FISCAL YEAR 2021 APPROVED BUDGET

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CITY OF
LOWELL
THERE'S A LOT TO LIKE.

MAYOR John J. Leahy

CITY COUNCILORS
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David Conway
John Drinkwater
Rodney Elliott
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City of Lowell

Annual Budget

For the 2021 Fiscal Year (7/1/2020 – 6/30/2021)

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Lowell for its annual budget for the fiscal year beginning July 1, 2019.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operation guide, as a financial plan and as a communication medium.

While the award is valid for a period of one year only, we believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another Distinguished Budget Presentation Award.

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FISCAL YEAR

2021

SECTION I

TRANSMITTAL LETTER

Submitted budget message from the City Manager to the City Mayor, members of the City Council, businesses, and residents of the City of Lowell.

EILEEN M. DONOGHUE
CITY MANAGER

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The City of LOWELL *Alive. Unique. Inspiring.*

Eileen M. Donoghue, *City Manager*

September 8, 2020

To Mayor John J. Leahy and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws and the Charter of the City of Lowell, I herewith transmit the proposed **$439,272,583** FY2021 operating budgets for the city's general fund and three enterprise funds, which begins on July 1, 2020, and the **$6,771,100** capital budget associated with the city's five-year capital improvement plan.

This document represents the third (3rd) fiscal budget of my Administration and has been, without question, the most challenging to date—namely due to the multi-faceted impact that COVID-19 has wrought upon the city. The situation facing the City of Lowell is unlike anything we have experienced before. Customarily, my proposed budget is brought forth in May for the City Council's consideration and adoption before the beginning of the new fiscal year on July 1. The arrival of a worldwide pandemic, however, has resulted in widespread illness and death, and has plunged the United States into a severe recession. Lowell has, however, responded skillfully to this crisis. I am grateful for the City Council's active support over the last several months and for standing behind the City's residents, who have responsibly and admirably adjusted their daily lives. Nevertheless, the COVID-19 pandemic has inflicted tremendous loss and hardship within the city. As of August 7, 2020, one hundred and fifty one Lowell residents have died from the virus, more than 3,000 have tested positive, and hundreds of our residents have fallen ill. According to the U.S. Bureau of Labor Statistics, as of May 2020, the City's unemployment rate stood at 16.1%, up from a historical low of 3.2% before the onset of the pandemic[1], the volume of home sales was down by 14%, statewide, in comparison with 2019, and local revenue had declined substantially. Behind these numbers are our neighbors, who have suffered the loss of jobs or even family members. There is also considerable uncertainty about the future. While the city has begun cautious movement toward allowing businesses and other activities to reopen, the pandemic rages elsewhere and it will assuredly affect our daily lives in the years to come. These themes have set the stage upon which the 2021 fiscal budget has been crafted and against which all financial decisions must be weighed.

[1] https://www.bls.gov/eag/eag.ma_lowell_nd.htm

The pandemic's impact has demanded a complete transformation of the city's short-term financial plan, primarily due to a loss of economic activity, locally, and concerns at the State level of potentially $6-$8 billion loss in tax revenue. The financial books on the previous fiscal year (FY2020) were closed on June 30th, but because of the uncertainty surrounding the State budget picture, the city has since operated using three successive, one-month interim budgets. It was not until the final days of July that the Legislature announced a commitment to fund the two major local aid accounts—Chapter 70 education aid and Unrestricted Aid—at an amount equal to the FY2020 funding level. This announcement gave my finance team sufficient information to retool what had previously been a balanced budget based on the Governor's local aid proposals. The task of rebalancing a full year's budget after the fiscal year had begun and with a cloud of uncertainty still remaining on several key financial data points has been a challenge. Especially difficult has been the need to balance the rising costs associated with essential services, with the fragile economy and desire to maintain Lowell's relative affordability for the average single family tax bill. Such a balance can only be achieved through prudent fiscal policies and careful attention to ongoing practices in financial management. This document represents the city's plan to allocate resources to meet the most pressing current and future needs of the community, as well as City Council priorities.

Since the moment I took office as City Manager, the cornerstone of my administration has been economic development. In order to strengthen and develop the Lowell economy for the betterment of all residents of the city, we must improve each of the pillars upon which economic development stands. One pillar is a balanced budget based on sound fiscal policies. This budget document communicates the financial strategy for each and every municipal service provided by the city. Arriving at a balanced budget is never an easy task. This year, with COVID-19 driving all municipal decisions in some respect, balancing the budget has been an exercise in prioritization. Each budget I have presented as City Manager has been lean, and this year is no different. There are no frills or non-essential items funded in the budget and I truly believe that the financial plan before you is the most responsible means by which to provide funding for essential services and to accomplish the goals set forth by the City Council and my Administration. Fiscal management and economic development are intrinsically tied, as the city's ability to borrow money to fund capital projects critical to expanding the tax base is reliant upon our credit rating. With several large-scale capital investments on the horizon—most notably the Lowell High School project—maintaining and improving the city's credit rating and adhering to the principles of good fiscal management is more important than ever.

Another pillar in advancing economic development is public safety. If we do not have a safe city, we cannot attract new families nor can we retain the families who have called Lowell home for generations. Public safety is of utmost importance to a gateway city's development, as it is directly influences a company's decision to locate within the city limits. Despite the fiscal challenges, as part of this FY21 budget, I am proposing the Council appropriate funding to maintain the total number of budgeted sworn officers in the Lowell Police Department. The City Council's commitment to public safety has been proven through the numbers. In calendar year 2019, the most recent year of FBI reported crime statistics, there was a 23% decrease in total NIBRS offenses, including a 19% decrease in motor vehicle theft, an 8% decrease in crimes associated with property destructions, and a 14% decrease in burglary. These results have been coupled with a commitment by the LPD to increase community collaboration, foot patrols and integration of the officers within the fabric of the community. Additional neighborhood precincts have been opened or re-opened throughout the city, including a new downtown precinct and a precinct in the newly opened Thorndike Exchange facility. The men and women of the Lowell Police Department work tirelessly to ensure the safety of the residents and businesses in the city and, as such, deserve the adequate resources to carry out their essential duties. In addition to the aforementioned funding in the operating

budget, the 2021 capital budget includes long overdue investment into the city's public safety facilities. In the FY2021 Capital Plan, my Administration is recommending funding to make repairs to the police headquarters building, including improvements to the evidence storage area and repairs to the roof at the department's garage facility.

The FY2021 appropriation in the operating budget for the Lowell Fire Department will continue the City Council's commitment to maintaining the ranks for fire protection and public safety. The fire department is a key component of Lowell's neighborhoods and the school system. In FY2020, over 6,000 children and adults received fire safety instruction from the uniformed members of the Lowell Fire Department. The LFD has also been on the front lines of the opiate epidemic. A firefighter was dedicated to the City CO-OP Team to assist overdose victims and over the past year the department has worked with the Health Department and the School Department to educate high school and middle school children on the dangers of opiates and other illegal drugs. The Chief and members of his Command Staff will continue to participate in the Mayor's Opiate Epidemic Crisis Task Force, the District Attorney's Opiate Epidemic Task Force, and the Homelessness Sustainable Housing Council. The City Council's continued funding commitment has allowed the Chief to keep more companies open and, in 2020, the fire department had forty-one fewer company closings or "brownouts" as compared to the prior year. The total fire department uniformed personnel will be maintained, even though a significant federal grant has ended and the amount paid by the tax levy will increase. In FY2021 the entire department will be fully funded by the tax levy, demonstrative of the commitment of the City Council. In 2021, the city will make significant capital investments in the LFD, as well. The FY2021 Capital Plan includes the requisite city match for a grant application to purchase two new pieces of fire apparatus, an engine and an aerial ladder, for a total funding commitment of over $1.5 million. The City Council has also committed, through a vote in June of 2020, to allocate an additional $650,000 in federal community development block grant ("CDBG") funding to purchase another fire truck.

A third pillar is partnerships. The City of Lowell has been fortunate to have so many partners in the private and public sector; partners willing to work with the city to accomplish larger goals. Government cannot do everything on its own and must leverage every resource and partnership we have; we must nurture those partnerships with both businesses and nonprofits. In fiscal year 2020, those partnerships were fortified as progress was made towards addressing the opioid epidemic and the homelessness crisis in the city. The city has set the framework for solutions on substance abuse through the Mayor's Opioid Epidemic Crisis Task Force, a collaborative effort that brings all stakeholders together on a regular basis. Through this effort, the Lowell City Council has demonstrated its commitment to funding these solutions in the public safety departments, as well as through the substance abuse division of the Health Department. In FY2020, Lowell continued to serve as the lead community addressing the opioid epidemic through a collaborative agreement with the City of Lowell and the Towns of Billerica, Chelmsford, Dracut, Westford, Wilmington, and Tewksbury via the Massachusetts Opioid Abuse Prevention Collaboration (MOAPC) Coalition. The division also has conducted life skills trainings curriculum trainings for educational staff and professionals working with youth surrounding addiction issues. Additionally, the Health Department has implemented the "*Strategic Plan for the Partnership for Success*" grant which is working to implement key strategies to work with high school athletes, and their parents and coaches to decrease the misuse of prescription medication in this population.

On the issue of homelessness, much progress has been made over the last year, thanks to funding previously appropriated by the City Council and the creation of a Homelessness Coordinator position in the Department of Planning and Development ("DPD"). This position has been able to serve as a point person for the city and strengthen partnerships with other area non-profits and human service agencies, as well as other city departments, to address the issue of homelessness in a more succinct, holistic way. In FY2020 the city saw the creation and implementation of a Coordinated Outreach and Engagement Team (COET) that is bringing together a multidisciplinary team to reach individuals living in areas not meant for human habitation, including the encampments and so-called "rough sleepers". The group has created the "Lowell Connector," a by-name list, created to identify a housing pathway for individuals experiencing homelessness in Lowell. By coordinating with South Middlesex Opportunity Council ("SMOC") on the urban agenda grant for economic and employment development at the Lowell Transitional Living Center, the COET has created a more robust set of resources for individuals experiencing homelessness. And through coordination with the Department of Housing and Community Development ("DHCD") around the transition of the Lowell Continuum of Care ("CoC") into the Balance of State, the city has been instrumental in increasing accountability for city, state, and federal tax dollars by monitoring visits for sub-grantees to ensure compliance and improve outcomes for the Notice of Funding Availability ("NOFA").

Aside from DPD, other city departments have joined the partnership to address homelessness. The Mayor's Office has worked with area nonprofit organizations and private donors to help reduce youth homelessness in the City. In FY2020, the Lowell Police Department increased its capacity to patrol hard to reach areas such as the Homeless Encampments and Dracut State Forest through the acquisition of a Utility Task Vehicle ("UTV"). Personnel in the Fire Department have participated in the Homelessness Sustainable Housing Council and in FY2021, a stated goal of the Lowell Council on Ageing is to participate and build capacity in the services community for seniors including homeless seniors. The Veteran's Service Office is also a partner in addressing this issue and this year's budget provides for funding in order for payments made on behalf of qualified veterans to prevent homelessness through payment of rent to landlords for arrearages.

The opportunity for partnerships exists in many nexus points within the city budget. Under my Administration, the City will continue to foster these relationships, as well as create new partnerships in FY2021. Relationships like those between the Health and Human Services Department and the Cambodian Mutual Assistance Association, whether with their after school and summer programs or with their senior citizen programs. Those partnerships can bring kids into healthy, constructive activities through the Recreation Department, and can strengthen and improve the community relations with the city's seniors through programming at the Council on Aging. By working together, the city can unlock state and federal grant opportunities for those agencies that can carry out specific missions unable to be advanced by city staff alone. Another partnership evident in the budget document is our commitment to working with nonprofit groups that provide community events focusing on the diverse arts and cultures of all residents. The Arts and Culture groups have a positive impact on the economic development within the city. Community outreach is at the heart of each of these partnerships. Funding for these cultural and special event activities is included in the FY2021 budget. And while the impacts of COVID-19 will undoubtedly affect the types of activities that result from these partnerships, it will not be a barrier to their existence.

The final and, perhaps most important pillar to successful development of any city is its commitment to education in its school district. For most Gateway Cities, the primary source of funding for education comes via the Chapter 70 funding formula from the Commonwealth in the fiscal budget. In this, Lowell is no different. However, for those communities whose funding for schools is disproportionately comprised of Chapter

70 revenue, their ability to increase funding from the tax levy is severely limited. This is where Lowell sets itself apart from its peers and, despite the impact of COVID-19 on city finances, the FY2021 budget affords funding for the Lowell Public Schools sufficient to meet the net school spending requirement by the Commonwealth. The City of Lowell exceeded its Net School Spending requirement by approximately $4.9 million in FY19—the most recent year that has been certified by DESE—and is projected to exceed the funding requirement FY2020. This spending certification does not include, however, the additional appropriations by the City Council which are currently being expended on projects to replace roofs and boilers at eight (8) schools in Lowell for a total cost of $13.6 million. Public works will renew its effort to maintain and repair Lowell's schools through daily operations, but the projects submitted to the MSBA for funding in the Accelerated Repair Program will make significant progress in raising the standard for the physical education environment in the city's school buildings. Despite the fact that the debt service associated with these capital repairs cannot be credited towards the city's Net School Spending requirement and must be absorbed by the city's operational budget; this City Council has made it abundantly clear that the focus of capital funding must be directed towards the maintenance and upkeep school facilities.

Through these targeted investment in key priority areas, the city will continue to build on the economic development success in FY2020. This will be accomplished primarily through the funding proposal of the FY2021 capital plan, but also through strategic investments in the FY2021 operational budget and the coordinated efforts of the Economic Development Office of DPD. During these unprecedented times, the city's role in economic development has shifted, significantly, as the DPD not must only focus its efforts as much on business retention as on attracting new businesses. The Governor's Executive Order closing businesses across the Commonwealth has put an incredible strain on Lowell's many businesses, especially those in the hospitality sector, whose doors were forced closed for months after the shutdown in March. Immediately following the closure, at the request of the City Council, the City convened a Lowell Business Recovery Task force to centralize resources for the Lowell business community and to effectively assist local businesses. The purpose of the group is threefold: (1) respond to the emergency; (2) stabilize the local economy; and (3) work collaboratively towards economic recovery and revitalization for the City of Lowell. The Lowell Business Recovery Task Force meets virtually on a weekly basis. In the immediate wake of the pandemic, the Lowell Business Recovery Task Force worked diligently and collaboratively to maximize the resources available, across a variety of mediums and in multiple languages, to all businesses in Lowell. In addition, the city coordinated its marketing efforts to directly support restaurants and small businesses who remained open. Also, with a state Earmark secured by Representative Tom Golden, the Economic Development Office has provided free technical assistance, education and training to our target group in the form of individual, one-on-one consultation or in a classroom/workshop setting on the following topics: accounting, financing, budgeting, marketing and store layout. Workshops are free to participants of the target group and will provide them with the tools they need to stay competitive. After completing the workshop, businesses received grants of $2,500-$10,000 for sign and facade improvements. Finally, the Lowell Economic Development Office made $150,000 available in for a grant program to assist Lowell's small, independently owned, brick-and-mortar retailers, restaurants, and personal service businesses that have been most significantly impacted by the COVID-19 pandemic. The Lowell *Small Business Emergency Relief Grant Program* was funded through the Community Development Block Grant Program ("CDBG") from the U.S. Department of Housing & Urban Development ("HUD"). However, due to the overwhelming number of applications, we were able to supplement the available funds by re-appropriating FY20 earmark funding, totaling $240,000 as of August 6, 2020.

Among the other chief priorities advocated for by the City Council has been the investment in infrastructure and the city's municipal facilities. The 2021 Capital Budget makes key investments in the city's roadways and sidewalks and continues the Administration's strategy to match funding provided through the sale of bonds with the annual Chapter 90 roadway grant from the Commonwealth to maximize the amount of paving the city is able to contract for each fiscal year. That amount in FY2021 will be approximately $3.23 million between the two funding sources. Among the other building and infrastructure projects funded in the capital budget include the repair of the Newhall Street bridge, replacement of the turf at Cawley Stadium, a final component of the Concord River Greenway project, and a continuation of the city's commitment to make the city more accessible for our residents with disabilities through accessibility improvements to roadways, parks, and buildings. These investments are critical and must continue, despite the economic pressures of COVID-19. The current rate environment in the municipal bond market remains strong and, thanks to the good credit of the city, we are able to borrow money at historically low interest rates to fund these projects. The debt service associated with the improvements has been analyzed and is layered into the operating budget in such a way as to not overly burden the tax levy on a year-to-year basis. Also, if capital improvements are further delayed or suspended, the city will face increasing maintenance costs associated with these assets' depreciation.

Because Lowell has created a fertile environment for economic development through its continuous investments, companies who are coming to Massachusetts from all over the country are looking to Lowell because of its affordability, its amenities, and because of certain indefinable qualities that set Lowell apart from other Massachusetts Gateway Cities. To date, the epicenter of this economic boom has been centered tightly on Boston and Cambridge. However, as is the case during any period of sustained economic growth, areas of early concentration quickly price-out residents and business alike, in time. If Lowell continues to position itself as it has, the city can—and will—find itself as the next stop for bio-tech or other emerging technology companies. Companies will see Lowell's ever expanding infrastructure, both in the Hamilton Canal Innovation District ('HCID') and in other opportunity zones like the Ayer's City Industrial District, as prime locations for relocation or expansion. These factors, coupled with Lowell's history, cultural diversity, and unique charm, will make the Mill City an even more attractive location. My Administration's key focus areas will allow for development that provides economic opportunity for everyone from young children to the elderly. Investing in these key focus areas will only increase the return on investment for future generations.

While I am proud of the initiatives presented in this budget, planning for the FY2021 fiscal cycle was not without its substantial challenges, even prior to the prolonged financial implications of COVID-19. The onset of the economic shocks to the local economy have only exacerbated the challenge. Fixed costs continue to rise including a $1.47 million increase in our pension assessment. As of the date of this letter, "Cherry Sheet" assessments from the Commonwealth will increase by a substantial amount in FY2021 as well, largely due to a $3.5 million increase to the city's assessment for charter tuition. When the Legislature committed to an FY2020-level of funding, this impacted only the two major revenue accounts: Chapter 70 and UGGA, not the charter school reimbursement revenue that was scheduled to increase for Lowell pursuant to the Student Opportunity Act. Because that amount, which was budgeted at an increase of $2.3 million in the Governor's January proposal, has been cut by the State, our budget took a loss commensurate with the loss of revnue, in addition to the increase in the assessment. No other, non-fixed cost expense increase is more onerous, however, than the costs associated with trash and recycling collection. As part of the current contract with Waste Management, the city must pay for so-called "contaminated recycling" and must assume the full impact of approximately $725,000 in the budget based on the city's current contamination level. However, an aggressive campaign in the DPW and Development Services comprised of a combination of education and enforcement is aimed to curb contamination and therefore reduce costs to the city.

Without an increase to the trash fee, the increased cost will be borne by the tax base in FY2021. The only potential mitigating factor is in behavior of Lowell residents to keep a careful eye on items thrown into the recycling bin on a weekly basis. Personnel cost increases are fixed based on the last year of the current contracts in effect with the various unions and were structured in a way so that the final COLA component does not impact the budget until after the end of the current fiscal year. The contracts for all 17 city-side bargaining units do expire, however, at the end of fiscal year 2021. All of these fixed costs, combined with our financial commitment to our key focus areas, limited our ability to expand any discretionary funding for the various city departments. In fact, many line items were not just level-funded, but reduced. These necessary cuts in expenses were spread evenly across the departments and were focused on limiting any disruption to service delivery. While I'm confident in my department heads' ability to continue to do the great work they do each year with less, it is worth noting that these departments are as lean as they have ever been.

Many of the aforementioned initiatives and challenges represent a serious cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a levy increase of 3.5%. While above the standard 2.5% marker, this increase is consistent with taking on debt service associated with projects overwhelmingly supported by the community, like the Lowell High School construction project. As was discussed and planned at the time of the vote of the $343.4 million loan order on May 8, 2019, the Administration will do everything possible to phase-in the impact to mitigate the tax impact. As history has shown, Lowell functions best with continuous, modest increases to the levy in order to fund the rising costs of goods and services, while not considerably raising taxes any single year. This fact is evidenced by the over $20.5 million in excess levy capacity; the amount of money below the tax levy limit prescribed by Proposition 2 1/2. In the coming years, we must continue to find creative ways to increase revenue streams. Lowell is more heavily reliant on state aid than most Massachusetts municipalities, as approximately two-thirds of the entire city budget comes from the State budget.

This budget is the result of months of work by my finance team in conjunction with the City's department heads. While we were not able to meet every request, we tried to be as reasonable and fair with each department while still maintaining fiscal discipline. The result is a budget that addresses the City's fiscal difficulties while investing in key programs and initiatives. It is my hope that this budget will be a major first step toward my goal of improving the economic vitality of the city through sound fiscal planning, increased public safety, and strategic partnerships. I would like to thank Chief Financial Officer Conor Baldwin, Deputy CFO Allison Chambers, Chief Information Officer Mirán Fernandez, Human Relations Director Mary Callery, all of the Department Heads whom played an integral role in developing and producing this budget. I also thank the City Council for its vision and support; the residents are lucky to have leadership of this caliber at the local level. Finally—and most importantly—I wish to thank the city's greatest resource, its citizens; it is truly a pleasure to serve as your City Manager.

Sincerely,

Eileen M. Donoghue
City Manager

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

The primary motive behind any concerted effort by municipal administrators to implement a performance management strategy stems from a general consensus that modern governments must both improve their focus on producing results that benefit the public and also give the public confidence that government has, in fact, produced those results by using clearly defined measures of progress. In order to achieve this end, public-sector management must become synonymous with performance management. It was with the overarching goal of becoming a result-oriented organization that the Lowell City Council and the City Administration embarked on the process of determining the City's goals and creating a framework for measuring and reporting progress on achieving those goals.

During Fiscal Year 2021, the City of Lowell continues building upon this same philosophy of accountability and performance management. The City has maintained our focus on Economic Development, Fiscal Management, Public Safety, Education, Partnerships and Strong Neighborhoods. These goals will serve both as a guide for prioritizing resources, as well as a foundation upon which an effective strategy can be built. This strategy will work to guarantee to the residents, businesses, and other stakeholders in Lowell that their local government is a well-managed, accountable, and efficient operation.

The following pages highlight the six Key Focus Area (KFA) initiatives for FY2021.

	Key Focus Area (KFA)	Scorecard
1.	*Economic Development*	*Scorecard*
2.	*Financial Management*	*Scorecard*
3.	*Public Safety*	*Scorecard*
4.	*Education*	*Scorecard*
5.	*Partnerships*	*Scorecard*
6.	*Strong Neighborhoods*	*Scorecard*

Each KFA includes a mission statement and goals, designed to guide the overall strategy. Subsequent charts will provide a set of key performance indicators (KPI) that gauge the current status of each initiative and serve as benchmarks for assessing future performance. These benchmarks will be re-evaluated and assessed each fiscal year to measure progress and direct improvements to the overall strategic objectives of the City.

KEY FOCUS AREA 1

ECONOMIC DEVELOPMENT

Mission Statement: **To promote a vibrant, sustainable economy offering diverse business opportunities and revitalizing neighborhoods**.

- ☑ Goal 1: Preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow.

- ☑ Goal 2: Encourage economic development in the City of Lowell by retaining current businesses, seeking out new businesses, and working to make Lowell a place where companies want to locate.

- ☑ Goal 3: Support community development by investing in the Lowell's neighborhoods and physical infrastructure.

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 1

"Preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow."

Department	Key Performance Indicator	FY21 Target
Development Services	New single family building permits issued	20
Development Services	Number of land-use board pre-application consultations with developers and private companies	400
Development Services	Development project applications to land-use boards processed	135
Development Services	Total Inspectional 21D violation revenues	$60,000
DPD	Planning documents advanced	20
DPD	Grant and loan agreements executed with sub-recipients.	55
DPD	Brownfield sites addressed through assessment and remediation efforts	11
DPD	Infrastructure, parks and other capital improvement projects advanced	27
DPD	Number of grant applications and required grant reports	61

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 2

"Encourage economic development in the City of Lowell by retaining current businesses, seeking out new businesses, and working to make Lowell a place where companies want to locate."

Department	Key Performance Indicator	FY21 Target
Finance General	Standard and Poor's (S&P Bond Rating	AA+
DPD	Businesses assisted by the Economic Development office	200
Development Services	Total building permit revenue	$1,200,000
Development Services	Number of development project applications to land-use boards processed	135
Parking	Total number of parking kiosk transactions	750,000
Parking	Total number of meter payments made with via smartphone app	150,000
DPD	Number of jobs created in the city that have a direct correlation with "TIF" agreements	250
CASE	Sponsorship dollars supporting city-sponsored programs	$180,000
CASE	Number of Lowell events promoted annually	1,700
DPD	Storefronts rehabilitated with façade improvement funds	6
CASE	Large-scale events (1,000-150,000 attendees) hosted and permitted	18
CASE	Overall attendance for events CASE staff coordinates and permits annually	220,000

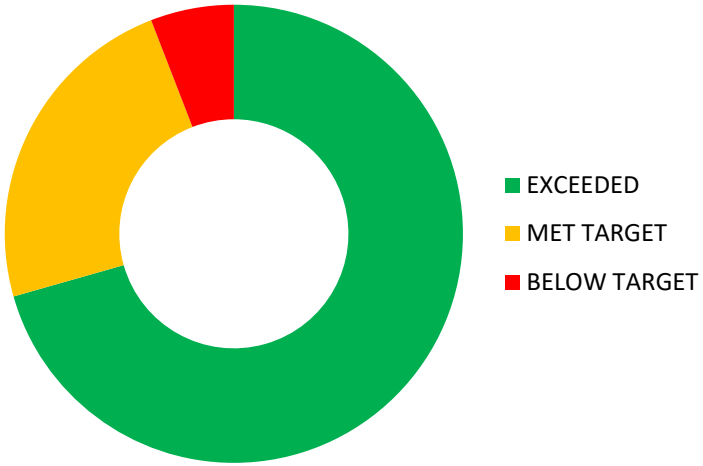
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

"Support community development by investing in the Lowell's neighborhoods and physical infrastructure."

Department	Key Performance Indicator	FY21 Target
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	178,865
DPW	Number of streets accepted	2
DPW	Average time (days) to respond to street light outage requests	3.5
DPW	Number of potholes filled	2,500
DPW	Amount of road repaved (feet)	15,840
DPW	Amount of sidewalk refurbished (feet)	22,704
DPW	Graffiti work orders completed	400
DPW	Recycling rate	20%
DPW	Number of street opening permits issued	525
DPW	Number of total request tacker work orders completed	5,000
Water	Hydrants repaired	60
Wastewater	Odor complaints	0

ECONOMIC DEVELOPMENT



94%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

FINANCE GENERAL

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	STANDARD AND POOR'S (S&P) BOND RATING	AA-	AA-	STABLE

DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	INSPECTIONAL 21D VIOLATION REVENUE	$ 61,006	$9,750	-$ 51,256.00
●	PLANNING BOARD REVENUE	$ 58,905	$44,107	-$14,798.00

PUBLIC WORKS

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	AMOUNT OF SIDEWALK REFURBISHED (FEET)	19,219	6,864	-12,355
●	NUMBER OF STREET OPENING PERMITS ISSUED	581	399	-182
●	POTHOLES FILLED	3,139	2,802	-337
●	RECYCLING RATE	22.3	32	9.7%

●	TOTAL NUMBER OF WORK ORDERS COMPLETED	4,163	6,813	**2,650**

PARKING

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	TOTAL NUMBER OF PARKING KIOSK TRANSACTIONS	948,225	562,140	**-386,085**
●	TOTAL NUMBER OF METER PAYMENTS MADE VIA SMARTPHONE APP	40,204	55,013	**14,809**

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	203	246	**43**
●	STOREFRONTS REHABILITATED WITH FAÇADE IMPROVEMENT FUNDS	2	2	**0**
●	NUMBER OF JOBS CREATED IN THE CITY THAT HAVE A DIRECT CORRELATION WITH "TIF" AGREEMENTS	335	277	**-58**
●	LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	286	431	**145**
●	GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	70	83	**13**
●	SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION	174,865	174,865	**0**
●	NUMBER OF DEVELOPMENT PROJECT APPLICATIONS TO LAND-USE BOARD PROCESSED	116	133	**17**

KEY FOCUS AREA 2

FINANCIAL MANAGEMENT

Mission Statement: **To implement operational principles and best practices to minimize the cost of government while maximizing constituent services**.

- ☑ Goal 1: Improve the City's long-term fiscal outlook through sound fiscal policies.
- ☑ Goal 2: Enhance the transparency of financial management.
- ☑ Goal 3: Operate and maintain physical assets to protect public investment and ensures achievement of the assets' maximum useful life.

FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 1

"Improve the City's long-term fiscal outlook through sound fiscal policies."

Department	Key Performance Indicator	FY21 Target
Finance General	Stabilization fund balance	$ 12,500,000
Finance General	Dollars over/under Net School Spending requirement	+ $ 2,000,000
Finance General	S&P Bond rating	AA+
Finance General	Budget transfers approved	90
Finance General	Annual Free Cash certification	$ 6,000,000
Finance General	Percent Change in General Fund NET Position (Over Prior FY)	1%
Finance General	Lowell Single Family Tax Bill – Dollars Below MA Average	- $ 2,100
Finance General	OPEB Liability (as of 6/30)	$ 710,000,000
Finance General	OPEB Trust Balance	$ 11,000,000
Finance General	Pension Liability	$ 675,000,000
Finance General	Pension fiduciary net position as a % of total pension liability	60%
Budget Department	GFOA Distinguished Budget Award	WIN

FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 2

"Enhance the transparency of financial management."

Department	Key Performance Indicator	FY21 Target
Auditor	Financial statements completed	12/31/2020
Auditor	Schedule A completed	11/30/2020
MIS	Digitally managed documents (non-MUNIS)	1,400,000
MIS	Digitally managed documents (MUNIS)	2,200,000
Treasurer	Total Paperless Customers	4,000

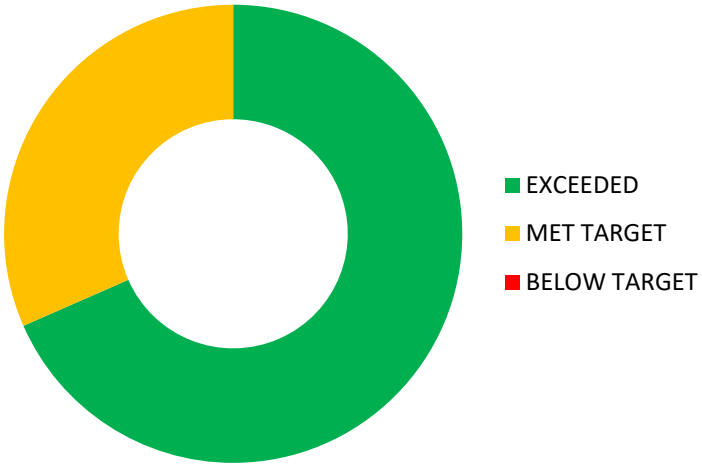
FINANCIAL MANAGEMENT FOCUS

Key Performance Indicators for Goal 3

"Operate and maintain physical assets to protect public investment and ensures achievement of the assets maximum useful life."

Department	Key Performance Indicator	FY21 Target
Budget Department	Capital plan appropriation (Total All Sources)	$ 35,569,584
Budget Department	Capital funds planned for public safety	$ 3,204,758
Budget Department	Capital funds planned for community development	$ 1,649,433
MIS	Average system uptime outside of scheduled maintenance	99.900%

FINANCIAL MANAGEMENT



100%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

FINANCE GENERAL

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	STABILIZATION FUND BALANCE	$ 11,713,897	$ 11,776,556	**$ 62.659**
●	MET NET SCHOOL SPENDING	EXCEEDED	EXCEEDED	**EXCEEDED**
●	BUDGET TRANSFERS APPROVED	80	106	**26**
●	S&P BOND RATING	AA-	AA-	**STABLE**
●	LOWELL SINGLE FAMILY TAX BILL, DOLLARS BELOW MA AVERAGE	- $ 1,647.57	- $ 1,730.20	**- $ 83**
●	ANNUAL FREE CASH CERTIFICATION	$ 2,513,634	$ 7,462,706	**$ 4,949,072**
●	PERCENT CHANGE IN NET POSITION (OVER PRIOR YEAR)	-0.62%	-0.39%	**0.23%**
●	OPEB LIABILITY (AS OF JUNE 30)	$ 618,764,027	$ 663,672,870	**$ 44,908,843**
●	OPEB TRUST BALANCE	$ 8,716,721	$ 9,315,353	**$ 598,632**
●	PENSION LIABILITY	$ 637,262,487	$ 664,270,790	**$ 27,008,303**

BUDGET DEPARTMENT

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
CAPITAL PLAN PUBLIC SAFETY	$ 3,286560	$ 1,663,837	**-$ 1,622,723**
CAPITAL PLAN COMMUNITY DEVELOPMENT	$ 3,730,720	$ 900,000	**-$ 2,830,720**
CAPITAL PLAN INFRASTRUCTURE	$ 8,163,522	$ 69,274,331	**$ 61,110,809**
GFOA DISTINGUISHED BUDGET AWARD	WON	WON	**WON**

AUDITOR

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
COMPLETE FINANCIAL STATEMENTS	12/31/17	11/07/18	**ON TIME**
COMPLETE SCHEDULE A	11/27/17	11/08/18	**ON TIME**

MIS

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
NUMBER OF DIGITALLY MANAGED DOCUMENTS (NON-MUNIS)	1,242,194	1,276,240	34,046
NUMBER OF DIGITALLY MANAGED DOCUMENTS (MUNIS)	846,751	1,374,148	527,397

TREASURER

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
PERCENT OF INVOICES PAID ONLINE	10 %	12 %	**2%**

KEY FOCUS AREA 3

PUBLIC SAFETY

Mission Statement: **To provide a safe, livable, and family-friendly community**.

- ☑ Goal 1: Enhance public safety in the City of Lowell's Neighborhoods.

- ☑ Goal 2: Improve the quality of life in the City of Lowell by providing fire protection and prevention, emergency response services, and public education activities. Protect all citizens, their property, and the environment from natural and man-made disasters.

- ☑ Goal 3: Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell.

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 1

"Enhance public safety in the City of Lowell's Neighborhoods."

Department	Key Performance Indicator	FY21 Target[2]
Police	Juvenile Incidents	88
Police	Group A Offenses	4,602
Police	Group B Offenses	1,159
Police	Compstat Meetings	26
Police	Number of LPD Volunteers	19
Police	Hours Worked by LPD Volunteers	1,245
Police	State Grant Funding	$ 500,000
Police	Federal Grant Funding	$ 1,500,000
Police	Individuals Booked	2,676
Police	Firearm Permits Issued	596
Police	Police Computer Aided Dispatch (CAD) Calls	88,506
Police	Total Computer Aided Dispatch (CAD) Calls	104,999

[2] All Police Data is Based on the Calendar Year; all Other Data is Based on the Fiscal Year.

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 2

"Improve the quality of life in the City of Lowell by providing fire protection and prevention, emergency response services, and public education activities. Protect all citizens, their property, and the environment from natural and man-made disasters."

Department	Key Performance Indicator	FY21 Target
Fire	Number receiving fire safety instruction (Adults & Children)	6,019
Fire	Total Number of Calls	15,553
Fire	Number of Fires	351
Fire	Number of Rescue/ EMS Calls	9,677
Fire	Hazardous Conditions Calls	615
Fire	Good Intent Calls	702
Fire	Total False Calls	2,867
Fire	Inspections performed by Fire Companies	660
Fire	Inspections performed by Fire Prevention Inspectors	3,581
Fire	Number of Company Closings (Brownouts)	427

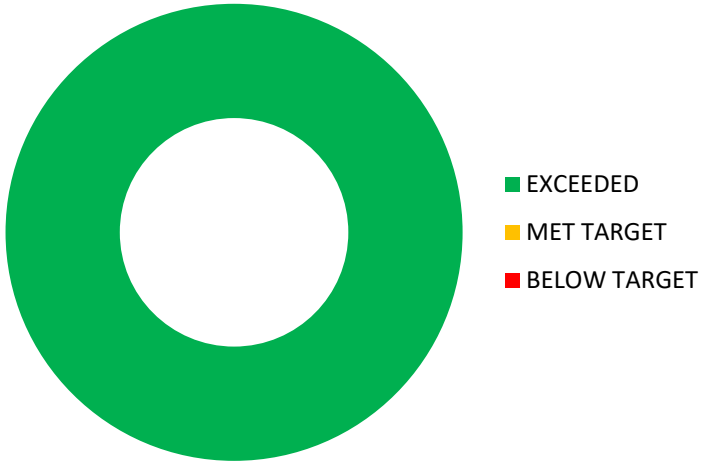
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

"Promote clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell."

Department	Key Performance Indicator	FY21 Target
Development Services	Building and trades related inspections conducted	7,000
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	178,865
Development Services	Number of COI Inspections Completed	400
Development Services	Sanitary Code Complaints Inspected	2,500
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	200
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	7,000
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	11
Health	Reported Communicable Diseases	1,600
Health	Immunizations	400

PUBLIC SAFETY



100%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

POLICE (*CRIME DATA BASED CALENDAR YEAR*)

KEY PERFORMANCE INDICATOR		2018	2019	2020 Trend
●	NIBRS GROUP A OFFENSES	5,169	4,844	**- 325**
●	NIBRS GROUP B OFFENSES	2,672	1,220	**- 1,452**
●	JUVENILE INCIDENTS	145	88	**- 57**
●	CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	84%	84%	**0%**
●	POLICE ONLY COMPUTER AIDED DISPATCH (CAD) CALLS	92,478	90,775	**-1,703**
●	FIREARMS RECOVERED	107	82	**- 25**
●	INDIVIDUALS BOOKED	3,216	2,817	**- 399**
●	LPD VOLUNTEERS	21	19	**- 2**

FIRE

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	COMPANY CLOSINGS (BROWNOUTS)	362	321	**- 41**
●	NUMBER OF INSPECTIONS PERFORMED BY FIRE PREVENTION INSPECTORS	3,442	3,359	**- 83**
●	TOTAL FIRES	397	374	**- 23**

DPD & DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	REGISTRATION OF VACANT/FORECLOSED PROPERTIES	253	197	**- 56**
●	COI INSPECTIONS COMPLETED	351	389	**38**
●	SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	174,865	174,865	**0**

HEALTH

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	IMMUNIZATIONS	376	386	**10**

KEY FOCUS AREA 4

EDUCATION

Mission Statement: **To provide the opportunity for students to move from kindergarten to a post-graduate degree without ever having to leave the City.**

- ☑ Goal 1: Enhance the quality of the Lowell Public School System and the Greater Lowell Regional Technical High School.

- ☑ Goal 2: Enhance the services offered by City departments that encourage citizens of Lowell to participate in life-long learning opportunities.

- ☑ Goal 3: Ensure that the Lowell Public School System provides a quality education by tracking outcomes.

EDUCATION FOCUS

Key Performance Indicators for Goal 1

"Enhance the quality of the Lowell Public School System and the Greater Lowell Technical High School."

Department	Key Performance Indicator	FY21 Target
Schools	Student- Teacher Ratio	13.4:1
Schools	CH. 70 School Aid	$ 175,807,304
Schools	Total enrollment (District)	14,500
Schools	Students absent 10+ days per year	35%
Schools	Total Expenditures Per Pupil	$14,650
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	85%
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **Mathematics**	68%
Schools	Percentage of LPS 10th Grade Students Scoring "Proficient or Higher" on MCAS – **Science & Tech/Eng**	62%
Finance	Direct Cash Contribution from the General Fund to the Schools	$ 17,007,025
Health	Percentage of Students who Return to Class After Visiting a School Nurse	95%
DPW	Number of School Work Orders Completed	1,800
GLTHS	Lowell Assessment	$ 9,360,227

EDUCATION FOCUS

Key Performance Indicators for Goal 2

"Enhance the services offered by City departments that encourage citizens of Lowell to participate in life-long learning opportunities."

Department	Key Performance Indicator	FY21 Target
Library	E-book holdings	100,000
Library	Registered Borrowers	54,600
Library	Circulation	168,000
Library	Adult Programs Offered	275
Library	Adult Program Participants	3,000
Library	Young Adult Programs Offered	140
Library	Young Adult Participants	1,375
Library	Children's Programs Offered	160
Library	Children's Program Participants	5,000
Library	Grants (including State Aid)	$ 214,285
Career Center	Youth Placement in Employment or Education	83%
Career Center	Youth Degree of Certification attained	80%
Fire	Number receiving fire safety instruction (Adults & Children)	6,019

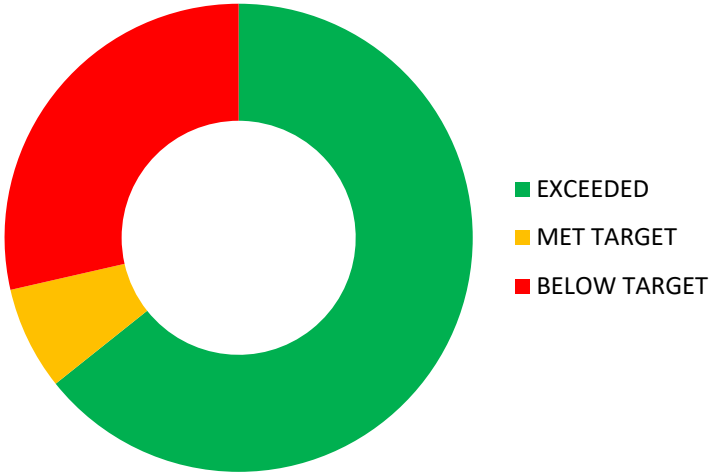
EDUCATION FOCUS

Key Performance Indicators for Goal 3

"Ensure that the Lowell Public School System provides a quality education by tracking outcomes."

Department	Key Performance Indicator	FY21 Target
Schools	Drop-out Rate	2.5%
Schools	Graduation Rate (4 years)	80%
Schools	Teacher Retention Rate	92%
Schools	Teachers Licensed in Teaching Assignment	99%
Schools	Stability Rate	93%
Schools	Graduates Attending Higher Ed Institutions	75%
Schools	Attendance Rate	94%

EDUCATION



71%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

SCHOOL FUNDING

KEY PERFORMANCE INDICATOR		2018	2019	2020 Trend
●	CH, 70 FUNDING	$ 144,067,633	$ 150,935,483	**$ 6,867,850**
●	GLTHS ASSESSMENT	$ 8,568,862	$ 7,178,096	**-$ 1,390,766**

LOWELL PUBLIC SCHOOLS

KEY PERFORMANCE INDICATOR		2018	2019	2020 Trend
●	DROP OUT RATE (GRADE 9-12)	2.8%	3.7%	**.9%**
●	4 YEAR GRADUATION RATE	79.60%	78%	**-1.6%**
●	STUDENTS ABSENT 10+ DAYS	38%	40.3%	**2.3%**
●	TOTAL ENROLLMENT (DISTRICT)	14,436	14,548	**112**
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **SCIENCE & TECH/ENG** (ALL GRADE LEVELS)	59%	59%	**0%**
●	STUDENT - TEACHER RATIO	13.5 : 1	13.8 : 1	**0.3 : 1**

POLLARD MEMORIAL LIBRARY

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	CHILDREN'S PROGRAMS	193	151	**- 42**
●	ADULT PROGRAMS	273	415	**142**
●	YOUNG ADULT PROGRAMS	99	118	**19**
●	E-BOOK HOLDINGS	26,811	31,739	**4,928**

FIRE

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	NUMBER RECEIVING FIRE SAFETY INSTRUCTION (ADULTS & CHILDREN)	21,341	9,692	**- 11,649**

MASSHIRE LOWELL CAREER CENTER

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	YOUTH PLACEMENT IN EMPLOYMENT OR EDUCATION	77%	76%	**- 1%**

KEY FOCUS AREA 5

PARTNERSHIPS

Mission Statement: **Develop collaborations with local universities, colleges and non-profit organizations that are vital to driving economic growth, building vibrant communities, preparing students for the future and enhancing the quality of life for Lowell residents.**

- ☑ Goal 1: Educate local youth and international students to create a talented diverse workforce.
- ☑ Goal 2: Coordinate efforts to better leverage resources to effectively solve problems.
- ☑ Goal 3: Foster innovation and research that can improve economic, environmental and social impacts.

PARTNERSHIP FOCUS

Key Performance Indicators for Goal 1

"Educate local youth and international students to create a talented diverse workforce."

Department	Key Performance Indicator	FY21 Target
UMASS Lowell	Total full time enrollment	15,000
UMASS Lowell	Total online enrollment	38,300
UMASS Lowell	Bachelor's degrees awarded	2,700
UMASS Lowell	Master's degrees awarded	1,100
UMASS Lowell	Doctoral degrees awarded	130
UMASS Lowell	Professional Co-Op programs	950
UMASS Lowell	International students enrolled	1,325
UMASS Lowell	Percent employed or enrolled in Graduate School	95%
Middlesex Community College	Associates degrees awarded	990
Middlesex Community College	Certificate awards	184
MassHire Lowell Career Center	Youth placement in enrollment or education	83%
MassHire Lowell Career Center	Youth degree of certification attained	80%
CASE	Ethnic festival processions	20
CASE	Number of Lowell events promoted annually	1,700
CASE	Number of grants funded per year	30
CASE	Flag raisings	20
Lowell Public Schools	Student-Teacher ratio	13.4:1
Lowell Public Schools	Ch. 70 School Aid	$ 175,807,304

PARTNERSHIP FOCUS

Key Performance Indicators for Goal 2

"Coordinate efforts to better leverage resources to effectively solve problems."

Department	Key Performance Indicator	FY21 Target
CASE	Groups engaged/ supported/ partnered	110
UMASS Lowell	Sustainability star points	72
Recreation	Registered summer program participants	1,300
CASE	Sponsorship dollars supporting city-sponsored programs	$ 180,000
Police	Number of LPD Volunteers	19
Police	Hours worked by LPD Volunteers	1,245
MassHire Lowell Career Center	Employers Served	525
MassHire Lowell Career Center	Entered employment rate for dislocated workers	86%

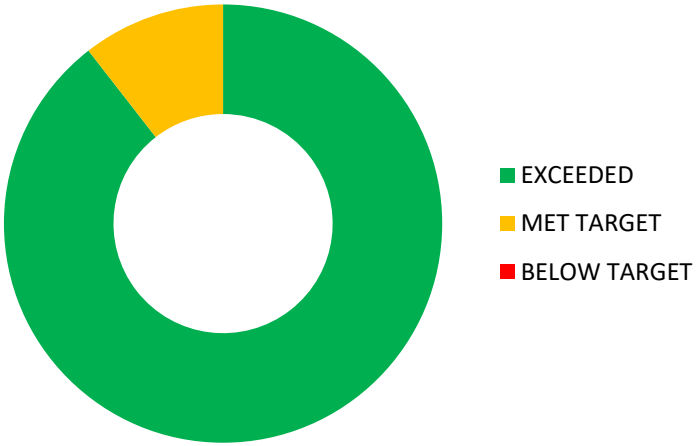
PARTNERSHIP FOCUS

Key Performance Indicators for Goal 3

"Foster innovation and research that can improve economic, environmental, and social impacts."

Department	Key Performance Indicator	FY21 Target
UMASS Lowell	Total R&D expenditures	$80,000,000
UMASS Lowell	Ranking among public research institutions in New England	1
UMASS Lowell	Research & community Co-Op	200
UMASS Lowell	State ranking among women-led businesses	1
UMASS Lowell	University square footage	4,900,000
DPD	Storefronts rehabilitated with façade improvement funds	6
DPD	Number of jobs created in the city that have a direct correlation with "TIF" agreements	250
DPD	Businesses assisted by the Economic Development office	200
Library	Number of Visitors entering Library building	170,000
Library	Amount spent on library materials	$ 155,000
Library	E-book holdings	100,000

PARTNERSHIPS



100%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

UMASS LOWELL

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
TOTAL FULL TIME ENROLLMENT	14,601	14,721	**120**
ONLINE ENROLLMENT	30,932	31,816	**884**
BACHELOR'S DEGREES AWARDED	2,798	2,863	**65**
MASTER'S DEGREES AWARDED	1,102	1,170	**68**
DOCTORAL'S AWARDED	122	154	**32**
CO-OP PROGRAMS	933	953	**20**
PERCENT EMPLOYED OR ENROLLED IN GRADUATE SCHOOL	96%	94%	**- 2%**
INTERNATIONAL STUDENTS (UNDERGRAD & MASTERS)	1,175	1,097	**- 78**
TOTAL R&D EXPENDITURES (MILLIONS)	$72.3	$84	**$ 11.7**
UNIVERSITY SQUARE FOOTAGE (MILLIONS SF)	4.8	4.8	**0**
SUSTAINABILITY STARS POINTS	70.5	78	**7**

MIDDLESEX COMMUNITY COLLEGE

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	ASSOCIATE DEGREES AWARDED	818	990	**172**
●	CERTIFICATES AWARDED	137	184	**47**

CASE

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	NUMBER OF GRANTS FUNDED PER YEAR	35	29	**-6**

LOWELL PUBLIC SCHOOLS

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	STUDENT-TEACHER RATIO	13.5 : 1	13.8 : 1	**0.3 : 1**
●	CHAPTER 70 SCHOOL AID	$ 144,067,633	$ 150,935,483	**$ 6,867,850**

MASSHIRE LOWELL CAREER CENTER

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	EMPLOYERS SERVED	509	498	**-11**
●	ENTERED EMPLOYMENT RATE FOR DISLOCATED WORKERS	96%	115%	**19%**
●	YOUTH PLACEMENT IN EMPLOYMENT OR EDUCATION	77%	76%	**-1%**

POLLARD MEMORIAL LIBRARY

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	NUMBER OF VISITORS ENTERING LIBRARY BUILDING	141,749	155,224	**18,258**
●	AMOUNT SPENT ON LIBRARY MATERIALS	$ 169,209	$ 143,411	**- $ 25,798**
●	E-BOOK HOLDINGS	26,811	31,739	**4,928**

KEY FOCUS AREA 6

STRONG NEIGHBORHOODS

Mission Statement: **To provide an enhanced quality of life to residents in every neighborhood**.

- ☑ Goal 1: Improve public services that engage citizens within their neighborhoods through public art and social events.
- ☑ Goal 2: Focus on quality of life issues for all citizens with outreach and prevention programs.
- ☑ Goal 3: Enhance overall appearance of communities and neighborhoods within the city to improve quality of life.

STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 1

"Improve public services that engage citizens within their neighborhoods through public art and social events."

Department	Key Performance Indicator	FY21 Target
Recreation	Registered summer program participants	1,300
Recreation	Number of Recreation Permits issued	15,000
Recreation	MyRec unique registrations	1,500
Recreation	MyRec Lowell resident registrants	3,000
Recreation	MyRec Facility/area reservations	19,000
Library	Number of programs available to adult patrons	275
Library	Number of Adult Program Participants	3,000
Library	Number of programs available to children and caregivers	160
CASE	Number of large scale events (1,000-150,000 attendees) hosted and or permitted throughout the year	18
CASE	Flag raisings	20
CASE	Ethnic festivals and processions	20
CASE	Number of Lowell events promoted annually	1,700
CASE	Overall attendance for events CASE staff coordinate/ permit annually	220,000
COA	Number of participants in fitness & health programs (unduplicated)	550

STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 2

"Focus on quality of life issues for all citizens with outreach and prevention programs."

Department	Key Performance Indicator	FY21 Target
COA	Total number of grocery shopping trips from senior housing	200
COA	Number of unduplicated seniors (senior center activities and rides)	1,800
COA	Total meals served (Lunch)	15,000
Fire	Number of company closings	427
Health	Immunizations	400
Library	Adult Program participants	3,000

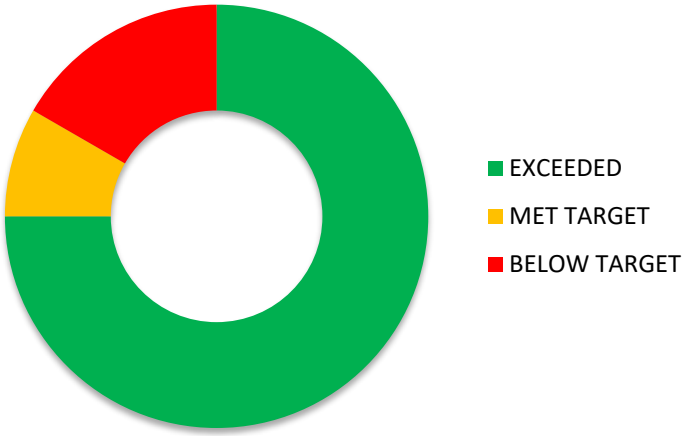
STRONG NEIGHBORHOODS

Key Performance Indicators for Goal 3

"Enhance overall appearance of communities and neighborhoods within the city to improve quality of life."

Department	Key Performance Indicator	FY21 Target
DPW	Amount of Road Repaved (feet)	15,840
DPW	Number of potholes fixed	2,500
DPW	Amount of Sidewalk Refurbished (feet)	22,704
DPW	Number of Request Tracker work orders completed	5,000
DPW	Recycling rate	<20%
DPW	Average response time in days for streetlight outage	3.5
DPW	Number of tree issues responded to and addressed	600
DPW	Number of graffiti work orders completed	400
DPD	Infrastructure, parks and other capital improvement projects advanced	27
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with the ordinance	200
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	178,865
Wastewater	Number of odor complaints	0
Wastewater	Number of catch basins repaired and replaced	100
Wastewater	Number of catch basins cleaned	350

STRONG NEIGHBORHOODS



83%

Of reported departmental KPIs met (within 10%) or exceeded target

FY2020 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	NUMBER OF ACCEPTED REGISTRATIONS OF VACANT/ FORECLOSED PROPERTIES IN COMPLIANCE WITH ORDINANCE	253	197	-56
●	SQUARE FEET OF ACTIVE COMMUNITIES GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	174,865	174,865	0
●	INFRASTRUCTURE, PARKS AND OTHER CAPITAL IMRPOVEMENT PROJECTS ADVANCED	23	24	1

PUBLIC WORKS

	KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
●	AMOUNT OF ROAD REPAVED (FEET)	24,288	24,816	528
●	NUMBER OF POTHOLES FILLED	3,139	2,802	-337
●	RECYCLING RATE	22.3%	32%	9.7%
●	AVERAGE RESPONSE TIME FOR STREETLIGHT OUTAGE	4.4	5.8	1.4
●	AMOUNT OF SIDEWALK REFURBISHED (FEET)	19,219	6,864	12,355
●	NUMBER OF REQUEST TRACKER WORK ORDERS COMPLETED	4,163	6,813	2,650
●	NUMBER OF TREE ISSUES RESPONDED TO AND ADDRESSED	674	338	-336
●	NUMBER OF GRAFFITI WORK ORDERS COMPLETED	602	165	-437

CASE

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
OVERALL ATTENDANCE FOR EVENTS CASE STAFF COORDINATES	252,000	222,511	-31,489
NUMBER OF LARGE SCALE EVENTS (1,000-150,000 ATTENDEES) HOSTED AND OR PERMITED THROUGHOUT THE YEAR	18	14	-4
NUMBER OF FLAG RAISINGS	20	12	-8
ETHNIC FESTIVALS & PROCESSIONS	25	9	-16
LOWELL EVENTS PROMOTED ANNUALLY	1,300	1,400	100

COA

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
NUMBER OF PARTICIPANTS IN FITNESS & HEALTH PROGRAMS (UNDUPLICATED)	371	395	24
TOTAL MEALS SERVED (BREAKFAST/LUNCH)	11,884	15,144	3,260
NUMBER OF UNDUPLICATED SENIORS (SENIOR CENTER ACTIVITIES AND RIDES)	785	855	92

RECREATION

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
NUMBER OF RECREATION PERMITS ISSUED	19,521	10,533	- 8,988
MYREC UNIQUE REGISTRATIONS	4,354	2,199	- 2,155
MYREC LOWELL RESIDENT REGISTRANTS	3,948	2,009	- 1,939
MYREC FACILITY/AREA RESERVATIONS	19,521	19,381	- 140

HEALTH

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
IMMUNIZATIONS	376	386	10

POLLARD MEMORIAL LIBRARY

KEY PERFORMANCE INDICATOR	2018	2019	2020 Trend
ADULT PROGRAMS	273	415	142
ADULT PROGRAM PARTICIPANTS	2,898	3,475	577
CHILDREN'S PROGRAMS	193	151	- 42

LOWELL REGIONAL WASTEWATER UTILITY

KEY PERFORMANCE INDICATOR		2018	2019	2020 Trend
●	NUMBER OF ODOR COMPLAINTS	5	2	- 3
●	NUMBER OF CATCH BASINS REPAIRED AND REPLACED	139	50	- 89
●	NUMBER OF CATCH BASINS CLEANED	394	267	- 127

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FISCAL YEAR

2021

SECTION II

SUMMARIES

General information about the City of Lowell, including the budget process, a profile of the City including key facts, the City's financial policies and best practices, and key initiatives.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2021 continues to use the same award-winning format which has been previously presented to the City Council in terms of organization, scope, and depth, and is arranged into the following eight sections:

1. **Transmittal Letter:** This section includes the City Manager's budget message, which concisely communicates the City Council's policies and priorities which drive the budget process and highlights major changes to the Fiscal Year 2021 budget.

2. **Summaries:** This section includes a short guide to the document, an overview of the budget process, high-level organizational charts illustrating the functional structure and departmental structure of the City's government along with a departmental contact directory, a profile of the city's key facts, and the city's financial policies and best practices, and key initiatives.

3. **Financial Plan:** This section summarizes all sources of revenue used to fund the operating budget. Revenues are organized according to six commonly recognized categories: charges for services, fines and forfeits, intergovernmental revenue, licenses and permits, miscellaneous revenue, and taxes. This section is intended to clearly indicate where the money comes from.

4. **Departmental Details:** This section presents the proposed expenditures and financing plans for each City Department, and includes detailed organizational charts and information. This section is intended to clearly indicate where the money goes, and provides a financing plan for each city department.

5. **Capital Plan:** This section outlines the adopted financial plans and planned expenditures for the City's public investments, commonly referred to as capital projects.

6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2021 which is presented to the City Council for their authorization and vote.

7. **Appendices:** This section includes ancillary content including Municipal Finances 101 (recommended for readers new to municipal finances), organizational staffing information, an acronym table, and a detailed glossary of budget related terms.

8. **Index:** This section includes an index of key words, or phrases used throughout this document, allowing for quick lookup.

As this budget continues to evolve, the plan is to consolidate the expense line details into more standardized groupings of expenses, and provide additional information on projected revenues and expenses.

THE BUDGET PROCESS

The preparation of the annual Budget for the City of Lowell is governed by the provisions of Chapter 44 of the Massachusetts General Laws. The budget cycle for FY21 was initiated in December of calendar year 2019. At that time, key members of the Finance Team responsible for compiling the budget met with the City Manager and Chief Financial Offer to update the city's 5-year financial projections in order to establish general budgetary guidelines and limitations for the coming year. A memorandum was distributed from the City Manager to all Department Heads detailing the economics and strategy to be followed in compiling their individual requests.

In the FY21 budget, some goals and measures were eliminated, replaced and/or expanded, resulting in goals and measures that are more comprehensive, significant or illustrative of the services and programs provided by City departments. In December, some of the major challenges facing the City of Lowell's FY20 operations were as follows:

- A $1.5 million increase in the city's pension assessment over FY20;
- An increased in state "cherry sheet" charges, including the assessment for charter schools in Lowell, of $1.4 million;
- Sufficient funding necessary for the schools to continue exceeding the net school spending requirement by the Commonwealth;
- Increases in health insurance premiums and debt service associated with the city's aggressive five-year capital improvement plan;
- An increase in cost associated with trash and recycling collections of $725,000;
- A reduction in one-time revenues in order to build a more sustainable funding model for city services.
- In March of FY2020, the COVID-19 crisis gripped the City, Commonwealth, and the Nation, its financial impact are still undetermined, but became part of the budget process and are currently still under analysis (as of May 2020).

The City Manager, in her guidelines, emphasized the need to reduce the growth in budgets by managing positions, reducing overtime, and identifying other cost reductions so that the following fixed cost increases could be absorbed without having an adverse effect on the total budget: possible COLA increase, the aforementioned Pension assessment from the Lowell Retirement System (PERAC); all non-personnel operating items known to be increasing due to contractual terms were required to be absorbed within the budget. In addition, major contracts for services were to be reviewed to ensure that departments have sufficient funds to meet contractual needs; budgets were directed to remain level funded; extraordinary expenditures were required to be reduced and one-time items from the current year eliminated. Departments were asked to expect that reductions would be made during the review process. The supplemental request process remained the same, with requests for new or expanded services submitted separately outside the base budget. If a request for supplemental funds was submitted, it was necessary

to identify a corresponding decrease before this request could be considered. It was emphasized that the FY21 goal was to submit a budget to the City Council that supports Council priorities and programmatic and operational needs.

By state law, the budget must be submitted to the City Council within 170 days after the Council organizes in early January. However, since the COVID-19 crisis took center stage, the state budget experienced significant delays. This resulted in ongoing uncertainty about local aid which represents about 53% of the City of Lowell's budget. The city opted to utilize a continuing appropriation budget or a so-called "one-twelfth budget" for the months of July, August, and September under Massachusetts General Law (G.L. c. 44 s. 32). On Friday July 31, 2020 the state committed to "no less than the Fiscal Year 2020 ("FY20") level of funding for UGGA and Chapter 70 education aid as a baseline amount for FY21 funding" and thus set the groundwork for the full year "9/12th" budget. A complete proposed budget was submitted to the City Council on September 8, 2020 to be referred to a public hearing on September 22, 2020. The City Council has the jurisdiction to make reductions but cannot increase the proposed budget without the consent of the City Manager. The City Council is projected to adopt the FY21 Budget on September 8, 2020. The Annual "9/12th" Budget for FY21 becomes effective October 1, 2020.

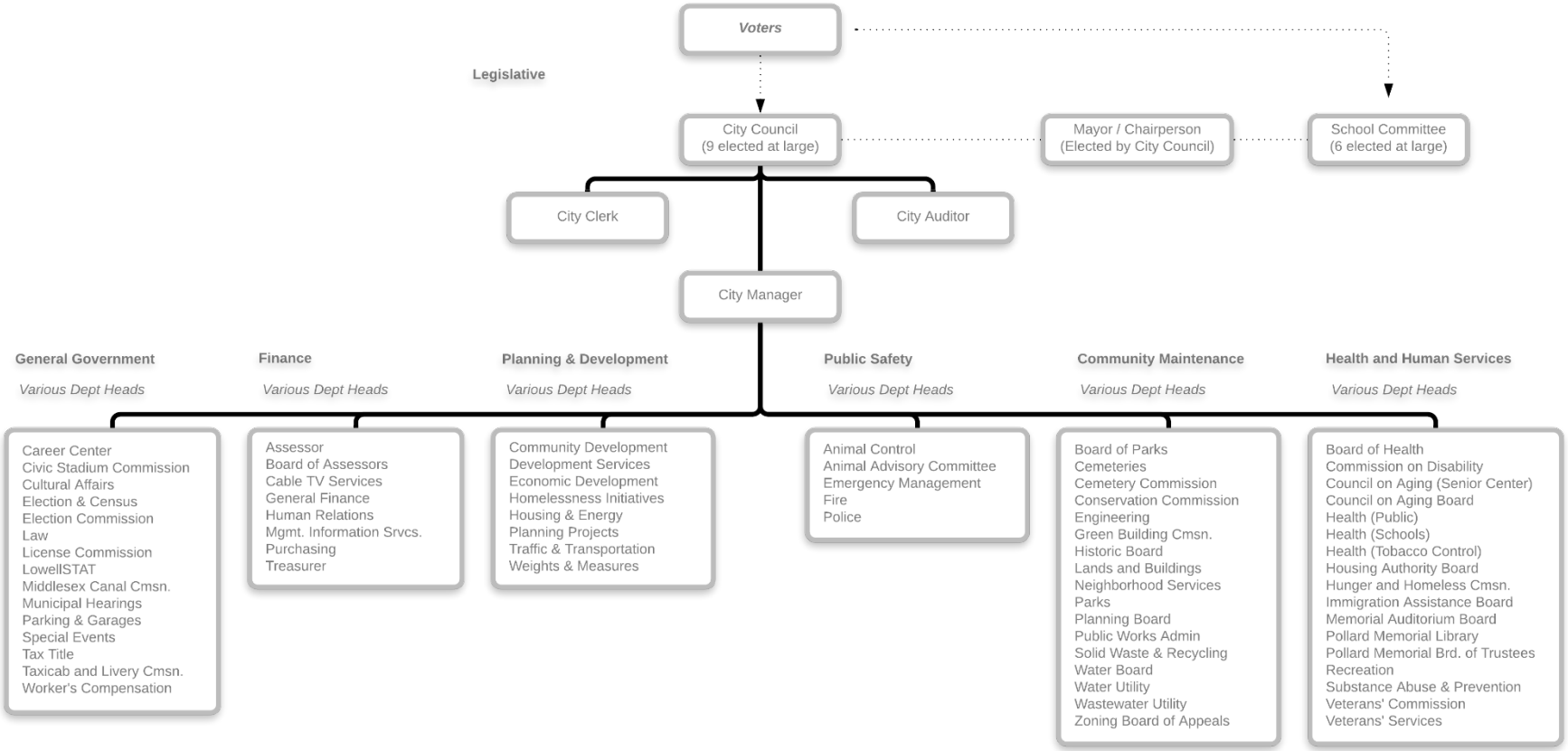
THE BUDGET CALENDAR

January 7, 2020	Budget Instructions and financial sheets distributed to Department Heads.
January 22, 2020	Governor Baker releases $44.6 billion FY2021 state budget proposal, including $12.8 million (7.8%) increase to Chapter 70 for LPS.
February 7, 2020	All department budget requests (financials) submitted to the Finance Department for review.
February 10, 2020 to February 21, 2020	Finance Department worked with department budget staff to compile document and revise requests.
February 22, 2020 To March 10, 2020	City Manager and Finance Department close a $15.64 million funding gap to balance the 2021 spending plan.
March 13, 2020	City Manager announces that City Hall and all city buildings would be closed to the public due to evolving concerns related to COVID-19.
April 1, 2020	City Manager implements fiscal controls, including hiring freeze, expenditure controls, and OT freeze

May 12, 2020	Joint meeting of the City Council Finance Subcommittee and School Finance Subcommittee to discuss fiscal impact
May 12, 2020	City Council voted to move forward with so-called "One Twelfth Budget", upon recommendation of City Administration and Finance Subcommittee
May 12, 2020 To May 21, 2020	Finance Department and Department Heads compile July budget request to continue City operations through 7/31
May 26, 2020 To August 25, 2020	Continuing Appropriation Budgets presented to City Council for July, August & September, and referred to public hearings.
July 1, 2020	Begin Fiscal Year 2021.
September 8, 2020	Full Year "9/12th" budget presented to the City Council, referred to public hearing on **September 22, 2020**
October 1, 2020	Begin full "9/12th" FY2021

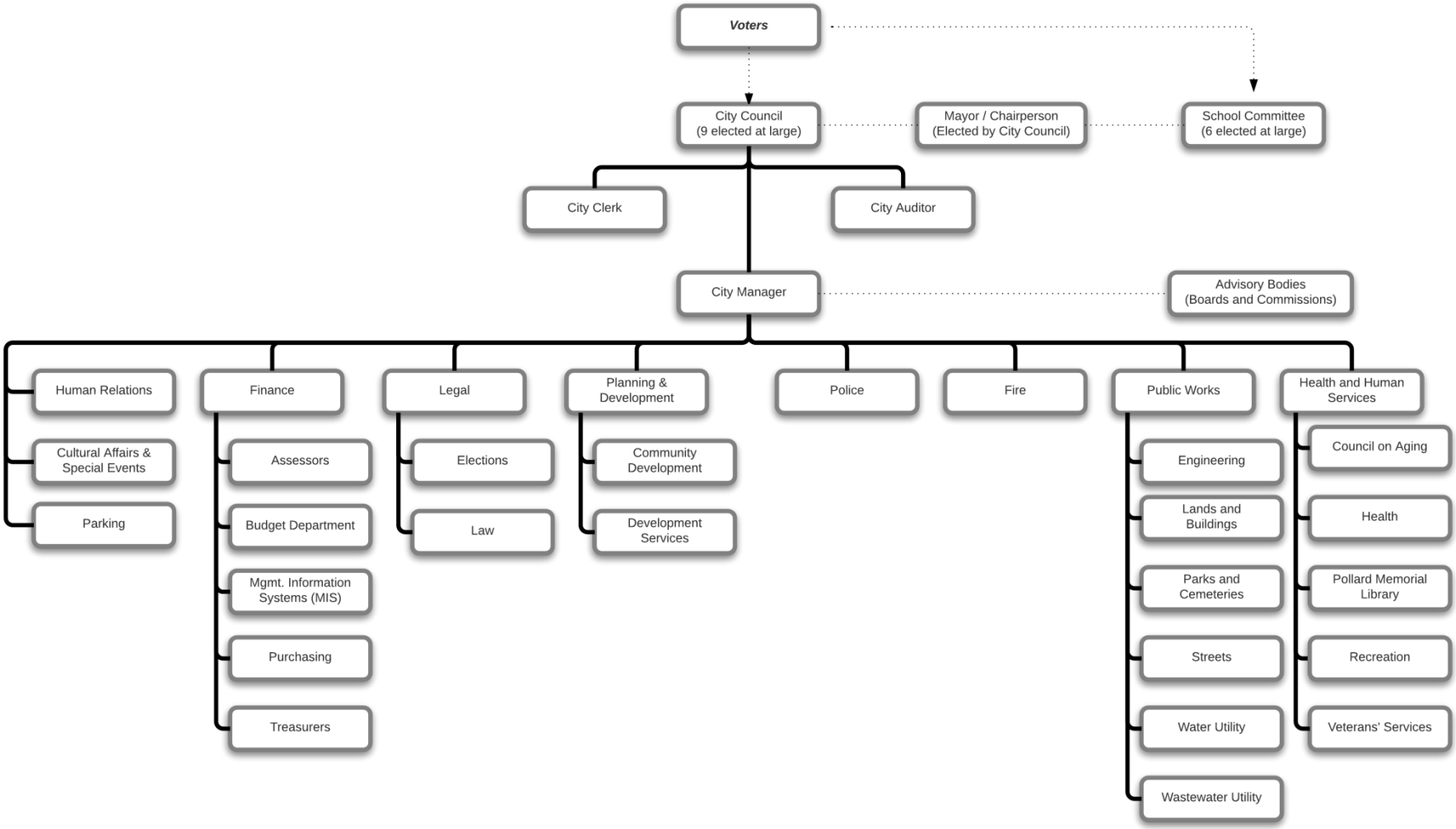
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



DEPARTMENT DIRECTORY

Department *(linked to website)*	**Contact Information *(with active links)***
Assessors	Chief Assessor: Susan LeMay 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department	Deputy Chief Financial Officer: Allison Chambers 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Career Center	Executive Director: Shannon Norton 107 Merrimack Street 978-458-2503
City Auditor	City Auditor: Tina Masiello 375 Merrimack Street, 1st Floor, Room 27 978-674-4080
City Clerk	City Clerk: Michael Geary 375 Merrimack Street, 1st Floor, Room 31 978-674-4161
City Manager	City Manager: Eileen M Donoghue 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: The Honorable John J. Leahey 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040

Department *(linked to website)*	**Contact Information *(with active links)***
Council on Aging (at Senior Center)	Executive Director: Lillian Hartman 276 Broadway Street 978-674-4131
Cultural Affairs & Special Events	Director, Cultural Affairs and Special Events: VACANT 50 Arcand Drive, 2nd floor 978-674-4260
Development Services	Director: Eric Slagle 375 Merrimack Street, 2nd Floor, Room 55 978-674-4144
Elections	Director (Interim): Elliott Veloso 375 Merrimack Street, Basement, Room 5 978-674-4046
Finance General	Chief Financial Officer: Conor Baldwin 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Fire	Chief (Interim): Joseph Roth 99 Moody Street 978-459-5553
Health and Human Services	Director: Joanne Belanger 341 Pine Street 978-674-4010
Human Relations	Director: Mary Callery 375 Merrimack Street, Basement, Room 19 978-674-4105

Department *(linked to website)*	**Contact Information *(with active links)***
Law	City Solicitor: Christine O' Conner 375 Merrimack Street, 3rd Floor, Room 64 978-674-4050
Management Information Systems (MIS)	Chief Information Officer: Mirán Fernandez 375 Merrimack Street, Room 2 978-674-4099
Parking & Garages	Director: Terry Ryan 75 John Street 978-674-4014
Planning and Development	Director and Assistant City Manager: Diane Tradd 50 Arcand Drive, 2nd floor 978-674-4252
Police	Superintendent: Raymond K. Richardson 50 Arcand Drive 978-937-3200
Pollard Memorial Library	Director: Victoria Woodley 401 Merrimack Street 978-674-4120
Public Works	Commissioner: Christine Clancy, P.E. 1365 Middlesex Street 978-674-4111

Department *(linked to website)*	**Contact Information *(with active links)***
Purchasing	City Procurement Officer: P. Michael Vaughn 375 Merrimack Street, 3rd Floor, Room 60 978-674-4110
Retirement	Board Administrator: Shannon Dowd 375 Merrimack Street, Basement, Room 3 978-674-4094
Schools	Superintendent: Joel Boyd, PH.D. 155 Merrimack Street 978-674-4320
Treasurer / Collector	City Treasurer: Kelly Oakes 375 Merrimack Street, 1st Floor, Room 30 978-674-4222
Veterans' Services	Director: Eric Lamarche 276 Broadway Street, 2nd floor 978-674-4066
Wastewater Utility	Executive Director: Mark Young First Street Blvd (Rt 110) 978-674-4248
Water Utility	Executive Director: Mark Young 815 Pawtucket Boulevard 948-674-4240

A General Profile of the City of Lowell and Facts on File

The City of Lowell is the fourth largest city in the Commonwealth of Massachusetts and its strategic location at the intersections of Routes 495, 93 and 3, provides excellent access to all points of interest in Massachusetts as well as New Hampshire and Maine. Commuter rail also provides an easy 40-minute ride to Boston's North Station. Residents claim Lowell's National Park as this country's greatest tribute to the Industrial Revolution and the textile industry that boomed in New England in the nineteenth century.

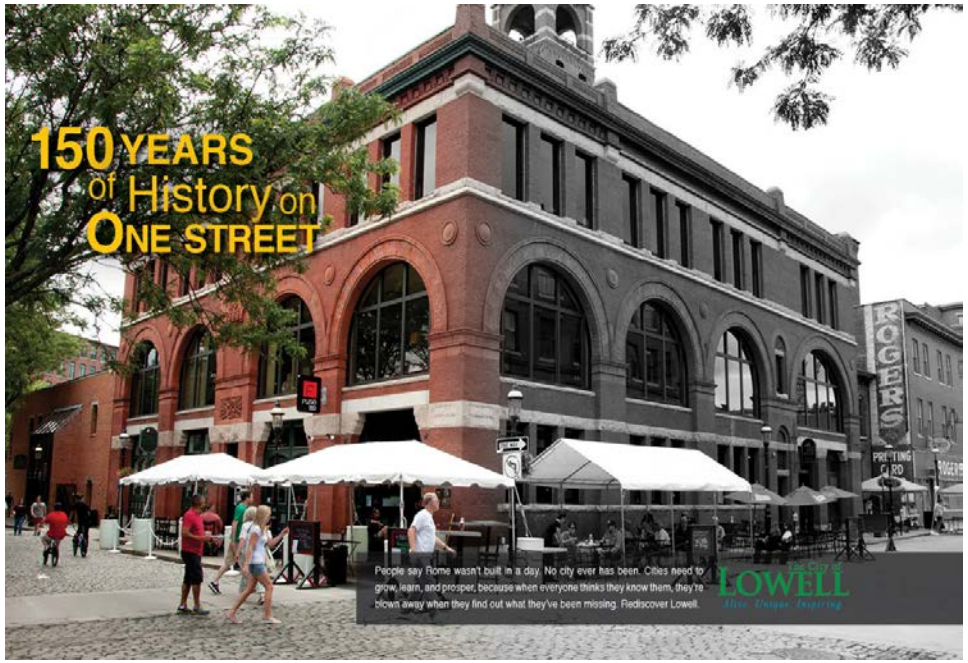
The rehabilitated mill buildings are further complemented by 2 1/2 miles of trolley and canal boat tours and several museums. The 3200-seat Lowell Auditorium hosts many of the country's best performers at affordable prices. The Merrimack Repertory Theater, which is also located in downtown Lowell, is one of the few self-sustaining repertory theater groups in the northeast. The 19th century mill buildings provide an excellent opportunity for low-cost acquisition and rehabilitation for small and large companies.

The City offers many unique financial incentives to encourage new growth and development. The City's workforce is computer literate and strongly supported by the local school district, which has recently completed nine new schools and five school rehabilitations. The education base also includes Middlesex Community College and University of Massachusetts Lowell. The student population further enhances the market for retail businesses in downtown Lowell and its surrounding neighborhoods. This planned urban community is built around the Merrimack River and its diverse canal system, which provided power to the early manufacturers. Today these water amenities add to the character of the city. Special events of the year include a folk festival which Lowell residents claim as the best in New England and which draws over 200,000 people annually, Riverfest, First Night, and Fourth of July fireworks. Residents say proudly that Lowell has something for everyone with its unmatched quality of life.

GENERAL

Population (*US Census Bureau, 7/1/2017 est.*)	111,346
Area (square miles):	13.58
Population Density (per mile^2)	7,300
Massachusetts Population Density (per mile^2)	839.4

Other Demographics	2000	2017
Total population	105,859	110,964
Persons Under 18	27.9%	26.7%
Persons 18 or Older	72.1%	73.4%



Median Age	Lowell	Massachusetts	United States
2010	32.6	39.1	37.2
2000	31.4	36.5	35.3
1990	29.4	33.6	32.9
1980	28.5	31.2	30.0
Median Family Income			
2010	$ 55,852	$ 81,165	$ 51,144
2000	45,901	61,664	50,046
1990	35,138	44,367	35,225
1980	17,942	21,166	19,908
Per Capita Income			
2010	$ 22,730	$ 33,966	$ 27,334
2000	17,557	25,952	21,587
1990	12,701	17,224	14,420
1980	6,016	7,459	7,313

GOVERNMENT

Date of Incorporation as a Town:	March 1, 1826
Date of Incorporation as a City:	April 1, 1836
Form of Government:	Massachusetts Plan E City Council /Manager
Mayor:	Elected by the City Council
Number of City Councilors:	Nine
Number of registered voters in Lowell:	68,679
City Manager:	Eileen M. Donoghue
City Mayor/ Chair of School Committee:	The Honorable John J. Leahy

CITY OF LOWELL, MASSACHUSETTS

General

The City of Lowell is located in Middlesex County, 25 miles northwest of Boston and approximately 5 miles south of the New Hampshire border. Located on the Merrimack River, Lowell was the nation's first planned industrial community and is often referred to as the "cradle of the American Industrial Revolution". From its early days, Lowell has been a socially diverse community, with many of America's immigrant groups represented in its population. This has continued in recent years with the City becoming an important center for Khmer culture in the United States.

In June 1999, Lowell was named an All-American City by the National Civic League. The All-American City Award recognizes exemplary grassroots community problem-solving and is given to communities that cooperatively tackle challenges and achieve results. Lowell was chosen for its impressive work in the following areas: Community Policing, the Mayor's Joint Youth Commission and the City's Asian Water Festival. Lowell is bordered on the northwest by the Town of Tyngsboro, on the north by the Town of Dracut, on the east by the Town of Tewksbury, and on the southwest by the Town of Chelmsford. Lowell is the population center of the Lowell MA-NH Primary Metropolitan Statistical Area (PMSA). The Lowell MA-NH PMSA is comprised of the City, the Massachusetts towns of Billerica, Chelmsford, Dracut, Dunstable, Pepperell, Tewksbury, Tyngsboro and Westford and the Town of Pelham, New Hampshire. Lowell has a population of approximately 106,519 (2010 U.S. Bureau of the Census) and occupies a land area of 13.4 square miles. Lowell was incorporated as a township in 1826 and it became a City in 1836. Lowell is governed by a nine-member elected City Council and a City Manager who is appointed by the Council. The Mayor is elected by the members of the City Council and serves as the presiding officer of the Council. The principal executive officers of the City are as follows:

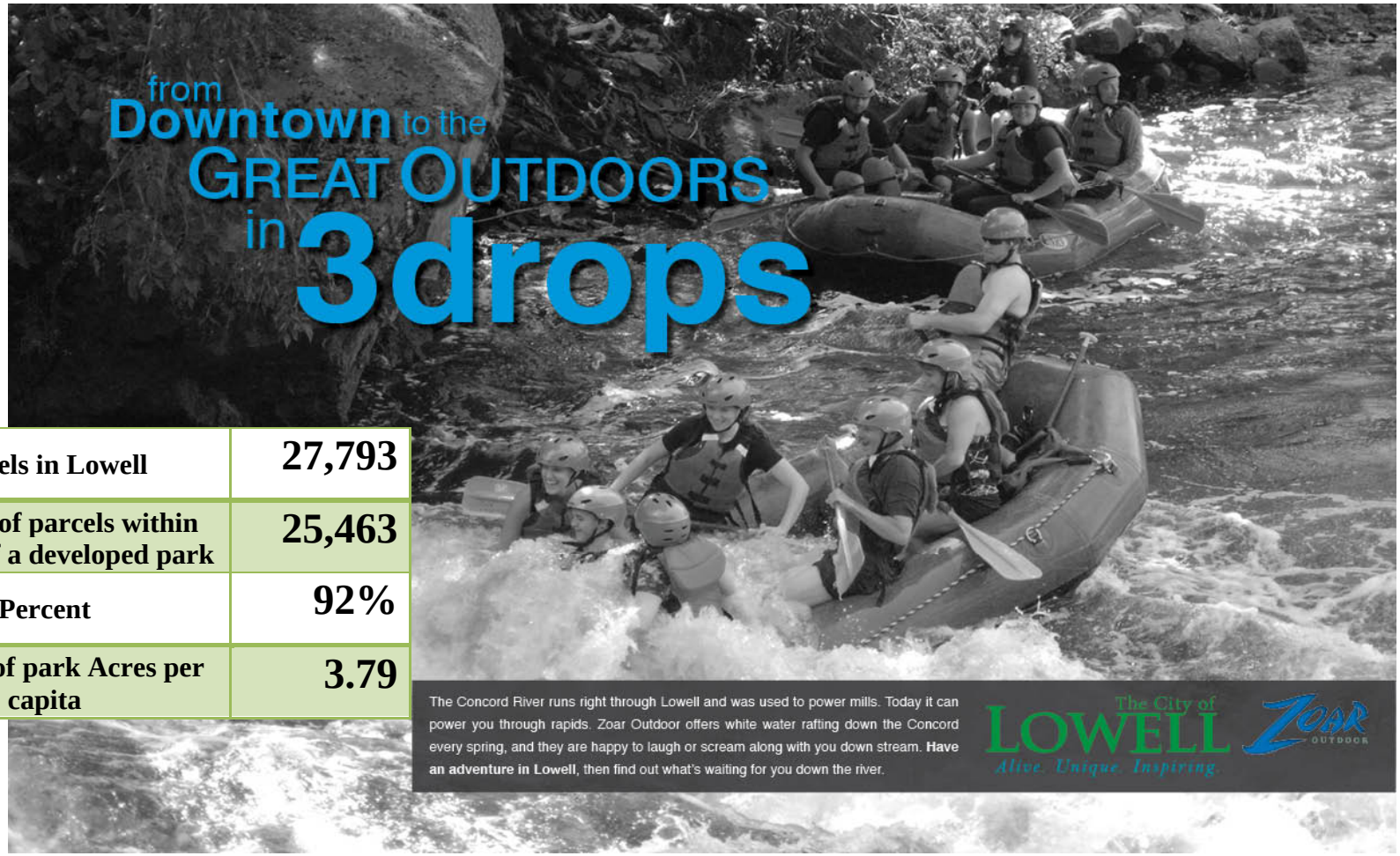
PRINCIPAL EXECUTIVE OFFICERS

TITLE	NAME	FIRST ENTERED OFFICE	TERM EXPIRES
Mayor	John J, Leahy	January 2020	December 2021
City Manager	Eileen M. Donoghue	April 2018	Indefinite/ Appointed
Assistant City Manager	Kara Keefe Mullin	June 2018	Indefinite/ Appointed
Chief Financial Officer	Conor Baldwin	July 2014	Indefinite/ Appointed
City Treasurer/ Tax Collector	Kelly Oakes	February 2019	Indefinite/ Appointed
City Auditor	Tina Masiello	December 2019	December 2022

PARKS AND OPEN SPACE

The City holds an extensive number of properties throughout the city used for a variety of public purposes. City properties are under the management of the following City authorities:

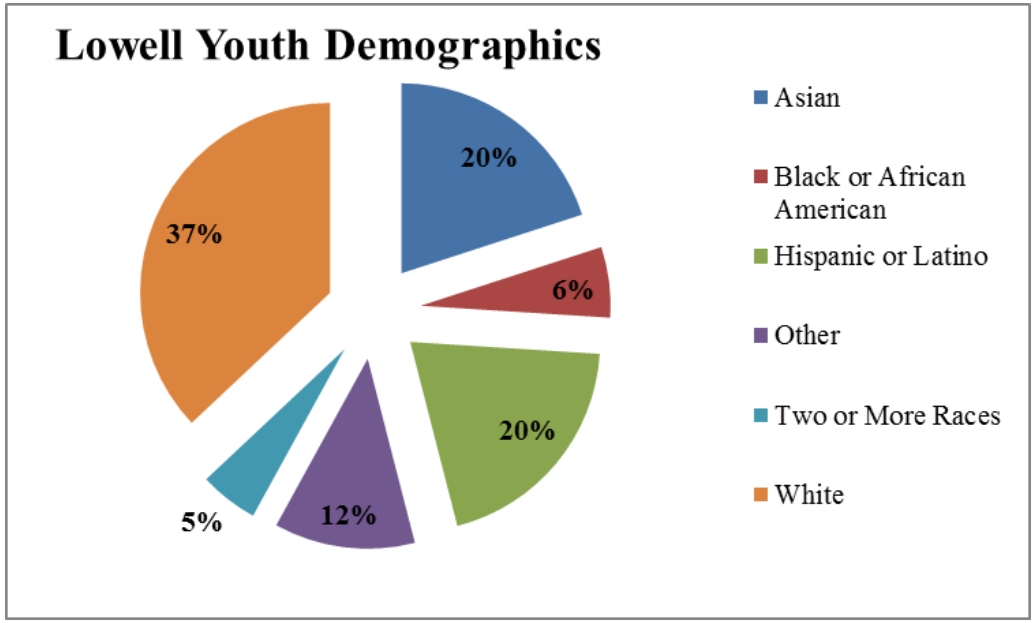
- Public School Department
- Water Utility Department
- Development Services
- Parks and Recreation Departments
- Public Works Department
- Fire Department
- Wastewater Department



Parcels in Lowell	**27,793**
Number of parcels within 1/3 mile of a developed park	**25,463**
Percent	**92%**
Number of park Acres per capita	**3.79**

PARKS AND RECREATION

During the past few years, the Lowell Parks & Recreation Departments have provided **1,242,266** hours of employment to over 250+ of Lowell's youth to assist with recreational programs. Thousands of children have participated in these programs at no cost to them or their families. Lowell residents make up nearly all of the employees, and studies indicate that the benefits of providing employment opportunities to local youth also have a positive effect on public safety.



RECREATIONAL AMENITIES IN LOWELL

There are LOTS of recreational amenities in Lowell, and LOTS of places to have fun doing them!

The following charts show (1) how many different recreational activities you can find and how many locations you can find them at, (2) how much recreational acreage the City has, and (3) what types of amenities are available at all of the parks throughout the City (as of 1/1/19).

Recreational Activity	Locations	Recreational Activity	Locations
Baseball Field(s)	16	Picnic Area(s)	11
Basketball Court(s)	27	Playgrounds(s)	36
Beach/ Boating	3	Pools	3
Bocce Court(s)	1	Skateboard Park(s)	4
Deck Hockey Rinks	2	Softball Field(s)	10
Football/ Lacrosse/Soccer/Field Hockey Field(s)	10	Splash/Spray Park(s)	3
Gardens	6	Tennis Court(s)	8
Gazeno/Pavillion/Stage(s)	5	Track & Field Area(s)	3
Greenspace(s)	50	Volleyball Court(s)	5
Handball Court(s)	1	Walking Path(s)	14
Multi-Purpose Field(s)	4	Wiffleball Field(s)	1

Public Conservation and Recreational Resources by Neighborhood				
Neighborhood	2010 Population	% Total	Current Recreational Acreage	% Total Acreage
The Acre	12,271	11.52%	28.58	6.9%
Back Central	5,367	5.04%	30.88	7.5%
Belvidere/ South Lowell	19,951	18.73%	121.8	29.6%
Centralville	15,237	14.30%	66.53	16.2%
Downtown	5,267	4.94%	2.86	0.7%
Highlands	30,190	28.34%	65.31	15.9%
Pawtucketville	15,020	14.10%	95.36	23.2%

Park / Facility	Address	After Hours Lighting	Baseball Field(s)	Basketball Court(s)	Beach	Boating Ramp(s)	Bocce Court(s)	Community Planting Garden(s)	Deck Hockey Rink(s)	Dog Park	Field Hockey Field(s)	Football Field(s)	Garden(s)	Gazebo / Pavilion / Stage	Greenspace	Handball Court(s)	Lacrosse Field(s)	Memorial/Monument	Multipurpose Field(s)	Picnic Area(s)	Playground(s)	Pool(s)	Skateboard Park(s)	Soccer Field(s)	Softball Field(s)	Splash Park	Tennis Court(s)	Track & Field Area(s)	Volleyball Court(s)	Walking Path(s)	Wedding Ceremony Site	Wiffleball Field(s)
Anne Dean Welcome Regatta Festival Field	381 Pawtucket Blvd													●				●														
Armory Park	50 Westford St													●			●		●	●												
Bourgeois Park	113 University Ave	●		●										●			●															
Callery Park	200 B St	●	●											●			●			●				●		●						
Campbell Park	30 Courtland St	●	●																	●												
Carter Street Park	25 Carter Ave	●		●																												
Cawley Memorial Stadium Complex	424 Douglas Rd	●	●								●	●				●							●	●			●					
Centerville Memorial Park	711 Aiken St													●			●															
Circuit Ave Park	136 Circuit Ave													●																		
Clemente Park	803 Middlesex St			●			●										●		●	●		●						●	●			
Coburn Park	845 Chelmsford St													●			●															
Doane Street Park	69 Doane St			●																												
Donahue Park	2 Stratham St	●	●	●										●			●		●	●				●								
Ducharme Park	367 Woburn St	●		●									●	●						●										●		
Durkin Park	294 Chelmsford St		●	●													●			●												
Edmund A. Bellegarde Boathouse	300 Pawtucket Blvd	●				●																										
Edwards St. Park	26 Edwards St																						●									
Father Grillo Park	853 Central St													●			●															
Fayette Street Playground	246 Fayette St			●																●												
Fels Playground	260 Riverside St													●			●			●												
Ferry Landing Park	3 First St	●															●															
First St Playground	61 First St Blvd									●																						
Fort Hill Park	201 Rogers St													●					●													
Father Kirwin Playground	889 Lawrence St	●		●										●						●												
Father Maguire Playground	80 Woodward Ave	●		●										●			●			●				●		●		●	●			
Gage Field	78 Thirteenth St	●	●	●										●						●			●			●		●				
Hadley Park	1650 Middlesex St	●	●	●										●						●		●										
Harmony Park	1 Cork St													●			●		●													
Highland Park	150 Fleming St	●	●	●					●					●						●						●			●			
Hovey Field	266 Aiken Ave																			●			●									
Hunts Fall Greenspace	178 Stackpole St													●																		
Jollene Dubner Park	23 Rogers St.													●																		
Kerouac Park	93 Bridge St	●												●			●												●			
Kittredge Park	44 Nesmith St	●											●	●						●									●	●		
Knott Park	150 Douglas Rd													●					●	●												
Koumantzelis Park	480 Pawtucket St	●	●	●										●			●	●		●		●		●								
LeBlanc Park	38 Acropolis Rd		●											●						●			●									
Lincoln Square Park	2 Lincoln St													●			●															
Lowell Memorial Auditorium Greenspace	52 E Merrimack St													●			●												●			

Please visit www.lowellrec.com for additional details about each of these parks, their fields, and their availability!

Park / Facility	Address	After Hours Lighting	Baseball Field(s)	Basketball Court(s)	Beach	Boating Ramp(s)	Bocce Court(s)	Community Planting Garden(s)	Deck Hockey Rink(s)	Dog Park	Field Hockey Field(s)	Football Field(s)	Garden(s)	Gazebo / Pavillion / Stage	Greenspace	Handball Court(s)	Lacrosse Field(s)	Memorial/Monument	Multipurpose Field(s)	Picnic Area(s)	Playground(s)	Pool(s)	Skateboard Park(s)	Soccer Field(s)	Softball Field(s)	Splash Park	Tennis Court(s)	Track & Field Area(s)	Volleyball Court(s)	Walking Path(s)	Wedding Ceremony Site	Wiffleball Field(s)
Lucy Larcom Park	255 Merrimack St													●															●			
Manning Field	303 Boston Road		●																													
Martin Portuguese Park	424 Central St	●															●															
McDermott Reservoir	197 Beacon St	●											●				●															
McInerney Playground	213 W London St												●				●			●												
McPherson Park	185 Hildreth St	●		●															●	●	●			●		●						
Michael Rynne Bath House	160 Pawtucket Blvd				●																											
Monsignor Keenan Playground	95 W 6 St			●										●						●												
Moody Street Playground	497 Moody St			●																●												
Muldoon Park	31 Billerica St					●							●	●															●	●		
Mulligan Park	89 Plain St	●		●										●					●	●					●			●			●	
North Common	413 Fletcher St	●		●				●					●	●	●					●	●			●				●				
O'Donnel Park	1170 Gorham St	●	●	●																●					●	●						
Olga Nieves Playground	123 Adams St													●						●												
Oliveria Park	84 Newhall St	●	●	●																												
Pawtucket Memorial Park	465 W Meadow Rd	●	●																	●												
Perry Playground	36 Dover St			●																●												
Raven Road Greenspace	1 Raven Road												●		●																	
Reilly School Community Playground	111 Douglas Rd			●										●			●			●												
Rotary Club Park	16 Richmond Ave	●											●	●						●		●										
Scullin Park	50 Morey St													●						●												
Shedd Park	453 Rogers St	●	●	●										●	●			●		●	●				●	●	●	●		●	●	
Sheehy Park & Extension	501 Pawtucket St														●			●		●										●		
South Common	200 South St	●		●																	●	●		●			●	●		●		
St Louis Playground	406 W 6 St	●	●	●											●						●				●							
Stoklosa School Park	560 Broadway St	●		●											●				●													
Suffolk St. Park	140 Suffolk St														●			●														
Tenth Street Reservoir (water tank)	191 Mt Pleasant St														●																	
Thomas L. Crowley Park	78 Wedge St	●													●					●									●			
Tyler Park	51 Tyler Pk	●													●														●			
Utopia Park	305 Dutton St														●																	
Varnum Park	169 Third St	●												●	●			●													●	
Ventura Field	303 Boston Road																							●								
Veterans Memorial Park	17 Ennell St														●			●														
Victory Park	21 Woburn St														●			●														
Walter J. Lemieux Park	8 Mill St														●			●														
Wang Soccer Field	820 Pawtucket Blvd																						●									
Wannalancit Park	10 Varnum Ave																	●														
77	Parks / Facilities	33	16	27	1	2	1	1	1	1	1	1	5	5	50	1	1	29	3	10	36	3	4	7	10	3	8	3	5	13	5	1

Please visit www.lowellrec.com for additional details about each of these parks, their fields, and their availability!

HOUSING VALUES

Type	Average Value	Average Tax Bill	Parcels
One Family	$312,007	$4,168.42	11,879
Two Family	$340,853	$4,553.79	3,714
Three Family	$393,931	$5,262.92	796
Condominium	$189,332	$2,529.46	5,542

Source: City of Lowell Assessor's Office- 2020 Tax Rate Recapitulation

INSTITUTIONS OF HIGHER LEARNING

UNIVERSITY OF MASSACHUSETTS - LOWELL

Year	rgrad	Graduate	Continuing Ed	Total Enrollment
2019	11,545	3,608	1,857	18.338
2018	11,468	4,239	2,537	18,244
2017	11,258	4,308	2,755	18,316
2016	10,154	4,198	2,832	17,184
2015	10,500	4,200	2,800	17,500
2014	10,161	4,198	2,832	17,191
2013	9,832	4,117	2,960	16,969
2012	9,401	4,007	2,886	16,294
2011	9,026	3,702	2,703	15,431

MIDDLESEX COMMUNITY COLLEGE

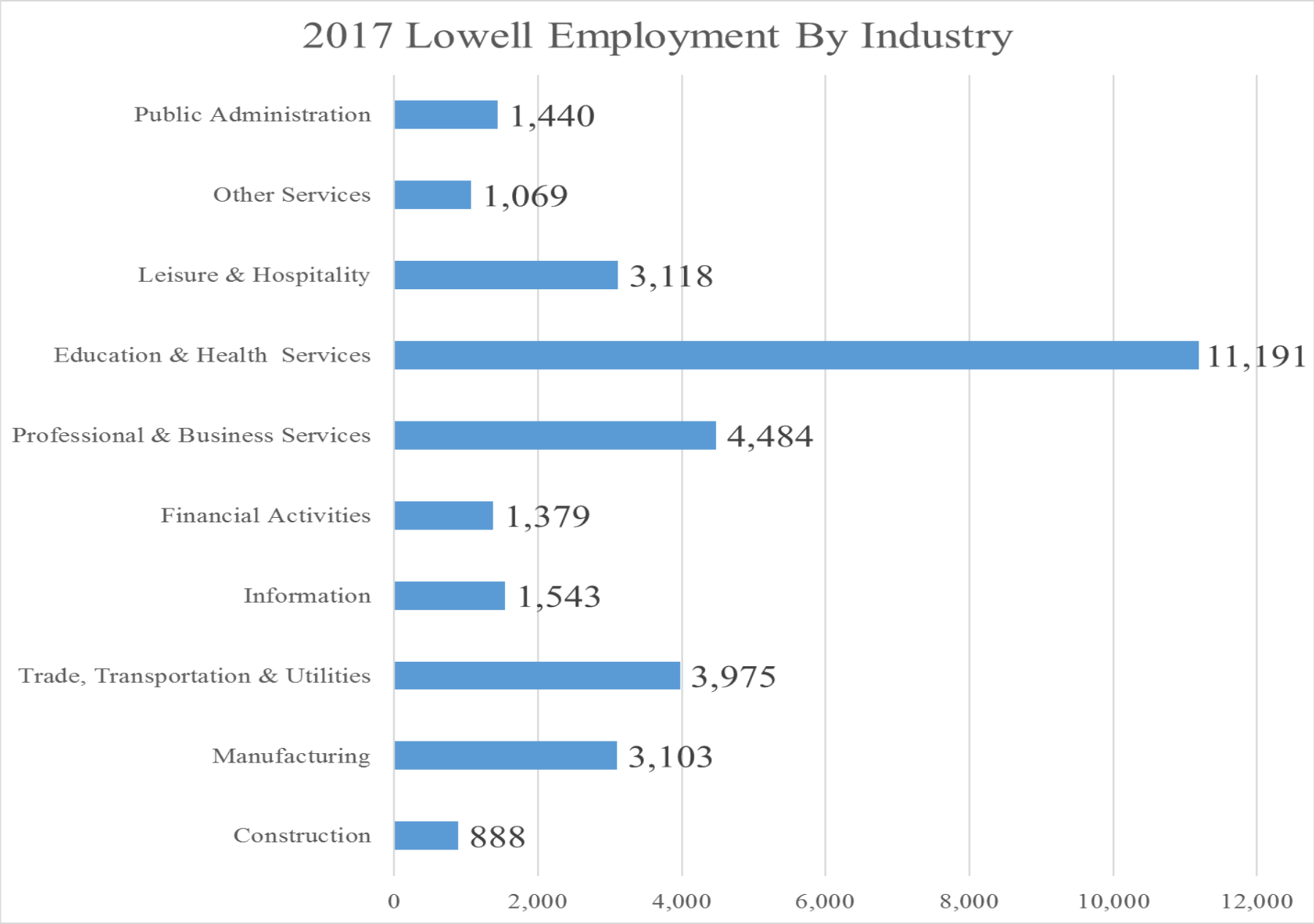
Year	Enrollment	Year	Enrollment
2018	11,217	2014	9,392
2017	12,009	2013	9,702
2016	12,254	2012	9,664
2015	13,267	2011	9,840

Source: City Department of Planning and Development

INDUSTRY AND COMMERCE

Lowell is a diversified industrial city. Education and health services are the largest sectors of the local economy with 41.6 % of total employment. Manufacturing, wholesale trade, transportation, public utilities, professional and business services, leisure and hospitality, and government are the other key sectors of economy.

Industry	2013	2014	**2015**	**2016**	**2017**	**2018**
Construction	879	724	867	878	888	974
Manufacturing	2,862	3,035	2,888	3,042	3,103	3,669
Trade, Transportation & Utilities	3,912	3,667	3,838	3,954	3,975	4,096
Information	1,025	1,227	1,052	1,428	1,543	1,454
Financial Services	1,585	1,514	1,475	1,435	1,379	1,390
Professional & Business Services	4,030	3,729	4,317	4,070	4,484	5,364
Education & Health Services	14,106	9,548	10,070	15,277	11,191	16,691
Leisure & Hospitality	3,143	2,929	2,880	3,388	3,118	3,509
Other Services	1,115	1,254	1,055	1,047	1,069	1,092
Public Administration	1,617	1,503	1,421	1,448	1,440	1,433
Total Employment	**34,274**	**29,130**	**29,863**	**35,967**	**32,195**	**39,672**
Number of Establishments	**2,493**	**2,750**	**2,953**	**3,134**	**3,244**	**3,566**
Average Weekly Wage	$976	$1,002	$1,048	$1,057	$1,147	$1,186


2017 Lowell Employment By Industry
Public Administration
1,440
Other Services
1,069
Leisure & Hospitality
3,118
Education & Health Services
11,191
Professional & Business Services
4,484
Financial Activities
1,379
Information
1,543
Trade, Transportation & Utilities
3,975
Manufacturing
3,103
Construction
888
0
2,000
4,000
6,000
8,000
10,000
12,000

The Ten Largest Employers in the City

Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,800
2	U-Mass Lowell	Education	2,260
3	Kronos	Software	1,637
4	Verizon	Communications	876
5	Demoulas /Market Basket	Supermarket	750
6	Community Teamwork ("CTI")	Social Services	540
7	D'Youville Life & Wellness Community	Healthcare	526
8	Aramark Corp.	Hospitality/ Food Service	500
9	Lowell Community Health Center	Health Care	490
10	Middlesex Community College	Education	423

Source: City Department of Planning and Development, Survey as of FY20

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2020	$8,728,067,121	$315,256,353	$9,043,323,474
2019	$7,866,099,577	$321,714,823	$8,187,814,400
2018	$7,371,290,220	$292,910,971	$7,664,201,191
2017	$6,815,418,064	$274,867,186	$7,090,285,250
2016	$6,420,432,601	$263,496,390	$6,883,928,991
2015	$6,087,839,751	$244,472,062	$6,332,311,813
2014	$5,881,952,844	$203,732,904	$6,085,685,748
2013	$5,876,323,278	$206,194,580	$6,082,517,858
2012	$5,894,041,178	$201,067,340	$6,095,108,518
2011	$5,958,492,115	$191,369,010	$6,149,861,125

TAX RATES

Fiscal Year	CIP	Residential
2020	26.27	13.36
2019	28.59	14.04
2018	29.34	14.39
2017	30.64	14.92
2016	31.22	15.16
2015	32.46	15.48
2014	31.74	15.14
2013	31.32	15.01
2012	30.89	14.77
2011	29.73	14.27

TAX LEVY

Fiscal Year	Total Levy
2020	$138,331,643
2019	$133,785,807
2018	$128,507,951
2017	$124,134,134
2016	$119,234,045
2015	$117,457,261
2014	$110,425,643
2013	$108,866,883
2012	$107,585,116
2011	$104,467,330

LARGEST TAXPAYERS
FISCAL YEAR 2020

Owner	Nature of Business	Assessed Valuation	% of Total Levy
CP Associates LLC	Office Building	$104,380,600	1.15%
Princeton Properties	Housing/ Office Building	104,040,266	1.15%
National Grid/ Electric	Public Utility	98,790,262	1.09%
National Grid/ Gas	Public Utility	92,106,744	1.02%
Winn Residential	Housing/Subsidized	83,548,529	0.92%
Coalition for a Better Acre	Housing/Subsidized	54,843,086	0.61%
Westminster Preservation LLP	Housing/Subsidized	47,159,586	0.52%
New England Heritage Property Inc.	Housing	41,580,744	0.46%
Massachusetts Mills	Housing	37,935,500	0.42%
Farley White	R&D/ Industrial	35,930,856	0.40%
		$700,316,173	7.74%

BASIS OF ACCOUNTING AND BUDGETING

Generally Accepted Accounting Principles

The City prepares its comprehensive financial reports in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

a) The accounts of the City are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance- related legal and contractual provisions.

b) Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are "susceptible to accrual" (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due; and (2) tax abatements, judgments and claims, all of which are recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.

c) Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.

BASIS OF ACCOUNTING AND BUDGETING

(Continued)

Budgetary Basis

Pursuant to Chapter 44 § 32 of the Massachusetts General Laws, the City adopts an annual budget for the General and Enterprise Funds for which the level of expenditure may not legally exceed appropriations for each department or undertaking classified in two statutory categories: **Personal Services and Ordinary Expenses**. These two categories are more fully delineated below. Each department of the City is unique in the number and types of expense accounts contained therein and the list is not exhaustive. It does, however, provide a general overview of what comprises the major categories.

I. Personal Services

- **a.** Salary & Wages – Permanent
- **b.** Salary & Wages – Temporary
- **c.** Overtime
- **d.** Shift Differential
- **e.** Various Stipends

II. Ordinary Expenses

- **a.** Electricity and Heating Costs
- **b.** Repairs and Maintenance
- **c.** Travel and Training
- **d.** Professional Services
- **e.** Program Costs for Services

Proposed expenditure appropriations for all departments and operations of the City, except those of the School Department, are prepared under the direction of the City Manager. All budget appropriations, including those of the School Department, are approved by the City Council. The School Department budget is prepared under the direction of the School Committee based upon guidelines provided by the City Manager. The City Manager may recommend additional sums for school purposes. In addition, the City Manager may submit to the City Council such supplementary appropriation orders as are deemed necessary. The City Manager may amend appropriations within the above mentioned categories for a department without seeking City Council approval. The City Council may reduce or reject any item in the budget submitted by the City Manager, but may not increase or add items without the recommendation of the City Manager.

BASIS OF ACCOUNTING AND BUDGETING

(Continued)

The City follows a gross budgeting concept pursuant to which expenditures financed by special revenue funds and trusts are budgeted as general fund expenditures and are financed by transfers from these funds to the General Funds. Generally, expenditures may not exceed the legal level of spending authorized by the City Council. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by a two-thirds majority vote of the Council.

The City follows the accounting practices established by the Commonwealth of Massachusetts Department of Revenue, called the budgetary basis method of accounting, in the preparation of the Annual Budget and property tax certification process. Budgetary basis departs from GAAP in the following ways:

a) Real estate and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP);

b) Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP);

c) Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP);

d) Amounts raised for the prior years' deficits and available funds from prior years' surpluses are recorded as revenue items (budgetary), but have no effect on GAAP revenues.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2019, is shown on the next page.

Reconciliation of Budgetary-basis to GAAP-basis

	2015	2016	2017	2018	2019
Net Change in Fund Balance - budgetary basis	(1,262,262)	168,602	490,748	(4,949,037)	5,338,583
Perspective Difference:					
Stabilization Funds recorded in					
the General Fund for GAAP ……	(179,846)	298,478	310,869	545,072	81,915
~					
Employee Benefit Trust recorded in					
the General Fund for GAAP ……	(575,989)	(1,080,823)	(707,997)	(812,128)	(522,487)
Basis of Accounting Differences					
Net change in recording 60-day receipts accrual …	113,512	426,002	(290,891)	42,563	(341,765)
Net change in recording tax refunds payable …	645,780	(949,547)	2,185,817	114,419	261,800
Net change in short term interest accrual …	16,502				
Net change in recording accrued expenditures …	-	-	-	701,190	
Net change in unrecorded liabilities …	(130,349)	150,739	(444,500)	-	
Increase in revenues due to on-behalf payments …	16,702,000	24,614,000	32,948,084	36,030,056	35,253,246
Increase in expenses due to on-behalf payments …	(16,702,000)	(24,614,000)	(32,948,084)	(36,030,056)	(25,253,246)
Net Change in Fund Balance - GAAP basis	$(1,372,652)	$ (986,459)	$ 1,548,046	$(4,357,921)	$4,818,046

FINANCIAL POLICIES AND GUIDELINES

One of the principal reasons the City of Lowell has seen its standing in the financial community elevate within the last decade is its development and implementation of a long-term financial plan. To compliment this plan—and of likewise importance—has been the formulation of strong financial policies, recommended by the City Manager and adopted by the Lowell City Council each year along with the annual budget. This plan is reviewed on an annual basis in conjunction with the city's bond sale and credit rating application process. However, the Finance Team regularly updates the five-year forecast to include the most recent actuals on a quarterly basis, and uses this data internally in order to better respond to challenges that occur in the short- and medium-term.

The budget for the current fiscal year is used as the base year upon which future year projections are built. All expenditures, revenues and property valuations are reviewed to ensure that the timeliest information is available to be used for future year projections. The budget for the current year is also compared to the projections for that year from previous five-year plans to determine the accuracy of the projections. If modifications to the projection process are needed to ensure more accuracy, the city's financial staff will make changes accordingly. After careful review, this plan is submitted to the rating agencies prior to their review of the city's financial condition. This plan serves as a basis upon which important decisions concerning the city's financial future are made.

Most recently the rating agency, Standard & Poor's (S&P), affirmed Lowell's stable outlook and affirmed their **Financial Management Analysis of Lowell's fiscal management as 'very strong'** during a bond issue in September of FY2020. The rating rationale was based on a number of factors, among them were:

- Very strong management, with "strong" financial policies and practices under [S&P's] Financial Management Assessment methodology;
- Very strong liquidity, with total government available cash at 16.1% of total governmental fund expenditures and 8.0x governmental debt service, and access to external liquidity that [S&P] considers strong;
- Very strong debt and contingent liability position, with debt service carrying charges at 2.0% of expenditures and net direct debt that is 25.0% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 68.1% of debt scheduled to be retired in 10 years and;
- Strong institutional framework score.

When detailing the management conditions, S&P wrote:

"We view the city's management as very strong, with "strong" financial policies and practices under our Financial Management Assessment methodology, indicating financial practices are strong, well embedded, and likely sustainable. City officials are conservative with revenue and expenditure assumptions, and consider historical trends when developing the budget." (S&P Credit Report, September 2019)

FINANCIAL POLICIES AND GUIDELINES

(Continued)

The rating agencies have recognized the conservative nature of the City's budgeting and financial management processes. In the area of debt issuance, it is particularly important to maintain all of the relevant indices at or below national standards. These indices are detailed later in this section.

In late calendar year 2019, the ratings agencies remarked further on Lowell's stable financial position with the following statements:

"Officials are conservative with revenue and expenditure assumptions, and they consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and management monitors performance regularly and makes monthly reports on budget-to-actual results to the city council. Management performs formal financial forecasting and maintains a five-year capital improvement plan it updates annually. Management also maintains a formal reserve policy that requires reserves, including free cash and stabilization funds but excluding the commonwealth-mandated Chapter 17 special-stabilization fund, to remain at 5%-10% of general operating revenue. Lowell also follows an internal investment policy and reports on investment holdings and earnings annually. Finally, the city maintains a debt policy that caps debt at 1.5% of total assessed value and debt service at 10% of general fund revenue.

In addition, in September 2018, the city developed and adopted an OPEB policy to address the financial challenge. The policy goals will be achieved by building a dedicated appropriation into the budget, beginning in fiscal year 2020 and dedicating 10% of the annual certified free cash total to the OPEB trust. When the city fully funds its pension liability in approximately fiscal year 2036, the surplus available funding will be redirected toward OPEB in its entirety."

FINANCIAL POLICIES AND GUIDELINES

(Continued)

The following chart compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with Commonwealth medians, as reported to the Massachusetts Department of Revenue in their most recent available report[3].

	2018 Assessed Valuation ("EQV") per Capita	2020 Avg. Single Fam. Tax Bill	Free Cash Total as of 7/1/2019	Stabilization Fund(s) Balances (FY2020)	Debt Service as a % of Total Expenditures (FY2020)	Tax Levy as % of Budget	State Aid as % of Budget
Median	$150,638	$5,368	$1,906,129	$1,642,075	5.51%	76.4%	10.6%
Lowell	$73,368	$4,168	$7,462,706	$13,521,175	7.23%	34.0%	48.2%

	Excess Levy Capacity[4]	Free Cash[5]	Stabilization Account(s)	Available Resources[6]	Available Resources as % of Budget
Median	$120,980	$1,891,081	$1,464,399	$3,462,255	9.5%
Lowell	$20,573,596	$7,462,706	$13,521,175	$41,557,477	10.2%

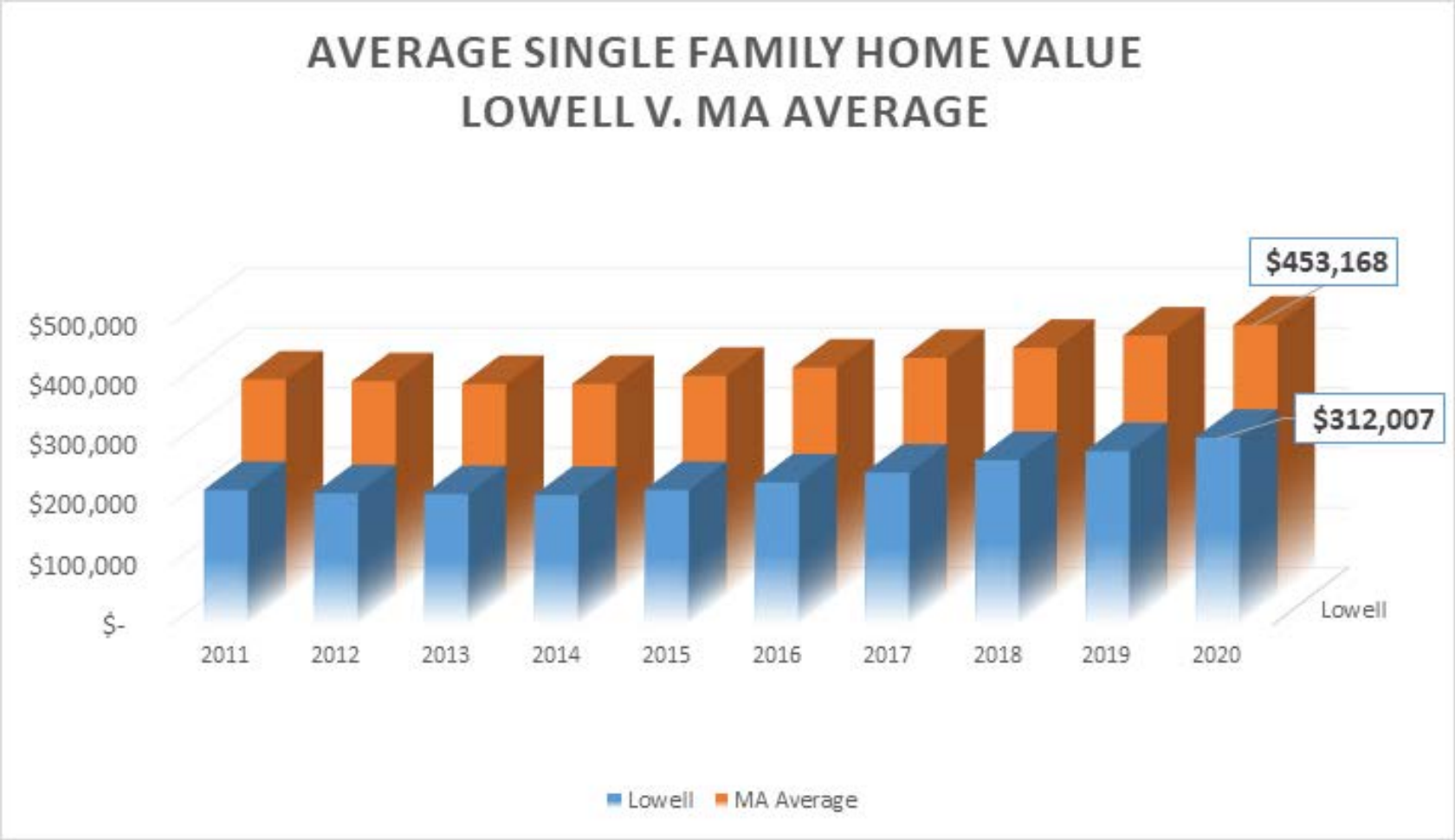
[3] Official Data from: the Department of Revenue's municipal databank (https://www.mass.gov/municipal-databank-data-analytics-including-cherry-sheets, retrieved 21 March 2020)

[4] City of Lowell Excess Levy Capacity calculated as an approximate FY20 value.

[5] Unlike some smaller municipalities, Lowell has historically chosen to appropriate Free Cash into interest-bearing stabilization accounts when it is certified by the Commissioner of the DOR, rather than accumulate a balance for use in the operating budget. Fiscal Year 2018's Free Cash was certified in January of 2019 at **$2,513,634**.

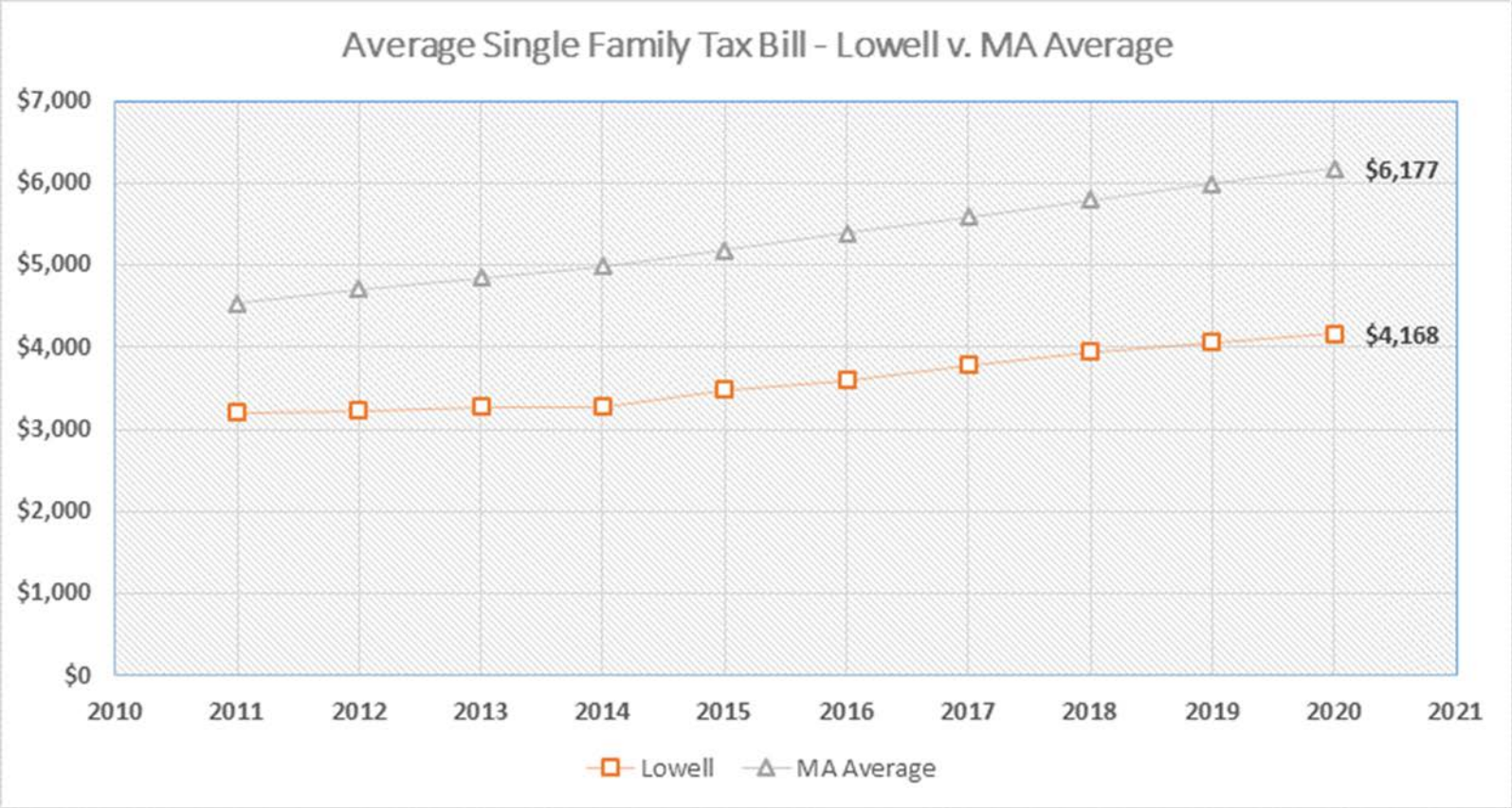
[6] Available Resources is the Total of Stabilization Account(s), Certified Free Cash, and Excess Levy Capacity.

FINANCIAL POLICIES AND GUIDELINES
(Continued)



FINANCIAL POLICIES AND GUIDELINES

(Continued)



GENERAL BUDGET POLICIES

BALANCED BUDGET POLICY

I. BACKGROUND AND PURPOSE

All Massachusetts municipalities are required by state law to prepare balanced annual budgets.

The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

II. POLICY STATEMENT

The Lowell City Council shall adopt balanced budgets in which current revenues (non-one-time) equal or exceed current expenditures, upon recommendation annually by the Lowell City Manager. Expenditures shall be realistically budgeted and estimated revenues shall be conservatively budgeted to allow for unanticipated events. The City Manager, and the Manager's finance department, shall present said estimates and assumptions behind revenue estimates along with the balanced budget. The City Manager will endeavor not to balance the budget by using one-time or other nonrecurring revenues to fund ongoing expenditures and, to the extent that such revenues exist from prior years, will continuously strive to reduce and/or eliminate the use of such revenues as a component of the overall financing strategy. The City will not use budgetary procedures that balance the budget at the expense of future years, such as postponing or deferring payment of expenses already incurred, accruing future year revenues, or rolling over short-term debt to avoid making principal payments for more than one year. The City Manager's proposed budget shall also support a financially sound operating position by maintaining reserves for emergencies and providing sufficient liquidity to pay bills on time and avoid revenue anticipation borrowing.

III. REFERENCES

a. M.G.L. c.44, §32 (https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section32)
b. M.G.L. c.43, §104 (https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter43/Section104)
c. Lowell Code of Ordinances, Article XIII § 20-62:66 (https://ecode360.com/32422394)
d. Achieving a Structurally Balanced Budget, Government Finance Officers Association Best Practice, February 2012 (https://www.gfoa.org/achieving-structurally-balanced-budget)

IV. EFFECTIVE DATES

a. Implementation Date: 7/1/2020
b. Last Revision Date: 7/1/2020

SUBMISSION OF BUDGET AND BUDGET MESSAGE POLICY

I. BACKGROUND AND PURPOSE

Two important principle of public budgeting are clarity and publicity. The GFOA considers the preparation of the annual budget document of great importance in providing detailed financial information and also explaining the key issues that face the community. It is also important to broadly distribute this information to the staff, elected and appointed officials and the general public in order to give them a greater understanding of the operations, financing and key issues confronting the community.

II. POLICY STATEMENT

The City Manager's budget proposal to the Lowell City Council shall provide a complete financial plan of all general and enterprise funds and activities for the ensuing fiscal year, an accompanying budget message, and supporting documents. The budget message, and the accompanying budget document, shall explain the proposed budget for all city departments in fiscal terms and in terms of work programs, including accomplishments, goals, and performance measures, as well as how the data included therein aligns with the City Council's goals and the City Manager's key priority areas. It shall outline the proposed financial policies for the city for the ensuing fiscal year, describe the important features of the budget, indicate any major differences from the current fiscal year in financial policies, expenditures, and revenues, together with the reason(s) for such changes, summarize the city's debt position, and include such other material as the City Manager's finance team deem desirable or the City Council may reasonably require. The City Manager shall work to maintain a budget document that meets the high standards of the Government Finance Officers Association "Distinguished Budget Presentation Award Program."

III. REFERENCES

a. Accurately Displaying Total Expenditures in Budget Presentations (Budget Consolidation), January 2016 (https://www.gfoa.org/accurately-displaying-total-expenditures-budget-presentations-budget-consolidation);
b. Departmental Presentation in the Operating Budget Document, January 2012 (https://www.gfoa.org/departmental-presentation-operating-budget-document);
c. Making the Budget Document Easier to Understand, February 2014 (https://www.gfoa.org/making-budget-document-easier-understand);
d. The Statistical/Supplemental Section of the Budget Document, October 2005 (https://www.gfoa.org/statisticalsupplemental-section-budget-document)

IV. EFFECTIVE DATES

a. Implementation Date: 7/1/2020
b. Last Revision Date: 7/1/2020

ENTERPRISE FUND POLICY

I. BACKGROUND AND PURPOSE

The primary purpose of this policy is to provide the Lowell taxpayers with complete transparency regarding the financial self-sufficiency/ rates for the three public services of water, sewer, and public parking. Enterprise Funds provide a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with revenues and expenditures of all other government activities. Enterprise Fund accounting allows the City of Lowell to demonstrate to the public the total cost of providing a service.

II. POLICY STATEMENT

A. GENERAL POLICY REGARDING CITY OF LOWELL ENTERPRISE FUNDS

Enterprise Funds (e.g., Water Funds, Wastewater Funds, and Parking Funds) shall be fully supported by the revenue derived from their rates, fees, and other revenue-generating operations. The methodology for calculating indirect costs shall be explicitly documented and agreed upon by the City Auditor, Chief Financial Officer, and each Enterprise Fund Department Head. Rates and fees for enterprise services shall be set at a level to provide for self- supporting enterprise operations, including direct and indirect costs.

Capital projects shall be financed from enterprise revenues and grants. Enterprise Funds shall be reviewed annually by the responsible department head to project revenues and expenditures for the next fiscal year and generate estimates of the current fiscal year and the projections for future years in order to prevent the need for subsidy by the General Fund operating budget. Estimates of capital project costs, debt service, and other liabilities shall be included in this analysis in order to project future enterprise fund budgets and revenues necessary to maintain self-sufficiency. Specific to the Water Enterprise, changes in the rates and/or rate structure shall be carefully analyzed prior to recommendation and implementation in order to ascertain the short and long term impact on rate payers.

B. INDIRECT COST CALCULATION POLICY

In general, Lowell prefers to charge actual costs that relate to enterprise fund activity directly to the appropriate fund. Examples of this are debt service and repair and maintenance of each enterprise's equipment. Some costs are incurred by other department or are difficult to segregate. Lowell will allocate these indirect costs to our various enterprise funds. This policy will guide the preparation of budgets and actual entries for those allocated costs.

ENTERPRISE FUND POLICY

(Continued)

i. Allocation Percentages

Common indirect costs will be allocated on an annual basis. The allocations will generally be based on the share of budgeted locally generated revenue in that enterprise. Locally generated revenue is defined as taxation, estimated local receipts and enterprise revenue. For example, if all locally generated revenue was $100 million and Enterprise A generated $5 million of that, then Enterprise A would be allocated 5% of indirect costs.

ii. Indirect Costs - Payroll

Only the payroll of departments that engage in activity that benefits enterprises will be allocated. Those departments are City Council, Mayor, City Manager, Finance, Auditing, Treasurer, Purchasing, MIS, DPW, Human Relations, and Law. In the case of Wastewater, the enterprise will be allocated a percentage of the Water Department payroll because Water employees read meters, prepare bills and manage accounts.

Personnel costs of the indirectly allocated departments are totaled and the percentage allocation described in "Allocation Percentages" is applied. To continue the example, if the total payroll of indirect departments is $1 million, then Enterprise A would be allocated 5% or $50,000 in indirect wages.

iii. Indirect Costs – Ordinary Expenses

The indirect ordinary expenses of the same departments listed in "Indirect Costs – Payroll" are allocated in the same manner. The theory behind this is that postage, supplies and consultants will be used in the same proportion as payroll.

iv. Health Insurance

Gross health insurance expense is recorded in the General Fund. Each year the average cost of the City's portion of health insurance per employee is calculated. This number is multiplied by the number of employees in the enterprise's budget to get the health insurance allocation for the enterprise's active employees.

ENTERPRISE FUND POLICY

(Continued)

The average of the City's portion of the cost of health insurance per retiree is also calculated each year. Since we do not track retirees by department, we calculate the number of retirees per active employees City-wide. Then for each enterprise multiply the number of employees in the enterprise by the number of retirees per employee and then by the average cost of health insurance per retiree. The product is the cost of health insurance for all of the enterprises retirees.
The active and retiree health insurance allocations are added to get the enterprise's total health insurance allocation for the year.

v. Pension Costs

Gross pension costs are recorded in the General Fund. Pension allocations are determined in much the same way as health insurance, except that retirees are not considered. The total pension budget is divided by the number of full-time permanent positions in the budget to determine the average pension assessment per employee. That result is multiplied by the number of budgeted employees in each enterprise fund to determine the enterprise's pension allocation.

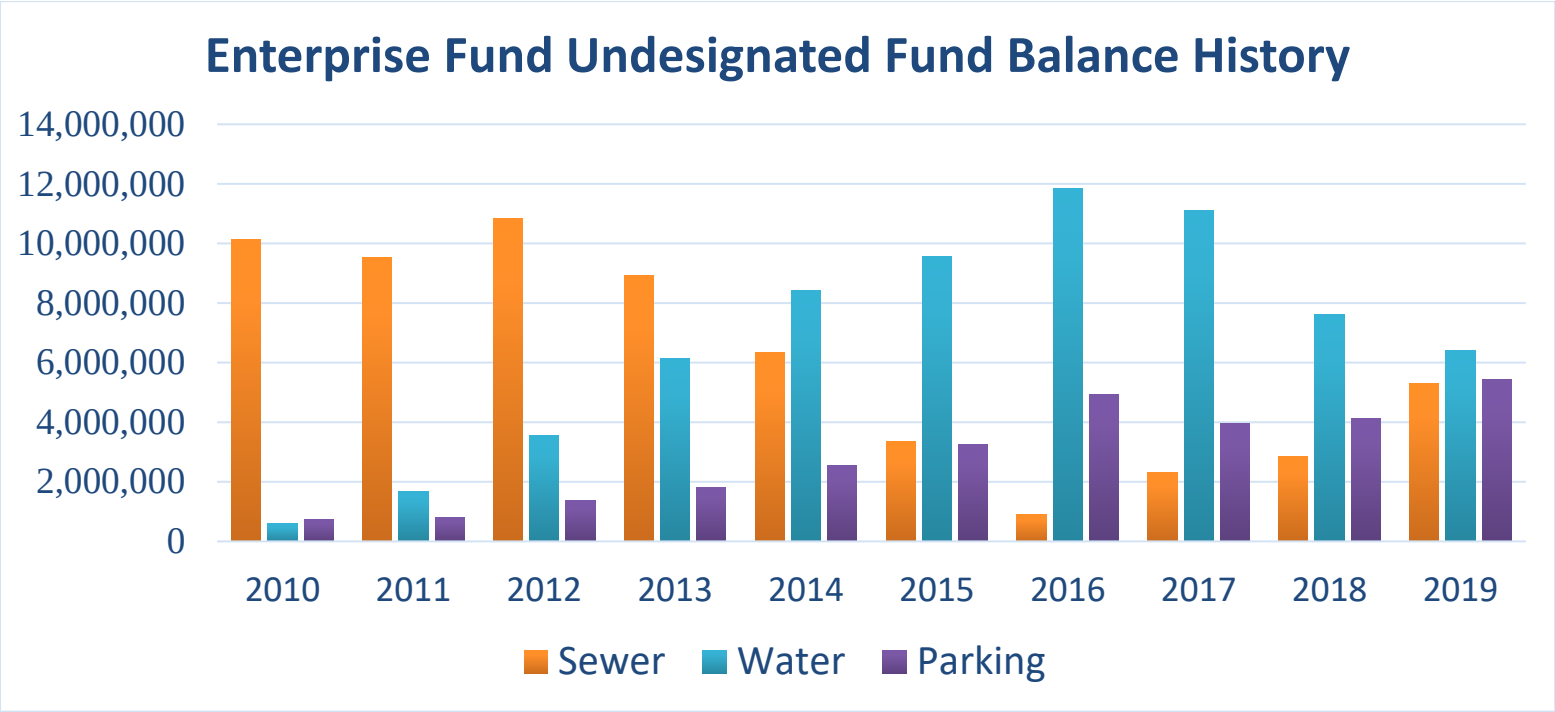
vi. Medicare Tax

Gross Medicare Tax expense is recorded in the General Fund. The allocation for Medicare tax is simply 1.45% of the enterprise's payroll. 1.45% is the employer share of the calculated Medicare Tax.

ENTERPRISE FUND POLICY

(Continued)

III. POLICY DATA



IV. REFERENCES

a. M.G.L., Chapter 44 § 53F1/2
b. Enterprise Funds, MA DOR Division of Local Services Best Practice

V. EFFECTIVE DATES

a. Implementation Date: 7/1/2020
b. Last Updated Date: 7/1/2020

FINANCIAL MANAGEMENT TEAM POLICY

I. BACKGROUND AND PURPOSE

A formal, financial management team provides an operational framework that can maximize effectiveness of financial practices by promoting optimal coordination of interdepartmental activities and long-term planning. Regular team meetings serve to enhance the City Manager's ongoing insight into progress on fiscal objectives and provide a valuable analytical resource for budget decision making.

Another important benefit of the financial management team approach is institutional continuity during times of turnover in financial offices. Team meetings open lines of communication among finance officers and reinforce awareness of their interdependence. These meetings help team members identify critical junctures, consider strategies to deal with anticipated areas of concern, and establish agreement about goals, deadlines, and each individual's role in meeting common objectives.

II. APPLICABILITY

This policy applies to the Chief Financial Officer, City Auditor, Deputy Chief Financial Officer (CFO), Treasurer/Collector, Assessing Board Chair, Chief Procurement Officer (CPO), School Business Manager, Chief Information Officer (CIO)/ Information Technology Director, and Human Resource Director.

III. POLICY STATEMENT

Pursuant to the Ordinance creating the Finance Department (§20-62 of the Code of Ordinances of the City of Lowell), the City established a Financial Management Team consisting of—organizationally—the Chief Financial Officer, Deputy Chief Financial Officer (CFO), Treasurer/Collector, Assessing Board Chair, Chief Procurement Officer (CPO), Chief Information Officer (CIO), and their respective departments and employees. In addition, pursuant to this policy, the Council formally adopts and approves of the immediate coordination and cooperation, but not direct oversight and management, between the aforementioned officers and departments with the City Auditor, Human Resource Director, School Business Manager/ Assistant Superintendent, and their relevant subordinates and departments.

Meetings of the financial team will be scheduled at a consistent time each month and more frequently when necessary. Agenda topics may include, but are not limited to the following:

- Status of projects requested by the City Manager, City Council, or School Committee;

FINANCIAL MANAGEMENT TEAM POLICY

(Continued)

- Review of revenue and expenditure reports and analysis of cash flow;
- Financial forecasting (e.g., discussion of new growth, fees, etc.);
- Analysis of capital funding sources;
- Creating and reporting on corrective action plans in response to management letter;
- Citations by the independent auditor;
- Reviewing the effectiveness of internal controls and proposing internal audits;
- Analysis for collective bargaining negotiations;
- Coordinating annual submissions/ reports to the Division of Local Services (and Department of Revenue).

IV. REFERENCES

a. Division of Local Services Best Practice: Financial Management Team
b. Standard & Poor's article: The Top 10 Management Characteristics of Highly Rated U.S. Public Finance Issuers, 2012

V. EFFECTIVE DATES

a. Implementation Date: 7/1/2018
b. Last Revision Date: 7/1/2020

TRAVEL ALLOWANCE & REIMBURSEMENT POLICY

BACKGROUND AND PURPOSE: The City of Lowell recognizes the need to reimburse employees who incur certain expenses essential to the transaction of official city business. Approval must be given by the Department Head and City Manager (approved purchase or service order on file) before departure.

AUTHORIZATION: A Department Head or person in higher authority shall have the sole discretion in authorizing employees to expend personal funds for said purpose. Employees who have not received prior authorization from the correct authority will not be eligible to be reimbursed for expenses incurred.

APPROVAL: In order to be reimbursed an employee must submit travel reimbursement requests to the City Auditor within 45 days of the date of travel.

ELIGIBLE EXPENSES: Any employee who is authorized to use their personal motor vehicle in conjunction with conducting city business shall be reimbursed for mileage expenses at the per mile rate currently approved by the Internal Revenue Service. Employees will be reimbursed for miles traveled to the location from work, or miles travelled from home to the location, whichever is less. Employees who use other modes of transportation such as bus, taxi, airplane, motor rail or train will be reimbursed for the cost of the fare upon submission of a receipt for such expense(s). Travel expense may also include tolls and parking fees that are charged on route to the designated location and/or return trip (documentation is required). Parking or other traffic violations or maintenance charges do not apply. The City Auditor may require any other additional proof of expenditure such as copies of notices, vouchers, receipts, and canceled checks, prior to reimbursement.

LODGING AND MEALS: The city will allow a fixed per diem rate of $50.00 per day, for each day that an employee is traveling while conducting official city business. Reimbursement for meals may include gratuities up to 15% for breakfast/lunch and up to 20% for dinner, and other incidentals (excluding alcohol). Meal allowance and reimbursement forms are to be completed by all employees who wish to be compensated for meal expenses each month that they are incurred.

AIRFARE: Employees are required to use the lowest available coach accommodations for all flights.

Signed and approved: Eileen M. Donoghue

Eileen M. Donoghue, City Manager

INVESTMENT POLICY

The Investment of the City of Lowell General Funds (Including Stabilization and Capital Investment Funds), Special Revenue Funds, Enterprise Funds and Capital Projects Funds:

I. BACKGROUND AND PURPOSE

This section of the policy applies to most city funds such as general funds (including the city's stabilization and capital investment funds), special revenue funds, enterprise funds, bond proceeds and capital project funds. A separate contributory retirement board is responsible for the investment of the pension funds.

II. POLICY STATEMENT

Massachusetts General Laws Chapter 44 §55B requires the municipal/district treasurer to invest all public funds except those required to be kept divested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date a disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

a. ***Safety*** of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. These risks shall be mitigated by the diversification and prudent selection of investment instruments and choice of depository. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.

b. ***Liquidity*** is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings and loss of principal in some cases.

c. ***Yield*** is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

INVESTMENT POLICY

(Continued)

III. INVESTMENT INSTRUMENTS

Note: Public investments in Massachusetts are not protected through provisions in state law. Therefore, they are largely uncollateralized. Many banking institutions are willing to put up collateral, albeit at a cost to the entity of a lower interest rate. The treasurer negotiates for the highest rates possible, consistent with safety principles.

The Lowell City Manager, and through her/ him, the CFO and City Treasurer may invest in the following instruments:

a. Massachusetts State Pooled Fund: Unlimited amounts (pool is liquid).

b. The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit (C.D.s), Repurchase Agreements (Repos) and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the C.D.'s and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.

c. U. S. Treasuries that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).

d. U.S. Agency obligations that will be held to maturity: Unlimited amounts (up to one year maturity from date of purchase).

e. Bank accounts or Certificates of Deposit, hitherto termed C.D.'s. (Up to one year) which are fully collateralized through a third party agreement: Unlimited amounts.

f. Bank accounts and C.D.'s (up to one year) insured by F.D.I.C. up to $100,000 limit. All bank accounts and C.D.'s in one institution are considered in the aggregate to receive the $100,000 insurance coverage. In some cases banking institutions carry additional insurance, Depository Insurance Fund of Massachusetts (D.I.F.M). Unsecured bank deposits of any kind such as other checking, savings, and money market or Certificates of Deposit accounts at banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5 percent of an institution's assets and no more than 10 percent of a municipality's cash. Their credit worthiness will be tracked by Veribanc, Sheshunoff, or other bank credit worthiness reporting systems. They will be diversified as much as possible. C.D.'s will be purchased for no more than three months and will be reviewed frequently.

INVESTMENT POLICY

(Continued)

g. Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the Massachusetts General Law Chapter 44 §55.

IV. DIVERSIFICATION

Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and state pools (MMDT), no more than 50 percent of the city's investments shall be invested in a single financial institution.

V. AUTHORIZATION

The Lowell City Treasurer authority to invest municipality/district funds, subject to the statutes of the Commonwealth of Massachusetts General Law Chapter 44 §§55,55A and 55B.

VI. ETHICS

The treasurer (and any assistant treasurers) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Chief Financial Officer and City Manager any material financial interest in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the City's investments.

VII. RELATIONSHIP WITH FINANCIAL INSTITUTIONS

Financial institutions shall be selected first and foremost with regard to safety. Municipalities/districts shall subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers shall be recognized, reputable dealers.
When using the Veribanc rating service, the treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow, the treasurer shall contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green.

INVESTMENT POLICY

(Continued)

If for a second quarter such rating has not been corrected, the treasurer shall consider removing all funds that are not collateralized, or carries some form of depositors insurance. If a rating moves to red, all money shall be immediately collateralized or covered by some form of depositors insurance or be removed from the banking institution. The treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:

a. Audited financial statements.
b. Proof of National Association of Security Dealers certification.
c. A statement that the dealer has read the municipality's investment policy and will comply with it.
d. Proof of credit worthiness (minimum standards: at least five years in operation and a minimum capital of 10 million dollars).

VIII. REPORTING REQUIREMENTS

On an annual basis, a report containing the following information will be prepared by the treasurer and distributed to the City Manager and the Chief Financial Officer. The annual report will include the following information, as a minimum requirement:

a. A listing of the individual accounts and individual securities held at the end of the reporting period.
b. A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.
c. A summary of the income earned on a monthly basis and year to date basis shall be reported.
d. The municipal treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
e. The report shall demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

IX. RESTRICTIONS

MGL Chapter 44 §55 set forth the several restrictions that the treasurer must be aware of when making investment selections, as follows:

a. A treasurer shall not at any one time have on deposit in a bank or trust company an amount exceeding 60 percent of the capital and surplus of such bank or trust company, or banking company, unless satisfactory security is given to it by such bank or trust company, or banking company for such excess.
b. The treasurer shall not make a deposit in any bank, trust company or banking company that he is associated as an officer or employee, or has been the same for any time during the three years immediately preceding the date of any such deposit.
c. All securities shall have a maturity from date of purchase of one year or less.

INVESTMENT POLICY

(Continued)

d. Purchases under an agreement with a trust company, national bank or banking-company to repurchase at not less than original purchase price of said securities on a fixed date shall not exceed ninety days.

X. REFERENCES

a. Massachusetts General Law Chapter 44 §§ 55, 55A and 55B

XI. EFFECTIVE DATES

a. Implementation Date: 7/1/2015
b. Last Update: 7/1/2020

CITY OF LOWELL OPEB FUNDING POLICY

I. BACKGROUND AND PURPOSE

The Government Finance Officers Association (GFOA) recommends that governments prefund their obligations for postemployment benefits other than pensions (OPEB) once they have determined that the employer has incurred a substantial long-term liability. In most cases, employers can make long-term investments to cover these obligations through a separate trust fund that should, over time, result in a lower total cost for providing postemployment benefits.

In November of 2013, the Lowell City Council adopted M.G.L., c. 32B § 20 and subsequently established an OPEB trust.

II. POLICY STATEMENT

The purpose of this policy is to establish guidelines for the management of the impact of the City's Other Post-Employment Benefits (OPEB) liability on the overall budget and credit rating, within the context of the City's long-term obligations to its retirees. The Other Post-Employment Benefits (OPEB) Liability Trust Fund was initially established with the acceptance of Chapter 32B, Section 20, of the Massachusetts General Laws of the Lowell City Council, which requires the segregation of funds to address the City's actuarial liability. The custodian of the OPEB Trust Fund is the City Treasurer, under the general direction of the Chief Financial Officer. The City of Lowell's OPEB trust fund is currently managed by Bartholomew & Company with the purpose of investing funds that are designated for addressing the City's OPEB liability. Transfers into, and withdrawals from, the OPEB Trust Fund require a vote by the City Council, upon recommendation by the City Manager.

a. FUNDING SOURCES

The OPEB Trust Fund shall be supported by transfers from multiple funding sources, potentially including taxation, enterprise fund revenue and/or "free cash".

i. At minimum, the City will seek to appropriate $250,000 (beginning in FY2021) from the appropriation for health insurance as part of each fiscal year's operating budget, as well as an amount equivalent to at least 5% of certified General Fund "free cash" for deposit into the OPEB Trust Fund on an annual basis.

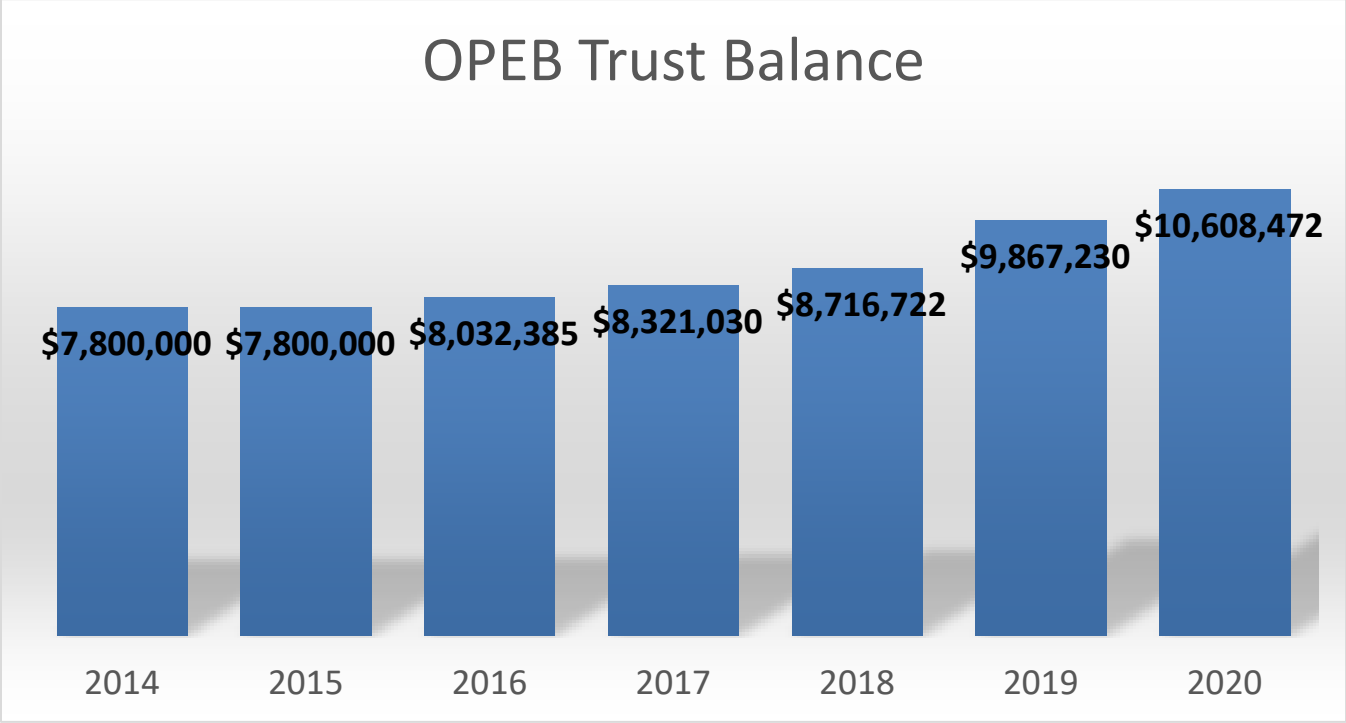
CITY OF LOWELL OPEB FUNDING POLICY

(Continued)

ii. In addition, funding will be designated from the individual enterprise funds to offset the funds' overall share of assigned liabilities as determined by the most recent actuarial study. All interest proceeds generated by the accumulated deposits shall accrue to the Trust Fund.

iii. When the City of Lowell fully funds its pension liability after approximately FY2036, the surplus available funding will be redirected towards OPEB in its entirety. The appropriation will not result in a reduction in the city's other funding commitments as outlined above.

III. POLICY DATA



CITY OF LOWELL OPEB FUNDING POLICY

(Continued)

	Projected PAYGO Cost	Plan Fiduciary Net Position	Delta for 1 year of PAYGO	Delta for 2 years of PAYGO	Cost to get to 1 year PAYGO ($894K per year flat)	Delta for 1 year of PAYGO	Cost to get to 2 years PAYGO ($2.67M per year flat)	Delta for 2 years of PAYGO		Cost to get to 1 year PAYGO ($650K at 3.5%)	Cost to get to 2 years PAYGO ($2M at 3.5%)
FY18	18,831,118	8,716,722	10,114,396	28,945,514							
FY19	19,142,424	9,021,807	10,120,617	29,263,041	894,140.47	9,226,476.53	2,670,276.21	26,592,764.79		650,000.00	2,000,000.00
FY20	19,673,362	9,337,570	10,335,792	30,009,154	1,788,280.95	8,547,511.05	5,340,552.42	24,668,601.58		1,322,750.00	4,070,000.00
FY21	19,604,149	9,664,385	9,939,764	29,543,913	2,682,421.42	7,257,342.58	8,010,828.63	21,533,084.37		2,019,046.25	6,212,450.00
FY22	19,817,912	10,002,638	9,815,274	29,633,186	3,576,561.89	6,238,712.11	10,681,104.84	18,952,081.16		2,739,712.87	8,429,885.75
FY23	20,446,681	10,352,730	10,093,951	30,540,632	4,470,702.37	5,623,248.63	13,351,381.05	17,189,250.95		3,485,602.82	10,724,931.75
FY24	20,882,978	10,715,076	10,167,902	31,050,880	5,364,842.84	4,803,059.16	16,021,657.26	15,029,222.74		4,257,598.92	13,100,304.36
FY25	21,517,717	11,090,104	10,427,613	31,945,330	6,258,983.32	4,168,629.68	18,691,933.47	13,253,396.53		5,056,614.88	15,558,815.02
FY26	22,393,563	11,478,258	10,915,305	33,308,868	7,153,123.79	3,762,181.21	21,362,209.68	11,946,658.32		5,883,596.40	18,103,373.54
FY27	23,489,774	11,879,997	11,609,777	35,099,551	8,047,264.26	3,562,512.74	24,032,485.89	11,067,065.11		6,739,522.27	20,736,991.61
FY28	24,488,321	12,295,797	12,192,524	36,680,845	8,941,404.74	3,251,119.26	26,702,762.11	9,978,082.89		7,625,405.55	23,462,786.32
FY29	25,411,963	12,726,150	12,685,813	38,097,776	9,835,545.21	2,850,267.79	29,373,038.32	8,724,737.68		8,542,294.75	26,283,983.84
FY30	26,384,815	13,171,565	13,213,250	39,598,065	10,729,685.68	2,483,564.32	32,043,314.53	7,554,750.47		9,491,275.07	29,203,923.28
FY31	27,367,836	13,632,570	13,735,266	41,103,102	11,623,826.16	2,111,439.84	34,713,590.74	6,389,511.26		10,473,469.69	32,226,060.59
FY32	28,339,312	14,109,710	14,229,602	42,568,914	12,517,966.63	1,711,635.37	37,383,866.95	5,185,047.05		11,490,041.13	35,353,972.71
FY33	29,542,647	14,603,550	14,939,097	44,481,744	13,412,107.11	1,526,989.89	40,054,143.16	4,427,600.84		12,542,192.57	38,591,361.76
FY34	30,360,310	15,114,674	15,245,636	45,605,946	14,306,247.58	939,388.42	42,724,419.37	2,881,526.63		13,631,169.31	41,942,059.42
FY35	31,432,382	15,643,688	15,788,694	47,221,076	15,200,388.05	588,305.95	45,394,695.58	1,826,380.42		14,758,260.24	45,410,031.50
FY36	32,583,490	16,191,217	16,392,273	48,975,763	16,094,528.53	297,744.47	48,064,971.79	910,791.21		15,924,799.35	48,999,382.60
FY37	33,746,579	16,757,910	16,988,669	50,735,248	16,988,669.00	-	50,735,248.00	-		17,132,167.32	52,714,360.99

IV. REFERENCES

a. GFOA Best Practice, *Establishing and Administering an OPEB Trust* (https://www.gfoa.org/establishing-and-administering-opeb-trust), September 2016.
b. M.G.L. c. 32B § 20
c. M.G.L. c. 41 § 46

V. EFFECTIVE DATES

a. Implementation Date: 7/1/2019
b. Last Revision Date: 7/1/2020

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

I. BACKGROUND AND PURPOSE

The use of long-term debt is a common and often necessary way for a community to address major infrastructure and equipment needs. It is also a means of spreading the cost of large capital projects over a larger, changing population base. However, when a local government incurs long-term debt, it establishes a fixed obligation for many years. Accumulation of such fixed burdens can become so great that a local government finds it difficult to pay both its operational costs and debt service charges. Great care and planning must therefore be taken when incurring long-term debt to avoid placing a strain on future revenues. The purpose of this policy is to establish guidelines governing the use of long-term debt and demonstrate our commitment to full and timely repayment of all debt issued.

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose. M.G.L. c. 44 §10 specifies that the debt limit for towns is 5% of Equalized Valuation. Based upon Lowell's current valuation, the debt limit would be approximately $**409.6 million**. In accordance with M.G.L. c. 58 § 10C, the Commissioner of Revenue has determined that the equalized valuation for the City of Lowell as of 2018 is **$8,192,976,800**[7], effective for fiscal years 2019, 2020, and 2021 (*5% debt limit- Approximately* $**409,648,840**).

There are two "annual" limitations applicable to municipal debt. First if a municipality borrows $5 million in a fiscal year, it may be subject to an arbitrage penalty. However, if it absolutely necessary to borrow that much in a year, the penalty may be avoided by spending the money within a certain time period (10% within 6 months; 45% within 12 months; 75% within 18 months; 100% within 2 years-5% contingency allowed). If a borrowing is over $10 million (in one calendar year), it is considered not to be "bank qualified" (N.B. These limitations do not apply to loans from a state agency, such as the MWRA and MCWT.) "Non-qualified" issues prohibit some banking and underwriting institutions from bidding on the city's debt. Since the bidder, if holding the security in portfolio, will not be allowed to deduct the interest expense (**IRS Code 1986 Section 265 (b)(3)**).

Massachusetts General Law allows communities, subject to voter approval, to exclude certain debt from the limits imposed by Proposition 2 ½. A voter-approved exclusion for the purpose of raising funds for debt service costs is referred to as a "debt exclusion."

[7] From the Department of Revenue, data available here: https://dlsgateway.dor.state.ma.us/gateway/DLSPublic/LA19

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

II. POLICY STATEMENT

a. City of Lowell's 5-year Capital Improvement Plan ("CIP")

i. The city will develop a multiyear plan for capital improvements and update it annually.

ii. The city will maintain all its assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.

iii. The minimum threshold for consideration of a project for funding in the capital plan shall be $25,000 and shall have a useful life of no less than 10 years.

iv. The city will enact an annual capital budget and adopt a loan order to properly fund the plan, based on the multiyear capital improvement plan. Future capital expenditures necessitated by changes in population, real estate development, or economic base will be calculated and included in capital budget projections.

v. The city, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.

vi. The city will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

vii. The city will determine the least costly financing method for all new projects.

viii. The city will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to city meeting for approval.

ix. The city will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities and who's operating and maintenance costs have been included in operating budget forecasts.

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

b. Capital Planning Review Committee:

i. There shall hereby be established a committee of city officials who shall meet at least once each year to review and prioritize capital plan project funding requests for funding in the CIP. The Chief Financial Officer, or his/her designee, shall act as the chair of the Committee and communicate all recommendations to the City Manager. Representation from the following functional areas will be sought each year according to funding availability: facilities (DPW/ School Department), public safety (Police & Fire), economic development (DPD), transportation (DPD), infrastructure (DPW/ Engineering), and technology (Finance).

c. Bond Rating

The City of Lowell's bond rating is important because it determines the rate of interest it pays when selling bonds and notes as well as the level of market participation (number of bidders). Other things being equal, the higher the bond rating, the lower the interest rate. Bond analysts (Moody's, Standard & Poor's, and Fitch) typically look at four sets of factors in assigning a credit rating:

i. *Debt Factors*: debt per capita, debt as a percentage of equalized valuation, rate of debt amortization and the amount of exempt versus non-exempt debt.

ii. *Financial Factors*: operating surpluses or deficits, free cash as a percent of revenue, state aid reliance, property tax collection rates, and unfunded pension liability.

iii. *Economic Factors*: property values, personal income levels, tax base growth, tax and economic base diversity, unemployment rates and population growth.

iv. *Management Factors*: governmental structure, the existence of a capital improvement plan, the quality of accounting and financial reporting, etc.

