



CITY of LOWELL

Fiscal Year 2024 Adopted Budget

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City of Lowell

Annual Budget (Book 1)

For the 2024 Fiscal Year (7/1/2023 – 6/30/2024)

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* This section is contained within Book 2.

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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, 2022.

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

2024

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.

THOMAS A. GOLDEN, JR.
CITY MANAGER

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

Thomas A. Golden Jr., *City Manager*

June 6, 2023

In accordance with the requirements of the Massachusetts General Laws (M.G.L. c. 44 § 32) and the Charter of the City of Lowell, I herewith transmit the proposed \$549,935,365 Fiscal Year 2024 ('FY2024') operating budget for the city's general fund and three enterprise funds, beginning on July 1, 2023, and the \$31,972,635 Capital Budget associated with the city's five-year capital improvement plan ('CIP').

As I set forth on my Administration's first full fiscal year budget, I have instructed my finance team to prioritize our available resources according to the key focus areas of the Lowell City Council and to address the many challenges faced by a gateway city like Lowell. Rather than allow these challenges to define us as a city, or—even worse—to stand as obstacles to progress; it my intention to turn these challenges into opportunities for the 115,000 residents of this great city. With this budget I am proposing a spending plan for what will be a multi-year fiscal strategy to continue our recovery from the pandemic and continue investments in the city workforce to improve the quality of our city services. Using available federal relief dollars from the American Rescue Plan ('ARPA') in addition to available local, state, and federal funding; the FY2024 budget plan will continue the momentum to bring Lowell back to a better place than from whence it came, pre-pandemic. With these resources, the city is in a position to strategically use reserves as well as take advantage of our fiscal flexibility in order deliver a higher level of service to the community; address the impacts of the pandemic on the Lowell economy; expand city programs and key initiatives; and present a balanced, responsible budget for FY2024 that is responsive to community and the Lowell City Council's priorities.

If we are to deliver the quality of life that our residents deserve; we must first raise the bar. Since I took office last year, my team and I have met with all departments to better understand their challenges and constraints. Through many conversations, not only with the heads of each department, but also with middle-management and the rank-in-file employees of the workforce; I have come to realize that there is not a lack of passion, nor skill, nor ingenuity within the departments, but rather a lack of resources that is holding us back. The common thread amongst all of these conversations is an overwhelming desire to improve the quality of the department, but an inability to execute, due to a lack of resources. For some departments, that is a lack of human resources in that they are unable to attract and retain quality employees when jobs are posted, while for other departments it is a lack of capital resources for equipment and tools to complete projects that are so desperately needed

CITY MANAGER'S BUDGET MESSAGE

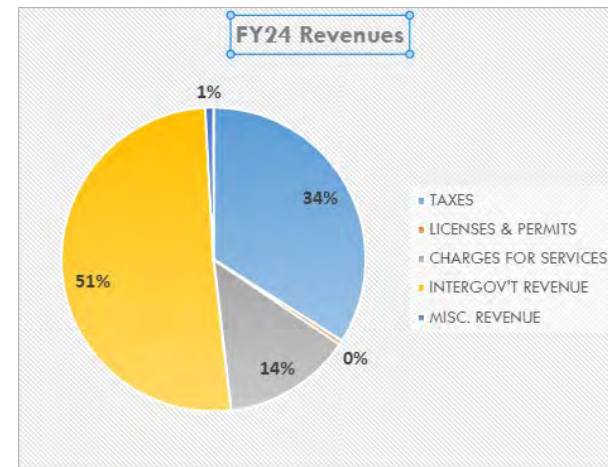
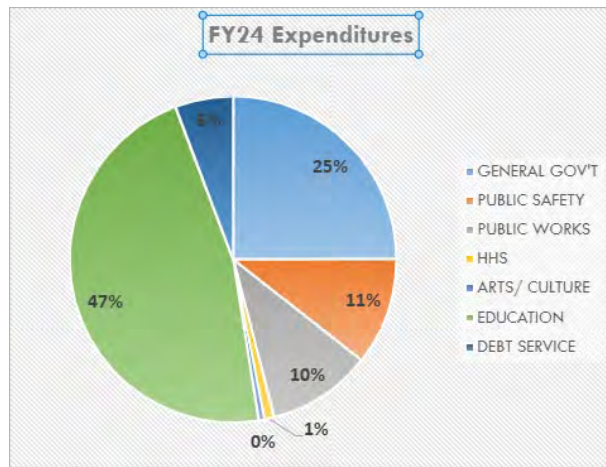
in our community. I have committed to those employees, middle manager, and department heads, that my Administration will allocate the necessary resources for them to meet the expectations of the City Council, and the taxpayers of Lowell. With that commitment, however, comes an expectation for accountability to a higher standard of quality.

To fully outfit the departments with all of the tools necessary to meet the needs of the entire community will take time, so as not to overly burden the growth in the tax levy. However, in the first year of my Administration, steps have been taken to move us forward in raising employee wages to be more competitive in the job market and purchasing capital equipment and vehicles to replace an ageing fleet of vehicles that has far exceeded its useful life. I am pleased to report that the FY2024 budget is a balanced, responsible budget that continues this momentum and includes several highlights such as: a reorganized DPW to better accommodate the service needs of the community; funding for an expanded CO-OP team to address the needs of the unhoused population; overtime funding for public safety, including fully funding this City Council's initiative to eliminate the dangerous practice of fire station company closings (a.k.a. "brown outs"); funding for expanded transparency and accountability in the Lowell Police Department through the body worn camera program; implementation of a fully functional 311 system for a one-stop-shop for citizen requests; and increased funding for education, library, and expanded code enforcement.

The preparation of the annual operating and capital budget is generally a year-round process, however major revenue decisions had to be made late into the FY2024 process due to some uncertainty as it related to the state budget process, which at the time of writing is with the State Senate. Some of the one-time strategies used in FY2023 to help offset revenue shortfalls had to be replicated in FY2024, such as the use of the stabilization fund to mitigate the increase to the tax levy. Mainly due to the pressures of increase to fixed costs and previously negotiated salary increase, this funding was necessary to avoid a more drastic increase in taxes. However, I am committed to replenishing any reserves used when free cash is certified for FY2024 and to reducing the city's reliance on so-called "one time" revenue sources over the next several years. Despite these challenges, however, I present to you a budget for Fiscal Year 2024 which is not only balanced in accordance with the law, but also supports the initiatives set forth by the City Council.

The FY2024 operating budgets for all major funds (General Fund, Parking Enterprise, Water Enterprise, and Sewer Enterprises) of \$549,935,365 represents an increase of \$47.4 million (9.4%) over the prior year (FY2023). The overwhelming majority of this increase is accounted for within the education category, as well as within other fixed costs and state assessments. The additional funding in Chapter 70 education aid of \$27.7 million included in the FY2024 Senate Ways & Means version of the State budget is another significant, consecutive increase for the school district and is a direct result of the Legislature's implementation of the Student Opportunity Act. Fixed costs increased significantly in FY2024, in the aggregate, including a \$1.2 million increase to the retirement assessment from the Public Employee Retirement Administration Commission ("PERAC"). State 'Cherry Sheet' Assessments also increased, with the most significant increase to the Charter School Assessment of \$3.55 million over the 2023 final Cherry Sheet estimate.

The FY2024 budget was developed to address the specific goals of my Administration, which are detailed in the Strategic Goals, Objectives, and Key Initiatives section of the budget. Each FY2024 objective noted within City department budget narratives relates to one or more these goals. In addition, the budget provides a plan on how to effectively allocate resources across different areas, which reflects the City Council priorities. The overarching fiscal theme in the FY2024 budget plan is that of cautious optimism.



Despite facing a host of lingering fiscal challenges brought about by the pandemic, including significant budgetary pressure on the city's public health and public safety operations, we are confident that we are starting to build back better. Lowell's history is marked by resiliency—whether through the immigration story of our ancestors or throughout Lowell's many revitalizations. Each time that this city has been knocked down, it has found a way to regain its footing and reinvent itself. This time will be no different. We remain circumspect regarding the lingering impacts of the pandemic but must, at the same time, be bullish in our pursuit of opportunities for transform the way we do business. I am proud to present a funding plan to that end, which supports a continued emphasis on the key focus areas of my Administration: Economic Development, Public Safety, and Quality of Life.

A strong, sustainable local economy, however, cannot succeed without strong finances. A solid financial foundation is the bedrock upon which any municipality is built and must be at the forefront of any and all decisions. This budget is built on those principles and despite the host of financial challenges faced by all Gateway Cities, as well as those particular to Lowell, this budget achieves the delicate balance between quality service delivery and affordable taxes for our residents. The audited financial results from FY2022 and year end projections for FY2023 prove out these decisions according to the sustained fund balance in the General Fund at a level higher than Lowell has seen in many years. At the end of FY2022, the fund balance was \$14.3 million. While this was a decrease of \$8.2 million over the prior year, the level of fund balance at year end is well above the prior five-year average. This healthy fund balance will indicate to the ratings agencies, such as Standard & Poor's and Moody's that Lowell's financial outlook is strong and worthy of investment. It is important that the city maintain a strong financial position through the adherence to strong fiscal policies.

While the financial management in Lowell is strong, as recognized by the ratings agencies and the Department of Revenue, there still exist several looming fiscal issues which must be addressed. Those issues can be found on the balance sheet in the city's long-term liabilities. Both the pension and other post-employment benefits ("OPEB") liabilities are staggering at \$236.7 million \$643.8 million, respectively. To address these long-term issues, my Administration will continue to fund the OPEB Trust and build reserves, pursuant to the city's policies. Addressing

CITY MANAGER'S BUDGET MESSAGE

structural deficits in the budget will also be a priority for my finance team, as well as strengthening internal controls and making city government more transparent.

• Economic Development

Without a doubt, the cornerstone of my Administration is economic development. In the first year of office, my Administration has worked tirelessly to reinvigorate the local economy by lending support to businesses large and small and by formulating an economic plan using the American Rescue Plan Act (“ARPA”) stimulus funding as a catalyst for economic growth. Despite the pandemic and slowing economy, Lowell continues to attract small businesses. In 2022 several businesses opened in Downtown and surrounding neighborhoods. Residential housing development is beginning to once again take off and in just the last year, many new businesses have opened their doors to Lowell residents. Our land use boards approved over 140 new housing units, including 53 units of income-restricted housing at 733-735 Broadway Street at the former Merrimack Valley Food Bank site.

My Administration, working through the Department of Planning and Development (“DPD”) and with a coalition between the City of Lowell, CBA, CTI, JDCU, UMass Lowell, and members the business community in the Acre Neighborhood along the Upper Merrimack Street, are engaged in a Transformative Development Initiative (“TDI”), which will promote a district with mix of affordable & market rate housing, a combination of services that embrace urban qualities and promote economic and social vibrancy. The future uses will represent market trends that ensure economic resiliency. This project is a microcosm of my Administration's economic development strategy which we will pursue over the next several years, and is funded with this FY2024 budget, to provide neighborhood services within a short walk from residential uses creates a social, economic, and environmental resilient district.

Through targeted investment in key priority areas, the city will revitalize the local economy in FY2024. This will be accomplished through the funding proposal in the FY2024 capital plan and those capital investments previously funded by this City Council and the ARPA investments. The FY2024 operational budget and the coordinated efforts of the Economic Development Office in DPD will compliment these investments and ensure that the capital and federal grant monies make an impact commensurate with the City Council's goals. 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.

In an effort to continue to provide support during these challenging times, the city will continue the temporary outdoor seating program in FY2024, as well as introduce traffic improvements to allow for “*streateries*”. The Department of Planning and Development (“DPD”) is currently conducting a pilot study of closing a portion of Downtown Lowell to vehicular traffic. DPD's Transportation Engineer and Director of Economic Development are working collaboratively on this project. The Northern Middlesex Council of Governments (“NMCOG”) will conduct an initial feasibility study report advising on which sections of which streets to undertake a temporary closure. During the period of temporary closure, NMCOG will evaluate traffic, parking, and business operations and create a report advising on whether the closure should be made permanent, altered in any way, replicated as a seasonal event, or not repeated. A final report outlining the impact of street closures in Downtown Lowell will be provided to the city.

CITY MANAGER'S BUDGET MESSAGE

This project is funded by the District Local Technical Assistance (“DLTA”) program, funded by the Massachusetts Department of Housing and Community Development (“DHCD”), and provided at no cost to the City of Lowell. The estimated cost for this project is approximately \$25,000. The project began in May 2023 and will be completed in November of this year. First steps in the project involve intensive outreach by City staff to business owners in the study area, including surveys available online, delivered in-person to businesses in hardcopy form, and with follow-up interviews of selected respondents. The NMCOG team will do an initial traffic analysis including turn counts, pedestrian counts, and other data collection at key intersections in the study area. For more detailed information, please see the attached scope of work for the project.

To effect meaningful change in Lowell, we must “think big”. While it is important to stabilize the community quickly and address basic needs, ARPA funds also offer the opportunity to innovate. From now until the end of the ARPA eligibility period in December of 2026, the Administration and the City Council must think beyond restoring Lowell to a pre-pandemic status-quo. Rather, we should consider programs and services to accelerate opportunities for sustainable equity and mobility. ARPA funds will allow us to implement strategies that reduce income and wealth inequities and give all Lowell residents a “leg up” for opportunities.

- **Public Safety**

Another key to 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. The importance of public city to a gateway city’s development is paramount, as it directly influences a company’s or a resident’s decision to locate within the city limits. Despite the fiscal challenges, as part of this FY2024 budget, I am proposing in this budget sufficient funding to increase the level of police protection, under the leadership of the newly appointed Police Superintendent. The Lowell Police Department’s (“LPD”) responsibilities have grown exponentially to meet the needs of the community over the years. Since the city has implemented the Community Opioid Outreach Program (“CO-OP”), the LPD continues to support the team with a dedicated officer, has added two Co-Response Clinician positions, increased the capacity of the School Resource Officer program, and implemented a Youth Services program. Additionally, the Department has expanded the Training Section, increased their capacity to partner with federal and state law enforcement partners, and increased responsibilities on reporting information to the Peace Officer Standards and Training (“POST”) Commission. The technological advances in policing through the implementation of the body-worn camera program, drone program, and increased use of video surveillance systems have added additional administrative responsibilities in the department.

With this budget, I am committed to fully funding the Lowell Police Department and supporting their initiatives to increase community collaboration, foot patrols, and integration of the officers within the fabric of the community. 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 March of CY2022, the Lowell Police Department has earned accreditation from the Massachusetts Police Accreditation Commission, making the department the largest municipal police force in Massachusetts to achieve the state’s highest level of professional certification. The Lowell Police Department began the process of seeking accreditation in 2018. The years-long, self-initiated process includes rigorous independent review and evaluation by MPAC of the department’s compliance with 257 mandatory standards and 125

CITY MANAGER'S BUDGET MESSAGE

optional standards. The men and women of the Lowell Police Department are amongst the bravest in the country and this budget supports their tireless work to make Lowell a better place to live and work. In FY2024, the LPD will work to expand community outreach through new Lowell Police website to be user friendly and easily translatable into numerous languages and will implement new software that will enable LPD to initiate an early warning system and track information regarding officer health and wellness. This system will also streamline the process to provide information to the Peace Officer Standards and Training (POST) Commission.

The FY2024 appropriation in the operating budget for the Lowell Fire Department ('LFD') meets the call of the City Council to reduce the dangerous practice of company closings, or so-called "brown outs". Pursuant to the direction of the City Council, the Fire Department will maintain maximum fire protection through the reduction in closings. The appropriation proposed in the budget for overtime in LFD is \$2.7 million, an increase of 80% over FY2023 and an amount determined by the Fire Chief and the finance department over the course of FY2023. In FY2024, my Administration's goal it to provide a sustainable level of funding for this historic level of fire protection in Lowell by maintaining the ranks for fire protection and public safety by fully funding the number of firefighters and following the civil service process to fill vacant, but funded positions..The LFD recently welcomed eleven (11) new recruits to the ranks, including: three (3) new graduates from Class 307 at the Massachusetts Fire Academy's Stow Campus, two (2) new recruits from Class 308 from the Massachusetts Fire Academy's Stow campus, and six (6) new recruits from the Boston Fire Academy located at Moon Island in Quincy.

Notwithstanding the historic investment by this City Council through the ARPA funds to completely rehaul the fleet of fire apparatus, in the FY2024 Capital Plan, my Administration is proposing capital investments in the LFD in the amount of \$215,000 for replacement of safety protection equipment (a.k.a. "turn out" gear) for the firefighters, \$400,000 in building improvements to fire stations in Lowell, and matching funds for a new dive truck, to be funded through a federal grant through the Assistance for Firefighters Grant program ("AFG"). Taken in total, this funding plan will set the course for a renewed investment in the department's equipment and will put the department on solid footing for many years to come.

- **Quality of Life**

The residents and businesses of Lowell deserve the highest quality services; and the employees of the city deserve the best possible work environment. These principles have guided the first year of my Administration and are a beacon for the approach to improve the quality of life for everyone in our community in an environment of excellence while maintaining a strong financial position including awareness of the impact on taxpayers. As previously stated, in order to produce quality results, we must equip our employees with the proper tools to provide the appropriate level.

We must manage our resources efficiently and effectively to improve the quality of life for all of Lowell's residents. My Administration will work towards achieving this goal by employing a data-driven approach to management. As an example, in calendar year, the Department of Public Works filled 2,200 potholes. For calendar year 2023, the DPW is on target to fill an additional 550 potholes for a total of 2,750, thanks in large part to 3 new Falcon "Hot Box" Trailers made possible by the City Council's appropriation in the last capital budget. This is an

CITY MANAGER'S BUDGET MESSAGE

informative data point, but without context on performance it is not useful in managing, nor improving, the quality of our city. My Administration will focus on response times and performance measures, such as the average time to fill potholes, to gauge staffing levels and resources in departments and discuss these opportunities and challenges with the City Council and the public. This public debate is critical, in order to both set expectations with the public for appropriate service levels they can expect from their city government, as well as to inform discussions with the Council on the need for resources using real data.

Through previous performance initiatives like LowellSTAT, we have a good understanding of the work outputs associated with public works, development services, public safety, and other city departments. Now we need to not only examine those factors for efficiencies which may allow cost saving or better allocations of resources, but we can also look to understand more subjective variables, such as public health and the aesthetic quality of the city. The FY2024 budget creates a new “311” work order division to stand up a one-call service line for City Hall, where residents can easily submit and track work orders and the Administration can better manage the operations using data to benchmark successes and determine areas for performance improvement.

It makes sense to think about the broad picture and pursue policies that improve residents’ well-being. Particularly in difficult economic climates, we must ensure the best quality of life for our community members, including the accurate, courteous and efficient delivery of services. At the end of the day, making life better for the people who live and work in this city is our primary task.

FY2024 Budget Highlights & Challenges

While I am proud of the initiatives presented in this budget, planning for the FY2024 fiscal cycle was not without its challenges, challenges that had to be overcome immediately upon entering office. Fixed costs have risen, including a \$1.2 million increase in our pension assessment from PERAC. As of the date of this letter, “Cherry Sheet” assessments from the Commonwealth will increase by a substantial amount in FY2024 as well due to a nearly \$4 million total charter impact, including both the increase to the city’s assessment and the reduction of the reimbursement from the Commonwealth.

My Administration has held the line on discretionary spending and included funding only for contractual increases to service contracts for essential services. However no single, non-fixed cost expense increase is more onerous, than the increased cost for trash and recycling collection and disposal. By contract, the city must pay for so-called “contaminated recycling” and must assume the full impact of the cost. Without an increase to the trash fee, the increase is borne by the tax base. 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 budgeted within departments and include the final COLA from the last contract period with a total impact to all funds of approximately \$6 million, for the 2.5% of the last year, including increased overtime costs. 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 that they do each year with less, it is worth noting that these departments are as lean as they have ever been.

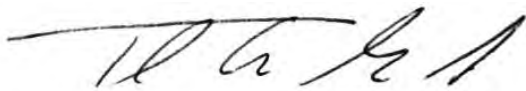
Conclusion and Recommendation

Many of the aforementioned initiatives and challenges represent a substantial cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a planned levy increase of 3.5%, plus new growth. 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. My 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. This fact is evidenced by the \$13.8 million in excess levy capacity in FY2023—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 all department heads. While unable to meet many worthwhile requests, my Administration attempted to be reasonable and fair with each department while 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 another 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 Austin Ball, Assistant to the City Manager Doreen Burgess, Chief Information Officer Mirán Fernandez, Human Relations Director Mary Callery, Assistant City Manager Shawn Machado, and all of the Department Heads whom played an integral role in developing and producing this budget. I am sincerely thankful to 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 the honor of a lifetime to serve as your City Manager.

With this transmittal letter and enclosed detailed budget documents, I further recommend approval by the City Council.

Sincerely,



Thomas A. Golden Jr.
City Manager

cc: Conor Baldwin, Chief Financial Officer

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 2024, my Administration will continue to build upon this same philosophy of accountability and performance management. The City has maintained our focus on **Economic Development, Public Safety, 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 five Key Focus Area (KFA) initiatives for FY2024.

<u>Key Focus Area (KFA)</u>	<u>Scorecard</u>
1. <u>Economic Development</u>	<u>Scorecard</u>
2. <u>Public Safety</u>	<u>Scorecard</u>
3. <u>Quality of Life</u>	<u>Scorecard</u>

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	CY23 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	500
Development Services	Development project applications to land-use boards processed	150
Development Services	Total Inspectional 21D violation revenues	\$50,000
DPD	Planning documents advanced	10
DPD	Grant and loan agreements executed with sub-recipients.	10
DPD	Brownfield sites addressed through assessment and remediation efforts	10
DPD	Infrastructure, parks and other capital improvement projects advanced	74
DPD	Number of grant applications and required grant reports	94
DPD	Transportation Engineer – 60 day trials	60
Budget	Capital funds planned for infrastructure improvements < \$15M	\$42,017,011
Public Works	Amount of sidewalk refurbished (miles)	1.7
Public Works	Number of potholes filled	2,750
Public Works	Amount of road repaved (miles)	4.9
Water	Water trenches repaired	125
Water	Number of water main breaks repaired	30

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	CY23 Target
Finance General	Standard and Poor's (S&P Bond Rating)	AA+
DPD	Businesses assisted by the Economic Development office	450
Development Services	Total building permit revenue	\$1,100,000
Development Services	Number of development project applications to land-use boards processed	150
DPD	Number of jobs created in the city that have a direct correlation with “TIF” agreements	100
DPD	Storefronts rehabilitated with façade improvement funds	6
Parking	Total number of parking kiosk transactions	300,000
Parking	Total number of meter payments made with via smartphone app	170,000
CASE	Sponsorship dollars supporting city-sponsored programs	\$185,000
CASE	Number of Lowell events promoted annually	1,750
CASE	Large-scale events (1,000-150,000 attendees) hosted and permitted	18
CASE	Overall attendance for events CASE staff coordinates and permits annually	150,000
CASE	Ethnic Festival processions	20

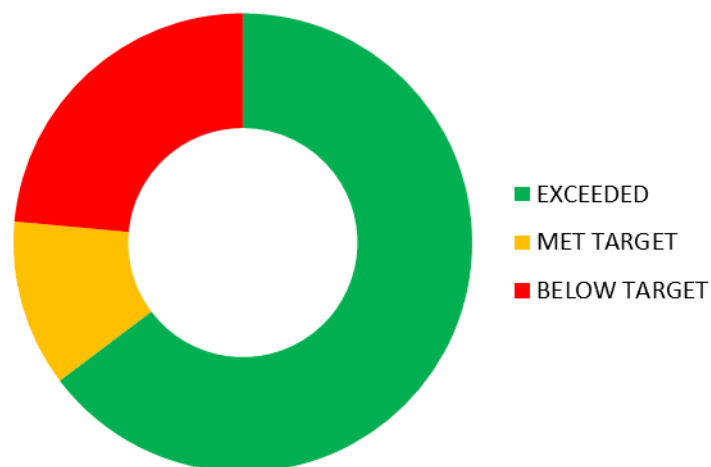
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

“Support community development by investing in the Lowell’s neighborhoods and physical infrastructure.”

Department	Key Performance Indicator	CY23 Target
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	160,000
DPW	Number of streets accepted	2
DPW	Average time (days) to respond to street light outage requests	3.5
DPW	Number of potholes filled	2,750
DPW	Amount of road repaved (miles)	4.9
DPW	Amount of sidewalk refurbished (miles)	1.7
DPW	Recycling rate	17%
DPW	Number of street opening permits issued	950
DPW	Number of Civic Plus Requests Addressed	4,800
Wastewater	Odor complaints	0
Water	Hydrants repaired	135

ECONOMIC DEVELOPMENT



76%

*Of reported departmental KPIs met (within 10%) or exceeded target***KEY PERFORMANCE INDICATORS – CY2021 & CY2022¹****FINANCE GENERAL**

KEY PERFORMANCE INDICATOR	2021	2022	Trend
STANDARD AND POOR'S (S&P) BOND RATING	AA-	AA-	●

DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR	2021	2022	Trend
INSPECTIONAL 21D VIOLATION REVENUE	\$28,945	\$66,000	▲
PLANNING BOARD REVENUE	\$28,810	\$13,000	▼

PUBLIC WORKS

KEY PERFORMANCE INDICATOR	2021	2022	Trend
AMOUNT OF SIDEWALK REFURBISHED (MILES)	3.8	4	▲
NUMBER OF STREET OPENING PERMITS ISSUED	1000	1000	▲
POTHOLE FILLED	2100	2200	▲

¹ Indicators are based on the last full calendar year's data.

CITY MANAGER'S BUDGET MESSAGE

RECYCLING RATE	24%	20%	●
TOTAL NUMBER OF CIVIC PLUS REQUESTS ADDRESSED	4,800	4800	●

PARKING

KEY PERFORMANCE INDICATOR	2021	2022	Trend
TOTAL NUMBER OF PARKING KIOSK TRANSACTIONS	326,189	261,767	▼
TOTAL NUMBER OF METER PAYMENTS MADE VIA SMARTPHONE APP	112,320	157,771	▲

PLANNING AND DEVELOPMENT

KEY PERFORMANCE INDICATOR	2021	2022	Trend
BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	400	400	●
STOREFRONTS REHABILITATED WITH FAÇADE IMPROVEMENT FUNDS	0	0	●
NUMBER OF JOBS CREATED IN THE CITY THAT HAVE A DIRECT CORRELATION WITH "TIF" AGREEMENTS	384	233	▼
LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	242	355	▲
GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	36	40	▲
SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION	177,265	145,000	▼
NUMBER OF DEVELOPMENT PROJECT APPLICATIONS TO LAND-USE BOARD PROCESSED	90	102	▲

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KEY FOCUS AREA 2

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	CY23 Target
Police	Juvenile Incidents	76
Police	Group A Offenses	4930
Police	Group B Offenses	812
Police	Compstat Meetings	12
Police	State Grant Funding	\$ 2,100,000
Police	Federal Grant Funding	\$ 450,000
Police	Individuals Booked	2060
Police	Firearm Permits Issued	445
Police	Police Computer Aided Dispatch (CAD) Calls	97484
Police	Total Computer Aided Dispatch (CAD) Calls	115,584

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	CY23 Target
Fire	Number receiving fire safety instruction (Adults & Children)	6,706
Fire	Total Number of Calls	15,458
Fire	Number of Fires	341
Fire	Number of Rescue/ EMS Calls	9,640
Fire	Hazardous Conditions Calls	597
Fire	False Calls, Total	2,740
Fire	Good Intent Calls	708
Fire	Total False Calls	2,740
Fire	Inspections performed by Fire Companies	650
Fire	Inspections performed by Fire Prevention Inspectors	3,281
Fire	Number of Company Closings (Brownouts)	50

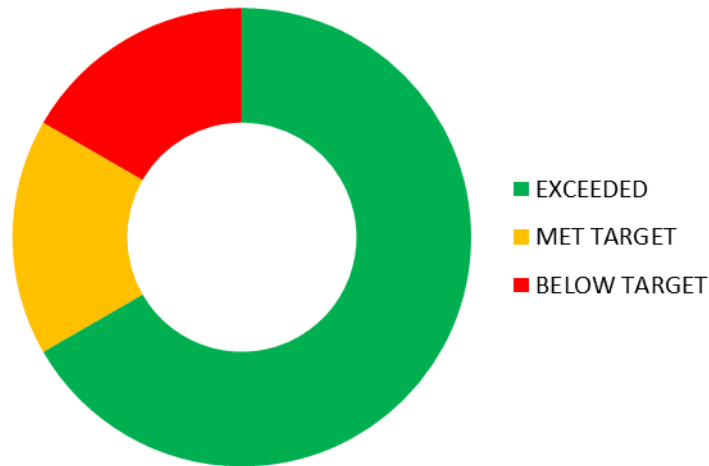
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	CY23 Target
Development Services	Building and trades related inspections conducted	5,500
Development Services	Number of COI Inspections Completed	600
Development Services	Sanitary Code Complaints Inspected	10,000
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	65
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	6,500
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	160,000
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	10
Health	Reported Communicable Diseases	1,500
Health	Immunizations	550

PUBLIC SAFETY



81%

*Of reported departmental KPIs met (within 10%) or exceeded target***KEY PERFORMANCE INDICATORS – CY2021 & CY2022²****POLICE (CRIME DATA BASED CALENDAR YEAR)**

KEY PERFORMANCE INDICATOR	2021	2022	Trend
NIBRS GROUP A OFFENSES	4,506	5,190	▲
NIBRS GROUP B OFFENSES	658	773	▲
JUVENILE INCIDENTS	52	72	▲
CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	86%	86%	●
POLICE ONLY COMPUTER AIDED DISPATCH (CAD) CALLS	115,584	114,996	▼
FIREARMS RECOVERED	557 ³	110	▲
INDIVIDUALS BOOKED	1,821	2,081	●

² Indicators are based on the last full calendar year's data.³ A total of 467 firearms were accounted for from on household after the resident passed away.

FIRE

KEY PERFORMANCE INDICATOR	2021	2022	Trend
COMPANY CLOSINGS (BROWNOUTS)	230	35	●
NUMBER OF INSPECTIONS PERFORMED BY FIRE PREVENTION INSPECTORS	4,108	2,155	●
FALSE CALLS, TOTAL	2,812	2,540	▼
HAZARDOUS CONDITION CALLS	595	580	▼
TOTAL FIRES	327	335	●

DPD & DEVELOPMENT SERVICES

KEY PERFORMANCE INDICATOR	2021	2022	Trend
REGISTRATION OF VACANT/FORECLOSED PROPERTIES	39	65	▲
COI INSPECTIONS COMPLETED	278	500	▲
SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	177,265	145,000	●

HEALTH

KEY PERFORMANCE INDICATOR	2021	2022	Trend
IMMUNIZATIONS	750	400	●

KEY FOCUS AREA 3

QUALITY OF LIFE

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.

QUALITY OF LIFE FOCUS

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	CY23 Target
Recreation	Registered summer program participants	1,500
Recreation	Number of Recreation Permits issued	17,000
Recreation	MyRec unique registrations	1,500
Recreation	MyRec Lowell resident registrants	4,700
Recreation	MyRec Facility/area reservations	17,00
Library	Number of programs available to adult patrons	305
Library	Number of Adult Program Participants	1,076
Library	Number of programs available to children and caregivers	169
CASE	Number of large scale events (1,000-150,000 attendees) hosted and or permitted throughout the year	18
CASE	Flag raisings	35
CASE	Ethnic festivals and processions	20
CASE	Number of Lowell events promoted annually	1,750
CASE	Overall attendance for events CASE staff coordinate/permit annually	150,000
COA	Number of participants in fitness & health programs (unduplicated)	320

QUALITY OF LIFE FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	CY23 Target
COA	Total number of grocery shopping trips from senior housing	0
COA	Number of unduplicated seniors (senior center activities and rides)	2,500
COA	Number of Seniors that receive free tax preparation	400
COA	Total meals served (Breakfast/Lunch)	25,000
Fire	Number of company closings (Brownouts)	50
Health	Immunizations	550
Library	Adult Program participants	1,076

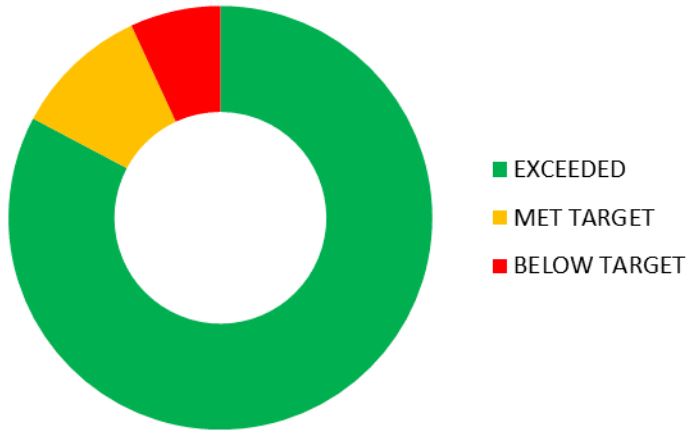
QUALITY OF LIFE FOCUS

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	CY23 Target
DPW	Amount of Road Repaved (miles)	4.9
DPW	Number of potholes filled	2,750
DPW	Amount of Sidewalk Refurbished (miles)	1.7
DPW	Number of Civic Plus Requests Addressed	4,800
DPW	Recycling rate	17%
DPW	Average response time in days for streetlight outage	3.5
DPW	Number of tree issues responded to and addressed	600
DPD	Infrastructure, parks and other capital improvement projects advanced	74
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with the ordinance	65
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	160,000
Wastewater	Number of odor complaints	0
Wastewater	Number of catch basins repaired and replaced	150
Wastewater	Number of catch basins cleaned	350

QUALITY OF LIFE



93%

*Of reported departmental KPIs met (within 10%) or exceeded target***KEY PERFORMANCE INDICATORS – CY2021 & CY2022⁴****PLANNING AND DEVELOPMENT**

KEY PERFORMANCE INDICATOR	2021	2022	Trend
NUMBER OF ACCEPTED REGISTRATIONS OF VACANT/ FORECLOSED PROPERTIES IN COMPLIANCE WITH ORDINANCE	39	65	▲
SQUARE FEET OF ACTIVE COMMUNITIES GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	177,265	145,000	●
INFRASTRUCTURE, PARKS AND OTHER CAPITAL IMPROVEMENT PROJECTS ADVANCED	25	64	▲

PUBLIC WORKS

KEY PERFORMANCE INDICATOR	2021	2022	Trend
AMOUNT OF ROAD REPAVED (MILES)	3	3.5	▲
NUMBER OF POTHOLES FILLED	2,100	2,200	▲
RECYCLING RATE	24%	20%	●
AVERAGE RESPONSE TIME FOR STREETLIGHT OUTAGE (DAYS)	3.5	3.5	●
AMOUNT OF SIDEWALK REFURBISHED (MILES)	3.8	4	▲
NUMBER OF CIVIC PLUS REQUESTS ADDRESSED	4800	4800	●

⁴ Indicators are based on the last full calendar year's data.

CITY MANAGER'S BUDGET MESSAGE

NUMBER OF TREE ISSUES RESPONDED TO AND ADDRESSED	600	600	●

CASE

KEY PERFORMANCE INDICATOR	2021	2022	Trend
OVERALL ATTENDANCE FOR EVENTS CASE STAFF COORDINATES	220,000	150,000	▼
NUMBER OF LARGE SCALE EVENTS (1,000-150,000 ATTENDEES) HOSTED AND OR PERMITTED THROUGHOUT THE YEAR	18	18	●
NUMBER OF FLAG RAISINGS	30	35	▲
ETHNIC FESTIVALS & PROCESSIONS	20	20	●
LOWELL EVENTS PROMOTED ANNUALLY	1,700	1700	●

COA

KEY PERFORMANCE INDICATOR	2021	2022	Trend
NUMBER OF PARTICIPANTS IN FITNESS & HEALTH PROGRAMS (UNDUPLICATED)	240	300	▲
TOTAL MEALS SERVED (BREAKFAST/LUNCH)	22,000	24,000	▲
NUMBER OF SENIORS THAT RECEIVED FREE TAX PREPARATION	346	350	▲
NUMBER OF UNDUPLICATED SENIORS (SENIOR CENTER ACTIVITIES AND RIDES)	2,200	2,400	▲

RECREATION

KEY PERFORMANCE INDICATOR	2021	2022	Trend
NUMBER OF RECREATION PERMITS ISSUED	13,000	19,547	▲
MYREC UNIQUE REGISTRATIONS	1,300	2,057	▲
MYREC LOWELL RESIDENT REGISTRANTS	2,001	4,769	▲
MYREC FACILITY/AREA RESERVATIONS	13,000	19,547	▲

HEALTH

KEY PERFORMANCE INDICATOR	2021	2022	Trend
IMMUNIZATIONS	750	400	●

POLLARD MEMORIAL LIBRARY

KEY PERFORMANCE INDICATOR	2021	2022	Trend
ADULT PROGRAMS	290	305	▲
ADULT PROGRAM PARTICIPANTS	1,141	1,200	▲
CHILDREN'S PROGRAMS	135	150	▲

LOWELL REGIONAL WASTEWATER UTILITY

KEY PERFORMANCE INDICATOR	2021	2022	Trend
NUMBER OF ODOR COMPLAINTS	1	8	▲
NUMBER OF CATCH BASINS REPAIRED AND REPLACED	107	115	▲
NUMBER OF CATCH BASINS CLEANED BY LRWWU STAFF	540	1,659	▲

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FISCAL YEAR

2024

SECTION II

SUMMARIES

General information about the City of Lowell, including the budget process, and various profiles of the City.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2024 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 nine 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 2024 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 basis for accounting and budgeting.
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 on goals and performance measures. 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 planned capital expenditures for the City’s public investments (commonly referred to as capital projects) for fiscal year 2024. It also includes an update to the City’s 5-year Capital Improvement Plan (“CIP”)
6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2024 which is presented to the City Council for their authorization and vote.
7. **Fiscal Policies (under separate document):** This section includes fiscal policies, guidelines, and best practices.
8. **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.
9. **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 FY24 was initiated in January of calendar year 2023 by City Manager Thomas A. Golden, Jr. At that time, the City Manager's finance team, who is responsible for compiling the budget, met with the City Manager to update the city's 5-year financial forecast 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 FY24 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. As of May of FY23, some of the major challenges facing the City of Lowell's FY24 operations were projected as follows:

1. Increase in the Pension Assessment of **\$1.2 million**;
2. The average overall Health Insurance premium increase is 5.1% from the GIC. Some plan increases were as high as 10.5%. A 5.1% increase represents about **\$2.04 million** in additional cost;
3. Increase in the Charter Schools assessment of **\$4.2 million**;
4. Personnel Cost associated with the cost of living ('COLA') adjustment of 2.5% negotiated with city unions, approximately **\$6 million**;
5. Increase in the debt service of **\$450,000**

(BUDGET PROCESS CONTINUED)

In the budget guidelines submitted to Department Heads, the City Manager 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. 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 FY24 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. A complete proposed budget was submitted to the City Council on June 6th, 2023 and referred to a Public Hearing. On June 20th, the City Council held a public hearing to solicit citizen participation regarding departmental budget requests. By law, the City Council has the jurisdiction to make reductions but cannot increase the proposed budget without the consent of the City Manager. Following submission of the proposed budget, the City Council had 45 days within which to act.

THE BUDGET CALENDAR

January 25, 2023	Budget instructions and financial sheets distributed to Department Heads.	March 28, 2023 – May 23, 2023	Final Budget Preparation (Revenue forecast, expenditure review, cost/ benefit analysis, preliminary budget meetings, etc.)
February 15, 2023	All department budget requests (financials) due to the finance department for review.	June 6, 2023	Budget Introduction to Lowell City Council; City Council Votes to Accept Timely Submission of the FY2024 Operating Budget & Endorse Capital Plan
February 16, 2023 to February 18, 2023	Finance department to work with departments to complete financial request submissions.	June 20, 2023	Public Hearing for FY2024 Capital Plan loan order & FY2024 Operating budget appropriation order. Projected adoption date by the City Council.
March 1, 2023	Departments' completed budget submissions due (all information emailed to Austin Ball, Deputy CFO).	June 22, 2023	Deadline for City Council adoption of the Budget (Mass General Law Chapter 44 § 32).
March 2, 2023 To March 11, 2023	Departments' complete budget submissions reviewed by finance (i.e.: goals, mission statement, performance measures, etc.)	June 21, 2023	CFO/ Budget Department's transmittal of the Chart of Accounts/appropriations to the City Auditor.
March 23, 2023 – March 27, 2023	CFO, budget staff, and/or City Manager may meet with Department Heads to discuss departmental budgets.	July 1, 2023	Begin Fiscal Year 2024.



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

The City of Lowell is the fifth largest city in the Commonwealth of Massachusetts, as of the most recent U.S. Census 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 3,200-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. The City is currently renovating the Lowell High school to be a state-of-the-art 21st century learning center for Lowell's youth. The education base also includes Middlesex Community College and UMass 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 to various cultural festivals and events such as: the Southeast Asian Water Festival, Winterfest, the Kinetic Sculpture Race, Fourth of July fireworks, and more. Residents say—with pride, that Lowell has something for everyone with its unmatched quality of life.

The following pages provide general information about the City of Lowell to familiarize the reader with the City.

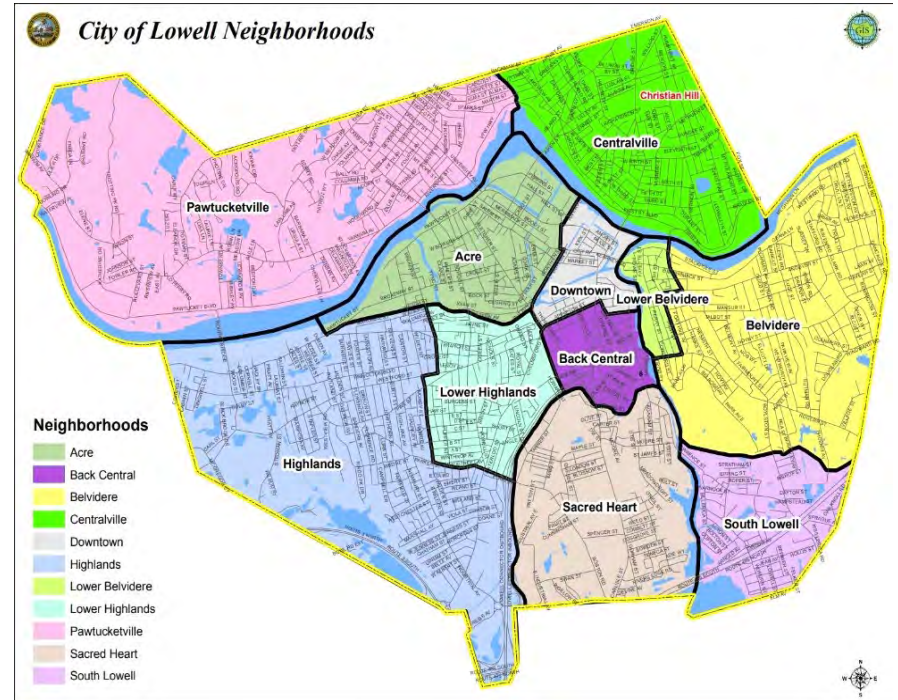
LOWELL'S POPULATION AND PEOPLE



	Populations and People Total Population 115,554 <i>P1 2020 Decennial Census</i>
	Income and Poverty Median Household Income \$64,221 <i>S1901 2021 American Community Survey 1-Year Estimates</i>
	Education Bachelor's Degree or Higher 28.6% <i>S1501 2021 American Community Survey 1-Year Estimates</i>
	Employment Employment Rate 62.3% <i>DP03 2021 American Community Survey 1-Year Estimates</i>
	Housing Total Housing Units 43,482 <i>H1 2020 Decennial Census</i>
	Health Without Health Care Coverage 3.1% <i>S2701 2021 American Community Survey 1-Year Estimates</i>
	Families and Living Arrangements Total Households 42,577 <i>DP02 2021 American Community Survey 1-Year Estimates</i>
	Race and Ethnicity Hispanic or Latino (of any race) 25,051 <i>P2 2020 Decennial Census</i>

LOWELL'S NEIGHBORHOODS⁵

Lowell has eight distinct neighborhoods: the **Acre**, **Back Central**, **Belvidere**, **Centralville**, **Downtown**, **Highlands**, **Pawtucketville**, and **South Lowell**. The city also has five ZIP codes: four are geographically distinct general ZIP codes, and one (01853) is for post-office boxes only. The **Centralville** neighborhood, ZIP Code 01850, is the northeastern section of the city, north of the Merrimack River and east of [Beaver Brook](#). *Christian Hill* is the section of Centralville east of Bridge Street. The **Highlands**, ZIP Code 01851 is located in the southwestern section of the city, bordered to the east by the Lowell Connector and to the north by the railroad. Lowellians further distinguish the sections of the Highlands as: the Upper Highlands and the Lower Highlands, the latter being the area closer to downtown. Middlesex Village, Tyler Park, and Drum Hill are in this ZIP Code. The Upper Highlands also includes the [University of Massachusetts Lowell, South Campus](#) (Fine Arts, Humanities, Social Sciences, Health Sciences & Education). **Downtown**, **Belvidere**, **Back Central**, and **South Lowell** make up the 01852 ZIP Code, and are the southeastern sections of the city (south of the [Merrimack River](#) and southeast of the Lowell Connector). Belvidere is the mostly residential area south of the Merrimack River, east of the Concord River, and north of the Lowell and Lawrence railroad. [Belvidere Hill Historic District](#) runs along Fairmount Street. Lower Belvidere is the section west of Nesmith Street. [Rogers Fort Hill Park Historic District](#), [Lowell Cemetery](#), and [Shedd Park](#) are this side of town. Back Central is an urban area south of downtown, toward the mouth of River Meadow Brook. South Lowell is the area south of the railroad and east of the Concord River. Other minor neighborhoods within this ZIP Code are: Ayers City, Bleachery, Chapel Hill, the Grove, Oaklands, Riverside Park, Swede Village, and Wigginvile. Although the use of the names of these smaller neighborhoods has been in decline in the past several decades, there has been recently a reemergence of their use. Downtown Lowell includes the [UMass Lowell](#) East Campus which consists of university housing, recreation facilities, research and the [university's sports arena](#), as well as the [Middlesex Community College](#). **Pawtucketville**, the [University of Massachusetts Lowell](#), North Campus; and the **Acre** make up the 01854 ZIP Code. The northwestern portion of the city includes the neighborhood where [Jack Kerouac](#) resided around the area of University Avenue (previously known as Moody Street). The North Campus of [UMass Lowell](#) (Colleges of Engineering, Sciences and Business) is in Pawtucketville near the Lowell General Hospital. The older parts of the neighborhood are around University Avenue and [Mammoth Road](#), whereas the newer parts are around Varnum Avenue. Pawtucketville is the official entrance to the [Lowell-Dracut-Tyngsborough State Forest](#), the site of an historic Native American tribe, and in the age of the Industrial Revolution was a prominent source of granite used in canals and factory foundations.



⁵ Data from: https://en.wikipedia.org/wiki/Lowell,_Massachusetts#Neighborhoods Retrieved: March 13, 2022

THE GOVERNMENT OF THE CITY OF LOWELL

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:	Eleven (11)
Number of registered voters in Lowell:	72,012
City Manager:	<u>Thomas A. Golden Jr.</u>
City Mayor/ Chair of School Committee:	<u>The Honorable Sokhary Chau</u>



Figure 1 - 2021-2022 Lowell City Council. From left, front: Kim Scott, Vice Mayor Erik Gitschier, Mayor Sokhary Chau and Rita Mercier. Rear: Vesna Nuon, Corey Robinson, Dan Rourke, Wayne Jenness, John Drinkwater, John Leahy and Paul Ratha Yem.

MUNICIPAL SERVICES

The City provides general governmental services for the territory within its boundaries, including police and fire protection; collection, recycling, and disposal of solid waste; public education; water and sewer services; street maintenance; and parks and recreational facilities. Water is supplied to all City residents and businesses by the municipal water department. Current daily capacity is 30 million gallons. Current average daily consumption is 14 million gallons. The City's water treatment plant and distribution system has been extensively rehabilitated. The City has water supply contracts with the towns of Tewksbury, Dracut, Tyng borough, and Chelmsford. At present, approximately 99% of the City is sewered. The City's E.P.A. Award Winning wastewater treatment plant, which was originally constructed in the late 1970s and rehabilitated in the late 1980s and early 1990s, has capacity for 32 million gallons per day of sewage, and currently processes 29 million gallons per day on average. The City has contracts with the towns of Chelmsford, Dracut, Tyngsborough and Tewksbury for use of the wastewater treatment facility. The City currently disposes of its solid waste through a private contract. The City closed its solid waste landfill in 1993 and completed the capping of the landfill in December 1996. In 1992, the City implemented a voluntary recycling program for materials including paper, glass, plastics, and metal cans. Currently, the city operates a "single stream" recycling collection program. The City estimates that as a result of this program, 5,000 to 6,000 tons of solid waste is diverted annually from the solid waste stream. Gas, electric and cable television services are provided by established private utilities. Vocational-technical education is provided for at the high school level by the Greater Lowell Regional Vocational Technical High School District. 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:

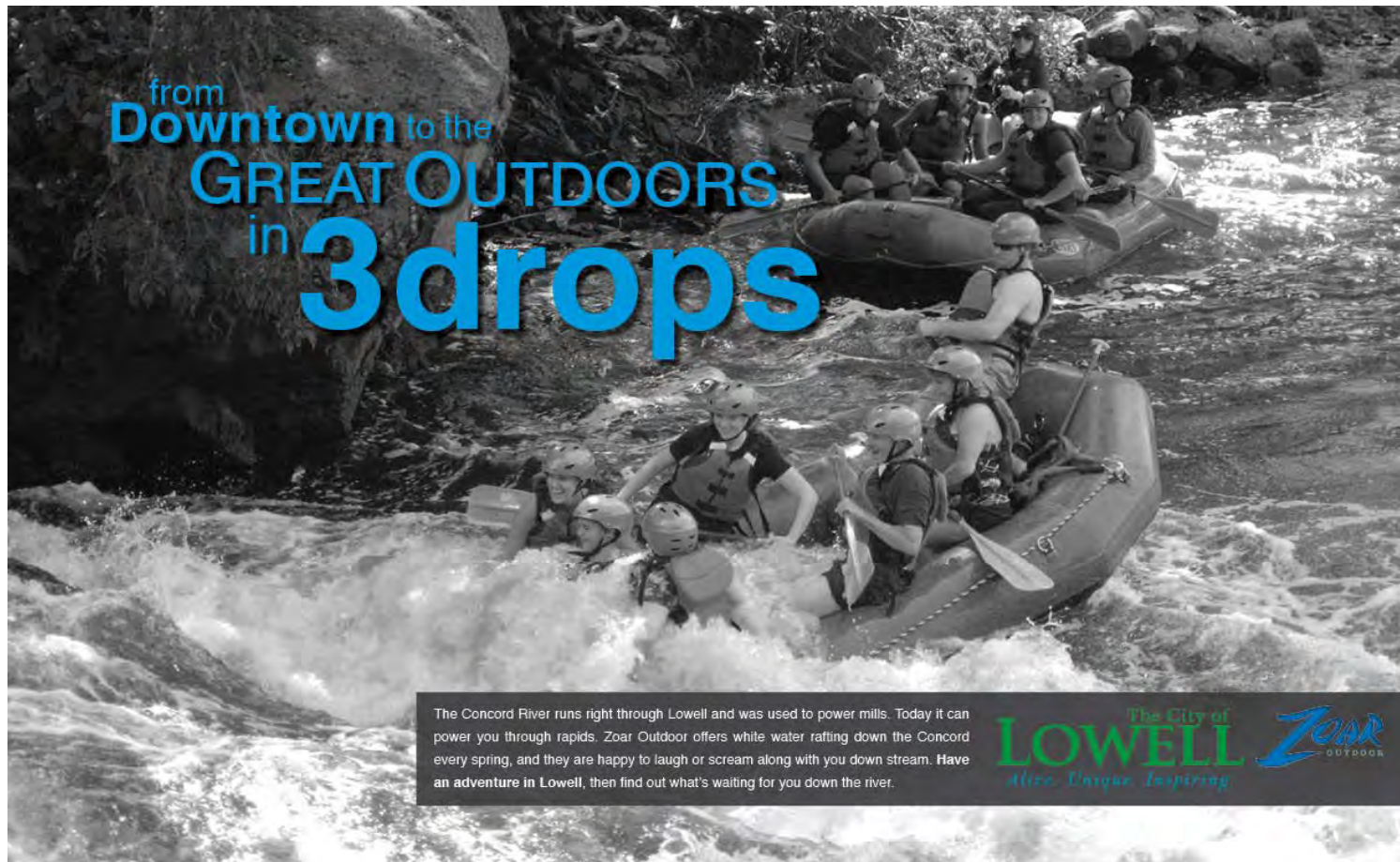
PRINCIPAL EXECUTIVE OFFICERS

TITLE	NAME	FIRST ENTERED OFFICE	TERM EXPIRES
Mayor	The Honorable Sokhary Chau	January 2022	December 2023
City Manager	Thomas A. Golden, Jr.	April 2022	Appointed
Assistant City Manager	Shawn Machado	June 2022	Appointed
Chief Financial Officer	Conor Baldwin	July 2014	Appointed
City Treasurer/ Tax Collector	Theodoros Panagiotopoulos	December 2021	Appointed
City Auditor	Kelly Oakes	September 2021	September 2024

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



PARKS AND OPEN SPACE

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. ⁶



Age

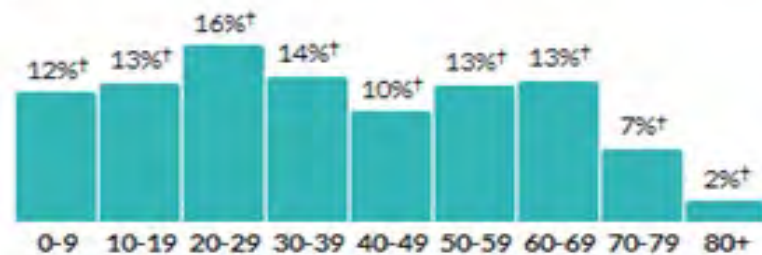
36.3

Median age

about 90 percent of the figure in the Boston-Cambridge-Newton, MA-NH Metro Area: 39.2

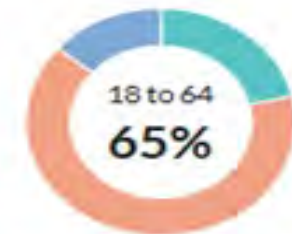
about 90 percent of the figure in Massachusetts: 39.9

Population by age range



Show data / Embed

Population by age category



Under 18 18 to 64 65 and over

⁶ Data from: <https://censusreporter.org/profiles/16000US2537000-lowell-ma>. Retrieved: February 6, 2023

RECREATIONAL AMENITIES IN LOWELL

There are many recreational amenities in Lowell. 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)	10
Basketball Court(s)	27	Playgrounds(s)	35
Beach/ Boating	2	Pools	3
Bocce Court(s)	1	Skateboard Park(s)	4
Deck Hockey Rinks	1	Softball Field(s)	10
Football/ Lacrosse/Soccer/Field Hockey Field(s)	10	Splash/Spray Park(s)	3
Gardens	3	Tennis Court(s)	8
Gazeno/Pavillion/Stage(s)	5	Track & Field Area(s)	3
Greenspace(s)	42	Volleyball Court(s)	5
Handball Court(s)	1	Walking Path(s)	14
Multi-Purpose Field(s)	5	Wiffleball Field(s)	1

Public Conservation and Recreational Resources by Neighborhood				
<u>Neighborhood</u>	<u>2010 Population</u>	<u>% Total</u>	<u>Current Recreational Acreage</u>	<u>% Total Acreage</u>
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%

FINANCIAL PLAN

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)	Garebo / Pavilion / Stage	Greenspace	Handball Courts	Lacrosse Field(s)	Memorial/Monument	Picnic Area(s)	Playground(s)	Pools(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!

FINANCIAL PLAN

Park / Facility	Address	After Hours Lighting	Baseball Field(s)	Basketball Court(s)	Beach	Boating Ramp(s)	Bocce Court(s)	Community Planting Garden(s)	Deck	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 Courts	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	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 AND TAXES⁷

FY2023 DATA – REAL ESTATE TAXES

Type	Average Value	Average Tax Bill	Parcels
One Family	\$409,690	\$5,088.35	11,899
Two Family	\$468,462	\$5,818.30	3,722
Three Family	\$584,937	\$7,264.92	798
Condominium	\$242,652	\$3,013.74	5,606

Source: City of Lowell Assessor's Office- 2022 Tax Rate Recapitulation

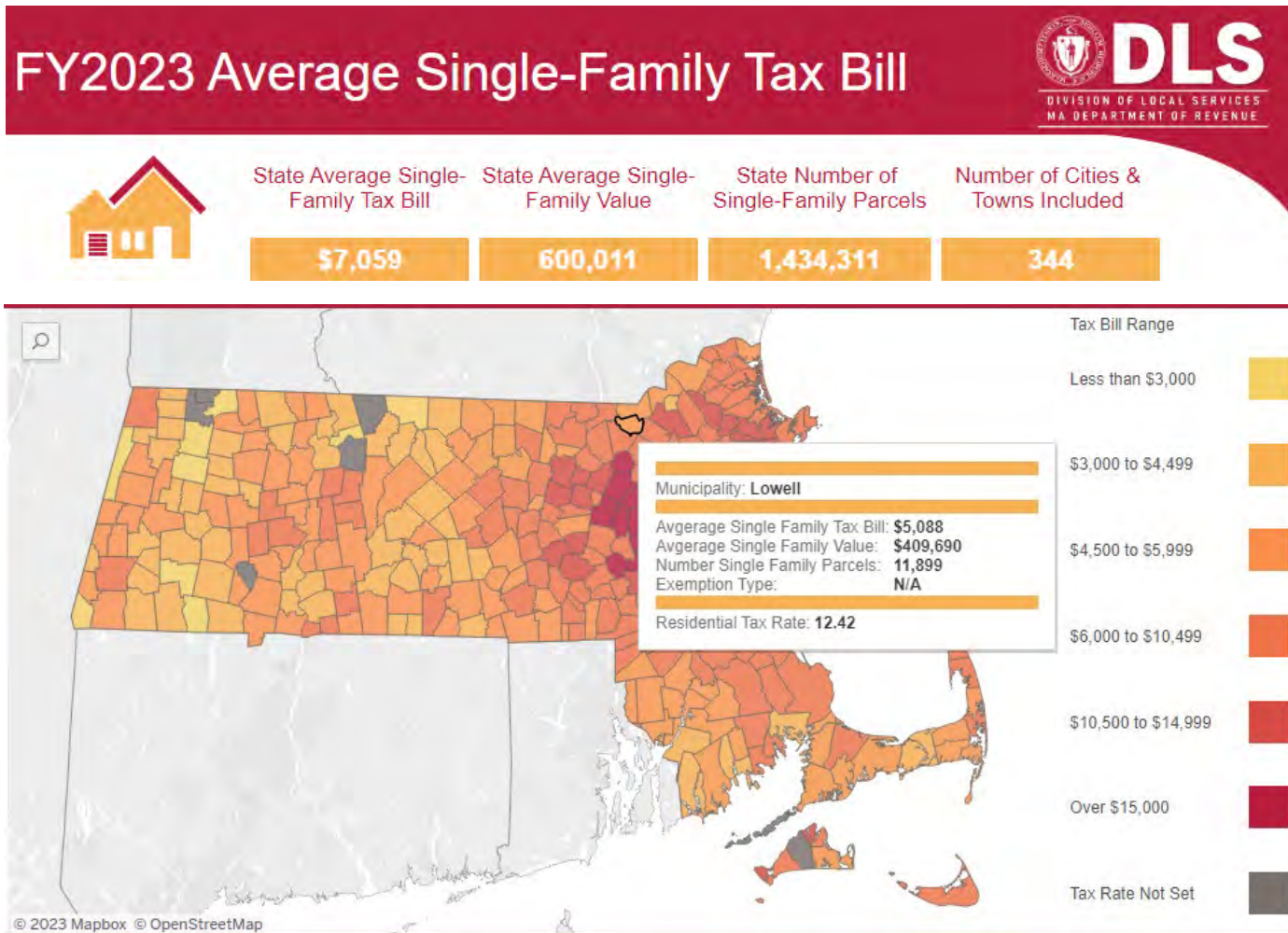


DOR Code	Municipality	Fiscal Year	Single Family Values	Single Family Parcels	Average Single Family Value	Single Family Tax Bill	Single Family Tax Bill as % of Value	DOR Income Per Capita	Average Tax Bill as a % of Income	Rank
160	Lowell	2014	2,554,588,300	11,817	216,179	3,273	1.51	18,995	17.23	260
160	Lowell	2015	2,659,585,200	11,830	224,817	3,480	1.55	18,174	19.15	249
160	Lowell	2016	2,811,879,000	11,846	237,369	3,599	1.52	18,168	19.81	250
160	Lowell	2017	3,011,601,375	11,861	253,908	3,788	1.49	18,859	20.09	244
160	Lowell	2018	3,259,642,880	11,873	274,542	3,951	1.44	19,777	19.98	240
160	Lowell	2019	3,438,599,300	11,875	289,566	4,066	1.40	20,905	19.45	241
160	Lowell	2020	3,706,333,500	11,879	312,007	4,168	1.34	21,449	19.43	246
160	Lowell	2021	3,889,974,600	11,889	327,191	4,404	1.35	22,686	19.41	229
160	Lowell	2022	4,380,540,846	11,892	368,360	4,674	1.27	23,331	20.03	245
160	Lowell	2023	4,874,898,283	11,899	409,690	5,088	1.24	23,092	22.03	

Figure 2 - Lowell Single Family Tax Bill History

⁷ Source: City of Lowell Assessor's Office – 2023 Tax Rate Recapitulation

HOUSING AND TAXES



INSTITUTIONS OF HIGHER LEARNING



UMass Lowell

Year	Enrollment	Graduate	Continuing Ed	Total Enrollment
2021	10,781	4,978	2,104	17,863
2020	11,309	4,108	3,042	18,369
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



Middlesex Community College

Year	Enrollment
2022	10,726
2021	10,348
2020	10,957
2019	10,957
2018	11,217
2017	12,009
2016	12,254
2015	13,267
2014	9,392
2013	9,702
2012	9,664

PUBLIC SCHOOLS

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.