The City will continually strive to improve its bond rating through sound financial management, improved receivables management, accounting and financial reporting, and increased reserves such as the Stabilization Fund.

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

d. Debt Guidelines

When updating the city's comprehensive 5-year capital plan the City Manager and Chief Financial Officer will consider the following factors in determining affordability of the plan:

i. *General Fund Debt Servic*e: A limit on debt service costs as a percentage of the city's total budget is especially important because of Proposition 2 ½ constraints on the city's budget. At the same time, Lowell's regular and well-structured use of long-term debt signifies the municipality's commitment to maintaining and improving its infrastructure. Municipal credit analysts often use 10% as a maximum benchmark for financial soundness. The City of Lowell will, by policy, establish a debt service "ceiling" of 10%, meaning that annual debt service payable on bonded debt should not exceed 10% of the annual operating budget. The City will also, by policy, establish a debt service "floor" of 2% as an expression of support for continued investment in the town's roads, sewers, public facilities and other capital assets.

ii. *Debt Maturity Schedule*: As previously stated, Chapter 44 of the General Laws specifies the maximum maturity for bonds issued for various purposes. A town may choose to borrow for a shorter period than allowed by the statutory limit. A reasonable maturity schedule not only reduces interest costs but balance the need to continually address capital improvements. The City of Lowell will, by policy, establish a goal of issuing debt for shorter periods than the maximum allowable when the statutory limit exceed 10 years. Exceptions may be made when grants, reimbursements or other situations warrant.

e. Debt Strategies

i. *Alternative Financing Strategies*: The City will continually pursue opportunities to acquire capital by means other than conventional borrowing; such as grants, and low-or zero- interest loans from state agencies such as the Mass. Clean Water Trust (MCWT), and the Massachusetts School Building Assistance (MSBA).

ii. *Debt Issuance*: The City will work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the all-important disclosure document (official statement), as well as preparation of the required documents to be signed by the City Manager and the Treasurer, and signed and notarized by the City Clerk.

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

f. Debt Limit Background

Under Massachusetts statutes, the General Debt Limit of the City of Lowell consists of a Normal Debt Limit (**Inside the Debt Limit**) and a Double Debt Limit **(Outside the Debt Limit**). The Normal Debt Limit of the City is 5% of the valuation of taxable property as last equalized by the State Department of Revenue (DOR). The City of Lowell can authorize debt up to this amount without State approval. It can authorize up to twice this amount (the Double Debt Limit) with the approval of the members of the municipal finance oversight board.

There are many categories of general obligation debt which are exempt from and do not count against the General Debt Limit. Among others, these exempt categories include revenue anticipation notes and grant anticipation notes, emergency loans, loans exempted by special laws, certain school bonds, sewer bonds, solid waste disposal facility bonds and, subject to special debt limits, bonds for water (limited to 10 percent of equalized valuation), housing urban renewal and economic development (subject to variation debt limits), electric and gas (subject to a separate limit equal to the General Debt Limit, including the same doubling provision). Industrial revenue bonds, electrical revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The General Debt Limit and the special debt limit for water bonds apply at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

g. Types of Obligations

i. *General Obligations*. Massachusetts cities and towns are authorized to issue general obligation indebtedness of these types.

ii. *Serial Bonds and Notes*. These are generally required to be payable in annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. A level debt service schedule, or a schedule that provides for a more rapid amortization of principal than level debt service, is permitted. The principal amounts of certain economic development bonds supported by tax increment financing may be payable in equal, diminishing or increasing amounts beginning within 5 years after the date of issue. The maximum terms of serial bonds and notes vary from one year to 40 years, depending on the purpose of the issue. The maximum terms permitted are set forth in the statutes. In addition, for many projects, the maximum term may be determined in accordance with useful life guidelines promulgated by the State Department of Revenue ("DOR") Serial bonds and notes may be issued for the purposes set forth in the statutes. In addition, serial bonds and notes may be issued for any capital purpose set forth in the DOR useful life guidelines that has a useful life of at least 5 years. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum applicable term measured from the date of the original bonds or notes and must produce present value savings over the debt

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

service of the refunded bonds. Generally, the first required annual payment of principal of the refunding bonds cannot be later than the first principal payment of any of the bonds or notes being refunded thereby, however, principal payments made before the first principal payment of any of the bonds or notes being refunded thereby may be in any amount.

Serial bonds may be issued as "qualified bonds" with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature not less than 10 nor more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service paid by the State from state aid or other state payments; administrative costs and any loss of interest income to the State are to be assessed upon the city or town.

iii. *Tax Credit Bonds or Notes*. Subject to certain provisions and conditions, the officers authorized to issue bonds or notes may designate any duly authorized issue of bonds or notes as "tax credit bonds" to the extent such bonds and notes are otherwise permitted to be issued with federal tax credits or other similar subsidies for all or a portion of the borrowing costs. Tax credit bonds may be made payable without regard to the annual installments required by any other law, and a sinking fund may be established for the payment of such bonds. Any investment that is part of such a sinking fund may mature not later than the date fixed for payment or redemption of the applicable bonds.

iv. *Bond Anticipation Notes (BAN)*. These generally must mature within two years of their original dates of issuance, but may be refunded from time to time for a period not to exceed ten years from their original dates of issuance, provided that for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds has been issued at the end of the second year. For certain school projects, however, notes may be refunded from time to time for a period not to exceed seven years without having to pay any portion of the principal of the notes from revenue funds. The maximum term of bonds issued to refund bond anticipation notes is measured (except for certain school projects) from the date of the original issue of the notes

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

III. POLICY DATA

Debt Ratios

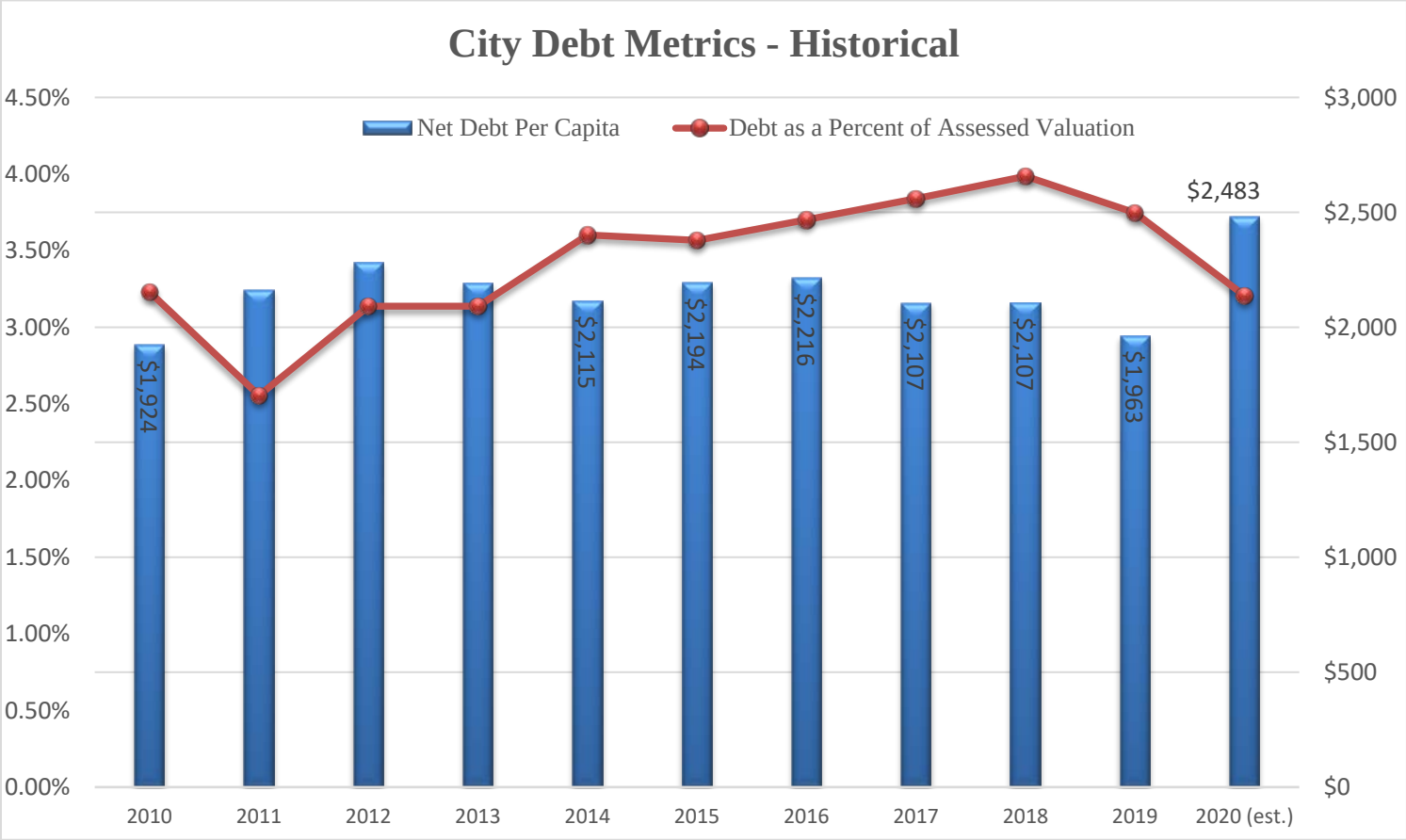
Fiscal Year	General Obligation Bonds Outstanding	Population[8]	Assessed Valuation[9]	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2020 (est.)	$264,438,247	106,519	$8,183,602,800	$2,483	3.2%
2019	$209,125,420	106,519	$8,183,602,800	$1,963	2.5%
2018	$224,464,495	106,519	$7,154,033,100	$1,893	2.9%
2017	$224,464,495	106,519	$7,154,033,100	$1,893	3.2%
2016	$236,079,708	106,519	$6,552,635,400	$2,132	3.3%
2015	$233,750,883	106,519	$6,552,635,400	$2,147	3.8%
2014	$225,286,056	106,519	$6,085,685,748	$2,069	3.7%
2013	$233,561,059	106,519	$6,082,517,858	$2,145	3.8%
2012	$242,943,543	106,519	$6,095,108,518	$2,281	4.0%
2011	$230,425,550	106,519	$6,149,861,125	$2,163	3.7%
2010	$204,910,795	106,519	$6,390,673,111	$1,924	3.2%

[8] Based on the 2010 federal census

[9] 2014 equalized valuation is used for fiscal 2015 and 2016; 2016 equalized valuation is used for fiscal 2017 and fiscal 2018; 2018 equalized valuation is used for fiscal 2019 and fiscal 2020.

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)



DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

DEBT LIMIT CALCULATION

Equalized Valuation as of January 1, 2018	$	8,192,976,800
Debt Limit (5% of Equalized Valuation)	$	**409,648,840**
Total Outstanding Debt as of June 30, 2020[10]		264,438,247
Total Authorized/ Unissued Debt as of June 30, 2019 (*Approximate*)	$	506,929,000[11]
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	**$**	**771,367,247**
Amount of Outstanding Debt Outside the Debt Limit	$	54,675,380
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$	471,833,158
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	**$**	**526,508,538**
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$	771,367,247
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$	526,508,538
Debt Subject to the Debt Limit	**$**	**244,858,709**
Debt Limit (5% of Equalized Valuation)	$	409,648,840
Remaining Borrowing Capacity Under Debt Limit	**$**	**164,709,131**

[10] Projected debt as of 3/24/2020

[11] Currently, the City has approximately $506.929 million (excluding authorized refundings) of authorized unissued debt outstanding, comprised of the following: $340.899 million school bonds authorized for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority (MSBA). The reimbursement rate will be approximately 80% of reimbursable project costs. $67 million sewer and $45 million water bonds authorized for the reconstruction of water and sewer mains and facility upgrades throughout the City. The City is aggressively working to maintain and improve its water and sewer infrastructure. Financing will be through the Massachusetts Clear Water Trust. Rates will be raised to support this debt as it is issued. Additionally, the City will have authorized unissued debt of approximately $49 million for various capital improvements.

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

FACTOR 1: ECONOMY/ TAX BASE (30% TOTAL)

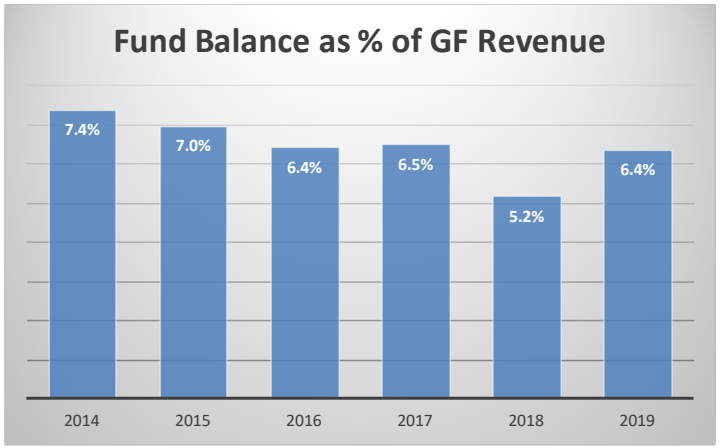
Category	Lowell Score	Weight	Marker	Notes
Tax Base Size				
$ 8,192,976,800.00	**Aa Strong**	10%	Next notch - $12b	STONG
Full Value per Capita				
$ 76,915.64	**Aa Strong**	10%	Next notch - > $150,000	STRONG
Median Family Income				
88.06%	**A Moderate**	10%	Next notch - > 90%	Moderate

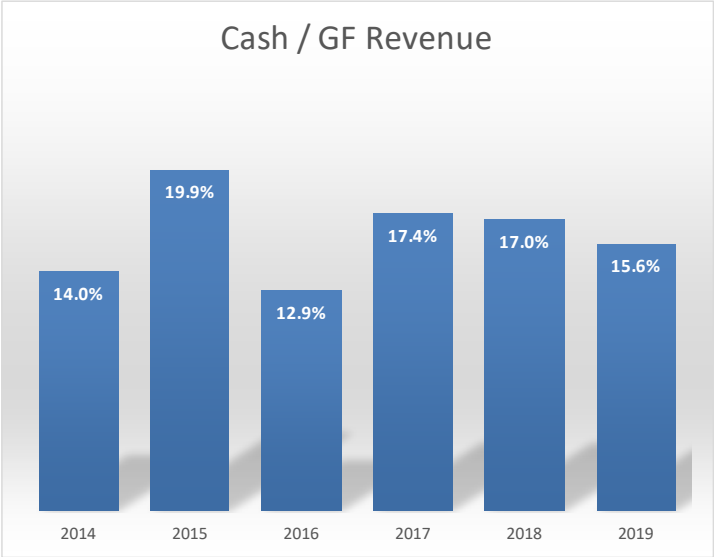
DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

FACTOR 2: FINANCES (30% TOTAL)

Category	Lowell Score	Weight	Marker	Notes
Fund Balance as a % of Revenue				
6.4%	**A Moderate**	10%	Next notch - > 15%	Moderate
5-year dollar change in Fund Balance as % of Revenue				
-14.0%	**Ba Poor**	5%	Next notch - > 10%	Poor
Cash Balance as % of Revenues				
15.6%	**Aa Strong**	10%	Next notch - > 10%	STONG
5-year dollar change in Cash Balance as % of Revenue				
11.4%	**Aa Strong**	5%	Next notch > -10%	STONG



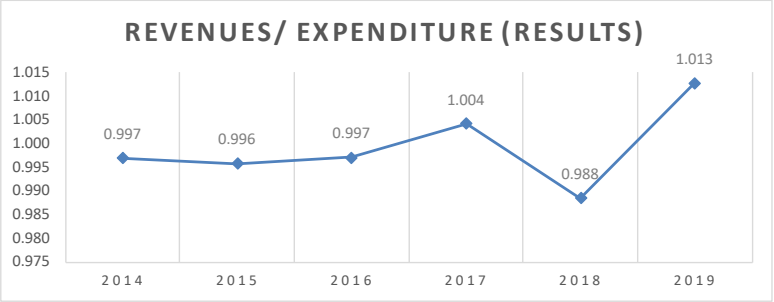


DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

FACTOR 3: Management and Governance (20%)

Category	Lowell Score	Weight	Marker	Notes
Operating History: 5-Year Avg. of Op Rev/ Op Expend				
1.00	**A** **Moderate**	20%	Next notch - > 1.05	Moderate

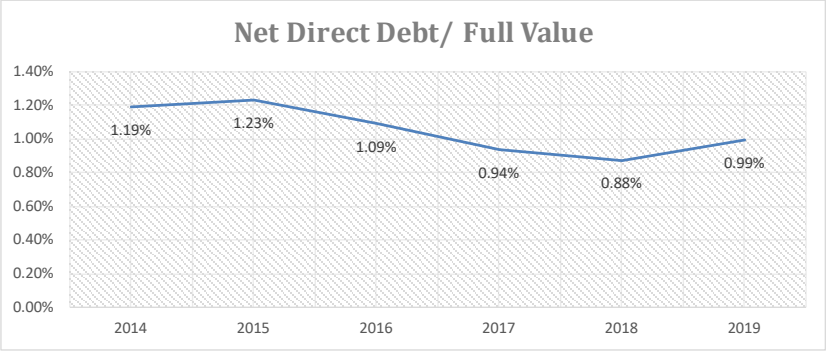


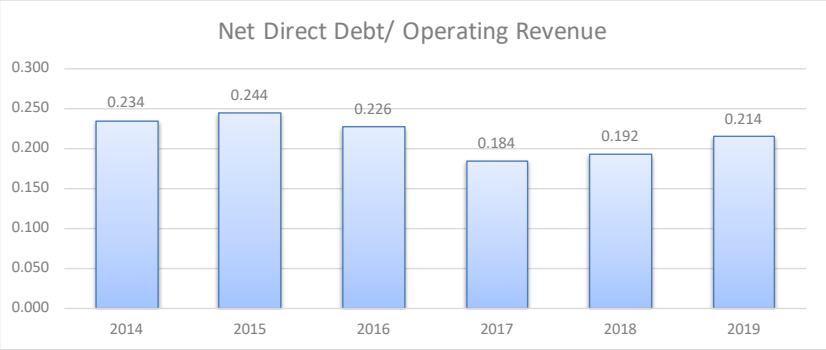
DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

FACTOR 4: Debt and Pensions (20%)

Category	Lowell Score	Weight	Marker	Notes
Net Direct Debt/ Full Value				
0.99%	**Aa Strong**	10%	Next notch - > 0.75%	STONG
Net Direct Debt/ Operating Revenue				
1.00	**A Moderate**	20%	Next notch - > 1.05	Moderate
3-Year Average ANPL/ Full Value				
3.1%	**A Moderate**	20%	Next notch - < 2.01%	Moderate
3-Year Average ANPL/ Op Revenues				
0.68	**Aa Strong**	20%	Next notch - < 0.40	Moderate





DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

(Continued)

IV. REFERENCES

a. GFOA Best Practice, *Debt Management*. https://www.gfoa.org/materials/debt-management-policy
b. M.G.L. c. 44 §§ 7-8

V. EFFECTIVE DATES

a. Implementation Date: 7/1/2019
b. Last Revision Date: 7/1/2020

RESERVE POLICY

I. BACKGROUND AND PURPOSE

The purpose of this policy is ternary:

1. Preserve the creditworthiness of the City for borrowing monies at favorable interest rates;

2. Provide working capital to meet cash flow needs during the year;

3. Attempt to stabilize fluctuations from year to year in property taxes paid by the city's taxpayers.

This policy statement reflects the long-term policy guidelines that have been used by the City Manager's finance team, which are now fully engrained within the city's annual budget and 5-year Capital Plan ("CIP") processes. Each year the City Manager and Chief Financial Officer will review these policy statements with the City Council, informing the public of the City's desire to maintain the highest standards of governance.

II. POLICY STATEMENT

Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City of Lowell to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

- An unassigned General Fund (GAAP) balance as of June 30 of each year equal to or greater than 10% of the ensuing fiscal year's tax levy and total general fund balance as of June 30 of each year equal to or greater than 7% of the ensuing fiscal year's operating revenue.

In order to achieve the goal of mitigating certain unforeseen future fiscal events, the City of Lowell shall annually appropriate an amount equal to at least 5% of the most recently certified "Free Cash" total by the Department of Revenue ("DOR") into the city's general, stabilization account.

The City shall further utilize "Free Cash" to replenish any reduction in fund balance in the prior year, according to the city's audited Basic Financial Statements. In the event that the fund balance on the most recent audited statements of greater than 5%, the City Manager shall recommend an additional 5% appropriation by the City Council from the "Free Cash" total.

RESERVE POLICY

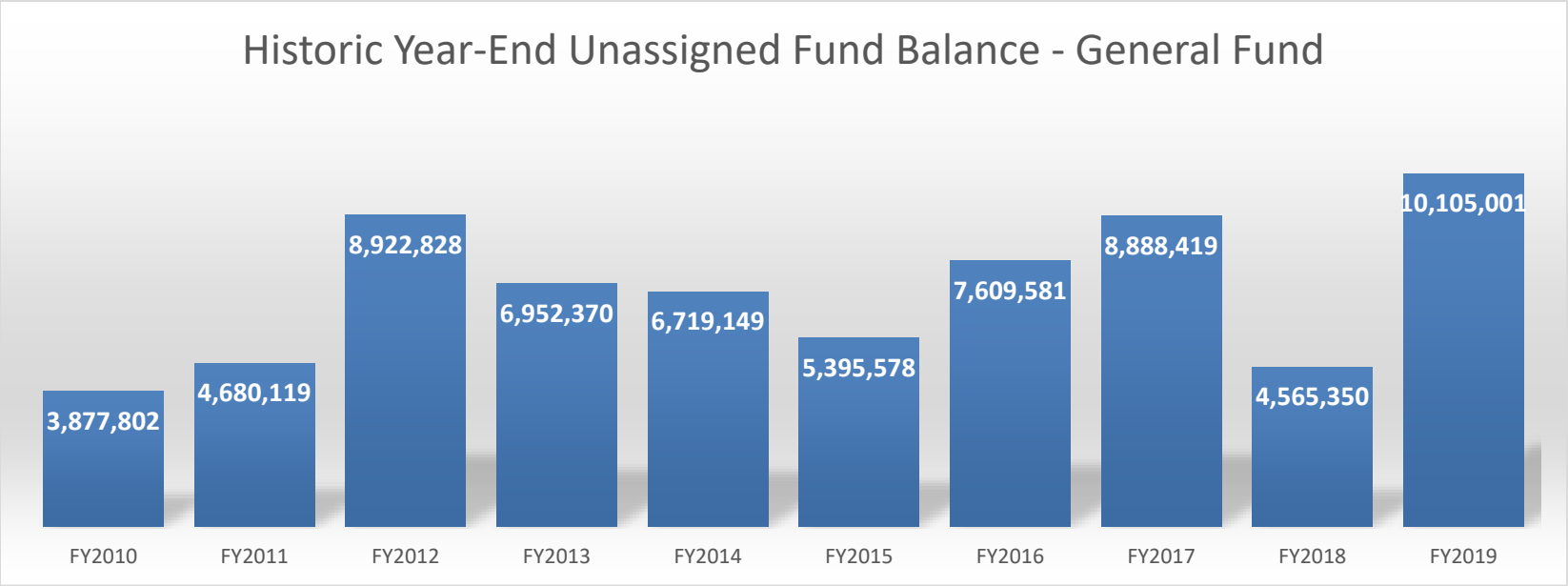
(Continued)

III. RESPONSIBILITY FOR POLICY

This policy applies to the Chief Financial Officer, City Auditor, Deputy Chief Financial Officer (CFO), and Treasurer/Collector. As part of the annual budget preparation process, the CFO and the Finance Team will estimate the surplus or deficit for the current year and prepare a projection of the year-end unreserved/undesignated general fund balance. Any anticipated balance in excess of the targeted maximum unreserved/undesignated fund balance may be budgeted to reduce the ensuing year's property tax levy or fund one-time capital projects.

This policy shall be reviewed during the City's Annual Budget and Public Investment Program process.

IV. POLICY DATA



RESERVE POLICY

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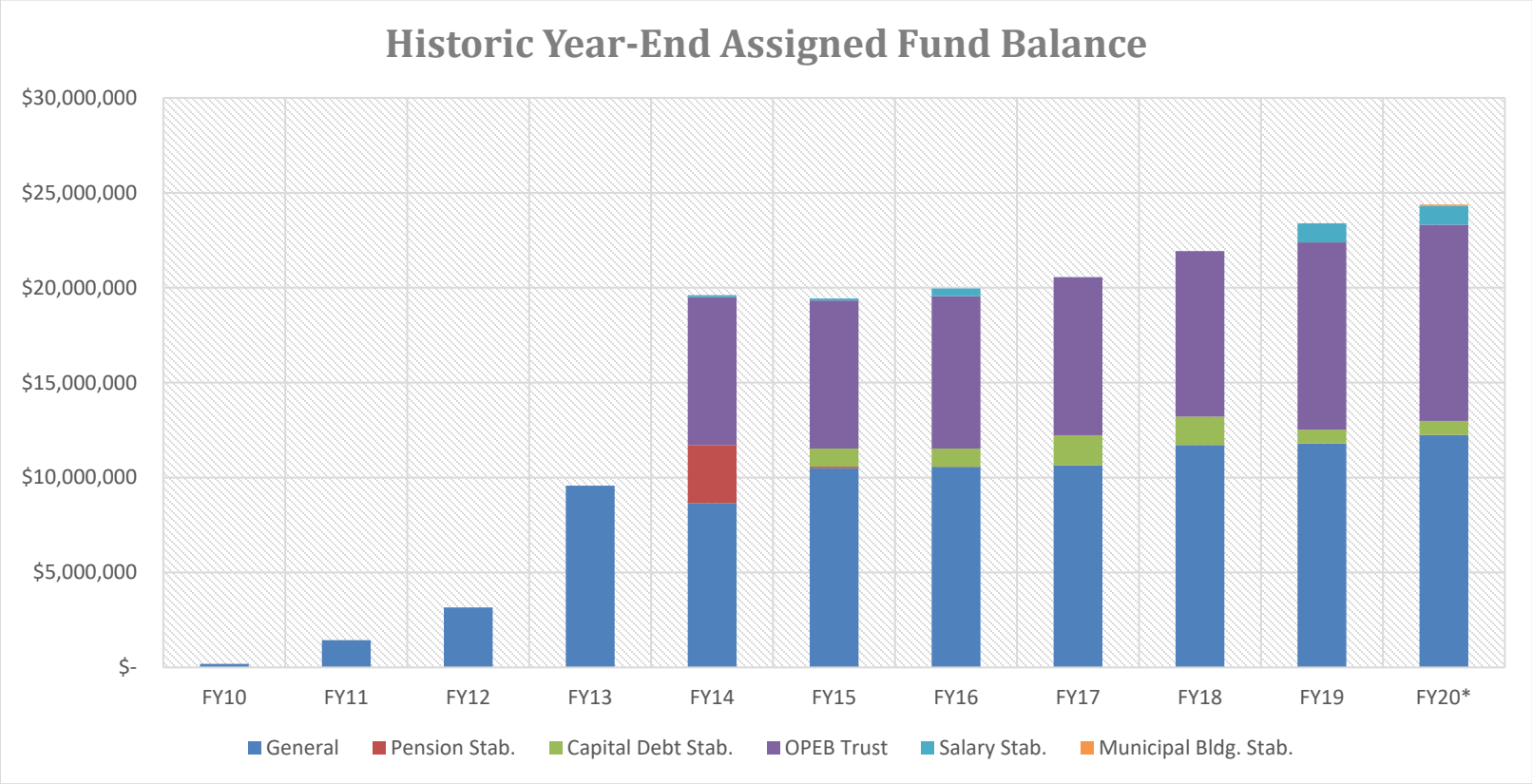

*** FY20 data as of 5/6/2020.**

RESERVE POLICY

(Continued)

	2014	2015	2016	2017	2018	2019
Total GF Fund Balance*	**$ 24,522,824.00**	**$ 23,150,172.00**	**$ 22,163,713.00**	**$ 23,711,759.00**	**$ 19,353,838.00**	**$ 24,171,884.00**
TOTAL REVENUES**	$ 327,584,120.00	$ 326,263,091.00	$ 335,709,828.00	$ 359,274,367.00	$ 364,343,339.00	$ 377,530,260.00
PLUS Other Financing Sources (USES)	$ 4,460,518.00	$ 5,631,883.00	$ 9,904,601.00	$ 6,136,525.00	$ 9,394,607.00	$ 2,743,498.00
GROSS REVENUE	**$ 332,044,638.00**	**$ 331,894,974.00**	**$ 345,614,429.00**	**$ 365,410,892.00**	**$ 373,737,946.00**	**$ 380,273,758.00**
Fund Balance as % of GF Revenue	**7.4%**	**7.0%**	**6.4%**	**6.5%**	**5.2%**	**6.4%**
5 year change			-1.2%			-13.93%
Cash and Cash Equivalents***	$ 46,521,619.00	$ 66,116,443.00	$ 44,530,610.00	$ 63,496,015.00	$ 63,647,789.00	$ 59,374,324.00
GROSS Revenue (Governmental Funds) - **from above**)	$ 332,044,638.00	$ 331,894,974.00	$ 345,614,429.00	$ 365,410,892.00	$ 373,737,946.00	$ 380,273,758.00
Cash / GF Revenue	**14.0%**	**19.9%**	**12.9%**	**17.4%**	**17.0%**	**15.6%**
5 year change			-39.8%			11.4%
Operating Revenue (GF)****	$ 332,044,638.00	$ 331,894,974.00	$ 345,614,429.00	$ 365,410,892.00	$ 373,737,946.00	$ 380,273,758.00
Operating Expenditures (GF)*****	$ 333,051,223.00	$ 333,267,626.00	$ 346,600,888.00	$ 363,862,846.00	$ 378,095,867.00	$ 375,455,712.00
Revenues/ Expenditure (Results)	**0.997**	**0.996**	**0.997**	**1.004**	**0.988**	**1.013**
Five Year Average (2015-2019)						1.000

**From Basic Financial Statements, GOVERNMENTAL FUND, Balance Sheet*

***From Basic Financial Statements, Statement of Revenues, Expenditures, and Changes in Fund Balance - for General Government*

****From Basic Financial Statements, STATEMENT OF NET POSITION, Assets, Cash and Cash Equivalents*

*****From Basic Financial Statements, Statemetn of Revenues (includes other financing uses)*

******From Basic Financial Statements, Statement of Revenues*

RESERVE POLICY

(Continued)

	2014	2015	2016	2017	2018	2019
Net Direct Debt******	$ 77,841,845.00	$ 80,847,214.00	$ 78,148,452.00	$ 67,075,477.00	$ 71,793,911.00	$ 81,350,358.00
Full Value	$ 6,552,635,400.00	$ 6,552,635,400.00	$ 7,154,033,100.00	$ 7,154,033,100.00	$ 8,192,976,800.00	$ 8,192,976,800.00
Net Direct Debt/ Full Value	**1.19%**	**1.23%**	**1.09%**	**0.94%**	**0.88%**	**0.99%**
Net Direct Debt (from above)	$ 77,841,845.00	$ 80,847,214.00	$ 78,148,452.00	$ 67,075,477.00	$ 71,793,911.00	$ 81,350,358.00
Operating Revenue (from above)	$ 332,044,638.00	$ 331,894,974.00	$ 345,614,429.00	$ 365,410,892.00	$ 373,737,946.00	$ 380,273,758.00
Net Direct Debt/ Operating Revenue	**0.234**	**0.244**	**0.226**	**0.184**	**0.192**	**0.214**
Adjusted Net Pension Liability				$ 254,164,977	$ 223,595,599	$ 256,891,644
Tab Base (Full Value) - from above	$ 6,552,635,400	$ 6,552,635,400	$ 7,154,033,100	$ 7,154,033,100	$ 8,192,976,800	$ 8,192,976,800
ANPL/ Full Value	**0.000**	**0.000**	**0.000**	**3.6%**	**2.7%**	**3.1%**
3-year Average						**3.1%**
Adjusted Net Pension Liability				$ 254,164,977	$ 223,595,599	$ 256,891,644
Operating Revenue (from above)	$ 332,044,638	$ 331,894,974	$ 345,614,429	$ 365,410,892	$ 373,737,946	$ 380,273,758
ANPL/ Revenues	**0.000**	**0.000**	**0.000**	**0.70**	**0.60**	**0.68**
3-year Average						**0.66**

*******Outstanding a/o 6/30 Long Term Debt (front Notes to BFS)*

RESERVE POLICY

(Continued)

V. REFERENCES

a. M.G.L. Chapter 40 § 5B
b. Government Finance Officers Association Best Practice, *Fund Balance Guidelines for the General Fund*, September 2015. (https://www.gfoa.org/fund-balance-guidelines-general-fund)

VI. EFFECTIVE DATES

a. Implementation Date: 7/1/2018
b. Last Updated Date: 7/1/2020

COSO INTERNAL CONTROL FRAMEWORK POLICY

Please refer to the Appendix for additional details regarding this policy while it is under final adoption.

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FISCAL YEAR

2021

SECTION III

FINANCIAL PLAN

Operating budget details, focused on the City of Lowell's projected revenues.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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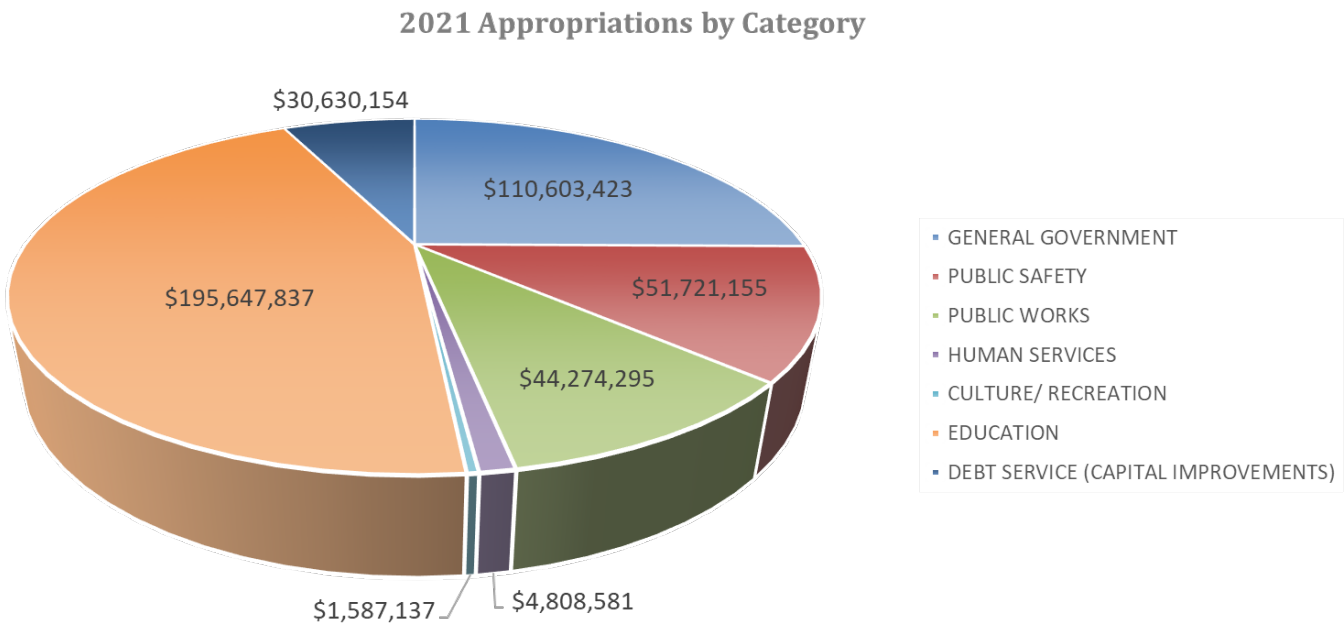
The City of LOWELL *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

With this budget, City Manager Eileen Donoghue submits to the Lowell City Council the funding plan for the third year of her Administration. This overview from her finance department sets out to review all facets of the city's finances in order to put the proposed FY2021 operating and capital budgets in the proper context. The funding capacity for a gateway city like Lowell is subject to many external factors, such as the availability of state and local funding. The city's ability to provide quality services to the residents is intrinsically tied to many of those outside factors and, therefore, a discussion of their relative impact in FY2021—as well as a historical review of the data—serves an important role in the understanding of the financial strategy included in this budget. The total expenses proposed by the City Manager for all funds, including unappropriated "cherry sheet" assessments from the Commonwealth in FY2021 is **$439,272,583**. Of that total, **$354,665,222** is appropriated in the General Fund.



A high-level break down of those appropriations is included in the pie chart on the previous page. The chart clearly displays the commitment to education by the City Manager and City Council, as it accounts for over half of the annual operating budget. While a large portion of the funding for the Lowell public schools is financed by the Commonwealth through the Chapter 70 education aid appropriation, this Administration has made a concerted effort to balance the needs of all public school students, whether in the public school district, charter schools, or the Greater Lowell Technical High School. The direct appropriation from the tax levy for the Lowell Public Schools is proposed at $15.7 million, level funded with the 2019 contribution. Combined with the amount of Chapter 70 funding proposed in the Governor's FY2021 proposal, the total line item appropriation for the school department is $182,690,536, an increase of approximately 3.3 million over FY2020. This number is reflective of the fiscal challenges the COViD crisis has forced on the city, but will still adequately meet the funding required by DESE. Additionally, this single-line appropriation proposal also does not represent the entirety of the tax support for the school system. "Maintenance of effort," as it is known in Massachusetts, further considers the various support provided by the district in the annual operation of the schools, outside of the line-item appropriation. These expenditures are budgeted in other departments—like school nurses in the health department, school resource officers in the police department budget, pensions for retired non-teacher school personnel, etc.—but are quantified and contributed, in the aggregate, towards the net school spending requirement for the district each fiscal year. These charges are spelled-out in a Memorandum of Agreement authorized by the Lowell School Committee. In FY2019, the most recent year that the net school spending compliance totals have been certified by the DESE, the total contribution from the city to the schools was $47.9 million. Based on the FY2020 budgeted amount, that figure is scheduled to increase to 49.2 million.

Lowell, like all municipalities in the Commonwealth of Massachusetts, is subject to economic forces beyond its direct control. The state and national economies have improved significantly and while the rate of growth may be slowing, the general consensus among local and regional economists is that the Massachusetts economy will be stable. According to the Massachusetts Executive Office of Workforce and Training, in March of 2019 the City of Lowell had a total labor workforce of 58,050 individuals, of which 2,101 or 3.6% were unemployed as compared with 3.1% for the Commonwealth as a whole. The table on the next page sets forth the City's average labor force and unemployment rates and the unemployment rates for the Commonwealth and the United States since 2013.

	City of Lowell		Massachusetts	United States
Calendar Year	**Labor Force**	**Unemployment Rate**	**Unemployment Rate**	**Unemployment Rate**
2018	57,506	3.8%	3.3%	3.9%
2017	54,764	4.2%	3.6%	4.2%
2016	54,407	4.2%	3.3%	5.0%
2015	54,118	6.5%	4.9%	5.3%
2014	53,954	7.4%	5.8%	6.2%
2013	52,207	8.8%	7.1%	7.4%

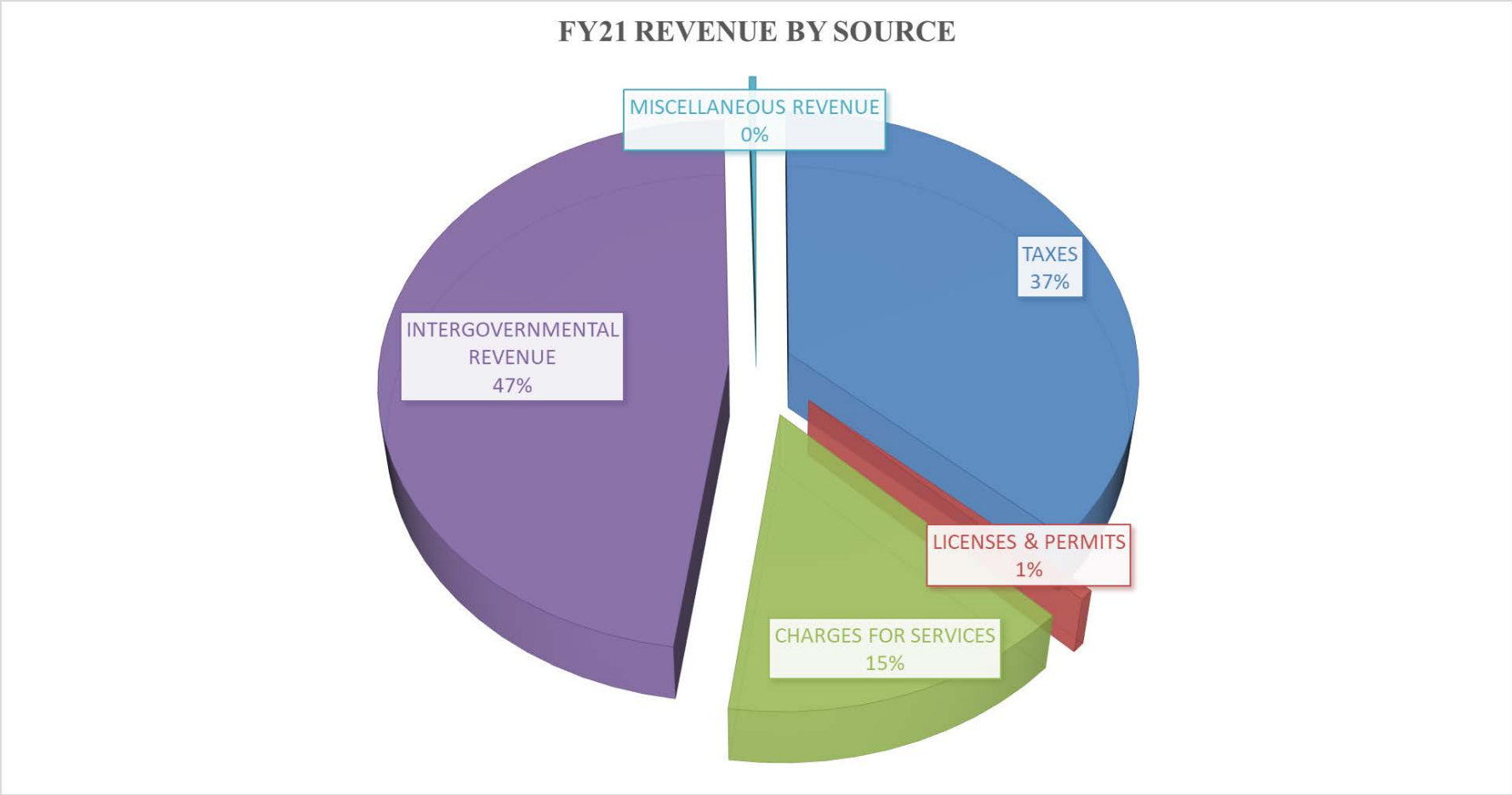
Fiscal Year 2021 Appropriation Summaries

APPROPRIATION BY FUNCTION

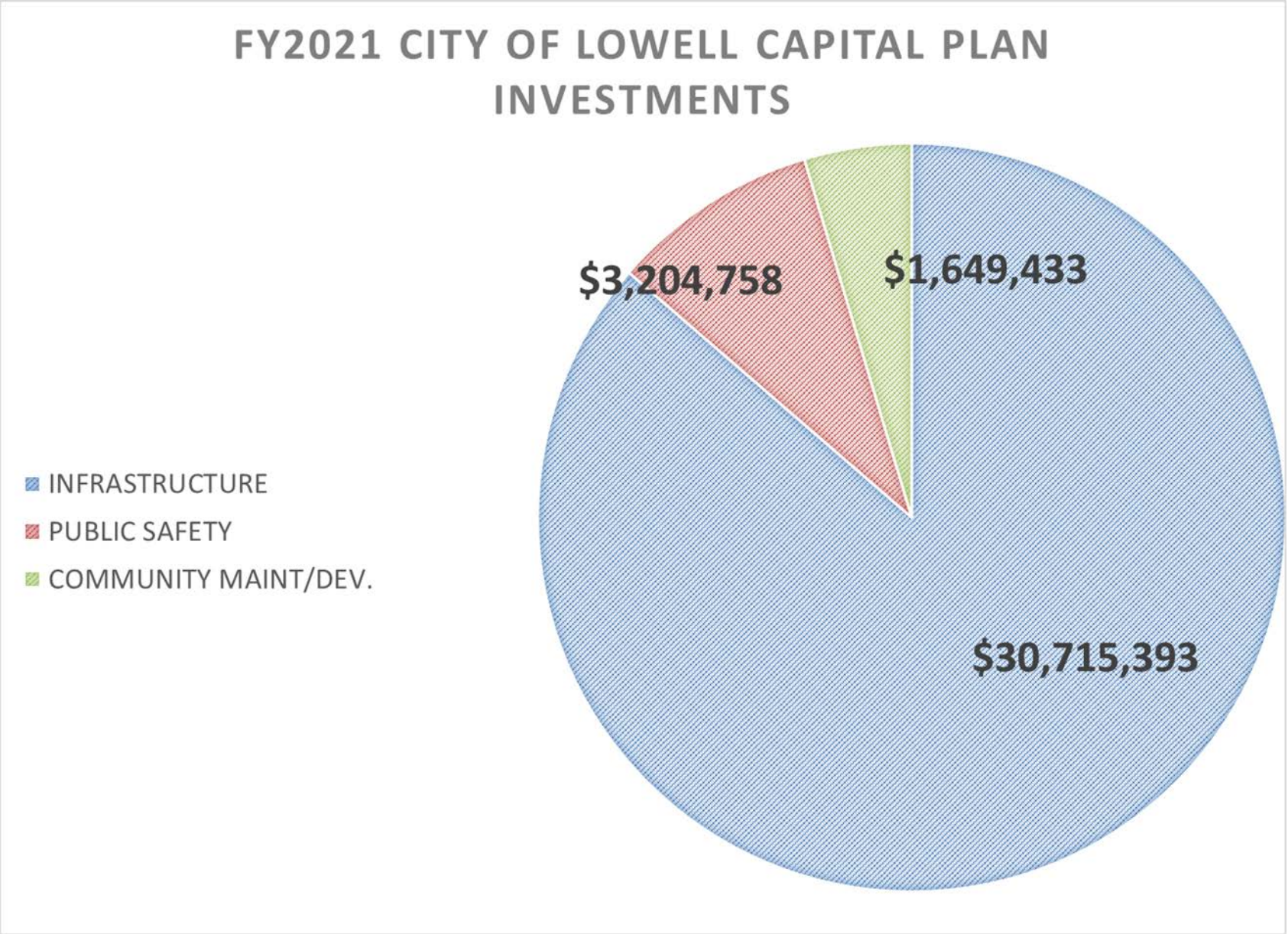
SUMMARY: FY21 OPERATIONS (ALL FUNDS)

PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET
GENERAL GOVERNMENT	$ 90,740,895	$ 95,989,078	$ 101,255,724	$ 107,748,527	$ 110,603,423
PUBLIC SAFETY	44,534,457	46,516,535	47,095,511	48,016,986	51,721,155
PUBLIC WORKS	39,828,794	39,819,790	40,682,044	40,626,186	44,274,295
HUMAN SERVICES	3,443,603	3,664,120	3,813,436	4,153,547	4,808,581
CULTURE/ RECREATION	2,040,531	2,289,294	2,180,484	2,145,870	1,587,137
EDUCATION	169,440,620	174,288,447	178,251,008	189,438,346	195,647,837
DEBT SERVICE (CAPITAL IMPROVEMENTS)	21,124,141	22,393,187	25,296,620	25,617,172	30,630,154
	371,153,041	384,960,452	398,574,827	417,746,634	$ 439,272,583

FINANCING PLAN	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET
TAXES	$ 135,290,791	$ 141,045,987	$ 145,955,966	$ 150,238,988	$ 157,638,701
LICENSES & PERMITS	2,618,400	2,756,500	2,479,675	2,543,450	2,600,250
CHARGES FOR SERVICES	56,383,641	56,778,220	59,710,976	61,832,351	66,276,864
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033	189,006,650	201,405,345	210,352,069
MISCELLANEOUS REVENUE	1,927,292	1,558,712	1,421,560	1,726,500	2,404,700
	374,153,041	384,960,452	398,574,827	417,746,634	439,272,583



TOTAL OPERATING BUDGET: $439,272,583



TOTAL CAPITAL BUDGET: $35,569,584

PUBLIC INVESTMENT FINANCING PLAN – CAPITAL PROJECT BREAKDOWN

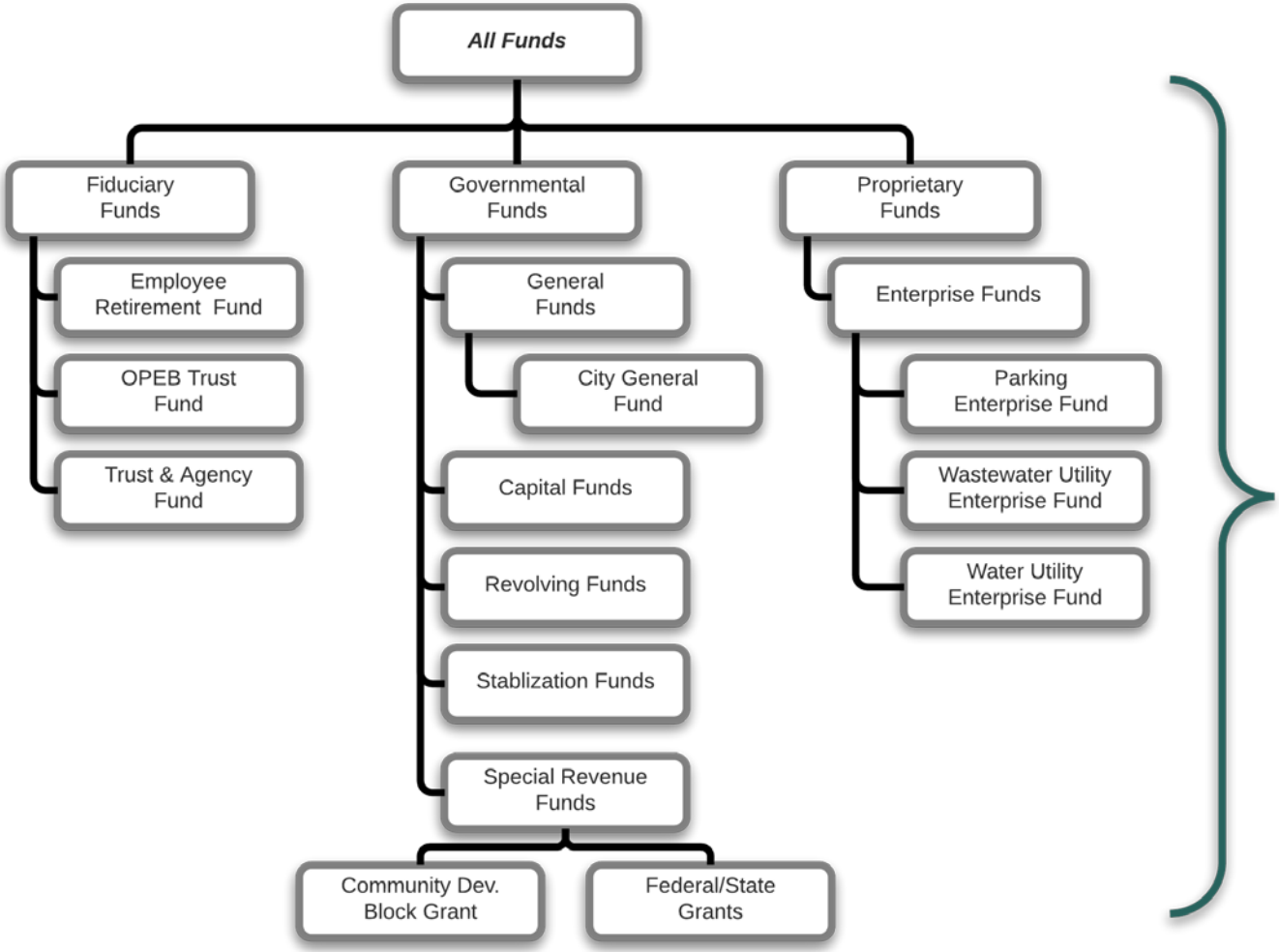
TOTAL PROJECT COSTS - ALL FUNDING SOURCES		
PROJECT DESCRIPTION	**COST**	**CATEGORY**
TIGER - MAJOR BRIDGE REPAIR	$ 26,537,373	INFRASTRUCTURE
CITY-WIDE PAVING & SIDEWALKS PROGRAM	3,228,020	INFRASTRUCTURE
CITY-WIDE BRIDGE REPAIR PROGRAM	750,000	INFRASTRUCTURE
CEMETERY IMPROVEMENTS	200,000	INFRASTRUCTURE
BUILDING IMPROVEMENTS: LPD HEADQUARTERS	665,000	PUBLIC SAFETY
SCHOOL SECURITY UPGRADES	666,667	PUBLIC SAFETY
FIRE APPARATUS REPLACEMENT	1,558,091	PUBLIC SAFETY
REPAIRS TO POLICE GARAGE	125,000	PUBLIC SAFETY
INSTALLATION OF SECURITY UPGRADES AT CITY HALL	110,000	PUBLIC SAFETY
EVIDENCE ROOM STORAGE IMPROVEMENTS	80,000	PUBLIC SAFETY
CAWLEY STADIUM IMPROVEMENTS	500,000	COMMUNITY MAINT/DEV.
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	322,433	COMMUNITY MAINT/DEV.
CONCORD RIVER GREENWAY	250,000	COMMUNITY MAINT/DEV.
VOTING EQUIPMENT UPGRADE/ REPLACEMENT	250,000	COMMUNITY MAINT/DEV.
UPGRADE OF COUNCIL CHAMBER TECHNICAL CAPABILITIES	197,000	COMMUNITY MAINT/DEV.
TRAFFIC SIGNALIZATION IMPROVEMENTS	100,000	COMMUNITY MAINT/DEV.
INSPECTIONAL REMOTE FIELD FORCE EQUIPMENT PURCHASE	30,000	COMMUNITY MAINT/DEV.
	$ 35,569,584	

PUBLIC INVESTMENT FINANCING PLAN – ALL FUNDING SOURCES

Approved FY20	PROGRAM EXPENDITURES	Budget FY21
42,531,461	INFRASTRUCTURE	30,715,393
6,909,022	PUBLIC SAFETY	3,204,758
13,132,752	COMMUNITY DEVELOPMENT	1,649,433
62,573,235		**35,569,584**

Approved FY20	FINANCING PLAN	Budget FY21
1,860,170	CHAPTER 90 (HIGHWAY)	1,878,020
250,000	LEGISLATIVE EARMARKS	
	FHWA - TIGER GRANT	13,389,750
	UMASS LOWELL MASTER AGREEMENT	2,000,000
	U.S. DOJ - C.O.P.S. GRANT	500,000
	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	1,408,091
3,008,376	FHWA - FEDERAL LANDS GRANT	
230,000	FLAP GRANT	
12,250,000	MASS WORKS GRANT	
15,000,000	MASSDOT FUNDING	3,600,000
-	LEGAL SETTLEMENTS	1,347,623
4,731,396	PREVIOUSLY FUNDED - CITY CAPITAL	4,675,000
25,243,294	GENERAL FUND - BOND PROCEEDS	6,771,100
62,573,236		**35,569,584**

CITY FUND STRUCTURE



Major Fund Descriptions:

General Fund **-** The City's primary operating fund, it accounts for all financial resources of the general fovernment, except those required to be accounted for in another fund.

Capital Funds **-** Accounts for financial resources to be used for the acquisition or construction of major public investments, often referred to as capital projects.

Parking Enterprise Fund - Accounts for activities related to on street and off street (garage) parking services to City residents.

Wastewater Utility Enterprise - Accounts for activities related to the sewer service to City residents

Water Utility Enterprise - Accounts for activities related to the preparation and delivery of water to City residents.

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CITY FUND BALANCES – FY2018 VS FY2019[12]

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2019

	ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	342,266,323	58,753,387	10,646,628	44,973,484	15,967,349	472,607,171
2	Total Expenditure	348,498,408	53,998,480	29,398,077	33,737,402	15,457,806	481,090,173
3	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES *LINE 1 – LINE 2***	**-6,232,085**	**4,754,907**	**-18,751,449**	**11,236,082**	**509,543**	**-8,483,002**
4	Transfer From Other Funds	15,667,001	31,000	113,429		4,959,836	20,771,266
5	Other Financing Sources			427,521			427,521
6	Transfer To Other Funds	4,203,945	3,360,550		9,032,522	4,174,249	20,771,266
7	Other Financing Uses						
8	Transfer Other Financing Sources **(Uses)** *Sum of Lines 4 and 5 MINUS Lines 6 and 7*	11,463,056	-3,329,550	540,950	-9,032,522	785,587	427,521
9	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES** (USES) *SUM OF LINES 3 AND 8*	**5,230,971**	**1,425,357**	**-18,210,499**	**2,203,560**	**1,295,130**	**-8,055,481**
10	Fund Equity (Retained Earnings) Beginning of Year	4,946,667	9,240,936	-844,361	18,872,425	27,960,607	60,176,274
11	Other Adjustments						
12	**TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR** *SUM OF LINES 9 THROUGH 11*	10,177,638	10,666,293	-19,054,860	21,075,985	29,255,737	52,120,793

[12] Fund Balances are listed for the Fiscal Year 2019 as approved by the Department of Revenue on the FY2018/ FY2019 Schedule A Reports.

RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END JUNE 30, 2018

	ITEM DESCRIPTION	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	328,060,958	51,807,942	9,019,722	40,925,078	15,403,885	445,217,585
2	Total Expenditure	342,032,831	53,132,067	25,288,303	32,047,466	15,547,575	468,048,242
3	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES *LINE 1 – LINE 2***	**(13,971,873)**	**(1,324,125)**	**(16,268,581)**	**8,877,612**	**(143,690)**	**(22,830,657)**
4	Transfer From Other Funds	13,593,571	2,174,533	98,462		3,063,709	18,930,275
5	Other Financing Sources			22,194,305		650,000	22,844,305
6	Transfer To Other Funds	4,317,419	3,168,659		8,832,842	2,611,355	18,930,275
7	Other Financing Uses						
8	Transfer Other Financing Sources **(Uses)** *Sum of Lines 4 and 5 MINUS Lines 6 and 7*	9,276,152	(994,126)	22,292,767	(8,832,842)	1,102,354	22,844,305
9	**TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES** (USES) *SUM OF LINES 3 AND 8*	**(4,695,721)**	**(2,318,251)**	**6,024,186**	**44,770**	**958,664**	**13,648**
10	Fund Equity (Retained Earnings) Beginning of Year	9,642,388	11,638,016	(6,868,547)	18,827,655	26,924,096	60,163,608
11	Other Adjustments		(78,829)		77,847		(982)
12	**TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR** *SUM OF LINES 9 THROUGH 11*	4,946,667	9,240,936	(844,361)	18,872,425	27,960,607	60,176,274

MAJOR FUND HISTORIES

Organizing the financial records of a municipality into multiple, segregated locations for money are an important concept in Massachusetts municipal accounting and finance. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

The General Fund is the basic operating fund of the City, and is used to account for all financial resources except those required to be accounted for in another fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses the enterprise funds to account for its sewer, water, and parking operations. The difference between assets and liabilities reported in a governmental fund is known as “fund balance” or “fund equity”. Enterprise funds provide accountants, finance department personnel, elected officials, and the public with a detailed analysis of the cost for a particular service. One purpose served by this type of accounting is in setting fees for services at a level proper to fund the entirety of the operation. If in any one particular year, the fund balance in any of the City’s enterprise funds becomes negative, meaning that the expenses are greater than the annual revenue, then the General Fund must provide a subsidy to cover the deficit on the subsequent year’s tax bill. This exercise therefore forces public officials to ensure that the fees associated with sewer, water, or parking operation are commensurate with the cost of staff, equipment, contract, and debt service related to the operation’s annual operating and capital budgets.

The following charts provide a history of the General Fund, the Water and Wastewater Utility, and Parking enterprises’ revenue and expenses over a five-year history. It is broken down into major expense categories and revenue sources to highlight year-to-year changes. There is also a column which represents the total of Department Heads’ FY21 “wish lists,” labeled as “FY21 Request.” This column and the data included therein is intended to underscore the difficult decisions that must be made by the City Manager and the financial team in achieving a balanced budget. Had all departmental requests been incorporated into the budget, the deficit would have been in excess of $17.2 million in the General Fund for fiscal year 2021. Balancing the budget, a measure prescribed by the Massachusetts General Laws, required astute financial analysis by the Manager’s office. Since the beginning of the FY21 budget process in the late fall of FY2020 careful analysis was undertaken to conclude where costs could be scaled-back, as well as diligent negotiations with city Department Heads in order to reduce requests to a reasonable amount without sacrificing the level of services that the residents and businesses expect.

GENERAL FUND FIVE-YEAR HISTORY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Final Estimate	FY21 Prelim. Estimate	FY21 Pre-COVID Estimate	FY21 Final Estimate
Property Taxes	124,134,134	128,507,951	133,785,808	138,331,643	143,635,763	143,885,763	145,273,251
Local Aid	167,268,887	173,251,315	181,484,487	194,694,497	210,553,412	210,553,412	198,611,760
Local Receipts	26,518,226	27,073,700	28,823,529	23,688,254	23,429,312	23,845,014	24,184,312
Available Funds	4,371,903	4,325,744	3,360,550	6,768,679	6,609,049	6,609,049	9,150,978
Free Cash		-	-	-	-	-	-
MSBA Reimbursement	3,584,624	1,192,791	1,192,791	1,192,791	1,192,791	1,192,791	1,192,791
Indirect Revenues	8,912,317	8,812,842	9,012,522	9,012,522	9,012,522	9,989,800	9,989,800
Total Receipts	334,790,091	343,164,344	357,659,687	373,688,386	394,432,850	396,075,830	388,402,891

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Pre-COVID Estimate	FY21 Manager
Personal Services	59,081,165	61,853,517	62,896,255	67,839,544	73,269,326	71,553,634	70,779,133
Ordinary Expenses	13,489,026	13,163,026	11,687,943	13,281,275	14,584,137	14,501,916	13,959,876
Debt Service	9,742,713	8,608,667	9,081,514	9,818,772	11,989,795	12,362,654	11,989,795
Health Insurance	21,789,936	22,837,570	22,032,016	24,150,000	25,348,500	24,787,103	23,750,000
Retirement	22,994,676	24,344,417	25,934,207	27,261,906	28,732,760	28,732,760	28,722,760
Medicare Tax	2,748,206	2,858,872	2,920,343	2,750,000	3,000,000	2,800,000	2,800,000
Unemployment	213,591	130,115	301,057	425,000	500,000	500,000	500,000
Workers Compensation	603,419	704,986	1,293,747	625,000	1,075,000	925,000	925,000
Legal Claims	1,126,229	1,341,501	846,835	775,000	1,300,000	775,000	775,000
Solid Waste & Recycling	5,084,661	5,198,120	5,494,964	6,050,515	6,775,993	6,775,993	6,775,993
Street Lighting	568,327	542,539	396,030	416,000	416,000	340,000	322,300
Snow & Ice	3,131,201	2,659,544	1,831,137	1,350,000	1,350,000	1,350,000	1,350,000
Lowell Public Schools	162,767,690	162,073,324	170,453,046	179,383,148	192,814,329	192,814,329	182,690,536
Essex Agricultural		40,962	-	-	-	-	-
Gr Lowell Vocational	7,664,312	8,568,862	8,631,440	9,267,478	9,360,227	9,360,227	9,215,301
No. Middlesex	31,282	32,064	32,865	33,851	34,529	34,529	34,529
Transfers						75,000	75,000
Total Expenditures	311,036,434	314,958,086	323,833,400	343,427,489	370,550,597	367,688,145	354,665,223
Subtotal Surplus/(Deficit)	**23,753,657**	**28,206,257**	**33,826,287**	**30,260,897**	**23,882,253**	**28,387,684**	**33,737,668**
Unappropriated funding:							
Estimated Snow & Ice Deficit							
Projected COVID-19 Deficit Amortization						(217,000)	(217,000)
Less Cherry Sheet Assessments	(22,351,582)	(24,309,943)	(25,253,169)	(29,160,897)	(32,520,668)	(32,520,668)	(32,520,668)
Provision for Abatements and Exemptions	(1,100,000)	(1,111,806)	(1,110,413)	(1,100,000)	(1,600,000)	(1,100,000)	(1,000,000)
Less Other Deficits to be Raised	(269,004)						
Net "Recap"	**33,071**	**2,784,508**	**7,462,706**	**0**	**(10,238,415)**	**(5,449,984)**	**0**

PARKING GARAGE ENTERPRISE FUND FIVE-YEAR HISTORY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Garage Revenue	4,637,437	4,684,768	5,788,901	4,615,000	4,750,000	4,750,000
Meter Revenue	1,396,562	1,372,825	1,587,924	1,250,000	1,275,000	1,275,000
Other Revenue	24,125	22,561	206,190	134,768	135,174	135,174
Ticket Revenue	1,026,353	954,450	1,163,270	956,000	1,015,000	1,015,000
Total Revenue	**7,084,478**	**7,034,603**	**8,746,285**	**6,955,768**	**7,175,174**	**7,175,174**

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	322,082	318,236	324,651	378,976	453,638	453,638
Ordinary Expenses	2,612,585	2,714,525	2,710,009	3,149,745	3,404,478	3,227,378
Debt Service	2,953,096	2,936,631	3,292,820	3,466,477	5,139,645	5,139,645
Indirect Costs	1,219,684	1,220,985	1,040,009	1,040,009	1,118,221	1,118,221
Transfers/Adjustments	19,999	693,919	(1,642)			
Total Expenditures	7,127,447	7,884,296	7,365,847	8,035,207	10,115,982	9,938,882
Surplus/(Deficit)	**(42,969)**	**(849,693)**	**1,380,438**	**(1,079,439)**	**(2,940,808)**	**(2,763,708)**
Beginning Fund Balance	5,002,332	4,959,363	4,109,670	5,490,109	4,410,669	4,410,669
Estimated Operations	-			(1,079,439)	(2,940,808)	(2,763,708)
Projected Ending Fund Balance	5,002,332	4,959,363	4,109,670	4,410,669	1,469,862	1,646,962
Actual Operations	(42,969)	(849,693)	1,380,438	-		
Projected Ending Fund Balance (must be >0)	4,959,363	**4,109,670**	**5,490,109**	4,410,669	1,469,862	1,646,962

WASTEWATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Revenues	21,132,544	22,485,361	24,817,945	22,607,337	23,051,572	24,607,312

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	3,190,612	3,233,541	3,263,531	3,529,476	3,529,476	3,311,861
Ordinary Expenses	7,343,485	7,012,789	7,120,584	10,498,500	10,498,500	8,715,500
Debt Service	6,462,639	6,398,879	7,281,163	7,309,748	8,786,356	8,786,356
Indirect Costs	3,049,297	4,919,831	5,023,683	5,023,683	5,223,201	5,023,201
Transfers/Adjustments	-	373,271	(310,833)			
Total Expenditures	21,639,092	21,938,312	22,378,129	26,361,407	28,037,533	25,836,918
Surplus/(Deficit)	(506,548)	**547,049**	**2,439,817**	**(3,754,070)**	**(4,985,961)**	**(1,229,606)**
Beginning Fund Balance	913,860	2,317,064	2,864,113	5,303,930	1,549,859	1,549,859
Estimated Operations				(3,754,070)	(4,985,961)	(1,229,606)
Projected Ending Fund Balance	913,860	2,317,064	2,864,113	1,549,859	(3,436,102)	320,254
Actual Operations	(506,548)	547,049	2,439,817	-	-	-
Projected Ending Fund Balance (must be >0)	407,312	**2,864,113**	**5,303,930**	**1,549,859**	(3,436,102)	**320,254**

WATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Revenues	10,937,545	11,012,378	11,409,254	11,321,489	11,169,258	12,106,297

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	1,924,090	1,972,985	2,149,155	2,541,536	2,577,695	2,579,657
Ordinary Expenses	2,780,763	2,860,848	3,036,117	4,122,500	4,796,500	3,951,500
Debt Service	3,865,898	4,619,673	4,579,372	4,714,358	4,714,358	4,714,358
Indirect Costs	3,049,297	2,672,026	2,948,830	2,948,830	4,149,348	3,848,378
Transfers/Adjustments	885,467	1,523,950	(97,056)			
Total Expenditures	12,505,515	13,649,481	12,616,418	14,327,224	16,237,901	15,093,892
Surplus/(Deficit)	**(1,567,969)**	**(2,637,103)**	**(1,207,165)**	**(3,005,735)**	**(5,068,643)**	**(2,987,595)**
Beginning Fund Balance	11,123,331	10,237,598	7,600,494	6,393,330	3,387,595	3,387,595
Estimated Operations				**(3,005,735)**	**(5,068,643)**	**(2,987,595)**
Projected Ending Fund Balance	11,805,567	10,237,598	7,600,494	3,387,595	(1,681,048)	400,000
Actual Operations	**(1,567,969)**	**(2,637,103)**	**(1,207,165)**			
Projected Ending Fund Balance (must be >0)	**10,237,598**	**7,600,494**	**6,393,330**	**3,387,595**	**(1,681,048)**	**400,000**

PROJECTED FIVE-YEAR FUND FORECASTS/BALANCES

A forecast of projected revenues and expenditures is a useful management and policymaking tool that enables a municipality to evaluate the impact of various government decisions over time. Since policy decisions often affect financial conditions for years to come, it is beneficial to analyze their associated fiscal impacts over a multiyear period, as in the following examples:

- What is the impact of a multiyear collective bargaining agreement?
- What is the impact of financing a new school, and how will its debt service affect the tax rate?
- How much will a proposed development add to the tax levy, and what will be its added service costs?
- What is the impact of moving solid waste disposal to a full cost recovery basis over the next three years?

Financial forecasting provides an effective approach to evaluating these and other policy choices under consideration by a municipality. A forecast can serve as an early warning system to detect future gaps between revenues and expenditures. Although it cannot insulate a community from all potential surprises, analyzing the financial picture in this comprehensive and structured manner reduces the risk of overlooking key information. Detecting problems early gives management more time to consider corrective actions. Assuming the forecast is done with spreadsheet software, it is a simple matter to hold all the other components of the forecast constant and isolate in turn the impact of various potential policy decisions on the bottom line.

NOTE: The forecasts included below were prepared before COViD crippled the economy, and do not accurately represent the likely financial outcome of the five year forecast. The finance department has partnered with a third party consultant to navigate the impact the recession will have on the city's five year forecast and will present these results to the City council and incorporate them into FY2022 budget.

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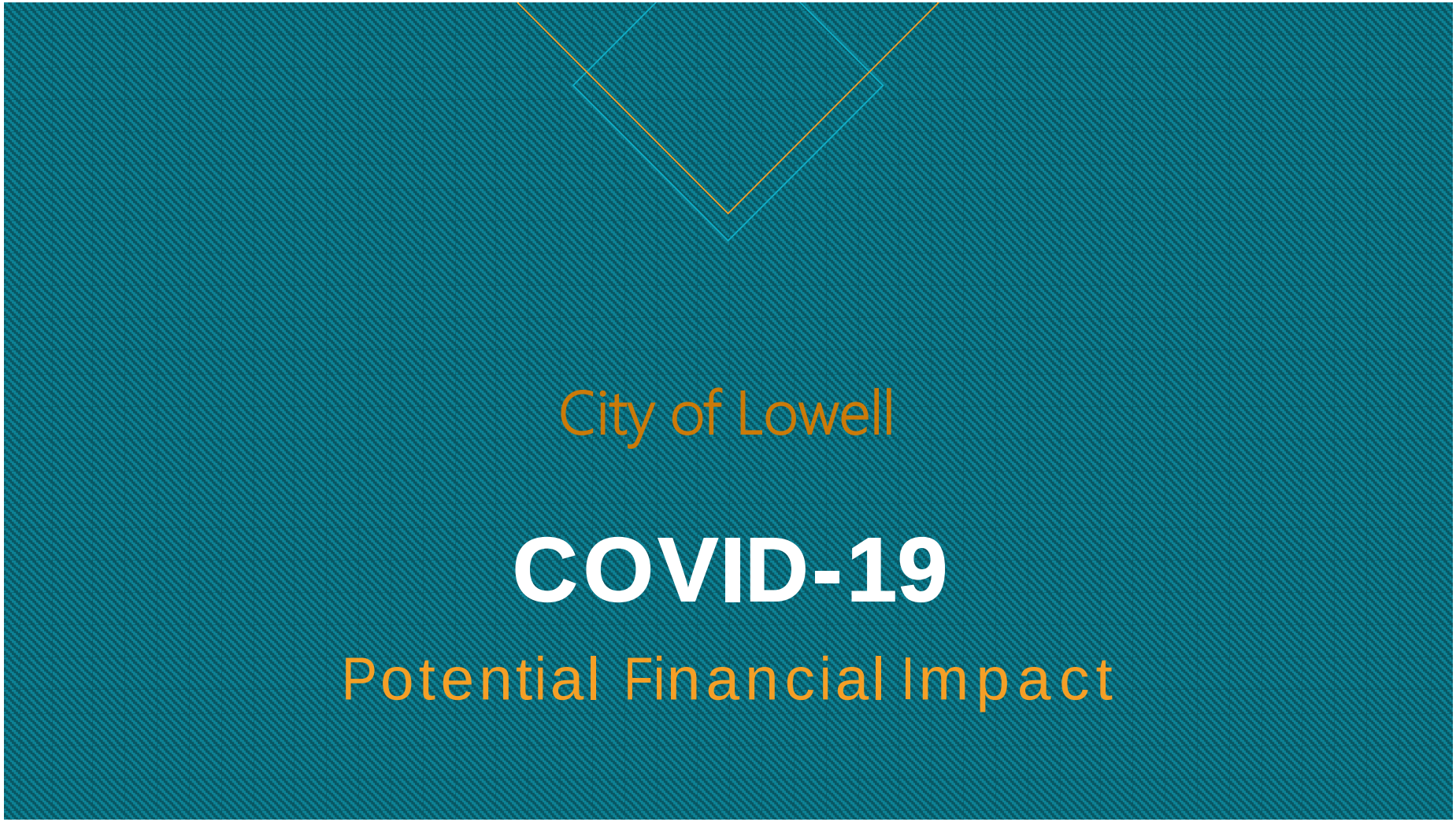
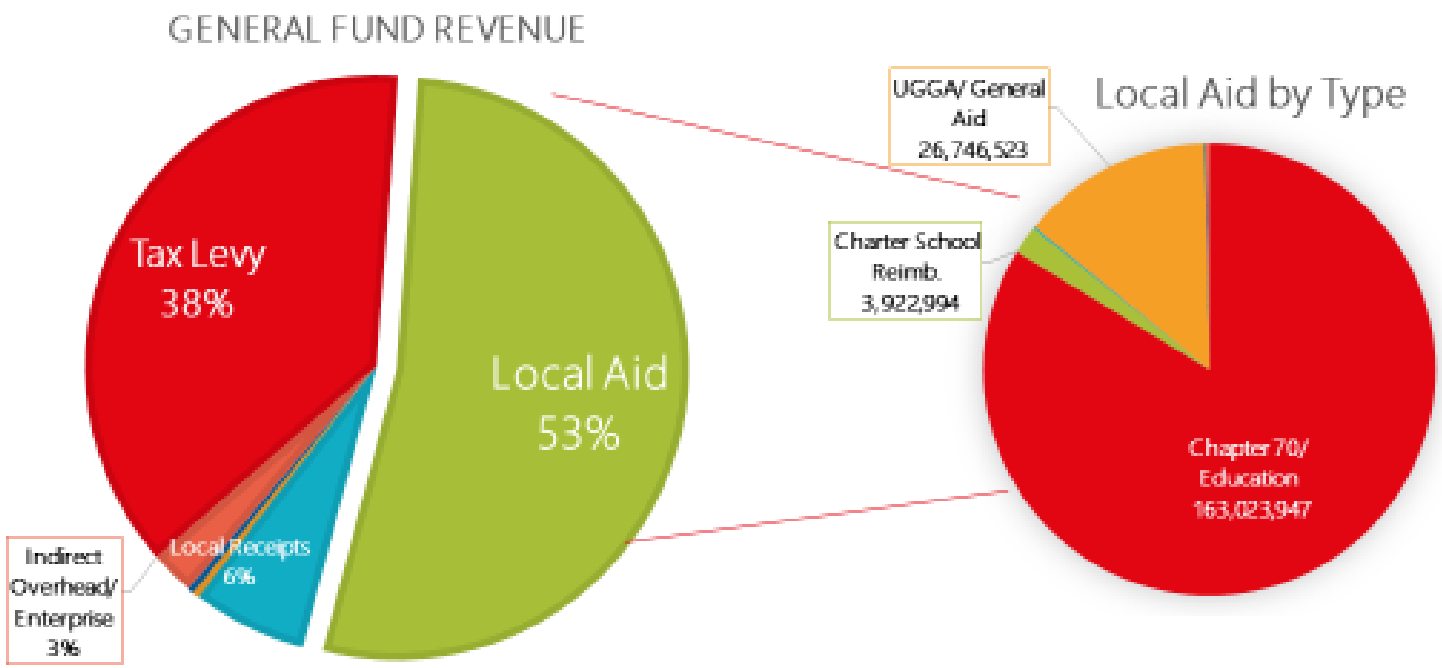
COVID-19 POTENTIAL FINANCIAL IMPACT



VARIABLES OF IMPACT

General Fund Revenue Sources



Lowell Revenues Dependent on the Economy

FY 2020 Budgeted "Economic" Revenue:
$9.94 million

9 Months Revenue Collected
$7.5 million

Hotel/ Motel Excise Tax
-$80,000
Based on 9 months with 70% drop in Q4

Meals Excise Tax
-$250,000
Based on 9 months with 70% drop in Q4

Motor Vehicle
-$1,350,000
Based on 9 months with 70% drop in Q4

Worst Case Scenario: Shortage of $1.7 million in Excise Tax

State-collected excise taxes are remitted 2 months behind
On 3/31/20 Lowell received tax on sales that occurred: Dec. 2019 – Feb. 2020

Other General Fund Revenue Shortfalls

Penalties & Interest (Property, MV)
Worst Case: -$400,000

Court Fines and Fees
Worst Case: -$54,625

Medicaid Reimbursement
Worst Case: -$500,000

City Clerk/ Vital Record Revenue
Worst Case: -$90,000

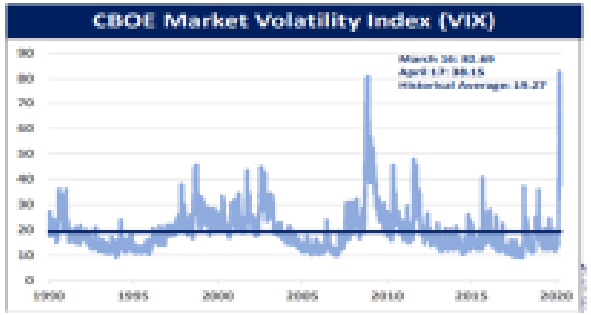
Parks & Rec Permits
Worst Case: -$46,889

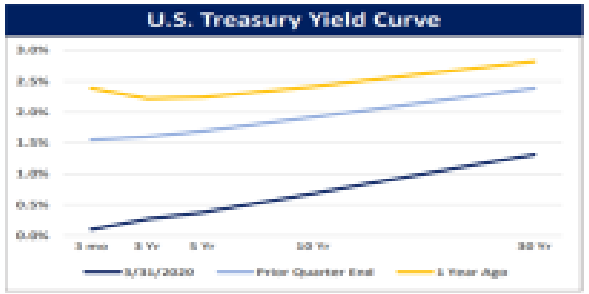
Tourism
Worst Case: -$100,000

Worst Case Scenario: Shortage of $1.2 million

Interest Rates/ Pension & OPEB impact

- Pension fund March (3/31/2020) – LOSS of $40.7 million (net asset value)
- OPEB Trust – LOSS of $1.3 million



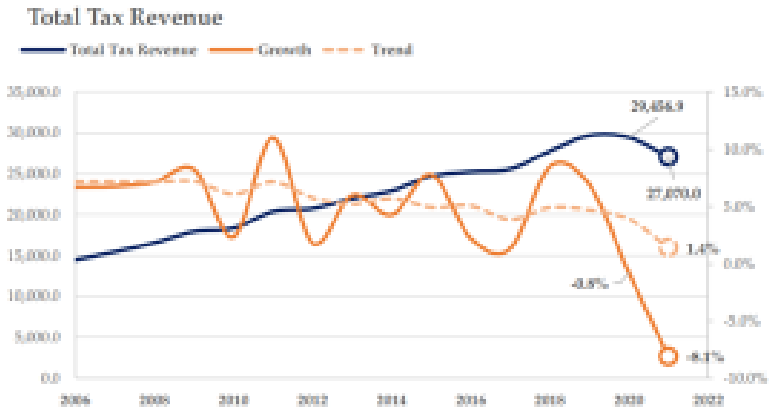


City Manager's Fiscal Initiatives

- Departments are only purchasing essential items and supplies needed to continue operations;
- Hiring Freeze;
- Tightened Purchase Order Restrictions- Approval by CFO/ Deputy CFO – only essential items;
- Keeping track of all COVID-19 related expenses for potential FEMA reimbursement
- Putting a pause on projects that are not:
  - In Progress
  - Under Contract

FY2021 – A Changing Outlook

- Mass Taxpayer Foundation: FY21 tax revenues projected to fall by $4.4 billion or 14.1 percent (state revenues)
- Fiscal 2020 tax collections shortfall of between $500 million and $1 billion
- "A return to pre-pandemic employment levels of Q1 2020 will take several years to achieve." – MTF



How Will We Recover?

- FEMA Reimbursement to cover COVID-19 Related Expenses
- Funds provided from the Commonwealth from the CARE act- Unclear how these funds will be distributed
- Budget cuts for FY 2021 if needed
- Current Fund Balances-

Cash Balances as of 4/23/2020:

- General Fund- $14,852,520 (Avg. Monthly 2020 Expenses = $25.7 million)
- Sewer Enterprise - $4,342,343 (Avg. Monthly Expenses = $1.3 million)
- Water Enterprise - $6,070,702 (Avg. Monthly Expenses = $717k)
- Parking Enterprise - $6,739,692 (Avg. Monthly 2020 Expenses = $238k)

GENERAL FUND FORECAST/BALANCE

Line Number	Category	*Assumptions*	2021	2022	2023	2024	2025	2026
1	Prior Year Levy	*From last yr*	138,331,643	143,885,763	149,624,557	155,505,967	161,404,431	168,112,265
2	Prop 2 1/2 Increase	*2.5%*	3,458,291	3,597,144	3,740,614	3,887,649	4,610,080	4,777,776
3	New Growth	*Three year avg.*	1,750,000	2,141,650	2,140,796	2,010,815	2,097,753	2,083,121
4	Tax Increase/(Decrease)	*2.75% in FY21*	345,829	-	-	-	-	-
5	Tax Levy	*Calculated*	143,885,763	149,624,557	155,505,967	161,404,431	168,112,265	174,973,162
6	Local Aid	*5 Year Average*	210,553,412	216,737,279	223,071,565	229,539,374	236,154,075	242,881,944
7	Local Receipts	*Flat Estimate*	23,845,014	23,249,666	23,519,071	23,795,851	24,080,212	24,372,366
8	Available Funds	*Reduce 25%/ yr*	5,685,780	4,264,335	3,198,251	2,398,689	1,799,016	1,349,262
9	MSBA Reimbursement	*From MSBA*	1,192,791	1,192,791	1,192,791	-	-	-
10	**Subtotal Gross Revenues**	***Sum (Line 5-9)***	**385,162,761**	**395,068,627**	**406,487,645**	**417,138,345**	**430,145,568**	**443,576,735**
11	Overlay	*2.50%*	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194	1,244,549
12	State and County Charges	*5 Year Average*	32,520,668	36,285,723	40,503,450	45,228,452	50,521,941	56,452,533
13	Snow & Ice Deficit (a)		-	-	-	-	-	-
14	**Subtotal To Be Raised**	***Sum (Line 11 - 13)***	**33,620,668**	**37,413,223**	**41,659,137**	**46,413,032**	**51,736,135**	**57,697,082**
15	Indirect Reimb (Enterprises)	*calculated*	10,490,769	9,978,806	10,305,723	10,444,213	10,723,359	10,992,643
16	**Net Revenue**	***Line 10 + 14 + 15***	**362,032,862**	**367,634,210**	**375,134,231**	**381,169,526**	**389,132,791**	**396,872,296**

Line Number	Category	*Assumptions*	2021	2022	2023	2024	2025	2026
17	School Budget (Chap 70)	*5 Year Average*	175,807,304	181,081,523	186,513,969	192,109,388	198,432,211	204,441,132
18	School Budget (local)	*3.95%*	17,007,025	17,678,802	18,377,115	19,103,011	19,857,580	20,641,955
19	**Subtotal School Spending**	***Line 17 + 18***	**192,814,329**	**198,760,326**	**204,891,084**	**211,771,941**	**218,922,074**	**225,683,979**
20	Salaries & Wages	*2.50%*	71,553,634	75,112,014	78,204,641	81,424,994	84,778,347	88,270,194
21	Health/Dental Insurance	*5.00%*	24,787,103	25,701,137	25,985,402	26,272,842	26,563,493	26,857,390
22	Medicare Tax	*2.50%*	2,800,000	2,870,000	2,941,750	3,015,294	3,090,676	3,167,943
23	Pension Assessments	*2015 Actuarial*	28,732,760	30,079,349	31,089,046	32,132,191	33,209,428	34,321,264
24	Unemployment	*2.00%*	500,000	510,000	520,200	530,604	541,216	552,040
25	Existing Debt Service*	*DS attached*	12,362,654	10,239,511	8,332,120	7,088,087	6,883,360	6,301,009
26	Projected Capital Plan DS	*DS attached*	-	827,222	3,326,966	5,714,971	6,944,328	7,351,312
27	Lowell HS Rennovation Debt	*DS attached*	-	-	-	8,288,750	8,288,000	8,287,000
28	Trash Removal	*Calculated*	6,775,993	6,983,617	7,264,573	7,627,802	8,009,192	8,409,651
29	Utility Accounts	*3.00%*	1,432,215	1,475,181	1,519,437	1,565,020	1,611,971	1,660,330
30	Street Lights	*1.50%*	340,000	345,100	350,277	355,531	360,864	366,277
31	Greater Lowell Technical HS	*2.50%*	8,358,516	8,567,479	8,781,666	9,001,208	9,226,238	9,456,894
32	GLTHS Capital Assessment	*DS attached*	1,001,711	995,789	974,984	954,179	933,374	728,244
33	Snow & Ice	*2.50%*	1,350,000	1,383,750	1,418,344	1,453,802	1,490,147	1,527,401
34	Claims	*2.25%*	775,000	792,438	810,267	828,498	847,140	866,200
35	FY2020 COVI-19 Expenses	*3-year Amortization*	217,000	217,000	217,000	-	-	-
36	N Middlesex Area Comm	*2.50%*	34,529	35,392	36,277	37,184	38,114	39,066
37	All Other Expenses	*2.00%*	8,197,418	8,361,366	8,528,593	8,699,165	8,873,149	9,050,612
38	**Subtotal "City" Spending**	***Sum (Line 20 - 37)***	**169,218,533**	**174,496,346**	**180,301,543**	**194,990,122**	**201,689,036**	207,212,827
39	**Total Appropriations**	***Line 19 + 38***	**362,032,862**	**373,256,672**	**385,192,627**	**406,762,063**	**420,611,110**	432,896,806
40	**Surplus/(Deficit)**	***Line 16 - 39***	**0**	**(5,622,462)**	**(10,058,396)**	**(25,592,537)**	**(31,478,318)**	**(36,024,510)**

* Does not include subsidies

TAX LEVY FORECAST/BALANCE

Line Number	Category	*Assumptions*	2021	2022	2023	2024	2025	2026
1a	Prior Year Levy Limit	*From DOR*	158,905,239	165,242,418	171,515,128	177,943,802	184,403,212	191,111,046
	Plus amended prior yr growth		-	-	-	-	-	-
2a	*Plus Prop 2 1/2 Increase*	*Line 1 * 2.5%*	3,972,631	4,131,060	4,287,878	4,448,595	4,610,080	4,777,776
3a	*Plus New Growth*	*3 Year Average*	2,364,548	2,141,650	2,140,796	2,010,815	2,097,753	2,083,121
4a	**New Levy Limit**	***Sum Line 1a-3a***	165,242,418	171,515,128	177,943,802	184,403,212	191,111,046	197,971,943
5a	New Levy Limit	*Line 4a*	165,242,418	171,515,128	177,943,802	184,403,212	191,111,046	197,971,943
6a	*Less Tax Levy*	*Line 5 (above)*	(143,885,763)	(149,624,557)	(155,505,967)	(161,404,431)	(168,112,265)	(174,973,162)
7a	**Excess Levy Capacity**	***Line 5a + 6a***	**21,356,655**	**21,890,571**	**22,437,835**	**22,998,781**	**22,998,781**	**22,998,781**
Deficit (prior pg.) as % of the Levy		***Line 40 / Line 5a***	**0%**	**4%**	**6%**	**16%**	**19%**	**21%**

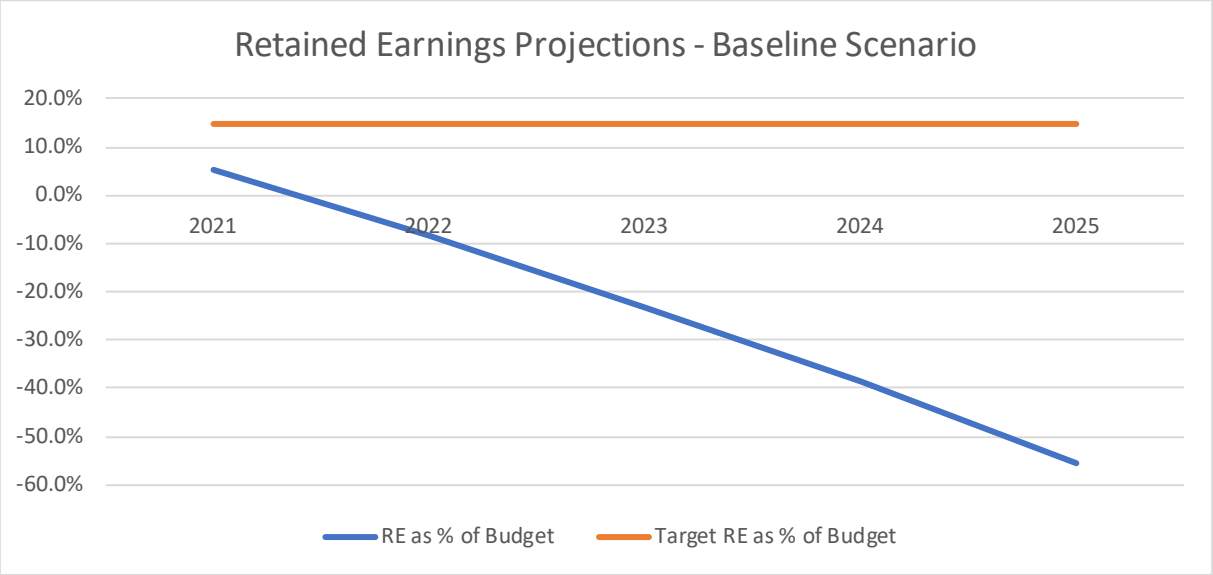
PARKING ENTERPRISE FUND FORECAST/BALANCE

Line Number	Category	*Assumptions*	2021	2022	2023	2024	2025	2026
1	Penalties & Interest	*0.00%*	265,000	265,000	265,000	265,000	265,000	265,000
2	Fines	*3.00%*	750,000	772,500	795,675	819,545	-	-
3	Streets	*2.00%*	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101	1,407,703
4	Ayotte	*2.00%*	850,000	867,000	884,340	902,027	920,067	938,469
5	Downes	*2.00%*	1,125,000	1,147,500	1,170,450	1,193,859	1,217,736	1,242,091
6	Davidson Lot	*2.00%*	200,000	204,000	208,080	212,242	216,486	220,816
7	Roy	*2.00%*	1,100,000	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489
8	Lower Locks	*2.00%*	500,000	510,000	520,200	530,604	541,216	552,040
9	Early	*1.75%*	975,000	994,500	1,014,390	1,034,678	1,055,371	1,076,479
10	Pass Cards	*5.00%*	30,000	31,500	33,075	34,729	36,465	38,288
11	NEW HCID Garage	*4.00%*	-	750,000	1,000,000	1,200,000	1,200,000	
12	Misc	*5.00%*	105,174	103,674	104,724	105,827	24,310	25,526
13	**Revenues**	***Sum of Line 1 - 11***	**7,175,174**	**8,068,174**	**8,466,884**	**8,818,879**	**8,047,429**	**6,980,901**
14	Salaries & Wages	*3.00%*	453,638	472,373	491,882	512,197	533,351	555,378
15	plus General Fund indirect	*3.00%*	237,806	244,940	252,288	259,857	267,652	275,682
16	Health/Dental Insurance	*7.00%*	408,457	437,049	467,643	500,378	535,404	572,883
17	Medicare Tax (1.45% of wages)	*calculated*	6,578	6,849	7,132	7,427	7,734	8,053
18	Pension Assessments	*4.50%*	253,454	264,860	276,778	289,233	302,249	315,850
19	Debt Service	*attached*	5,139,645	4,890,296	4,752,196	4,400,156	2,913,326	2,913,326
21	Utility Accounts	*5.00%*	332,000	348,600	366,030	384,332	403,548	423,725
22	All Other Expenses	*2.00%*	3,017,478	3,077,828	3,139,384	3,202,172	3,266,215	3,331,540
23	plus General Fund indirect	*3.00%*	211,926	218,283	224,832	231,577	238,524	245,680
24	**Appropriations**	***Sum of Line 13 - 22***	**10,060,982**	**9,961,079**	**9,978,166**	**9,787,328**	**8,468,003**	**8,642,117**
25	**Surplus/(Deficit)**	***Line 23 - Line 12***	**(2,885,808)**	**(1,892,904)**	**(1,511,282)**	**(968,449)**	**(420,574)**	**(1,661,216)**
26	Beginning Fund Balance	*As Certified by DOR*	4,410,669	1,524,861	(368,043)	(1,879,325)	(2,847,774)	(3,268,348)
27	Operations	*Line 24*	(2,885,808)	(1,892,904)	(1,511,282)	(968,449)	(420,574)	(1,661,216)
28	**Ending Fund Balance**	***Line 25 + Line 26***	**1,524,861**	**(368,043)**	**(1,879,325)**	**(2,847,774)**	**(3,268,348)**	**(4,929,564)**

WASTEWATER ENTERPRISE FUND FORECAST ASSUMPTIONS

Target Retained Earnings as % of Budget:	15.0%

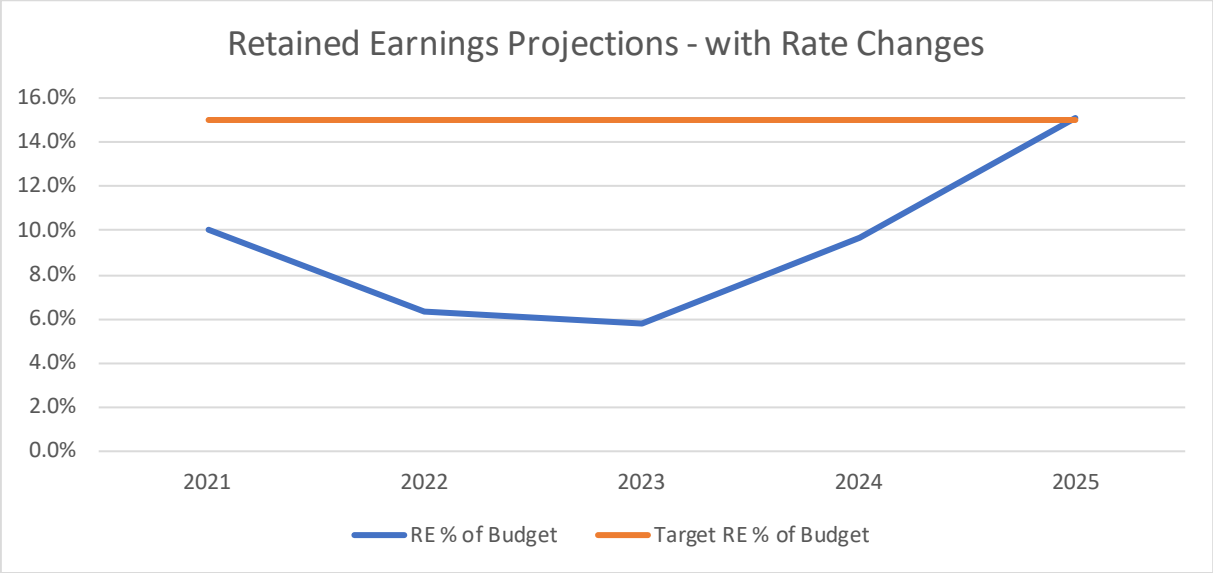
Baseline	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Surplus/Deficit	$(2,812,864)	$(3,533,730)	$(4,176,342)	$ (4,534,264)	$ (5,615,652)
Projected Retained Earnings	$ 1,315,260	$(2,218,470)	$(6,394,812)	$(10,929,076)	$(16,544,728)
RE as % of Budget	5.1%	-8.3%	-23.1%	-38.5%	-55.6%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



Forecast assumes a target RE of 15% as a best practice.

Rate Increases:	7.5%	7.5%	7.5%	7.5%	7.5%

Rate Impact	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Surplus/Deficit	$(1,544,488)	$ (901,851)	$ (78,696)	$ 1,139,082	$ 1,751,570
Projected Retained Earnings	$ 2,583,636	$ 1,681,785	$ 1,603,089	$ 2,742,171	$ 4,493,741
RE % of Budget	10.0%	6.3%	5.8%	9.7%	15.1%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



RE projection based on 7.5% local rate increase every year.

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST - BASELINE

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Revenues and Other Sources						
Usage Charges	$ 15,928,595	$ 15,928,595	$ 15,928,595	$ 15,928,595	$ 15,928,595	$ 15,928,595
Liens	$ 983,082	$ 983,082	$ 983,082	$ 983,082	$ 983,082	$ 983,082
Septage	$ 1,875,000	$ 1,975,000	$ 2,075,000	$ 2,175,000	$ 2,275,000	$ 2,375,000
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -	$ -
Laboratory Analysis	$ 18,100	$ 18,462	$ 18,831	$ 19,208	$ 19,592	$ 19,984
Tewksbury Assessment	$ 1,207,791	$ 1,268,181	$ 1,331,590	$ 1,398,169	$ 1,468,078	$ 1,541,481
Chelmsford Assessment	$ 1,319,986	$ 1,385,985	$ 1,455,284	$ 1,528,048	$ 1,604,451	$ 1,684,673
Dracut/Tyngsborough Assessment	$ 1,048,283	$ 1,100,697	$ 1,155,732	$ 1,213,519	$ 1,274,195	$ 1,337,905
Miscellaneous Revenue	$ 227,000	$ 238,350	$ 250,268	$ 262,781	$ 275,920	$ 289,716
Sub Total	**$ 22,607,837**	**$ 22,898,352**	**$ 23,198,382**	**$ 23,508,402**	**$ 23,828,912**	**$ 24,160,436**
Retained Earnings	$ 1,524,037	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$ 24,131,874**	**$ 22,898,352**	**$ 23,198,382**	**$ 23,508,402**	**$ 23,828,912**	**$ 24,160,436**
Expenditures and Other Uses						
Salaries and Wages	$ 3,419,733	$ 3,522,325	$ 3,627,995	$ 3,736,835	$ 3,848,940	$ 3,964,408
Operations and Maintenance	$ 6,797,500	$ 6,933,450	$ 7,072,119	$ 7,213,561	$ 7,357,833	$ 7,504,989
Collection	$ 1,430,000	$ 1,458,600	$ 1,487,772	$ 1,517,527	$ 1,547,878	$ 1,578,836
Existing Long Term Debt Service - MCWT Debt	$ -	$ 5,362,983	$ 5,368,811	$ 5,364,483	$ 5,116,242	$ 5,118,079
Existing Long Term Debt Service - GOB or All Debt	$ 7,309,748	$ 2,946,367	$ 2,876,268	$ 2,727,635	$ 2,558,903	$ 2,478,925
New Long Term Debt Service	$ -	$ -	$ 697,629	$ 1,263,504	$ 1,875,556	$ 3,132,312
Short Term Debt (Related to New Debt Service)	$ 62,181	$ 157,865	$ 112,005	$ 207,000	$ 234,000	$ -
Sub Total	**$ 19,019,162**	**$ 20,381,590**	**$ 21,242,598**	**$ 22,030,545**	**$ 22,539,351**	**$ 23,777,548**
Indirect Costs	$ 5,174,393	$ 5,329,625	$ 5,489,514	$ 5,654,199	$ 5,823,825	$ 5,998,540
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 24,193,556**	**$ 25,711,216**	**$ 26,732,112**	**$ 27,684,744**	**$ 28,363,176**	**$ 29,776,089**

Projected Enterprise Fund forecast assuming no rate increase.

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (61,682)**	**$ (2,812,864)**	**$ (3,533,730)**	**$ (4,176,342)**	**$ (4,534,264)**	**$ (5,615,652)**
Retained Earnings Summary						
Certified Retained Earnings as of July 1, 2019						
Available Retained Earnings Start of FY	$ 4,189,806	$ 4,128,124	$ 1,315,260	$ (2,218,470)	$ (6,394,812)	$ (10,929,076)
Retained Earnings Appropriated	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (61,682)	$ (2,812,864)	$ (3,533,730)	$ (4,176,342)	$ (4,534,264)	$ (5,615,652)
Projected Retained Earnings Balance	**$ 4,128,124**	**$ 1,315,260**	**$ (2,218,470)**	**$ (6,394,812)**	**$ (10,929,076)**	**$ (16,544,728)**
Projected Retained Earnings Balance as % of Budge	17.1%	5.1%	-8.3%	-23.1%	-38.5%	-55.6%

Description	Comments
Revenues and Other Sources	
Usage Charges	FY20 based on budget; FY21 on, level to show possible impact of no rate changes
Liens	FY20 based on budget; FY21 on, level to show possible impact of no rate changes
Septage	FY20 from budget; FY21 on $100,000 increase annually
Junk/Scrap Metal	Nothing FY20 and on, per the five-year forecast
Laboratory Analysis	FY20 from budget; FY21 on 2% increase, per five-year forecast
Tewksbury Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Chelmsford Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Dracut/Tyngsborough Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Miscellaneous Revenue	FY20 from budget; FY21 on 5% increase, per five-year forecast; Forecast's FY20=$227K
Sub Total	
Retained Earnings	FY20 amount as indicated in five-year forecast file
Total Revenues and Other Sources	
Expenditures and Other Uses	
Salaries and Wages	FY20 from Budget; FY21 on increased 3.0% yearly, per five-year forecast
Operations and Maintenance	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Collection	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Existing Long Term Debt Service - MCWT Debt	FY21 and on from City's existing debt schedule; only includes MCWT debt FY21 and on
Existing Long Term Debt Service - GOB or All Debt	All debt here FY17-20; FY20 from budget; FY21 and on from City's existing debt schedule
New Long Term Debt Service	Based on assumptions laid out on Capital Plan tab
Short Term Debt (Related to New Debt Service)	1.25% of amount expended in the "lag" year, per the CFO; see Capital Plan tab
Sub Total	
Indirect Costs	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast
Transfers/Adjustments	Historical amounts included

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Revenues and Other Sources		7.50%	7.50%	7.50%	7.50%	7.50%
Usage Charges	$ 15,928,595	$17,123,240	$ 18,407,483	$ 19,788,044	$ 21,272,147	$ 22,867,558
Liens	$ 983,082	$ 1,056,813	$ 1,136,074	$ 1,221,280	$ 1,312,876	$ 1,411,341
Septage	$ 1,875,000	$ 1,975,000	$ 2,075,000	$ 2,175,000	$ 2,275,000	$ 2,375,000
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -	$ -
Laboratory Analysis	$ 18,100	$ 18,462	$ 18,831	$ 19,208	$ 19,592	$ 19,984
Tewksbury Assessment	$ 1,207,791	$ 1,268,181	$ 1,331,590	$ 1,398,169	$ 1,468,078	$ 1,541,481
Chelmsford Assessment	$ 1,319,986	$ 1,385,985	$ 1,455,284	$ 1,528,048	$ 1,604,451	$ 1,684,673
Dracut/Tyngsborough Assessment	$ 1,048,283	$ 1,100,697	$ 1,155,732	$ 1,213,519	$ 1,274,195	$ 1,337,905
Miscellaneous Revenue	$ 227,000	$ 238,350	$ 250,268	$ 262,781	$ 275,920	$ 289,716
Sub Total	**$ 22,607,837**	**$24,166,728**	**$ 25,830,262**	**$ 27,606,049**	**$ 29,502,258**	**$ 31,527,659**
Retained Earnings	$ 1,524,037	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$ 24,131,874**	**$24,166,728**	**$ 25,830,262**	**$ 27,606,049**	**$ 29,502,258**	**$ 31,527,659**
Expenditures and Other Uses						
Salaries and Wages	$ 3,419,733	$ 3,522,325	$ 3,627,995	$ 3,736,835	$ 3,848,940	$ 3,964,408
Operations and Maintenance	$ 6,797,500	$ 6,933,450	$ 7,072,119	$ 7,213,561	$ 7,357,833	$ 7,504,989
Collection	$ 1,430,000	$ 1,458,600	$ 1,487,772	$ 1,517,527	$ 1,547,878	$ 1,578,836
Existing Long Term Debt Service - MCWT Debt	$ -	$ 5,362,983	$ 5,368,811	$ 5,364,483	$ 5,116,242	$ 5,118,079
Existing Long Term Debt Service - GOB or All Debt	$ 7,309,748	$ 2,946,367	$ 2,876,268	$ 2,727,635	$ 2,558,903	$ 2,478,925
New Long Term Debt Service	$ -	$ -	$ 697,629	$ 1,263,504	$ 1,875,556	$ 3,132,312
Short Term Debt (Related to New Debt Service)	$ 62,181	$ 157,865	$ 112,005	$ 207,000	$ 234,000	$ -
Sub Total	**$ 19,019,162**	**$20,381,590**	**$ 21,242,598**	**$ 22,030,545**	**$ 22,539,351**	**$ 23,777,548**
Indirect Costs	$ 5,174,393	$ 5,329,625	$ 5,489,514	$ 5,654,199	$ 5,823,825	$ 5,998,540
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 24,193,556**	**$25,711,216**	**$ 26,732,112**	**$ 27,684,744**	**$ 28,363,176**	**$ 29,776,089**

Projected Enterprise Fund forecast assuming 7.5% annual rate increase.

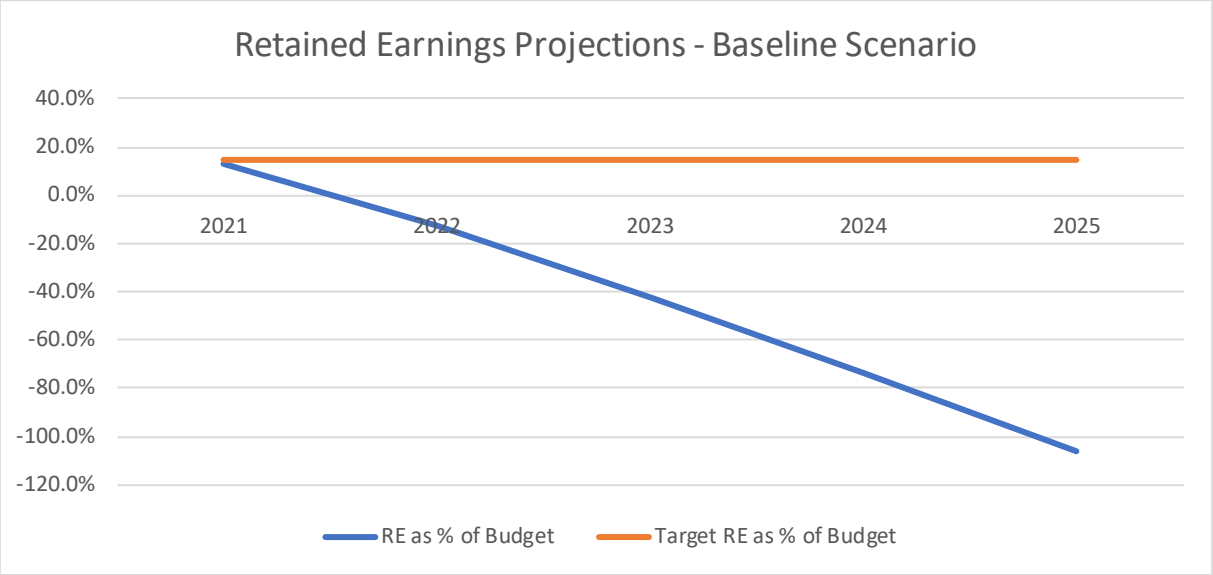
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (61,682)**	**$ (1,544,488)**	**$ (901,851)**	**$ (78,696)**	**$ 1,139,082**	**$ 1,751,570**
Retained Earnings Summary						
Certified Retained Earnings as of July 1, 2019						
Available Retained Earnings Start of FY	$ 4,189,806	$ 4,128,124	$ 2,583,636	$ 1,681,785	$ 1,603,089	$ 2,742,171
Retained Earnings Appropriated	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (61,682)	$ (1,544,488)	$ (901,851)	$ (78,696)	$ 1,139,082	$ 1,751,570
Projected Retained Earnings Balance	**$ 4,128,124**	**$ 2,583,636**	**$ 1,681,785**	**$ 1,603,089**	**$ 2,742,171**	**$ 4,493,741**
Projected Retained Earnings Balance as % of Budget	17.1%	10.0%	6.3%	5.8%	9.7%	15.1%

Description	Comments
Revenues and Other Sources	
Usage Charges	FY20 based on budget; FY21 on, level to show possible impact of no rate changes
Liens	3-year average FY20; rate impact FY20-FY24 shown if any rate changes chosen
Septage	FY20 from budget; FY21 on $100,000 increase annually
Junk/Scrap Metal	Nothing FY20 and on, per the five-year forecast
Laboratory Analysis	FY20 from budget; FY21 on 2% increase, per five-year forecast
Tewksbury Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Chelmsford Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Dracut/Tyngsborough Assessment	FY20 from budget; FY21 on 5% increase, per five-year forecast
Miscellaneous Revenue	FY20 from budget; FY21 on 5% increase, per five-year forecast; Forecast's FY20=$227K
Sub Total	
Retained Earnings	FY20 amount as indicated in five-year forecast file
Total Revenues and Other Sources	
Expenditures and Other Uses	
Salaries and Wages	FY20 from Budget; FY21 on increased 3.0% yearly, per five-year forecast
Operations and Maintenance	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Collection	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Existing Long Term Debt Service - MCWT Debt	FY21 and on from City's existing debt schedule; only includes MCWT debt FY21 and on
Existing Long Term Debt Service - GOB or All Debt	All debt here FY17-20; FY20 from budget; FY21 and on from City's existing debt schedule
New Long Term Debt Service	Based on assumptions laid out on Capital Plan tab
Short Term Debt (Related to New Debt Service)	1.25% of amount expended in the "lag" year, per the CFO; see Capital Plan tab
Sub Total	
Indirect Costs	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast
Transfers/Adjustments	Historical amounts included

WATER ENTERPRISE FUND FORECAST ASSUMPTIONS

Target Retained Earnings as % of Budget:	15.0%

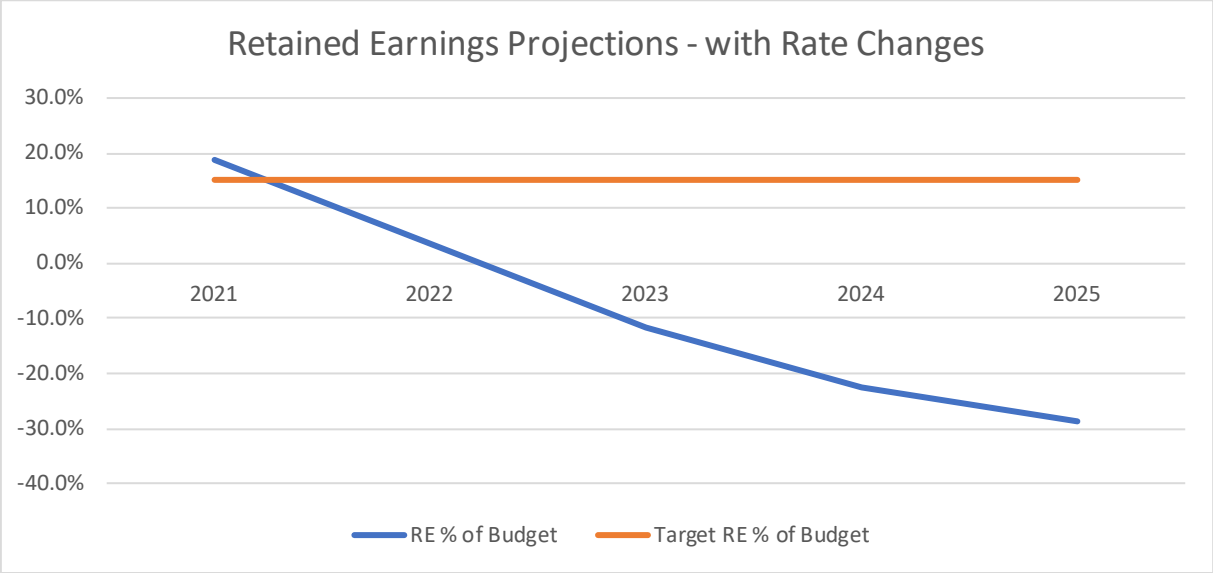
Baseline	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Surplus/Deficit	$(3,281,837)	$(3,875,471)	$(5,026,673)	$ (5,434,583)	$ (5,803,139)
Projected Retained Earnings	$ 1,928,893	$(1,946,578)	$(6,973,251)	$(12,407,834)	$(18,210,973)
RE as % of Budget	13.2%	-12.8%	-42.7%	-74.1%	-106.4%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



Forecast assumes a target RE of 15% as a best practice.

Rate Increases:	7.5%	7.5%	7.5%	7.5%	7.5%

Rate Impact	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Surplus/Deficit	$(2,478,101)	$(2,207,718)	$(2,430,101)	$ (1,839,531)	$ (1,134,723)
Projected Retained Earnings	$ 2,732,629	$ 524,911	$(1,905,190)	$ (3,744,721)	$ (4,879,444)
RE % of Budget	18.7%	3.5%	-11.7%	-22.4%	-28.5%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



RE projection based on 7.5% local rate increase every year.

WATER ENTERPRISE FUND FIVE YEAR FORECAST - BASELINE

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Revenues and Other Sources						
Usage Charges	$ 10,014,146	$ 10,014,146	$ 10,014,146	$ 10,014,146	$ 10,014,146	$ 10,014,146
Liens	$ 702,343	$ 702,343	$ 702,343	$ 702,343	$ 702,343	$ 702,343
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -	$ -
Permit Fees	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000
Bulk Sales	$ -	$ -	$ -	$ -	$ -	$ -
Solar Renewable Energy	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Miscellaneous Revenue	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Sub Total	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**
Retained Earnings	$ 3,367,640	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$ 14,679,129**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**	**$ 11,311,489**
Expenditures and Other Uses						
Salaries and Wages	$ 2,541,536	$ 2,617,782	$ 2,696,316	$ 2,777,205	$ 2,860,521	$ 2,946,337
Operations and Maintenance and Other Expenses	$ 4,122,500	$ 4,204,950	$ 4,289,049	$ 4,374,830	$ 4,462,327	$ 4,551,573
Existing Long Term Debt Service - MCWT Debt	$ -	$ 3,084,855	$ 2,618,800	$ 2,624,049	$ 2,622,920	$ 2,626,200
Existing Long Term Debt Service - GOB or All Debt	$ 5,076,263	$ 1,387,869	$ 1,380,550	$ 1,293,625	$ 1,178,270	$ 1,143,153
New Long Term Debt Service	$ -	$ -	$ 1,009,369	$ 2,041,012	$ 2,303,100	$ 2,324,239
Short Term Debt (Related to New Debt Service)	$ 114,819	$ 260,575	$ 64,463	$ 5,175	$ -	$ 104,625
Sub Total	**$ 11,855,118**	**$ 11,556,031**	**$ 12,058,546**	**$ 13,115,896**	**$ 13,427,137**	**$ 13,696,126**
Indirect Costs	$ 2,948,830	$ 3,037,295	$ 3,128,414	$ 3,222,266	$ 3,318,934	$ 3,418,502
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 14,803,948**	**$ 14,593,326**	**$ 15,186,960**	**$ 16,338,162**	**$ 16,746,072**	**$ 17,114,628**

Projected Enterprise Fund forecast assuming no rate increase.

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (124,819)**	**$ (3,281,837)**	**$ (3,875,471)**	**$ (5,026,673)**	**$ (5,434,583)**	**$ (5,803,139)**
Retained Earnings Summary						
Certified Retained Earnings as of July 1, 2019						
Available Retained Earnings Start of FY	$ 5,335,549	$ 5,210,730	$ 1,928,893	$ (1,946,578)	$ (6,973,251)	$ (12,407,834)
Retained Earnings Appropriated	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (124,819)	$ (3,281,837)	$ (3,875,471)	$ (5,026,673)	$ (5,434,583)	$ (5,803,139)
Projected Retained Earnings Balance	**$ 5,210,730**	**$ 1,928,893**	**$ (1,946,578)**	**$ (6,973,251)**	**$ (12,407,834)**	**$ (18,210,973)**
Projected Retained Earnings Balance as % of Budget	35.2%	13.2%	-12.8%	-42.7%	-74.1%	-106.4%

Description	Comments
Revenues and Other Sources	
Usage Charges	FY20 based on budget; FY21 on, level to show possible impact of no rate changes
Liens	FY20 based on budget; FY21 on, level to show possible impact of no rate changes
Junk/Scrap Metal	FY20 based on budget; FY21 on, assume nothing, based on five-year forecast
Permit Fees	FY20 based on budget; FY21 on, assume level
Bulk Sales	Nothing FY20 and on, per the five-year forecast
Solar Renewable Energy	FY20 based on budget; FY21 on, assume level, even though not in forecast, per the CFO
Miscellaneous Revenue	FY20 based on budget; FY21 on, assume level
Sub Total	
Retained Earnings	FY20 amount as indicated in five-year forecast file
Total Revenues and Other Sources	
Expenditures and Other Uses	
Salaries and Wages	FY20 from Budget; FY21 on increased 3.0% yearly, per five-year forecast
Operations and Maintenance and Other Expenses	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Existing Long Term Debt Service - MCWT Debt	FY21 and on from City's existing debt schedule; only includes MCWT debt FY21 and on
Existing Long Term Debt Service - GOB or All Debt	All debt here FY17-20; FY20 from budget; FY21 and on from City's existing debt schedule
New Long Term Debt Service	Based on assumptions laid out on Capital Plan tab
Short Term Debt (Related to New Debt Service)	1.25% of amount expended in the "lag" year, per the CFO; see Capital Plan tab
Sub Total	
Indirect Costs	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast
Transfers/Adjustments	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast

WATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Revenues and Other Sources		7.50%	7.50%	7.50%	7.50%	7.50%
Usage Charges	$ 10,014,146	$ 10,765,207	$ 11,572,597	$ 12,440,542	$ 13,373,583	$ 14,376,602
Liens	$ 702,343	$ 755,019	$ 811,645	$ 872,519	$ 937,957	$ 1,008,304
Junk/Scrap Metal	$ -	$ -	$ -	$ -	$ -	$ -
Permit Fees	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000	$ 275,000
Bulk Sales	$ -	$ -	$ -	$ -	$ -	$ -
Solar Renewable Energy	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Miscellaneous Revenue	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Sub Total	**$ 11,311,489**	**$ 12,115,226**	**$ 12,979,243**	**$ 13,908,061**	**$ 14,906,540**	**$ 15,979,906**
Retained Earnings	$ 3,367,640	$ -	$ -	$ -	$ -	$ -
Total Revenues and Other Sources	**$ 14,679,129**	**$ 12,115,226**	**$ 12,979,243**	**$ 13,908,061**	**$ 14,906,540**	**$ 15,979,906**
Expenditures and Other Uses						
Salaries and Wages	$ 2,541,536	$ 2,617,782	$ 2,696,316	$ 2,777,205	$ 2,860,521	$ 2,946,337
Operations and Maintenance and Other Expenses	$ 4,122,500	$ 4,204,950	$ 4,289,049	$ 4,374,830	$ 4,462,327	$ 4,551,573
Existing Long Term Debt Service - MCWT Debt	$ -	$ 3,084,855	$ 2,618,800	$ 2,624,049	$ 2,622,920	$ 2,626,200
Existing Long Term Debt Service - GOB or All Debt	$ 5,076,263	$ 1,387,869	$ 1,380,550	$ 1,293,625	$ 1,178,270	$ 1,143,153
New Long Term Debt Service	$ -	$ -	$ 1,009,369	$ 2,041,012	$ 2,303,100	$ 2,324,239
Short Term Debt (Related to New Debt Service)	$ 114,819	$ 260,575	$ 64,463	$ 5,175	$ -	$ 104,625
Sub Total	**$ 11,855,118**	**$ 11,556,031**	**$ 12,058,546**	**$ 13,115,896**	**$ 13,427,137**	**$ 13,696,126**
Indirect Costs	$ 2,948,830	$ 3,037,295	$ 3,128,414	$ 3,222,266	$ 3,318,934	$ 3,418,502
Transfers/Adjustments	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures and Other Uses	**$ 14,803,948**	**$ 14,593,326**	**$ 15,186,960**	**$ 16,338,162**	**$ 16,746,072**	**$ 17,114,628**

Projected Enterprise Fund forecast assuming 7.5% annual rate increase.

Description	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED
Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses	**$ (124,819)**	**$ (2,478,101)**	**$ (2,207,718)**	**$ (2,430,101)**	**$ (1,839,531)**	**$ (1,134,723)**
Retained Earnings Summary						
Certified Retained Earnings as of July 1, 2019						
Available Retained Earnings Start of FY	$ 5,335,549	$ 5,210,730	$ 2,732,629	$ 524,911	$ (1,905,190)	$ (3,744,721)
Retained Earnings Appropriated	$ -	$ -	$ -	$ -	$ -	$ -
Current Year Surplus/(Deficit)	$ (124,819)	$ (2,478,101)	$ (2,207,718)	$ (2,430,101)	$ (1,839,531)	$ (1,134,723)
Projected Retained Earnings Balance	**$ 5,210,730**	**$ 2,732,629**	**$ 524,911**	**$ (1,905,190)**	**$ (3,744,721)**	**$ (4,879,444)**
Projected Retained Earnings Balance as % of Budget	35.2%	18.7%	3.5%	-11.7%	-22.4%	-28.5%

Description	Comments
Revenues and Other Sources	
Usage Charges	FY20 based on budget; FY21 on, based on rate increases shown
Liens	FY20 based on budget; FY21 on, based on rate increases shown
Junk/Scrap Metal	FY20 based on budget; FY21 on, assume nothing, based on five-year forecast
Permit Fees	FY20 based on budget; FY21 on, assume level
Bulk Sales	Nothing FY20 and on, per the five-year forecast
Solar Renewable Energy	FY20 based on budget; FY21 on, assume level, even though not in forecast, per the CFO
Miscellaneous Revenue	FY20 based on budget; FY21 on, assume level
Sub Total	
Retained Earnings	FY20 amount as indicated in five-year forecast file
Total Revenues and Other Sources	
Expenditures and Other Uses	
Salaries and Wages	FY20 from Budget; FY21 on increased 3.0% yearly, per five-year forecast
Operations and Maintenance and Other Expenses	FY20 from Budget; FY21 on increased 2.0% yearly, per five-year forecast
Existing Long Term Debt Service - MCWT Debt	FY21 and on from City's existing debt schedule; only includes MCWT debt FY21 and on
Existing Long Term Debt Service - GOB or All Debt	All debt here FY17-20; FY20 from budget; FY21 and on from City's existing debt schedule
New Long Term Debt Service	Based on assumptions laid out on Capital Plan tab
Short Term Debt (Related to New Debt Service)	1.25% of amount expended in the "lag" year, per the CFO; see Capital Plan tab
Sub Total	
Indirect Costs	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast
Transfers/Adjustments	FY20 from budget; FY21 on increased 3% yearly, based on average increase shown in five-year forecast

BUILDING PERMITS

Building permits, a leading indicator of economic growth, continue on an upward trajectory in Lowell. This metric had reached a low-point in the recession and through to FY2010. By calendar year 2014, however, the total value of residential and non-residential new construction was over $26 million. In calendar year 2017, the total value of all permits, including new construction and additions/ alterations for residential and non-residential/ commercial properties was $67,879,466. The estimated dollar values reported to the city when permits are pulled represent the builder/contractor's estimate, which is generally conservative. The Development Services Division of DPD requires contractors to certify, using a "final cost affidavit", the final cost upon completion of each project. This guarantees the city any additional revenue from projects whose costs exceed their initial estimate. In fact, the number and value of permits issued surpassed any single year since the end of the recession. Total assessed valuation for the City of Lowell, including both real and personal property, has also returned to pre-recession levels at $7.4 billion in 2018. These economic indicators point towards prosperity more generally, but the positive effect on the City of Lowell's operating budget has only recently been realized. Each year, the building permit revenue is recorded in the General Fund and is an important component of the city's total local receipts for the fiscal year.

Year[13]	New Construction				Additions/ Alterations				**TOTAL**	
	Residential		*Non-Residential*		*Residential*		*Non-Residential*			
	No.	**$ Value**	**No.**	**$ Value**	**No.**	**$ Value**	**No.**	**$ Value**	**No.**	**$ Value**
2019	72	24,872,272	6	14,815,229	2,137	75,357,521	281	54,926,782	2,496	169,971,774[14]
2018	68	7,081,621	21	2,298,003	1,978	34,259,238	286	23,079,748	2,353	66,718,610
2017	63	5,323,255	17	2,313,334	1,308	30,891,585	283	29,351,292	1,671	67,879,466[15]
2016	59	27,143, 358	4	911,000	2,042	34,515,837	321	46,277,500	2,426	108,847,695[16]
2015	78	6,200,697	14	3,176,164	1,490	28,594,088	303	37,701,889	1,885	75,672,838[17]
2014	146	21,815,251	23	5,072,875	1,306	16,796,564	290	29,744,185	1,765	73,428,875[18]
2013	122	10,338,924	11	882,900	1,934	25,696,477	255	17,468,208	2,322	54,386,509[19]

[13] Calendar Year
[14] Includes 73 permits for tax exempt properties for $6,449,889.
[15] Includes 45 permits for tax exempt properties for $1,961,818
[16] Includes 102 permits for tax exempt properties for $24,430,400
[17] Includes 169 permits for tax exempt properties for $13,147,953
[18] Includes 155 permits for tax exempt properties for $17,748,366
[19] Includes 75 permits for tax exempt properties for $4,859,894

PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source. Growth in spending has been limited, proportionally, to growth in local aid. The direction provided by the City Council has been to maintain service levels while limiting the increase in the tax levy below the amount allowed by law under Proposition 2 ½. Fiscal Year 2020 presents the City with another year of challenges in meeting rising fixed costs with limited revenue growth, but it also presents us with an opportunity to strategically realign resources to better reflect the City Manager's key priority areas. City Manager Eileen Donoghue has set the goals and expectation of her Administration to Department Heads and city employees. The Manager set goals and measurable benchmarks in each of these areas and the funding proposed in this budget sets forth to continue that same trend of progress and prosperity for residents, businesses, and all stakeholders in Lowell's future.

The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures, less estimated receipts from other sources, and less appropriations voted from available funds. The total amount levied is subject to limitations prescribed by law. The estimated receipts for each fiscal year from other sources may not exceed the actual receipts during the preceding fiscal year from the same sources, unless approved by the State Commissioner of Revenue. Excepting special funds—the use of which is otherwise provided for by law—the deduction for appropriations voted from available funds for a fiscal year cannot exceed the "free cash" as of the beginning of the prior fiscal year, as certified by the State Director of Accounts, plus up to nine months' collections and receipts on account of earlier years' taxes after that date. Subject to certain adjustments, free cash is surplus revenue less uncollected overdue property taxes from earlier years. Although an allowance is made in the tax levy for abatements, no reserve is generally provided for uncollectible real property taxes. Since some of the levy is inevitably not collected, this creates a cash deficiency which may or may not be offset by other items.

The table that follows illustrates the manner in which the City of Lowell's tax levy was determined for the following fiscal years.

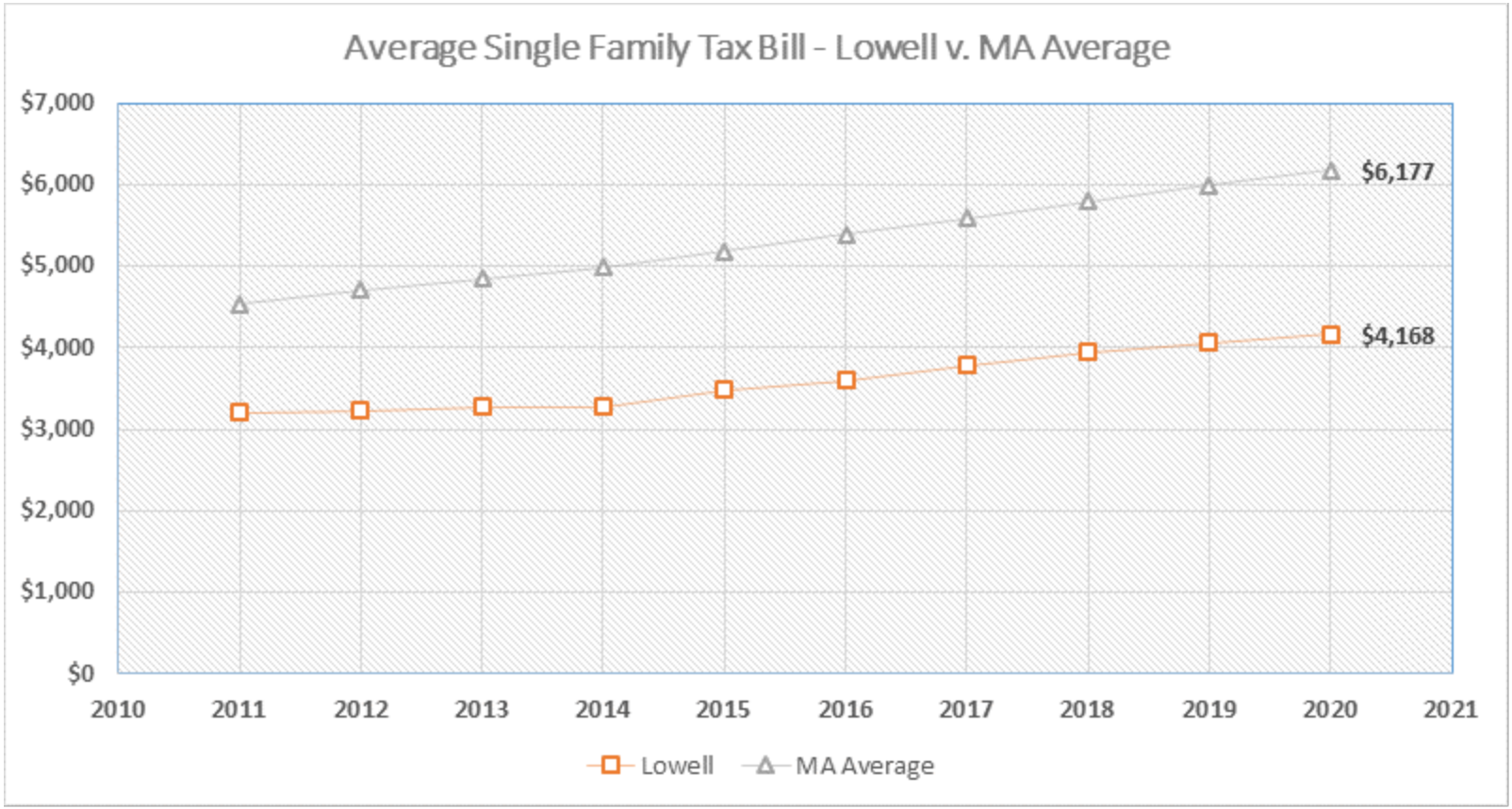
TAX LEVY COMPUTATION

	2016	2017	2018	2019	2020
Amounts to be raised:	$334,949,487	$341,283,890	$350,042,591	$363,742,397	$376,366,067
Appropriations[20]					
Other Local Expenditures[21]	666,653	664,261	391,230	250,142	777,403
State and County Assessments	20,826,847	22,845,988	24,703,156	26,755,700	29,061,793
Overlay Reserve	1,608,847	1,092,395	1,111,806	1,110,413	1,135,655
Gross Amounts to be Raised	358,051,834	365,886,534	376,248,783	391,858,652	407,340,917
Offsets:					
State Aid[22]	169,049,212	170,344,408	175,300,994	182,943,041	196,127,351
Local Receipts	28,403,566	66,256,197	65,674,489	68,705,804	70,847,169
Enterprise Receipts	39,275,697	-	-	-	-
Free Cash	-	-	-	-	84,118
Other Available Funds	2,089,314	5,151,795	6,765,349	6,423,999	1,950,637
Total Offsets	238,817,789	241,752,400	247,740,832	258,072,844	269,009,274
Tax Levy	119,234,045	$124,134,134	128,507,951	133,785,808	$138,331,643

[20] Includes additional appropriations from taxation voted subsequent to adoption of the annual budget, but prior to the setting of the tax rate. Also includes the wastewater department budget.
[21] Primarily includes state aid offsets and snow and ice deficits.
[22] Estimated by the State Department of Revenue and required by law to be used in setting of the tax rate. Actual state aid payments may vary upward or downward from said estimates, and the State may withhold payments pending receipt of State and County assessments.

AVERAGE SINGLE FAMILY TAX BILL

The difference between the average tax bill in Lowell and the median community in Massachusetts was $508 in 1992. Last year (FY20) the gap was $1,332. By stepping back and looking at the trends that emerge from analysis of historical data, it should be easy to see how periods of small increases often require a much larger increase in subsequent years. On the other hand, an approach focused on moderate increases allows the city to expand services at a sustainable pace without overburdening the residential taxpayer. This is and will continue to be the policy of the Donoghue Administration, moving forward. The chart below displays the 10-year history of tax trends, both in Lowell and in the average Massachusetts municipality. The chart highlights the affordability of Lowell's single family home tax bill, as compared with other communities in the Commonwealth.



ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

Property is classified for the purpose of taxation according to its use. The legislature has in substance created three classes of taxable property:

1. Residential real property,
2. Open space land, and
3. All other (commercial, industrial and personal property)

Within limits, cities and towns are given the option of determining the share of the annual levy to be borne by each of the three categories. The share required to be borne by residential real property is at least 50 percent of its share of the total taxable valuation; the effective rate for open space must be at least 75 percent of the effective rate for residential real property; and the share of commercial, industrial and personal property must not exceed 175 percent of their share of the total valuation. A city or town may also exempt up to 20 percent of the valuation of residential real property (where used as the taxpayer's principal residence) and up to 10 percent of the valuation of commercial real property (where occupied by certain small businesses).

Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every three years, or pursuant to a revised schedule as may be issued by the Commissioner. Related statutes provide that certain forest land, agricultural or horticultural land (assessed at the value it has for these purposes) and recreational land (assessed on the basis of its use at a maximum of 25 percent of its fair cash value) are all to be taxed at the rate applicable to commercial property. Land classified as forest land is valued for this purpose at five percent of fair cash value but not less than ten dollars per acre.

The table on the next page sets forth the trend in the City's assessed valuations, tax levies, and tax levies per capita for the following fiscal years.

ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

(Continued)

Fiscal Year	Real Estate Valuation	Personal Property Valuation	Total Assessed Valuation	Tax Levy	Tax Levy Per Capita[23]
2020	8,728,067,121	315,256,353	9,043,323,474	138,331,643	1,299
2019	7,866,099,577	321,714,823	8,187,814,400	133,785,808	1,256
2018	7,371,290,220	292,910,971	7.664,201,191	128,507,951	1,206
2017	6,815,418,064	274,867,186	7,090,285,250	124,134,134	1,165
2016	6,420,432,601	263,496,390	6,683,928,991	119,234,045	1,119
2015	6,087,839,751	244,472,062	6,332,311,813	117,457,261	1,103
2014[24]	5,881,952,844	203,732,904	6,085,685,748	110,425,643	1,037
2013	5,876,323,278	206,194,580	6,082,517,858	108,866,883	1,022
2012	5,894,041,178	201,067,340	6,095,108,518	107,585,116	1,010

The City of Lowell has seen a steady increase in the growth in the value of all property classes over the past few years, particularly in the personal property class. Improvements in the local and regional economy have increased Lowell's value as a valuable alternative for residential ownership. The finance department conservatively estimates the new growth to the levy as part of the budget process and includes the projection with the levy increase. **New Growth** is a term used in Massachusetts to mean new value that has been added to a community in a fiscal year, which can also be viewed as an indicator of local economic development. New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. Any increase in property valuation due to revaluation is not included in the calculation. A community is able to increase its levy limit each year to reflect new growth in the tax base. Because of Lowell's conservative tax policy, the city has accumulated Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. The chart on the following page details the new growth in Lowell between FY12-FY19 attributable to taxable value from new construction and additions/ alterations to parcels in the residential property class.

[23] Based on the 2010 U.S. Bureau of Census population figure for the City (106,519).

[24] Reflects results of professional revaluations of all real and personal property of the City.

ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

(Continued)

DOR Code	Municipality	Fiscal Year	Residential New Growth Value	Residential New Growth Applied to the Levy Limit	Total New Growth Value	Total New Growth Applied to Levy Limit	Res New Growth as a % of Total New Growth	Prior Year's Levy Limit	Total New Growth Applied to Limit as a % of PY Levy Limit
160	Lowell	2009	80,492,970	853,225	138,136,319	2,079,299	41.03	95,903,528	2.17
160	Lowell	2010	60,597,435	707,778	123,421,993	2,200,490	32.16	100,380,415	2.19
160	Lowell	2011	24,540,767	325,656	73,699,129	1,675,544	19.44	105,090,415	1.59
160	Lowell	2012	35,787,465	510,687	80,039,327	1,826,294	27.96	109,393,219	1.67
160	Lowell	2013	47,039,830	694,778	66,509,660	1,296,201	53.60	113,954,343	1.14
160	Lowell	2014	34,111,428	512,013	67,267,306	1,550,456	33.02	118,099,403	1.31
160	Lowell	2015	68,854,915	1,042,463	135,913,292	3,171,566	32.87	122,602,344	2.59
160	Lowell	2016	52,398,207	811,124	96,640,142	2,247,217	36.09	128,838,969	1.74
160	Lowell	2017	44,695,200	677,579	123,689,966	3,143,795	21.55	134,307,160	2.34
160	Lowell	2018	62,982,182	939,694	111,252,435	2,418,695	38.85	140,808,634	1.72
160	Lowell	2019	37,891,626	545,260	92,388,997	2,144,212	25.43	146,747,545	1.46
160	Lowell	2020	81,137,686	1,139,173	129,810,816	2,530,737	45.01	152,560,490	1.66

TAX INCENTIVE FINANCING (TIF)

The Massachusetts Economic Development Incentive Program (EDIP) was established in 1993 as a state tax incentive program designated to stimulate job creation, private investment and economic development in target areas within Massachusetts such as Lowell. Changes to the EDIP program in recent years increased the pool of communities eligible to offer TIFs. Lowell's advantage over other communities includes an inventory of excellent and affordable commercial properties, its diverse labor force as well as the support and pro-business approach by both the City's Administration and the Lowell City Council.

When considering whether to offer a TIF to companies moving to Lowell we consider a number of factors including the location and condition of the property they plan to move to or expand in, the amount of investment they plan to make, and the number and types of jobs they plan to bring to Lowell. To date, the Lowell City Council has been very supportive of the EDIP program. Since its adoption, more than 30 projects have been approved as Certified Projects, representing more than $400M in private investment and the creation of more than 4,500 new jobs in Lowell.

The TIF exemption only affects the growth in property taxes. The baseline taxes due on the building will continue to be paid in full throughout the TIF term, as well as a percentage of the new tax growth each year. Currently, the City has seven (7) TIF agreements with the following Companies: HB Software Solutions; Kronos; MACOM Technology Solutions; Markley Group; Metrigraphics; Plenus Group and Somerset Industries.

If a Certified Project does not meet its job creation and retention obligations under the TIF agreement the City has the authority to revoke the TIF agreement and recapture the tax exemption benefits received by the Company retroactive from Year I of the TIF agreement pursuant to the following chart:

	Job Creation		
	Proposed (i.e.)	50% Threshold	Below 50% Threshold
Number of Jobs to be created/retained	100	50	<50
Allowed tax benefit recapture by the City	0	50%	100%

Overall, the City of Lowell's certified projects have surpassed private investment goals, and are creating jobs at a steady rate. We anticipate that all our Certified Projects will meet their job creation goals as indicated on their TIF agreement. Metrigraphics has surpassed its job creation by 131% creating 116 additional new jobs to date. The Economic Development staff will continue to monitor our Certified Projects for compliance.

TAX INCENTIVE FINANCING (TIF)

(*Continued*)

Attached please find detailed information pertaining to our current TIF agreements, including: TIF duration; tax savings by the company; new taxes capture by the City; jobs created; and private investment to date.

Tax Incentive Financing (TIF) agreements are an often utilized tool for the City of Lowell's Economic Development Division of Planning and Development (DPD). TIF agreements provide a tax incentive to businesses in Massachusetts in order to encourage growth and development. In return for substantial job creation, a municipality may provide a business with real estate property tax relief on the business's incremental real estate property taxes for up to 20 years. In addition to a real estate property tax exemption, a business may be eligible for a personal property tax exemption for existing and new property (personal property is movable property, exclusive of land and buildings). Tax Increment Financing is not the same in MA as it is in most other states, where TIFs are used to fund infrastructure improvements using incremental property tax revenues. Massachusetts does utilize this mode of financing, but we refer to it as District Improvement Financing (DIF). These agreements, while exempting potential city tax revenue in the early years of investment, provide for an incremental addition to new growth and, eventually as the TIF agreement expires, provide for full tax revenue realization. The chart[25] below provides a summary of existing TIF agreements, their exempted value, and the incremental revenue that will be added to the levy over the next several years.

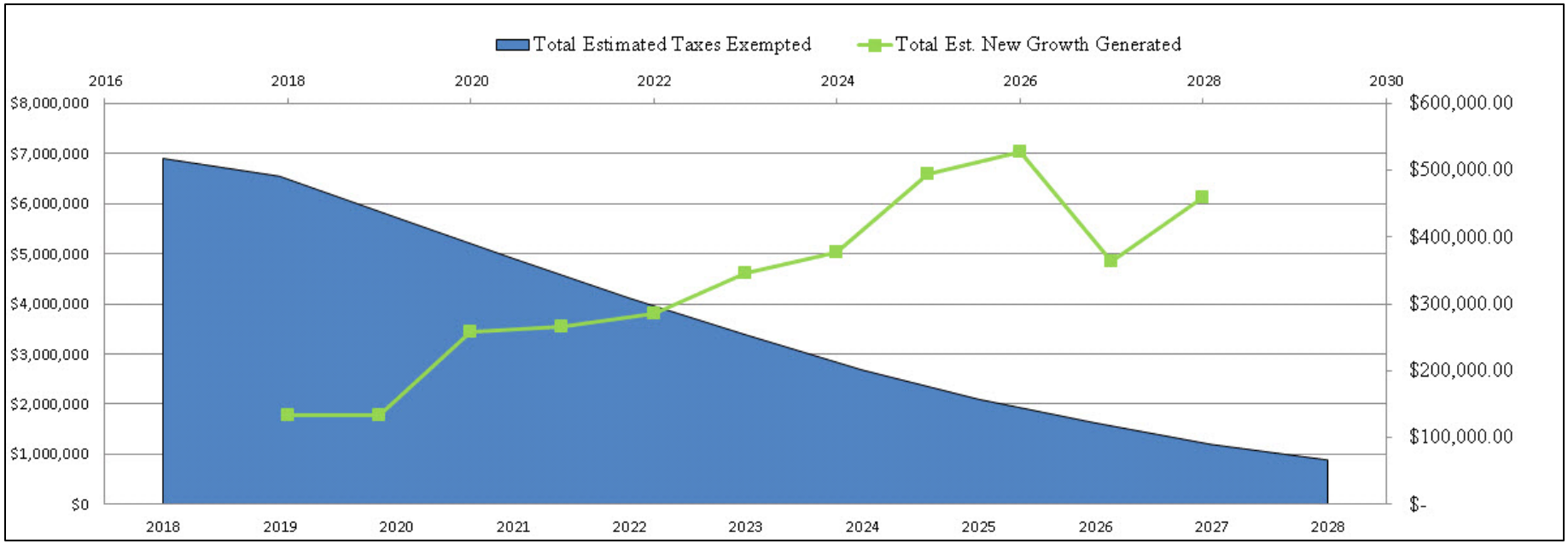
Certified Project	Address	TIF Duration (Yrs.)	TIF Agreement (Yr.1)	TIF Agreement Expiration (Yr.)	Total Private Investment Proposed	Total Private Investment To Date (FY2020)	Total Private Investment To Date	Total # Jobs Proposed	Total # Jobs (2019)	Total # Jobs To Date - Proposed	Total Savings in Real Estate Taxes for Project To Date	New Revenue in Real Estate Taxes to the City (above baseline value) To Date
HB Software Solutions	1075 Westford St	10	2011	2021	$ 2,600,000	$ 3,001,900	$ 401,900	15	18	3	$ 75,481.30	$ 143,112.92
Kronos	900 Chelmsford St	12	2016	2028	$ 56,000,000	$ 59,313,815	$ 3,313,815	1,706	1,637	(69)	$ 996,436.33	$ -
MACOM	100 Chelmsford St	10	2016	2026	$ 15,000,000	$ 23,010,786	$ 8,010,786	420	414	(6)	$ 152,763.41	$ 86,227.44
Markley Group	2 Prince Ave	20	2015	2035	$ 150,000,000	$ 53,399,008	$ (96,600,992)	100	26	(74)	$1,237,985.00	$ 320,581.96
Metrigraphics	1001 Pawtucket St	13	2014	2027	$ 5,500,000	$ 6,593,567	$ 1,093,567	172	225	53	$ 26,963.38	$ 11,459.23
Plenus Group	101 Phoenix Ave	10	2017	2027	$ 8,588,000	$ 9,372,752	$ 784,752	92	76	(16)	$ 93,319.55	$ 64,301.77
Somerset Industries	137 Phoenix Ave	10	2015	2025	$ 2,500,000	$ 4,615,000	$ 2,115,000	58	45	(13)	$ 32,695.43	$ 25,567.48

[25] Data Source: *MA Economic Development Incentive Program (EDIP) Annual Reports and DPD Survey*

TAX INCENTIVE FINANCING (TIF)

(*Continued*)

The chart below aggregates the total estimated taxes exempted from all existing TIF agreements and projects the estimated new growth generated as the TIF exemptions come off-line over the next decade. Pursuant to the statute governing these agreements, certain job creation benchmarks must be met in order for the companies to retain their status with the Commonwealth of Massachusetts. Any failure to meet these benchmarks will result in decertification. Over the past several years, this tool has been instrumental in attracting companies like Kronos to Lowell and in furthering the city's reputation as a "tech hub".



TAX LIMITATIONS

Chapter 59, Section 21C of the General Laws, also known as "Proposition 2 ½", imposes two separate limits on the annual tax levy of a city or town.

The primary limitation is that the tax levy cannot exceed 2½ percent of the full and fair cash value. If a city or town exceeds the primary limitation, it must reduce its tax levy by at least 15 percent annually until it is in compliance, provided that the reduction can be reduced in any year to not less than 7½ percent by majority vote of the voters, or to less than 7½ percent by two thirds vote of the voters.

For cities and towns at or below the primary limit, a secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding fiscal year as determined by the State Commissioner of Revenue by more than 2½ percent, subject to exceptions for property added to the tax rolls or property which has had an increase, other than as part of a general revaluation, in its assessed valuation over the prior year's valuation.

This "growth" limit on the tax levy may be exceeded in any year by a majority vote of the voters, but an increase in the secondary or growth limit under this procedure does not permit a tax levy in excess of the primary limitation, since the two limitations apply independently. In addition, if the voters vote to approve taxes in excess of the "growth" limit for the purpose of funding a stabilization fund, such increased amount may only be taken into account for purposes of calculating the maximum levy limit in each subsequent year if the board of selectmen of a town or the city council of a city votes by a two-thirds vote to appropriate such increased amount in such subsequent year to the stabilization fund. The applicable tax limits may also be reduced in any year by a majority vote of the voters. The State Commissioner of Revenue may adjust any tax limit "to counterbalance the effects of extraordinary, non-recurring events which occurred during the base year".

Proposition 2 ½ further provides that the voters may exclude from the taxes subject to the tax limits and from the calculation of the maximum tax levy (a) the amount required to pay debt service on bonds and notes issued before November 4, 1980, if the exclusion is approved by a majority vote of the voters, and (b) the amount required to pay debt service on any specific subsequent issue for which similar approval is obtained. Even with voter approval, the holders of the obligations for which unlimited taxes may be assessed do not have a statutory priority or security interest in the portion of the tax levy attributable to such obligations. It should be noted that Massachusetts General Laws Chapter 44, Section 20 requires that the taxes excluded from the levy limit to pay debt service on any such bonds and notes be calculated based on the true interest cost of the issue. Accordingly, the Department of Revenue limits the amount of taxes which may be levied in each year to pay debt service on any such bonds and notes to the amount of such debt service, less a pro rata portion of any original issue premium received by the city or town that was not applied to pay costs of issuance.

Voters may also exclude from the Proposition 2½ limits the amount required to pay specified capital outlay expenditures or for the city or town's apportioned share for certain capital outlay expenditures by a regional governmental unit. In addition, the city council of a city, with the approval of the mayor if required, or the board of selectmen or the town council of a town may vote to exclude from the Proposition 2½ limits

taxes raised in lieu of sewer or water charges to pay debt service on bonds or notes issued by the municipality (or by an independent authority, commission or district) for water or sewer purposes, provided that the municipality's sewer or water charges are reduced accordingly.

In addition, Proposition 2½ limits the annual increase in the total assessments on cities and towns by any county, district, authority, the Commonwealth or any other governmental entity (except regional school districts, the MWRA and certain districts for which special legislation provides otherwise) to the sum of (a) 2½ percent of the prior year's assessments and (b) "any increases in costs, charges or fees for services customarily provided locally or for services subscribed to at local option". Regional water districts, regional sewerage districts and regional veterans districts may exceed these limitations under statutory procedures requiring a two thirds vote of the district's governing body and either approval of the local appropriating authorities (by two thirds vote in districts with more than two members or by majority vote in two member districts) or approval of the registered voters in a local election (in the case of two member districts). Under Proposition 2½ any State law to take effect on or after January 1, 1981 imposing a direct service or cost obligation on a city or town will become effective only if accepted or voluntarily funded by the city or town or if State funding is provided. Similarly, State rules or regulations imposing additional costs on a city or town or laws granting or increasing local tax exemptions are to take effect only if adequate State appropriations are provided. These statutory provisions do not apply to costs resulting from judicial decisions.

City of Lowell - Tax Levies and Tax Levy Limits

	Fiscal year				
	2020	2019	2018	2017	2016
Primary Levy Limit (2)	$ 226,083,087	$ 204,695,360	$ 191,605,030	$ 177,257,131	$ 167,098,225
Prior Fiscal Year Levy Limit	152,560,490	146,747,545	140,808,634	134,307,160	128,838,969
2.5% Levy Growth	3,814,012	3,668,690	3,520,216	3,357,679	3,220,974
New Growth (3)	2,530,737	2,144,212	2,418,695	3,143,795	2,247,217
Overrides	-	-	-	-	-
Growth Levy Limit	158,905,239	152,560,447	146,747,545	140,808,634	134,307,160
Debt Exclusions	-	-	-	-	-
Capital Expenditure Exclusions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Tax Levy Limit	158,905,239	152,560,447	146,747,545	140,808,634	134,307,160
Tax Levy	138,331,643	133,785,808	128,507,951	124,134,134	119,234,045
Unused Levy Capacity (4)	20,573,596	18,774,639	18,239,594	16,674,500	15,073,115
Unused Primary Levy Capacity (5)	$ 67,177,848	$ 52,134,913	$ 44,857,485	$ 36,448,497	$ 32,791,065

(1) Source: Massachusetts Department of Revenue.
(2) 2.5% of assessed valuation.
(3) Allowed increase for new valuations (or required reduction) – certified by the Department of Revenue.
(4) Tax Levy Limit less Tax Levy.
(5) Primary Levy Limit less Growth Levy Limit.

FISCAL YEAR 2019 AUDITED STATEMENTS

The difference between the original budget of $353.1 million and the final amended budget of $357.2 million amounted to a net increase of $4.1 million. During 2019, the Council approved transfers from free cash totaling $2.2 million to the general stabilization fund and $251,000 to the OPEB trust fund. The Council further approved use of free cash within the general fund of $84,000 for the City Manager's contingency line. The Council also approved various supplemental appropriations from other available funds, as well as transfers between departments representing minor increases and decreases in various budget line items. Revenues came in higher than budgeted by $3.3 million while expenditures came in $4.7 million lower than budgeted. The largest revenue surplus related to departmental and other revenues of $1.5 million which was primarily due to an electric rebate of $951,000.

Net position, as reported on the Basic Financial Statements, may serve over time as a useful indicator of a Lowell's financial position. The City's overall liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $515.2 million at the close of 2019, an overall decrease of $19.0 million from the prior year. Net position of $291.9 million reflects its net investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the City's net position, $21.3 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, a deficit of $828.4 million, reflects the impact of the $697.1 million net other postemployment benefit liability and the $280.1 million net pension liability.

At the end of fiscal year 2019 governmental funds reported combined ending fund balances of $42.6 million, an increase of $10.9 million in comparison with the prior year. The increase is primarily attributable to the positive budgetary results in the general fund and the issuance of bonds in the non-major funds offset by capital related expenditures of bond proceeds. The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund equaled $21.9 million (which includes $11.8 million set aside as stabilization), while total fund balance was $24.2 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned and total fund balance represents 5.8% and 6.4% of general fund expenditures, respectively. The general fund increased by $4.8 million during 2019. This was primarily due to the $5.3 million of positive budgetary results offsetting a $522,000 decrease in the employee benefits trust reported within the general fund. General fund revenues and other financing sources totaled $380.8 million for 2019, an increase of $5.5 million compared to the previous year. The increase primarily relates to real estate and personal property taxes and intergovernmental State aid. Total general fund expenditures and other financing uses totaled $376.0 million, a decrease of $3.7 million over the previous year. The decrease in expenditures and other financing uses is a result of strong budgetary controls with the largest turn backs seen in state and county charges and general government.

FISCAL YEAR 2019 AUDITED STATEMENTS

(continued)

Nonmajor governmental funds increased $6.0 million which can be attributed to the $16.2 million issuance of bonds less the capital expenditures that occurred in 2019 related to the bond issue.

The internal service fund had an ending fund balance of $2.9 million, an increase of $523,000 over the prior year. The increase is the result of a $400,000 payment from the general fund due to the City's agreement with the Lowell Public Employee Committee for the distribution of the employee share of the health benefits trust fund. In July of 2012, the City entered into the Group Insurance Commission (GIC) and its health insurance activities are now premium based. The City is now working to use the remaining balance in the internal service fund for health insurance related costs.

General Fund Budgetary Highlights

The difference between the original 2019 budget of $353.1 million and the final amended budget of $357.2 million amounted to a net increase of $4.1 million. During 2019, the Council approved transfers from free cash totaling $2.2 million to the general stabilization fund and $251,000 to the OPEB trust fund. The Council further approved use of free cash within the general fund of $84,000 for the City Manager's contingency line. The Council also approved various supplemental appropriations from other available funds, as well as transfers between departments representing minor increases and decreases in various budget line items.

Revenues came in higher than budgeted by $3.3 million while expenditures came in $4.7 million lower than budgeted. The largest revenue surplus related to departmental and other revenues of $1.5 million which was primarily due to an electric rebate of $951,000.

Capital Asset and Debt Administration

Capital Assets - The City's investment in capital assets for governmental activities as of June 30, 2019, amounts to $298.8 million, net of accumulated depreciation. The investment in capital assets includes land, buildings, improvements, infrastructure, vehicles, machinery and equipment, books, and software. Major governmental additions included Hamilton canal district construction, High school construction, purchase of 75 Arcand Drive, and roadway improvements. The City's investment in capital assets for business-type activities as of June 30, 2019, amounts to $235.7 million, net of accumulated depreciation. The investment in capital assets for the business-type activities predominately relates to both sewer and water infrastructure and systems as well as the various parking garage facilities. Major current year additions included Duck Island facility upgrades, water main improvements, sewer improvements and parking garage upgrades.