Public School Enrollments – October 1,

	2017	2018	2019	2020	2021	2022
Elementary (PK-4)	6,614	6,921	6,417	5,090	6,087	6,243
Middle/Junior High (5-8)	4,478	4,740	4,882	4,794	4,753	4,580
Senior High (9-12)	3,155	3,430	3,101	3,223	3,161	3,272
SP/Other		346	34	36	22	25
Totals	14,247	15,437	14,434	13,143	14,023	14,130

Educational attainment

83%

High school grad or higher

about 90 percent of the rate in the Boston-Cambridge-Newton, MA-NH Metro Area: 92.1%

about 90 percent of the rate in Massachusetts: 91.1%

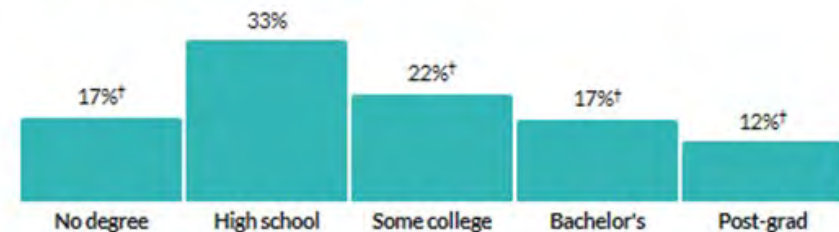
28.6%

Bachelor's degree or higher

about three-fifths of the rate in the Boston-Cambridge-Newton, MA-NH Metro Area: 51.1%

about three-fifths of the rate in Massachusetts: 46.6%

Population by highest level of education



* Universe: Population 25 years and over

[Show data / Embed](#)

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.

Since 2002, the U.S. Department of Labor has used the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry as shown below.

Industry	2013	2014	2015	2016	2017	2018	2019	2020	2021
Construction	879	724	867	878	888	974	1,014	1,002	999
Manufacturing	2,862	3,035	2,888	3,042	3,103	3,669	3,301	2,970	2,935
Trade, Transportation & Utilities	3,912	3,667	3,838	3,954	3,975	4,096	4,236	4,021	4,294
Information	1,025	1,227	1,052	1,428	1,543	1,454	1,332	1,093	1,048
Financial Services	1,585	1,514	1,475	1,435	1,379	1,390	1,441	1,406	1,218
Professional & Business Services	4,030	3,729	4,317	4,070	4,484	5,364	5,986	5,711	6,079
Education & Health Services	14,106	9,548	10,070	15,277	11,191	16,691	16,854	15,714	15,829
Leisure & Hospitality	3,143	2,929	2,880	3,388	3,118	3,509	3,457	2,470	2,700
Other Services	1,115	1,254	1,055	1,047	1,069	1,092	998	835	866
Public Administration	1,617	1,503	1,421	1,448	1,440	1,433	1,332	1,323	1,323
Total Employment	34,274	29,130	29,863	35,967	32,195	39,672	39,951	36,567	37,291
Number of Establishments	2,493	2,750	2,953	3,134	3,244	3,566	3,611	3,872	4,106
Average Weekly Wage	\$976	\$1,002	\$1,048	\$1,057	\$1,147	\$1,186	\$1,289	\$1,335	\$1,457

THE TEN LARGEST EMPLOYERS IN THE CITY



Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,704
2	U-Mass Lowell	Education	1,821
3	UKG (Formerly Kronos)	Software	1,806
4	IBM	Software	1,200
5	Demoulas/ Market Basket	Supermarket	1,094
6	Middlesex Community College	Education	820
7	MA/Com Technology Solution	Electronics	553
8	Community Teamwork (CTI)	Social Services	539
9	Lowell Community Health Center	Healthcare	500
10	Aramark Corp.	Hospitality/Food Services	450

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2023	\$11,376,276,864	\$434,348,415	\$11,810,625,279
2022	\$10,268,027,561	\$405,735,094	\$10,673,762,655
2021	\$9,119,362,727	\$334,252,217	\$9,453,614,944
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

TAX RATES

Fiscal Year	CIP	Residential
2023	24.36	12.42
2022	25.18	12.69
2021	26.83	13.46
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

TAX LEVY

Fiscal Year	Total Levy
2023	\$164,432,055
2022	\$153,566,291
2021	\$144,933,396
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

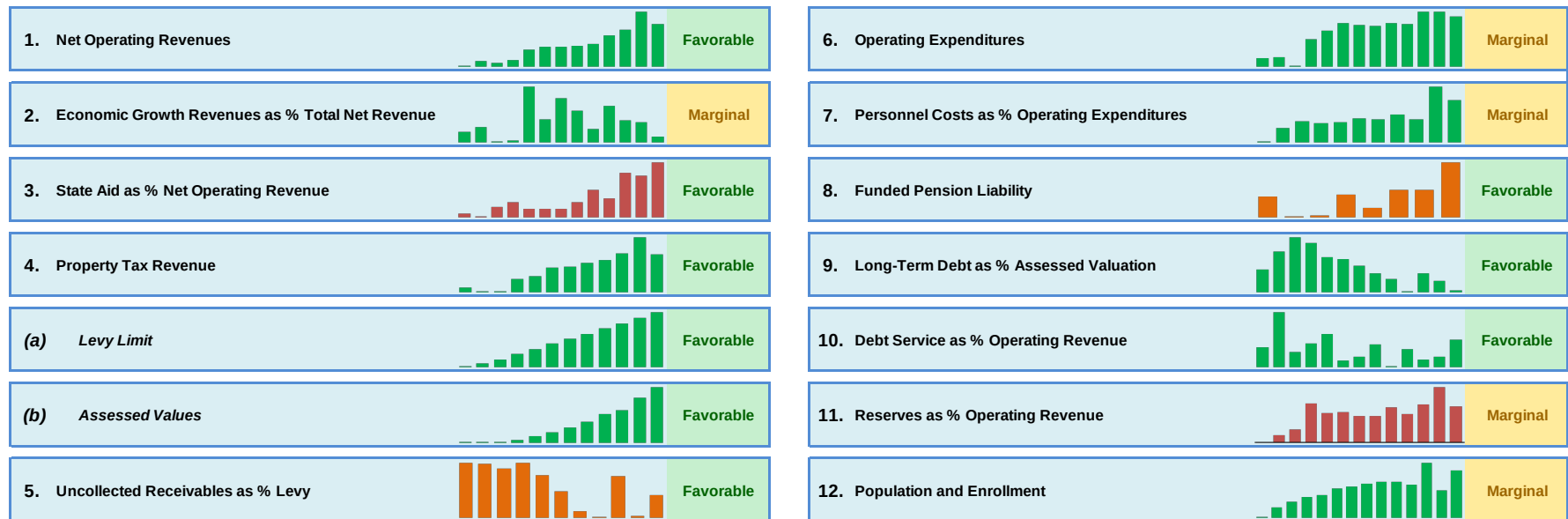
LARGEST TAXPAYERS

Fiscal Year 2023

Owner	Nature of Business	Assessed Valuation	% of Total Levy
Colonial Gas	Public Utility	\$168,009,479	1.48%
Princeton Properties	Housing/ Office Building	156,948,680	1.38
CH LH Crosspoint LLC	Office Building	108,704,800	0.96
National Grid - Electric	Public Utility	106,041,666	0.93
Winn Residential	Housing/Subsidized	73,386,900	0.65
Westminster Preservation	Housing/Subsidized	63,645,100	0.56
NE Heritage Properties	Housing	60,349,900	0.53
Massachusetts Mills	Housing	48,325,200	0.42
Demoulas Companies	Shopping/Retail	44,949,929	0.40
Mack Canal LLC	Housing	43,384,900	0.38
		\$873,746,554	7.68%

GENERAL FINANCIAL INDICATOR DASHBOARD & ANALYSIS

FINANCIAL INDICATOR DASHBOARD & ANALYSIS FY2011 – FY2023



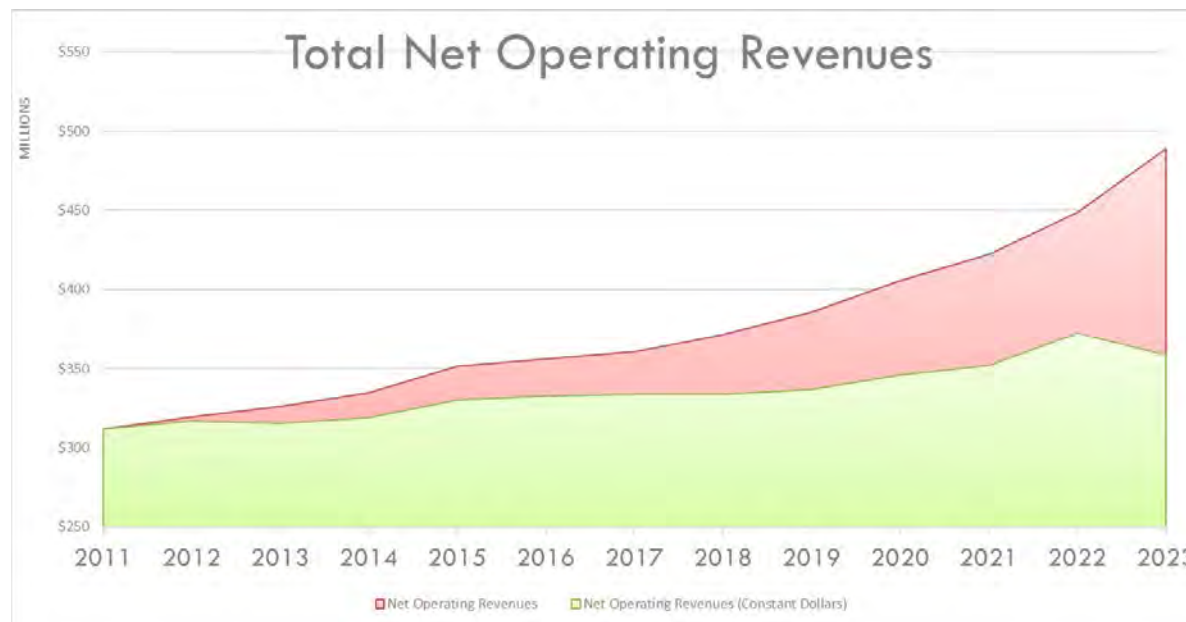
INDICATOR 1: NET OPERATING REVENUES



Consistent revenue growth is one measure of a city's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax revenue raised from a debt exclusion. The City of Lowell does not currently have any debt exclusions.

\$17.7 million in "free cash" was appropriated by the City Council to replenish reserves used prior to reduce the tax rate to stabilize the loss of revenue from the pandemic. Of the total, \$3.57 million was appropriated to replenish reserves in the "rainy day fund", \$1 million was appropriated to further build reserves and strengthen Lowell's credit rating, and \$889,026 was appropriated into the OPEB Trush Fund to address the liability associated with retiree health insurance of approximately \$626.4 million. The Council also appropriated \$7 million into the water, sewer, and parking enterprise funds to replenish lost revenue. Among other capital investment, including the purchase of a new ladder truck for the Lowell Fire Department (LFD) for \$1.1 million; the Council further appropriated \$2.6 million for paving and sidewalk repairs.

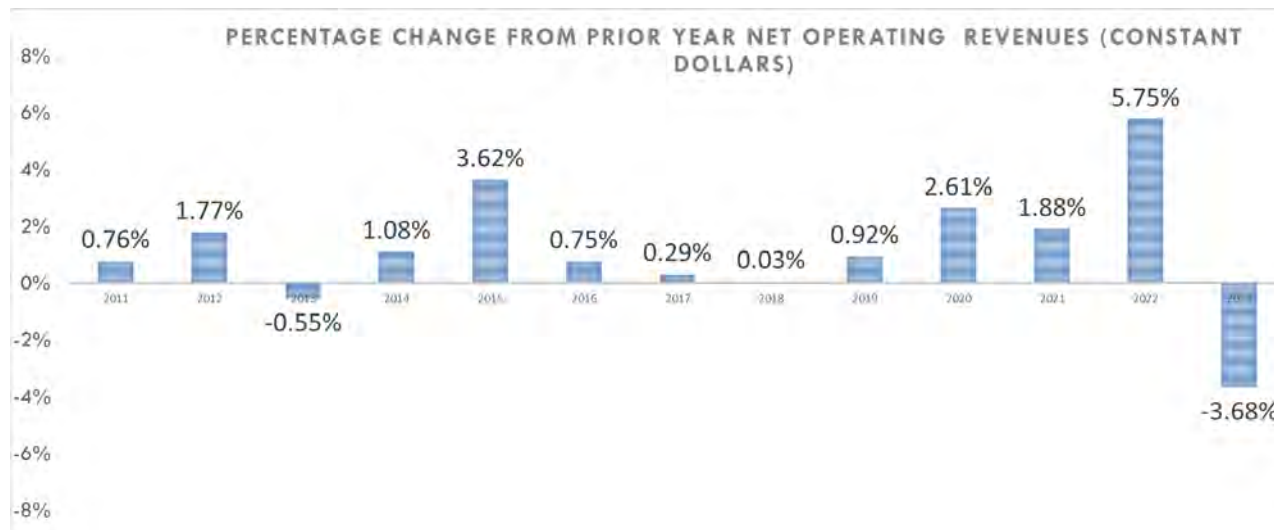
Ideally, the annual percentage increase from prior year revenues should be steady, positive, and predictable. A trend of decreasing net operating revenues, after accounting for the effects of inflation, is a warning indicator; if municipal revenues are decreasing, they may soon be insufficient to maintain a consistent level of service. Likewise, a high degree of volatility in the rate of year-to-year change may also be a warning sign.



FINANCIAL PLAN

Fiscal Year	Gross Operating Revenues	Less: Free Cash Used to Finance Total Appropriations	Less: Other Funds Used to Finance Total Appropriations	Net Operating Revenues	CPI-U, prior calendar year	CPI-U adjustment	Net Operating Revenues (Constant Dollars)	Percent Change From Prior Year
2011	\$ 311,646,472	\$ -	\$ 32,000	\$ 311,614,472	238.0	100%	\$ 311,614,472	0.76%
2012	\$ 321,111,145	\$ 1,348,586	\$ 197,654	\$ 319,564,905	239.8	99.2%	\$ 317,128,998	1.77%
2013	\$ 328,095,926	\$ 2,097,507	\$ 140,002	\$ 325,858,417	245.9	96.8%	\$ 315,382,593	-0.55%
2014	\$ 342,975,498	\$ 7,261,250	\$ 880,800	\$ 334,833,448	250.0	95.2%	\$ 318,797,525	1.08%
2015	\$ 364,130,698	\$ 5,840,081	\$ 6,952,338	\$ 351,338,279	253.1	94.0%	\$ 330,327,910	3.62%
2016	\$ 358,051,834	\$ -	\$ 2,089,314	\$ 355,962,520	254.6	93.5%	\$ 332,791,591	0.75%
2017	\$ 365,886,534	\$ -	\$ 5,151,795	\$ 360,734,739	257.2	92.5%	\$ 333,766,762	0.29%
2018	\$ 376,248,783	\$ -	\$ 4,665,349	\$ 371,583,434	264.9	89.9%	\$ 333,874,446	0.03%
2019	\$ 391,858,652	\$ -	\$ 6,423,999	\$ 385,434,653	272.2	87.4%	\$ 336,951,799	0.92%
2020	\$ 407,340,917	\$ 84,118	\$ 1,950,637	\$ 405,306,163	279.0	85.3%	\$ 345,754,447	2.61%
2021	\$ 432,424,652	\$ 2,151,258	\$ 8,145,317	\$ 422,128,078	285.2	83.5%	\$ 352,269,515	1.88%
2022	\$ 457,479,382	\$ 3,656,222	\$ 5,182,588	\$ 448,640,572	286.6	83.0%	\$ 372,540,737	5.75%
2023	\$ 516,346,452	\$ 17,780,512	\$ 9,617,074	\$ 488,948,866	324.3	73.4%	\$ 358,845,976	-3.68%

Data Source: DLS Gateway - Tax Recap



⁸ The Consumer Price Index (CPI) measures the average change in the prices paid for a market basket of goods and services. These items are purchased for consumption by the two groups covered by the index: All Urban Consumers (CPI-U) and Urban Wage Earners and Clerical Workers, (CPI-W). The CPI-U is the most widely used measure of price change—to adjust payments for changes in prices. Information on the CPI's overall methodology can be found in the BLS Handbook of Methods.

INDICATOR 2: ECONOMIC GROWTH REVENUES

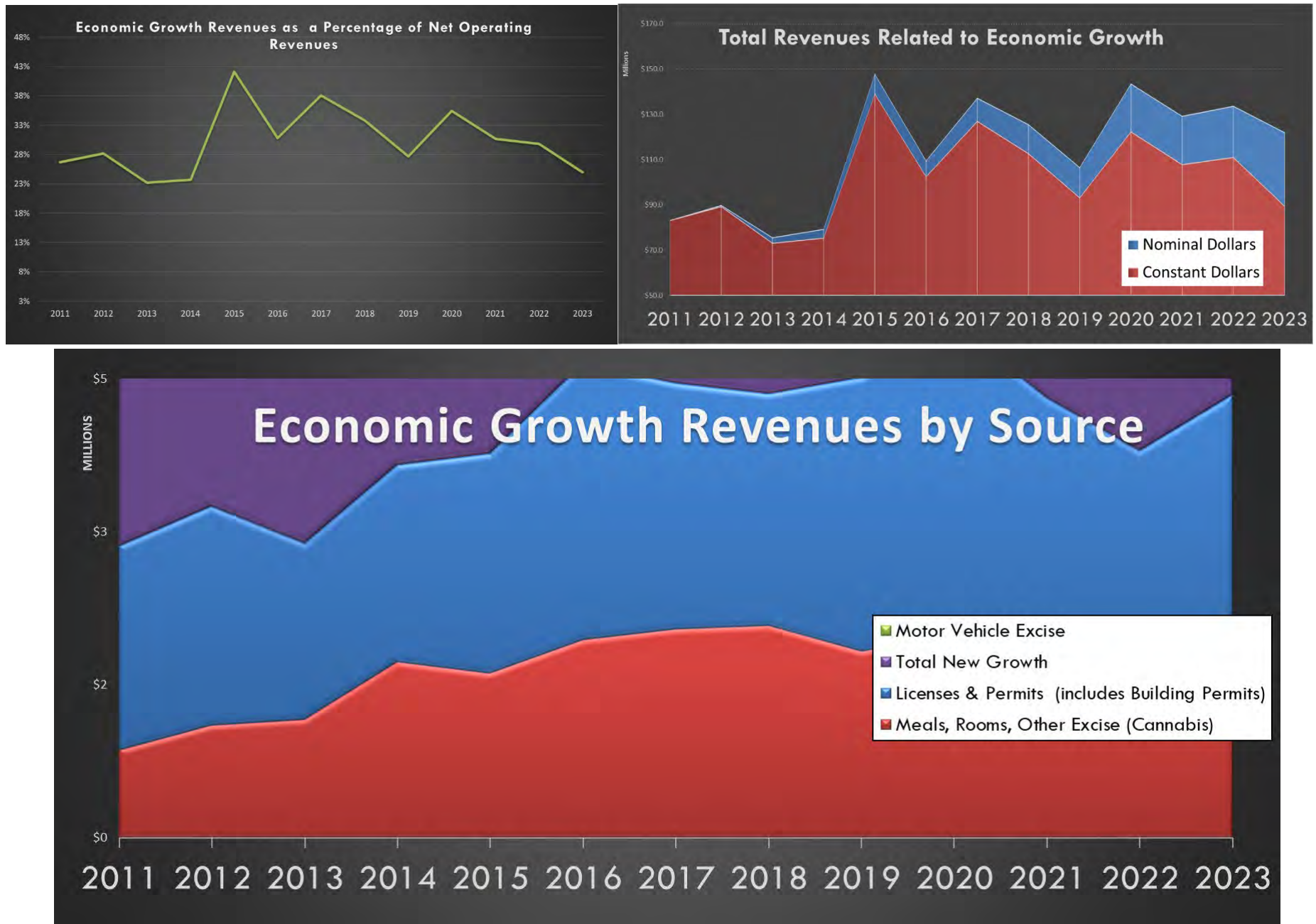
Favorable	Marginal	Unfavorable

New growth and certain local receipts are generally responsive to changes in the local economy. Periods of healthy economic activity are often linked to an increase in local economic development, which creates new growth for the property tax levy while also generating increases in permit fees related to new construction and an acquisition of business-related personal property. Additionally, periods of prosperity generally affect the meals and rooms taxes, and make it more likely that residents will purchase vehicles. Conversely, a downturn in the economy may lead to a decrease in these revenue-generating factors.

Maintaining a balance between revenues tied closely to the economy and other revenues helps mitigate the effects of economic slowdowns or recessions. Even though new growth is part of the property tax, it is included in this analysis since it is a reflection of new value added to the tax rolls as a result of construction. A declining trend in revenues related to economic growth may indicate that these revenue sources will need to be supplemented or replaced by others in the future.

Fiscal Year						New Growth				Total Economic Growth Revenues (Adjusted for Inflation)				
	Net Operating Revenues (constant dollars)	Licenses & Permits (includes Building Permits)	Meals, Rooms, Other Excise (Cannabis)	Motor Vehicle Excise		Residential	Commercial/Industrial	Personal Property	Total New Growth	Nominal Dollars	CPI-U, prior calendar year	CPI-U adjustment	Constant Dollars	As a % of Net Operating Revenues
2011	\$ 311,614,472	\$ 2,003,716	\$ 861,800	\$ 6,702,555		\$ 24,540,767	\$ 21,468,942	\$ 27,689,420	\$ 73,699,129	\$ 83,267,200	238.0	100%	\$ 83,267,200	26.72%
2012	\$ 317,128,998	\$ 2,145,731	\$ 1,108,298	\$ 6,747,345		\$ 35,787,465	\$ 13,249,472	\$ 31,002,390	\$ 80,039,327	\$ 90,040,701	239.8	99%	\$ 89,354,359	28.18%
2013	\$ 315,382,593	\$ 1,734,326	\$ 1,160,596	\$ 6,222,648		\$ 47,039,830	\$ 9,053,600	\$ 10,416,230	\$ 66,509,660	\$ 75,627,230	245.9	97%	\$ 73,195,936	23.21%
2014	\$ 318,797,525	\$ 1,930,373	\$ 1,729,971	\$ 8,356,182		\$ 34,111,428	\$ 11,283,891	\$ 21,871,987	\$ 67,267,306	\$ 79,283,832	250.0	95%	\$ 75,486,752	23.68%
2015	\$ 330,327,910	\$ 2,161,132	\$ 1,612,928	\$ 8,217,038		\$ 68,854,915	\$ 11,936,275	\$ 55,122,102	\$ 135,913,292	\$ 147,904,391	253.1	94%	\$ 139,059,565	42.10%
2016	\$ 332,791,591	\$ 2,705,227	\$ 1,943,484	\$ 8,361,373		\$ 52,398,207	\$ 12,683,800	\$ 31,558,135	\$ 96,640,142	\$ 109,650,225	254.6	93%	\$ 102,512,683	30.80%
2017	\$ 333,766,762	\$ 2,414,801	\$ 2,047,464	\$ 9,120,033		\$ 44,695,200	\$ 25,134,725	\$ 53,860,041	\$ 123,689,966	\$ 137,272,264	257.2	93%	\$ 127,009,999	38.05%
2018	\$ 333,874,446	\$ 2,274,038	\$ 2,081,239	\$ 9,918,611		\$ 62,982,182	\$ 22,047,447	\$ 26,222,806	\$ 111,252,435	\$ 125,526,323	264.9	90%	\$ 112,787,675	33.78%
2019	\$ 336,951,799	\$ 2,686,758	\$ 1,834,324	\$ 9,743,488		\$ 37,891,626	\$ 13,170,135	\$ 41,327,236	\$ 92,388,997	\$ 106,653,567	272.2	87%	\$ 93,237,883	27.67%
2020	\$ 345,754,447	\$ 3,062,744	\$ 1,970,668	\$ 8,743,993		\$ 81,137,686	\$ 12,273,709	\$ 36,399,421	\$ 129,810,816	\$ 143,588,222	279.0	85%	\$ 122,490,775	35.43%
2021	\$ 352,269,515	\$ 2,535,950	\$ 1,782,450	\$ 10,646,901		\$ 54,130,972	\$ 12,476,068	\$ 47,746,953	\$ 114,353,993	\$ 129,319,294	285.2	83%	\$ 107,918,064	30.64%
2022	\$ 372,540,737	\$ 2,314,886	\$ 1,486,238	\$ 9,500,598		\$ 63,694,438	\$ 10,927,530	\$ 45,805,926	\$ 120,427,894	\$ 133,729,116	286.6	83%	\$ 111,045,559	29.81%
2023	\$ 358,845,976	\$ 2,188,256	\$ 2,161,253	\$ 8,801,998		\$ 42,166,485	\$ 6,351,560	\$ 60,457,601	\$ 108,975,646	\$ 122,127,153	324.3	73%	\$ 89,630,717	24.98%

Data Source: Town revenue reports, DLS Gateway - Tax Recap, Form LA-13



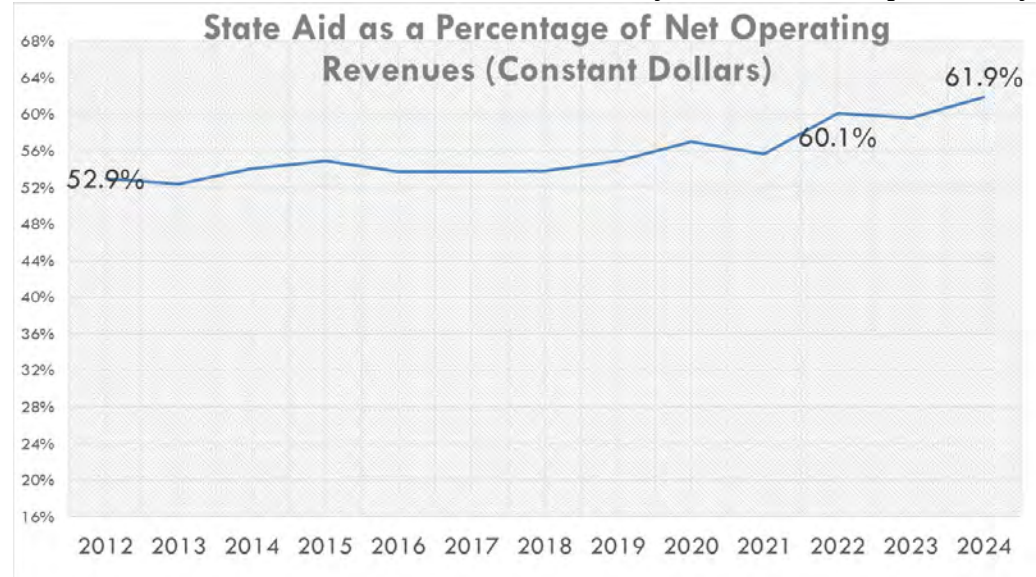
INDICATOR 3: STATE AID



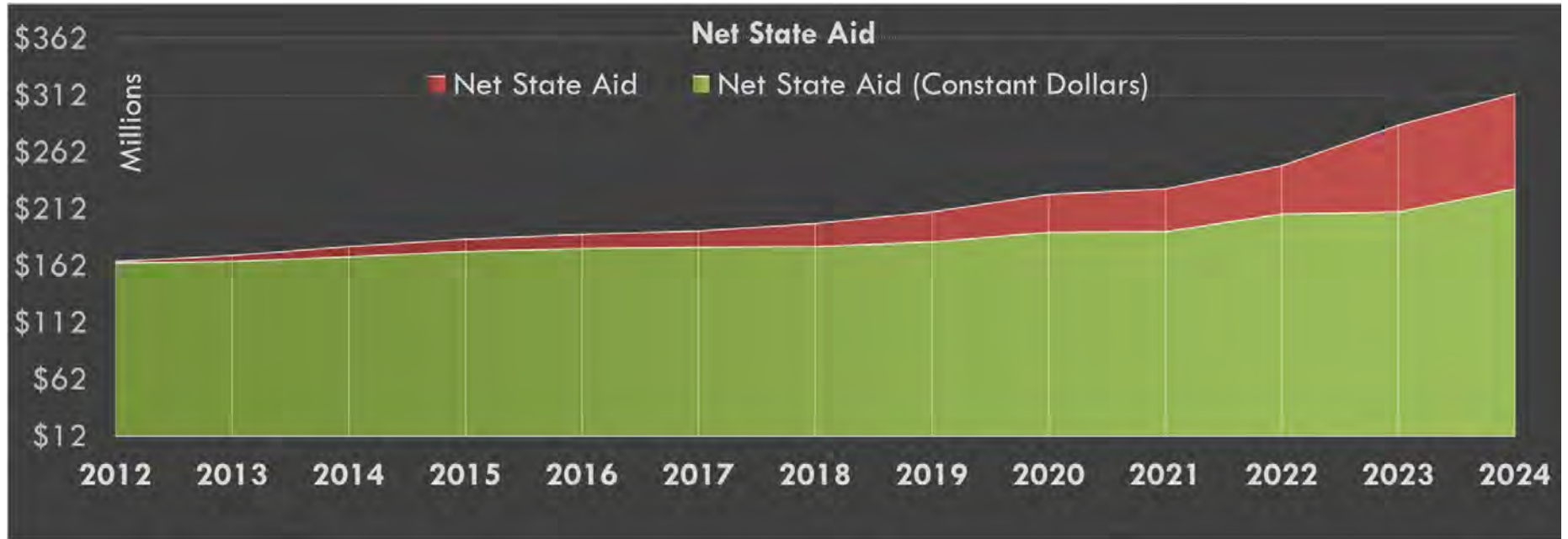
A trend showing decline in state aid as a percentage of total revenue may be considered a warning indicator.

A significant portion of the city’s annual revenue stream is dependent upon local aid from the Commonwealth. This year, the delivery of the first version of the state budget is later than normal due to a new gubernatorial administration. Whereas the past several years have seen a budget from the Governor in January, additional time is afforded to the new Governor by law. This budget update is based on assumptions from the Governor’s version of the budget, released on March 1st. Many of the proposals in the Governor’s budget, known as “H1” will add key investments that will benefit municipalities like Lowell, especially in the area of education funding.

The funding increase proposed by the Governor for the main discretionary local aid account (known as Unrestricted General Government Aid or “UGGA”) increased by only 2% over last year. This funding is what Lowell uses for all areas of operations other than education. In FY2023, the total UGGA for Lowell was \$29.2 million and the proposed amount for FY2024 is \$29.76 million, an increase of \$583,550. With inflation running far higher than 2% for costs within the city budget, the city will be watching closely the next versions of the budget from the House and Senate to combat rising fixed costs for FY2024. House 1 would level-fund charter school reimbursements at \$243 million, intended to meet the state’s statutory obligation to mitigate Chapter 70 losses to charter schools as outlined in the Student Opportunity Act. While the proposed budget may meet the requirement, it does not solve the serious flaws in the overall charter school finance system. Lowell is particularly susceptible to the flaws in this system and must absorb the additional costs within the budget, unless some legislative relief is afforded to municipalities by the state. Enclosed with this memorandum is a chart which highlights the enormous cost pressures but on the budget for Lowell over the past several years. The so-called “net charter impact” to the budget for FY2024 is \$4.9 million. This will again be a significant fiscal challenge for the city as we create the financial plan for the ensuing fiscal year.



FINANCIAL PLAN



Fiscal Year	Cherry Sheet Revenue Less Offsets	Less MSBA Reimbursements	Less State Assessments	Net State Aid	CPI-U adjustment	Net State Aid (Constant Dollars)	Net Operating Revenues (Constant Dollars)	Net State Aid as % Operating Revenue
2012	\$ 144,034,051	\$ 10,420,447	\$ 11,756,586	\$ 166,211,084	99%	\$ 164,944,128	\$ 311,614,472	52.9%
2013	\$ 150,749,580	\$ 9,059,722	\$ 11,786,522	\$ 171,595,824	97%	\$ 166,079,294	\$ 317,128,998	52.4%
2014	\$ 157,739,958	\$ 4,867,964	\$ 16,584,757	\$ 179,192,679	95%	\$ 170,610,741	\$ 315,382,593	54.1%
2015	\$ 163,240,219	\$ 4,825,430	\$ 18,111,285	\$ 186,176,934	94%	\$ 175,043,373	\$ 318,797,525	54.9%
2016	\$ 164,223,783	\$ 4,825,429	\$ 20,826,847	\$ 189,876,059	93%	\$ 177,516,318	\$ 330,327,910	53.7%
2017	\$ 167,508,677	\$ 2,835,731	\$ 22,845,988	\$ 193,190,396	93%	\$ 178,747,777	\$ 332,791,591	53.7%
2018	\$ 174,108,203	\$ 1,192,791	\$ 24,703,156	\$ 200,004,150	90%	\$ 179,707,351	\$ 333,766,762	53.8%
2019	\$ 181,750,247	\$ 1,192,794	\$ 26,755,700	\$ 209,698,741	87%	\$ 183,321,265	\$ 333,874,446	54.9%
2020	\$ 194,934,560	\$ 1,192,791	\$ 29,061,793	\$ 225,189,144	85%	\$ 192,102,058	\$ 336,951,799	57.0%
2021	\$ 199,238,063	\$ 1,192,791	\$ 29,994,001	\$ 230,424,855	83%	\$ 192,291,526	\$ 345,754,447	55.6%
2022	\$ 214,250,818	\$ 1,192,791	\$ 34,839,738	\$ 250,283,347	83%	\$ 207,829,493	\$ 345,754,447	60.1%
2023	\$ 243,734,396	\$ 1,192,791	\$ 41,228,874	\$ 286,156,061	73%	\$ 210,013,681	\$ 352,269,515	59.6%
2024	\$ 270,640,524	\$ -	\$ 43,363,476	\$ 314,004,000	73%	\$ 230,451,648	\$ 372,540,737	61.9%

Data Source: DLS Municipal Databank

FINANCIAL PLAN

State Aid Receipts Detail

Fiscal Year	Chapter 70 Aid	Charter Tuition Reimbursement	School Lunch (Offset)	School Choice Receiving Tuition (Offset)	Unrestricted General Government Aid	Police Career Incentive	Veterans' Benefits	Exemptions: VBS and Elderly	State Owned Land	Public Libraries (Offset)	Total State Aid Revenues
2012	\$ 121,658,718	\$ 853,301	\$ 99,884	\$ -	\$ 19,764,069	\$ -	\$ 516,360	\$ 330,396	\$ 190,656	\$ 111,667	\$ 143,525,051
2013	\$ 126,478,353	\$ 1,052,621	\$ 101,333	\$ -	\$ 21,304,471	\$ -	\$ 669,872	\$ 322,398	\$ 190,718	\$ 120,814	\$ 150,240,580
2014	\$ 129,901,292	\$ 3,961,537	\$ 100,947	\$ -	\$ 21,808,064	\$ -	\$ 830,054	\$ 312,933	\$ 194,489	\$ 121,642	\$ 157,230,958
2015	\$ 135,128,765	\$ 3,560,735	\$ 109,518	\$ -	\$ 22,412,842	\$ -	\$ 839,860	\$ 308,708	\$ 201,060	\$ 169,731	\$ 162,731,219
2016	\$ 135,511,265	\$ 3,619,181	\$ -	\$ -	\$ 23,219,704	\$ -	\$ 697,697	\$ 299,223	\$ 201,060	\$ 166,653	\$ 163,714,783
2017	\$ 138,588,381	\$ 3,137,557	\$ -	\$ -	\$ 24,218,151	\$ -	\$ 583,725	\$ 108,934	\$ 198,668	\$ 164,261	\$ 166,999,677
2018	\$ 144,067,633	\$ 3,104,090	\$ -	\$ 87,860	\$ 25,162,659	\$ -	\$ 525,308	\$ 283,867	\$ 198,479	\$ 169,307	\$ 173,599,203
2019	\$ 150,935,483	\$ 3,018,590	\$ -	\$ 75,653	\$ 26,043,352	\$ -	\$ 511,345	\$ 283,856	\$ 198,479	\$ 174,489	\$ 181,241,247
2020	\$ 163,023,947	\$ 3,922,994	\$ -	\$ 57,108	\$ 26,746,523	\$ -	\$ 507,446	\$ 284,359	\$ 209,228	\$ 182,955	\$ 194,934,560
2021	\$ 166,954,483	\$ 4,270,451	\$ -	\$ 35,547	\$ 26,746,523	\$ -	\$ 495,285	\$ 301,512	\$ 214,672	\$ 219,590	\$ 199,238,063
2022	\$ 178,552,488	\$ 6,799,951	\$ -	\$ 35,000	\$ 27,682,651	\$ -	\$ 420,086	\$ 259,654	\$ 262,167	\$ 237,821	\$ 214,249,818
2023	\$ 200,970,019	\$ 12,331,818	\$ -	\$ 20,000	\$ 29,177,514	\$ -	\$ 353,714	\$ 240,916	\$ 336,514	\$ 303,901	\$ 243,734,396
2024	\$ 228,693,655	\$ 10,949,142	\$ -	\$ -	\$ 29,761,064	\$ -	\$ 284,712	\$ 221,429	\$ 398,271	\$ 398,251	\$ 270,706,524

Data Source: DLS Municipal Databank

State Assessments Detail

Fiscal Year	Air Pollution	RMV Non-Renewal Surcharge	Regional Transit	Special Education	School Choice Sending Tuition	Charter School Sending Tuition	Total State Assessments
2012	\$ 22,426	\$ 438,160	\$ 858,744	\$ 49,381	\$ 336,575	\$ 10,009,835	\$ 11,715,121
2013	\$ 23,429	\$ 364,860	\$ 878,566	\$ 54,283	\$ 403,069	\$ 10,049,692	\$ 11,773,899
2014	\$ 23,902	\$ 381,080	\$ 900,530	\$ 38,103	\$ 484,710	\$ 14,718,773	\$ 16,547,098
2015	\$ 23,965	\$ 364,840	\$ 923,043	\$ 34,649	\$ 575,419	\$ 16,127,320	\$ 18,049,236
2016	\$ 24,510	\$ 364,840	\$ 946,119	\$ 71,800	\$ 685,289	\$ 18,673,672	\$ 20,766,230
2017	\$ 25,123	\$ 364,840	\$ 969,772	\$ 70,730	\$ 989,295	\$ 20,356,791	\$ 22,776,551
2018	\$ 25,540	\$ 313,660	\$ 994,016	\$ 72,737	\$ 886,985	\$ 22,337,731	\$ 24,630,669
2019	\$ 26,148	\$ 313,660	\$ 1,018,868	\$ 84,709	\$ 952,934	\$ 24,287,506	\$ 26,683,825
2020	\$ 26,911	\$ 325,900	\$ 1,044,338	\$ 62,020	\$ 956,175	\$ 26,568,526	\$ 28,983,870
2021	\$ 27,447	\$ 325,440	\$ 1,070,448	\$ 57,418	\$ 933,926	\$ 27,500,644	\$ 29,915,323
2022	\$ 28,508	\$ 325,440	\$ 1,097,209	\$ 45,843	\$ 989,973	\$ 32,268,956	\$ 34,755,929
2023	\$ 29,664	\$ 280,140	\$ 1,097,209	\$ 15,352	\$ 1,093,549	\$ 38,627,052	\$ 41,142,966
2024	\$ 30,558	\$ 259,740	\$ 1,124,639	\$ 14,560	\$ 1,198,616	\$ 40,648,212	\$ 43,276,325

Data Source: DLS Municipal Databank

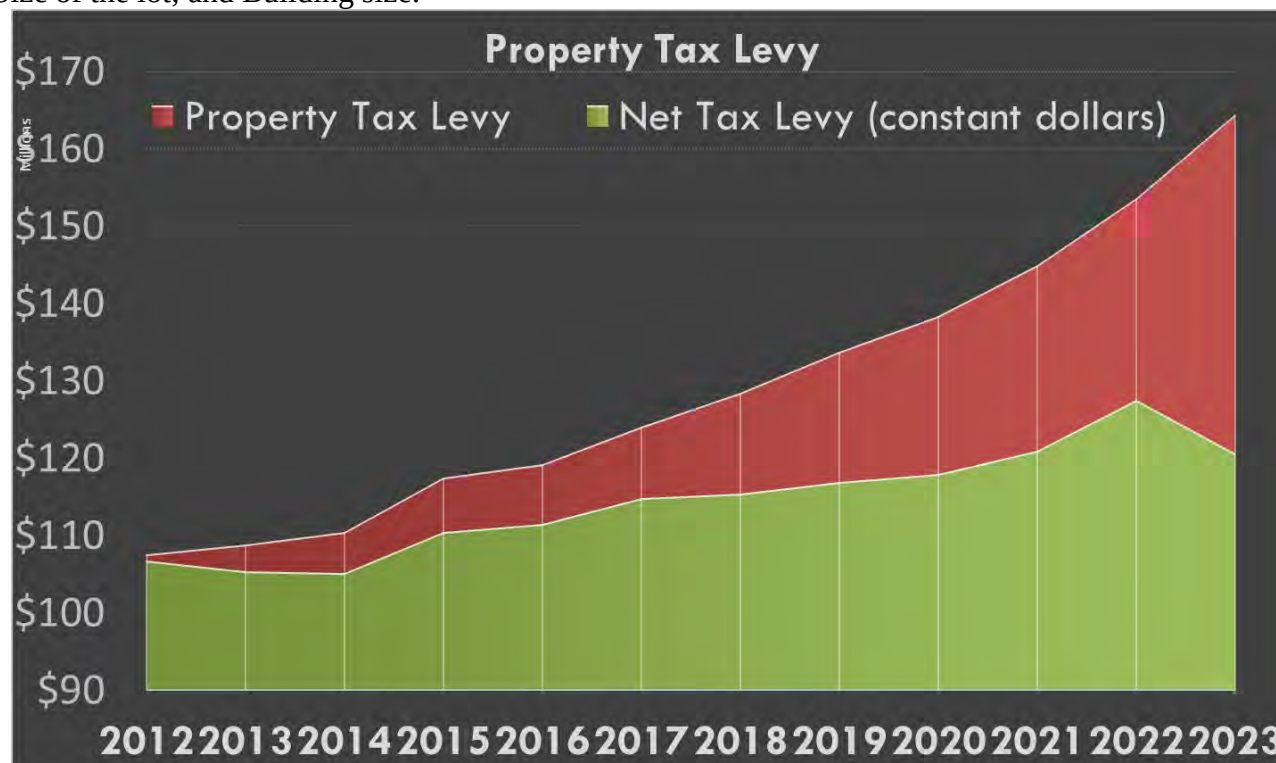
INDICATOR 4: PROPERTY TAX REVENUE

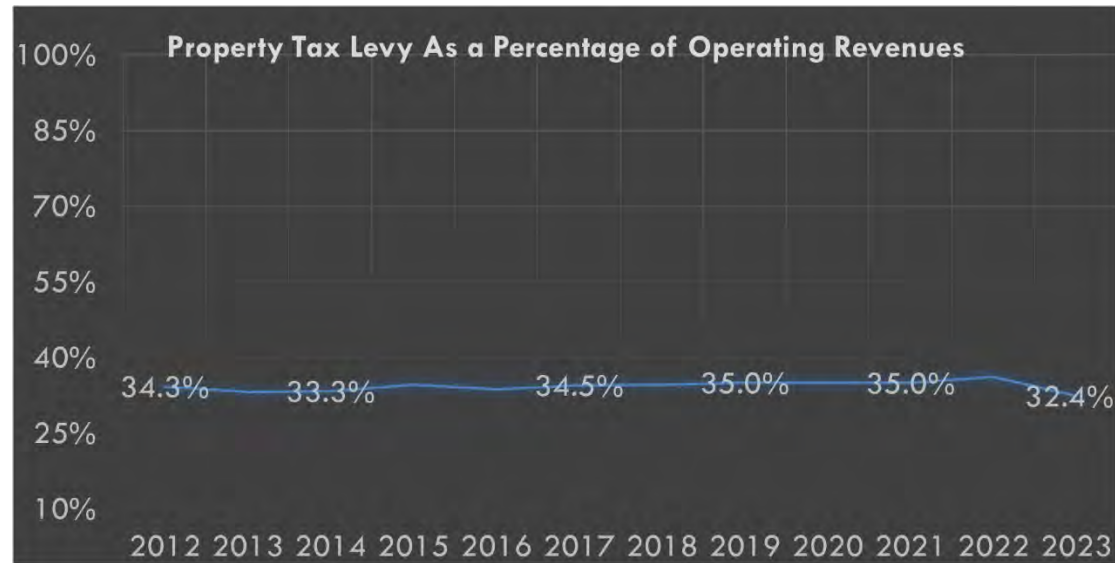


A decline in property tax revenues, adjusted for inflation, indicates a city or town may face increasing difficulty funding a consistent level of service into the future.

Tax levy growth is attributed both to the 2.5% annual increase in the levy limit allowed by Proposition 2.5, as well as any new growth. See indicators **4a - Levy Limit**, and **4b - Assessed Values**, for more detailed information.

The levy is the overall amount of revenue a city or town raises through the property tax. It's divided by the total assessed value of all properties. In order to make sure everyone pays their fair share, property is valued by a local assessor who determines the full and fair cash value of all the property in that city or town by performing data reviews and site visits. Local assessors factor in all variables including: What the property is used for; Location; Size of the lot; and Building size.





Fiscal Year	Property Tax Levy	CPI-U adjustment	Net Tax Levy (constant dollars)	% Change from prior year	Prop Tax as a % Operating Revenue
2012	\$ 107,585,116	99%	\$ 106,765,040.79	N/A	34.3%
2013	\$ 108,866,883	97%	\$ 105,366,987.86	-1.31%	33.2%
2014	\$ 110,425,643	95%	\$ 105,137,111.82	-0.22%	33.3%
2015	\$ 117,457,261	94%	\$ 110,433,203.21	5.04%	34.6%
2016	\$ 119,234,045	93%	\$ 111,472,656.07	0.94%	33.7%
2017	\$ 124,134,134	93%	\$ 114,854,056.21	3.03%	34.5%
2018	\$ 128,507,951	90%	\$ 115,466,722.06	0.53%	34.6%
2019	\$ 133,785,808	87%	\$ 116,957,227.88	1.29%	35.0%
2020	\$ 138,331,643	85%	\$ 118,006,547.00	0.90%	35.0%
2021	\$ 144,933,397	83%	\$ 120,948,167.30	2.49%	35.0%
2022	\$ 153,566,291	83%	\$ 127,517,890.36	5.43%	36.2%
2023	\$ 164,432,055	73%	\$ 120,678,838.48	-5.36%	32.4%

Data Source: DLS Gateway - Tax Recap

INDICATOR 4A: LEVY LIMIT ANALYSIS

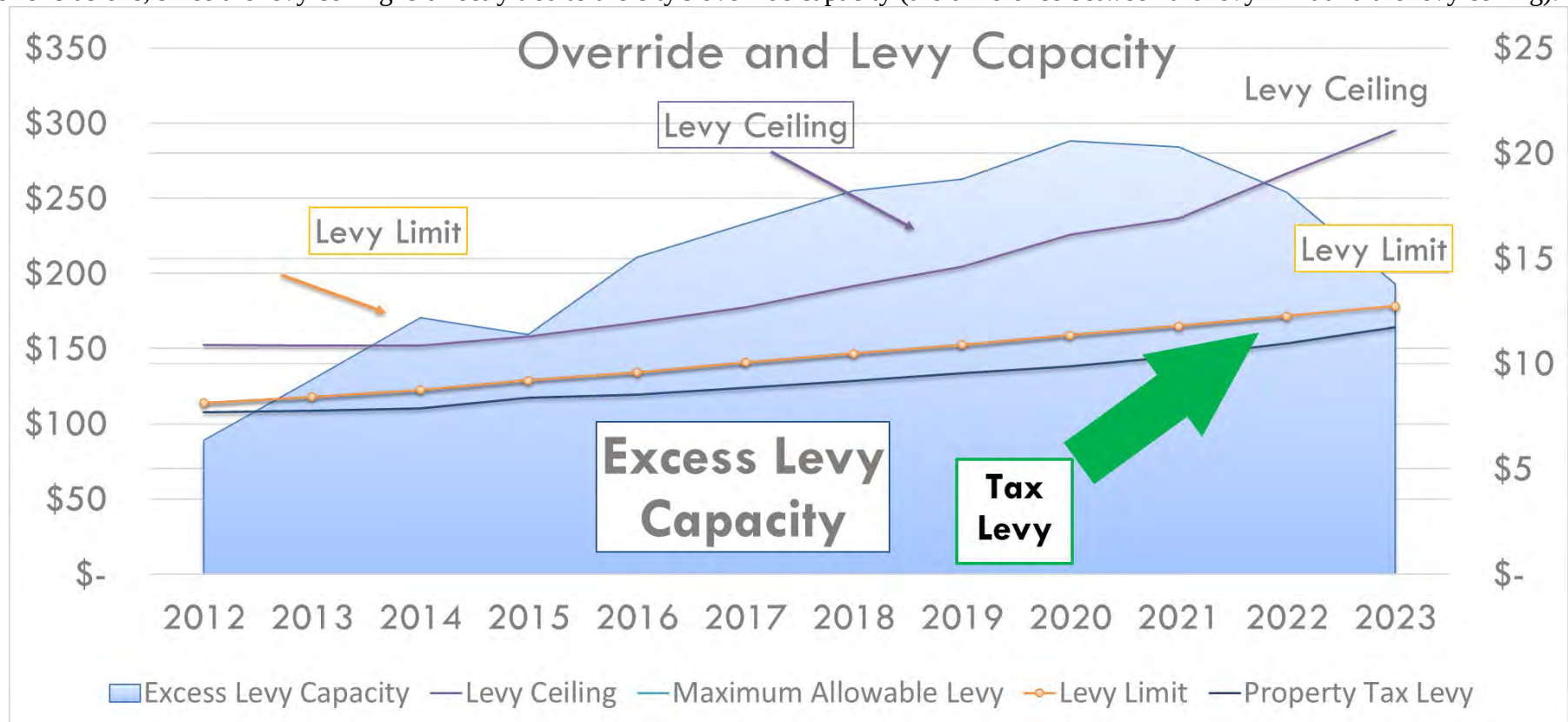
Favorable

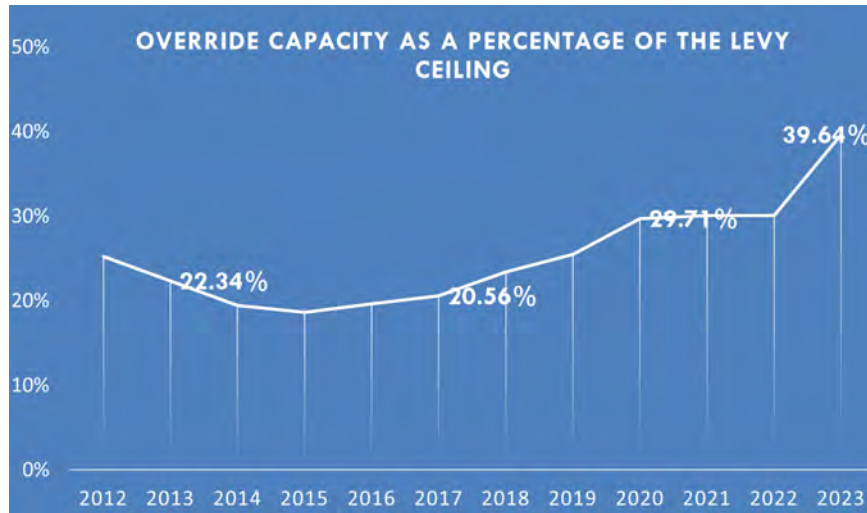
Marginal

Unfavorable

The levy ceiling (an amount equal to 2.5% of the community's total assessed value) is a cap on the size of a city or town's maximum allowable levy. Although a community can pass an override or a debt exclusion to exceed its levy limit, it cannot exceed the levy ceiling. If the levy limit calculation produces a number greater than the levy ceiling, the ceiling must be used in its place. If a community cannot increase its levy limit normally, it is said to have reached the "levy cap."

When a community hits the levy cap and its levy ceiling is in decline, it becomes progressively more difficult to raise funds from the property tax. This environment would severely hamper the City of Lowell's ability to expand services or finance large capital projects through an override or exclusions, since the levy ceiling is directly tied to the city's override capacity (the difference between the levy limit and the levy ceiling).





Levy Limit Calculation

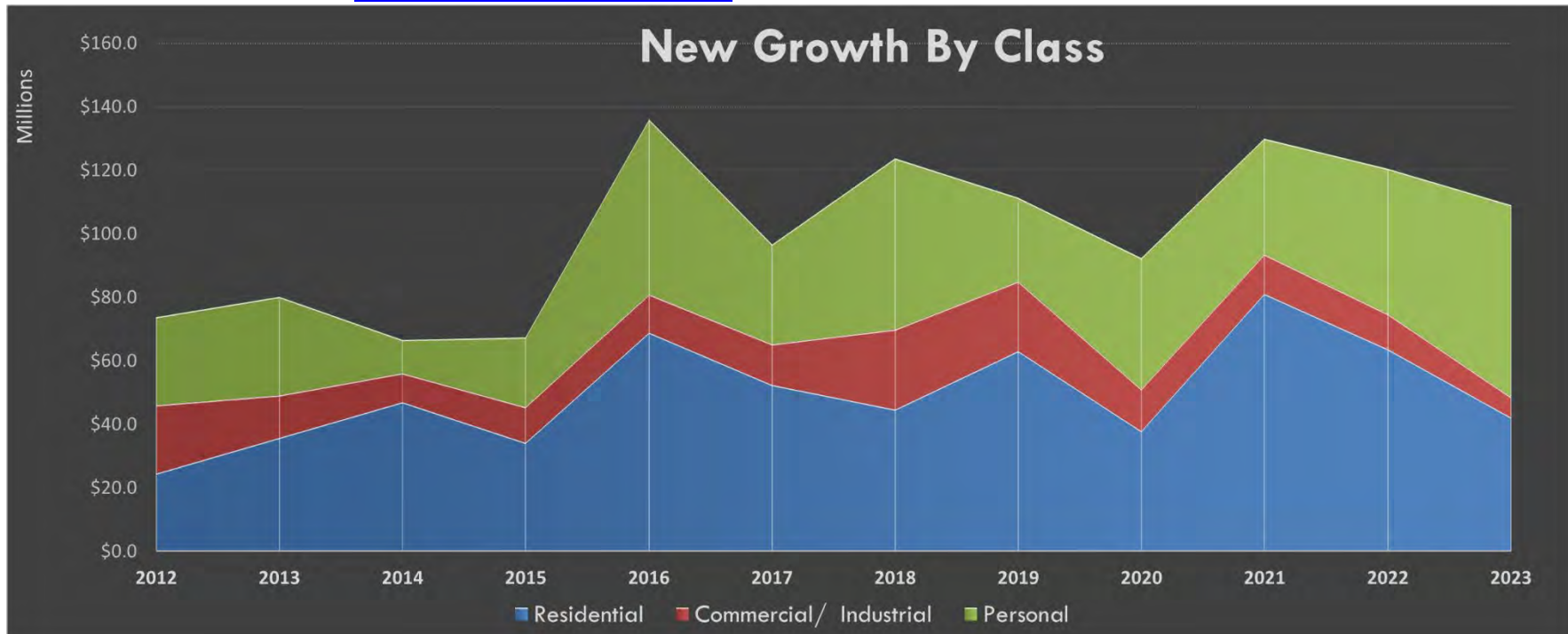
Fiscal Year	Prior Year Tax Levy Limit	Amended Prior Growth	2.5% Increase	Certified New Growth	Levy Limit	Levy Ceiling	Prop Tax Levy	Maximum Allowable Levy	Property Tax Levy	Excess Levy Capacity	Override Capacity	Override Capacity as % Levy Ceiling
2012	\$ 109,393,219	\$ -	\$ 2,734,830	\$ 1,826,294	\$ 113,954,344	\$ 152,377,713	\$ 107,585,116	\$ 113,954,344	\$ 107,585,116	\$ 6,369,228	\$ 38,423,369	25.22%
2013	\$ 113,954,344	\$ -	\$ 2,848,859	\$ 1,296,201	\$ 118,099,403	\$ 152,062,946	\$ 108,866,883	\$ 118,099,403	\$ 108,866,883	\$ 9,232,520	\$ 33,963,543	22.34%
2014	\$ 118,099,403	\$ -	\$ 2,952,485	\$ 1,550,456	\$ 122,602,345	\$ 152,142,144	\$ 110,425,643	\$ 122,602,345	\$ 110,425,643	\$ 12,176,702	\$ 29,539,799	19.42%
2015	\$ 122,602,345	\$ -	\$ 3,065,059	\$ 3,171,566	\$ 128,838,969	\$ 158,307,795	\$ 117,457,261	\$ 128,838,969	\$ 117,457,261	\$ 11,381,708	\$ 29,468,826	18.61%
2016	\$ 128,838,969	\$ -	\$ 3,220,974	\$ 2,247,217	\$ 134,307,160	\$ 167,098,225	\$ 119,234,045	\$ 134,307,160	\$ 119,234,045	\$ 15,073,115	\$ 32,791,065	19.62%
2017	\$ 134,307,160	\$ -	\$ 3,357,679	\$ 3,143,795	\$ 140,808,634	\$ 177,257,131	\$ 124,134,134	\$ 140,808,634	\$ 124,134,134	\$ 16,674,500	\$ 36,448,497	20.56%
2018	\$ 140,808,634	\$ -	\$ 3,520,216	\$ 2,418,695	\$ 146,747,545	\$ 191,605,030	\$ 128,507,951	\$ 146,747,545	\$ 128,507,951	\$ 18,239,594	\$ 44,857,485	23.41%
2019	\$ 146,747,545	\$ -	\$ 3,668,689	\$ 2,144,212	\$ 152,560,446	\$ 204,695,360	\$ 133,785,808	\$ 152,560,446	\$ 133,785,808	\$ 18,774,638	\$ 52,134,914	25.47%
2020	\$ 152,560,446	\$ -	\$ 3,814,011	\$ 2,530,737	\$ 158,905,194	\$ 226,083,087	\$ 138,331,643	\$ 158,905,194	\$ 138,331,643	\$ 20,573,551	\$ 67,177,893	29.71%
2021	\$ 158,905,194	\$ -	\$ 3,972,630	\$ 2,335,360	\$ 165,213,184	\$ 236,340,374	\$ 144,933,397	\$ 165,213,184	\$ 144,933,397	\$ 20,279,787	\$ 71,127,190	30.10%
2022	\$ 165,213,230	\$ -	\$ 4,130,331	\$ 2,379,486	\$ 171,723,047	\$ 266,844,066	\$ 153,566,291	\$ 171,723,047	\$ 153,566,291	\$ 18,156,756	\$ 95,121,019	30.10%
2023	\$ 171,723,047	\$ -	\$ 4,293,076	\$ 2,217,348	\$ 178,233,471	\$ 295,265,632	\$ 164,432,055	\$ 178,233,471	\$ 164,432,055	\$ 13,801,416	\$ 117,032,161	39.64%