FISCAL YEAR 2019 GOVERNMENTAL FUNDS BALANCE SHEET[26]

ASSETS	General	Non-major Governmental Funds	Total Governmental
Cash and Cash Equivalents	33,983,017	22,509,169	56,492,186
Investments	-	1,839,943	1,839,943
Receivables, net of uncollectables:			
Real estate and personal property taxes	2 ,460,526	-	2,460,526
Tax liens	1 ,432,147	-	1,432,147
Motor vehicle and other excise taxes	2 ,036,585	-	2 ,036,585
User Fees	689,998	-	689,998
Departmental and other	386,247	3,700	389,947
Intergovernmental	19,446,125	13,192,069	32,638,194
Loans	-	1,132,642	1,132,642
Tax foreclosures	4,929,547	-	4,929,547
Working capital deposit	211,500	-	211,500
TOTAL ASSETS	**65,575,692**	**38,677,523**	**104,253,215**

[26] Data from the City of Lowell's audited FY2019 Basic Financial Statements

LIABILITIES & FUND BALANCES	General	Non-major Governmental Funds	Total Governmental
LIABILITIES:			
Warrants payable	6,580,702	4,781,817	11,362,519
Accrued payroll	12,530,232	976,951	13,507,183
Tax refunds liability	189,700	-	189,700
Other liabilities	5,780,757	-	5,780,757
Notes payable	-	2,245,027	2,245,027
TOTAL LIABILITIES	**25,081,391**	**8,003,795**	**33,085,186**
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue/ Taxes paid in advance	16,322,417	12,291,095	28,613,512
FUND BALANCES			
Non-spendable	-	1,847,352	1,847,352
Restricted	1,150	17,101,692	17,102,842
Committed	2,166,777	-	2,166,777
Assigned	66,629	-	66,629
Unassigned	21,937,328	(566,411)	21,370,917
TOTAL FUND BALANCES	24,171,884	18,382,633	42,554,517
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**65,575,692**	**38,677,523**	**104,253,215**

	June 30, 2019	June 30,2018	June 30, 2017	June 30, 2016
REVENUES[27]:				
Real estate & personal property taxes, net of tax refunds	$131,629,761	$127,434,916	$124,474,447	$116,542,798
Tax liens	737,817	754,170	1,150,353	857,661
Motor vehicle & other excise	9,745,497	9,920,727	9,431,194	8,364,664
Hotel/ motel tax	346,888	331,215	-	-
Meals tax	1,292,366	1,238,909	*	*
Trash Disposal	3,097,008	3,135,830	3,184,930	3,101,426
Penalties and interest on taxes	1,247,038	1,348,397	1,324,504	1,211,000
Payments in lieu of taxes	465,612	433,476	560,602	1,106,289
Intergovernmental receipts	183,483,995	210,850,492	209,621,769	194,511,650
Departmental and other	9,472,922	8,489,107	9,147,063	9,599,316
Investment Income	738,015	406,100	379,505	415,024
TOTAL REVENUE	**342,256,919**	**364,343,339**	**359,274,367**	**335,709,828**

[27] Revenues as reported on the City's audited Basic Financial Statements for each year. Figures included are for general governmental funds and do not include non-major governmental funds. The non-major governmental funds consist of special revenue, capital projects and permanent funds that are aggregated.

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
EXPENDITURES[28]:				
General Government	12,978,287	16,727,497	15,447,569	15,562,918
Public Safety	47,687,333	46,883,810	44,898,386	43,749,124
Education	158,307,594	155,796,694	151,959,252	148,149,496
Public Works	12,569,761	14,363,568	14,546,153	12,475,724
Human Services	3,705,026	3,483,799	3,443,881	3,399,315
Culture and Recreation	4,009,598	4,203,854	4,014,211	4,190,593
Pension Benefits	23,787,319	24,344,417	55,942,760	45,003,684
Pension Benefits – MTRS	35,253,246	36,030,056	-	-
Employee Benefits	42,836,174	43,366,999	41,516,339	41,528,938
State and County Charges	25,253,169	24,350,905	22,351,582	20,722,575
Debt Service				
Principal	6,057,000	5,883,500	6,414,162	9,502,743
Interest	3,011,205	2,660,768	3,328,551	2,315,778

[28] Expenditures as reported on the City's audited Basic Financial Statements for each year. Figures included are for general governmental funds and do not include non-major governmental funds. The non-major governmental funds consist of special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements.

TOTAL EXPENSES	**375,455,712**	**378,095,867**	**363,862,846**	**346,600,888**

	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
EXCESS/(DEFICIENCY)	**2,075,548**	**(13,752,528)**	**(4,588,479)**	**(10,891,060)**
OTHER FINANCING SOURCES (Uses)				
Proceeds from bonds	-	-	-	-
Proceeds from refunding bonds	-	-	1,877,500	3,775,000
Premium from issuance of bonds	-	-	83,890	1,993,431
Premium from issuance of refunding bonds	-	-	120,344	413,130
Payments to refunded bond escrow agent	-	-	**(6,090,177)**	**(4,405,626)**
Sale of capital assets	-	-	4,975	37,603
Transfers In	3,295,448	10,982,216	10,234,085	8,778,205
Transfers Out	**(551,950)**	**(1,587,609**	**(94,092)**	**(687,142)**
Total Other Financing Sources (Uses) Net	**2,743,498**	**9,394,607**	**6,136,525**	**9,904,601**
NET CHANGE IN FUND BALANCES	4,818,046	(4,357,921)	(986,459)	(986,459)
FUND BALANCE AT BEGINNING OF YEAR	19,353,838	23,711,759	23,150,172	23,150,172
FUND BALANCE (DEFICIT) AT END OF YEAR	**24,171,884**	**19,353,838**	**22,163,713**	**22,163,713**

FY2020 BUDGET REVIEW

[Former] Mayor William J. Samaras and the Lowell City Council unanimously approved the City Manager's proposed FY2020 general fund operating budget of $334.4 million on June 11, 2019 after a public hearing in the City Council Chambers at Lowell City Hall. The total increase in general fund appropriations over fiscal year 2019 was $8.5 million. Notable drivers of increased expenditures included fixed costs, such as a $1.7 million increase in the PERAC pension assessment, a $472,000 increase in the appropriation for health insurance costs, a $1.9 million of the $2.1 million increase in Cherry Sheet assessments from the Commonwealth attributable to the City's assessment for Charter Schools, and a $700,000 expense for the City's "contaminated recycling." Personnel costs also factored into the formulation of the 2020 budget as all the municipal collective bargaining units' contracts expired on June 30, 2018; roughly $1.6 million was appropriated to absorb the financial impact of collective bargaining with the City's 17 unions.

The FY2020 budget included an overall $12.7 million increase in education spending, including both the Lowell Public School District and the assessment from the Greater Lowell Regional Technical High School. Of the $179.3 million appropriated by the City Council to the Lowell Public Schools, 90.9%, of the funding source is from the Commonwealth's Chapter 70 education aid and the balance of $16.3 million is funded through the tax levy in direct cash support. Other major priority areas of the budget, such as public safety, were level funded, federal grant money which had previously supported staffing in the Fire Department (LFD). In the Health and Human Services Department, the City Administration used the FY2020 budget to further address the opioid crisis by adding new personnel in the Health Department to address a symptom of the opioid crisis, discarded needles throughout City parks and open space. The syringe collection program was implemented and funded in the FY2020 budget, as well as continued local funding for other outreach efforts in the health department.

In addition to the FY2020 budget for the general fund, the City Council approved the City Manager's budgets for City's three enterprise funds for water, sewer, and parking in the amounts of $11.1 million, $18.5 million, and $6.8 million, respectively. Appropriations for business-type activities increased year-over-year by $400,000 in the water enterprise and $400,000 million in the sewer enterprise. In FY2020, the amount budgeted to reimburse the general fund for administrative overhead was $9.01 million, level funded from FY2019. Several targeted investments were incorporated by the City Manager into the FY2020 operating budget to support the priorities of the City Council, such as public safety and economic development. Concurrent with the FY2020 operating budget, the City Council unanimously approved the City Manager's proposed update to the City's comprehensive five-year capital improvement plan ("CIP") and a loan order in the amount of $25 million support strategic investments in the general fund. The loan order included funding for public safety communication upgrades, relocation costs, various projects supporting the Hamilton Canal Innovation District, paving, building improvements, traffic calming, among other projects. Aside from the projects incorporated in the City Manager's CIP, the City Council approved a $341 million loan order for the Lowell High School project. Furthermore, the City Council approved loan orders in the amounts of $45 million and $67 million for the City's water and sewer enterprise funds, respectively, to support their infrastructure overhaul.

FY2020 BUDGET REVIEW

(Continued)

The fiscal year 2020 tax levy was submitted to the Department of Revenue on December 12, 2019 at $138,331,643, a budgeted increase of 2.25% plus the 2020 certified new growth of over $2.5 million. Total appropriations in all funds including the general fund and enterprise funds totaled $407,340,917, including $29,061,793 in “cherry sheet” charges and a $1,135,655 allowance for abatements and exemptions. The total estimated receipts and other revenue sources raised to support those appropriated and other unappropriated expenses totaled $269,009,274. Of that total, $194,934,560 came from local aid from the Commonwealth (Chapter 70, UGGA, and other “cherry sheet” receipts), $1,192,791 from MSBA reimbursements for completed projects, and $23,657,090 in local receipts. $46,652,739 of the total amount raised was from the City’s enterprise funds and $1,950,637 was appropriated by the Lowell City Council in other available funds to support the budget.

Management continued to make strides in improving internal controls and strengthening the overall financial management of the City in FY2019 and into the FY2020 operating year. Most notably, the City Treasurer balanced and finalized all bank reconciliations an item noted as a control issues in prior year reports. In a report issued by Standard & Poor’s related to a $56,250,000, 25-year general obligation state qualified bond issue and a $4,388,667, 358-day Bond Anticipation Note issuance in September of 2019, the ratings agency commented on Lowell’s “very strong management”, “strong budgetary performance”, and “strong debt and contingent liability profile”. In the report, S&P wrote, “we view the City's management as very strong, with "strong" financial policies and practices under our FMA methodology, indicating financial practices are strong, well embedded, and likely sustainable. Officials are conservative with revenue and expenditure assumptions, and they consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and management monitors performance regularly and makes monthly reports on budget-to-actual results to the city council. Management performs formal financial forecasting and maintains a five-year CIP it updates annually.”

NET SCHOOL SPENDING, CHAPTER 70, AND REQUIRED CONTRIBUTION CALCULATIONS

The City currently operates 12 elementary schools, 6 middle schools, 2 pre-K through grade 8 schools, 5 alternative schools, and 1 high school. Total estimated capacity of these buildings is approximately 16,800. Capacity in the High School is approximately 4,000, compared to current enrollment of 3,101. Capacity of elementary and middle schools is approximately 13,300, compared to current enrollment of 11,299. The City authorized and borrowed $219,645,000 for school purposes since 1990 and received Massachusetts School Building Authority (the "Authority") approval for grants reimbursing eligible project costs. The City also authorized an additional $44.5 million for the renovation of other schools, for which it is also entitled to grants reimbursing eligible project costs from the Authority. In May 2019, the City authorized $340.9 million for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority. The reimbursement rate will be approximately 80% of eligible project costs.

The following table sets forth the trend in public school enrollments.

	2015	2016	2017	2018	2019
Elementary (Pre K – 4)	6,757	6,783	6,614	6,921	6,417
Middle/ Junior High School (5-8)	4,248	4,360	4,478	4,740	4,882
Senior High (9-12)	3,145	3,135	3,155	3,430	3,101
SP/ Other				346	34
TOTALS	**14,150**	**14,278**	**14,247**	**15,437**	**14,434**

Data Source: Lowell Public Schools

The City is a member of the Greater Lowell Technical High School District, which includes 4 communities: Lowell, Dracut, Tyngsborough, and Dunstable. As of October 1, 2019, the District enrollment was approximately 2,271 of which 1,707 were from Lowell.

On the following pages are illustrations using data from the Department of Elementary and Secondary Education (DESE) to highlight the FY21 net school spending requirement, as well as the FY19 compliance report and FY20 budgeted estimate from DESE. "Net School Spending" is a term of art used by the Commonwealth to measure adequate and equitable K-12 education funding in all 351 cities and towns. It takes into consideration factors like property values and median area income. Each year the number is revised to reflect the rising cost of services. For FY20, the numbers are estimated and compliance won't be finalized by DESE until after the fiscal year has ended.

NET SCHOOL SPENDING COMPLIANCE – FY2019 CERTIFICATION

Massachusetts Department of Elementary and Secondary Education March 2020

Office of School Finance

Chapter 70 Net School Spending Compliance, *FY19*

	Lowell	School Committee	City/Town		Total
1	Administration (1000)	2,963,427	1,706,370	*	4,669,797
2	Instruction (2000)	117,910,907	0	*	117,910,907
3	Attendance-Health (3100, 3200)	577,938	1,839,050	*	2,416,988
4	Food Services (3400)	0	0		0
5	Athletics/Student Activities/Security (3500, 3600)	1,836,815	800,982		2,637,797
6	Maintenance (4000)	5,752,049	4,589,204	*	10,341,253
7	Employer Retirement Contributions (5100)	1,903,505	7,168,042		9,071,547
8	Insurance (5200)	16,782,721	3,298,599		20,081,320
9	Retired Employee Insurance (5250)	0	7,311,791		7,311,791
10	Rentals (5300)	692,089	0	*	692,089
11	Short Term Interest (5400)	0	0		0
12	Tuition (9000)	6,895,854	22,095,753		28,991,608
13	Total School Spending (lines 1 through 12)	155,315,305	48,809,791		204,125,095
14	FY18 School Revenues				
	14a) FY19 School Revenues *	0	0		0
	14b) FY19 Charter Reimbursement	0	885,826		885,826
	14c) Subtotal, School Revenues (14a + 14b)	0	885,826		885,826
15	**FY19 Net School Spending (13 - 14)**	**155,315,305**	**47,923,965**		**203,239,269**
16	FY19 Chapter 70 Required Net School Spending				198,336,328
17	Carryover from FY18				0
18	**Total FY19 Net School Spending Requirement (16 + 17)**				**198,336,328**
19	Shortfall in Net School Spending (18 - 15)				0
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)				0.0%
21	FY19 Carry-Over into FY20 (Line 19 or 5% of line 16)				0
22	Penalty (19 - 21)				0

* Budgeted amounts as reported on FY18 End of Year Pupil and Financial Report, Schedule 19

NET SCHOOL SPENDING COMPLIANCE – FY2020 PROJECTION

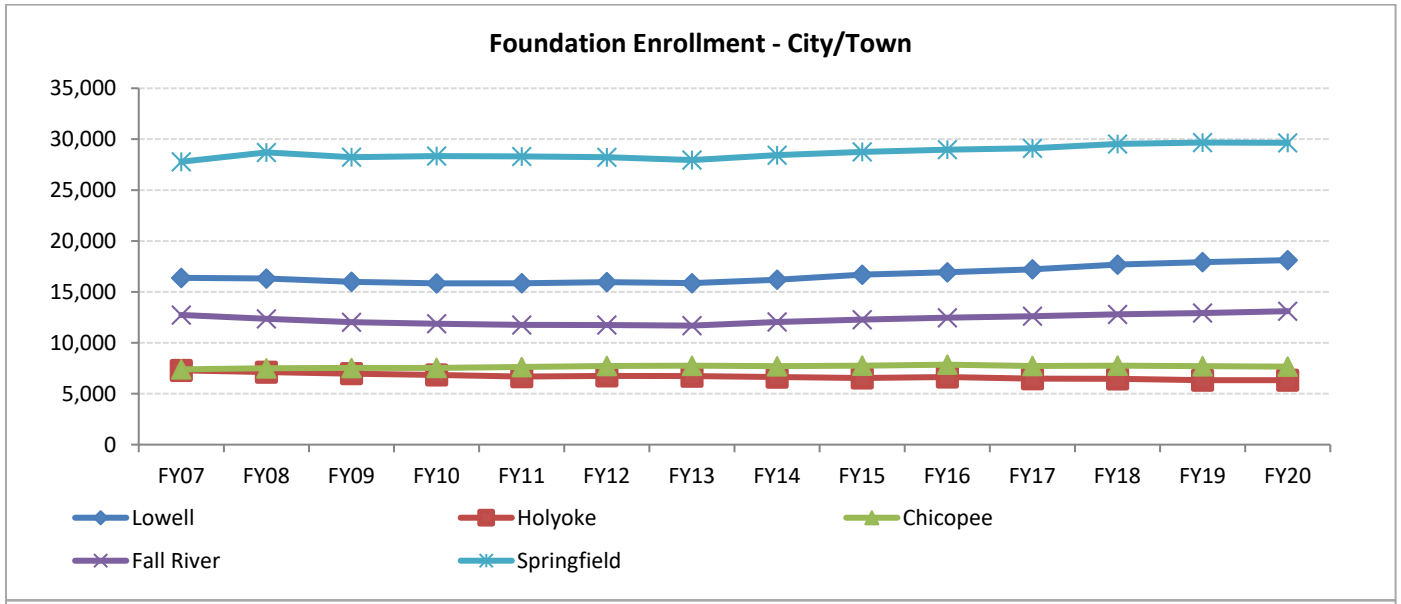
Massachusetts Department of Elementary and Secondary Education
Office of School Finance
Chapter 70 Net School Spending Compliance, *Budgeted FY20*

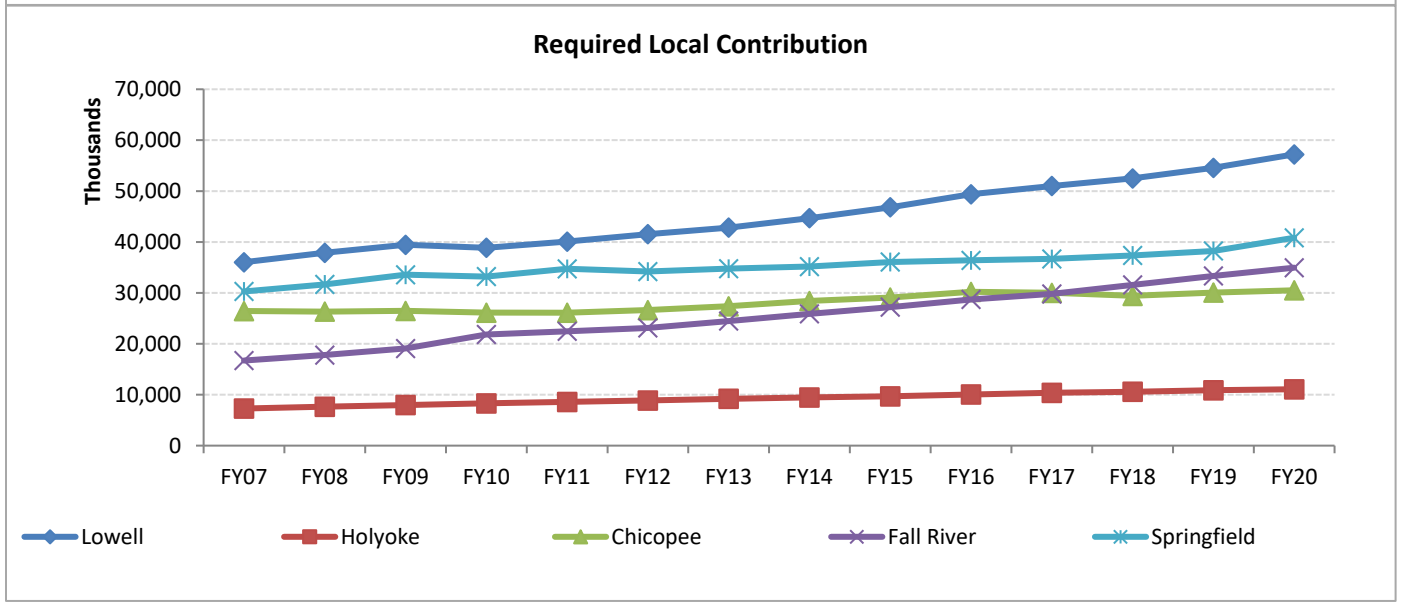
	Lowell	School Committee	City/Town	Total
1	Administration (1000)	4,146,956	1,601,441	5,748,397
2	Instruction (2000)	125,903,464	0	125,903,464
3	Attendance-Health (3100, 3200)	778,020	1,880,874	2,658,894
4	Food Services (3400)	0	0	0
5	Athletics/Student Activities/Security (3500, 3600)	1,719,977	800,982	2,520,959
6	Maintenance (4000)	5,323,418	4,997,543	10,320,961
7	Employer Retirement Contributions (5100)	1,110,000	7,168,042	8,278,042
8	Insurance (5200)	17,642,366	3,298,599	20,940,965
9	Retired Employee Insurance (5250)	0	7,311,791	7,311,791
10	Rentals (5300)	697,515	0	697,515
11	Short Term Interest (5400)	0	0	0
12	Tuition (9000)	7,001,539	25,230,480	32,232,019
13	FY20 Budgeted School Spending (lines 1 through 12)	164,323,255	52,289,751	216,613,006
14	FY20 Budgeted School Revenues			
	14a) FY20 Budgeted School Revenues	0	0	0
	14b) FY20 Charter Reimb (local districts)	0	3,094,440	3,094,440
	14c) Subtotal, NSS Revenues (36a + 36b)	0	3,094,440	3,094,440
15	**FY20 Net School Spending (13 - 14)**	**164,323,255**	**49,195,310**	**213,518,565**
16	FY20 Chapter 70 Required Net School Spending			212,748,264
17	Carryover from FY19			0
18	**Total FY20 Requirement (16 + 17)**			**212,748,264**
19	Shortfall in Budgeted FY20 Net School Spending (18 - 15)			0
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.0%

HISTORIC NET SCHOOL SPENDING COMPLIANCE

	Foundation Enrollment	Foundation Budget	Required Local Contribution	Chapter 70 Aid *Reflects Penalties, where applicable*	*"Formula" Requirement* Required Net School Spending *Aid + Local Contribution*	*"Adjusted" Requirement* Required NSS *Includes Carryover*	Actual NSS	Dollars Over/Under Requirement
FY08	14,664	147,723,630	32,819,557	117,869,547	150,689,104	151,129,958	150,821,206	**-308,752**
FY09	14,350	150,534,733	34,088,424	107,274,461	153,970,159	141,671,637	145,689,670	4,018,033
FY10	14,277	154,968,735	33,789,587	117,484,100	151,273,687	151,273,687	153,079,509	1,805,822
FY11	14,263	151,465,732	34,730,786	114,495,103	149,225,889	149,225,889	153,200,851	3,974,962
FY12	14,402	157,898,865	36,240,147	121,658,718	157,898,865	157,898,865	157,830,466	**-68,399**
FY13	14,235	163,641,193	37,162,840	126,478,353	163,641,193	163,709,592	159,878,472	**-3,831,121**
FY14	14,588	168,760,617	38,859,325	129,901,292	168,760,617	172,591,738	168,862,045	**-3,729,693**
FY15	15,093	176,078,572	40,949,807	135,128,765	176,078,572	179,808,265	180,963,222	1,154,958
FY16	15,300	177,537,954	43,089,941	135,511,265	178,601,206	178,601,206	187,745,932	9,144,726
FY17	15,616	183,238,362	44,649,981	138,588,381	183,238,362	183,238,362	191,320,879	8,082,517
FY18	16,025	189,897,177	45,829,544	144,067,633	189,897,177	189,897,177	196,421,339	6,524,162
FY19	16,184	198,336,328	47,400,845	150,935,483	198,336,328	198,336,328	203,239,269	4,902,941
FY20	16,353	208,259,542	49,626,890	163,023,947	212,748,264	212,748,264	TBD	N/A
FY21	16,352	227,619,489	51,812,185	175,807,304	227,619,489	227,619,489	TBD	N/A

NET SCHOOL SPENDING COMPLIANCE





FY2021 FISCAL CONTROLS

In order to mitigate the financial impacts of the coming fiscal year (FY21) without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager reactivated a number of control measures immediately upon entering the third quarter of the fiscal year (April of CY2020). The City Manager and her finance team closely monitored and controlled all expenditures during the final months in this fiscal year.

First, the team closely analyzed the fiscal results for the third quarter (Q3) of FY2021, as well as the period 10 revenues and expenditures. Through Q3, the city had collected $261.44 million, or 70.6% of the $374 million in revenue projected in the budget. The results to-date were buoyed, however, by two primary factors: tax collections and monthly disbursements of local aid, the latter of which has the potential for volatility should the Commonwealth consider any alteration to its current tax collection estimates and budget projections. In contrast to the year-to-date revenues, the city's expenditures on overtime in fiscal year 2020 had outpaced the benchmark in nearly all departments through March 31st. Therefore, there arose a need to immediately curb the pace of overtime spending through the remaining quarter of the year. Unfortunately, though, reductions to overtime would not be sufficient alone to ensure a balanced year-end.

While there exists some potential for the city to receive some reimbursement for overtime related to the COVID-19 public health crisis, all other, un-related overtime activities needed to be ceased at once in order to direct the city's resources towards critical public health and safety city services in response to COVID-19. Lowell relies heavily on intergovernmental revenue such as local aid and therefore must closely watch developments at the state level in the event that any drastic measures are taken to reduce the monthly local aid distributions to municipalities. The COVID-19 pandemic and the state's assertive response to protect public health have turned what looked in January to be a routine municipal budget season into one of unprecedented uncertainty and turmoil.

The impact of the public health crisis on the economy and state and local finances is expected to be severe, and may mark the start of a recession. The outlook for local revenues and spending needs through the end of FY2020 took a sharp turn for the worse as the year drew to a close. Revenue counted on to balance fiscal 2020 budgets started to fall short of expectations, and unplanned spending on local public health – for first-responders and other COVID-19 needs – became substantial.

With a state stabilization fund total of about $3.5 billion, in the spring of there was no talk yet of municipal or school aid cuts to close out fiscal 2020, and cities and towns were afforded additional tools—through special legislation—to finance emergency spending, with added flexibility in rules included in new legislation to help cities like Lowell to get through FY2020.

However, to prevent any major disruptions to balancing the reminder of FY20 without impacting the city's FY21 financing plan, the following preemptive financial controls were implemented:

1. Utilization of Overtime –Department heads were required to make every reasonable effort to complete tasks and projects within employees' normal work schedules. Overtime was monitored weekly and any large spikes resulted in immediate consultation with the City Manager and Chief Financial Officer.

2. Restrictions on Salary Transfers – Requests for budget transfers into departmental overtime accounts from surplus funds accumulated in other salary accounts (such as permanent salary & wages) were no longer considered or approved. Exceptions to this restriction were considered only in emergency situations as determined by the City Manager.

3. Restrictions on Transfers from Other Appropriations – Budget transfers from other transfers carried the same restrictions as those listed in item 2, above. Overtime appropriations approved in the FY20 budget for departments were not supplemented unless under rare circumstances approved by the City Manager.

Furthermore, the following additional fiscal controls were likewise necessary to control expenditures at the same pace that potential revenue sources, like local meals tax, marijuana excise tax, and other key components of the FY2020 financing plan are evaporating due to the halt in economic activity. The City Manager implemented these controls prior to year-end, so that the city could potentially absorb the loss of revenue without needing to turn to our rainy day fund for support in FY2020 and can avoid more drastic austerity measures. The following controls were also implemented.

1.) Hiring Freeze – Salaries and wages account are the largest portion of the annual budget and by placing a freeze on all open positions, the city looked to accrue accumulated savings from salary surplus appropriations, thus maximizing flexibility at year-end.

2.) Expenses—**ALL** requisition for the purchase of goods or services over the amount of $**1,000** were scrutinized, and some rejected. When entering requisitions for purchases that are directly related to COVID-19, departments were required to indicate as such on the description for a more expedited review. Any expenditures that are not emergency related or critical to the operation of the city's essential services were rejected.

These measures are not punitive, but are however necessary to prevent what could be more restrictive and drastic financial measures in the future.

FISCAL YEAR 2021

As we introduce the proposed Fiscal Year 2021 operating budget to the City Council for approval, it is important to briefly review some of the major fiscal challenges that needed to be addressed in order to achieve a balanced budget, as well as highlight some of the major initiatives that have been included by the City Manager. The Manager is proposing a **level-service budget** without any interruption to services that the residents of Lowell have come to expect. All departments submitted requests for 2021 funding early in calendar year 2020. Had those requests been fully funded, the budget would be out of balance by approximately **$15.64 million** The City Manager and the finance team have carefully reduced each line item to bring the budget in balance. Included below are a list of the major financial challenges that needed to be addressed to balance the 2021 budget, which is required by law.

I. Major Challenges

- **Personal Services (salary & wages)** – The total of Departmental Requests were approximately **$3.8 million** higher than FY20 approved budget for S&W. This number included all requests from departments and contractual step/ cost of living ("COLA") increases;

- **Ordinary Expenses (departmental budgets)** – The request from departments for funding was approximately **$1.3 million** higher than FY20 approved;

- **Debt Service** – The FY2021 scheduled debt service is **$2.54 million** higher than FY2020. This includes the debt service from September 2019's (FY20) $56.3 million bond sale which included several projects authorized in the City Manager's 5-year CIP (projects permanently financed: Garage Bond in Garage Enterprise, LHS Feasibility Study, Acquisition of 75 Arcand Drive, Various School Building Improvements, TIGER Bridge Construction, Lawrence Bridge Reconstruction, etc.);

- **Health Insurance** – Fixed cost increase approximately **$1.2 million** higher than FY20 (estimated rate increase at 5.1% increase based on weighted average from the city's consultants, Cook & Co.);

- **Retirement** – 2021's PERAC assessment was approximately **$1.5 million** increase over prior year. The finance department has worked with the Lowell Retirement Board to move the pension assessment's lump-sum due date from 7/1/2020 to 1/1/2021. This lump sum payment (**$28.7 million in 2021)** has been negotiated to paid on 7/1 each year to avoid over $500,000 in interest charges associated with a quarterly payment alternative option. As of the date of writing (5/9/2020) the Board has agreed, due to the COVID-19 emergency, to move the date without adding any additional penalties or interest to assist with the city's cash flow through the crisis.

- **Worker's Comp** – The law department requested increase of $450,000 over FY2020. Each year the Council is asked to supplement the appropriation for worker's compensation due to spikes in the budgetary accounts, primarily those associated with School Department employees;

- **Claims & Judgements** – The law has department also requested a $525,000 increase in the account for claims;

- **Trash/ Recycling** – The department of public works ("DPW") requested a $725,478 increase in the amount budgeted for trash collection and disposal. Significant factors contributing to the increase include a deferred charge that is now due for the contractor vendor, recycling contamination charges based on scheduled audits, and a significant increase in disposal costs;

- **Lowell Public Schools** – In a letter from the City Manager to Superintendent and copied to the City Council at the March 3rd City Council meeting, a $13.4 million increase was proposed (between Chapter 70 state education aid and tax levy support). Since that time, the large increase in Chapter 70 funding has been put in jeopardy by the State Legislature and the outcome of budget deliberations at the time of writing are unknown and could be reduced;

- **Greater Lowell Vocational** – A $92,749 increase in the assessment was requested to continue full funding of Lowell assessment for education and transportation, as well as the commitment to fund Lowell's share of the MSBA construction project at the GLRTHS;

- **Cherry Sheet/ State Assessments** – Approximately $3.6 million increases were included in the Governor's budget proposal for FY2021, the most notable of which was to the assessment for Charter Schools.

- **COVID-19** – The COVID-19 worldwide pandemic stopped the world in its tracks and triggered an economic recession. The city was challenged to reflect the fiscal disaster in an already lean budget.

II. Highlights/ Initiatives

- **Over $3.3 million** in additional funding to the Lowell Public Schools in Chapter 70 aid;

- **Capital investments of $35.6 million,** including all outside funding sources in the capital budget**.** The City of Lowell continues to maximize tax payer's dollars by pursuing state, federal, and private grant sources to fund capital investments, where tax dollars are only required to match a fraction of the overall project costs;

- **Realignment of municipal services,** including the relocation of the Health Department and Recreation Department to a new, more centralized downtown location to better service the resident of Lowell and expand their mission;

- **Advancement of the City Manager's Homelessness Initiative**, including full funding of a Homelessness Coordinator in DPD, and various personnel in the Health Department to address the systematic problem of homelessness in Lowell, as well as the opioid epidemic.

Without the release of the House Ways and Means ("HWM") version of the FY21 State budget, Lowell's revenue estimates are still unclear. A significant portion of the city's annual revenue stream is dependent upon local aid and, without a more accurate picture of Chapter 70 education aid and Unrestricted General Government Aid ("UGGA"), we are largely unable to finalize spending decisions, but this budget proposal is based on assumptions from the Governor's budget. In fact, unlike many communities throughout the Commonwealth, state aid accounts for approximately 46% of Lowell's budget, as compared with the state-wide median of 11%. Most other communities rely more heavily on the tax levy for funding the annual budget than does Lowell. The median tax levy utilization as a percent of total budget in Massachusetts municipalities is 66%, according to the Department of Revenue; in Lowell it is 32%. If any material changes are made to the local aid amounts after the proposal of this budget, amendments may be necessary.

As the Finance Department began the FY21 budget preparations in the fall and early winter, we assumed level funding in all local aid accounts. The projections for state assessments—another component of the "cherry sheet"—was forecasted by analyzing historical actuals. The second quarter financial analysis included an updated 5-year forecast had estimated the FY21 funding gap to be a significant challenge, but gave the finance team ample time to come up with potential solutions. When all departmental requests for funding were entered into the budget model, the approximate funding gap was approximately $15.64 million. This estimate was predicated on very conservative local receipt estimates, level local aid, but included a moderate increase in the tax levy. It also included funding for a proposed increase in health insurance costs that had been alluded to at a meeting of the GIC commissioners, as well as another scheduled increase in our pension assessment in order to stay on our current funding schedule. The forecasts were continuously updated as we incorporated actual collections and expenditures through the third quarter of FY20. These forecasts are an important financial planning tool for budgeting purposes, but it is important to bear in mind that they are estimates based on assumptions which often change rapidly. They allow for the finance team to anticipate future issues and take proactive—rather than reactive—measures. As the budget process advanced towards final preparation, it became clear that the City Manager's office must significantly reduce departmental request to balance the budget. Nearly all departmental "wish list" items were eliminated and funding requests to maintain service levels were reduced to provide for only essential ordinary expenses.

The primary component of the FY21 increase in local aid is in Chapter 70 aid, which goes directly to the Lowell School System. Since 2012, Lowell's Chapter 70 allocation has typically increased by anywhere from 3-6%. The Governor's proposed increase for FY21 was nearly $13 million. Lowell's preliminary net school spending requirement for FY21is $227,619,489. This figure includes the cost for "maintenance of effort" services provided for the school department in-kind, in support of their annual operations. The Office of School Finance at DESE recommends communities increase the local contribution each year at a rate consistent with the Municipal Growth Factor, as determined by the Department of Revenue. Despite DESE's recommendations, the City Council and the Administration have consistently pledged a funding amount in excess of the requirement.

The following tables are an informational overview of the House's proposed FY21 budget for receipts and charges, as compared with the FY20 "cherry sheet" amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

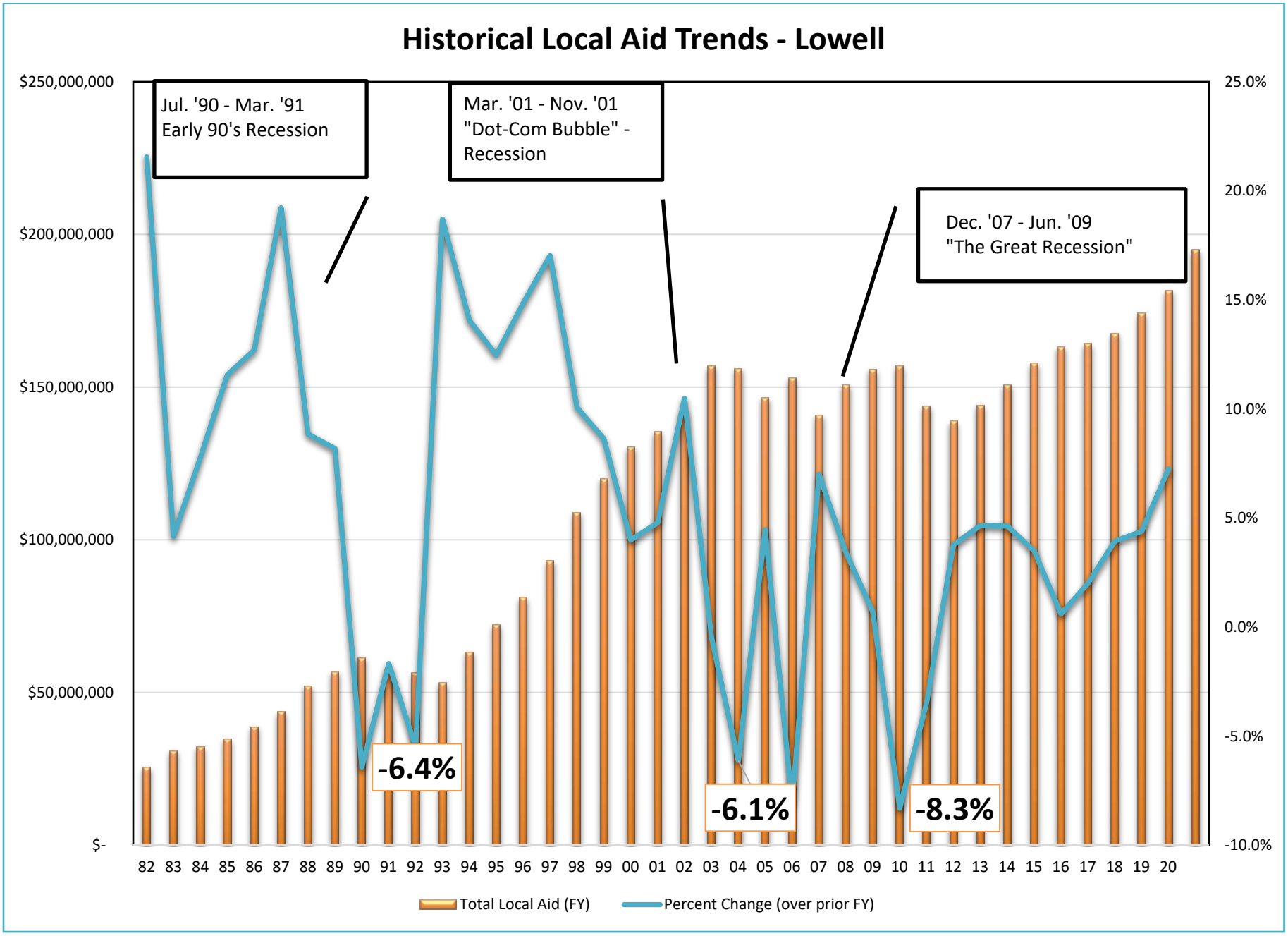
Education	FY2020 Final Estimate	FY2021 Governor's Estimate	FY2021 Increase/ (Decrease)
Chapter 70	163,023,947	166,954,483	**3,930,536**
Charter Tuition Reimbursement	3,922,994	3,922,994	-
Offset Receipts			
School Choice Receiving Tuition	57,108	48,981	**(7,127)**
Sub-Total - Education Items	**167,004,049**	**170,926,458**	**3,922,409**
General Government			
Unrestricted Aid (UGGA)	26,746,523	26,746,523	-
Urban Revitalization	-	-	-
Veterans Benefits	507,446	495,295	**(12,151)**
State Owned Land	284,359	301,512	**17,153**
Exemptions: VMB & Elderly	209,228	208,116	**(1,112)**
			-
Offset Receipts			-
Public Libraries	182,955	182,933	**(22)**
Sub-Total - General Government	**27,930,511**	**27,934,379**	**3,868**
TOTAL ESTIMATED RECEIPTS	**194,934,560**	**198,860,837**	**3,926,277**

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY2020 Final Estimate	FY2021 Governor's Proposal	Increase/ (Decrease)
State Assessments and Charges			
Mosquito Control Projects	77,923	78,053	**130**
Air Pollution Districts	26,911	27,447	**536**
RMV Non-Renewal Surcharge	325,900	325,440	**(460)**
Sub-Total - Assessments & Charges	**430,734**	**430,940**	**206**
Transportation Authorities			
Regional Transit	1,044,338	1,070,448	**26,110**
Sub-Total - Transportation Authorities	**1,044,338**	**1,070,448**	**26,110**
Annual Charges Against Receipts			
Special Education	62,020	56,316	**(5,704)**
Sub-Total - Annual Charges	**62,020**	**56,316**	**(5,704)**
Tuition Assessments			
School Choice Sending Tuition	956,175	868,346	**(87,829)**
Charter School Sending Tuition	26,568,526	30,094,618	**3,526,092**
Sub-Total - Tuition Assessments	**27,524,701**	**30,962,964**	**3,438,263**
Grand Total - Cherry Sheet Assessments	**29,061,793**	**32,520,668**	**3,458,875**

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON - SUMMARY

	FY2020 FINAL ESTIMATE	FY2021 GOV PROPOSAL	DIFFERENCE (FY21 GOV OVER FY20)
TOTAL GENERAL GOV'T	27,930,511	27,934,379	3,868
TOTAL EDUCATIONAL AID	167,004,049	170,926,458	3,922,409
SUB-TOTAL LOCAL AID	**194,934,560**	**198,860,837**	**3,926,277**
ASSESSMENTS & CHARGES	430,734	430,940	206
TRANSPORTATION AUTHORITIES	1,044,338	1,070,448	26,110
ANNUAL CHARGES AGAINST RECEIPTS	84,709	62,020	(22,689)
TUITION ASSESSMENTS	27,524,701	30,962,964	3,438,263
SUB-TOTAL ASSESSMENTS	**29,061,793**	**32,520,668**	**3,458,875**
NET AID (*RECEIPT - ASSESSMENT*)	**165,872,767**	**166,340,169**	**467,402**


Historical Local Aid Trends - Lowell
Jul. '90 - Mar. '91
Early 90's Recession
Mar. '01 - Nov. '01
"Dot-Com Bubble" -
Recession
Dec. '07 - Jun. '09
"The Great Recession"
-6.4%
-6.1%
-8.3%
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$-
25.0%
20.0%
15.0%
10.0%
5.0%
0.0%
-5.0%
-10.0%
82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20
Total Local Aid (FY)
Percent Change (over prior FY)

CHARTER SCHOOLS IN LOWELL

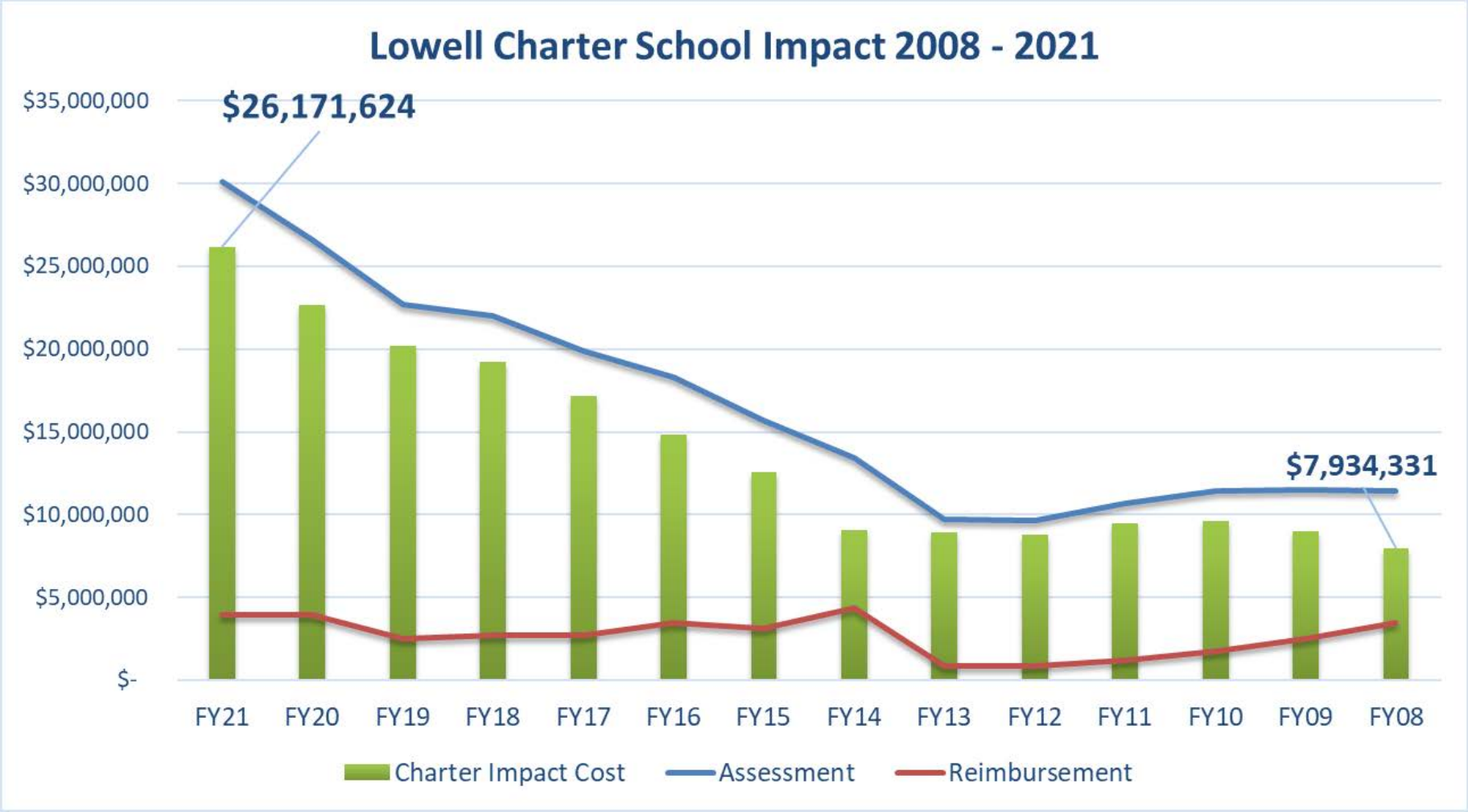
When a student moves from a traditional district to a charter school, the amount of funding spent by the district for that child follows the child in the form of a charter school tuition payment. The state provides some transitional aid to communities as they face these new costs. That funding, however, is temporary and has been significantly underfunded in the state budget.

Thus, the school district and City Administration must find ways to cover the new tuition payment expense. Because students leave from different grades and schools, it is not easy—if at all possible—to reduce the number of classes in a district. Without closing classes, a district cannot eliminate teacher salaries, which are its biggest expense. Also noteworthy, assuming current patterns continue, the students who remain in the traditional district will disproportionately be higher-needs children. The current and proposed law creates a disincentive for charters to serve high-needs children. The Massachusetts Taxpayer's Foundation's chief finding from their 2016 detailed report[29], which some Boston-area news outlets embraced as resolving questions related to municipal finance, is that per-pupil spending has not been negatively affected by charter expansions. They conclude, thus, that there's no evidence that district finances have been harmed.

However, a closer look at the dynamics of municipal financing and operations shows quite the opposite. Because of the all-too-real challenges mentioned in the report's caveat and described in the report, we expect families and students in Lowell will struggle with higher fees, bigger classes, displacement from neighborhood schools, and lost programming even as per pupil spending remains stable or increases.

While the expansion of charter schools did not pass the ballot referendum, funding to support the cohabitation of existing charter schools with the various facilities in the Lowell Public School System continues to be one of the most pressing fiscal challenges of our time. On the one hand, the need to maintain and repair our existing facilities grows greater each day, while on the other, our ability to devote much needed resources to the various ordinary and capital expenses necessary to address these needs is constrained by the net effect of the year-over year increase in the city's charter school assessment and decreases to reimbursement aid from the state. The following chart illustrates what is referred to as the "net charter effect" on Lowell's budget and places it in historical context.

[29] https://www.masstaxpayers.org/sites/masstaxpayers.org/files/MTF%20Charter%20School%20Funding%20September%202016.pdf


Lowell Charter School Impact 2008 - 2021
$26,171,624
$7,934,331
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
FY21
FY20
FY19
FY18
FY17
FY16
FY15
FY14
FY13
FY12
FY11
FY10
FY09
FY08
Charter Impact Cost
Assessment
Reimbursement

	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Charter School Assessment	$19,901,774	$21,977,227	$22,712,612	$26,581,213	$30,094,618
Charter School Reimbursement	$2,716,394	$2,728,228	$2,530,513	$3,922,994	$3,922,994
"Net Charter Cost"	$17,191,380	$19,248,999	$20,182,099	$22,658,219	$26,171,624
Increase over prior year	$2,332,192	$2,057,619	$933,100	$2,476,120	$3,513,405

THE CHARTER SCHOOL FORMULA/ UNDERLYING CALCULATIONS

Each year DESE calculates the assessment based on 603 CMR 1.07(2)(a). The tuition payments shall be equal to the appropriate charter school tuition rate, as determined in accordance with 603 CMR 1.07(2)(a), multiplied by the number of students attending the charter school from the sending district in the current year. If any students attend the charter school for less than the full school year, the tuition payment shall be reduced based on the number of days of enrollment (pro-rated).

For each sending district, a separate foundation budget dollar amount and charter school tuition rate is calculated as follows for each charter school to which the district sends students:

1. The foundation budget dollar amount is be calculated, based on the foundation budget factors used for the distribution of Chapter 70 aid in the current year, provided that the out-of-district special education tuition component of the foundation budget is excluded from the calculation. The student data for the calculation is the foundation enrollment information reported by the charter school as of October 1st of the prior school year. The tuition rate is equal to the foundation budget dollar amount divided by the number of students. If no students attended a particular charter school from a particular sending district in the prior year, then the sending district's average foundation budget per pupil will be used as the tuition rate.

2. Each tuition rate is increased by the ratio of the sending district's current year budgeted net school spending, as reported on schedule 19 of the Department's end of year pupil and financial returns, to the sending district's total current year foundation budget. Amounts reported on schedule 19 for out-of-district special education tuition and retired teachers' health insurance are be excluded from this calculation.

3. Each tuition rate shall be increased by a per pupil capital needs component calculated in accordance with M.G.L. c. 71, § 89(ff), and each year's general appropriations act.

MASS MUNICIPAL ASSOCIATION ADVOCACY IN FY2021 AND IMMEDIATE PRIORITIES FOR LOWELL

(THE FOLLOWING IS AN EXCERPT FROM TESTIMONY FROM THE MMA ON THE 2021 STATE BUDGET)

"In order to have a healthy and sustainable economy in every region of Massachusetts, cities and towns and state government must have a strong and enduring partnership. With a tightly capped property tax that limits municipal revenues, cities and towns require predictable and adequate state revenue sharing in order to provide world-class education and municipal services, ensure safe streets and neighborhoods, and maintain local roads and vital infrastructure. […]

Funding Unrestricted General Government Aid (UGGA) at the H. 2 amount is a top municipal priority and reflects the revenue sharing approach that the Legislature and Governor have supported for the past 5 years, bringing a welcome and much-needed measure of stability to local budgets. Passage of the landmark Student Opportunity Act (SOA) was a generational achievement, and will revitalize the foundation budget spending standard in Chapter 70 and other education statutes, and full funding of the implementation schedules included in the law are vitally important to cities and towns.

UNRESTRICTED GENERAL GOVERNMENT AID (UGGA)

[The MMA] supports the $31.6 million increase in the Cherry Sheet Unrestricted General Government Aid (UGGA) account (1233-2350) proposed in H. 2. This essential municipal account would grow at the same rate that state tax collections for fiscal 2021 are forecast to grow through the state "consensus" revenue process, including distribution of the full municipal share of Lottery and other gaming revenue from Plainridge Park Casino, MGM Springfield and Encore Boston Harbor.

Municipal aid was cut deeply during the Great Recession, and this year still remains almost $200 million below the fiscal 2008 level of funding, without adjusting for inflation. With municipal aid still trailing levels from more than a decade ago, local reliance on the property tax remains stubbornly high.

Linking UGGA funding to the growth in state tax revenues simply means that unrestricted aid would track the growth in the state's revenue capacity, no more and no less, providing cities and towns with much-needed funds to deliver vital services that are critical to our overall economic growth, and ensuring that today's municipal overreliance on the property tax will not deepen. We are thankful for your past support for this revenue sharing framework, and urge its full implementation in the House and Senate fiscal 2021 budget bills.

CHAPTER 70 SCHOOL AID

[The MMA] supports funding for Chapter 70 school aid (7061-0008) that meets the promises made in the Student Opportunity Act (SOA) that became law in November. We support funding that is sufficient to allow all municipal and regional school districts to reach the new, more adequate "foundation" spending standard.

Unfortunately, there are 174 municipal and regional school districts that are "minimum aid" districts under the H. 2 recommendation and would receive new aid of only $30 per student. This means that these districts would receive below-inflation aid increases, which is simply inadequate to maintain existing programs and services. We respectfully request that minimum aid be set so that all schools receive a meaningful increase in fiscal 2021, which we believe should be at least $100 per student. Higher minimum aid is necessary to ensure that no school district or student is left behind.

CHARTER SCHOOL IMPACT MITIGATION PAYMENTS

[The MMA] supports funding the charter school impact mitigation account (7061-9010) consistent with the schedule adopted in the Student Opportunity Act, and respectfully request a "circuit breaker" to protect those districts that are hardest hit by the funding system.

The sharp increase in assessments levied on local school districts to pay tuition to charter schools has imposed a major and growing financial burden on cities and towns, a problem made more acute as the state grants more charters and existing charter schools expand. Rising charter school assessments are forcing local public schools to cut programs and services to make up the difference.

The H. 2 recommendation would increase charter school mitigation payments by $23.2 million, while preliminary assessments on local school districts to pay tuition to charter schools would grow by $56 million next year, increasing the magnitude of the Chapter 70 diversion.

Because the great majority of K-12 students attend local public schools, this means that the shortcomings of the current charter school finance system have a directly negative impact on the vast majority of schoolchildren. Of the cities and towns with the largest shortfalls, many have been deemed by the state to have underperforming schools. These include some of the state's poorest and most financially distressed cities and towns. The charter school funding framework has the unfortunate effect of harming the most vulnerable and challenged school districts.

Even if fully funded, the charter school impact mitigation account is insufficient to address the deep cuts facing many districts. Even with mitigation payments, many communities and school districts will still see their charter assessments increase more than their total new Chapter 70 aid. For this reason, we ask that you implement a "circuit breaker" system to prevent any "net negative" situations, so that each community or school district receives a minimum aid increase, after charter payments, based on the number of students remaining in the traditional, non-charter, public school system.[…]

FY2021 EDUCATION FUNDING – LOWELL PUBLIC SCHOOLS

At the close of the third quarter of fiscal year 2020, City Manager Eileen Donoghue provided an update the City Council of the ongoing preparations for the FY2021 budget and, shortly thereafter, provided a letter to Superintendent Boyd regarding the FY2021 funding amount. The Department of Elementary and Secondary Education ("DESE") had recently published official compliance report for the district's spending requirements. The following is a copy of the text from the letter, dated February 27, 2020, and copied to the Lowell City Council.

Mr. Superintendent,

As we near the close of the third quarter of the fiscal year, I write to update you of the ongoing preparations for the City of Lowell's FY2021 budget. My finance department has recently informed me that the Department of Elementary and Secondary Education ("DESE") has sent the City of Lowell the official compliance report for the district's spending requirements in FY2019. I am pleased to report to you, as well as to the City Council that the City of Lowell exceeded the Commonwealth's "net school spending" requirement for 2019 by $4,902,941. This figure is a true demonstration of the City Council's commitment to education funding, which is especially notable amongst gateway cities.

Education is a key component of each pillar of my Administration and a priority for the Lowell City Council. The Governor's budgeted proposal for FY2021 increased the Chapter 70 allocation for Lowell by over $12.8 million to $175,807,304. This year-over-year increase and proposed level of funding for the Lowell Public School District is unprecedented. I am proposing a further increase to the direct cash contribution of 3.96%, an amount equal to last year's municipal revenue growth factor ("MRGF"). The MRGF has been calculated each year since FY94 by the state Department of Revenue and quantifies the most recent annual percentage change in each community's local revenues. Including the additional direct tax support, the total proposed single line appropriation support to the Lowell Public Schools in FY2021 will be approximately $192,814,329, an increase of over $13.4 million over FY2020. This figure, however, does not take into account the approximately $50.7 million in costs to support the district funded by the city budget, nor the aggressive capital investment campaign in the schools. According to DESE's report, if the city were to level-fund the schools from the tax levy, the district would again exceed the net school spending requirement by approximately $2.3 million.

It is my sincere hope that this information will be useful to the School Department for budgeting purposes as you plan for the 2020-2021 school year. It must be noted that the amount of Chapter 70 funding from the Commonwealth is subject to further deliberation as it makes its way through the legislative process. The total appropriation to the schools could decrease, proportionally to any decrease to the amount in the final budget approved by the state.

LOWELL BUDGET TRENDS – BY CATEGORY

The table below sets forth the trend in general and enterprise fund budgets for the following fiscal years. The budgets summarized below exclude expenditures for "non-operating" or extraordinary items.

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021
General Government[30, 31]	$ 66,576,236	$101,255,724	$107,748,527	$107,748,527	$110,603423
Public Safety	$ 44,534,457	$47,095,511	$48,016,986	$48,016,986	$51,721,155
Public Works	$ 39,328,795	$40,682,044	$40,626,186	$40,626,186	$44,274,295
Human Services	$ 3,443,603	$3,813,436	$4,153,547	$4,153,547	$4,808,581
Culture/Recreation	$ 2,215,616	$2,180,484	$2,145,870	$2,145,870	$1,587,137
Education[32]	$ 169,980,620	$178,251,008	$189,438,346	$189,438,346	$195,647,837
Debt Service	$ 23,747,712	$25,296,620	$25,617,172	$25,617,172	$30,630,154
TOTAL	**$ 349,827,039**	**$398,574,826**	**$417,746,634**	**$417,746,634**	**$439,272,583**

[30] Includes pensions, annuities, retirement, other employee benefits, and City Parking facilities.
[31] Contains $1,000,000 in 2013 to settle union contracts that will be allocated to other categories
[32] This category includes the Greater Lowell Regional Technical School District assessment.

LOWELL FIXED COSTS – PENSIONS AND OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City contributes to the Lowell Retirement System (the "System"). Public school teachers are covered by The Commonwealth of Massachusetts Retirement System (TRS) to which the City of Lowell does not contribute. The System and the TRS are contributory defined benefit plans covering all City employees and teachers deemed eligible and include the Lowell Regional Transit Authority and the Lowell Housing Authority. The City pays the entire retirement allowance for certain retirees who are eligible for non-contributory benefits and are not members of the System. The City's fiscal 2020 expenses were $33,038.25. The City's FY21 budget is $25,000.

Instituted in 1937, the System is a member of the Massachusetts Contributory System and is governed by Chapter 32 of the Massachusetts General Laws. Membership in the System is mandatory immediately upon the commencement of employment for all permanent, full-time employees. Both the System and TRS provide for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Benefit payments are based upon a member's age, length of creditable service, level of compensation and group classification.

Members of the System and TRS become vested after 10 years of creditable service. A retirement allowance may be received upon reaching age 65 or upon attaining twenty years of service. The systems also provide for early retirement at age 55 if a participant (1) has a record of 10 years of creditable service, (2) was on the City payroll on January 1, 1978, (3) voluntarily left City employment on or after that date, and (4) left accumulated annuity deductions in the fund. Active members contribute from 5% to 11% of their gross regular compensation depending on the date upon which their membership began. The systems provide death and disability benefits. In addition to these benefits provided by the System and TRS, the City provides other benefits to retirees and survivors, most notably, health insurance coverage.

The City is required to contribute in each fiscal year an amount approximating the pension benefits (less certain interest credits) expected to be paid during the year. The City's contributions to the System for the following fiscal years were:

Fiscal Year	Contribution
2020	27,226,906 (*Budgeted)*
2019	25,903,196
2018	24,310,905
2017	23,026,642
2016	20,354,632
2015	20,411,365
2014	17,077,418
2013	16,096,391

Pension Funding Status and Progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among employers. The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

The last full actuarial study was done by KMS Actuaries, LLC as of January 1, 2019. The total actuarial accrued liability at that time was $664,270,790, its actuarial value of assets were $386,905,773, resulting in an estimated unfunded pension benefit obligation was $277,365,017, assuming a 7.65% investment rate of return; the funded ratio was 58.2%. As of 2015, the City's funding schedule was extended to 2036. The amortization of the City's unfunded pension benefit obligation is shown on the following page.

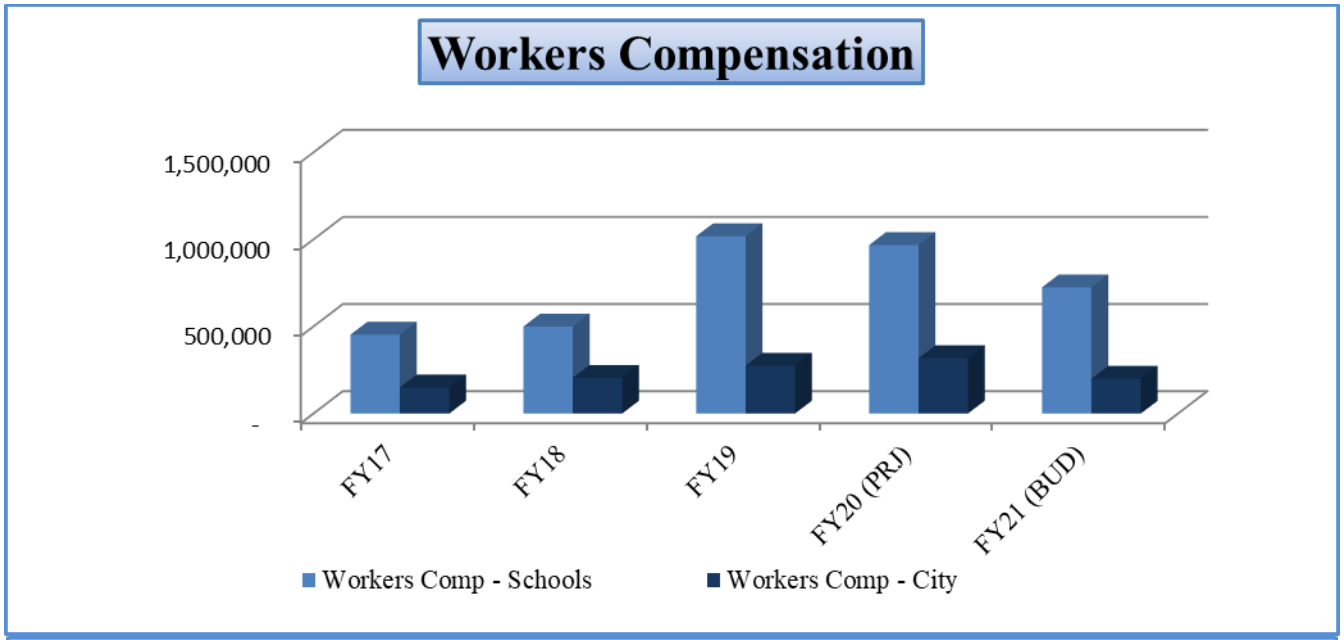
The obligations of a city or town, whether direct or through a county system, are contractual legal obligations and are required to be included in the annual tax levy. If a city or town, or the county system of which it is a member, has not established a retirement system funding schedule as described below, the city or town is required to provide for the payment of the portion of its current pension obligations which is not otherwise covered by employee contributions and investment income. "Excess earnings," or earnings on individual employees' retirement accounts in excess of a predetermined rate, are required to be set aside in a pension reserve fund for future, not current, pension liabilities. Cities and towns may voluntarily appropriate to their system's pension reserve fund in any given year up to five percent of the preceding year's tax levy. The aggregate amount in the fund may not exceed ten percent of the equalized valuation of the city or town.

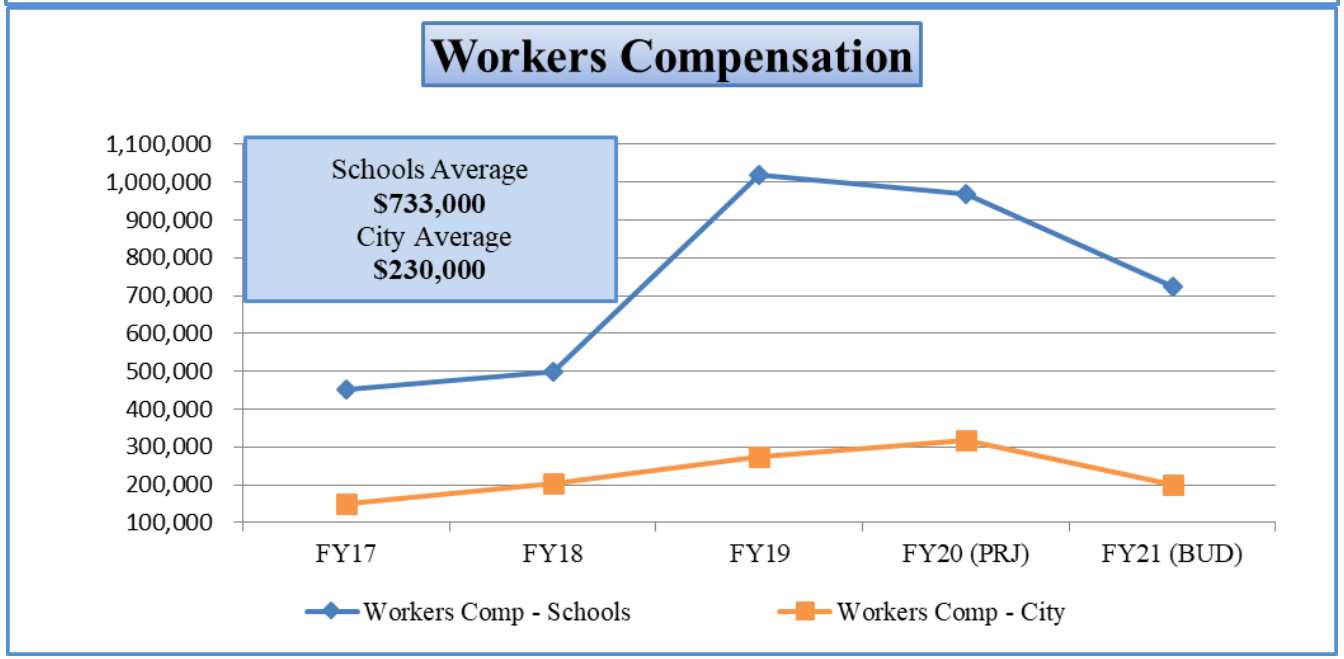
If a city or town, or each member city and town of a county retirement system, has accepted the applicable law, it is required to annually appropriate an amount sufficient to pay not only its current pension obligations, but also a portion of its future pension liability. The portion of each such annual payment allocable to future pension obligations is required to be deposited in the 45 pension reserve fund. The amount of the annual city or town appropriation for each such system is prescribed by a retirement system funding schedule which is periodically reviewed and approved by PERAC. Each system's retirement funding schedule is designed to reduce the unfunded actuarial pension liability of the system to zero by not later than June 30, 2030, with annual increases in the scheduled payment amounts of not more than 4.5 percent. The funding schedule must provide that payment in any year of the schedule is not less than 95 percent of the amount appropriated in the previous fiscal year. City, town and county systems which have an approved retirement funding schedule receive annual pension funding grants from the Commonwealth for the first 16 years of such funding schedule. Pursuant to recent legislation, a system (other than the state employees' retirement system and the teachers' retirement system) which conducts an actuarial valuation as of January 1, 2009, or later, may establish a revised schedule which reduces the unfunded actuarial liability to zero by not later than June 30, 2040, subject to certain conditions. If the schedule is so extended under such provisions and a later updated valuation allows for the development of a revised schedule with reduced payments, the revised schedule shall be adjusted to provide that the appropriation for each year shall not be less than that for such year under the prior schedule, thus providing for a shorter schedule rather than reduced payments.

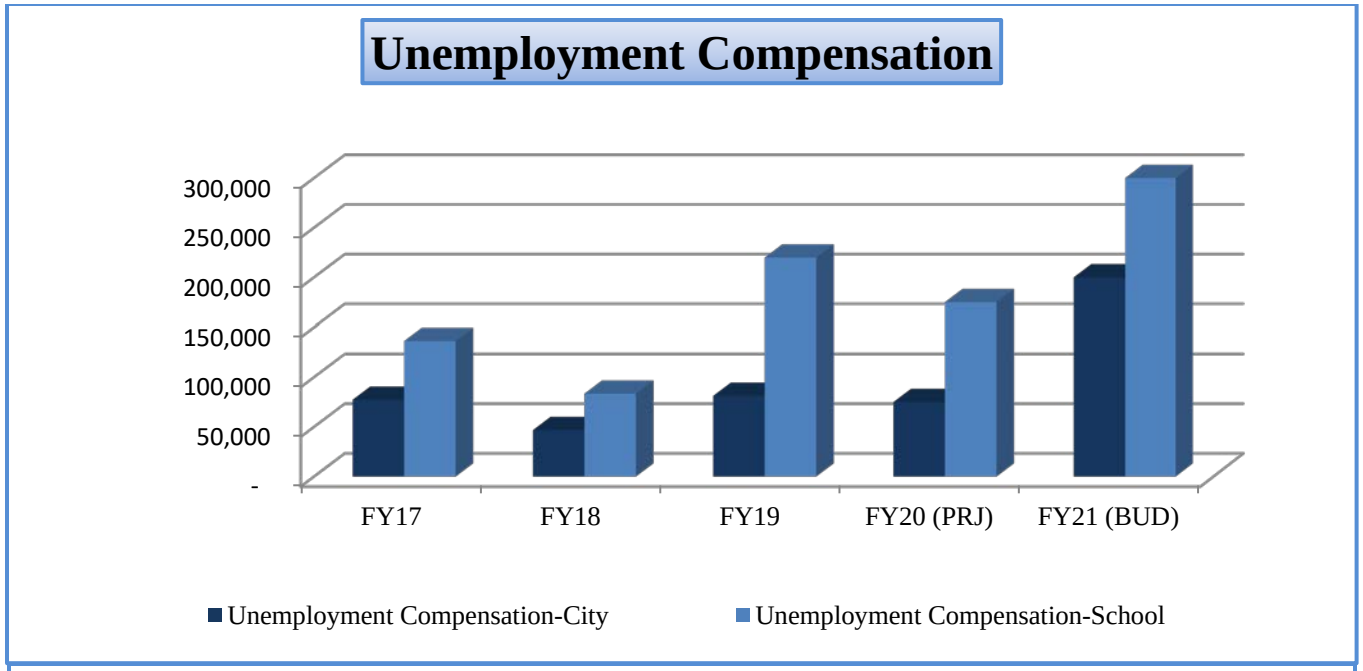
Fiscal Year Ending	Employer Normal Cost	Amortization Payment of UAL	Amortization Payment of ERI 2003	Net 3(8)(c) Transfers	Total Employer Cost	Increase over Prior Year	Unfunded Actuarial Accrued Liability
2020	$6,933,967	$20,615,996	$521,296	$750,000	$28,821,259		$277,365,017
2021	7,176,655	22,335,667	-	750,000	30,262,322	5.00%	276,652,546
2022	7,427,838	23,597,600	-	750,000	31,775,438	5.00%	274,642,202
2023	7,687,812	24,905,928	-	750,000	33,343,740	4.94%	271,168,754
2024	7,956,885	25,902,165	-	750,000	34,609,050	3.79%	266,072,139
2025	8,235,376	26,938,252	-	750,000	35,923,628	3.80%	259,551,991
2026	8,523,614	28,015,781	-	750,000	37,289,395	3.80%	251,458,064
2027	8,821,941	29,136,413	-	750,000	38,708,354	3.81%	241,626,967
2028	9,130,708	30,301,870	-	750,000	40,182,578	3.81%	229,881,085
2029	9,450,282	31,513,945	-	750,000	41,714,227	3.81%	216,027,429
2030	9,781,042	32,774,502	-	750,000	43,305,544	3.81%	199,856,386
2031	10,123,379	34,085,482	-	750,000	44,958,861	3.82%	181,140,373
2032	10,477,698	35,448,901	-	750,000	46,676,599	3.82%	159,632,384
2033	10,844,417	36,866,858	-	750,000	48,461,275	3.82%	135,064,425
2034	11,223,972	38,341,533	-	750,000	50,315,505	3.83%	107,145,822
2035	11,616,811	39,875,194	-	750,000	52,242,005	3.83%	75,561,405
2036	12,023,399	41,470,201	-	750,000	54,243,600	3.83%	39,969,538
2037	12,444,218	-	-	750,000	13,194,218	-75.68%	-
2038	12,879,765	-	-	750,000	13,629,765	3.30%	-
2039	13,330,558	-	-	750,000	14,080,558	3.31%	-
2040	13,797,127	-	-	750,000	14,547,127	3.31%	-
2041	14,280,027	-	-	750,000	15,030,027	3.32%	-
2042	14,779,828	-	-	750,000	15,529,828	3.33%	-
2043	15,297,122	-	-	750,000	16,047,122	3.33%	-
2044	15,832,521	-	-	750,000	16,582,521	3.34%	-
2045	16,386,660	-	-	750,000	17,136,660	3.34%	-
2046	16,960,193	-	-	750,000	17,710,193	3.35%	-
2047	17,553,800	-	-	750,000	18,303,800	3.35%	-
2048	18,168,184	-	-	750,000	18,918,184	3.36%	-
2049	18,804,070	-	-	750,000	19,554,070	3.36%	-

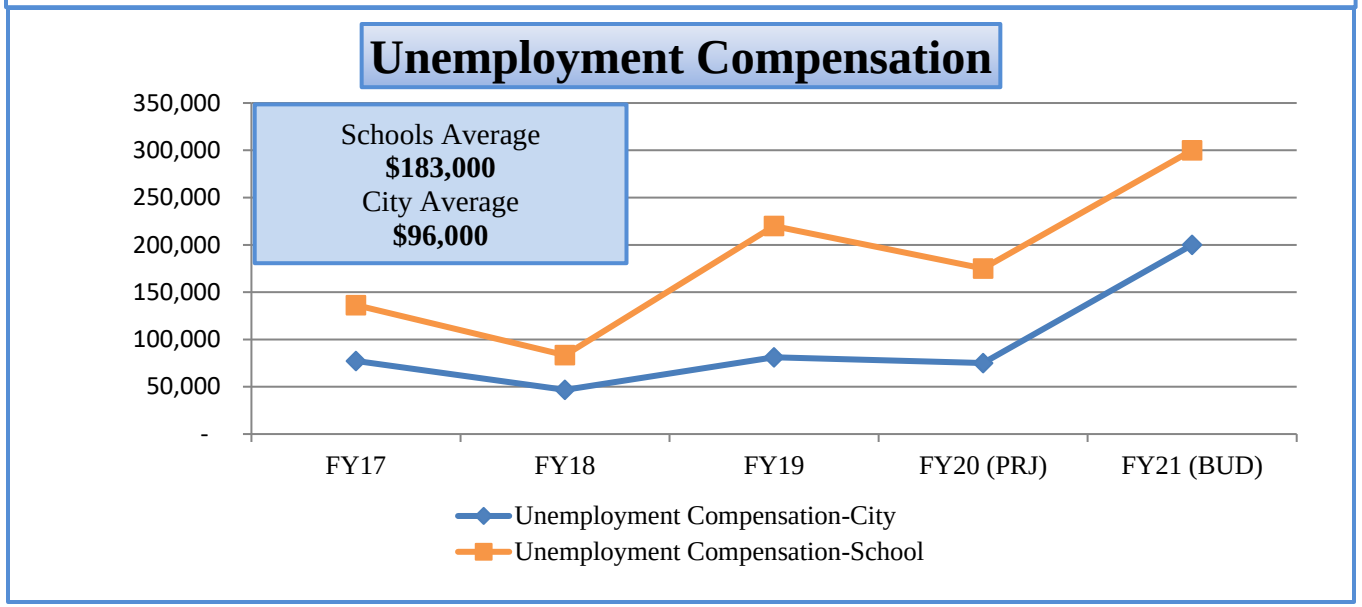
UNCLASSIFIED EXPENSES - SUMMARY

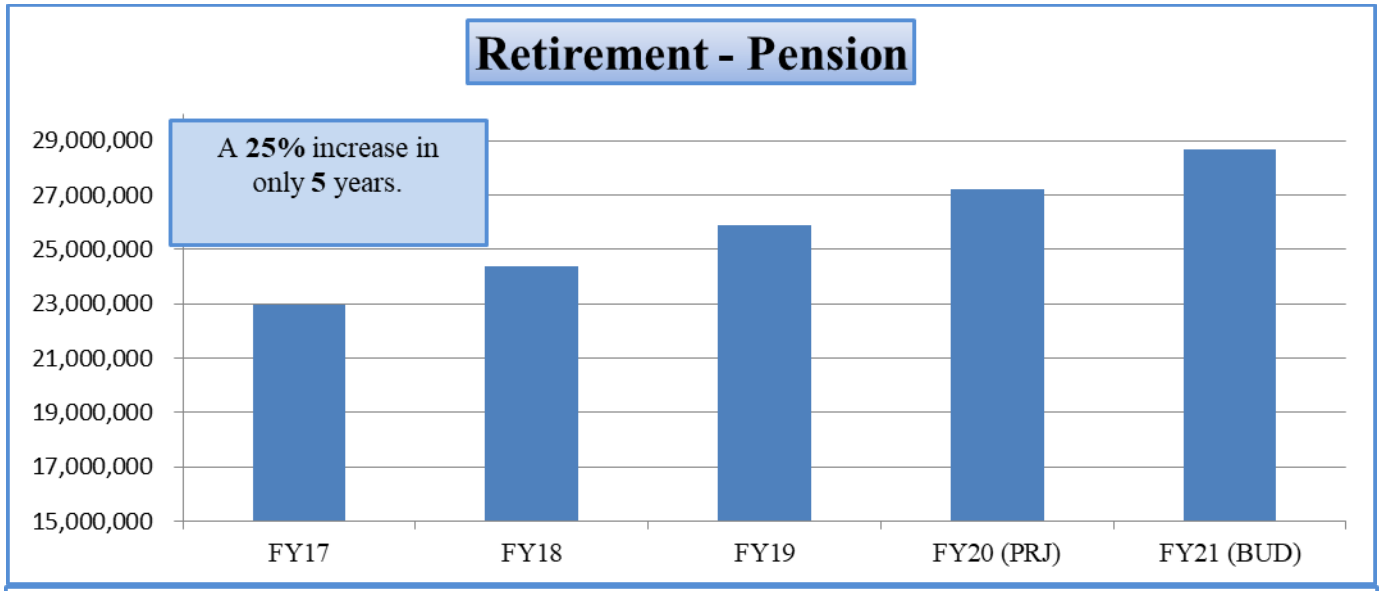
ACCOUNT NAME	FY17	FY18	FY19	FY20 (PRJ)	FY21 (BUD)
Workers Comp - Schools	453,486	499,997	1,018,827	968,166	725,000
Workers Comp - City	149,933	204,988	274,920	318,149	200,000
Unemployment Compensation-City	77,279	46,733	81,167	75,000	200,000
Unemployment Compensation-School	136,312	83,382	219,890	175,000	300,000
Retirement - Pension	22,960,819	24,357,056	25,901,169	27,226,906	28,697,760
Court Judgments	366,556	813,390	294,451	150,000	175,000
Claims (Law) General	219,500	33,323	112,554	200,000	200,000
Claims (Law) Police/Fire - Active	456,093	344,985	339,841	843,185	250,000
Claims (Law) Police/Fire - Retired	84,081	149,803	99,990	482,757	150,000
TOTAL BUDGET	**24,904,059**	**26,533,658**	**28,342,808**	**30,439,164**	**30,897,760**

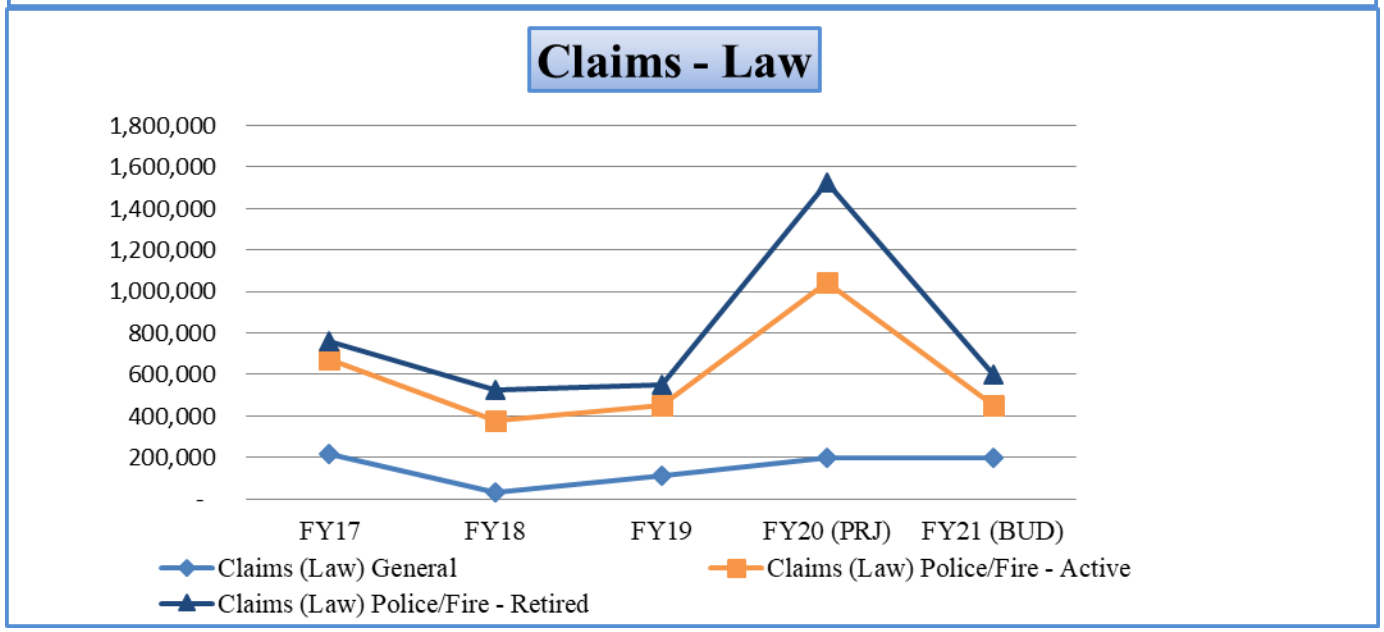

Workers Compensation
1,500,000
1,000,000
500,000
-
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)
Workers Comp - Schools
Workers Comp - City


Workers Compensation
Schools Average
$733,000
City Average
$230,000
1,100,000
1,000,000
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)
Workers Comp - Schools
Workers Comp - City


Unemployment Compensation
300,000
250,000
200,000
150,000
100,000
50,000
-
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)
Unemployment Compensation-City
Unemployment Compensation-School


Unemployment Compensation
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
Schools Average
$183,000
City Average
$96,000
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)
Unemployment Compensation-City
Unemployment Compensation-School


Retirement - Pension
A 25% increase in only 5 years.
29,000,000
27,000,000
25,000,000
23,000,000
21,000,000
19,000,000
17,000,000
15,000,000
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)


Claims - Law
1,800,000
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
FY17
FY18
FY19
FY20 (PRJ)
FY21 (BUD)
Claims (Law) General
Claims (Law) Police/Fire - Active
Claims (Law) Police/Fire - Retired

CONCLUSION

The City Manager is submitting a budget to the City Council that supports the Council's priorities and the general programmatic and operational needs of the residents, while holding the line on taxes. Funding has been appropriated strategically and deliberately, taking great care to utilize taxpayer's money only where and when it is needed to provide the residential and business community in a Gateway City like Lowell require. A particular emphasis has been placed on the goal to evaluate all expenditures with a view of maintaining the strong fiscal position the City has attained over the past several years. It is a responsible budget that provides for the essential services to residents, while making critical investments to infrastructure in order to preserve the physical assets of the city and avoid deterioration.

We will continue to use our five-year financial and capital plan, debt, and reserve policies and the City Council's priorities as a guide in our long-term planning to maintain stability and predictability in our budgeting and financial planning processes. The City Council and City Administration understand that choices made today impact future spending decisions. Our effective short and long-term financial, economic, and programmatic planning strategies will help ensure that Lowell can continue to provide the level of services that residents desire while maintaining the modest tax implications taxpayers have come to expect. The initiatives and spending priorities recommended in this budget submission reflect not only the goals of the City Council, but also the priorities of the residents and taxpayers of Lowell.

SUMMARY: OPERATING BUDGET

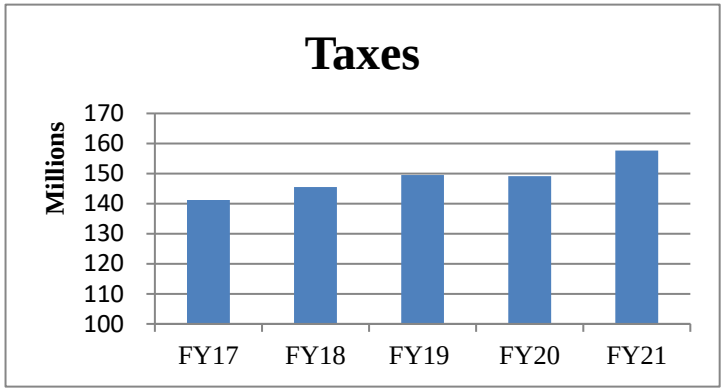
SUMMARY: FY21 OPERATIONS (ALL FUNDS)

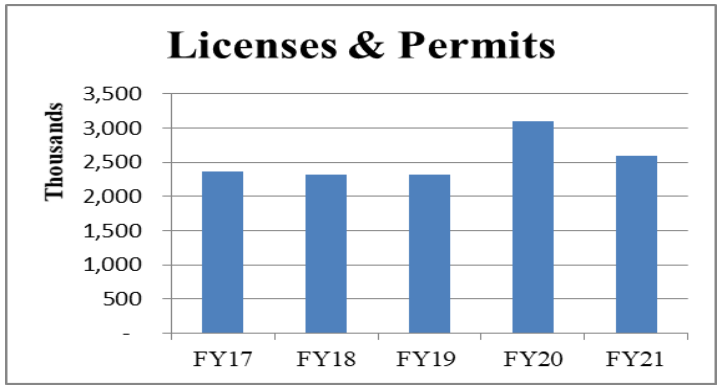
PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET
GENERAL GOVERNMENT	$ 90,740,895	$ 95,989,078	$ 101,255,724	$ 107,748,527	$ 110,603,423
PUBLIC SAFETY	44,534,457	46,516,535	47,095,511	48,016,986	51,721,155
PUBLIC WORKS	39,828,794	39,819,790	40,682,044	40,626,186	44,274,295
HUMAN SERVICES	3,443,603	3,664,120	3,813,436	4,153,547	4,808,581
CULTURE/ RECREATION	2,040,531	2,289,294	2,180,484	2,145,870	1,587,137
EDUCATION	169,440,620	174,288,447	178,251,008	189,438,346	195,647,837
DEBT SERVICE (CAPITAL IMPROVEMENTS)	21,124,141	22,393,187	25,296,620	25,617,172	30,630,154
	371,153,041	384,960,452	398,574,827	417,746,634	$ 439,272,583

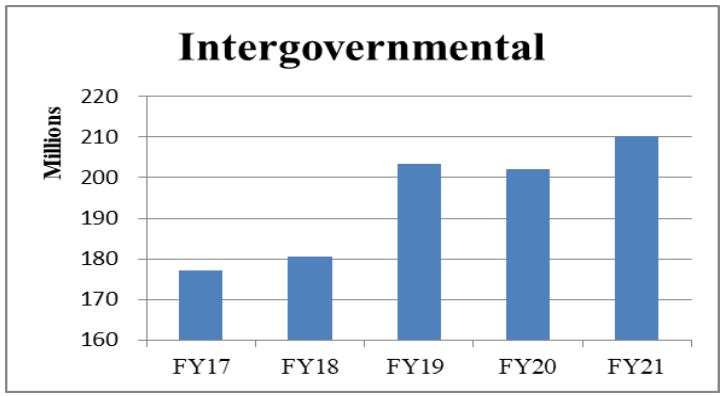
FINANCING PLAN	FY17 BUDGET	FY18 BUDGET	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET
TAXES	$ 135,290,791	$ 141,045,987	$ 145,955,966	$ 150,238,988	$ 157,638,701
LICENSES & PERMITS	2,618,400	2,756,500	2,479,675	2,543,450	2,600,250
CHARGES FOR SERVICES	56,383,641	56,778,220	59,710,976	61,832,351	66,276,864
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033	189,006,650	201,405,345	210,352,069
MISCELLANEOUS REVENUE	1,927,292	1,558,712	1,421,560	1,726,500	2,404,700
	374,153,041	384,960,452	398,574,827	417,746,634	439,272,583

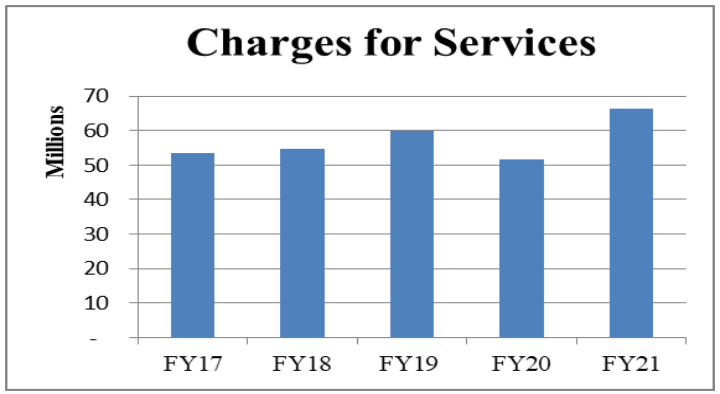
REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY21	**157,638,701**	**2,600,250**	**210,352,069**	**66,276,864**	**2,404,700**
FY20	149,145,037	3,099,000	202,028,063	51,644,364	2,439,950
FY19	149,490,376	2,322,734	203,327,334	59,756,036	1,585,760
FY18	145,503,290	2,320,436	180,683,771	54,649,585	1,827,704
FY17	141,212,212	2,359,272	177,107,444	53,420,702	1,496,128









REVENUE ASSUMPTIONS AND PROJECTIONS

Overall, the City's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY2021 are based on audited, actual collections from the past two completed fiscal years (FY18 and FY19) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY20). In preparing the budget, the finance department analyzes current year collections, historical trends, and anticipated changes that impact particular revenues. This practice has served the City well during tumultuous economic times, since the City met or exceeded most of its FY19 budgeted revenues and expects to do the same in FY20. While many of the City's revenues—such as local aid and taxes—are stable and dependable from one year to the next, other revenue sources such as local receipts are projected and budgeted conservatively as has been the practice of the City for many years. This is because local receipts are volatile from one year to the next, so budgeting conservatively is a financial best practice.

I. TAXES

Revenues from Taxes are based on the following sources:

a. REAL ESTATE AND PERSONAL PROPERTY

i. Real property tax is one of the primary sources of revenue for municipalities in the Commonwealth. Real property refers to land, buildings and improvements built on or attached to the land. The value of all taxable land is determined by the City's Board of Assessors. On a triennial basis, the State Department of Revenue recertifies property values. During intervening years, the city performs a statistical validation of values that is approved by the State.

ii. According to Massachusetts General Laws Ch. 59 § 2D, if real estate is improved in assessed value of over 50% by new construction and is issued an occupancy permit, the owner shall pay a pro rata amount.

b. NEW GROWTH

i. Under Proposition 2 ½, municipalities are able to raise the levy limit annually to reflect the increased value of new development and other growth in the tax base. The purpose of the provision is to recognize the new development results in additional municipal costs. New growth includes increased assessed valuation because of development, exempt real property returning to the tax roll and new personal property as well as new subdivision parcels and condominium conversions. DOR requires the Assessors to submit growth information in the tax base as part of the rate setting process. New growth is calculated by multiplying the value associated with new construction by the prior year's tax rate. Increases in property valuation due to revaluation are not included.

MOTOR VEHICLE EXCISE TAX

ii. An excise tax is imposed on motor vehicles by the municipalities in which it is garaged at the time of registration. The State of Massachusetts sets the rate, which is currently $25.00 per $1,000.00 valuation. The RMV determines vehicle valuations using a formula based on manufacturer's list price and the year the vehicle was manufactured.

iii. An excise tax is also imposed on nautical vessels by the municipalities in which the vessel is habitually docked or situated. The boat's fair cash value is determined by the municipal assessor to compute the excise tax per vessel.

c. HOTEL/ MOTEL EXCISE TAX

i. An excise tax is imposed on rental rooms in hotels, motels and lodging houses by municipalities. The local room occupancy is currently 6% on the transfer of occupancy for $15.00 or more. The Hotel/Motel excise tax revenue is collected by the State and then distributed quarterly to appropriate municipalities.

d. MEALS EXCISE TAX

i. The State of Massachusetts gives municipalities the ability to impose a 0.75% meals excise tax upon local acceptance for local use. The local meals excise tax is imposed in addition to the 6.25% state sales tax.

e. PENALTIES AND DELINQUENT INTEREST

i. Taxpayers are assessed both a penalty and interest for late payments of property tax bills, motor vehicle excise bills and other payments. This category includes delinquent interests on tax liens redeemed, outstanding personal property taxes, personal property, real property, motor vehicle excise tax, tax liens and lien certificates.

f. IN LIEU OF TAXES PAYMENTS

i. In lieu of tax payments from tax-exempt institutions are voluntary contributions for services such as police and fire protection, street cleaning and snow removal. PILOTs are voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes. Tax-exempt institutions include hospitals, universities and cultural institutions.

II. LICENSES & PERMITS

Revenues from Licenses & Permits are based on the following sources:

a. LICENSES

License revenues arise from the City's regulation of certain activities including selling alcoholic beverages and driving a taxi cab. A person or organization pays a licensing fee to engage in the activity for a specified period. Licenses include:

- ✓ Liquor
- ✓ Special Alcohol
- ✓ Beer and Wine
- ✓ Amusement
- ✓ Auto-2nd Hand
- ✓ Health- Wagon
- ✓ Common Victualler
- ✓ Misc. Licenses
- ✓ Auto Used Car Licenses
- ✓ Funeral Director Licenses
- ✓ Health-Catering
- ✓ Auto Junk Dealer Licenses
- ✓ Sunday Entertainment
- ✓ Taxi Licenses
- ✓ Tobacco Licenses
- ✓ Marriage Licenses
- ✓ Health-Body Art Licenses
- ✓ Health- Misc. Licenses
- ✓ Health- Dumpster

b. PERMITS

Permits are required when a person or business wants to perform a municipally regulated activity including building, electrical or plumbing services. The bulk of permit revenue is brought in through building permits collected by the Inspectional Services Department. All construction and development in the city must be issued a building permit based on the cost of construction. Permits include:

- ✓ DPW- Street Openings
- ✓ Health Dept. – Misc.
- ✓ Police- Firearms
- ✓ Fire- Smoke Detectors
- ✓ Business Permits
- ✓ City Clerk – Mortgage
- ✓ Health- Burial
- ✓ Health- Bakery
- ✓ Plumbing
- ✓ Garage & Gas
- ✓ Gas Permits
- ✓ Canteen Trucks
- ✓ Ice Cream- Manufacturer
- ✓ Rental Units
- ✓ Fire- Misc. Permits
- ✓ Health – Public Pools
- ✓ Occupancy Permits
- ✓ Lodging House
- ✓ Parks & Rec
- ✓ Marriage- JP Fees
- ✓ Sheet Metal
- ✓ Special Events Permits
- ✓ Misc. Permits

III. CHARGES FOR SERVICES

Charges for services are an important revenue source for the City to maintain the level of services provided to the community. With a limit on tax revenues, the City must impose charges for the delivery of some services that were formerly financed through the property tax.

Revenues from Charges for Services are based on the following sources:

a. INDIRECT COST OF THE ENTERPRISE FUNDS
   i. An indirect cost is one that cannot be directly or exclusively assigned to one service. Enterprises often benefit from expenditures made by the general fund. Indirect costs should be identified and allocated to the enterprise fund using clearly established formula to prorate the expense among departments. Indirect costs are appropriated in the general fund, and operating transfers made by auditor to reimburse the general fund from the enterprise fund. All operating transfers from the enterprise fund are credited to the general fund's cash account, at no time is an operating transfer made to replenish an operating department appropriation.

b. TRASH/ RECYCLING SERVICES

c. FINES AND FOREFEITS
   i. Penalties levied for violations of the City's municipal code.

d. BASEBALL REVENUE

e. CEMETERY REVENUE
   i. The Public Works department maintains the Lowell Cemetery. Fees help support the cost of operating the cemetery.

f. AMBULANCE REVENUE

g. CABLE FRANCHISE FEE
   i. The payments to the City are derived through revenues received from Comcast. As Comcast Cable television revenues increase or decrease, the municipal access to fees received by the City will increase or decrease proportionately and are used to support municipal programming.

h. ENTERPRISE REVENUES – WATER

i. The municipality owned and operated public water utility system provides water to residents of Lowell. The city currently bills users on a quarterly basis for water use. The Water Utility Department collects revenue for water bills, liens on bills, junk/ scrap, and solar renewable energy credits.

ii. The water department receives miscellaneous revenue from service renewals, hydrant rentals, cross connection inspections, meter replacements, water works construction permits, fines, meter transmitter unit instillations, fire service fees, final bill, reading fees, laboratory bacterial testing and other services.

i. ENTERPRISE REVENUES – WASTEWATER

i. The City authorizes annual/quarterly sewer service charge to shift sewer expenditures away from property taxes to the tax-exempt institutions in the city, which are among the largest water users. The Wastewater Utility Department collects revenue for local usage, septage receipts, sewer liens, pretreatment permits, and laboratory analysis. Lowell's Wastewater facilities also collect revenue for service from surrounding communities such as Tewksbury, Chelmsford, Dracut and Tyngsboro.

j. ENTERPRISE REVENUES - PARKING

i. An important source of revenue for the City is the parking fund. This fund consists of the revenue from meter permits, meter collections, resident parking stickers, parking lots and garages, parking fines and interest earnings. These revenues are then distributed to help fund programs permitted under Ch. 844 of the Massachusetts General Laws. With limited tax revenues, the parking fund is a critical source of City revenue, and includes:

1. On-Street Parking Meter Collections
2. Off-Street Parking Lot Meter Collections- City operates nine lots with pay stations that accept cash and credit cards.
3. Parking Garages- There are 5,059 parking spaces in these facilities.
4. Use of meters- Payment is received when a request is made to use meter spaces in conjunction with street obstruction or closing permit, when granted by the department.
5. Resident stickers- To prevent commuter parking in residential areas, the department issues resident parking stickers/signs to Lowell residents to allow them to park in permit only areas.

IV. INTERGOVERNMENTAL REVENUE

GRANT FUNDS - In FY18, the City will continue to accept, appropriate and expend grants in a special revenue fund. Grants are accepted and appropriated year-round by the City Council at the time of notification by the grantor to the City. However, a small number of federal and state grants, imperative to the operating budgets of some departments, will be appropriated in the General Fund budget process.

CHERRY SHEET REVENUES - State Cherry Sheet revenue funds are the primary intergovernmental revenue. Cherry Sheet revenue consists of direct school aid, local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, and number of school related items.

Revenues from Intergovernmental Revenue are based on the following sources:

a. FEDERAL GRANTS
   i. Various federal grants, as detailed within this document, will be appropriated in FY19 General Fund budget process. All other federal grants will be accepted and appropriated individually by the City Council upon receipt of the grant award notice to the City.

b. STATE GRANTS
   i. Various state grants, as detailed within this document, will be appropriated in the General Fund in FY19. All other state grants will be appropriated in the Grant Fund during the fiscal year.

c. STATE CHERRY SHEET REVENUE
   i. Every year the Commonwealth sends to each municipality a "Cherry Sheet", named for the pink colored paper on which it was originally printed. The Cherry Sheet comes in two parts, one listing the state assessments to municipalities for MBTA, MAPC, air pollution control districts and other state programs; the other section lists the financial aid the City will receive from the state for funding local programs. Each Cherry Sheet receipt is detailed on the following pages. Cherry Sheet revenue is used in funding

d. AVAILABLE FUNDS - LOCAL

V. MISCELLANEOUS REVENUE

The General Fund includes a variety of revenues that cannot be categorized in the other five accounting designations. Interest earnings on investments, rental income from City property and transfers from non-operating budget funds comprise the bulk of revenues in this category.

Revenues from taxes are based on the following sources:

a. INTEREST EARNINGS
   i. The City regularly invests temporarily idle cash in the Massachusetts Municipal Trust Depository- Cash Fund and through our semiannual Certified Deposit (CD) bids. The City emails bid requests to all local banks semiannually to request CD rates for 6-9 month CD denominations as low as $250,000 and as high as $10,000,000. Over the years, the City has successfully invested idle cash into many local banks.

b. RENT/SALE OF CITY PROPERTY

c. FREE CASH

d. OTHER MISCELLANEOUS RECEIPTS
   i. The largest source of revenue in this category include: Treasurer's Miscellaneous, Wire Miscellaneous, City Clerk Miscellaneous and Miscellaneous Enterprise.

BUDGETED REVENUES & HISTORIC COLLECTIONS - SUMMARY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
141,212,212	145,503,290	149,490,376	149,145,037	TAXES	157,638,701
2,359,272	2,320,436	2,322,734	3,099,000	LICENSES & PERMITS	2,600,250
53,420,702	54,649,585	59,756,036	51,644,364	CHARGES FOR SERVICES	66,276,864
177,107,444	180,683,771	203,327,334	202,028,063	INTERGOVERNMENTAL REVENUE	210,352,069
1,496,128	1,827,704	1,585,760	2,439,950	MISCELLANEOUS REVENUE	2,404,700
375,595,758	**384,984,786**	**416,482,240**	**408,356,414**		**439,272,583**

TAXES

SUMMARY [33]

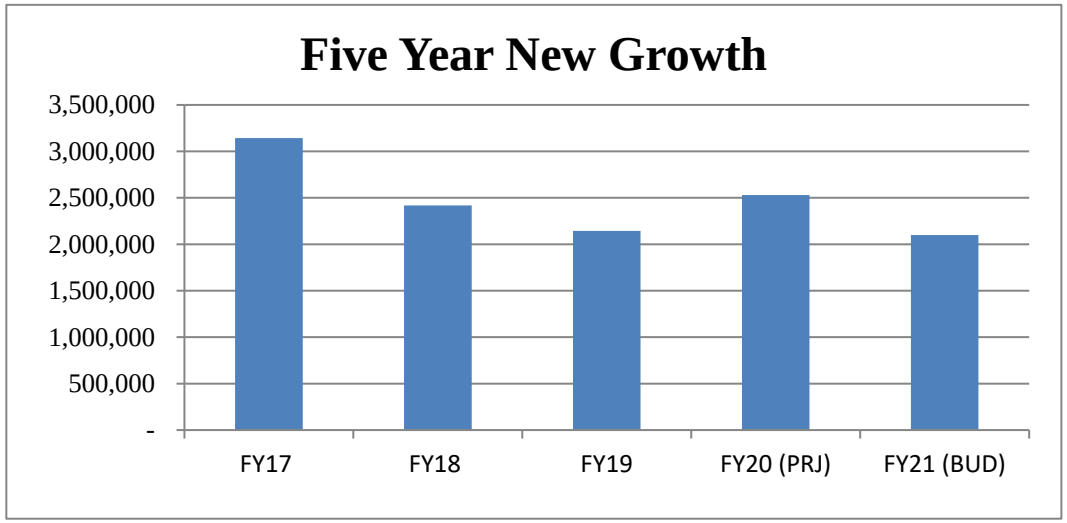
Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
124,134,134	128,507,951	133,785,808	135,800,906	Tax Levy	**143,173,251**
3,143,795	2,418,695	2,144,212	2,530,737	New Growth	**2,100,000**
9,122,545	9,920,726	9,745,498	6,902,394	Motor Vehicle Excise Tax	**8,502,000**
308,650	331,215	346,888	260,000	Hotel/ Motel Excise Tax	**320,000**
1,227,302	1,238,909	1,292,366	1,100,000	Meals Excise Tax	**1,292,450**
2,640,184	2,589,817	2,082,317	1,600,000	Penalties & Delinq. Int.	**1,426,000**
635,602	495,976	62,500	701,000	In Lieu of Tax Payments	**545,000**
		30,786	250,000	Marijuana Excise Tax	**280,000**
141,212,212	**145,503,290**	**149,490,376**	**149,145,037**		**157,638,701**

DOR Code	Municipality	Fiscal Year	CIP Value	Total Value	R/O % of Total Value	CIP % of Total Value	Lowest Residential Factor Allowed	Max CIP Shift Allowed	Residential Factor Selected	CIP Shift
160	Lowell	2015	1,144,468,436	6,332,311,813	81.9265	18.0735	0.834546	1.750000	0.834546	1.75000
160	Lowell	2016	1,114,924,129	6,683,928,991	83.3193	16.6807	0.849849	1.750000	0.849849	1.75000
160	Lowell	2017	1,167,116,940	7,090,285,250	83.5392	16.4608	0.852218	1.750000	0.852218	1.75000
160	Lowell	2018	1,218,735,540	7,664,201,191	84.0983	15.9017	0.858186	1.750000	0.858187	1.75000
160	Lowell	2019	1,294,082,017	8,187,814,400	84.1950	15.8050	0.859210	1.750000	0.859210	1.75000
160	Lowell	2020	1,305,953,889	9,043,323,474	85.5589	14.4411	0.873411	1.750000	0.873411	1.75000

[33] New Growth is a certification of new taxable value in the City. The amount is projected for the budget year, but included in the levy for all years prior.

TAXES
NEW GROWTH[34]

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
3,143,795	2,418,695	2,144,212	2,530,737	New Growth	2,100,000
3,143,795	**2,418,695**	**2,144,212**	**2,530,737**		**2,100,000**



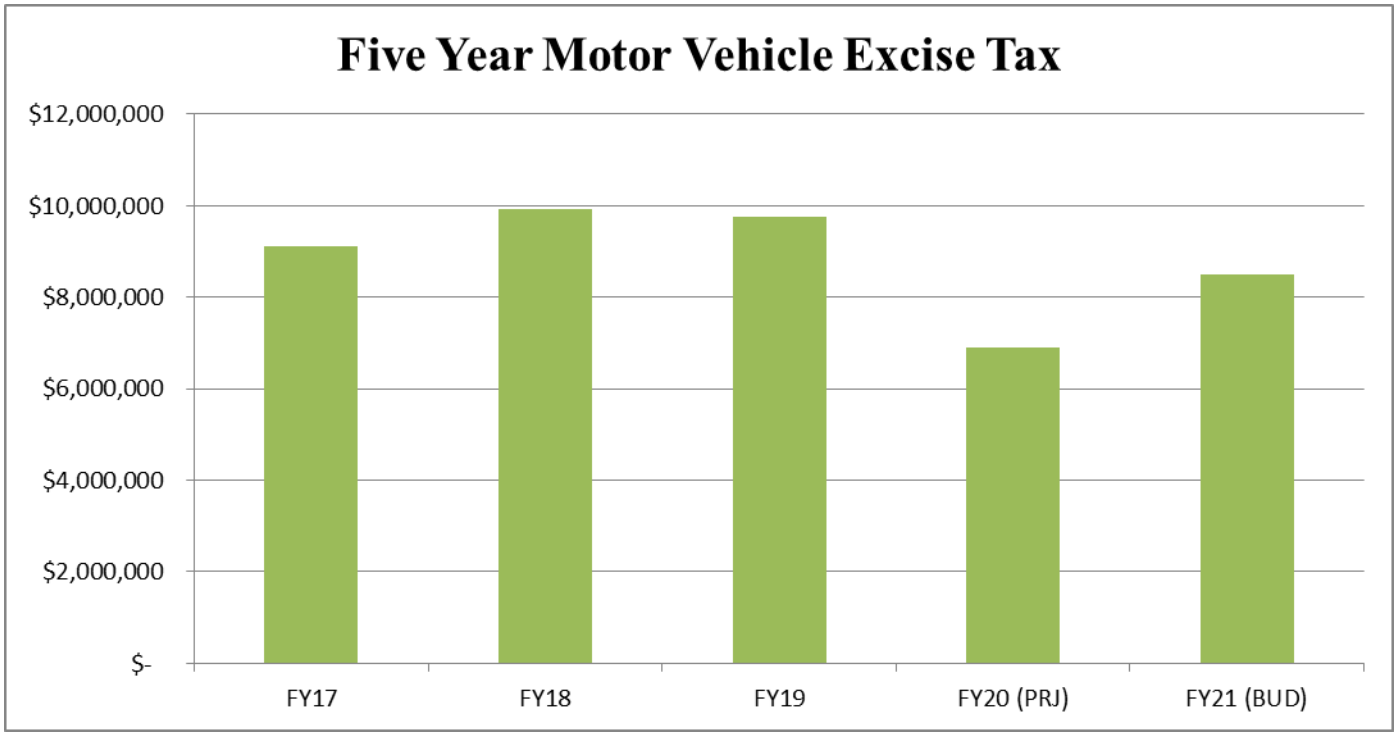
DOR Code	Municipality	Fiscal Year	RO Value	PY RO Tax Rate	RO Growth	CIP Value	PY CIP Tax Rate	CIP Growth	Total Levy Growth
160	Lowell	2016	52,398,207	15.48	811,124	44,241,935	32.46	1,436,093	2,247,217
160	Lowell	2017	44,695,200	15.16	677,579	78,994,766	31.22	2,466,217	3,143,796
160	Lowell	2018	62,982,182	14.92	939,694	48,270,253	30.64	1,479,001	2,418,695
160	Lowell	2019	37,891,626	14.39	545,260	54,497,371	29.34	1,598,953	2,144,213
160	Lowell	2020	81,137,686	14.04	1,139,173	48,673,130	28.59	1,391,565	2,530,738

[34] New Growth from prior years included in tax levy total in summary page, shown here for context.

TAXES

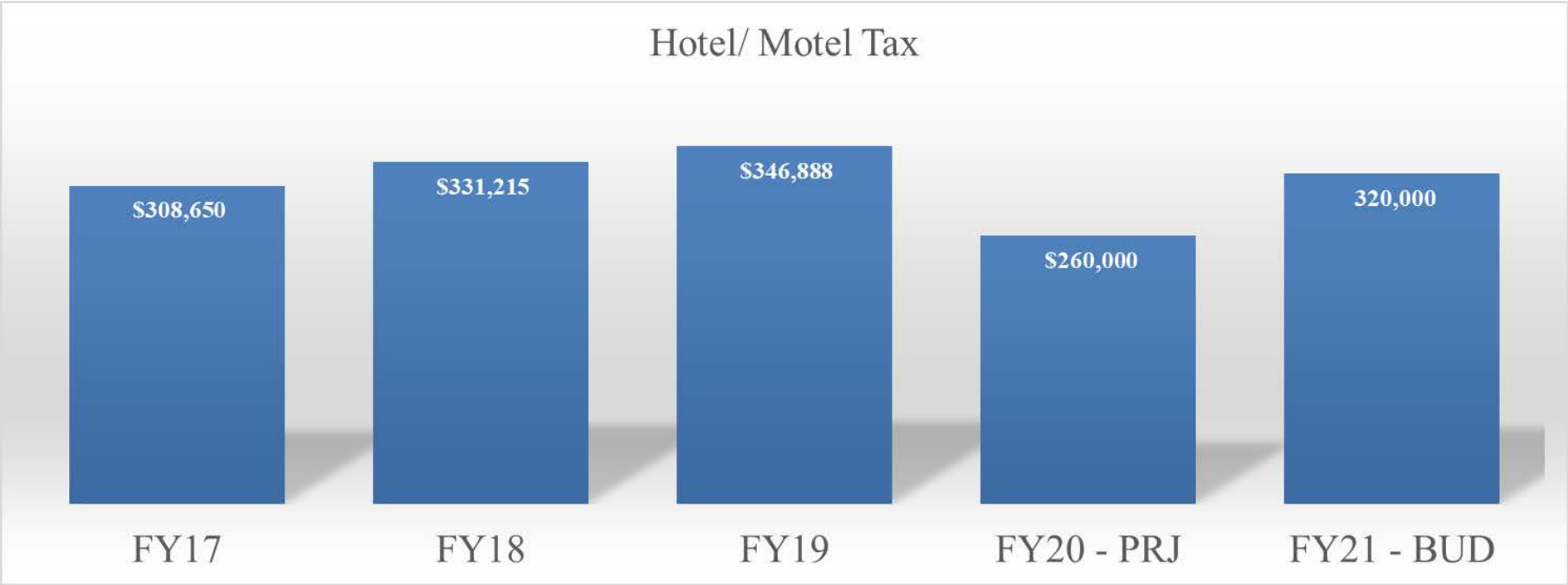
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
9,120,033	9,918,611	9,743,488	6,900,000	Motor Vehicle Excise	8,500,000
2,512	2,115	2,011	2,394	Boat Excise	2,000
9,122,545	**9,920,726**	**9,745,498**	**6,902,394**		**8,502,000**



TAXES
HOTEL/MOTEL

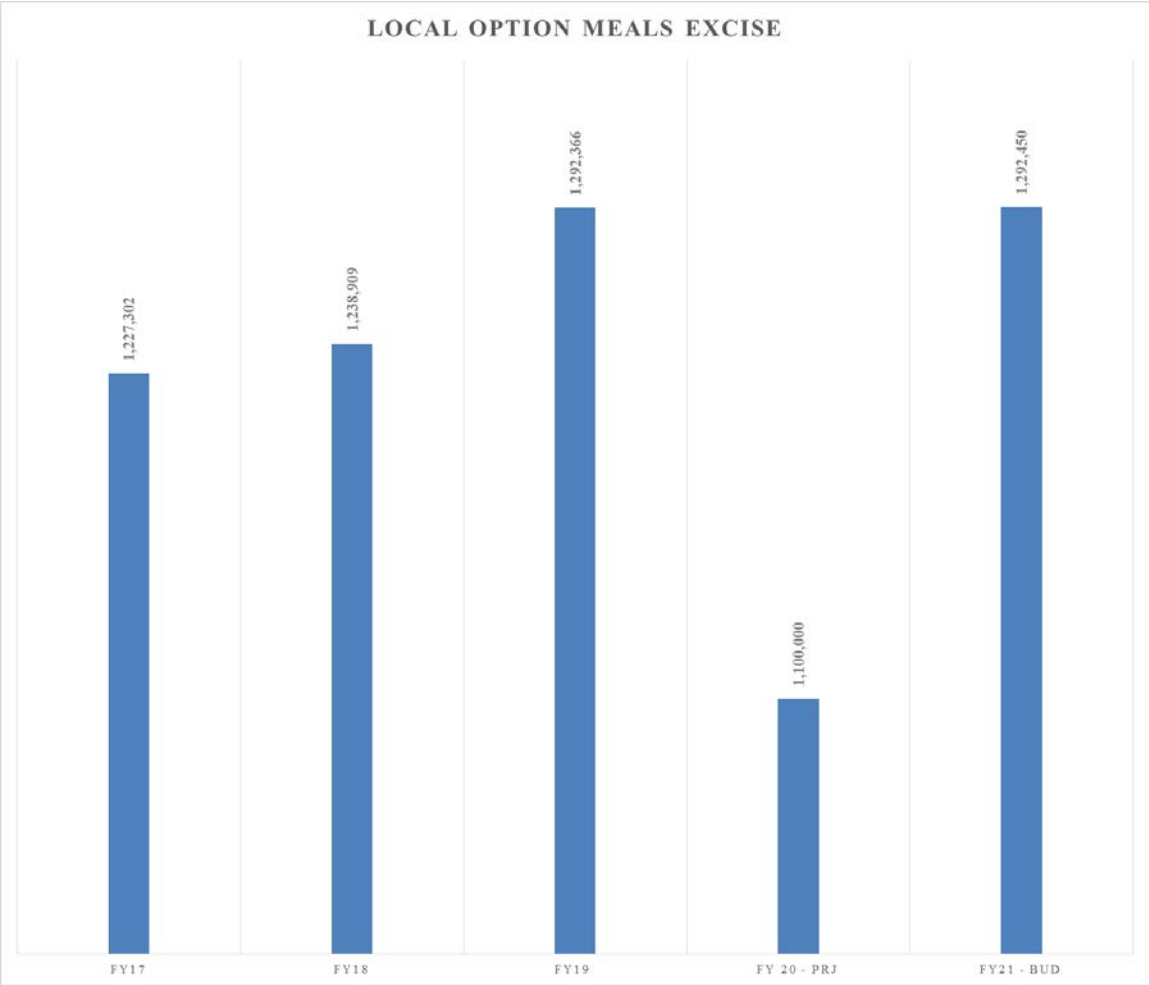
Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
308,650	331,215	346,888	260,000	Hotel/ Motel Tax	320,000
331,215	**331,215**	**346,888**	**260,000**		**320,000**



TAXES

MEALS EXCISE TAXES

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
1,227,302	1,238,909	1,292,366	1,100,000	Meals Excise Tax	1,292,450
					1,292,450


LOCAL OPTION MEALS EXCISE
1,227,302
1,238,909
1,292,366
1,100,000
1,292,450
FY17
FY18
FY19
FY 20 - PRJ
FY21 - BUD

TAXES

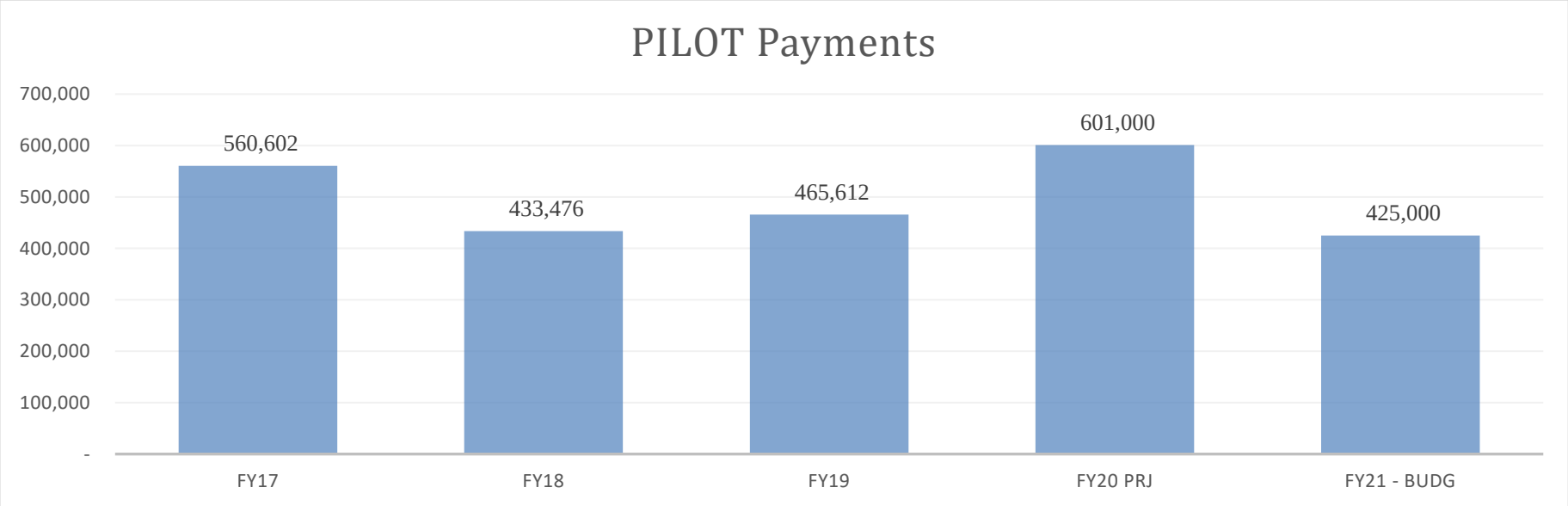
PENALTIES AND DELINQUENT INTEREST

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
1,150,353	754,170	737,817	580,000	Tax Liens Redeemed	
84,383	31,770	35,883	20,000	Personal Property (Penalty/ Interest)	50,000
257,321	256,618	270,872	210,000	Real Property (Penalty/ Interest)	255,000
126,275	149,982	140,556	20,000	Real Estate Return Fines	140,000
728,144	814,506	769,754	620,000	Motor Vehicle (Penalty/ Interest)	750,000
128,021	94,272	29,723	40,000	Tax Lien (Penalty/ Interest)	90,000
-	350,026	161	-	Misc. Other Fees	-
59,128	41,962	36,379	10,000	Pro Forma Tax (Ch. 59 §2D)	41,000
106,559	96,510	97,971	100,000	Lien Certificates	100,000
2,640,184	**2,589,817**	**2,589,817**	**1,600,000**		**1,426,000**

TAXES

PAYMENT IN-LIEU-OF-TAXES (PILOT)

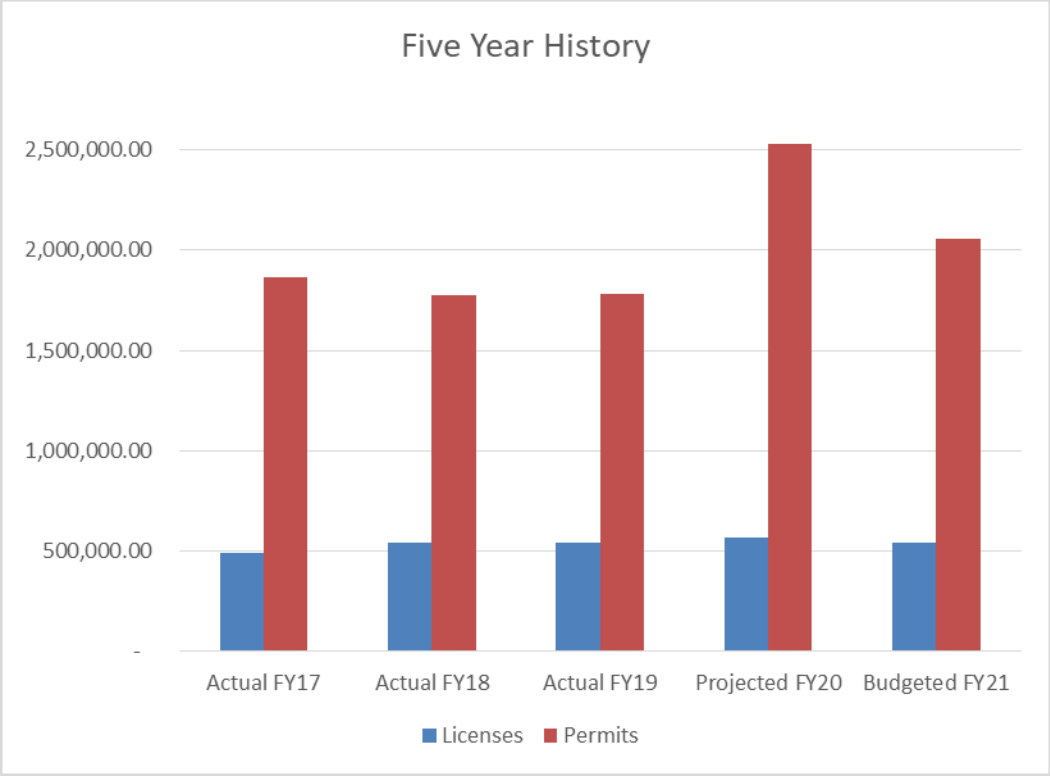
Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
560,602	433,476	465,612	601,000	Payments in Leiu of Taxes ("PILOT")	425,000
75,000	62,500	62,500	100,000	Urban Redevelopment (Ch. 121a)	120,000
635,602	**495,976**	**528,112**	**701,000**		**545,000**



LICENSES AND PERMITS

SUMMARY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
491,304	543,839	542,237	569,000	Licenses	542,850
1,867,968	1,776,597	1,780,497	2,530,000	Permits	2,057,400
2,359,272	**2,320,436**	**2,322,734**	**3,099,000**		**2,600,250**



LICENSES AND PERMITS

LICENSES

Actual FY7	Actual FY18	Actual FY19	Projected FY20		Budget FY21
283,175	278,595	268,150	271,000	Liquor Licenses	275,000
16,975	13,000	12,140	10,000	Special Alcohol Licenses	13,000
49,450	49,775	48,025	55,000	Beer & Wine Licenses	50,000
9,250	12,238	9,750	7,000	Amusement Licenses	12,000
1,400	1,400	2,000	1,000	Auto - 2nd Hand Licenses	1,500
200	200	200	-	Health - Wagon	
14,850	14,175	13,280	22,000	Common Victualler	15,000
33,549	32,394	35,707	22,000	Misc. Licenses	32,000
11,400	13,200	12,600	14,000	Auto Used Car Licenses	13,000
2,000	2,000	2,000	3,000	Funeral Director Licenses	2,000
3,750	8,200	6,200	8,000	Health - Catering	6,000
2,400	1,000	1,250	2,000	Auto Junk Dealer Licenses	1,000
100	100	340	1,000	Sunday Entertainment	100
8,400	5,750	3,450	4,000	Taxi Licenses	6,000
16,725	16,125	16,125	12,000	Tobacco Licenses	17,750
29,555	29,290	29,970	26,000	Marriage Licenses	30,000
4,000	4,250	4,000	10,000	Health - Body Art Licenses	4,500
1,900	3,900	2,750	3,000	Health - Misc. Licenses	4,000
2,225	58,247	47,450	44,000	Health - Dumpster	60,000
		26,850	54,000	Small Cell License	
491,304	**543,839**	**542,237**	**569,000**		**542,850**

LICENSES AND PERMITS

PERMITS

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
89,169	117,775	110,515	82,000	DPW - Street Openings	100,000
10,425	14,100	9,450	8,000	Police - Firearms	15,000
88,210	81,818	94,580	78,000	Fire - Smoke Detectors	80,000
21,090	30,525	27,750	21,000	Business Permits	30,000
-	-	75	1,000	City Clerk - Mortgage	
21,495	20,515	18,980	19,000	Health - Burial	22,000
3,625	5,200	4,800	6,000	Health - Bakery	5,000
1,068,938	857,116	1,285,970	1,726,000	Building Permits	1,100,000
79,859	93,715	126,990	103,000	Plumbing	90,000
13,275	19,275	9,075	2,000	Garage & Gas	20,000
44,466	67,854	66,400	62,000	Gas Permits	60,000
4,500	4,800	5,000	2,000	Canteen Trucks	4,500
900	1,350	1,350	1,000	Ice Cream - Manufacturer	1,000
-	59,000	66,200	89,000	Rental Units	100,000
43,871	46,455	52,838	21,000	Fire - Misc. Permits	50,000
2,400	1,800	1,900	1,000	Health - Public Pools	2,000
158,575	168,430	194,805	158,000	Occupancy Permits	175,000
1,050	900	1,000	1,000	Lodging House	1,000
38,565	59,884	43,505	13,000	Parks & Rec	60,000
29,555	38,400	40,000	33,000	Marriage - JP Fees	40,000
106,279	39,662	56,387	53,000	Sheet Metal	50,000
3,156	3,166	2,896	2,000	Special Events Permits	3,000
38,565	44,858	44,619	48,000	Misc. Permits	45,000
					3,900
1,867,968	**1,776,597**	**1,780,497**	**2,530,000**		**2,057,400**

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INTERGOVERNMENTAL REVENUE

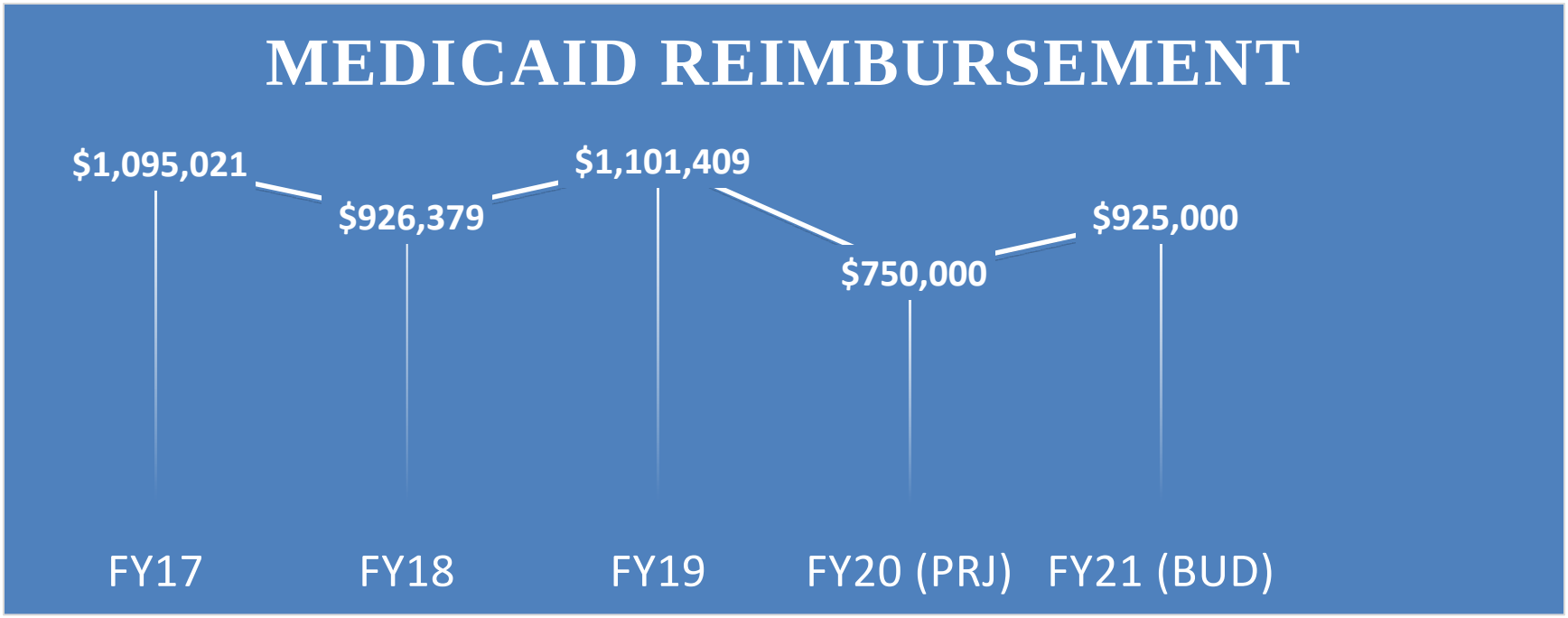
SUMMARY

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
1,695,071	1,298,786	1,664,630	769,000	Federal Grants	1,245,000
561,959	662,126	576,641	173,000	State Grants	151,540
170,853,511	174,709,176	196,036,063	196,036,063	State Cherry Sheet Revenue	199,804,551
3,996,903	4,013,683	5,050,000	5,050,000	Available Funds - Local	9,150,978
177,107,444	**180,683,771**	**203,327,334**	**202,028,063**		**210,352,069**

INTERGOVERNMENTAL REVENUE

FEDERAL

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
1,095,021	926,379	1,101,409	750,000	Medicaid Reimbursement	925,000
600,050	372,406	112,299	15,000	Medicare Part D Reimbursement	320,000
		450,922	4,000	FEMA Reimbursement (Snow & Ice)	
1,695,071	**1,298,786**	**1,664,630**	**769,000**		**1,245,000**



INTERGOVERNMENTAL REVENUE

STATE LOCAL

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
-	210,000	-	-	40R Revenue	
149,280	151,541	148,591	150,000	UML Debt Reimbursement	151,540
	134,256	72,255	23,000	E-Rate Revenue	
412,679	166,330	355,795	-	Various Grant - Reimbursement to General Fund	
561,959	662,126	576,641	173,000		151,540

INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SUMMARY

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
138,588,379	144,067,631	150,935,483	163,023,947	School Funding (Chapter 70)	166,954,483
6,301,018	3,921,019	3,723,304	5,115,788	Education Reimbursement	5,115,785
25,964,114	26,720,526	28,180,764	27,896,328	General Gov't Reimbursement/ Distribution	27,734,283
170,853,511	**174,709,176**	**182,839,551**	**196,036,063**		**199,804,551**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SCHOOL – LOCAL AID (CHAPTER 70)

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
138,588,379	144,067,631	150,935,483	163,023,947	School/ Chapter 70	166,954,483
138,588,379	**144,067,631**	**150,935,483**	**163,023,947**		**166,954,483**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET – EDUCATION REIMBURSEMENT

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
2,716,394	2,728,228	2,530,513	3,922,994	Charter School Tuition Reimbursement	3,922,994
3,584,624	1,192,791	1,192,791	1,192,794	School Building Authority Reimbursement (MSBA)	1,192,791
6,301,018	**3,921,019**	**3,723,304**	**5,115,788**		**5,115,785**

INTERGOVERNMENTAL REVENUE

GENERAL GOVERNMENT REIMBURSEMENT

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
24,218,151	25,162,659	26,043,352	26,746,523	Unrestricted General Government Aid (UGGA)	26,746,523
748,434	490,440	891,466	507,446	Veterans' Benefits	495,285
198,668	198,479	198,479	175,000	State Owned Land	208,116
289,861	94,878	89,858	284,359	Vets/ Blind Exemption	284,359
509,000	509,000	795,336	1,000	ACRE Redevelopment Reimbursement	-
	265,070	162,273	182,000	Urban Excise Cap. 121	-
25,964,114	**26,720,526**	**28,180,764**	**27,896,328**		**27,734,283**

INTERGOVERNMENTAL REVENUE

AVAILABLE FUNDS - LOCAL

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
	-	-	-	Pension Reserve	878,950
255,000	200,000	100,000	255,000	Sale of City Property (Special Revenue)	200,000
365,002	200,000	494,700	290,000	Vacant/ Foreclosed Property (Revolving)	250,000
250,000	-	-	-	Health Funding	-
-	-	-	-	Mitigation Funding	
400,000	-	1,695	1,000,000	Salary Reserve (Stabilization)	1,000,000
1,750,000	-	-	-	Overlay Surplus	-
955,290	841,149	800,000	800,000	Capital Debt Service (Stabilization)	1,890,688
21,611	-	-	-	Police Training (Receipt Reserved)	-
-	1,314,389	1,490,000	1,490,000	PEG Access Revenue (Cable Franchise)	1,200,000
-	-	-	-	Ballpark Capital (Spinners)	192,000
-	1,458,145	2,178,153	1,100,000	General Stabilization	3,495,363
-	-	115,000	115,000	148A Violations (Special Revenue)	
				Community Preservation Fund	43,977
3,996,903	**4,013,683**	**5,179,548**	**5,050,000**		**9,150,978**

CHARGES FOR SERVICES
SUMMARY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
8,912,317	8,812,842	9,012,522	9,012,522	Indirect Cost of the Enterprise Funds	9,989,799
3,187,155	3,151,195	3,112,323	2,696,000	Trash/ Recycling Services	3,203,000
1,632,907	1,503,962	1,764,227	1,503,000	Fines and Forefeits	1,492,200
-	-	93,750	384,000	HOST revenue (Marijuana)	150,000
190,357	194,009	226,892	202,000	Cemetery Revenue	196,000
271,974	-	572,838	448,622	Ambulance Revenue	376,172
10,937,545	11,012,378	11,409,254	9,568,418	Enterprise Revenues - Water	12,106,297
21,132,544	22,485,361	24,817,945	20,638,029	Enterprise Revenues - Wastewater	24,607,312
7,080,903	7,427,338	8,746,285	7,191,773	Enterprise Revenues - Parking	7,175,174
				Other Funds - Charges/ Services	6,980,909
53,345,702	**54,587,085**	**59,756,036**	**51,644,364**		**66,276,864**

CHARGES FOR SERVICES

ENTERPRISE REIMBURSEMENT

FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection		Budget FY21
3,049,297	2,672,026	2,948,830	2,948,830	Water Utility - Indirect Costs (Reimburse General Fund)	3,848,378
4,643,336	4,919,831	5,023,683	5,023,683	Wastewater Utility - Indirect Costs (Reimburse General Fund)	5,023,201
1,219,684	1,220,985	1,040,009	1,040,009	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,118,221
8,912,317	**8,812,842**	**9,012,522**	**9,012,522**		**9,989,799**

CHARGES FOR SERVICES

TRASH FEES

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
3,184,930	3,135,830	3,097,008	2,692,000	Trash/ Recycling Services	3,200,000
2,225	3,050	3,000	4,000	Dumpster Fees	3,000
-	12,315	12,315	-	Clean Up Cost Reimbursement	-
3,187,155	**3,151,195**	**3,112,323**	**2,696,000**		**3,203,000**

CHARGES FOR SERVICES

FINES AND FORFEITS

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
3,041	1,450	1,704	3,000	Constable Fees	2,000
225,966	61,006	9,750	43,000	Inspectional - 21D Violations	75,000
554,323	536,971	591,014	579,000	Court Fines	575,000
142,448	159,261	166,851	153,000	Motor Vehicle Non-renewal Fees	160,000
354,711	377,542	299,825	263,000	Police Towing Reimbursement	325,000
301,720	307,715	530,452	321,000	Police - Special Detail Receipts	250,000
15,823	15,910	25,295	27,000	Code & Inspection Fines	16,000
27,625	19,432	106,610	89,000	Code & Inspection Signs	20,000
1,100	1,700	20,026	13,000	Health - Tobacco Fines	1,700
-	15,025	3,300	1,000	Health - 21D Violations	60,000
6,150	7,950	9,400	11,000	Health - Night Soil	7,500
1,632,907	**1,503,962**	**1,764,227**	**1,503,000**		**1,492,200**

CHARGES FOR SERVICES

HOST REVENUE

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
		93,750	384,000	HOST revenue (Marijuana)	150,000
-	-	-	-		-
-	**-**	**93,750**	**384,000**		**150,000**

CHARGES FOR SERVICES

CEMETERY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
176,075	177,397	204,980	185,000	Cemetery Openings	180,000
14,282	16,612	21,912	17,000	Cemetery Misc.	16,000
190,357	**194,009**	**226,892**	**202,000**		**196,000**

CHARGES FOR SERVICES

AMBULANCE REVENUE

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
271,974	-	572,838	448,622	Ambulance Recoverable Costs	376,172
271,974	**-**	**572,838**	**448,622**		**376,172**

CHARGES FOR SERVICES
WATER UTILITY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
702,343	654,243	645,873	387,469	Water Lien Revenue	645,873
9,796,895	9,495,027	10,127,624	8,674,667	Water Usage	11,115,702
247,676	245,261	239,996	229,019	Water Miscellaneous	118,580
8,174	4,610	1,142	1,420	Junk/ Scrap	1,142
-	379,425	276,039	137,280	Solar Renewable Energy Credits	225,000
-	2,430		660	Water Bulk	
182,457	231,382	118,580	137,903	Water Fund Interest	
-	-	-	-	Retained Earnings of the Utility	
10,937,545	**11,012,378**	**11,409,254**	**9,568,418**		**12,106,297**

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
13,989,479	15,685,090	16,478,305	14,278,477	Local Usage	17,680,740
1,780,842	1,926,779	2,775,745	1,587,885	Septage Receipts	1,875,000
983,082	1,066,411	1,208,422	715,368	Sewer Leins	1,208,422
-	-		1,980	Pre-Treatment Permits	
19,159	20,225	21,672	10,165	Laboratory Analysis	20,000
1,347,901	603,300	1,694,438	1,087,342	Tewksbury Assessment	988,493
1,651,171	1,393,950	1,319,985	1,389,017	Chelmsford Assessment	1,262,742
1,223,032	1,542,190	1,048,283	1,452,887	Dracut/ Tyngsboro Assessment	1,345,415
136,694	245,973	265,874	114,084	Miscellaneous Other	225,000
1,183	1,444	5,220	824	Junk/ Scrap	1,500
-	-	-		Retained Earnings of the Utility	-
21,132,544	**22,485,361**	**24,817,945**	**20,638,029**		**24,607,312**

CHARGES FOR SERVICES

PARKING ENTERPRISE

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
880,459	846,906	934,962	837,761	Garage Fees - Ayotte	850,000
1,087,895	1,121,227	1,365,028	1,019,982	Garage Fees - Downes	1,125,000
194,129	193,495	212,674	226,769	Lot Fees - Davidson	200,000
1,001,515	1,038,586	1,326,011	1,080,459	Garage Fees - Roy	1,100,000
1,396,562	1,372,825	1,587,924	1,261,437	Parking Meters/ Kiosks	1,275,000
1,005,710	1,170,214	1,336,304	1,027,951	Garage Fees - Early	975,000
436,258	507,836	613,923	563,641	Garage Fees - Lower Locks	500,000
97,050	91,190	94,135	90,860	Parking Ticket - Late Fees	90,000
218,358	208,323	204,905	123,870	Parking Ticket - Mark Fees	175,000
31,472	29,378	17,716	32,257	Rental - Pass Card Fees	30,000
20,550	22,561	19,844	16,885	Sign Permits	20,000
710,945	654,937	864,230	827,438	Parking Tickets - Fines	750,000
				Bond Premium	
	3,768	872	462	Other Interest	2,500
	-			Retained Earnings of the Utility	
		85,148		Legal Settlements	
-	166,094	82,610	82,000	UML Debt Reimbursement	82,674
7,080,903	**7,427,338**	**8,746,285**	**7,191,773**		**7,175,174**

MISCELLANEOUS REVENUE

SUMMARY

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
303,388	313,382	738,015	980,000	Interest Earnings	920,000
1,192,740	1,514,322	847,744	1,459,950	Other Miscellaneous Receipts	1,484,700
1,496,128	**1,827,704**	**1,585,760**	**2,439,950**		**2,404,700**

MISCELLANEOUS REVENUE

INTEREST EARNINGS

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
135,201	135,507	550,877	827,000	Interest on Investments	750,000
168,187	177,875	187,138	153,000	Other Misc. Interest	170,000
303,388	**313,382**	**738,015**	**980,000**		**920,000**

MISCELLANEOUS REVENUE

OTHER MISCELLANEOUS REVENUE

Actual FY17	Actual FY18	Actual FY19	Projected FY20		Budget FY21
114,685	159,272	(33,352)	304,000	Treasurer's Miscellaneous	140,000
622	2,207	808	3,000	Junk Revenue Miscellaneous	2,000
-	30,100	(30,100)	3,000	Various Department Bids & Specs	-
22,059	20,864	25,909	17,000	Library Miscellaneous	20,000
4,766	8,350	6,130	5,000	Assessors' Miscellaneous	8,000
5,302	13,725	4,505	13,000	Data Processing - Misc.	10,000
261,035	322,638	362,501	285,000	City Clerk Miscellaneous	350,000
179	314	140	-	Elections Miscellaneous	500
27,797	58,905	44,107	29,000	Planning Board - Advertising & Recording	55,000
14,630	11,150	26,570	16,000	Board of Appeals Fees	11,000
24,737	63,037	19,742	13,000	Police Department Misc.	50,000
11,037	125	111	1,000	Fire Department Misc.	5,000
16,804	12,896	8,700	5,000	Code and Inspection - Misc.	10,000
32,395	31,210	28,845	23,000	Sealer Misc.	35,000
41,896	40,906	35,850	36,000	Engineers Misc.	40,000
386,767	326,295	312,973	339,000	Wire Misc.	325,000
58,425	113,600	114,700	125,000	Health - Food Establishments	100,200
-	2,975	(20,740)	(29,250)	Reimbursement - Prior Years	
72,346	107,363	(11,632)	-	Energy Aggregation	100,000
14,400	-	(450)	19,200	Rental - Alumni Field	20,000
82,858	121,464	(19,725)	(16,000)	Auditorium Revenue	125,000
	60,000	(79,603)	(10,000)	DPW Misc	15,000
	6,746	2,125	247,000	Legal Settlements	
	180	984	1,000	Law - Misc	
	-	403	-	Recreation Fees	13,000
	-	45,661	-	Enel	
	-	2,583	31,000	Sale of City Property	
				Small Cell Revenue	50,000
1,192,740	**1,514,322**	**847,744**	**1,459,950**		**1,484,700**

MISCELLANEOUS REVENUE

FREE CASH

Actual FY17	Actual FY18	Actual FY19		Budgeted FY20
1,333,385	4,873,124	7,462,706	Free Cash*	

*** Free Cash is certified by the Department of Revenue (DOR) in the subsequent fiscal year**

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FISCAL YEAR

2021

SECTION IV

DEPARTMENTAL DETAILS

Operating budget details, focused on the City of Lowell's projected expenses by applicable department, service program, or area.

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LEGISLATIVE

SUMMARY

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
146,849	190,194	237,500	237,500	CITY COUNCIL	237,000
58,109	52,524	50,677	65,722	OFFICE OF THE MAYOR	61,807
384,082	398,710	419,203	463,244	CITY CLERK	472,296
589,040	**641,428**	**707,381**	**766,466**		**771,102**

FINANCING PLAN	Budget FY21
TAXES	192,201
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	107,401
MISCELLANEOUS REVENUE	471,500
	771,102

LEGISLATIVE
CITY COUNCIL

JOHN LEAHY
CITY MAYOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$230,000
	ORDINARY EXPENSES	$7,000
	TOTAL FY21 BUDGETED EXPENDITURES	**$237,000**

MISSION & SERVICES OVERVIEW

By Charter, the City of Lowell follows a Plan E form of government, in which the popular vote of the City of Lowell's residents elects nine members to the City Council to serve a two year term of office. City Councilors then elect one of their fellow Councilors to serve as the City's Mayor. The Mayor serves as the official head of the City presiding over City Council and School Committee meetings.

The City Council is the legislative body of the City of Lowell. All local ordinances and budget appropriations are approved by this body. The City Council conducts public hearings on significant decisions, providing the public an opportunity to express their opinion. The City Council can also request information on various topics from the City Manager and her administration. The City Council also offers public recognition and proclamations on behalf of the City of Lowell.

The City Council appoints a City Manager (responsible for the administration of the City), a City Auditor (responsible for the approval, payment, and recording of all financial transactions for the City), and a City Clerk (responsible for the administration of the legislative function of the City).

EXPENSE DETAILS

CITY COUNCIL - 111	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W Perm.	185,500	230,000	230,000	230,000	230,000
Total	185,500	230,000	230,000	230,000	230,000
Expenses					
Advertising	4,694	7,500	7,500	7,500	7,000
Total	4,694	7,500	7,500	7,500	7,000
TOTAL BUDGET	**190,194**	**237,500**	**237,500**	**237,500**	**237,000**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 230,000
ORDINARY EXPENDITURES		$ 7,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 237,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 140,500**
REAL ESTATE TAXES	140,500	
INTERGOVERNMENTAL REVENUE		**$ 96,500**
UNRESTRICTED AID (UGGA)	96,500	
TOTAL FY21 BUDGETED REVENUES		$ 237,000

LEGISLATIVE
OFFICE OF THE MAYOR

JOHN LEAHY
CITY MAYOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$49,557
	ORDINARY EXPENSES	$12,250
	TOTAL FY21 BUDGETED EXPENDITURES	**$61,807**

MISSION & SERVICES OVERVIEW

The Mayor's Office serves as a vital link between the residents of Lowell and the municipal government.

The Office of the Mayor is uniquely positioned to serve as a vital link between citizens and their municipal government, as well as to foster greater communication and collaboration among all divisions and levels of government. As Chair of the City Council, the Mayor also leads in conducting Council oversight of the City Auditor, Clerk, and Manager. With the public platform afforded the position, the Mayor can highlight important issues in the community and use his office as a clearinghouse for well-researched ideas that could, when translated into meaningful policy initiatives with the City Council and School Committee, improve the quality of life for residents of Lowell. Similarly, the Mayor's Office also highlights the many community events, citizen activities, and success stories that take place within Lowell each day.

As the official head of the City, the Mayor represents Lowell at formal functions, such as presiding over School Committee and City Council meetings, hosting and attending events, and helping to grow partnerships--publicly and privately--that further the City's cultural and economic development. Accordingly, the Mayor collaborates with municipalities in the Merrimack Valley, as well as his counterparts in other cities across the state, nation, and world, in order to identify common challenges and opportunities, and better promote our own city as an exciting place to live, work, learn, and play.

FY20 ACCOMPLISHMENTS

- Extensively communicated Mayor's Office and City activities through Social and Traditional Media and the Return to Room 50 Blog.
- Helped support City's legislative priorities through working with the State House delegation, including delivering resolutions, letters, and providing testimony.
- Continued to work with area nonprofit organizations in supporting causes such as reducing youth homelessness in Lowell, through the Mayor's Holiday Fest, and co-sponsoring citizenship clinics and English language classes for newcomers.
- Hosted and honored various community groups at City Hall and in the community through traditional flag raisings and ribbon cuttings.

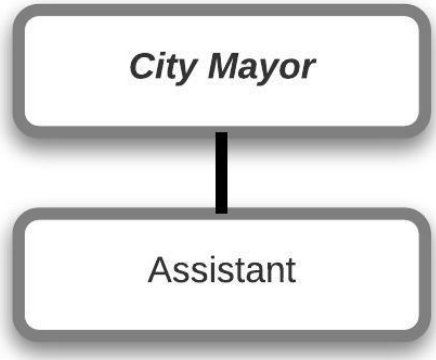
- Ceremonial Duties including hosting representatives from Cape Verde, Japan, Greece, Ghana, Nigeria, and Quebec, among others.
- Referred all constituent requests to proper departments under the Plan E system of government.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Work with area nonprofit organizations and private donors to help reduce youth homelessness in the City. **Update**: *Mayor's Holiday Fest raised over $30,000 for Homeless Youth. City Council voted to create a Director of Homelessness position to support this initiative.*	**Completed**
FY20	Work collaboratively with city departments and community partners to offer new programs to spur economic development for entrepreneurs in vacant commercial storefronts. **Update**: *Working with various city departments and community partners to support local businesses in finding relief from the COVID recession.*	*Ongoing*
FY20	Provide support for the launch of 2020 Census Complete Count Committee. **Update:** *Working closely with City's Manager's office and local partners to spread awareness and emphasize the importance of The City of Lowell's participation in the 2020 Census.*	*Ongoing*
FY20	Work with the city and school administrations to move the Lowell High School project forward. **Update:** *Recurring meetings in place to ensure the LHS project is moving forward.*	*Ongoing*
FY21	Work with city departments, community partners, local businesses, and residents to minimize the impact COVID 19 will have on the City of Lowell.	New

ORGANIZATIONAL CHART

OFFICE OF THE MAYOR
JOHN LEAHY ***CITY MAYOR***



EXPENSE DETAILS

MAYOR'S OFFICE - 121	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm	46,751	47,377	51,822	49,557	49,557
Total	46,751	47,377	51,822	49,557	49,557
Expenses					
Office Supplies	2,482	165	1,900	2,000	1,885
Office Operations	2,432	1,000	2,000	2,000	1,900
Council Travel/ Training/ Seminars	860	540	10,000	10,000	4,465
Mayoral Portrait	-	5,553	-	4,000	4,000
Total	5,774	7,258	13,900	18,000	12,250
TOTAL BUDGET	**52,524**	**54,635**	**65,722**	**67,557**	**61,807**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 49,557
ORDINARY EXPENDITURES		$ 12,250
TOTAL FY21 BUDGETED EXPENDITURES		$ 61,807

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 50,906**
REAL ESTATE TAXES	50,906	
INTERGOVERNMENTAL REVENUE		**$ 10,901**
UNRESTRICTED AID (UGGA)	10,901	
TOTAL FY21 BUDGETED REVENUES		$ 61,807

LEGISLATIVE
OFFICE OF THE CITY CLERK

MICHAEL GEARY
CITY CLERK

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$433,745
	ORDINARY EXPENSES	$38,551
	TOTAL FY21 BUDGETED EXPENDITURES	**$472,296**

MISSION & SERVICES OVERVIEW

To facilitate the operations of the City of Lowell as a municipal corporation in accordance with the General Laws and regulations of the Commonwealth as well as ordinances of the City of Lowell; provide exemplary service to the public in meeting their needs and inquiries; and provide critical clerical assistance at all City Council Meetings as well as at Council Subcommittee Meetings.

As per Massachusetts General Laws and the Ordinances of the City of Lowell, the City Clerk's Office is where all of the official actions of the City are documented and stored. The City Clerk creates and maintains all of the Agendas and Minutes of each City Council Meeting and Council Subcommittee Meetings. In accordance with Massachusetts Open Meeting Law, the Clerk posts all public meetings as statutorily required. The Clerk provides clerical assistance at each City Council and Subcommittee Meeting and fully informs the public of City Council actions. In addition, the City Clerk's Office keeps many of the official records of the City and is the most comprehensive source of information on local government allowing the Office to respond to numerous public inquiries. The signature of the City Clerk is needed on all actions of the City as to orders, resolutions, votes, ordinances, and appropriations. The City Clerk is the keeper of the City Seal.

The Clerk's Office provides documentation and information regarding the vital statistics of citizens' individual lives (i.e. birth, marriage and death records). It also issues many "permissions" such as dog licenses; marriage licenses; birth and record certificates; and "doing business as" certificates. In addition, the Office of the Clerk acts as the Custodian of the City Seal; administers the Oath of Office to all Officials who apply to be sworn; provides Notary and Justice of Peace (marriage ceremonies) services; performs all legal advertising for the City; schedules, coordinates, and plans special events and functions for the City Council; oversees the work of the Archives Commission; collects all animal violations; issues and administers Fuel Storage Licenses and registration renewals on a yearly basis; files and provides copies of Planning Board and Zoning Board of Appeals decisions; issues and administers Canvassing and Soliciting Licenses; processes Taxi Inspection Applications; and issues and administers Raffle & Bazaar applications and permits.

Massachusetts General Laws mandates that the City Clerk provides and tracks information regarding employees' ethics regulations as well as open meeting law regulations to each employee of the City of Lowell including all members of the boards and commissions of the City of Lowell.

FY20 ACCOMPLISHMENTS

- Provided staff for 25 City Council Subcommittees, including conduction of meetings off the premises.
- With assistance of volunteers, inventoried and reorganized existing historical records (vital and otherwise) within City Hall.
- Successfully provided information to all City employees and board members to register and complete State Ethics and Open Meeting Law requirements.
- Digitized vital records dating back 1944 - 2010 to enable easier access to images, less physical interaction with original records, and increased storage space within Clerk's Office.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Prepare 2018 City Council Inauguration Ceremony. **Update**: *2018 City Council was successfully inaugurated.*	**Complete**
FY18	Present before City Council regarding digitization of vital records. **Update**: *Prepared and delivered a presentation to the City Council.*	**Complete**
FY18	Present before City Council regarding inventorying and reorganization of historical and vital records. **Update**: *Prepared and delivered a presentation to the City Council.*	**Complete**
FY19	Implementation of City Physician Registration program **Update**: *Working with various organizations towards implementation.*	*Ongoing*
FY19	Physical re-organization of City Clerk's office space **Update**: *Assessing best manner in which to re-organize the office space.*	*Ongoing*
FY19	Update web presence on City Website **Update**: *Updating website presence to include relevant materials.*	*Ongoing*
FY20	Prepare 2020 City Council Inauguration Ceremony.	**Complete**

FY1	Increase storage space for vital records.	New

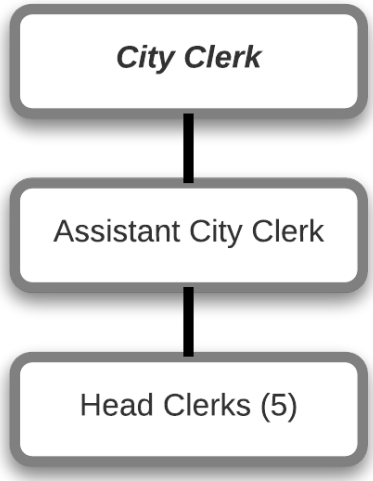
PERFORMANCE METRICS[35]

Measurement	Prior Year Actuals CY2018	CY2019	YTD[36] CY2020	CY2021 Estimate
Birth Record Requests	14,514	15,055	11,236	15,000
Death Record Requests	5,298	4,739	4,509	5,000
Marriage Record Requests	2,300	822	250	2,000
Marriage Intentions	762	220	100	500

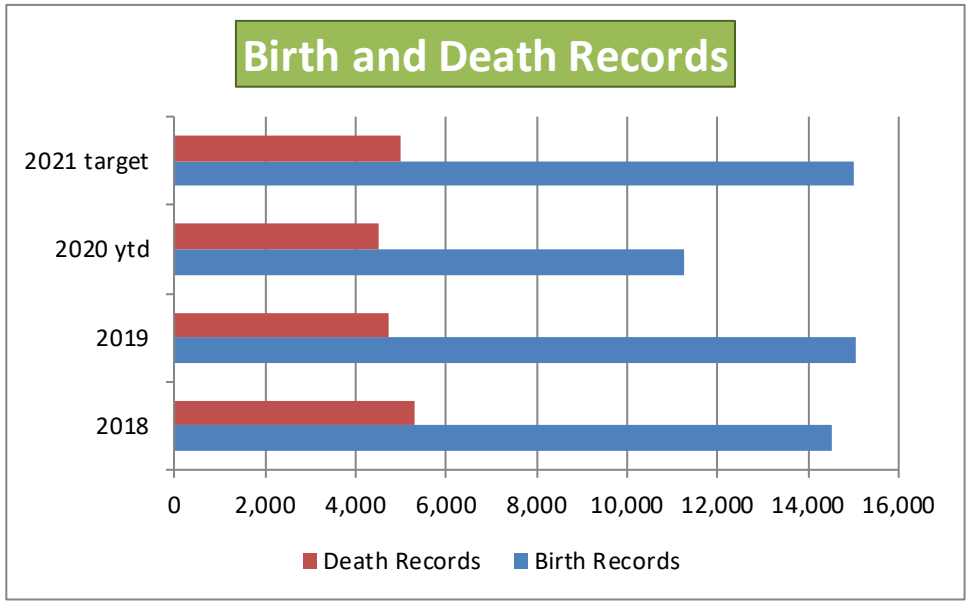
[35] All City Clerk Data is reported by Calendar Year
[36] While YTD date ranges may vary, they typically cover the first few months of the calendar year

OFFICE OF THE CITY CLERK
MICHAEL GEARY *CITY CLERK*

ORGANIZATIONAL CHART



LOWELLSTAT CHART(S)



Lowell records the number of births and the number of deaths in the city through the Clerk's Office. These rates have been relatively steady for the past few years.

Measurement	2018 Actual	2019 Actual	2020 YTD	2021 Target
Birth Records	14,514	15,055	11,236	15,000
Death Records	5,298	4,739	4,509	5,000

EXPENSE DETAILS

CITY CLERK - 161	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W - Perm	389,380	403,876	422,394	427,844	433,745
Total	389,380	403,876	422,394	427,844	433,745
Expenses					
Repair & Maint. Equipment	722	655	750	750	690
Professional Services	900	5,999	28,000	28,000	27,000
Printing & Binding	595	250	600	600	500
Office Supplies	2,412	3,634	3,500	3,500	3,175
Dues & Subscriptions	305	160	3,000	3,000	2,550
Computer Equip/ Soft.	4,394	4,630	5,000	5,000	4,636
Total	9,330	15,328	40,850	40,850	38,551
TOTAL BUDGET	**398,710**	**419,203**	**463,244**	**468,694**	**472,296**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 433,745
ORDINARY EXPENDITURES		$ 38,551
TOTAL FY21 BUDGETED EXPENDITURES		$ 472,296

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 796**
REAL ESTATE TAXES	796	
MISCELLANEOUS REVENUE		**$ 471,500**
CITY CLERK MISCELLANEOUS	350,000	
MARRIAGE LICENSES	30,000	
ADVERTISING & RECORDING - PLANNING BRD	27,500	
BUSINESS PERMITS	24,000	
MARRIAGE - JP FEES	40,000	
TOTAL FY21 BUDGETED REVENUES		$ 472,296

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CITY MANAGER

SUMMARY

EILEEN M. DONOGHUE

CITY MANAGER

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
5,407,057	6,057,738	5,663,320	5,614,121	OFFICE OF THE CITY MANAGER	5,676,744
43,253	33,159	46,912	50,000	MANAGER - TRANSFER TO SCHOOLS	50,000
428,916	490,078	463,956	505,000	MARKETING & DEVELOPMENT	506,500
-	-	-	389,167	CONTINGENCY	557,800
-	-	-	744,039	RESERVE FOR WAGES	-
182,355	325,902	596,545	412,914	CABLE ACCESS	412,914
134,709	182,763	188,620	189,273	CULTURAL AFFAIRS/ SPECIAL EVENTS	108,721
6,196,289	**7,089,642**	**6,959,352**	**7,904,514**		**7,312,679**

FINANCING PLAN	Budget FY21
TAXES	1,818,661
LICENSES AND PERMITS	3,100
CHARGES FOR SERVICES	4,096,604
INTERGOVERNMENTAL REVENUE	1,394,315
	7,312,679

CITY MANAGER

OFFICE OF THE CITY MANAGER

EILEEN M. DONOGHUE

CITY MANAGER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$2,015,215
	ORDINARY EXPENSES	$5,188,743
	TOTAL FY21 BUDGETED EXPENDITURES	**$7,203,958**

MISSION & SERVICES OVERVIEW

To better the community by strengthening the commitment to public safety, education, economic development and quality of life within the City of Lowell.

The City Manager, as Chief Executive Officer of the City, is responsible for providing leadership to and administration of all City departments and services. The Manager and her staff are responsible for the enforcement of all relevant laws and ordinances; the appointment of department heads and members of numerous boards and commissions; and for the submission of the annual budget to the City Council. The City Manager also recommends policies and programs to the City Council and implements Council legislation. The City Manager and her staff respond to citizen inquiries and requests regarding City services and departmental policies.

In addition to these responsibilities, there are other specific activities that are controlled through this department. These including marketing development, cable access support, cultural affairs, and special events. Staff also supports the logistics of major events such as WinterFest.

FY20 ACCOMPLISHMENTS

- Allocated almost $48 million in city-funded support to the Lowell Public Schools, including $16.3 million in direct cash to exceed the City's Net School Spending requirements. The City of Lowell exceeded its Net School Spending requirement by over $4.9 million in FY19, the most recent year of certification by the Department of Elementary and Secondary Education ('DESE').
- Maintained the holistic approach to public safety by continuing the Neighborhood Walks program. In FY2020 representatives from the City Manager's Neighborhood Services division, the Lowell Police Department, Lowell Fire Department, Development Services (i.e. Inspectional Services), and the Department of Public Works, went on nine neighborhood walks. Collectively, and with the participation of neighborhood residents, the walks helped identify areas of concern and in need of attention to make our neighborhoods safer places to live.

- In FY2020 the City Manager's task force succeeded in hiring a full time Director of Homelessness Initiatives, partnered with Balance of State CoC to complete the merger with the Department of Neighborhood Development (DHCD), fostered collaborative opportunities with various local partners, and continued to make strides towards its "Housing First" strategy to create a long term system of permanent supportive housing.
- Submitted nine (9) applications for funding to the MSBA thorough the authority's Accelerated Repair Program ("ARP") and was awarded eight (8) projects (six (6) boilers and two (2) roofs) at a total of six (6) schools. This funding allows for the repairs to improve our schools at a cost that is up to 80% reimbursable by the MSBA and this initiative has set the foreground to continue to apply for this program to better our school buildings.
- The Neighborhood Liaison position in the Neighborhood Services Division of the City Manager's Office continued to provide a direct presence at neighborhood group meetings, better facilitating communication between City Hall and the residents of Lowell and provided a better understanding and awareness of access to municipal services by the neighborhoods.
- Reinvigorated the Adopt an Island program by promoting its mission and focusing on (re)assignment of all city "islands." Adopters agree to invest "sweat equity" to maintain an island, in return an Adopt an Island sign recognizing the island's adopter is installed by the City. The program offers to fit the islands with loam and/or mulch and each spring a kickoff meeting is held to give adopters proper gardening maintenance techniques and ideas.
- Improved the City of Lowell's social media and web presence through the increased usage of Facebook and Twitter.
- Proposed a $6.7 million loan order to fund the FY2021 Capital Plan, which was unanimously approved by the Lowell City Council for critical infrastructure projects.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Continue progress on the Lowell High School project, including development of the Preferred Schematic Report. **Update**: *The City has proceeded with the downtown location based on the input of the community and the will of the City Council. The PSR is expected to begin at the beginning of FY19.*	*Ongoing*
FY18	Continue to develop the Hamilton Canal District, the Ayre's City Industrial, and other business corridors in the city. **Update**: *The city has continued progress with the HCID garage as well as the design for Streets F and G. Part of Street G construction funding will be included in the FY19 Capital Plan.*	*Ongoing*
FY18	Improve public safety through investment in technology and infrastructure improvements. **Update**: *As part of the FY19 Capital Plan, the City will include a number of projects for public safety that includes a new 911 center, as well as infrastructure improvements to a number of fire stations.*	*Ongoing*
FY19	Develop collaborations with local universities, colleges and non-profit organizations that are vital to driving economic growth, building vibrant communities, and preparing students for the future. **Update**: *Met Regularly with City and University Officials to work collaboratively in addressing issues which impact both the City and UML, such as student housing and neighborhood improvements, among other matters. The City Manager and the Chancellor have forged a strong partnership in addressing these issues in an ongoing manner. The City Manager has also formed partnerships with the various Human Service agencies to address homelessness and has partnered with other stakeholders, like the Lowell Plan and the Chamber of Commerce, among other economic development institutions, to improve the economic and social development of the region.*	*Ongoing*
FY19	To provide an enhanced quality of life to residents in every neighborhood. **Update**: *Expanded the roles and responsibilities of the Neighborhood Services Division of the City Manager's Office and the Neighborhood Liaison position.*	*Ongoing*
FY20	To improve communications with all city stakeholders **Update**: *Expanded the roles of the City Manager's team to include more communication to city stakeholders using many modes of communication, but especially a stronger social media presence.*	*Ongoing*

FY20	To address the issue of homelessness in the city through a partnership/ task-force approach **Update**: *Worked with Task force to hire a Director of Homelessness in FY2020.*	*Ongoing*
FY21	To keep Lowell residents and all stakeholders informed on the current status of affairs for the duration of the Coronavirus pandemic.	New
FY21	To champion economic development with a concentrated effort in business retention, in addition to attracting new business to the city, with the focus on reviving the local economy in the midst of the pandemic and consequent recession.	New

PERFORMANCE METRICS

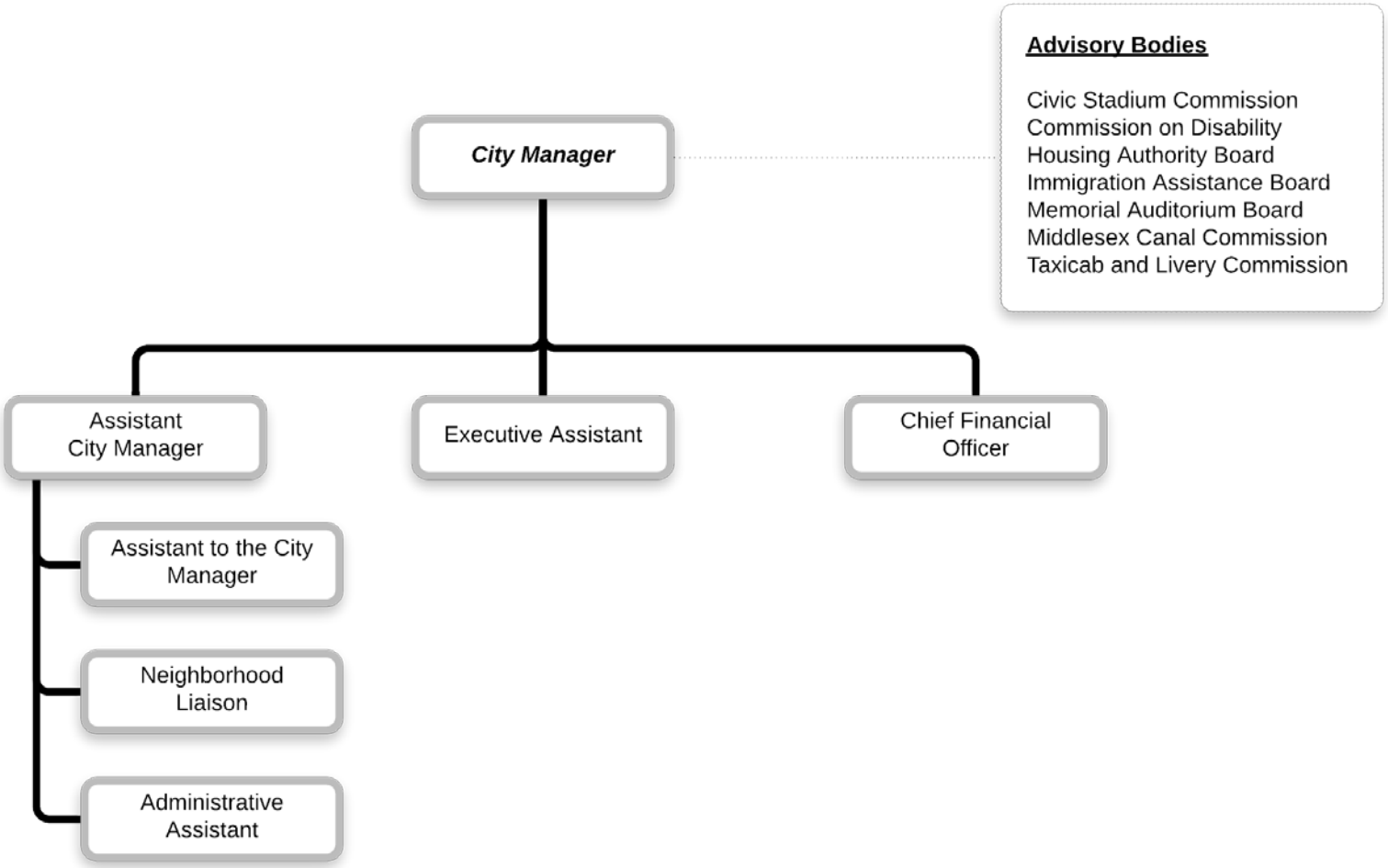
Measurement	Prior Year Actuals FY2018	FY2019	YTD [37] FY2020	FY2021 Target
City Council Motions Responded To	192			
Average Response Time (Days) to Citizen Requests (Through Website)	18.2	18.2	18.2	18.2
Development Services	42	42	42	42
Health & Human Services	18.9	18.9	18.9	18.9
Law	N/A	N/A	N/A	N/A
Manager's Office	20	20	7	7
School Department	30	30	25	25
Parking	26	26	20	20
Planning & Development	35	35	25	25
Police	29	29	29	29
Public Works	15	15	15	15
Wastewater	15	15	15	15
Water	27	27	27	27
Multiple Departments	61	61	61	61
Number of motions responded to per City Council meeting	9	8	N/A	N/A
Number of followers on City's Twitter	6,420	6,502	9,321	11,000
Number of City's Facebook Likes	6,390	7,702	11,260	14,000

[37] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

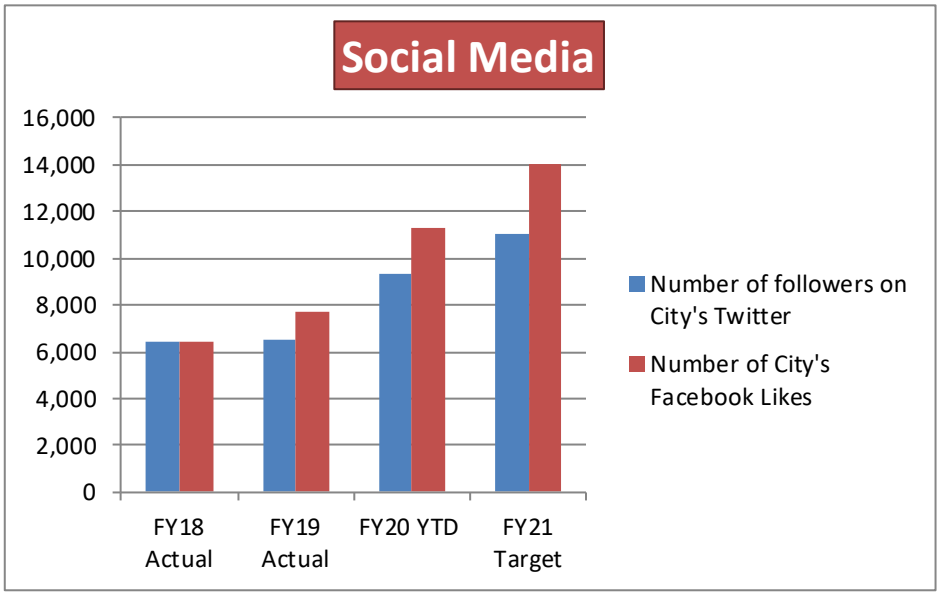
ORGANIZATIONAL CHART

OFFICE OF THE CITY MANAGER

EILEEN M. DONOGHUE
CITY MANAGER



LOWELLSTAT CHART(S)



The City Manager's Office manages the City's social media accounts for both Facebook and Twitter. Social Media is often used as a form of communication to notify the public of events and documents as they become available.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Number of followers on City's Twitter	6,420	6,502	9,321	11,000
Number of City's Facebook Likes	5,804	6,301	11,260	14,000

EXPENSE DETAILS

CITY MANAGER - 123	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages - Permanent	503,066	457,880	546,121	618,063	622,332
Salaries & Wages - Temporary	-	-	-	-	-
Sick Leave Incentive	1,572,072	1,388,167	1,250,000	1,500,000	1,250,000
Total	2,075,138	1,846,047	1,796,121	2,118,063	1,872,332
Expenses					
School Electricity	2,515,981	2,505,725	2,436,000	2,550,000	2,457,083
School Heating/Gas	1,334,897	1,260,158	1,306,000	1,300,000	1,254,262
Repair & Maint. Equipment	-	-	500	500	125
Leasing Equipment & Service	-	-	1,600	1,600	1,400
Professional Services	105,073	26,967	30,000	50,000	29,969
Advertising	-	-	2,000	2,000	1,750
Office Supplies	4,976	4,934	5,000	5,000	5,000
Misc.- Supplies - Other	-	-	-	-	-
Mass. Municipal Association Dues	16,493	15,798	17,000	17,000	18,417
In-State Travel Reimbursement	2,783	80	2,000	2,000	1,000
Transportation Reimbursement & Seminar	257	413	5,000	5,000	5,000
Conferences/Seminars/Eduction	-	1,539	5,000	5,000	5,000
Out of State Travel	-	-	5,000	5,000	3,500
Office Furniture & Equip	665	60	500	500	500
Computer Equipment & Seminar	-	-	400	400	400
Dues & Subscriptions	1,475	-	2,000	2,000	2,006
Total	3,982,600	3,815,674	3,818,000	3,946,000	3,785,412
TOTAL BUDGET	**6,057,738**	**5,661,720**	**5,614,121**	**6,064,063**	**5,657,744**

LOWELL SCHOOL SYSTEM	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Medicaid Reimbursement Expense	33,159	46,912	50,000	50,000	50,000
Total	33,159	46,912	50,000	50,000	50,000
TOTAL BUDGET	**33,159**	**46,912**	**50,000**	**50,000**	**50,000**

MARKETING DEVELOPMENT	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Professional Auditorium	194,863	200,000	200,000	200,000	200,000
Auditorium Facility Maintenance				50,000	40,000
Marketing - OT				25,000	19,000
Business/Marketing Development, CVB	191,375	171,905	200,000	200,000	164,833
Cultural Development	-	-	-	-	-
Special Events	78,840	67,051	80,000	80,000	76,667
Merrimack Repertory Theatre	25,000	25,000	25,000	25,000	25,000
Total	490,078	463,956	505,000	580,000	525,500
TOTAL BUDGET	**490,078**	**463,956**	**505,000**	**580,000**	**525,500**

MANAGER'S CONTINGENCY	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Reserve Fund	-	-	389,167	600,000	557,800
Reserve for wages	-	-	744,039	-	-
Total	-	-	1,133,206	600,000	557,800
TOTAL BUDGET	**-**	**-**	**1,133,206**	**600,000**	**557,800**

CABLE ACCESS	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages - Stipends	11,036	9,583	10,000	10,000	10,000
Salaries & Wages - Education (CH 22)	108,562	108,417	113,883	113,883	113,883
Total	119,598	118,000	123,883	123,883	123,883
Expenses					
Legal & filing Fees	1,800	-	-	-	-
Contracted Services - "LTC"	149,350	153,831	163,431	-	163,431
Misc - Supplies - Other	500	500	500	-	500
Dues & Subscriptions	100	100	100	-	100
Equipment - Other	50,000	50,000	50,000	-	50,000
Transfer to Lowell Schools	-	-	75,000	-	75,000
Transfer to Lowell Voc.	-	-	-	-	-
Total	201,750	204,431	289,031	-	289,031
TOTAL BUDGET	**321,348**	**322,431**	**412,914**	**123,883**	**412,914**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		**$ 5,676,744**
PERSONAL SERVICES	1,891,332	
ORDINARY EXPENDITURES	3,785,412	
MANAGER - MEDICAID EXPENSE		**$ 50,000**
ORDINARY EXPENDITURES	50,000	
MARKETING DEVELOPMENT		**$ 506,500**
ORDINARY EXPENDITURES	506,500	
CONTINGENCY		**$ 557,800**
ORDINARY EXPENDITURES	557,800	
RESERVE FOR WAGES		**$ -**
ORDINARY EXPENDITURES	-	
CABLE ACCESS		**$ 412,914**
PERSONAL SERVICES	123,883	
ORDINARY EXPENDITURES	214,031	
TRANSFER TO SCHOOL (GLRTHS/ LPS)	75,000	
	TOTAL FY21 BUDGETED EXPENDITURES	$ 7,203,958

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,713,040**
REAL ESTATE TAXES	993,090	
LOCAL MEAL TAX	479,950	
HOTEL/ MOTEL TAXES	240,000	
INTERGOVERNMENTAL REVENUE		**$ 1,394,315**
40R REVENUE	-	
UNRESTRICTED AID (UGGA)	1,394,315	
CHARGES FOR SERVICES		**$ 4,096,604**
PEG ACCESS (SPECIAL REVENUE FUND)	900,000	
WATER - INDIRECT COSTS (REIMBURSE GF)	1,178,132	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	1,326,366	
PARKING - INDIRECT COSTS (REIMBURSE GF)	692,105	
	TOTAL FY21 BUDGETED REVENUES	$ 7,203,958

CITY MANAGER
CULTURAL AFFAIRS & SPECIAL EVENTS

VACANT
DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$108,721
	ORDINARY EXPENSES	$0
	TOTAL FY21 BUDGETED EXPENDITURES	**$108,721**

MISSION & SERVICES OVERVIEW

To help create and promote a high quality cultural environment that offers appealing and exciting experiences to the City's diverse population, stimulates economic development, enhances quality of life and encourages people to experience and participate in the culture of the community.

The **Office of Cultural Affairs & Special Events (CASE)** is the official arts and events agency for the City of Lowell, established by City ordinance in May of 2008. CASE accomplishes its mission by planning four community events— WinterFest (February); 4th of July celebration; Kiwanis' Monster Bash/Trick or Treat Trail (October); City of Lights Parade and Celebration (November); as well as the annual St. Patrick's Day Dinner (March). New programming overseen by CASE was the 2019 Kerouac Park summer concert series. A key CASE responsibility is managing the City's LikeLowell web pages and events calendar.

In addition, CASE, works in partnership with other city departments to provide logistical support for major events such as the Lowell Folk Festival, Southeast Asian Water Festival, Bay State Marathon and Lowell Kinetic Sculpture Race, Points of Light and the Puerto Rican Festival. For smaller community organizations and independent event organizers, CASE provides assistance with the special event and film permitting process and advises on public safety and other city services that may be necessary, working wherever possible to minimize City support costs.

CASE works with the city's Economic Development Department in support of their mission to market the city to potential developers and businesses. CASE also partners with the Cultural Organization of Lowell (COOL), Lowell National Historical Park, Lowell Festival Foundation and the Greater Merrimack Valley Convention and Visitors Bureau on projects and programs that enhance Lowell's reputation as the arts and cultural hub of the Merrimack Valley.

FY20 ACCOMPLISHMENTS

- **Canalway Cultural District (CCD)**
  - Applied for and received another Mass Cultural Council Cultural Districts Initiative Funding grant of $5,000 to support addition of street level art projects and a new letter reading theatrical production
- **Marketing**
  - Updated the Likelowell web site, enhancing event specific pages for WinterFest, July 4th, Monster Bash and City of Lights, and maintained LikeLowell events calendar
  - Continued to assess street banner conditions to sustain streetscape image, replacing any that were damaged or missing
  - Continued to maintain street kiosks and garage posters with a 3-month cycle of informational insert replacements
  - Engaged UMass Lowell interns to assist in promotion of the City's image as well as increase awareness of, and attendance at arts, cultural attractions and special events via creation of weekly "The Pulse" newsletter, social media posts and event support
  - Placed image and event specific print and radio ads and produced collateral materials
- **Events**
  - Created new activities in newly improved Kerouac Park—produced a six concert, Thursday night music series along with 30 physical fitness sessions-Yoga, Zumba and CrossFit; also assisted Project Learn in staging their BookFest event and EforAll's Pitch Contest in the park
  - Continued to refine and manage city logistical support for Folk Festival and expanded Destination Lowell component along Merrimack Street
  - Provided advisory services for and permitted new events including DIY's Midsummer Dream, Blues & Brews and Brazilian Food Festivals
  - Partnered with the Spinners on another capacity July 4th Celebration at LeLacheur Park and with the Kiwanis Club for the popular Monster Bash Halloween event
  - Coordinated complete restoration by CTI's YouthBuild program of damaged Nativity figures and creation of a new Manger
  - Worked with committees to begin process for celebrating the City's Bicentennial and Jack Kerouac's 100th birthday
  - Increased City of Lights parade to over 56 units
  - Continued to develop WinterFest into a family-friendly event
  - Coordinating effort with COOL, MCC and Image Theater to stage a dramatic letter reading production in June
- **Public Art**
  - Hydro—coordinated final installation of the COOL funded sculpture in Utopian Park/Hamilton Canal Innovation District in September

- Partnered with COOL to create three street-level public art pieces—Kerouac Park container mural, John Street Garage window appliques and Arcand Drive wall murals

- **Infrastructure**
  - Partnered with DPD and Parks to plant 5 new trees along JFK Civic Center/Arcand Drive to help enhance entryway and event venue
  - Worked with City departments to add additional electrical capacity for events at several sites including JFK Plaza, Kerouac Park and Utopian Park
- **Lowell Cultural Council**
  - Continued to provide administrative support to the Lowell Cultural Council which awarded $129,155 to support 50 Lowell-based arts, cultural, and humanities projects
  - LCC continued the allocation for the use of American Sign Language services for meetings and/or grants for performances as needed for an additional $7,000
  - Re-structured the way the public can:
    - i. Receive grant information
    - ii. New System for Grant Evaluation
    - iii. Connect with the Council
- **By the Numbers** (FY Year To Date)
  - 221,590 event attendees
  - 2,412,360 (w/o Winterest) total organic reach (unique users via unpaid boosts-LikeLowell and WinterFest Facebook and web sites)
  - 10,926 followers on Facebook (a 20.7% increase over 2019)
  - 346 unique events posted on events calendar (July 2019 -February 2020)
    - i. Note** Events that repeat on a daily/weekly/monthly occurrence are counted as one
  - 68 events permitted YTD
  - 595 volunteer hours (26% increase from 2019)
  - 92 unique countries reached via LikeLowell.com
  - 84% Facebook response rate within 1 hour, 12 minutes (Facebook average is 68% for similar community pages)

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Implement new round of security block/public art project utilizing local artists. **Update**: *Announcements have been made to artists, with a July 2019 completion.*	**Complete**
FY20	Work with Economic Development to support their initiatives. **Update**:	*Ongoing*
FY20	Work with COOL and Parking Department to create public art installations in 2-3 City garages. **Update**: *Completed one in John Street Garage; modified to create 2 others, one at Kerouac Park and one on Arcand Drive*	**Complete**
FY20	Explore art installation along JFK/Arcand Drive concrete wall/stair separators. **Update**: *Art installed; see above.*	**Complete**
FY20	Implement Canalway Cultural District promotional campaign (brochure, videos, and social media) in concert with CVB and CCD Advisory Committee with MCC grant, CASE and CVB funding. **Update**:	**Complete**
FY20	Enhance LikeLowell social media presence and posts. **Update**: *Continuing effort to maximize posts and reach.*	**Complete**
FY20	Add second street piano. **Update**: *Additional piano in storage but holding pending identification of location and resources.*	*Ongoing*
FY20	Update and refine event data tracking systems. **Update**:	**Complete**
FY21	Develop 2-3 more street level art projects.	New
FY21	Coordinate City-side efforts for smooth transition of Folk Fest Dance Stage from Dutton Street/NPS parking lot to Tremont Yard parking, Lot A.	New
FY21	Enhance Folk Festival Destination Lowell component.	New

FY21	Replace deteriorated City Hall holiday lights.	New
FY21	Transition to all online permitting process from applications to approval.	New

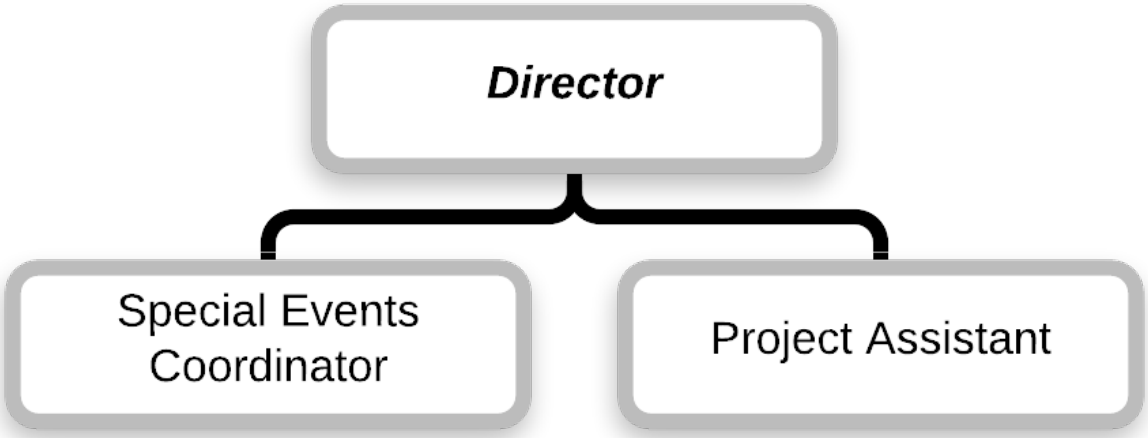
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [38] FY2020	FY2021 Target
Overall attendance for events CASE staff coordinates and/or permits annually	254,000	222,511	221,590	220,000
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	18	14	16	18
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	61	135	30	75
Number of volunteers coordinated	111	62	70	75
Number of volunteer hours logged	373	474	595	500
Number of corporate sponsors recruited to support City-sponsored programs	210	176	163	170
Amount of sponsorship dollars supporting City-sponsored programs	$216,650	$187,295	$189,370	$180,000
Number of grant applications processed	63	46	75	80
Number of grants made	35	29	50	30
Number of community informational meetings	18	10	20	25
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	109	78	115	110
Community planning partners (no financial)	75	45	30	35
Number of informational e-blasts circulated to local community	158	85	110	120
Events Calendar-direct visits	18,647	11,864	22,103	25,000
Number of Lowell events promoted annually	1,300	1,400	1,600	1,700
Ethnic Festival processions	25	9	11	20
Flag Raisings	20	12	7	20
Groups engaged/ supported/ partnered	109	85	115	110

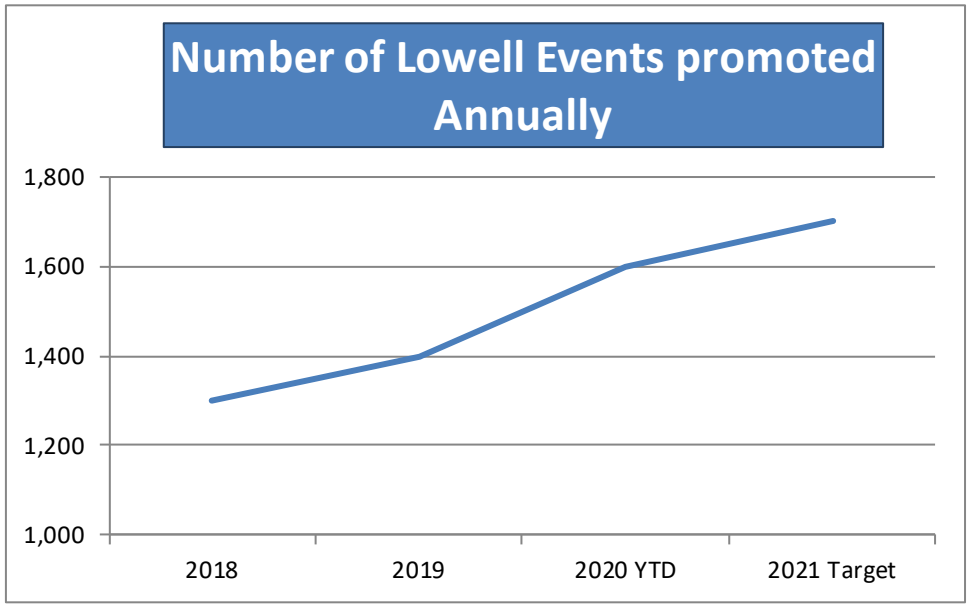
[38] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)
VACANT *DIRECTOR*



LOWELLSTAT CHART(S)



The Cultural Affairs and Special Events department partners with many local businesses and organizations to provide support for smaller community events. The number of these events are on the rise as is the promotion and public outreach.

Measurement	2018 Actual	2019 Actual	2020 YTD	2021 Target
Number of Lowell events promoted annually	1,300	1,400	1,600	1,700

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	182,763	188,620	189,273	191,204	108,721
S & W-Temp.	-	-	-	-	-
TOTAL BUDGET	**182,763**	**188,620**	**189,273**	**191,204**	**108,721**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 108,721
ORDINARY EXPENDITURES		$ -
	TOTAL FY21 BUDGETED EXPENDITURES	$ 108,721

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 105,621**
REAL ESTATE TAXES	23,121	
LOCAL MEALS TAX	2,500	
HOTEL/ MOTEL TAXES	80,000	
LICENSES AND PERMITS		**$ 3,100**
SUNDAY ENTERTAINMENT	100	
SPECIAL EVENTS PERMITS	3,000	
	TOTAL FY21 BUDGETED REVENUES	$ 108,721

FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
280,533	173,672	165,092	163,325	FINANCE - GENERAL	163,718
-	109,480	128,344	138,787	BUDGET DEPARTMENT	88,404
510,716	527,191	550,633	552,999	AUDITING	607,897
342,855	376,517	364,142	378,859	PURCHASING	393,554
614,647	513,632	526,431	575,083	ASSESSING	592,458
805,009	807,797	774,030	847,569	TREASURER/ COLLECTOR	857,632
292,514	308,655	324,354	347,351	HUMAN RELATIONS	377,756
1,511,656	1,897,998	1,765,235	1,809,847	MANAGEMENT INFORMATION SYSTEMS	1,916,352
4,357,929	**4,714,942**	**4,598,261**	**4,813,820**		**4,997,771**

FINANCING PLAN	Budget FY21
TAXES	3,393,039
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	371,272
INTERGOVERNMENTAL REVENUE	989,210
MISCELLANEOUS REVENUE	244,250
	4,997,771

FINANCE
GENERAL FINANCE

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$162,318
	ORDINARY EXPENSES	$1,400
	TOTAL FY21 BUDGETED EXPENDITURES	**$163,718**

MISSION & SERVICES OVERVIEW

To provide financial services in an efficient, effective manner as well as act as a conduit between the financial offices of the City to set forth operational principles and best practices to minimize the cost of government while maximizing constituent services and the public policy goals of the City Manager.

The Finance Department is led by the City's Chief Financial Officer and oversees all of the financial departments of the City. It prepares annual operating and capital budgets. It also provides ongoing support of the budget throughout the year such as approving transfers, preparing quarterly reports, reviewing monthly data, and preparing trend analyses.

Finance also maintains dynamic 5-year forecasts for all operating funds, including Enterprise Funds. This model is continually updated for changes in union contracts, debt authorizations, financing transactions, general economic trends, rate and fee changes, and budget updates. Specialized analyses such as health insurance monitoring and utility analysis are generated from Finance. Finance contributes analysis to any substantial operational change that has a fiscal impact. Finally, the Finance Department is the point of contact for any debt financing issues.

FY20 ACCOMPLISHMENTS

- City was awarded the GFOA Distinguished Budget Award for FY19.
- Limited the tax increase to a 3.5% increase in FY20, providing the residents of Lowell with one of the lowest average single family tax bills in the Commonwealth (246th lowest of 351 provided to the DOR).
- Coordinated monthly meetings among finance department heads as well as introduced a monthly meeting between other key finance personnel from various City departments.
- Guided the city's key financial departments to implement controls to improve business functions, such as cash management and full monthly reconciliation of cash.
- Provided support and financial planning to fully fund the City's Net School Spending obligation without the aid of federal funds consecutively for FY18, FY19 and projected for FY20.

- Finished FY19 with a $5.3 million increase to the city's general fund
- Built a total of $2.42 million in savings through the restructuring and refinancing of city bonds

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Manage the city's new initiative around electronic financial transactions between departments and allow the city departments to accept payments electronically. **Update**: *The Finance departments have worked together to implement a corporate credit card enabling departments to obtain a price advantage with increased competition. The departments have also implemented an electronic payment system through certain departments such as online bill payments in the Treasurers' Office.*	*Ongoing*
FY18	Manage the General and Debt Stabilization funds to minimize the impact on property tax bills as it relates to debt service while maintaining a balance that supports the City of Lowell five year capital plan. **Update**: *The Finance team has utilized efficient management of the general and debt stabilization funds to reduce the impact on residential property tax bills.*	*Ongoing*
FY18	Provide professional financial support to the city's OPM for the ongoing Lowell High School project **Update**: *The CFO has attended the regular School Building Committee meetings, community meetings and city meetings regarding the project.*	*Ongoing*
FY19	Incorporate disaster preparedness and management into the capital planning process to produce a sustainable community and mitigate the effect of disasters. **Update**: *Working with new Emergency Operations Manager on building out a more robust program.*	*Ongoing*
FY19	Establish a comprehensive risk management program that identifies, reduces and minimizes risk to property, interest and employees. **Update**: *Worked with the city's insurance agent to investigate a new program, work ongoing into FY2021.*	*Ongoing*
FY20	Fund the city's yearly commitment to the OPEB Policy **Update**: *Contributed 5% of FY2019 certified free cash to the OPEB Trust*	*Ongoing*

FY20	Provide professional financial consultation to all ongoing capital projects in the city **Update**: *Worked closely with the city's project managers to provide counsel and guidance on all ongoing capital projects, including but not limited, the HCID project, LHS project, and the Lord's Overpass project.*	*Ongoing*
FY20	Maintain the city's bond rating to AA-	New
FY20	Provide financial counsel to all city departments during pandemic to uphold the health of the city's finances.	New

PERFORMANCE METRICS

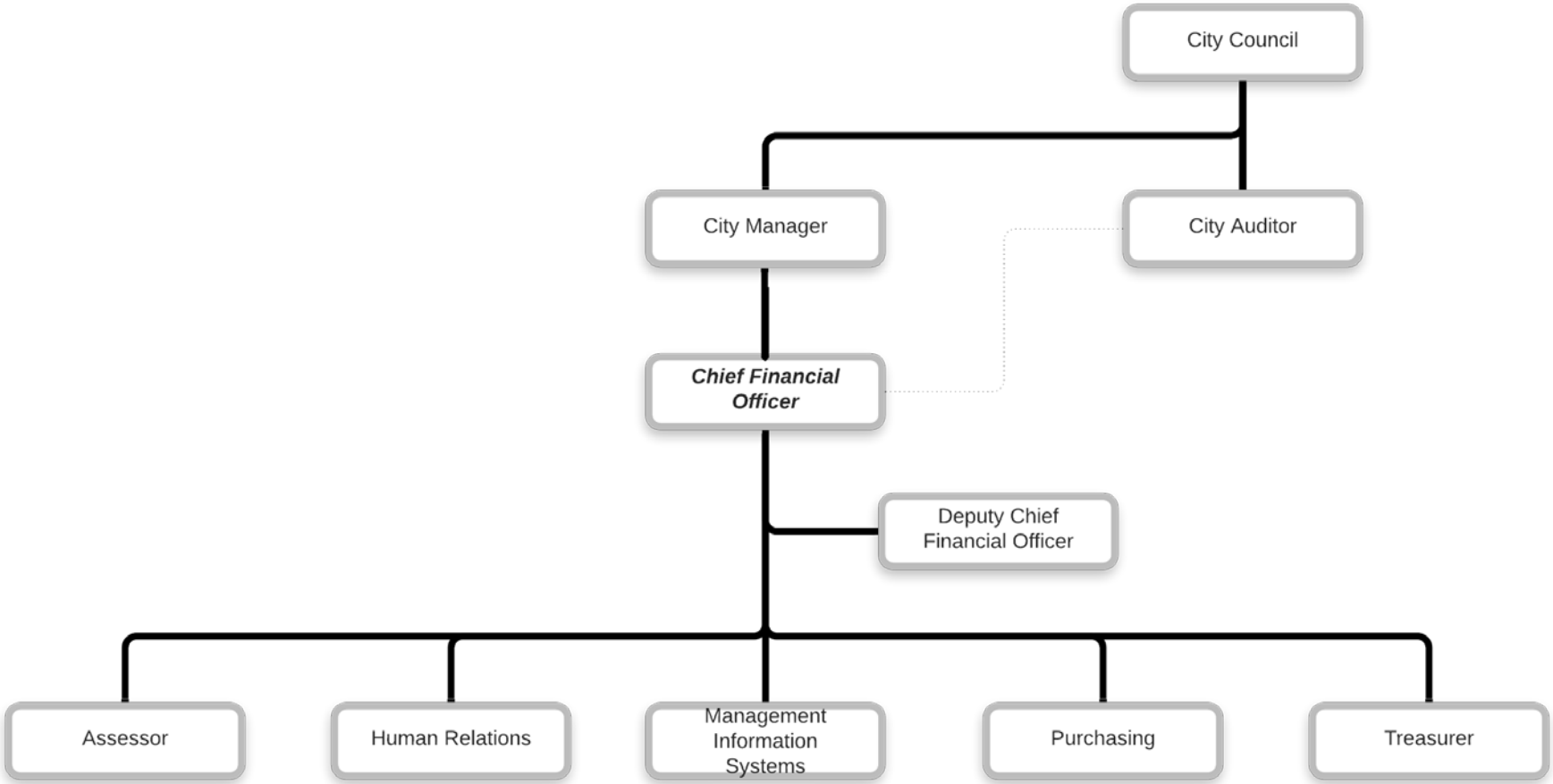
Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [39] FY2020	FY2021 Target
Standard and Poor's (S&P) Bond Rating	AA-	AA-	AA-	AA+
Stabilization Fund Balance	$11,713,897	$11,776,556	$12,253,146	$12,500,000
Annual Free Cash certification	$4,873,124	$ 2,513,634	$7,462,706	$6,000,000
Percent Change in General Fund NET Position (Over prior FY)[40]	-0.62%	-0.39%	0%	1%
Lowell Single Family Tax Bill – Dollars Below MA Average	($1,841.00)	($1,927.00)	($1,801.00)	($1,850.00)
Direct cash contribution from the General Fund to the Schools	$18,005,691	$15,736,053	$16,359,201	$17,007,025
Met NET school spending	Exceeded	Exceeded	Exceeded	Exceeded
Dollars over (+) /under (-) Net School Spending Requirement	$7,138,166	$4,902,941	$2,299,057	$2,000,000
Budget Transfers Approved	80	106	133	90
OPEB Liability (as of June 30)	$618,764,027	$663,672,870	$ 706,929,377	$710,000,000
OPEB Trust Balance	$8,716,721	$9,315,353	$10,608,472	$11,000,000
Pension Liability	$637,262,487	$664,270,790	$ 664,270,790	$675,000,000
Pension Fiduciary Net Position as a % of Total Pension Liability	59.57%	55.40%	N/A	60%

[39] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)
[40] Beginning net position of the government activities has been revised to reflect the implementation of GASB Statement #75. The implementation of this standard required the OPEB liability to be revised due to the use of different methods and assumptions as previously required by GASB Statement #45.

ORGANIZATIONAL CHART

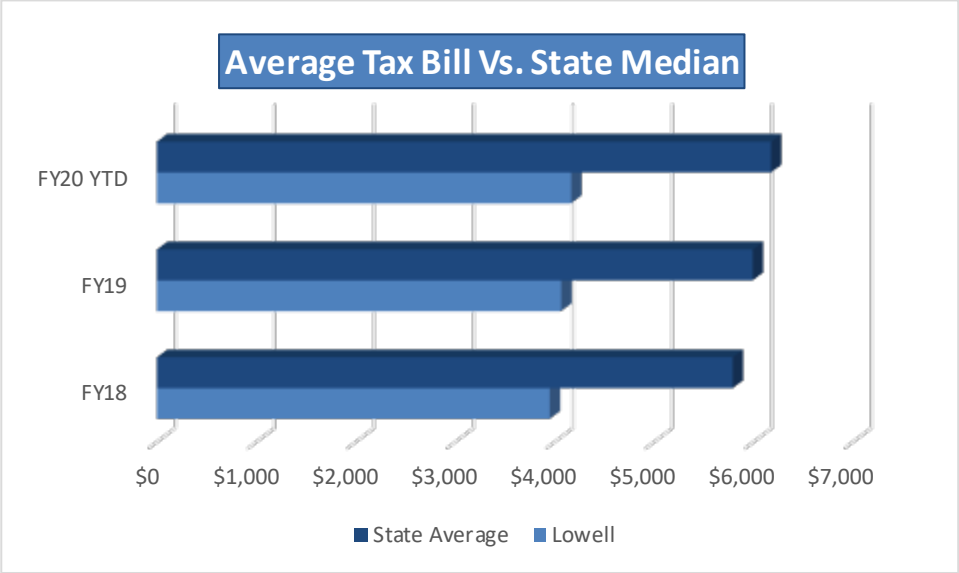
FINANCE

CONOR BALDWIN
CHIEF FINANCIAL OFFICER



LOWELLSTAT CHART(S)

This metric shows the affordability of living in Lowell. The City has significant excess levy capacity, which is evident when Lowell's average single family tax bill is compared to the Massachusetts median.



District	2018	2019	2020 YTD
Lowell	$3,951	$4,066	$4,168
State Average	$5,792	$5,993	$6,177

EXPENSE DETAILS

FINANCE GENERAL - 133	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries-Perm	125,302	161,370	161,825	162,318	162,318
Salaries - Temp	48,370	3,480	-	-	-
Total	173,672	164,850	161,825	162,318	162,318
Expenses					
Office Supplies	-	242	1,500	1,500	1,400
Total	-	242	1,500	1,500	1,400
TOTAL BUDGET	**173,672**	**165,092**	**163,325**	**163,818**	**163,718**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	162,318
ORDINARY EXPENDITURES		$	1,400
TOTAL FY21 BUDGETED EXPENDITURES		$	163,718

FINANCING PLAN	DETAIL	SUMMARY	
TAXES		**$**	**67,468**
IN LIEU OF TAX PAYMENTS (PILOT)	63,750		
REAL ESTATE TAXES	3,718		
MISCELLANEOUS REVENUE		**$**	**96,250**
INTEREST ON INVESTMENTS	75,000		
OTHER MISC. INTEREST	21,250		
TOTAL FY21 BUDGETED REVENUES		$	163,718

FINANCE
BUDGET DEPARTMENT

ALLISON CHAMBERS

DEPUTY CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$88,404
	ORDINARY EXPENSES	$0
	TOTAL FY21 BUDGETED EXPENDITURES	**$88,404**

MISSION & SERVICES OVERVIEW

To optimize the City's fiscal resources while assisting the City in operating as transparent, efficient, and effective as possible.

The Budget Department was created in 2016 by unanimous vote of the Lowell City Council and consists of the Deputy Chief Financial Officer and Data Analyst. The department oversees the production and implementation of the City's operating and capital budgets as well as the City Manager's LowellSTAT program.

LowellSTAT is a performance management program used to improve the transparency, efficiency, and effectiveness of Lowell's municipal government. LowellSTAT utilizes financial, personnel, and operational data to better identify trends and to assist in the strategic planning process. In regular LowellSTAT meetings, which include a panel of senior city officials, the City Manager and the LowellSTAT analysts gather to identify opportunities for improvement and then track the implementation of those plans.

In addition to regular meetings, LowellSTAT continuously tracks performance metrics, budget information, and other data in order to advise the City Manager and Chief Financial Officer. Public reports are often presented to the City Council as well as posted on the City website.

FY19 ACCOMPLISHMENTS

- Received the GFOA's Distinguished Budget Presentation Award for the FY18 capital and operating budgets.
- Held LowellSTAT meetings with various departments such as Health and Human Services, Development Services and Energy.
- Continued development of an "overtime tracker" for the City Manager that combines historical usage with current trends and forecasts.
- Worked with Department Staff to resolve issues from the FY2017 Audit Management Letter.
- Met regularly with Department finance staff to implement best practices in fiscal policy/ management.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Rate Outstanding/Proficient in all 31 GFOA review criteria for the FY18 Budget **Update**: *Overall the FY18 Budget received outstanding/proficient ratings on the GFOA review criteria, only one reviewer marked one item as "does not satisfy". This has been noted and corrected for the FY19 Budget submission.*	**Complete**
FY18	Complete three in-depth LowellSTAT studies that lead to measurable cost savings. **Update**: *Conducted an in depth HHS overview of policies and procedures prior to the start of a new Deputy HHS Director. The LowellSTAT team assessed Development Services in terms of projects and inspections. The Energy LowellSTAT meeting reviewed the cost savings of the LED Street Conversion, Municipal Aggregation as well as the Net Metering Credit Agreements.*	**Complete**
FY19	Incorporate interactive graphics on the City website in regards to finances and funding for transparent budgeting. **Update**: *Working with Civic Plus to incorporate existing graphics*	New
FY19	Monitor revenue and expenditures in order to maintain the City's long-term financial stability with forecasting. **Update**: *Implemented new systems for tracking*	**Complete**
FY19	Review and recommend performance metrics for all departments that are aligned with strategic goals of the City. **Update**: *Met with City staff. Process ongoing.*	New
FY20	Provide online tools and access to financial data	New
FY20	Revamp Budget Document	New
FY20	Provide online tools and access to financial data	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [41] FY2020	FY2021 Target
GFOA Distinguished Budget Award	Won	Won	N/A	Win
GFOA Criteria Rated Outstanding or Proficient	99.90%	98.70%	99.00%	100.00%
Capital plan appropriation (Total All Sources)	$15,414,518	$71,964,330	$58,573,310	$35,569,584
Capital funds planned for infrastructure improvements	$8,163,522	$69,274,331	$42,547,912	$30,715,393
Capital funds planned for public safety improvements	$3,286,560	$1,663,837	$6,909,022	$3,204,758
Capital funds planned for community development	$3,730,720	$900,000	$9,116,376	$1,649,433
Capital funds planned for department equipment	$233,716	$126,162	$0	$0

[41] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

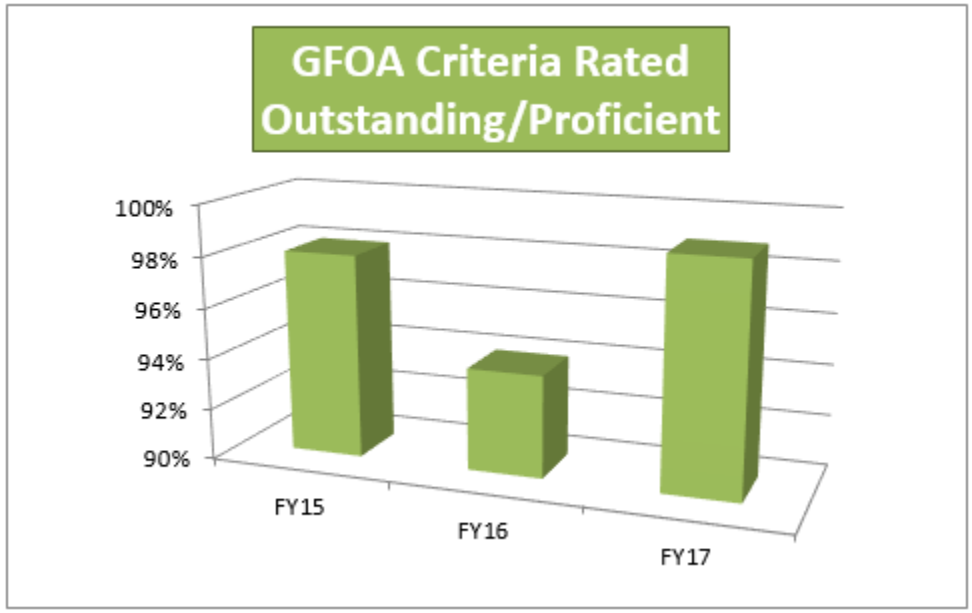
ORGANIZATIONAL CHART

BUDGET DEPARTMENT

ALLISON CHAMBERS
DEPUTY CHIEF FINANCIAL OFFICER

Deputy CFO

LOWELLSTAT CHART(S)



The City of Lowell won the Government Finance Officers Association Distinguished Budget Presentation Award for the first time in FY15. The City won the award again in FY16 and FY17. As part of the process, the City's budget is scored by three reviewers based on 31 criteria. Each item is rated either Outstanding, Proficient, Does Not Satisfy, or Information Not Present.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
GFOA Criteria Rated Outstanding/ Proficient	96%	97%	97.8%	99%

EXPENSE DETAILS

BUDGET DEPARTMENT - 133	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries-Perm	109,480	36,143	138,787	88,404	88,404
Total	109,480	36,143	138,787	88,404	88,404
TOTAL BUDGET	**109,480**	**36,143**	**138,787**	**88,404**	**88,404**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 88,404
ORDINARY EXPENDITURES		
	TOTAL FY21 BUDGETED EXPENDITURES	$ 88,404

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 88,404**
REAL ESTATE TAXES	88,404	
	TOTAL FY21 BUDGETED REVENUES	$ 88,404

FINANCE

OFFICE OF THE CITY AUDITOR

TINA MASIELLO

CITY AUDITOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$497,549
	ORDINARY EXPENSES	$60,750
	TOTAL FY21 BUDGETED EXPENDITURES	**$558,299**

MISSION & SERVICES OVERVIEW

To work in collaboration with the Finance Team to maintain the City's fiscal stability and accountability.

The Auditor's Department is responsible for the general oversight of all City financial records. This oversight includes processing and recording all of the financial transactions of the City. The department safeguards the financial resources of the City to ensure compliance with all applicable laws, and coordinates the annual outside audit.

The department is responsible for processing weekly payrolls for all city and school employees including, but not limited to: deductions, status changes, employee reimbursements, and the reporting of sick, vacation, and personal time accruals as well as the yearly W-2 Federal and State reporting

The department reviews all contracts, purchase orders, and invoices for completeness and accuracy as well as the processing of all applicable payments. The department is also tasked with completing the yearly 1099 Federal reporting.

The Auditor, along with the Finance Department, implements recommendations made by the City's outside auditors through the annual management letter. The department also prepares and manages year-end close, and prepares various reports and analyses for the State and other governmental units.

FY20 ACCOMPLISHMENTS

- Processed 4,907 Form W-2 for employees by the IRS deadline of January 31, 2020.
- Processed 348 Form 1099 for vendors by the IRS deadline of January 31, 2020.
- Held successful trainings for invoice processing for all departments across the City to ensure invoices are processed timely, accurately, and within the standards set by the City. Also, implemented the electronic workflow approval for said invoices.

- Helped guide over 3,500 City employees regarding the withholding tax update for calendar year 2020.
- Developed and implemented internal policies and procedures regarding Accounts Payable and Payroll. In the years past, there were little guidelines established, this implementation helped eliminate reoccurring issues and created an environment of transparency.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Employee Self Service (ESS) & electronic delivery for w-2 option for employees to continue with management's green/paperless initiatives. **Update**: *Ongoing, employees are expected to have the ability to opt-in and receive their W-2 electronically via ESS.*	*Ongoing*
FY19	Decentralize invoice scanning and paperless submission to create an electronic workflow to improve invoice processing time and align with green initiatives. **Update**: *Implemented.*	**Complete**
FY19	Complete implementation and user acceptance with the Treasury Cash Management system, including monthly reconciliation between the city's cash and treasury cash book. Any reconciling items will be documented with Treasury. **Update**: *Implemented.*	**Complete**
FY19	Formalize an internal controls policy consistent with the COSO Guidelines and the U.S. Office of Management and Budget's Uniform Guidance. This policy will support the five (5) major components of internal control and be used together with operational best practices to minimize/avoid material weaknesses or significant deficiencies. **Update**: *Continuing to work with external auditors to formalize this.*	*Ongoing*
FY20	Complete all financial statements and reporting on time: Schedule A, Free Cash, Recap, and GASB statements. **Update**: *Implemented.*	**Complete**
FY20	Continue to work with Treasury, Accounts Payable, and other operational departments to identify potential vendors to utilize ACH payments. This will reduce paperwork, stock costs, and reduce any potential void/reissue payments.	*Ongoing*

	Update: *Working with Enterprise Bank to identify the most effective and efficient route of handling ACH payments.*	
FY20	Develop efficiencies and identify timing issues to optimize the Accounts Payable scheduling to best maximize cash flow. **Update**: *Currently identifying areas of improvement.*	*Ongoing*
FY21	Implement a biweekly pay system to maximize efficiency in the Payroll Department and mitigate the risk of error.	New
FY21	Create policies and procedures outlining the City's payables and payrolls including but not limited restricted purchases, recording and approval of hours worked, etc.	New
FY21	Create a chart of accounts that better reflects the appropriated budget to ensure budget to actuals are properly recorded and maintained.	New

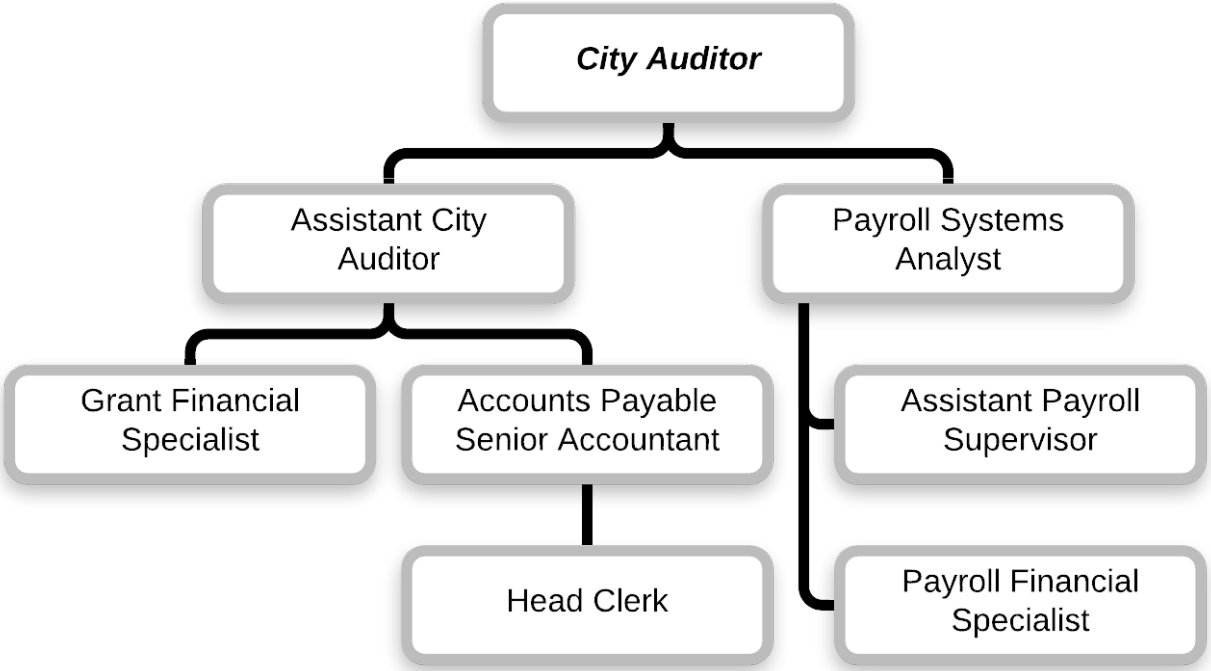
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [42] FY2020	FY2021 Target
Complete financials on time	12/31/2017	11/7/18	12/31/19	12/31/20
Complete Schedule A on time	11/27/2017	11/8/18	11/30/19	11/30/20
Expenditure reports to the City Council	2	4	2	4
Number of budget adjustments	487	265	193	220
Number of general journal adjustments	660	683	325	250
Number of invoices processed	21,587	38,654	24,802	35,000
Number of requisitions approved	5,441	6,762	5,330	6,000
Number of payroll research requests	40	49	29	60
Payroll Advices Issued	121,636	111,047	83,285	115,000
BuyBack Sick Leave processed	538	545	514	520
Electronic Payroll Advice Percentage	35%	33%	80%	90%

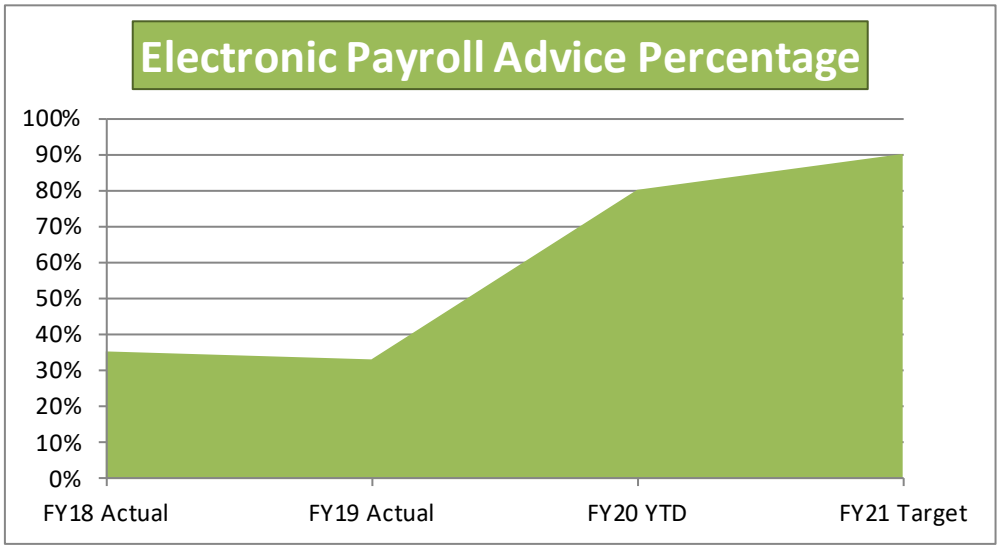
[42] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

OFFICE OF THE CITY AUDITOR
TINA MASIELLO *CITY AUDITOR*



LOWELLSTAT CHART(S)



The Auditor's Office, in conjunction with MIS, has been actively encouraging city employees to have their payroll advixes delivered via email versus printed. The increasing percentage of advixes sent cia electronic delivery will save staff time and reduce paper costs, contributing to the City's goal of continuing to "go green".

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Electronic Payroll Advice Percentage	35%	33%	80%	90%

EXPENSE DETAILS

CITY AUDITOR - 135	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries-Perm	518,067	541,801	596,985	547,147	547,147
Outside Funding (Non Tax Levy)			(51,293)	(49,598)	(49,598)
Total	518,067	541,801	545,692	497,549	497,549
Expenses					
Forms & Supplies	3,674	3,086	5,000	5,000	4,750
In-State Travel & Training MUNIS/UMAS/MMA	466	263	1,500	1,500	1,400
License	90	90	200	200	200
Independent Audit	50,000	50,500	50,000	52,000	52,000
Leasing Equipment	1,692	1,692	1,800	2,300	2,300
Ins. Premium -Bond	100	100	100	100	100
Total	56,022	55,731	58,600	61,100	60,750
TOTAL BUDGET	**574,090**	**597,532**	**604,292**	**558,649**	**558,299**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 547,147
ORDINARY EXPENDITURES		$ 60,750
TOTAL FY21 BUDGETED EXPENDITURES **(GROSS)**		$ 607,897

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 278,974**
REAL ESTATE TAXES	278,974	
INTERGOVERNMENTAL REVENUE		**$ 328,923**
UNRESTRICTED AID (UGGA)	279,324	
COMMUNITY DEVELOPMENT BLOCK GRANT	49,598	
TOTAL FY21 BUDGETED REVENUES		$ 607,897

FINANCE
PURCHASING

P. MICHAEL VAUGHN

CHIEF PROCUREMENT OFFICER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$249,204
	ORDINARY EXPENSES	$144,350
	TOTAL FY21 BUDGETED EXPENDITURES	**$393,554**

MISSION & SERVICES OVERVIEW

To assist City departments in obtaining the best possible value of services and supplies in a timely fashion and ensure compliance with all state statutes and local ordinances.

Purchasing procures all goods and services requested by City departments, the school department, or any other agency operating through the City of Lowell. Each transaction must meet statutory requirements with regard for bidding, whether it is an informal quote, a written quote, a sealed bid, or a response to a request for proposal. In addition, Purchasing has meetings with all departments to discuss policies and procedures and work with them to provide the materials and services needed. Notices of procurements are listed on the City's website, the Secretary of State's website, Comm Buys, posted on the Purchasing Bulletin Board and in the local newspaper if appropriate. The City's Invitation for Bids (IFB) and Request for Proposals (RFP) can be downloaded directly from the City's website.

FY20 ACCOMPLISHMENTS

- Developed the construction bid for the HCID Parking Garage, using the CM at Risk procurement method.
- Developed the IFB for the Lord Overpass Construction project and the RFP for the Lord Overpass Engineering Services
- Developed bids and assisted the School Department for multiple procurements for new boilers, boiler replacement parts, the Lowell High Freshman Academy School Roof, fire escape repairs and RFP's for Student Based Budgeting, a Feasibility Study and an audit.
- Developed and issued the bid for the Water and Wastewater's engineering services for eight tasks; Planning, SCADA, Asset Management, Water planning and improvements, Water service improvements, Water facility improvements, Wet-Weather planning and Wastewater facility improvements.
- Working with DPW, issued multiple bids for repairing streets, traffic and pedestrian signal projects.
- Developed RFP for Lowell Memorial Auditorium's concessionaire contract.
- Issued a construction IFB for the Merrimack Riverwalk phase 2
- Design RFP's for both Hovey Park and Veterans Park

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Implement centrally scanned/electronic contracts; reduce paper. **Update**: All contracts from FY18 and FY19 are scanned and in the vendor electronic file; FY20 contracts are being scanned as executed.	**Complete**
FY20	Work with all departments to facilitate greater communication regarding which step a contract is in until fully executed (then scanned). **Update:** *Purchasing communicates with all departments, as requested regarding contract status.*	*Ongoing*
FY20	Work with the school department, to help them develop bids for food service, class room space and all other goods and services needed for their day to day activities. **Update:** *Training seminar conducted all Munis School Clerks, Principals and the Finance Team attended.*	*Ongoing*
FY21	Increase adoption of electronic Purchase Orders issued to vendors.	New
FY21	Cross train staff further, to meet the City's procurement needs.	New

PERFORMANCE METRICS

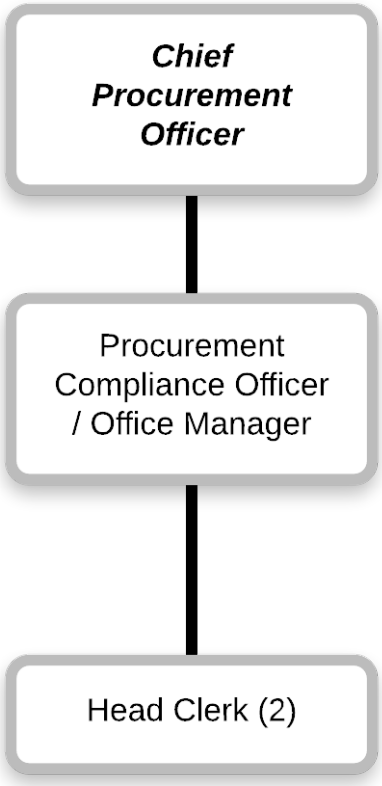
Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [43] FY2020	FY2021 Target
Records added, updated, deleted in vendor database	47,150	46,875	47,100	47,000
Number of contracts processed	410	485	450	600
Purchase orders under $10,000	6,939	6,061	4,064	6,100
Purchase orders over $35,000	305	279	224	285
Purchase orders processed	7,629	6,762	4,573	6,600
Purchase orders requiring 3 written quotes	385	422	285	425
RFP's and IFB's fully developed	108	89	59	100

[43] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

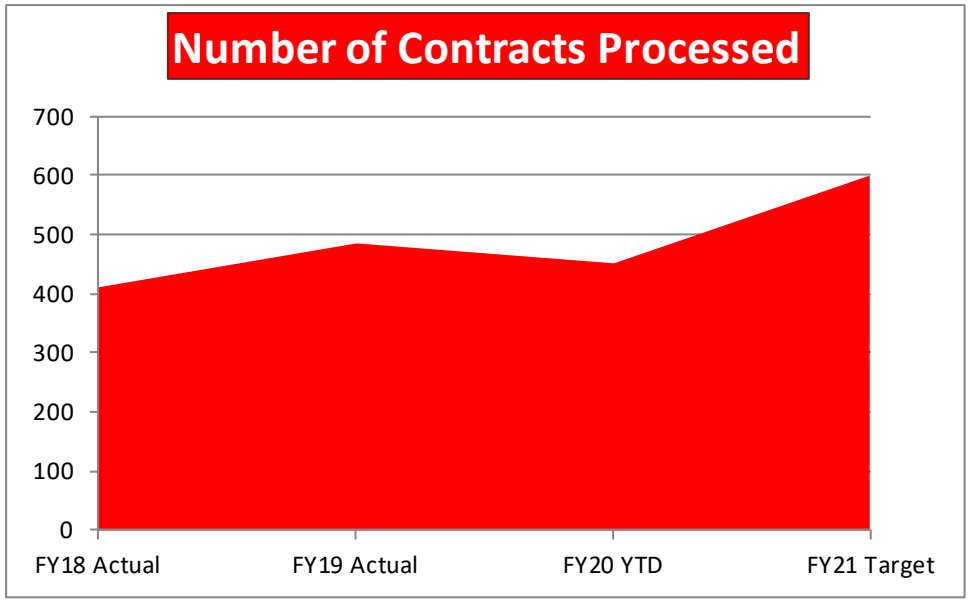
ORGANIZATIONAL CHART

PURCHASING

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER



LOWELLSTAT CHART(S)



The number of contracts processed by the Purchasing Department has increased steadily over the past few years. This trend is projected to continue in the years to come.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Number of contracts processed	410	485	450	600

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	225,756	231,412	240,303	247,031	248,898
Longevity	305	305	306	306	306
Total	226,062	231,718	240,609	247,337	249,204
Expenses					
Repair & Maint. Equip	500	339	500	500	500
Advertising	12,000	11,811	15,000	15,000	14,875
Printing & Binding	150	150	150	150	150
Office Supplies	2,220	1,740	2,000	2,000	1,875
Dues & Subscriptions	850	662	100	100	317
Trans. Reimbursement & Seminars	500	500	500	500	778
Purchase of Services	134,235	117,222	120,000	120,000	125,855
Total	150,455	132,425	138,250	138,250	144,350
TOTAL BUDGET	**376,517**	**364,142**	**378,859**	**385,587**	**393,554**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 249,204
ORDINARY EXPENDITURES		$ 144,350
TOTAL FY21 BUDGETED EXPENDITURES		$ 393,554

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 247,206**
REAL ESTATE TAXES	247,206	
INTERGOVERNMENTAL REVENUE		**$ 146,347**
UNRESTRICTED AID (UGGA)	146,347	
TOTAL FY21 BUDGETED REVENUES		$ 393,554

FINANCE
ASSESSORS

SUSAN LEMAY
CHIEF ASSESSOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$535,404
	ORDINARY EXPENSES	$57,054
	TOTAL FY21 BUDGETED EXPENDITURES	**$592,458**

MISSION & SERVICES OVERVIEW

To value all real and personal property fairly and equitably in accordance with the laws of the Commonwealth of Massachusetts along with billing and administering motor vehicle excise, personal exemptions, elderly and Veterans' volunteer work programs, Appellate Tax Board Cases and the CPA abatement program. The department's ultimate objective is to address the concerns of the citizens of the City as efficiently, effectively and as courteously as possible.

Each year the Assessors must assign a full and fair cash value to all properties located within the City of Lowell. Every fifth year, starting in FY2022, the Board of Assessors is charged with the duty of conducting a Full Revaluation pursuant to Massachusetts General Law as required and directed by the Massachusetts Department of Revenue. Annually, each property sale that takes place in the city is researched and evaluated for its "arms-length" characteristic. These arm-length sales are used in the valuation of property and are then reviewed and approved by the Massachusetts Department of Revenue. The Full (fifth year) Revaluation is more detailed than the annual interim assessment adjustments and involves DOR advisory staff examining, testing and approving our assessment valuation modeling system and assessed values including the delineation of neighborhood lines and land adjustments. In addition, a field advisor from the Department of Revenue's Bureau of Local Assessment samples a quarter of Lowell's properties for accuracy pursuant to the classification, the condition and the details of the properties noted by the Assessors.

For over eleven years now, the Lowell Assessing Department has conducted the State-mandated Citywide Cyclical Inspection Program in-house with existing staff. The department continues to inspect as many properties as possible while working closely with the Development Services Department to identify properties for which building permits or certificates of occupancy have been issued. Assessors make special visits to these properties, along with all properties that change hands during the year, to capture new growth valuation. In addition to real estate inspections, the Assessing Department Inspectors are also responsible for inspecting businesses across the city for personal property assessments. This inspection program is a mandated nine year cycle through the Department of Revenue and the Assessing Department is on schedule to complete the program timely.

FY20 ACCOMPLISHMENTS

- The Assessing Team discovered over $2.5 million in new growth in FY20 through building permits inspections, personal property visits and forms of lists and cyclical inspections among other various property inspections.
- The Assessing Team completed all straggler appointments in Centralville and has just about completed the Belvidere section of the city as of this writing, other than a few streets and the appointments waiting on return calls. The rate of entry and completion has been impressive.
- The Assessors have to believe that an accomplishment is the fact that with the value increase in 2020 being as substantial as it was, the fact that only 77 real estate challenges were filed is a testament that our assessments are a true reflection to the 2019 real estate market.
- The Assessing Department has achieved a long standing accomplishment of getting our email out there and getting customer emails to get information out and get information in. We've sent e-blasts out about income & expense information as well as personal property forms of list and received the information back in electronic form this year in abundance!

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Print deeds daily from the Registry of Deeds, code them and enter them into the Vision Database system as a "Future Sale" to get the new owners into the system for mailing purposes. This saves steps from entering as a change of address in addition to entering the deeds two to three months after the sale. **Update:** *The deeds are coded by state standards and entered daily and are accurately used for the bills and abutters lists.*	**Complete**
FY20	As the deeds are printed from the Registry on a daily basis and we identify any sale price(s) where the assessed ratio is skewed beyond the acceptable range, we isolate those sales for immediate property review. **Update:** *As the deeds are coded, they are researched on a daily bases and entered to be later used for the annual updates to value for the LA3 as required by the Department of Revenue.*	**Complete**
FY20	Train two new people on Revision and lot splits and start them as soon as the Vision (static database) was installed. The main objective was to insure that the revisions would be finalized by the new Fiscal year due to the loss of experienced personnel and the number of revisions coming through the city. ***In Process*** *– We have begun to train the second person on the revisions and lot splits and we recently hired a new Assistant Assessor who has done lot splits in a previous town who will also be trained.*	*In Process*

FY21	We expect to finalize the cyclical inspections in Belvidere and move into South Lowell and it is our goal to finalize S. Lowell during FY21 as well.	New
FY21	Create a cyclical plan dedicated to personal property where at least one day every two weeks each inspector visits designated businesses across the city.	New
FY21	Create a power point presentation for the public on what the Assessor's Department does; has to offer the elderly, the Veterans, and property owners in general and what they need to know if they think their property is over-valued. The Assessor's would like to contact the various neighborhood leaders to ask for time at a meeting to present this to their groups prior to values being set.	New

PERFORMANCE METRICS

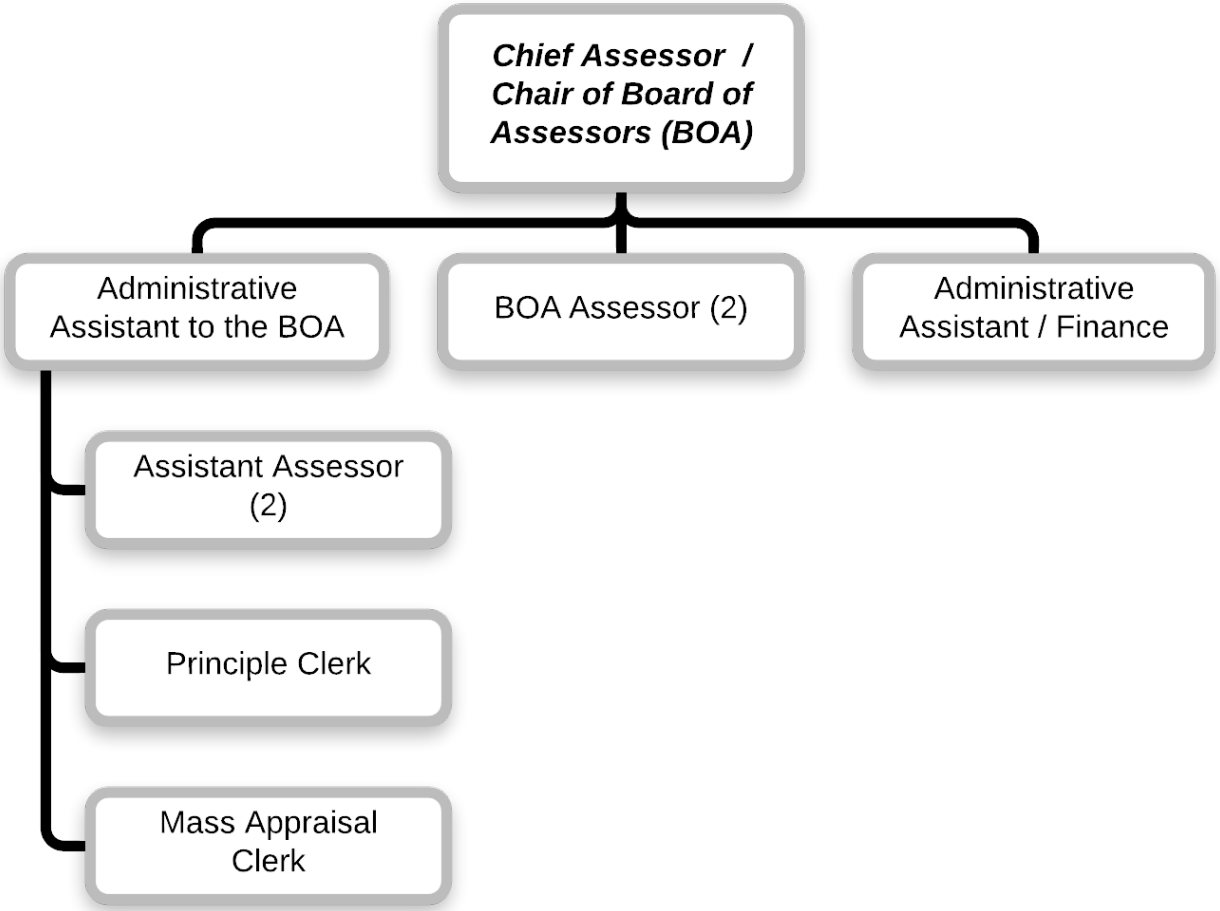
Measurement	Prior Year Actuals FY2018	FY2019	YTD [44] FY2020	FY2021 Target
Building Permit Inspections	1661	815	562	750
Building Permit Inspections conducted per employee	831	407	224	250
Cyclical Inspections	3,440	1,528	1,817	2,100
Cyclical Inspections conducted per employee	3,440	1,528	1,817	2,100
Sale Verification Inspections	645	283	182	240
Personal Property Assessment Visits	507	274	300	600
Personal Property Inspection Visits per employee	254	137	150	200
Deeds, Instruments, Tax Takings Processed, Revisions, Status Changes	69,371	6,050	5,000	6,000
Property History Updates Processed	33,200	22,201	23,985	24,000
Overvalue RE Abatement Applications processed	71	47	77	50
PP abatement Applications Processed	7	9	10	5
Statutory Exemptions processed	610	606	594	600
Sr. Volunteer Work Program Exemptions processed	30	14	26	30
Vet. Volunteer Work Program Exemptions processed	0	4	2	7

Only the italicized represents a measurement that is targetable. All others is beyond the control of this department.

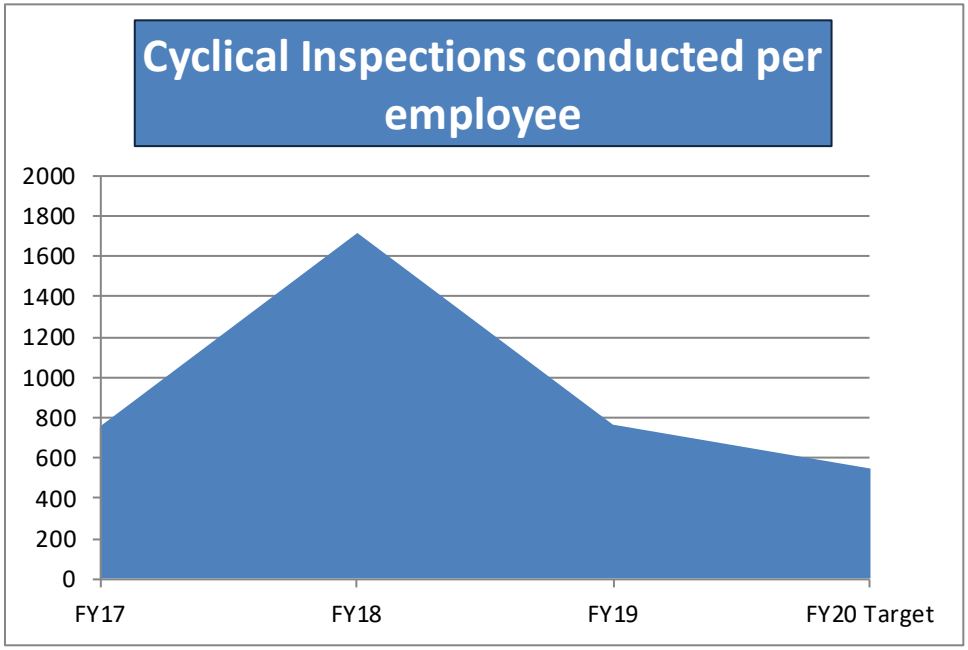
[44] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

ASSESSOR
SUSAN LEMAY *CHIEF ASSESSOR*



LOWELLSTAT CHART(S)



Cyclical Inspections keep property information accurate and up to date, which can directly impact New Growth, which is the measure of new property development within the City. All activities which increase property value also increase property tax thus providing accurately distributed taxation. This new growth rate reflects the additional taxes collected from these property improvements.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Cyclical Inspections conducted per employee	3,440	1,528	1,817	2,100

EXPENSE DETAILS

ASSESSORS - 141	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W - Perm	486,071	488,986	514,219	533,406	535,044
Longevity	360	360	360	360	360
Total	486,431	489,346	514,579	533,766	535,404
Expenses					
Repair & Maint. Equipment	1,258	1,284	1,300	1,300	2,000
Appraisals	6,050	6,282	12,000	12,000	10,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	2,000	11,101	25,000	25,000	24,300
Advertising	595	714	1,200	1,200	782
Printing & Binding	1,387	1,491	1,500	1,500	1,000
Data Proc- Equipment & Supply	939	976	1,000	1,000	800
Office Supplies	1,034	1,450	1,500	1,500	1,500
Tuition Reimbursement	135	550	1,000	1,000	1,000
Dues & Subscriptions	1,180	1,771	2,000	2,000	2,000
Trans Reimburse & Seminars	11,002	9,490	10,000	10,000	10,000
Miscellaneous Charges	731	745	700	700	700
Office Furniture & Equipment	676	574	700	700	700
Data Processing - Spec Projects	215	657	900	900	568
Leasing of copier	-	-	1,704	1,704	1,704
Total	27,201	37,085	60,504	60,504	57,054
TOTAL BUDGET	**513,632**	**526,431**	**575,083**	**594,270**	**592,458**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 535,404
ORDINARY EXPENDITURES		$ 57,054
	TOTAL FY21 BUDGETED EXPENDITURES	$ 592,458

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 584,458**
NEW GROWTH	475,000	
PERSONAL PROPERTY TAX	28,618	
PRO FORMA TAX	41,000	
REAL ESTATE TAX	39,840	
MISCELLANEOUS REVENUE		**$ 8,000**
ASSESSORS' MISCELLANEOUS	8,000	
	TOTAL FY21 BUDGETED REVENUES	$ 592,458

FINANCE
TREASURER

KELLY OAKES

CITY TREASURER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$614,782
	ORDINARY EXPENSES	$242,850
	TOTAL FY21 BUDGETED EXPENDITURES	**$857,632**

MISSION & SERVICES OVERVIEW

To efficiently manage assets, including cash and receivables, as well as to collect all receipts due to the City while maintaining the highest level of customer service.

The Treasurer's Office ensures that all assets are accounted for and all receipts due the City are collected. In accordance with Mass General Laws Ch44 Section 55B, the Treasurer is responsible for ensuring the safety and liquidity of City funds while earning the highest yield possible. The Treasurer also maintains banking relationships; manages electronic payments; and assists the Chief Financial Officer in the issuance of City debt.

Treasurer's Office issues and collects over 300,000 bills each year, including real estate, personal property, water/sewer, and motor vehicle excise bills. The Treasurer's Office also handles all electronic funds transfers from federal and state governments and monies from private entities.

FY20 ACCOMPLISHMENTS

- Full and complete reconciliation of all City bank accounts to the general ledger which resulted in the resolution of a long standing management comment from outside auditors on an internal control weakness.
- Successfully corrected problems with the recording of various transactions that contributed to cash variances.
- Investment of City funds has yielded a significant increase in interest income – a projected 70% increase over FY 2019.
- Liened several years of delinquent water/sewer/trash charges owed by Condominium Associations to the individual real estate tax accounts of the unit owners allowing the City to more effectively collect these delinquent receivables.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement new uncollectible Receivable Write -off Policy for balances over 7 years in accordance with the outside auditors. **Update**: *Treasurer continues to work with CFO and Assessor to finalize and implement write-off policy. All accounts are being carefully reviewed.*	*Ongoing*
FY19	Improve cash reconciliation process and remove a comment on independent audit management letter. **Update**: *Treasurer has reconciled all bank accounts and the comment has been cleared.*	**Complete**
FY19	Create and implement a consistent procedure for the issuing of a license or permit to ensure the applicant is in good standing with regard to taxes due the City. **Update**: *Working with various departments to identify and implement the best way to do this.*	*Ongoing*
FY20	Measure customer service in the Treasurer's Office via online and in-person surveys in order to improve overall customer satisfaction. **Update:** *Continuously striving to improve customer service to Citizens. Working on staff training to ensure excellent service.*	*Ongoing*
FY20	Implement Munis Tyler Cashiering in another City office to facilitate payments **Update**: *Working with MIS to begin implementation of Tyler Cashiering in other City offices.*	*Ongoing*
FY21	Work with MIS to implement a new electronic payments system that is fully integrated with MUNIS	New
FY21	Implement new policies in Treasurer's office that scan receipts & turn ins into MUNIS instead of paper files	New

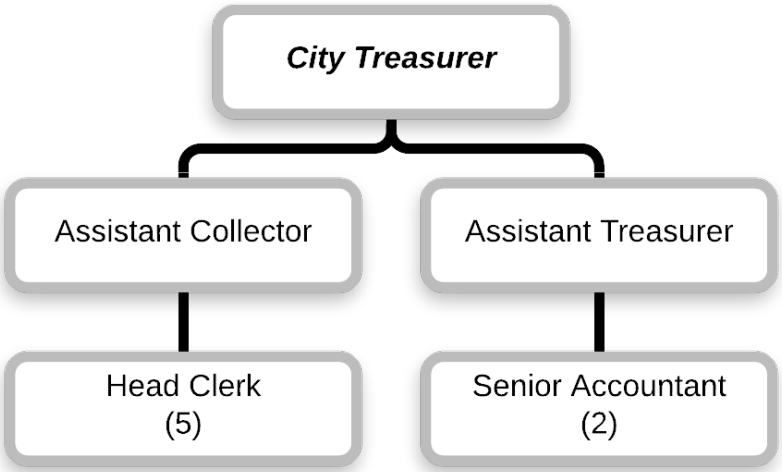
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [45] FY2020	FY2021 Target
Overall Tax Collection Percentage	97.73%	92.44%	95.529%	98.00%
Motor Vehicle Excise Collection Percentage	89.47%	92.44%	68.52%	90.00%
Real Estate Tax Collection Percentage	98.42%	99.99%	97.69%	100.00%
Personal Property Tax Collection Percentage	98.12%	96.29%	95.04%	100.00%
Motor Vehicle Excise Bills (1st Commitment)	89,351	72,453	69,827	70,000
Yearly Real Estate Tax Bills Issued	107,992	109,988	110,252	110,500
Yearly Personal Property Tax Bills Issued	8,604	9,036	9,248	9,300
Total Paperless Customers	3,553	3,740	3,846	4,000

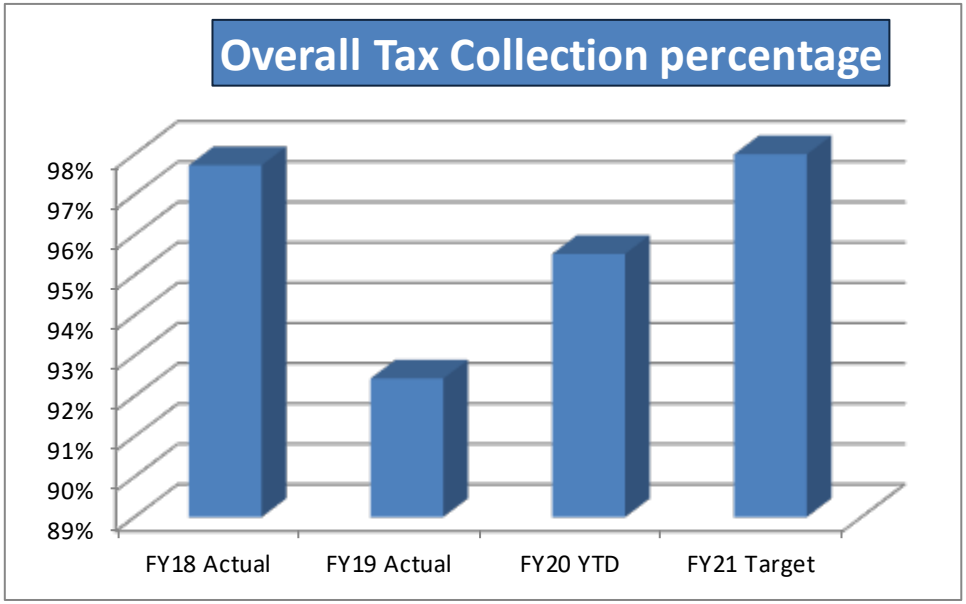
[45] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

TREASURER
KELLY OAKES *CITY TREASURER*



LOWELLSTAT CHART(S)



The Treasurer's Office consistently collects a high percentage of taxes owed to the City. This steady collection percentage remains one of the highest among similarly sized communities.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Overall Tax Collection Percentage	98%	92%	96%	98%

EXPENSE DETAILS

TREASURER - 145	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	553,100	546,805	592,969	608,583	614,782
Total	553,100	546,805	592,969	608,583	614,782
Expenses					
Repair & Maint. Equipment	1,301	1,400	1,500	1,500	1,500
Professional Services	37,581	28,132	30,000	30,000	30,000
Banking Services	25,553	17,755	28,000	28,000	22,000
Postage	175,005	165,157	175,000	175,000	172,700
Equipment Leasing	4,218	4,218	6,500	6,500	6,500
Office Supplies	4,612	4,153	5,000	5,000	5,000
Dues & Subscriptions	450	445	600	600	150
Transportation Reimbursement	2,654	4,000	4,000	4,000	1,000
Ins. Premiums - Bonds	3,323	1,964	4,000	4,000	4,000
Total	254,696	227,225	254,600	254,600	242,850
TOTAL BUDGET	**807,797**	**774,030**	**847,569**	**863,183**	**857,632**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 614,782
ORDINARY EXPENDITURES		$ 242,850
TOTAL FY21 BUDGETED EXPENDITURES		$ 857,632

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 572,082**
REAL PROPERTY (PENALTIES & INTEREST)	255,000	
MOTOR VEHICLE (PENALTIES & INTEREST)	150,000	
MOTOR VEHICLE EXCISE TAX	167,082	
MISCELLANEOUS REVENUE		**$ 140,000**
TREASURER'S MISCELLANEOUS	140,000	
CHARGES FOR SERVICES		**$ 145,550**
WATER - INDIRECT COSTS (REIMBURSE GF)	50,000	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	65,550	
PARKING - INDIRECT COSTS (REIMBURSE GF)	30,000	
TOTAL FY21 BUDGETED REVENUES		$ 857,632

FINANCE
HUMAN RELATIONS

MARY CALLERY
HUMAN RELATIONS DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$329,746
	ORDINARY EXPENSES	$48,010
	TOTAL FY21 BUDGETED EXPENDITURES	**$377,756**

MISSION & SERVICES OVERVIEW

To provide excellent customer oriented service to the public, applicants, vendors, employees, and retirees in a legally, morally, and ethically appropriate manner. Human Relations collaborates with various departments to develop, maintain, and support a diverse workforce that is vital to the City's success and reputation. Human Relations creates and implements programs to improve and increase organizational effectiveness in the most fiscally responsible manner that fosters and results in a positive and productive work environment that meets the challenges of a changing world.

The Human Relations department is charged with developing and administering fair and equitable human resources policies for the City and its employees, including the Career Center. The department is responsible for assisting all City departments with the recruitment and selection of new employees, while ensuring compliance with all applicable federal, state, and local laws that govern this process. It develops and distributes policies regarding a number of different employment issues, including the City's Sexual Harassment Policy. The department also maintains compensation systems for all positions within the city; provides training to employees on important employment issues; assists in the negotiation and administration of labor contracts; administers pre-employment physicals and CORI checks; and performs any other functions assigned by the City Manager. Additionally, Human Relations is responsible for evaluating and implementing all employee benefits programs; administering group health and life insurance; ensuring compliance with state and federal mandates on health insurance; and monitoring unemployment compensation for all City and School employees.

FY20 ACCOMPLISHMENTS

- Continued use of an internal tracking database to monitor City and School unemployment claims, City's sick buyback program, retirements, and FMLA leave.
- Completed negotiations for sixteen collective bargaining agreements; continued negotiations with the remaining unions.
- Ensured continued licensure compliance for all employees requiring specific job related licenses and or certifications including but not limited to CDL, DOT Medical Certificates, and Hoisting.

- Ongoing assistance with the implementation of electronic Direct Deposit advices for City employees choosing to voluntarily receive advices via secure email.
- Facilitated and assisted in various job description modifications with Union representatives to ensure current and accurate job requirements for City positions.
- Compiled and processed all 1095-C forms required under the Affordable Care Act (ACA) for school and city employees; ongoing efforts to maintain compliance under the ACA.
- Successfully transitioned all unemployment claim questionnaires to be completed through the UTMC Case Management System allowing HR to utilize available services through this vendor.
- Assisted with the coordination of the Leadership Training Program made available to all departments.
- Completed a City-wide employee personnel information update to ensure data accuracy specifically with demographics and EEO information.
- Completed the Applicant Tracking System training with Tyler/MUNIS on how to build and customize as per HR needs.
- Update of HR forms (Personnel Assignment Sheet, Requisition to Post) to streamline new hire process as well as maintain and improve consistent data collection.
- Coordinated the Firefighter Informational Session for individuals interested in becoming a firefighter.
- Initiated an internal paperless invoice processing method to make invoices available electronically and eliminate paper copies.
- Manage Boards and Commissions vacancies, postings, and application process.
- Assist Finance Department with reviewing the Annual Budget
- Actively participate in the Diversity Working Group created to address and improve matters related to diversity
- Assisted in the development and implementation of the Employee Suggestion Award Program.
- Increased job posting visibility within the community through additional advertising through the use of social media and the non-profits network.
- Collaborated with United Way to coordinate a city-wide, including Schools, annual employee charitable giving campaign.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Provide employees city-wide applicable learning opportunities that will allow employees to further develop their knowledge and expertise in their line of work. **Update**: *Assisted in the coordination and planning of the Leadership Training Program open to all City departments with limited available space;6 week training starting February-March 2020.*	*Ongoing*
FY19	Conduct internal audits to ensure organizational compliance as well as accurate data collection.	*Ongoing*

	Update: *Distributed information requests/updates from employees to ensure demographics are correct. Processed all changes/updates as submitted by employee. Completed an audit of employees holding a Commercial Driver's License as required by their position.*	
FY20	Fully implement the Applicant Tracking System to provide applicants with the ability to apply through a portal; this will be the first step to phasing out the paper based application. This will be beneficial to centralizing applicant data for statistical and reporting purposes. **Update:** Completed the trainings through Tyler/MUNIS to build and customize the Applicant Tracking System to meet the needs of HR.	*Ongoing*
FY20	Work with various departments to further explore programs to engage employees in improving and achieving a work life balance as well as programs to increase employee satisfaction. **Update:** The Employee Health and Wellness Team have implemented various programs for employees to participate and attend to which address all things health and wellness related.	*Ongoing*
FY20	Provide more trainings and seminars to educate employees on various topics relative to their general employment with the City. Improve transparency and access to information so employees have information such as policies and benefits readily available. **Update:** *In the process of coordinating trainings for employees; upcoming training will be an Active Shooter Training scheduled for March 2020. Essential information is periodically being updated on the HR webpage so that employees are aware of upcoming dates/events.*	*Ongoing*
FY21	Transition Open Enrollment correspondences and materials (Non-GIC) to be in an electronic deliverable format and be as paperless as possible.	New
FY21	Compile an updated New Employee Orientation packet; format policies to be more uniform and user friendly.	New
FY21	Streamline the HR Turn in process to improve efficiency and tracking of payments submitted into the Treasurer's Office and reduce paper use.	New

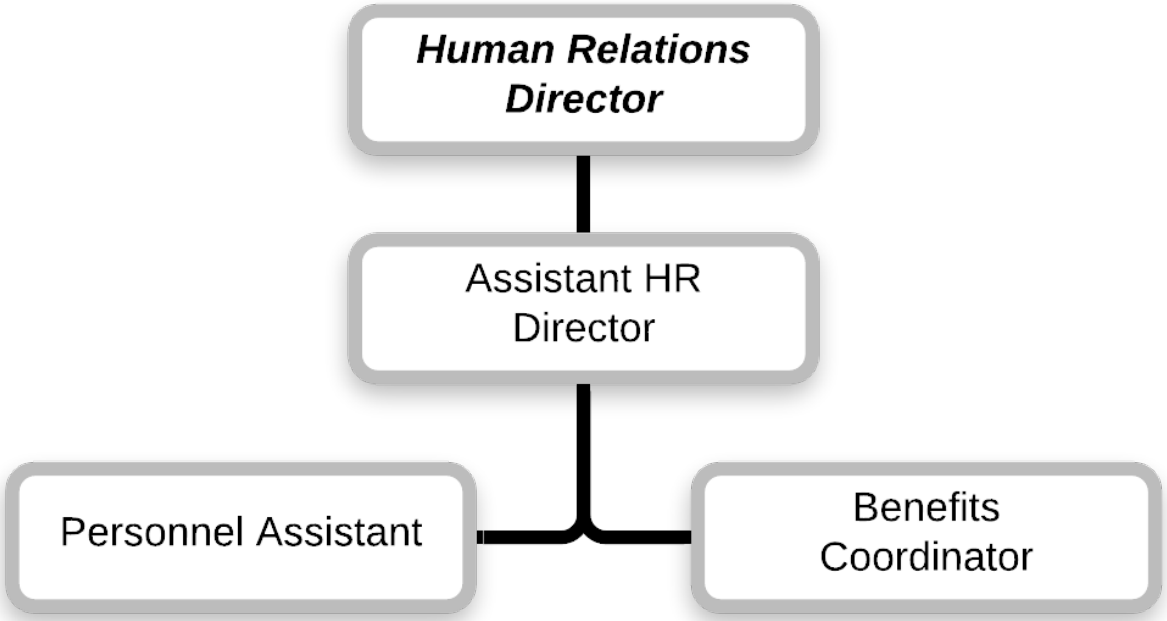
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [46] FY2020	FY2021 Target
Unemployment claims paid by the City	81	79	37	70
Unemployment costs	$40,337	$78,450.26	$23,830	$75,000
Number of job requisitions	120	131	103	125
Number of job applications processed	1,973	1633	665	2,000
Revise and distribute new personnel action form			2/1/2020	7/1/2020
Provide professional development class for employees			9/1/2019	9/1/2020
Average number of sick hours taken per employee annually	55.25	65.66	43.33	35
Number of licenses and professional certifications tracked	315	565	403	500
Average applicants per job posting	16.44	20.16	14.70	15

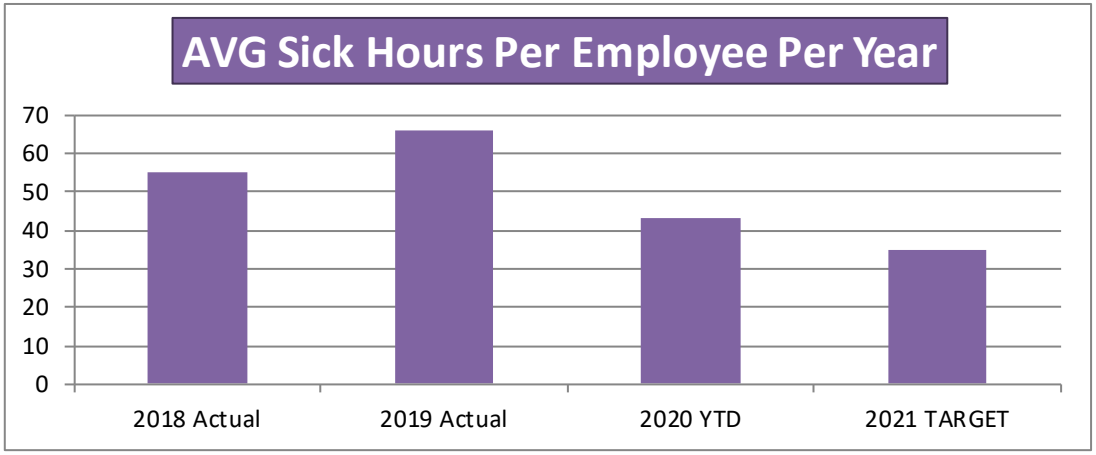
[46] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

HUMAN RELATIONS
MARY CALLERY *HUMAN RELATIONS DIRECTOR*



LOWELLSTAT CHART(S)



Human Relations plays a key role in the City's attempt to reduce risk leave usage by informing City employees of the resources available to them and monitoring usage with the assistance of the relevant Department Heads and LowellSTAT.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
AVG Sick Hours Per Employee Per Year	55.25	65.66	43.33	35

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W - Perm.	282,514	298,122	313,653	329,598	329,598
S & W - Temp.	-	-	6,000	-	-
Longevity	147	147	148	148	148
Total	282,661	298,269	319,801	329,746	329,746
Expenses					
Drug Program	1,800	1,868	2,000	2,000	2,000
Drug Testing	-	-	-	-	22,060
Economic/Prof. Development	2,414	2,500	2,500	2,000	1,250
Professional Services	6,956	6,181	7,000	6,000	6,000
Pre-employment physicals	8,000	9,000	9,000	10,500	10,500
Advertising	2,920	3,000	3,000	3,000	3,000
Printing & Binding	2,000	1,545	2,000	2,000	1,500
Office Supplies	987	981	1,000	1,000	650
Transportation, Reimbursement & Seminars	122	211	250	250	250
Dues & Subscriptions	450	450	450	550	550
Misc.	346	350	350	250	250
Total	25,994	26,085	27,550	27,550	48,010
TOTAL BUDGET	**308,655**	**324,354**	**347,351**	**357,296**	**377,756**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 329,746
ORDINARY EXPENDITURES		$ 48,010
TOTAL FY21 BUDGETED EXPENDITURES		$ 377,756

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 227,756**
REAL ESTATE TAXES	227,756	
INTERGOVERNMENTAL REVENUE		**$ 150,000**
UNRESTRICTED GENERAL AID (UGGA)	150,000	
TOTAL FY21 BUDGETED REVENUES		$ 377,756

FINANCE
MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ

CHIEF INFORMATION OFFICER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$735,354
	ORDINARY EXPENSES	$1,178,498
	TOTAL FY21 BUDGETED EXPENDITURES	**$1,913,852**

MISSION & SERVICES OVERVIEW

To provide, maintain, promote, and support a cohesive and centralized technology roadmap designed to enable City departments with the information necessary to ensure their successful operations and respective missions, by focusing on the use of technology as a tool for the delivery of better government services.

MIS provides centralized systems, technologies, and services that develop and support City personnel with information relative to their operations and respective missions, support day-to-day technology operations and strategic planning of the City's overall technology roadmap, promote effective data and technology resource management, and enhance constituent services. MIS strives to ensure that the technology employed by the City is effectively implemented, utilized, operational, and current. As modern telephony systems, cable television, video technology, security access, smart devices, "bring your own devices", and other new and emerging technologies have been integrated and linked into the City's various MIS systems, MIS is increasingly called upon to be involved in their implementation and support. In order to do so, MIS delivers long-term, and sustainable technical solutions and support services to City departments by focusing on several key areas, including:

Help Desk – Responsible for coordinating all support work orders between City, Fire, and Police MIS staff, and supporting all City personnel's use of MIS systems, services, and technology (e.g., computers, printers, phones, software, etc.) on a daily basis.

Systems Administration – Responsible for the support and administration of the numerous MIS systems, servers, services, and technologies which City personnel interact with on a daily basis (e.g., server/system build out, system authentication, security, disaster recovery activities, VoIP servers, etc.).

Network Administration – Responsible for the support and administration of the City's enterprise technology infrastructure (e.g., cabling, switches/routers, wired and wireless connectivity, network management system, etc.) allowing City personnel access to MIS systems, services, and technology. Note that this area of responsibility includes interconnectivity among and between all public safety facilities and Lowell Public School sites and other sites on the City's extensive wide area network.

Application Systems – Responsible for the support, training, administration, and development of the City's key enterprise resource planning systems and applications (e.g., websites, financial system, etc.).

Geographic Information Systems (GIS) – Responsible for coordinating the capture, storage, retrieval, analysis, and display of geographically defined data (often referred to as spatial or geo-referenced data) for City departments, state and federal offices, and the public.

Technology Administration – Responsible for providing continuous coordination and project management of activities, strategic planning/support to all technology-related aspects of the City's government, and ensuring a strategic and cohesive approach to technology throughout the City and in accordance with an established technology roadmap.

FY20 ACCOMPLISHMENTS

Help Desk

- Completed 7,727 help desk work order requests.
- Swapped, implemented, and installed 24 new multifunction printers across 22 departments.
- Completed refresh of 220 City desktops as part of the refresh cycle due to Windows 7 end of life.
- Successfully deployed equipment to support working from home as needed for employees.
- Continued to diligently manage our technology inventory in order to optimize equipment placement and maximize the taxpayer's return on investment.

Systems Administration

- Upgraded all critical systems due to Windows 2008 R2 end of life.
- Completed migration of various on-premises systems to web-based systems.
- Upgraded and migrated of water billing systems to virtualized platform.
- Upgraded and expanded fuel management systems across multiple departments.
- Migrated various components of the City's Internet infrastructure into the government cloud space.
- Upgraded web application firewalls across all web internet applications.
- Installed and implemented monitoring of secured key boxes at various city buildings.

Network Administration

- Continued expansion and migration of Garage cameras into centralized facilities, and began planned conversion of similar systems at Water and the Pollard Memorial library to occur over the course of the next 18 months.
- Coordinated and managed the successful completion of Phase 1 of the city's network infrastructure upgrades, including a complete overhaul and replacement of existing fiber throughout the City Hall campus.

- Successfully negotiated a level funded 50% increase with ISPs servicing the City Hall campus.
- Planned and implemented new network connectivity for downtown Police precinct, Justice Center, and relocation of Health and Human Services to new downtown location.
- Coordinated with Traffic Engineer and Electrical Department on systems for management of lighting control systems throughout the city.
- Upgraded network monitoring systems in preparation for network infrastructure upgrades.
- Worked with Wastewater on overhauling SCADA infrastructure and security at Water, planned for FY21.
- Assisted Census and Election office with secure data transfer and requirements for electronic polling devices.

Application Development

- Initiated major migration and conversion from Munis UB Classic to UBCIS to be conducted during the next two years.
- Continued Munis integration with Fire Prevention for applications, inspections, and permitting.
- Began rollout of Animal Licenses within Munis.
- Began rollout of Business Licenses within Munis.
- Began rollout of advanced Time and Attendance management tools within Munis.
- Successfully overhauled and integrated all permit output to include automated storage into our document management system.
- Successfully integrated Permit and Code Enforcement into General Billing.
- Successfully rolled out General Billing within Munis.
- Successfully integrated Municipal Hearing Officer operations for violation processing, hearings, and appeals within Munis.
- Continued rolling out Munis document management across departments, with an emphasis on electronic document submittal, a reduction in paper waste, and a reduction in paper flowing between departments.
- Continued with the implementation of Citizen Self Services for integration into Munis for online bill payment and online permit and business license application submission.
- Successfully upgraded city report writing systems and tools.
- Continued rollout of mobile device management solution.
- Rolled out remote field access for inspectors, and DPW personnel including Electricians, Solid Waste, and Recycling and Streets.

Geographic Information Systems (GIS)

- Information liaison to US Census' New Construction Program that allows municipalities to update their residential address listings with the federal government to account for new residential construction.
- Continued rollout of GIS Field Data Collection Applications across various departments.
- Updated 4,500+ layers of georeferenced data.
- Continued GIS data expansion with updates to various critical City and Public Safety applications.

- Continued with GIS software instruction, installation, website development, and maintenance for internal (city) and external (public) use.
- Assisted with Justice Center GIS Parking Options Analysis.
- Completed LUCA Census 2020 Address and Boundary Review.
- Completed Lowell Pedestrian Inventory Project Update and Review with NMCOG/DPD.
- Completed Lowell Bicycle Master Plan (Go Lowell LTS Street Equity Project).
- Continued working with the city's Traffic Engineer on 60 day notification process for major traffic changes using GIS.
- Updated Lowell Flood Plain Revision update in ArcGIS Online for Wastewater.
- Assisted Public Health Services with GIS analysis.
- Continued training city staff and citizens.

Administration / Other / General

- Continued weekly meetings between Police, Fire and City MIS departments to communicate ongoing projects, issues and coordinate support.
- Completed FY19 School Phone Upgrade Capital Plan with standard NEC platform and migrated telecom providers for further cost reductions.
- Coordinated the replacement of Police GPS Clock as a key shared infrastructure component across Public Safety, City and Schools.
- Worked with the Fire Department to perform a department-wide computer refresh of all desktops at Firehouses and Headquarters.
- Continued to work on negotiations with an alternate Internet service provider for the City.
- Coordinated a major pivot in the delivery of technology as a result of the COVID-19 pandemic.
- Continued a detailed inventory of existing Verizon services within the City to identify additional cost savings long-term.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Implement MUNIS Citizen Self Services. **Update**: *Working with various departments to implement.*	*Ongoing*
FY18	Implement remote field access for inspectors and other essential personnel. **Update**: *Working with various department to implement.*	*Ongoing*
FY19	Upgrade existing desktop environment. **Update**: *Completed the upgrade and rollout of desktop systems.*	**Complete**

FY20	Upgrade network switching environment. **Update**: *The replacement of the fiber optic infrastructure has been completed, and we are now planning the switch deployment.*	*Ongoing*
FY20	Roll out of mobile device management solution. **Update**: *MDM has been implemented. Existing devices are in the process of being enrolled along with all new devices as they are deployed.*	**Complete**
FY21	Expand existing facility security at City Hall.	New
FY21	Work with other departments to roll out Employee Self Services to City Employees.	New

PERFORMANCE METRICS

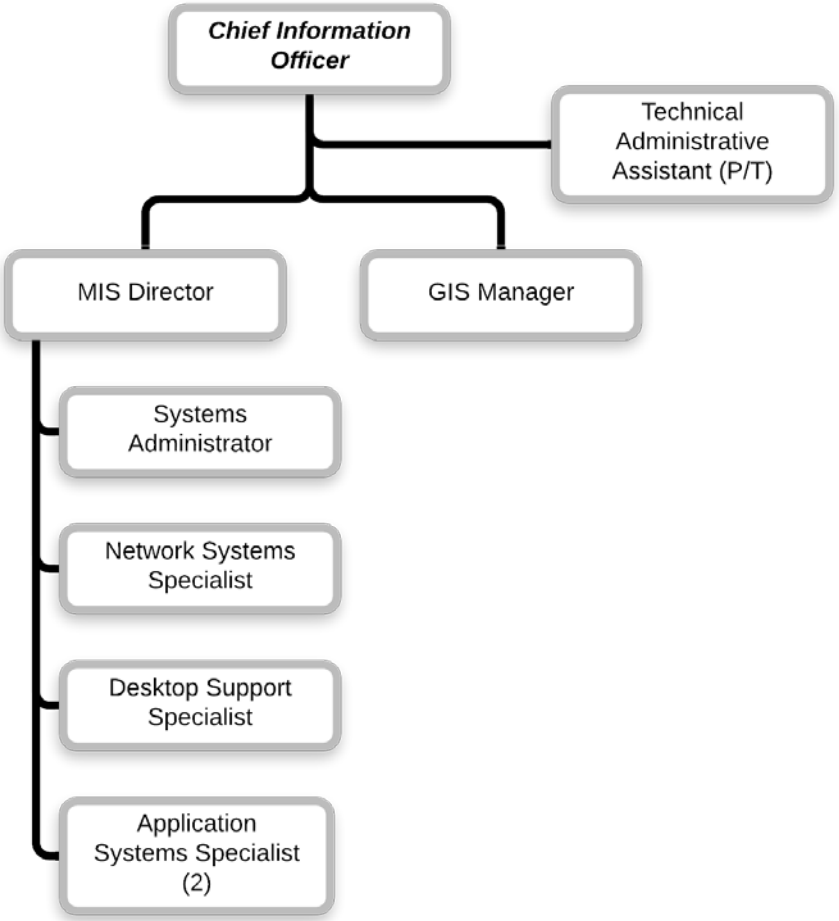
Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [47] FY2020	FY2021 Target
Completed work order service/ticket requests	7,410	7,635	7,727	7,500
General-use systems and services managed/maintained	205	170	229	210
Department-specific systems and services managed/maintained	260	258	252	250
Average system uptime outside of scheduled maintenance	99%	99.7%	99.827%	99.9%
Technology-related training events	875	966	1,452	800
Technology-related training hours delivered	1,211	2,357	1,384	1,000
Desktop systems managed	1,182	1,162	1,201	1,100
Desktop systems on supported versions	100%	100%	94.9%	100%
VoIP phones managed	776	612	614	620
Digitally managed documents (non MUNIS)	1,242,194	1,276,240	1,355,720	1,400,000
Digitally managed documents (MUNIS)	846,751	1,374,148	1,805,038	2,200,000
Georeferenced layers of data	17,000	19,000	20,000	20,500

ORGANIZATIONAL CHART

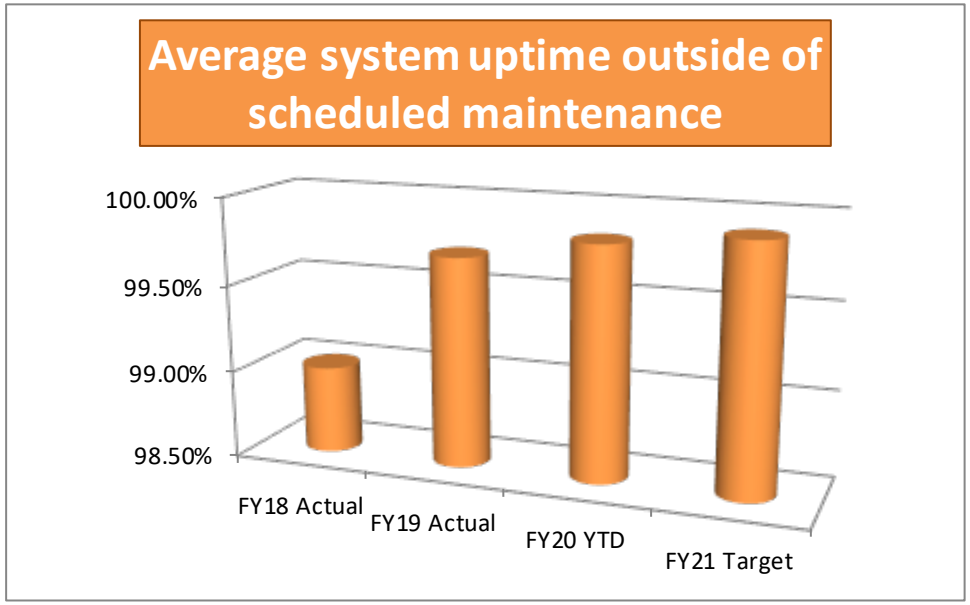
[47] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



LOWELLSTAT CHART(S)



System uptime is critical to a municipality such as Lowell. Public Safety and consituent services are 24/7 operations that require systems be functional without impediment.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Average system uptime outside of scheduled maintenance	99.0000%	99.7000%	99.8300%	99.9000%

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	610,887	644,012	690,250	748,053	713,071
S & W- Temp.	-	-	-	24,744	18,283
Overtime	5,533	10,297	6,197	6,500	6,500
Outside Funding (Non Tax Levy)	-	-	(2,500)	(2,500)	(2,500)
Total	616,420	654,309	696,447	779,297	735,354
Expenses					
Repair & Maint of Equipment	64,909	69,000	69,000	69,000	69,000
Data Processing - Spec Projects	8,369	8,991	9,000	9,000	9,000
Leasing Equip. & Software	346,677	185,451	175,000	219,579	195,429
Professional Services	21,221	25,935	30,000	33,012	33,012
Employee Training	10,801	10,792	11,000	11,000	11,000
Data Proc - Equip & Supply	35,482	35,980	36,500	38,165	38,165
Office Supplies	2,743	2,278	2,900	3,102	3,102
Software Licensing & Support	690,636	671,450	675,000	759,640	711,790
Computer Equip/Software	100,741	101,049	105,000	108,000	108,000
Total	1,281,578	1,110,926	1,113,400	1,250,498	1,178,498
TOTAL BUDGET	**1,897,998**	**1,765,235**	**1,809,847**	**2,029,795**	**1,913,852**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 737,854
ORDINARY EXPENDITURES		$ 1,178,498
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 1,916,352

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,326,690**
REAL ESTATE TAXES	1,326,690	
INTERGOVERNMENTAL REVENUE		**$ 363,940**
PEG ACCESS - SPECIAL REVENUE	300,000	
CIC GRANT - TECHNOLOGY COLLABORATIVE	2,500	
CHARGES FOR SERVICES		**$ 225,722**
WATER - INDIRECT COSTS (REIMBURSE GF)	85,871	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	87,879	
PARKING - INDIRECT COSTS (REIMBURSE GF)	51,971	
TOTAL FY21 BUDGETED REVENUES		$ 1,916,352

LEGAL

SUMMARY

CHRISTINE P. O'CONNOR

CITY SOLICITOR

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20
1,231,532	1,236,112	1,426,058	1,441,868
237,356	286,258	315,242	352,572
1,468,888	**1,522,369**	**1,741,300**	**1,794,440**

PROGRAM EXPENDITURES	Budget FY21
LEGAL	1,551,582
ELECTIONS	400,156
	1,951,738

FINANCING PLAN	Budget FY21
TAXES	1,265,669
LICENSES AND PERMITS	288,000
CHARGES FOR SERVICES	247,939
INTERGOVERNMENTAL REVENUE	149,630
MISCELLANEOUS REVENUE	500
	1,951,738

LEGAL
LAW

CHRISTINE P. O'CONNOR

CITY SOLICITOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$1,208,417
	ORDINARY EXPENSES	$277,400
	TOTAL FY21 BUDGETED EXPENDITURES	**$1,485,817**

MISSION & SERVICES OVERVIEW

To provide a high level of professional legal services to its clients: the City Manager; City Council; School Committee; all Boards and Commissions; and all various City departments and their department heads, including the School Department.

The Law Department is responsible for providing legal representation and advice to the City in numerous areas of the law, including but not limited to: zoning; employment; civil rights; contracts; tax title takings; workers' compensation; §111F; union negotiations; real estate; administrative proceedings; drafting local legislation; drafting opinions; school law; and defense of various tort claims.

In addition, the Law Department also oversees the Election and Census Office, the License Commission Office, the Tax Title division, the Municipal Hearing Officer Program, the Workers' Compensation office, and in-house nurse case manager and City physician services.

The Workers' Compensation office oversees all injured on-duty claims for City, school, and public safety officers. This office is staffed primarily by a full time workers' compensation agent; a part-time nurse case manager; a part-time city physician; a part-time medical billing claims processor; along with assistance of Law Department attorneys and other Law Department support staff. In recent years, this office has seen great success in overseeing the significant reduction in the average duration of employees receiving injured benefits as well as an overall reduction in the expenditure of such benefits. This office is committed to ensuring that all employees receive prompt, high quality medical treatment.

The License Commission Office services the needs of the License Commission, as well as residents and license holders. The office is staffed primarily by a full-time administrator, along with the assistance of Law Department attorneys and other Law Department support staff. The office has increased public access to all License Commission agendas, minutes, and relevant forms by making such material available on its own City web page. Such efforts will continue this year by making the Commission's calendar and rules and regulations available online.

The Tax Title Division oversees efforts to collect all delinquent tax bills due the City. The Tax Title Division works closely with other municipal offices, most particularly the Treasurer's office and municipal permit-granting departments such as Development Services. The Tax Title Division also oversees tax title payment plans; lien auction sales and live auction property sales for properties acquired through foreclosure.

The Municipal Hearing Officer program commenced June 2011. Currently, this program includes appeals for Zoning and Sanitary violations, Animal Control violations, and Parking violations. In the near future, the program will expand to include 21D violations and both Fire and Building Code violations.

FY20 Accomplishments

- In October 2019, conducted an auction of FY18 tax title properties which generated about $71,000 for the lien package. This was part of the $855,000 that was collected after the FY18 tax title takings (a substantial portion of which was collected in FY20).
- Tax title takings for FY19 were done on about December 1, 2019. We will be scheduling an auction in late May or early June 2020 for those properties that remain delinquent.
- There are at least six (6) more properties pending in Land Court for which we have provided all the documentation required by the Land Court and are awaiting Judgments to be entered to bar the right of redemption and to convey title to the City.
- Assisted DPD in resolving dispute with Boott Wynn that generated over $250,000 in proceeds to the City.

Goals

Fiscal Year	Strategic Goal or Objective	Status
FY18	Develop in-house seminar series for City departments on various topics such as contract management, public records, procurement and City policies. **Update**: *Developed and conducted seminars on Contracts and Employee Auto Accidents.*	*Ongoing*
FY18	Work with Purchasing Office to introduce a near paperless contract process. **Update**: *Working to reduce the number of paper contracts circulated.*	*Ongoing*
FY19	Clean attic space to organize closed case files. **Update**: *Completed annually.*	**Complete**
FY20	Identify areas in which the law department can work with various departments and take affirmative steps, implement standard procedures, etc. to prevent grievances and lawsuits.	*Ongoing*

	Update:	
FY20	Working with the City Engineer's Office to adopt procedures and software for the processing and tracking of all municipal contracts. **Update**: *Move to formally adopt draft template designed to track open construction contracts in terms of date, scope and cost; as well as develop SOP in the use and application of template.*	*Ongoing*
FY20	Implement various Wellness initiatives within the office. **Update**:	**Complete**
FY21	Work with DPW, DPD and other departments to better utilize and standardize the current contracts review process.	New
FY21	Explore the expansion (physical and staffing) to the division of workers comp.	New

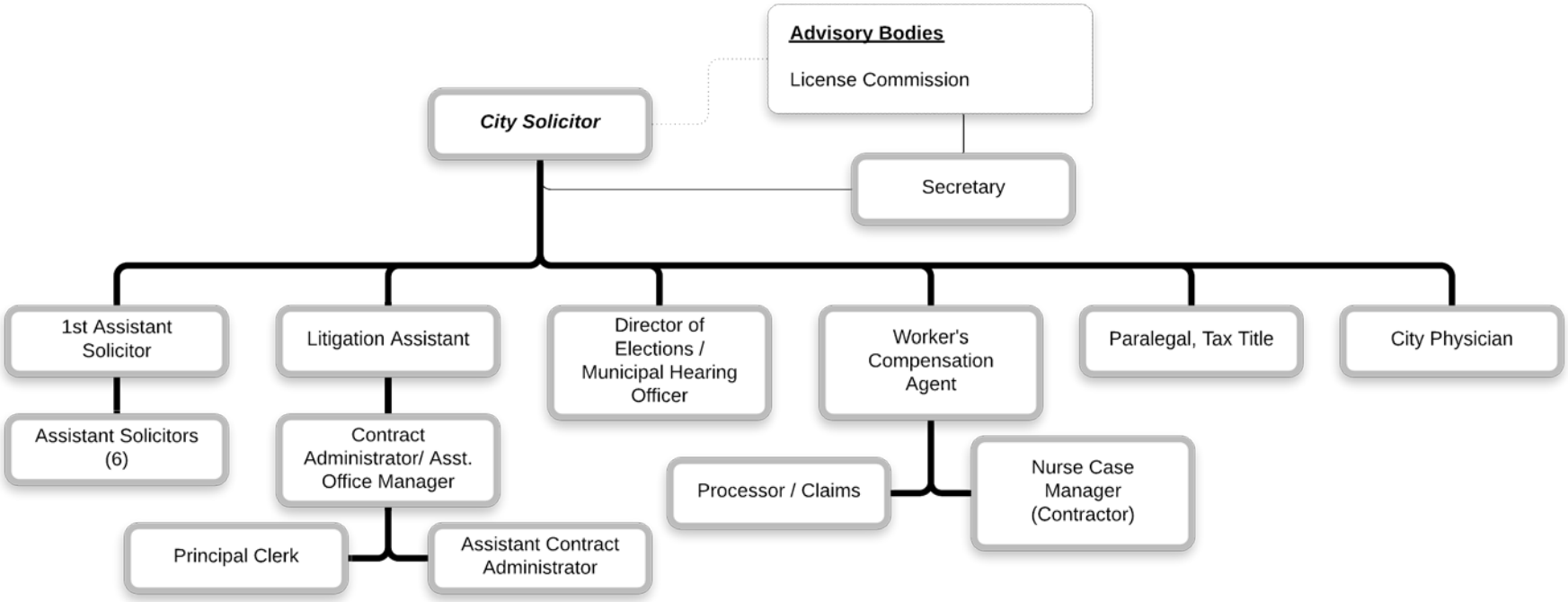
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [48] FY2020	FY2021 Target
Average monthly injury-related claims processed	33	20	22	17
Reported Injuries – City	58	50	51	35
Reported Injuries - School Department	208	119	118	100
Reported police/fire injuries	125	72	96	75
Workers Compensation cases handled	29	32	41	30
§111F Claims reviewed	69	23	38	25
Contracts reviewed	472	360	400	442
Leases, Licenses, and Easements	26	21	16	25
Motions/Petitions	45	35	30	35
Resolutions, Orders, and Ordinances	43	35	28	43
Votes (City Council)	124	98	111	100
Tax title payment agreements	0	0	0	0
Total accounts in tax title	256	377	230	230
Total delinquent taxes collected	$754,170	$1,008,316	$465,070	1,000,000

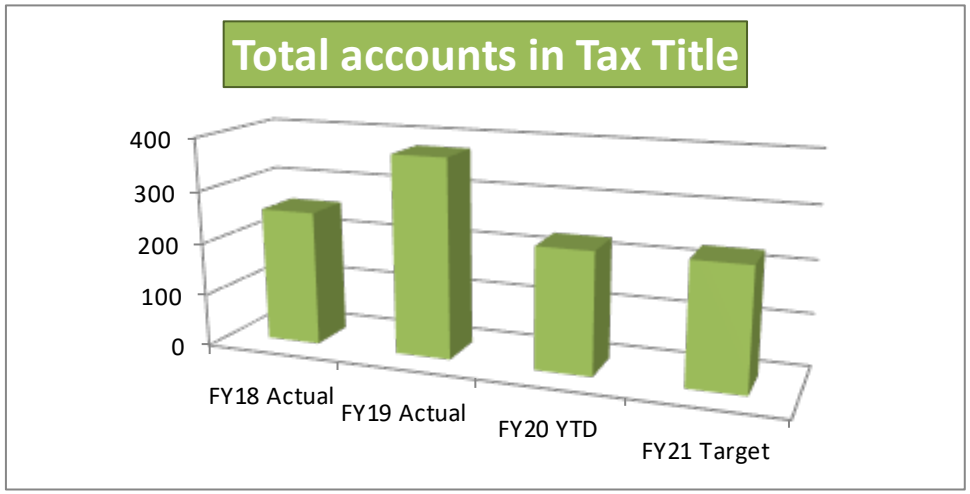
[48] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

LAW DEPARTMENT
CHRISTINE P. O'CONNOR *CITY SOLICITOR*

ORGANIZATIONAL CHART



LOWELLSTAT CHART(S)



The Law Department has been able to bring in significant delinquent tax revenue in the past few years via the tax title process. A decreasing trend is evidence that this process has resulted in increased tax.

MEASUREMENT	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Total accounts in Tax Title	256	377	230	230

EXPENSE DETAILS

LAW DEPARTMENT - 151	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W Perm.	977,342	1,093,479	1,154,218	1,218,086	1,273,632
S & W Temp.	12,024	2,538	-	-	-
Longevity	550	550	550	550	550
Outside Funding (Non Tax Levy)			(69,155)	-	(65,765)
Total	989,915	1,096,567	1,085,613	1,218,636	1,208,417
Expenses					
Repair/Maint. Equip.	3,419	3,895	4,000	5,500	5,500
Legal & Filing Fees	267	4,766	6,000	6,000	6,000
Legal Research	365	434	2,000	2,000	2,000
Acquisition of Property	70,300	25,100			
Professional Services	123,315	207,595	150,000	300,000	150,000
Printing & Binding	966	155	1,000	1,000	1,000
Research Materials	48,944	41,694	35,000	40,000	37,000
Office Supplies	1,943	2,637	2,000	3,500	2,000
Dues & Subscriptions	2,101	4,064	3,500	4,000	4,000
Trans. Reim../Seminars	7,253	6,246	10,000	10,000	10,000
Tax Title Fees	56,327	32,059	72,500	72,500	58,800
Office Furn./Equip.	1,195	745	1,000	1,000	1,000
Ins. Premiums - Other	100	100	100	100	100
Professional/Medical Services	-	-	-	-	-
Computer Equip./Software	-	-	-	-	-
Total	316,497	329,491	287,100	445,600	277,400
TOTAL BUDGET	**1,306,412**	**1,426,058**	**1,372,713**	**1,664,236**	**1,485,817**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,274,182
ORDINARY EXPENDITURES		$ 277,400
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 1,551,582

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,015,643**
REAL ESTATE TAXES	1,015,643	
INTERGOVERNMENTAL REVENUE		**$ -**
VACANT/ FORECLOSED PROPERTY - REVOLVING		
CHARGES FOR SERVICES		**$ 247,939**
WATER - INDIRECT COSTS (REIMBURSE GF)	66,799	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	129,712	
PARKING - INDIRECT COSTS (REIMBURSE GF)	40,428	
BOARD OF APPEALS FEES	11,000	
LICENSES AND PERMITS		**$ 288,000**
LIQUOR LICENSES	275,000	
SPECIAL ALCOHOL LICENSES	13,000	
TOTAL FY21 BUDGETED REVENUES		$ 1,551,582

LEGAL
ELECTIONS

ELLIOT J. VELOSO

INTERIM DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$270,988
	ORDINARY EXPENSES	$129,168
	TOTAL FY21 BUDGETED EXPENDITURES	**$400,156**

MISSION & SERVICES OVERVIEW

To provide election services for the citizens of the community; to protect the integrity of votes; and to maintain a transparent, accurate, and fair electoral process.

The Election and Census Office is responsible for all aspects of the voting process including registering residents to vote; coordinating voter education and outreach; and hosting student-voter registration drives. Additionally, the Election and Census Office oversees polling location assignment and assessment, hiring and training over 220 election workers, and all Election Day operations including multidepartment coordinating. The Election and Census Office also administers the annual Street Listing (City Census) and maintains historic voter lists and election documents.

FY20 ACCOMPLISHMENTS

- After a transfer of parking ticket appeals to the Parking Department, the Municipal Hearing Officer reinstituted jurisdiction over such appeals, and in a 2 month period, addressed and certified a backlog of approximately 300 parking ticket appeals.
- Implemented revised training sessions for all poll workers, which included equipment demonstrations, handouts, and PowerPoint presentations. Training materials were also posted online on the City's website to ensure greater accessibility for poll workers outside of classroom settings. These revised training sessions greatly improved poll worker performance at the polls, resulting in an improved voting experience for voters, poll workers, and City staff.
- Standardized opening and closing procedures for all wards and precincts through the use of checklists, improved supply kits, and updated logistics plans, improving poll worker performance in setting up and breaking down poll locations before and after elections. Standardization of tally sheets and paperwork storage binders in supply kits also assisted poll workers in tallying and processing ballots at the close of the polls, reducing errors and improving poll worker efficiency.
- Standardized Law Department and City staff monitoring of poll locations at the close of the polls to ensure poll workers follow closing procedures, reducing errors and making it easier for poll workers to process the election.

- Coordinated with the Complete Count Committee to kickoff and promote initiatives to ensure a complete count of Lowell residents for the Federal 2020 Census.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Commence scanning of all voter registration cards and create a searchable database of voter registration cards for current and past years. **Update**: *Historic voter cards have been scanned; currently in the process of organizing digital records, as this is completed annually..*	**Complete**
FY19	Increase annual street listing response rate with continued implementation of trilingual forms. **Update**: *Mailed 42,000 trilingual forms to residents within the city.*	**Complete**
FY20	Participate in equipment acquisition opportunities with the Secretary of the Commonwealth of Massachusetts. **Update**:	*Ongoing*
FY20	Use the 2020 Census Complete Count Committee to recruit additional multilingual election workers. **Update**:	*Ongoing*
FY20	Work collaboratively with the Pollard Memorial Library and Lowell Historic Board to inventory and archive historic street listings, voter lists and records. **Update**:	*Ongoing*
FY21	Elections will work with the Law Department to transition the City to a district-based electoral system for the 2021 municipal elections. District boundaries will be drawn through an open and transparent process that complies with a federal consent decree entered in the matter of Huot et al. v. City of Lowell et al.	New
FY21	Elections will work with the Law Department and the City Manager's Office to engage in community outreach so that Lowell residents are informed about what the City's transition to a district-based electoral system means for residents.	New

FY21	Continue to review and implement improvements in hiring and retaining poll workers to work in future elections, such as through video recordings of training procedures, improved pay for wardens and clerks to encourage participation, and further outreach to job programs, local educational institutions, and other local and regional organizations.	New

PERFORMANCE METRICS

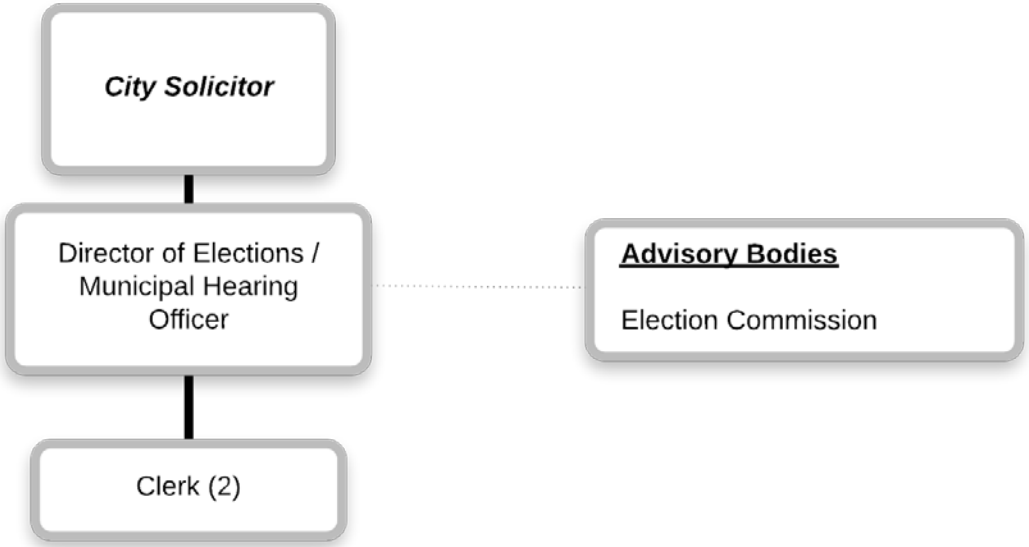
Measurement	Prior Year Actuals FY2018	FY2019	YTD [49] FY2020	FY2021 Target
Number of newly registered voters	6,130	635	5,000	5,000
Number of registered voters	60,950	58,185	68,679	65,000
Voter turnout - average per year	16.54%	33%	25%	30%
Census forms mailed	42,971	41,871	45,000	45,000
Poll workers recruited and hired	298	N/A	350	350
Municipal hearings scheduled	158	117	100	115

[49] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

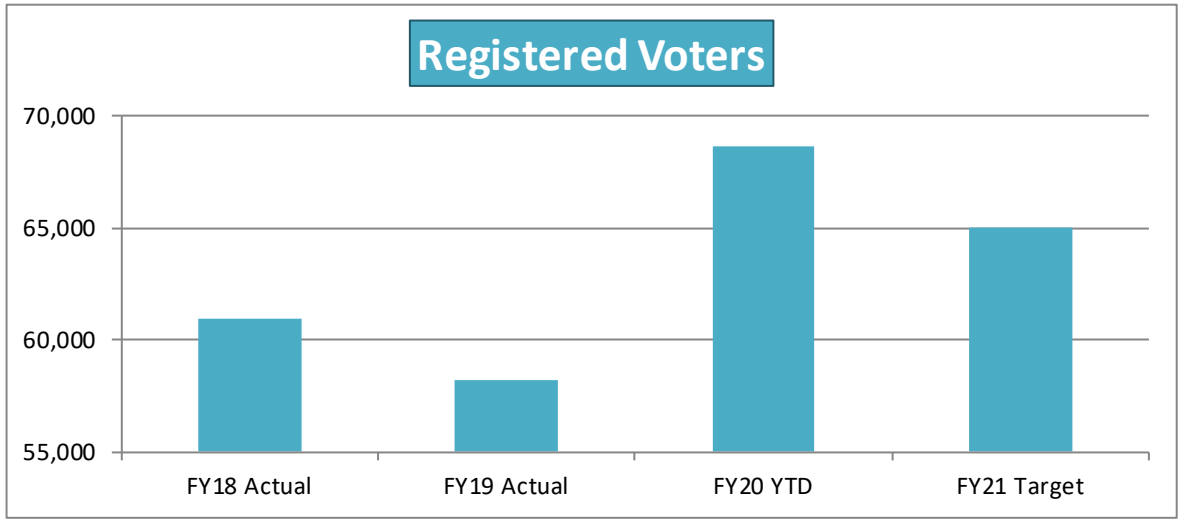
ORGANIZATIONAL CHART

ELECTIONS

ELLIOTT J. VELOSO
INTERIM DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER



LOWELLSTAT CHART(S)



Voter registration is a key function of the Elections Department. This is a an important measure to the city and thus works hard to communicate the importance of voter registration out to the city's residents.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Registered Voters	60,950	58,185	68,679	65,000

EXPENSE DETAILS

ELECTION OFFICE - 162	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages - Perm	99,597	102,650	102,572	102,572	81,988
Salaries & Wages - Temp	93,634	121,024	150,000	150,000	175,000
Overtime	6,217	21,856	12,000	12,000	14,000
Total	199,448	245,531	264,572	264,572	270,988
Expenses					
Rental of Halls	1,525	1,485	6,000	-	-
Professional Services	8,056	13,960	15,000	20,000	44,000
Printing & Binding	29,097	4,659	15,000	15,000	15,000
Census Forms Printing	21,923	17,889	20,000	20,000	20,000
Postage	9,585	15,000	15,000	15,000	18,600
Voting Machine Supplies	11,827	12,000	12,000	12,000	18,500
Office Supplies	4,798	4,718	5,000	10,000	13,068
Total	86,810	69,712	88,000	92,000	129,168
TOTAL BUDGET	**286,258**	**315,242**	**352,572**	**356,572**	**400,156**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 270,988
ORDINARY EXPENDITURES		$ 129,168
TOTAL FY21 BUDGETED EXPENDITURES		$ 400,156

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 250,526**
REAL ESTATE TAXES	250,526	
INTERGOVERNMENTAL REVENUE		**$ 149,630**
UNRESTRICTED AID (UGGA)	149,630	
MISCELLANEOUS REVENUE		**$ 500**
ELECTIONS MISCELLANEOUS	500	
TOTAL FY21 BUDGETED REVENUES		$ 400,156

PLANNING & DEVELOPMENT

SUMMARY

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
2,711,489	2,576,253	2,829,130	3,035,122	PLANNING AND DEVELOPMENT	3,698,714
2,711,489	**2,576,253**	**2,829,130**	**3,035,122**		**3,698,714**

FINANCING PLAN	Budget FY21
TAXES	660,210
LICENSES AND PERMITS	1,586,500
CHARGES FOR SERVICES	181,000
INTERGOVERNMENTAL REVENUE	1,102,303
MISCELLANEOUS REVENUE	168,701
	3,698,714

PLANNING & DEVELOPMENT

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$2,841,728
	ORDINARY EXPENSES	$196,776
	TOTAL FY21 BUDGETED EXPENDITURES	**$3,038,504**

MISSION & SERVICES OVERVIEW

To preserve the assets of yesterday, find solutions to the challenges of today, and plan for the City of tomorrow; DPD staff works to build community, housing, jobs, and a quality of life that makes Lowell an enjoyable place to live, a satisfying place to work, an exciting place to visit, and a profitable place to invest.

In 2013, DPD completed an update to Lowell's Comprehensive Master Plan, a policy statement that establishes long-term goals and provides a shared vision aimed at the unified and coordinated development of the City. The long-range policies within the plan serve as a framework for future development, outline specific goals for the City over the next 20 years, and guide the decision-making of the department. The plan places a greater emphasis on environmental, economic, and social sustainability. In the summer of 2020, the Planning Staff will begin the process to update the Master Plan.

In addition to the Master Plan, DPD's planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage stakeholders from the public, private, and institutional sectors, including residents, business people, community leaders, and visitors.

DPD is also actively engaged in helping both the City and the community implement and take actions in accordance with these plans toward the underlying objective of making Lowell a better place. DPD takes advantage of State and Federal programs to help stimulate development, including the State MassWorks Grant Program, and administration of the Community Development Block Grant (CDBG), HOME, ESG and HOPWA programs, which are annual funds provided by the Federal Department of Housing and Urban Development.

DPD uses resources from these and other grant programs to implement capital improvements to parks, traffic, infrastructure, and amenities within the City. The department also provides services to residents and businesses aimed at expanding employment opportunities, the tax base, and the quality and quantity of housing available in Lowell.

In 2011, the Department of Planning and Development absorbed the code enforcement and inspectional services functions formerly housed in the Inspectional Services, Health, and Public Works Departments to create the Division of Development Services. Development Services operates a cohesive, one-stop permit and code enforcement office that furthers the objectives of the City through review and regulation of development. Development Services provides a clearer path of access for both proponents of major economic development projects and for residents interested in construction activity in their neighborhoods.

DPD's Development Services division also works to protect public safety and health through enforcement, permitting, and inspections associated with the state building code, plumbing code, electrical code, sanitary code, and related local ordinances, while also responding to complaints of public nuisances and potential code violations. DPD is also responsible for conducting testing and inspections to confirm the accuracy of devices used throughout the City for measuring and weighing goods in commerce.

FY20 ACCOMPLISHMENTS

Development Services

- Preparing to update the City's Master Plan, Sustainable Lowell 2025, beginning at the close of FY2020.
- Continued the targeted Receivership Program in conjunction with the Attorney General's Office to address abandoned buildings, specifically in the Centralville neighborhood.
- Continued a highly successful proactive Certificate of Inspection program under the purview of the Senior Building Inspector/Plans Reviewer which has increased the number of residential dwellings that are compliant with their Certificates of Inspection.
- Continued to utilize the Problem Property Impact Team, which is a multi-departmental task force that specifically targets properties that have a history of recent criminal activity. Used these techniques in assisting LPD with the Drug Action Response Team (DART) Grant Program, which uses grant funds to target properties with drug activity.
- Preparing for the next intervention with the landlords in the Neighborhood Enhanced Enforcement Directive (NEED), which targets landlords in the City with the highest incidents of violations for progressive levels of enforcement action.
- Continued initiatives to address certificates of inspection, fire escapes, under sidewalk vaults, legal use determination, and other code compliance measures designed to protect public safety.
- Continued improvement of the integration of land use board review processes and increased public access to information regarding applications before the land use boards.
- Continued bi-weekly meetings with Water, Wastewater, and Engineering Departments for review of upcoming projects to improve inter-departmental communication and streamline the overall development process.
- DPD Staff prepared an Open Space and Recreation Plan to establish a vision for the City's parks, open spaces, and recreational programming. The Lowell OSRP, approved in early 2020, updates the 2013 edition and covers the next seven years through 2024. The plan identifies the changing needs of Lowell residents, and sets a course to respond to them. The Lowell OSRP establishes a vision for preserving, maintaining, and enhancing existing open spaces in line with the needs and desires of the community. Lowell strives to be a City where everyone, regardless of their neighborhood, has access to recreational activities. This plan documents the current

development, demographic, socioeconomic, and environmental conditions of the City. DPD Staff also inventoried parks, open spaces, and recreational programs. This research and an extensive public outreach process informed the plan objectives and guides implementation.

- Working closely with the City Manager's Office, finalized the review of proposals for retail cannabis businesses in the City. Also drafted and negotiated multiple Host Community Agreements for both retail and cultivation facilities across the City.
- Continued our comprehensive review and updating of the City's sign code, with the focus to modernize our code and acknowledge and regulate new and innovative technologies.
- Continued the process of review and creation of the regulations regarding the bike-sharing program across the City; including the RFP process.
- Implemented a successful bike share program with VeoRide across the City.
- Using funds from the FY2020 Capital Plan, began the process to bring seventeen buildings into full ADA compliance, following a successful self-evaluation and transition plan process in 2019.

Planning and Community Development

Project Management

- Furthered the Lowell Canal Bridges (TIGER) project which includes the replacement or rehabilitation of five canal bridges. Completed construction on the Merrimack Street over Merrimack Canal bridge and the Merrimack Street over the Western Canal bridge. Where feasible, the bridges were designed with "Complete Streets" treatment including upgraded sidewalks and bike lanes on the bridges and bridge approaches, providing multi-modal connectivity through the City. Construction on the remaining three bridges is due to be complete by April 2022.
- Furthered construction of the infrastructure in the northern section of HCID. The project will provide the necessary streets and utilities to unlock the development opportunity for the HCID garage, new canal-side housing, and more than 200,000 square feet of pre-permitted commercial development space. This project is funded with a $4.7 million MassWorks state grant and $2.5 million from the federal Economic Development Administration. The project will be completed by June 2020.
- Completed the design and engineering, advertised, and broke ground on construction of the approximately 905 space Hamilton Canal Innovation District Parking Garage. The project employs a "Construction Manager at Risk" to deliver the project with a Guaranteed Maximum price of $33,003,577 for construction costs. Construction began in August of 2019, and is scheduled for completion by the end of October 2020.
- Completed design and engineering of the Lord Overpass with the project due to start in March 2020. MassDOT's transformative investment of $15 million for the design and construction of multi-modal improvements has been guided by a robust community planning process. The project is $22 Million, paid for with the aforementioned investment from MassDOT and City capital funding.
- Completed the design and engineering, advertised, and broke ground on the extension of the Riverwalk behind Massachusetts Mills. The Riverwalk will cantilever around Mass Mills Boiler House and bridge over the Concord River, terminating in front of the Lowell

Memorial Auditorium. In partnership with the National Park and NMCOG the project utilizes nearly $3 million in federal funds, and $1.8 in City capital funds for both design and construction.

- Furthered development strategy with private partners at 250 Mount Vernon Street in the Acre neighborhood. The development will clean up a contaminated gas station area, and build commercial and retail condominiums for the expansion of local businesses.
- The City recently completed designs for the remaining sections of the Concord River Greenway that extends from the Lawrence Street end to the Davidson Street Parking Lots. Construction is anticipated to be completed in two phases beginning in Fiscal Year 2020.
- Successfully implemented Year 2 of the Federal Reserve Bank of Boston's award to the City of the Working Cities Designation. This was a collective effort of 12 Lowell organizations who came together to accomplish set goals surrounding poverty issues within the Acre Neighborhood. The Working Cities collaboration was awarded a $500,000 grant for this effort.
- Completed design and engineering for the proposed Tanner Street realignment with the existing signalized intersection at Tanner and Plain Streets. This work augmented the Ayer City Industrial Park Plan which has been in the planning stage for many years. The work was funded with a $250,000 earmark and also included a series of land swaps duly voted by the City Council after two public hearings and open processes. Ultimately, the goal of this work is to open more areas within the Tanner Street region for commercial development for the City.
- Successfully applied for $2 million in MassWorks construction funding for the Tanner Street Realignment project. This project is due to advertise in April, 2020.
- Repeating the success from the previous year in Cupples Square, the City successfully applied the same concentration of planning and funding resources to the Bridge Street area from the VFW Highway to West Sixth Street. In addition to the sidewalk, curbing, street repaving and lining, signs and façade, crosswalks, street lighting, and safety upgrades the effort also included forming a Business group which successfully met and organized themselves for improving the business environment with this corridor. The group also worked closely with the Centerville Resident Association.
- The City successfully applied and received an additional 180 hours of Technical Assistance from the Northern Middlesex Council of Governments for planning for projected growth in the area of Appleton, Middlesex and Jackson Streets. Building on the progress made with 2018's DLTA award, DPD expanded the scope of the project to include studies of these primary routes through the JAM area. These studies extend to Appleton Street between the Lord Overpass (Thorndike) and Gorham Street, and Middlesex Street, also between the Lord Overpass and the Gorham/Central/Green Streets intersection, taking existing City plans and suggestions made at past Complete Streets workshop into account while providing recommendations for future planning activities, and for short, middle and long term interventions.
- The City successfully applied for and received $400,000 in PARC grant funding to "universally" redesign the playground at Hovey Field as a park accessible to all ages and abilities. Designer Selection is nearly complete and the project will be constructed by the end of FY21.
- The City successfully applied for a $225,000 Housing Choice grant to conduct a City-wide parking study. The study scope includes evaluating existing conditions and making recommendations for efficient parking operations and maintenance, neighborhood parking demand management, and siting of future parking garages based on the Lowell market and comparable community parking programs.

Energy

- Managed the Community Choice Power Supply Program for the City that allows residents in Lowell to have a stable supply rate for electricity while encouraging renewable energy development. In the City's most recent supply contract, the City Council unanimously voted to add an additional voluntary 45% Massachusetts Class I Renewable Energy Certificates. This milestone makes Lowell the largest aggregation to encourage the development of newer renewable facilities in the state while saving the average Lowellian around $60 annually on their electricity bill.
- Implemented utility bill and budgetary analysis program that resulted in $49,617 since the last update and $746,890 over the last 5 fiscal years in cancelled charges, reallocation of mis-applied payments, or refunds to City and Enterprise accounts.
- Completed a feasibility study on utilizing energy storage at the Stoklosa Middle School. The study was funded through a $12,500 Municipal Energy Technical Assistance grant and showed that there is significant savings potential from installing a solar plus energy storage system at the school and enhancing system value by participating in utility demand response programs. Total benefits for the systems range from $2,200-81,996 annually. In FY2021, the City will explore options to build on this analysis.
- Applied for and received a $246,523 Green Communities Competitive grant to complete interior LED lighting upgrades at the Reilly Elementary School and Morey Elementary, as well as retro-commissioning projects at Morey Elementary School and Stoklosa Middle School. These measures are estimated to save 402,581 kWh and $65,493 annually.
- Applied for and received a $197,504 Volkswagen Open Solicitation grant to replace the aging COOL Bus with an all-electric model.
- Worked with the Parking Department and National Grid to quadruple publicly accessible electric vehicle charging stations by installing 16 new stations with 32 ports in downtown garages and parking areas.
- Worked with multiple departments to apply for and receive $77,550 Municipal Vulnerability Preparedness grant to help the City assess its vulnerabilities due to the impacts of climate change.
- Entered into a Strategic Energy Management Partnership (SEMP) with National Grid. This partnership includes specific energy reduction goals and a commitment from the utility for enhanced and expedited incentives for municipal projects. Projects identified through the SEMP so far have savings potential of 489,390 kWh annually.
- Launched the Green Community Partnership with UMass Lowell to make Lowell the greenest City with the greenest campus in the Commonwealth. This partnership has an initial $50,000 grant program associated with it for projects aligned with the City's Sustainable Lowell 2025 Master Plan and the University's Master Plan.

Economic Development

- The Economic Development (ED) Office continues to work with developers of market-rate housing to access local and state incentives through the Housing Development Incentive Program (HDIP). Most recently, ED has worked with the Lupoli Companies on its efforts to finalize receipt of state tax credits for its Thorndike Exchange project, and the potential to seek additional tax credits for Phase II of the project; ED has also worked with Heritage Properties on its project at 850 Lawrence Street (the Waterhead Mill). Completion of both phases of the Thorndike Exchange project will yield 140 new residential dwelling units, almost 11,000 square feet of new commercial space, and almost 10,000 square feet for a new restaurant. The Housing Development (HD) Zone, which governs areas for

eligible HDIP projects, was recently expanded to include portions of the Acre and Sacred Heart neighborhoods. The aforementioned project at 850 Lawrence Street, which is in the expanded area, has 71 market-rate residential units and it has been recently completed.

- Applied for and successfully received approval from the Department of Housing & Community Development (DHCD) for the establishment of an Urban-Center Housing Tax Increment Financing (UCH-TIF) Plan and Zone in Downtown area. This is a new State statutory program authorizing cities and towns in the Commonwealth of Massachusetts to promote housing and commercial development. The UCH-TIF Program provides real estate exemptions on all or part of the increased value (the "Increment") of improved real estate. Tax increment financing may be combined with grants and loans from local, state and federal development programs. The implementation of the Lowell UCH-TIF Plan and Zone enabled WinnDevelopment to enter into a TIF agreement with the City for the construction of 125 new residential units in the Hamilton Canal Innovation District, a total project investment of approx. $50M.
- The current vacancy rate in the Downtown stands at approximately 12% for ground floor units and 19.1% for upper floors. The City welcomed nine (9) new storefront businesses to downtown: Big Poke, PowerHouse Juice, Purple Carrot Bread Company, Mill City BBQ; The Keep, La Cocina Tropical, Lao' De Café, Panela, and Vinaan Café. The Economic Development Office utilizes site finder capabilities that it has through CoStar (a subscription-based commercial real estate database) and its own internal database of properties that it maintains. These services help businesses such as the ones noted above to locate appropriate spaces.
- Worked with the Lowell Development and Financial Corporation (LDFC) to provide local Downtown- based businesses with access to the Downtown Venture Fund (DVF). Four (4) loans were executed in 2018, and three (3) loans were executed in 2019 totaling $565,000 in capital that went to these businesses, to support startup and growth activities. The Economic Development Office also worked with the LDFC to expand the boundaries for the DVF program, in order to allow for more local businesses to be eligible to access this important source of financing.
- Is currently working with or have recently completed projects for four (4) businesses accessing the City's Sign and Façade grants, which the Economic Development Office manages.
- Manages the "Retention" and "Relocation" loan programs, which provides capital to businesses that does not need to be paid back if the businesses receiving them remain in Lowell for at least three (3) years. Businesses that have recently accessed these funds included Ymittos Artisan Candles, which utilized funds to move from Dutton Street to a manufacturing facility on Chelmsford Street; as well as PowerHouse Juice, which used funds to aid its startup activities on Merrimack Street. The Economic Development Office is currently working with a company looking to relocated from Chelmsford to Boott Mills.
- Provides opportunities for local businesses to receive technical assistance. In 2019, the Economic Development Office partnered with a local marketing consultant "TOMO 360" to provide a free, four-part marketing workshop, to Lowell-based small businesses, including: restaurants, retail stores, service-based businesses, small-scale manufacturers, and startups. At total of twelve (12) Lowell businesses participated and successfully completed all four classes, became eligible to apply for a $1,000 grant to implement their marketing strategies. A total of eight (8) grants totaling $8,000 were awarded in 2019. The Economic Development Office is planning a 2nd workshop for late spring of 2020.
- Works closely with the UMass Lowell Innovation Hub (iHub) on helping growing startups find permanent office space in Lowell. Four (4) companies have recently moved from the iHub to other locations in Lowell. They include StitchDX (digital marketing), Horsepower

Technologies (high-tech), invisaWear (wearable tech), and CAIDE Systems (artificial intelligence software). Economic Development Office is currently assisting StitchDX with their plans to expand at Boott Mills.