Data Source: DLS Gateway - Levy Limit, DE-1, Tax Recap

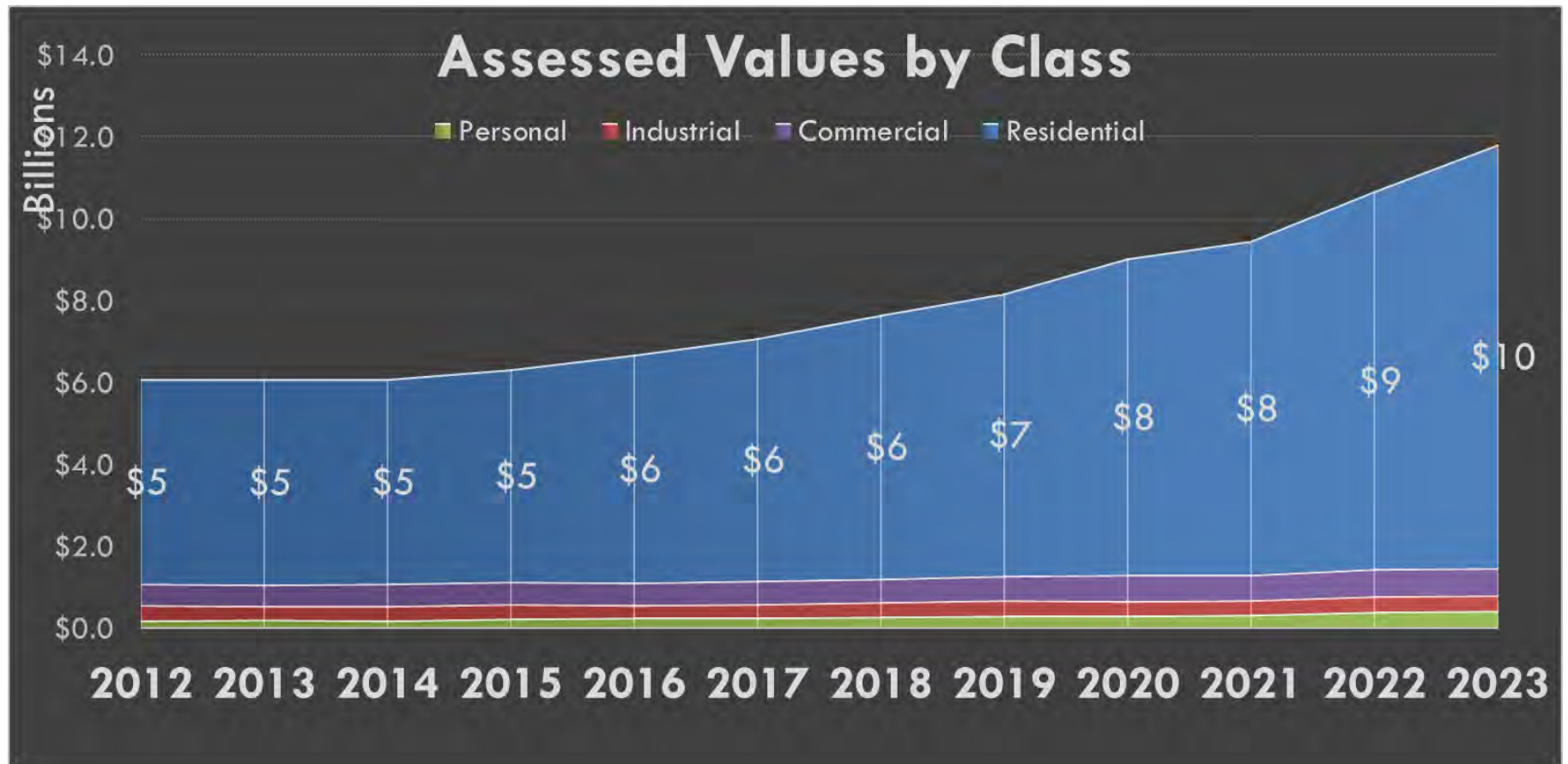
New Growth Analysis

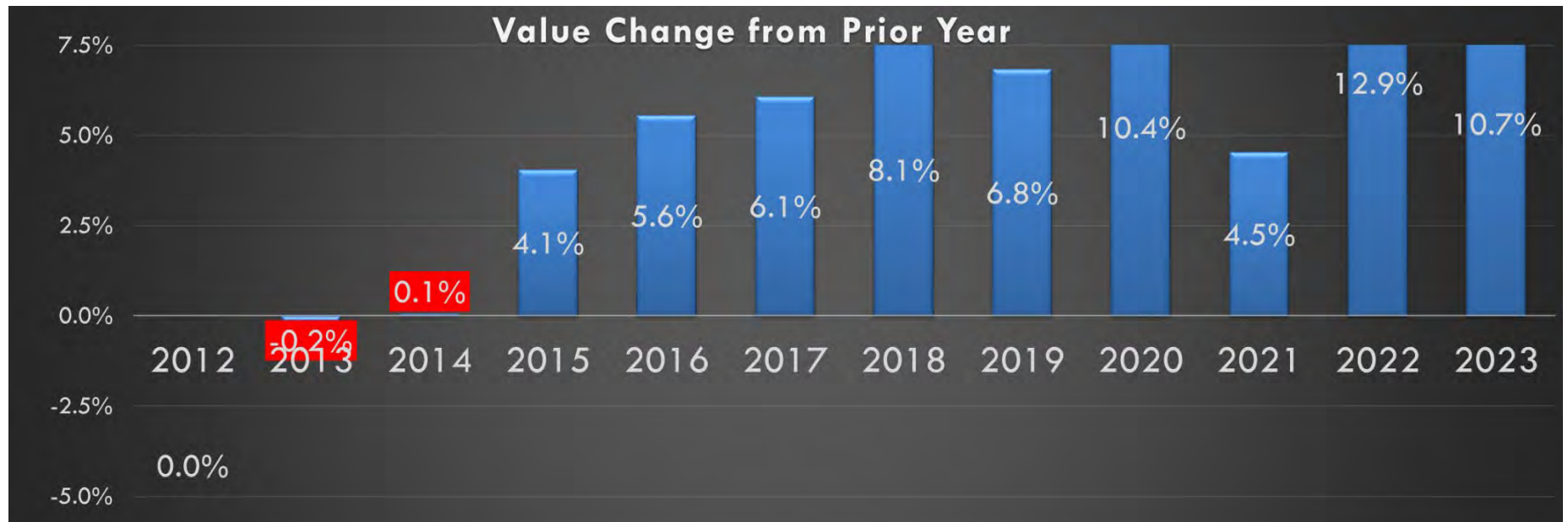
Fiscal Year	Residential	Commercial/ Industrial	Personal	Total New Growth
2012	\$ 24,540,767	\$ 21,468,942	\$ 27,689,420	\$ 73,699,129
2013	\$ 35,787,465	\$ 13,249,472	\$ 31,002,390	\$ 80,039,327
2014	\$ 47,039,830	\$ 9,053,600	\$ 10,416,230	\$ 66,509,660
2015	\$ 34,111,428	\$ 11,283,891	\$ 21,871,987	\$ 67,267,306
2016	\$ 68,854,915	\$ 11,936,275	\$ 55,122,102	\$ 135,913,292
2017	\$ 52,398,207	\$ 12,683,800	\$ 31,558,135	\$ 96,640,142
2018	\$ 44,695,200	\$ 25,134,725	\$ 53,860,041	\$ 123,689,966
2019	\$ 62,982,182	\$ 22,047,447	\$ 26,222,806	\$ 111,252,435
2020	\$ 37,891,626	\$ 13,170,135	\$ 41,327,236	\$ 92,388,997
2021	\$ 81,137,686	\$ 12,273,709	\$ 36,399,421	\$ 129,810,816
2022	\$ 63,694,438	\$ 10,927,530	\$ 45,805,926	\$ 120,427,894
2023	\$ 42,166,485	\$ 6,351,560	\$ 60,457,601	\$ 108,975,646

Data Source: [DLS Gateway - LA-13](#)



INDICATOR 4B: ASSESSED VALUES



**Assessed Values**

Fiscal Year	Residential	Commercial	Industrial	Personal	Total Value	Value Change from Prior Year	Levy Ceiling
2012	\$ 5,005,755,943	\$526,777,643	\$ 361,507,592	\$ 201,067,340	\$ 6,095,108,518	0.00%	\$ 152,377,713
2013	\$ 5,005,369,487	\$526,424,699	\$ 344,529,092	\$ 206,194,580	\$ 6,082,517,858	-0.21%	\$ 152,062,946
2014	\$ 4,984,640,552	\$547,112,179	\$ 350,200,113	\$ 203,732,904	\$ 6,085,685,748	0.05%	\$ 152,142,144
2015	\$ 5,187,843,377	\$548,152,869	\$ 351,843,505	\$ 244,472,062	\$ 6,332,311,813	4.05%	\$ 158,307,795
2016	\$ 5,569,004,862	\$548,269,485	\$ 303,158,254	\$ 263,496,390	\$ 6,683,928,991	5.55%	\$ 167,098,225
2017	\$ 5,923,168,310	\$566,201,989	\$ 326,047,765	\$ 274,867,186	\$ 7,090,285,250	6.08%	\$ 177,257,131
2018	\$ 6,445,465,651	\$584,172,204	\$ 341,652,365	\$ 292,910,971	\$ 7,664,201,191	8.09%	\$ 191,605,030
2019	\$ 6,893,732,383	\$605,841,004	\$ 366,526,190	\$ 321,714,823	\$ 8,187,814,400	6.83%	\$ 204,695,360
2020	\$ 7,737,369,585	\$630,332,311	\$ 360,365,225	\$ 315,256,353	\$ 9,043,323,474	10.45%	\$ 226,083,087
2021	\$ 8,130,672,584	\$623,428,438	\$ 365,261,705	\$ 334,252,217	\$ 9,453,614,944	4.54%	\$ 236,340,374
2022	\$ 9,223,302,839	\$658,474,473	\$ 386,250,249	\$ 405,735,094	\$ 10,673,762,655	12.91%	\$ 266,844,066
2023	\$ 10,324,520,700	\$663,727,595	\$ 388,028,569	\$ 434,348,415	\$ 11,810,625,279	10.65%	\$ 295,265,632
\$ Change Since FY2012	\$ 5,318,764,757	\$ 136,949,952	\$ 26,520,977	\$ 233,281,075	\$ 5,715,516,761		\$ 142,887,919
% Change Since FY2012	106.25%	26.00%	7.34%	116.02%	93.77%		93.77%

Data Source: [DLS Municipal Databank](#)

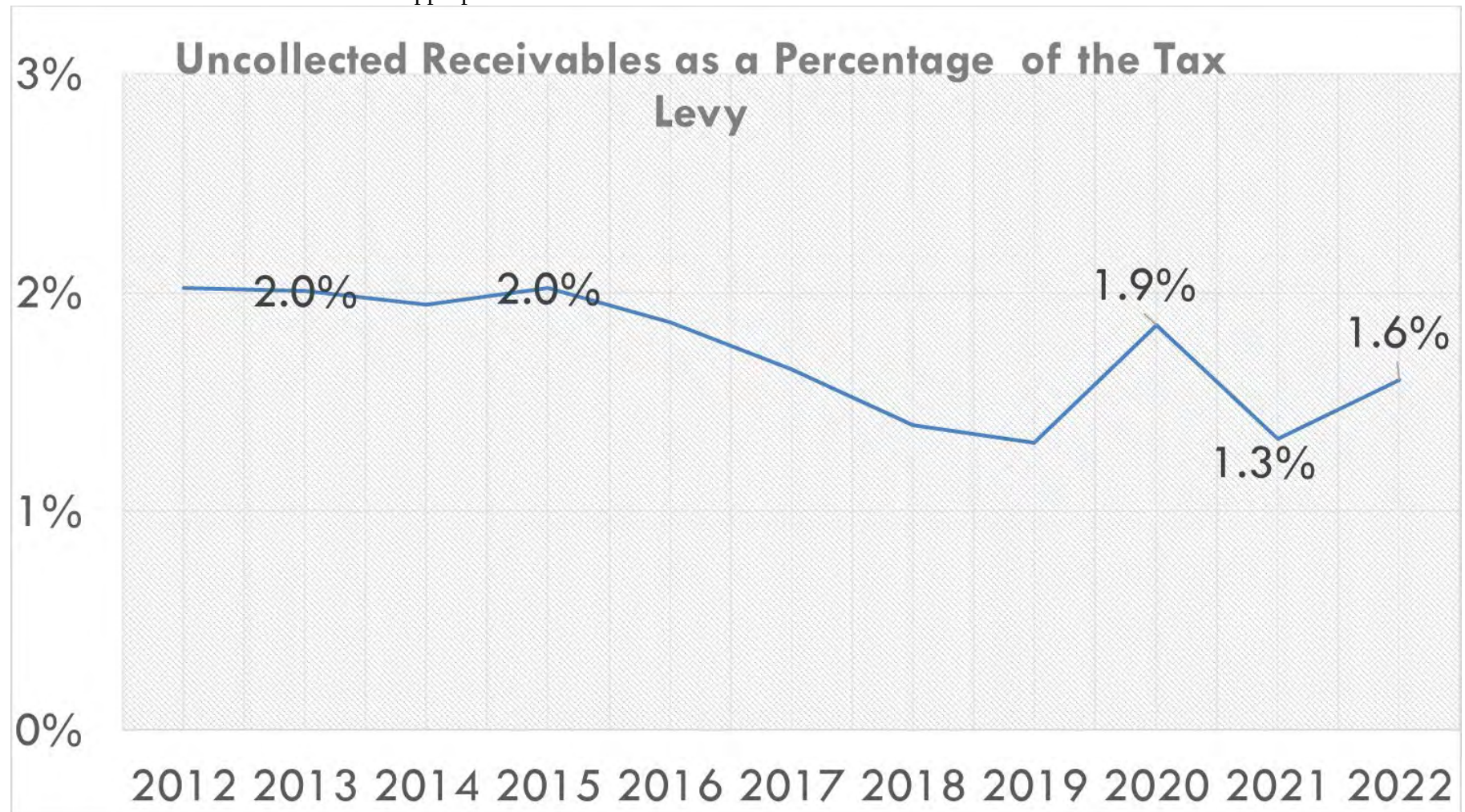
INDICATOR 5: UNCOLLECTED RECEIVABLES AS A PERCENTAGE OF TAX LEVY

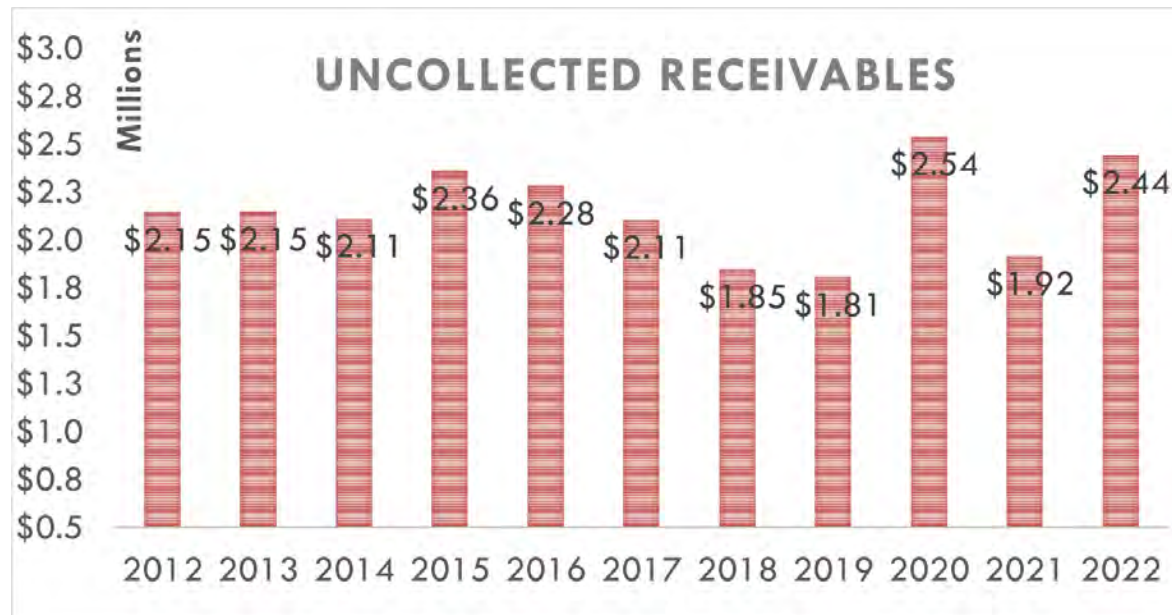
Favorable

Marginal

Unfavorable

A trend of uncollected property tax receivables greater than 5% of the total annual property tax levy (net of overlay) is a warning indicator. Practically speaking, an increase in uncollected taxes may lead to a decrease in liquidity, introducing some uncertainty as to whether the city will have available revenue to fund its appropriations.





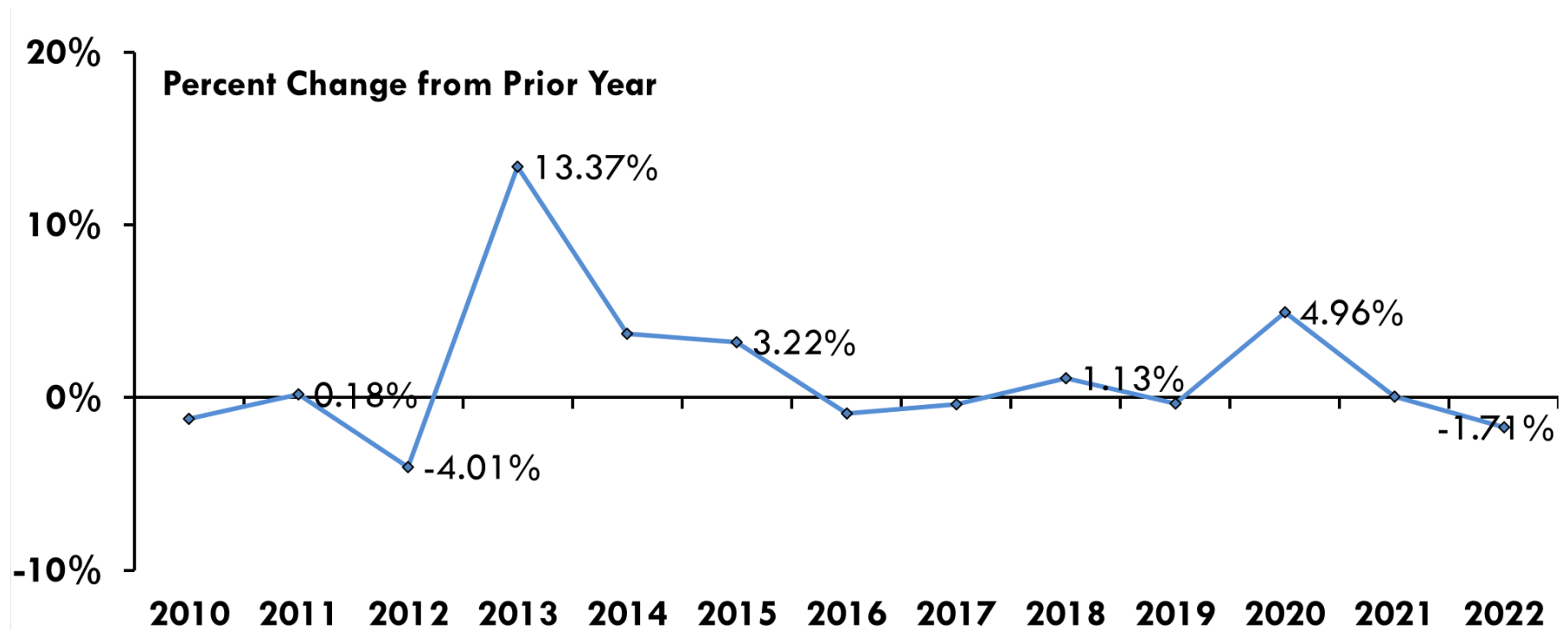
Fiscal Year	Property Tax Levy	Less Overlay	Property Tax Levy (Net of Overlay)	Cumulative Uncollected Receivables as of June 30th	Cumulative Uncollected Receivables as % Tax Levy
2012	\$ 107,585,116	\$ (1,426,252)	\$ 106,158,864	\$ 2,145,062	2.0%
2013	\$ 108,866,883	\$ (1,936,143)	\$ 106,930,740	\$ 2,147,755	2.0%
2014	\$ 110,425,643	\$ (1,820,733)	\$ 108,604,910	\$ 2,111,580	1.9%
2015	\$ 119,234,045	\$ (2,438,595)	\$ 116,795,450	\$ 2,359,850	2.0%
2016	\$ 124,134,134	\$ (1,608,847)	\$ 122,525,287	\$ 2,282,744	1.9%
2017	\$ 128,507,951	\$ (1,092,395)	\$ 127,415,556	\$ 2,105,396	1.7%
2018	\$ 133,785,808	\$ (1,111,806)	\$ 132,674,001	\$ 1,848,432	1.4%
2019	\$ 138,331,643	\$ (1,110,413)	\$ 137,221,231	\$ 1,806,604	1.3%
2020	\$ 138,331,643	\$ (1,135,655)	\$ 137,195,988	\$ 2,540,327	1.9%
2021	\$ 144,933,397	\$ (1,064,024)	\$ 143,869,372	\$ 1,916,465	1.3%
2022	\$ 153,566,291	\$ (1,064,024)	\$ 152,502,267	\$ 2,443,757	1.6%

Data Source: [DLS Municipal Finance Trend Dashboard](#)

INDICATOR 6: OPERATING EXPENDITURES



A steep increase in annual operating costs, after accounting for inflation, may indicate that a community's expenses are unsustainable without accompanying revenue increases or budget adjustments.



Total Operating Expenditures

Fiscal Year	Nominal Dollars	CPI-U adjustment	Constant Dollars	% Change
2010	\$ 252,335,500	99.24%	\$ 250,412,054	-1.22%
2011	\$ 259,205,618	96.79%	\$ 250,872,574	0.18%
2012	\$ 252,933,455	95.21%	\$ 240,819,906	-4.01%
2013	\$ 290,389,332	94.02%	\$ 273,023,769	13.37%
2014	\$ 302,784,792	93.49%	\$ 283,075,400	3.68%
2015	\$ 315,812,152	92.52%	\$ 292,202,519	3.22%
2016	\$ 322,268,428	89.85%	\$ 289,564,020	-0.90%
2017	\$ 330,017,478	87.42%	\$ 288,505,411	-0.37%
2018	\$ 342,032,831	85.31%	\$ 291,777,878	1.13%
2019	\$ 348,498,408	83.45%	\$ 290,824,922	-0.33%
2020	\$ 365,770,606	83.45%	\$ 305,238,720	4.96%
2021	\$ 367,881,409	83.04%	\$ 305,480,199	0.08%
2022	\$ 409,096,719	73.39%	\$ 300,241,440	-1.71%

Data Source: [Schedule A Reports](#)

Schedule A Expenditure Categories

Fiscal Year	Education	Debt Service	Fixed Costs	Public Works	Police	Fire	Development Services/ Code	Human Services	Culture and Recreation	General Government
2010	\$ 131,081,497	\$ 20,323,433	\$ 32,914,384	\$ 12,212,131	\$ 20,888,616	\$ 14,823,794	\$ 940,896	\$ 3,043,935	\$ 3,071,609	\$ 10,948,458
2011	\$ 134,599,243	\$ 19,148,222	\$ 32,459,875	\$ 13,672,569	\$ 21,622,638	\$ 15,420,427	\$ 938,719	\$ 3,213,101	\$ 3,372,204	\$ 10,529,844
2012	\$ 133,269,616	\$ 17,228,708	\$ 31,314,919	\$ 10,389,309	\$ 22,719,285	\$ 15,843,203	\$ 931,868	\$ 3,651,247	\$ 3,593,640	\$ 11,273,903
2013	\$ 143,036,608	\$ 16,503,031	\$ 54,236,158	\$ 12,620,273	\$ 23,925,712	\$ 16,938,245	\$ 1,044,719	\$ 3,797,956	\$ 3,928,022	\$ 11,805,496
2014	\$ 149,475,097	\$ 13,856,380	\$ 59,657,043	\$ 12,125,567	\$ 24,706,872	\$ 17,354,615	\$ 1,041,019	\$ 3,683,200	\$ 4,001,265	\$ 11,630,705
2015	\$ 155,191,302	\$ 13,198,490	\$ 64,709,084	\$ 13,711,085	\$ 25,517,215	\$ 17,139,799	\$ 1,092,105	\$ 3,399,314	\$ 4,190,591	\$ 12,614,184
2016	\$ 158,935,805	\$ 12,534,017	\$ 68,228,364	\$ 11,119,907	\$ 26,277,836	\$ 17,459,987	\$ 1,160,537	\$ 3,443,883	\$ 4,014,212	\$ 12,188,451
2017	\$ 162,767,690	\$ 9,742,713	\$ 72,554,218	\$ 12,743,639	\$ 27,336,522	\$ 18,425,533	\$ 1,121,756	\$ 3,303,800	\$ 4,203,852	\$ 13,154,121
2018	\$ 166,853,049	\$ 8,878,167	\$ 77,612,327	\$ 12,394,842	\$ 27,603,304	\$ 18,951,110	\$ 1,154,395	\$ 3,710,026	\$ 4,009,600	\$ 13,295,723
2019	\$ 170,453,046	\$ 9,514,529	\$ 79,417,157	\$ 11,758,078	\$ 29,194,978	\$ 20,804,267	\$ 1,260,543	\$ 3,976,862	\$ 3,967,095	\$ 13,844,564
2020	\$ 178,894,036	\$ 9,615,534	\$ 83,499,305	\$ 11,563,678	\$ 28,706,750	\$ 20,320,641	\$ 1,110,238	\$ 3,944,764	\$ 3,519,081	\$ 17,139,833
2021	\$ 173,656,197	\$ 10,851,964	\$ 87,235,260	\$ 12,181,380	\$ 28,706,750	\$ 20,320,641	\$ 1,110,238	\$ 3,944,764	\$ 3,519,081	\$ 17,139,833
2022	\$ 198,723,256	\$ 12,866,624	\$ 93,255,421	\$ 13,606,792	\$ 29,834,567	\$ 22,618,322	\$ 1,251,886	\$ 4,299,300	\$ 4,147,811	\$ 17,414,567

Data Source: [Schedule A Reports](#)

INDICATOR 7: PERSONNEL COSTS

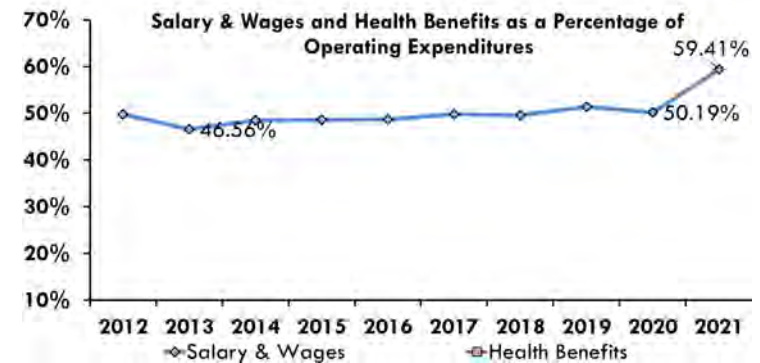
Favorable

Marginal

Unfavorable

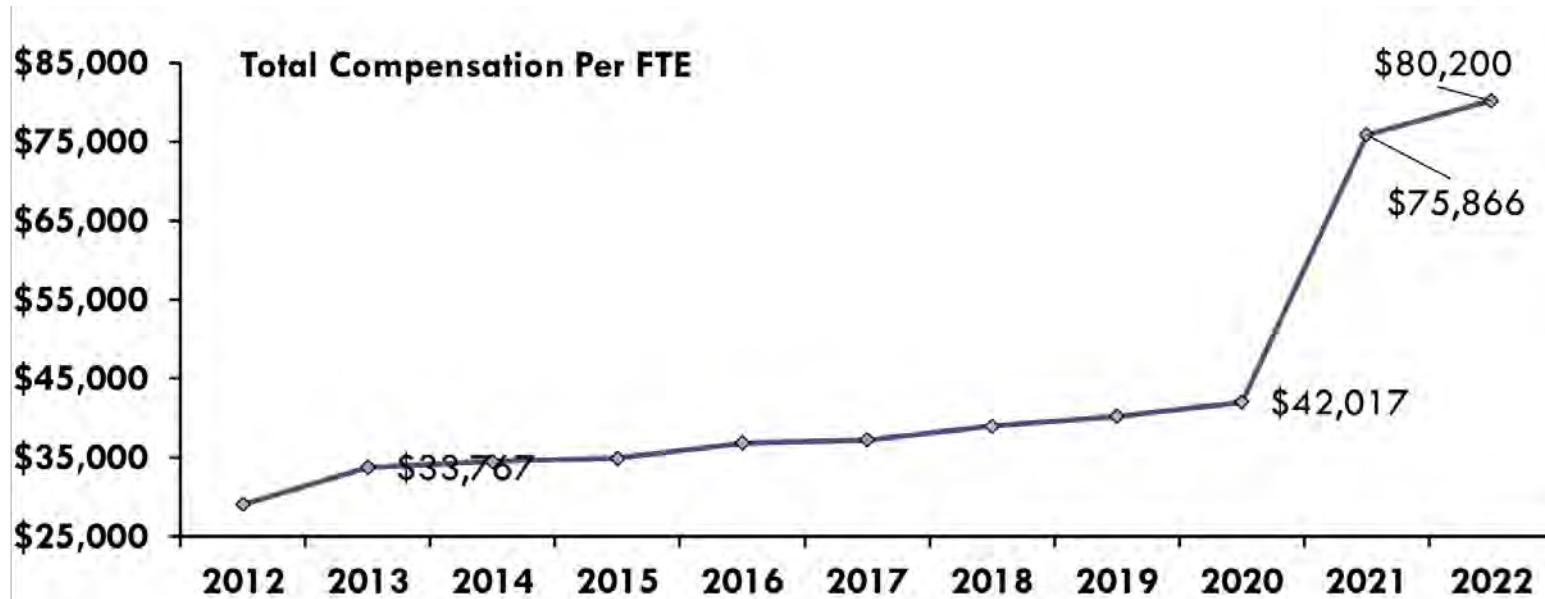
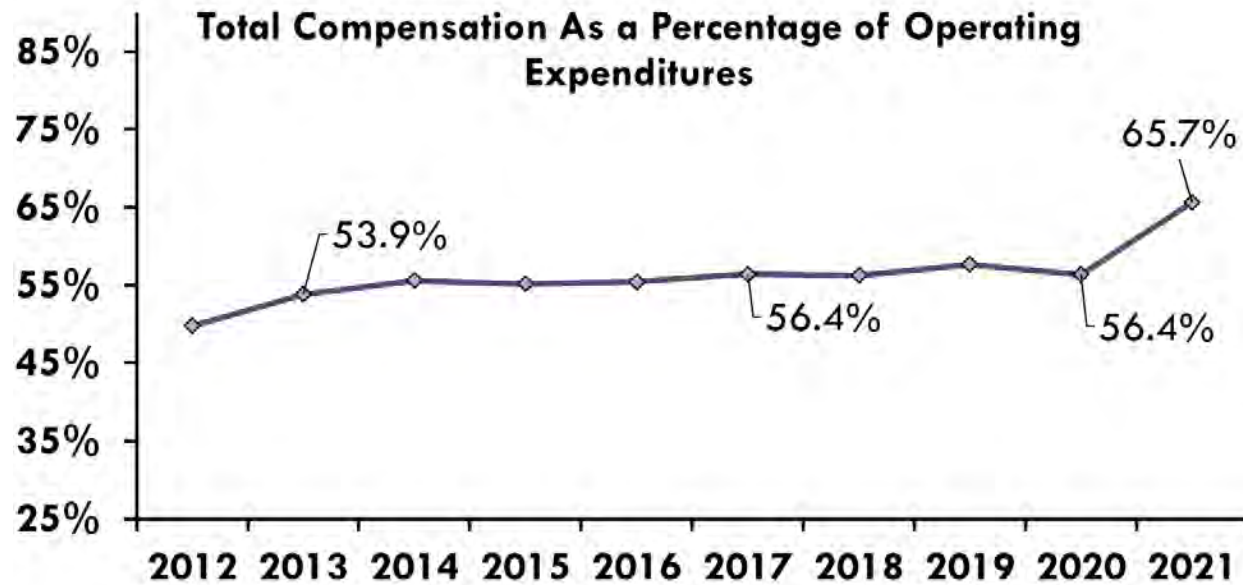
A trend of increasing salaries, wages, and employee health benefits as a percentage of a community's annual operating expenditures may indicate that those costs are rising at an unsustainable rate. As these costs grow relative to the total budget they may crowd out departmental spending on other areas, including routine facility maintenance and necessary capital investment.