- Recently secured $125K in grant funds via State earmarks, to provide grant opportunities to enhance small business development and beautification improvements to Centralville and Pawtucketville business corridors.
- Organized and hosted well attended events that highlighted the City's business community and development opportunities, such as Mass Innovation Nights (over 170 attendees), and a Middlesex 3 Coalition event held at the new Middlesex Community College Performing Arts Center.
- Represents the City at regional conferences and trade shows. The Economic Development staff will be participating at the Massachusetts Medical Device Development Center (M2D2), $200K event, where hundreds of medical device and biotech start-ups compete and showcase their cutting-edge products in the fields of medical devices, biotech and life sciences. These events provide opportunities to network with brokers, developers, and business, as well as to showcase the City's strengths, assets, and development opportunities.
- Hosts tours and visits from various entities that want to learn more about the City, its history, its economic resurgence, and business development opportunities. Visits were hosted for the MIT Sloan School of Management Fellows Program, the City of Somerville Economic Development Office, the British Consulate of Boston, the Harvard Graduate School of Design, Smart Growth America, and a delegation representing the Thetford Mines region of Quebec, Canada. The Economic Development Office is working with Smart Growth America (SGA) –LOCUS to bring a group of investors and developers to tour Lowell's Opportunity Zones in the fall of 2020.
- Meets regularly with neighborhood business groups, including Downtown, Acre, and the Branch and Middlesex Street area. Also hosts regular weekly office hours at the UMass Lowell iHub.
- Applied for and successfully received approval from the Massachusetts Office of Business Development to establish a "Vacant Storefront District" in Downtown Lowell. This program provides state tax credits of up to $10,000 to businesses that occupy eligible storefronts that have been vacant for 12 months or more within a pre-designated geographic area. The Lowell "Vacant storefront District" was approved by the state late last year; therefore, retail/ restaurant tenants occupying vacant storefronts will be eligible for state tax credits.
- Successfully marketed the HCID, highlighting the partnership with UMass Lowell.
- Hosted a meeting with small businesses from the Branch/Middlesex St business corridor in collaboration with CMAA to educate small businesses about available financial and technical assistance resources available to them.
- Secured $30K in CDBG funding for FY19-20 to provide technical assistance to businesses located in the Branch/Middlesex St Corridor. The ED office is working in collaboration w/ CMAA.
- Hosted a 4- part Small Business Marketing Workshop offered to businesses citywide (already mentioned). The ED office is planning a 2nd workshop focusing on minority owned businesses.

Homelessness

- In 2019, DPD added a position for Director of Homelessness Initiatives. This position was a primary recommendation from the City Manager's Task Force on Homelessness, and was created to address a variety of issues related to homelessness in the City, including

improving coordination of services, building relationships with area providers, creating opportunities for affordable and accessible housing, and establishing a plan to address the number of individuals experiencing homelessness.

- Creation and implementation of a Coordinated Outreach and Engagement Team (COET) that brings together a multidisciplinary team to reach individuals living in areas not meant for human habitation, including the encampments and "rough sleepers".
- Creation of the "Lowell Connector" by name list to identify a housing pathway for individuals experiencing homelessness in Lowell.
- Coordination with South Middlesex Opportunity Council on the Urban Agenda grant for economic and employment development at the Lowell Transitional Living Center.
- Coordination with the Department of Housing and Community Development (DHCD) around the transition of the Lowell CoC into the Balance of State, including monitoring visits for sub-grantees to ensure compliance and improve outcomes for the Notice of Funding Availability (NOFA).
- Multi-agency efforts to address creation of more affordable housing options, via voucher availability and property development.
- Coordination with City first responders and area providers to complete a full "Point in Time" count as mandated by HUD.

Community Development Team

- The Community Development Office was in the early stages of planning FY 20 Community Development Week but April event was cancelled due to the Covid-19 virus, the event was to promote the City's federally funded programs with tours that were free and open to the public. .
- The Community Development office is in the process of putting together HUD's Annual Action Plan for FY 20-21 and five year Consolidated Plan FY 20-25. Both documents were set to be sent to HUD in May as the planned timeline has been postponed till a later date as the City is set to receive ESG and CDBG Emergency funding due to the Covid 19 Pandemic. Once the plans are set with the new funding plans both documents will be available for public comment prior to being submitted to the City Council for a final vote and final approval by HUD. These plan provides a concise summary of the actions, activities, and the specific federal and non-federal resources that will be used each year to address the City's priority needs goals.
- The Community Development Office received approximately $2,000,000.00 in Emergency Funds and the Community Development office is working to provide programs in the City with assistance with the City's biggest needs during the Pandemic. (Economic Development, Meals, Shelter and other services) .
- The Community Development Office continues to monitor grant recipients in the field as well as desk top monitoring for program compliance as required by HUD.
- The Community Development Office successfully completed HUD's annual Consolidated Annual Performance and Evaluation Report for FY 18-19. This report shows progress and accomplishments toward the 5 year Consolidated Plan.
- The Community Development team is in the process of merging the Continuum Care Program with the Balance of state program as this program assist the city's Homeless with a the spectrum of services and housing to assist chronically homeless individuals and families. Merging with the Balance of State will assist the City with Coordinated entry with Homeless in the Local area.
- The Community Development office continues to manage Grant invoices and Reimbursement to all subrecipients as this process ensures that all subrecipients are following HUD Guidelines.

- The Community Development team continues manage the City's budget and handle Payroll

Transportation Engineering Management

- Progressed with the design and engineering for the Tanner Street Realignment Project, including applying for and receiving a MassWorks Grant to fund construction and RE services for Phase 1.
- Collaborated with DPD staff and the City Engineer to finalize the Lord Overpass replacement project design, put the project out to bid and award the project. Construction began March 2020.
- Developed Lord Overpass RE scope of services, put out to bid and awarded to VHB.
- Coordinated with design consultant to develop design plans for proposed roundabout project at Old Ferry Road and Varnum Ave; coordinated other transportation improvements on Old Ferry Road and Pawtucket Boulevard in conjunction with the new Market Basket development.
- Continued the design and engineering for the Church Street/Green Street/Central Street/Gorham Street/Appleton Street Improvements Project.
- Re-striped 150,00 +/- LF of pavement markings (double yellow, single white and white skips) in the City.
- Coordinated with MassDOT project managers for TMPs and traffic impacts for multiple City of Lowell projects under construction, including Route 38 Improvements project, Lowell Connector Bridge replacement over Industrial Ave; traffic signal improvements at VFW/Aiken and 113/Mammoth and TIGER Bridges project.
- Coordinated with MassDOT project managers for multiple City of Lowell projects under design, including Lowell Connector at Gorham Street intersection.
- Coordinated with UMass Lowell to develop a proposed multi-use path along Pawtucket Street to connect the campuses, improve City pedestrian and bike infrastructure and reduce traffic impacts from UML student on City Streets.
- Began the Go Lowell project, which will develop a City-wide Bike Master Plan and a downtown transit study with pilot routes with additional funding for Capital project that improve pedestrian, bike and transit infrastructure in the City, to increase mode shift and reduce single occupancy vehicle trips.
- Successfully applied for and received 300 hours of Technical Assistance from the Northern Middlesex Council of Governments for an inventory of pedestrian infrastructure, including sidewalks, Wheelchair ramps, detectable warning panels, walk/don’t walk signs at signalized intersections and crosswalks. The program, called **DLTA XI,** is an extension of the previous FY grant and will expand the geographical area of the inventory.
- Responded to City Council motions, petitions filed with the City Clerk and investigated and resolved multiple citizen complaints.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	DPD Planning staff will work with the Owner's Project Manager and the Construction Manager to bring the HCID garage to at least 50% completion. This is the first time the City has constructed a City project using this pathway, which we hope will serve as a model for the upcoming Lowell High School process. **Update**: *DPD is pleased to report that the HCID garage is currently ahead of schedule and under budget. We anticipate that construction will be complete in the Fall of 2020.*	*Ongoing*
FY20	DPD Planning staff, collaborating with a multi-departmental working group, will help to oversee and manage ongoing construction and traffic mitigation for the Lord Overpass. **Update**: *DPD anticipates that construction will commence with site preparation work in March of 2020, with a roughly three (3) year timeline.*	*Ongoing*
FY20	DPD staff in both Planning and Economic Development and Development Services will continue our multi-year process of the digitization of critical records for loss prevention and Citywide use. **Update**: *Development Services, working with the MIS Department, has currently scanned documents into MUNIS for property addresses A - J. We will be working to continue this on the Development Services side, and will use this as a model for Planning and Economic Development's scanning program.*	*Ongoing*
FY21	Development Services will continue to improve efficiency through the roll-out of various digital technology, including mobile tablets for inspectors and online permitting.	New
FY21	DPD Planning Staff will complete or advance multiple important Open Space Projects, including the Riverwalk project, the Concord River Greenway, and the reimagining of Hovey Park.	New
FY21	DPD staff will devote resources to the furtherance of critical infrastructure projects, including the TIGER bridge project.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [50] FY2020	FY2021 Target
City Council motions and requests addressed	68	104	65	80
Infrastructure, parks, and other capital improvement projects advanced	23	24	37	27
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	253	197	106	200
Planning documents advanced	10	34	21	20
Planning Board revenue	$ 58,905	$44,107	$ 23,437	$50,000
Number of land-use board pre-application consultations with developers and private companies	286	431	306	400
Number of development project applications to land-use boards processed	116	133	108	135
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	174,865	174,865	174,865	178,865
Number of COI Inspections completed	351	389	353	400
Number of new single family building permits issued	22	13	4	20
Total building permit revenue	$ 857,116	$ 1,285,970	$ 1,461,239	$ 1,200,000
Total Inspectional 21D violation revenues	$ 61,006	$ 9,750	$ 36,225	$60,000
Permit Fees Collected via Final Cost Affidavit	$ 110,076	$35,070	$ 14,197	$50,000
Building and trades related inspections conducted	6,154	6,133	3,729	7,000
Building, electrical, plumbing, gas, and mechanical permit applications processed	6,574	6,945	4,891	7,000
Sanitary code complaints inspected	2,130	2,691	1,870	2,500
Sanitary code permit applications processed and inspected	2,284	2,646	2,234	3,000
Businesses assisted by the Economic Development Office	203	246	123	200
Number of jobs created in the city that have a direct correlation with "TIF" agreements	335	277	229	250
Storefronts rehabilitated with façade improvement funds	2	2	4	6
Grant and loan agreements executed with sub-recipients	70	83	83	55
Number of grant applications and required grant reports	43	68	40	61

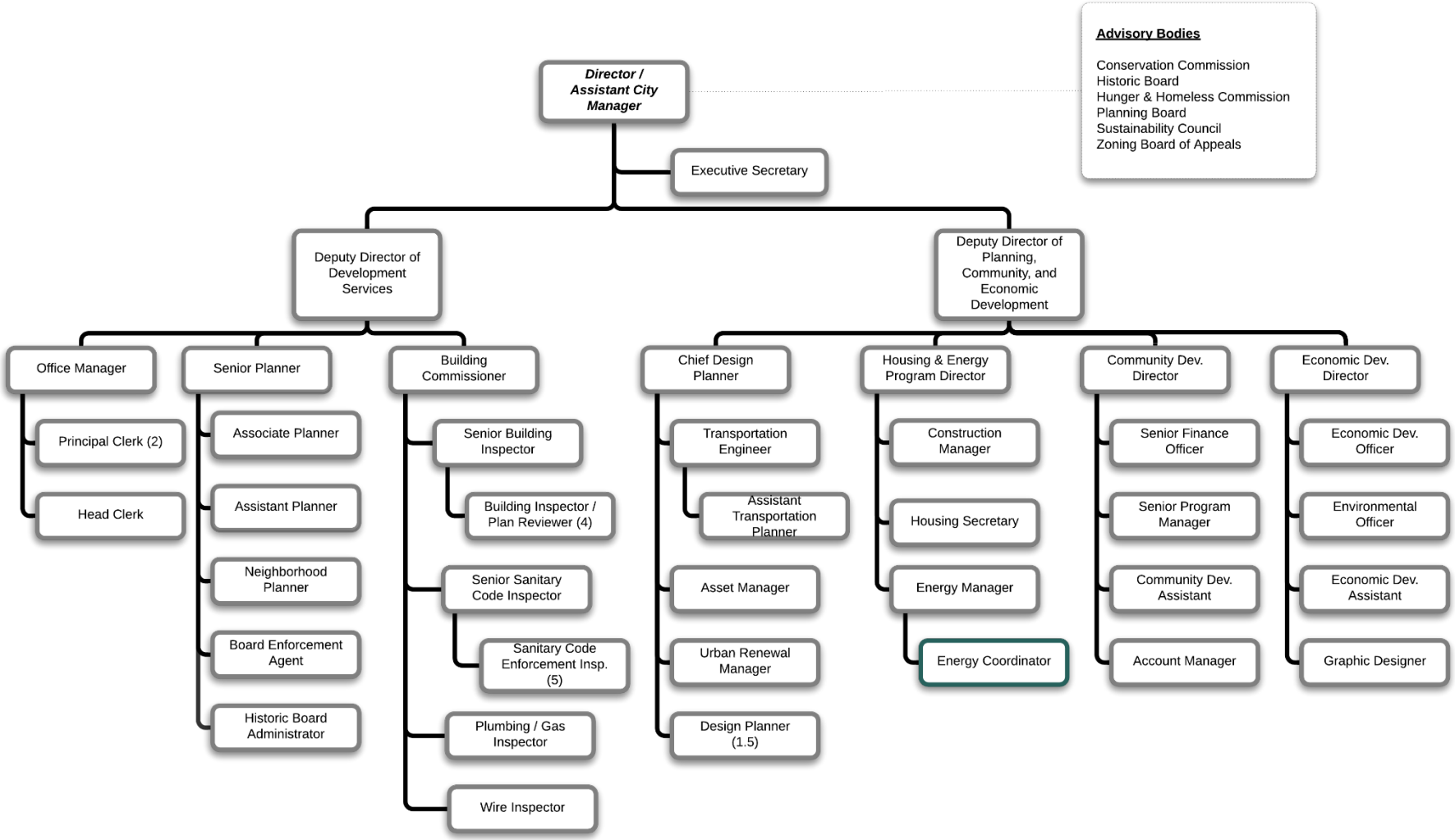
[50] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

Brownfields sites addressed through assessment or remediation efforts	13	11	11	11
Revenue collected from sale of surplus real estate assets sold	$ 684,500	0	$ 730,000	$500,000
Transportation Requests from Businesses and Residents	80	175	225	200
Transportation Engineer - 60 Day Trials	78	82	34	50

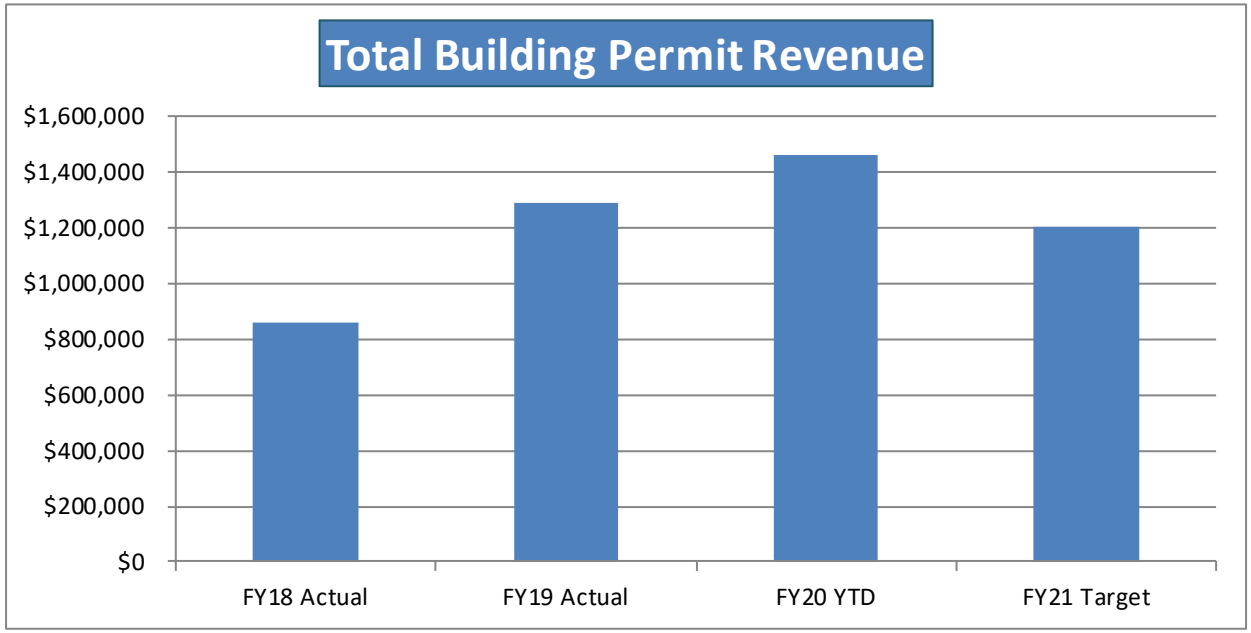
ORGANIZATIONAL CHART

PLANNING AND DEVELOPMENT

DIANE TRADD
DIRECTOR &
ASSISTANT CITY MANAGER



LOWELLSTAT CHART(S)



The Division of Development Services permits a wide variety of construction projects within the City of Lowell. A growing number in building permit revenue is indicative of new construction, be it residential or commerical, and is a telling sign of new growth. An upward trend over the last few years is a relection of the city's overall economic health.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Total Building Permit Revenue	$857,116	$1,285,970	$1,461,239	$1,200,000

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	2,393,668	2,522,100	2,721,822	3,166,422	3,476,286
S&W - Stipends	-	-	-	-	5,000
Overtime	22,236	29,633	15,000	20,000	20,000
Longevity	652	652	652	652	652
Outside Funding (Non Tax Levy)			(653,968)	(660,210)	(660,210)
Total	2,416,556	2,552,385	2,083,506	2,526,864	2,841,728
Expenses					
Telephone	9,481	10,680	11,000	22,000	22,000
Repair & Maintenance Equipment	285	459	500	500	500
Leasing Equipment & Service	-	1,511	4,164	5,676	5,676
Professional Services	39,662	18,938	10,000	10,000	13,300
Advertising	2,096	626	7,500	7,500	7,500
Appraisals/ Property Transfer	-	4,100	-	10,000	-
Printing & Binding	1,293	3,052	2,500	2,500	2,500
Office Supplies	9,962	9,337	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	1,500	985	1,000	1,000	1,500
Dues & Subscriptions	2,183	2,203	2,500	2,500	2,500
Trans. - Monthly Allowance	56,167	53,900	58,800	58,800	55,000
Trans. Reimbursement & Seminars	13,952	15,292	15,000	15,000	11,800
Trans. Reimbursement & Seminars - Adder	-	-	-	-	-
Education Reimbursements	3,290	2,250	1,200	5,000	5,000
Miscellaneous Charges	4,449	1,932	5,000	5,000	5,000
Office Furniture	3,453	2,233	1,500	1,500	1,500
Capital Improvements	3,000	3,000	3,000	3,000	750
ACRE Urban Renewal	-	-	-	-	-
Urban Renewal	-	7,430	-	-	-
Lowell Landfill	6,200	-	-	-	-
Bldg Insp Training/Educ./Enforcement	2,724	7,305	5,000	5,000	5,000
Sealer of Weights and Measures	-	49,662	44,000	44,000	44,000
Homelessness/ Continuum HMIS	-	78,863	111,984	2,500	2,500
UML Work Study	-	2,986	3,000	3,000	750
Total	159,697	276,745	297,648	214,476	196,776
TOTAL BUDGET	2,576,253	2,829,130	2,381,154	2,741,340	3,038,504

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 3,501,938
ORDINARY EXPENDITURES		$ 196,776
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 3,698,714

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 660,210**
REAL ESTATE TAXES	660,210	
LICENSES AND PERMITS		**$ 1,586,500**
BUILDING PERMITS	1,100,000	
PLUMBING PERMITS	90,000	
RENTAL UNITS	100,000	
OCCUPANCY PERMITS	175,000	
SHEET METAL PERMITS	50,000	
AUTO 2ND HAND LICENSES	1,500	
AUTO JUNK DEALER LICENSES	1,000	
AUTO USED CAR LICENSES	13,000	
BEER & WINE LICENSES	50,000	
BUSINESS PERMITS	6,000	
CHARGES FOR SERVICES		**$ 181,000**
CODE & INSPECTION FINES	16,000	
INSPECTIONAL - 21D VIOLATIONS	75,000	
CODE & INSPECTION GAS PERMITS	60,000	
CODE & INSPECTION MISC	10,000	
CODE & INSPECTION SIGNS	20,000	
HOST REVNUE	-	

(continued)

FINANCING PLAN	DETAIL	SUMMARY
(continued)		
INTERGOVERNMENTAL REVENUE		**$ 1,102,303**
COMMUNITY DEVELOPMENT BLOCK GRANT	250,000	
HOME GRANT	65,000	
HOPWA GRANT		
ESG GRANT	10,000	
COMMUNITY PRESERVATION	43,977	
MCKINNEY GRANT	10,000	
STATE OWNED LAND	208,116	
UNRESTRICTED LOCAL AID (UGGA)	-	
AGGREGATION ADDER	100,000	
148A BUILDING/ FIRE CODE FINES	-	
URBAN DEVELOPMENT CHAP 121A	120,000	
VACANT/ FORECLOSED REVOLVING	48,810	
CONSERVATION AND COMMISSION FEES	6,400	
PROJECT DELIVERY	80,000	
LEAD HAZARD REDUCTION GRANT	60,000	
CDBG - HEALTH INSPECTORS	100,000	
MISCELLANEOUS REVENUE		**$ 168,701**
SMALL CELL REVENUE	21,717	
SEALER REVENUE	35,000	
DPD - OTHER PROJECT DELIVERY	56,984	
ADVERT & RECORDING PL BOARD	55,000	
	TOTAL FY21 BUDGETED REVENUES	$ 3,698,714

PUBLIC SAFETY

SUMMARY

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
26,267,450	27,324,522	27,592,387	28,661,086	POLICE	32,032,939
17,395,688	18,438,800	18,960,697	19,380,900	FIRE	20,967,637
43,663,138	**45,763,323**	**46,553,085**	**48,041,986**		**53,000,576**

FINANCING PLAN	Budget FY21
TAXES	48,278,989
LICENSES AND PERMITS	145,000
CHARGES FOR SERVICES	2,141,073
INTERGOVERNMENTAL REVENUE	2,352,231
MISCELLANEOUS REVENUE	83,283
	53,000,576

PUBLIC SAFETY
POLICE

RAYMOND KELLY RICHARDSON

SUPERINTENDENT OF POLICE

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$29,439,742
	ORDINARY EXPENSES	$1,566,405
	TOTAL FY21 BUDGETED EXPENDITURES	**$31,006,147**

MISSION & SERVICES OVERVIEW

The mission of the Lowell Police Department is to continue building and maintaining strong partnerships with the diverse communities of the city of Lowell. We strive to work with our community to reduce the incidence and fear of crime, and to ensure public safety. We will do this while working to improve the quality of life for the citizens of Lowell.

The Lowell Police Department is committed to the ideals of Community Policing. Those ideals are evident in programs such as the Citizen Police Academy, the Police Volunteer Program and the Community Relations Council. The Department stresses partnership, professionalism, integrity, and fairness. The LPD's strategy is to focus on prevention utilizing problem solving and partnerships.

Patrols are assigned by geographic sector. Geographic assignment encourages officers to become intimately associated with neighborhoods and their residents, better enabling them to fight and prevent crime.

The Department maintains specialized staffing to address narrow responsibilities such as crime analysis, technology, and research & development.

CALENDAR YEAR 19 ACCOMPLISHMENTS

- 23% decrease in NIBRS offenses.
- 5% decrease in Robbery offenses.
- 19% decrease in Motor Vehicle Theft.
- 8% decrease in Destruction/Damage/Vandalism of Property.
- 14% decrease in Burglary/Breaking & Entering Offenses.
- Continued increased community collaboration.
- Continued increased bicycle, Segway, foot patrols and added boat patrols of the Merrimack River.

- Received $3,638,348 in Federal, State and Private grant funds, which included (but was not limited to):
  - Municipal Staffing Grant for overtime funds to boost community policing efforts.
  - Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell.
  - Funds to purchase Narcan for front line cruisers, cell block, and main desk
  - Funds from the Department of Justice, Bureau of Justice Assistance for the Comprehensive Opioid Abuse Program.
  - Funds from BJA for the Justice and Mental Health Implementation grant, which will enable the LPD to hire clinicians to co-respond with officers to calls for service involving individuals in mental health distress.
- Held third annual Autism Awareness Day and participated in Light it Up Blue Autism Speaks Campaign.
- Hosted five Safe Summer Movie Nights.
- Participated in National Night Out at three sites across the City.
- Held several youth/police dialogues.
- Held a Justice and Mental Health sequential intercept mapping workshop attended by over 60 of the top stakeholders including but not limited to Judge Stacey Fortes (Mental Health Court), DA Marian Ryan, Middlesex Sheriff's Office, Lowell Community Health Center, Greater Lowell Health Alliance, Trinity, Lahey Behavioral Health, National Alliance on Mental Illness, Massachusetts Department of Mental Health, Probation, Lowell General Hospital, Lowell House, Bridgewell, Defense Attorneys and MassHire Lowell.
- Began training officers in Critical Incident Team (CIT) Training.
- Opened three additional precincts in the City:
  - Downtown (new)
  - Thorndike Exchange (new)
  - Acre (reopened)
- Implemented new field training program for newly promoted sergeants.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Strive to reduce traffic congestion at major intersections. **Update:** *The LPD experienced some setbacks with the accident design tool's compatibility with the current records management system and is exploring alternative tools in order to implement this portion of the goal.*	*Ongoing*
FY18	Increase capacity and efficiency of evidence control systems. **Update:** *The LPD request to relocate evidence storage has not been approved yet, the request will be resubmitted in the FY2021 capital budget request.*	*Ongoing*
FY19	Implement upgrades for the locker rooms to ensure that there is enough lockers and space to support LPD officers. **Update**: *The design phase of this project was completed in early March 2020. Due to various extenuating factors, this project is in need of additional funding, which will be requested through the Capital Budget process for FY2021.*	*Ongoing*
FY20	Reorganize city into 3 sectors by adding the C Sector in Downtown **Update**: *The City has been reorganized into three sectors and the Downtown precinct is open and operational.*	**Complete**
FY20	Increase capacity to patrol hard to reach areas such as the Homeless Encampments and Dracut State Forest **Update**: *The LPD purchased and has been utilizing the Utility Task Vehicle to patrol hard to reach areas in the City.*	**Complete**
FY20	Restructure the Training Section in order to increase the capacity of the LPD to provide trainings. **Update:** *The LPD currently has a Lieutenant in charge of training to oversee all training operations. Since the Lieutenant has started his assignment he has implemented regular training bulletins, officer health and wellness trainings and other necessary trainings to meet the needs of the department.*	*Ongoing*
FY20	Upgrade the public safety radio used by Police and Fire Departments as the current system is antiquated and at the end of its useful life, subject to capital funding.	*Ongoing*

	Update: *This is a large scale upgrade which is currently in process.*	
FY21	Implement new ways to engage the community through Lowell TeleMedia Center (LTC).	New
FY21	Train at least 20% of the officers in the Critical Incident Team (CIT) program and majority of officers, detention attendants and dispatchers in Mental Health First Aid.	New
FY21	Implement drone program for use in patrol operations, large scale events, etc.	New
FY21	Receive certification through the Massachusetts Police Accreditation Commission.	New

PERFORMANCE METRICS[51]

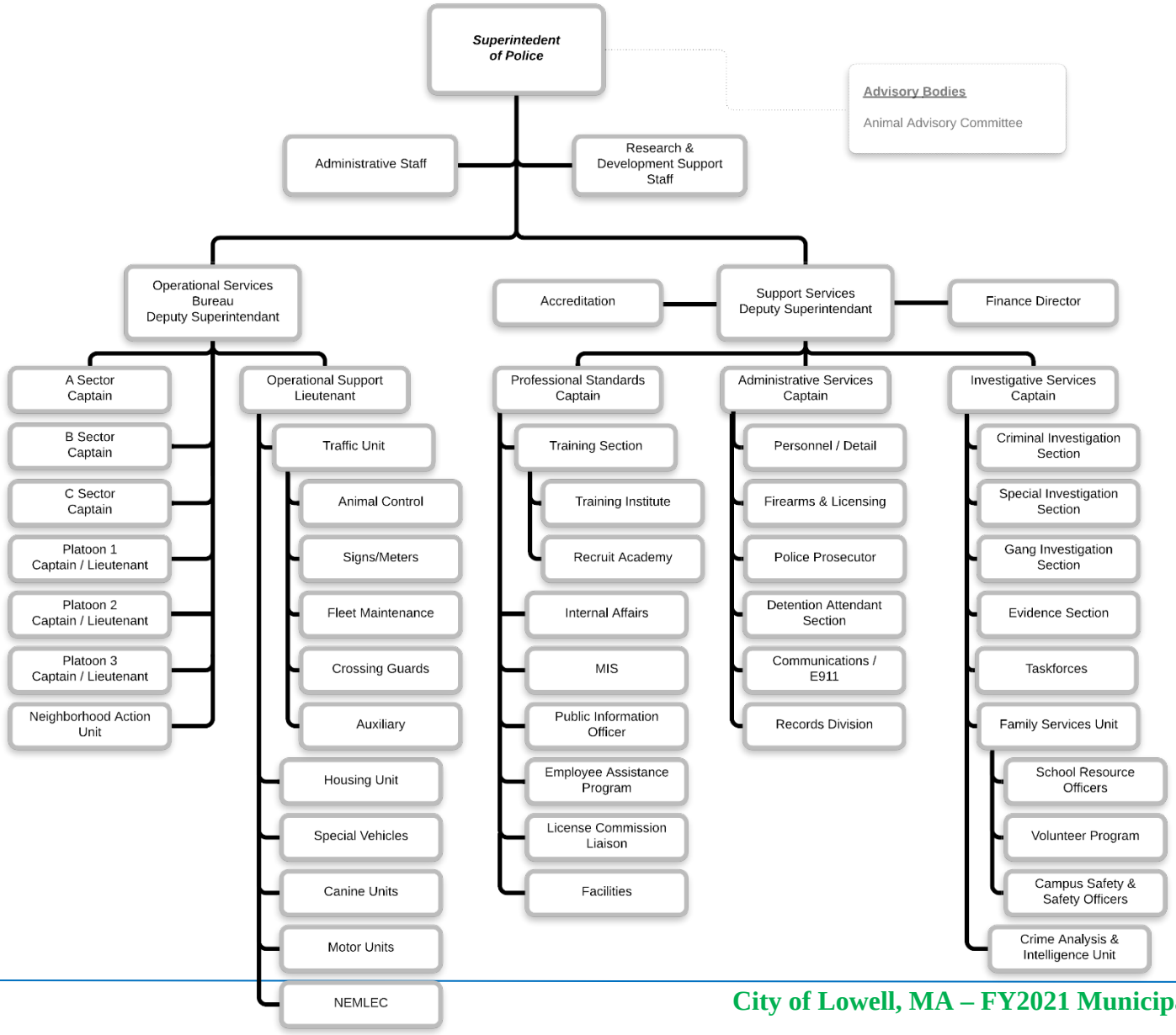
Measurement	Prior Year Actuals CY2018	CY2019	YTD [52] CY2020	CY2021 Target
Firearms Recovered	107	82	8	90
Juvenile Incidents	145	88	11	88
NIBRS Group A Offenses	5,169	4,844	0	4,602
NIBRS Group B Offenses	2,672	1,220	0	1,159
Total amount of federal grant funding received	$541,772	$1,576,657	$0.00	$1,500,000
Total amount of state grant funding received	$1,683,865	$2,061,691	$30,823	$500,000
Total Computer Aided Dispatch (CAD) Calls	110,516	107,691	9,217	104,999
Police Only Computer Aided Dispatch (CAD) Calls	92,478	90,775	7,870	88,506
Calls for Police dispatch (percent of total)	84%	84%	85%	84%
Number of CompStat meetings	26	26	2	26
Number of hours worked by LPD volunteers	1,785	1,132	72	1,245
Number of LPD volunteers	21	19	3	19
Individuals Booked	3,216	2,817	225	2,676
Number of firearm permits issued	473	568	38	596

[51] All Police Data is reported by Calendar Year
[52] While YTD date ranges may vary, this column's data is limited to the month of January

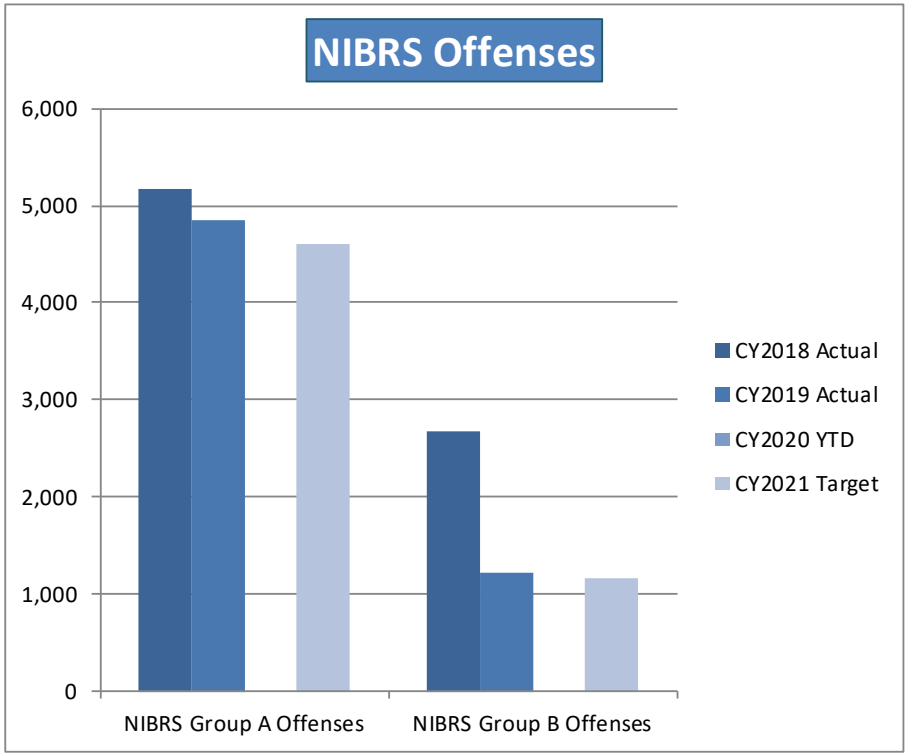
POLICE DEPARTMENT

RAYMOND KELLY RICHARDSON
INTERIM SUPERINTENDENT OF POLICE

ORGANIZATIONAL CHART



LOWELLSTAT CHART(S)



NIBRS stands for National Incident Based Reporting System

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burgulary/ Breaking and Entering, Counterfeiting/ Forgery, Destruction/Damage/Vandalism of Property, Drug/Narcotic Offenses, Embezzlement, Ectortion/Blackmail, Fraud Offenses, Gambling Offenses, Homicide Offenses, Kidnapping/Abduction, Larceny/Theft Offenses, Motor Vehicle Theft, Pornography/Oscene Material, Prostitution Offenses, Robbery, Sex Offenses, Forcible, Sex Offenses, Nonfocible, Stolen Property Offenses, Weapon Law Violations.

The Group B Offenses include: Bad Checks, Curfew/ Loitering/ Vagrancy Violations, Disorderly Conduct, Driving Under the Influence, Drinkenness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses.

Measurement	CY2018 Actual	CY2019 Actual	CY2020 YTD*	CY2021 Target
NIBRS Group A Offenses	5,169	4,844	0	4,602
NIBRS Group B Offenses	2,672	1,220	0	1,159

* CY20 YTD Numbers are unavailable at this time.

EXPENSE DETAILS

POLICE -210	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S W - Perm	23,539,828	23,739,886	25,893,130	28,176,511	27,947,529
S W - Temp	12,226	15,636	15,000	21,929	15,000
Overtime	951,384	933,726	900,000	932,850	900,000
Holiday				445,695	445,695
Shift Differential	343,005	339,988	430,000	44,570	44,570
Special Events	39,529	39,623	43,000	40,000	25,000
Longevity	33,138	15,241	40,000	2,754	2,754
Court Time	4,978	3,968	2,657	487,155	470,000
Comp Time	419,940	346,121	470,000	150,000	90,000
Out of Grade	78,960	57,705	80,000	35,000	35,000
Physical Fitness Incentive/Out of Grade Compensation	9,191	22,966	22,285	177,000	194,000
K-9 Stipends	96,750	177,000	97,000	53,186	53,186
Contractual Allowances	36,480	47,313	50,910	16,800	16,800
Professional Services for EAP	95,532	23,630	28,600	24,000	24,000
Vacation Buyback	21,413	18,178	21,528	200,000	125,000
Uniform Allowance	46,785	71,283	82,540	72,000	72,000
Uniform - Traffic Supervisors	1,778	1,233	6,000	6,000	6,000
Outside Funding (Non Tax Levy)	-	-	(962,939)	(1,026,792)	(1,026,792)
	25,730,917	25,853,495	27,219,711	29,858,657	29,439,742
Expenses					
Telephone	3,967	4,340	5,000	5,000	-
Repair & Maintenance of Equipment	98,797	89,988	100,000	106,008	106,008
Garage Repair - Service Vehicle	79,864	77,710	80,000	105,000	105,000
Repair & Maint Microcomputer	197,457	199,441	200,000	247,226	247,226
Police Jail Area Maint	17,965	18,426	13,000	13,000	13,000
Hepatitis Shots	595	500	600	600	600
Animal Control - Chg/Expense	8,701	7,586	9,000	9,000	9,000
Animal Expenses	4,369	5,178	8,000	8,000	8,000
Police - Rental Sub-Station	58,457	68,594	110,950	85,000	85,000
Paint/Meter Division (50% to Parking)	26,546	29,669	30,000	30,000	30,000
Rental of Equipment	7,329	5,333	7,450	7,450	7,450
Kennel Services	27,160	21,979	35,000	27,000	27,000
Psychological Exams	28,900	26,077	18,000	26,000	26,000
Training/Evaluation Program	92,051	113,764	40,000	50,000	20,000
Communications - CDMA	49,804	50,000	50,000	90,000	90,000
Food Service Supplies	12,379	14,292	12,000	12,000	12,000
Gas & Motor Oil Supplies	262,354	298,877	240,000	280,000	255,339

POLICE -210	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Garage/Auto Parts Supplies	76,919	80,727	80,000	80,000	80,000
Office Supplies	9,874	10,914	5,000	5,000	5,000
Misc. Supplies Other	4,835	5,000	5,000	5,000	5,000
Service Legal Defense Fund	58,375	57,750	61,750	76,500	72,125
Dues & Subscriptions	7,321	7,797	9,000	9,000	9,000
In State Travel Reimbursement & Seminars	1,990	1,833	2,000	2,000	2,000
No Middlesex Law Enforce County	5,925	5,925	5,925	5,925	5,500
Miscellaneous Charges	9,939	9,956	10,000	15,000	15,000
Dive/Rescue Team Equipment	4,995	2,207	5,000	5,000	2,197
Police Cars	244,404	253,290	150,000	250,000	146,073
Police Photo Lab & Equipment	2,500	2,426	2,500	2,500	2,500
Police Equipment Other	80,168	163,396	35,000	35,000	35,000
Portable Radios & Other	13,220	13,589	13,600	20,000	15,930
Office Furniture & Equipment	5,785	2,829	5,000	5,000	5,000
Insurance				12,600	12,600
Computer Equipment	90,661	89,498	92,600	123,043	111,857
Total	1,593,605	1,738,892	1,441,375	1,752,852	1,566,405
TOTAL BUDGET	**27,324,522**	**27,592,387**	**28,661,086**	**31,611,510**	**31,006,147**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 30,466,534
ORDINARY EXPENDITURES		$ 1,566,405
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 32,032,939

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 28,771,791**
REAL ESTATE TAXES	17,177,295	
PERSONAL PROPERTY TAXES	5,000,000	
NEW GROWTH	1,625,000	
MOTOR VEHICLE EXCISE TAX	4,969,496	
LICENSES AND PERMITS		**$ 15,000**
POLICE - FIREARMS	15,000	
CHARGES FOR SERVICES		**$ 2,141,073**
POLICE TOWING REIMBURSEMENT	325,000	
WASTEWATER INDIRECT (REIMBURSE GF)	371,073	
WATER INDIRECT (REIMBURSE GF)	500,000	
SPECIAL DETAIL RECEIPTS	250,000	
COURT FINES	575,000	
HOST REVENUE	120,000	
INTERGOVERNMENTAL REVENUE		**$ 1,026,792**
FIRE DEPARTMENT FUNDING	39,110	
LOWELL HOUSING AUTHORITY	80,000	
MIDDLESEX COLLEGE - GRANT	73,717	
VIOLENCE AGAINST WOMEN GRANT	101,230	
MISCELLANEOUS GRANTS (*AGGREGATE*)	229,735	
SAFE AND SUCCESSFUL YOUTH GRANT	23,000	
STATE 911 INCENTIVE GRANT	280,000	
OTHER GRANTS - POLICE	200,000	
MISCELLANEOUS REVENUE		**$ 78,283**
SMALL CELL REVENUE	28,283	
POLICE DEPARTMENT MISCELLANEOUS	50,000	
TOTAL FY21 BUDGETED REVENUES		$ 32,032,939

PUBLIC SAFETY

FIRE

JOSEPH ROTH

INTERIM FIRE CHIEF

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$19,913,926
	ORDINARY EXPENSES	$801,082
	TOTAL FY21 BUDGETED EXPENDITURES	**$20,715,008**

MISSION & SERVICES OVERVIEW

To improve the quality of life in the City of Lowell by providing fire protection, emergency response services, prevention, and public education activities. The department's goal is to protect all citizens, their property, and the environment from natural and man-made disasters. The Lowell Fire Department strives to accomplish this in a courteous and professional manner.

The Lowell Fire Department provides emergency response service to a number of different incident types including:

- Fires (structures, automobiles, brush, etc.)
- Emergency medical services
- Community Opioid Outreach Program – CO-OP Team
- Hazardous materials incidents
- Water/ice rescues and recoveries
- Automobile/industrial accidents and extrications
- Elevator rescues
- Technical, trench, and other high-angle rescues
- Emergency management for large emergencies and special events in the City including but not limited to: festivals, marathons, severe weather events
- Educating the citizens of Lowell about fire prevention and safety, and about the dangers of opiate misuse.

In addition, the Fire Department conducts quarterly inspections of all schools, nursing homes, and boarding houses in the City, and provides fire safety instruction to school-age children and to seniors through our Public Education Division.

Training and education are paramount to fulfilling the mission of the Lowell Fire Department. All members are trained to the levels of First Responder and Hazardous Material Awareness, and over half are certified Massachusetts Hazardous Materials Technicians. Since 1994, all

new members are required to successfully complete the Massachusetts Firefighting Academy Recruit Training Program. Over half of our members are certified Massachusetts Emergency Medical Technicians.

FY20 ACCOMPLISHMENTS

- Maintained a policy of closing zero or one fire company, depending on available staffing and funding. The City is maintaining a staffing level of 213 uniformed firefighters and pursuing federal grant opportunities to maintain that staffing. Several years ago, the department had 187 uniformed firefighters, and closed up to 3 fire companies on some shifts.
- Building fire decreased 20% from FY17 to FY18, and remained steady from FY18 to FY20, due mainly to fire prevention efforts. Strong enforcement of fire codes, inspections, and fire watches throughout the past few years has led to a decrease in building fires.
- Attacked the Opiate epidemic from several fronts:
  - One firefighter was dedicated to the City CO-OP Team to assist overdose victims.
  - Performed rescue breathing and administered life-saving Narcan to overdose victims.
  - Distributed Substance Abuse Guides to those in need.
  - Starting to educate high school and middle school children on the dangers of opiates and other illegal drugs.
  - Participated in the Mayor's Opiate Epidemic Crisis Task Force and the DA's Opiate Epidemic Task Force.
  - Participated on the Homelessness Sustainable Housing Council.
- The number of opiate overdoses in the City has risen steadily each year from 2013 to 2018. In 2019, the number of responses dropped 35%, one of the largest decreases in the Commonwealth. This was due to the efforts of the firefighters and other public safety officers through rapid response, Narcan administration, rescue breathing efforts, as well as participation on the CO-OP Team and many other programs.
- We installed eight heavy duty washing machine/extractors. After a fire, turnout gear is covered in soot, asbestos, and other carcinogenic material. Firefighters can now wash their dirty turnout gear while using their second set of gear. This will improve firefighter health and safety and to reduce cancer rates among firefighters.
- Performed 2,763 fire inspections – including schools, nursing homes, boarding houses, smoke detector inspections on home sales, and follow-up inspections on code violations in various buildings in the City. We expect to perform 4,241 inspections by the end of the fiscal year.
- Conducted fire safety and instruction for 4,013 children and elderly at various public education events in the City. We expect to educate 6,019 people by the end of the fiscal year.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Combat the Opioid epidemic on multiple fronts: Fire Department will continue to contribute one full time firefighter to the COOP Team, and is seeking funding to develop a transportation program to bring people to detox and recovery programs; a Public Education Officer will educate high school and middle school children on the perils of illegal drug use **Update**: *One full time firefighter currently works with the COOP Team. We continue to seek funding for the transportation program. The Public Education Officer will begin educating students on illegal drug use during the next school year.*	*Ongoing*
FY19	Upgrade Fire Department radio communication infrastructure, as well as mobile and portable radios. **Update**: *While some infrastructure has been replaced, additional funding is being sought to complete the goal.*	*Ongoing*
FY19	Replace two fire engines that are over twenty years old, and in need frequent repairs. **Update**: *Applied for a grant to fund this goal.*	*Ongoing*
FY20	Perform repairs to our aging fire stations, and relocate our Fire Prevention Office to another safer, healthier building.	New
FY20	Replace 3 of our oldest pumpers.	New
FY20	Bring our stations, policies, and procedures into MA Department of Labor Standards compliance.	New

PERFORMANCE METRICS

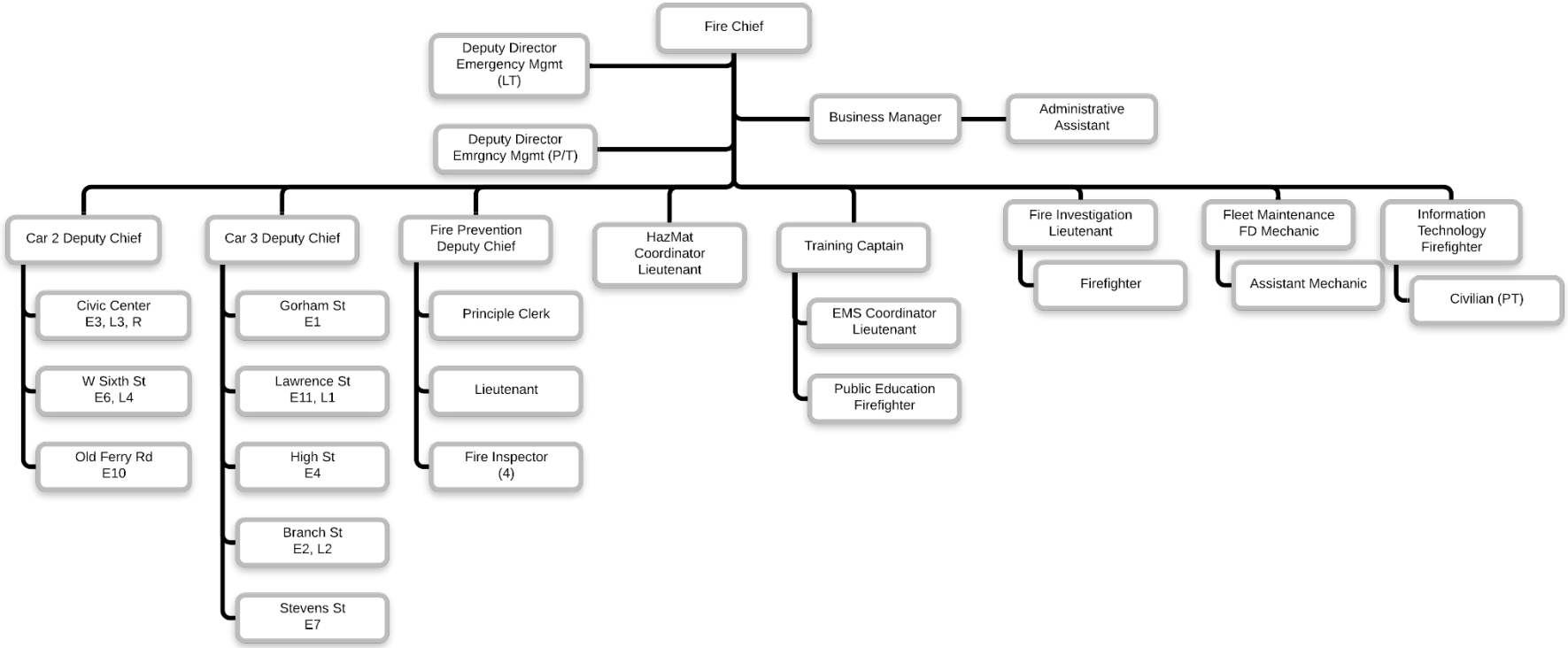
Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [53] FY2020	FY21 Target
Fires, Total	397	374	234	351
- Building Fires	69	76	37	56
- Vehicle Fires	31	30	18	27
- Cooking Fires	159	142	87	131
- Other Fires	138	138	97	146
Rescues/EMS Calls, Total	10,376	9,865	6,451	9,677
- Med Assist, assist EMS crew	9,051	8,543	5,599	8,399
- Motor Vehicle Accidents	1,051	1,028	655	982
- Other Rescue	274	294	197	296
Hazardous Conditions Calls	823	721	410	615
Service Calls	1,436	1,214	859	1,288
Good Intent Calls	757	777	468	702
False Calls, Total	2,665	2,718	1,911	2,867
- Malicious Calls	84	83	58	87
- Other False Calls	2,581	2,635	1,853	2,780
Other Calls	275	81	36	54
TOTAL CALLS	16,729	15,041	10,369	15,553
Company Closings (Brownouts)	362	321	257	427
Number of inspections performed by Fire Companies	660	660	376	660
Number of inspections performed by Fire Prevention Inspectors	3,442	3,359	2,387	3,581
Number receiving fire safety instruction (Adults & Children)	21,341	9,692	4,013	6,019

[53] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

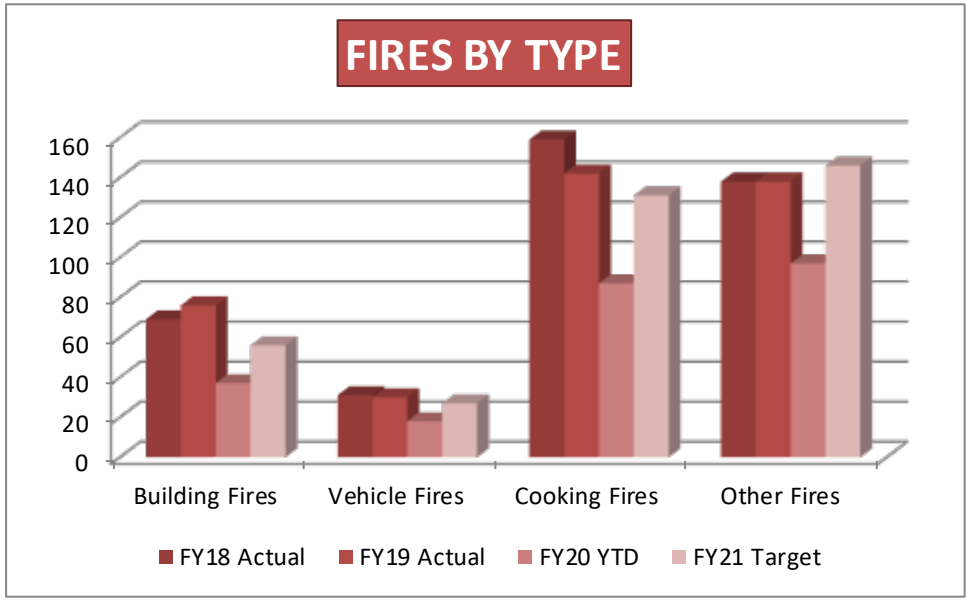
ORGANIZATIONAL CHART

FIRE DEPARTMENT

JOSEPH ROTH
INTERIM FIRE CHIEF



LOWELLSTAT CHART(S)



The Fire Department tracks fires by type which helps the department monitor for trends. Cookine fires continue to be a large percentage of the incidents.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Building Fires	69	76	37	56
Vehicle Fires	31	30	18	27
Cooking Fires	159	142	87	131
Other Fires	138	138	97	146

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages -Perm	15,355,519	15,842,281	16,291,267	17,741,894	17,738,063
Apparatus Detail Pay	32,103	31,142	41,200	41,200	41,200
Overtime	841,600	791,600	741,600	800,000	750,000
Overtime - Public Education	15,914	15,914	15,914	15,914	15,914
Overtime/Holiday	220,888	224,876	218,000	237,522	237,522
Holiday	970,693	1,014,430	1,028,632	1,115,803	1,115,803
Longevity	5,965	6,385	9,000	7,000	7,000
Court Time	2,200	238	2,200	2,200	2,200
Out of Grade Compensation	137,387	143,837	137,387	148,853	148,853
Hazardous Material Compensation	(492)	(1,387)	35,000	35,000	35,000
Buy Back Vacation (IOD)	30,095	111,283	50,000	120,000	75,000
Outside Funding			(317,892)	(102,629)	(252,629)
Total	17,611,873	18,180,599	18,252,308	20,162,757	19,913,926
Expenses					
Education Incentive	5,500	5,500	6,500	6,500	6,500
Out-Of-State Travel	4,200	4,200	4,200	4,200	-
Utility Electricity	40,000	40,000	39,000	39,000	39,000
Utility Heating/Gas	62,000	62,000	62,000	62,000	62,000
Repair & Maint. Equipment	10,000	10,000	10,000	10,000	10,000
Repair & Maint of Vehicle	125,000	150,000	150,000	150,000	150,000
Hazardous Waste Collection	6,500	6,500	6,500	6,500	6,500
Ladder Testing	5,500	5,500	5,500	6,500	6,500
Health & Safety/Contract	35,000	35,000	35,000	35,000	35,000
Professional Services	1,500	1,500	1,500	1,500	1,500
Prof. Svc - EMT/Ambulance	8,000	8,000	8,000	8,000	8,000
Physicals	15,000	15,000	20,000	20,000	10,000
Training/Evaluation Prog	10,000	10,000	10,000	10,000	10,000
Printing & Binding	2,300	2,300	2,300	2,300	2,300
Emergency Notification - CivicReady	10,100	10,100	10,100	10,100	10,100
Cellular Service - Emergency MGMT	6,000	6,000	6,000	6,000	6,000
Alarm Monitoring Service	59,650	62,000	62,160	69,192	69,192
Firefighter Supplies	15,000	30,000	25,000	25,000	25,000
LEPC - Supplies/Travel/Misc	12,500	12,500	12,500	12,500	12,500
Computer Equip & Software	12,000	14,600	14,600	25,000	25,000
Medical & Surgical Supplies	32,000	32,000	32,000	32,000	28,000
Gas & Motor Oil - Supplies	85,000	85,000	85,000	95,000	95,000

FIRE DEPARTMENT - 220	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Automotive - Tires & Tubes	10,000	10,000	10,000	20,000	20,000
Hardware - Supplies	2,000	2,000	2,000	2,000	1,500
Office Supplies	2,000	3,500	3,500	3,500	2,000
Dues & Subscriptions	6,500	6,500	6,500	6,500	5,650
In-State Travel Reimbursement & Seminars	3,000	3,000	3,000	3,000	1,000
Education Reimbursements	5,000	5,000	5,000	5,000	5,000
Upgrade Radio System	12,500	12,500	15,000	10,000	10,000
Other Equipment (Scuba, etc.)	7,500	7,500	7,500	7,500	7,500
SCBA-Equipment (Air Tanks)	45,000	45,000	21,340	21,340	21,340
4"Hose & Hardware	10,000	10,000	10,000	15,000	15,000
Office Furniture & Equipment	1,500	3,000	3,000	3,000	3,000
Replace - Repair Apparel	50,000	50,000	50,000	50,000	50,000
Turnout Gear	50,000	50,000	50,000	50,000	25,000
Improvements - Buildings	2,000	4,000	4,000	4,000	4,000
Repair & Maint - Buildings	5,000	5,000	5,000	5,000	5,000
Custodial - Supplies	7,000	7,000	7,000	7,000	7,000
Total	781,750	831,700	810,700	849,132	801,082
TOTAL BUDGET	**18,393,623**	**19,012,299**	**19,063,008**	**21,011,889**	**20,715,008**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 20,166,555
ORDINARY EXPENDITURES		$ 801,082
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 20,967,637

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,507,198**
REAL ESTATE TAXES	17,209,876	
PERSONAL PROPERTY TAXES	2,297,323	
INTERGOVERNMENTAL REVENUE		**$ 1,325,439**
UNRESTRICTED AID (UGGA)	1,072,810	
SAFER GRANT	102,629	
HISTORICAL STAFFING TURNOVER	150,000	
LICENSES AND PERMITS		**$ 130,000**
FIRE - SMOKE DETECTORS	80,000	
FIRE - MISC. PERMITS	50,000	
MISCELLANEOUS REVENUE		**$ 5,000**
ALARM ORDINANCE	-	
FIRE DEPARTMENT MISCELLANEOUS	5,000	
TOTAL FY21 BUDGETED REVENUES		$ 20,967,637

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EDUCATION

SUMMARY

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
158,445,232	162,073,324	166,671,536	179,383,148	LOWELL PUBLIC SCHOOLS	182,690,536
7,664,312	8,568,862	8,631,440	9,267,478	GREATER LOWELL TECH.	9,215,301
-	40,962			ESSEX AGRICULTURAL & TECH.	-
166,109,544	**170,683,148**	**175,302,976**	**188,650,626**		**191,905,837**

FINANCING PLAN	Budget FY21
TAXES	18,199,153
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	173,706,684
MISCELLANEOUS REVENUE	-
	191,905,837 [54, 55]

[54] Lowell Public Schools is a line item appropriation only (Chapter 70 & Tax Support), and does not include any other supplemental funding transfers, or Capital Expenditures.
[55] Essex Agricultural & Tech., prior to FY18 the Assessment was listed on the Cherry Sheet.

EDUCATION

LOWELL PUBLIC SCHOOLS

DR. JOEL BOYD

SUPERINTENDENT OF SCHOOLS

LOWELL PUBLIC SCHOOLS WEBSITE
HTTP://WWW.LOWELL.K12.MA.US/PAGES/LPSD

ORDINARY EXPENSES (SINGLE LINE)	$182,690,536
TOTAL FY21 BUDGETED EXPENDITURES	**$182,690,536**

MISSION & SERVICES OVERVIEW

The Lowell Public School system is the public school district for the City of Lowell, providing pre-kindergarten through grade 12 education programs throughout the district. Lowell Public Schools strive to provide excellence in teaching and learning for 14,075 enrolled students, setting high standards for both its students and teachers, as well as incorporating targeted instruction for all students, narrowing the achievement and growth gap for high needs student populations.

There are over twenty public school buildings within the Lowell School District. In addition to the base curriculum the Lowell Public Schools also provides special education, English language learner classes, and pre-school aged classes, including a pre-K through 2 STEM school.

The Lowell Public Schools are funded by a combination of State Aid and General Funds from the City. The Commonwealth's school finance statute, Chapter 70 of the Massachusetts General Laws, establishes an annual "net school spending" requirement for each school district. Net school spending includes the school department's general fund expenditures as well as municipal indirect spending for schools, excluding capital expenditures, student transportation, grants, and revolving funds.

PERFORMANCE METRICS[56]

Measurement	Prior Year Actuals FY2018	FY2019	YTD FY2020	FY2021 Target
Total enrollment	14,436	14,548	14,434	14,500
Student-Teacher ratio	13.5:1	13.8:1	no data yet	13.4:1
Ch. 70 School Aid	$ 144,067,633	$150,935,483	$135,786,743	$175,807,304
Total expenditures per pupil	$14,624.26	$ no data yet	$ no data yet	$14,650
Classrooms on the Internet	100 %	100%	100%	100%
Students absent 10+ days per year	38 %	40.3%	% no data yet	35.0%
Drop-out rate	2.8 %	3.7%	% no data yet	2.5%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	82 %	% no data yet	% no data yet	85%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **Mathematics**	66 %	% no data yet	% no data yet	68%
Percentage of LPS 10th grade students scoring "Proficient or Higher" on MCAS – **Science & Technology**	59 %	59%	% no data yet	62%
Graduation rate (4 years)	79.6 %	78%	% no data yet	80%
Teacher retention rate	90.7 %	91.20%	% no data yet	92%
Teachers licensed in teaching assignment	98 %	98.30%	% no data yet	99%
Stability rate	92.3 %	91.40%	% no data yet	93%
Graduates attending Higher Ed institutions	70.7 %	% no data yet	% no data yet	75%
Attendance rate	93.9 %	93.60%	% no data yet	94%

[56] Based on data published at the Massachusetts Department of Elementary and Secondary Education, School and District profiles, accessible via http://profiles.doe.mass.edu/

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT		FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
	Local Schools					
Funded by Chapter 70		144,067,633	150,935,483	163,023,947	175,807,304	166,954,483
Local Cash Contribution		18,005,691	15,736,053	16,359,201	17,007,025	15,736,053
	Total	162,073,324	166,671,536	179,383,148	192,814,329	182,690,536

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 182,690,536
TOTAL FY21 BUDGETED EXPENDITURES		$ 182,690,536

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 15,736,053**
REAL ESTATE TAXES	15,736,053	
INTERGOVERNMENTAL REVENUE		**$ 166,954,483**
CHAPTER 70 EDUCATION AID	166,954,483	
TOTAL FY21 BUDGETED REVENUES		$ 182,690,536

EDUCATION

GREATER LOWELL TECHNICAL HIGH SCHOOL[57]

JILL DAVIS

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE

HTTP://WWW.GLTECH.ORG/

ORDINARY EXPENSES (SINGLE LINE)	$9,215,301
TOTAL FY21 BUDGETED EXPENDITURES	**$9,215,301**

MISSION & SERVICES OVERVIEW

The Greater Lowell Technical Institute is a public school for the students of Lowell that provides vocational and technical training for high school grades 9 thru 12. The Greater Lowell Technical Institute provides over 20 technical programs to its students, as well as an on-site restaurant run by the Culinary Arts group, and bank run by the school's marketing students.

High level academic opportunities are ingrained in the mission of the Greater Lowell Technical Institute as well as the technical training provided; preparing students to either attend college or immediately enter the workforce. The Greater Lowell Technical Institute is also able to offer its students a robust cooperative education program, providing students with relevant, paid on the job experience.

The Greater Lowell Technical Institute is funded by a combination of State Aid and local assessments to the communities of Lowell, Dracut, Dunstable , and Tyngsboro. The City of Lowell is the greatest local contributor, providing over $8 million in local assessments to the school in FY18 alone.

[57] Represents Regional Assessments

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Greater Lowell Regional Technical School	8,568,862	8,631,440	7,588,601	7,749,141	7,604,215
Greater Lowell Capital Assessment - Building			1,020,200	1,001,711	1,001,711
Greater Lowell Capital Assessment - Transportation			658,677	609,375	609,375
Total	8,568,862	8,631,440	9,267,478	7,749,141	9,215,301

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 9,215,301
TOTAL FY21 BUDGETED EXPENDITURES		$ 9,215,301

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,463,100**
REAL ESTATE TAXES	2,463,100	
INTERGOVERNMENTAL REVENUE		**$ 6,752,201**
UNRESTRICTED AID (UGGA)	6,752,201	
TOTAL FY21 BUDGETED REVENUES		$ 9,215,301

EDUCATION

HEIDI T. RICCIO

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL[58,59]

SUPERINTENDENT – DIRECTOR

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL

HTTP://WWW.ESSEXTECH.NET/

ORDINARY EXPENSES (SINGLE LINE)	$0
TOTAL FY20 BUDGETED EXPENDITURES	**$0**

[58] Represents Out of District Regional Assessment
[59] Prior to FY18, this Assessment was listed on the Cherry Sheet.

EXPENSE DETAILS

OUT OF DISTRICT REGIONAL	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Essex Agricultural Assessment	40,962	-	-	-	-
Total	40,962	-	-	-	-

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ -
TOTAL FY21 BUDGETED EXPENDITURES		$ -

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ -**
REAL ESTATE TAXES	$ -	
INTERGOVERNMENTAL REVENUE		**$ -**
UNRESTRICTED AID (UGGA)	$ -	
TOTAL FY21 BUDGETED REVENUES		$ -

PUBLIC WORKS

SUMMARY

CHRISTINE CLANCY, P.E.

COMMISSIONER

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY19	PROGRAM EXPENDITURES	Budget FY21
1,492,761	1,534,204	1,353,059	1,463,468	DPW ADMINISTRATION	1,443,998
412,936	368,637	480,527	544,156	ENGINEERING	548,375
2,332,696	2,565,458	2,458,963	2,642,451	LANDS & BUILDINGS	2,646,149
1,287,342	1,239,811	1,228,815	1,362,472	STREETS	1,288,139
2,143,741	2,089,286	1,934,444	2,038,118	PARKS	2,057,453
451,638	462,555	508,421	439,389	CEMETERY	485,611
3,131,201	2,659,544	1,831,137	1,350,000	SNOW & ICE	1,350,000
568,327	542,539	396,030	416,000	STREET LIGHTING	322,300
5,084,661	5,198,120	5,494,964	6,050,515	WASTE COLLECTION/ DISPOSAL/RECYCLING	6,775,993
16,905,303	**16,660,154**	**15,723,121**	**15,723,121**		**16,918,018**

FINANCING PLAN	Budget FY21
TAXES	12,312,924
LICENSES AND PERMITS	173,000
CHARGES FOR SERVICES	3,586,892
INTERGOVERNMENTAL REVENUE	731,382
MISCELLANEOUS REVENUE	113,820
	16,918,018

PUBLIC WORKS

CHRISTINE CLANCY, P.E.

COMMISSIONER

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$11,042,564
	ORDINARY EXPENSES	$5,801,633
	TOTAL FY21 BUDGETED EXPENDITURES	**$16,844,197**

MISSION & SERVICES OVERVIEW

To provide high-quality services to the residents of Lowell while maintaining the City's infrastructure and guaranteeing a clean and safe environment to sustain a high quality of life.

The Department of Public Works (DPW) has broad responsibilities in the City including: maintenance and repair of City-owned streets and sidewalks; maintenance and repair of streetlights and traffic signals; maintenance and repair of public buildings, including public schools; maintenance of city parks, playgrounds, and public shade trees; operation and maintenance of city owned cemeteries; assuring proper collection and disposal of residential solid waste and recycling; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water.

The Department is comprised of seven (7) divisions. In addition to the five (5) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is done through a separate enterprise system. Each division is staffed by administrators, equipment operators, and laborers as well as specialists such as plumbers, electricians, and carpenters. Many of the divisions, such as the utilities, work around the clock. Even those that do not are on-call in case of emergency.

Administration and Finance Division
This division manages customer service, capital project cash flows, personnel, payroll, accounts payable and receivables, trash accounts, snow and ice contracts, city property damage claims, insurance on City-owned buildings, citizen requests, and various other administrative and financial activities related to the department including tracking Chapter 90 Highway Funds, and preparing responses to City Council/City Manager requests.

Engineering Division
This division is responsible for civil engineering, design of improvements within the street right-of-way, and construction management and administration services, dumpsters, street-opening and trench permits,. The division is responsible for the design and construction of all streets, sidewalks, bridges, culverts, and traffic signals and devices. Typical projects include reconstruction, rehabilitation, and resurfacing of roadways

and bridges. The City Engineer also maintains the Infrastructure Asset Management database which includes pavement conditions, traffic signal timings, and bridge inspections. Additional responsibilities include private street acceptance, flood control projects, permitting, planning board reviews and technical support for other Public Works Divisions and Department of Planning and Development.

Land and Buildings Division
This division is responsible for the maintenance and repair of over 2.7 million square feet of City-owned buildings, including public schools. In addition to work completed by in-house employees, this division is also responsible for oversight of contractors performing construction and/or repairs to City buildings. This division is also responsible for the maintenance of streetlights, traffic signals and other lights in the City's right-of way. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Streets Division
This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous litter pick-up, winter snow plowing and salting operations, miscellaneous street sweeping, maintenance of City-owned shade trees, and oversight of the solid waste and recycling program/contract.

Parks and Cemeteries Division
The Parks division is responsible for maintenance and management of over 500 acres of the City's 92 parks and playgrounds, 59 road islands and squares as well as many miles of grass median strips and the litter control in the downtown area. This division is also responsible for boarding up buildings for security purposes and managing the City's tree planting program. The Cemeteries division provides for public and private internments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

FY20 ACCOMPLISHMENTS

Administration and Finance

- Provided administrative support to Operating Budget of $16.3M, Capital Projects Budget of $2.9M, and Chapter 90 projects
- Processed over 900 purchase order requests and invoices associated with each vendor
- Continued centralization payroll for entire DPW
- Solicited and originated over 55 contracts for snow plow, sanding, and snow hauling operations
- Performed rate survey and streamlined snow contractor rates in an effort to entice more and new contractors to choose Lowell and to minimize drop in number of contractors
- Continued to streamline inter-departmental purchase order process to increase buying power and decreasing costs with bulk purchasing
- Served as frontline customer service at DPW offices

- Responded to over 2800 Civic Plus requests including potholes, sidewalk damage, tree issues, streetlight outages, snow plow service/damage
- Supported Solid Waste & Recycling efforts to reduce contamination by processing violations, entering work orders, providing educational literature, and troubleshooting customer issues
- Served as primary liaison between all Cemetery vendors, monument dealers, funeral directors and providing the front line management of Cemetery operations
- Assisted Energy Manager in earning part of VW settlement to replace COOL bus
- Collaborated with Energy Manager to purchase replacement stock for streetlight inventory in an attempt to minimize response to streetlight issues
- Successfully partnered with CFO to reallocate approved funds to address deficits in School Project accounts without petitioning for special appropriations.
- Awarded DEP grant to purchase and install a new dual port electric charging station at DPW Main Offices as part of an effort to pursue further grants to electrify the DPW fleet/pool vehicles

Cemeteries

- Maintained six (6) municipal cemeteries containing approximately one hundred and ten (110) acres of green space
- Performed one hundred fifty two (152) burials to date
- Generated $226,845 in revenue to date
- Repaired multiple broken water faucets in Edson, Westlawn I and Westlawn II Cemeteries (spring project)
- Filled approximately eighty (80) winter graves (spring project)
- Removed sixteen (16) trees in the Edson and Westlawn I Cemeteries
- Maintained multiple gardens at each entrance and throughout the 3 cemeteries
- Maintained ornamental gardens in the Edson, Westlawn I and Westlawn II Cemeteries
- Completed twenty three (23) work orders to date
- Repaired/serviced approximately three hundred fifty (350) linear feet of chain link fencing
- Repaired/serviced fences at all Municipal cemeteries
- Continued to develop the Edson Cemetery Expansion Project (Section P)
- Continued mapping Edson/Westlawn Cemeteries (all monuments, shrubs, and trees)
- Continued partnerships with R.O.T.C, Historical Society, Greater Lowell Veteran's Council, Global War Veteran's Group, Billerica House of Correction and other non-profit organizations
- Restriped all parking spaces in Edson and Westlawn I Cemetery (Spring Project)
- Repaired/replaced multiple street signs and posts in the Edson, Westlawn I and Westlawn II Cemeteries
- Maintained the supply depot in the Westlawn I Cemetery
- Sold one hundred forty seven (147) graves in the Edson, Westlawn I and Westlawn II Cemeteries to date

- Wrote out, typed and mailed forty eight (48) deeds to date
- Completed approximately one hundred fifty (150) genealogy requests to date
- Helped over one thousand (1,000) people at the counter (complaints, directions, questions on purchasing lots as well as funeral/burial information) to date
- Completed application process for eleven (11) government markers to date
- Installed seven (7) government markers to date
- Laid out over fifty (50) foundations for monuments and markers in Edson, Westlawn I and Westlawn II Cemeteries to date
- Maintained Interment and Lot Owner card catalogs, multiple spreadsheets, etc.
- Completed monthly paperwork (funeral billing, auditing report, Stat Sheet, Turn in/Monies Received sheets, Cemetery Commission agenda, correspondence and all related information)
- Processed one hundred seventy five (175) sets of burial paperwork (including interment information form, order form, burial paperwork for Board of Health, Interment and Lot Owner cards, 2 burial books, computer logging, etc.
- Inputted approximately 60% of the Lot owner/burial information into the HMIS computer system
- Continued the process of scanning old cemetery books into digital format
- Continued the process of mapping out the 3 older cemeteries (Old English, Mammoth Road, School Street)
- Started the process of digitizing all Cemetery Office Forms (Interment Orders and Interment Information Forms, Work Orders, Deeds, Interment Cards, Time Sheets, Payroll, Data Entry Sheets, Change Sheets, Injury Reports, as well as other various forms as needed).
- Continued the process of mapping individual sections in the cemeteries and creating color coated excel spreadsheet maps that detail ownership/monuments or markers on the lots, etc.
- Updated the City website to include digitized forms and excel maps for customer use/access
- Continued the process of scanning all Cemetery Owner files into PDF format to preserve these files to prevent loss

Engineering

- Repaved 2.58 miles of roadways
- Refurbished 1.39 miles of sidewalks
- Continue to support the processing of nearly 2000 deeds annually
- Continue to support approximately 40 annual utility reviews
- Review and issue dumpster, street opening, and trench permits (approximately 900 annually/506 YTD)
- Review and issue driveway permits (approximately 250 annually/188 YTD)
- Prepared estimates and bid documents and began project management of a $1,068,833 road reconstruction project of 15 City streets
- Prepared estimates and bid documents and began project management of a $3,461,207 road and sidewalk reconstruction project of 12 City streets

- Prepared bid documents for bridge repairs to three bridges for construction in early 2020 (Fr. Morrisette over Western, Suffolk over Northern, Hall over Western)
- Completed project management and oversight of $1.9M roadway paving project
- Performed trench inspections and oversight on NGrid/Neuco infrastructure repairs and other trench work throughout the City
- Continued construction R.E. services for the HCID streets F&G project
- Transitioned from providing design support for the Lord Overpass Project to procuring bids and the early stages of project management support
- Continued support to MassDOT with construction services for the Tiger Bridge Replacement Program
- Continued support until completion to MassDOT with construction services for the Market Street over Western Canal Bridge Replacement Project
- Completed construction services for the repair of the Lowell High School 1922 Building Roof
- Prepared design documents for repairs to School fire escapes
- Coordinated with a design consultant for the rehabilitation of the Beaver Brook at Beaver Street Bridge and Newhall Street over Rivermeadow Brook Bridge
- Continued support to MassDOT with the design and easement process of the Route 38 Intersection Improvements Project and the Andover Street/River Street Intersection Improvements Project
- Provided design and layout services for two new sections of Westlawn 2 Cemetery

Lands and Buildings

- Completed over 1530 school work orders and serviced over 450 City requests for work to be completed
- Replaced heating valves and thermostats in Freshman Academy
- Installed three Modine heaters in LHS Steam Plant
- Provided construction oversight for the replacement of the condensate tank at the LHS Steam Plant
- Installed and repaired various sidewalks and stairways at Bailey School, Robinson School, Butler School, Shaughnessey School
- Repaired handicap ramp at Daley School
- Replaced roof at Old Ferry Road firehouse
- Completed various projects at LeLacheur Field, including dugout repairs, clubhouse repairs, press box windows, and concourse cement work
- Electrical Division of L&B completed 238 School work orders
- City Electricians performed 663 streetlight repairs, responded to 23 traffic knockdowns and 65 traffic signal calls
- Completed required fire alarm testing and emergency generator preventive maintenance for all City Schools and Public Buildings

- Completed an energy savings LED conversion at DPW Garage and Administrative Office, JFK Plaza, Suffolk Street, Jackson Street, and Western Canal from Market Street to Broadway Street
- Installed new power box at Kerouac Park
- Upgraded lighting at Lawrence Drive in collaboration with UMass-Lowell
- Restored lighting as part of the renovations to fountain in JFK Plaza
- Collaborated with Parking Department for improvements at Leo Roy Garage
- Repaired, replaced or upgraded all lighting at practice fields of Cawley/Alumni Complex
- Completed school electrical projects including LED conversion at Sullivan Gymnasium, Rogers, Murkland, and Stoklosa
- New fire alarm systems at Shaughnessey and Robinson Schools
- New emergency generator at Bartlett School
- Transferred UPS System for Fire Department to the emergency backup generator for 911 Center
- Completed electrical and energy savings initiatives at Father Maguire basketball court
- Installed an Electric Vehicle Charging Station at DPW Garage
- Wired new public drop-off recycling compactor at DPW Garage
- Equipped electrical staff with tablets to improve efficiency of work order response times

Parks

- Maintained over 550 acres of parkland and open space
- Maintained and serviced over 92 Parks, 13 soccer fields, 36 baseball fields, 26 tennis courts, 43 playgrounds, 4 skate parks, 40 basketball courts, 1 auditorium, 1stadium, 12 volleyball courts, 4 jogging tracks, 2 reservoirs, 100 flag poles, 2 handball courts, 3 pools, 2 splash pads, 3 football fields, and 2 lacrosse fields
- Facilitated/oversaw over 700 events/games at Cawley Stadium
- Maintained and serviced 124 city owned sites at various locations
- Maintained and serviced over 60 road islands, circles and squares
- Maintained and serviced downtown center city on general year round maintenance schedule
- Provided year round support including labor, supplies, and technical assistance for all City of Lowell special events, festivals, neighborhood cleanups, parades, etc.
- Carried out City of Lowell snow and ice master plan for city wide municipal buildings, parking lots, bus stops, sidewalks, park walks, etc.
- Developed partnerships with sport organizations, neighborhood groups, garden clubs, nonprofit organizations, various schools, private residents, Lowell Humane Society, and Greater Lowell Veteran’s Council
- Daily regular maintenance to all parks and green space-snow removal as needed-Special events, Festivals, etc. Monument and pool maintenance, Island maintenance, planting numerous trees city wide, Cemetery maintenance as needed
- Installed approximately forty (40) trees at various park/street locations

- Completed installation of Autistic Playground at the J.G. Pyne School
- Re-mulched all play areas in parks and schools throughout the City
- Laid/spread new clay on six (6) ballfields throughout the City

Streets

- Repair over 3000 potholes annually
- Increased technical training for Streets staff including safety training, required licensing (ex. CDL and Hoisting), and cross training for potential promotions and insurance credit
- Implemented additional remote salt storage locations which maximize efficiency of the salt operations, thus reducing storm related operating costs
- Constructed a snow farm as a destination for hauled snow from Downtown, thus saving City hauling costs
- Supported community programs and events such as UMass/Lowell Graduation, Mill City Grows and other community based clean ups
- Provide support for breaching of beaver dams and culvert maintenance in a flood control effort
- Collaborated with various City Departments (Elections, Water Utility, Wastewater Utility) to reduce specific job related operating costs including street sweepings, tree pruning and removal, brush cutting of the levee, voting booth/ballot delivery, illegal dumping
- Supported fleet maintenance for all City Departments and Enterprises and continue to consolidate fleet maintenance
- Continued to consolidate Snow and Ice repair and maintenance operations to reduce costs and improve efficiency
- Provided logistical support for City Festivals such as Lowell Folk Festival, City of Lights Parade, and Winterfest, Lowell Kinetic Sculpture Race, and 4th of July Celebration
- 24/7/365 on-call service and emergency support

Solid Waste and Recycling

- Oversaw the collection & disposal of nearly 25,000 tons of trash, 6,400 tons of recycling and 5,000 tons of yard waste.
- Managed a Division budget of $6.1M to provide curbside collection to over 25,000 residents.
- Maintained a curbside recycling rate of 24% vs initial audit numbers of over 38%
- Scheduled and managed drop-off events, including 2 Household Hazardous Waste Days.
- Continued monthly “Material Saturday” event.
- Managed ‘LowellRecycle’ Smart phone App (15,000 addresses and 5,277 members) and the official website of SW&R lowellrecycle.org
- Acquired more than $63,000 in outside (DEP) grant funding and anticipating an additional $100,000 in DEP Grant funding.

- Collaborated with UML interns to submit "Disaster Debris Management Plan" to Mass DEP & MEMA.
- Created new educational materials for all City residents to address recycling contamination issues in a collaborative effort with UML.
- Installed new recycling compactor at DPW Garage, thus reducing number of pickups and realizing savings of over $9,000 YTD.
- Managed the State's first mattress collection/recycling program – now in 6th year, UTEC collected approximately 3,000 annually.
- Expanded curbside outreach, education, and enforcement providing immediate reduction of contamination from 38% to current audit level of 24% and a goal for FY21 of less than 20%
- Replenished inventory of trash and recycling carts for replacement/repair, thus increasing the useful life of existing carts and improving customer service/work order processes.
- Created a targeted pick-up/collection schedule at City and School Dumpsters, effecting unit costs in WM contract with a cost savings nearing $2,000

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Successfully manage the construction of the Lord Overpass, TIGER Bridges, and HCID infrastructure projects. **Update**: *Continuing to provide construction administration support on these projects that remain under construction. Coordinating with the Law Department, City Manager's office, and DPD on a template to track open construction contracts in terms of date, scope, and cost.*	*Ongoing*
FY19	Cemetery Improvements identified to increase capacity of Cemeteries and to identify future revenue source for the cemetery operations. **Update**: *Plans to erect protective shelter over loam pile. Create an area to drop off American flags for proper disposal. Paint wrought iron fences throughout all cemeteries.*	*Ongoing*
FY19	Public Buildings Preventive Maintenance Plan to be developed with collaboration from City School Department, Inspectional Services, and other relevant divisions/departments. **Update**: *The City continues to work toward a comprehensive Work Order system to improve efficiency, streamline the work flow, and to put new technologies in the hands of the labor force at the frontline of our day to day operations. The City is utilizing SchoolDude to track and to prioritize school related work orders.*	*Ongoing*
FY20	Upgrade several parks to comply with ADA standards and promote inclusion.	*Ongoing*

	Update: *Completed construction of a new playground at J.G. Pyne School with cooperation from Disability Commission. Continuing the planning of Hovey Park improvements in a collaboration with DPD.*	
FY20	Develop Section #8 of the cemetery to include new roadways, improved drainage, markings, landscaping, and building improvements. **Update**: *Continuing the planning and development of this section of the cemetery. Considerations include abutting land, current infrastructure, and available funds to develop. Working closely with Cemetery Commission to further this project.*	*Ongoing*
FY20	Reduce the contamination percentage of the City's recycling operations. **Update**: *Progressive reduction in contamination of recyclable materials from a calendar 2019 high of 38% to 24% contamination in January 2020. Future audits will determine contamination fees incurred by the City. This will continue to be a goal in FY21.*	*Ongoing*
FY21	Work with the Law Department, DPD, Purchasing, and other departments to better utilize and standardize the current contract review process.	New
FY21	Identify opportunities within DPW departments and develop plans to organize and digitize records and utilize newer technologies for record keeping and documentation.	New
FY21	Develop and publish standard technical construction details and standards on City DPW/ Engineering website	New

PERFORMANCE METRICS

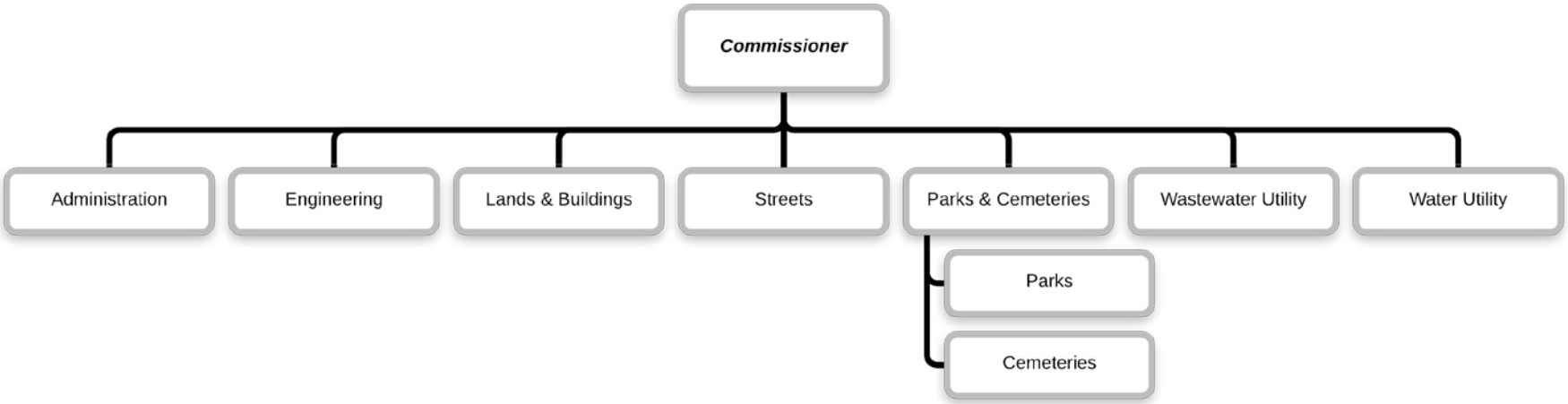
Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [60] FY2020	FY2021 Target
Average response time in days for streetlight outage complaints	4.4	5.8	3.75	3.5
Number of streets accepted	3	0	0	2
Pavement condition index	71.2	69.15	69	69
Recycling Rate	22.3%	32%	24%	20%
Total tonnage disposed of	21,892	18,660	16,379	<25,000
Amount of Road Repaved (feet)	24,288	24,816	13,622	15,840
Amount of Sidewalk Refurbished (feet)	19,219	6,864	7,339	22,704
Number of Street Opening Permits Issued	581	399	506	525
Number of Driveway Permits Issued	199	229	188	250
Number of Cemetery trees planted	70	0	0	4
Number of Cemetery trees removed	49	30	24	25
Number of graffiti work orders completed	602	165	183	400
Number of city work orders completed	526	616	688	800
Number of potholes filled	3,139	2,802	1,430	2,500
Number of school work orders completed	1,699	2,030	749	1,800
Number of total request tracker work orders completed	4,163	6,813	2,301	5,000
Number of tree issues responded to and addressed	674	338	679	600
Snowfall (in inches)	117	26	38.7	50

[60] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

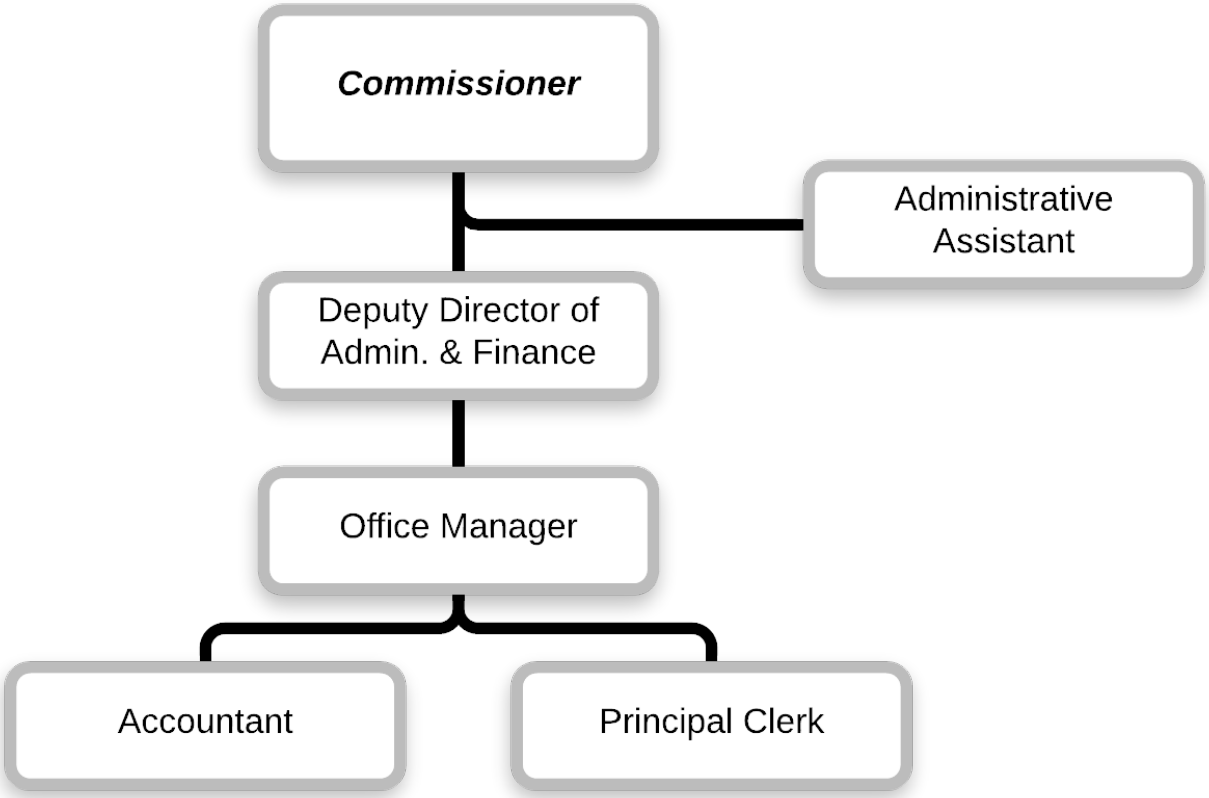
DIVISION OF PUBLIC WORKS (DPW)

CHRISTINE CLANCY, P.E.
COMMISSIONER

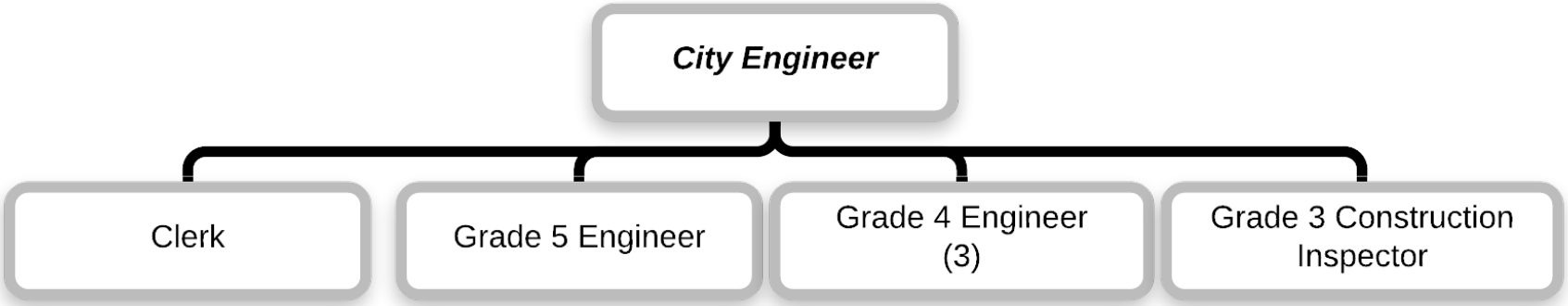


DPW, ADMINISTRATION

JAMES TROUP
DEPUTY DIRECTOR, ADMINISTRATION AND FINANCE

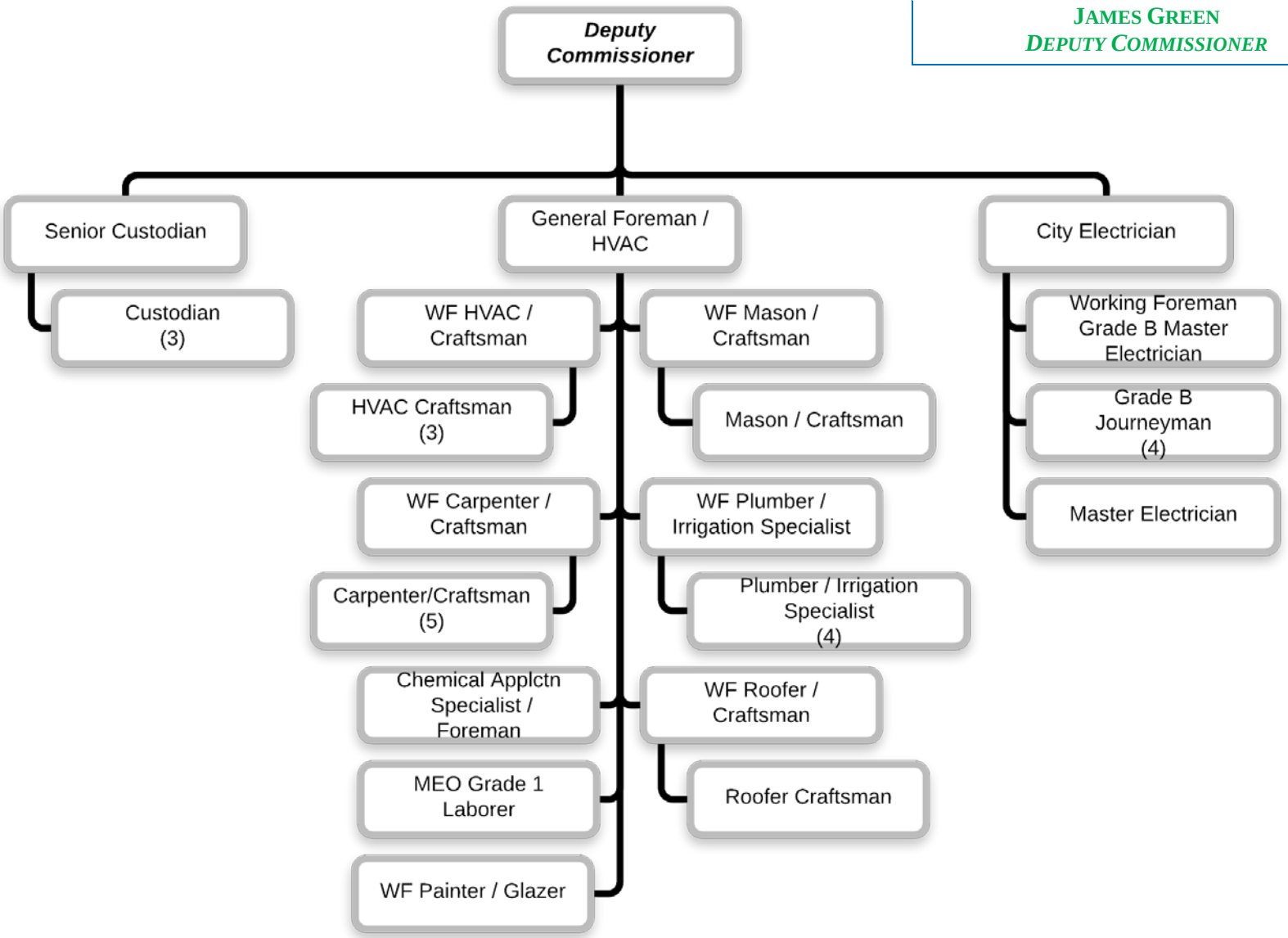


DPW, Engineering
CHRISTINE CLANCY, P.E. *CITY ENGINEER*



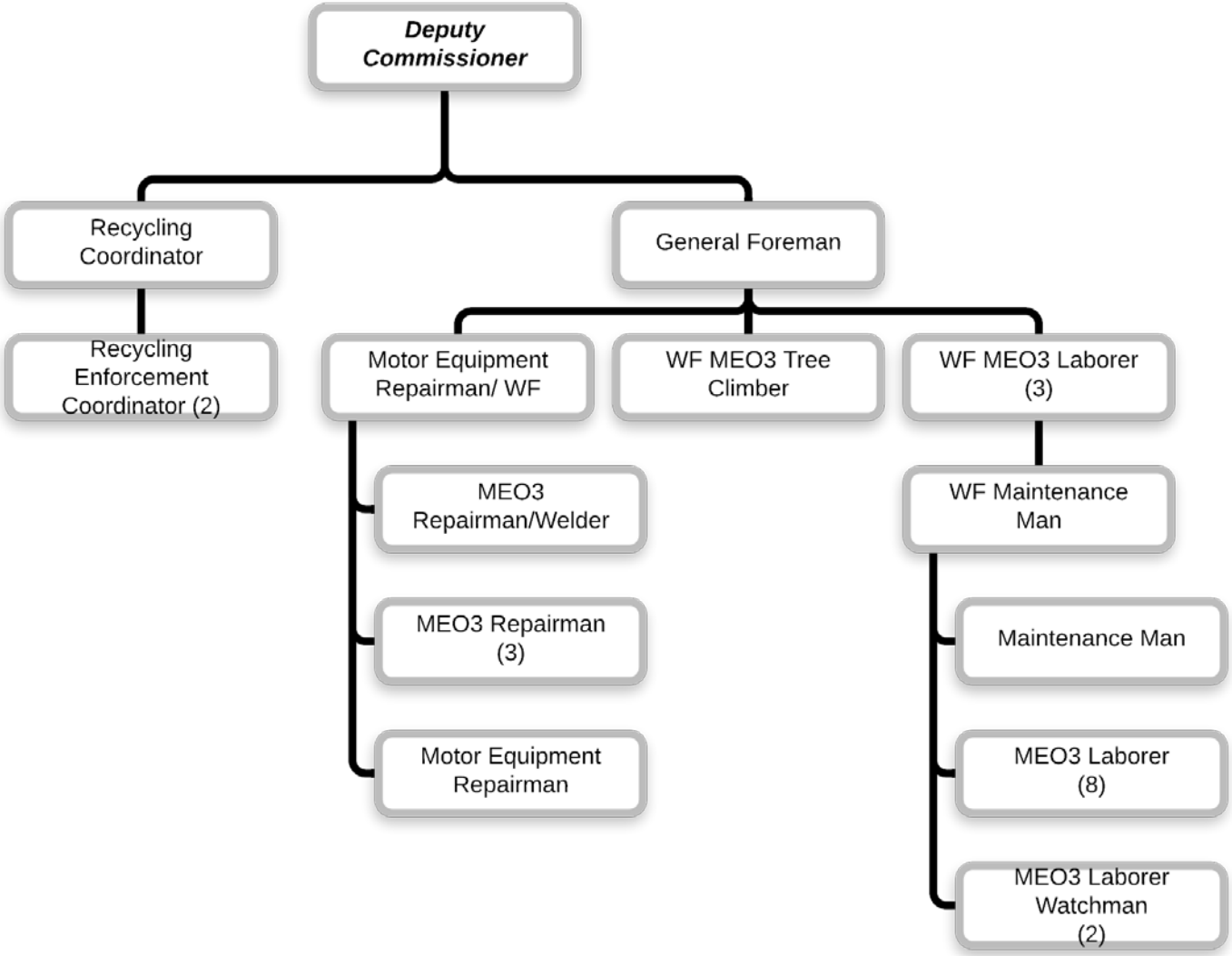
DPW, LANDS & BUILDINGS

JAMES GREEN
DEPUTY COMMISSIONER



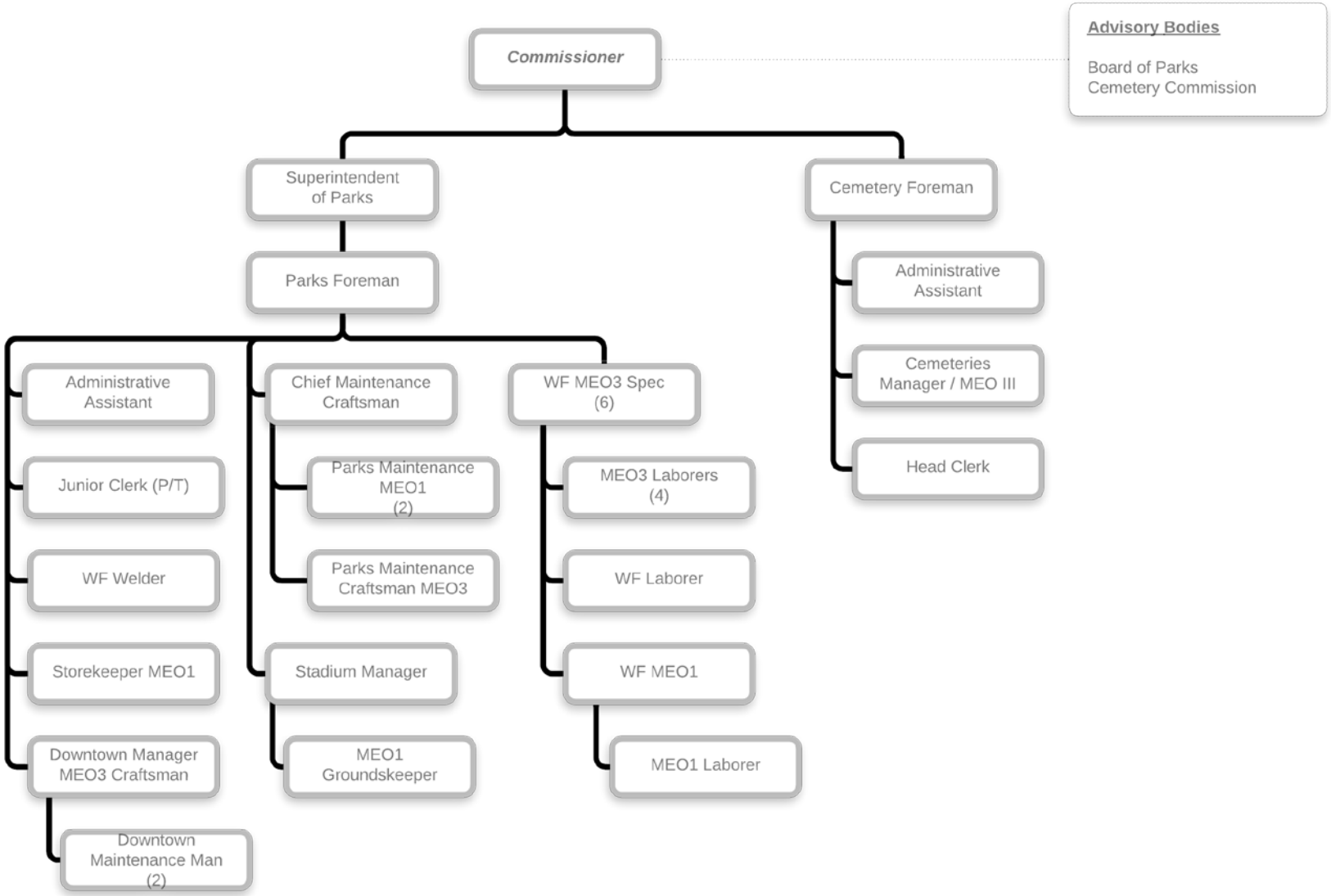
DPW, STREETS

DAVID DYMENT
INTERIM DEPUTY COMMISSIONER

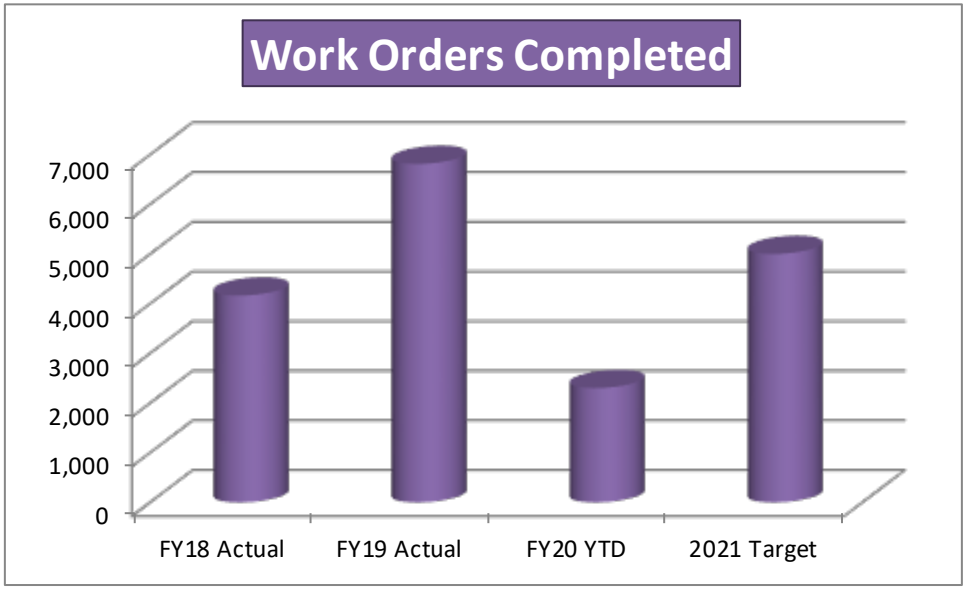


DPW, PARKS, AND CEMETERIES

SHANNON COHEN
SUPERINTENDENT

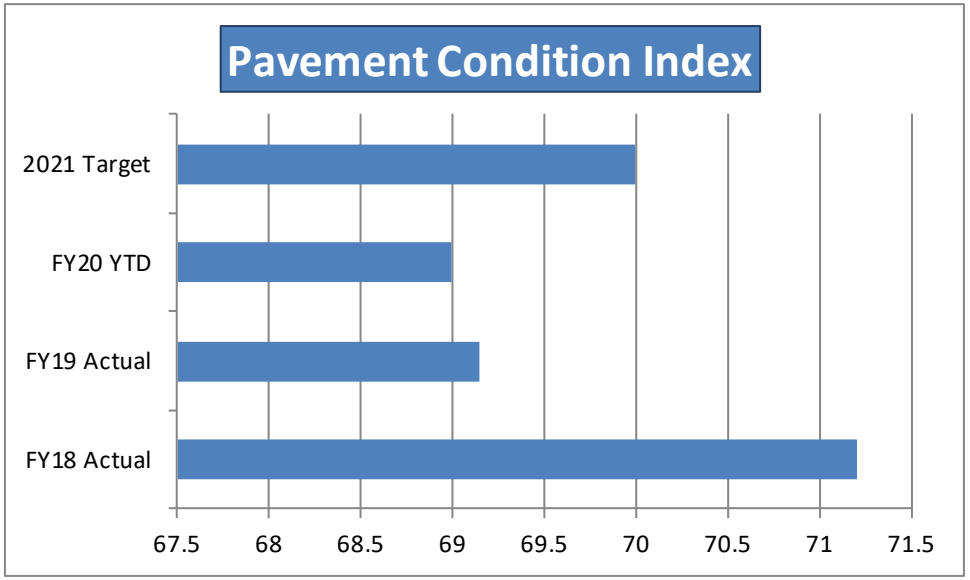


LOWELLSTAT CHART(S)



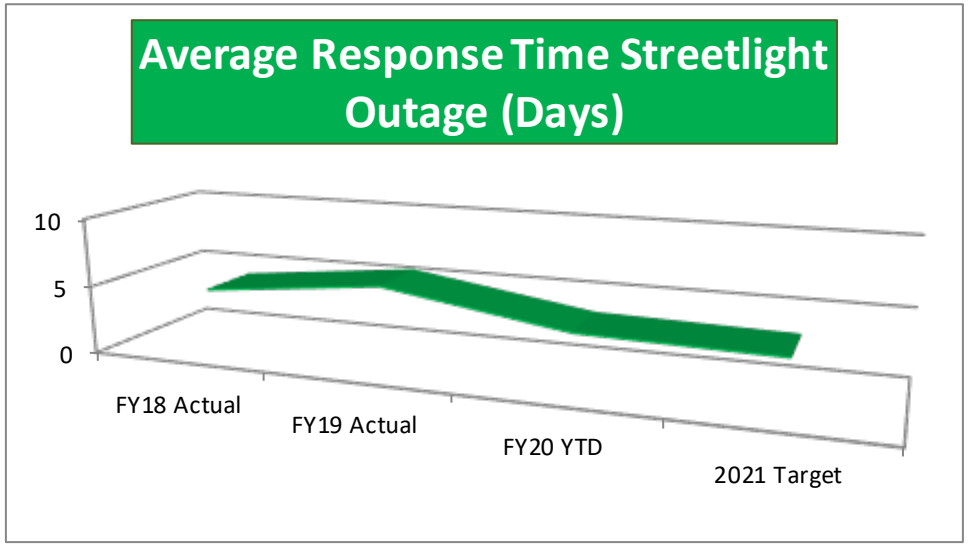
The City has continued its initiative to track work order requests. The implementation of the new City website has enabled the department to monitor efficiency in completing work orders. This figure is less in 2020 due to the COVID 19 crisis.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	2021 Target
Number of total request tracker work orders completed	4,163	6,813	2,301	5,000



The Engineering Department has continuously worked towards improving the pavement condition index of the City streets with a combination of local and state funding. The average roadway in Lowell is currently 69 on the CPI.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	2021 Target
Pavement condition index	71.2	69.15	69	70



The average response time for street light outages has decreased in FY19 and is expected to stay steady.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	2021 Target
Average response time in days for streetlight outage complaints	4.4	5.8	3.75	3.5

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries - Permanent	512,819	461,980	521,518	532,537	494,537
S & W-Temp.	13,898	7,200	15,000	15,000	7,200
Overtime	-	-	-	-	-
Out of Grade Compensation	-	-	-	-	-
Total	526,717	469,180	536,518	547,537	501,737
Expenses					
Utility Electricity	170,000	156,000	178,000	178,000	185,111
Utility Heating/Gas	30,000	35,000	37,000	37,000	37,000
Telephone	2,500	2,500	2,500	2,500	2,359
Repair & Maint. Equipment	42,250	42,250	42,250	42,250	35,563
Electrical Repair & Parts	45,000	45,000	45,000	45,000	35,250
Tree Work	75,000	75,000	75,000	75,000	57,590
Rental of Equipment	7,500	7,500	7,500	7,500	7,078
Rental of Uniforms	7,500	12,000	12,000	12,000	11,325
Lease/Purchase - DPW Equipment	10,000	10,000	10,000	10,000	8,000
Professional Services	50,000	70,000	70,000	70,000	104,508
Inspection Stickers	12,000	12,000	12,000	12,000	11,000
Training	5,000	5,000	5,000	5,000	3,250
Advertising	3,000	3,000	3,000	3,000	2,869
Automotive - Tires & Tubes	90,000	90,000	90,000	90,000	77,500
Gas & Motor Oil-Supplies	70,000	70,000	70,000	70,000	72,500
Public Works - Supplies	12,500	12,500	12,500	12,500	10,056
Rep & Maint Electric Supplies	85,000	85,000	85,000	85,000	64,763
Office Supplies	3,500	3,500	3,500	3,500	2,875
Trans. Reimbursement	3,700	3,700	3,700	3,700	3,492
DPW - Various School Projects	118,000	118,000	125,000	200,000	147,338
Miscellaneous Charges	5,500	5,500	5,500	5,500	22,209
Plows & Frames	10,000	10,000	10,000	10,000	7,500
Fire Alarm Systems	17,500	17,500	17,500	35,000	29,375
Irrigation Equip/Supplies	5,000	5,000	5,000	5,000	3,751
Total	880,450	895,950	926,950	1,019,450	942,261
TOTAL BUDGET	**1,407,167**	**1,365,130**	**1,463,468**	**1,566,987**	**1,443,998**

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 501,737
ORDINARY EXPENDITURES		$ 942,261
TOTAL FY21 BUDGETED EXPENDITURES		$ 1,443,998

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 585,789**
REAL ESTATE TAXES	585,789	
LICENSES AND PERMITS		**$ 100,000**
DPW STREET OPENINGS	100,000	
CHARGES FOR SERVICES		**$ 162,892**
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	162,892	
INTERGOVERNMENTAL REVENUE		**$ 595,317**
UNRESTRICTED AID (UGGA)	595,317	
TOTAL FY21 BUDGETED REVENUES		$ 1,443,998

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries -Permanent	417,985	467,211	529,156	776,355	533,375
Overtime	24,472	13,316	15,000	25,000	15,000
Outside Funding			-	(73,820)	(73,820)
TOTAL BUDGET	**442,457**	**480,527**	**544,156**	**727,535**	**474,555**

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 548,375
ORDINARY EXPENDITURES		$ -
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 548,375

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**434,555**
MOTOR VEHICLE EXCISE TAX	434,555	
MISCELLANEOUS REVENUE		**113,820**
HAMILTON CANAL	73,820	
ENGINEERS MISC.	40,000	
TOTAL FY21 BUDGETED REVENUES		$ 548,375

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS		FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel						
Salaries - Permanent		1,788,918	1,724,602	1,921,451	2,027,719	1,856,076
Overtime		179,810	115,154	87,000	87,000	125,000
	Total	1,968,728	1,839,755	2,008,451	2,114,719	1,981,076
Expenses						
Utility Electricity		292,591	240,426	241,000	241,000	286,922
Utility Heating/Gas		129,323	131,511	129,000	129,000	129,000
Repair & Maint - Buildings		54,863	93,110	90,000	90,000	84,938
Custodial - Supplies		14,764	9,961	10,000	10,000	9,438
Graffiti Supplies		8,186	8,040	9,000	9,000	8,494
Building - Supplies		69,316	77,925	75,000	75,000	70,781
Building Improvements		27,686	58,234	80,000	80,000	75,500
	Total	596,730	619,207	634,000	634,000	665,072
	TOTAL BUDGET	**2,565,458**	**2,458,963**	**2,642,451**	**2,748,719**	**2,646,149**

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,981,076
ORDINARY EXPENDITURES		$ 665,072
	TOTAL FY21 BUDGETED EXPENDITURES	$ 2,646,149

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,621,148**
REAL ESTATE TAXES	1,996,148	
PERSONAL PROPERTY TAXES	625,000	
CHARGES FOR SERVICES		**$ 25,000**
ENTERPRISE REIMBURSEMENT (WASTEWATER)	25,000	
	TOTAL FY21 BUDGETED REVENUES	$ 2,646,148

EXPENSE DETAILS – DPW STREETS

STREETS	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries - Permanent	1,167,738	1,168,645	1,321,472	1,426,561	1,248,289
Overtime	42,573	35,366	21,000	21,000	21,000
Total	1,210,311	1,204,011	1,342,472	1,447,561	1,269,289
Expenses					
Improv - Highway - Sidewalks	29,500	24,803	20,000	40,000	18,850
Total	29,500	24,803	20,000	40,000	18,850
TOTAL BUDGET	**1,239,811**	**1,228,815**	**1,362,472**	**1,487,561**	**1,288,139**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,269,289
ORDINARY EXPENDITURES		$ 18,850
TOTAL FY21 BUDGETED EXPENDITURES		$ 1,288,139

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,152,074**
REAL ESTATE TAXES	172,942	
PERSONAL PROPERTY TAXES	139,894	
MOTOR VEHICLE EXCISE TAX	839,238	
INTERGOVERNMENTAL REVENUE		**$ 136,065**
UNRESTRICTED AID (UGGA)	136,065	
TOTAL FY21 BUDGETED REVENUES		$ 1,288,139

EXPENSE DETAILS – DPW PARKS

PARKS	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	1,293,031	1,186,752	1,328,298	1,391,214	1,331,984
S & W-Temp.	111,886	87,065	75,000	75,000	75,000
Overtime	123,845	110,060	107,000	107,000	107,000
Dedications, Special Events	-	6,551	10,000	10,000	9,438
S&W Shift Differential	1,247	1,466	1,000	1,000	944
Longevity	-	-	-	-	-
Total	1,530,009	1,391,894	1,521,298	1,584,214	1,524,365
Expenses					
Utility Electricity	126,646	136,245	121,000	121,000	158,000
Utility Heating/Gas	43,116	30,511	39,000	39,000	37,000
Telephone	1,480	916	2,000	2,000	1,888
Repair & Maintenance Equip.	58,983	49,896	58,000	58,000	54,667
Gateway Cities Program	4,000	-	-	-	-
Pool Maintenance	7,070	7,500	7,500	7,500	8,831
Professional Services	33,228	34,584	37,500	37,500	33,375
Training/Evaluation Program	-	500	500	500	472
Botanical Gardens	4,990	4,878	5,000	5,000	4,719
Advertising	676	675	750	750	708
Parks Supplies - Other	34,137	54,340	35,000	35,000	30,750
Gas & Motor Oil - Supplies	30,000	50,048	30,000	30,000	30,500
Office Supplies	811	811	1,000	1,000	944
Misc.- Supplies - Other	9,186	9,515	9,750	9,750	9,202
Trans. Reimbursement & Seminars.	555	-	-	-	-
Licenses	4,307	4,965	5,000	5,000	4,719
Misc. Equipment Parks Department	9,504	9,581	9,620	9,620	10,322
Fences	22,982	22,200	22,250	22,250	22,563
Trimmers, Mowers, etc.	1,499	1,500	1,500	1,500	2,375
Communication Equipment/Expense	1,450	581	1,450	1,450	1,368
Field Maint./Other	9,920	4,709	5,000	5,000	4,719
Varnum Park Improvement	2,850	3,500	3,500	3,500	3,303
Pool Renovations	7,316	4,000	4,000	4,000	3,775
Computer Equipment/Software	2,500	1,775	2,500	2,500	2,359
Improvements - Parks & Playgrounds	115,681	89,265	90,000	90,000	81,085
Building Supplies	3,442	-	4,000	4,000	3,775
Tires, Tubes, Misc Equipment	3,940	3,755	4,000	4,000	5,750

PARKS	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Fertilization, Ornamental/Open Space	5,965	4,000	4,000	4,000	3,775
Flags/Other	2,500	2,500	2,500	2,500	2,359
Physicals/Testing/Other	1,545	2,225	1,500	1,500	1,416
Misc Disposal/Dumpsters	3,500	2,075	3,500	3,500	3,303
Spraying/Weed Control	5,500	5,500	5,500	5,500	5,068
Total	559,278	542,550	516,820	516,820	533,088
TOTAL BUDGET	**2,089,286**	**1,934,444**	**2,038,118**	**2,101,034**	**2,057,453**

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,524,365
ORDINARY EXPENDITURES		$ 533,088
TOTAL FY21 BUDGETED EXPENDITURES		$ 2,057,453

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,984,454**
REAL ESTATE TAXES	1,501,113	
LOCAL MEALS TAX	483,341	
LICENSES AND PERMITS		**$ 73,000**
PARKS AND RECREATION PERMITS	60,000	
RECREATION FEES	13,000	
TOTAL FY21 BUDGETED REVENUES		$ 2,057,454

EXPENSE DETAILS – DPW CEMETERIES

CEMETERY	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	154,773	203,201	207,613	222,485	222,485
S & W-Temp.	10,200	16,780	10,000	10,000	10,000
Overtime	53,479	37,790	18,126	18,126	18,126
Total	218,453	257,771	235,739	250,611	250,611
Expenses					
Utility Heating/Gas	8,027	6,933	9,000	9,000	9,000
Utility Electricity	4,533	4,922	5,000	5,000	5,000
Rental of Equipment	-	-	-	-	-
Professional Services	197,215	195,039	163,000	200,000	190,112
Miscellaneous Charges	749	796	900	900	849
Cemetery General Improvement	18,507	22,879	3,750	10,000	9,320
Fences	7,797	8,650	10,000	10,000	9,438
Westlawn II - Cemetery Improve	857	3,500	3,500	3,500	3,303
Renovate Cemetery Office (Construction- Misc Work)	-	-	-	-	-
Improvement - Cemetery Ave	-	3,741	-	-	-
Groundskeeping - Supplies	1,757	-	3,750	3,750	3,494
Office Supplies	1,500	940	1,500	1,500	1,416
Cemetery - Flowers/Bushes	3,000	3,000	3,000	3,000	2,831
Misc. - Supplies - Other	160	249	250	250	236
Total	244,102	250,650	203,650	246,900	235,000
TOTAL BUDGET	**462,555**	**508,421**	**439,389**	**497,511**	**485,611**

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 250,611
ORDINARY EXPENDITURES		$ 235,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 485,611

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 289,611**
REAL ESTATE TAXES	289,611	
CHARGES FOR SERVICES		**$ 196,000**
CEMETERY OPENINGS	180,000	
CEMETERY MISC.	16,000	
TOTAL FY21 BUDGETED REVENUES		$ 485,611

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Overtime	374,523	353,083	200,000	200,000	200,000
Total	374,523	353,083	200,000	200,000	200,000
Expenses					
Purchase of Services (Snow and Ice Removal Contracts)	1,286,547	712,969	775,000	775,000	775,000
Other Charges & Expenses (Misc. Charges)	253,479	259,631	50,000	50,000	50,000
Salt & Sand	744,994	505,455	325,000	325,000	325,000
Total	2,285,021	1,478,055	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	**2,659,544**	**1,831,137**	**1,350,000**	**1,350,000**	**1,350,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW SNOW & ICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,350,000
ORDINARY EXPENDITURES		
	TOTAL FY21 BUDGETED EXPENDITURES	$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,350,000**
MOTOR VEHICLE EXCISE TAX	1,350,000	
	TOTAL FY21 BUDGETED REVENUES	$ 1,350,000

EXPENSE DETAILS – DPW STREET LIGHTING

STREET LIGHTING	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Energy - Street Lighting	517,617	351,250	391,000	391,000	298,706
Rep & Maint - Downtown Light Sup	24,922	44,780	25,000	25,000	23,594
Total	542,539	396,030	416,000	416,000	322,300
TOTAL BUDGET	**542,539**	**396,030**	**416,000**	**416,000**	**322,300**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREET LIGHTING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		$ 322,300
TOTAL FY21 BUDGETED EXPENDITURES		$ 322,300

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 322,300**
MOTOR VEHICLE EXCISE TAX	322,300	
TOTAL FY21 BUDGETED REVENUES		$ 322,300

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Hazardous Waste Collection	15,554	15,883	17,500	17,500	17,500
Trash Collection & Disposal	5,147,752	5,455,000	5,993,015	6,688,493	6,688,493
Recycling Supplies & Services	9,963	9,305	10,000	40,000	40,000
Overflow Bags	24,851	14,775	30,000	30,000	30,000
Total	5,198,120	5,494,964	6,050,515	6,775,993	6,775,993
TOTAL BUDGET	**5,198,120**	**5,494,964**	**6,050,515**	**6,775,993**	**6,775,993**

EXPENSE SUMMARY & FINANCING PLAN – DPW SOLID WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		$ 6,775,993
	TOTAL FY21 BUDGETED EXPENDITURES	$ 6,775,993

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,572,993**
REAL ESTATE TAXES	3,211,743	
PAYMENT IN LIEU OF TAXES (PILOT)	361,250	
CHARGES FOR SERVICES		**$ 3,203,000**
TRASH FEES	3,200,000	
DUMPSTER FEES	3,000	
	TOTAL FY21 BUDGETED REVENUES	$ 6,775,993

HEALTH AND HUMAN SERVICES

JOANNE BELANGER

DIRECTOR

SUMMARY

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
2,254,062	2,316,393	2,512,922	2,931,166	HEALTH	3,692,362
339,488	356,467	496,996	412,109	COUNCIL ON AGING	617,659
827,920	789,109	784,277	810,272	VETERANS' SERVICES	795,797
677,059	758,588	736,917	725,655	RECREATION	500,495
1,193,497	1,355,977	1,338,239	1,420,216	LIBRARY	1,213,265
5,292,027	**5,576,534**	**5,869,351**	**6,299,417**		**6,819,576**

FINANCING PLAN	Budget FY21
TAXES	4,678,731
LICENSES AND PERMITS	129,950
CHARGES FOR SERVICES	99,200
INTERGOVERNMENTAL REVENUE	1,791,696
MISCELLANEOUS REVENUE	119,999
	6,819,576

HEALTH AND HUMAN SERVICES

SUMMARY

JOANNE BELANGER

DIRECTOR

MISSION & SERVICES OVERVIEW

To oversee all public health and human service related issues. The Health and Human Services Department strives to improve collaboration between departments with the goal of enhancing service delivery and enhancing programs offered to city residents.

The Health and Human Services Department was created in the spring of 2015 in efforts to reorganize departments that share a common human service mission. The Health Department, Library, Council on Aging (COA), Veterans Services and Recreation Department will report directly to the Health and Human Services Director. The reorganization of these departments under one umbrella will enable services to be delivered in a more efficient and effective manner. The merge fosters a collaborative partnership between the departments. The Library, COA, and Veterans Services underwent minimal changes in the reorganization other than respective Directors reporting to the new HHS Director. The Recreation division, which previously resided with Parks and Cemeteries, also saw no staffing changes during the transition other than its division head reporting to the new HHS Director as well.

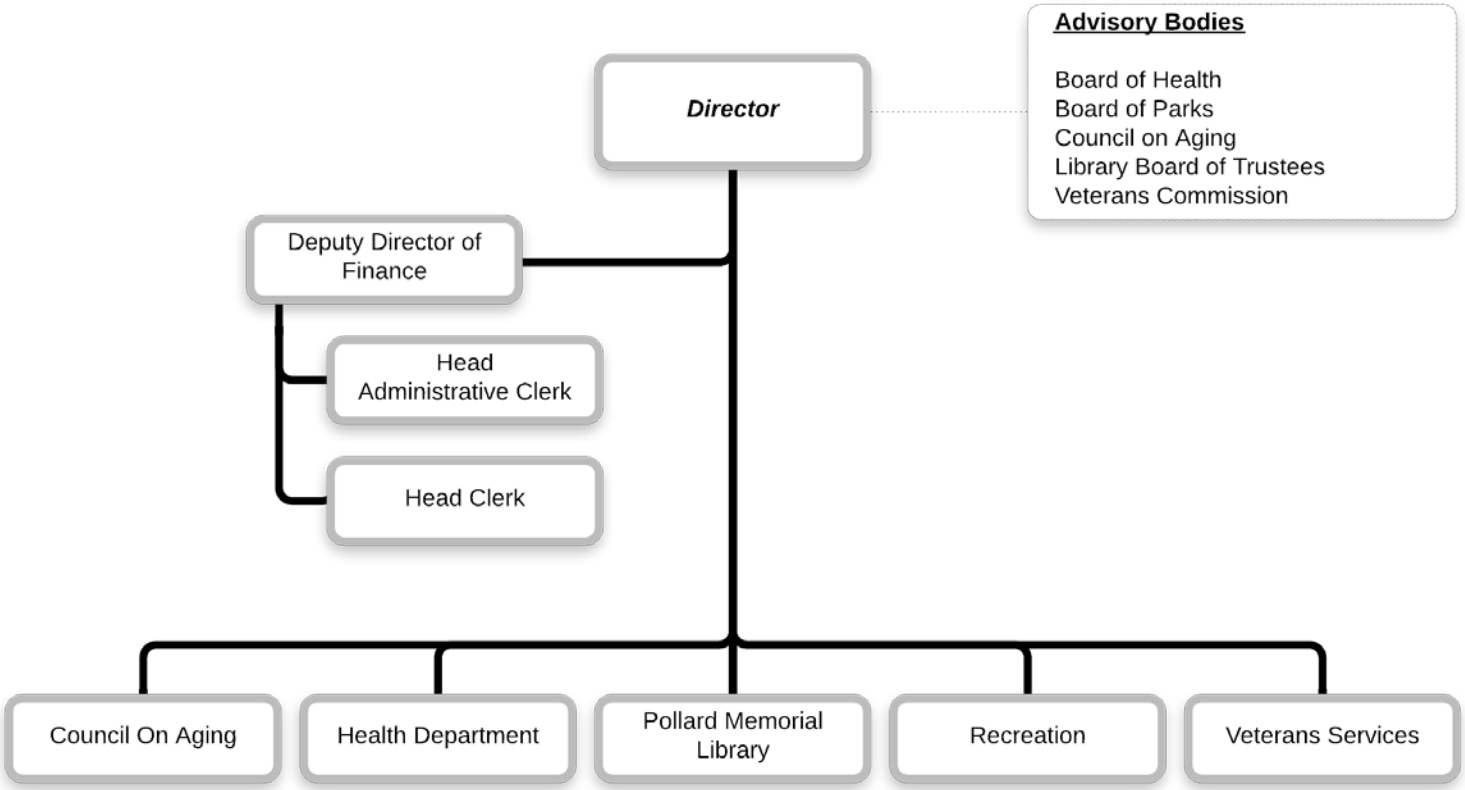
The HHS Director is able to provide direct leadership that key services require; a more cohesive link to boards and commissions; as well as offer daily support to various departments and divisions. The HHS Director acts as the point person, reporting to the City Manager, to carry out the vision of the Administration and Council.

The HHS Department promotes collaboration increasing opportunities for interdepartmental partnerships. Recreation and the Library enhance coordination of activities for the city's youth. Recreation also works with the COA and Veterans Services for volunteer opportunities. The Library continues to build its relationship with the Council on Aging, including the satellite branch at the Senior Center. The Health and Human Services Department also has increased partnerships with nonprofits, health organizations, and schools in Lowell who work tirelessly to make life better for city residents of all ages.

ORGANIZATIONAL CHART

HEALTH AND HUMAN SERVICES

JOANNE BELANGER
HEALTH DIRECTOR



HEALTH AND HUMAN SERVICES
HEALTH DEPARTMENT

JOANNE BELANGER
HEALTH DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$3,150,923
	ORDINARY EXPENSES	$360,516
	TOTAL FY21 BUDGETED EXPENDITURES	**$3,511,439**

MISSION & SERVICES OVERVIEW

To preserve, maintain, and advance the City's public health standards. The Health Department strives to promote and protect the health and wellness of the people within Lowell: residents, workers, and visitors. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas inclusive of Communicable Disease prevention, Vaccination Initiatives, Emergency Preparedness and Response, School Health, and Public Health outreach programs such as Healthy Eating and Active Living, Tobacco Control, and Substance Abuse Prevention and Education programs.

The Administrative Division is comprised of the Department Head, Deputy Director – Finance, Community Health Coordinator, Administrative Head Clerk, Head Clerk and a part-time custodian. The Administrative Division oversees the day to day operations of the Health Department as well as the other four departments within Health and Human Services (Library, Council on Aging, Veterans Services and Recreation). The Clerks are responsible for the annual renewal of Funeral Director licenses, processing of all Lowell Tobacco Permits, Lowell Burial Permits, and Body Art Practitioner Licenses as well as all financial transactions and general customer service for the Health Department. The Administrative Head Clerk serves as the Secretary to the Board of Health (BOH), supporting the five (5) appointed members. The BOH meetings are traditionally held on the first Wednesday of the Month at 6:00 p.m. in the Mayor's Reception Room in City Hall. The BOH is responsible for the oversight of the contract for the City's ambulance provider as well as oversight of the Health Department and the inspectional services provided by the Developmental Services Department's Sanitary Code Inspectors (Health Inspectors). The BOH and Department Head were instrumental in facilitating Syringe Service Programs to become established in Lowell this year.

The Public Health Nursing Division oversees prevention and education activities through surveillance of more than seventy (70) reportable diseases. This type of work is often unseen by the public as it involves confidential tracking and patient contact investigations to prevent further spread of diseases in the community. The Public Health Nurses also provide clinical case management and follow-up care patients with Tuberculosis. This group is involved in the emergency preparedness activities and medical response to public health challenges. The Public Health Nurses were heavily engaged in the Covid-19 pandemic, and were instrumental in managing the contact investigation process within the City. The Public Health nurses conduct health education sessions in the community, including at the Lowell Transitional Center, Life

Connections and the Cambodian Mutual Assistance Association, and assist local organizations with health programming and guidance on areas such as healthy eating, active living and Infection Control practices.

The School Nurses and their Managers serve on multiple committees and task forces to create policies that impact the health and safety of the student body. The School Nurses attained 100% Immunization Compliance in the schools district wide, with the exception of those students with medical & religious exemptions. The School nurses provide nursing support for the Lowell Public Schools. Today's school nurses are supporting students with significant medical and behavioral health needs such as insertion of feeding tubes, diabetes management, wound care, and medication dispensing that totals over 43,000 administrations per year. The number of nurse visits between July 1, 2018 – June 30, 2019 totaled 142,653; an average of 5,238 visits per nurse. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation.

The Substance Abuse and Prevention (SAP) Division consists of a Substance Abuse Coordinator who oversees the Partnerships For Success (PFS) grant Outreach Health Educator, the Syringe Collection Program Coordinator, and the six-member Lowell Community Opioid Outreach Program (CO-OP) team, which includes the Lowell COO-OP Supervisor and Clinical Recovery Specialist. The staff lead, and are engaged with, many of the organizations, task forces, and committees in and around the Greater Lowell region to provide substance use prevention and education. The staff of the SAP Division were instrumental in the planning of the second Merrimack Valley Substance Use Disorder Symposium, which was hosted in Westford and had over 400 attendees. The creation of the Youth Outreach Specialist position, a member of the Lowell CO-OP, was voted in unanimously by the Lowell City Council. The SAP Division is responsible for hosting the quarterly Medication and Sharps Disposal Day events and has collected over 300 pounds of unwanted medications and over 1,000 pounds of unwanted sharps during the first three events this year.

The Tobacco Control Program is subsidized by a regional grant from the Massachusetts Department of Public Health to provide services to the cities of Lowell and Lawrence. The primary purpose of the program is to protect public health by developing, implementing, and enforcing regulations that restrict the sale and use of tobacco and vaping products. The Tobacco Control Program Director conducts unannounced inspections in both cities, responds to complaints, and participates in undercover sting operations to ensure tobacco retailers are in compliance with the Over 21 sales legislation. There are 116 licensed establishments in Lowell, and 122 in Lawrence. The Health Department also promotes, implements, and enforces tobacco regulations regionally (Lowell and Lawrence) to protect the public from the harmful effects of secondhand smoke and to reduce youth access to tobacco products.

This past year saw the full implementation of two new programs within the Health Department: the Syringe Collection Program, and the Health Outreach, Prevention, and Education (HOPE) Program.

The Syringe Collection Program was established to collect and dispose of discarded syringes throughout the City. It serves primarily as an on-call service, however the program coordinator also engages in regular proactive clean-up efforts in areas of interest. The impact of the program within the City has been significant, as over 10,000 discarded syringes have been removed from the community during the past year.

The Community Health Coordinator oversees the HOPE Program and coordinates all health education, promotion and outreach activities within the Health Department, and serves as the point of contact on multiple community task forces and committees focused on Community Health Assessments and Health Improvement Planning. In addition, the Community Health Coordinator serves as the coordinator for the City's Employee Health and Wellness Committee. The Committee has implemented many programs and incentives planned for Lowell employees to help optimize their overall health and wellbeing.

FY20 ACCOMPLISHMENTS

Public Health Division

- 2046 "Confirmed", "Suspect", and "Contact" communicable disease events were reported to and investigated by the Public Health Nurses.
- Conducted Flu Clinics and provided vaccinations at City Hall and D'Youville Life and Wellness for city employees and retirees.
- Provided flu clinics at Lowell House, and the Cambodian Mutual Assistance Association to reach these vulnerable populations.
- Provided flu vaccinations to dispatch staff at Lowell EOC.
- Provided surveillance and case monitoring/management of Active Tuberculosis cases with latent TB cases reported.
- Provided contact testing of close contacts to active cases.
- Provided Directly Observed Therapy (DOT) visits to active TB cases

School Health Division

- 142,653 Office Visits due to Illness and Injury were conducted for the purpose of acute care management and health maintenance.
- Nursing assessment and treatments including; 6,652 blood glucose monitoring, 8,912 vision screenings, 2,117 feeding tube care/usage, 108 pulse oximetry readings, and 4,015 Postural Screenings.
- Administered 43,106 medication doses.
- Conducted over 13,000 communications with parents and guardians regarding the health and safety of their children.
- 100% Immunization compliance of student body with the exception of medical & religious exemptions.
- One School Nurse has attained their Masters' degree, while three are currently working toward their degree. At present, Seven School Nurses have their Master's degree, and six have their National Certification.
- Partnered with Greater Lowell Health Alliance and Lowell Community Foundation to launch a program call "Asthma Spacers for Kids". This initiative supports the American Academy of Pediatrics' stance that "children should always use a spacer with their inhaler, as it will insure more medication reaches the lungs." Every Lowell Public School student who needed a spacer was given two; one for home use and one for school use.
- Received grant from the Greater Lowell Health Alliance to purchase and support the use of a Spot Vision Screener machine for the purpose of conduction vision testing in Lowell students under the age of five.

- Partnered with Lowell Community Health Center to increase the number of comprehensive eye exams for students who have failed their initial vision screening.

Substance Abuse and Prevention Division

- Continued to serve as the lead community addressing the opioid epidemic through a collaborative agreement with the City of Lowell and the Towns of Billerica, Chelmsford, Dracut, Westford, Wilmington, and Tewksbury via the Massachusetts Opioid Abuse Prevention Collaboration (MOAPC) Coalition.
- Partook in the planning process of the second Merrimack Valley Substance Use Disorder Symposium; this event was hosted in Westford and had over 400 attendees.
- Conducted Life Skills Trainings curriculum trainings for educational staff and professionals working with youth.
- Implemented the Strategic Plan for the Partnership For Success grant which is working to implement key strategies to work with high school athletes, and their parents and coaches to decrease the misuse of prescription medication in this population.
- Implemented three Unwanted Medication and Sharps Disposal Day events, with one more Disposal Days scheduled for June 2020. During the first three Disposal Days, over 300 pounds of unwanted medication and over 1,000 pounds of unwanted sharps were collected.
- Conducted 21 outreach and educational events between July 2019 and March 2020.

Administrative Division

- 1,180 Burial permits processed
- Administration and oversight of a budget totaling over $3.34 million dollars.
- Processed multiple licenses including: Tobacco (120); Funeral Directors (21); and Body Art (19).

Tobacco Control Program

- Conducted 344 compliance checks where minor attempts to purchase tobacco at retail stores conducted to date.
- Issued 20 citations for the sale of tobacco to minors.
- Assisted the State Bureau of Substance Abuse Services with 301 pricing surveys.
- Conducted 548 Inspections for regulatory compliance.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Develop public health programs to be presented at City Hall during lunch hours, on a quarterly basis. Initial topics under consideration include "Stop the Bleed", "Run, Hide, Fight" for active shooter response, and presentations regarding the importance of early cancer screening and detection. **Update**: *Public Health nursing staff coordinated with outside partners, including Lowell General Hospital, to train for and conduct the various lunch time presentations. Specific to "Stop the Bleed" training, All School Nurses were trained during FY 19, and the program will be offered to all City employees in FY21.*	**Completed**
FY19	Collaborate with the Human Relations Department to create an Employee Health and Wellness Program. **Update**: *The Employee Health and Wellness Program was launched in April 2019, and has provided multiple offerings to employees including; mindfulness and meditation, nutrition counselling, walking/ step challenges, and participation in the City's Employee Health Fair. The employee advisory group also conducted an employee survey which will assist in identifying employee interests and needs for worksite wellness*	**Completed**
FY19	Conduct outreach sessions during the year to bring awareness to substance misuse, and prevention and treatment resources. **Update**: *Conducted 21 outreach events, three Unwanted Medication and Sharps Disposal Day events, and participated in regional Symposium with over 400 attendees.*	**Completed**
FY20	Fully implement the Syringe Collection Program as a means to respond to discarded syringe pick-up requests, be proactive about syringe cleanup, educate schools, community agencies and coalitions, City departments, and community members to what to do when encountering a discarded syringe. **Update:** *Syringe Collection Program was fully implemented, and has removed over 10,000 syringes from the community between July 2019 and March 2020. Services and sharps disposal locations were advertised to City Departments and community members.*	**Completed**
FY20	Design and develop a walk-in vaccination clinic for the public. **Update:** *Space for the vaccination clinic has been secured, and is currently being built. Anticipated opening will be July 2020*	*Ongoing*

FY20	Relocate and establish Health Department operations in a new, ADA-compliant, energy efficient, appropriate location that is accessible to all and provides a healthy work environment. **Update:** *The Health Department located and executed a lease for a new facility. The space is in the process of being built out and is scheduled to be occupied before the end of FY2020.*	New
FY21	Increase the number of outreach events for the year to 25, and host four Unwanted Medication and Sharps Disposal Daye events.	New
FY21	Create new educational materials and enhance community outreach education.	New
FY21	Obtain two additional DESE licenses within the ranks of the School Nursing staff.	New
FY21	Obtain two additional national nursing certifications within the ranks of the School Nursing staff.	New
FY21	Increase outreach activities related to the key health priority areas identified in the 2019 Greater Lowell Community Health Needs Assessment, and 2020 Greater Lowell Community Health Improvement Plan.	New
FY21	Bring the rate of tobacco sales to minors below 5%.	New
FY21	Increase community awareness about the new State tobacco law through PSA's with Lowell Telemedia Center.	New
FY21	Create a centralized team within HHS to manage all financial transactions for the five departments within division, and eliminate the need to have each department staff these positions individually.	New

PERFORMANCE METRICS

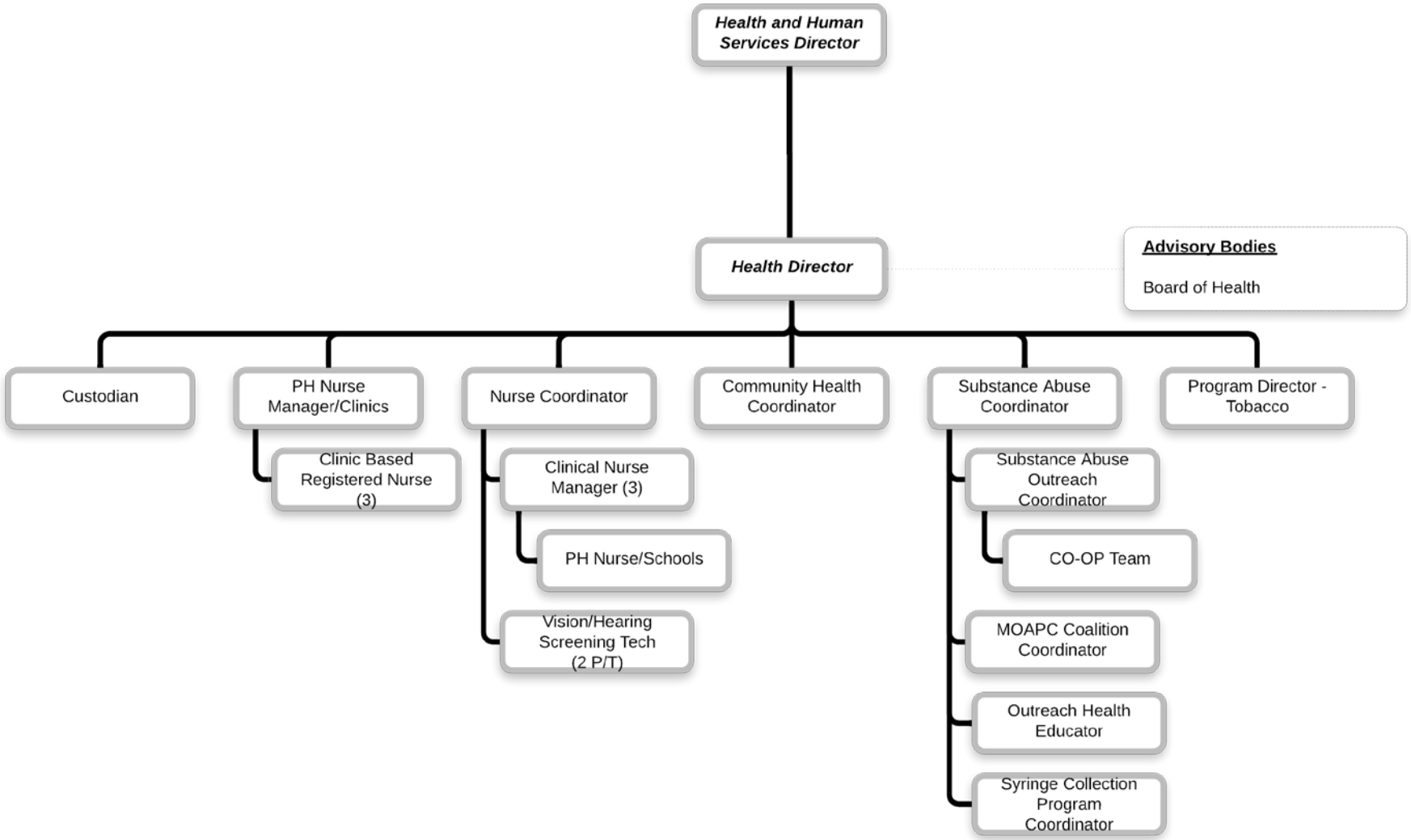
Measurement	Prior Year Actuals FY2018	FY2019	YTD [61] FY2020	FY2021 Target
Reported communicable diseases	1,652	2046	1,978	1,600
Nurse/ Student encounters	151,903	142,647	86,648	140,000
Nurse Assessments/Treatments	86,879	97,633	56,425	85,000
Doses Administered (Scheduled & PRN)	44,499	43,106	23,281	40,000
Percentage of students who return to class after visiting a school nurse	95%	93%	95%	95%
Immunizations	376	336	385	400
Burial Permits Issued	1,070	1,180	777	1,000
Tobacco Compliance Checks	221	344	113	250
Tobacco Inspections	456	548	296	500

[61] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

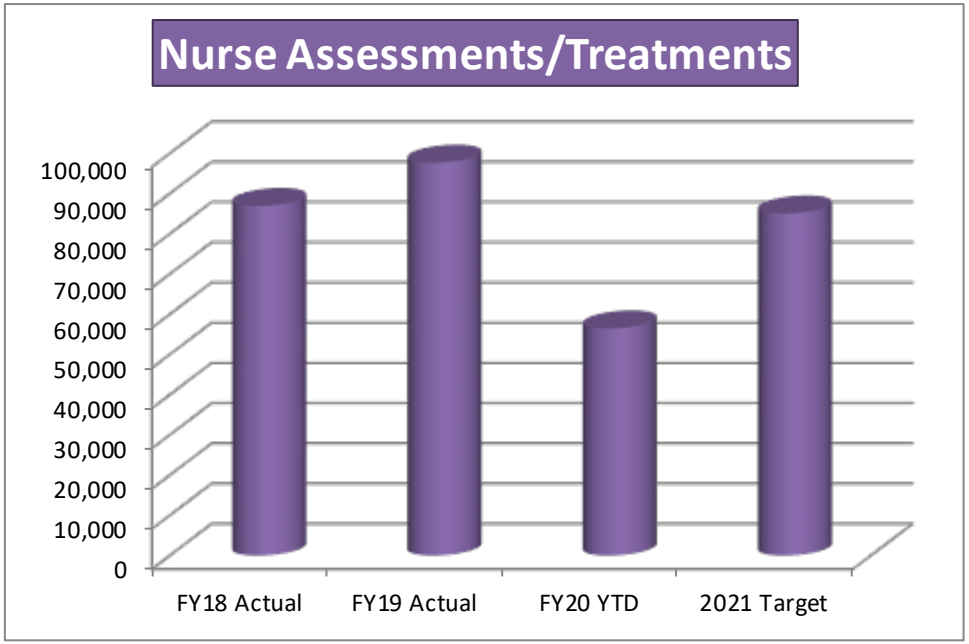
HEALTH DEPARTMENT

JOANNE BELANGER
HEALTH DIRECTOR

ORGANIZATIONAL CHART



LOWELLSTAT CHART(S)



The number of nurse assessments/ treatments has been consistent over the past fiscal years. The School Department will make an effort to ensure students are adequately treated .

Measure	FY18 Actual	FY19 Actual	FY20 YTD	2021 Target
Nurse Assessments/Treatments	86,879	97,633	56,425	85,000

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W - Perm.	2,569,443	2,387,166	3,014,440	3,185,275	3,166,927
S & W - Temp	11,513	20,423	25,000	62,029	124,479
Stipend - Other	25,217	25,358	38,900	38,900	38,900
Overtime	1,687	1,281	1,540	1,540	1,540
Longevity	-	-	-	-	-
Outside Funding (Outside Tax Levy)			(296,464)	(180,923)	(180,923)
Total	2,607,860	2,434,227	2,783,416	3,106,821	3,150,923
Expenses					
Utilities-Gas/Electricity.	21,282	19,689	25,000	25,000	25,000
Telephone	1,333	5,499	5,000	6,000	6,000
Repair & Maint. Equipment	2,886	2,480	3,600	3,600	2,600
Repair & Maint - Vehicles	-	-	2,000	2,000	1,500
Professional Services	11,307	16,356	30,000	30,000	20,000
Advertising	285	-	1,000	1,000	1,000
Printing & Binding	99	452	1,500	1,500	1,000
Rent Lease - Premises				237,676	237,676
Computer Equip & Software	6,049	1,131	5,000	15,000	14,090
Gas & Motor Oil Supplies	-	-	3,500	2,500	1,300
Dues & Subscriptions	2,033	1,848	1,900	1,900	1,650
Trans. Reimburse. & Seminars	7,575	12,180	14,000	14,000	14,000
CO-OP Team Equipment & Apparel	-	-	2,000	2,000	1,500
Equipment - Other	1,397	1,050	4,500	4,500	4,000
Office Furniture & Equip	743	400	25,750	10,000	7,500
Health Nurse Supplies	11,999	10,675	16,000	16,000	15,794
Office Supplies	822	989	1,000	1,000	1,203
Misc - Supplies - Other	494	498	500	500	503
Outreach and Education	-	4,984	5,000	5,000	3,200
Custodial Supplies	-	464	500	1,000	1,000
Total	68,304	78,695	147,750	380,176	360,516
TOTAL BUDGET	**2,676,164**	**2,512,922**	**2,931,166**	**3,486,997**	**3,511,439**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 3,331,846
ORDINARY EXPENDITURES		$ 360,516
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 3,692,362

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,182,289**
REAL ESTATE TAXES	3,182,289	
LICENSES AND PERMITS		**$ 129,950**
FUNERAL DIRECTOR LICENSES	2,000	
HEALTH - CATERING	6,000	
HEALTH WAGON LICENSE	200	
MANUFACTURER - ICE CREAM	1,000	
TOBACCO LICENSES	17,750	
BODY ART LICENSES	4,500	
DUMPSTER	60,000	
MISC. HEALTH LICENSES	4,000	
BURIAL PERMITS	22,000	
BAKERY	5,000	
CANTEEN TRUCKS	4,500	
PUBLIC POOLS	2,000	
LODGING HOUSE	1,000	
CHARGES FOR SERVICES		**$ 99,200**
TOBACCO FINES	1,700	
21D VIOLATIONS - HEALTH CODE	60,000	
NIGHT SOIL	7,500	
HOST REVENUE	30,000	
INTERGOVERNMENTAL REVENUE		**$ 180,923**
TOBACCO CONTROL GRANT	63,904	
SMART POLICING GRANT	52,718	
PFS GRANT	11,887	
PERSCRIPTION DRUG MONITORING GRANT	20,930	
COAPP GRANT	31,484	
MISCELLANEOUS REVENUE		**$ 100,000**
FOOD ESTABLISHMENTS	100,000	
TOTAL FY21 BUDGETED REVENUES		$ 3,692,362

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

LILLIAN HARTMAN
DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$410,871
	ORDINARY EXPENSES	$90,475
	TOTAL FY21 BUDGETED EXPENDITURES	**$501,346**

MISSION & SERVICES OVERVIEW

The mission of the Lowell Council on Aging is to promote the well-being and independence of adults age 60 and above. We do this through advocacy and programs, including nutrition, health/fitness, outreach, education, socialization, and transportation. The Lowell COA is committed to honoring the diversity and building on the strengths of seniors.

Lowell Council on Aging programs and services are based at the Lowell Senior Center, located at 276 Broadway St, Lowell MA 02476. The Senior Center is open seven days per week: Monday-Friday, from 6:30 am - 4:00 pm and weekends from 7:00 am - 12:00 pm (breakfast and lunch only, administration offices closed). Council on Aging staff are able to offer assistance in various languages including: English, Spanish, Portuguese, and others as needed through the assistance of community partners and phone interpreters. Through a recent Greater Lowell Community Foundation grant, a Khmer speaking senior outreach worker from the Cambodian Mutual Assistance Association is on-site 6 hours per week.

Meals are prepared daily by a ServSafe certified Chef. Breakfast is available from 7 am – 9 am. A Veteran's breakfast is held on the second Friday of each month at 9 am. A full lunch is available at 11:15 am (11:00 am weekends). The monthly menu is approved by a licensed dietician through Elder Services of the Merrimack Valley. Transportation is available by calling the Council on Aging before 9:00 am on the day transportation is needed. In addition to prepared meals, the senior center distributes free groceries and fresh produce through partnerships with Elder Services of Merrimack Valley and Merrimack Valley Food Bank. We also offer $1 rides to grocery stores, provide SNAP application and recertification assistance, and distribute farmer's market coupons for eligible families.

A variety of exercise and health programs are held weekly including: an exercise equipment fitness room, Tai Chi, Yoga, Strength training Bone Builders Class, Aerobics, Country line dancing, and Stress and anxiety support. Many health and well-being services are available such as: blood pressure clinics, fall prevention workshops, podiatry, hearing tests, chronic illness seminars, stress and anxiety support group, and a de-cluttering support group. In FY20 the Senior Center added a yoga class and a Dance Aerobics class with a bilingual English/Spanish intructor, as well as a Mindfulness Meditation group with instruction in English and Khmer.

Senior Center staff and volunteers, led by our Outreach Worker, inform and advocate with seniors for benefits including: SNAP (Food Stamps), utility cost assistance, Medicare and additional health insurance, income tax credits, property tax exemptions, work and volunteer incentives, housing applications, home maintenance supports, assistive technologies, and referrals for Meals on Wheels and home-based services. The Council on Aging publishes a monthly newsletter with upcoming events and information for seniors, and partners with other agencies including Elder Services of Merrimack Valley, Community Teamwork, Lowell Housing Authority, Coalition for a Better Acre, Greater Lowell Health Alliance, Lowell Community Health Center, and the local Social Security Office to support a strong referral network for senior needs. The Senior Center hosts monthly CHOP dinners for the community at-large to hear about community news and services. Our operations and programs are made possible by over one hundred volunteers who are passionate about helping other seniors and the wider community. Our knitting group donates hundreds of handmade items to schools, our singing group performs weekly at long-term care facilities, and a handful of volunteers process hundreds of glasses donations for the Lions each month.

The Senior Center offers space to make friends, enjoy hobbies, and build new skills. We host card groups, billiard tables, Wii games, movie days, tv/lounge, quilting, knitting & crochet, Bingo, singing group, holiday theme parties, afternoon dances, trips, intergenerational activities, as well as computer classes and public computer access at the Library Branch. This year we are offering art classes, theater classes, and live music performances thanks to grants from the Lowell Cultural Council. Seniors are welcome to suggest new programs and to review our monthly newsletter for information about one-time special events.

FY20 ACCOMPLISHMENTS

- The Council on Aging acquired a 38-passenger, handicapped accessible bus, thanks to the hard work of the Lowell City Manager and her staff, and support from the City Council and Friends of the Council on Aging. This will allow seniors to travel to several areas of interest, to include; shows/plays, shopping, restaurants, and more.
- The LCOA non-profit fundraiser group, The Friends of Lowell COA has purchased a new double-urn coffee brewer and 25-foot room dividers to keep the dining room equipped.
- The LCOA has received grants from the Lowell Cultural Council and Greater Lowell Community Foundation to offer diverse programming and expanded outreach for seniors.
- To date this fiscal year, 1,256 unduplicated seniors have signed in for meals, activities or rides. Many others participate without signing in, including the majority of information and advocacy clients.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Establish a social day programming once a month for seniors with a caregiver. **Update:** *D'Youville, Summit Elder Care, and Lowell Council on Aging will co-sponsor a monthly Memory Café at the Saab Residence beginning April 2020.*	**Complete**
FY19	Senior center Program assessment with UMASS Lowell. Program outcomes. **Update:** *COA Board created a healthy aging committee to evaluate programs starting January 2020. We are also participating in the Age Friendly Lowell community needs assessment planning with UMass Lowell professor Sabrina Noel.*	*Ongoing*
FY19	Friendly Visitors Volunteer Program. To visit nursing home residents of prior senior participant's. **Update:** *Upon further review, this goal has been eliminated. We seek to provide social opportunities for seniors to make friends, who will informally continue relationships outside the senior center. For organized visiting, we refer volunteers to Community Teamwork's "Senior Companion Program."*	Cancelled
FY20	Grandparent as parents/support group. Social gatherings, informative/educational speakers (on-site) **Update:** *Starting in October 2019, a support group led by Elder Services of Merrimack Valley has planned grandparent meetings at the senior center, the first Friday of each month.*	**Complete**
FY20	Improve senior parking issues, by working with Walgreens pharmacy, City Barns-Nick Sarris and Planning and development. **Update:** *Revised signage is required to leave 76 spots open for senior center visitors and to warn about potential towing of incorrectly parked cars. Additional handicap spots have also been suggested near our handicap entrance. Signs will be purchased and installed in 2020.*	*Ongoing*
FY21	Offer arts and music programming monthly.	New
FY21	Expand outreach, services and participation for minority seniors including Limited English Proficiency.	New
FY21	Improve the safety and appearance of the senior center with updates to flooring, lighting, and fixtures.	New
FY21	Participate and build capacity in the services community for seniors including homeless seniors.	New

PERFORMANCE METRICS

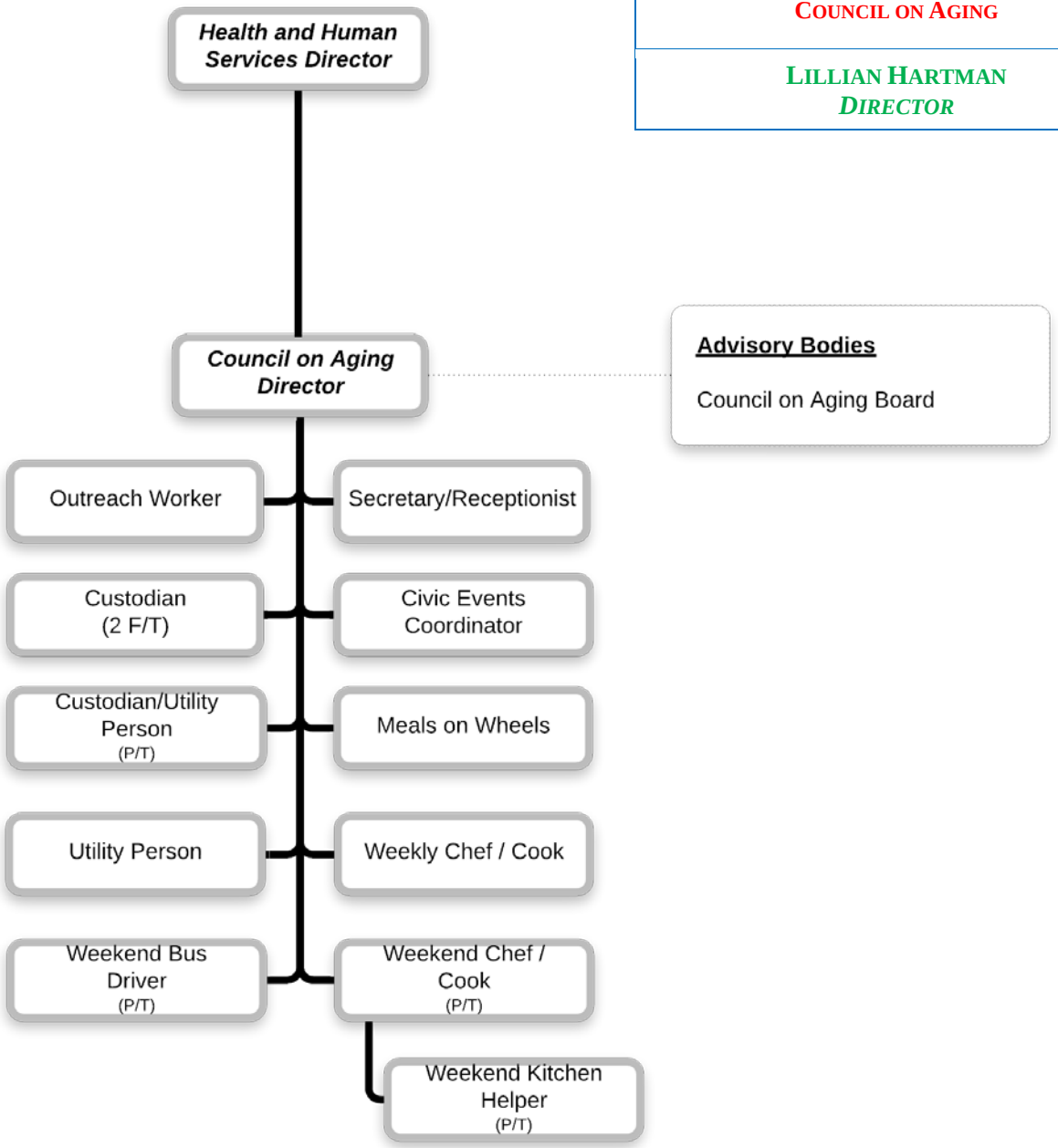
Measurement	Prior Year Actuals FY2018	FY2019	YTD [62] FY2020	FY2021 Target
Number of unduplicated seniors (senior center activities and rides)	785	877	1,256	1,800
Average weekday daily attendance (unduplicated seniors)	146	146	151	170
Average weekend daily attendance (unduplicated seniors)	23	20	32	40
Number of participants who came 20 days or more during the fiscal year	314	311	307	380
Total meals served (breakfast and lunch including off-site)	11,884	15,144	11,221	15,000
Number of participants in fitness & health programs (unduplicated)	371	395	470	550
Number of info. & advocacy visits (bills, benefits, health insurance)	n/a	1,039	750	1,000
Total number of Seniors that received free tax preparation	375	427	175	425
Total number of annual COA bus trips to various places of interest[63]	77	70	1,111	1,200
Total number of grocery shopping trips from senior housing[64]	75	70	132	200
Unduplicated number of low-income seniors receiving monthly brown bag grocery program (and other free food distribution)	173	112	172	300
Total number of Senior Tax Incentive participants with job placement	26	23	19	30

[62] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)
[63] Due to a change in recordkeeping, beginning FY20, "trips" now represents duplicated riders, instead of the number of days a bus was in use.
[64] Due to a change in recordkeeping, beginning FY20, "trips" now represents duplicated riders, instead of the number of days a bus was in use.

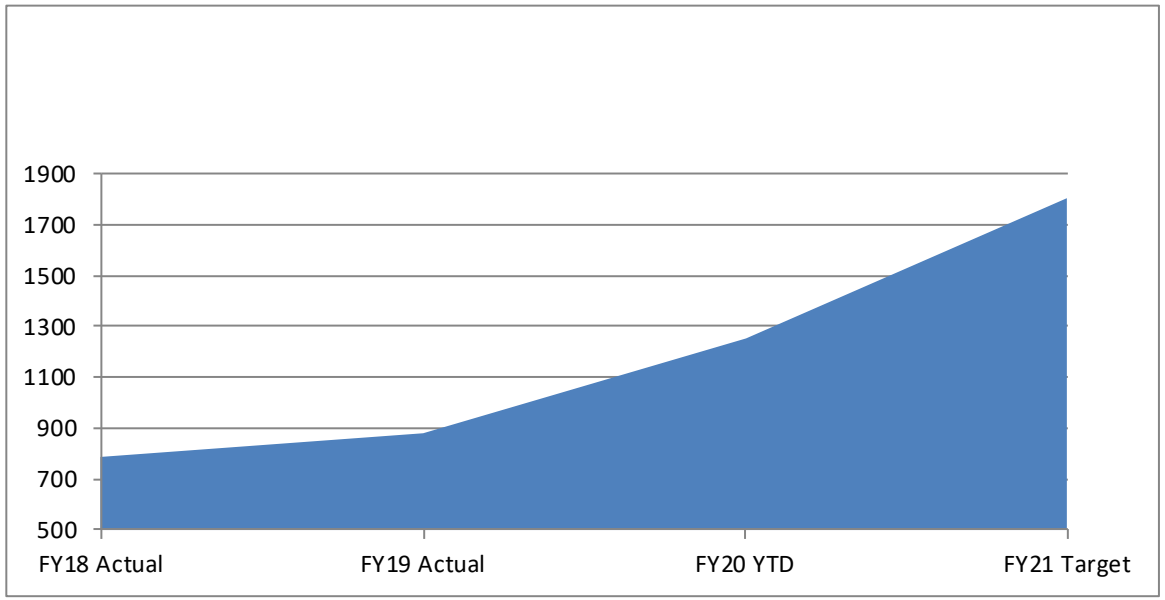
ORGANIZATIONAL CHART

COUNCIL ON AGING

LILLIAN HARTMAN
DIRECTOR



LOWELLSTAT CHART(S)



The Council on Aging (COA) tracks the "unduplicated" seniors who take advantage of all the programs the senior center has to offer. This number has increased with each passing year.

Measurement	FY18 YTD	FY19 YTD	FY20 YTD	FY21 Target
Number of unduplicated seniors (Senior Center activities and rides)	785	877	1,256	1,800

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W Perm.	376,274	398,699	432,929	526,184	526,184
S & W O.T.	831	590	-	1,000	1,000
Outside Finding (non-tax levy)	(110,529)	(99,720)	(109,195)	(116,313)	(116,313)
Total	266,576	299,569	323,734	410,871	410,871
Expenses					
Utility Electricity	47,097	48,475	50,000	50,000	50,000
Utility Heating/Gas	14,739	13,658	16,000	16,000	16,000
Repair & Maint of Vehicles	511	363	2,000	2,000	6,000
Senior Lunch Program	19,898	19,827	10,000	10,000	5,500
Gas & Motor Oil	3,034	3,174	3,500	3,500	2,300
Cleaning Supplies	1,555	1,082	2,000	4,000	4,000
Office Supplies	990	710	1,000	1,000	1,000
Senior Recreation Program	1,131	1,442	1,500	3,000	3,800
Reimbursements (for union)	-	267	375	375	375
Center Equipment	1,766	1,640	2,000	2,000	1,500
New Vehicles	-	108,429	-	-	-
Total	90,722	199,067	88,375	91,875	90,475
TOTAL GENERAL FUND BUDGET	**357,298**	**498,636**	**412,109**	**502,746**	**501,346**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 527,184
ORDINARY EXPENDITURES		$ 90,475
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 617,659

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 301,556**
REAL ESTATE TAXES	$ 301,556	
INTERGOVERNMENTAL REVENUE		**$ 316,103**
UNRESTRICTED AID (UGGA)	$ 199,790	
STATE FORMULA - SENIOR CENTER	$ 116,313	
TOTAL FY21 BUDGETED REVENUES		$ 617,659

HEALTH AND HUMAN SERVICES
VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$162,020
	ORDINARY EXPENSES	$633,777
	TOTAL FY21 BUDGETED EXPENDITURES	**$795,797**

MISSION & SERVICES OVERVIEW

To advocate on behalf of the entire Commonwealth's Veterans, to provide quality supportive services, and direct an emergency financial assistance program for Veterans and their dependents. To furnish information, advice, and assistance to Veterans and their dependents as may be necessary to enable them to procure the benefits to which they may be entitled to relative to employment, vocational, or other educational opportunities, hospitalization, medical care, pensions and other Veterans benefits.

In accordance with Massachusetts General Law Chapter 115, Section 108, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified, indigent veterans and their dependents. The department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The department acts as the burial agent for the City and arranges for proper internment of deceased veterans in accordance with state regulations. The Veterans' Services Department offers assistance to any person who served this country in the United States armed forces and who may be entitled to receive benefits from either local, state or federal agencies. The Department of Veterans' Services is a State mandated office that provides information and services to Veterans, Veterans' spouses, and their dependents.

FY20 ACCOMPLISHMENTS

- Member Massachusetts Veterans Services executive board.
- Ad hock board member of the Lowell Veterans Commission.
- Began a mentor program within the Veterans Treatment court.
- Board member of the Lowell Council on Aging.
- Member of the Northeast Veterans Service Officer Association meeting monthly.
- Member of the Lowell Veterans Continuum of Care subcommittee.
- Participated in numerous Veterans Day ceremonies throughout the City and surrounding towns.

- Successfully completed Veterans Service Officer training from the Department of Veterans Services, and Mass. Veterans Service Officer association.
- Veterans Identification Program: 27 companies now offering discounts to our veterans.
- Participated in the City of Lowell health fair.
- Visited various nursing homes.
- Continued to achieve 100% approval of all veterans' benefits by filing precise and accurate claims to the State Department of Veterans Services.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	In collaboration with the Lowell High School ROTC program, we would like to expand the number of Lowell based business to provide a discount to Lowell Veterans that possess the Lowell Veterans Identification card. **Update**: *Have added 12 new businesses to the list of participants, and will continue to reach out to area businesses for additional participation.*	**Complete**
FY20	Work with the Department of Veteran Services to train and certify Lowell Veteran Services staff members. **Update**: *Staff members are scheduled to complete online testing in order to identify additional training opportunities to focus on.*	*Ongoing*
FY20	Work with Middlesex County Sheriff's office to aide in placement of 'grave flags' at Veterans graves in honor of Memorial Day. **Update**: *Flags are scheduled for placement at Edson Cemetery through volunteers, as inmates are not currently available during the pandemic.*	**Complete**
FY21	In collaboration with the Bedford Veterans Affairs Peer Support Team, we will expand the Coffee Social program to include the Middlesex County Correctional facility, specifically the Veterans that participate in the HUMV program that is specific for veterans.	New
FY21	In collaboration with the Massachusetts DOJ and the Veterans Administration, attend Weekly Veterans Court Proceedings, serving as a mentor to one veteran within the Veterans treatment court.	New

PERFORMANCE METRICS

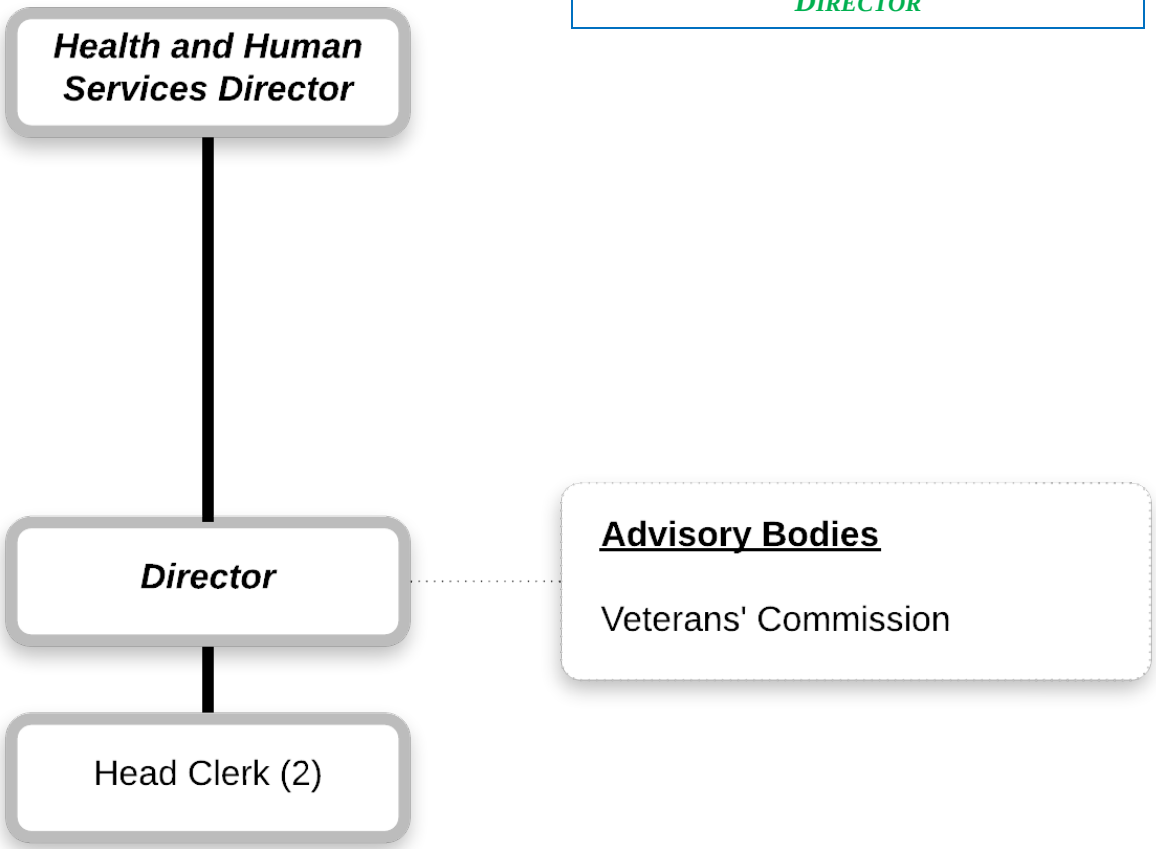
Measurement	Prior Year Actuals FY2018	FY2019	YTD [65] FY2020	FY2021 Target
Average monthly benefits per case	$344	$436	$368	$400
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Average monthly benefit	$55,040	$52,866	$50,195	$55,000
Approximate number of job searches assisted	1,100	900	500	500
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	102	165	91	180
Approximate number of phone calls fielded	2,500	3,200	2,500	3,000
Approximate number of walk-ins serviced	1,100	1,150	800	1,500
Current active caseload	160	147	130	160
Health care applications taken since completion of S.H.I.N.E. program	12	14	30	20
Home visits to Veterans/widows	18	37	11	30
Average number of Veterans/Widows assisted per month	158	162	151	170
Number of burial applications for wartime veterans processed	8	8	6	10
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	4	4	3	10
Number of veterans that were assisted with the application process to the V.A.S.H. program	4	4	3	5
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,000	5,000
Veterans ID's issued	83	69	28	50
Food packages issued from donations received	100	120	50	100

[65] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

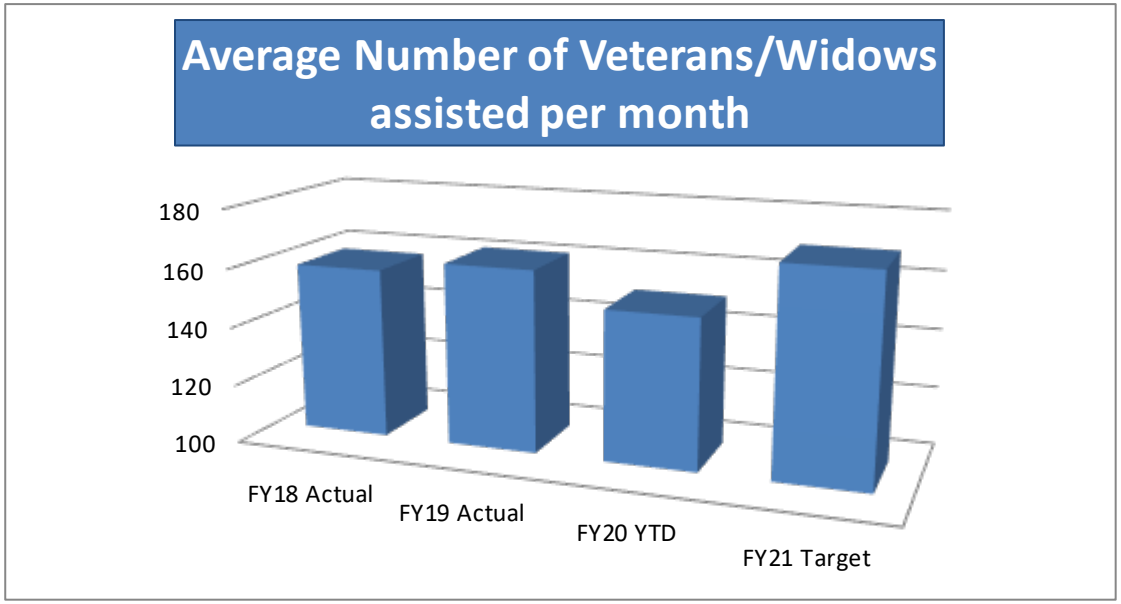
ORGANIZATIONAL CHART

VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR



LOWELLSTAT CHART(S)



The City of Lowell is committed to providing excellent care and services to Veterans and their families. The average number of individuals receiving assistance monthly has begun to increase in recent years. The City's Veterans Services Department actively engages in proactively seeking out those veterans who may need assistance.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Average Number of Veterans/Widows assisted per month	158	162	151	170

EXPENSE DETAILS

VETERANS - 543	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	153,563	154,130	157,122	157,122	162,020
Total	153,563	154,130	157,122	157,122	162,020
Expenses					
Leasing Equipment & Services	-	-	3,500	2,300	2,300
Celebrations	6,539	7,000	7,000	8,000	8,000
Office Supplies	731	922	1,000	1,200	1,200
Trans. Reimb., & Seminar	640	1,616	1,650	1,650	1,650
Veterans Services	627,636	619,843	640,000	640,000	620,627
Total	635,546	629,381	653,150	653,150	633,777
TOTAL BUDGET	**789,109**	**783,511**	**810,272**	**810,272**	**795,797**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 162,020
ORDINARY EXPENDITURES		$ 633,777
TOTAL FY21 BUDGETED EXPENDITURES		$ 795,797

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 16,153**
REAL ESTATE TAXES	$ 16,153	
INTERGOVERNMENTAL REVENUE		**$ 779,644**
VETERANS' BENEFITS	$ 495,285	
VETS/ BLIND EXEMPTION	$ 284,359	
TOTAL FY21 BUDGETED REVENUES		$ 795,797

HEALTH AND HUMAN SERVICES
RECREATION

PETER FATICANTI
PROGRAM DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$392,781
	ORDINARY EXPENSES	$46,100
	TOTAL FY21 BUDGETED EXPENDITURES	**$438,881**

MISSION & SERVICES OVERVIEW

To promote positive and healthy activities by offering the most diverse programming possible, in a year round environment, focusing on various programs designed to engage and entertain the City's population while utilizing the City's public facilities and various other locations.

The City's Recreation Division provides programming and permitting of all parks and playground facilities. This includes permitting for City youth sports organizations, special events, and various school activities, as well as summer programming. The Recreation Division also offers programs during out-of-school time including nights, weekends, and vacations. This encompasses, but is not limited to; special events, swim lessons, Tae Kwon Do, basketball, floor hockey, volleyball, lifeguard/CPR/ First Aid trainings, dance, tennis, summer day programs, and more. For the adult population, classes in dance, adult fitness, and swim lessons are also offered.

FY20 ACCOMPLISHMENTS

- Served 2,000 Lowell youth and adult participants with out-of-school, night and weekend activities, as well as summer programming at no cost to the public.
- Indirect beneficiary of one (1) substantial grant funded by the Shannon Grant.
- Provided diverse programs inclusive of: basketball, tennis, floor hockey, dancing for adults, movie nights, arts and crafts, swimming, Tae Kwon Do, baseball, lifeguard training, yoga, and Zumba.
- Provided staff assistance for special events like the Monster Bash, Folk Festival, South East Asian Water Festival, Winterfest, KIDSWEEK, "Bingo with your grandparents", Princess for a Day, Bike Rodeo, National Night Out, triathlons, Harvest Fest, Acre Fest, etc.
- With the help of various partners like CTI, Lowell School Department, Merrimack Valley Food Bank, and Project Bread, approximately 11,850 meals were served to youth participants in the summer programs.
- Provided approximately 75 CPR/AED, First Aid, and lifeguard trainings to prospective employees, as well as recertification training for current employees.

- Ensured proper trainings and current certifications for all Aquatics staff. 100% were certified or recertified in-house due to the ability to offer these classes at no or reduced cost to participants.
- Trained 99 summer participants in swim lessons, and another 300 in winter swim lessons.
- Employed 145 summer staff and 43 winter staff, 67% of which are under the age of 18.
- Established a safe designated swim area on the riverfront that is clearly marked as a "no wake" area to increase swimmer safety.
- Included supervisors specializing in Special Needs and Autistic Youth work to our programming.
- Summer staff was trained in Autism Awareness and behavior refocusing strategies by University of Massachusetts Lowell.
- Expanded our web presence directing people to the website that now has 3,772 household accounts, containing 8,326 individual members.
- Increased our social media presence on Facebook to over 600 followers and individual posts reaching over 7,000 people.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Increase our winter program registrations. **Update:** *Winter registrations were on par with last year. The exception was the loss of LHS pool. Our swim lessons numbers were reduced as we did not start the program until January 2019 with the assistance of Greater Lowell Technical High School's swim facility. Additionally, we were limited to 4 hours of pool time instead of the usual 6 hours, so we had to reduce the number of lessons offered.*	*Ongoing*
FY20	Add school teams to our floor hockey program by meeting with the Athletic Director and individual schools to gauge interest in increasing program size. **Update:** *Were unable to add any Lowell Public School team to the program this past year for a variety of reasons. However, we were successful in adding the Ste. Jeanne d'Arc School team this season. We will look to add an Immaculate Conception School team next season.*	*Ongoing*
FY20	Increase February Vacation week offerings and add in new April Vacation week programming. **Update:** *Added more swim testing options for third swim session during February Vacation week, which made it possible for families to have more options for Session 3.*	*Ongoing*
FY20	Add more special event vendors to our summer programming, providing a more well-rounded summer offering.	*Ongoing*

	Update: *Added "Hip Hop" back into our summer programming by locating an instructor who was available during daytime hours. Also added Lowell Police Department movie nights into our offerings through the Shannon Grant.*	
FY21	Work towards an increase of the minimum wage for seasonal employees of the Recreation Department.	New
FY21	Continue to expand Special Needs programming with a new partnership with KIDS (Kids in Disability Sports).	New
FY21	Increase operations at the Waterfront by recruiting and certifying more lifeguards through our high school contacts.	New

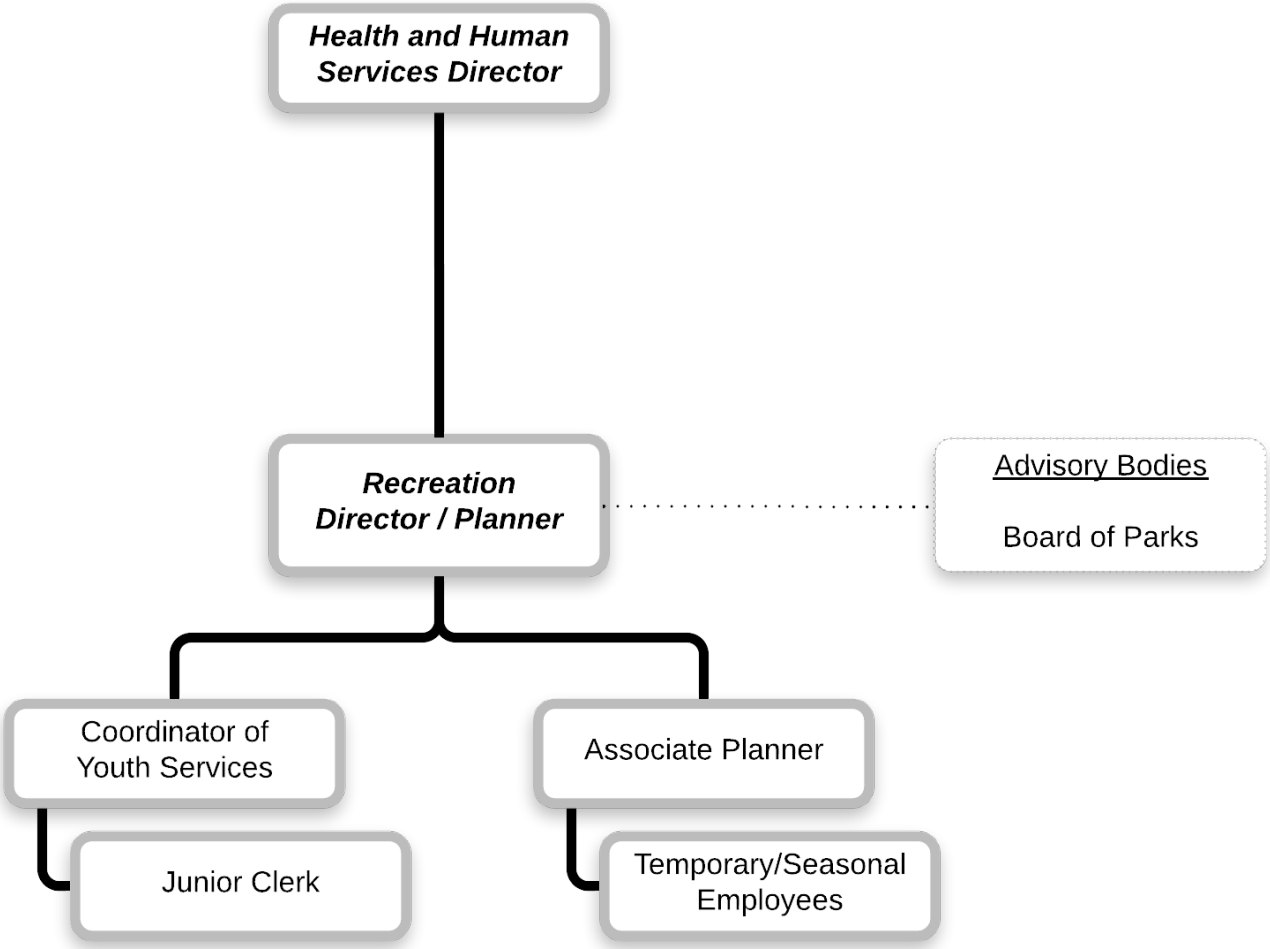
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [66] FY2020	FY2021 Target
Unique Permit Holders	154	105	118	150
Number of Recreation Permits issued	19,521	10,533	9,035	15,000
Registered Summer Program Participants	1,856	1,541	1,243	1,300
Breakfast served during summer program	18,124	3,852	5,129	5,000
Lunches served during summer program	11,141	6,963	6,700	6,500
MyRec unique registrations	4,354	2,199	2,000	1,500
MyRec first time registrants	682	381	400	350
MyRec Lowell resident registrants	3,948	2,009	1,500	3,000
MyRec non-Lowell resident registrants	406	190	150	200
MyRec activities running	198	242	250	225
MyRec facility/area reservations	19,521	19,381	9,035	19,000
MyRec facility/area reservation revenue	$73,265	$32,345	$22,293	$55,000

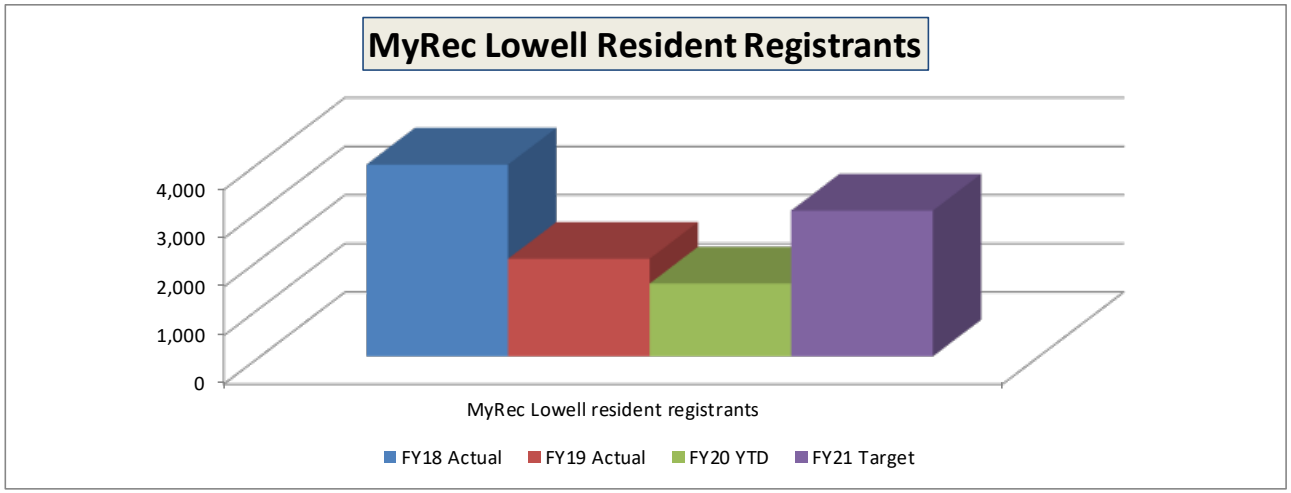
[66] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

RECREATION
PETER FATICANTI *PROGRAM DIRECTOR*



LOWELLSTAT CHART(S)



MyRec is the online platform residents (and non-residents) use to apply for the recreation programs offered year round. A figure upwards of 1,000 is viewed as positve and that local residents are engaged in the Recreation Department's offerings.

Measurement	FY18	FY19	FY20 YTD	FY21 Target
MyRec Lowell resident registrations	3,948	2,009	1,500	3,000

EXPENSE DETAILS

RECREATION - 630	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	201,051	207,993	174,323	226,969	226,969
S & W-Temp.	507,419	480,856	500,000	518,386	224,426
S & W-Temp.-Summer	-	-	-	-	-
Overtime	2,832	920	3,847	3,000	3,000
Outside Funding			(51,200)	(61,614)	(61,614)
Total	711,302	689,769	626,970	686,741	392,781
Expenses					
Winter Recreation Program	2,472	7,940	2,500	10,000	9,250
Rec. Program	12,976	12,912	13,000	13,000	12,250
Postage	-	-	85	-	-
Summer Supplies	13,450	10,251	15,000	11,000	10,200
Office Supplies	897	900	900	900	900
Transportation Reimbursements	4,681	5,755	6,500	5,000	4,500
Physical/ Drug Screen (Summer)	-	-	2,000	2,500	2,500
Misc. Charges	12,810	9,389	7,500	6,500	6,500
Total	47,286	47,148	47,485	48,900	46,100
TOTAL BUDGET	**758,588**	**736,917**	**674,455**	**735,641**	**438,881**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 454,395
ORDINARY EXPENDITURES		$ 46,100
TOTAL FY21 BUDGETED EXPENDITURES		$ 500,495

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 339,435**
REAL ESTATE TAXES	339,435	
INTERGOVERNMENTAL REVENUE		**$ 161,061**
SHANNON GRANT	49,500	
SCHOOL DEPARTMENT FUNDING	4,655	
AGO GRANT	7,459	
UNRESTRICTED AID (UGGA)	99,447	
TOTAL FY21 BUDGETED REVENUES		$ 500,495

HEALTH AND HUMAN SERVICES
POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY
DIRECTOR

PERSONNEL LIST (PAGE 719)	PERSONAL SERVICES	$936,107
	ORDINARY EXPENSES	$212,149
	TOTAL FY21 BUDGETED EXPENDITURES	**$1,148,256**

MISSION & SERVICES OVERVIEW

To provide diverse collections; state of the art technology; and appealing programs and services to Lowell's diverse population in a safe and welcoming environment.

The Lowell Library is a vibrant community hub and Lowell's gateway to knowledge; meeting the information needs and enriching the quality of life in our community. The Library Department operates two physical branches, the Pollard Memorial Library Main Branch and the Senior Center Branch. We also have a virtual branch (www.LowellLibrary.org) accessible on the Internet that allows users to access our catalog and electronic books, music, videos, and databases. It is the responsibility of the Library to acquire and make available to the public works of fact and fiction that are of interest to the population of the City of Lowell. This includes works in formats such as books, DVD's, CD's; and electronic formats like e-books, downloadable music, and videos. Technology has become a large part of the library's offerings. We have expanded beyond electronic catalogs to include Internet access, job searches, consortium networks, e-books, electronic databases, and, the lending of mobile hotspots (Wi-Fi). In a city as diverse as Lowell, a challenge is to keep language and cultural offerings relevant.

Lowell's library also includes community / literary events such as lectures by authors, readings, book clubs, an adult literacy program, as well as children and teen programs. The library staff is making an effort to serve our special needs population and partner with the many non-profits in our community to bring more variety and relevance to our programming. We also strive to meet the needs of our varied immigrant residents by offering some free citizenship classes.

It is the responsibility of our professional and para-professional staff to acquire, process, and circulate materials to the public. We also fill requests for information from our own residents and those of other towns. Our staff creates original programs that are of interest to Lowell residents of various ages and cultural backgrounds. The staff often brings our programs to other locations in the City.

FY20 ACCOMPLISHMENTS

- Completed restoration of the "*George Washington at Dorchester Heights*" portrait hanging over the Grand Staircase at the PML Main Branch with funding from the Library Board of Trustees and the PML Foundation.
- We purchased the software application, *Printer On*, so that Library patrons can now print to our printers directly from their own devices such as phones, tablets, and laptops.
- We purchased two large digital display monitors. Our IT specialist, M. Kearns installed them on the Ground and First floors as electronic bulletin boards. Thanks to our Community Planning Librarian, B. Cooley, patrons receive up-to-date notification of programs, information and items located in the Library.
- To facilitate making prints and copies at the Library, we installed credit card readers on the second floor copier and printer so patrons can now pay for printing and copying with debit/credit cards in addition to cash.
- A. Zaya, Reference Librarian, created pathfinders for addiction and mental health information.
- To better inform our patrons, we have been working on consumer health displays. These highlight a particular health topic with materials from NIH, CDC, etc. and books from our collection.
- A. Zaya created a display: *Celebrating 175 Years of Lowell's City Library with 175 Years of Books*. Each week she displayed books from a particular decade, beginning in the 1840's.
- In September - Recovery Month we offered programming, sharing of information displays, etc. from *DrugFreeGreaterLowell* which tied into our *Lowell Reads*, Body Leaping Backwards as part of National Recovery Month. It was a multifaceted program of reading and reflecting on addiction and recovery featuring UML author Maureen Stanton.
- Thanks to B. Cooley's work, we received a grant from *Massachusetts Veterans Heritage* that allowed us to transfer military records to the library where they can be made available to researchers. They will eventually be digitized. The first new records should be available in late spring.
- E. Brassel and D. Cooper have instituted new programming with and for under-represented groups such as the Valley Collaborative Book Club and the Center for Living and Working (hearing-challenged patrons). We have also begun offering ASL (American Sign Language) interpreters at some our public events.
- We have increased the visibility of LGBTQ+ books and information on displays around special remembrance and celebration dates.
- M. Hancock offered a new program this year called *Winter Family Reading*. Many families participated and the feedback was positive.
- M. Hancock also applied for and received an LSTA (Library Services and Technology Act) summer grant. She will use the grant money to expand our STEAM (Science, Technology, Engineering, Arts, and Math) offerings including purchasing more materials and equipment. This summer we will use funds to pay for two STEAM programs aimed at different ages.
- S. Thibodeau attended a symposium on Libraries and the Opioid Crisis. Afterwards, all the participants were told about "mini-grants" that they could apply for that would fund training for their staff. Staff from Middlesex Community College applied for the actual grant but as we are collaborating with them, approximately 10 of our staff will be able to attend the training that will be held in June. The MBLC (Massachusetts Board of Library Commissioners) Social Infrastructure grant will be used to bring Mental Health First Aid (MHFA) training

to our staffs. Our objective is to equip frontline staff, both librarians and paraprofessionals, with the initial tools to identify distress symptoms and early signs of substance abuse.

- We have been an active member of the City's Census Task Force. We will provide a venue for patrons to get information about the 2020 Census, assistance in completing the Census, and computers so they can fill out the 2020 Census online. We have also been a venue for the US Census Dept. to meet with job seekers who would like to be hired as census takers. We will help the Census department in any way we can to reach those populations in Lowell that have traditionally been hard to count.
- Our 175th anniversary capstone was the Samuel Pollard Veterans' Day event. We re-installed the biographical plaque near his portrait on the first floor of the library and held a ceremony of remembrance.
- We launched a new library logo thanks to the efforts of community volunteer, Mark Vander Hyde. The logo was inspired by the stained glass window formation in our reference room. It resembles a person reading a book.
- We offered a new adult program series called *New Year, New You*, in which we offer various programs to change your body, your psyche, and your way of life.
- We held an edit-a-thon in partnership with UML called *Women in Red Wikipedia*. The purpose was to invite people to edit Wikipedia by providing more information on famous local women that appear in Wikipedia.
- One of our interns through UML put together a slide show on the library's history for 175th anniversary and is working on a map to decode Kerouac's Lowell / Galloway in The Town & The City. Two Simmons archive interns are processing recently acquired military records.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY19	Assess and update materials, equipment, services, and programming to make the Library as accessible as possible for all patrons, e.g. using ASL interpreters for programs. **Update:** *We have provided ASL interpreters at one of our public events and intend to do so in the future. We are offering programming for patrons with cognitive disabilities and also patrons with hearing loss or are deaf. We are going to purchase Listening Assistance devices for our meeting room.*	*Ongoing*
FY19	Purchase software to allow for seamless Wi-Fi printing from mobile devices. **Update:** *Software has been installed and made available to patrons for wireless printing from their own devices.*	**Completed**
FY20	Reconfigure and repair piping and mechanical equipment for A/C system and update HVAC controls. **Update:** *Project has been completed and will be tested this summer.*	**Completed**

FY20	Acquire funding to purchase a van/bookmobile as a mobile branch of the library for offsite programming and delivery to homebound patrons and nursing homes. **Update:** *Have discussed a fundraising campaign with the PML Foundation for a van. Will collaborate with Senior Center to use one of their vans once a month to make deliveries to home-bound patrons and nursing homes.*	*Ongoing*
FY20	Work with Engineering Dept. to design equipment that will shut off water supply to HVAC system in event of a leak. **Update:** *Have contacted several vendors for quotes on systems that will provide us with a valve that will turn off water in case of a leak and notify staff via the Internet.*	*Ongoing*
FY21	Replace the traditional hand towel holders in the Library's public bathrooms with electric hand dryers for cost-savings on paper products and producing less waste in the environment.	New
FY21	Update the Library's HVAC Control System to make it easier to control the building climate and affect cost savings.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	Prior Year Actuals FY2019	YTD [67] FY2020	FY2021 Target
Adult Programs	273	415	56	275
Adult Program Participants	2,898	3,475	173	3,000
Children's Programs	193	151	130	160
Children's Program participants	7,167	4,325	4,485	5,000
Grants (including State Aid to Libraries)	$174,477	$188,680	$97,835	$214,285
Young Adult Program	99	118	120	140
Young Adult program participants	972	1,155	1,096	1,375
Acquisitions for Collection	3,735	6,097	4,237	5,000
Amount spent on library materials	$169,209	$143,411	$109,563	$155,000
Electronic format holdings[68]	26,811	31,739	92,536*	100,000
Circulation	140,930	154,636	85,922	168,000

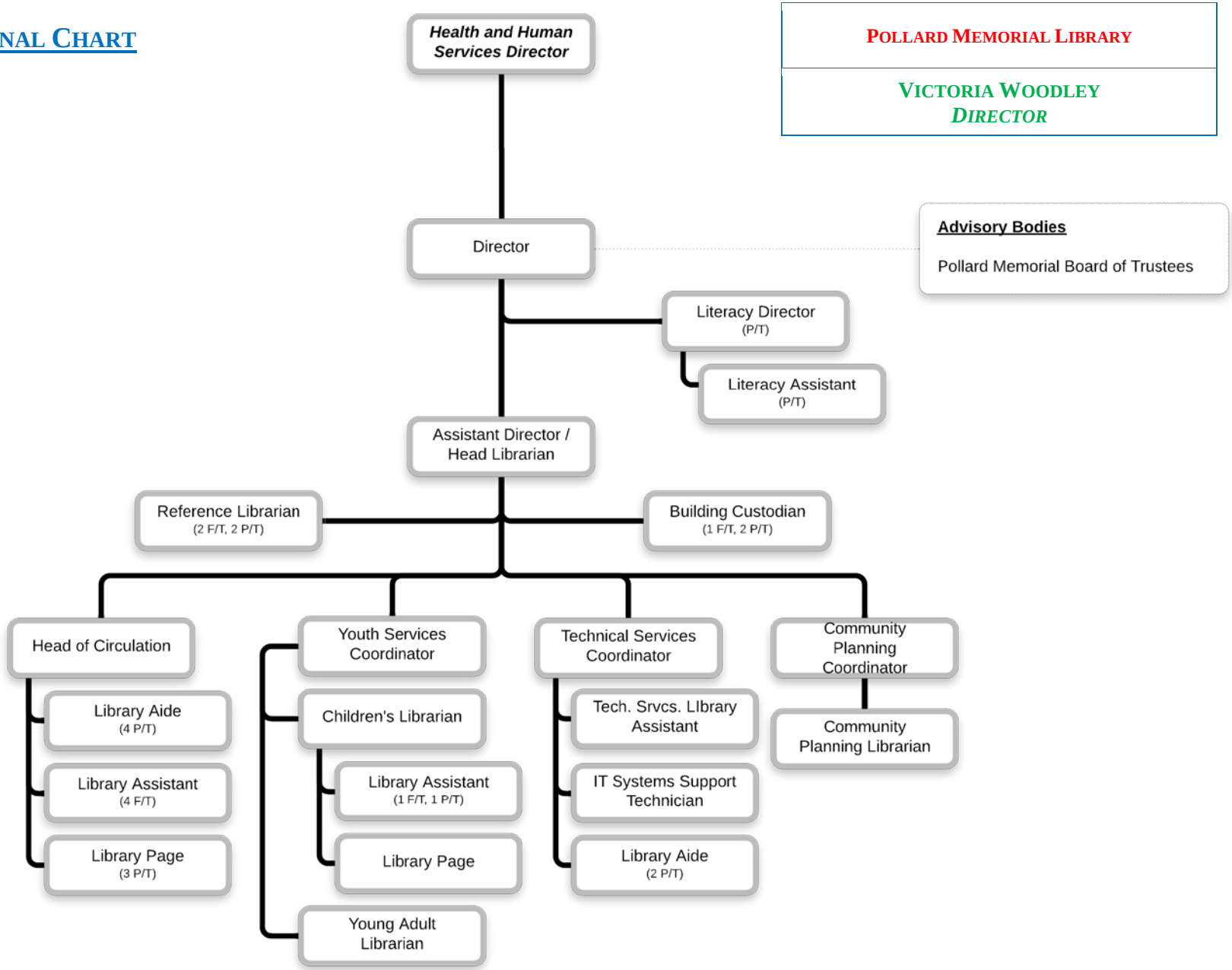
[67] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)
[68] Starting in FY20, this metric will include all e-formats (e-books, e-audiobooks, e-videos, and e-magazines) from our two databases, Overdrive and Safari (technical materials)

Registered Borrowers	29,631	43,704	37,550	54,600
Number of Visitors Entering Library Building	141,749	155,224	102,131	170,000

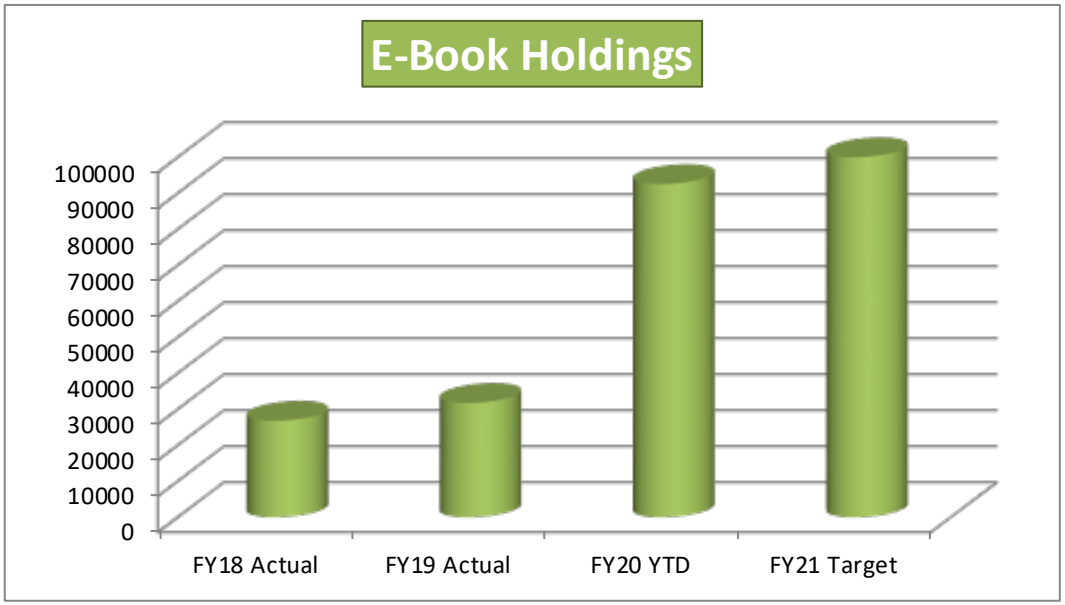
ORGANIZATIONAL CHART

POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY
DIRECTOR



LOWELLSTAT CHART(S)



Electronic books, or e-books, have become increasingly popular every year. To keep up with demand, the Library has added thousands of electronic books to their collection.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Electronic format holdings	26,811	31,739	92,536	100,000

EXPENSE DETAILS

LIBRARY - 610	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	1,047,657	1,055,265	1,113,527	1,130,609	985,676
S & W-PT.	58,500	63,176	75,000	78,262	9,807
S & W - Overtime	-	391	-	300	-
S & W - Shift Differential	4,802	4,895	5,516	5,632	5,632
Outside Funding (non-Tax Levy)	(130,131)	(139,521)	(148,590)	(143,468)	(65,009)
Total	980,828	984,206	1,045,453	1,071,335	936,106
Expenses					
Electricity	67,909	71,854	76,000	76,000	76,000
Repair & Maintenance Equipment	15,216	5,879	6,000	6,000	6,000
Equipment Leasing	29,374	32,636	33,000	28,000	28,000
MV-Library-Consortium	54,598	54,598	54,598	54,598	54,598
Professional Services (security guard)	34,212	28,426	35,822	38,322	-
Library - Aud/Micro/Bks/Sup.	151,489	138,754	148,000	154,000	37,551
Office Supplies	18,889	18,884	19,000	15,000	5,000
Custodial Supplies	3,462	3,000	3,000	5,000	5,000
Total	375,148	354,031	375,420	376,920	212,149
TOTAL BUDGET	**1,355,976**	**1,338,237**	**1,420,873**	**1,448,255**	**1,148,255**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,001,116
ORDINARY EXPENDITURES		$ 212,149
TOTAL FY21 BUDGETED EXPENDITURES (GROSS)		$ 1,213,265

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 904,641**
REAL ESTATE TAXES	904,641	
INTERGOVERNMENTAL REVENUE		**$ 288,624**
UNRESTRICTED AID (UGGA)	210,498	
STATE AID - LIRBRARY FUNDING	65,009	
LITERACY GRANT	13,117	
PUBLIC ACCESS REVENUE	-	
MISCELLANEOUS REVENUE		**$ 20,000**
LIBRARY MISCELLANEOUS	20,000	
TOTAL FY21 BUDGETED REVENUES		$ 1,213,265

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Actual FY17	Actual FY18	Actual FY19	Approved FY20	PROGRAM EXPENDITURES	Budget FY21
9,742,713	8,608,667	8,927,893	9,818,772	DEBT SERVICE	11,989,795
603,419	704,986	1,293,747	625,000	WORKERS' COMPENSATION	925,000
213,591	130,115	301,057	425,000	UNEMPLOYMENT	500,000
21,789,936	22,837,570	22,682,016	24,150,000	HEALTH INSURANCE	23,750,000
22,994,676	24,344,417	25,934,207	27,261,906	PENSION	28,722,760
2,748,206	2,858,872	2,920,343	2,750,000	MEDICARE TAX	2,800,000
1,126,229	1,341,501	846,835	775,000	CLAIMS & JUDGEMENTS	775,000
252,809	250,362	232,388	286,617	OTHER INSURANCE	347,300
31,282	32,064	32,865	33,851	NMCOG	34,529
59,502,862	**61,108,554**	**63,171,351**	**66,126,146**		**69,844,384**

FINANCING PLAN	Budget FY21
TAXES	53,598,281
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	5,126,021
INTERGOVERNMENTAL REVENUE	10,296,332
MISCELLANEOUS REVENUE	823,750
	69,844,384

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		$ 11,989,795
TOTAL FY21 BUDGETED EXPENDITURES		$ 11,989,795

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 5,853,296**
REAL ESTATE TAXES	4,873,296	
REAL ESTATE RETURN FINES	140,000	
TAX LIEN PENALTY & INTEREST	90,000	
PERSONAL PROPERTY PENALTY & INTEREST	50,000	
LIEN CERTIFICATES	100,000	
MV PENALTIES & INTEREST	600,000	
INTERGOVERNMENTAL REVENUE		**$ 5,312,750**
CAPITAL DEBT SERVICE STABILIZATION	1,890,688	
BALLPARK CAPITAL	192,000	
VACANT/ FORECLOSED REVOLVING	250,000	
GENERAL STABILIZATION	1,635,731	
UML DEBT REIMBURSEMENT (TIGER BRIDGES)	151,540	
MSBA DEBT REIMBURSEMENT	1,192,791	
MISCELLANEOUS REVENUE		**$ 823,750**
INTEREST ON INVESTMENTS	675,000	
OTHER MISCELLANEOUS INTEREST	148,750	
TOTAL FY21 BUDGETED REVENUES		$ 11,989,796

FIXED COSTS

WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 925,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 925,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 925,000**
REAL ESTATE TAXES	925,000	
TOTAL FY21 BUDGETED REVENUES		$ 925,000

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 500,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 500,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 500,000**
REAL ESTATE TAXES	500,000	
TOTAL FY21 BUDGETED REVENUES		$ 500,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 23,750,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 23,750,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,727,702**
REAL ESTATE TAXES	19,727,702	
CHARGE FOR SERVICES		**$ 2,777,298**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	1,005,240	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	1,172,278	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	599,780	
INTERGOVERNMENTAL REVENUE		**$ 1,245,000**
MEDICAID REIMBURSEMENT	925,000	
MEDICARE PART D REIMBURSEMENT	320,000	
TOTAL FY21 BUDGETED REVENUES		$ 23,750,000

FIXED COSTS

RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 28,722,760
	TOTAL FY21 BUDGETED EXPENDITURES	$ 28,722,760

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 22,635,454**
REAL ESTATE TAXES	22,635,454	
CHARGE FOR SERVICES		**$ 2,348,723**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	924,498	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	1,224,334	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	199,891	
INTERGOVERNMENTAL REVENUE		**$ 3,738,582**
GENERAL STABILIZATION	1,859,632	
SALARY STABILIZATION	1,000,000	
PENSION RESERVE	878,950	
	TOTAL FY21 BUDGETED REVENUES	$ 28,722,759

FIXED COSTS

MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 2,800,000
	TOTAL FY21 BUDGETED EXPENDITURES	$ 2,800,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,800,000**
REAL ESTATE TAXES	2,800,000	
	TOTAL FY21 BUDGETED REVENUES	$ 2,800,000

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 775,000
TOTAL FY21 BUDGETED EXPENDITURES		$ 775,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 775,000**
REAL ESTATE TAXES	775,000	
TOTAL FY21 BUDGETED REVENUES		$ 775,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 347,300
	TOTAL FY21 BUDGETED EXPENDITURES	$ 347,300

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 347,300**
REAL ESTATE TAXES	347,300	
	TOTAL FY21 BUDGETED REVENUES	$ 347,300

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 34,529
	TOTAL FY21 BUDGETED EXPENDITURES	$ 34,529

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 34,529**
REAL ESTATE TAXES	34,529	
	TOTAL FY21 BUDGETED REVENUES	$ 34,529

CHERRY SHEET

SUMMARY

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

Actual FY17	Actual FY18	Actual FY19	Approved FY20		Budget FY21
69,437	72,487	71,875	77,923	MOSQUITO CONTROL	78,053
25,123	25,540	26,148	26,911	AIR POLLUTION DISTRICTS	27,447
313,660	313,660	313,660	325,900	RMV NON-RENWAL	325,440
969,772	994,016	1,018,868	1,044,338	REGIONAL TRANSIT (LRTA)	1,070,448
69,939	-	142,838	62,020	SPECIAL EDUCATION	56,316
874,063	927,013	967,168	956,175	SCHOOL CHOICE SENDING TUITION	868,346
19,901,774	21,977,227	22,712,612	26,568,526	CHARTER SCHOOL SENDING TUITION	30,094,618
22,223,768		**25,253,169**	**29,061,793**		**32,520,668**

FINANCING PLAN	Budget FY21
TAXES	12,944,297
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	19,576,371
MISCELLANEOUS REVENUE	-
	32,520,668

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 32,520,668
TOTAL FY21 BUDGETED EXPENDITURES		$ 32,520,668

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 12,944,297**
REAL ESTATE TAXES	12,833,737	
MOTOR VEHICLE EXCISE TAX	110,560	
INTERGOVERNMENTAL REVENUE		**$ 19,576,371**
UNRESTRICTED AID (UGGA)	15,453,377	
CHARTER SCHOOL TUITION REIMBURSEMENT	3,922,994	
MITIGATION	-	
SALE OF CITY PROPERTY	200,000	
TOTAL FY21 BUDGETED REVENUES		$ 32,520,668

ENTERPRISE FUNDS

SUMMARY

DEPARTMENT STAFFING FTE (PAGE 718)

Actual FY17	Actual FY18	Actual FY19	Approved FY20		Budget FY21
21,640,072	21,564,401	17,665,278	18,956,981	WASTEWATER	20,813,717
6,140,788	6,294,611	6,327,480	6,942,936	PARKING	8,820,661
9,363,154	9,502,510	9,764,644	11,740,300	WATER	11,245,514
8,912,317	9,012,522	9,012,522	9,012,522	INDIRECT COSTS (ALL ENTERPRISE)	9,989,799
46,056,332	**46,374,044**	**42,769,924**	**46,652,739**		**50,869,692**

ENTERPRISE FUNDS

LOWELL REGIONAL WASTEWATER UTILITY ENTERPRISE

MARK YOUNG

EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE 719)

MISSION & SERVICES OVERVIEW

To effectively manage wastewater and storm water transport and treatment systems in a professional manner. LRWWU strives to meet all applicable permit conditions and environmental standards while delivering outstanding service to our customers at fair and reasonable rates.

The Lowell Regional Wastewater Utility (LRWWU), a department of the City of Lowell, operates and maintains the Duck Island Wastewater Treatment Facility (WWTF); three hundred miles of sewerage and drainage systems; and two dozen remote facilities that collect, transport, and treat wastewater and stormwater. Each day, the Duck Island WWTF discharges an average of 25 million gallons of treated water into the Merrimack River.

This and other discharges from the collection systems are regulated through LRWWU's National Pollutant Discharge Elimination (NPDES) permits, which are issued jointly by the United States Environmental Protection Agency (USEPA) and the Massachusetts Department of Environmental Protection (MassDEP).

The Lowell Regional Wastewater Utility, an ISO 14001 certified facility with a staff of 48 employees, has been designed to treat the combined wastewater, storm water, and domestic septage from the City of Lowell and the towns of Chelmsford, Dracut, Tewksbury and Tyngsboro. Hundreds of miles of sewer pipes lie under the streets of these five municipalities and convey wastewater to the Duck Island wastewater treatment plant located on Route 110 near the Lowell-Dracut line.

The sewer pipes, which range from 6 inches to interceptors 10 feet in diameter, direct wastewater to the headworks of the wastewater treatment plant. At several locations along the interceptor routes, siphons convey wastewater under the Concord and Merrimack Rivers. There are nine diversion structures along the interceptor sewers that serve to control flow through the siphons and to divert, if necessary, a portion of wet weather flows.

The Duck Island wastewater treatment plant is a primary and secondary activated sludge plant. The primary treatment removes settle-able solids, grit, and floatable materials. The secondary treatment deals with the removal and/or conversion of biodegradable organic contaminants.

Typically, the facility will remove a minimum of eighty-five percent (85%) of the contaminants that enter the treatment plant. The two primary contaminants that the plant is designed to remove are Total Suspended Solids (TSS) and Biochemical Oxygen Demand (BOD). The plant is designed to treat wastewater flows averaging 32 million gallons per day (MGD). During wet weather conditions, the plant can treat as much as 110 MGD of combined sewage and storm water.

After the primary and secondary treatment processes, liquid Chlorine (Sodium Hypochlorite) is introduced into the wastewater for disinfection. Any chlorine residual remaining in the treated water is then removed through the addition of Sodium Bisulphite before the plant effluent is discharged to the Merrimack River.

The solids, or sludge, produced by the removal of pollutants go through a solids dewatering process and are transported off site to a composting facility.

The Wastewater Utility is also responsible for the City's flood protection system and the administration of the Inter-municipal Agreements with the towns as well the inspection and permitting of industries, through the Industrial Pretreatment Program, that discharge into the sewer system.

FY20 Accomplishments

- Maintained ISO 14001 Environmental Management System (EMS) certification for nineteen straight years.
- Continued construction for major infrastructure upgrades to Duck Island, and remote pump stations.
- Meeting new effluent limitations and monitoring requirements in the new NPDES Permit.
- Public notification of CSOs start and end times now occur within 24 hours of a discharge.
- Sludge processing equipment has been upgraded to increase capacity and produce a drier solids which is expected to save money on shipping costs.
- The LRWU SCADA system has been upgraded and modernized.
- Duck Island has installed a sludge odor control chemical delivery system to improve facility working conditions and reduce source odors from the treatment process.
- Development of a 15 year, $160M integrated plan for capital improvements to drinking water & wastewater transport and treatment systems.
- Start up of West Street Flood Pump Station after more than forty years of inactive status.
- Development of a framework for Lowell's new stormwater management program that coordinates the efforts of multiple city departments.
- Management of a robust safety program that features training classes for first aid/CPR, chemical spill response, confined space entry, lock-out/tag-out, and other work hazards.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Negotiate with EPA and DEP to eliminate phosphorous limit in the NPDES Permit. **Update**: *The department continues to negotiation with EPA and DEP.*	*Ongoing*
FY19	Win NACWA Gold Award for 2018 **Update**: *Award announced.*	**Complete**
FY19	Form River Coalition with other treatment plants **Update**: *Meeting with other communities towards the formation of a coalition.*	*Ongoing*
FY20	Conduct a Wastewater/Water Rate Survey **Update:** *A forecast/sustainability study of rates as they relate to future improvements is underway.*	*Ongoing*
FY20	Begin integration of Wastewater and Water Utilities **Update:** *Currently pending organizational review.*	*Ongoing*
FY21	Receive the NACWA Gold Award for zero violations	New
FY21	Transition to a paperless data collection system	New
FY21	Eliminate all sources of odor complaints	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [69] FY2020	FY2021 Target
Number of odor complaints	5	2	1	0
Total CSO Diversion Volume in Million Gallons	147	361	151	125
Number of catch basin, sewer backup, and street flooding requests resolved	657	586	310	650
Number of catch basins repaired and replaced	139	50	38	100
Number of Manholes repaired and replaced	9	12	5	15
Number of catch basins cleaned by LRWWU staff	394	267	183	350
Number of catch basins cleaned by Contractor	0	0	216	500
Number of collection system calls responded to	675	604	280	650
Total length of sewer/drain lines inspected in feet	83,313	78,891	58,198	90,000
Total length of sewer/drain line rodded/cleaned in feet	51,384	22,545	2,287	51,000
Total length of sewer/drain pipe lined in feet	7,507	6,495	4,830	7,500
Total length of new sewer pipe laid in feet	975	1,410	152	1,500
Total length of drain lines replaced in feet	153	332	482	450
Total Number of work orders completed	1,586	1,541	753	1,600
Total amount of grit and screenings collected in tons	445	595	406	600
Total amount of street sweeping debris collected in tons	238	99	695	750
Total amount of Citizen used oil recycled in gallons	334	356	167	400
Total length of fluorescent bulbs recycled in linear feet	1,520	2,257	1,092	2,000
Total amount of medical sharps collected in pounds	450	325	166	400
Total amount of material recycled in pounds (Wood, Metal, Rechargeable Batteries, Bio solids to Hawk Ridge Compost, Comingle, Cardboard, and Paper)	33,533,688	35,424,389	26,541,544	35,000,000
Number of Lost-Time Accidents	2	1	0	0
Number of industries inspected	35	31	27	35
Number of external spill responses	4	2	0	3
Total Electricity usage at LRWWU in Kw	8,707,050	9,742,772	6,580,255	9,300,000
Total Gas usage at LRWWU in ccf	61,133	64,921	26,396	60,000

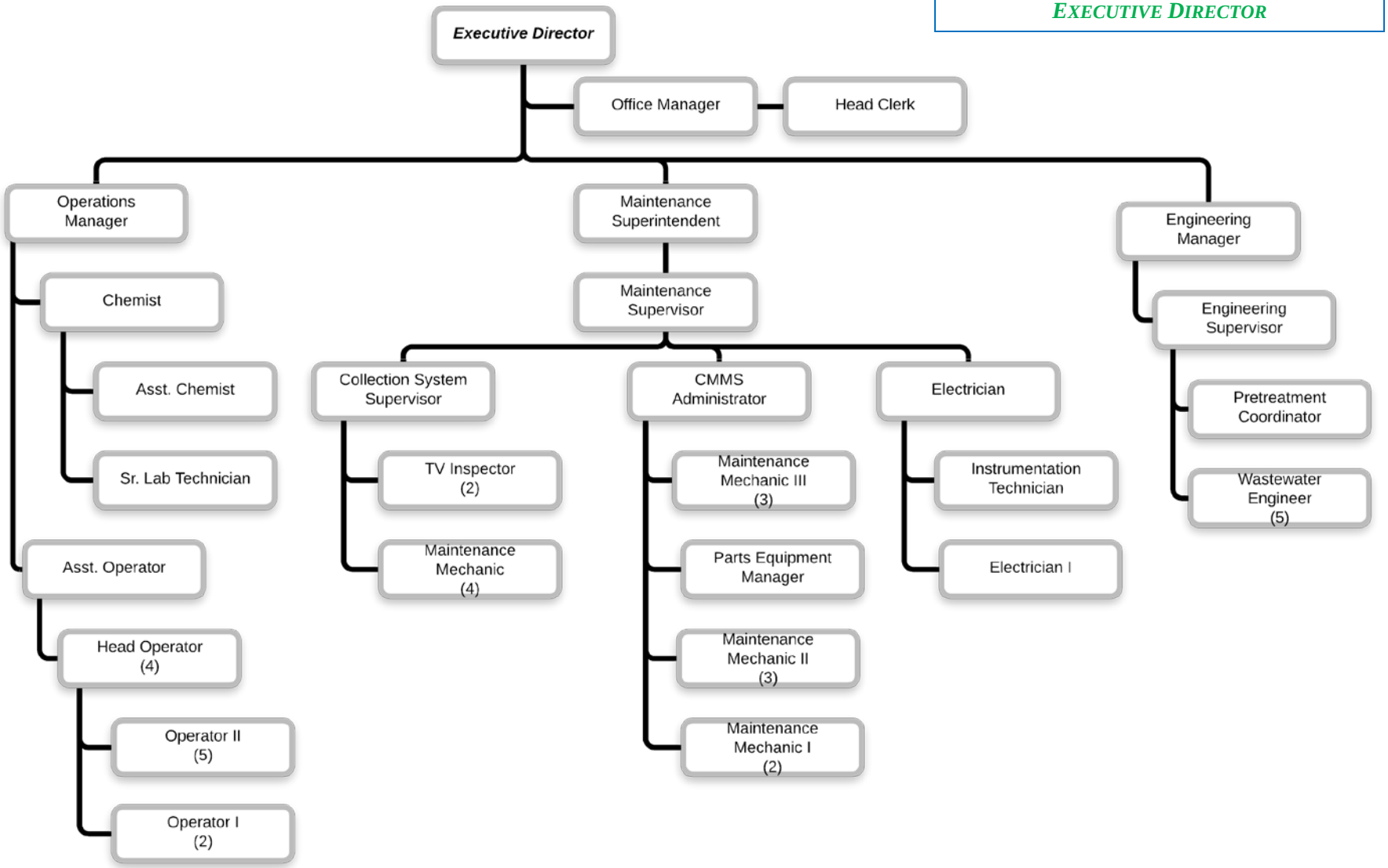
[69] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/31)

Amount of Industrial Hauled Waste Revenue in dollars	$2,172,432	$2,546,589	$1,291,892	$2,000,000
Amount of Inter-municipal Sewer Charges in dollars	$4,028,103	$3,778,273	$2,351,622	$4,000,000

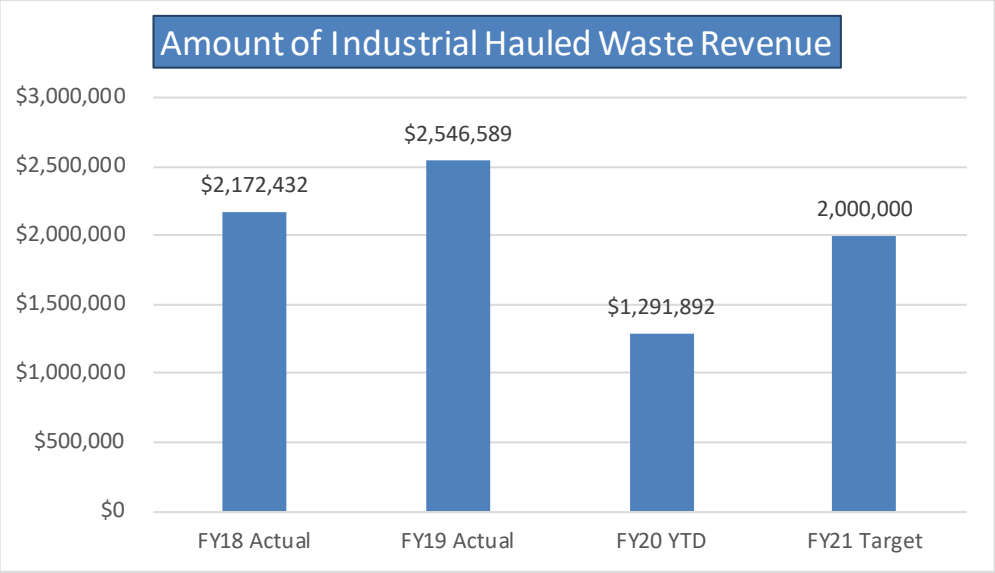
ORGANIZATIONAL CHART

REGIONAL WASTEWATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



For disposal of Industrial Waste, the City charges a separate fee. The decrease in FY2020 is attributable to the closure of businesses due to COVID 19.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Amount of Industrial Hauled Waste Revenue	$ 2,172,432	$ 2,543,589	$ 1,291,892	$ 2,000,000

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages - Perm	2,869,263	2,876,184	3,029,083	3,103,826	2,971,211
Salaries & Wages - Temp	18,343	38,400	45,000	80,000	45,000
Overtime	238,613	232,361	175,000	175,000	125,000
Overtime - Special Projects	7,475	6,490	7,500	7,500	7,500
Holiday	26,977	23,902	32,000	32,000	32,000
Shift Differential	38,822	40,061	45,000	45,000	45,000
License Incentive	9,800	11,100	15,000	15,000	15,000
Longevity	1,142	1,142	1,150	1,150	1,150
Sick Leave Incentive	23,106	33,892	70,000	70,000	70,000
Total	3,233,541	3,263,531	3,419,733	3,529,476	3,311,861
Expenses					
Utility Heating/Gas	-				
Energy - Heating/Gas	1,529,267	1,308,505	1,500,000	2,021,000	2,021,000
Repair & Maint Bldgs & Grounds	536,930	473,863	700,000	700,000	700,000
Sludge Removal	2,501,209	2,834,655	2,750,000	3,650,000	3,102,258
Police - Special Detail	110,290	90,500	100,000	100,000	48,125
Rental of Equipment	6,307	8,250	8,500	8,500	8,022
Uniform Rental	4,385	14,458	17,000	17,000	16,044
Professional Services	368,422	290,652	375,000	375,000	356,063
Settlements	640	-	5,000	5,000	4,625
CMMS	4,219	5,000	5,000	5,000	4,625
Training Safety	22,976	35,685	40,000	40,000	37,750
Postage	1,500	-	1,500	1,500	1,416
Gas & Motor Oil Supplies	35,000	35,000	35,000	35,000	32,800
Chemical Supplies	600,380	798,301	850,000	1,300,000	950,446
Laboratory Supplies	16,288	32,299	45,000	45,000	41,081
Office Supplies	4,234	3,663	6,000	6,000	4,275
Misc. Supplies - Other	1,601	3,630	4,000	4,000	1,000
In- State Seminars	531	572	1,000	1,000	-
Out of State Travel	783	1,000	1,000	1,000	-
Legal Settlements	640	163	-	-	-
Misc Charges	11,631	14,960	25,000	25,000	6,250
Vehicle Capital Plan	-	-	250,000	250,000	-
Office Furn. & Equipment	3,762	4,395	13,500	13,500	11,816
Environmental Monitoring	-	-	65,000	65,000	58,569
Elevator Repairs	-	-	-	-	-
ISO 14001	-	-	-	-	-
TOTAL OPERATIONS & MAINTENANCE	5,760,995	5,955,550	6,797,500	8,668,500	7,406,165

WASTEWATER Expenses	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
WWTP COLLECTION DIVISION					
Contract Street Sweeping/CB Cleaning	27,169	35,860	125,000	125,000	117,425
Remote Diversions	13,765	18,176	21,000	21,000	19,819
GIS Computer Systems	14,000	8,940	14,000	14,000	13,213
Improve Sewers & Drains	857,581	800,585	900,000	1,300,000	810,627
CIPP - Pipe Lining	339,280	300,071	350,000	350,000	329,751
Heavy Cleaning - Sewer Lines	-	1,403	20,000	20,000	18,500
SUBTOTAL COLLECTION DIVISION	1,251,794	1,165,034	1,430,000	1,830,000	1,309,335
TOTAL BUDGET	10,246,330	10,384,116	11,647,233	14,027,976	12,027,361

WASTEWATER ENTERPRISE SUMMARY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Revenues	21,132,544	22,485,361	24,817,945	22,607,337	23,051,572	24,607,312

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	3,190,612	3,233,541	3,263,531	3,529,476	3,529,476	3,311,861
Ordinary Expenses	7,343,485	7,012,789	7,120,584	10,498,500	10,498,500	8,715,500
Debt Service	6,462,639	6,398,879	7,281,163	7,309,748	8,786,356	8,786,356
Indirect Costs	3,049,297	4,919,831	5,023,683	5,023,683	5,223,201	5,023,201
Transfers/Adjustments	-	373,271	(310,833)			
Total Expenditures	21,639,092	21,938,312	22,378,129	26,361,407	28,037,533	25,836,918
Surplus/(Deficit)	(506,548)	**547,049**	**2,439,817**	**(3,754,070)**	**(4,985,961)**	**(1,229,606)**
Beginning Fund Balance	913,860	2,317,064	2,864,113	5,303,930	1,549,859	1,549,859
Estimated Operations				(3,754,070)	(4,985,961)	(1,229,606)
Projected Ending Fund Balance	913,860	2,317,064	2,864,113	1,549,859	(3,436,102)	320,254
Actual Operations	(506,548)	547,049	2,439,817	-	-	-
Projected Ending Fund Balance (must be >0)	407,312	**2,864,113**	**5,303,930**	**1,549,859**	(3,436,102)	**320,254**

ENTERPRISE FUNDS
PARKING GARAGE ENTERPRISE

TERRY RYAN
PARKING DIRECTOR

PERSONNEL LIST (PAGE 719)

MISSION & SERVICES OVERVIEW

To provide an effective, efficient parking infrastructure and transportation mobility solutions that get people where they need to be, as well as diligently enforcing local and statewide parking regulations, all while preserving the priority of customer service.

The City of Lowell Parking Department works to provide and maintain accessible, convenient, and appealing on and off-street public parking for residents and visitors of Lowell. The Lowell Parking Department supports the parking needs of local businesses and institutions with 1,706 metered on-street parking spaces, 6,177 parking spaces within six (as of 10/1/20) 24/7 accessible garages, and 753 surface level parking spaces on municipal owned lots. The personnel of the Lowell Parking Department monitor residential parking programs and the Enforcement Team ensures parking compliance by applying fair and consistent enforcement.

FY20 ACCOMPLISHMENTS

- Implemented a Kiosk maintenance program to improve operations of al 176 city owned parking Kiosks.
- Reinvigorated kiosk repair operations by hiring new technician, ordered sufficient parts and provided vendor training.
- Partnered with UML to perform an engineering study parking kiosks to measure the effectiveness of the solar panels. (20% Comp)
- Partnered with UML to perform a feasibility study on placing a solar array on top of the Downes garage. (10% Comp)
- Began development and implantation of parking department operational procedures. (25%)
- Developed/Implemented parking plan for new Judicial Center. (90%)
- Rolled out Passport Parking tool for both customer use and parking dept back office operations. (100%)
- Instituted Restaurant Relief Program during Covid-19. (100%)

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Adopt a new parking management information system. **Update**: *Under review.*	*Ongoing*
FY19	Create or adopt a system for on-line permit renewal of our residential parking programs. **Update**: *Currently under further review, based on costs of adding this to passport.*	*Ongoing*
FY20	Research and plan conversion of our on-street parking system from "pay-by-space" to "pay-by-plate" to increase parking compliance, reduce operational costs and implement innovative new technologies. **Update:** *Currently under further review for implementation following HCID LPR system.*	*Ongoing*
FY20	Enhance wayfinding and improve first impressions by installing new and improved signage in the Leo Roy and Joseph Downes Garage **Update:** *Currently under further review, based on poor quality signs provided in FY20.*	*Ongoing*
FY20	Create additional revenue stream and add more dynamic and flexibility to our on-street parking system by adding new parking areas and implanting new monthly on-street permits. **Update:** *Discussions have been held with Passport to implement online permitting; new spaces are being identified for parking.*	*Ongoing*
FY20	Transition Enforcement Team to new and upgraded enforcement technology and implement LPR (License Plate Recognition) enforcement tools and strategy. **Update:** *Currently under further review; whole system transformation required.*	*Ongoing*
FY20	Make the Downtown Parking Office a One-Stop-Shop for all Parking related issues including Citation management and appeals. **Update:** *Appeals will be handled through the Law Department.*	**Complete**
FY20	Significantly expand our EV-Charging Station network to improve access and quality of live for residents. **Update:** *EV-Charging Stations added to John St and Gorham Lot; planned for Sheehy Park.*	New
FY20	Develop and implement preventative maintenance plan for all Parking Facilities	New

	Update:	
FY21	Open new HCID Garage under budget and that beats schedule. Integrate all equipment.	New
FY21	Obtain needed obsolete parts and equipment needed to repair kiosks, driving 90% functionality. Work with Ammano McGann to obtain parts, training and support.	New
FY21	Streamline parking permits utilizing Passport system.	New
FY21	Increase overall revenues, by maximizing collections in all areas of parking. Develop off time, primetime and specialty parking rates.	New
FY21	Work with LPD to reduce improper use of handicap placards throughout City.	New
FY21	Evaluate new LPR parking systems to replace Metric Kiosks.	New
FY21	Actively solicit proposals for and fill open space at Early Garage. (Former Garcia Brogans)	New

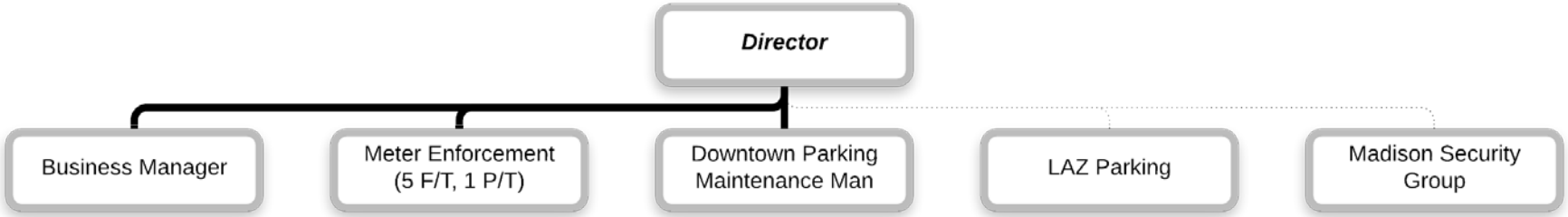
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD [70] FY2020	FY2021 Target
Total number of parking kiosk transactions	948,225	562,140	433,551	750,000
Total number of meter payments made with the smartphone app	40204	55,013	106,000	150,000
Total number of citations issued	34153	22431	24,237	35,000
Percentage of violations dismissed due to appeal/error	5.56%	5.89%	1.65%	1.5%
Parking Energy Costs	188,282	95,761	266,000	276,000

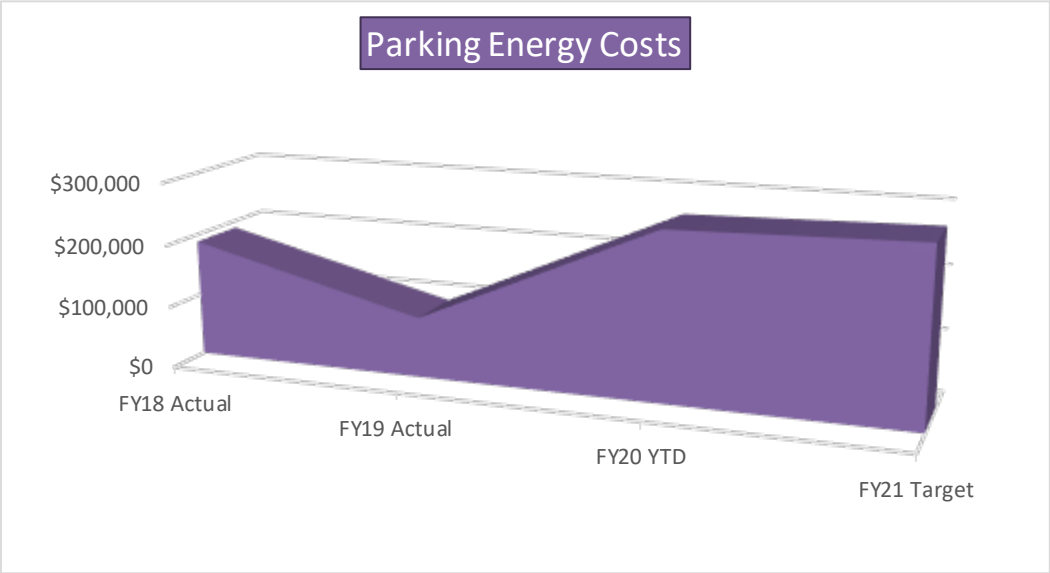
[70] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

ORGANIZATIONAL CHART

PARKING
TERRY RYAN *PARKING DIRECTOR*



LOWELLSTAT CHART(S)



By taking advantage of rebate opportunities, the Parking Department has been able to retrofit most of the garage lighting with LED. This will result in signicant savings, which is expected toincrease in the years to come.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Parking Energy Costs	$188,282	$95,761	$266,000	$276,000

EXPENSE SUMMARY & FINANCING PLAN

PARKING	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
Salaries & Wages - Perm	306,457	316,610	366,476	433,638	433,638
Overtime	11,779	8,041	12,500	20,000	20,000
Total	318,236	324,651	378,976	453,638	453,638
Expenses					
Utility Electricity	188,282	194,165	200,000	332,000	332,000
Telecommunications	36,170	36,097	37,000	42,900	40,000
Repair & Maintenance Equipment	109,871	130,422	75,000	100,000	90,000
Repair & Maintenance - Building	277,544	114,345	215,000	300,000	163,352
Elevators	23,691	32,974	42,000	54,000	50,000
Paint/Meter Division (50% to Parking)	32,485	31,058	30,000	30,000	30,000
Uniform Rental	2,213	2,201	2,500	3,500	3,500
Independent Audit	1,830	3,000	2,000	2,000	2,000
Professional Service	1,065,942	1,122,281	1,264,971	1,239,252	1,239,252
Roadway Line Striping & Marking	6,270	-	75,000	-	20,000
Management - Fee & Incentive	-	-	-	-	-
Kisok Maintenance and Collection Service	53,947	46,866	40,000	40,000	35,000
Security	721,654	739,485	776,524	815,576	815,576
Surface Lot Repair & Maintenance	10,215	3,600	12,500	15,000	12,000
Online Payment Convenience Fee	-	1,848	73,000	73,000	73,000
Other Services	13,260	9,998	6,000	6,000	4,000
Printing & Binding	16,178	14,202	17,500	17,500	12,500
Ins. Premiums - Bonds	-	-	-	-	-
Credit Card Charges	127,826	183,272	227,000	250,000	225,000
Miscellaneous Charges	1,023	1,779	2,500	2,500	2,500
Disability Commission	-	-	20,000	20,000	20,000
Custodial - Supplies	1,637	3,663	3,750	3,750	2,498
Office Supplies	4,487	5,762	7,500	7,500	5,200
Interfund Transfer - Disability Commission Revolving	20,000	20,000	20,000	20,000	20,000
Improv-signalization	-	12,992	-	30,000	30,000
Total	2,714,525	2,710,009	3,149,745	3,404,478	3,227,378
TOTAL BUDGET	**3,032,761**	**3,034,660**	**3,528,721**	**3,858,116**	**3,681,016**

PARKING GARAGE ENTERPRISE SUMMARY

	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Garage Revenue	4,684,768	5,788,901	4,615,000	4,750,000	4,750,000
Meter Revenue	1,372,825	1,587,924	1,250,000	1,275,000	1,275,000
Other Revenue	22,561	206,190	134,768	135,174	135,174
Ticket Revenue	954,450	1,163,270	956,000	1,015,000	1,015,000
Total Revenue	**7,034,603**	**8,746,285**	**6,955,768**	**7,175,174**	**7,175,174**

	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	318,236	324,651	378,976	453,638	453,638
Ordinary Expenses	2,714,525	2,710,009	3,149,745	3,404,478	3,227,378
Debt Service	2,936,631	3,292,820	3,466,477	5,139,645	5,139,645
Indirect Costs	1,220,985	1,040,009	1,040,009	1,118,221	1,118,221
Transfers/Adjustments	693,919	(1,642)			
Total Expenditures	7,884,296	7,365,847	8,035,207	10,115,982	9,938,882
Surplus/(Deficit)	**(849,693)**	**1,380,438**	**(1,079,439)**	**(2,940,808)**	**(2,763,708)**
Beginning Fund Balance	4,959,363	4,109,670	5,490,109	4,410,669	4,410,669
Estimated Operations			(1,079,439)	(2,940,808)	(2,763,708)
Projected Ending Fund Balance	4,959,363	4,109,670	4,410,669	1,469,862	1,646,962
Actual Operations	(849,693)	1,380,438	-		
Projected Ending Fund Balance (must be >0)	**4,109,670**	**5,490,109**	4,410,669	1,469,862	1,646,962

ENTERPRISE FUNDS
LOWELL REGIONAL WATER UTILITY ENTERPRISE

MARK YOUNG
EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE 719)

MISSION & SERVICES OVERVIEW

To provide a sufficient supply of safe, potable water to the citizens and businesses of the City of Lowell and surrounding communities in order to ensure their health and safety in a cost effective manner.

The Lowell Regional Water Utility works to ensure the highest water quality and purify some 4.2 billion gallons of water to over 135,000 customers while meeting all state and federal water quality compliances.

The personnel of the LRWU are DEP certified and consistently monitor daily water production. They also repair and maintain 215 miles of water main, 2,400 fire hydrants, and approximately 26,000 water service connections.

FY20 ACCOMPLISHMENTS

- Won Fluoride Award for ninth consecutive year presented by the Mass Department of Public Health: By maintaining fluoride levels within strict parameters set by MassDEP Guidelines
- Utility had over 100% efficiency raw water to finish water ratio, due to recycling of backwash water
- Approved by MassDEP for reduced lead and copper monitoring from 100 samples bi-annually to 50 annually
- All State and Federal required reports were completed and submitted ahead of schedule
- Laboratory Director completed microbiology testing lab recertification mandated by MassDEP
- Fire Hydrant: Installed or repaired 61 fire hydrants throughout the City
- Responded to over 3500 service calls
- Assisted the Wastewater Utility with the Clean Stream Initiative River Sampling Program

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Establish gate turning/valve exercise program **Update:** *Established a gate and valve exercise program.*	**Complete**
FY20	Convert paper maps and plans to the City's GIS system **Update:** *All water tie cards have been digitized.*	**Complete**
FY20	Inter-Municipal Meter Replacements **Update:** *Two meters have been replaced.*	**Complete**
FY20	Implement gate turning exercise program starting with Pawtucketville **Update:** *Started with Pawtucketville.*	**Complete**
FY20	Remove sludge residual from Lagoon number one **Update:** *Lagoon Number One sludge removed, cleaned and returned to service.*	**Complete**
FY20	Conduct a Water/Wastewater rate survey **Update:** *In process to be finalized during the fall.*	*Ongoing*
FY20	Conduct a leak detection survey **Update:** *Completed, and addressing larger leaks discovered by the survey.*	**Complete**
FY20	Upgrade to latest technology for the meter reader program **Update:** *Pending*	*Ongoing*
FY20	Begin integration of Water and Wastewater Utilities **Update:** *Pending*	*Ongoing*
FY20	Conduct a large meter and backflow device survey **Update:**	*Ongoing*
FY21	Expand gate turn into Centerville area	New

FY21	Flush Water Mains in South Lowell and Highlands	New
FY21	Install 24” redundant water main on Pawtucket Boulevard	New
FY21	Remove sludge residual from Lagoon number two	New

PERFORMANCE METRICS

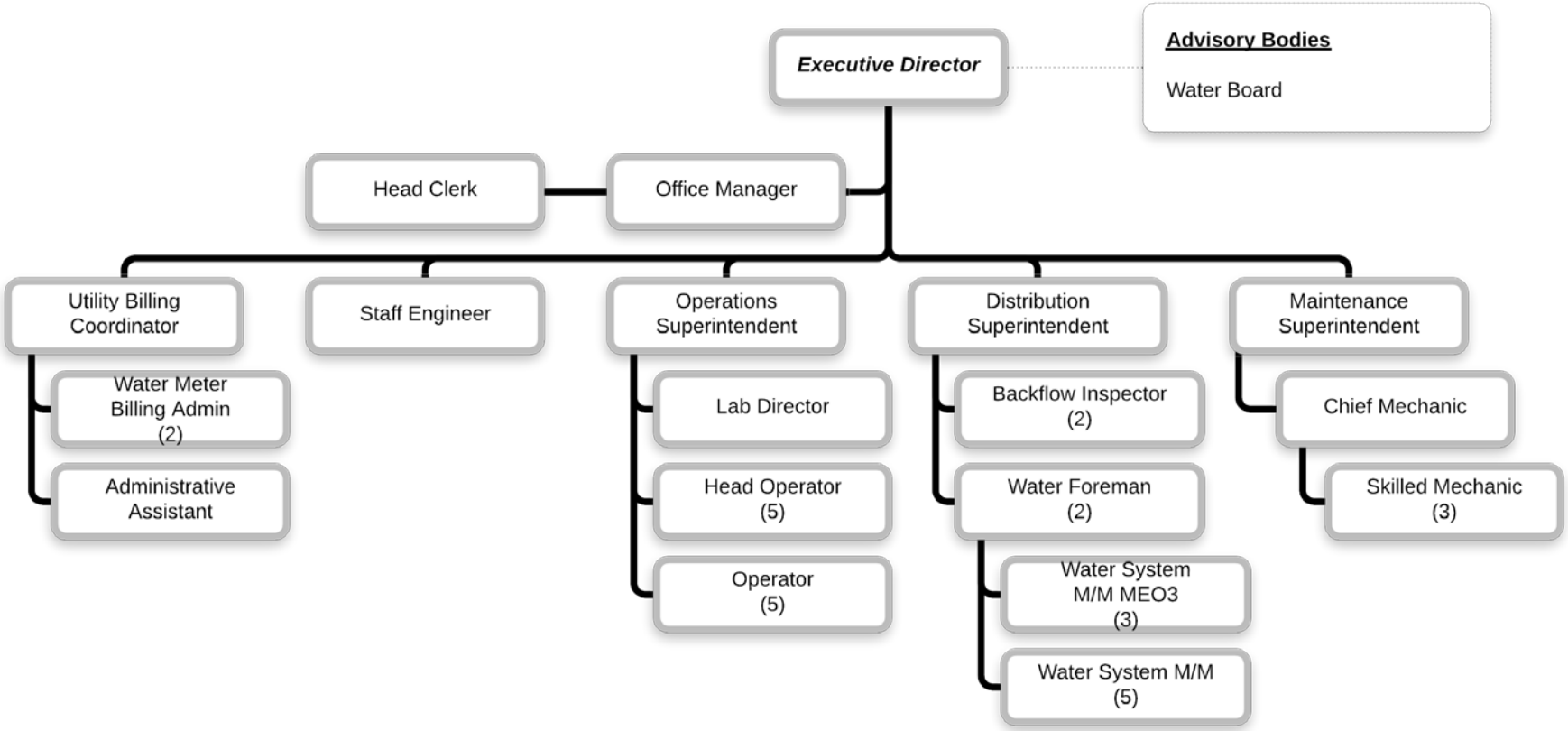
Measurement	Prior Year Actuals FY2018	FY2019	YTD [71] FY2020	FY2021 Target
Accuracy of initial water bills distributed	98.5%	98.5%	98.5%	99%
Ratio of raw water pumped to finished water pumped	98%	100%	100%	100%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	71	81	60	70
Percentage of meter reads that are estimates	2%	<1%	<1.5%	<1%
Number of hydrants repaired	54	60	61	60
Number of service calls	3,288	5664	3650	3400
Number of trenches repaired	103	151	114	120
Number of water line mark outs	399	699	1140	700
Number of water main breaks repaired	31	27	28	25
Number of water meters installed	21,686	208	246	200
Number of water services repaired	123	78	86	80

[71] While YTD date ranges may vary, they typically cover the period from the start of the fiscal year (7/1) through the middle of Q3 of the fiscal year (approximately 2/15)

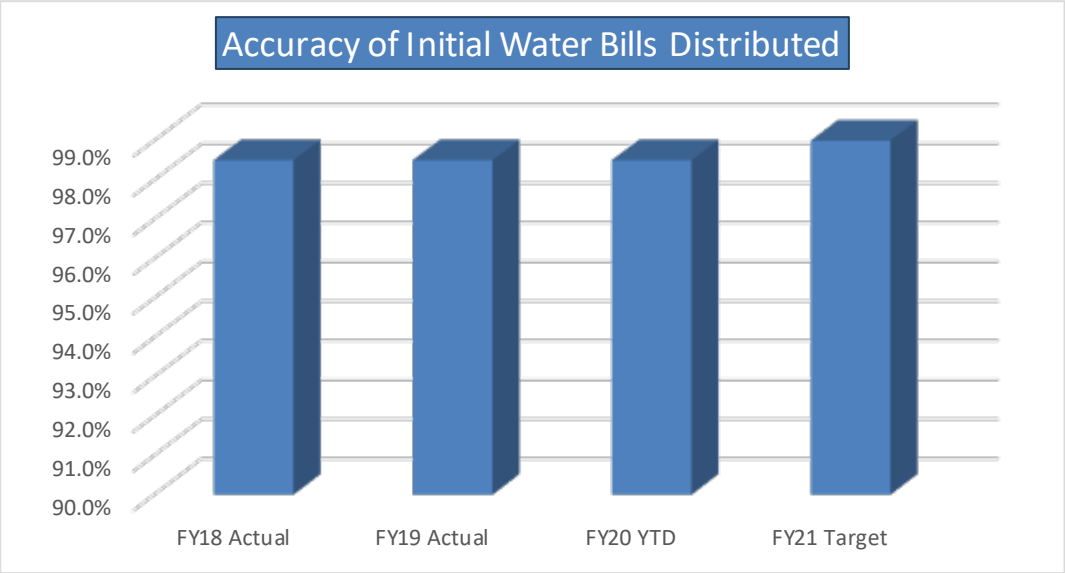
ORGANIZATIONAL CHART

REGIONAL WATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



The continued replacement of water meters and conversion to automated readings will greatly enhance the accuracy of water billing.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Accuracy of Initial Water Bills Distributed	98.5%	98.5%	98.5%	99%

EXPENSE SUMMARY & FINANCING PLAN

WATER UTILITY - 450	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personnel					
S & W-Perm.	1,799,952	1,937,694	2,255,733	2,289,892	2,316,854
S & W-Temp.	22,023	18,766	80,000	80,000	80,000
S & W-O.T.	111,680	142,867	150,000	150,000	125,000
Special Projects O.T.	1,109	479	5,000	7,000	7,000
S & W-Holiday.	19,234	18,782	25,500	25,500	25,500
Shift Differential	18,935	18,982	25,250	25,250	25,250
Longevity	52	52	53	53	53
Incentive BB Active Employee	-	11,533	-	-	-
Total	1,972,985	2,149,155	2,541,536	2,577,695	2,579,657
Expenses					
Electricity	827,019	888,356	900,000	965,000	965,000
Gas Heat	79,073	68,487	70,000	74,000	74,000
Repair & Maint of Bldg & Equipment	41,972	57,889	60,000	60,000	57,736
Emergency water main repair/trench repair	58,983	73,992	200,000	594,000	196,981
Preventive Maintenance	39,699	118,534	145,000	145,000	99,189
Safety Training Program	7,698	8,533	10,000	10,000	9,359
Rental of Equipment	10,749	6,170	13,000	13,000	12,253
Professional Services	41,595	93,766	250,000	250,000	158,208
Police Details	30,984	16,860	20,000	80,000	76,981
Consumer Confidence	1,704	1,277	3,500	3,500	3,236
Automotive	21,285	24,800	30,000	30,000	28,302
Gas & Motor Oil	37,080	37,445	35,000	35,000	33,015
Chemicals	769,392	945,166	1,000,000	1,100,000	950,567
Lab Supplies	29,868	53,744	60,000	66,000	62,604
Public Works Supplies	64,306	99,239	125,000	150,000	142,000
Building Supplies	15,204	18,634	25,000	25,000	23,566
Safe Drinking Water Assessment	33,922	32,014	41,000	41,000	37,906
License Reimbursement	1,877	1,104	5,000	5,000	4,713
Conferences/Seminars/Education/Training	7,495	16,141	20,000	20,000	18,642
Transportation/Reimbursements/Seminars	178	493	9,000	9,000	8,366
Miscellaneous Charges	5,804	4,035	5,000	5,000	4,713
Carbon Replacement	247,825	207,000	265,000	265,000	198,774
Building Improvement	33,959	30,618	40,000	40,000	37,585

WATER UTILITY - 450	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Expenses					
Electrical Work	-	-	-	-	-
Hydrants	99,998	46,586	100,000	100,000	93,811
Meters	57,076	38,285	80,000	100,000	93,811
PLC/SCADA Equipment and Repair	5,467	11,714	25,000	25,000	23,578
New Vehicles	-	-	226,000	226,000	-
Leak Detection & Back Flow Prevention	-	-	60,000	60,000	55,472
Lagoon Cleaning/Sludge Hauling	290,637	135,236	300,000	300,000	231,132
Water Main Replacement Repair				250,000	250,000
Total	2,860,848	3,036,117	4,122,500	5,046,500	3,951,500
TOTAL BUDGET	4,833,832	5,185,272	6,664,036	7,624,195	6,531,157

WATER ENTERPRISE SUMMARY

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Prelim. Estimate	FY21 Final Estimate
Revenues	10,937,545	11,012,378	11,409,254	11,321,489	11,169,258	12,106,297

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Approved	FY21 Request	FY21 Manager
Personal Services	1,924,090	1,972,985	2,149,155	2,541,536	2,577,695	2,579,657
Ordinary Expenses	2,780,763	2,860,848	3,036,117	4,122,500	4,796,500	3,951,500
Debt Service	3,865,898	4,619,673	4,579,372	4,714,358	4,714,358	4,714,358
Indirect Costs	3,049,297	2,672,026	2,948,830	2,948,830	4,149,348	3,848,378
Transfers/Adjustments	885,467	1,523,950	(97,056)			
Total Expenditures	12,505,515	13,649,481	12,616,418	14,327,224	16,237,901	15,093,892
Surplus/(Deficit)	**(1,567,969)**	**(2,637,103)**	**(1,207,165)**	**(3,005,735)**	**(5,068,643)**	**(2,987,595)**
Beginning Fund Balance	11,123,331	10,237,598	7,600,494	6,393,330	3,387,595	3,387,595
Estimated Operations				**(3,005,735)**	**(5,068,643)**	**(2,987,595)**
Projected Ending Fund Balance	11,805,567	10,237,598	7,600,494	3,387,595	(1,681,048)	400,000
Actual Operations	**(1,567,969)**	**(2,637,103)**	**(1,207,165)**			
Projected Ending Fund Balance (must be >0)	**10,237,598**	**7,600,494**	**6,393,330**	**3,387,595**	**(1,681,048)**	**400,000**

MASSHIRE LOWELL CAREER CENTER[72]

SHANNON NORTON

EXECUTIVE DIRECTOR

MISSION & SERVICES OVERVIEW

To work closely with the business community to identify and meet their employment needs and to provide job seekers with a wide range of job search and training service.

The MassHire Lowell MassHire Lowell Career Center (MHLCC) is part of the Massachusetts One-Stop MassHire Lowell Career Center system, operating under the direction of the City of Lowell and chartered by the MassHire Greater Lowell Workforce Board (MHGLWB). The MassHire Lowell Career Center is a collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The MassHire Lowell Career Center served 6,246 job seekers and 498 employers during FY19.

The MassHire Lowell Career Center provides comprehensive services to Job Seekers including training workshops and case management to help unemployed individuals re-enter the job market and obtain employment ensuring self-sufficiency and a high quality of life. Services are provided to dislocated workers including veterans, youth, persons with disabilities, young adults, older adults as well as low-income/low skilled population groups. Through the Business Services team the MassHire Lowell Career Center assists local companies with job postings pre-screening, matching and referral of qualified applicants and conducts several job fairs throughout the year. For more information about the MassHire Lowell Career Center please go to www.masshirelowellcc.com or call 978-458-2503.

FY20 ACCOMPLISHMENTS

- Through the School-to-Career, Connecting Activities program, over 120 high school students were hired in part-time jobs in retail, food services, banking and other industries. For many of the young adults this was their first job and a valuable learning experience. Youth Job Fairs were held at Lowell High School and Greater Lowell Technical High School with over 60 employers and 400 young adults in attendance.

[72] *MassHire Lowell Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals*

- Through the Workforce Innovation and Opportunity Act (WIOA), the MassHire Greater Lowell Workforce Board funded the following in-school and out-of-school youth programs: Partnership in Achievement of Lowell Students (PALS), Community Teamwork, Inc. (CTI)/YouthBuild, Middlesex Community College, and MassHire Lowell Career Center. In FY'20, the funded programs served a total of 80 low income youth.
- The MassHire Lowell Career Center and Workforce Board was awarded a $2.1 million National Dislocated Worker Health Emergency Grant to serve those affected by the Opioid Crisis. We partnered with Lowell House, Megan's House and CTI on this grant. We have a goal of enrolling 150 job seekers. As of the beginning of March we have enrolled 106 job seekers, and 40 of those enrolled have been placed in paid work experiences and 38 have been placed in occupational training. The grant is slated to end December 31, 2020.
- The MassHire Lowell Career Center had another successful job fair in August at the Lowell Memorial Auditorium. Over 70 employers and over 450 job seekers attended the event.
- The MassHire Lowell Career Center has been awarded several grants for new programs this year:
    - The only Career Center in the state to be awarded a grant through the Mass Rehabilitation office to provide pre employment services to high school students with disabilities. This is a $100k grant
    - Young Parent Program: $68k to serve young parents on cash benefits/TANF
    - SNAP Able bodied adults: $36k chosen as a pilot site for serving Able Bodied Adults without Dependents on SNAP (food stamps)
    - Received $110k from Commonwealth Corporation to run a CNC machining training for inmates at the Billerica House of Correction and Shawsheen Technical High School. This will be a cohort of 15 inmates that will receive job readiness and job search workshops and job placement services. This is a partnership between the Sheriff's office, the Career Center, Workforce Board and Shawsheen Tech's Career Technical Education department.
    - Received a $40k planning grant from Commonwealth Corporation to plan a pre-apprenticeship in the Building Trades for young adults. This will be a partnership with our Young Adult program and the Trade Unions.
    - Received a $968k five year grant from the Department of Housing and Community Development to serve Community Teamwork's section 8 voucher holders in Lowell and Lawrence.
    - Received $200k for a four year Jobs Plus grant through the Lowell Housing Authority to operate a satellite career center at the Mercier Center to provide residents in the North Common Village housing site with job readiness and job placement services.
- The MassHire Lowell Career Center was awarded the first ever award for Ingenuity from the Massachusetts state Workforce Board and the Executive Office of Labor and Workforce Development. This $10k award was for our workshop facilitators and the work developing Webinars as an alternative to in person workshops. This led to a statewide learning community facilitated by our staff and the Massachusetts Workforce Association. This community is to learn to replicate what we started at the Lowell Career Center.
- Peter Farkas, our Workforce Board Executive Director and Heather Donovan, our Young Adult Programs Supervisor were awarded Young Professionals of the year by the Greater Lowell Chamber of Commerce.
- We entered into a new 10 year lease for our 107 Merrimack Street location. We have consolidated space and will save almost $1 million over the course of this new lease.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY20	Create a "2 Gen/Young Adult" Career Center as part of our Career Center space. **Update**: *We anticipate an RFP for space for this.*	*Ongoing*
FY20	Develop a robust referral system with the Billerica House of Correction including providing services in the jail. **Update**: *We received a $111k grant to provide Advance Manufacturing training to inmates that are over age 25 and within 6mos of release. This was in partnership with Shawsheen Tech and the Sheriff's office. This has been on hold due to the school closure. We hope to restart this in FY21.*	*Ongoing*
FY20	Pursue resources and grant development with a focus on industry sectors specifically: IT, Healthcare and Advanced Manufacturing. **Update**: *We received grants for medical assistant training with Middlesex Community College (MCC), Advanced Manufacturing Electronics training with Shawsheen Tech, we are submitting a grant with MCC for an additional electronics training with GLTHS and we are researching grants for the IT sector.*	*Ongoing*
FY21	Expand services to inmates housed with the Department of Correction.	New
FY21	Create an agency newsletter to update the public and community on our projects.	New
FY21	Create more video content on our website.	New

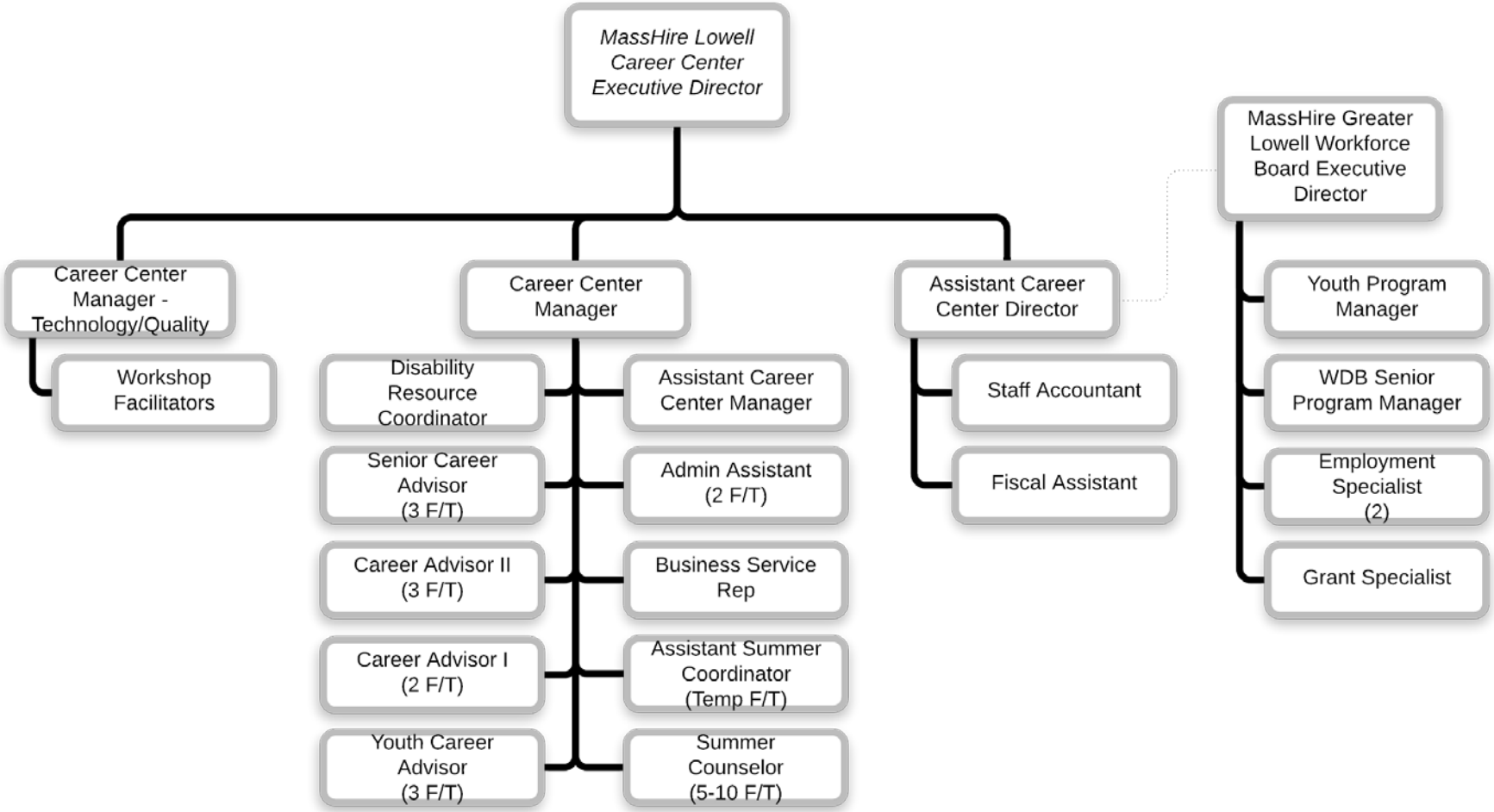
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2018	FY2019	YTD FY2020	FY2021 Target
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	96%	115%	93%	86%
Entered employment rate for Low Income/"Adult" Workers	94%	135%	87%	86%
Youth placement in employment or education	77%	76%	50%	83%
Youth Degree of Certification Attained	84%	84%	29%	80%
Employers Served	509	498	342	525

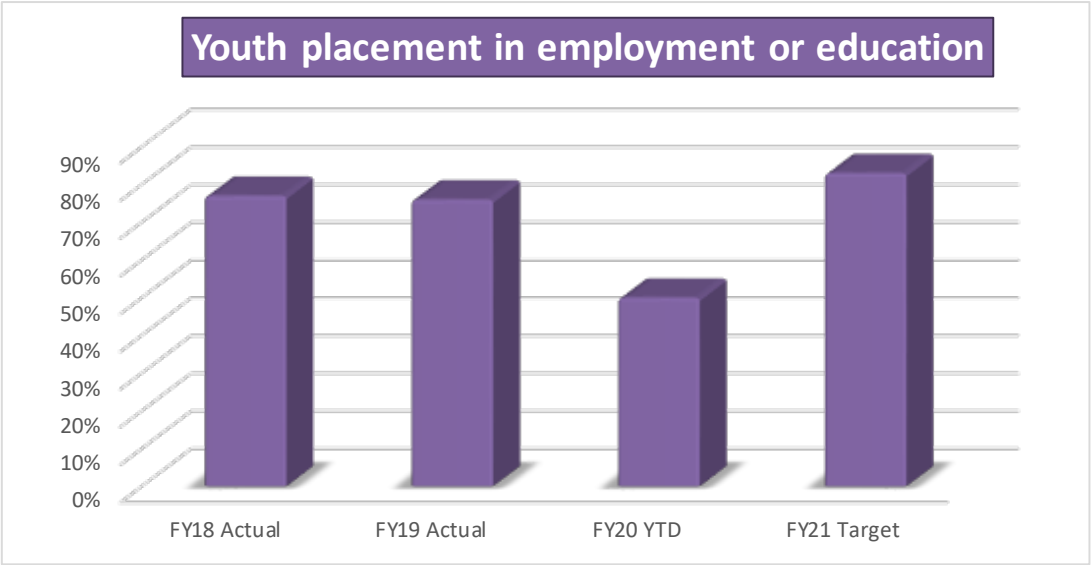
ORGANIZATIONAL CHART

MASSHIRE LOWELL CAREER CENTER

SHANNON NORTON
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



This chart provides the results of youth placement in employment or education. This data was provided by the Career Center based on the percentage of young adults that were placed into positions or enrolled in courses.

Measurement	FY18 Actual	FY19 Actual	FY20 YTD	FY21 Target
Youth placement in employment or education	77%	76%	50%	83%

EXPENSE DETAILS

FY 21 CAREER CENTER / WORKFORCE BOARD

	FY18 Approved	FY19 Approved	FY20 Approved	FY21 Requested	FY21 Manager
Salaries	1,729,396	1,619,984	1,896,448	2,287,066	2,287,066
Fringe Benefits	415,055	372,436	322,396	411,672	411,672
Overtime	2,000	2,000	2,000	2,000	2,000
	2,146,451	1,994,420	2,220,845	2,700,738	2,700,738

	FY18 Approved	FY19 Approved	FY20 Approved	FY21 Requested	FY21 Manager
Advertising	1,800	1,500	1,500	1,500	1,500
Child Care	-	-	-	5,000	5,000
Clothing Allowance	-	-	-	-	-
Conferences/Meetings	10,000	10,000	10,000	10,000	10,000
Contractor Reimbursement	308,545	226,279	221,295	263,650	263,650
Custodial Supplies	3,600	3,600	3,600	3,600	3,600
Data Processing	38,645	19,025	19,025	19,025	19,025
Dues & Subscriptions	12,317	14,011	12,500	12,500	12,500
Electricity	33,000	62,000	40,300	52,100	52,100
Equipment Rental (Copiers)	22,966	16,898	13,900	13,900	13,900
Furniture & Equipment	1,000	1,000	1,000	1,000	1,000
Gas	7,500	15,000	11,600	11,600	11,600
Gasoline Allowance (Customers)	-	-	-	-	-
Independent Audit	10,000	10,000	10,000	10,000	10,000
Instructional Supplies	2,000	8,000	8,000	8,000	8,000
Insurance & Bonding	11,077	7,888	7,888	7,888	7,888
Licenses & Fees	4,000	4,000	4,000	4,000	4,000
Misc Rental (Storage)	1,000	1,000	1,000	1,000	1,000
Misc Supplies (Customers)	-	-	-	1,000	1,000
Needs Based Payments	-	-	-	-	-
Network Access Fee	5,725	5,376	11,476	11,476	11,476
Office Supplies	18,000	16,500	14,000	14,000	14,000
Parking	7,640	8,600	8,600	22,560	22,560
Participant Fringe	37,669	42,769	42,769	73,652	73,652
Participant Wages	493,838	560,748	488,571	818,359	818,359
Postage	5,000	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000	3,000
Professional Services	62,300	105,200	105,200	68,200	68,200
Promotional Activities	1,200	1,200	1,200	1,200	1,200
Rent	376,767	376,767	198,674	288,522	288,522
Repair & Maint of Equipment	14,042	7,599	7,599	4,000	4,000
Repair & Maintenance of Vehicle (Customers)	-	-	-	-	-
Stabilization	-	-	-	-	-
Staff Training	3,000	10,000	10,000	10,000	10,000

FY 21 CAREER CENTER / WORKFORCE BOARD

	FY18 Approved	FY19 Approved	FY20 Approved	FY21 Requested	FY21 Manager
Telephone	23,201	28,800	28,800	32,500	32,500
Training Payments (Customers)	-	3,000	3,000	27,800	27,800
Transportation	6,220	6,220	6,220	18,760	18,760
Travel - In State	7,000	7,000	7,000	7,000	7,000
Travel - Out State	2,000	7,400	7,400	7,400	7,400
Tuition Reimbursement (Customers)	440,921	338,824	338,824	440,000	440,000
Uniforms/Other Clothing (Customers)	-	-	-	3,000	3,000
	1,974,973	1,934,204	1,652,941	2,282,192	2,282,192
TOTAL BUDGET	**4,121,423**	**3,928,624**	**3,873,786**	**4,982,930**	**4,982,930**

FISCAL YEAR

2021

SECTION V

CAPITAL PLAN

Capital Budget details, focused on the City of Lowell's public investment plan.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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The City of LOWELL *Alive. Unique. Inspiring.*

Eileen M. Donoghue, *City Manager*

Conor M. Baldwin, *Chief Financial Officer*

A MESSAGE FROM THE CITY MANAGER

This capital plan submission represents the third year of a revamped five-year capital improvement plan ("CIP") under my Administration. When I became City Manager in April 2018, I shared my vision for the City; a vision focused on key areas including economic development, fiscal management, public safety, education, partnerships, strong neighborhoods, and diverse cultural and arts programs. The City of Lowell has seen marked improvement in all statistical measures of those key focus, as identified in the annual operating budget. This success vindicates the capital funding decisions of the Council and the focused direction of the priorities of the residents. Coupled with the Administrations operational austerity each year, the capital position of the City is well poised to undertake the pending infrastructure needs, including the most significant school building project in the history of the Commonwealth.

The capital budget is one of the most significant components of the city's financial plan. Decisions made during this process will have an impact on the City of Lowell and its budgets for years to many years to come. In order to glean the most efficient outcome from this task, the Capital Improvement Committee – which includes the Chief Financial Officer, Assistant City Manager, and the heads of the Finance, Planning and Development, Public Works, Schools, Police, and Fire Departments– have met to ensure that citywide needs are addressed adequately through this plan. The city uses its five-year financial projections for revenue and expenditures, in addition to its five-year capital plan, to formulate budget guidelines for departments. Despite the tight deadline presented to department heads for submitting projects to the finance department, every department submitted projects for consideration in a timely manner.

I am thankful for the diligent efforts of my staff to coordinate this worthy endeavor. Capital planning is critical component of municipal governance. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets require careful planning and therefore a prescribed process for prioritization of the many projects must be followed. A properly prepared capital plan—one which contains recommendations from subject matter experts at City Hall and balances fiscal realities with the desires of the residents and the direction of the City Council—is essential to the future financial health of the organization.

Included with this comprehensive capital plan is a capital planning policy which takes into account the City of Lowell's unique organizational characteristics. A message from Chief Financial Officer Conor Baldwin analyzes the financial impact of the proposed plan on the City's operating budget, and details the process by why the Capital Improvement Committee derived the proposed list of projects included in the capital plan. While it will not be possible to fund all necessary projects in an accelerated time frame, it is important to at least consider them. In the short term, we may have to spend more from our operating budget on repair and maintenance of our equipment, vehicles and buildings. We may also need to amend the priorities of this plan as it is being implemented. It is imperative that we monitor these situations carefully and shift priorities if it appears that maintenance costs are too high relative to replacement costs.

CAPITAL PLAN SELECTION CRITERIA

The basic criteria for a project to be included in the capital plan remained unchanged for FY2021. A project must cost at least $25,000 and it must have a useful life of at least five years. The project itself can be an improvement to land, buildings or infrastructure, or it can be for vehicles or equipment. Generally, allowable purposes for municipal borrowing are authorized by statute in G.L. c. 44 s. 7-8. We have waived the $25,000 requirement for vehicles, since we often need many at one time. We have excluded police cruisers from the capital since cruisers only have a life of two to three years and are purchased through the operating budget on a pay-as-you-go basis.

The following are the key criteria that are used to prioritize each project:

- The level of effect on public health & safety
- Whether the project is mandated now, or could be in the future
- Effect on operating costs
- Whether the project fits in with the City Manager's strategic goals
- The level of external funding available to leverage City resources
- Impact on economic development
- Financial return or cost
- Potential public support or opposition
- Breadth of benefit based on the population served
- Priority given by the submitting department
- Whether the project is a prerequisite to another project

As part of this year's Capital Plan, and keeping with the administration's management philosophy of empowering the department heads, I asked the various departments to update their list of priorities based on the aforementioned criteria. The department heads are the most knowledgeable in their particular area and are best suited to decide what infrastructure and equipment needs associated with their department are most vital to helping the City thrive. They were given broad guidelines on what we were looking to accomplish this year as well as an estimate of what was financially feasible. Their submissions were reviewed and weighed based on the above set criteria as well as how they fit into the City's overall focus on infrastructure and the three pillars of public safety, education, and economic development. Each department head was tasked with reviewing the existing projects submitted in prior years and submitting any new projects for funding, while prioritizing all capital requests which fall under their department's purview.

Although it would be easy to justify the inclusion of more vehicles each year, we must balance the need for both vehicles and infrastructure improvements. Ideally, our fleet should average no more than one half the expected lives of the vehicles. At that point half of the vehicles

would be fairly young and half fairly old. Until we get to that point, we will continue to adjust replacement plans for considerations beyond expected life, but as we approach our targets, replacement will become more uniform and predictable.

In general, our primary focus this year is on infrastructure projects with “curb appeal.” By that we mean those projects that enhance the physical appearance of the City. Other projects that have been selected for funding are in the areas of public safety, education, or economic development.

Finally, in prioritizing the vehicles, we relied quite heavily on the expertise of the staff that repairs the vehicles, as well as the department heads themselves. Some of the requested funds are in amounts that differ from the replacement cost. Vehicles to be replaced with ones of a slightly different type are marked with an asterisk.

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES

LOWELL POLICE DEPARTMENT (LPD) UPDATES

1. VIDEO SURVEILLANCE EQUIPMENT

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2016	$500,000	$384,348	$10,325	$105,326

Status Update

Eagle Park and Clemente Park are being scheduled for the final work that will connect the cameras to the network. This work involves coordination between three separate contractors. A quote has been submitted for approval to upgrade the radios at four sites to move from the older Mikrotik radios to Cambium radios. LPD MIS is working on a update to the video computer in the Wagon to upgrade the Operating System. A second management server has been purchased and LPD MIS are coordinating the configuration of the server into a failover configuration. LPD MIS are working with Command Staff to identify the remaining locations for cameras to be deployed. This project is expected to be completed by the end of calendar year 2021

2. POLICE HOLDING CELL UPGRADES

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2016	$44,000	$27,606	$252	$16,141

Status Update

The electronic holding cell monitoring system has been installed and is currently operational. The prisoner transport van video monitoring and archive system completed. The final phase of this project includes updating the computer and backup system for viewing the cameras. The LPD will also relocate the monitors so that prisoners in holding cells cannot be viewed by individuals being booked, ensuring the privacy of individuals in holding cells. This project will be complete by December 31, 2020.

LOWELL POLICE DEPARTMENT (LPD) UPDATES
(*Continued*)

3. LPD LOCKER ROOM UPGRADES

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2017	$475,000	$36,713	$12,952	$425,334

Status Update

The design phase of this project was completed the first week of March 2020. Attached is a new timeline provided by vendor as well as the construction cost quotation. Additional funding ($190,000) is being requested in the FY2021 Capital Plan due to increase in construction costs since start of project.

4. COMPUTER AIDED DISPATCH (CAD) SYSTEM UPDATES

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2018	$375,536	$301,483	$24,977	$49,075

Status Update

The LPD has been completing these upgrades by phases. The old COBOL programming, which was previously supported has become obsolete and would no longer be supported through our vendor, Larimore. The COBOL programming was updated to C-Sharp programming. Larimore had to rewrite all the programming, which was done by modules. The majority of the modules within Larimore have been updated and the LPD expects this project to be complete no later than June 30, 2020. There will most likely be final delays due to the current state of emergency. All funds will need to be utilized for this.

LOWELL POLICE DEPARTMENT (LPD) UPDATES

(*Continued*)

5. POLICE & FIRE DEPARTMENT EQUIPMENT UPGRADES

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	$610,000	$568,503	$37,775	$3,721

Status Update

LPD MIS are addressing some issues that have been identified and need to be corrected. Motorola has had an engineer on-site working on the issues and taking the required corrective actions. The consultant completed site surveys of the proposed new site locations and a Statement of Work (SOW) has been created and reviewed. This project is expected to be completed by the end of calendar year 2021.

6. POLICE & FIRE DEPARTMENT SOFTWARE/ EQUIPMENT

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	$152,988	$48,945	$0	$104,043

Status Update

This LPD utilized this funding for the necessary Records Management System upgrades (Larimore). The majority of the modules within Larimore have been updated and the LPD expects this project to be complete no later than June 30, 2020. There will most likely be final delays due to the current state of emergency. Additionally, this line item will need to use $8,573.00 from line item 68180000-587118-CAD18. Both line items are CAD related. All funds will need to be utilized for this.

LOWELL POLICE DEPARTMENT (LPD) UPDATES

(*Continued*)

7. POLICE & FIRE DEPARTMENT EQUIPMENT – 911/COMMUNICATION CENTER

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	$6,329,022	$1,119,020	$367,760	$4,842,240

Status Update

The Statement of Work has been submitted and Motorola is expecting to have a proposal to LPD MIS for review by April 17th. Once we review the proposal and make initial changes a Customer Design Review (CDR) will be schedule to go over any final changes to equipment. The Police and Fire portables have been ordered. The police portables have been engraved and we are working on the final programming of the police portables. The fire portables arrived recently and are being sent out to be engraved and programmed. LPD MIS are working on identifying the number of mobiles on both sides that will need to be ordered. This project is expected to be completed by the end of calendar year 2021

LOWELL DEPARTMENT OF PUBLIC WORKS (DPW) UPDATES

The ongoing pandemic due to COVID-19 has created challenges for construction projects throughout the Commonwealth. Governor Baker has determined that horizontal infrastructure projects are considered essential, as they are necessary for emergency services. All projects under construction in the City, whether public or private, must comply with the guidelines that Massachusetts developed for contractors. Additionally, these requirements are being distributed to contractors that apply for trench and street opening permits in the City.

1. CAPITAL PAVING

Fiscal Year	Original Budget	Amount Spent (To Date)[73]	Amounts Encumbered	Amount Available
FY2014	$1,350,000	$1,275,961	$74,038	$0
FY2016	$1,350,000	$1,296,234	$43,130	$10,634
FY2017	$1,400,000	$1,370,081	$29,918	$0
FY2018	$1,350,000	$1,064,958	$285,041	$0
FY2019	$1,350,000	$484,508	$865,491	$0
FY2020	$2,140,000	$0	$1,853,900	$286,100

Status Update[74]

Capital paving work is ongoing, using all available, remaining, capital authorizations to match the city's Chapter 90 apportionment for infrastructure funding to make improvements to the city's Pavement Condition Index ("PCI"). In FY2019, the city's Chapter 90 apportionment was $1,878,020. The city is also engaging the professional services of an outside engineering firm, using Chapter 90 grants funds, to update the city's PCI, which is an industry best practice.

- *City-wide roadway reconstruction:*
  The City's contractor, P.J Keating, is working on pulverizing and reconstructing the following streets: Belmont Ave, Butler Drive, Carriage Drive, Heritage Drive, Mansur Street, Nob Way, Old Canal Drive, O'Neil Street, Park Ave West, Sanborn Street, Vaughn Street, and Warren Court.

[73] Amounts expended/ encumbered in MUNIS a/o 4/28/2020

[74] Status current as of April 14, 2020; from the City Engineer's Office/ Commissioner of DPW

LOWELL DEPARTMENT OF PUBLIC WORKS (DPW) UPDATES
(*Continued*)

- *City-wide sidewalk and paving*
  The City's contractor, Newport Construction, will be replacing sidewalks followed by road paving on the following streets: Highland Street, Dummer Street, Suffolk Street, Perkins Street, Hildreth Street, Birch Street, Sycamore Street, Wentworth Ave, Hovey Street, Williams Street, Arthur Street, Hutchinson Street, and Liberty Street.

- *"Small area" paving*
  The City's contractor, Sunshine Paving will continue the City-wide "small area" miscellaneous paving, the city-wide miscellaneous paving project repairs sections of road and intersections with a high concentration of pot-holes.

2. LOWELL HIGH SCHOOL ROOF – 1922 BUILDING

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2018	$1,350,000	$1,350,000	$0	$0
FY2019	$1,838,000	$1,819,465	$604	$17,931

Status Update
This project, fully funded by the city in the 2018 & 2019 capital budgets, has been completed. The project was designed by Gale Associates and the General Contractor was Greenwood Industries, Inc. Project scope included work on the 1922 building at the Lowell High School campus, specifically the removal, abatement, disposal, and replacement of roof structure.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD)_UPDATES

1. TIGER BRIDGE REPLACEMENT – FEDERAL/ STATE/ CITY FUNDING[75]

Fiscal Year[76]	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2016	$2,600,000	$2,600,000	$0	$0
2018	$3,600,000	$1,405,366	$2,194,369	$0
2020	$715,000	$207,495	$507,505	$0

Status Update

- *Merrimack Street over Merrimack Canal*
  Bridge work has been completed. Punch list work remaining.

- *Merrimack Street over Western Canal*
  Bridge rehabilitation work has been completed. Sidewalk and punch list work remains to be completed.

- *Pawtucket Street over Northern Canal*
  Currently underway and closed to vehicular traffic. Pedestrians and cyclists can cross the bridge. The contractor is currently working on demolition of the piers and abutments. Additional geotechnical data is needed for modification to the foundation design, in order to stay on schedule. Bridge completion is anticipated by November 2021.

- *Central Street over Pawtucket Canal*
  The contractor has demobilized from the site and travel lanes were restored in early September. The City is working with MassDOT, the contractor, the design team, NPS and Central Rivers Power to consider design alternatives to the current design and evaluate impacts due to unsatisfactory canal water level controls and removal of the stone artwork. The current expectation is that construction will start back up in summer 2020. Updates will be provided as they become available.

[75] Update provided to the City Council in April 2020, by the Acting City Engineer and the Transportation Engineer.
[76] City Funding

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(*Continued*)

- *Pawtucket Street over Pawtucket Canal*
  The Bridge has been closed to all traffic due to significant deterioration of the existing bridge, which was discovered following the collapse of a small portion of the bridge deck. The TMP is in place, closing Pawtucket Street from the intersection with School Street to Walker Street. Detour signs are in place at the intersections and adjustments have been made to the signal timing. The project continues to move forward, a dive inspection team evaluated and confirmed the existing piers condition prior to removal, allowing the contractor to be able to continue work in the canal. The bridge was closed to pedestrians and bikes from 3/9-3/17, while the pier was removed. It has since been reopened to pedestrians and bikes. The structural steel beams have been placed on the north side of the bridge, followed by utility relocation from the existing bridge to the new bridge. It is anticipated that the new bridge will open to outbound traffic in September of 2020. Bridge completion is anticipated by April 2022, which is also the anticipated date for the entire program complete.

2. LORD OVERPASS CONSTRUCTION/ INFRASTRUCTURE UPGRADES

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2016	$2,600,000	$2,600,000	$0	$0
2019	$2,000,000	$259,282	$1,653,752	$11,405
2020	$4,300,000	$0	$3,437,450	$862,550

Status Update

The FY20 funding is what made this project possible by providing funding necessary for construction as well as Resident Engineering Services. ET&L was the winning bidder for the project, and construction started in March 2020, and is currently scheduled for completion in January 2023.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(Continued)

3. LELACHEUR PARK IMPROVEMENTS

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2017	$40,000	$8,590	$0	$31,410
2018	$1,550,000	$692,850	$0	$856,885
2019	$50,000	$0	$0	$50,000

Status Update

Multiple years of funding were approved to finance park improvements & field upgrades, including approximately $281,000 for the design and installation of new upgraded LED field lighting to meet Minor League standards, approximately $361,000 for the replacement and installation of new field turf, and designer services for a new "party deck" inside the park at field-level. In December of FY2019, the design was advertised publicly, but bids received exceeded the budget available. The City and Spinners ownership are currently working together to reassess project priorities and funding availability.

4. GRAND MANOR REMEDIATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2018	$939,000	$197,420	$220,720	$520,860

Status Update

Grand Manor Remediation: TRC is under contract to conduct additional assessment and oversight activities with this funding. TRC, on behalf of the City, completed the remedial design. New sampling data has resulted in a redesign that will allow for a smaller, less costly remedial solution. Once the revised design is finalized, the City will put the remediation contract out to bid with the remainder of the FY18 funds.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES
(Continued)

5. LOWELL MEMORIAL AUDITORIUM (LMA) IMPROVEMENTS

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2016	$300,000	$299,293	$0	$707
2017	$250,000	$250,000	$0	$0
2018	$400,000	$388,168	$5,069	$6,761

Status Update
In the past, the City has received three grants totaling $1,174,000 which helped to fund the stabilization, repair and renovation of the LMA's exterior envelope; including the roof replacement, new fire alarm system, exterior door restoration and life-safety upgrades, new boiler, carpeting, refinished wood floors, new flooring and new stage curtains. Proposed improvements within this phase of renovations listed above, which were funded in part by the city (amounts listed in the table above) were to match a Cultural Facilities Grant awarded to the city in the amount of $400,000. The scope of the recently completed project included renovations of existing restrooms and installation of new concourse-level handicapped accessible restrooms, upgrades to mechanical systems to balance heat/air throughout the building, ceiling repair, emergency generator replacement, and engineering services. The funding also provided financing for the installation of a new loading dock entrance to allow shows/events with oversized equipment to enter the building.

6. TRAFFIC SIGNALIZATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2016	$250,000	$250,000	$0	$0
2017	$250,000	$21,897	$44,385	$100,660
2018	$150,000	$0	$0	$150,000
2020	$525,000	$0	$425,000	$100,000

Status Update
FY2020 funding was utilized within the Lord Overpass project, a project which is well into progress.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(Continued)

7. WESTFORD STREET LANDFILL

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2018	$129,720	$49,275	$36,575	$43,870
2019	$50,000	$0	$0	$50,000

Status Update

The City is currently negotiating access for sampling at a property immediately abutting the landfill. Funds will be utilized for this sampling once access is obtained. Additionally, funds will be utilized for ongoing landfill sampling, monitoring, and inspection. Funds will be spent by the end of the fiscal year.

8. STREET G – DESIGN AND CONSTRUCTION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2019	$764,500	$0	$0	$764,500

Status Update

Street G Extension has been designed as a part of the HCID garage project. These funds are available for construction, anticipated to begin in the fall.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(Continued)

9. O'DONNELL FIELD REMEDIATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2019	$750,000	$28,269	$25,357	$696,373

Status Update

The City completed its final assessment and associated reporting for this project. This assessment altered the proposed remedial plans for the O'Donnell Field. Remediation is expected to be completed this summer. Recent conversations with MassDEP have resulted in additional assessment requirements. The City is in the process of submitting new required documentation and contracting for additional sampling.

10. VFW AT BEAVER BROOK REMEDIATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2019	$50,000	$43,362	$6,638	$0

Status Update

Weston and Sampson is currently under contract to conduct LSP oversight and reporting. Remaining funds are expected to be fully expended by the end of the fiscal year pending progress on MassDOT's project progress.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(Continued)

11. NATIONAL PARK SERVICE (NPS) LAND SWAP

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2020	$1,000,000	$0	$0	$1,000,000

Status Update

Modest funding from the FY20 Capital Plan allocation of $1,000,000—to match prior funding of approx. $480,000—has been spent on soft costs during the negotiation phase of this project. It is anticipated that additional, and more substantial, soft costs will be paid during FY20 in preparation to complete the swap during early FY21. The vast majority of this funding will be used to complete the closing and make required equalization payments to NPS when title transfers.

12. VARIOUS PARK IMPROVEMENTS/ OPEN SPACE PLAN IMPLEMENTATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2017	$220,000	$220,000	$0	$0
2020	$500,000	$0	$9,650	$490,350

Status Update

No funds from the city's FY20 Open Space allocation have been spent at this time. The Planning Department has been in close communication with the Parks Department and have several projects that they determined are priorities for these funds:

1. Koumantzelis Park: located in the Acre neighborhood, this park is slated to have lighting installed at one of the little league fields, the cost of this work will be partially covered by available state earmark funds.
2. Durkin Park: Durkin Park located in the Lower Highlands neighborhood is adjacent to the Lincoln School and is in need of a full renovation. Planned improvements include: field renovation to create an improved softball field, removal of a defunct basketball court to create a large playground area, installation of funnel ball, improved accessibility to community garden and through park area to school.
3. Surfacing projects: Various tennis and basketball courts are in need of total resurfacing including the tennis courts at O'Donnell Park (3 courts) and the basketball courts at McPherson Park (3 courts)--courts will also get new hoops and nets as necessary.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES
(Continued)

4. Highland Park: installation of a small tot lot for ages 2-5 at Highland Park in an existing empty space next to the little league field.

5. Various improvements to site furnishings throughout several parks and the installation of poured rubber surfacing where appropriate at playground areas as funding allows.

13. MERRIMACK RIVERWALK PROJECT – PHASE II

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2020	$420,000	$0	$0	$420,000

Status Update
This project has been successfully bid, and we expect construction to start shortly, in the spring of 2020.

14. HAMILTON CANAL IMPROVEMENT DISTRICT (HCID) CANALWAY IMPROVEMENT PROJECT

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2020	$100,000	$83,437	$16,562	$0

Status Update
These funds are being utilized to further the design of the canalway area around the city's public parking facility on Parcel 14 in the HCID. The design is currently at 75% completion, with DPD exploring what may be feasible for an interim condition between the garage project getting completed and the construction of the future canalway getting started.

LOWELL DEPARTMENT OF PLANNING AND DEVELOPMENT (DPD) UPDATES

(*Continued*)

15. ADA TRANSITION PLAN IMPLEMENTATION

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
2020	$1,202,062	$0	$0	$1,202,062

Status Update

No funds from the city's FY20 ADA Transition Plan allocation have been spent at this time. The following projects are priorities for these funds:

1. ADA Transition Plan implementation: The main portion of these funds will be used for the ADA compliance in the following City buildings - City Hall, 50 Arcand Sr., Senior Center, LMA, DPW Headquarters, the City Garages, the Water Dept., the Wastewater Dept., which will be bid in the Spring of 2020.
2. Hovey Park: A portion of this funding has been allocated for the City's match for the PARC grant for the fully accessible renovation of Hovey Park, which is in the design phase.
3. Lord Overpass: A portion of this funding has been allocated for pedestrian accessibility as a part of the Lord Overpass project.
4. Vault Abandonment Program – A portion of this funding is going to support the Vault Abandonment Program to assist in the installation of fully accessible sidewalks at the initial location.

LOWELL HIGH SCHOOL PROJECT UPDATE

OWNER'S PROJECT MANAGER ("OPM") UPDATE – 3/31/2020	
COMPANY NAME	SKANSKA BUILDING USA
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$458,760
CONTRACT AMENDMENTS (TO DATE)	2
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$9,006,810
TOTAL CONTRACT AMMOUNT	$9,465,570
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$9,465,570
INVOICES PAID (TO DATE)	$1,007,007
INVOICES RECEIVED (REPORTING PERIOD)	$49,983
CONTRACT AMOUNT REMAINING	$8,408,580
OPM ACTIVITIES (REPORTING PERIOD)	Completed MSBA OPM Monthly reports. Maintained budget and reviewed invoices. Transitioned employees to remote, facilitated configuration of Zoom and WebEx accounts. Facilitated and kept meeting minutes for biweekly Owner/Architect/Contractor (OAC) meetings. Reviewed and sent comments on Division 00 front end spec documentation. Facilitated and participated in permitting conference calls. Explored options for long term office space adjacent to Project site. Reviewed design development drawings, and submitted comments to the architect. Reviewed and replied to MSBA Design Development review comments.
PROJECT BUDGET STATUS	ON BUDGET
POTENTIAL ISSUES	Monitoring COVID-19 situation for potential impacts to personnel, supply chain, design and overall schedule. The expanded site option selected required an Eminent Domain taking for an expanded site. The Eminent Domain taking was authorized by the City Council and was recorded with the Registry of Deeds. The City anticipates that all tenants shall be relocated from 75 Arcand Drive by May of 2020. City has obtained easements for Northern Pedestrian Bridge via Article 97 legislation which was finalized on November 26, 2019 and completes the required easements. Existing Northern Bridge already had an

	easement over the National Park Service (NPS) railroad tracks. The existing Southern Bridge does have easements over NPS railroad tracks and canal. The City has finalized with NPS that only a permit will be required for relocation of Northern Bridge and Renovation of Southern Bridge over NPS tracks. The 75 Arcand Drive property which has been taken by eminent domain has a railroad easement for abandoned tracks owned by NPS. AE has moved gym building off easement and City has finalized a written agreement with NPS on landscaping and roadways over easement, since easement will need to remain in place.

LOWELL HIGH SCHOOL PROJECT UPDATE

(*Continued*)

DESIGNER UPDATE – 3/31/2020	
COMPANY NAME	PERKINS EASTMAN/ DPC
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$1,095,000
CONTRACT AMENDMENTS (TO DATE)	9
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$26,174,816
TOTAL CONTRACT AMMOUNT	$27,269,816
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$27,269,816
INVOICES PAID (TO DATE)	$8,289,797
INVOICES RECEIVED (REPORTING PERIOD)	$800,019
CONTRACT AMOUNT REMAINING	$18,180,000
OPM ACTIVITIES (REPORTING PERIOD)	Responded to MSBA Design Development review comments. Continued design coordination meetings with sub-consultants. Attended remote bi-weekly OAC meetings. Coordinated sub-consultant investigations of existing conditions. Worked with City, GeoEnv Consultant, OPM and CM for further soils testing. Participated in permitting meetings, and DD schedule review. Began developing 60% CD documents. Adapted remote work procedures with Project team to address COVID 19 requirements.
30 DAY LOOK AHEAD	Develop 60% CD drawings, incorporating comments from the OPM, CM, and MSBA

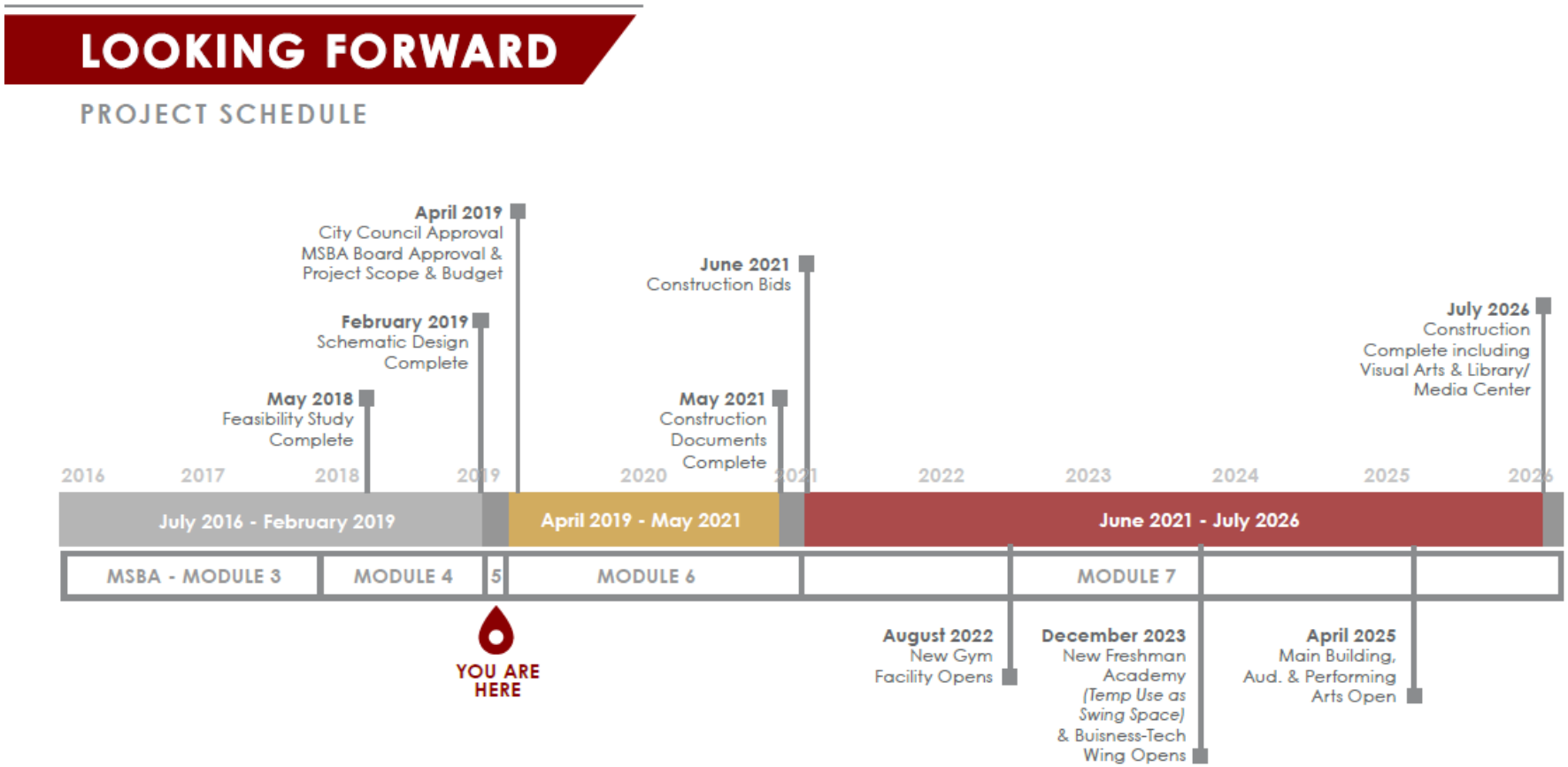
LOWELL HIGH SCHOOL PROJECT UPDATE

(*Continued*)

GENERAL CONTRACTOR UPDATE – 3/31/2020	
COMPANY NAME	SUFFOLK CONSTRUCTION COMPANY
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	$800,000
CONTRACT AMENDMENTS (TO DATE)	0
VALUE OF CONTRACT AMENDMENTS (TO DATE)	$0
CONTRACT TYPE	CM AT-RISK (149A)
TOTAL CONTRACT AMMOUNT	$800,000
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$800,000
INVOICES PAID (TO DATE)	$224,423
INVOICES RECEIVED (REPORTING PERIOD)	$30,726
CONTRACT AMOUNT REMAINING	$544,851
PROBLEMS IDENTIFIED (SCHEDULE OR CONSTRUCTION)	Monitoring COVID-19 situation for potential impacts to construction start and materials deliveries

LOWELL HIGH SCHOOL PROJECT UPDATE

(Continued)



LOWELL HIGH SCHOOL PROJECT UPDATE

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LOWELL HIGH SCHOOL PROJECT UPDATE

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LOWELL HIGH SCHOOL PROJECT UPDATE

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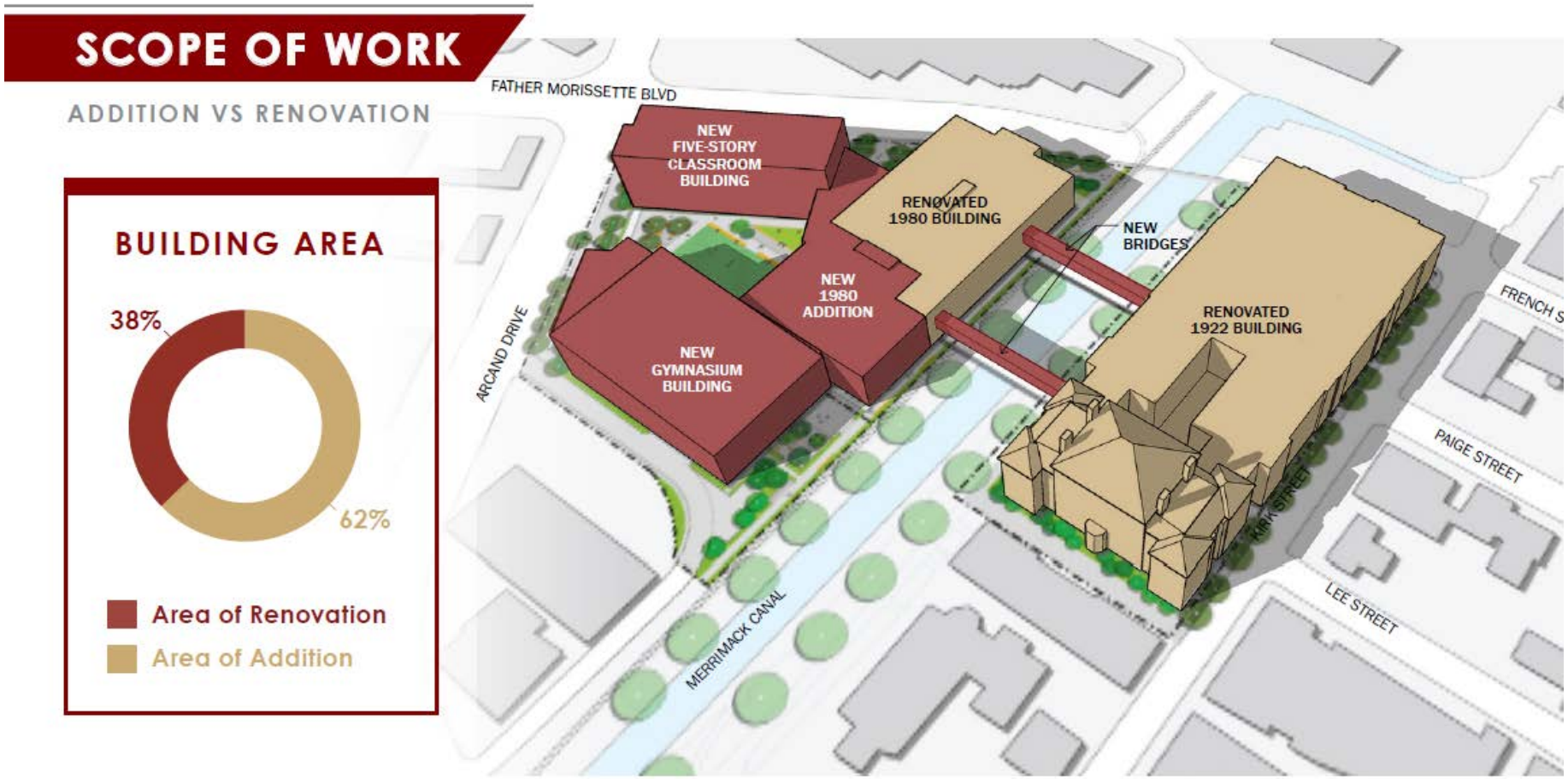

LOWELL HIGH SCHOOL PROJECT UPDATE

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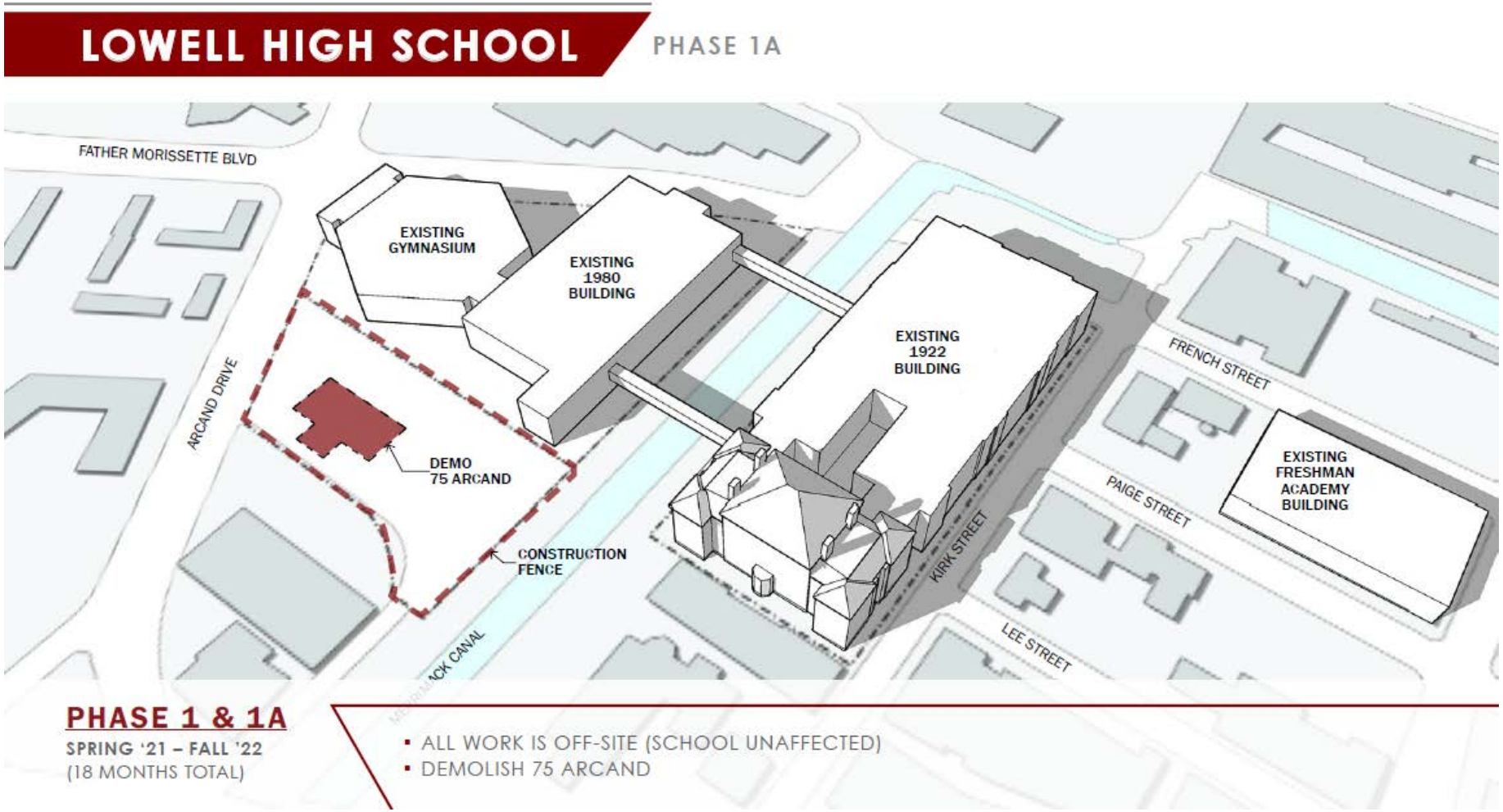

LOWELL HIGH SCHOOL PROJECT UPDATE

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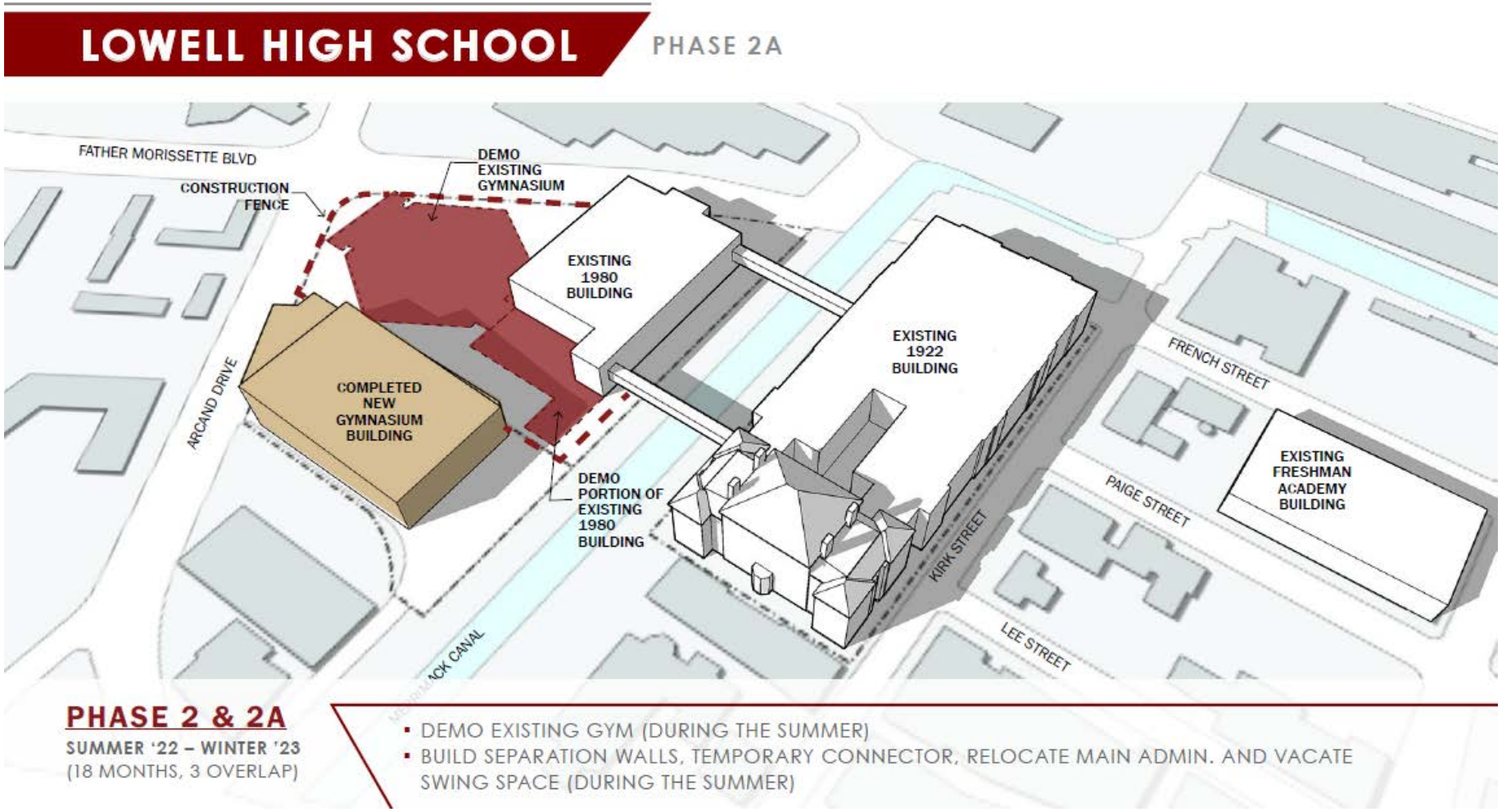

LOWELL HIGH SCHOOL PROJECT UPDATE

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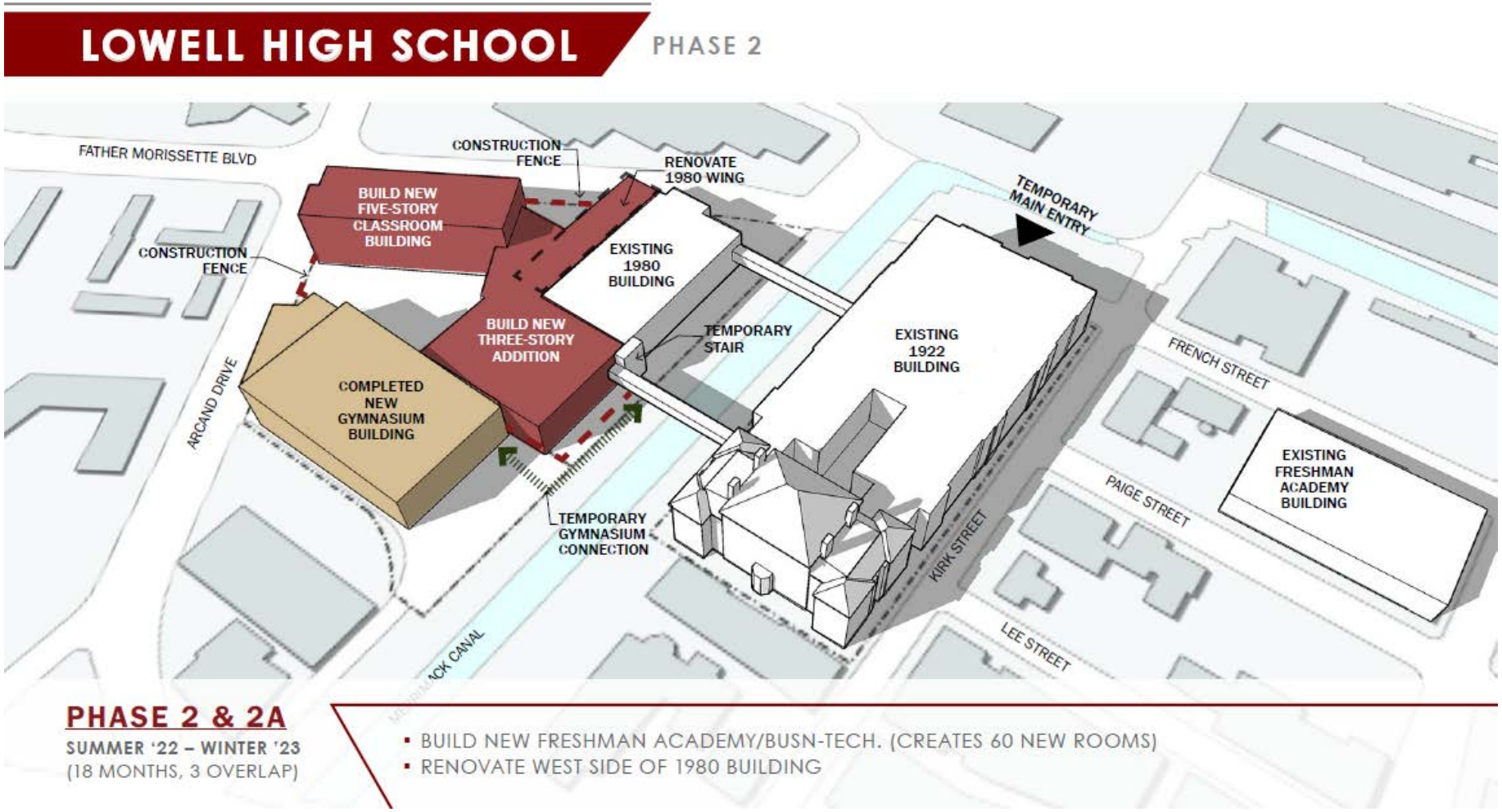
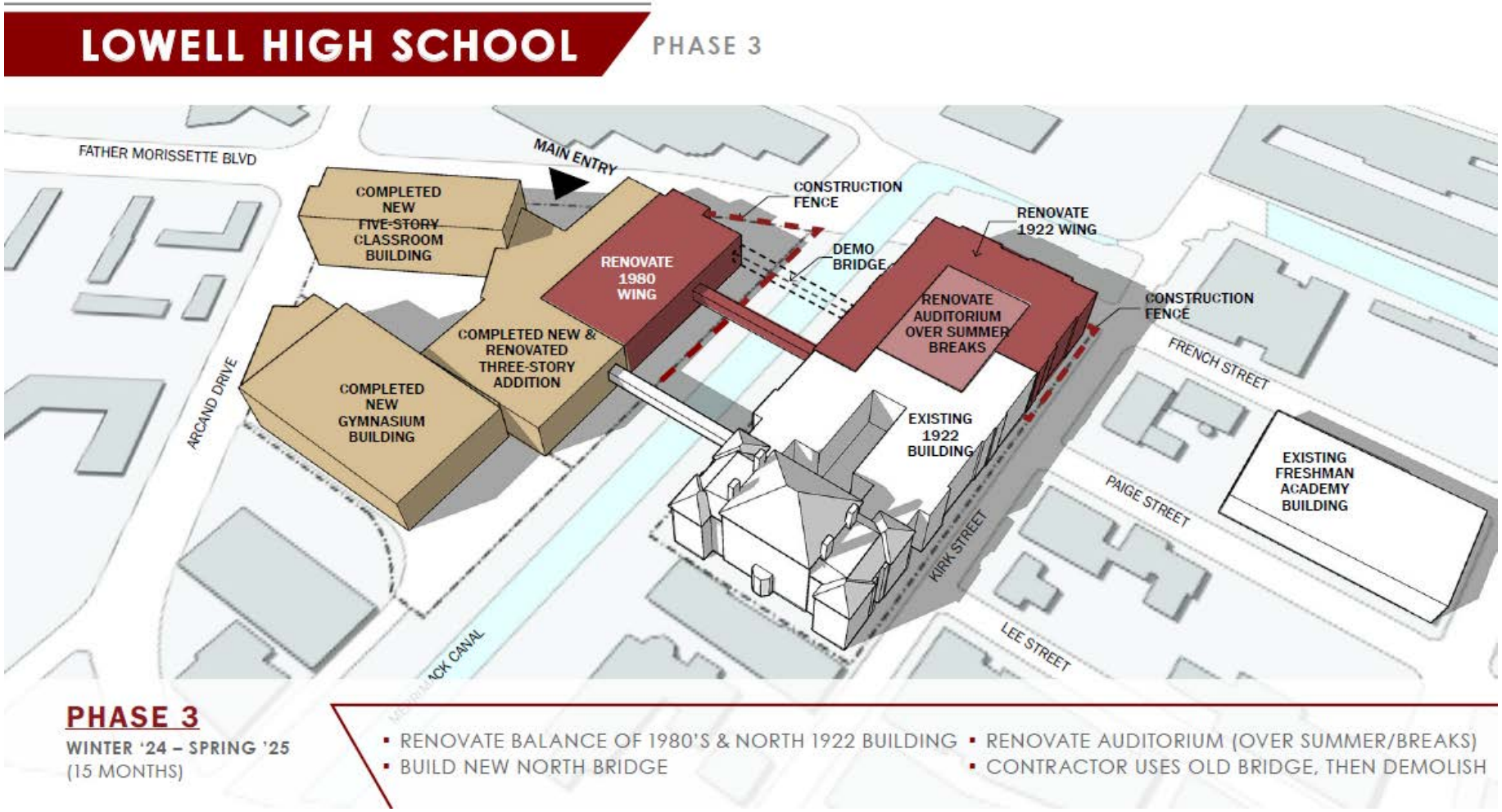


LOWELL HIGH SCHOOL PROJECT UPDATE

(*Continued*)



LOWELL HIGH SCHOOL PROJECT UPDATE

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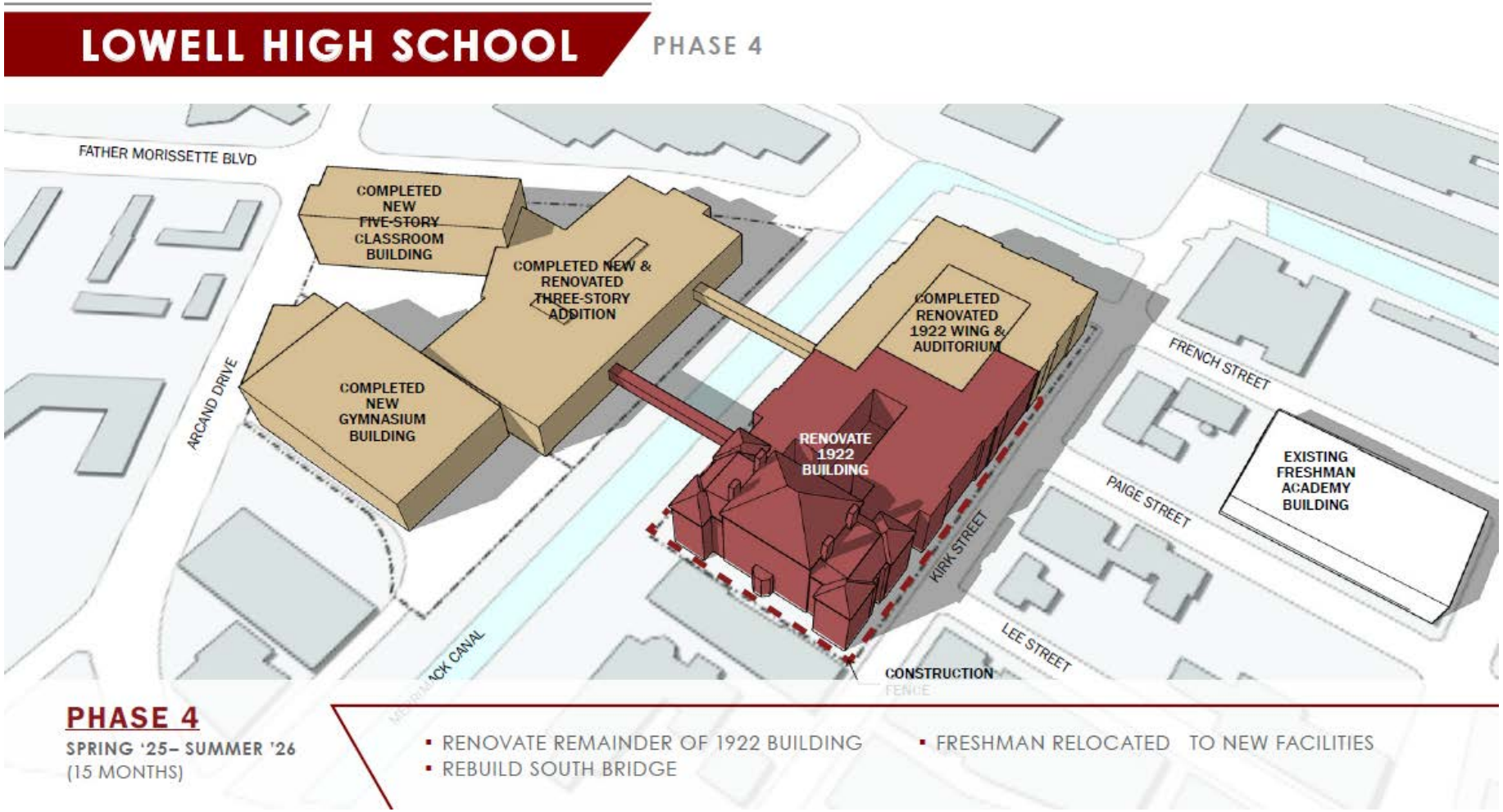

LOWELL HIGH SCHOOL PROJECT UPDATE

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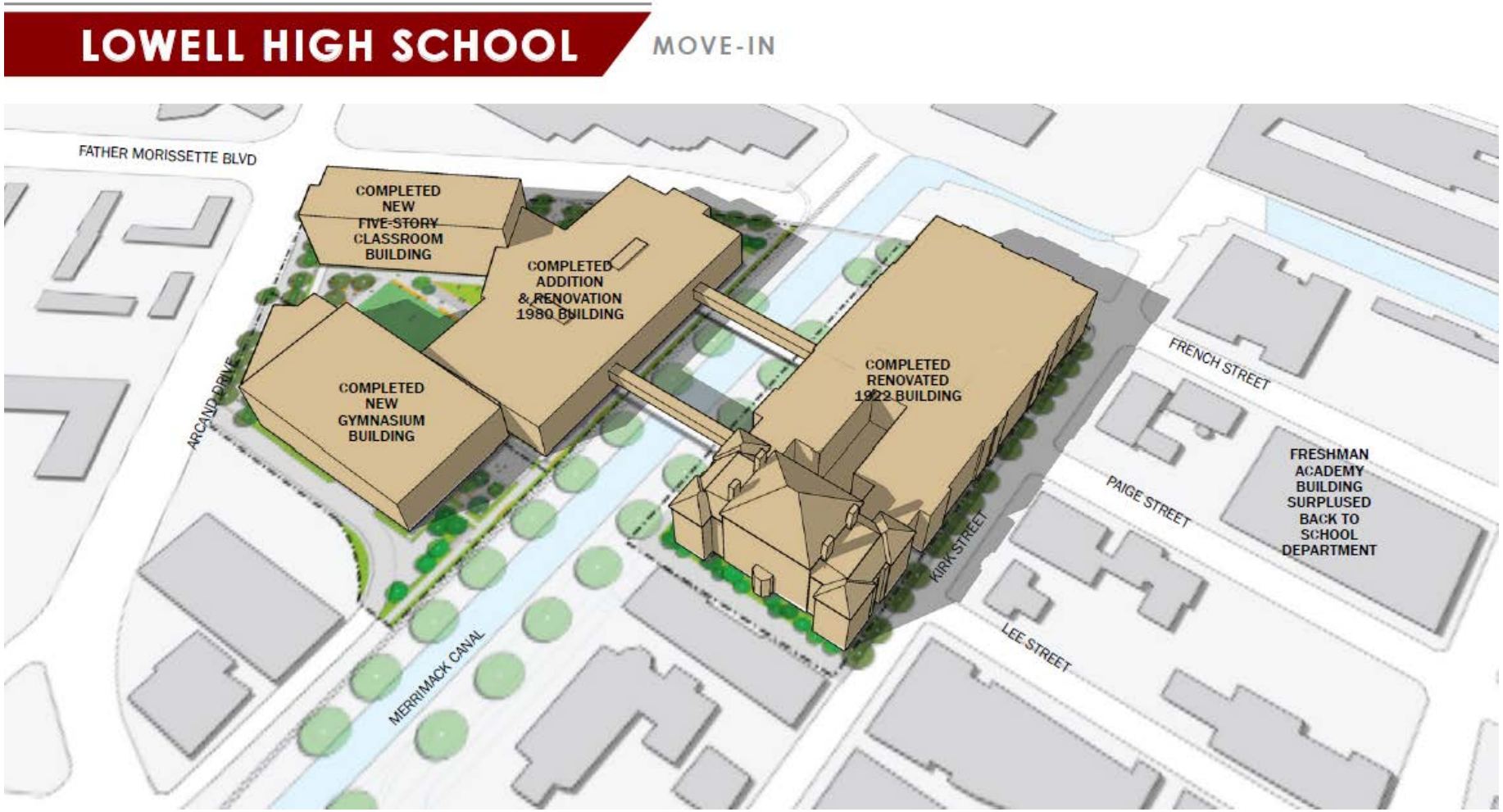


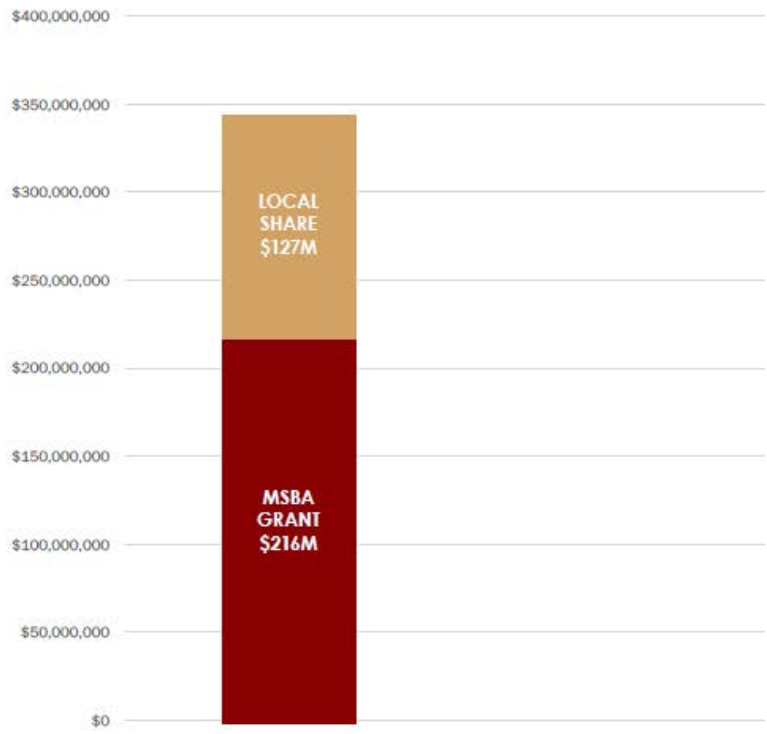
LOWELL HIGH SCHOOL PROJECT UPDATE

(Continued)

ESTIMATED CONSTRUCTION COSTS

MSBA GRANT:	$215,992,406
LOCAL SHARE:	$127,406,814
TOTAL ESTIMATED PROJECT COSTS:	$343,399,220

FUNDING



FISCAL YEAR 2021 FUNDED PROJECTS

This plan lays out the capital priorities for the City of Lowell for the next five years, but the projects proposed for funding are solely within the current fiscal year (FY2021). All additional projects are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Vehicles have been removed from the plan this year due to a comprehensive reassessment of the fleet, which is underway but incomplete. Also, four other major capital investments are occurring concurrently with the advancement of the capital plan: the TIGER bridge project, Lord Overpass construction, and the Lowell High School project. TIGER is funded primarily through a federal TIGER grant, and the LHS is in the early stages of the construction phase of the MSBA process. While the financing for these projects undoubtedly impacts the future operations of the city and carry significant budgetary considerations, the scale of these two projects and the size of funding other than city bond proceeds warrant separate discussion, outside of the capital improvement plan. The debt service impact is included in all forecast models for budget planning purpose.