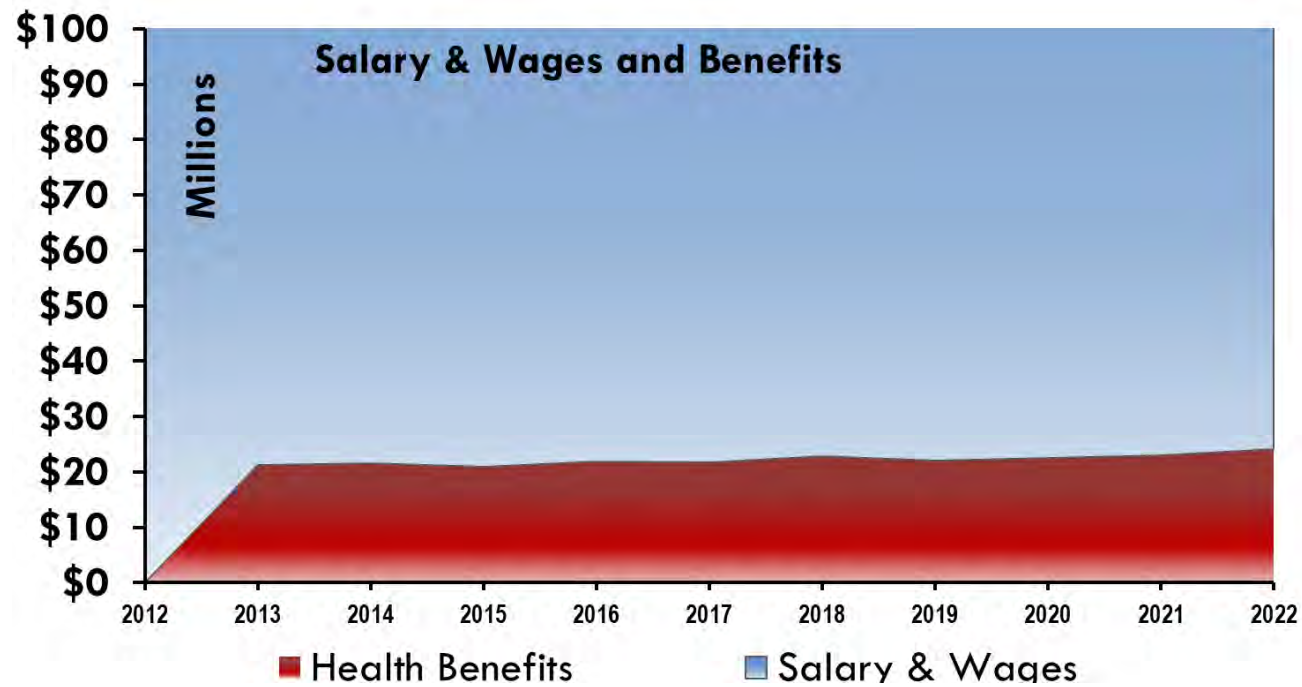
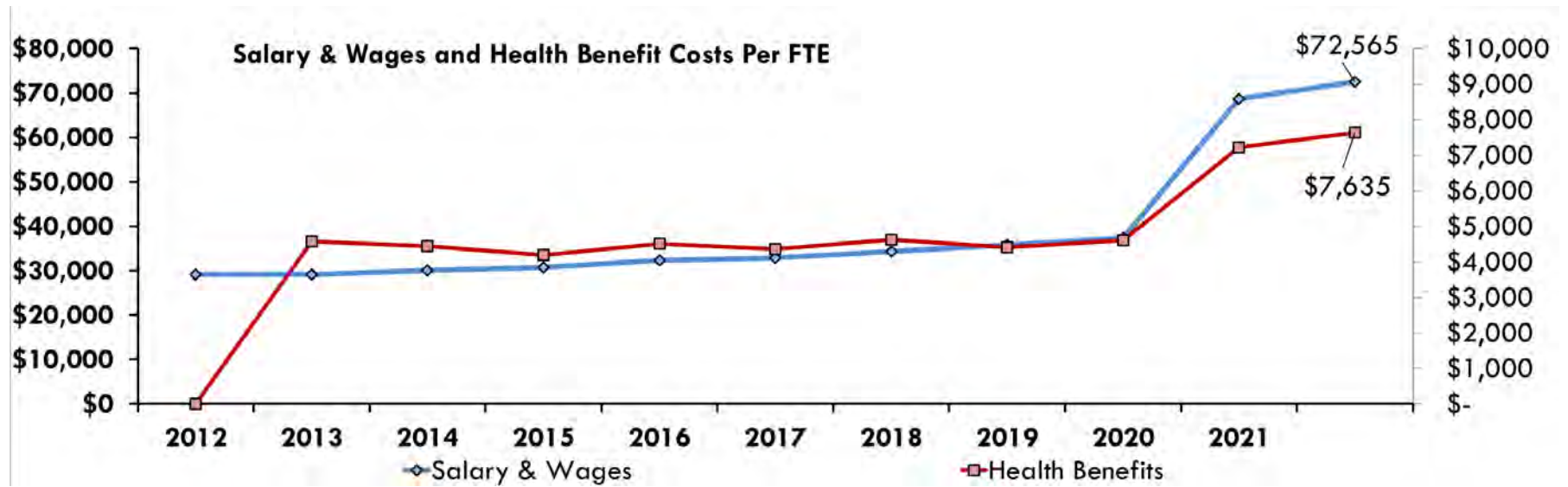
Prior to FY2013, the City of Lowell was self-insured for health insurance and accounted for costs associated with employee health care through a health benefits trust fund. For years subsequent to FY2013, the City of Lowell has reported actual health spending for premiums through the state's Group Insurance Commission ("GIC"), the chart does not display data for FY2012 because of this variance.



Fiscal Year	Operating Expenditures	Salary & Wages	Health Benefits	FTE	As a % of Operating Expenditures			Per FTE		
					Salary & Wages	Health Benefits	Total Compensation	Salary & Wages	Health Benefits	Total Compensation
2012	\$ 252,933,455	\$ 125,916,742	0	4,329	49.78%	0.00%	49.78%	\$ 29,087	\$ -	\$ 29,087
2013	\$ 290,389,332	\$ 135,211,459	21,196,716	4,632	46.56%	7.30%	53.86%	\$ 29,191	\$ 4,576	\$ 33,767
2014	\$ 302,784,792	\$ 146,684,014	21,648,739	4,881	48.44%	7.15%	55.59%	\$ 30,052	\$ 4,435	\$ 34,487
2015	\$ 315,812,152	\$ 153,314,192	20,952,733	4,996	48.55%	6.63%	55.18%	\$ 30,687	\$ 4,194	\$ 34,881
2016	\$ 322,268,428	\$ 156,794,456	21,899,697	4,849	48.65%	6.80%	55.45%	\$ 32,335	\$ 4,516	\$ 36,852
2017	\$ 330,017,478	\$ 164,342,521	21,789,936	4,999	49.80%	6.60%	56.40%	\$ 32,875	\$ 4,359	\$ 37,234
2018	\$ 342,032,831	\$ 169,528,353	22,837,570	4,931	49.56%	6.68%	56.24%	\$ 34,380	\$ 4,631	\$ 39,012
2019	\$ 348,498,408	\$ 178,941,695	22,032,016	4,996	51.35%	6.32%	57.67%	\$ 35,817	\$ 4,410	\$ 40,227
2020	\$ 365,770,606	\$ 183,598,090	22,576,977	4,907	50.19%	6.17%	56.37%	\$ 37,416	\$ 4,601	\$ 42,017
2021	\$ 367,881,409	\$ 218,562,510	22,993,514	3,184	59.41%	6.25%	65.66%	\$ 68,644	\$ 7,222	\$ 75,866
2022	\$ 409,096,719	\$ 229,161,421	24,110,294	3,158	56.02%	5.89%	61.91%	\$ 72,565	\$ 7,635	\$ 80,200

Data Source: Schedule A Reports

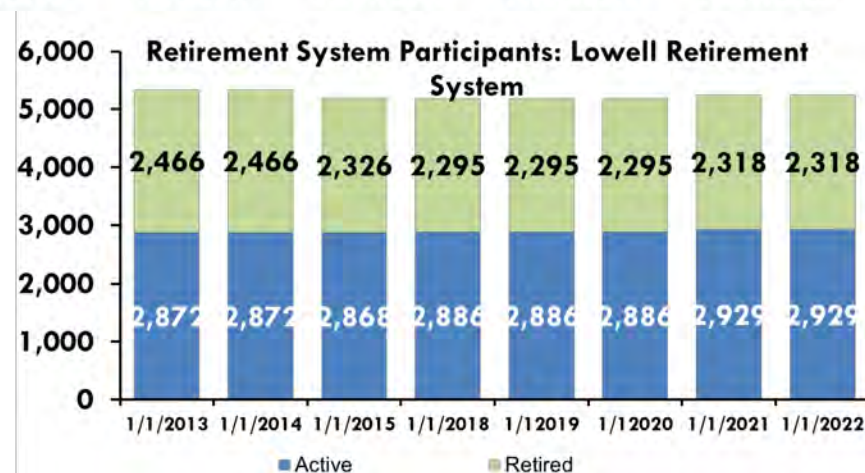
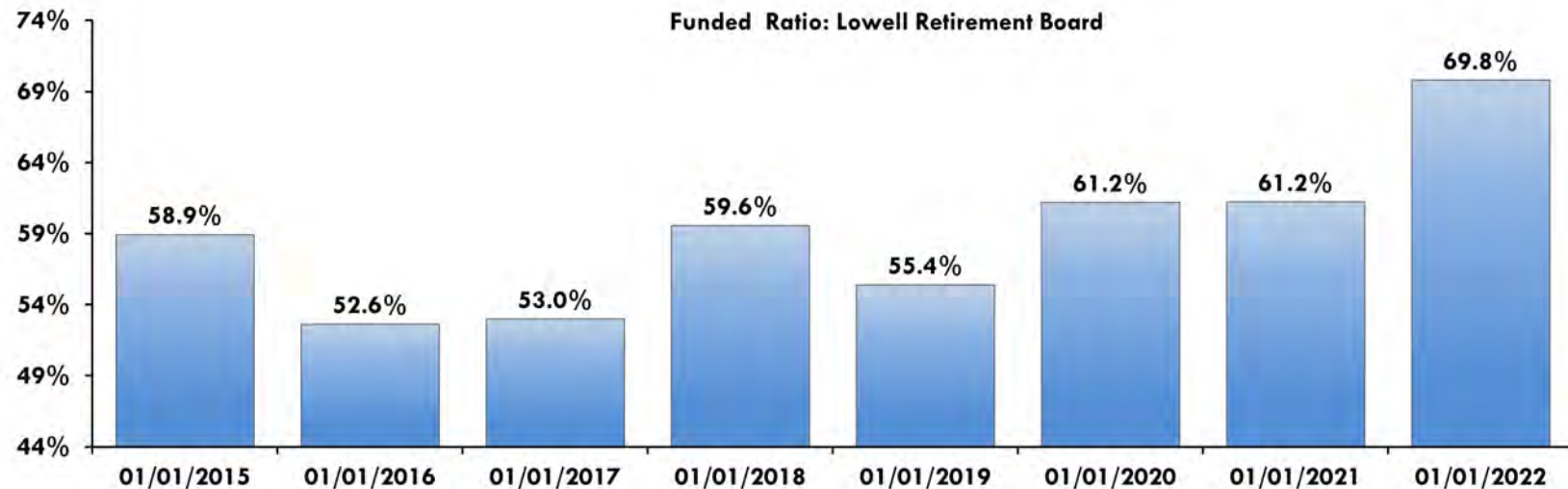




INDICATOR 8: PENSION LIABILITY



The Lowell Retirement System's "funded ratio" is the total value of a pension plan's assets weighed against its accrued liabilities. A trend showing the funded ratio decreasing over time indicates a diminishing ability for the community to cover its accrued liability, which may put pressure on the budget as other items are cut to make pension payments.



Report Date	Unfunded Liability	% Funded	Money Weighted Rate of Return	Year Fully Funded
1/1/2015	\$ 219,059,253	58.9%	19.16%	6/30/34
1/1/2016	\$ 279,711,036	52.6%	11.15%	6/30/36
1/1/2017	\$ 292,233,994	53.0%	15.66%	6/30/36
1/1/2018	\$ 257,672,112	59.6%	-2.29%	6/30/36
1/1/2019	\$ 296,289,297	55.4%	16.63%	6/30/36
1/1/2020	\$ 267,288,180	61.2%	7.01%	6/30/37
1/1/2021	\$ 293,682,795	61.2%	0.48%	6/30/37
1/1/2022	\$ 236,665,393	69.8%	7.81%	6/30/37

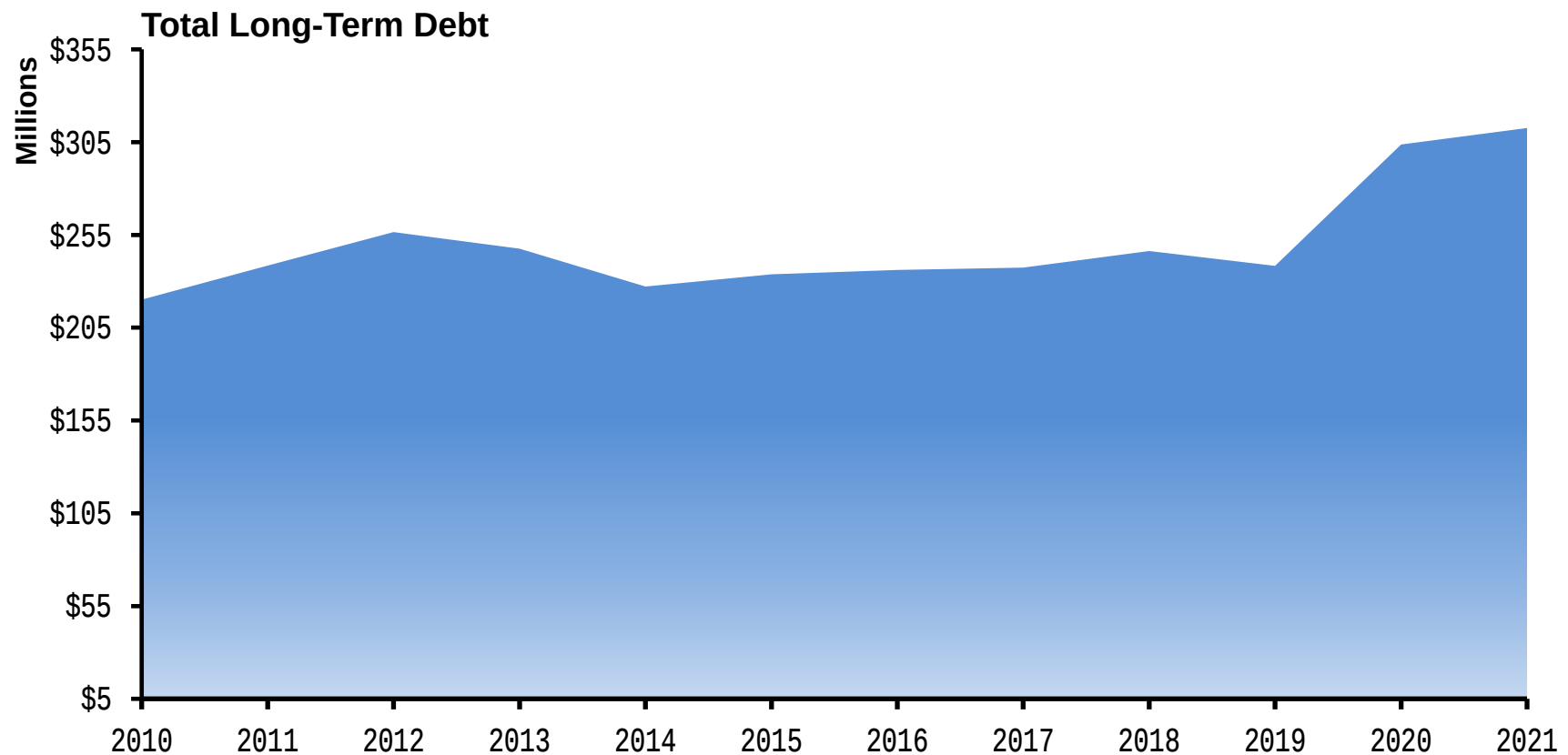
Data Source: Lowell Audited Basic Financial Statements FY2022

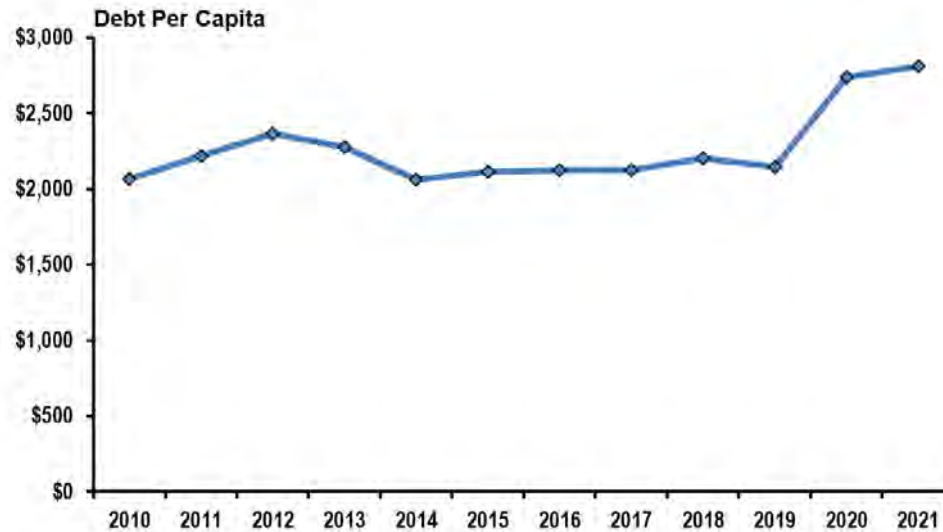
Report Date	Participants			Ratio of Active to Retired
	Active	Retired	Total Participants	
1/1/2013	2,872	2,466	5,338	1.16
1/1/2014	2,872	2,466	5,338	1.16
1/1/2015	2,868	2,326	5,194	1.23
1/1/2018	2,886	2,295	5,181	1.26
1/12019	2,886	2,295	5,181	1.26
1/12020	2,886	2,295	5,181	1.26
1/1/2021	2,929	2,318	5,247	1.26
1/1/2022	2,929	2,318	5,247	1.26

Data Source: Retired Employee Census - OPEB Actuarial Valuation Reports (Acquarius Capital)

INDICATOR 9: LONG-TERM DEBT

Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.





Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2010	\$ 6,390,673,111	\$ 220,050,595	106,519	3.44%	\$ 2,066
2011	\$ 6,149,861,125	\$ 238,410,550	107,571	3.88%	\$ 2,216
2012	\$ 6,095,108,518	\$ 256,583,545	108,522	4.21%	\$ 2,364
2013	\$ 6,082,517,858	\$ 247,590,510	108,861	4.07%	\$ 2,274
2014	\$ 6,085,685,748	\$ 227,206,056	110,235	3.73%	\$ 2,061
2015	\$ 6,332,311,813	\$ 233,750,883	110,699	3.69%	\$ 2,112
2016	\$ 6,683,928,991	\$ 236,079,708	111,250	3.53%	\$ 2,122
2017	\$ 7,090,285,250	\$ 237,392,385	111,728	3.35%	\$ 2,125
2018	\$ 7,664,201,191	\$ 246,269,331	111,670	3.21%	\$ 2,205
2019	\$ 8,187,814,400	\$ 238,383,416	110,997	2.91%	\$ 2,148
2020	\$ 9,043,323,474	\$ 303,803,103	110,997	3.36%	\$ 2,737
2021	\$ 9,848,176,600	\$ 312,607,939	113,994	3.17%	\$ 2,742
2022	\$ 11,375,052,400	\$ 335,519,225	113,994	2.95%	\$ 2,943

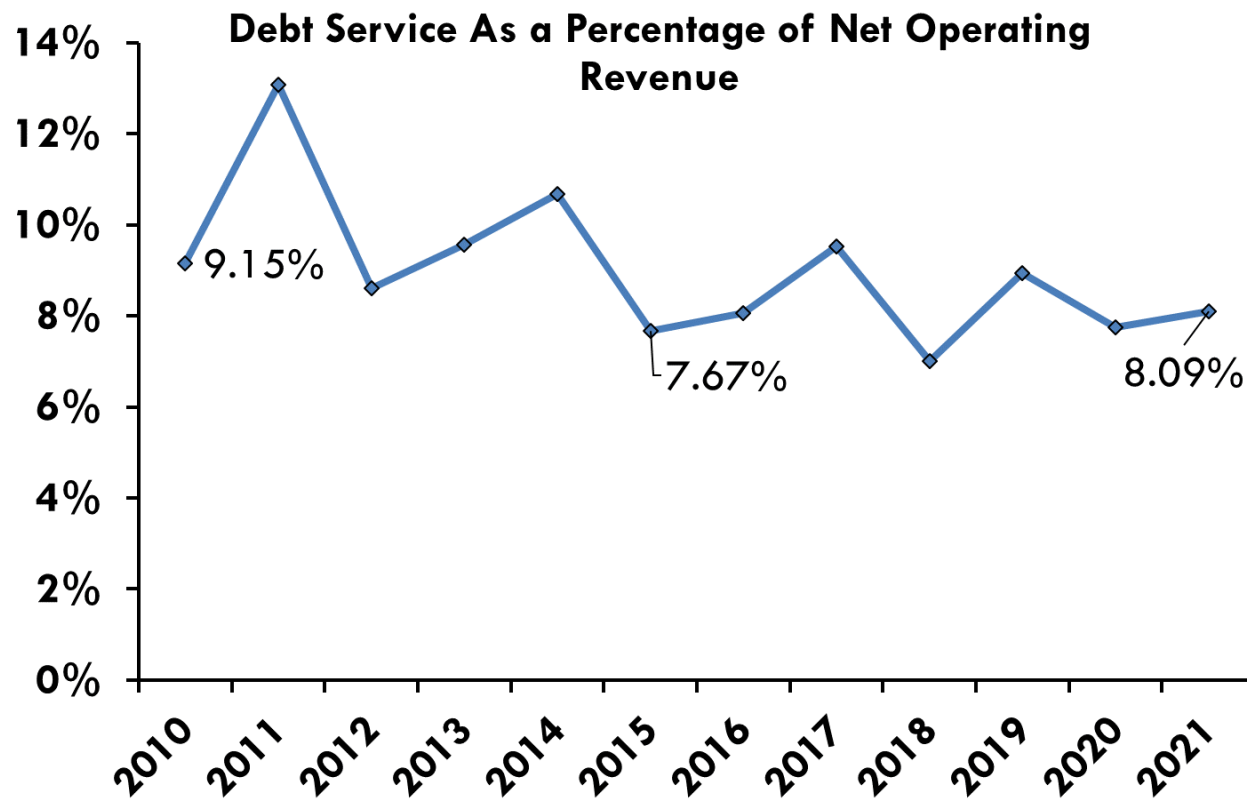
Data Source: City debt report, Municipal Databank, Statement of Indebtedness

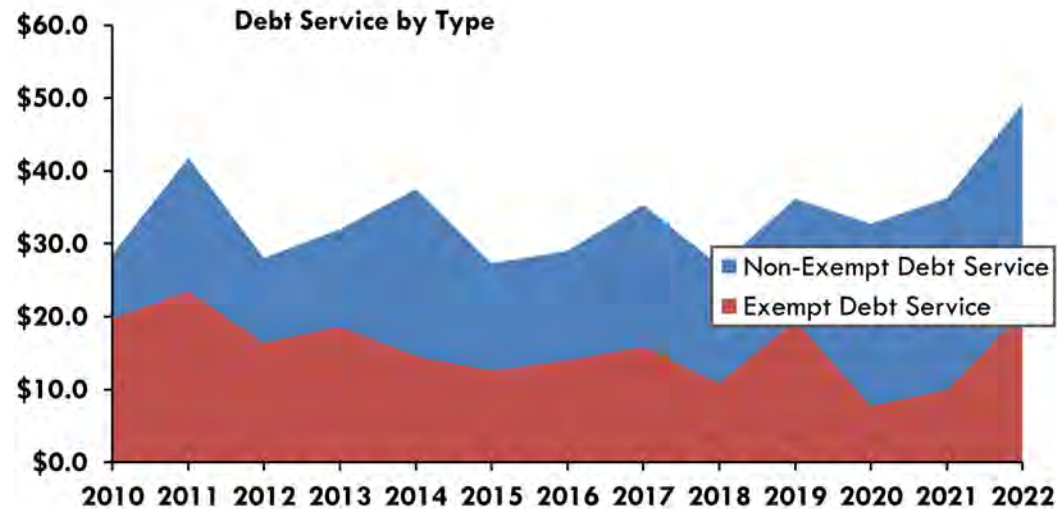
INDICATOR 10: DEBT SERVICE



Annual debt service in excess of 10 percent of net operating revenues may indicate that the town's debt load is too high. A trend of increasing debt load may negatively affect a community's ability to maintain spending on essential services as more revenues must be set aside to service debt. Conversely, a declining trend may indicate that the town is not maintaining investment in its capital assets and is losing the capacity to do so as operating expenses take on a greater proportion of the budget. The town should find a favorable balance between these two extremes, ideally set by policy.

Certain purposes for borrowing are exempt from the debt limit, by law. Those types include water and sewer infrastructure projects and school building projects, including those funded in-part by the Massachusetts School Building Authority ("MSBA").





As % of Net Operating Revenue

Fiscal Year	Non-Exempt Debt Service	Exempt Debt Service	Total Debt Service	Operating Revenue (Nominal Dollars)	Non-Exempt	Exempt	Total
2010	\$ 8,772,837	\$ 19,749,123	\$ 28,521,960	\$ 311,614,472	2.82%	6.34%	9.15%
2011	\$ 18,282,169	\$ 23,530,310	\$ 41,812,479	\$ 319,564,905	5.72%	7.36%	13.08%
2012	\$ 11,707,044	\$ 16,360,667	\$ 28,067,711	\$ 325,858,417	3.59%	5.02%	8.61%
2013	\$ 13,354,711	\$ 18,663,538	\$ 32,018,249	\$ 334,833,448	3.99%	5.57%	9.56%
2014	\$ 22,932,844	\$ 14,554,290	\$ 37,487,134	\$ 351,338,279	6.53%	4.14%	10.67%
2015	\$ 14,706,321	\$ 12,594,257	\$ 27,300,578	\$ 355,962,520	4.13%	3.54%	7.67%
2016	\$ 15,028,717	\$ 14,029,292	\$ 29,058,009	\$ 360,734,739	4.17%	3.89%	8.06%
2017	\$ 19,445,681	\$ 15,911,406	\$ 35,357,087	\$ 371,583,434	5.23%	4.28%	9.52%
2018	\$ 16,135,296	\$ 10,854,914	\$ 26,990,210	\$ 385,434,653	4.19%	2.82%	7.00%
2019	\$ 16,720,570	\$ 19,477,934	\$ 36,198,504	\$ 405,306,163	4.13%	4.81%	8.93%
2020	\$ 24,996,632	\$ 7,738,799	\$ 32,735,431	\$ 422,128,078	5.92%	1.83%	7.75%
2021	\$ 26,336,301	\$ 9,957,758	\$ 36,294,059	\$ 448,640,572	5.87%	2.22%	8.09%
2022	\$ 28,698,305	\$ 20,506,633	\$ 49,204,938	\$ 488,948,866	5.87%	4.19%	10.06%

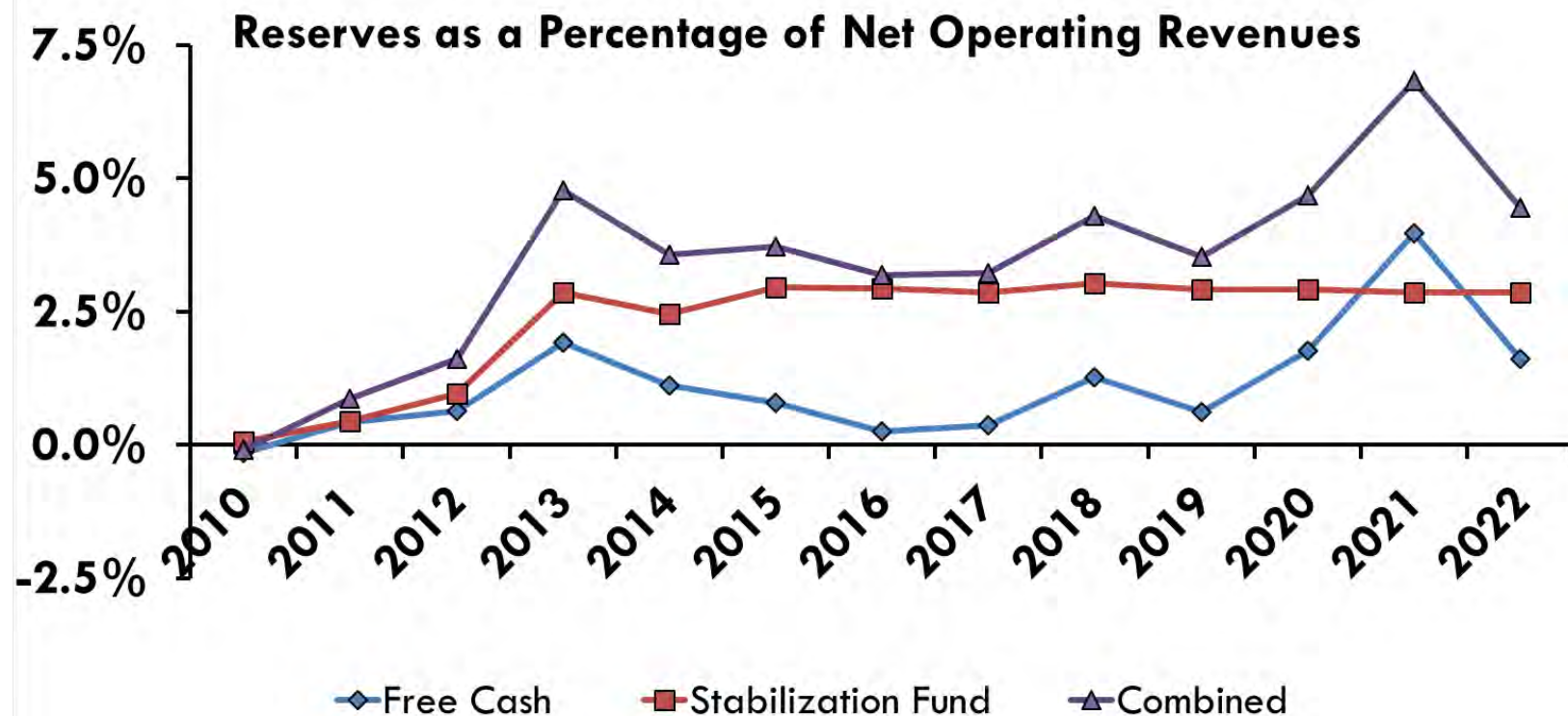
Data Source: City of Lowell Statement of Indebtedness (DOR Databank Reports)

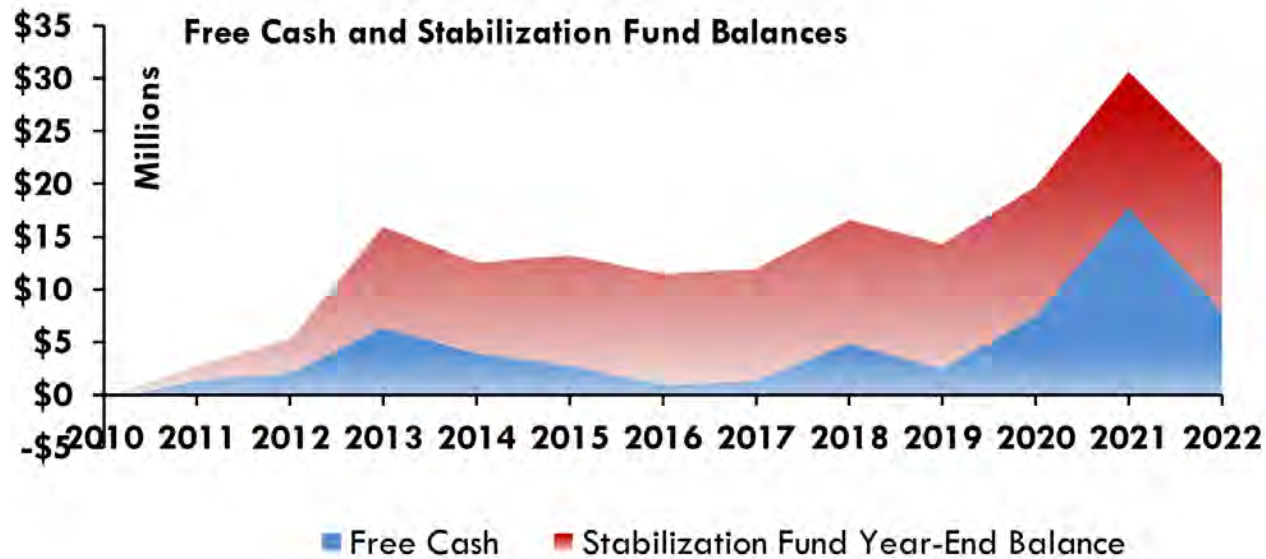
INDICATOR 11: RESERVES



Maintaining a healthy level of reserves allows a town to finance emergencies and other unforeseen needs, hold money for specific future purposes, or in limited instances, to serve as revenue sources for the annual budget. Reserve balances and policies can also positively impact the Town's credit rating and consequently its long-term cost to fund major projects.

Declining reserves as a percentage of a town's net operating revenue is considered a warning indicator by credit rating agencies, and may indicate a declining ability to finance town obligations in the face of an emergency. Reserves below 5-7% of revenues may be considered unfavorable. Ideally, town reserve levels should be set by policy.





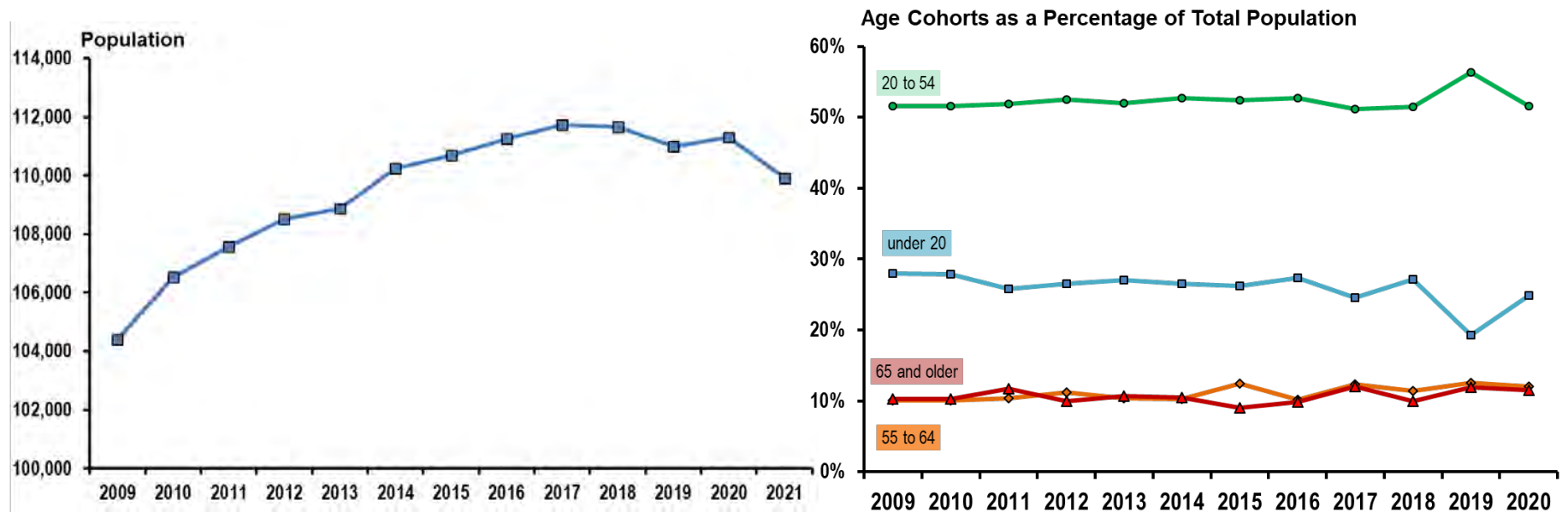
Fiscal Year					As a Percentage of Net Operating Revenues		
	Free Cash	Stabilization Fund Year-End Balance	Combined Reserves	Net Operating Revenues	Free Cash	Stabilization Fund	Combined
2010	\$ (490,543)	\$ 190,989	\$ (299,554)	\$311,614,472	-0.16%	0.06%	-0.10%
2011	\$ 1,348,586	\$ 1,439,963	\$ 2,788,549	\$319,564,905	0.42%	0.45%	0.87%
2012	\$ 2,097,507	\$ 3,162,807	\$ 5,260,314	\$325,858,417	0.64%	0.97%	1.61%
2013	\$ 6,411,250	\$ 9,574,490	\$ 15,985,740	\$334,833,448	1.91%	2.86%	4.77%
2014	\$ 3,911,380	\$ 8,643,490	\$ 12,554,870	\$351,338,279	1.11%	2.46%	3.57%
2015	\$ 2,778,703	\$ 10,494,909	\$ 13,273,612	\$355,962,520	0.78%	2.95%	3.73%
2016	\$ 942,033	\$ 10,562,250	\$ 11,504,283	\$360,734,739	0.26%	2.93%	3.19%
2017	\$ 1,333,385	\$ 10,632,884	\$ 11,966,269	\$371,583,434	0.36%	2.86%	3.22%
2018	\$ 4,873,124	\$ 11,713,897	\$ 16,587,021	\$385,434,653	1.26%	3.04%	4.30%
2019	\$ 2,513,634	\$ 11,794,650	\$ 14,308,284	\$405,306,163	0.62%	2.91%	3.53%
2020	\$ 7,462,706	\$ 12,283,568	\$ 19,746,274	\$422,128,078	1.77%	2.91%	4.68%
2021	\$ 17,780,512	\$ 12,863,345	\$ 30,643,857	\$448,640,572	3.96%	2.87%	6.83%
2022	\$ 7,860,448	\$ 13,936,929	\$ 21,797,377	\$488,948,866	1.61%	2.85%	4.46%

Data Source: [DLS Municipal Finance Trend Dashboard](#)

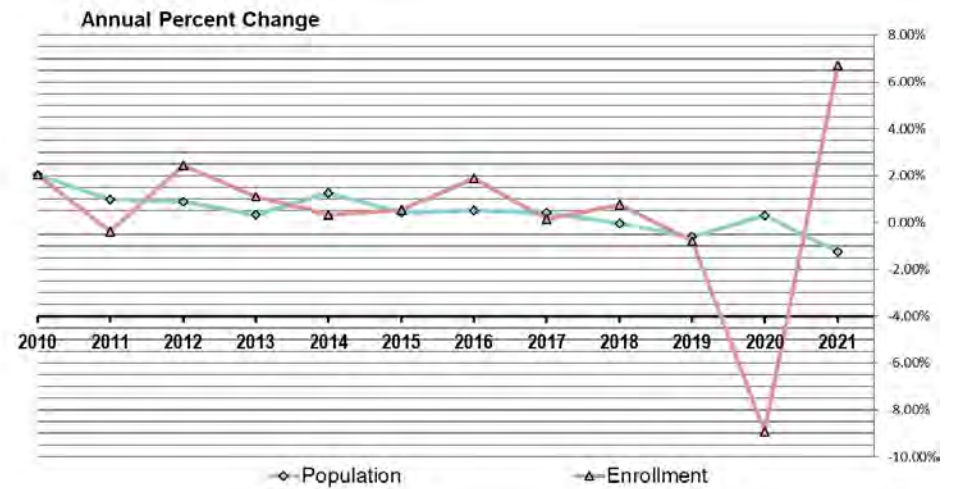
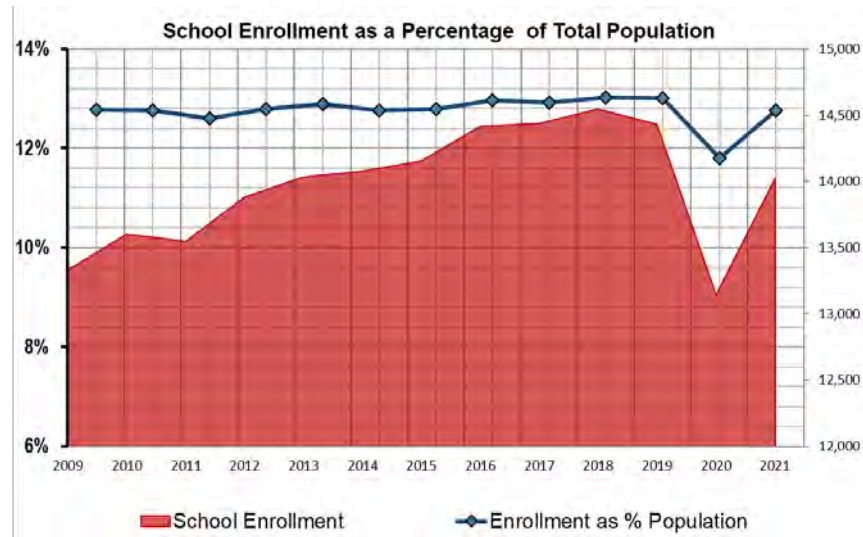
INDICATOR 12: POPULATION AND ENROLLMENT



A trend of population growth over time indicates an increased burden on government services and should be monitored to better plan for future expenses. As the number of residents increase, there is a greater need for police and fire protection, trash collection, an increase in wear and tear on local roads and infrastructure, and increases in demand for other government services. Additionally, a population increase may also lead to more school-age children and a corresponding uptick in school enrollment, which greatly impacts education costs.



FINANCIAL PLAN



Year	Annual % Change			
	Population	School Enrollment	Enrollment as % Population	
2009	104,400	13,331	12.77%	
2010	106,519	13,600	12.77%	2.03%
2011	107,571	13,548	12.59%	0.99%
2012	108,522	13,879	12.79%	0.88%
2013	108,861	14,031	12.89%	0.31%
2014	110,235	14,075	12.77%	1.26%
2015	110,699	14,152	12.78%	0.42%
2016	111,250	14,416	12.96%	0.50%
2017	111,728	14,436	12.92%	0.43%
2018	111,670	14,548	13.03%	-0.05%
2019	110,997	14,434	13.00%	-0.60%
2020	115,554	13,143	11.37%	4.11%
2021	109,902	14,023	12.76%	-4.89%

Data Source: DLS Municipal Databank, Socioeconomic Data

Year	Age Cohort			
	under 20	20 to 54	55 to 64	65 +
2009	27.94%	51.60%	10.10%	10.30%
2010	27.90%	51.60%	10.10%	10.30%
2011	25.80%	51.90%	10.40%	11.70%
2012	26.50%	52.50%	11.20%	9.90%
2013	27.00%	52.00%	10.40%	10.70%
2014	26.50%	52.70%	10.30%	10.50%
2015	26.20%	52.40%	12.40%	9.00%
2016	27.30%	52.70%	10.20%	9.80%
2017	24.50%	51.20%	12.30%	12.00%
2018	27.10%	51.50%	11.40%	10.00%
2019	19.30%	56.30%	12.50%	11.90%
2020	24.90%	51.60%	12.00%	11.50%

Data Source: US Census Community Survey, American FactFinder

FISCAL YEAR

2024

SECTION III

FINANCIAL PLAN

Operating budget financial plan details, focused on the City of Lowell's projected revenues. This section lays out the most important components of the city's finances for review by elected officials, residents, and community partners

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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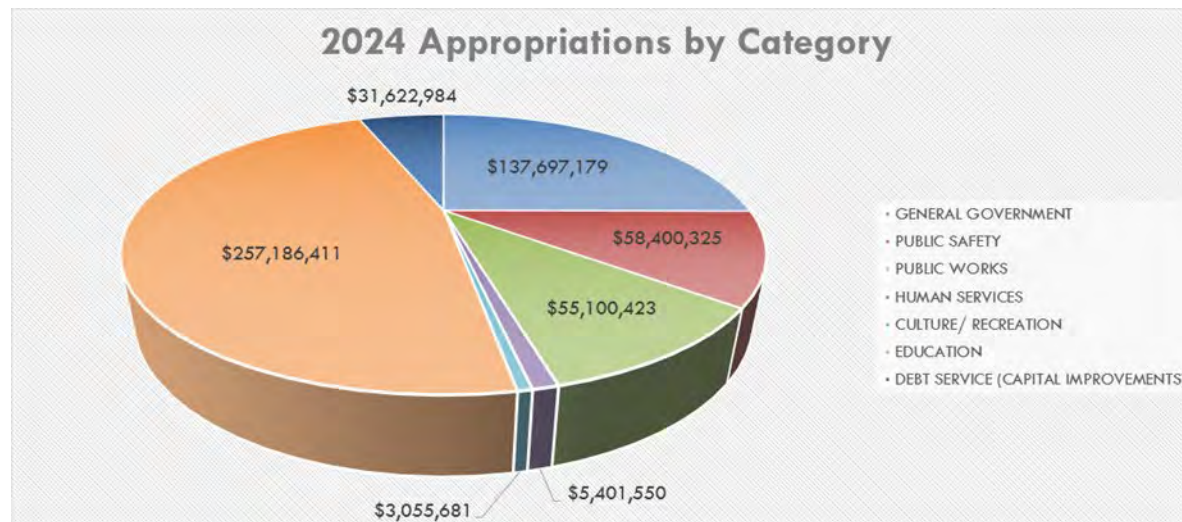


The City of **LOWELL** *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

With this budget for fiscal year 2024, City Manager Thomas A. Golden, Jr. submits to the Lowell City Council a funding plan for the second year of his Administration. The following overview from the finance department sets out to review key components of the city's finances in order to put the proposed FY2024 operating and capital budgets in the proper context. The annual funding capacity for a gateway city like Lowell is subject to many external factors. Most notable are the availability of state and federal funding and the rising fixed costs associated with personnel and related benefits, as well as assessments from the Commonwealth for charter schools. 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 FY2024—as well as a historical review of the data—serves an important role in the understanding of the financial strategy included in this budget. Total expenditures proposed by the City Manager for all funds, including unappropriated “cherry sheet” assessments from the Commonwealth in FY2024 are **\$549,935,365**. Of that total, **\$445,920,407** are appropriations in the General Fund. According to accounting rules established by the Department of Revenue, the total for the General Fund appropriations do not include cherry sheet assessments, provisions for abatements & exemptions (the “overlay”), or amounts budgeted to be raised on the tax rate recap.



A breakdown of expenses by functional area is included in the pie chart on the prior page. The chart highlights the commitment to education by the City Manager and Lowell City Council, as it accounts for over half of the city's total annual budgeted expenditures. The majority of direct, educational funding for the Lowell Public School District ("LPSD") comes directly from the Commonwealth through the Chapter 70 education aid appropriation. However, this City Council and Administration have 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 in the 2024 budget. This balance includes a reinvestment in the Department of Public Works to support facility improvements. A further discussion on educational spending and the Commonwealth's annual "net school spending" requirement is included later in this financial overview. The Lowell City Council votes on a single, lump-sum appropriation to the LPSD in the total annual appropriation order. That number includes both the Chapter 70 Education Aid from the Commonwealth, as well as an additional amount of direct-cash support from the tax levy. The 2024 amount for the direct appropriation from the tax levy for the Lowell Public Schools is proposed at \$13.2 million, an increase from the FY2023 contribution of 3.96%. This increase is consistent with the Municipal Revenue Growth Factor ("MRGF"). Combined with the amount of Chapter 70 funding proposed in the FY2024 Senate Ways & Means budget voted on in May of CY2023, the total line-item appropriation for the school department is \$242,204,056, an increase of approximately \$28.5 million over FY2023. At the time of writing, the Senate and House had not yet approved a reconciled version of the state budget, nor had it been signed by the Governor. In the coming month, the Senate and House will negotiate through a Conference Committee to arrive at a figure for local aid. Assurances on local aid figures early in the State budget process are important to a city like Lowell. In some prior years, the figures have changed later in the Senate version, or from the final amounts from a subsequent conference committee budget. These protracted deliberations can result in the need for supplemental appropriations by the Lowell City Council to adjust the budget in years where a local, City budget is approved in advance of a final budget from the Commonwealth.

Within the total expenditures of **\$549,935,365**, there are six (6) other major categories of expenditure in FY2024 including: "General Government", which consists of all executive, legislative, financial, legal, and planning departments, as well as all fixed costs, and county assessments; "Public Safety", comprised of the Lowell Police and Fire Departments; "Public Works", which includes all DPW divisions and administration, the snow and ice budget, expenses for trash collection, and the cost of the water and sewer utility departments (except for their debt service); "Debt Service" for the principal and interest cost owed on outstanding bonds for all funds (the General Fund, and the Water, Sewer, and Parking Enterprise Funds); "Human Services", consisting of the health department, council on ageing, and veterans' affairs; and "Culture/ Recreation", consisting of the recreation division of HHS and the Pollard Memorial Library. The following sections and information are for budget planning purposes for the Lowell City Council, as well as for general informational purposes for residents, businesses, and community stakeholders in Lowell.

Any and all questions on the budget can be directed to the Finance Department at City Hall at 978-674-4402

FISCAL YEAR 2024 APPROPRIATION SUMMARIES

FY2024 APPROPRIATION BY FUNCTION AND FINANCING PLAN ⁹

PROGRAM EXPENDITURES	FY24 BUDGET
GENERAL GOVERNMENT	\$137,756,507
PUBLIC SAFETY	\$58,539,670
PUBLIC WORKS	\$56,364,562
HUMAN SERVICES	\$5,401,550
CULTURE/ RECREATION	\$3,063,681
EDUCATION	\$257,186,411
DEBT SERVICE (CAPITAL IMPROVEMENTS)	\$31,622,984
	\$549,935,365

FINANCING PLAN	FY24 BUDGET
TAXES	\$187,008,988
LICENSES & PERMITS	\$2,688,615
CHARGES FOR SERVICES	\$75,208,068
INTERGOVERNMENTAL REVENUE	\$280,194,618
MISCELLANEOUS REVENUE	\$4,835,076
	\$549,935,365

⁹ Includes revenue and expenditures for the General Fund, Water Enterprise Fund, Wastewater Enterprise Fund, and Parking Enterprise Fund.

HISTORICAL APPROPRIATIONS BY FUNCTION AND FINANCING PLAN ¹⁰

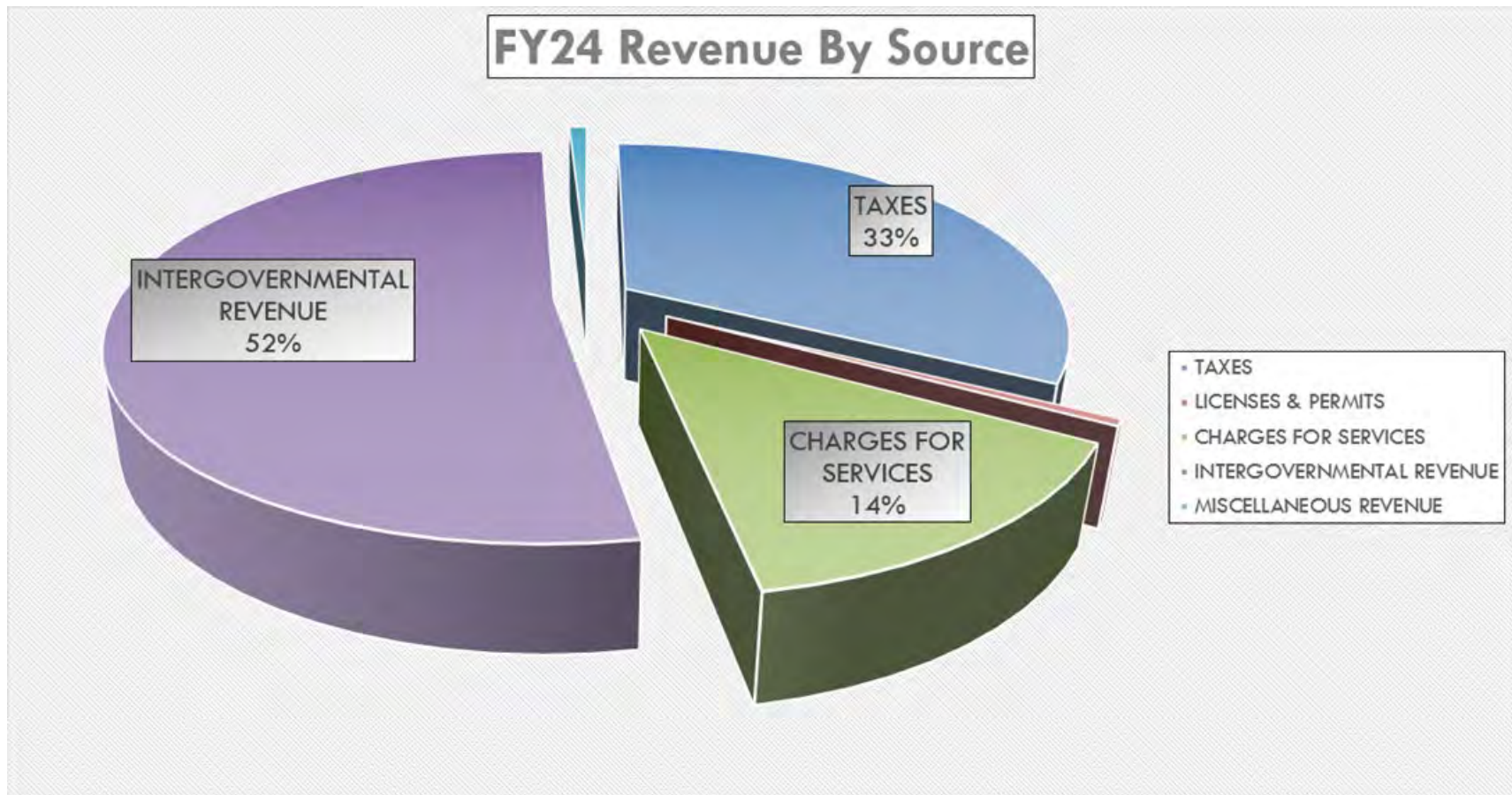
HISTORICAL SPENDING BY CATEGORY

PROGRAM EXPENDITURES	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
GENERAL GOVERNMENT	\$ 101,255,724	\$ 107,748,527	\$ 110,603,423	\$ 116,372,681	\$ 125,438,169	\$ 137,756,507
PUBLIC SAFETY	\$ 47,095,511	\$ 48,016,986	\$ 51,721,155	\$ 51,781,743	\$ 55,123,094	\$ 58,539,670
PUBLIC WORKS	\$ 40,682,044	\$ 40,626,186	\$ 44,274,295	\$ 49,515,758	\$ 51,651,696	\$ 56,364,562
HUMAN SERVICES	\$ 3,813,436	\$ 4,153,547	\$ 4,808,581	\$ 4,691,331	\$ 5,300,079	\$ 5,401,550
CULTURE/ RECREATION	\$ 2,180,484	\$ 2,145,870	\$ 1,587,137	\$ 2,272,515	\$ 2,709,139	\$ 3,063,681
EDUCATION	\$ 178,251,008	\$ 189,438,346	\$ 195,647,837	\$ 208,115,659	\$ 228,226,729	\$ 257,186,411
DEBT SERVICE (CAPITAL IMPROVEMENTS)	\$ 25,296,620	\$ 25,617,172	\$ 30,630,154	\$ 31,445,101	\$ 30,732,871	\$ 31,622,984
	\$ 398,574,827	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

FINANCING PLAN	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
TAXES	\$ 145,955,966	\$ 150,238,988	\$ 157,638,701	\$ 164,099,815	\$ 180,833,543	\$ 187,008,988
LICENSES & PERMITS	\$ 2,479,675	\$ 2,543,450	\$ 2,600,250	\$ 2,575,450	\$ 2,254,418	\$ 2,688,615
CHARGES FOR SERVICES	\$ 59,710,976	\$ 61,832,351	\$ 66,276,864	\$ 74,091,650	\$ 71,238,194	\$ 75,208,068
INTERGOVERNMENTAL REVENUE	\$ 189,006,650	\$ 201,405,345	\$ 210,352,069	\$ 221,231,373	\$ 251,394,216	\$ 280,194,618
MISCELLANEOUS REVENUE	\$ 1,421,560	\$ 1,726,500	\$ 2,404,700	\$ 2,196,500	\$ 1,794,666	\$ 4,835,076
	\$ 398,574,827	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

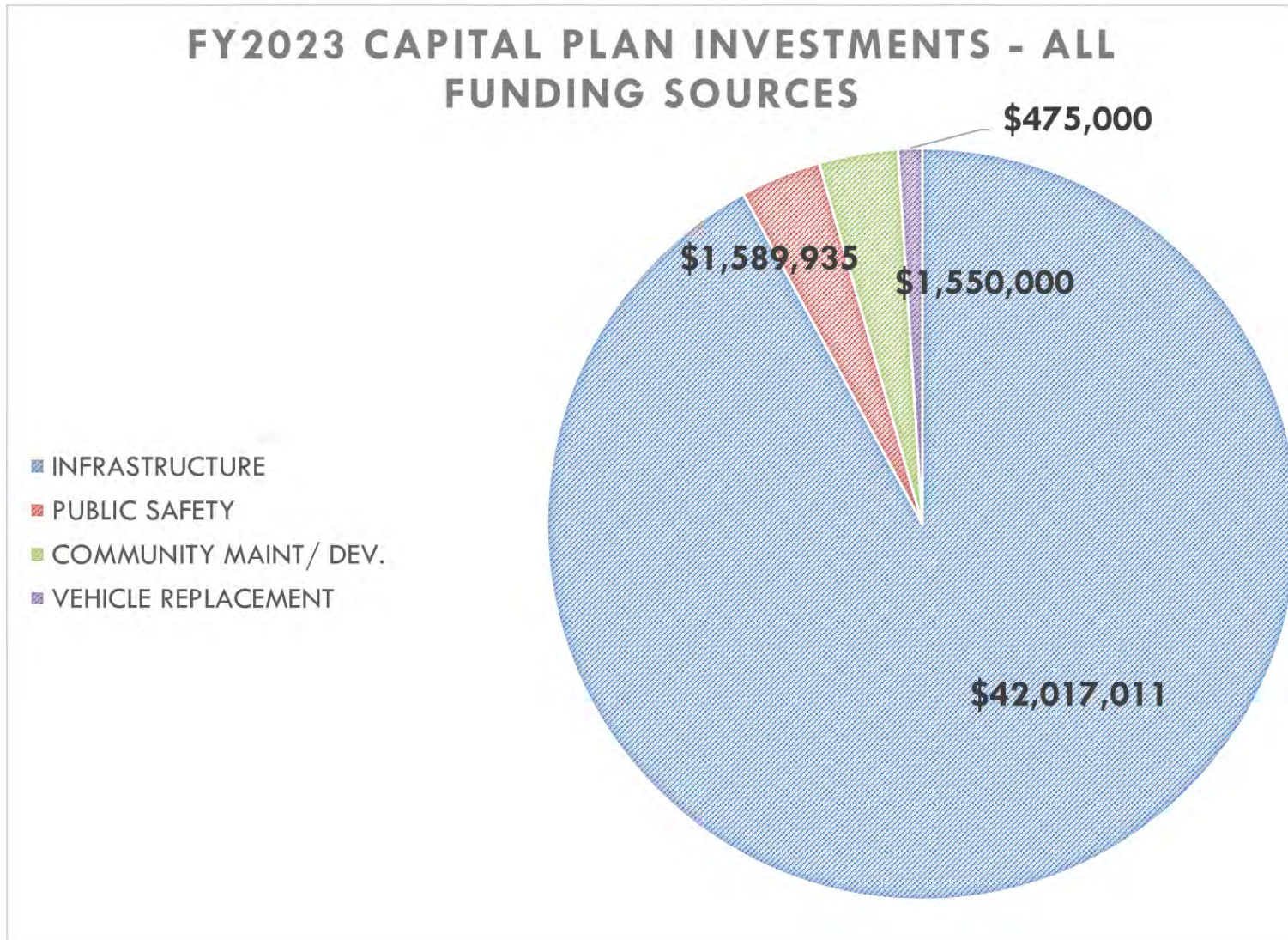
¹⁰ Includes revenue and expenditures for the General Fund, Water Enterprise Fund, Wastewater Enterprise Fund, and Parking Enterprise Fund.

REVENUE BY SOURCE (CATEGORY) – FY2024 OPERATING BUDGET (ALL FUNDS)



TOTAL OPERATING BUDGET: \$549,935,365

CAPITAL PLAN APPROPRIATIONS – FY2024 CAPITAL BUDGET SPENDING BY CATEGORY



CAPITAL BUDGET (ALL SOURCES): \$45,631,946

FY2024 CAPITAL PLAN INVESTMENTS – PROJECT BREAKDOWN

TOTAL PROJECT COSTS (ALL FUNDING SOURCES)		
PROJECT DESCRIPTION	COST	CATEGORY
CITY-WIDE NETWORK INFRASTRUCTURE UPGRADES	\$ 1,280,000	INFRASTRUCTURE
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	\$ 1,868,635	INFRASTRUCTURE
PAVING & BRIDGES (CITY-WIDE)	\$ 11,060,000	INFRASTRUCTURE
VARIOUS UPGRADES TO CAWLEY STADIUM	\$ 2,000,000	INFRASTRUCTURE
CITY-WIDE SIDEWALK REPLACEMENT	\$ 150,000	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	\$ 1,250,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	\$ 500,000	INFRASTRUCTURE
POLLARD MEMORIAL LIBRARY BOILER REPLACEMENT	\$ 275,000	INFRASTRUCTURE
VARIOUS SCHOOL BUILDING IMPROVEMENTS	\$ 3,850,000	INFRASTRUCTURE
CITY HALL IMPROVEMENTS	\$ 1,465,000	INFRASTRUCTURE
JFK CHILLER REPLACEMENT	\$ 500,000	INFRASTRUCTURE
SENIOR CENTER BUILDING IMPROVEMENTS	\$ 450,000	INFRASTRUCTURE
LMA BUILDING IMPROVEMENTS	\$ 450,000	INFRASTRUCTURE
DPW BUILDING IMPROVEMENTS	\$ 2,122,000	INFRASTRUCTURE
BUILDING IMPROVEMENTS TO FIRE HOUSES	\$ 300,000	PUBLIC SAFETY
REPLACE TURNOUT GEAR	\$ 215,000	PUBLIC SAFETY
PURCHASE NEW DIVE TRUCK	\$ 100,000	PUBLIC SAFETY
PUBLIC SAFETY BUILDING IMPROVEMENTS & EQUIPMENT REPLACEMENT	\$ 400,000	PUBLIC SAFETY
NEW FIREARMS AND AMMUNITION	\$ 488,000	PUBLIC SAFETY
TRAFFIC SIGNALIZATION	\$ 800,000	COMMUNITY MAINT/DEV.
ILLEGAL DUMPING - CAMERAS	\$ 65,000	COMMUNITY MAINT/DEV.
CITY PARK IMPROVEMENTS	\$ 95,000	COMMUNITY MAINT/DEV.
ROADWAY STRIPING (PHASE 1 OF 3)	\$ 80,000	COMMUNITY MAINT/DEV.
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	\$ 250,000	COMMUNITY MAINT/DEV.
CONNECTOR TRAIL	\$ 150,000	COMMUNITY MAINT/DEV.
TRAFFIC CALMING AND PEDERTRIAN SAFETY	\$ 150,000	COMMUNITY MAINT/DEV.
PURCHASE NEW VEHICLES - FIRE DEPT.	\$ 250,000	VEHICLE REPLACEMENT
NEW VEHICLE - DPD	\$ 60,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	\$ 1,349,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	\$ 31,972,635	

FY2024 CIP FINANCING PLAN - ALL FUNDING SOURCES

Approved FY23	PROGRAM EXPENDITURES	Budget FY24
42,017,011	INFRASTRUCTURE	27,220,635
1,589,935	PUBLIC SAFETY	1,503,000
1,550,000	COMMUNITY DEVELOPMENT	2,590,000
475,000	VEHICLE REPLACEMENT	1,659,000
45,631,946		32,972,635

Approved FY23	FINANCING PLAN	Budget FY24
1,877,841	CHAPTER 90 (HIGHWAY)	1,872,635
13,389,750	FHWA - TIGER GRANT	-
2,000,000	UMASS LOWELL MASTER AGREEMENT	-
29,935	STATE PUBLIC SAFETY GRANT (EOPPS)	-
540,000	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	50,000
6,100,000	MASSDOT FUNDING	-
1,347,623	LEGAL SETTLEMENTS	-
200,000	LEGISLATIVE EARMARK	-
-	UBER/ LYFT RIDE ASSESSMENT FUND	50,000
7,208,121	PREVIOUSLY FUNDED - CITY CAPITAL	-
25,176	AMERICAN RESCUE PLAN	-
12,913,500	GENERAL FUND - BOND PROCEEDS	31,000,000
45,631,946		32,972,635

FISCAL YEAR 2024 BASIS OF ACCOUNTING

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.