The City of Lowell is positioned well to solidify its revitalization and through strategic investments in education, public safety, and infrastructure. By doing so, Lowell will jump-start the next wave of investment in our most valuable resource: our residents. The proposed investments in roads, buildings, traffic signalization improvements, public safety, and parks and recreation amenities dovetail nicely with available state and federal dollars destined for the city. Through this plan we are making a significant investment in the building and infrastructure improvements.

Older mill cities face unique challenges in combating urban decay and Lowell has, time and again, shown its leadership by encouraging redevelopment of historic buildings throughout the city. Unfortunately, the main thoroughfares of the city have continued to deteriorate and recent engineering studies of our Pavement Condition Index (PCI) have shown that repaving and repairing using only the funding allocated from the Commonwealth through the Chapter 90 program is insufficient. That is why the City Manager included an amount of $1.35 million to be included in this capital plan request to the City Council. This is in addition to the approximately $1.88 million appropriated by the Commonwealth through Chapter 90 for a total of over $3.2 million in FY2021. The supplemental City appropriation allows us to also focus on unaccepted streets, providing greater flexibility for what streets can be paved and repaired.

While every project submission from Department Heads was worthy of consideration and deserving in its own right, our funding capacity is limited by the Administration's desire to keep any increase in residential and commercial taxes minimal. However, I am confident this capital request represents a set of initiatives that represent the priorities of the Administration and will not significantly burden the operating budget. A summary of the projects is listed on the next page, with additional detailed descriptions and financing plans immediately following, for information and discussion purposes.

FY2021 PROJECTS – CITY SHARE ONLY (SUMMARY)

PROJECT	FY21 COST - CITY SHARE (DOLLARS)
TIGER BRIDGES PROJECT	2,000,000
CITY-WIDE PAVING & SIDEWALKS IMPROVEMENT PROGRAM	1,350,000
CITY BRIDGE REPAIR PROGRAM – VARIOUS SITES	750,000
CAWLEY STADIUM IMPROVEMENTS	500,000
ADA IMPROVEMENTS	322,433
CONCORD RIVER GREENWAY	250,000
CITY ELECTION VOTING MACHINE UPGRADES	250,000
SCHOOL STREET CEMETERY WALL IMPROVEMENT	200,000
CITY HALL COUNCIL CHAMBER UPGRADES	197,000
POLICE DEPARTMENT LOCKER ROOM UPGRADES	190,000
SCHOOL DEPARTMENT SECURITY EQUIPMENT UPGRADES	166,667
FIRE DEPARTMENT MAJOR VEHICLE REPLACEMENT - 2 VEHICLES	150,000
POLICE VEHICLE MAINTENANCE FACILITY AND SIGN SHOP ROOF REPLACEMENT	125,000
CITY HALL EXTERIOR SECURITY UPGRADES	110,000
WESTFORD/STEDMAN INTERSECTION IMPROVEMENTS	100,000
CONVERT FIRING RANGE INTO EVIDENCE STORAGE AREA	80,000
INSPECTOR FIELD FORCE TECHNOLOGY	30,000
TOTAL	**$ 6,771,100**

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TIGER BRIDGES PROJECT

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A SIGNIFICANT, CITY-WIDE BRIDGE REPAIR PROGRAM OVER THE PAST SEVERAL YEARS WHICH HAS INCLUDED THE COMPLETE REPLACEMENT OF MULTIPLE CITY BRIDGES, FUNDED THROUGH A COOPERATIVE AGREEMENT BETWEEN THE CITY AND UMASS LOWELL AND A LARGE TIGER GRANT FROM FEDERAL HIGHWAY. TO CONTINUE MOMENTUM ON THE OTHER BRIDGES THROUGHOUT THE CITY, THE CITY IS INCLUDING FUNDING FOR DESIGN AND CONSTRUCTION IN FY2021. THESE IMPROVEMENTS WILL REDUCE REPAIR AND MAINTENANCE COSTS ON CITY-OWNED BRIDGES AND HAVE POSITIVE IMPACTS ON PUBLIC SAFETY AND ECONOMIC DEVELOPMENT.

EXISTING CONDITIONS/ COMMENTS

This request from the Department of Public Works and the Department of Planning and Development is a continuation of a comprehensive program to repair bridges within the city, leveraging a variety of funding sources.

The specific project includes (1) the complete replacement of two bridges: Pawtucket Street over the Pawtucket Canal and Pawtucket Street over the Northern Canal. Rehabilitation and (2) the preservation of three additional bridges: Central Street over the Lower Pawtucket Canal, Merrimack Street over the Western Canal, and Merrimack Street over the Merrimack Canal. In all cases, the new bridges will provide enhanced pedestrian and bicycle accommodations and will remove posted weight restrictions to allow transit buses, emergency vehicles, and commercial trucks to utilize the crossings.

Two of the five project bridges have been completed and two more are on schedule to be completed by early Fall 2020. Of particular concern is “Bridge 50” or the Central Street over Pawtucket Canal Bridge which is a year behind schedule due to unforeseen issues with existing Canal gate infrastructure. Additional costs related to the need for more aggressive canal dewatering efforts have greatly impacted the project budget while removal of the public art next to the bridge, as well as the sale of the Canals by Enel while undergoing relicensing with the Federal Energy Regulation Commission (FERC), have made significant impacts to the schedule.

Construction of Bridge 50 has and will continue to require additional engineering and oversight by the project designer and must be provided by the City per the terms of the City’s Municipal Agreement with MassDOT.

FINANCING PLAN: TIGER BRIDGE PROGRAM (ADDITIONAL FUNDING)

PROGRAM EXPENDITURES	DETAIL		SUMMARY	
TIGER - MAJOR BRIDGE REPAIR			**$**	**26,537,373**
DESIGN DEVELOPMENT (PREVIOUSLY FUNDED) - KLEINFELDER NORTHEAST, INC	$	3,954,116		
CONSTRUCTION (PREVIOUSLY FUNDED) - MAS BUILDING & BRIDGE, INC.	$	20,283,257		
CONSTRUCTION CONTINGENCY (ADDITIONAL FUNDING)	$	1,600,000		
DESIGN CONTINGENCY (ADDITIONAL FUNDING)	$	700,000		
		TOTAL PROJECT BUDGET	$	26,537,373

FINANCING PLAN	DETAIL		SUMMARY	
CITY FINANCING			**$**	**6,200,000**
G.O. BOND PROCEEDS (LOAN ORDER DATED 3/2/2016)	$	600,000		
G.O. BOND PROCEEDS (LOAN ORDER DATED 1/24/2018)	$	3,600,000		
FY2021 PROPOSED FUNDING - CITY BONDS	$	2,000,000		
LEGAL SETTLEMENTS			**$**	**1,347,623**
ENEL SETTLEMENT	$	1,347,623		
INTERGOVERNMENTAL REVENUE			**$**	**18,989,750**
MASSDOT FUNDING	$	3,600,000		
UMASS LOWELL FUNDING - MASTER AGREEMENT	$	2,000,000		
FHWA TIGER GRANT	$	13,389,750		
		TOTAL FINANCING SOURCES	$	26,537,373

CITY-WIDE PAVING AND SIDEWALKS IMPROVEMENT PROGRAM

IMPACT ON THE OPERATING BUDGET

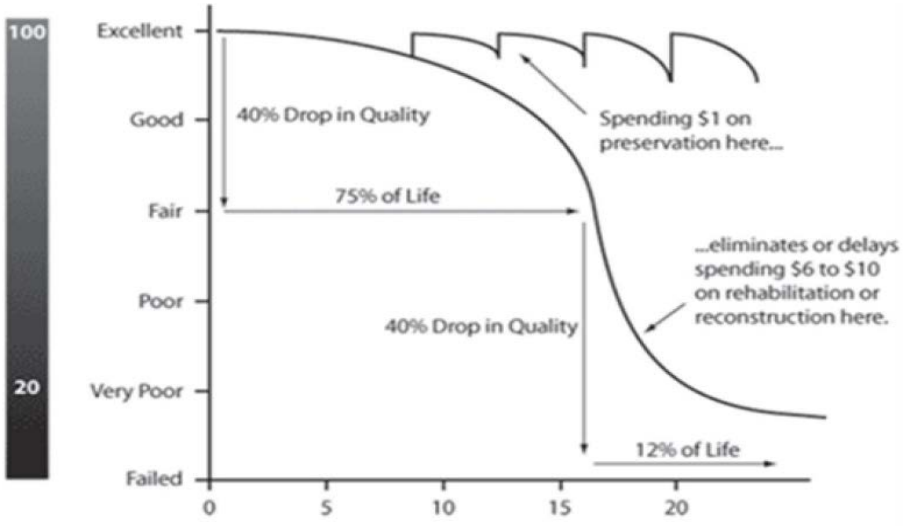
THE SIGNIFICANT AMOUNT OF FUNDING ALLOCATED FOR PAVING WILL ALLEVIATE THE NEED TO CONTINUOUSLY REPAIR SOME OF THE STREETS AND SIDEWALKS IN WORST SHAPE IN THE CITY. THE PAVING WILL ALSO PROVIDE AN ADDED BENEFIT TOWARD PUBLIC SAFETY, ECONOMIC DEVELOPMENT, AND THE GENERAL QUALITY OF LIFE OF THOSE IMPACTED.

EXISTING CONDITIONS/ COMMENTS

To help the City of Lowell consistently provide a first-class roadway network to its citizens, BETA Group, Inc. was retained to maintain a Pavement Management Program (PMP) for the City's 235 miles of maintained roadways. A PMP involves the identification of the existing network, evaluation of the roadway surface conditions, and the specification of its maintenance practices with associated costs. Pavement management software utilizes roadway inventory and distresses to create an extensive and powerful database used for subsequent analysis and report generation. This database was created by evaluating actual roadway infrastructure conditions that allowed for the formulation of a prioritized list of roadways and improvements. Ultimately, the objective of this study was to gain a greater understanding of the City's roadways and to develop short and long range Capital Improvement Plan. During FY17, the city received approximately $1.8 million from the state for pavement work. In addition to this amount, the city invested $1.3 million during the last fiscal year.

Pavement Management Concepts

Pavement management is the basis of the development of a city-wide roadway improvement program. This system accurately models roadway conditions, predicting future deterioration. The key concept of maintaining a high level of service to users is to make timely repairs, to avert more expensive reconstructions.



A pavement management program formalizes the prediction process by collecting, organizing, and maintaining a complete database that describes a particular roadway; traffic volume, repair service life, condition, and cost for the suggested repair method. This database then becomes the basis for a historical record of the City infrastructure that will help manage and evaluate existing and projected roadway conditions. Pavement deteriorates in an accelerated fashion, so the goal is to save money and resources in both the short and long term by

developing a repair strategy that utilizes available funding efficiently and responsibly, maximizing expenditures, while meeting the overall goals set by community leaders.

Roadway Survey

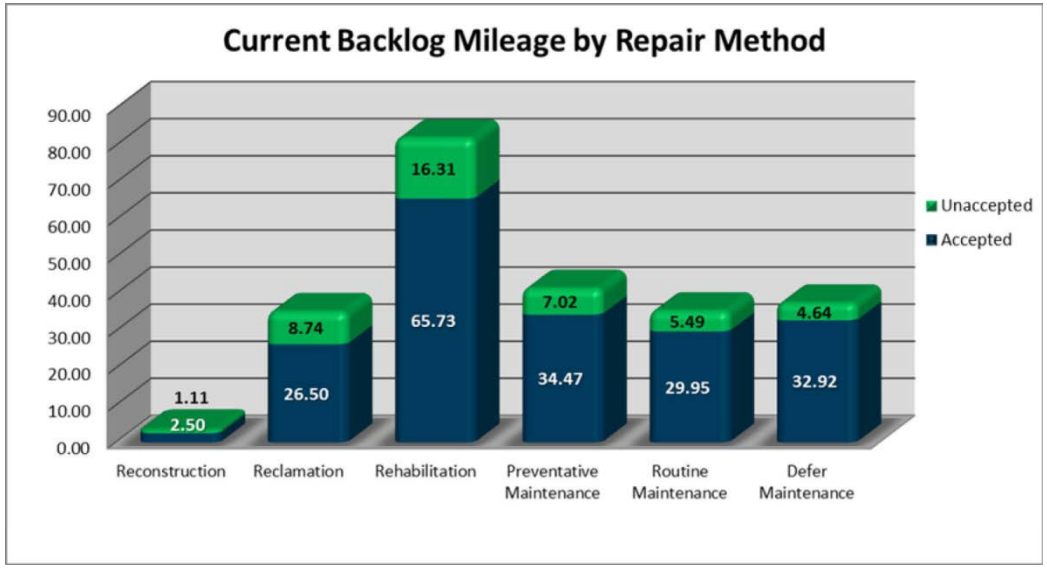
The survey of all Lowell roads, classified as both accepted and unaccepted, was completed in the fall of 2016. The pavement inspection data provided a complete description of the roadway on the day of the survey. The data was collected in the field using the Pavement Management Program (PMP), a tablet laptop, and a two person team consisting of a trained pavement inspector and an assistant. Each roadway segment was driven while making visual observations of street characteristics; curb type, sidewalk material, line striping, street width, street length, pavement material, and more importantly, pavement distresses were documented. The severity and extent of each distress type was then recorded in the field survey form to ultimately generate a Road Surface Rating (RSR) value for each segment. The RSR value ranges from 0 to 100, a road in very poor condition receives a 0, while a road with no visible defects receives a 100. An RSR value is derived by recording existing field conditions from a variety of roadway elements:

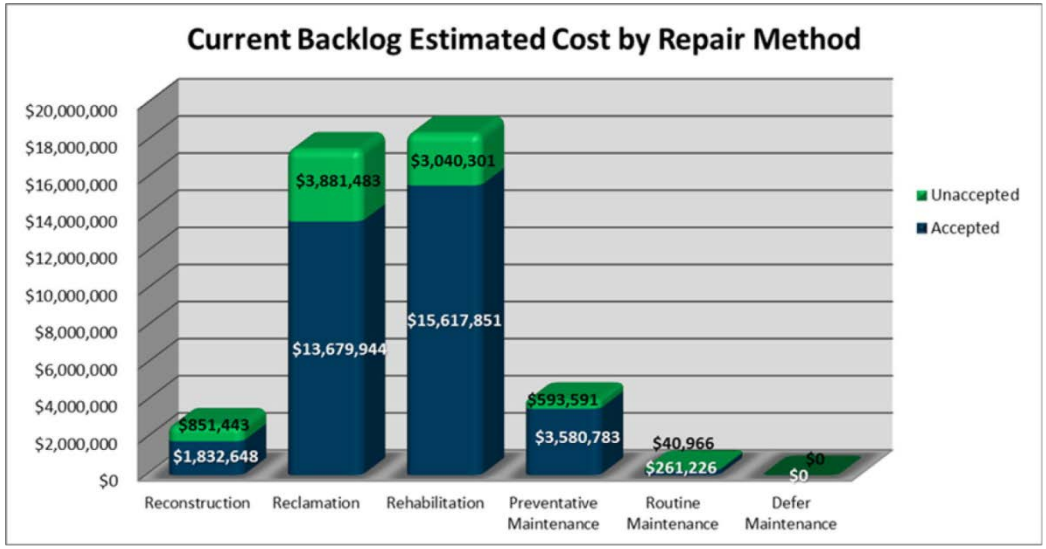
- Linear Cracking (Longitudinal and Transverse)
- Alligator Cracking
- Edge Cracking
- Potholes
- Patching
- Roughness
- Rutting
- Drainage

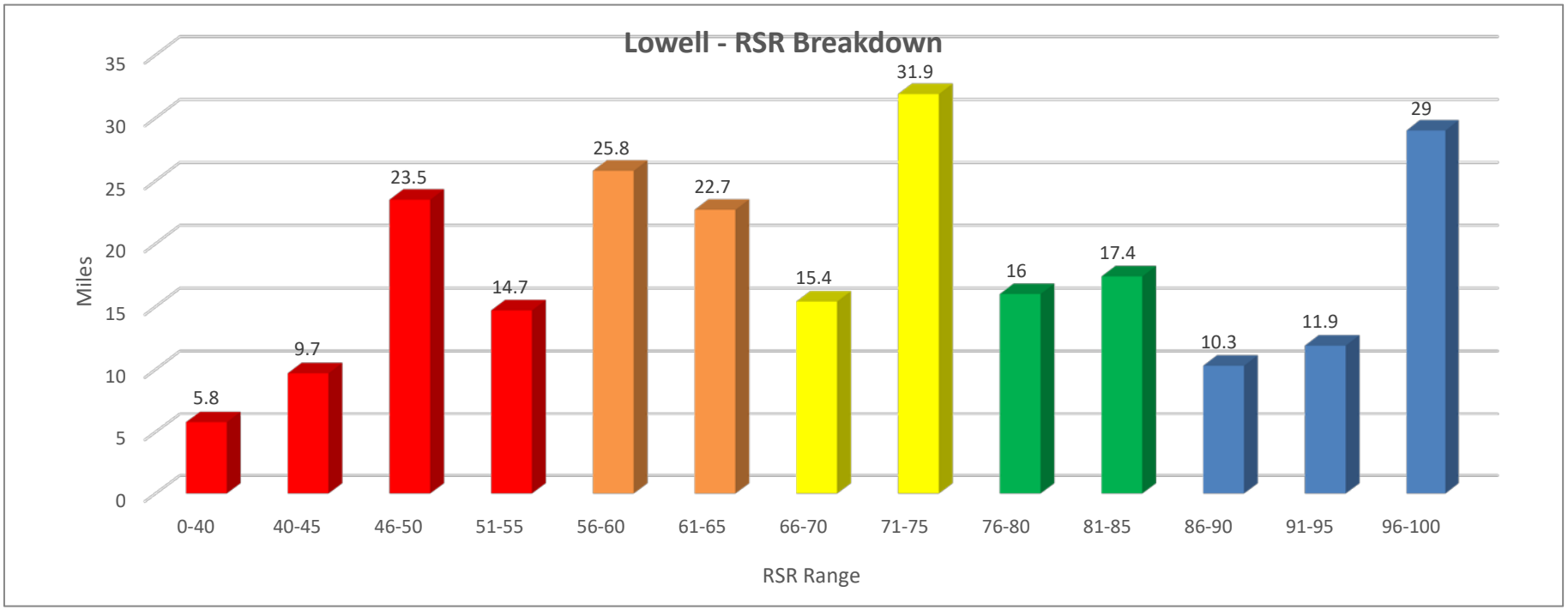
Quality Assurance/Quality Control Program

BETA's Quality Assurance/Quality Control (QA/QC) Program was developed as an effort to minimize and remove possible errors that may occur during the inspection process. By conducting this program, BETA can deliver results that are accurate and meaningful. This process includes verification of roadway conditions and database entries, taken in the field by experienced BETA pavement management personnel. Photos that best represent each repair method were recorded to confirm and exemplify that suggested repair method. Once all of the data was recorded and confirmed a final RSR was generated.

BETA conducted pavement inspections of the City's 235 miles of roadway throughout the summer and fall of 2016. The average RSR of Lowell's roadway network is currently 70. An RSR of 72 is considered to be in fair condition. This Backlog Summary summarizes both the amount of roadway with its specific repair method and the estimated cost for doing each of those repairs.






Lowell - RSR Breakdown
Miles
35
30
25
20
15
10
5
0
5.8
9.7
23.5
14.7
25.8
22.7
15.4
31.9
16
17.4
10.3
11.9
29
0-40
40-45
46-50
51-55
56-60
61-65
66-70
71-75
76-80
81-85
86-90
91-95
96-100
RSR Range

City of Lowell Roadway Capital Improvement Plan

BETA was able to utilize analysis tools within our Pavement Management Program to prioritize repairs and develop a realistic Capital Improvement Plan (CIP) that includes both reconstruction and maintenance practices. The plan presented is completely customized to The City of Lowell.

As part of the CIP process, BETA has:

- Provided a report of street evaluation findings and Roadway RSR's.
- Evaluated the City's current roadway maintenance budget as it relates to the computed network backlog and associated costs.
- Conducted a life-cycle cost analysis of different repair strategies that identify the cost benefit value (CBV) of different approaches.
- Developed a 3-Year pavement repair work plan based on selected optimal repair strategies and priority analysis inputs.
- Developed short and long- range forecasting models based on a variety of funding scenarios and maintenance alternatives.
- Developed a PowerPoint presentation to inform key stakeholders of existing roadway conditions and roadway forecasts based on established funding scenarios and attended public meetings to present findings.
- Prepared customized reports.

City of Lowell, Massachusetts

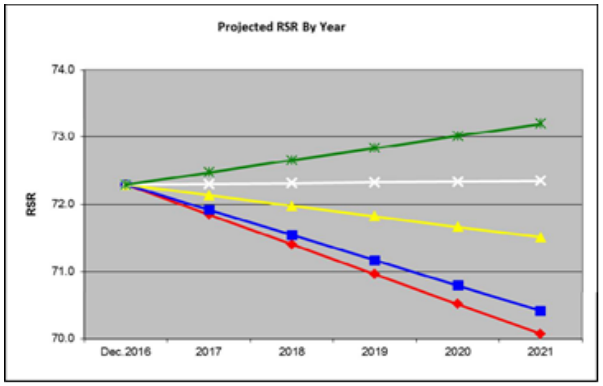
Roadway Repair Backlog Summary - Overall

Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Reconstruction	3.61	59,646.46	1.53%	$2,684,090.50
Reclamation	35.24	548,794.59	14.97%	$17,561,426.85
Rehabilitation	82.04	1,332,725.16	34.85%	$18,658,152.28
Preventative Maintenance	41.49	695,729.01	17.63%	$4,174,374.06
Routine Maintenance	35.43	604,385.96	15.05%	$302,192.98
Defer Maintenance	37.56	632,511.38	15.96%	$0.00
Total:	235.38	3,873,792.56	100.00%	$43,380,236.68

Average RSR By Segment:	72.21

Conclusion

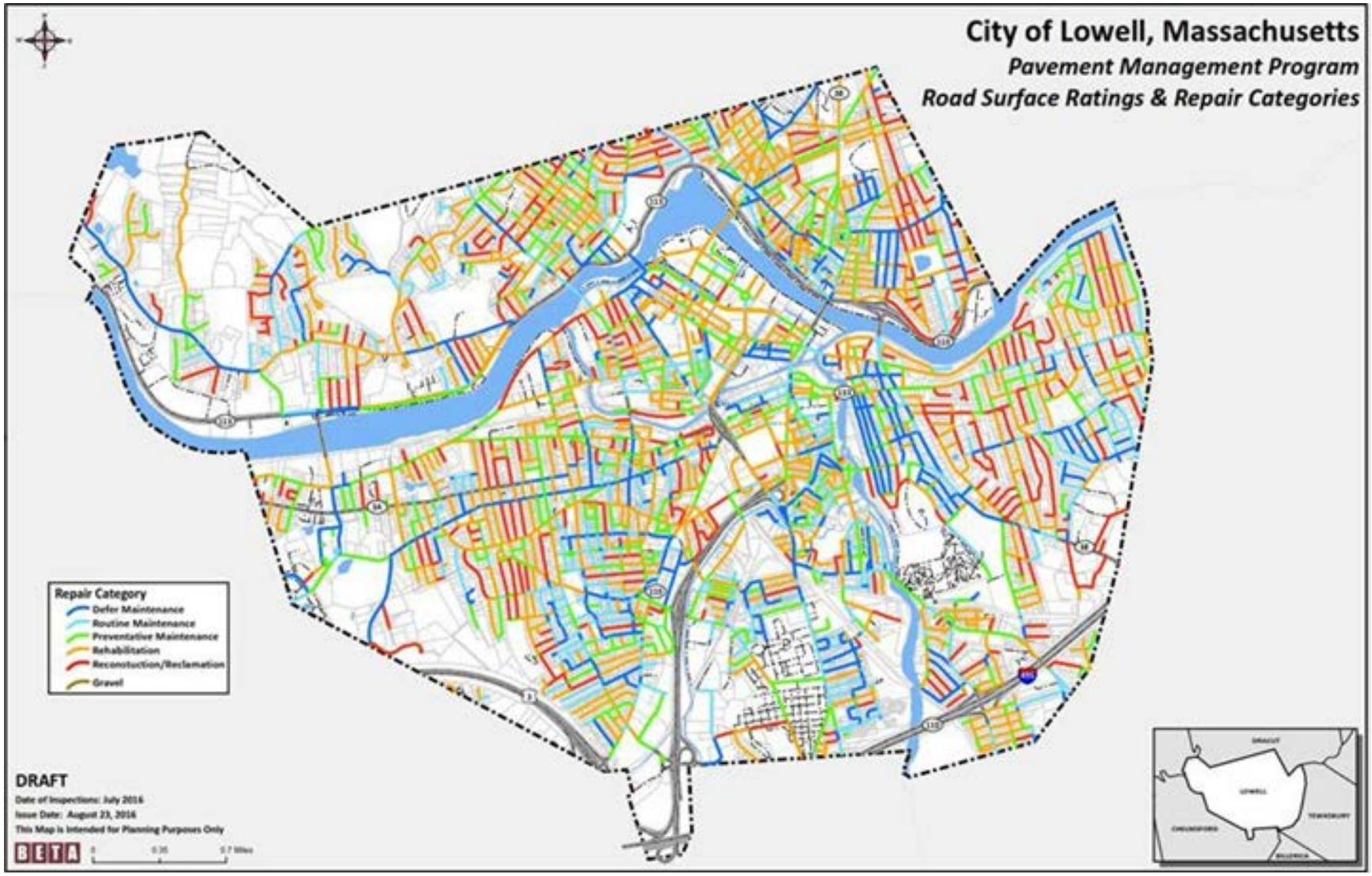
The City of Lowell now has access to its roadway inventory located in the Pavement Management Program. This database provides City staff and elected officials with valuable information of existing roadway conditions, cost estimate to protect and repair its roadways, and recommended capital improvement plan strategies to meet City goals.



To best manage and update the Lowell roadway database, the following practices are recommended:

- Post all annual road improvements into the database.
- Add any new roadway network descriptions to the database.
- Update repair type unit costs annually to provide accurate work plan reports.
- Assign one or more individuals with the responsibility of overseeing system upkeep. This individual should be responsible for requesting annual pavement condition survey updates.
- Undertake annual street surveys on approximately 25% of the system.
- Review developments in pavement technology that might offer a more cost effective alternative to pavement maintenance or rehabilitation over the pavement's life cycle.

Lowell's updated Pavement management Program will continue to provide the City with essential planning, reporting, and management tools to help advance its progressive approach to providing a roadway network with a high level of service. The improvements to be seen will deliver vision to and garner trust from elected officials and citizens alike while producing satisfaction that public funding has been spent effectively and responsibly.


City of Lowell, Massachusetts
Pavement Management Program
Road Surface Ratings & Repair Categories
Repair Category
Defer Maintenance
Routine Maintenance
Preventative Maintenance
Rehabilitation
Reconstuction/Reclamation
Gravel
DRAFT
Date of Inspections: July 2016
Issue Date: August 23, 2016
This Map is Intended for Planning Purposes Only
BETA

Infrastructure Project Status/ Notes[77]
From the City Engineer's Office

Ref #	Street Name	Street Limits	Description of Work	Estimated Value
2021-1	F. Morrisette	Arcand Drive to Pawtucket	Sidewalks, Milling and Paving	$ 3,228,020
2021-2	Grosvenor	Middlesex to Town Line		
2021-3	Middlesex	Wood to Town Line		
2021-4	Highlands Ave	Pine to Parker		
2021-5	Pine	Westford to Stevens		
2021-6	Pine	Stevens to Liberty		
2021-7	Plain	Connector to Parker		
2021-8	Stevens	Westford to Galligan		

The City Engineer's Office maintains a separate list of additional work to be accomplished subject to additional funding. While the number of projects listed in the chart above may appear to be less than what has been accomplished in recent years, the bid prices have increased significantly over the past two years, and the scopes now typically include sidewalk work which roughly doubles the cost for each street. There will also be a Pavement Management update conducted during FY21 to assist us in managing our assets moving forward.

[77] This chart includes items listed among separate Capital Plan projects and CH. 90 funding projects which are grouped together here to provide an overall perspective on roadway and sidewalk infrastructure improvements throughout the City under the DPW/Engineering Department. Because this list requires careful coordination with public and private utilities, it should be viewed as tentative, and subject to change due to coordination with the utility companies, weather, or other unforeseen circumstances.

FINANCING PLAN: CITY-WIDE PAVING PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE PAVING & SIDEWALKS PROGRAM		**$ 3,228,020**
PAVING - STREETS	$ 2,728,020	
SIDEWALKS & CURBING - IMPROVEMENTS	$ 500,000	
	TOTAL PROJECT BUDGET	$ 3,228,020

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 1,350,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 1,350,000	
INTERGOVERNMENTAL REVENUE		**$ 1,878,020**
MASSDOT FUNDING (CHAPTER 90)	$ 1,878,020	
	TOTAL FINANCING SOURCES	$ 3,228,020

CITY BRIDGE REPAIR PROGRAM – VARIOUS SITES

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A SIGNIFICANT, CITY-WIDE BRIDGE REPAIR PROGRAM OVER THE PAST SEVERAL YEARS WHICH HAS INCLUDED THE COMPLETE REPLACEMENT OF MULTIPLE CITY BRIDGES, FUNDED THROUGH A VARIETY OF SOURCES. THIS PROJECT CONTINUES THE MOMENTUM ON THE OTHER BRIDGES THROUGHOUT THE CITY. THESE REPAIRS ARE NECESSARY AND HAVE POSITIVE IMPACTS ON PUBLIC SAFETY AND ECONOMIC DEVELOPMENT.

EXISTING CONDITIONS/ COMMENTS

This request from the Department of Public Works is a continuation of a comprehensive program to repair bridges within the city, leveraging a variety of funding sources, while prioritizing repairs accordingly. This specific project includes (1) Beaver Street over Beaver Brook and (2) Newhall Street over River Meadowbrook. Both bridges have been fully designed and have received MassDOT approval (Ch. 85 approval) for construction to proceed.

The Beaver Street over Beaver Brook Bridge was closed to vehicular traffic in July 2019 per MassDOT's recommendation following a routine bridge inspection. A main structural member of the bridge has deteriorated to the extent that a localized repair is not feasible. The Newhall Street Bridge currently has temporary concrete barriers on either side of the bridge to provide vehicular safety. The existing railing and fencing is deteriorating and falling into the brook, offering little to no fall protection for pedestrians and vehicles. Both sidewalks have been closed to pedestrian traffic since they are deteriorated to a condition where voids within the sidewalk area exist.

Note that previous capital requests in 2014 and 2018 listed Market Street over Merrimack Canal and Lawrence Street over River Meadow Brook as other bridges within this program. These are still anticipated to be submitted in future year capital requests along with other bridge repair priorities.

Figure 2: Beaver Brook Bridge

Figure 1: Newhall Street Bridge

FINANCING PLAN: CITY-WIDE BRIDGE REPAIR PROGRAM PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE BRIDGE REPAIR PROGRAM		**$ 750,000**
NEWHALL STREET BRIDGE OVER RIVERMEADOW BROOK	$ 500,000	
CONSTRUCTION CONTINGENCY	$ 250,000	
	TOTAL PROJECT BUDGET	$ 750,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 750,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 750,000	
	TOTAL FINANCING SOURCES	$ 750,000

CAWLEY STADIUM IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO REHABILITATE THE CAWLEY STADIUM, ORIGINALLY CONSTRUCTED AND IN CONTINUOUS USE SINCE 1937. THIS NEXT PHASE OF THE REHABILITATION IS THE FIELD TURF WHICH HAS REACHED THE NATURAL END OF ITS USEFUL LIFE. THIS IMPROVEMENT WILL INCREASE PERMITTING REVENUE BY ATTRACTING SURROUNDING SPORTS ORGANIZATIONS TO APPLY FOR PERMITS TO USE THE FACILITY AND HAVE A POSITIVE IMPACT ON ECONOMIC DEVELOPMENT.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Department of Public Works and the School Department is focused on a comprehensive multi-year program to repair the Cawley Stadium which has vastly deteriorated over the past several years. While many repairs and renovations are required including locker rooms, bathrooms, the press box, and various other interior improvements, the most critical element for which funding during FY21 is being requested is to replace the artificial turf. As described in the accompanying pictures, the artificial turf field was installed in the summer of 2006 with an eight-year warranty running from 2006 to 2014, with an average age of replacement ranging from 10-12 years. The turf field at Cawley Stadium is now fourteen years old and has reached its useful end of life.

Future Capital Plan project submissions will include additional interior and exterior renovations and repairs and an overhaul of the field lighting.

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Cawley Stadium - Lowell, Massachusetts

Photo 1 - Center Logo - Fiber Backing is visible

Photo 2 - Center Logo - Seam Failure

Photo 3 - Lacrosse Goal Area - Low infill depth

Photo 4 - Soccer Goal Area - Low infill depth

Photo 5 - Endzone Area - Low infill depth

Photo 6 - Football Endzone

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Cawley Stadium - Lowell, Massachusetts

Photo 7 - Drainage Basin - Needs cleaning

Photo 8 - Drainage Basin - Needs Cleaning

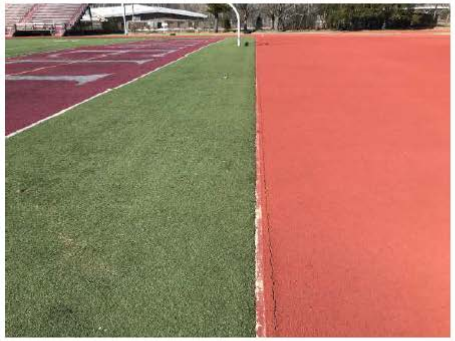

Photo 9 - Track / Turf Edge

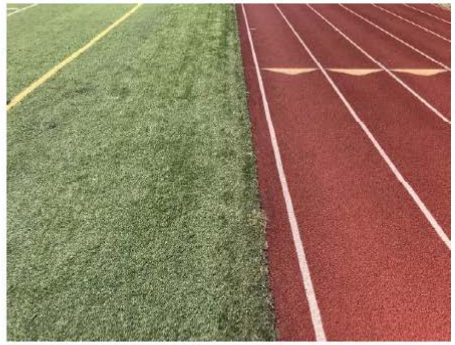

Photo 10 - Track / Turf Edge

Photo 11 - Track Edge & Surface Debris

HUNTRESS ASSOCIATES, INC. 17 Tewksbury Street Andover, Massachusetts 978-470-8882 03.20.20

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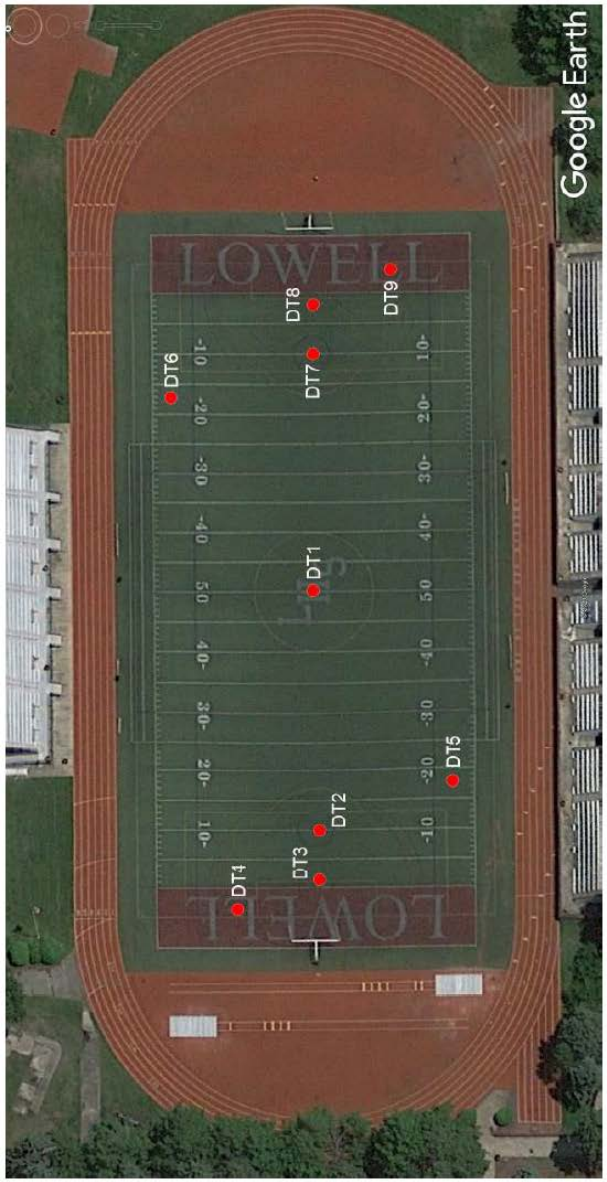
Cawley Stadium - Lowell, Massachusetts



DEPTH TEST LOCATION	INFILL DEPTH
1. DT1 (Center Logo)	0.00
2. DT2 (Lax Goal)	0.75”
3. DT3 (Soccer Goal Box)	0.85”
4. DT4 (Football Endzone)	1.25”
5. DT5 (20 Yard Line)	0.75”
6. DT6 (20 Yard Line)	0.85”
7. DT7 (Lax Goal)	0.65”
8. DT8 (Soccer Goal Box)	1.00”
9. DT9 (Football Endzone)	1.15”
Average Depth:	0.80”
Specified Depth at Installation:	1.75”
Average Variance:	0.95”

Photo 12 - Cawley Stadium - Depth Test Locations

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FINANCING PLAN: CAWLEY STADIUM IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAWLEY STADIUM IMPROVEMENTS		**$ 500,000**
REPAIR/ REPLACE CARVALHO FIELD	$ 500,000	
	TOTAL PROJECT BUDGET	$ 500,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 500,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 500,000	
	TOTAL FINANCING SOURCES	$ 500,000

AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THIS FUNDING WILL IMPROVE THE QUALITY OF LIFE FOR RESIDENTS AND VISITORS OF LOWELL WHO HAVE DISABILITIES. THE CITY OF LOWELL IS COMMITTED TO PROVIDING ACCESS OPPORTUNITIES IN ALL PUBLIC SPACES AND HAS COMMITTED FUNDING TOWARDS THAT END. THESE FUNDS WILL SERVE TO SUPPLEMENT OTHER CAPITAL MONIES TO IMPROVE STREETS, SIDEWALKS, AND CURBING, FURTHER REDUCING OPERATING COSTS WHILE ALLOWING FOR ACCESSIBILITY.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Office of the City Manager continues the City Manager's pledge/commitment to fund an amount equal to 5% of the subtotal of all Capital Plan projects in order to continue implementing the ADA Transition Plan prepared for several City properties, and to act as matching funds for subsequent ADA Transition Plan preparations.

FINANCING PLAN: ADA IMPROVEMENTS/ UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS		**$ 322,433**
ACCESSIBLE MUNICIPAL FACILITIES/ INFRATRUCTURE IMPROVEMENTS/	$ 161,217	
ACCESSIBLE PARKS/ PLAYGROUNDS	$ 161,217	
	TOTAL PROJECT BUDGET	$ 322,433

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 322,433**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 322,433	
	TOTAL FINANCING SOURCES	$ 322,433

CONCORD RIVER GREENWAY

IMPACT ON THE OPERATING BUDGET

THIS PROJECT WILL PROVIDE QUALITY OF LIFE IMPROVEMENTS TO A UNIQUE PARK AMENITY IN LOWELL ALONG THE MERRIMACK RIVER.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Department of Planning and Development is focused on a comprehensive multi-year Concord River Greenway project. The funding requested during this Capital Plan year is to connect two sections of the Greenway that were previously completed, the portion from the Lawrence Street terminus to the Jollene Dubner portion off Rogers Street. This portion of the project will include two different bridge sections to bring users across the Concord River to continue the multimodal path. The path itself is an 8-10 foot multimodal path for users to commute and recreate along the Concord River along a new stretch of the greenway which will include improved landscaped areas, decorative rail, site furnishings (benches and trash cans) and public art that will match the previously completed portions of the greenway.

There are portions of this current phase of the Greenway Project that will be built on privately owned property, and portions being built across the Concord River, where there is no existing infrastructure in place. Easements are in place for all the necessary permanent easements to complete this phase of the project. The City received Gateway Cities Park Program funding for this project which will pay for the design and engineering work for this project directly, with the city paying a match contribution; this capital funds request would help us fulfil that grant match requirement.

FINANCING PLAN: CONCORD RIVER GREENWAY

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CONCORD RIVER GREENWAY		**$ 250,000**
GREENWAY CONNECTION/ PARK IMPROVEMENTS	$ 250,000	
	TOTAL PROJECT BUDGET	$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 250,000	
	TOTAL FINANCING SOURCES	$ 250,000

CITY ELECTION VOTING MACHINE UPGRADES

IMPACT ON THE OPERATING BUDGET

WHILE THE VOTING TABULATION SYSTEM CURRENTLY IN USE SINCE 1998 IS FULLY FUNCTIONAL, IT HAS EXCEEDED ITS USEFUL LIFE AND IS DUE FOR REPLACEMENT.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Law Department's Office of Election and Census is focused on a replacing the existing system which was initially purchased in 1998. While the system currently used is fully functional, it is antiquated, difficult to interface with, and parts are no longer manufactured. The State of Massachusetts has accepted a new voting system which would be more user-friendly, smaller, and easier to store.

FINANCING PLAN: VOTING MACHINE UPGRADE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
VOTING EQUIPMENT UPGRADE/ REPLACEMENT		**$ 250,000**
UPGRADES TO ACCUVOTE MACHINES	$ 250,000	
	TOTAL PROJECT BUDGET	$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 250,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 250,000	
	TOTAL FINANCING SOURCES	$ 250,000

SCHOOL STREET CEMETERY WALL IMPROVEMENT

IMPACT ON THE OPERATING BUDGET

THESE REPAIRS ARE ESSENTIAL TO MAINTAIN THE HISTORIC WALL OF THE CEMETERY. THIS WILL HAVE A POSITIVE EFFECT ON PUBLIC SAFETY AND QUALITY OF LIFE AND THIS DIRECT INVESTMENT WILL REDUCE FUTURE MAINTENANCE COSTS.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Department of Public Works is to repair the School Street Cemetery wall which has failed in various locations in coordination with the city's Historic Society. While recent localized repairs have been completed to prevent the wall from collapsing onto the sidewalk, the project scope includes straightening of the wall on the Branch Street side of the cemetery for approximately 50 linear feet and approximately a height of 12 ft.

FINANCING PLAN: SCHOOL STREET CEMETERY IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CEMETERY IMPROVEMENTS		**$ 200,000**
SCHOOL STREET CEMETERY WALL	$ 200,000	
	TOTAL PROJECT BUDGET	$ 200,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 200,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 200,000	
	TOTAL FINANCING SOURCES	$ 200,000

CITY HALL COUNCIL CHAMBER UPGRADES

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND MODERNIZE TECHNOLOGY THROUGHOUT ITS OPERATIONS, OF WHICH THIS IS ONE. THIS PROJECT WILL FUND MUCH-NEEDED UPGRADES TO THE HISTORIC CITY HALL COUNCIL CHAMBER, THEREBY REDUCING REPLACEMENT COSTS AND ALLOWING FOR A LONG OVERDUE MODERNIZATION. IT WILL ALSO FACILITATE PRESENTATIONS AND IMPROVE THE EXPERIENCE FOR ATTENDEES AND REMOTE AUDIENCE MEMBERS LIKE.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Office of the City Manager is focused on upgrading and modernizing the City Council's historic meeting chamber. The funding requested during this Capital Plan year is to upgrade the camera system originally installed in 1998, replace the existing microphones, and introduce a new audiovisual system making it easier for presentations to be viewed within the chamber for City Council members, and local and remote audiences alike.

FINANCING PLAN: CITY COUNCIL CHAMBERS TECH UPGRADE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
UPGRADE OF COUNCIL CHAMBER TECHNICAL CAPABILITIES		**$ 197,000**
MICROPHONE UPGRADES	$ 47,000	
CAMERA EQUIPMENT REPLACEMENT	$ 65,000	
AUDIO/ VISUAL IMPROVEMENTS	$ 85,000	
	TOTAL PROJECT BUDGET	$ 197,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 197,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 197,000	
	TOTAL FINANCING SOURCES	$ 197,000

POLICE DEPARTMENT LOCKER ROOM UPGRADES

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL MANY PUBLIC SAFETY OPERATIONS, OF WHICH THE LOCKER ROOM UPGRADE WHICH HAD PREVIOUSLY BEEN FUNDED REQUIRES ADDITIONAL FUNDING FOR COMPLETION. THIS PROJECT IS DESIGNED TO COMPLETE A MUCH-NEEDED AND WELL OVERDUE UPGRADE TO THE POLICE DEPARTMENT'S LOCKER ROOMS IN ORDER TO SUPPORT PUBLIC SAFETY OPERATIONS EFFECTIVELY.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Police Department is focused on upgrading and modernizing the Locker Rooms. As with many of the areas within the Police Department which were originally configured in the early 1970s, the existing locker room areas are unable to keep up with the staffing needs which have evolved over the past 50 years. As a result, the need to ensure secured areas to store weapons and patrol gear is inadequate and in need of expansion. While funding for this project was initially approved during FY17, this additional funding is necessary due to delays in construction and increased construction costs.

FINANCING PLAN: LPD HEADQUARTERS UPDGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BUILDING IMPROVEMENTS: LPD HEADQUARTERS		**$ 665,000**
DESIGN CONTRUCTION (PREVIOUSLY FUNDED)	$ 475,000	
ADDITIONAL CONSTRUCTION COSTS	$ 190,000	
	TOTAL PROJECT BUDGET	$ 665,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 665,000**
G.O. BOND PROCEEDS (LOAN ORDER DATED 6/1/2016)	$ 475,000	
FY2021 PROPOSED FUNDING - CITY BONDS	$ 190,000	
	TOTAL FINANCING SOURCES	$ 665,000

SCHOOL DEPARTMENT SECURITY EQUIPMENT UPGRADES

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL MANY OF THE SECURITY SYSTEMS WITHIN THE LOWELL PUBLIC SCHOOL FACILITIES. THIS PROJECT LEVERAGES THE U. S. DEPARTMENT OF JUSTICE OFFICE OF COMMUNITY ORIENTED POLICING SERVICES/ STOP SCHOOL VIOLENCE: SCHOOL VIOLENCE PREVENTION PROGRAM. THE CITY OF LOWELL WILL SUPPORT THE GRANT AWARD WITH A MATCHING 25% OF THE GRANT TOTAL, WHICH IS BEING REQUESTED AS A PART OF THE CAPITAL PLAN IN ORDER TO FURTHER PUBLIC SAFETY AND EDUCATIONAL OPERATIONS.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Lowell Public Schools in coordination with the Police Department is focused on upgrading and modernizing security within the Lowell Public School facilities which will improve our school safety efforts and prevent school violence in our city.

The City of Lowell operates over 2.4 million square feet (sf) of educational space across 31 buildings. Schools range in size from the 18,400-sf space at the Laura Lee Therapeutic Day School to the 625,500 sf of space at Lowell High School, the second largest high school in Massachusetts. With 31 school buildings in the district, school safety and the prevention of school violence is a priority for the city. In 2016, the school district conducted a comprehensive school safety audit and as a result had developed a series of evidence-based recommendations for implementation.

The funding from the COPS Office STOP School Violence SVPP grant will allow the School Department to maintain the new position of Safety Coordinator, purchase recommended equipment and acquire the needed technology to support these efforts. It will also allow the district, in partnership with LPD, to develop a threat assessment system in all middle and high schools.

FINANCING PLAN: SCHOOL FACILITY SECURITY IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL SECURITY UPGRADES		**$ 666,667**
SAFETY COORDINATOR SALARY (3-YEAR - GRANT FUNDD)	$ 339,500	
HARDWARE/ SOFTWARE (SECURITY CAMERAS, ETC)	$ 52,500	
CONTRACTS/ CONSULTANTS	$ 24,000	
EQUIPMENT/ TECHNOLOGY	$ 184,000	
CONTINGENCY	$ 66,667	
	TOTAL PROJECT BUDGET	$ 666,667

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 500,000**
US DEPARTMENT OF JUSTICE C.O.P.S. GRANT	$ 500,000	
CITY FINANCING		**$ 166,667**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 166,667	
	TOTAL FINANCING SOURCES	$ 666,667

FIRE DEPARTMENT MAJOR VEHICLE REPLACEMENT – (1) LADDER TRUCK, (1) ENGINE TRUCK

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL MANY PUBLIC SAFETY OPERATIONS, OF WHICH THE REPLACEMENT OF EXISTING MAJOR VEHICLES, APPARATUS AND GEAR IS CRITICAL. THE FIRE CHIEF'S APPARATUS REPLACEMENT PLAN IS DESIGNED TO REDUCE OPERATIONAL COSTS AND MAXIMIZING PUBLIC SAFETY IN LOWELL IN ACCORDANCE WITH THE CITY MANAGER'S PRIORITIES.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Fire Department is focused on upgrading and modernizing Fire Department's fleet of critical vehicles. The Fire Department take into account the age of the truck, the calls for service, the mileage, as well as annual maintenance costs and downtime for maintenance and repairs when determining which trucks to replace. The LFD is currently seeking funds to replace the oldest engine/pumper and aerial ladder in the fleet.

Engine 4 is 19 years old and has logged 137,965 miles, averaging over 7,000 miles each year, and went on 2,514 runs in calendar year 2019. Due to the age of this Engine, it does not function properly and therefore causes the firefighters many setbacks due to tank leaks, fluid leaks, and air leaks. Ladder 1 is 20 years old, has logged approximately 82,000 miles, averaging over 4,000 miles each year, and went on 1,064 runs in calendar year 2019. Due to the age of this Ladder truck, it also tends to break down frequently.

FINANCING PLAN: FIRE APPARATUS REPAIR

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE APPARATUS REPLACEMENT		**$ 1,558,091**
FIRE ENGINE	$ 505,051	
AERIAL LADDER TRUCK	$ 1,053,040	
	TOTAL PROJECT BUDGET	$ 1,558,091

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,408,091**
FEDERAL FUNDING - AFG GRANT	$ 1,408,091	
CITY FINANCING		**$ 150,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 150,000	
	TOTAL FINANCING SOURCES	$ 1,558,091

POLICE VEHICLE MAINTENANCE FACILITY AND SIGN SHOP ROOF REPLACEMENT

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL MANY AREAS RELATED TO PUBLIC SAFETY OPERATIONS, OF WHICH REPLACING THE ROOF AT THE POLICE DEPARTMENT'S VEHICLE MAINTENANCE FACILITY AND SIGN SHOP IS ONE. THIS PROJECT IS DESIGNED TO REDUCE ROUTINE MAINTENANCE AND EXTEND THE OPERATIONAL LIFE OF THE FACILITY IN ORDER TO SUPPORT PUBLIC SAFETY OPERATIONS EFFECTIVELY.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Police Department is focused on replacing the Vehicle Maintenance Facility and Sign Shop roof. The roof is in desperate need for replacement due to the continued water leakage and subsequent damage, with a recent facility condition assessment describing its current condition as "Roof has failed. Multiple leaks throughout building." Additional work included in this project include repointing of the exterior concrete wall and replacement of the pedestrian pavement.

FINANCING PLAN: POLICE GARAGE REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
REPAIRS TO POLICE GARAGE		**$ 125,000**
DEMOLITION AND DECONSTRUCTION	$ 20,207	
CONCRETE	$ 1,084	
MASONRY	$ 9,299	
THERMAL AND MOISTURE PROTECTION	$ 48,552	
PLUMBING	$ 1,677	
DESIGN AND CONSTRUCTION CONTINGENCY	$ 32,328	
CONSTRUCTION CONTINGENCY	$ 11,853	
	TOTAL PROJECT BUDGET	$ 125,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 125,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 125,000	
	TOTAL FINANCING SOURCES	$ 125,000

CITY HALL EXTERIOR SECURITY UPGRADES

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL SECURITY AND SAFETY SYSTEMS WITHIN SEVERAL CITY PROPERTIES. THIS PROJECT WILL FUND MUCH-NEEDED SECURITY UPGRADES TO THE HISTORIC CITY HALL EXTERIOR DOORS IN ORDER TO PROVIDE A MORE EFFECTIVE AND SECURE WORKING ENVIRONMENT.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Office of the City Manager is focused on upgrading and modernizing the security of City Hall's exterior doors. This includes minimizing impact on the Historic elements of the facility, changing/upgrading/securing locks, and installing security mechanisms to integrate into the existing security system. A future project funding request for phase two will be focused on the internal doors within City Hall.

FINANCING PLAN: CITY HALL SECURITY UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
INSTALLATION OF SECURITY UPGRADES AT CITY HALL		**$ 110,000**
EXTERIOR DOOR SECURITY INSTALLATION	$ 110,000	
	TOTAL PROJECT BUDGET	$ 110,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 110,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 110,000	
	TOTAL FINANCING SOURCES	$ 110,000

WESTFORD/STEDMAN INTERSECTION IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL IS CONSTANTLY ASSESSING INTERSECTIONS FOR VEHICULAR TRAFFIC, PEDESTRIAN AND ADA IMPROVEMENTS. THIS PROJECT CONTINUES THE MOMENTUM ON OTHER INTERSECTIONS WHICH HAVE BEEN REDESIGNED THROUGHOUT THE CITY. THESE IMPROVEMENTS ARE NECESSARY AND HAVE POSITIVE IMPACTS ON PUBLIC SAFETY AND ECONOMIC DEVELOPMENT.

EXISTING CONDITIONS/ COMMENTS

This request from the Department of Planning and Development is a continuation of a comprehensive program to constantly assess intersections for vehicular traffic, pedestrian, and ADA improvements. The Westford/Stedman Intersection Improvements project is a widening project to create two turning lanes from Stedman Street onto Westford Street intended to alleviate a portion of the traffic backup that occurs during peak hours. While adding a right turn lane to the existing two-lane configuration at the intersection of Stedman and Westford Street, the city will also evaluate if it is possible to improve the sidewalks to create more connectivity, per our Complete Streets ordinance, and include traffic calming measures where practical.

FINANCING PLAN: TRAFFIC SIGNALIZATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC SIGNALIZATION IMPROVEMENTS		**$ 100,000**
WESTFORD/ STEADMAN IMPROVEMENTS	$ 100,000	
	TOTAL PROJECT BUDGET	$ 100,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 100,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 100,000	
	TOTAL FINANCING SOURCES	$ 100,000

CONVERT FIRING RANGE INTO EVIDENCE STORAGE AREA

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND OVERHAUL MANY PUBLIC SAFETY OPERATIONS, OF WHICH THE CONVERSION AND RETROFITTING OF THE FIRING RANGE INTO AN EVIDENCE AREA IS ONE. THIS PROJECT IS DESIGNED TO COMPLETE A MUCH-NEEDED AND WELL OVERDUE UPGRADE TO THE POLICE DEPARTMENT'S EVIDENCE AREA IN ORDER TO SUPPORT PUBLIC SAFETY OPERATIONS EFFECTIVELY.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Police Department is focused on upgrading and modernizing the evidence storage area. As with many of the areas within the Police Department which were originally configured in the early 1970s, the existing evidence processing and storage area is unable to keep up with the needs which have evolved over the past 50 years. As a result, there is a significant need to increase the secured area available to manage the amount of evidence the Police Department currently handles.

FINANCING PLAN: EVIDENCE STORAGE ROOM UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EVIDENCE ROOM STORAGE IMPROVEMENTS		**$ 80,000**
BUILDING IMPROVEMENTS	$ 80,000	
	TOTAL PROJECT BUDGET	$ 80,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 80,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 80,000	
	TOTAL FINANCING SOURCES	$ 80,000

INSPECTOR FIELD FORCE TECHNOLOGY

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL HAS EMBARKED ON A MULTIYEAR PROJECT TO UPGRADE AND MODERNIZE TECHNOLOGY THROUGHOUT ITS OPERATIONS, OF WHICH THIS IS ONE. THIS PROJECT WILL FUND MUCH-NEEDED UPGRADES TO THE TECHNOLOGY USED BY THE CITY'S INSPECTIONAL FIELD FORCE, EFFECTIVELY ENHANCING OPERATIONS WHILE FURTHER PROMOTING PUBLIC SAFETY AND STRONG NEIGHBORHOODS.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Department of Planning and Development is focused on upgrading and modernizing the city's inspectional field force. The funding requested during this Capital Plan year is to provide mobile technology in the field, allowing inspectors to be more functional in the field with real-time access to critical systems back at city hall, and reducing the time they need to spend in the office.

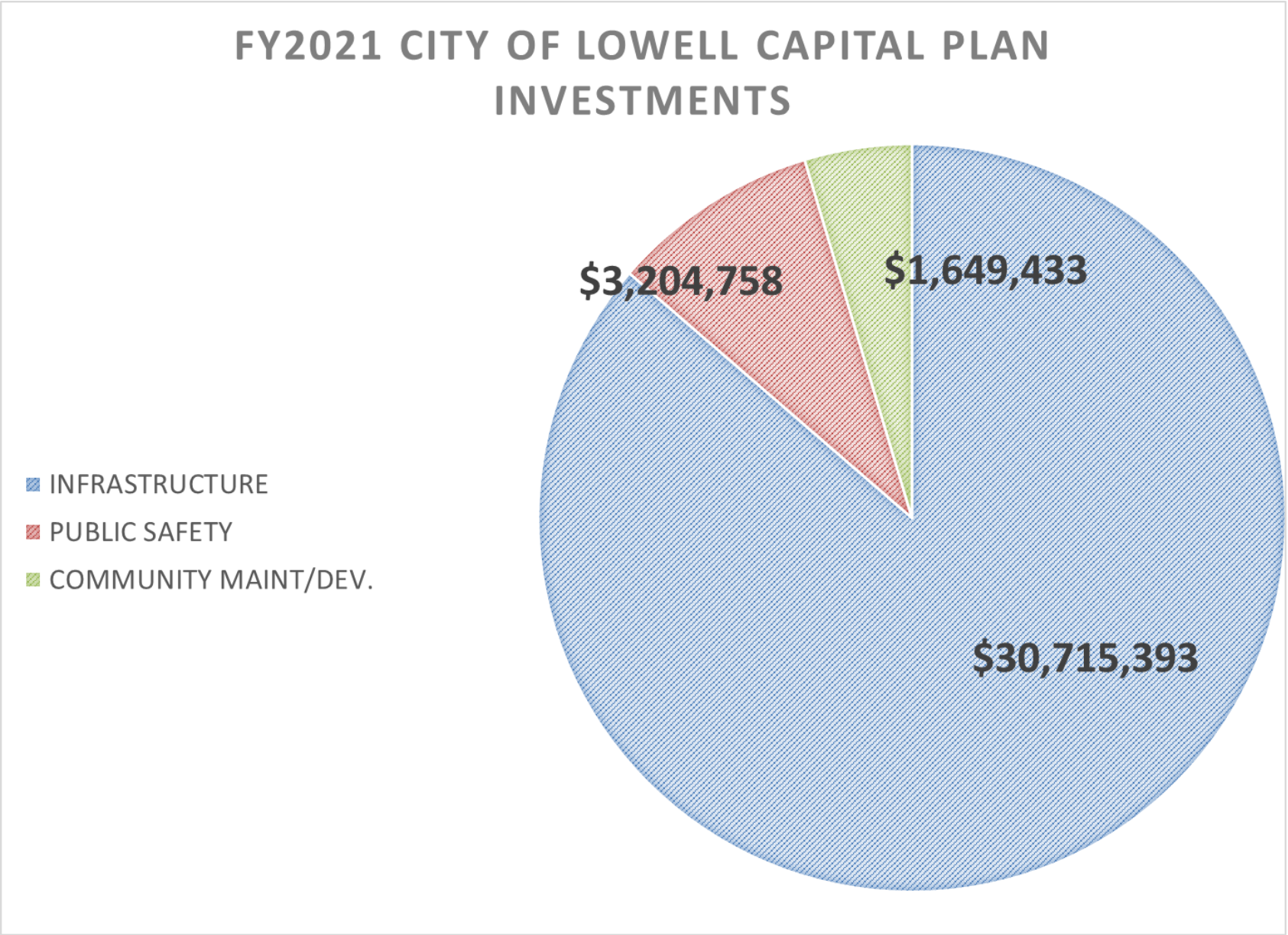
FINANCING PLAN: INSPECTOR FIELD FORCE AUTOMATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
INSPECTIONAL REMOTE FIELD FORCE EQUIPMENT PURCHASE		**$ 30,000**
DEPARTMENTAL EQUIPMENT/ IPADS/ PARTS/ ETC	$ 30,000	
	TOTAL PROJECT BUDGET	$ 30,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 30,000**
FY2021 PROPOSED FUNDING - CITY BONDS	$ 30,000	
	TOTAL FINANCING SOURCES	$ 30,000

TOTAL PROJECT COSTS - ALL FUNDING SOURCES

PROJECT DESCRIPTION	COST	CATEGORY
TIGER - MAJOR BRIDGE REPAIR	$ 26,537,373	INFRASTRUCTURE
CITY-WIDE PAVING & SIDEWALKS PROGRAM	3,228,020	INFRASTRUCTURE
CITY-WIDE BRIDGE REPAIR PROGRAM	750,000	INFRASTRUCTURE
CEMETERY IMPROVEMENTS	200,000	INFRASTRUCTURE
BUILDING IMPROVEMENTS: LPD HEADQUARTERS	665,000	PUBLIC SAFETY
SCHOOL SECURITY UPGRADES	666,667	PUBLIC SAFETY
FIRE APPARATUS REPLACEMENT	1,558,091	PUBLIC SAFETY
REPAIRS TO POLICE GARAGE	125,000	PUBLIC SAFETY
INSTALLATION OF SECURITY UPGRADES AT CITY HALL	110,000	PUBLIC SAFETY
EVIDENCE ROOM STORAGE IMPROVEMENTS	80,000	PUBLIC SAFETY
CAWLEY STADIUM IMPROVEMENTS	500,000	COMMUNITY MAINT/DEV.
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	322,433	COMMUNITY MAINT/DEV.
CONCORD RIVER GREENWAY	250,000	COMMUNITY MAINT/DEV.
VOTING EQUIPMENT UPGRADE/ REPLACEMENT	250,000	COMMUNITY MAINT/DEV.
UPGRADE OF COUNCIL CHAMBER TECHNICAL CAPABILITIES	197,000	COMMUNITY MAINT/DEV.
TRAFFIC SIGNALIZATION IMPROVEMENTS	100,000	COMMUNITY MAINT/DEV.
INSPECTIONAL REMOTE FIELD FORCE EQUIPMENT PURCHASE	30,000	COMMUNITY MAINT/DEV.
	$ 35,569,584	


FY2021 CITY OF LOWELL CAPITAL PLAN INVESTMENTS
$3,204,758
$1,649,433
$30,715,393
INFRASTRUCTURE
PUBLIC SAFETY
COMMUNITY MAINT/DEV.

Approved FY20	PROGRAM EXPENDITURES	Budget FY21
42,531,461	INFRASTRUCTURE	30,715,393
6,909,022	PUBLIC SAFETY	3,204,758
13,132,752	COMMUNITY DEVELOPMENT	1,649,433
62,573,235		**35,569,584**

Approved FY20	FINANCING PLAN	Budget FY21
1,860,170	CHAPTER 90 (HIGHWAY)	1,878,020
250,000	LEGISLATIVE EARMARKS	
	FHWA - TIGER GRANT	13,389,750
	UMASS LOWELL MASTER AGREEMENT	2,000,000
	U.S. DOJ - C.O.P.S. GRANT	500,000
	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	1,408,091
3,008,376	FHWA - FEDERAL LANDS GRANT	
230,000	FLAP GRANT	
12,250,000	MASS WORKS GRANT	
15,000,000	MASSDOT FUNDING	3,600,000
-	LEGAL SETTLEMENTS	1,347,623
4,731,396	PREVIOUSLY FUNDED - CITY CAPITAL	4,675,000
25,243,294	GENERAL FUND - BOND PROCEEDS	6,771,100
62,573,236		**35,569,584**

PROPOSED NON-VEHICLE CAPITAL PROJECTS – FIVE YEAR OUTLOOK

Project Number	Project Description	Estimated Cost (Total - Includes Previously Funded Amounts)	2021	2022	2023	2024	2025
2021-01	City-Wide Paving & Sidewalk Program	6,340,000	1,350,000	2,850,000			
2021-02	Westford/Stedman Intersection	100,000	100,000				
2021-03	School Street Cemetery Wall Improvement	280,000	200,000	80,000			
2021-04	BRIDGES	4,715,000	750,000	3,250,000			
2021-05	TIGER	3,400,000	2,000,000	1,400,000			
2021-06	Replace two ladder/engines - city match	150,000	150,000				
2021-07	Locker Room Upgardes	190,000	190,000				
2021-08	Convert/ Retrofit Firing Range to Evidence	280,000	80,000		200,000		
2021-09	Service Tablets	30,000	30,000				
2021-10	LPD Vehicle Maintenance Facility and Sign Shop Roof Repla	125,000	125,000				
2021-11	Cawley Stadium Improvements	500,000	500,000				
2021-12	Concord River Greenway	595,000	250,000	225,000		120,000	
2021-13	Voting Machine Upgrades	250,000	250,000				
2021-14	City Council Chamber upgrades	197,000	197,000				
2021-15	City Hall Security upgrades - Exterior	110,000	110,000				
2021-16	School Department Security Equipment Upgrades	150,000	166,667				
FY2021 Subtotal (Excluding ADA)			**6,448,667**	**7,805,000**	**200,000**	**120,000**	**-**
ADA	*ADA Transition Plan*	*5% of Each Year's Actual Total*	322,433				
FY2021 Grand Total			**6,771,100**				

Project Number	Project Description	Estimated Cost (Total - Includes Previously Funded Amounts)	2021	2022	2023	2024	2025
2022-01	Lord Overpass Construction	7,300,000	-	1,000,000	1,000,000	1,000,000	
2022-02	Tanner Street Realignment Project	4,750,000	-	3,250,000			
2022-03	City-Wide Network Infrastructure Upgrades	2,972,460	-	762,350	1,012,900		
2022-04	Traffic Signalization (Various Intersections)	1,725,000	-	300,000	300,000	300,000	300,000
2022-05	Merrimack Riverwalk - Phase II	730,000	-	310,000			
2022-06	Vault Abandonment Program	85,000	-	50,000			
2022-07	HCID Canalway & Parcel 13 Park Construction	2,250,000	-	2,250,000			
2022-08	Various School Improvement Projects	3,530,000	-	1,730,000	1,800,000		
2022-09	Replace Engine 1	550,000	-	550,000			
2022-10	DPW Admin Building - Roof Replacement	500,000	-	500,000			
2022-11	Rennovate Fire Prevention (Mammoth Rd./ Rogers)	400,000	-	400,000			
2022-12	Washington School/ Inland Street Improvements	500,000	-	500,000			
2022-13	Mt. Vernon St 234-268	325,000	-	325,000			
2022-14	DPW Admin Building - Ventilation System	300,000	-	300,000			
2022-15	DPW Garage Improvements (Ventilation)	300,000	-	300,000			
2022-16	JFK Plaza Repairs	250,000	-	250,000			
2022-17	Lower Locks Rehabilitation Design	250,000	-	250,000			
2022-18	Traffic Signalization - Chelmsford/ Liberty St.	225,000	-	225,000			
2022-19	Voting Machine Upgrades	221,500	-	221,500			
2022-20	Voting Booth Upgrades	200,000	-	200,000			
2022-21	Field Lighting - Alumni Field	200,000	-	200,000			
2022-22	Martin Softball Field Improvement	175,000	-	175,000			
2022-23	Westford St. Landfill Compliance	100,000	-	100,000			
2022-24	Generator - Robinson/ June St.	130,000	-	130,000			
2022-25	Poll Pads	92,225	-	92,225			
2022-26	Fire Alarm - Shaughnessy School	90,000	-	90,000			
2022-27	Fire Alarm - Bartlett School	90,000	-	90,000			
2022-28	St. Louis Park Improvements	75,000	-	75,000			
2022-29	Health Department HVAC Repair (Pine St.)	75,000	-	75,000			
2022-30	Gallagher Terminal Transit Oriented Development Master Pla	70,000	-	70,000			
2022-31	Portable Back-up Generator	60,000	-	60,000			
2022-32	Fire Alarm - Lincoln School	60,000	-	60,000			
2022-33	Bartlett School Parking Lot Paving	58,000	-	58,000			
2022-34	SW&R Storage Facility	50,000	-	50,000			
2022-35	Field Lighting - Shedd Park	40,000	-	40,000			
2022-36	Heavy Duty Lift Replacement	25,000	-	25,000			
2022-37	Bridge Street Node	40,000	-	40,000			
2022-38	Cemetary Vehicle Replacement	180,000	-	180,000			
2022-39	DPW Vehicle Replacement	1,180,000	-	680,000	500,000		
2022-40	G Street Extension	500,000	-	500,000			
2022-41	Replace 3 fire SUV	180,000	-	180,000			
2022-42	Downes/Ayotte Garage Repairs	3,000,000	-	3,000,000			
2022-43	Heating System John street Garage	35,000	-	35,000			
2022-03	Cawley Stadium Sports Complex Improvements	3,720,000		3,720,000			
2022-17	Clay Pit Brook Culvert Assessment, Design, and Repair	100,000		100,000			
2022-27	Church St - Transportation	200,000		200,000			
2023-01	Replace Engine 4	650,000		650,000			
2023-04	LMA Renovation	200,000		200,000			
2024-01	Rosemont Neighborhood Flood Mitigation	3,000,000		3,000,000			
2024-05	Cemetery Garage Improvements	140,000		100,000			40,000
FY2022 Total				**27,649,075**	**4,612,900**	**1,300,000**	**340,000**

Project Number	Project Description	Estimated Cost (Total - Includes Previously Funded Amounts)	2021	2022	2023	2024	2025
2022-01	Lord Overpass Construction	7,300,000	-	1,000,000	1,000,000	1,000,000	
2022-02	Tanner Street Realignment Project	4,750,000	-	3,250,000			
2022-03	City-Wide Network Infrastructure Upgrades	2,972,460	-	762,350	1,012,900		
2022-04	Traffic Signalization (Various Intersections)	1,725,000	-	300,000	300,000	300,000	300,000
2022-05	Merrimack Riverwalk - Phase II	730,000	-	310,000			
2022-06	Vault Abandonment Program	85,000	-	50,000			
2022-07	HCID Canalway & Parcel 13 Park Construction	2,250,000	-	2,250,000			
2022-01	Replace Ladder 3	850,000			850,000		
2022-02	Carvalho Varsity Soccer Complex Artificial Turf	550,000			550,000		
2022-04	Appleton Street Design	480,750			480,750		
2022-05	LFD Mechanic's Garage & Lift Purchase	440,000			440,000		
2022-05	Green School Adult Education Restrooms	400,000			400,000		
2022-06	Molloy Windows	320,000			320,000		
2022-07	Parks Building Metal Roof Repair	315,000			315,000		
2022-08	DPW Admin Building - Recycling Center Bay	300,000			300,000		
2022-10	Vehicle Evidence Processing	200,000			200,000		
2022-11	Hovey Park Improvements	194,444			194,444		
2022-12	Bridge Street Riverwalk Access	150,000			150,000		
2022-13	Field Lighting - North Common	150,000			150,000		
2022-14	Generator - Shaugnessy/ Gorham St.	130,000			130,000		
2022-15	School/Branch St. Signal Improvements	125,000			125,000		
2022-16	Middlesex CC Walkway (Lower Locks)	103,000			103,000		
2022-18	Field Lighting - Ryan Field	100,000			100,000		
2022-19	Father Maguire Park Improvements	90,000			90,000		
2022-20	Field Lighting - Campbell Field	90,000			90,000		
2022-21	North Common Improvements	70,000			70,000		
2022-22	Manning Renovation	65,000			65,000		
2022-23	Health Department Paving	60,000			60,000		
2022-24	Field Lighting - Olivera/ St. Louis Park	60,000			60,000		
2022-25	Repair Robinson School Driveway	55,000			55,000		
2022-26	Municiapl Vehicles - Hybrid Upfits	50,000			50,000		
2022-26	Field Lighting - O'Donnell Park	40,000			40,000		
2023-22	Hale Howard Ped Improvements	500,000			500,000		
2023-23	South Common	400,000			400,000		
2023-24	Upper Merrimack - Transportation	350,000			350,000		
2023-25	Upper Pawtucket Canalway	300,000			300,000		
FY2023 Total					**6,938,194**		

Project Number	Project Description	Estimated Cost (Total - Includes Previously Funded Amounts)	2021	2022	2023	2024	2025
2022-01	Lord Overpass Construction	7,300,000	-	1,000,000	1,000,000	1,000,000	
2022-02	Tanner Street Realignment Project	4,750,000	-	3,250,000			
2022-03	City-Wide Network Infrastructure Upgrades	2,972,460	-	762,350	1,012,900		
2022-04	Traffic Signalization (Various Intersections)	1,725,000	-	300,000	300,000	300,000	300,000
2022-05	Merrimack Riverwalk - Phase II	730,000	-	310,000			
2022-06	Vault Abandonment Program	85,000	-	50,000			
2022-07	HCID Canalway & Parcel 13 Park Construction	2,250,000	-	2,250,000			
2023-02	Replace Engine 3	550,000				550,000	
2023-03	Cardinal O'Connell Restrooms	400,000				400,000	
2023-05	LMA Maintenance/ Repairs (Bathroom) LMA Renovations	800,000				400,000	
2023-06	Cardinal O'Connell Windows	340,000				340,000	
2023-07	Various School Generator/ Fire Alarms	310,000				310,000	
2023-08	Green School Adult Education Windows	300,000				300,000	
2023-09	Security Cameras	280,000				280,000	
2023-10	City Hall Windows	227,870				227,870	
2023-11	Field Lighting - Cawley Stadium	150,000				150,000	
2023-12	O'Donnell Park/ Tennis Court Improvements	135,000				135,000	
2023-13	Cardinal O'Connell Reuse	125,000				125,000	
2023-15	Campbell Park Improvements	95,000				95,000	
2023-16	City Wide Bicycle/ Pedestrian Plan	75,000				75,000	
2023-17	City Hall Remote Switch/Shutoff Boilers	75,000				75,000	
2023-18	Hadley Field	65,000				65,000	
2023-19	Topsoil Screening System	45,000				45,000	
2023-20	Bartlett School Bathroom Reconfiguration	40,000				40,000	
2023-21	Donahoe Park Improvements	35,000				35,000	
2024-02	First Street Sidewalks & Guardrails	900,000				900,000	
2024-03	DPW Admin Building - Additional Storage	900,000				900,000	
2024-04	Salt Shed Roof	185,000				185,000	
FY2024 Total						**5,632,870**	

FINANCIAL ANALYSIS

One financing strategy for capital plans is to use the budgetary capacity created by paying off existing debt to issue more bonds to finance capital projects. In theory this accomplishes two objectives. First by financing capital with debt, it matches payments for the asset with the useful life of the asset itself. Secondly, by replacing a declining expense with a new expense, the operating budget is not burdened further. The number we will arrive at as the "target debt service" would represent a net zero impact on the General Fund.

To begin these calculations, we start with the forecast of current debt service and deduct ongoing reimbursements from the Massachusetts School Building Authority ("MSBA"). From this, we arrive at our target debt service number for the next five years. Next, we include potential savings forecasted from issuing refunding bonds. This occurs when new debt is issued to replace or redeem old debt before the maturity or call date of the old debt. Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. While Lowell has already taken advantage of many refunding opportunities, there are additional prospects being pursued currently by the City Administration which will reduce future debt service costs. These savings are incorporated in the model presented below.

The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations.

A less attractive, but more generous strategy is to perform the same calculations, but to assume that the City's budget has the capacity to increase at 2 ½% per year. This is consistent with Proposition 2 ½ and with the long-term historical revenue growth. Along the bottom line of the chart, the revised target includes an increase of 2.5% of the prior year's forecasted debt service for comparison. The capital planning process has run concurrently with preparations for the upcoming year's operating budget. The symbiotic relationship between capital planning and preparation of the operating budget has long-since been a goal of the city, which has finally come to fruition.

Preparation of a five-year capital improvement plan (CIP) is a best practice in municipal finance. Department Heads were asked to submit their short and medium term priorities to the Finance Office this winter for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of state and local governments, school districts, and other government agencies, and therefore require careful planning.

Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts. The debt service payments related to financing all of these projects have been incorporated into our General Fund forecasts.

FINANCIAL ANALYSIS – ACTUAL AND BUDGETED REVENUES

Fiscal Year	Total Amounts to Be Raised	Annual Growth Rate	Compounded Annual Growth Factor (CAGF)
2008	$ 308,711,540	*N/a*	
2009	$ 318,636,488	3.21%	
2010	$ 308,847,270	-3.07%	
2011	$ 311,646,472	0.91%	
2012	$ 321,111,145	3.04%	
2013	$ 328,095,926	2.18%	
2014	$ 342,975,498	4.54%	2.3%
2015	$ 364,130,698	6.17%	
2016	$ 358,051,834	-1.67%	
2017	$ 365,886,534	2.19%	
2018	$ 376,248,783	2.83%	
2019	$ 391,858,652	4.15%	
2020	$ 407,340,917	3.95%	
2021	$ 416,861,514	2.34%	
2022	$ 426,604,631	2.34%	
2023	$ 436,575,470	2.34%	
2024	$ 446,779,353	2.34%	
2025	$ 457,221,727	2.34%	
2026	$ 467,908,165	2.34%	
2027	$ 478,844,373	2.34%	
2028	$ 490,036,188	2.34%	
2029	$ 501,489,584	2.34%	
2030	$ 513,210,675	2.34%	

FINANCIAL ANALYSIS – EXISTING DEBT OBLIGATION AS A PERCENTAGE OF BUDGETED REVENUES

Fiscal Year	Existing Net Debt Service Obligation (ALL FUNDS)	Projected Budgeted Revenue	Debt Service as a Percentage (%) of Projected Budgeted Revenue
2020	$ 23,008,478	$ 400,447,413	5.75%
2021	$ 22,309,576	$ 409,224,423	5.45%
2022	$ 21,332,716	$ 418,193,807	5.10%
2023	$ 19,079,786	$ 427,359,782	4.46%
2024	$ 18,150,913	$ 436,726,658	4.16%
2025	$ 17,858,757	$ 446,298,836	4.00%
2026	$ 16,409,214	$ 456,080,818	3.60%
2027	$ 15,831,136	$ 466,077,201	3.40%
2028	$ 15,227,993	$ 476,292,685	3.20%
2029	$ 12,252,991	$ 486,732,072	2.52%
2030	$ 11,609,705	$ 497,400,269	2.33%

FINANCIAL ANALYSIS – DEBT LIMIT CALCULATIONS

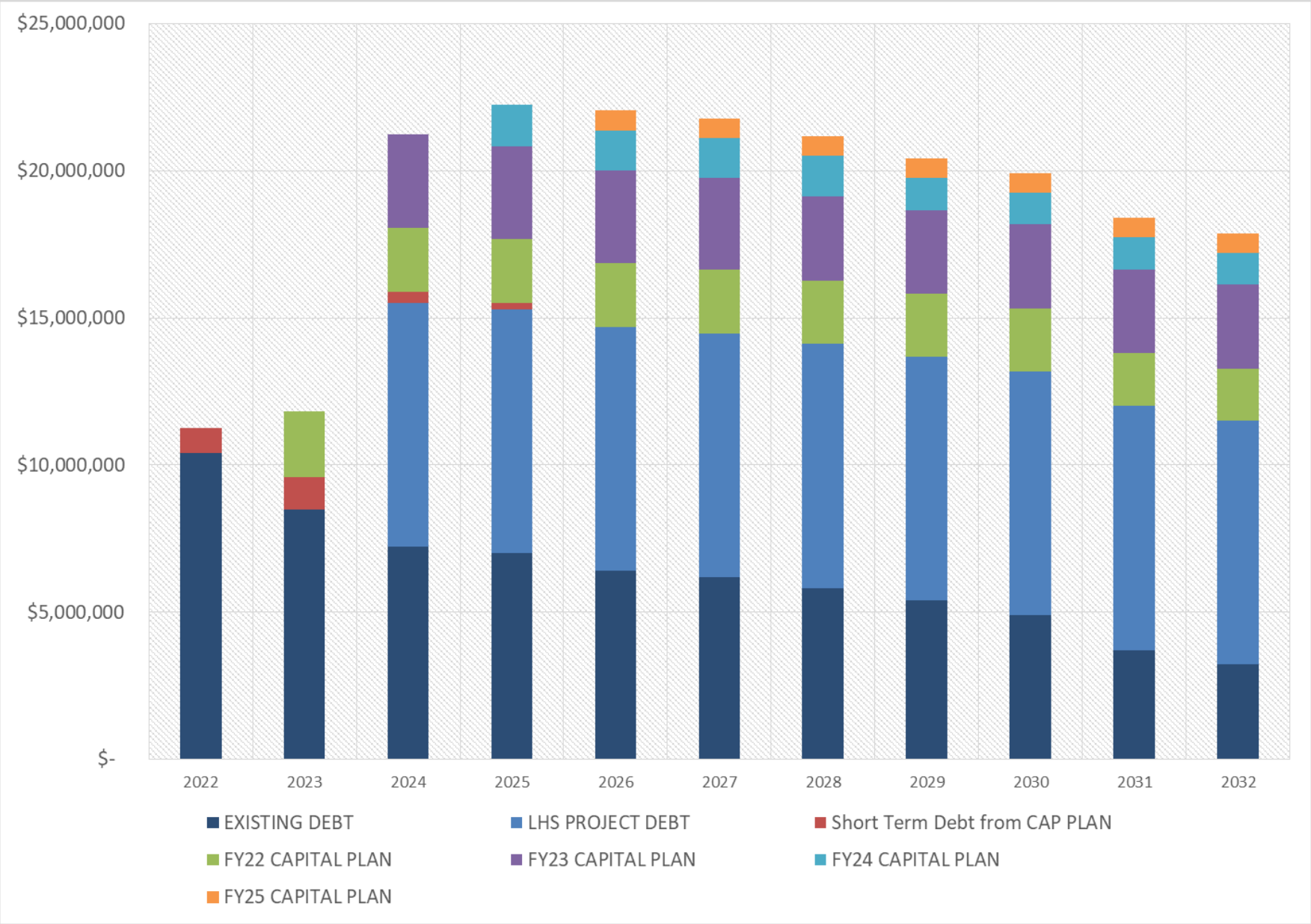
DEBT LIMIT CALCULATION

Equalized Valuation as of January 1, 2018	$	8,192,976,800
Debt Limit (5% of Equalized Valuation)	$	**409,648,840**
Total Outstanding Debt as of June 30, 2020[78]		264,438,247
Total Authorized/ Unissued Debt as of June 30, 2019 (*Approximate*)	$	506,929,000[79]
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	**$**	**771,367,247**
Amount of Outstanding Debt Outside the Debt Limit	$	54,675,380
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$	471,833,158
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	**$**	**526,508,538**
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$	771,367,247
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$	526,508,538
Debt Subject to the Debt Limit	**$**	**244,858,709**
Debt Limit (5% of Equalized Valuation)	$	409,648,840
Remaining Borrowing Capacity Under Debt Limit	**$**	**164,709,131**

[78] Projected debt as of 3/24/2020

[79] Currently, the City has approximately $506.929 million (excluding authorized refundings) of authorized unissued debt outstanding, comprised of the following: $340.899 million school bonds authorized for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority (MSBA). The reimbursement rate will be approximately 80% of reimbursable project costs.
$67 million sewer and $45 million water bonds authorized for the reconstruction of water and sewer mains and facility upgrades throughout the City. The City is aggressively working to maintain and improve its water and sewer infrastructure. Financing will be through the Massachusetts Clear Water Trust. Rates will be raised to support this debt as it is issued. Additionally, the City will have authorized unissued debt of approximately $49 million for various capital improvements.

FINANCIAL ANALYSIS – 10 YEAR DEBT SERVICE FORECAST (INCLUDES LHS DEBT)



City of Lowell, Massachusetts

Projected Interest Rate on Bonds Dated September 1, 2019:	3.50%
Projected Interest Rate on Bonds Dated September 1, 2020:	4.00%
Projected Interest Rate on Bonds Dated September 1, 2021-2023:	4.50%
Projected Interest Rate on Bonds Dated September 1, 2024:	5.00%

5-Year General Fund Capital Plan

	A	B	C	D	E	F	G	H	I	J	K
Fiscal Year	Existing General Fund Debt Service	Less: Existing QECB & RZEDB Subsidies	Less: Existing MSBA Subsidies	Equals: Net Existing General Fund Debt Service	Plus: Bonds dated 9/1/19 (see pages 4-7)	Plus: Bonds dated 9/1/20 (see pages 8-10)	Plus: Bonds dated 9/1/21 (see pages 11-14)	Plus: Bonds dated 9/1/22 (see pages 15-18)	Plus: Bonds dated 9/1/23 (see pages 19-22)	Plus: Bonds dated 9/1/23 (see pages 23-24)	**Equals: Existing and Projected General Fund Debt Service**
2020	9,815,824	(192,793)	(1,192,791)	8,430,241	164,254	-	-	-	-	-	**8,594,495**
2021	9,258,769	(178,611)	(1,192,791)	7,887,367	1,164,585	504,866	-	-	-	-	**9,556,818**
2022	8,812,366	(163,427)	(1,192,790)	7,456,149	1,168,238	2,566,260	361,624	-	-	-	**11,552,271**
2023	6,912,931	(147,851)	(1,192,787)	5,572,293	1,171,650	2,558,300	1,893,500	272,075	-	-	**11,467,818**
2024	5,662,880	(131,882)	-	5,530,998	908,563	2,561,100	1,901,025	1,626,472	146,785	-	**12,674,942**
2025	5,443,241	(115,521)	-	5,327,721	899,325	2,561,100	1,912,750	1,628,225	932,623	199,075	**13,460,818**
2026	4,883,029	(98,767)	-	4,784,262	889,563	2,553,400	1,901,775	1,624,900	958,175	1,044,575	**13,756,650**
2027	4,667,593	(80,417)	-	4,587,176	889,100	2,430,400	1,898,325	1,624,213	950,663	1,047,500	**13,427,376**
2028	4,316,174	(61,637)	-	4,254,537	887,763	2,436,800	1,110,175	1,621,050	946,913	1,051,500	**12,308,737**
2029	4,048,315	(42,367)	-	4,005,947	409,038	2,435,100	1,103,113	799,200	941,813	1,048,625	**10,742,835**
2030	3,748,339	(22,607)	-	3,725,731	408,188	2,440,200	1,099,813	794,450	319,538	1,053,750	**9,841,669**
2031	2,530,605	(2,274)	-	2,528,331	397,163	2,432,100	1,109,825	793,688	320,538	413,125	**7,994,768**
2032	2,027,784	-	-	2,027,784	400,875	1,401,800	1,103,150	791,800	306,425	417,500	**6,449,334**
2033	1,381,100	-	-	1,381,100	408,975	1,390,100	753,000	788,788	307,200	416,250	**5,445,413**
2034	1,106,531	-	-	1,106,531	239,525	1,396,600	739,825	457,188	302,638	414,500	**4,656,806**
2035	969,375	-	-	969,375	237,788	1,400,900	740,863	447,450	248,975	412,250	**4,457,600**
2036	831,425	-	-	831,425	250,613	1,398,100	745,663	442,375	246,213	282,750	**4,197,138**
2037	234,850	-	-	234,850	248,000	148,700	749,113	446,625	243,225	276,250	**2,346,763**
2038	227,425	-	-	227,425	245,213	143,700	648,575	445,088	249,788	279,500	**2,239,288**
2039	-	-	-	-	242,250	143,600	654,050	301,138	250,788	277,375	**1,869,200**
2040	-	-	-	-	239,113	143,300	648,400	309,663	212,238	279,875	**1,832,588**
2041	-	-	-	-	-	142,800	641,850	302,625	204,363	277,000	**1,568,638**
2042	-	-	-	-	-	-	644,175	305,138	196,488	278,750	**1,424,550**
2043	-	-	-	-	-	-	-	311,863	208,163	284,875	**804,900**
2044	-	-	-	-	-	-	-	-	199,388	280,500	**479,888**
2045	-	-	-	-	-	-	-	-	-	280,750	**280,750**
2046	-	-	-	-	-	-	-	-	-	192,750	**192,750**
2047	-	-	-	-	-	-	-	-	-	191,625	**191,625**
2048	-	-	-	-	-	-	-	-	-	190,250	**190,250**
2049	-	-	-	-	-	-	-	-	-	193,500	**193,500**
2050	-	-	-	-	-	-	-	-	-	191,375	**191,375**
2051	-	-	-	-	-	-	-	-	-	193,875	**193,875**
2052	-	-	-	-	-	-	-	-	-	191,000	**191,000**
2053	-	-	-	-	-	-	-	-	-	192,750	**192,750**
2054	-	-	-	-	-	-	-	-	-	194,000	**194,000**
2055	-	-	-	-	-	-	-	-	-	194,750	**194,750**
Total	76,878,557	(1,238,155)	(4,771,159)	70,869,244	11,869,777	33,189,226	22,360,586	16,134,010	8,692,932	12,242,150	**175,357,925**

Assumptions:

- Existing General Fund Debt Outstanding Projected as of June 30, 2019.
- Proposed issues structured on a level debt basis.

City of Lowell FY2021 Capital Plan Loan Order to the Lowell City Council

COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

LOAN ORDER
(General Fund Capital Improvements)

To borrow $6,771,100 for the purpose of financing various capital improvements and purchases and any related architectural and engineering services in connection therewith and any costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BY A TWO-THIRDS VOTE OF ALL OF ITS MEMBERS, as follows:

Ordered: That the sum of $6,771,100 is appropriated for the purpose of financing the following capital improvements, and any related architectural and engineering services in connection therewith and any costs incidental and related thereto: (1) City-wide paving and sidewalk program, (2) bridge repair/replacement program, (3) Westford/Stedman Intersection, (4) School Street Cemetery Wall Improvement, (5) TIGER (canal bridges projects), (6) Replace two ladder/engines - city match, (7) Locker Room Upgrades, (8) Convert/ Retrofit Firing Range to Evidence, (9) Service Tablets, (10) LPD Vehicle Maintenance Facility and Sign Shop Roof Replacement, (11) Cawley Stadium Improvements, (12) Concord River Greenway, (13) Voting Machine Upgrades, (14) City Council Chamber upgrades, (15) City Hall Security upgrades – Exterior, (16) School Department Security Equipment Upgrades, and (17) ADA transition plan projects; that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow $6,771,100 and to issue bonds or notes therefor under G.L. c.44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary to carry out the projects; and that the Treasurer is authorized to file an application with the Municipal Finance Oversight Board to qualify any or all of the bonds under G.L. c.44A and to provide such information and execute such documents as such board may require for these purposes. Any premium received upon the sale of any bonds or notes approved by this loan order, or upon the sale of any other bonds or notes approved by any other loan order of the City adopted prior to the date of this loan order, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote as well as any other projects approved by loan order of the City adopted prior to the date of this loan order in accordance with G.L. c. 44, §20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

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FISCAL YEAR

2021

SECTION VI

APPROPRIATION ORDER

Budget Resolution of the City Council to be voted on for appropriation.

EILEEN M. DONOGHUE
CITY MANAGER

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COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Approving Budget for the City of Lowell for Fiscal Year 2021.

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2021 to the City Council on September 8, 2020 and the appropriation order was accepted by vote of the City Council; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on September 22, 2020 and any other dates necessary, as advertised in the public hearing notice; and

WHEREAS, upon motion the City Council accepted the budget as submitted by the City Manager, after reductions otherwise separately voted, if any.

NOW, THEREFORE, BE IT VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby adopts and approves the budget for fiscal year 2021 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of $**395,545,116**, which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue, charges for services, licenses and permits, miscellaneous, etc. The full list of appropriations follows this vote.

WHEREAS, THE City of Lowell enterprise funds may have insufficient operating revenues to fund all expenditures of the funds in fiscal year 2021 and appropriation of retained earnings may be required to fund the fiscal year's operations.

NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby raise and appropriates the following retained earnings:

Fund	Amount	Fund Number
1. Wastewater Enterprise Fund	1,229,606	6000
2. Parking Enterprise Fund	2,763,708	4450
3. Water Enterprise Fund	2,987,595	6001

and that the City Council of the City of Lowell hereby raises and appropriates the following from other funds:

Fund	Amount	Fund Number
1. Sale of City Property	200,000	1701
2. Vacant Foreclosed Properties	250,000	1109
3. Community Preservation Fund	43,977	1713
4. Salary Stabilization	1,000,000	8398
5. Pension reserve	878,950	8399
6. Capital Debt Service Stab	1,890,688	8397
7. PEG Access Special Revenue	1,200,000	1710
8. Ballpark Capital	192,000	1741
9. General Stabilization	3,495,363	8401

Line Number	Department	Description	FY2021 Manager Recommended Appropriation
2021-01	City Council	Personal Services	$230,000
2021-02	City Council	Ordinary Expenses	$7,000
2021-03	Mayor	Personal Services	$49,557
2021-04	Mayor	Ordinary Expenses	$12,250
2021-05	City Clerk	Personal Services	$433,745
2021-06	City Clerk	Ordinary Expenses	$38,551
2021-07	City Manager	Personal Services	$1,872,332
2021-08	City Manager	Ordinary Expenses	$3,785,412
2021-09	City Manager - Lowell School Syst.	Ordinary Expenses	$50,000
2021-10	City Manager - Marketing Develop.	Personal Services	$19,000
2021-11	City Manager - Marketing Develop.	Ordinary Expenses	$506,500
2021-12	City Manager - Contingency	Ordinary Expenses	$557,800
2021-13	City Manager - Contingency	Reserve for Wages	$ -
2021-14	City Manager - Cable Access	Personal Services	$123,883
2021-15	City Manager - Cable Access	Ordinary Expenses	$214,031
2021-16	City Manager - Cable Access	Transfers to Schools	$75,000
2021-17	City Manager – CASE	Personal Services	$108,721
2021-18	City Manager – CASE	Ordinary Expenses	$ -
2021-19	Finance	Personal Services	$162,318
2021-20	Finance	Ordinary Expenses	$1,400
2021-21	Budget	Personal Services	$88,404
2021-22	Budget	Ordinary Expenses	$ -
2021-23	Auditing	Personal Services	$497,549
2021-24	Auditing	Ordinary Expenses	$60,750
2021-25	Purchasing	Personal Services	$249,204
2021-26	Purchasing	Ordinary Expenses	$144,350
2021-27	Assessing	Personal Services	$535,404
2021-28	Assessing	Ordinary Expenses	$57,054
2021-29	Treasurer	Personal Services	$614,782
2021-30	Treasurer	Ordinary Expenses	$242,850
2021-31	Human Relations	Personal Services	$329,746
2021-32	Human Relations	Ordinary Expenses	$48,010

Line Number	Department	Description	FY2021 Manager Recommended Appropriation
2021-33	Management Information Systems	Personal Services	$735,354
2021-34	Management Information Systems	Ordinary Expenses	$1,178,498
2021-35	Law	Personal Services	$1,208,417
2021-36	Law	Ordinary Expenses	$277,400
2021-37	Elections	Personal Services	$270,988
2021-38	Elections	Ordinary Expenses	$129,168
2021-39	Planning & Development	Personal Services	$2,841,728
2021-40	Planning & Development	Ordinary Expenses	$196,776
2021-41	Police	Personal Services	$29,439,742
2021-42	Police	Ordinary Expenses	$1,566,405
2021-43	Fire	Personal Services	$19,913,926
2021-44	Fire	Ordinary Expenses	$801,082
2021-45	Lowell Public Schools	Single Line Appropriation	$182,690,536
2021-46	Greater Lowell Technical School	Ordinary Expenses	$9,215,301
2021-47	Essex Agricultural High School	Ordinary Expenses	$ -
2021-48	DPW Administration	Personal Services	$501,737
2021-49	DPW Administration	Ordinary Expenses	$942,261
2021-50	DPW Engineering	Personal Services	$474,555
2021-51	DPW Engineering	Ordinary Expenses	$ -
2021-52	DPW Land & Buildings	Personal Services	$1,981,076
2021-53	DPW Land & Buildings	Ordinary Expenses	$665,072
2021-54	DPW Streets	Personal Services	$1,269,289
2021-55	DPW Streets	Ordinary Expenses	$18,850
2021-56	Parks	Personal Services	$1,524,365
2021-57	Parks	Ordinary Expenses	$533,088
2021-58	Cemetery	Personal Services	$250,611
2021-59	Cemetery	Ordinary Expenses	$235,000
2021-60	DPW Other	Snow & Ice	$1,350,000
2021-61	DPW Other	Street Lighting	$322,300
2021-62	DPW Other	Waste Coll./Disposal	$6,775,993

Line Number	Department	Description	FY2021 Manager Recommended Appropriation
2021-63	Health	Personal Services	$3,150,923
2021-64	Health	Ordinary Expenses	$360,516
2021-65	Council on Aging	Personal Services	$410,871
2021-66	Council on Aging	Ordinary Expenses	$90,475
2021-67	Veterans'	Personal Services	$162,020
2021-68	Veterans'	Ordinary Expenses	$633,777
2021-69	Recreation	Personal Services	$392,781
2021-70	Recreation	Ordinary Expenses	$46,100
2021-71	Library	Personal Services	$936,107
2021-72	Library	Ordinary Expenses	$212,149
2021-73	Unclassified	Debt Service	$11,989,795
2021-74	Unclassified	Workers Comp	$925,000
2021-75	Unclassified	Unemployment	$500,000
2021-76	Unclassified	Health Insurance	$23,750,000
2021-77	Unclassified	Retirement	$28,722,760
2021-78	Unclassified	Medicare Tax	$2,800,000
2021-79	Unclassified	Claims & Judgments	$775,000
2021-80	Unclassified	Other Insurance	$347,300
2021-81	Unclassified	No. Middlesex	$34,529
Subtotal	**General Fund**		**$354,665,224**

Line Number	Department	Description	FY2021 Manager Recommended Appropriation
2021-82	Wastewater	Personal Services	$3,311,861
2021-83	Wastewater	Ordinary Expenses	$8,715,500
2021-84	Wastewater	Debt Service	$8,786,356
Subtotal	**Wastewater Enterprise Fund**		**$20,813,717**
2021-85	Parking	Personal Services	$453,638
2021-86	Parking	Ordinary Expenses	$3,227,378
2021-87	Parking	Debt Service	$5,139,645
Subtotal	**Parking Enterprise Fund**		**$8,820,661**
2021-88	Water	Personal Services	$2,579,657
2021-89	Water	Ordinary Expenses	$3,951,500
2021-90	Water	Debt Service	$4,714,358
Subtotal	**Water Enterprise Fund**		**$11,245,515**
Grand Total All Funds			**$395,545,116**

Furthermore, the following projected needs are costs to the City, but according to accounting rules established by the Department of Revenue, are not to be included in the appropriation order.

Line Number	Description	FY2021 Manager Recommended Appropriation
2021-91	General Fund - Cherry Sheet Assessments	$32,520,668
2021-92	General Fund - Provision for Abatements & Exemptions	$1,000,000
2021-93	Indirect costs of the enterprise funds	$9,989,799
2021-94	General Fund – COVID 19	$217,000

Note: In FY2021, due to the COVID 19 pandemic and uncertainty around state aid figures, the City of Lowell appropriated three "1/12th" budgets for the months of July, August, and September and then appropriated a final "9/12th" budget for the remainder of the fiscal year. The above appropriation is the accumulation of the four separate appropriations.

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FISCAL YEAR

2021

SECTION VII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational staffing information, acronym table, and glossary of terms.

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COSO Internal Control Framework

The City of Lowell is in the process of adopting the internal control framework promulgated by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). COSO is sponsored by, among other organizations, the American Institute of Certified Public Accountants and the Institute of Internal Auditors.

COSO broadly defines internal control as a process, affected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

1. Effectiveness and efficiency of operations
2. Reliability of financial reporting
3. Compliance with applicable laws and regulations

Five Interrelated Components

The COSO internal control framework identified five interrelated components:

Control Environment

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.

Control environment factors include the integrity, ethical values and competence of the entity's people; management's philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors.

Risk Assessment

Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, industry, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

Control Activities

Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives.

Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

Information and Communication

Pertinent information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports, containing operational, financial and compliance-related information, that make it possible to run and control the business. They deal not only with internally generated data, but also information about external events, activities and conditions necessary to informed business decision-making and external reporting.

Effective communication also must occur in a broader sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream.

There also needs to be effective communication with external parties, such as customers, suppliers, regulators and shareholders.

Monitoring

Internal control systems need to be monitored – a process that assesses the quality of the system's performance over time. This is accomplished through ongoing monitoring activities, separate evaluations, or a combination of the two.

Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities, and other actions personnel take in performing their duties. The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures.

Summary of COSO Components and Principles of Internal Control

Components of Internal Control	Principles
A. Control Environment	1. Demonstrate Commitment to Integrity and Ethical Values 2. Exercise Oversight Responsibility 3. Establish Structure, Responsibility and Authority 4. Demonstrate Commitment to Competence 5. Enforce Accountability
B. Risk Assessment	6. Define Objectives and Risk Tolerances 7. Identify, Analyze, and Respond to Risks 8. Assess Fraud Risk 9. Identify, Analyze, and Respond to Change
C. Control Activities	10. Design Control Activities

	11. Design Activities for the Information System 12. Implement Control Activities
D. Information and Communication	13. Use Quality Information 14. Communicate Internally 15. Communicate Externally
E. Monitoring	16. Perform Monitoring Activities 17. Evaluate Issues and Remediate Deficiencies

The following describes characteristics of internal control relating to each of the five components of internal control that should reasonably ensure compliance with the requirements of Federal statutes, regulations, and the terms and conditions of Federal awards. (The bracketed information highlights a relationship to one of the COSO principles.).

A. **Control Environment.** The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

- There is a sense of conducting operations ethically, as evidenced by a code of conduct or other verbal or written directive. [Principle 1]

Recommended Code of Conduct for Public Employees

The Office of the Inspector General (OIG) has developed the attached Code of Conduct as a supplement to M.G.L. c.268A, the conflict of interest law. The Code sets standards of conduct for public employees engaged in official business relationships. The OIG recommends that local jurisdictions adopt the Code to preserve the integrity of business relationships and to maintain the highest level of public confidence in the impartial operation of government.

INTRODUCTION

The Massachusetts conflict of interest law, Chapter 268A of the Massachusetts General Laws, prohibits public employees from soliciting or accepting gratuities of substantial value for or because of their official duties. The law covers all state, county, and municipal employees, as well as employees of independent state authorities, districts, and commissions. The State Ethics Commission, which enforces the conflict of interest law, is authorized to impose civil fines of up to $2,000 for each violation of the law and to recover damages. The law also carries criminal penalties, including fines and terms of imprisonment.

The conflict of interest law encourages public agencies to establish and enforce standards of conduct. This Code of Conduct is designed to supplement the conflict of interest law by setting standards of conduct for all employees with respect to relationships with individuals and entities with whom the public sector conducts official business. The purpose of this Code is to preserve the integrity of these relationships and to maintain the highest level of public confidence in the impartial operation of government.

This Code prohibits certain activities that could result in a conflict of interest or create the appearance of a conflict of interest. Exceptions to the Code's prohibitions are limited to specific circumstances in which an overriding public interest is served by the exception or in which the relationship in question is primarily personal.

The Massachusetts Office of the Inspector General has developed this Code for use by public agencies throughout the Commonwealth. Five major areas are addressed by this Code: gifts and gratuities, reimbursement of travel expenses, honoraria, testimonial and retirement functions, and groundbreaking and dedication ceremonies. This Code is not all-inclusive. It does not regulate every conceivable situation in which a public employee may be offered gifts or other items of monetary value. It does not address other activities prohibited by the conflict of interest law, such as bribery, participation in official matters affecting one's financial interests or those of one's family or business, and misuse of one's official position. For information or advice on matters not covered by this Code, guidance may be sought from local counsel and from the State Ethics Commission. As used in this Code, "we" and "our" refer to the agency adopting this Code; "you" refers to the agency's employees or members.

revised 8/98

- Management makes evident its support of adequate information and reporting systems. [Principle 1]

  Management regards the accounting function as a means for monitoring and exercising control over the entity`s various activities and sets the tone that high-quality and transparent financial reporting is expected. A

disciplined, objective process, including discussions with staff, boards and external auditors, is used in selecting accounting principles and developing estimates. Management also uses this process to assess internal controls and correct any known weaknesses in internal controls on a timely basis.

- There is a governing board or equivalent that is responsible for receiving all reports and communications from the auditor, and ensuring that audit findings and recommendations are adequately addressed, and they fulfill those responsibilities. [Principle 2]

  The governing board is responsible for receiving all reports and communications from the auditor, and ensuring that audit findings and recommendations are adequately addressed, and they fulfill those responsibilities. As findings and recommendations are brought forward through the audit process, the appropriate management personnel are required to complete corrective action plans to address them. The governing board provides the necessary follow-up to ensure that the corrective action is implemented to resolve the findings and recommendations.

- Key managers' responsibilities are clearly defined. [Principle 3].

  Job descriptions have been developed that clearly define key manager's roles and responsibilities. The job descriptions are reviewed on an annual basis and updated as necessary to address any changes to the organizational and internal control structures that are identified.

- Key managers have adequate knowledge and experience to discharge their responsibilities. [Principle 4]

  Employees have the competence and training necessary for their assigned level of responsibility or the nature and complexity of the entity's activities. Before hiring new employees, job descriptions are evaluated and compared to potential employees' knowledge, skills, abilities and credentials before making hiring decisions, especially for key positions. Employees are subject to periodic evaluations of job performance and competencies.

- Management's commitment to competence ensures that staff receives adequate training to perform their duties. [Principle 4]

  Appropriate human resource policies ensure that employees who are hired have the necessary knowledge, skills, and experience to perform their function within the institution. The employees receive appropriate training and career development opportunities. The organizational structure is set up to provide for appropriate delegation of responsibility and authority as well as adequate supervision for operating activities at all levels.

  Staff meetings and annual fraud risk assessments are used to regularly educate and communicate to management and employees the importance of internal controls and to raise their level of understanding of existing controls and any changes that have been

implemented. Key management also regularly attends professional development conferences and seminars to further enhance competency and their ability to perform their duties.

- Staff is knowledgeable about compliance requirements and is given responsibility to communicate all instances of noncompliance to management. [Principle 4]

  Staff regularly attends professional development conferences and seminars to stay current on compliance requirements that affect the entity. These conferences and seminars are facilitated through professional organizations such as the Mass Association of Accountant's and Auditors, Mass Treasurer/Collector's Association, Mass Association of School Business Officials, Mass Department of Revenue, Mass Department of Elementary and Secondary Education. Furthermore, staff is encouraged to report all instances of noncompliance to management.

- Management initiates positive responsiveness to prior compliance and control findings. [Principle 4]

  In the event that a compliance or control finding is identified, management will immediately analyze and evaluate the conditions and criteria that caused the findings. With the understanding gained from this process, a corrective action plan will then be developed and implemented to correct the compliance and control findings that have been identified. Management will reevaluate the results of the corrective actions that were taken to ensure that the findings have been resolved. If further actions are deemed necessary, further analysis, evaluation and corrective actions will take place until the matter has been satisfactorily resolved.

- Management demonstrates respect for and adherence to program compliance requirements. [Principle 5]

  Management, through its attitudes and actions, demonstrates character, integrity and ethical values, which set the standard of conduct for compliance with program requirements for the entity as a whole. Management and staff are made familiar with the policies and practices with regards to ethics and accepted business practices through a code of conduct, governance guidelines and management and staff manuals. Management also follows ethical guidelines in dealing with external parties, including suppliers, contributors, creditors and insurers.

B. **Risk Assessment.** Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

- Program managers and staff understand and have identified key compliance objectives and risk tolerances. [Principle 6]

Key compliance objectives and risk tolerances for Federal awards:

Compliance Objectives	Risk Tolerance	Likelihood of Non Compliance	Significance of Non Compliance	Control Effectiveness	Residual Risks
Activities Allowed or Unallowed	Low	Low	High	High	Low
Allowable Costs/Cost Principles	Low	Low	High	High	Low
Cash Management	Low	Low	High	High	Low
Eligibility	Low	Low	High	High	Low
Equipment and Real Property Mgt	Low	Low	High	High	Low
Matching Level of Effort	Low	Low	High	High	Low
Period of Availability of Funds	Low	Low	High	High	Low
Procurement, Suspension & Debarment	Low	Low	High	High	Low
Program Income	Low	Low	High	High	Low
Reporting	Low	Low	High	High	Low
Subrecipient Monitoring	Low	Low	High	High	Low
Special Tests and Provisions	Low	Low	High	High	Low

Activities Allowed or Unallowed –

The specific requirements for activities allowed or unallowed are unique to each Federal program and are found in the Federal statutes, regulations, and the terms and conditions of the Federal award pertaining to the program. For programs listed in the OMB Compliance Supplement, the specific requirements of the governing statutes and regulations are included in Part 4, "Agency Program Requirements" or Part 5, "Clusters of Programs," as applicable. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program.

The Key compliance objectives associated with these compliance requirements is that Federal awards are used for allowable activities under each Federal program. The key risk associated with these compliance requirements is that Federal awards will be used to fund activities that are not allowable under the applicable award. Management has assessed the risk of noncompliance as low due to the following internal controls. The grant activities and budgets are approved by the awarding agencies. Program management is responsible for approving invoices and ensuring that grant funds are used for approved activities. Program expenditures are charged against approved budgets which are recorded in the accounting system. Expenditures are also reviewed and approved by the department head to ensure that they are allowable activities under the Federal program. The expenditures are processed through the warrants payable process which subjects them to additional review and approval by the appropriate officials. The accounting and auditing function is responsible for ensuring that funds are available under the Federal award and that the activities are appropriate for the budgeted line items being charged.

Allowable Costs/Cost Principles –

Basic Guidelines

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under Federal awards;

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under the principles in 2 CFR part 200, subpart E.

2. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the Federal award as to types or amount of cost items.

3. Be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the non-Federal entity.

4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200.

6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other Federally financed program in either the current or a prior period.

7. Be adequately documented.

The Key compliance objective associated with this compliance requirement is that Federal awards are used for allowable costs under each Federal program. The key risks associated with this compliance requirement include whether or not the costs are necessary and reasonable to carry out the grant, are consistent with the policies and procedures that apply to Federal and non-Federally financed expenditures, are not included as part of a match of Federal funds and must be adequately documented. Management has assessed the risk of noncompliance as low due to the following internal controls. The grant activities and budgets are approved by the awarding agencies. Program management is responsible for approving invoices and ensuring that goods and services charged to the grant are allowable costs under the terms of the grant agreement. Program expenditures are charged against approved budgets which are recorded in the accounting system. For many of the Federal awards, salaries are a significant cost element being charged. Time and effort documentation is required to be maintained and approved by department heads to substantiate the salaries charged to each Federal award. Non-salary expenditures are also reviewed and

approved by the department head to ensure that they are allowable costs under the Federal award. The salary and non-salary expenditures are processed through the accounts payable and payroll processes which subject them to additional review and approval by the applicable officials. The accounting and auditing function is responsible for ensuring that funds are available under the Federal award and that the expenditures are appropriate for the budgeted line items being charged.

Cash Management –

Non-Federal Entities Other Than States

Non-Federal entities must minimize the time elapsing between the transfer of funds from the U.S. Treasury or pass-through entity and disbursement by the non-Federal entity for direct program or project costs and the proportionate share of allowable indirect costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means (2 CFR section 200.305(b)).

What constitutes minimized elapsed time for funds transfer will depend on what payment system/method a non-Federal entity uses. For example:

- The U.S. Department of Health and Human Service (HHS) processes its financial transactions with non-Federal entities through HHS's Program Support Center (PCS), which uses the Payment Management System (PMS). Usually, payments from PMS process overnight and the funds would be available in a non-Federal entity's account the next business day. HHS also processes payments through same day wires (mostly State governments).

- Federal agencies, such as the U.S. Department of Commerce, and U. S. Department of the Interior, use the U.S. Treasury's Automated Standard Application for Payments (ASAP) system for grant and cooperative agreement payments. Non-Federal entities can use the ASAP on-line process to request and receive same-day payment.

Under the advance payment method, Federal awarding agency or pass-through entity payment is made to the non-Federal entity before the non-Federal entity disburses the funds for program purposes (2 CFR section 200.3). A non-Federal entity must be paid in advance provided that it maintains, or demonstrates the willingness to maintain, both written procedures that minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by the non-Federal entity, as well as a financial management system that meets the specified standards for fund control and accountability (2 CFR section 200.305(b)(1)).

The reimbursement payment method is the preferred payment method if (a) the non-Federal entity cannot the meet the requirements in 2 CFR section 200.305(b)(1) for advance payment, (b) the Federal awarding agency sets a specific condition for use of the reimbursement or (3) if requested by the non-Federal entity (2 CFR sections 200.305(b)(3) and 200.207)). The reimbursement payment method also may be used on a Federal award for construction or for other construction activity as specified in 2 CFR section 200.305(b)(3), program costs must be paid by non-Federal entity funds before submitting a payment request (2 CFR section 200.305(b)(3)), i.e., the non-Federal entity must disburse funds for program purposes before requesting payment from the Federal awarding agency or pass-through entity.

To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional Federal cash draws (2 CFR section 200.305(b)(5)).

Except for interest exempt under the Indian Self-Determination and Education Assistance Act (23 USC 450), interest earned by non-Federal entities other than States on advances of Federal funds is required to be remitted annually to the U. S. Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852. Up to $500 per year may be kept for administrative expenses (2 CFR section 200.305(b)(9)).

The Key compliance objective associated with this compliance requirement is to minimize the time elapsing between the transfer of funds from the Federal agency and disbursement by the grant recipient. This requirement is not applicable for the majority of the federal awards because they operate on a reimbursement basis. For grants where advance payments are received, the recipient may retain interest earned up to $500 per year for administrative expenses. Interest earned in excess of $500 will be returned to the U. S. Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852. The key risk associated with this compliance requirement is that interest earned on Federal funds in excess of $500 is not returned to the Federal government. Management has assessed the risk of noncompliance as low due to the following factors. The majority of the Federal awards received operate on a reimbursable basis. For advance funded Federal awards, the risk is considered low because funds are typically expended in a timely fashion after being received from the Federal agency. Also, current interest rates are low which significantly minimizes the risk that interest earned will exceed $500. Interest earned is monitored on a monthly basis by the grant administrator and procedures are in place to ensure that any interest in excess of $500 is returned to the Federal government.

Eligibility –

The specific requirements for eligibility are unique to each Federal program and are found in the statutes, regulations, and the terms and conditions of the Federal award pertaining to the program. For programs listed in the Supplement, these specific requirements are in Part 4, "Agency Program Requirements," or Part 5, "Clusters of Programs," as applicable. This compliance requirement specifies the criteria for determining the individuals, groups of individuals (including area of service delivery), or subrecipients that can participate in the program and the amounts for which they qualify.

The Key compliance objectives associated with this compliance requirement are to determine whether required eligibility determinations were made (including obtaining any required documentation/verification), that individual program participants or groups of participants (including area of service delivery) were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program. Management has assessed the risk of noncompliance as low due to the following factors: Per the compliance supplement matrix, eligibility is not applicable for the majority of the Federal awards received. The most significant programs with eligibility requirements are the Title I and School Lunch programs. For both programs, the state provides significant oversight and training to ensure that eligibility requirements are being met.

School lunch eligibility can be confirmed by income verification or by providing documentation of participation in the Federal supplemental nutrition assistance program (SNAP). By November 15th of each school year, the grant recipient must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced price meals. The verification sample size is based on the total number of approved applications on file on October 1st. The results of the testing are reported to the state to facilitate their monitoring responsibilities.

Eligibility for the Title I program is determined based on poverty levels of the population residing in the school attendance areas. A Local Educational Agency (LEA) must determine which school attendance areas are eligible to participate in Title I Part A. A school attendance area is generally eligible to participate if the percentage of children from low-income families is at least as high as the percentage of children from low-income families in the LEA as a whole or at least 35 percent. An LEA may also designate and serve a school in an ineligible attendance area if the percentage of children from low-income families enrolled in that school is equal to or greater than the percentage of such children in a participating school attendance area. When determining eligibility, an LEA must select a poverty measure from among the following data sources: (1) the number of children ages 5–17 in poverty counted in the most recent census; (2) the number of children eligible for free and reduced price lunches; (3) the number of children in families receiving Temporary Assistance for Needy Families (TANF); (4) the number of children eligible to receive Medicaid assistance; or (5) a composite of these data sources. The LEA must use that measure consistently across the district to rank all its school attendance areas according to their percentage of poverty. An LEA must serve eligible schools or attendance areas in rank order according to their percentage of poverty. An LEA must serve those areas or schools above 75 percent poverty, including any middle or high schools, before it serves any with a poverty-percentage at or below 75 percent. After an LEA has served all areas and schools with a poverty rate above 75

percent, the LEA may serve lower-poverty areas and schools either by continuing with the district-wide ranking or by ranking its schools at or below 75 percent poverty according to grade-span grouping (e.g., K-6, 7-9, 10-12). If an LEA ranks by grade span, the LEA may use the district-wide poverty average or the poverty average for the respective grade-span grouping. An LEA may serve, for one additional year, an attendance area that is not currently eligible but that was eligible and served in the preceding year. The poverty levels are derived from census poverty estimates and are compiled at the local level and submitted to the State for review and approval as part of the application process.

Equipment and Real Property Management –

Equipment means tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000 (2 CFR section 200.33). Title to equipment acquired by a non-Federal entity under grants and cooperative agreements vests in the non-Federal entity subject to certain obligations and conditions (2 CFR section 200.313(a)).

Non-Federal entities other than States must follow 2 CFR sections 200.313(c) through (e) which require that:

1. Equipment acquired with Federal awards is used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award or, when appropriate, under other Federal awards; however, the non-Federal entity must not encumber the equipment without prior approval of the Federal awarding agency (2 CFR sections 200.313(c) and (e)).
2. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal award identification number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property.
3. A physical inventory of the property must be taken and the results reconciled with the property records at least once every 2 years (2 CFR section 200.313(d)(2)).
4. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated (2 CFR section 200.313(d)(3)).
5. Adequate maintenance procedures must be developed to keep the property in good condition (2 CFR section 200.313(d)(4)).
6. If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return (2 CFR section 200.313(d)(5)).
7. When original or replacement equipment acquired under a Federal award is no longer needed for a Federal program (whether the original project or program or other activities currently or previously supported by the Federal government), the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the award. Items of equipment with a current per-unit fair market value of $5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency. If the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of $5,000 may be retained or sold. The Federal awarding agency is entitled to the Federal interest in the equipment, which is the amount calculated by multiplying the current

market value or sale proceeds by the Federal agency's participation in total project costs (2 CFR section 200.313(e) and 200.41).

The key risks associated with these compliance requirements is that equipment or real property acquired with Federal funds will not be used for the programs or projects for which it was acquired, that proper documentation will not be maintained to account for the real property, that proper inventory controls will not be maintained and that dispositions will not be in accordance with Federal regulations for property that has a fair market value in excess of $5,000. Management has assessed the risk of noncompliance as low because Federal funds are not typically used to purchase equipment or real property in excess of $5,000 and in instances where this does occur, controls are in place to ensure that the compliance requirements are met.

Control activities are more fully described in our Internal Control Manual.

Matching Level of Effort and Earmarking –

The specific requirements for matching, level of effort, and earmarking are unique to each Federal program and are found in the statutes, regulations, and the terms and conditions of awards pertaining to the program. For programs listed in this Supplement, these specific requirements are in Part 4, "Agency Program Requirements," or Part 5, "Clusters of Programs," as applicable. However, for matching, 2 CFR section 200.306 provides detailed criteria for acceptable costs and contributions.

"Matching," "level of effort," and "earmarking" are defined as follows:

1. *Matching* or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

2. *Level of effort* includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

3. *Earmarking* includes requirements that specify the minimum and/or maximum amount or percentage of the program's funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

The following is a list of the basic criteria for acceptable matching:

- Are verifiable from the non-Federal entity's records;
- Are not included as contributions for any other Federal award;
- Are necessary and reasonable for accomplishment of project or program objectives;
- Are allowed under 2 CFR part 200, subpart E (Cost Principles);
- Are not paid by the Federal Government under another award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- Are provided for in the approved budget when required by the Federal awarding agency; and

- Conform to other provisions of this part, as applicable.

The key risks associated with these compliance requirements is that grant matching requirements, level of effort requirements, or earmarking requirements will not be met. Management has assessed the risk of noncompliance as low because it does not have Federal awards with matching or earmarking requirements. For Federal awards that have level of effort requirements, the Federal awards are passed-through the Massachusetts Department of Elementary and Secondary Education (DESE) who is responsible for monitoring compliance. The monitoring is completed on an annual basis with data that is collected through the DESE's End-of-Year Financial Reporting requirements. In addition to the DESE monitoring requirements, the education appropriation has increased on an annual basis over the last ten years which reduces the risk that level of effort requirements will not be met.

Control activities are more fully described in our Internal Control Manual.

Period of Availability of Funds –

A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity (2 CFR section 200.309).

Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award (2 CFR section 200.343(b)). When used in connection with a non-Federal entity's utilization of funds under a Federal award, "obligations" means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period (2 CFR section 200.71).

The key risk associated with this compliance requirement is that allowable costs will be charged to a Federal award prior to the period of performance unless prior authorization was received by the Federal awarding agency and that any obligations incurred under the Federal award are not liquidated within 90 calendar days after the end date of the period of performance unless an extension has been granted by the Federal awarding agency. Management has assessed the risk of noncompliance as low because internal controls are in place to ensure that costs can only be charge during the period of performance. These controls include the ability of management to inactivate accounts after the period of availability of funds and the use of purchase requisitions and purchase orders to commit funds which require review and approval by management to ensure that commitments and expenditures are within the period of availability.
Control activities are more fully described in our Internal Control Manual.

Procurement and Suspension and Debarment –

Non-Federal entities other than States, including those operating Federal programs as subrecipients of States, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal statutes and the procurement requirements identified in 2 CFR part 200. A non-Federal entity must:

1. Meet the general procurement standards in 2 CFR section 200.318, which include oversight of contractors' performance, maintaining written standards of conduct for employees involved in contracting, awarding contracts only to responsible contractors, and maintaining records to document history of procurements.

2. Conduct all procurement transactions in a manner providing full and open competition, in accordance with 2 CFR section 200.319.

3. Use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and (b). Under the micro-purchase method, the aggregate dollar amount does not exceed $3,500 ($2,000 in the case of acquisition for construction subject to the Wage Rate Requirements (Davis-Bacon Act)). Small purchase procedures are used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).

4. For acquisitions exceeding the simplified acquisition threshold, the non-Federal entity must use one of the following procurement methods: the sealed bid method if the acquisition meets the criteria in 2 CFR section 200.320(c); the competitive proposals method under the conditions specified in 2 CFR section 200.320(d); or the noncompetitive proposals method (i.e., solicit a proposal from only one source) but only when one or more of four circumstances are met, in accordance with 2 CFR section 200.320(f).

5. Perform a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold, including contract modifications (2 CFR section 200.323(a)). The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used (2 CFR section 200.323(d)).

6. Ensure that every purchase order or other contract includes applicable provisions required by 2 CFR section 200.326. These provisions are described in Appendix II to 2 CFR part 200, "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."

The key risks associated with this compliance requirement are that micro-purchases (less than $3,500) will not be distributed equitably among qualified suppliers, purchases in excess of the micro-purchase threshold ($3,500) and below the MGL Chapter 30B threshold ($10,000) requiring price/rate quotes will not be adhered to, purchases in excess of the MGL Chapter 30B threshold ($50,000) requiring competitive bids will not be adhered to. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that individuals responsible for procurement have received training and certification under the Massachusetts Public Procurement Officer program sponsored by the Massachusetts Inspector General's Office. Click on the following link to learn more about the certification process http://www.mass.gov/ig/mcppo/. Written policies and procedures are maintained with regards to purchasing that are distributed to department heads to inform them of any new or updated procedures as well as conducting continuing education with regards to purchasing policies and procedures.

Program Income –

Program income is gross income earned by a non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance (unless there is a requirement for disposition of program income after the end of the period of performance as provided in 2 CFR section 200.307(f)).

Program income (2 CFR section 200.80) includes, but is not limited to income from:

- Fees for services performed,
- The use or rental of real or personal property acquired under Federal awards,
- The sale of commodities or items fabricated under Federal awards,
- License fees and royalties on patents and copyrights, except as provided below, and
- Principal and interest on loans made with Federal award funds.

Program income does not include:

- Interest earned on advances of Federal funds.
- Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, rebates, credits, discounts and interest earned on any of them.
- Taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity, unless the Federal award or Federal awarding agency regulations specifically identify the revenues as program income (2 CFR section 200.307(c)).
- The proceeds from the sale of equipment or real property acquired in whole or in part under the Federal award (2 CFR section 200.307(d)).

Royalties or income earned by an institution of higher education or a nonprofit organization on inventions conceived or first actually reduced to practice in the performance of work under a funding agreement with a Federal agency that is shared with the inventor (2 CFR section 200.307(g); 37 CFR sections 401.2 and 401.14(k); 35 USC 201(i), and 35 USC 202(c)(7)(B)).

The key risk associated with this compliance requirement is that the program income will not be used in accordance with the

allowable methods as indicated in 2 CFR section 200.307(e). Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that program income is generally not applicable to our organization. If program income is received, the default method for using program income is the deduction method. Under the deduction method, program income is deducted from the total allowable costs unless the otherwise directed by the Federal awarding or pass-through agency.

Reporting –

Financial Reporting

Recipients must use the standard financial reporting forms or such other forms as may be authorized by OMB (approval is indicated by an OMB paperwork control number on the form) when reporting to the Federal awarding agency. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the Federal awarding agency. If the Federal awarding agency requires reporting of accrual information and the recipient's accounting records are not normally maintained on the accrual basis, the recipient is not required to convert its accounting system to an accrual basis but may develop such accrual information through analysis of available documentation. The Federal awarding agency may accept identical information from the recipient in machine-readable format, computer printouts, or electronic outputs in lieu of closed formats or on paper.

Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of available documentation.

The financial reporting requirements for subrecipients are as specified by the pass-through entity. In many cases, these will be the same as or similar to those for recipients.

The standard financial reporting forms for grants and cooperative agreements are as follows:

- *Request for Advance or Reimbursement (SF-270) (OMB No. 0348-0004))*. Recipients are required to use the SF-270 to request reimbursement payments under non-construction programs, and may be required to use it to request advance payments.

- *Outlay Report and Request for Reimbursement for Construction Programs (SF-271) (OMB No. 0348-0002))*. Recipients use the SF-271 to request funds for construction projects unless they are paid in advance or the SF-270 is used.

- *Federal Financial Report (FFR) (SF-425/SF-425A) (OMB No. 0348-0061)).* Recipients use the FFR as a standardized format to report expenditures under Federal awards, as well as, when applicable, cash status (Lines 10.a, 10.b, and 10c). References to this report include its applicability as both an expenditure and a cash status report unless otherwise indicated.

Electronic versions of the standard forms are located on OMB's home page (http://www.whitehouse.gov/omb/grants_forms).

Financial reporting requirements for cost reimbursement contracts subject to the Federal Acquisition Regulation (FAR) are contained in the terms and conditions of the contract.

Performance and Special Reporting

Non-Federal entities may be required to submit performance reports at least annually but not more frequently than quarterly, except in unusual circumstances, using a form or format authorized by OMB (2 CFR section 200.328(b)(1)). They also may be required to submit special reports as required by the terms and conditions of the Federal award.

Compliance testing of performance and special reporting are only required for data that are quantifiable and meet the following criteria:

1. Have a direct and material effect on the program.

2. Are capable of evaluation against objective criteria stated in the statutes, regulations, contract or grant agreements pertaining to the program.

The key risks associated with this compliance requirement are that the required standardized forms will not be used for reporting and that reporting will not be completed on a timely basis. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that the majority of the Federal awards are received from pass-through entities which provide a significant amount of training and oversight to ensure that reporting requirements are met for each Federal award. Also, reporting responsibilities are centralized with the grant administrators. Management also provides oversight to ensure that monthly, quarterly and annual reporting is completed on a timely basis and that the proper standardized forms are utilized.

Control activities are more fully described in our Internal Control Manual.

Subrecipient Monitoring –

A pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1); (2) all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

- *Evaluate Risk* – Evaluate each subrecipient' s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include consideration of such factors as the following:

  1. The subrecipient' s prior experience with the same or similar subawards;

  2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;

  3. Whether the subrecipient has new personnel or new or substantially changed systems; and

  4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

- *Monitor* – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:

  1. Reviewing financial and programmatic (performance and special reports) required by the PTE.

2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means.

3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.

Ensure Accountability of For-Profit Subrecipients – Some Federal awards may be passed through to for-profit entities. For-profit subrecipients are accountable to the PTE for the use of the Federal funds provided. Because 2 CFR part 200 does not make subpart F applicable to for-profit subrecipients, the PTE is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients for the subaward. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient' s compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits (2 CFR section 200.501(h)).

The key risks associated with this compliance requirement are that the award and requirements will not be clearly communicated to a subrecipient, that evaluation of the risk of noncompliance for purposes of determining appropriate subrecipient monitoring will not be appropriate, and that required monitoring activities will not be performed. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that no Federal funds are currently awarded to subrecipients.

Special Tests and Provisions –

The specific requirements for Special Tests and Provisions are unique to each Federal program and are found in the statutes, regulations, and the provisions of contract or grant agreements pertaining to the program.

The key risk associated with this compliance requirement is that the recipient will not be aware of special tests and provisions and will not adhere to the specific requirements associated with them. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that an evaluation of grant awards is completed on an annual basis to determine if special tests and provisions are applicable to any grant awards. If special tests and provisions are identified, the administrative team is notified and procedures are put in place to ensure compliance.

- Management is aware of results of monitoring, audits, and reviews, and considers related risk of noncompliance. [Principle 7]

  Management holds regular meetings and is updated on the results of monitoring activities, audits and reviews. Action plans are developed to address any weaknesses in internal or noncompliance that is noted. Additional follow-up is done to make sure that action plans are implemented and that the corrective action addressed any matters noted.

- Management and employees identify, analyze, and adequately respond to risks related to achieving the defined objectives. [Principle 7]

  Management holds regular meetings and discusses risk related to achieving defined objectives. Material risks are analyzed by management and controls are assessed to ensure that risks are reduced to an acceptable level.

- The organizational structure provides identification of risks of noncompliance [Principle 7]
  - Key managers have been given responsibility to identify and communicate risks of noncompliance.
  - Employees who require close supervision (e.g., they are inexperienced) are identified.
  - Management has identified and assessed complex operations, programs, or projects.

- Management considers the potential for fraud when identifying, analyzing, and responding to risk. This assessment includes at a minimum the following: [Principle 8]
  - types of fraud,
  - fraud risk factors, and
  - response to fraud risks.

During times of significant financial hardship, the increased stress to the organization can increase the risk that prepared budgets are not sufficient to meet actual expenditures. However, the financial reality is that if recurring revenues are not sufficient to fund recurring expenditures, eventually budget cuts will have to be made.

In the governmental environment, any major organizational restructuring is a long and involved process where management has sufficient lead time to adjust the budget to reflect the new organizational structure.

There is risk that elected officials may react to increased financial pressures by not implementing or enforcing sound business policies which could lead to a deteriorating financial condition. Examples would include not raising water rates to cover 100% of the cost of providing the service, improper procurement practices, and depletion of reserves to fund operations.

Lack of foresight in completing long term capital plans can lead to deteriorating infrastructure which will have an adverse effect on the long term financial condition.

GASB pronouncements can add to the financial burden of a community.

A community can face financial pressures related to technological resources.

The government must comply with grant restrictions and all grants are supplied to the accounting office to review the allowability of activities and costs. The Federal grants are audited as part of the single audit which reduces risk. Monitoring reviews are made periodically by the granting agencies. The risk related to noncompliance with Federal and state grants could result in termination of future grants.

Most grants are drawn down monthly, quarterly or up front. For reimbursable grants the only delay in receipt is the timing of the reimbursement requests.

The largest risk is a revenue reduction from state aid and excise taxes. However this risk is minimal as the community can increase their major revenue source by 2 1/2% each year. It will cause appropriation reductions but there is no risk the government will go out of business.

If serious conditions occur due to mismanagement the state has come in several times and put in a control board which has been successful in turning the communities around in a relative short period of time.

If there is a significant economic downturn, which results in a decreasing revenue base for the community, the community will be forced to reduce services.

There are very few real risks related to the government's revenues. The Department of Revenue (DOR) does not allow the community to budget more than the actual revenue received in the prior year unless they can clearly demonstrate the increase is justified.

The major revenue sources are:

Real estate and personal property taxes which the billing is set by the assessor and first year collections are usually about 95% and in the next year the community usually collect another 4%. Any unpaid amounts are liened against the parcel and therefore the community has secured its position. Due to these factors, risk is minimal.

State Aid is reasonably known before the year begins and is part of the budgetary process. It is always 100% collected and normally received in quarterly payments. Risk is considered minimal.

Motor Vehicle Excise bills are created by the Registry of Motor Vehicles and are substantially collected. Although unpaid amounts cannot be liened they are marked at the registry and the owner cannot renew the registration or license with paying all amounts due.

User fees are based on costs of providing the services and readings taken for actual usage. Any unpaid fees can be liened and depending on the circumstances the service can be stopped until the fee is paid.

Bad debt allowance is minimal.

There is significant risk related to the year-end accrual entries since the entries are done only once a year. Therefore the infrequency of the accounting increases the possibility of error but not fraud or misappropriation of assets.

All of the risks previously mentioned are minimized through a combination of factors, which include:

The Department of Revenue is the oversight board for how all communities must maintain their statutory accounts, in addition, they publish the UMAS manual that is the authoritative budgetary book that dictates how all transactions should be recorded. In conjunction with this, the community is required to submit annual reports under this basis of accounting to the DOR.

The DOR issued a comprehensive guide on how to implement GASB 34 which included all GAAP to date and how the community would convert their statutory financial statements into GAAP. All communities are required to use this guidance when preparing their audited financial statements.

Any new pronouncements are addressed by the community through continuing education provided by the Accountant's and Auditor's Associations and discussions with the independent auditors. Before implementing any new accounting policies, consultations are conducted with the independent auditors.

The major governmental expense is payroll. Procedures are maintained for hiring and dismissing employees. The Personnel department, Treasurer's Office and Accounting Department need to be informed of any personnel changes. Any new full-time employee joins the retirement system and deductions must be turned over monthly. Employees are charged to a department appropriation which is diligently monitored by the department heads. Therefore the risk of full-time fictitious employees is minimal. Salary levels are controlled by collective bargaining and the annual increases are normally 0% to 3% which is covered by prop 2 1/2. If reductions have to be made in the workforce it is usually covered by attrition, retirement, or reducing staffing levels based on seniority. The reductions are normally not made in the finance areas due to the limited number of staff and minor dollars in relation to the total budget. Therefore internal financial controls are usually not adversely affected by layoffs.

Employee benefits are directly related to actual employees and the health insurance account is monitored each month. Although it is possible that terminated employees are not removed from the rolls timely the risk of material financial statement error is minimal.

Pension expense is an annual assessment made by the retirement system.

Debt service is structured with the assistance of financial advisors. There is very little risk related to this expenditure.

The remaining expenses are monitored through annual budgets, capital committees, management and department heads. There is a risk that expenses may be recorded in the wrong period through error or financial statement fraud but the risk is minimized by the fact that accounting personnel are instructed not to pay a bill related to the prior period unless a separate appropriation is made for unpaid bills. This process takes months and through past experience the risk is minimal. The recording of expenses in the wrong fiscal year is only important in budgeted funds as multi-year funds such as capital projects, certain grants and revolving funds carryover any unspent resources to the following year.
The risk related to investment activity relates to investing in high risk investments which could result in a permanent loss of operating or capital funds.

MGL limits local government's legal investments which significantly reduces investment risk. There is minimal personal benefit to the Treasurer based on investment performance. Therefore, the likelihood that the Treasurer would knowingly violate MGL regulations is minimal. The commonwealth updates its legal list of investments annually.

The risk related to financing is not having access to the financing markets to meet cash flow needs. In addition, there are

several forms of complex financing arrangements that places risk to the community through interest rate increases. We have never experienced an inability to access financing at competitive rates.

The MGL does not allow for local governments to engage in complex financing arrangements such as swaptions. In order for a community to borrow, a series of third parties are involved in the process including financial advisors, the executive branch of the government, bond counsel, DOR, which ensure that the financing is in compliance with MGL. This area does not carry a significant risk.

The financial statements are expected to be widely distributed to Federal agencies, State agencies, citizens, used in official statements, continuing disclosures and other. The risks are community related if there are qualifications in the opinion, findings on the single audit or significant deficiencies. We do not believe any of these risks are significant because they are minimized through the independent audit process.

The risks related to IT include:

- failure to backup critical data and programs.
- lack of sufficient personnel with appropriate knowledge and skills due to budgetary constraints. There is risk associated with the loss of a critical IT employee if the employee could not be replaced immediately through internal or external sources.
- lack of adequate documentation of policies and procedures related to IT and financial applications.
- lack of contingency plans for alternative processing in the event of loss or interruption of the IT function.
- the risk of maintaining multiple computing environments without adequate integration.

These risks have been mitigated by the employment of an IT Director with suitable skills, knowledge and experience. In addition, written policies and procedures have been adopted to ensure that each of these risks has been addressed.

- Processes are established to implement significant changes in program objectives and procedures. [Principle 9]

Grant agreements, contracts and the Federal compliance supplement are reviewed on an annual basis to identify significant changes to program objectives and procedures. Oversight agencies and pass-through entities, such as the Department of Education, provide training and resource materials to assist in the identification of changes to program objectives and procedures. Once significant changes are identified, policies and procedures are developed to ensure compliance. These policies and procedures are communicated to management at weekly meetings and departmental staff is made aware of the changes by management.

C. **Control Activities.** The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.

- Adequate segregation of duties is provided between performance, review, and recordkeeping of a task. [Principle 10]

  Management should divide or segregate key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for:
  - authorizing transactions,
  - processing and recording them,
  - reviewing the transactions, and
  - handling any related assets or process so that no one individual controls all key aspects of a transaction or event.

  In other words, control activities related to authority, custody, and accounting of operations ought to be separated to achieve adequate segregation of duties.

  If segregation of duties is not practical within an operational process because of limited personnel for example, adding closer supervision, cross-training or frequent reviews may be an alternative for this control activity.

  Segregation of duties is achieved at the departmental level as well as at the entity-wide level. Grant drawdowns and requests for reimbursement are initiated at the departmental level and cash receipts are recorded by the Treasurer's office and are wired into a bank account maintained by the Treasurer. The Treasurer has custody of all of the bank accounts. Departments will typically notify the Treasurer when a drawdown or reimbursement request has been made to assist the Treasurer with the identification of funds received.

  For the majority of the Federal awards, payroll is the most significant transaction class. The grant application process typically requires a detailed budget to be approved indicating the payroll positions to be charged, and the number of FTE's associated with each position. Time and effort documentation is maintained by each employee paid from the grant and is approved by the department head to ensure that only eligible payroll is charged to the Federal awards. For disbursements, purchase requisitions and purchase orders are utilized which are approved at the department level, approved by the procurement officer and approved by the Accountant/Auditor. Control activities are more fully described in our Internal Control Manual.

- Supervision of employees is commensurate with their level of competence. [Principle 10]

  Employee's competence is evaluated on an ongoing basis. The level of employee supervision is planned and adjusted based on the evaluation of the employee's performance and competence. As an employee's level of competence increases, supervision of that employee can be reduced to a lower level.

- Personnel possess adequate knowledge and experience to discharge their responsibilities. [Principle 10]

  Personnel are evaluated during the hiring process against specific roles and responsibilities that they are applying for. Candidates for management level positions typically require prior experience that would allow them to complete the responsibilities of the position. Staff level positions do not always require prior experience, but personnel must possess the ability to perform the roles and responsibilities given sufficient training and supervision.

- Equipment, inventories, cash, and other assets secured physically and periodically counted and compared to recorded amounts. [Principle 10]

  Equipment is tagged and inventoried on a periodic basis. Commodities for the school lunch program are also inventoried on a regular basis. Cash and other assets are counted and reconciled to the general ledger and supporting documentation on a monthly basis. Any discrepancies noted are investigated and resolved as part of the reconciliation process.

- Computer and program controls include [Principle 11]:
  - Data entry controls, e.g., edit checks.
  - Exception reporting.
  - Access controls.
  - Reviews of input and output data.
  - Computer general controls and security controls.

  Data entry controls primarily relate to the reconciliation process. This is where most data entry errors are discovered and corrected. Some of the most important reconciliations include cash, receivables, Federal awards, departmental appropriations, payroll withholdings, etc.

  Exception reporting is mainly used in the billing process to identify issues with customer utility bills and to ensure that bills are in line with expectations. Outliers are reviewed and investigated to ensure accuracy.

  Data access is controlled through the use of user profiles in the accounting system and through physical safeguards for manual records such as locking information in a safe, file cabinet or other secure area. Computer passwords are also changed periodically and require strong passwords to reduce the risk of hacking.

  Input and output data is reconciled to supporting documentation by the accounting department as well as the departments that are responsible for the transactions.

- Operating policies and procedures exist and are clearly written and communicated. [Principle 11]

- Procedures are in place to implement changes in statutes, regulations, and the terms and conditions affecting Federal awards. [Principle 11]

  Grant managers are responsible for identifying changes in statutes, regulations and terms and conditions affecting Federal awards and are responsible for updating processes and procedures to ensure compliance. Federal awarding agencies as well as pass-through entities also provide training seminars to highlight changes in statutes, regulations and terms and conditions affecting Federal awards. The seminars are designed to educate the grant recipients about how to comply with the changes.

- Management prohibits intervention or overriding established controls. [Principle 11]

  Management reviews compliance with established controls to ensure that controls are not intervened with or overridden. For example, supporting documentation is reviewed to ensure that required reviews and approvals by department heads are occurring and that the required signoffs are present documenting department head approval.

D. **Information and Communication.** The quality of information management and personnel communicate and use to support the internal control system.

- The accounting system provides for separate identification of Federal and non-Federal transactions and allocation of transactions applicable to both. [Principle 13]

  A fund based accounting system is maintained that provides a separate accounting of Federal funds. This facilitates identification of Federal awards and accounting and reporting requirements.

- Adequate source documentation exists to support amounts and items reported. A recordkeeping system is established to ensure that accounting records and documentation are retained for the time period required in the statutes, regulations, and the terms and conditions applicable to the program. [Principle 13]

  Source documents are typically maintained at the department level where responsibility for administration of the Federal award exists as well as in the accounting and treasury departments. Supporting documentation is required for the receipt and disbursement processes. For disbursements, the original invoice must be submitted to the accounting department and is maintained with the approved warrant. For receipts, supporting documentation must be provided to the treasurer's office

along with a turnover sheet that is used to record the transaction. All documentation is maintained in accordance with Federal and State record retention requirements. See 2CFR Section 200.333 for UG record retention requirements. Massachusetts record retention requirements can be found at https://www.sec.state.ma.us/arc/arcrmu/rmuidx.htm.

- Accurate information is accessible to those who need it. [Principle 13]

  Accurate financial information can be obtained from the accounting system. This information is reconciled to departmental records on a monthly basis. Program related information is maintained at the department level and can be obtained by contacting the applicable department.

- Reports are provided timely to managers for review and appropriate action. [Principle 13]

  Financial information is available to managers on a real-time basis through access to the accounting system. Audits and review reports are available to managers for review and appropriate action. From a practical standpoint, any matters warranting corrective action are discussed at the time of the audit. Responses from management and corrective actions are requested at that time and are typically implemented prior to the audit being finalized or very soon thereafter. Corrective action plans are required to be submitted to the Federal audit clearinghouse with the annual submission which helps to facilitate timely implementation.

- Reconciliations and reviews ensure accuracy of reports. [Principle 13]

  Monthly reconciliations of general ledger accounts are required. This includes reconciliation of cash accounts between bank and general ledger balances and reconciliation of revenue and expenditure transactions.

- Actions are taken as a result of communications received. [Principle 13]

  Audits and review reports are available to managers for review and appropriate action. Any matters warranting corrective action are communicated to management during the audit. Responses from management and corrective actions are requested at that time and are typically implemented prior to the audit being finalized or very soon thereafter. Corrective action plans are required to be submitted to the Federal audit clearinghouse with the annual submission which helps to facilitate timely implementation.

- Established internal and external communication channels exist. [Principle 14]
  - Staff meetings.

- Bulletin boards.
- Memos, circulation files, e-mail.
- Surveys, suggestion box.

Management meets on a regular basis to discuss emerging issues and other pertinent matters. Staff meetings are held on an as needed basis at the discretion of the department head. Other communications are made using bulletin boards, memo's emails and surveys.

- Employees' duties and control responsibilities are effectively communicated. [Principle 14]

  Employee roles and responsibilities are documented by the human resources department and communicated to each employee. Control responsibilities are documented in the internal control document and are communicated to employees by management. Procedure manuals are maintained at the department level documenting the control responsibilities of each position in the department.

- Channels of communication for people to report suspected improprieties have been established. [Principle 14]

  Employees are encouraged to report improprieties to their direct supervisor, however in situations where this is not practical; they are encouraged to report to the next highest ranking level of management. In instances where this is still not practical, employees are encouraged to bring the matter to the City Manager.

- There are established channels of communication between the pass-through entity and subrecipients. [Principle 15]

  We do not currently provide any subawards to subrecipients.

E. **Monitoring.** Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

- Ongoing monitoring is built-in through independent reconciliations, staff meeting feedback, rotating staff, supervisory review, and management review of reports. [Principle 16]

  Various reconciliations are performed by program staff, including reconciliation of general ledger balances to departmental records, reconciliation of external financial reporting to general ledger balances and other applicable supporting documentation. Management is responsible for reviewing and approving the reconciliations on a monthly basis. Staff

meetings are held on a regular basis. Staff meetings are held to disseminate information to staff and to provide a forum for staff members to bring internal control and other issues to management's attention.

- Periodic site visits are performed at decentralized locations and checks are performed to determine whether procedures are being followed as intended. [Principle 16]

  The Accounting function is responsible for performing periodic site visits to assess whether or not departments are adhering to established policies and procedures. This involves meeting with program management and staff to assess their understanding of their roles and responsibilities and the required control activities. Additionally supporting documentation is reviewed to ensure that control activities are being performed as required and that department heads are providing the necessary oversight and supervision through review and approval of supporting documentation. For example, this oversight includes review and approval of purchase requisitions, invoices, time and effort documentation for staff being paid from Federal funds, account reconciliations and other pertinent documentation to ensure compliance with program requirements.

- Management meets with program monitors, auditors, and reviewers to evaluate the condition of the program and controls. [Principle 16]

  The results of site visits, audits and other reviews are evaluated by management to determine whether internal controls are operating as designed and to assess the effectiveness of the internal controls at achieving the control objectives.

- Management follows up on irregularities and deficiencies to determine the cause. [Principle 17]

  Any irregularities or deficiencies noted during the site visits are followed up on immediately by management. Management assesses whether or not the irregularities or deficiencies could result in a material noncompliance or a material weakness in internal controls. Based on this assessment, a determination is made as to whether or not there is a weakness in the design or operation of controls. If the deficiency relates to the operation of internal controls, the deficiency is addressed with the department head and staff members to ensure that controls operate as designed on a go-forward basis. If the deficiency relates to the design of internal controls, the controls are assessed and modifications to existing procedures are implemented to correct the deficiency.

- Internal audit routinely tests for compliance with Federal requirements. [Principle 17]

  Internal audits are performed on an annual basis to verify compliance with grant agreements, laws and regulations pertaining to Federal awards and are performed by individuals independent of the department that is administering the Federal program. Any noncompliance noted in the internal audits is brought to the attention of the department head as well as management.

Management requires the department head to develop corrective action plans and additional follow-up is completed to ensure that the corrective actions are implemented and that the deficiencies are satisfactorily resolved.

- If there is a governing Board, the Board reviews the results of all monitoring or audit reports and periodically assesses the adequacy of corrective action. [Principle 17]

  Monitoring and auditing results are presented to the governing Board on an annual basis. The results of monitoring and audits are reviewed by the governing Board and the status of corrective actions is confirmed. In instances where corrective actions have not been fully implemented, the governing Board will provide the necessary oversight and follow-up to ensure that the corrective actions are taken.

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MUNICIPAL FINANCES 101

Financial literacy is a process.

Maybe you want to fight poverty or reform public schools. Maybe you want to cut taxes or privatize government services. Maybe you think government mostly gets it right, so you want to protect policies or programs. Regardless you've probably realized by now, that you can't accomplish much in the way of change if you can't speak the language of public finance.

The goal of this Appendix is to help you speak that language. Put differently, it is to help you become financially literate. You're financially literate if you understand your municipality's "financial story." That story has several parts, and those parts are the major sections of this Appendix.

The first and most important step toward public financial literacy is to "know what you don't know."

In other words, it is important to recognize that your current knowledge on a specific subject may be lacking. Knowing how to get informed about things you don't know, and knowing where to focus the limited time you can devote to becoming informed, is just as important as what you already know.

The City of Lowell's budget for the fiscal year ending June 30, 2019 was $362M+. Where did the funding come from? How was the money spent? Why did it need so much? How does the City finance big ticket items like infrastructure improvements? Is the City in sound financial shape?

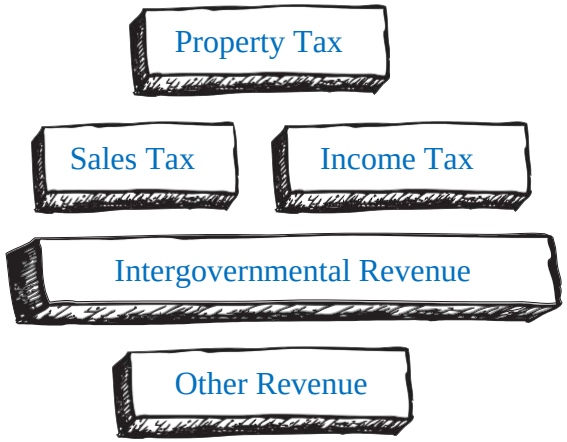
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

While this section attempts to establish a foundation for understanding municipal government finances, true financial literacy is a commitment to keep learning, asking questions, and constantly and constructively revisit financial assumptions.

Where appropriate, this section includes links to other areas within this budget document related to the various topics discussed, with the hope of providing fundamental financial literacy essential to understanding a municipality's general financing, its nuances, and issues.

The majority of the material in this section are based on the *GOVERNING Guide to Financial Literacy © 2014*, which has been modified by the City of Lowell with permission by GOVERNING, a Division of e.REPUBLIC, for inclusion within the City's budget document.

The City encourages readers to "go back to the basics", by visiting GOVERNING's *FINANCE 101 Special Series* which is available online at http://www.governing.com/finance101.



WHERE THE MONEY COMES FROM

There are five primary revenue sources available for most municipalities.

Arthur Godfrey, the famous 1950s television and radio personality, once said, "I'm proud to pay taxes in America, but I could be just as proud for half the money." This quote nicely captures the principle challenge to financial policymakers. While citizens may embrace the idea that they should pay for government, they also expect government to find a better, fairer, and cheaper way to deliver the government services they want.

Let us start off with a look at how government is funded. The five main sources of local revenue are: property tax, income tax, sales tax, intergovernmental revenue, and a category of "other" revenues. It is important to understand each of these, how much your municipality may depend on them, and why.

Property Taxes

Property taxes are considered a "local revenue workhorse" because they are often seen as simple and straight forward to predict – the municipal assessor determines how much a property owner owes; and easy for citizens to comply – the owner simply needs to pay the property tax bill when it arrives in the mail. However, some also view property taxes as a "necessary evil" of local revenue systems - taxpayers get angry when their property tax bill increases, but their income doesn't, and they struggle to understand how the government determines their property value.

The amount of property taxes a municipality collects is called the tax levy. The tax levy is determined by three factors: the tax base, the tax rate, and any preferential treatment for certain types of taxpayers. Most taxes follow this same basic formula of base-rate-exceptions.

The property tax base is the value of all private land and buildings, and all business-related land and buildings within a municipality. The assessor's job is to determine the price someone would pay for a property and/or building in the current real estate market. This is broadly known as a property's market value. It's difficult to determine market value because real estate is not bought or sold that often. Assessors solve this challenge by using statistical models to infer the market price of properties from the prices of similar properties that were recently sold. Policymakers decide what percentage of the market value is subject to taxation. This is known as the assessed value. They must also decide the amount of the tax as a percent of the assessed value. This is called the tax rate.

While tax rates are important, some of the most crucial decisions about property taxes are about when to make exceptions to the base-rate relationship. For example, nonprofit organizations like hospitals, universities, churches, synagogues and museums,

among others, are not required to pay property taxes. Many senior citizens and others on fixed incomes pay reduced property taxes. The goal here is to keep home ownership affordable even if property values increase. Some municipalities offer property tax abatements, or temporary property tax reductions or exemptions, to encourage businesses to locate, stay or grow within their municipalities. It is essential to understand that there are benefits from these exemptions.

If a property's assessed value increases, but the tax rate stays constant, the tax levy will still increase. In fact, if a property is subject to special assessments, or property taxes that apply only to certain properties, its levy can increase even if it's assessed value decreases.

Income Taxes

Similar to property taxes, the income tax a person or corporation pays is determined by the tax base, the tax rate and any applicable exceptions. For income taxes, the tax base is taxable income, or total income minus any tax preferences. The state income tax is viewed by the Commonwealth of Massachusetts as one of its largest revenue sources. Though Massachusetts is often referred to as "Taxachusetts", our state's tax rate doesn't lead the nation, and the state offers standard exemptions, or reductions of taxable income due to certain expenses which all taxpayers can claim, ranging from retirement savings, to health insurance, to investments in equipment and technology and dozens of other areas.

The income tax which a tax payer pays is usually expressed in terms of their effective tax rate, or the taxes paid per dollar of total taxable income. Income taxes are progressive because in general, higher income taxpayers pay a higher effective rate. Proponents say this is fair because those with higher incomes should contribute more to the public. Critics say this tax structure discourages individuals and businesses from investing. For that reason, many systems tax capital gains, or income related to investments, at a lower rate.

Sales Taxes

Most states and local governments in the U.S. collect some form of sales tax, and it is estimated that about 1/3 of state revenues are from sales taxes. A municipality's sales tax base is composed of all the retail sales of personal property, and certain services (e.g., meals, hotels, etc.) that take place within its borders.

The biggest challenge in determining sales tax is that it isn't always clear what is included in that base. For instance, a business pays state sales tax only if it has a substantial portion of its business, known as a sales tax nexus, in that state. When a company conducts business in multiple states, it must use complicated calculations, known as tax apportionment formulas, to determine the sales tax it owes in each state. Online retailers like Amazon.com have argued that they should not pay state sales tax because they do not have a nexus in any one state. Some states require consumers to pay a use tax if they purchase a good without paying sales tax. Some states tax construction, personal trainers, catering and other professional services, while many don't, leading to complex and costly sales tax administration.

Once the sales tax base is established, sales tax collections are simple to calculate. Municipal sales tax collections are simply the sales tax base, however defined, multiplied by its sales tax rate.

While sales taxes are flexible and adaptable, they are often viewed as regressive. In other words, those who are least able to pay it often pay comparatively more of it. Consider for example an item like children's school supplies. Most families need to buy them and they are usually not sales tax exempt. If a family with an annual income of $25,000 buys the same supplies as a family with

an annual income of $250,000, and both pay $25 in sales taxes for these same essential items, then the lower-income family is paying a much larger portion of its total income in sales tax. Sales tax opponents argue that this is what makes the concept of a state sales tax inherently unfair.

Intergovernmental Revenues

Intergovernmental revenue is a combination of state and federal money made available to aid municipalities, accounts for a significant amount of municipal revenue, and allows municipalities to deliver many services they could not afford otherwise. Intergovernmental revenue is calculated through complex formulas for the distribution of aid to municipalities, but also introduces enormous uncertainty, as it cuts to it may threaten a municipality's long-term fiscal health.

"Other Revenues"

This final category of revenue includes dozens of much smaller sources ranging from permit and license fees, to animal license fees, to cable television fees. Some non-profits make payments in lieu of taxes (commonly referred to as PILOTs) to offset some of what they don't pay in other taxes. While charges and fees are generally acceptable, they are often more difficult to forecast and plan.

WHERE THE MONEY GOES

How to think about cost.

A typical local government spends tens of millions of dollars each year on dozens of different programs and services. At the state level, the numbers are often tenfold! While it is the finance and accounting staff's responsibility to keep track of every penny, it is the elected official's responsibility to set the priorities, and the management team's responsibility to ensure that the money stays connected to those priorities.

The municipal budget essentially serves as the financial center – this is where the priorities are laid out in a plan to spend the municipality's limited resources. Unlike the federal government, municipalities generally can't spend more money than they collect. This is where the conflict of having anything you want vs having everything you want comes into play. This is why it is important to know what your programs and services cost, and how those costs may change as either policies or priorities change.

As with many things, cost is not always an obvious or black and white number. As such, it is important to understand the different types of costs that need to be factored into the total cost of what something actually costs. These costs essentially break down into:

Direct Costs – These are factors that contribute exclusively to the total cost of one product or service. *For example, the lease, maintenance and repairs, and commodities such as toner and paper are all direct costs to factor when making the printer budget.*

Indirect Costs – These are costs that are not directly accountable to an individual product or service. *For example, in the printer budget example, electricity, physical office space, and employee time to manage the printers are instances of indirect costs.*

Full Costs – These are the cost of the service, including the direct and indirect costs to produce that product or service.

Fixed Costs – These are costs that do not depend on the volume of product or services provided. *For example, in the printer budget example, the lease is a fixed cost, because it is the same regardless of the volume printed.*

Variable Costs – These are costs that vary directly with the volume of product or services provided. *For example, in the printer budget example, paper and toner are variable costs, because they increase in proportion to the volume printed.*

For example, consider a municipality's community development division is putting together its printing budget for the coming year. It has three departments that share a multifunction printer. The building department uses the copier occasionally, however, the planning department uses it more frequently, and the licensing department uses it the most. How much of each department's budget should be allocated to the printing costs?

The division leases the printer, so it should plan to pay a vendor a set lease payment each month. It should also budget for repairs, and for commodities like toner and paper. The lease, maintenance, and commodities are all direct costs, or costs related only to printing. But the direct costs are only one part of the total cost.

The printer needs electricity and space within the office. Additionally, the department office manager will spend some of his or her time paying the lease, coordinating the repairs and ordering supplies. These are indirect costs, or costs that apply both

to printing and to other parts of the division's operations. Indirect costs are often called overhead or administrate costs.

Indirect costs are more difficult to measure. The division needs to know how much of the total electricity the printer uses, how much space the printer occupies and how much time the office manager spends managing the printer. This information isn't always available, so analysts and accountants usually have to estimate these costs. With those estimates in place, the department can then calculate the full cost, or the direct costs plus the indirect costs, of printing. More complicated programs and services can have dozens of indirect cost items.

How much of these costs should each department cover? The division could simply assign each department one third of the full costs. In this case, the building department and the planning department will need to either locate more funding, or cut other services to allow licensing to contribute less than its share of the full cost. This isn't wrong or bad, per se. And in fact, these types of "subsidies" can be part of a clear policy priority. For services like licenses, the recipient or in this case a business, must pay the license fees. Most municipalities set the license fee equal to the full cost of issuing the license. The municipality might deliberately set its license fee well below full cost to issue it as a way of supporting local businesses. The trade-off is that building and planning department users will likely pay higher costs or experience lower quality service.

The biggest issue with subsidies is that we often don't know much about them. Many municipalities don't collect or analyze the information needed to get to full cost. Instead, they use simple cost allocation rules like the 1/3 rule cited in the printer example above. Or even worse, they ignore indirect costs altogether. In the simple printer example, a better cost allocation method might be to track the number of copies each department makes and to assign each department a share of the total cost equal to its share of the total number of pages printed. That sort of direct measurement and allocation is quite difficult for more complex services, especially when indirect costs are shared across multiple programs, services, or municipalities. Once you understand full costs and subsidies, you also realize that across-the-board cuts, hiring freezes, and other similar budgeting strategies rarely affect all programs equally.

The printer example above also illustrates a crucial cost principle. Always question "average costs." Some of the costs like the lease payments are fixed costs, meaning they're the same regardless of the number of pages printed. Paper is a variable cost, meaning it increases exactly in proportion to the number of pages printed. Other costs, like maintenance, have both a fixed and a variable component. Every program or service has a different cost behavior, or blend of fixed and variable costs.

Fixed costs are a key part of the cost behavior for the printer. As the division prints more, those fixed costs are distributed across a larger number of pages printed. In other words, there is an economy of scale in printing. The cost per printing for 1,000 pages will be much more than the cost per printing for 10,000 pages.

This brings us back to the concept of "average costs." When someone quotes an average cost per unit of a program or service, the most obvious questions that needs to be asked are: Average of what? At what level of service or output? Under what assumptions about fixed and variable costs? Does average include both the direct and indirect costs?

So what do these cost concepts mean for policy decisions? Say that the division in this example is facing a large budget shortfall and is considering changing its printing practices to save money. It might consider outsourcing its printing to a local printer. But without detailed knowledge of the full cost per copy at different quantities, it isn't possible to know if outsourcing will actually

save money. It might allow other departments to use the printer for a small fee. This would require accurate information about the full cost to set a fee that covers the full costs plus an additional "profit." It might try to reduce printing costs by spending less on maintenance or repairs. This might not matter to the building or planning departments, but a prolonged printer breakdown might mean longer license turnaround times. It is important to weigh the full cost of licensing's printing needs against the saved money and the potential risk of a decline in service quality.

BUDGETING BASICS AND THE BUDGET PROCESS

Budget basics and general timelines.

The budget process is an opportunity to discuss a municipality's future, since everything that is going to get funded, needs to be listed in the budget. Technically speaking, the budget is the plan on how the municipality will spend money, articulated as a series of appropriations. Unlike accounting rules or auditing standards, there aren't any uniform policies or procedures for establishing a municipal budget, or its format. A quick review of most municipal budgets over the past 15 years will likely show that municipal budgets have evolved through various formats, with each subsequent budget including additional information and data, with an ever-increasing focus on transparency.

In some ways, a municipal budget isn't all that different from a personal budget. There are revenues (income) and there are expenses (costs). The fundamental goal is to ensure that you have enough revenues to cover your expenses. While everyone may agree on the services these costs represent, no one wants their taxes to go up, and everyone wants the municipality to find a better, fairer or cheaper way of delivering on the services they want.

Most municipal budgets are line-item budgets, meaning that they are organized around spending areas. The largest spending areas are usually personnel, commodities, and capital projects. Municipalities typically arrange their budgets around how much each department or agency will spend in these main areas. This is useful if the goal is to scrutinize the largest numbers in department-level budgets. It is less useful if the goal is to understand what programs and services cost, especially if multiple departments or agencies help to deliver a service.

The budget is process itself is considered successful if the budget is passed on time. That often means making spending decisions on short notice and without carefully considering the long-term consequences. When projected revenues and spending don't exactly add up, it's often tempting to balance the budget with accounting gimmicks. Some of the most popular are:

- Rosy revenue estimates, which assume revenues will grow faster than you might otherwise expect.
- One-shot revenues, such as including proceeds from a land sale or legal settlement, or borrowing money from a rainy-day fund, into the operating budget.
- Fund smoke and mirrors, where you transfer resources from the general fund to other funds and vice versa.
- Strategic bubbles, where you move revenue collections ahead of schedule from the next fiscal year into this one.
- Kick the can, where you pass a budget that assumes next year's legislature will pass a supplemental appropriation or otherwise take care of the budget deficit.
- Shift and shaft, where you argue that another level of government should pay for a program.
- Magic asterisk, where you identify savings you expect to materialize throughout the fiscal year.

While each of these gimmicks can help solve a short term budget problem, they can easily mask or amplify gaps between revenues and spending over time. Shortsighted tricks like these can also seriously damage a municipality's fiscal health and ability to achieve its long-term goals.

Most municipality budgets processes share some common characteristics. Most follow these same basic steps and timeline:

1. Strategic planning should begin five to six months prior to the next fiscal year. Department and agency directors develop goals and objectives for the coming fiscal year. Ideally, these goals are connected to the municipality's broader strategic plan.

2. Department-level preparation should begin four to five months prior to the fiscal year. The municipality's administrative executive should transmit his or her budget priorities for the coming fiscal year. Department and agency leaders will propose budgets based on those priorities and on their own projected spending needs.

3. Revenue forecasting should be an ongoing process for two to six months prior to the fiscal year. Revenue officials will track economic trends and project revenues for the coming fiscal year. The final revenue forecast is usually the basis for the final budgeted revenues.

4. Executive preparation needs to occur two to three months prior to the fiscal year. The executive should review the department's proposed budgets and develop his or her final proposed budget. Most municipalities prepare a budget for annual programs and operations, usually called the operating budget, and a separate budget for purchases of building, land, equipment and other long-term public investment items, which is usually called the capital budget.

5. Legislative reviews should occur one to two months prior to the start of the fiscal year. Legislators will review the executive's proposed budget, question department and agency heads about their spending plans, and suggest changes.

6. Public hearings will occur one month prior to the fiscal year. Legislators should hold public hearings and receive citizen input. For most municipalities, budget hearings are stand-alone special public meetings.

7. Adoption is one of the last steps, which should occur two to three weeks prior to the beginning of the fiscal year. At this time, legislators should pass the budget. In some municipalities, legislators may only reduce budget line items, with the budget being passed once legislators approve it.

8. Execution of the passed budget is an ongoing process. Executives and legislature monitor the budget implementation and adjust the next year's budget planning accordingly. Most local governments allow for minor budget adjustments during the course of the budget year.

INVESTING FOR THE LONG HAUL

Investing in big-ticket items.

State and local governments are in the business of long-term stability. Infrastructure is a crucial ingredient of that stability. Infrastructure systems, such as roads for public transit, buildings for education, water and telecommunications systems, are the backbone a community's long-term social and economic health. Therefore, public moneys must be carefully invested in order to preserve, maintain and extend these systems.

Which projects can you afford to take on?

Municipalities devote a considerable portion of their spending on items designed to last more than one year. These are called capital assets. They include vehicles, buildings, land, roads, and water treatment facilities, among many others. Governments also invest in expensive intangible items like information technology systems or licenses to use certain products and services. These investments don't result in a physical item, but they are an essential part of delivering services.

Demands for capital investments are endless, but resources are limited. Like budgeting for operations, the principal challenge with capital investments is to set priorities. Priority-setting tends to happen through a planned capital budget, or based on debt capacity.

The Capital Budget – This is where your municipality identifies the capital investments it plans to make in the near future, usually within the next three to five years. Most local governments also develop a capital improvement plan. This is a document that identifies all long-term capital spending needs, usually 10-20 years in the future. Think of the capital budget as the highest priority projects from the capital improvement plan. Most municipalities use different methods to identify projects, evaluate the benefits and costs, and connect projects to broader strategic goals.

Debt Capacity – Most state and local governments finance the bulk of their major capital projects with debt. To finance a project with debt simply means that someone lends you the money, you do the project, then you pay back the borrowed money, plus some interest, over the next several years. Debt capacity has two components:

> Debt limits are state or local laws that restrict the amount of money a municipality can borrow. Sometimes they apply to certain types of debt but not to others, and sometimes a government can exceed them if voters approve. Regardless of the details, debt limits make it more difficult to finance capital projects, and that forces priority-setting.
>
> Debt affordability is a municipality's future ability to pay down debt. It's difficult to evaluate because future financial resources are closely linked to growth in a municipality's tax base, its population growth and other factors. At the same time, debt affordability is a crucial part of priority-setting because it's entirely possible for a government to take on debt it can't repay while staying well below its legal debt limit.

Which financing tool is best for you?

There are three main ways to finance local capital investments: pay-as-you-go, municipal bonds, and public-private partnerships.

Many capital investments are financed pay-as-you-go. This means that the municipality pays for the project with existing

financial resources. Sources of pay-as-you-go financing include savings from previous budgets and special capital project funds where the municipality saves up money for projects over time.

However, most municipalities cannot save up enough to finance multimillion dollar capital improvements. So instead, they issue municipal bonds. A bond is like a mortgage. The borrower takes money from a lender and agrees to pay it back over time with interest. A municipal bond is any bond issued by a state or local government.

There are four basic types of municipal bonds, with each type corresponding to the revenues the issuing government uses to pay back the loan as follows:

General Obligation (GO): GO bonds are backed by the government's "full faith and credit" or "taxing power." This means it is willing to use whatever revenues it has available for repayment. GOs are generally seen as the most credit worth in the market, and fund a variety of general public projects like municipal buildings, parks, and schools.

Essential Revenue: These are bonds that are paid off by a specific revenue source from an essential service like a water utility or electric utility. These bonds are also credit worthy because citizens generally cannot do without these services, so the issuing government will always have access to revenues needed for repayment.

Non-Essential Revenue: These are bonds that are backed by a specific revenue stream from public housing, recreation centers, college dormitories, and other projects that are important by not necessarily essential to all taxpayers.

Lease Revenue: In a typical lease revenue structure, a special district like a public building commission issues the bonds, builds a facility and then leases that facility to a general government to use to deliver services. The special district then pays off the bonds with the lease payments. Lease revenue bonds are similar to GO bonds in that the issuer can appropriate different types of revenues to service the debt, and that bond investors tend to view them similar to other forms of debt. Nonetheless, they are not a formal general obligation pledge, so many municipalities are not required to count them as debt.

The vast majority of "munis" – as investors call municipal bonds – are tax exempt. Investors who buy them receive interest payments from the issuing government, but do not pay federal income taxes on those interest payments. Those interest proceeds are also exempt from most state and local invoice taxes. This tax exemption makes munis an attractive option for investors who want to earn stable, predictable income for retirement, college savings or other long-term investments. More than half of the $4 trillion in municipal bonds currently in circulation are held by individual investors.

In a public-private partnership (PPP or P3), an outside investor finances and builds a project on behalf of the government. In exchange, that investor(s) takes some or all of the future revenues generated by the project. The private partner can make money if it can properly manage the financing and construction risks, and the government can save money and preserve debt capacity for other projects. PPPs have worked well for projects that have a clear user charge, such as toll roads, water filtration facilities and port infrastructure. Many state governments and federal government agencies offer tools to facilitate PPPs.

How do we get the money?

Once you've decided to access the capital markets, you must confront a number of policy and strategy questions.

Should we seek a bond rating?

A bond rating is an outside expert's opinion on whether your municipality will repay a bond. Or put differently, ratings agencies assess the likelihood an issuer will default, or fail to repay a bond. Three major companies issue most of the ratings on municipal bonds. Each applies its own criteria when rating a jurisdiction, but all three pay careful attention to some of the same factors:

Stable revenue streams. Bonds backed by robust, predictable revenue streams (e.g., property taxes) earn better ratings than bonds backed by revenues from more speculative projects (e.g., convention centers).

Demographics. Municipalities with growing populations and wealthy residents earn better ratings than those with stagnant populations or below average incomes.

Financial management and governance. A municipality will be better rated if it produces financial reports on time, maintains a rainy day fund or other budget stabilization tools, effectively manages its cash flow, has a clear capital budgeting plan, and has policies to prepare for contingencies.

Bond ratings matter. Improving your rating even by one notch can save money – perhaps hundreds of thousands of dollars – in borrowing costs. That said, some policymakers treat their municipality's bond rating as a grade on the quality of life in their community or on their effectiveness as a leader. Leadership and quality of life are only indirectly related to ratings. Fundamentally, a bond rating is nothing more than a statement about whether you will make good on a bond obligation.

Should we hire a financial advisor?

Most state and local governments do not have the staff expertise to navigate the municipal bond market. A financial adviser is an outside expert, sometimes connected to an investment bank, who can help your municipality manage the risks of assessing the public capital markets. Financial advisers can add tremendous value to your debt management process. At the same time, the municipal bond market's regulators have begun to carefully scrutinize relationships among issuers and financial advisers.

Competitive or negotiated sale?

An underwriter is a "middleman" between you and investors. Underwriters make money by lending you money, charging you a fee and then selling your bonds to investors at a higher price than what they paid you. When the underwriting process is complete, you have the money to begin your project. When an underwriter or other broker sells the bonds to an investor they notify the paying agent for the bonds. Later on, you pay your principal and interest on the bonds to the paying agent, and they distribute those payments to the investors.

There are two ways to engage an underwriter. One is a competitive sale. In this model, you develop the basic terms of the sale – how much money to borrow, what revenues to pledge for repayment, etc. – and then select an underwriter through an auction. The underwriter who offers to loan you money at the stated terms for the lowest interest rate wins the auction. The alternative is a negotiated sale in which you select the underwriter in advance and negotiate the terms. Negotiated sales typically happen through teams of underwriters known as an underwriting syndicate.

There are advantages and disadvantages to each method of sale. Competitive sales are generally more transparent and as such, some think they're more accountable. Negotiated sales are less transparent, but they do offer the issuer more reliability in how and when to go to the market.

Should you seek credit enhancement?

Some bonds are backed by a third party that agrees to make principal and interest payments if the issuer cannot. This assurance, known as credit enhancement, is available from private insurers and from several state-level enhancement programs. For many BBB- and A- rated issuers it is cost effective to spend a few thousand dollars on a credit enhancement in exchange for several thousand dollars in saved borrowing costs.

LEGACY COSTS

Pensions and other post-employment benefits.

Few words can create as much of a stir to a state or municipal employee than the word "pension." Pensions are front and center in the ongoing fiscal drams being played out in Detroit and Stockton (CA). Yet pensions are only part of the story, since many governments also offer their retired subsidized health insurance, life insurance, and other benefits. But unlike pensions, most municipalities have not set aside resources to cover those other post-employment benefits (OPEB). When combined with the backlog of maintenance for state and local infrastructure, the unfunded costs for state and local governments continue to grow.

Pensions

A pension is a regular payment or annuity, to a retiree that is funded in part by his or her former employer. There are approximately 4,000 state and local government pension plans in the U.S., falling into two basic categories: defined contribution plans and defined benefit plans.

Defined contribution plans are, in effect, an employer-sponsored retirement savings account. Many state and local governments contribute to and manage these accounts on behalf of employees. By pooling many employees' savings together, a government's input into the retirement system is known, even if the employee's eventual retirement benefit is not.

The mechanics of a defined benefit pension are straightforward. Employees earn a guaranteed pension benefit during their years of active service to the government. While the employee is working, the government sets aside money in a pension plan to pay those future benefits. Pension plan managers invest that money. Employees start to receive their benefits when they retire. The pension plan pays those benefits with the proceeds earned from its investments. Employees, or their dependents stop receiving that benefit when they die.

For a government that offers a defined benefit plan, the central financial question is, "How much money must it set aside while an employee is active to pay that employee's future pension benefits?" To estimate that number, several questions must be answered.

Are pension benefits protected by state or local law?
Or by the state constitution? These restrictions limit the government's ability to change pension benefits later.

Do pension benefits automatically increase over time?
Do retirees receive periodic cost of living adjustments (COLAs)? Do active employees receive a COLA, either through state law or through collective bargaining agreements (CBAs)?

How many years must an employee work to earn a guaranteed benefit?
This is called vesting. Most state and local plans require at least 10 years of service to become fully vested.

How does the pension plan invest its assets?
Some plans are subject to strict rules about the types of stocks, bonds, and other assets they can pursue. This can limit the plan's expected investment returns. By contract, some plans have aggressively moved assets into alternative investments like hedge funds and private equity funds. These are large pools of money that require up-front investment and are managed according to a sophisticated investment strategy. Compared to traditional investments, they usually carry greater risk, greater return, and higher fees paid to investment advisers.

An individual employee's pension benefit is based on three main factors:

- Final average salary (FDAS) over the final three to five years before retirement.
- Years of service
- A percent of FAS attributable to each year.

This is also knowns as units of service. Units of service, multiplied by years of service is often called the replacement rate, because it indicates how much pre-retirement income is replaced by the defined pension benefit.

A government's pension liability is simply the projected total cost of pension benefits for retirees and active employees who will eventually retire and draw benefits. There are two technical challenges to determine that liability. For one, the government must assume when retirees will die and when current employees will retire. Actuaries supply these assumptions. An actuary is a processional who uses sophisticated statistical analysis to predict life expectancy, risks in financial markets and other factors relevant to pensions. The total cost to provide pension benefits for the foreseeable future is known as the actuarial accrued liability (AAL).

Second, the actuarial liability must reflect differences in the time value of money. That is, the actuary must adjust the estimate to account for the fact that money the government will spend on these benefits in the future has less buying power – due to inflation and other factors – than money it will spend today. The number used to adjust the liability is known as the discount rate. Discount rates have emerged as one of the most controversial dimensions of public pension management. Critics believe state and local governments use discount rates that are too high, and therefore understate their pension liabilities. Proponents say those rates are appropriate given long-term trends in financial markets and funding risks.

Of the many numbers discussed in the pension context, the most important to policymakers is the annual required contribution or ARC. The ARC has two components. The first is the normal cost. This is the portion of the AAL the government must cover in a given year. The second is called the supplemental cost. If the plans' AAL exceeds its assets, it accrues an unfunded actuarial liability (UAL). Supplemental cost is the portion of the UAL the government must also cover in the current year. The ARC is highly sensitive to the actuarial assumptions on which it is based. Many municipalities pay into multiple pension plans, each with its own ARC.

Other Post-Employment Benefits

Many government employees, especially those in the police and fire service, are able to retire several years before they are eligible for Medicare at age 65. Many governments offer these retirees a way to offset the costs of health and life insurance during the interim period. Some offer access to the group health insurance plan that's available to active employees. Others go a step further and pay the insurance premiums on group health insurance on behalf of retirees. These benefits are known as other post-employment benefits (OPEB).

OPEB is similar to a defined benefit pension in that retirees earn a benefit that is known when an employee retires. The benefit is not a pension, bur rather access to health insurance at pre-determined price. And like defined benefit pensions, we can estimate the future cost of these benefits as a function of employees' demographics, health care cost inflation and other actuarial information.

But OPEB is different from pensions in two crucial ways. First, most state and local governments have not set aside assets to cover future OPEB payments, choosing instead to fund it on a pay-as-you-go basis. Second, unlike pensions, OPENs are typically not guaranteed or protected by state law. State and local governments have much more latitude to scale back OPEBs and share OPEB-related costs with retirees. Many have implemented several changes to that effect.

TELLING THE FINANCIAL STORY

Accounting and auditing.

When the fiscal year is over, you need to be able to tell your municipal financial story to taxpayers, investors and other stakeholders, by explaining how the municipality connected its financial resources to its broader priorities. Accounting and auditing standards are the rules of the game for how to tell that story.

Basis of Accounting

The rules and concepts that guide accounting are known as Generally Accepted Accounting Principles (GAAP). Most state and large local governments follow the version of GAAP promulgated by a nonprofit organization called the Governmental Account Standards Board (GASB). Smaller local governments tend to follow any one of several alternative versions of GAAP known broadly as Other Comprehensive Basis of Accounting (OCBOA).

The GASB version of GAAP dictates a set of principles for when and how to recognize that a transaction has affected a government's finances. There are three distinct bases of accounting:

Cash Basis

This recognizes revenue when cash is received and expenses when a resource is paid for in cash. Cash basis accounting is helpful if the goal is to know exactly how much money is available to cover expenses in the near future.

Accrual Basis

This recognizes revenue when the jurisdiction delivers a good or service, even if it does not receive cash, and expenses when a resource is used to deliver those goods or services, even if it does not pay cash. Accrual accounting is ideal when the goal is to understand the government's long-term financial conditions.

Modified Accrual Basis

This recognizes revenues when they become available and measurable, and expenses when they are incurred. This basis is unique to state and local governments. It is designed to reflect the cash flows related to government revenues.

Fund accounting is also designed to acknowledge that many state and local government revenues are for specific purposes, and cannot be mixed with other revenues. Governments create funds to ensure that resources are applied to their appropriate purposes. A fund is a self-balancing account where the government recognizes all the transactions related to a certain type of revenue. Most have a series of special revenue funds for earmarked revenues, enterprise funds to account for business-type activities like utilities or parking facilities, and a general fund that covers general sales, income and property taxes. Each fund is reported separately in the basic financial statements.

Basic Financial Statements

Once the government has completed its fiscal year(s), it prepares a set of financial statements that report on its financial activity during that most recent fiscal year. Most produce a set of annual financial statements known as a comprehensive annual financial report (CAFR). A CAFT contains two financial statements that speak to the government's overall finances, and several fund statements that report on the finances of specific funds or groups of funds. The two main government-wide financial statements are:

Statement of Net Position

This statement shows the relationship between the government's assets and liabilities. An asset is anything that has long-term value, such as cash, property and equipment. A liability is any outside claim on an asset. A key indicator of a government's financial condition is net assets, or the difference between assets and liabilities. The statement of net position is similar to the balance sheet for a nonprofit or profit company, and is prepared on the accrual basis.

Statement of Activities

This statement is similar to the income statement for a nonprofit or for profit company. It identifies the government's revenues and expenses. However, unlike nonprofits and corporations, where we expect revenues to exceed expenses, expenses for governmental activities often exceed revenues. This is because general government services that do not charge a fee will incur more expenses than revenue. This statement is prepared on the accrual basis.

A typical CAFR also contains three additional financial statements for each of the government's major funds or group of funds. For governmental funds, these statements are prepared on the modified basis of accounting. For enterprise funds, they are prepared on the full accrual basis.

Balance Sheet

This statement covers assets and liabilities within the fund. At the fund level, the difference between assets and liabilities is known as fund balance. Fund balance in the general fund is one of the most closely watched indicators of financial condition.

Statement of Revenues, Expenditures, and Changes in Fund Balance

This statement identifies the revenues and expenditures within the fund, and how the difference between revenues and expenditures affected fund balance.

Reconciliation

This is similar to the cash flow statement for a nonprofit or corporation. It shows how changes in revenues and expenditures within the fund added or subtracted to the government-wide net position.

The Audit Process

Once a government has prepared its financial statements, or hired an outside accountant to prepare its statements, it calls in an external auditor to review those statements. Some governments are required to engage an auditor from their state government, while others are expected to hire an outside auditor.

The auditor's main task is to offer a professional opinion on whether the financial statements fairly represent the government's actual financial position. To reach this conclusion, the auditor reviews the government's financial records and processes according to national generally accepted auditing standards (GAAS). This includes testing a sample of the government's financial records to ensure that financial staff process transactions in similar ways, and interviewing staff to better understand the policies and procedures for how to interpret certain types of transactions, among other procedures. The ideal outcome for the financial audit is an unqualified – or clean – audit opinion. This means there was no evidence the government's financial statements misrepresent its actual financial position.

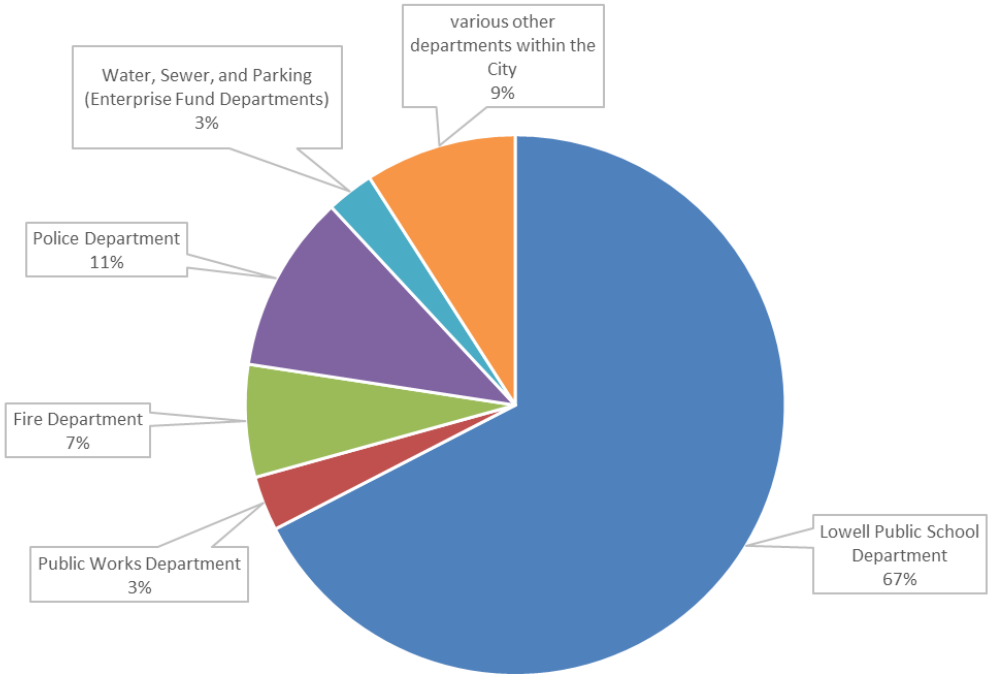
The point of a financial audit is to ensure that your municipality has the accounting systems, management policies and trained staff in place to make sure resources are used as they should be. There

is a misnomer that financial audits are designed to uncover fraud, waste and abuse. Audits occasionally identify these problems, but most cases of identified fraud are from whistleblowers and self-reporters, not audits. Governments that receive a lot of federal money are also required to undergo an annual Single Audit. The Single Audit is a program audit, meaning its purpose is to provide assurance that the government is using federal money according to its intended purpose. Most outside auditors can perform the Single Audit as part of the overall financial audit process. Many auditors will perform a review of internal controls as part of their audit planning. This report sometimes called "the management letter," notes any weaknesses in internal controls that came to the auditor's attention. The terminology has shifted over time; these are findings, which used to be called "material weaknesses" in internal control, and are real red flags.

WORKFORCE OVERVIEW[80]

The City of Lowell employs approximately 3,238 full and part-time employees as follows.

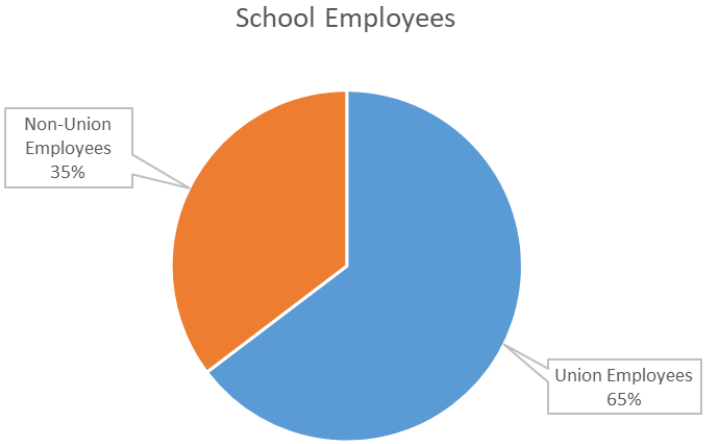
2,183	Lowell Public School Department
106	Public Works Department
218	Fire Department
345	Police Department
92	Water, Sewer, and Parking (Enterprise Fund Departments)
294	various other departments within the City
3,238	Total number of full and part-time employees

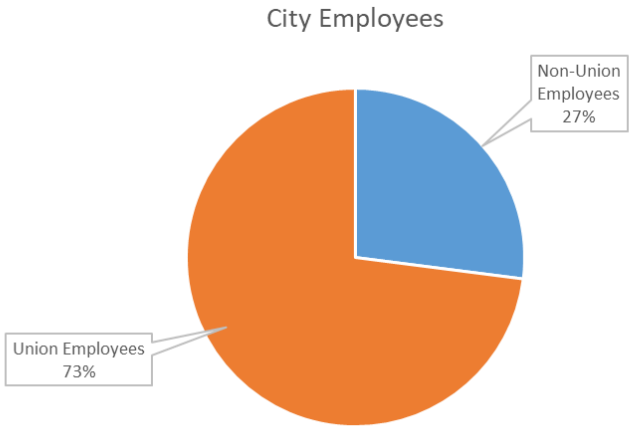


[80] All numbers are approximations as of February 2020.

Union Representation[81]

Approximately 2,961 employees are represented by unions including teachers and administrators as summarized below.



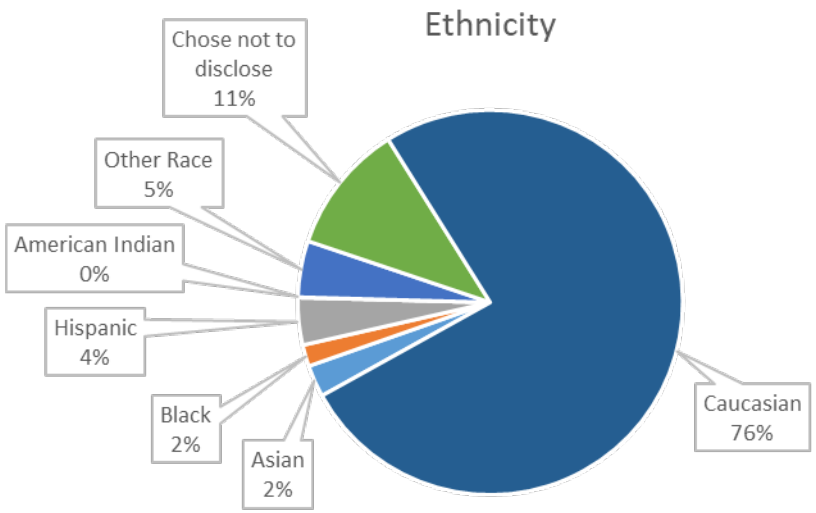


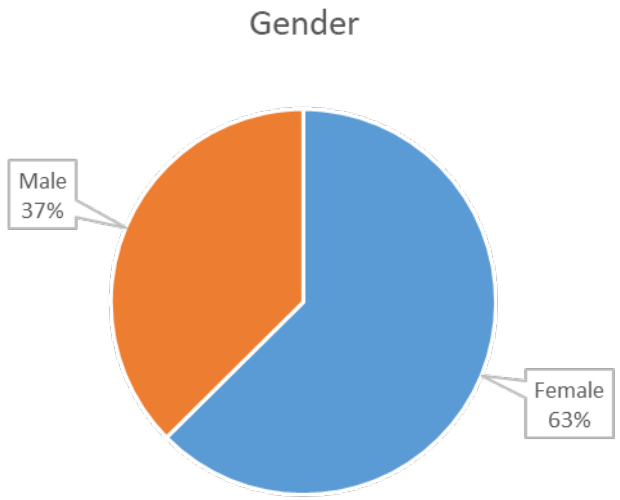
Union	Number of Employees	Contract Expiration Date
UTL Teachers	1,131	6/30/2020
UTL Paraprofessionals	435	6/30/2020
LSAA Administrators	191	6/30/2020
SEIU Clerks	76	6/30/2020
UTL Cafeteria Workers	155	6/30/2020
UTL Custodians	106	6/30/2020
Subtotal School Union Employees	**2,094**	

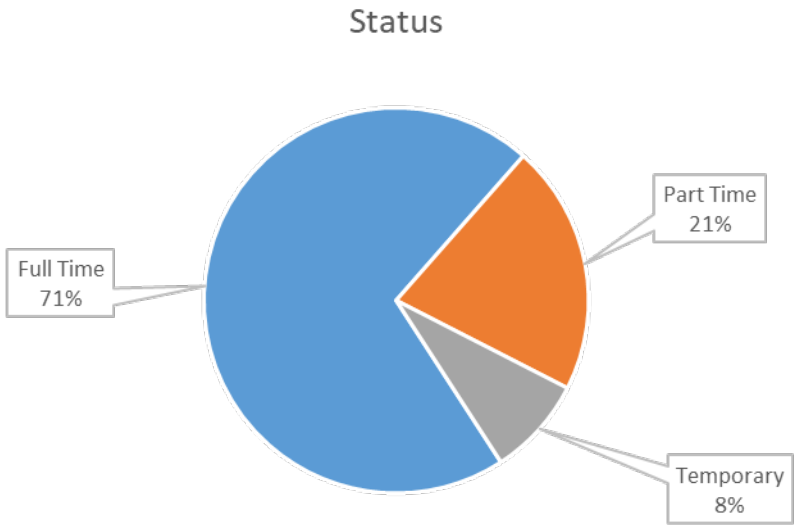
Union	Number of Employees	Contract Expiration Date
Firefighters IAFF	210	6/30/2021
Police Patrolment	187	6/30/2021
Police Superiors	53	6/30/2021
MVEA Wastewater I	19	6/30/2021
MVEA Wastewater II	12	6/30/2021
MVEA Wastewater I II IIP	8	6/30/2021
MVEA C	35	6/30/2021
MVEA D	15	6/30/2021
MVEA Inspectors	12	6/30/2021
AFSCME	195	6/30/2021
AFSCME 2532	59	6/30/2021
AFSCME 1705A	31	6/30/2021
Traffic Supervisors	27	6/30/2021
Engineers	4	6/30/2021
SEIU 888PG	8	6/30/2021
Subtotal City Union Employees	**875**	

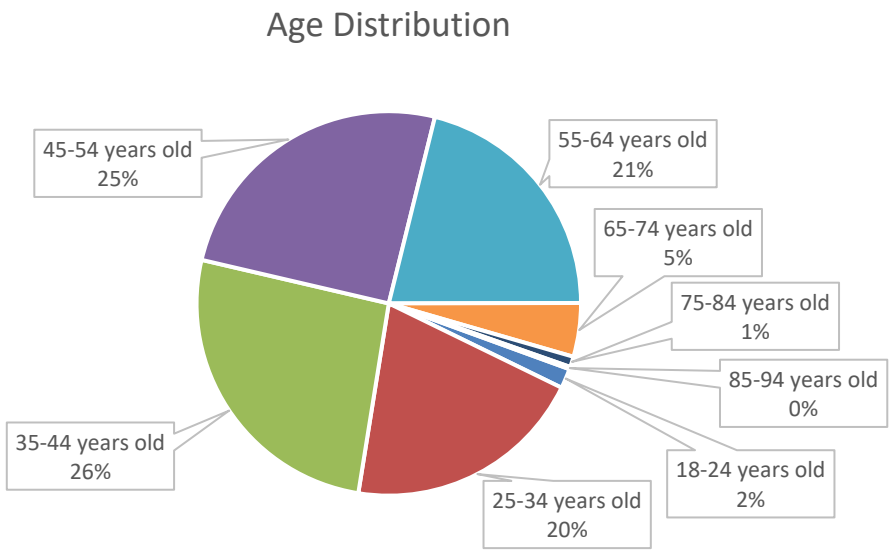
[81] All numbers are approximations as of March 2020.

General Demographics [82]





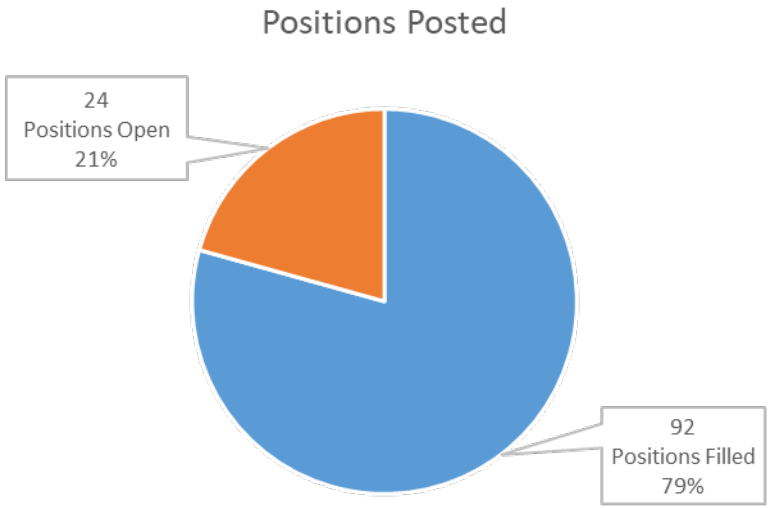


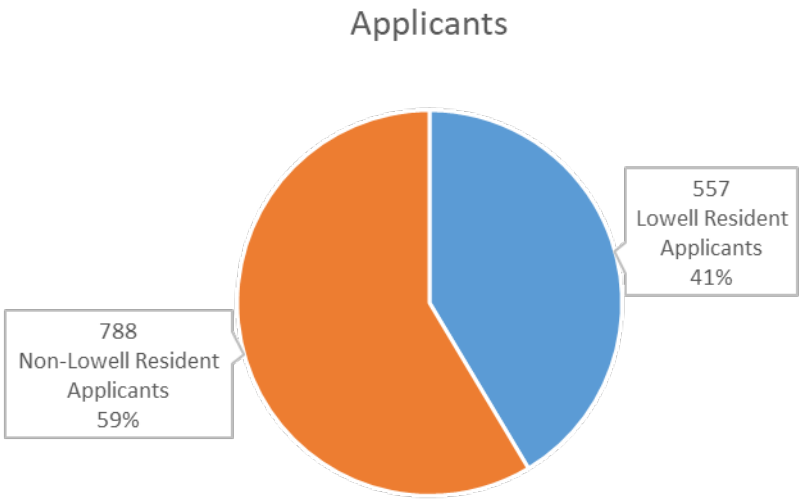


[82] All numbers are approximations as of March 2020.

Summary of Positions Hired During Fiscal Year 2020[83]

During FY20 there were a total of 116 positions posted for hire, of which 24 are currently open. Of the 1,345 applications received, 788 were from non-Lowell residents, while 557 were from Lowell residents.

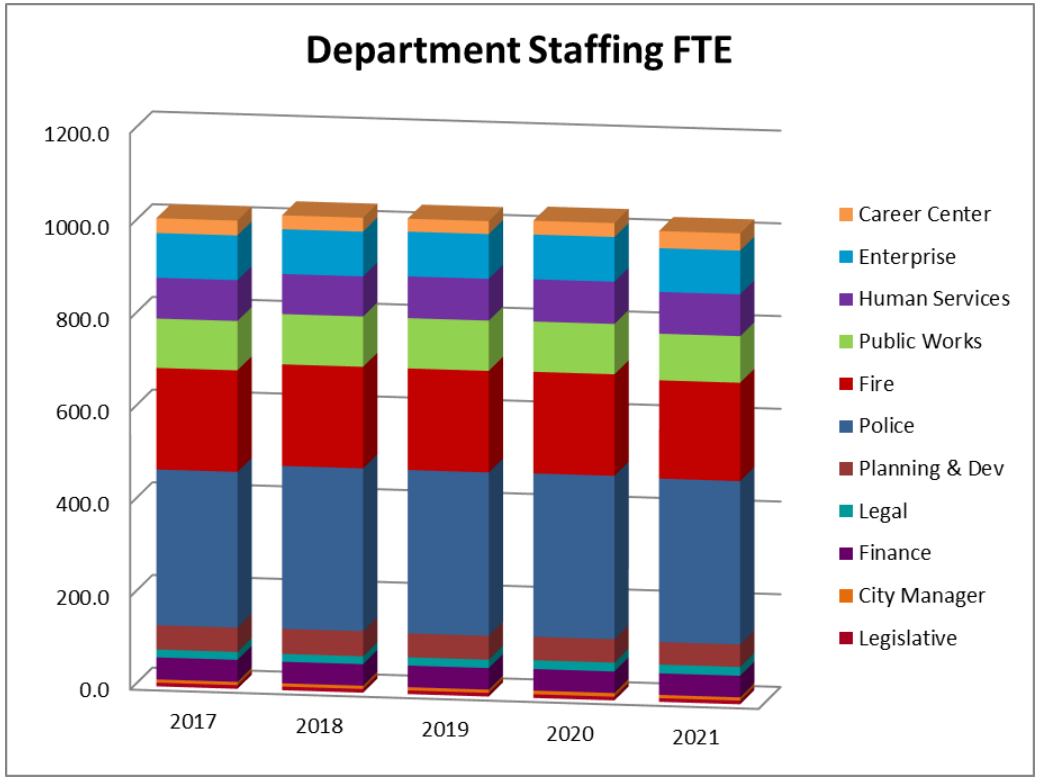




[83] All numbers are approximations as of March 2020.

Department Staffing FTE[84]

Function	2017	2018	2019	2020	2021
Legislative	8.0	8.0	8.0	8.0	8.0
City Manager	7.0	7.0	7.0	8.0	7.0
Finance	47.5	46.5	46.5	46.5	46.5
Legal	17.0	17.0	18.0	19.0	19.0
Planning & Dev	52.5	54.0	51.5	50.5	48.5
Police	336.0	351.5	352.5	352.5	352.5
Fire	219.0	219.0	219.0	219.0	212.0
Public Works	106.5	108.5	108.5	108.5	100.5
Human Services	88.0	86.5	90.0	91.0	90.0
Enterprise	96.5	96.5	96.5	96.5	94.5
Career Center	32.0	30.0	28.0	30.0	37.0
	1010.0	1024.5	1025.5	1029.5	1015.5



[84] *Full Time Equivalent (FTE) positions as of April 2020; subject to change*

POSITION LIST (FTEs)

	FY19	FY20	FY21	+/-
Legislative - City Council				
Mayor	1	1	1	0
Councilor	8	8	8	0
Legislative - City Council Total:	**9**	**9**	**9**	**0**
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
Legislative - Mayor Total:	**1**	**1**	**1**	**0**
Legislative - City Clerk				
City Clerk	1	1	1	0
Assistant City Clerk	1	1	1	0
Head Clerk	5	5	5	0
Legislative - City Clerk Total:	**7**	**7**	**7**	**0**
LEGISLATIVE TOTAL:	**17**	**17**	**17**	**0**

	FY19	FY20	FY21	+/-
City Manager - City Manager				
City Manager	1	1	1	0
Assistant City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Neighborhood Coordinator	1	0	0	0
Neighborhood Liason	0	1	1	0
Assistant to the City Manager	0	1	1	0
City Manager - City Manager Total:	**4**	**5**	**5**	**0**
City Manager - CASE				
Director	1	1	0	(1)
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	1	1	1	0
City Manager - CASE Total:	**3**	**3**	**2**	**(1)**
CITY MANAGER TOTAL:	**7**	**8**	**7**	**(1)**

	FY19	FY20	FY21	+/-
Finance - General Finance				
Chief Financial Officer	1	1	1	0
Administrative Assistant	0	1	1	0
Finance - General Finance Total:	**1**	**2**	**2**	**0**
Finance - Budget				
Deputy CFO	1	1	1	0
Data Management Analyst	1	0	0	0
Finance - Budget Total:	**2**	**1**	**1**	**0**
Finance - Auditor				
Auditor	1	1	1	0
Asst. Auditor	1	1	1	0
Payroll Supervisor	1	1	1	0
Asst. Payroll Supr.	1	1	1	0
Payroll Financial Specialist	1	1	1	0
Senior Accountant	1	1	1	0
Financial Specialist	1	1	1	0
Head Clerk	1	1	1	0
Finance - City Auditor Total:	**8**	**8**	**8**	**0**
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Office Manager/Procurement Compliance	1	1	1	0
Head Clerk	1	1	2	1
Senior Clerk	1	1	0	(1)
Finance - Purchasing Total:	**4**	**4**	**4**	**0**
Finance - Assessor				
Chief Assessor	1	1	1	0
Assessor	2	2	2	0
Administrative Assistant	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Assistant Assessor	2	2	2	0
Appraisal Clerk	1	1	1	0
Principal Clerk	1	1	1	0
Finance - Assessor Total:	**9**	**9**	**9**	**0**
Finance - Treasurer				
Treasurer	1	1	1	0
Assistant Treasurer	1	1	1	0
Assistant Collector	1	1	1	0
Senior Accountant	2	2	2	0
Accountant	0	0	0	0
Head Clerk	5	5	5	0
Finance - Treasurer Total:	**10**	**10**	**10**	**0**
Finance - Human Relations				
HR Director	1	1	1	0
Assistant HR Director	1	1	1	0
Benefits Coordinator	1	1	1	0
Personnel Assistant	1	1	1	0
Finance - Human Relations Total:	**4**	**4**	**4**	**0**
Finance - MIS				
Chief Information Officer	1	1	1	0
MIS Director	1	1	1	0
Systems Administrator	1	1	1	0
GIS Manager	1	1	1	0
Network Systems Specialist	1	1	1	0
Application Systems Specialist	2	2	2	0
Desktop Support Specialist	1	1	1	0
Technical Administrative Assistant	0.5	0.5	0.5	0
Finance - MIS Total:	**8.5**	**8.5**	**8.5**	**0**
FINANCE TOTAL	**46.5**	**46.5**	**46.5**	**0**

	FY19	FY20	FY21	+/-
Legal - Law				
City Solicitor	1	1	1	0
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	5	6	6	0
3rd Assistant City Solicitor	1	0	0	0
Workers Compensation Agent	1	1	1	0
Assistant Workers Compensation Agent	0	1	1	0
Director of Elections/Hearing Officer	1	1	1	0
Office Manager./Litigation	1	1	1	0
Office Manager/Contract Administrator	1	1	1	0
Principal Clerk	1	1	1	0
Litigation Paralegal/Assistant Contract Administrator	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Executive Secretary License Commission	1	1	1	0
Legal - Law Total:	**16**	**17**	**17**	**0**
Legal - Elections				
Election Clerk	2	2	2	0
Legal - Elections Total:	**2**	**2**	**2**	**0**
LEGAL TOTAL	**18**	**19**	**19**	**0**

	FY19	FY20	FY21	+/-
DPD - Admin.				
Assistant City Manager/Director DPD	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Executive Secretary	1	1	1	0
Secretary/Receptionist	1	1	0	(1)
DPD -Admin Total:	**5**	**5**	**4**	**(1)**
DPD - Project Review				
Senior Planner	1	1	1	0
Historic Board Administrator	1	1	1	0
Neighborhood Planner	1	1	1	0
Associate Planner	1	1	1	0
Assistant Planner	1	1	1	0
DPD - Project Review Total:	**5**	**5**	**5**	**0**
DPD - Code Enforcement				
Building Commissioner	1	1	1	0
Office Manager	1	1	1	0
Senior Building Inspector/ Plans Reviewer	1	1	1	0
Building Inspector/Plans Reviewer	4	4	4	0
Plumbing/Gas Inspector	1	1	1	0
Wire Inspector	1	1	1	0
Board Enforcement Agent	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Sanitary Code Enforcement Inspector	5	5	5	0
Principal Clerk	2	2	2	0
Head Clerk	1	1	1	0
DPD - Code Enforcement Total:	**19**	**19**	**19**	**0**
DPD - Housing/Energy				
Program Director	1	1	1	0
Construction Manager	1	1	1	0
Lead Hazard Control Grant Program Manager	0	0	0	0
Energy Manager	1	1	1	0

Energy Coordinator	1	1	1	0
Housing Secretary	1	1	1	0
Data Analyst	0	0	0	0
DPD - Housing/Energy Total:	**5**	**5**	**5**	**0**
DPD - Lead Hazard Abatement				
Lead Hazard Control Grant Program Manager	0	0	0	0
Lead Paint Program Specialist	0	0	0	0
Program Assistant	0	0	0	0
DPD - Lead Hazard Abatement Total:	**0**	**0**	**0**	**0**
DPD - Economic Development				
Director Economic Development	1	1	1	0
Economic Development Officer	1	1	1	0
Economic Development Assistant	1	1	1	0
Design Technician	1	1	0	(1)
Environmental Officer	1	1	1	0
DPD - Economic Development Total:	**5**	**5**	**4**	**(1)**
DPD - Planning/Project Management				
Chief Design Planner	1	1	0	(1)
Special Projects Construction Manager	1	0	0	0
Urban Renewal Project Manager	1	1	1	0
Asset Manager	1	1	1	0
Transportation Engineer	1	1	1	0
Assistant Transportation Planner	0	1	1	0
Transportation Project Manager	1	0	0	0
Design Planner	1.5	1.5	1.5	0
DPD - Planning/Project Management Total:	**7.5**	**6.5**	**5.5**	**(1)**
DPD - Community Development				
Community Development Director	1	1	1	0
Senior Finance Officer	1	1	1	0
Account Manager	1	1	1	0
Community Development Specialist	0	0	0	0
Senior Program Manager	1	1	1	0
Community Development Assistant	1	1	1	0
HMIS/ Coordinated Entry System Project Manager	0	0	0	0
Director of Homelessness Initiatives	0	0	1	1
DPD - Community Development Total:	**5**	**5**	**6**	**1**
DPD TOTAL	**51.5**	**50.5**	**48.5**	**(2)**

	FY19	FY20	FY21	+/-
Public Safety - Police				
Superintendent	1	1	1	0
Deputy Superintendent	2	2	2	0
Captain	9	9	9	0
Lieutenant	13	13	13	0
Sergeant	30	30	30	0
Officer	195	195	195	0
Public Safety - Police Total:	**250**	**250**	**250**	**0**
Public Safety - Civilian				
Administrative Assistant	3	3	3	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Building Custodian	1	1	1	0
Crime Analyst	3	3	3	0
Custodian	1	1	1	0
Computer Technician	2	1	1	0
Systems Project Specialist	0	1	1	0
Director of Administrative Services	1	0	0	0
Communications Manager	0	1	1	0
Director of Research & Development	1	1	1	0
Director of Victim Services	1	1	1	0
Executive Secretary	1	1	1	0
Grant Fiscal Coordinator	1	1	1	0
Head Clerk	3	3	3	0
NIBRS Tracking Analyst	1	1	1	0
Motor Equipment Repairman	2	2	2	0
Police Mechanic	1	1	1	0
Principal Clerk	3	3	3	0
Program Analyst	1	1	1	0
Program Manager	2	2	2	0
Sign Painter	1	1	1	0
System Administrator	1	1	1	0
Supervisor Sign Shop	1	1	1	0
Victim Services Advocate	1	1	1	0
Volunteer Coordinator	1	1	1	0
Public Safety - Civilian Total:	**38**	**38**	**38**	**0**
Public Safety - Dispatch				
Lead Dispatcher	3	3	3	0
Dispatcher	23	23	23	0
Public Safety - Dispatch Total:	**26**	**26**	**26**	**0**
Public Safety - Detention				
Supervisor Detention Attendant	1	1	1	0
Senior Detention Attendant	3	3	3	0
Detention Attendant	5	5	5	0
Public Safety - Detention Total:	**9**	**9**	**9**	**0**
Public Safety - Traffic				
Head Clerk	1	1	1	0
W/F Meter Repair/Maintenance	1	1	1	0
Traffic Supervisor	27.5	27.5	27.5	0
Public Safety - Traffic Total:	**29.5**	**29.5**	**29.5**	**0**
PUBLIC SAFETY - POLICE TOTAL	**352.5**	**352.5**	**352.5**	**0.0**

	FY19	FY20	FY21	+/-
Public Safety - Fire				
Chief	1	1	1	0
Deputy Chief	9	9	9	0
Captain	14	14	14	0
Lieutenant	43	43	43	0
Firefighter	146	146	139	(7)
Business Manager	1	1	1	0
Mechanic	1	1	1	0
Emergency Management Coordinator (PT)	0.5	0.5	0.5	0
Administrative Assistant	1	1	1	0
ME Repairman/MEO3	1	1	1	0
IT	0.5	0.5	0.5	0
Head Clerk	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	**219**	**219**	**212**	**(7)**

	FY19	FY20	FY21	+/-
DPW - Finance/Admin				
Public Works Commissioner	1	1	1	0
Deputy Director of Finance & Admin	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant	1	1	1	0
Principal Clerk	2	2	2	0
Accountant	1	1	1	0
Junior Clerk	1	1	0	(1)
DPW - Finance/ Admin Total:	**8**	**8**	**7**	**(1)**
DPW - Engineering				
City Engineer	1	1	1	0
Provisional Civil Engineer, Grade 4	3	3	3	0
Senior Civil Engineer, Grade 5	1	1	1	0
Principal Clerk	1	1	1	0
Grade 3 Construction Inspector	1	1	1	0
DPW - Engineering Total:	**7**	**7**	**7**	**0**
DPW - Lands & Buildings				
Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreman/HVAC	1	1	1	0
Brick Mason/Craftsman	1	1	1	0
Carpenter/Craftsman	5	5	5	0
HVAC Technician, Craftsman	3	3	3	0
MEO Grade I/Laborer	1	1	1	0
Painter/Glazier/Craftsman	0	0	0	0
Roofer/Craftsman	1	1	1	0
Plumber/Irrigation Specialist	4	4	4	0
Chem App/Foreman	1	1	1	0
Wkg. Foreman/Carpenter/Craftsman/L	1	1	1	0
Wkg. Foreman/Mason/Craftsman/L	1	1	1	0
Wkg. Foreman/Painter-Glazer	1	1	0	(1)
Wkg. Foreman/Plumber/Irrigation Specialist	1	1	1	0
Wkg. Foreman/Roofer/Craftsman/L	1	1	1	0

Wkg. Foreman/HVAC Technician /Craftsman/L	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Senior Building Custodian	1	1	1	0
Building Custodian	1	1	1	0
Custodian/Groundskeeper	0	0	0	0
Craftsman / MEO I/ Laberor	0	0	0	0
City Electrician	1	1	1	0
Electrician Gr B Master	2	1	1	0
WF Electrician Master	0	1	1	0
WF TRY Signal Maintenance/F.A	0	0	0	0
Gr.B-Elec/Fire Alarm Maint/Journeyman	5	5	3	(2)
Electrician Helper/Traffic Maint.	0	0	0	0
DPW - Lands & Buildings Total:	**35**	**35**	**32**	(3)
DPW - Streets				
Deputy Commissioner/Streets/Recycling	1	1	1	0
General Foreman/Streets	1	1	1	0
WF/Motor Equip Repairman	1	1	1	0
Recycling Coordinator	1	1	1	0
Maintenance Man	1	1	0	(1)
MEO Gr III/Laborer	8	8	6	(2)
MEO Gr III/Laborer/Watchman	2	2	2	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Wkg. Frmn./MEO Gr.3/Specialist/Tree Climber	1	1	1	0
Wkg. Foreman/Maintenance	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Lab	3	3	3	0
Recycling Enforcement Coodinator	2	2	2	0
DPW - Streets Total:	**27**	**27**	**24**	**(3)**
DPW - Parks				
Commissioner	0	0	0	0
Superintendent of Parks	1	1	1	0
Park Foreman	1	1	1	0
Administrative Asst/Secretary	1	1	0	(1)
Working Foreman/MEO III Specialist/Lab	5	5	5	0
Downtown Manager/MEOIII/Craftsman Lab.	1	1	1	0
Working Foreman Welder/Craftsman	1	1	1	0
Chief Maintenance Craftsman	1	1	1	0
Storekeeper MEO I	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
MEO Gr. III/Laborer	5	5	5	0
Working Foreman MEO I/Laborer	1	1	1	0
Working Foreman/Laborer	1	1	1	0
MEO Gr. 1/Laborer	1	1	1	0
Stadium Manager/MEOIII/Craftsman	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Maintenance Man	2	2	2	0
Junior Clerk	0.5	0.5	0.5	0
DPW - Parks Total:	**27.5**	**27.5**	**26.5**	**(1)**
DPW - Cemetery				
Administrative Assistant	1	1	1	0
Head Clerk	1	1	1	0
Working Foreman/ Cemetery Manager	1	1	1	0
WF/ MEOIII/ Specialist Laborer	1	1	1	0
DPW - Cemetery Total:	**4**	**4**	**4**	**0**
DPW TOTAL	**108.5**	**108.5**	**100.5**	**(8)**

	FY19	FY20	FY21	+/-
Health & Human Services - Health				
HHS Director	1	1	1	0
Deputy Director of Finance	1	1	1	0
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
Health Educator	0	0	0	0
Outreach Worker	0	0	0	0
Nurse Coordinator(44weeks)	1	1	1	0
Clinical Nurse Manager	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Director - Tobacco	1	1	1	0
Vision/Hearing Screener	1	1	1	0
Outreach Worker Health Educatior	1	1	1	0
Clinical School Nurse Manager	1	1	1	0
Clerk	0	0	0	0
Program Assistant	0.5	0	0	0
Temporary Custodian	0	0.5	0	(0.5)
PH Nurse/Clinic	3	3	3	0
MOAPC Coalition Coordinator	1	1	0	(1)
Clinical Recovery Specialist	1	1	1	0
Substance Abuse Outreach Coordinator	1	1	1	0
Substance Abuse Coordinator	1	1	1	0
Syringe Collection Program Coordinator	0	1	1	0
Community Health Coordinator	1	1	1	0
Health & Human Services - Health Total:	**49.5**	**50.5**	**49**	**(1.5)**
Health & Human Services - Council on Aging				
Director	1	1	1	0
Outreach Worker	1	1	1	0
Civic Events Coord	1	1	1	0
Custodian 35 hrs	1	1	1	0
Meals on Wheels	1	1	1	0
Utility Person-40 hrs.	1	1	1	0
Secretary/Receptionist	1	1	1	0
Weekly Chef/Cook	1	1	1	0
Weekend Bus Driver	0.5	0.5	0.5	0
Weekend Chef/Cook	0.5	0.5	0.5	0
Volunteer Coordinator	0	0	0.5	0.5
Custodian	1.5	1.5	1.5	0
Weekend Kitchen Helper	0.5	0.5	0.5	0
Health & Human Services - Council on Aging Total:	**11**	**11**	**11.5**	**0.5**
Health & Human Services - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
Health & Human Services - Veterans Total:	**3**	**3**	**3**	**0**
Health &Human Services - Recreation				
Associate Planner	1	1	1	0
Youth Coordinator	1	1	1	0
Program Director/Planner	1	1	1	0
Junior Clerk	1	1	1	0
Health & Human Services - Recreation Total:	**4**	**4**	**4**	**0**
Health & Human Services- Library				
Director	1	1	1	0
Assistant Director	1	1	1	0
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	1	1	1	0
Coordinator/Youth Services	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Reference	3	3	3	0
Literacy Director	0	0.5	0.5	0
Literacy Assistant	0.5	0.5	0.5	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Youth Serv	2	2	2	0
Library IT Technician	1	1	1	0
Library Assistant	7	6.5	6.5	0
Library Aide	2.5	3	3	0
Library Page	2	2	2	0
Bldg Custodian	2	2	2	0
Health & Human Services - Library Total:	**22.5**	**22.5**	**22.5**	**0**

HUMAN SERVICES TOTAL	**90**	**91**	**90**	**(1)**

	FY19	FY20	FY21	+/-
Parking - Parking				
Director	1	1	1	0
Business Manager	1	1	1	0
Parking Enforcement Officer	5.5	5.5	5.5	0
Downtown Parking Maintenance	1	1	1	0
PARKING TOTAL	**8.5**	**8.5**	**8.5**	**0**

	FY19	FY20	FY21	+/-
Water - Water				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant/Water Billing Clerk	1	1	1	0
Water/Sewer Utility Billing Manager	1	1	1	0
Head Clerk	1	1	1	0
Operations/Safety Superintendent	1	1	1	0
Head Operator	5	5	5	0
Filter Operator	5	5	5	0
Laboratory Director	1	1	1	0
Superintendent Maintenance	1	1	1	0
Staff Engineer	1	1	1	0
Chief Mechanic	1	1	1	0
Electrician Gr. B/Master	0	0	0	0
Skilled Mechanic	3	3	3	0
Superintendent Distribution	1	1	1	0
Water Foreman	2	2	2	0
Backflow Inspector	2	2	2	0
Water System Maintenance	6	6	5	(1)
Water System Maintenance MEO3	4	4	4	0
Water Meter Billing Administrator	2	2	2	0
WATER TOTAL	**40**	**40**	**39**	**(1)**

	FY19	FY20	FY21	+/-
Wastewater-Wastewater				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Head Clerk	1	1	1	0
Operations Superintendent	1	1	1	0
Assistant Operations Superintendent	1	1	1	0
Head Operator	4	4	4	0
Operator	7	7	7	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Electrician	2	2	2	0
Collection System Supervisor	1	1	1	0
Instrument Technician	1	1	1	0
CMMS/Administrator	1	1	1	0
Parts Equipment Manager	1	1	1	0
Mechanic III	3	3	3	0
Mechanic II	2	2	2	0
TV Inspector	2	2	2	0
Mechanic I	6	6	5	(1)
Engineering Manager	1	1	1	0
Engineering Supervisor	1	1	1	0
Staff Engineer	5	5	5	0
Pretreatment Coordinator	1	1	1	0
Chemist	1	1	1	0
Assistant Chemist	1	1	1	0
Senior Lab Technician	1	1	1	0
WASTEWATER TOTAL	**48**	**48**	**47**	**(1)**

	FY19	FY20	FY21	+/-
Career Center - Career Center				
Career Center Executive Director	1	1	1	0
WDB Director	1	1	1	0
Assistant CC Director	1	1	1	0
Budget Analyst/IT Manager	0	0	0	0
Business Service Representative	1	1	1	0
Clerk	0	0	0	0
Career Center Manager	1	1	1	0
Assistant CC Manager	0	0	0	0
WDB Senior Program Manager	1	1	1	0
Workshop Specialist	2	2	2	0
Career Center Technology Manager	1	1	1	0
Career Advisor I	4	4	4	0
Grant Specialist	1	1	1	0
School To Work Coordinator	1	1	1	0
Administrative Assistant	2	2	2	0
Staff Accountant	1	1	1	0
Resource Room Navigator	1	1	1	0
Summer Counselor	0	0	1	1
Career Advisor II	6	7	7	0
Youth Program Coordinator	1	1	1	0
Youth Business Service Specialist	0	1	1	0
Youth Coordinator	0	0	0	0
Senior Career Advisor	1	1	1	0
Assistamt WDB Directpr	0	0	1	1
Career Advospr II, Young Adult	0	0	2	2
Project Manager	0	0	1	1
Fiscal Manager	0	0	1	1
Career Center Manager	0	0	1	1
Financial Assistant	1	1	1	0
CAREER CENTER TOTAL	**28**	**30**	**37**	**7**

	FY19	FY20	FY21	+/-
TOTAL POSITIONS	**1,035**	**1,039**	**1,025**	**(14)**

Personnel List*

Functional Area	Department	Position	Last Name	First Name	FY2021
LEGISLATIVE	CITY COUNCIL	MAYOR	LEAHY	JOHN	$ 30,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	CHAU	SOKHARY	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	CONWAY	DAVID	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ELLIOTT	RODNEY	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	DRINKWATER	JOHN	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	NUON	VESNA	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROURKE	DANIEL	$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	SAMARAS	WILLIAM	$ 25,000
LEGISLATIVE	MAYOR	ASST. TO MAYOR	BROWN	KARONIKA	$ 49,557
LEGISLATIVE	CITY CLERK	CITY CLERK	GEARY	MICHAEL	$ 118,203
LEGISLATIVE	CITY CLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$ 87,240
LEGISLATIVE	CITY CLERK	HEAD CLERK	COUGHLIN	TIMOTHY	$ 45,660
LEGISLATIVE	CITY CLERK	HEAD CLERK	DAVEY	KERRI	$ 45,660
LEGISLATIVE	CITY CLERK	HEAD CLERK	GAGNON	AMANDA	$ 45,660
LEGISLATIVE	CITY CLERK	HEAD CLERK	PONTE	JENNIFER	$ 45,660
LEGISLATIVE	CITY CLERK	HEAD CLERK	RYAN	NICOLE	$ 45,660
CITY MANAGER	CITY MANAGER	CITY MANAGER	DONOGHUE	EILEEN	$ 229,522
CITY MANAGER	CITY MANAGER	ASSISTANT CITY MANAGER	KEEFE MULLIN	KARA	$ 125,957
CITY MANAGER	CITY MANAGER	EXECUTIVE ASSISTANT	GEOFFROY	PHILLIP	$ 75,106
CITY MANAGER	CITY MANAGER	NEIGHBORHOOD LIASON	FORCIER	SHAUNA	$ 58,663
CITY MANAGER	CITY MANAGER	ASSISTANT TO THE CITY MANAGER	MAGEE	ALEXANDER	$ 86,071
CITY MANAGER	CITY MANAGER	ADMINISTRATIVE ASSISTANT	CUTRUMBES	PETER	$ 47,013
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	DEI	ROBERTO	$ 64,725
CITY MANAGER	CASE	PROGRAM ASSISTANT	HERNANDEZ	CHRISTIAN	$ 43,996
FINANCE	FINANCE	CHIEF FINANCIAL OFFICER	BALDWIN	CONOR	$ 162,318
FINANCE	FINANCE	DEPUTY CHIEF FINANCIAL OFFICER	CHAMBERS	ALLISON	$ 88,404
FINANCE	CITY AUDITOR	AUDITOR	MASIELLO	TINA	$ 109,433

FINANCE	CITY AUDITOR	ASSISTANT AUDITOR	OBEIRNE	KAREN	$	75,929
FINANCE	CITY AUDITOR	PAYROLL SUPERVISOR	LAMARRE	TRICIA	$	84,765
FINANCE	CITY AUDITOR	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$	63,429
FINANCE	CITY AUDITOR	SENIOR ACCOUNTANT	LEBLANC	DIANE	$	68,827
FINANCE	CITY AUDITOR	FINANCE SPECIALIST	LONG	BOIRSALIAR	$	49,598
FINANCE	CITY AUDITOR	FINANCE SPECIALIST, PAYROLL	MOLINA	DENISSE	$	54,074
FINANCE	CITY AUDITOR	HEAD CLERK	FLUERY	CHERYL	$	41,091
FINANCE	PURCHASING	CPO/PURCHASING AGENT	VAUGHN	P. MICHAEL	$	95,797
FINANCE	PURCHASING	OFFICE MANAGER/PROCUREMENT COMPLIANCE	THEMELIS	PAMELA	$	61,978
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	$	45,660
FINANCE	PURCHASING	HEAD CLERK	BENNETT	DONNA	$	45,463
FINANCE	ASSESSOR	CHIEF ASSESSOR	LEMAY	SUSAN	$	93,267
FINANCE	ASSESSOR	ASSESSOR	COHEN	JOEL	$	70,812
FINANCE	ASSESSOR	ASSESSOR	RONDEAU	RYAN	$	69,329
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/ BOARD OF ASSESSORS	GIOVANNANI	DONNA	$	62,107
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/FINANCE	PATENAUDE	LISA	$	52,381
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	FLOOD	REGAN	$	46,695
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	SILVESTRO	MEGHAN	$	48,460
FINANCE	ASSESSOR	APPRAISAL CLERK	ROBINSON	KAREN	$	46,350
FINANCE	ASSESSOR	PRINCIPAL CLERK	JIMINEZ	BELKIS	$	44,143
FINANCE	TREASURER	TREASURER/COLLECTOR	OAKES	KELLY	$	107,300
FINANCE	TREASURER	ASST COLLECTOR	BALL	AUSTIN	$	68,808
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	$	75,642
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	$	59,532
FINANCE	TREASURER	SENIOR ACCOUNTANT	BUTT	DONNA	$	57,445
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	$	51,431
FINANCE	TREASURER	HEAD CLERK	LUNN	ROBIN	$	48,832
FINANCE	TREASURER	HEAD CLERK	DROLET	ANDREA	$	45,295
FINANCE	TREASURER	HEAD CLERK	GONZALEZ	ELIZABETH	$	44,702
FINANCE	TREASURER	HEAD CLERK	SEK	SARATH	$	49,194

FINANCE	HUMAN RELATIONS	HUMAN RELATIONS DIRECTOR	CALLERY	MARY	$	133,410
FINANCE	HUMAN RELATIONS	ASSISTANT HUMAN RELATIONS DIRECTOR	DO	NANCY	$	96,151
FINANCE	HUMAN RELATIONS	BENEFITS COORDINATOR	HUN	ROSA	$	48,033
FINANCE	HUMAN RELATIONS	PERSONNEL ASSISTANT	BROGAN	LYNN	$	52,004
FINANCE	MIS	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$	134,701
FINANCE	MIS	MIS DIRECTOR	MEYERS	JOHN	$	105,879
FINANCE	MIS	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$	85,421
FINANCE	MIS	GIS MANAGER	DONOVAN	JOSEPH	$	81,791
FINANCE	MIS	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$	79,361
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	HANSON	LISA	$	70,961
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	NAVIN	NICHOLAS	$	68,837
FINANCE	MIS	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$	67,836
FINANCE	MIS	TECHNICAL ADMINISTRATIVE ASSISTANT	THEMELIS	KAREN	$	18,283
LEGAL	LAW	CITY SOLICITOR	OCONNOR	CHRISTINE	$	134,701
LEGAL	LAW	1ST ASST. CITY SOLICITOR	BROWN	RACHEL	$	111,310
LEGAL	LAW	2ND ASST. CITY SOLICITOR	HUCKSAM	JOHN	$	82,453
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VACANT		$	69,552
LEGAL	LAW	2ND ASST. CITY SOLICITOR	LAGRASSA	ADAM	$	76,103
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VELOSO	ELLIOTT	$	70,060
LEGAL	LAW	2ND ASST. CITY SOLICITOR	MOESER	STACIE	$	72,146
LEGAL	LAW	2ND ASST. CITY SOLICITOR	GORDON	GARY	$	82,453
LEGAL	LAW	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	$	82,453
LEGAL	LAW	ASST. WC AGENT	MENDONCA	ROBIN	$	56,093
LEGAL	LAW	DIR ELECTION/MUNICPL HEARING	VACANT		$	82,453
LEGAL	LAW	LEGAL OFFICE MGR/LITIGATION	GETTINGS	CELINE	$	62,682
LEGAL	LAW	ASST OFFICE MGR/CONTRACT LAW	DUGGAN	KATHY	$	82,453
LEGAL	LAW	ASST CONTRACT ADMINISTRATOR	MARCOTTE	SARAH	$	56,087
LEGAL	LAW	PRINCIPAL CLERK	PIETROFORTE	MARTA	$	50,212
LEGAL	LAW	PARALEGAL/TAX TITLE	LONG	THIDA	$	51,146
LEGAL	LAW	EXECUTIVE SECRETARY-LICENSE	WYNN	RYAN	$	61,463
LEGAL	LAW	LICENSE COMMISSION	DESCOTEAUX	JOHN	$	1,300
LEGAL	LAW	LICENSE COMMISSION	DONAHUE	JOSEPH	$	1,300

LEGAL	LAW	LICENSE COMMISSION	KRIEGER	CLIFFORD	$	1,300
LEGAL	LAW	LICENSE COMMISSION	MCCARTHY	TERRENCE	$	1,300
LEGAL	LAW	LICENSE COMMISSION	HOWE	MARTHA	$	1,300
LEGAL	ELECTIONS	ELECTION CLERK	GOUVEIA	SHANNON	$	52,094
LEGAL	ELECTIONS	ELECTION CLERK	JAROSZ	STEPHANIE	$	52,094
LEGAL	ELECTIONS	ELECTION COMMISSIONER	ANTHES	BEVERLY	$	1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	ARTHUR	ZOE	$	1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	POPE	JAMES	$	1,200
LEGAL	ELECTIONS	ELECTION COMMISSIONER	YEM	PAUL	$	1,200
DPD	DPD/ADMIN	ASST. CITY MANAGER/DIRECTOR	TRADD	DIANE	$	135,219
DPD	DPD/ADMIN	DEP. DIR. (PLANNING, COMM & ECON DEV)	CRAIG	THOMAS	$	110,258
DPD	DPD/ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	SLAGLE	ROBERT	$	114,777
DPD	DPD/ADMIN	EXECUTIVE SECRETARY	SPENARD	NANCY	$	67,417
DPD	PROJECT REVIEW	SENIOR PLANNER	ALVES	JARED	$	73,904
DPD	PROJECT REVIEW	ASSOCIATE PLANNER	CIGLIANO	FRANCESCA	$	64,829
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$	73,020
DPD	PROJECT REVIEW	NEIGHBORHOOD PLANNER	HAYES	CHRISTOPHER	$	59,077
DPD	PROJECT REVIEW	ASSIST PLANNER - DPD	VACANT		$	43,977
DPD	PROJECT REVIEW	ASSIST PLANNER – CPC	VACANT		$	43,977
DPD	PROJECT REVIEW	PLANNING BOARD CHAIRPERSON	LINNEHAN	THOMAS	$	1,400
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	CHENG	CALEB	$	1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	FRECHETTE	GERARD	$	1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	LOCKHART	RICHARD	$	1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	MALAVICH	ROBERT	$	1,000
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	PANDRES	RUSSELL	$	200
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	GALLIVAN	SINEAD	$	200
DPD	PROJECT REVIEW	BOARD OF APPEALS CHAIRPERSON	PERRIN	GARY	$	1,400
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	CALLAHAN	SEAN	$	1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	MCCARTHY	DENNIS	$	1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PECH	VANDOEUN	$	1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	BRIERE	MARK	$	1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	VACANT		$	200
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	VACANT		$	200
DPD	PROJECT REVIEW	CONSRVTN COMM CHAIRPERSON	VARNUM	LOUISA	$	1,400

DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BIEDRON	KATELYN	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	LOVELY	WILLIAM	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	VACANT		$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BUITENHUYS	BRADLEY	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DOWNS	PERRY	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DILLON	KEVIN	$ 1,000
DPD	CODE ENFORCEMENT	BUILDING COMMISSIONER-INSPECTOR OF BUILDINGS	FULLER	DAVID	$ 97,450
DPD	CODE ENFORCEMENT	OFFICE MANAGER	WEISSBACH	KERRY	$ 64,792
DPD	CODE ENFORCEMENT	SENIOR BUILDING INSPECTOR/ PLANS REVIEWER	MCWHITE	CHRISTOPHER	$ 77,240
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	HOWLING	PETER	$ 68,226
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	NEGRON	JOSE	$ 71,264
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	CHHUON	BUN SONG	$ 68,226
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	NOCCO	STEVEN	$ 71,264
DPD	CODE ENFORCEMENT	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	$ 66,195
DPD	CODE ENFORCEMENT	WIRE INSPECTOR	CATIZONE	NICHOLAS	$ 61,649
DPD	CODE ENFORCEMENT	BOARD ENFORCEMENT AGENT	BOND	MABEL	$ 60,900
DPD	CODE ENFORCEMENT	SENIOR SANITARY CODE INSPECTOR	MACHADO	SHAWN	$ 63,436
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	LE	JIMMY	$ 56,501
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MURPHY	DONALD	$ 56,501
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	RIVERA	AUREA	$ 56,501
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	SAM	LISA	$ 56,501
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MCPHILLIPS	ADAM	$ 56,501
DPD	CODE ENFORCEMENT	HEAD CLERK	CHASSE	NICOLE	$ 45,674

DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	PENH	YANIN	$	43,810
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	$	43,923
DPD	HOUSING/ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$	73,903
DPD	HOUSING/ENERGY	ENERGY MANAGER	MOSES	KATHERINE	$	68,479
DPD	HOUSING/ENERGY	ENERGY COORDINATOR	TOBIN	JAMES	$	51,319
DPD	HOUSING/ENERGY	CONSTRUCTION MANAGER	WOEKEL	TODD	$	60,840
DPD	HOUSING/ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	$	40,216
DPD	ECONOMIC DEVELOPMENT	DIRECTOR ECONOMIC DEVELOPMENT	MCCALL	CHRISTINE	$	91,023
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT OFFICER	DICKINSON	MARIA	$	73,903
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	LAMOND	THOMAS	$	59,086
DPD	ECONOMIC DEVELOPMENT	ENVIRONMENTAL OFFICER	BROWN	SARAH	$	68,748
DPD	PLNG/PRJCT MGMT	URBAN RENEWAL MANAGER	GINIEWICZ	JOSEPH	$	75,281
DPD	PLNG/PRJCT MGMT	ASSET MANAGER	LUCKEN	PATRICIA	$	72,419
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER	BAEZ-ROSE	YOVANNI	$	69,217
DPD	PLNG/PRJCT MGMT	TRANSPORTATION ENGINEER	VANCE	NATASHA	$	98,969
DPD	PLNG/PRJCT MGMT	ASSISTANT TRANSPORTATION PLANNER	HEREDIA	ALAN	$	51,184
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER - 14 HRS WK	SWAILE	SANDRA	$	27,494
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT DIRECTOR	SAMARAS	CHRISTOPHER	$	86,870
DPD	COMMUNITY DEV	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	$	72,643
DPD	COMMUNITY DEV	ASSISTANT PLANNER – COMMUNITY DEVELOPMENT	VACANT		$	64,829
DPD	COMMUNITY DEV	ACCOUNT MANAGER	HAYES-HACKETT	KIMBERLY	$	56,043
DPD	COMMUNITY DEV	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$	54,883
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT ASSISTANT	RAWNSLEY-ERAZO	ELIZABETH	$	50,564
		DIRECTOR OF HOMELESSNESS INITIATIVES	THOMAS	MARY	$	84,121

PUBLIC SAFETY	POLICE	SUPERINTENDENT	RICHARDSON	RAYMOND	$	203,982
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	LAROCQUE	DANIEL	$	173,024
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	GOLNER	BARRY	$	166,135
PUBLIC SAFETY	POLICE	CAPTAIN	HUDON	GREGORY	$	148,143
PUBLIC SAFETY	POLICE	CAPTAIN	KENNEDY	THOMAS	$	148,185
PUBLIC SAFETY	POLICE	CAPTAIN	LEBLANC	MARK	$	143,870
PUBLIC SAFETY	POLICE	CAPTAIN	LAFERRIERE	PAUL	$	148,185
PUBLIC SAFETY	POLICE	CAPTAIN	HODGDON	JAMES	$	148,185
PUBLIC SAFETY	POLICE	CAPTAIN	PENROSE	MATTHEW	$	147,283
PUBLIC SAFETY	POLICE	CAPTAIN	KILMARTIN	MICHAEL	$	148,185
PUBLIC SAFETY	POLICE	CAPTAIN	SULLIVAN	KEVIN	$	148,185
PUBLIC SAFETY	POLICE	CAPTAIN	CRAWFORD	DONALD	$	141,392
PUBLIC SAFETY	POLICE	LIEUTENANT	GENDREAU	STEPHEN	$	124,002
PUBLIC SAFETY	POLICE	LIEUTENANT	DESMARAIS	DANIEL	$	128,383
PUBLIC SAFETY	POLICE	LIEUTENANT	COYLE	STEVEN	$	127,127
PUBLIC SAFETY	POLICE	LIEUTENANT	CULLEN	JOHN	$	129,170
PUBLIC SAFETY	POLICE	LIEUTENANT	PANAGIOTAKOS	CHRISTOPHER	$	116,042
PUBLIC SAFETY	POLICE	LIEUTENANT	PEASLEE	DAVID	$	133,044
PUBLIC SAFETY	POLICE	LIEUTENANT	KILBRIDE	TIMOTHY	$	133,044
PUBLIC SAFETY	POLICE	LIEUTENANT	PAPPACONSTANOU	CHARLES	$	113,669
PUBLIC SAFETY	POLICE	LIEUTENANT	FAY (TEMPORARY)	JAMES	$	133,006
PUBLIC SAFETY	POLICE	LIEUTENANT	SHEEHAN	JOHN	$	126,946
PUBLIC SAFETY	POLICE	LIEUTENANT	NOBREGA	MARISOL	$	128,383
PUBLIC SAFETY	POLICE	LIEUTENANT	NOBREGA	FRANK	$	129,170
PUBLIC SAFETY	POLICE	LIEUTENANT	SIOPES	THOMAS	$	133,044
PUBLIC SAFETY	POLICE	SERGEANT	BOYLE	DOUGLAS	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	HULTGREN	THOMAS	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	DALY	THOMAS	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	MALDONADO	FRANCISCO	$	111,400
PUBLIC SAFETY	POLICE	SERGEANT	BEAUCHESNE	DAWN	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	FRECHETTE	DAVID	$	114,709
PUBLIC SAFETY	POLICE	SERGEANT	FULLER	SCOTT	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	GONZALEZ	FELIX	$	95,459
PUBLIC SAFETY	POLICE	SERGEANT	GIUFRUDDA	MICHAEL	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	GOLDEN	TIMOTHY	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	LATHAM	JAMES	$	118,965
PUBLIC SAFETY	POLICE	SERGEANT	HYDE	DANIEL	$	111,400
PUBLIC SAFETY	POLICE	SERGEANT	KELLY	JOSEPH	$	111,400

PUBLIC SAFETY	POLICE	SERGEANT	COMTOIS	JOSEPH	$	102,117
PUBLIC SAFETY	POLICE	SERGEANT	LUMENELLO	CHRISTOPHER	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	MORRILL	STEPHEN	$	114,742
PUBLIC SAFETY	POLICE	SERGEANT	MURRAY	JOSEPH	$	114,742
PUBLIC SAFETY	POLICE	SERGEANT	PURTELL	CHRISTOPHER	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	O'DONNELL	AIDAN	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	NOONE	JONATHAN	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	LEVASSEUR	JASON	$	92,833
PUBLIC SAFETY	POLICE	SERGEANT	OTERO	DANIEL	$	115,336
PUBLIC SAFETY	POLICE	SERGEANT	KELLEHER	JAMES	$	116,042
PUBLIC SAFETY	POLICE	SERGEANT	PERRIN	DANIEL	$	111,400
PUBLIC SAFETY	POLICE	SERGEANT	RAMIREZ	JOSE	$	92,833
PUBLIC SAFETY	POLICE	SERGEANT	QUIRBACH	DAVID	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	SANTOS	SHAUN	$	119,523
PUBLIC SAFETY	POLICE	SERGEANT	ROJAS	GUILLERMO	$	110,722
PUBLIC SAFETY	POLICE	SERGEANT	FLORENCE	WILLIAM	$	111,400
PUBLIC SAFETY	POLICE	SERGEANT	CORMIER	RAYMOND	$	111,400
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALVAREZ	RAUL	$	84,670
PUBLIC SAFETY	POLICE	POLICE OFFICER	ANTONETTY	EMMANUEL	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	ASAMOAH	GEORGE	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELAND	STEPHEN	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELANGER	BERNARD	$	78,642
PUBLIC SAFETY	POLICE	POLICE OFFICER	BENJUMEA	JUAN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERGERON	MICHAEL	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOLIVAR	ANDRES	$	81,162
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	KERRI	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	CHRISTOPHER	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	BORODAWKA	JOSEPH	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUASRI	EMALY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOURRET	RAYMOND	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUTSELIS	JOHN	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUVIER	MICHAEL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOWLER	NATHAN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	JAMIE	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	DANNY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	BURD	JASON	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUTH	SOBEN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	SEAN	$	93,894

PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	WILLIAM	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	CAMARA	MICHAEL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASEY	PATRICK	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	JAMES	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	MATTHEW	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	CESARZ	RICHARD	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHHOR	LEANG	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHRISTIANSEN	NIELS	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHUM	RICHY	$	93,894
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLLINS	CHAD	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLON	FEBY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	COOPER	TIMOTHY	$	82,849
PUBLIC SAFETY	POLICE	POLICE OFFICER	COSTELLO	CONOR	$	78,245
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUGHLIN	LINDA	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUTURE	DAVID	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	COYLE	RYAN	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	CZARNIONKA	CASIMIR	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	D'ALESSANDRO	STEVEN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DALY	ANDREW	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAVIS	EDWARD	$	69,041
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAVIS	KENENTH	$	78,245
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAY	KRISTOFFER	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELIS	ADAM	$	98,303
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELO	ANTONIA	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELANEY	CHRISTY	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELISLIE	JOSHUA	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMAIO	JAMES	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMOURA	SHAWN	$	80,304
PUBLIC SAFETY	POLICE	POLICE OFFICER	DENO	SOCRATES	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESILETS	RICHARD	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEVLIN	SHAUN	$	78,642
PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	GARY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOKOS	NICHOLAS	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWER	MINDY	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWNS	CHRISTAL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DRAKOULAKOS	PETER	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	DUCHARME	ADAM	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	ELMORE	CONNOR	$	69,041

PUBLIC SAFETY	POLICE	POLICE OFFICER	ERICKSON	COREY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	FEEHAN	THOMAS	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	FENLON	TODD	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	FIGUEROA	FELIX	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	BRADY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	CASEY	$	74,398
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARNEAU	KEVIN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	GATTO	JASON	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	GEOFFROY	DAVID	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	GIARDINA	MICHAEL	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	GILLIAN	KEVIN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	GIRALDO	SANTIAGO	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOLOJUCH	JOHN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOMEZ	OSCAR	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONSALVES	CHRISTOPHER	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	GREENHALGE	FRANK	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	GREENHALGE	WARREN	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KEVIN	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KYLE	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	HALLORAN	JEFFREY	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	HANSON	CHRISTIAN	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	HICKEY	THOMAS	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	HOUSTON	DANIEL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	HUNTER	STEPHEN	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	ERIC	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	IGLESIAS	FELIX	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	JACQUES	CHRISTOPHER	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND JR	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	KAI	VANDON	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	KANDROTAS	MICHAEL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	BRIAN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	CHRISTOPHER	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	TRACY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEW	DAVID	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	KHUDARI	OSAMA	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	KIENG	BUNTHA	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINGAN	DANIEL	$	87,504

PUBLIC SAFETY	POLICE	POLICE OFFICER	KRUG	MATTHEW	$	86,506
PUBLIC SAFETY	POLICE	POLICE OFFICER	LACHER	GLENN	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAFFERTY	THOMAS	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAGANAS	NICHOLAS	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	LALLY	DAVID	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	LANE	JAMES	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAPOINTE	KEVIN	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAVOIE	DAVID	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEHMANN	RENEE	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	LESSIEUR	DOMINIC	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	LORENZI	JOSE	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	LOUIS	KNUD- HENRY	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	MACDONALD	PATRICK	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	MANOUSOS	CHARLES	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARSHALL	MICHAEL	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARTIR	WILLIAM	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	MASTAS	MATTHEW	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	MATOS	JAMES	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCCABE	MATTHEW	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCMANUS	BRIAN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	CARLOS	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	JACQUELINE	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCIER	SHERYL	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	JAKE	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	SCOTT	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEROME	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	MORIARTY	DENNIS	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	OLMEDA- BAEZ	JOSEPH	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSBORN	CHRISTOPHER	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSER	JUSTIN	$	78,642
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSTLER	RYAN	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	PARADISE	PAUL	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEACE	NADJA	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEKARSKI	GREGORY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	PELTON	JEFFREY	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	PENDER	DAVID	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	PERRIN	DANIEL JR.	$	78,495
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHAY	TONG	$	95,459

PUBLIC SAFETY	POLICE	POLICE OFFICER	PHILIPPE	DONALD	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHOTHIMATH	JUDY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	PIMENTEL	JOSHUA	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	POUERIET	CHRISTIAN	$	81,162
PUBLIC SAFETY	POLICE	POLICE OFFICER	PROULX	JONATHAN	$	86,506
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	JOHN	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUINONES	MIGUEL	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMOS	ALEXANDER	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAYNE	ROBERT	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	REID	RONALD	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARD	ROBERT	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARDSON	THOMAS	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIOS	LUIS	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JONATHAN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	RAFAEL	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROBBINS	PAUL	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROURKE	BRIAN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROUSSELL	TIMOTHY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROYER	RAYMOND	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	RUDY	KORY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANN	JOHNNY	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANTIAGO	JOSE	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAR	RASMEY	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAUVE	SCOTT	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	SEPE	ANDREW	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	SIOPES	ARLENE	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	CHRISTOPHER	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	MICHAEL	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	SPINNEY	JOHN	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	ST ARNAUD	PETER	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	SULLIVAN	TIMOTHY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	SUONG	CHASE	$	87,504
PUBLIC SAFETY	POLICE	POLICE OFFICER	SZABLAK	ANNE	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	THOMAS	PAUL	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	TOUPIN	BRYAN	$	87,005
PUBLIC SAFETY	POLICE	POLICE OFFICER	TRANI	MATTHEW	$	61,792
PUBLIC SAFETY	POLICE	POLICE OFFICER	KUM	SARETH	$	61,792

PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$	49,942
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT (GRANT)			
PUBLIC SAFETY	POLICE	POLICE OFFICER	VAN	KYLE	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	VANN	ANDETH	$	67,635
PUBLIC SAFETY	POLICE	POLICE OFFICER	VAREY	WALTER	$	99,437
PUBLIC SAFETY	POLICE	POLICE OFFICER	VELEZ	ARAMIZ	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	VELEZ	JUSTIN	$	78,642
PUBLIC SAFETY	POLICE	POLICE OFFICER	WEBB	E.ANTHONY	$	79,549
PUBLIC SAFETY	POLICE	POLICE OFFICER	WESTAWAY	DANIEL	$	94,370
PUBLIC SAFETY	POLICE	POLICE OFFICER	WHALEN	TIMOTHY	$	95,459
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITHYCOMBE	CRAIG	$	99,437
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	CALLERY	CATHERINE	$	59,461
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	HANIFAN	KIMBERLY	$	51,045
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	KENNEY	DEBORAH	$	56,569
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLENE	$	62,682
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL ME03 LABORER	WILSON	COURTNEY	$	46,087
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	POTTER	EVERETT	$	56,378
PUBLIC SAFETY	CIVILIAN	ASST. FISCAL COORDINATOR	PARKER	JESSICA	$	49,592
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR	NGUYEN	TIEN	$	72,347
PUBLIC SAFETY	CIVILIAN	BUILDING CUSTODIAN	ZABIEREK	DOUGLAS	$	43,427
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	$	83,822
PUBLIC SAFETY	CIVILIAN	SYSTEMS PROJECT SPECIALIST	MORAN	NEIL	$	78,945
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	DESILETS	RACHEL	$	53,726
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FAIRWEATHER	KIMBERLY	$	50,714
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FERREIRA	MEGHAN	$	63,722
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	$	43,427

PUBLIC SAFETY	CIVILIAN	COMMUNICATIONS MANAGER	PAGE	CHRISTINA	$	60,238
PUBLIC SAFETY	CIVILIAN	DIRECTOR VICTIM SERVICES	TIENG	MOLYKA	$	57,124
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	MARTIN	CAROLE	$	63,121
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	POIRER	DUSTIN	$	50,212
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	COOK	JACQUELINE	$	46,117
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	RYEA	KATHLEEN	$	46,117
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	$	52,706
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	MENDES	ANDREW	$	46,136
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	ALBA	ERIK	$	43,611
PUBLIC SAFETY	CIVILIAN	NIBRS TRACKING ANALYST	DONOHUE	RENEE	$	48,272
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	$	63,609
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	SIMPSON	ERIN	$	47,625
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KONDRA	DOREEN	$	44,362
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST	SMITH	ROBIN	$	82,453
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	KEEFE	KATHLEEN	$	63,607
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	REYNOLDS	JILLIAN	$	49,946
PUBLIC SAFETY	CIVILIAN	DIRECTOR PUBLIC SAFETY RESEARCH AND DEVELOPMENT	BALLOTTA	MARYANN	$	94221
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	$	45,307
PUBLIC SAFETY	CIVILIAN	SUPERVISOR SIGN SHOP	COOPER	JOHN	$	67,258
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR	KIM	ANDY	$	85,421
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICES ADVOCATE	WILLIAM	KRISTEN	$	52,321
PUBLIC SAFETY	CIVILIAN	VOLUNTEER COORDINATOR	CALLERY	SHARON	$	40,832
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	DUPRAS	DANIEL	$	42,806
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	SHEEHAN	MATTHEW	$	57,851
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	$	57,851
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PELLETIER	DENISE	$	57,851
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT		$	45,518
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	KAREN	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	RAMOS	AMANDA	$	47,220
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	$	51,662

PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	PALISOUL	JENNIFER	$	47,220
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	$	52,592
PUBLIC SAFETY	DISPATCH	DISPATCHER	MCCABE	MAUREEN	$	48,982
PUBLIC SAFETY	DISPATCH	DISPATCHER	STEERE	KEVIN	$	47,388
PUBLIC SAFETY	DISPATCH	DISPATCHER	RUDY	ALLORA	$	45,356
PUBLIC SAFETY	DISPATCH	DISPATCHER	HARDY	BENJAMIN	$	48,982
PUBLIC SAFETY	DISPATCH	DISPATCHER	DENEU	JUSTIN	$	48,560
PUBLIC SAFETY	DISPATCH	DISPATCHER	ZAWADZKI	MICHAEL	$	52,592
PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTNDS	SHURTLEFF	DONNA	$	51,320
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	$	43,350
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	JOHNSON	BRIAN	$	46,655
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	PILATO	ROBIN	$	45,829
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	ORTIZ	JOHN	$	36,357
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	TAYLOR	DOUGHLAS	$	35,442
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	RUIZ	AUGUSTIN	$	33,747
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT		$	36,206
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VAN	DANNY	$	36,588
PUBLIC SAFETY	TRAFFIC	HEAD CLERK	VACANT		$	41,658
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	$	49,640
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CONLIN	JOYCE	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ANSTISS	MICHELLE	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CATTON	WALTER	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCHUGH	ROBERT	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DEAMICIS	GEORGE	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FARMER	LORRAINE	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VACANT		$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	GONYEA	ROBIN	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	INFANTINO	BRENDA	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	KONDZIOLKA	STEPHEN	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LANE	JOAN	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTEL	WILLIAM	$	12,013

PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEKITES	ROBERT	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MALONEY	CAROL	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTIN	FRANCIS	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCGRATH	CHERYL	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCMULLEN	KATHLEEN	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIEL	TARA	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	PATENAUDE	HAZEL	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIVANIS	RUTHELYN	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SANCHEZ	MILDRED	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SIRIOS	RICHARD	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEGATOWICZ	BARBARA	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VACANT		$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	NOLAN	RICHARD	$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VACANT		$	12,013
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DO	VIETFIELD	$	12,013
PUBLIC SAFETY	TRAFFIC	SUMMER SCHOOL TRAFFIC SUPERVISOR	VACANT		$	6,908
PUBLIC SAFETY	FIRE	FIRE CHIEF	ROTH (INTERIM)	JOSEPH	$	172,291
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DESTREMPE	ROBERT	$	118,303
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DOWLING	JOHN	$	112,247
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	GILLIGAN	THOMAS	$	115,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CASEY	TIMOTHY	$	121,408
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCGUANE	MARK	$	118,303
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CHARRON	PHILLIP	$	121,408
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	BEANE	ROBERT	$	97,592
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	QUINLAN	GARRETT	$	118,303
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	ROTH	JOSEPH	$	115,199
PUBLIC SAFETY	FIRE	CAPTAIN	CRABTREE	ROBERT	$	100,696
PUBLIC SAFETY	FIRE	CAPTAIN	CALAVRITINOS	ARTHUR	$	97,592
PUBLIC SAFETY	FIRE	CAPTAIN	HAMILTON	JAMES	$	90,227
PUBLIC SAFETY	FIRE	CAPTAIN	READY	SEAN	$	100,696
PUBLIC SAFETY	FIRE	CAPTAIN	DOWLING	BRETT	$	97,592
PUBLIC SAFETY	FIRE	CAPTAIN	DOWNES	TIMOTHY	$	106,905
PUBLIC SAFETY	FIRE	CAPTAIN	POTTER	BRYANT	$	99,204
PUBLIC SAFETY	FIRE	CAPTAIN	GALLAGHER	PETER	$	106,905
PUBLIC SAFETY	FIRE	CAPTAIN	GIKAS	JEFFERY	$	97,592
PUBLIC SAFETY	FIRE	CAPTAIN	KELLY	FRANCIS	$	100,696

PUBLIC SAFETY	FIRE	CAPTAIN	KILBRIDE	NATHAN, T.	$	97,592
PUBLIC SAFETY	FIRE	CAPTAIN	RYAN	MICHAEL	$	106,905
PUBLIC SAFETY	FIRE	CAPTAIN	NORMANDIN	JAMES	$	106,905
PUBLIC SAFETY	FIRE	CAPTAIN	STRUNK	JASON	$	106,905
PUBLIC SAFETY	FIRE	LIEUTENANT	BACCAM	SOUTTHAVONE	$	93,074
PUBLIC SAFETY	FIRE	LIEUTENANT	BOLDRIGHINI	MICHAEL	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	BUGLER	TIMOTHY	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	CARROLL	RYAN	$	82,604
PUBLIC SAFETY	FIRE	LIEUTENANT	CARVALHO	RYAN	$	85,557
PUBLIC SAFETY	FIRE	LIEUTENANT	CASEY	KEVIN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	ANTHONY	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	PAUL	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	SABETTI	ANTHONY	$	87,759
PUBLIC SAFETY	FIRE	LIEUTENANT	BOISVERT	CHRISTIAN	$	85,557
PUBLIC SAFETY	FIRE	LIEUTENANT	GLEN	WILLIAM	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	EATON	DANIEL	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	GAUVREAU	JASON	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	HOWELL	MICHAEL	$	85,557
PUBLIC SAFETY	FIRE	LIEUTENANT	KEENE	DAVID	$	87,018
PUBLIC SAFETY	FIRE	LIEUTENANT	ARMSTRONG	CHRISTOPHER	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	CAMPBELL	MATTHEW	$	90,122
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFONTAINE	ANDRE	$	93,074
PUBLIC SAFETY	FIRE	LIEUTENANT	LATHAM	FRANCIS	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	DOUGHTY	MICHAEL	$	85,557
PUBLIC SAFETY	FIRE	LIEUTENANT	LUNA	JOSHUA	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	LYKO	NORMAN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCAULEY	KEVIN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCLUSKEY	MICHAEL	$	93,074
PUBLIC SAFETY	FIRE	LIEUTENANT	MCDOWELL	SCOTT	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	SO	CHANTH	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	PRINDLE	SEAN	$	87,018
PUBLIC SAFETY	FIRE	LIEUTENANT	POIRIER	KEITH	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCABE	PATRICK	$	83,454
PUBLIC SAFETY	FIRE	LIEUTENANT	QUEALY	SEAN	$	99,283
PUBLIC SAFETY	FIRE	LIEUTENANT	PINET	CELINE	$	99,283
PUBLIC SAFETY	FIRE	LIEUTENANT	RIVERA	JOSE	$	90,122
PUBLIC SAFETY	FIRE	LIEUTENANT	FELDE	CHRISTOPHER	$	99,283
PUBLIC SAFETY	FIRE	LIEUTENANT	RYDER	CHRISTOPHER	$	93,074

PUBLIC SAFETY	FIRE	LIEUTENANT	SEAGER	ERIC	$	99,283
PUBLIC SAFETY	FIRE	LIEUTENANT	SILVA	MICHAEL	$	93,074
PUBLIC SAFETY	FIRE	LIEUTENANT	SIROIS	SHAWN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	LATOUR	RICHARD	$	87,789
PUBLIC SAFETY	FIRE	LIEUTENANT	JACKSON	CHRISTOPHER	$	96,179
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUSA	HERMAN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	STELMOKAS	MARY	$	99,283
PUBLIC SAFETY	FIRE	LIEUTENANT	SULLIVAN	JOHN	$	89,970
PUBLIC SAFETY	FIRE	LIEUTENANT	UNDERWOOD	THOMAS	$	87,018
PUBLIC SAFETY	FIRE	LIEUTENANT	LOMBARD	KEVIN	$	97,812
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	BROUGHEY	RYAN	$	81,447
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAHOU	MATTHEW	$	68,256
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHOATE	TED	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	$	87,656
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSPEH	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	$	81,447
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEXTER	MICHAEL	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT			

PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	KEVIN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUCKLEY	JOHN	$	80,291
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	ROBERTO	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	DAIGNEAULT	JOSEPH	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	GANNON	DANIEL	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	$	87,656
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT			
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAUGHT	MICHAEL	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	HEGARTY	NEIL	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	$	81,447
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	TATIANA	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT			
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	DELMORE	JOSEPH	$	65,304
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEMERS	IAN	$	68,256
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY		70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOZADA	HENRY	$	75,391

PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	GLENNIS	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERT	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	FERNANDO	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT			
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	JOHN	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	OLEJAEZ	ERIC	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO JR.	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	JARED	$	81,447
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT			
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	JOSHUA	$	87,656
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	$	83,243
PUBLIC SAFETY	FIRE	FIREFIGHTER	PURCELL	BRENT	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	RATTY	BENJAMIN	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOLAN	JAMES	$	68,256
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	BENJAMIN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	$	70,978

PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCAESAR	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	ANDREW	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	LUIS	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	WILLIAM	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	$	78,495
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	NICHOLAS	$	77,034
PUBLIC SAFETY	FIRE	FIREFIGHTER	FAUSTINO	NICHOLAS	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	$	81,447
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	$	87,656
PUBLIC SAFETY	FIRE	FIREFIGHTER	SHARKEY	WILLIAM	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	STEPHEN	$	65,304
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR E	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR M	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	FLYNN	STEPHEN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	GERARDO	$	65,304
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	THOMAS G.	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	COSTA	KEVIN	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	GREEN	ROBERT	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMINEZ	WILFREDO	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	KING	RYAN	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCCLEOD	TIMOTHY	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEJESUS	COREY	$	59,910
PUBLIC SAFETY	FIRE	FIREFIGHTER	VALLIANT	PHILLIP	$	73,930
PUBLIC SAFETY	FIRE	FIREFIGHTER	PRESTON	KOREY	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	MARLENE	$	81,600
PUBLIC SAFETY	FIRE	FIREFIGHTER	WADE	DOUGLAS	$	84,704
PUBLIC SAFETY	FIRE	FIREFIGHTER	WARD	MATTHEW	$	75,391
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	$	78,343
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILLIAMS	HARRISON	$	75,391

PUBLIC SAFETY	FIRE	FIREFIGHTER	WILSON	BENJAMIN	$	70,978
PUBLIC SAFETY	FIRE	FIREFIGHTER	YANN	VANNAK	$	74,082
PUBLIC SAFETY	FIRE	BUSINESS MANAGER	COATES	TARA MARIE	$	77,356
PUBLIC SAFETY	FIRE	MECHANIC	PATENAUDE	RAYMOND	$	67,175
PUBLIC SAFETY	FIRE	EMERGENCY MGMT COORD	ROSE	GEORGE	$	41,760
PUBLIC SAFETY	FIRE	ADMINISTRATIVE ASSISTANT	HOWARD	DEBORAH	$	55,470
PUBLIC SAFETY	FIRE	MOTOR EQUIPMENT REPAIRMAN	MCMENIMAN	CHARLES	$	46,679
PUBLIC SAFETY	FIRE	IT ASSISTANT (PT)	FONTAINE	JEFFREY	$	21,611
PUBLIC SAFETY	FIRE	HEAD CLERK	VAIL	SHERROLD	$	49,020
DPW	FINANCE/ADMIN	PUBLIC WORKS COMMISSIONER	CLANCY	CHRISTINE	$	130,518
DPW	FINANCE/ADMIN	DEPUTY DIRECTOR ADMINISTRATION AND FINANCE	VACANT		$	97,932
DPW	FINANCE/ADMIN	OFFICE MANAGER	BRADY	MICHELLE	$	67,891
DPW	FINANCE/ADMIN	ADMINISTRATIVE ASSISTANT	COOPER	DAWN	$	63,234
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	MERCIER	KRISTINE	$	41,118
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	OULLETTE	MAUREEN	$	44,310
DPW	FINANCE/ADMIN	ACCOUNTANT	PILATO	LISA	$	49,534
DPW	ENGINEERING	CITY ENGINEER	CHANG	TING	$	110,000
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	CADY	JOSEPH	$	77,283
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	MADRID	MARIO	$	77,283
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	BIAGINI	RICHARD	$	68,481
DPW	ENGINEERING	PRINCIPAL CLERK	BUJNOWSKI	DIANE	$	49,160
DPW	ENGINEERING	SR. CIVIL ENGINEER, GR. 5	GLEASON	JOHN	$	84,217
DPW	ENGINEERING	CONSTRUCTION INSPECTOR	VACANT		$	65,230
DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	$	81,182
DPW	LANDS & BUILDINGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	$	71,245
DPW	LANDS & BUILDINGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	$	46,300
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	CONLON	HOLLY	$	43,376
DPW	LANDS & BUILDINGS	BRICK MASON/CRAFTSMAN	JUTRAS	GERARD	$	49,947
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	CHAU	DANIEL	$	49,947

DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	ELLIS	JEFFREY	$ 49,947
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	FLEMING	KEVIN	$ 49,947
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	LUCKEN	BRUCE	$ 49,947
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	PELLETIER	RICHARD	$ 49,947
DPW	LANDS & BUILDINGS	CHEM APP/FOREMAN	PILATO	GEORGE	$ 60,093
DPW	LANDS & BUILDINGS	CITY ELECTRICIAN	COUTU	STEVEN	$ 97,932
DPW	LANDS & BUILDINGS	WF ELECTRICIAN MASTER	JEZAK	JOSEPH	$ 74,364
DPW	LANDS & BUILDINGS	ELECTRICIAN MASTER	KENNEY	JOHN	$ 63,176
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	$ 60,233
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL II	$ 60,233
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	GENDREAU	STEPHEN	$ 60,233
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	EDGECOMB	KEITH	$ 57,594
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	SANDELLI	MATTHEW	$ 57,594
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	LUNA	ALMANDO	$ 57,594
DPW	LANDS & BUILDINGS	MEO GRADE I/LABORER	ZAPATKA	EDWIN	$ 50,587
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	MARION	MATTHEW	$ 57,594
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	$ 57,594
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	SMITH	DAVID	$ 57,594
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	$ 59,160
DPW	LANDS & BUILDINGS	PROV. BLDG CUSTODIAN/GROUNDSKEEPER	COLLUPY	BRAD	$ 39,514
DPW	LANDS & BUILDINGS	ROOFER/CRAFTSMAN	LADEBAUCHE	ERIC	$ 49,947

DPW	LANDS & BUILDINGS	WKG FRMN/CARP/CRFT/L	BASNETT	RONALD	$	54,942
DPW	LANDS & BUILDINGS	WKG FRMN/MASON/CRFT/L	LAMARRE	BRIAN	$	54,942
DPW	LANDS & BUILDINGS	WKG FRMN/PLUMBER/IRRIGATION SPEC	RIVARD	GLEN	$	65,076
DPW	LANDS & BUILDINGS	WKG FRMN/ ROOFER/CRFT/L	MORRISSETTE	ROBERT	$	54,942
DPW	LANDS & BUILDINGS	WKG FRMN/HVAC TECH/CRFT/L	TARSA	WILLIAM	$	63,354
DPW	STREETS	DEPUTY COMMISSIONER STREETS	DYMENT	DAVID	$	82,076
DPW	STREETS	GENERAL FOREMAN-STREETS	SILVA	ANDY	$	70,018
DPW	STREETS	MEO GR. III/LABORER	BALAMOTIS	GREG	$	47,257
DPW	STREETS	MEO GR. III/LABORER	BARRON	MARK	$	47,257
DPW	STREETS	MEO GR. III/LABORER	BASSETT	JUSTIN	$	43,114
DPW	STREETS	MEO GR. III/LABORER	PATENAUDE	EDWARD	$	39,827
DPW	STREETS	MEO GR. III/LABORER	LEHMAN	JEFFREY	$	47,257
DPW	STREETS	MEO GR. III/LABORER	LYONS	JOHN	$	47,257
DPW	STREETS	MEO GR. III/LABORER/ WATCHMAN	ROBICHAUD	KEVIN	$	50,587
DPW	STREETS	MEO GR. III/LABORER/ WATCHMAN	SURPRENANT	JEFFREY	$	50,587
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	WHITE	JACOB	$	46,480
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR/WELDER	BUTZ	ADAM	$	55,105
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	ROBICHAUD	NICHOLAS	$	48,037
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	MACKARA	CHEA	$	52,043
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	PROULX	CARL	$	47,133
DPW	STREETS	RECYCLING COORDINATOR	HALEY	CHRISTOPHER	$	67,907
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	WITTS	BRIAN	$	46,177
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	MOLINA	ISABEL	$	46,177
DPW	STREETS	WKG FRMN MOTOR EQUIPMNT REPAIRMN	BERMAN	CRAIG	$	60,616
DPW	STREETS	WKG. FOREMAN/MAINTENANCE	OMALLEY	MICHAEL	$	47,982
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	HOWE	KEVIN	$	51,296

DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	PATENAUDE	JOHN	$	51,756
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/TREE CLIMBER	BALOUS	MICHEAL	$	50,587
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	RILEY	WILLIAM	$	51,756
DPW	PARKS	SUPERINTENDENT OF PARKS	COHAN	SHANNON	$	96,380
DPW	PARKS	PARK FOREMAN	PICKARD	ROBERT	$	63,185
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	$	57,661
DPW	PARKS	DOWNTOWN MANAGER/MEO III/CRAFTSMAN/LAB	LARKIN	EDWARD	$	57,661
DPW	PARKS	GROUND/MAINTENANCE MEOI/LAB	BRODERICK	JOHN	$	46,091
DPW	PARKS	JUNIOR CLERK (PART TIME)	COUPE	LISA	$	16,000
DPW	PARKS	MAINTENANCE MAN	PIRES	ANTHONY	$	44,613
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	$	44,613
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	TREMLETT	PATRICK	$	51,816
DPW	PARKS	MEO GR. III/LABORER	MCNULTY	PATRICK	$	44,803
DPW	PARKS	MEO GR. III/LABORER	CHOATE	DAVID	$	47,313
DPW	PARKS	MEO GR. III/LABORER	DUMAS	ARMAND	$	47,313
DPW	PARKS	MEO GR. III/LABORER	CARUSO	DAVID	$	47,313
DPW	PARKS	MEO GR. III/LABORER	LAFLAMME	KEVIN	$	47,313
DPW	PARKS	MEO GR. I/LABORER	JANOWICZ	CHRISTOPHER	$	40,817
DPW	PARKS	PARK MAINTENANCE/CRAFTSMAN/LAB	KRAUS	THOMAS	$	50,646
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	$	46,921
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	MERCIER	RYAN	$	39,368
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	LAROCHELLE	RICHARD	$	57,661
DPW	PARKS	STOREKEEPER MEO 1	HERON	DEREK	$	46,921
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	MEYERS	DEREK	$	48,112
DPW	PARKS	WKG. FOREMAN/WELDER/CRAFTSPERSON	ZANNONI	TIMOTHY	$	50,168
DPW	PARKS	WKG. FOREMAN/ LABORER	BROWN	BRUCE	$	43,453
DPW	PARKS	WKG. FOREMAN/MEO I/LABORER	RIVERA	WILFREDO	$	44,098
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	DAVID	$	51,816

DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	RICHARD	$	51,816
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	BERNIER	BRANDON	$	48,112
DPW	CEMETERY	WF MEO III SPEC LABORER	LITTLE	MARK	$	51,816
DPW	CEMETERY	WF CEMETERY MANAGER	GAVIN	KEVIN	$	70,206
DPW	CEMETERY	ADMINISTRATIVE ASSISTANT	BERNIS	JADE	$	54,346
DPW	CEMETERY	HEAD CLERK	DAIGLE	DIANNE	$	46,117
HHS	HEALTH	BOARD OF HEALTH CHAIRPERSON	KEEGAN	JO ANN	$	2,200
HHS	HEALTH	BOARD OF HEALTH MEMBER	DONOVAN	JOHN	$	1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	CULLEN- LUTTER	KATHLEEN	$	1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	GOLDEN	LISA	$	1,600
HHS	HEALTH	BOARD OF HEALTH MEMBER	GALVIN III	WILLIAM	$	1,600
HHS	HEALTH	SECRETARY, BOARD OF HEALTH (STIPEND)	ALEXANDER	KERRY	$	2,500
HHS	HEALTH	HEALTH DIRECTOR	BELANGER	JOANNE	$	110,208
HHS	HEALTH	DEPUTY DIRECTOR OF FINANCE	FLYNN	BRENDAN	$	79,226
HHS	HEALTH	HEAD ADMINISTRATIVE CLERK	ALEXANDER	KERRY	$	54,050
HHS	HEALTH	HEAD CLERK	MCMAHON	KRISTIN	$	46,281
HHS	HEALTH	TEMPORARY CUSTODIAN	PERGAKIS	DEMETRIOS	$	11,835
HHS	HEALTH	NURSE COORDINATOR	MOFFETT	MARYBETH	$	84,019
HHS	HEALTH	CLINICAL NURSE MNGR	DESRUISSEAUX	HOPE	$	74,168
HHS	HEALTH	CLINICAL NURSE MNGR	DURKIN	CHRISTINE	$	74,168
HHS	HEALTH	CLINICAL NURSE MNGR	GUAY	LAURIE	$	74,168
HHS	HEALTH	PH NURSE/SCHOOLS	ASSELIN	COLLEEN	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	BAKER	JACQUELINE	$	65,150
HHS	HEALTH	PH NURSE/SCHOOLS	BUOTE	SUSAN	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	CASTLE	CAROL	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	HUMPHREY	JESSICA	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	CUMMING	COLLEEN	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	NEALON	JENNIFER	$	64,783
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	JENNIFER	$	60,124
HHS	HEALTH	PH NURSE/SCHOOLS	FISHER	JANE	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	FRYE	TERESA	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	MCDONALD	ELIZABETH	$	60,360

HHS	HEALTH	PH NURSE/SCHOOLS	CLOUTIER	KAITLYN	$	58,264
HHS	HEALTH	PH NURSE/SCHOOLS	HURTON	ANNE	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	HUYEN	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	KENNEDY	CAROLINE	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	LADEROUTE	SHERRY	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	MCGOWAN	JENNIFER	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	MCDERMOTT	TRACY	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	MCGRATH	COLLEEN	$	60,124
HHS	HEALTH	PH NURSE/SCHOOLS	MCLAUGHLIN	MARY	$	58,055
HHS	HEALTH	PH NURSE/SCHOOLS	MCNEIL	ROBERTA	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	MOTE	RONALD	$	66,271
HHS	HEALTH	PH NURSE/SCHOOLS	NANEZ	AMANDA	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	NUSKY	KRISTEN	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	PHAM	LINDA	$	59,430
HHS	HEALTH	PH NURSE/SCHOOLS	TAN	SAMANTHA	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	REIS	LINDSEY	$	60,360
HHS	HEALTH	PH NURSE/SCHOOLS	SEQUEIRA	SARA	$	60,124
HHS	HEALTH	PH NURSE/SCHOOLS	MEAD	MEGHAN	$	59,228
HHS	HEALTH	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$	63,904
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	FRENCH	JANET	$	11,628
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	LINNEHAN	HEIDI	$	13,566
HHS	HEALTH	OUTREACH HEALTH EDUCATOR	GRAY	SHANNON	$	49,723
HHS	HEALTH	MOAPC COALITION COORDINATOR	VACANT			
HHS	HEALTH	SUBSTANCE ABUSE COORDINATOR	EMOND	LAINNIE	$	83,658
HHS	HEALTH	PH NURSE MANAGER/CLINICS	VACANT		$	76,171
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	MORIARTY	CAROL	$	69,246
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	CHAUNCEY	NICOLE	$	62,936
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	VACANT		$	61,920
HHS	HEALTH	CLINICAL REOVERY SPECIALIST FT	ANIELLO	JOSEPH	$	49,799
HHS	HEALTH	SUBSTANCE ABUSE OUTREACH COORDINATOR	VERMA	MARICIA	$	69,427
HHS	HEALTH	COMMUNITY HEALTH COORDINATOR	ELKINS	KATHERINE	$	66,974
HHS	HEALTH	SYRINGE COLLECTION PROGRAM COORDINATOR	GONZALEZ	ANDRES	$	48,234
HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	HARTMAN	LILLIAN	$	82,778

HHS	COUNCIL ON AGING	OPERATIONS MANAGER	VACANT		$	51,339
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	$	41,433
HHS	COUNCIL ON AGING	CIVIC EVENTS COORDINATOR	LANNAN	CAROL	$	36,196
HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	$	39,501
HHS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	$	36,552
HHS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	$	44,968
HHS	COUNCIL ON AGING	CUSTODIAN	DESTREMPE	RAYMOND	$	43,166
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST	DONNELLY	TARA	$	33,938
HHS	COUNCIL ON AGING	VOLUNTEER COORDINATOR- PART TIME	ROSA	CLARIBEL	$	15,105
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (P/T)	DUBOIS	NEIL	$	7,950
HHS	COUNCIL ON AGING	WEEKLY CHEF/COOK	WILKINS	JOSEPH	$	51,388
HHS	COUNCIL ON AGING	WEEKEND CHEF COOK (P/T)	MCANDREWS	NORMA	$	14,840
HHS	COUNCIL ON AGING	CUSTODIAN/UTILITY PERSON (P/T)	GENDRON	LEONARD	$	11,130
HHS	COUNCIL ON AGING	PART TIME WEEKEND KITCHEN HELPER 10 HR	HOURIHAN	JAMES	$	9,540
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	$	70,337
HHS	VETERANS	HEAD CLERK	FELIX	CARMEN	$	45,841
HHS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	$	45,841
HHS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	PETER	$	71,058
HHS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$	64,488
HHS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$	55,891
HHS	RECREATION	JUNIOR CLERK	FULLER	BIANCA	$	35,533
HHS	LIBRARY	LIBRARY DIRECTOR	WOODLEY	VICTORIA	$	97,457
HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	FOUGSTEDT	SUSAN	$	66,699

HHS	LIBRARY	COMMUNITY PLANNING COORDINATOR	THIBODEAU	SEAN	$	60,513
HHS	LIBRARY	LIBRARY COORDINATOR TECHNICAL SERVICES	LEWIS	DORCAS	$	60,513
HHS	LIBRARY	YOUTH SERVICES COORDINATOR	HANCOCK	MARY	$	60,513
HHS	LIBRARY	HEAD OF CIRCULATION	MANNING	ELIZABETH	$	50,063
HHS	LIBRARY	LIBRARIAN I - REFERENCE	ZAYA	ALYSON	$	47,746
HHS	LIBRARY	LIBRARIAN I - COMM. PLAN	COOLEY	BRIDGET	$	48,193
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	BRASSEL	ELIZABETH	$	50,260
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	ELDRED	LAUREN	$	50,260
HHS	LIBRARY	LIBRARIAN I - REFERENCE	COLT	PAMELA	$	50,260
HHS	LIBRARY	LITERACY DIRECTOR (P/T)	MILLER	SARAH	$	23,940
HHS	LIBRARY	LITERACY ASSISTANT (P/T)	HARTMANN	MARY	$	12,528
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	EDWARDS	MIA	$	17,447
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	SAMPAS	ANTHONY	$	10,148
HHS	LIBRARY	LIBRARY IT SUPPORT TECHNICIAN	KEARNS	MARYANN	$	49,103
HHS	LIBRARY	LIBRARY ASSISTANT	COOPER	DOUGLAS	$	43,537
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$	43,537
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	$	43,537
HHS	LIBRARY	LIBRARY ASSISTANT	LEROW	FALICIA	$	39,573
HHS	LIBRARY	LIBRARY ASSISTANT	FERNALD	CHRISTINE	$	39,307
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$	43,537
HHS	LIBRARY	LIBRARY AID (P/T)	CARMODY	MEGHAN	$	11,980
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	MOORE	BRIAN	$	15,707
HHS	LIBRARY	LIBRARY AIDE	LOVE	INGE	$	13,303
HHS	LIBRARY	LIBRARY AIDE	LEO	STEPHEN	$	14,443
HHS	LIBRARY	LIBRARY AIDE	BAKER	KAITLYN	$	11,419
HHS	LIBRARY	LIBRARY AIDE	TAING	SEAR	$	11,536
HHS	LIBRARY	LIBRARY AIDE	BLAKE	SUSANNAH	$	14,133
HHS	LIBRARY	LIBRARY PAGE	KELLY	MARIA	$	11,902
HHS	LIBRARY	LIBRARY PAGE	VACANT		$	9,396
HHS	LIBRARY	LIBRARY PAGE	SMITH	MICHAEL	$	9,396
HHS	LIBRARY	LIBRARY PAGE	BURNS	DONNA	$	10,022
HHS	LIBRARY	CUSTODIAN (P/T)	HICKEY	EDWARD	$	12,215
HHS	LIBRARY	BLDG CUSTODIAN/GROUNDSKEEPER	PEREZ	RENEE	$	38,738
HHS	LIBRARY	BLDG CUSTODIAN (P/T)	HUSSEIN	ALI	$	12,215
PARKING	PARKING	PARKING DIRECTOR	RYAN	TERRY	$	81,637

PARKING	PARKING	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$	62,061
PARKING	PARKING	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$	41,280
PARKING	PARKING	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	$	43,000
PARKING	PARKING	PARKING ENFORMENT OFFICER	LARKIN	HEATHER	$	37,830
PARKING	PARKING	PARKING ENFORMENT OFFICER	HUNT	RACHEL	$	36,030
PARKING	PARKING	PARKING ENFORMENT OFFICER	HAUPT-RENAUD	DANE	$	38,452
PARKING	PARKING	PARKING ENFORMENT OFFICER (P/T)	GARGAN	LINDA	$	16,330
PARKING	PARKING	DWNT PARKING MAINTENANCE	PARIS	STEPHEN	$	40,989
WATER	WATER	EXECUTIVE DIRECTOR - WATER	VACANT		$	125,382
WATER	WATER	OFFICE MANAGER WATER	SPANOS	SHARON	$	65,473
WATER	WATER	ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	$	60,505
WATER	WATER	WATER/SEWER UTILITY BILLING MANAGER	LAPAN	JUDI	$	69,365
WATER	WATER	HEAD CLERK	NANGLE	KELLY ANN	$	43,624
WATER	WATER	SUPERINTENDENT OF MAINT WATER	DUCHESNE	STEVEN	$	88,394
WATER	WATER	HEAD OPERATOR	HARDMAN	DAVID	$	58,140
WATER	WATER	HEAD OPERATOR	HERBERT	ROGER	$	63,755
WATER	WATER	HEAD OPERATOR	GANNON	MICHAEL	$	60,341
WATER	WATER	HEAD OPERATOR	POWERS	NIKOLAS	$	58,109
WATER	WATER	HEAD OPERATOR	BERGERON	DAVID	$	63,754
WATER	WATER	FILTER OPERATOR	SAYER	MATTHEW	$	48,794
WATER	WATER	FILTER OPERATOR	FULLER	GREGORY	$	41,672
WATER	WATER	FILTER OPERATOR	BROUSSEAU	RYAN	$	40,152
WATER	WATER	FILTER OPERATOR	VACANT		$	46,250
WATER	WATER	FILTER OPERATOR	DELP	GEORGE	$	46,250
WATER	WATER	LAB DIRECTOR	MORALES	ELIANA	$	72,091
WATER	WATER	SUPERINTENDENT OF MAINTENANCE	FARLEY	ROBERT	$	89,341
WATER	WATER	CHIEF MECHANIC	LALLY	JAMES	$	70,700
WATER	WATER	STAFF ENGINEER	BRINKMAN	TIMOTHY	$	61,792
WATER	WATER	SKILLED MECHANIC	GUERIN	ERIC	$	51,168
WATER	WATER	SKILLED MECHANIC	MCCREADY	MICHAEL	$	51,168
WATER	WATER	SKILLED MECHANIC	MARCOS	KYLE	$	46,821
WATER	WATER	SUPERTENDANT DISTRIBUTOR	PIRES	PAUL	$	80,552
WATER	WATER	WATER FOREMAN	COUGHLIN	CHARLES	$	64,162
WATER	WATER	WATER FOREMAN	O'NEILL	RICHARD	$	60,724
WATER	WATER	BACKFLOW INSPECTOR	TOOHEY	DANIEL	$	54,203
WATER	WATER	BACKFLOW INSPECTOR	LAIRD	THOMAS	$	54,203

WATER	WATER	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	$	47,324
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	VACANT			
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	PATENAUDE	PETER	$	45,488
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	LANDRY	MATTHEW	$	47,409
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	EGUIA	DANA	$	45,488
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BASSETT	KEITH	$	51,463
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	ORTIZ-ARGUIN	LEO	$	47,542
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	TETREAULT	SHAWN	$	42,302
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BEAUDRY	FRANCIS	$	45,240
WATER	WATER	WATER METER BILLING ADMIN.	MCDOUGAL	AKEEM	$	49,424
WATER	WATER	WATER METER BILLING ADMIN.	HAMMERSLEY	CARRIE	$	49,927
WATER	WATER	WATER SYSTEM MAINT. MAN	HOFFMAN	SCOTT	$	48,263
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	$	133,367
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	$	65,614
WASTEWATER	WASTEWATER	HEAD CLERK	DAIGNEAULT	CHERYL	$	50,288
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	FOX	AARON	$	90,468
WASTEWATER	WASTEWATER	HEAD OPERATOR, ASSISTANT OPERATOR	CASSIDY	MICHAEL	$	70,210
WASTEWATER	WASTEWATER	HEAD OPERATOR	TOOHEY	RICHARD	$	67,011
WASTEWATER	WASTEWATER	HEAD OPERATOR	BERNIER	DAVID	$	67,438
WASTEWATER	WASTEWATER	HEAD OPERATOR	WILLETT	ERIK	$	67,064
WASTEWATER	WASTEWATER	HEAD OPERATOR	O'NEILL	JASON	$	68,594
WASTEWATER	WASTEWATER	OPERATOR II	LAROSE	DONALD	$	58,238
WASTEWATER	WASTEWATER	OPERATOR I	BRUNELLE	WILLIAM	$	38,792
WASTEWATER	WASTEWATER	OPERATOR II	BETTY	REAL	$	51,187
WASTEWATER	WASTEWATER	OPERATOR II	TURNEY	TERRANCE	$	46,815
WASTEWATER	WASTEWATER	OPERATOR II	WEBER	ANDREW	$	58,985
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	$	43,476
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	$	57,713
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	TAYLOR	JOHN	$	87,127
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$	78,850
WASTEWATER	WASTEWATER	ELECTRICIAN	KELLEHER	DANIEL	$	86,071
WASTEWATER	WASTEWATER	ELECTRICIAN I	CHRISTMAN	PETER	$	59,983
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	ROCHELEAU	ROBERT	$	72,579

WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	MORRISON	CHESTER	$	67,384
WASTEWATER	WASTEWATER	COMPUTER MAINT MIS WW	VACANT		$	75,114
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	$	59,983
WASTEWATER	WASTEWATER	MECHANIC III	LEIGHTON	GARY	$	57,911
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	MARK	$	56,641
WASTEWATER	WASTEWATER	MECHANIC III	MALCUIT	PAUL	$	58,173
WASTEWATER	WASTEWATER	MECHANIC II	HIGGINS III	BRIAN	$	56,135
WASTEWATER	WASTEWATER	TV INSPECTOR	GORMAN	MICHAEL	$	57,831
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	$	57,832
WASTEWATER	WASTEWATER	MECHANIC I	VACANT		$	47,850
WASTEWATER	WASTEWATER	MECHANIC II	REIS	MARIO	$	55,571
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	$	51,845
WASTEWATER	WASTEWATER	MECHANIC I	ALVAREZ	GABRIEL	$	47,844
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	$	52,369
WASTEWATER	WASTEWATER	MECHANIC I	ROSE	PATRICK	$	48,701
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	$	90,469
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	WALSH	EVAN	$	77,513
WASTEWATER	WASTEWATER	STAFF ENGINEER	COYLE	GREGORY	$	65,964
WASTEWATER	WASTEWATER	STAFF ENGINEER	PUGH	JOHN	$	67,545
WASTEWATER	WASTEWATER	STAFF ENGINEER	BERGERON	GORDON	$	59,144
WASTEWATER	WASTEWATER	STAFF ENGINEER	BUTLER	MICHAEL	$	67,491
WASTEWATER	WASTEWATER	STAFF ENGINEER	HALL	CLIFFORD	$	58,109
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$	67,011
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$	74,102
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	$	65,146
WASTEWATER	WASTEWATER	SENIOR LAB TECHNICIAN	CAVANAUGH	KENNETH	$	55,763
CAREER CENTER	CAREER CENTER	EXECUTIVE DIRECTOR CAREER CENTER	NORTON CALLES	SHANNON	$	115,349
CAREER CENTER	CAREER CENTER	WDB DIRECTOR	FARKAS	PETER	$	94,090
CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	DURKIN	MICHAEL	$	97,935
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	GAGNON	NANCY	$	77,816
CAREER CENTER	CAREER CENTER	YOUTH PROGRAMS COORDINATOR	STURTEVANT	CATHLEEN	$	70,679
CAREER CENTER	CAREER CENTER	WDB SENIOR PROGRAM MANAGER	WONG	MEELYNN	$	63,534

CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	THOMPSON	STACEY	$ 60,766
CAREER CENTER	CAREER CENTER	SENIOR CAREER ADVISOR	O'BRIEN	JANET	$ 63,236
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	MCINTOSH	ROBERT	$ 63,236
CAREER CENTER	CAREER CENTER	CAREER CENTER TECHNOLOGY MANAGER	O'CONNOR	TIMOTHY	$ 75,765
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	NOU	MONICA	$ 56,589
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	CHUANG NICHOLS	DAPHNE	$ 54,387
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VEILLETTE	AMY	$ 60,768
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	VACANT		
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	$ 56,589
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	VACANT		
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	LAURENCELLE	JANET	$ 50,656
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	FREDIANI	AMY	$ 49,995
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTANT	VACANT		
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	PHOK	ALICIA	$ 52,963
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	COLON-RIVERA	MADELINE	$ 50,656
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	HIGGINS	KELLY	$ 50,230
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DONOVAN	HEATHER	$ 56,857
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	STAMP	MALLORY	$ 50,230
CAREER CENTER	CAREER CENTER	SUMMER COUNSELORS	VACANT		$ 37,000
CAREER CENTER	CAREER CENTER	RESOURCE ROOM NAVIGATOR	TELES	BRENDA	$ 54,387
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WASZAK	ELLEN	$ 50,893

CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	HOVEY	TIMOTHY	$	52,963
CAREER CENTER	CAREER CENTER	FINANCIAL ASSISTANT	RICHARDS	GARY	$	48,690
CAREER CENTER	CAREER CENTER	YOUTH BUSINESS SERVICES SPECIALIST	GREEN	JOHN	$	50,230
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DUPONT	KATHLEEN	$	48,690
CAREER CENTER	CAREER CENTER	ASSISTANT WDB DIRCTOR	GENTILE	KATHLEN	$	73,770
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II, YOUNG ADULT	CUNNINGHAM	ALEXANDRA	$	44,979
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II, YOUNG ADULT	BOYLE	ROBERTA	$	43,625
CAREER CENTER	CAREER CENTER	PROJECT MANAGER	CICCANTI	ALEXIS	$	61,055
CAREER CENTER	CAREER CENTER	FISCAL MANAGER			$	74,753
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER			$	74,753
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II			$	50,894
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II			$	50,894

Acronym Table

ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AMR	Automatic Meter Reading
AICPA	American Institute of Certified Public Accountants
BAN	Bond Anticipated Note
BTU	British Thermal Unit
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal
CAMEO	Computer Assisted Management of Emergency Operations
CASE	Cultural Affairs and Special Events
CD	Certificate of Deposit
CDBG	Community Development Block Grant
CFC	Chlorofluorocarbons
CIP	Capital Improvement Plan
COA	Council on Aging
CoC	Continuum of Care
COI	Certificate of Inspection
COLA	Cost of Living Allowance
COOL	Cultural Organization of Lowell
CSO	Combined Sewage Overflow
CTI	Community Teamwork Inc.
CY	Calendar Year
DBA	Doing Business As
DCR	Massachusetts Department of Conservation and Recreation
DEP	Massachusetts Department of Environmental Protection
DESE	Massachusetts Department of Elementary and Secondary Education
DHCD	Massachusetts Department of Housing and Community Development
DOE	U.S. Department of Energey or Massachusetts Department of Education
DOR	Massachusetts Department of Revenue
DPD	Department of Planning and Development
DPW	Department of Public Works
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EFT	Electronic Funds Transfer
EMS	Emergency Medical Services
EOEA	Massachusetts Executive Office of Environmental Affairs
EPA	U.S. Environmental Protection Agency
EQV	Equalized Valuation
ESCO	Energy Savings/Service Company
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIC	Group Insurance Commission
GIS	Geographic Information Systems
GLRTHS	Greater Lowell Regional Technical High School

HIPAA	Health Insurance Portability and Accountability Act
HMO	Health Maintenance Organization
HUD	U.S. Department of Housing and Urban Development
IRS	Internal Revenue Service
LCHC	Lowell Community Health Center
LFD	Lowell Fire Department
LHA	Lowell Housing Authority
LMA	Lowell Memorial Auditorium
LPCT	Lowell Parks and Conservation Trust
LPD	Lowell Police Department
LPS	Lowell Public School
MCAS	Massachusetts Comprehensive Assessment System
MCC	Middlesex Community College
MCWT	Massachusetts Clean Water Trust
MGL	Massachusetts General Law
MGLA	Massachusetts General Law Annotated
MHC	Massachusetts Historical Commission
MIS	Management Information Systems
MMDT	Massachusetts Municipal Depository Trust
MSRB	Municipal Securities Rulemaking Board
MWRA	Massachusetts Water Resources Authority
NIBRS	National Incident Based Reporting Systems
NSS	Net School Spending
OCBOA	Other Comprehensive Basis of Accounting
PERAC	Public Employee Retirement Administration Commission
PILOT	Payment In-Lieu-Of Tax
RAN	Revenue Anticipated Note
SEC	Securities and Exchange Commission
SBAP	School Building Assistance Program
SRF	State Revolving Fund
TBI	To Be Issued

UGGA	Unrestricted General Government Aid
UMAS	Uniform Municipal Accounting System
UML	University of Massachusetts Lowell
VA	U.S. Department of Veterans Affairs
VoIP	Voice Over Internet Protocol

Glossary of Terms Commonly Used in Municipal Finance

Abatement: A reduction or elimination of a level imposed by a governmental unit, most often applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

Accounting System: The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Actual (e.g., FY15 Actual): The actual amount expended on a line item in the stated fiscal year.

American Institute of Certified Public Accountants (AICPA): This organization represents the CPA profession and sets professional standards and rules of conduct for accountants.

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see ***Encumbrance***). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Approved (e.g., FY15 Approved): The amount approved by the City Council to be expended on this line item in the stated fiscal year.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the IRS Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists (e.g., “the accounts balance”). More often, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

- Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

- Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

- All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: *See **Debt Authorization***.

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Budget Unit: A department to which the City Council appropriates funds.

Calendar Year (CY): The period of January 1 through 12/31 of any given year, usually written as CYnnnn (for example, CY2015 would denote the calendar year ending on 12/31/2015.

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least $25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

Capital Improvements Program: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

City Council: By charter, the City of Lowell follows a Plan E Form of government, in which the popular vote of the City of Lowell's residents elects nine members to the City Council to serve a two year term of office. City Councilors then elect one of their members to serve as City Mayor, who serves as the official head of the City, presiding over City Council and School Committee meetings. The City Council appoints: a City Auditor, to be responsible for the approval, payment, and recording of all financial transactions for the City; a City Clerk, to be responsible as the administrator to the legislative function of City government; and a City Manager, to be the Chief Executive Officer of the City.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (*see* ***Classification of the Tax Rate***).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (*see* ***Residential Factor***), any community may set as many as three different tax rates for : residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Cost of Living Allowance (COLA): An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index, with the purpose of offsetting inflation as experienced by the consumer.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town's appropriation.

Debt Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling (*see* ***School Building Assistance Program***).

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year's receipts deducted by the assessors from gross amount to be raised by taxation.

Excess and Deficiency: Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

Federal Accounting Standards Advisory Board (FASAB): This board advises the U.S. Department of Treasury on accounting rules for federal government agencies, and serves the public interest by improving federal financial reporting through issuing federal financial accounting standards and providing guidance after considering the needs of external and internal users of federal financial information.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Financial Accounting Standards Board (FASB): Sets standards of financial accounting that govern the preparation of financial reports by public companies and nonprofit organizations. Focused on credible, concise, and understandable financial information.

Fiscal Year (FY): The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2011 fiscal year, July 1, 2010, to June 30, 2011, is usually written as FY11. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated (e.g., retirement, FICA/Social Security, insurances, debt service or interest, etc.).

Float: The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also *see* ***Available Funds***.

Full Faith and Credit: A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Accounting: Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the Massachusetts General Fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The difference between a governmental fund's current assets – cash, short-term investments, inventories, receivables, and other unrestricted assets expected to be available to finance operations in the immediate future – and its current liabilities.

Generally Accepted Accounting Principles (GAAP): A standardized framework of guidelines, conventions, and rules related to financial accounting practices and reporting.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Generally Accepted Auditing Standards (GAAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct of auditors. The Auditing Standards Board of the AICPA sets these standards.

Generally Accepted Government Auditing Standards (GAGAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct specifically for government audits; set by the Government Accountability Office.

Government Accountability Office (GAO): Audit and evaluation agency that works for the U.S. Congress, and is responsible for investigating how the federal government spends taxpayer dollars. The GAO is responsible for setting the Generally Accepted Government Auditing Standards.

Government Accounting Standards Board (GASB): Independent, nonprofit organization that establishes governmental accounting rules (e.g., GAAP), which is followed by most governmental entities.

Government Finance Officers Association (GFOA): A professional organization of public officials united to enhance and promote professional management of government financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit. This is the primary association for state and local government finance professionals.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Group Insurance Commission: Group established in 1955 to provide and administer health insurance benefits to the Commonwealth's employees and retirees. Now also allows municipalities to participate.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Revenue Service (IRS): Federal Government organization which establishes federal tax laws, collects federal government taxes, and monitors compliance and enforcement of federal tax laws. Among its many duties, the IRS also monitors the tax-exempt status of municipal bonds.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

JAM: The Jackson, Appleton, Middlesex redevelopment area.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Manager (e.g., FY15 Manager): The final proposed budget amount for the stated line item as determined by the City Manager. This is the number submitted to for approval by the City Council.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust (MMDT): Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

Municipal Securities Rulemaking Board (MSRB): This organization, which is subject to oversight by the SEC, regulates the municipal bond market by setting the rules and standards for municipal bond underwriters, brokers and advisors.

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY11 new growth is determined by multiplying the value of new construction in calendar 2009 (as valued on January 1, 2010) by the FY10 tax rate.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (*See* Tax Recapitulation).

Other Comprehensive Basis of Accounting (OCBOA): These are accounting rules followed by some governments, especially small jurisdictions that do not follow GAAP as set by GASB.

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (*See* ***Underride***.)

Override Capacity: The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment In-Lieu Of Tax (PILOT): An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations in which the payer agrees to make a voluntary payment to the municipality.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor'' ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Request (e.g., FY15 Request): The line item amount requested by the Department Head or other City Official which was then submitted to the City Manager for approval.

Reserve for Abatements and Exemptions: See ***Overlay***.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen

expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property in worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statue are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program (SBAP): This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a $10.0M SBA grant on one project. The debt service due on this project is $25.0M; therefore the town's maximum debt exclusion to be raised for this project would be $15.M.

Securities and Exchange Commission (SEC): This federal organization is responsible with protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. This organization is particularly important to local governments because it regulates the financial markets and monitors banks and other companies that buy and sell municipal bonds

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: *See* ***Betterments***.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 percent of the prior year's tax levy or a larger amount with the approval of the emergency finance board. The aggregate of the stabilization fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

State Revolving Fund (SRF): A low-interest loan program run by the Massachusetts Water Pollution Abatement Trust. Wastewater loans are indicated by the "CW," or clean water distinction and water loans are indicated by "DW," or drinking water.

Supplemental Appropriation: Appropriation made by the City Council after an initial appropriation, to cover expenditures beyond original estimates..

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, $14.80 per $1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: A Collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes.

Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

To Be Issued (TBI): Bonds or notes that have budgeted debt service, but have not yet been issued.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of date among cities and towns.)

Unreserved Fund Balance: also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (*see* ***Free Cash***)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")

FISCAL YEAR

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SECTION VIII

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