Municipal Law requires the City to adopt a balanced budget that is approved by the City Council (the “Council”). The City Manager presents an annual budget to the Council, which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases or transfers which are inter-departmental or intra-departmental in nature, subsequent to the approval of the annual budget, require two-thirds vote or a majority Council, respectively, and the City Manager’s approval via a supplemental appropriation or Council order (perMGL c. 44 s 33B, <https://www.mass.gov/doc/igr-17-13-appropriation-transfers-supersedes-igr-06-209/download>)

The majority of appropriations are non-continuing which lapse at the end of each year (June 30). Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year’s original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. 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 two-thirds majority vote of the Council. The City Auditor’s Office has the responsibility to ensure that budgetary control is maintained on an individual line item appropriation account basis. Budgetary control is exercised through the City’s accounting system.

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 a single, line-item appropriation to 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.

(BUDGETARY BASIS CONTINUED)

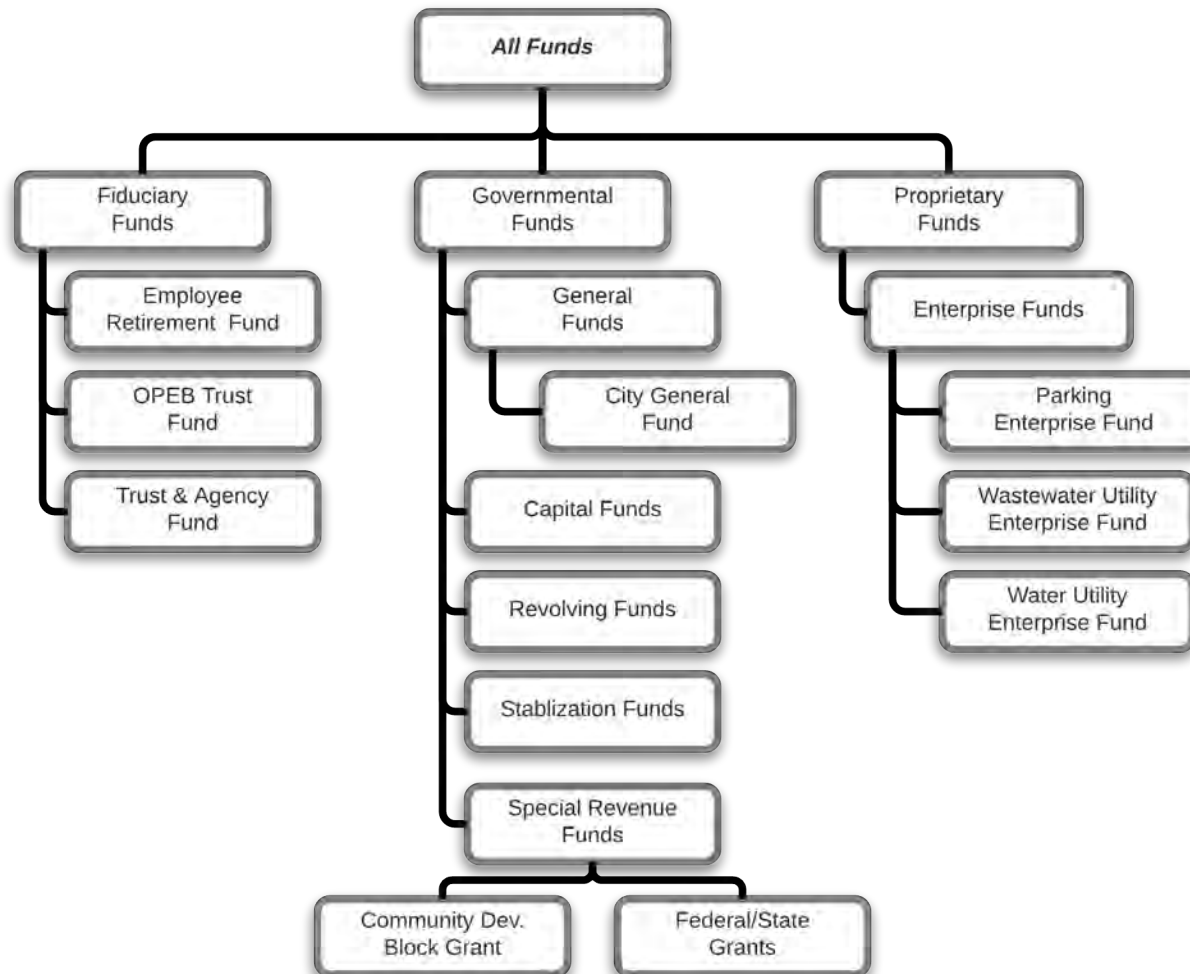
The City follows a gross budgeting concept pursuant to which expenditures financed by special revenue funds and trusts are budgeted as general fund expenditures and are financed by transfers from these funds to the General Funds. Generally, expenditures may not exceed the legal level of spending authorized 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, 2022, is shown later in this section.

CITY FUND STRUCTURE



Major Fund Descriptions:

General Fund - The City's primary operating fund, it accounts for all financial resources of the general government, 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.

PRIOR YEAR RESULTS AND RECONCILIATION

RECONCILIATION OF BUDGETARY-BASIS TO GAAP-BASIS¹¹

A reconciliation of budgetary-basis to GAAP-basis results for the general fund is as follows:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Net Change in Fund Balance - budgetary basis	(4,949,037)	5,338,583	(622,474)	22,041,874	(14,631,429)
<u>Perspective Difference:</u>					
Stabilization Funds recorded in the General Fund for GAAP	545,072	81,915	2,568,064	(245,292)	4,788,039
Employee Benefit Trust recorded in the General Fund for GAAP	(812,128)	(522,487)	468,860	(891,085)	(42,669)
<u>Basis of Accounting Differences</u>					
Net change in recording 60-day receipts accrual ...	42,563	(341,765)	724,076	(495,332)	39,519
Net change in recording tax refunds payable ...	114,419	261,800			
Net change in short term interest accrual ...					
Net change in recording accrued expenditures ...	701,190				
Net change in unrecorded liabilities ...	-	-	-		
Increase in revenues due to on-behalf payments ...	36,030,056	35,253,246	44,385,319	51,082,819	26,643,061
Increase in expenses due to on-behalf payments ...	(36,030,056)	(35,253,246)	(44,385,319)	(51,082,819)	(26,643,061)
Net Change in Fund Balance - GAAP basis	(4,357,921)	4,818,046	3,328,226	20,410,165	(9,846,540)

¹¹ 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.

CITY FUND BALANCES – HISTORIC COMPARISON¹²RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: **JUNE 30, 2020**

ITEM DESCRIPTION		GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	358,925,763	53,727,592	11,944,140	44,174,209	16,040,888	484,812,592
2	Total Expenditure	365,770,606	43,347,701	62,786,717	35,020,835	15,144,452	522,070,311
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES LINE 1 – LINE 2	(6,844,843)	10,379,891	(50,842,577)	9,153,374	896,436	(37,257,719)
4	Transfer From Other Funds	11,663,946		1,500,000		4,331,163	17,495,109
5	Other Financing Sources			53,869,329			53,869,329
6	Transfer To Other Funds	5,831,163	1,485,424		9,032,522	1,146,000	17,495,109
7	Other Financing Uses						
8	TOTAL Other Financing Sources/(Uses) Sum of Lines 4 & 5 MINUS Lines 6 & 7	5,832,783	(1,485,424)	55,369,329	(9,032,522)	3,185,163	53,869,329
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) SUM OF LINES 3 AND 8	(1,012,060)	8,894,467	4,526,752	120,852	4,081,599	16,611,610
10	Fund Equity (Retained Earnings) Beginning of Year	10,177,638	10,666,293	(19,054,860)	21,075,985	29,255,737	52,120,793
11	Other Adjustments		(1,020,000)				(1,020,000)
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR SUM OF LINES 9 THROUGH 11	9,165,578	18,540,760	(14,528,108)	21,196,837	33,337,336	67,712,403

¹² Fund Balances are listed for the Fiscal Year 2020 (a/o 6/30/2020) as approved by the Department of Revenue on the FY2021 'Schedule A' Reports. Submitted on 5/11/21, approved by DOR on 5/13/21.

CITY FUND BALANCES – HISTORIC COMPARISON¹³RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: **JUNE 30, 2021**

ITEM DESCRIPTION		GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	370,272,105	104,662,025	28,736,212	42,449,858	18,423,248	564,543,448
2	Total Expenditure	367,881,409	72,549,228	64,818,668	38,609,065	16,131,554	559,989,924
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES LINE 1 – LINE 2	2,390,696	32,112,797	(36,082,456)	3,840,793	2,291,694	4,553,524
4	Transfer From Other Funds	25,059,823	217,000	-	-	4,675,113	29,951,936
5	Other Financing Sources	-	-	59,180,207	-	-	59,180,207
6	Transfer To Other Funds	4,892,113	9,922,706	-	9,989,800	5,147,317	29,951,936
7	Other Financing Uses	-	-	-	-	-	-
8	TOTAL Other Financing Sources/(Uses) Sum of Lines 4 & 5 MINUS Lines 6 & 7	20,167,710	(9,705,706)	59,180,207	(9,989,800)	(472,204)	59,180,207
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) SUM OF LINES 3 AND 8	22,558,406	22,407,091	23,097,751	(6,149,007)	1,819,490	63,733,731
10	Fund Equity (Retained Earnings) Beginning of Year	9,165,578	18,540,760	(14,528,108)	21,196,837	33,337,336	67,712,403
11	Other Adjustments	7,452	(431,681)	-	951	-	(423,278)
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR SUM OF LINES 9 THROUGH 11	31,731,436	40,416,170	8,569,643	15,048,781	35,156,826	131,022,856

¹³ Fund Balances are listed for the Fiscal Year 2021 (a/o 6/30/2021) as approved by the Department of Revenue on the FY2021 'Schedule A' Reports. Submitted on 3/22/22 (Approved by DOR on 3/24/22).

CITY FUND BALANCES – HISTORIC COMPARISON¹⁴RECONCILIATION OF FUND EQUITY (RETAINED EARNINGS) FOR THE FISCAL YEAR END: **JUNE 30, 2022**

ITEM DESCRIPTION		GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE	TRUST	TOTAL
1	Total Revenue	394,915,924	114,311,926	35,054,713	45,841,113	14,450,787	604,574,463
2	Total Expenditure	409,096,719	73,190,785	57,027,756	39,879,030	16,504,345	595,698,635
3	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES LINE 1 – LINE 2	(14,180,795)	41,121,141	(21,973,043)	5,962,083	(2,053,558)	8,875,828
4	Transfer From Other Funds	18,803,835	616,853	3,944,155	6,000,000	9,538,892	38,903,735
5	Other Financing Sources	-	-	38,589,630	-	-	38,589,630
6	Transfer To Other Funds	19,505,897	1,729,900	-	13,523,247	4,177,606	38,936,650
7	Other Financing Uses	-	-	-	-	-	-
8	Transfer Other Financing Sources (Uses) Sum of Lines 4 and 5 MINUS Lines 6 and 7	(702,062)	(1,113,047)	42,553,785	(7,523,247)	5,361,286	38,556,715
9	TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) SUM OF LINES 3 AND 8	(14,882,857)	40,008,094	20,560,742	(1,561,164)	3,307,728	47,432,543
10	Fund Equity (Retained Earnings) Beginning of Year	31,731,436	40,516,170	8,569,643	15,048,781	35,156,826	131,022,856
11	Other Adjustments	479,258					479,258
12	TOTAL FUND EQUITY (RETAINED EARNINGS) END OF YEAR SUM OF LINES 9 THROUGH 11	17,327,837	80,524,264	29,130,385	13,487,617	38,464,554	178,934,657

¹⁴ Fund Balances are listed for the Fiscal Year 2022 (a/o 6/30/2022) as approved by the Department of Revenue on the FY2022 'Schedule A' Reports. Approved on 2/21/2023.

MAJOR FUND HISTORIES & FY2024 RECONCILIATION

GENERAL FUND & ENTERPRISE FUNDS

Organizing the financial records of a municipality into multiple, segregated locations for money is 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. The City of Lowell's accounting records are organized according to the Uniform Municipal Accounting System (UMAS) and therefore the City Auditor uses multiple funds to account for the whole of each fiscal year's activity.

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 by statute. *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' FY2024 "wish lists," labeled as "FY2023 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 a **\$20 million deficit** in the General Fund for fiscal year 2024. 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 FY2024 budget process in the late fall of CY2022, 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 and deserve.

GENERAL FUND HISTORY & FY2024 RECON

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Approved	FY24 Prelim. Estimate	FY24 Final Estimate
Property Taxes	138,331,643	145,273,251	153,566,291	164,119,933	170,042,856	172,487,177
Local Aid	194,694,497	198,611,760	213,948,553	240,105,755	270,308,273	271,347,766
Local Receipts	23,688,254	24,184,312	23,437,808	24,465,515	24,492,191	29,544,916
Available Funds	6,768,679	9,150,978	5,090,709	5,704,727	1,576,364	7,345,903
MSBA Reimbursement	1,192,791	1,192,791	1,192,790	1,192,791	-	-
Indirect Revenues	9,012,522	9,989,800	13,502,727	11,442,775	8,582,081	10,992,530
Total Receipts	373,688,386	388,402,891	410,738,878	447,031,496	475,001,765	491,718,291

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Approved	FY24 Request	FY24 Manager
Personal Services	67,839,544	70,779,133	71,683,476	77,687,187	83,031,283	82,686,805
Ordinary Expenses	13,281,275	13,959,876	14,335,649	19,260,477	23,178,313	21,766,992
Debt Service	9,818,772	11,989,795	13,694,217	12,936,464	13,389,860	13,389,860
Health Insurance	24,150,000	23,750,000	24,330,000	25,854,915	27,891,411	27,125,000
Retirement	27,261,906	28,722,760	30,084,564	31,687,781	32,880,598	32,880,598
Medicare Tax	2,750,000	2,800,000	3,100,000	3,100,000	3,177,500	3,177,500
Unemployment	425,000	500,000	500,000	500,000	500,000	400,000
Workers Compensation	625,000	925,000	925,000	950,000	1,069,035	1,050,000
Legal Claims	775,000	775,000	775,000	825,000	1,150,000	900,000
Solid Waste & Recycling	6,050,515	6,775,993	7,667,250	7,983,658	9,673,658	8,453,499
Snow & Ice	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Lowell Public Schools	179,383,148	182,690,536	194,284,378	213,706,072	242,204,056	242,204,056
Essex Agricultural	-	-	-	60,000	60,000	60,000
Gr Lowell Vocational School	9,267,478	9,215,301	10,045,281	10,414,657	10,360,755	10,360,755
No. Middlesex	33,851	34,529	35,000	35,000	40,343	40,343
Transfers to Schools (PEG)	-	75,000	75,000	75,000	75,000	75,000
Total Expenditures	343,427,489	354,665,223	373,207,639	406,426,211	450,031,810	445,920,408
Subtotal Surplus/(Deficit)	30,260,897	33,737,668	37,531,239	40,605,285	24,969,955	45,797,883

Unappropriated funding:

Estimated Snow & Ice Deficit	-	-	-	-	-	-
COVID-19 Deficit Amortization	-	(217,000)	(200,000)	-	-	-
Less Cherry Sheet Assessments	(29,160,897)	(32,520,668)	(29,818,234)	(39,505,287)	(43,363,476)	(44,897,882)
Provision for Abatements and Exemptions	(1,100,000)	(1,000,000)	(1,100,000)	(1,100,000)	(1,100,000)	(900,000)
Less Other Deficits to be Raised	-	-	-	-	-	-
Net "Recap"	-	-	-	(3)	(19,493,522)	(0)

PARKING ENTERPRISE FUND HISTORY & FY2024 RECON

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Garage Revenue	5,792,986	4,112,604	5,094,501	5,125,246	5,697,500	5,697,500
Meter Revenue	1,224,560	606,499	1,159,920	921,608	1,300,500	1,300,500
Other Revenue	135,304	118,675	127,458	684,820	135,174	135,174
Ticket Revenue	1,133,184	656,436	837,967	1,037,500	1,037,500	1,037,500
One-Time Revenue (ARPA, Stabilization, etc.)	-	-	3,000,000	2,834,616	-	-
Total Revenue	8,286,034	5,494,214	10,219,846	7,769,174	8,170,674	8,170,674
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personal Services	372,432	325,404	363,252	491,923	588,905	588,905
Ordinary Expenses	2,981,305	3,015,668	3,302,876	4,239,675	4,900,716	3,598,067
Debt Service	3,276,210	4,895,234	5,114,197	5,070,192	5,160,404	5,160,404
Indirect Costs	1,040,009	1,118,221	1,469,581	802,000	1,060,963	1,060,963
Transfers/Adjustments	(79,302)	1,725,527	(1,886,579)	(549,646)	-	-
Total Expenditures	7,590,655	11,080,054	8,363,328	10,054,144	11,710,988	10,408,339
Surplus/(Deficit)	695,378	(5,585,841)	1,856,518	(2,284,970)	(3,540,314)	(2,237,665)
Beginning Fund Balance	5,440,110	6,135,488	549,647	2,406,165	121,195	121,195
Estimated Operations				(2,284,970)	(3,540,314)	(2,237,665)
Projected Ending Fund Balance (must be < 22 R.E.)	5,440,110	6,135,488	549,647	121,195	(3,419,119)	(2,116,470)
Actual Operations	695,378	(5,585,841)	1,856,518			
Actual Ending Fund Balance (R.E.) (must be > 0)	6,135,488	549,647	2,406,165	121,195	(3,419,119)	(2,116,470)

WASTEWATER ENTERPRISE FUND HISTORY & FY2024 RECON

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Aggregate Wastewater Receipts	24,515,352	24,803,365	27,041,824	26,431,000	26,431,000	30,167,000
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	Request	FY24 Manager
Personal Services	3,084,258	3,041,778	3,216,986	3,647,082	3,917,370	3,832,370
Ordinary Expenses	8,057,839	8,487,620	9,430,166	10,639,367	13,725,767	12,884,617
Debt Service	7,026,054	8,377,828	8,443,772	8,674,730	8,771,512	8,771,512
Indirect Costs	5,023,683	5,023,201	7,211,038	6,124,901	6,948,505	6,948,505
Transfers/Appropriation from Retained Earnings	181,056	2,518,717	(278,455)			
Total Expenditures	23,372,889	27,449,143	28,023,507	29,086,080	33,363,153	32,437,003
Surplus/(Deficit)	1,142,462	(2,645,778)	(981,683)	(2,655,080)	(6,932,153)	(2,270,003)
Beginning Fund Balance	5,303,929	6,446,391	3,800,613	2,818,930	163,850	163,850
Estimated Operations				(2,655,080)	(6,932,153)	(2,270,003)
Projected Ending Fund Balance <i>(must be < 22 R.E.)</i>	5,303,929	6,446,391	3,800,613	163,850	(6,768,303)	(2,106,153)
Actual Operations	1,142,462	(2,645,778)	(981,683)			
Actual Ending Fund Balance (R.E.) <i>(must be > 0)</i>	6,446,391	3,800,613	2,818,930	163,850	(6,768,303)	(2,106,153)

WATER ENTERPRISE FUND HISTORY & FY2024 RECON

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Revenues	11,372,607	12,152,280	14,579,445	12,670,874	11,300,000	12,656,000
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personal Services	2,293,418	2,314,404	2,374,969	2,807,516	2,841,273	2,833,959
Ordinary Expenses	3,589,358	3,698,380	3,633,635	4,459,531	5,205,171	5,253,503
Debt Service	4,359,961	4,452,749	4,019,177	4,051,485	4,301,209	4,301,209
Indirect Costs	2,948,830	3,848,378	4,822,629	2,936,236	2,983,062	2,983,062
Transfers/Adjustments	(2,479)	833,322				
Total Expenditures	13,189,089	15,147,233	14,850,410	14,254,768	15,330,715	15,371,733
Surplus/(Deficit)	(1,816,482)	(2,994,953)	(270,965)	(1,583,894)	(4,030,715)	(2,715,733)
Beginning Fund Balance	6,393,330	4,576,848	1,581,895	2,776,245	1,192,351	1,192,351
Estimated Operations				(1,583,894)	(4,030,715)	(2,715,733)
Projected Ending Fund Balance (must be < 22 R.E.)	6,393,330	4,576,848	1,581,895	1,192,351	(2,838,364)	(1,523,382)
Actual Operations	(1,816,482)	(2,994,953)	(270,965)	-	-	-
Actual Ending Fund Balance (R.E.) (must be >0)	4,576,848	1,581,895	2,776,245	1,192,351	(2,838,364)	(1,523,382)

MAJOR FUND 5-YEAR FORECAST (2025 – 2029)

GENERAL FUND FIVE-YEAR FORECAST - INTRODUCTION

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.

The City of Lowell, under a Community Compact Best Practices grant awarded by the Commonwealth of Massachusetts, contracted with the Edward J. Collins Center for Public Management to assess the City's financial forecast tool.

The Center's work included the following:

1. Reviewed the existing financial forecast tool;
2. Conducted an in-depth review of major local receipts budgets to actuals and assumptions used for future collections;
3. Conducted a comparison of Lowell's major local receipts categories to other Massachusetts' cities;
4. Worked with finance officials to model scenarios for local and state receipts;
5. Reviewed and modelled forecasting tool for Chapter 70 School Aid and Charter School Tuition Reimbursement;
6. Assisted the City finance team in development of future forecasts; and
7. Prepared this report summarizing the forecasting process and recommending areas for enhancements and strategic planning.

(FORECAST CONTINUED)

Municipal revenue and expenditure forecasting is a “best practice” that can be used to isolate the impact of future changes and determine their effects on the City’s financial picture. This best practice is very important to bond rating agencies who review the City’s bond sales and bond rating. The City has for many years prepared a very comprehensive and robust multi-year financial forecast model. The baseline approach used in the forecast model assumes that current service levels will be maintained in the future years of the forecast. The model also assumes that existing Massachusetts General Laws and regulations will remain unchanged over the forecast period. The forecast uses multiple years of historical data to provide a sound and dynamic framework for administration and elected officials to make informed decisions around the City’s current budget development and future budget scenarios.

The City’s forecasting model uses reasonable assumptions about a wide variety of revenue and expenditure categories. Using these assumptions along with known facts, a comprehensive view of the City’s fiscal outlook emerges. Though potential exists that any one item in the forecast may be less than accurate, when taken as a whole, this well-built model presents a fair representation of the City’s future budgets. The first year of the forecast typically has the least amount of volatility. As the years move out, there is a greater potential for the assumptions to change. Because Massachusetts does not allow for unbalanced municipal budgets, any deficit forecast in the previous year must be eliminated. As new information becomes available, the assumptions and estimates used in the projections are regularly re-evaluated and updated by City officials to determine if they are still appropriate and reasonable.

The forecast tool is structured as a series of Excel worksheets. Copies of all supporting documentation are on file in the Budget Department.

1. Summary Forecast General Fund
2. Trash & Recycling
3. Utilities & Street Lights
4. Local Aid from State
5. Local Receipts
6. State & County Assessments
7. Sewer Enterprise
8. Water Enterprise
9. Garage Enterprise
10. Wages and Contracts Projections
11. Debt Service Forecast
12. Pension Costs
13. Health Care Costs
14. Indirect Costs charged to Enterprise Funds

PROJECTED GENERAL FUND FIVE-YEAR FORECAST

Line Number	Category	Assumptions	BUDGET	FORECAST					
			2024	2025	2026	2027	2028	2029	
1	Prior Year Levy	From last yr	164,432,055	172,487,177	179,415,856	186,490,906	193,761,081	201,209,793	
2	Prop. 2 1/2 Increase	2.5%	4,110,801	4,629,735	4,802,952	4,979,828	5,161,582	5,347,800	
3	New Growth	Three year avg.	2,300,000	2,298,945	2,272,098	2,290,347	2,287,130	2,283,192	
4	Tax Increase/(Decrease)	Additional 1%	1,644,321	-	-	-	-	-	
5	Subtotal Tax Levy Revenue	Calculated	172,487,177	179,415,856	186,490,906	193,761,081	201,209,793	208,840,784	
6	Local Aid	5 Year Average	271,347,766	280,140,596	290,266,595	301,100,091	310,060,634	321,322,315	
7	Local Receipts	Various	29,544,916	27,375,457	29,386,595	32,229,955	36,541,247	43,683,841	
8	Available Funds	Reduce 25%/ yr	7,345,903	5,509,427	4,132,070	3,099,053	2,324,290	1,743,217	
9	MSBA Reimbursement	Last year FY23	-	-	-	-	-	-	
10	Gross Revenues	Sum (Line 6-9)	480,725,762	492,441,336	510,276,167	530,190,180	550,135,963	575,590,157	
11	Allowance for Abatements (Overlay)	Flat	-	-	-	-	-	-	
12	State and County Charges	5 Year Average	43,994,579	49,018,779	54,641,979	58,096,988	69,658,781	74,965,130	
13	Snow & Ice Deficit (a)	0.00%	-	-	-	-	-	-	
14	Subtotal To Be Raised	Sum (Line 11 - 13)	43,994,579	49,018,779	54,641,979	58,096,988	69,658,781	74,965,130	
15	Indirect Reimb (Enterprises)	calculated	10,992,530	11,968,570	12,337,542	12,720,952	13,119,437	11,875,722	
16	Net Revenue	Line 10 + 14 + 15	447,723,713	455,391,128	467,971,729	484,814,144	493,596,619	512,500,750	
17	School Budget (Ch. 70)	5 Year Average	228,963,655	237,269,667	246,167,280	255,398,553	263,060,509	272,967,406	
18	School Budget (Local - Tax Levy)	3.95%	13,240,401	13,763,397	14,307,051	14,872,179	15,459,630	16,070,286	
19	Subtotal School Spending	Line 17 + 18	242,204,056	251,033,064	260,474,330	270,270,732	278,520,139	289,037,692	
20	Salaries & Wages	Various - Per CBA	82,698,805	89,990,100	96,333,949	103,126,404	110,399,188	118,186,266	
21	Health/Dental Insurance	5.00%	21,754,992	23,984,879	25,184,123	26,443,329	27,765,495	29,153,770	
22	Medicare Tax	2.50%	3,177,500	3,256,938	3,338,361	3,421,820	3,507,365	3,595,050	
23	Pension Assessments	2021 Actuarial	32,880,598	36,994,636	38,918,357	40,942,112	43,071,102	37,865,658	
24	Unemployment	2.00%	400,000	408,000	416,160	424,483	432,973	441,632	
25	Existing Debt Service	DS attached	10,521,024	12,724,370	12,620,368	12,424,175	12,046,850	11,600,500	
26	Projected Debt - Capital Plan D/S	DS attached	-	1,600,359	4,065,331	5,452,200	6,772,962	8,131,649	
27	LHS Building Project Debt Service	DS attached	2,868,835	3,812,115	4,080,953	5,131,209	5,272,102	5,272,102	
28	Trash Removal	Calculated	8,453,499	9,082,050	9,757,337	10,482,834	11,262,274	12,099,669	
29	Utilities (Heat/ Electric)	Calculated	5,147,249	5,302,454	5,441,163	5,621,606	5,785,275	5,996,522	
30	Greater Lowell Technical HS	2.50%	9,440,546	9,676,560	9,918,474	10,166,435	10,420,596	10,681,111	
31	GLTHS Capital Assessment	DS attached	920,209	933,374	728,244	706,329	684,415	662,500	
32	Snow & Ice	Equal to prior year	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	
33	Claims	2.25%	900,000	920,250	940,956	962,127	983,775	1,005,910	
34	Retained Earning Deficit - WWTP	From Enterprise	-	-	-	-	-	-	
35	Retained Earning Deficit - Water	From Enterprise	-	-	-	-	-	-	
36	Retained Earning Deficit - Parking	From Enterprise	-	-	2,676,607	5,454,762	8,330,974	11,300,024	
37	N Middlesex Area Comm	2.50%	35,875	36,772	37,691	38,633	39,599	40,589	
38	All Other Expenses	2.50%	24,970,524	25,594,787	26,234,657	26,890,524	27,562,787	28,251,856	
39	Subtotal "City" Spending	Sum (Line 20 - 38)	205,519,657	225,667,643	242,042,730	259,038,983	275,687,734	285,634,809	
40	Total Appropriations	Line 19 + 39	447,723,713	476,700,707	502,517,060	529,309,715	554,207,873	574,672,501	
41	Surplus/(Deficit)	Line 16 - 40	(0)	(21,309,579)	(34,545,331)	(44,495,571)	(60,611,254)	(62,171,751)	

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – TAX LEVY PLANNING

Based on the projected expenses from the forecast shown on the prior page, the following chart projects the supplementary needs, from taxes, to close any projected deficit in the out years. The projected tax increases included in the following chart are for discussion purposes only based on assumptions noted in the forecast.

Line Number	Category	Assumptions	BUDGET	FORECAST				
			2024	2025	2026	2027	2028	2029
1a	Prior Year Levy Limit	From DOR	178,418,199	185,189,385	192,118,064	199,193,114	206,463,289	213,912,001
	Plus amended prior yr growth		-	-	-	-	-	-
2a	Plus Prop 2 1/2 Increase	Line 1 * 2.5%	4,460,455	4,629,735	4,802,952	4,979,828	5,161,582	5,347,800
3a	Plus New Growth	3 Year Average	2,310,731	2,298,945	2,272,098	2,290,347	2,287,130	2,283,192
4a	New Levy Limit	Sum Line 1a-3a	185,189,385	192,118,064	199,193,114	206,463,289	213,912,001	221,542,993
5a	New Levy Limit	Line 4a	185,189,385	192,118,064	199,193,114	206,463,289	213,912,001	221,542,993
6a	Less Tax Levy	Line 5 (above)	(172,487,177)	(179,415,856)	(186,490,906)	(193,761,081)	(201,209,793)	(208,840,784)
7a	Excess Levy Capacity	Line 5a + 6a	12,702,208	12,702,208	12,702,208	12,702,208	12,702,208	12,702,208

These percentages below represent the amount necessary, in excess of the levy increases above, necessary to balance the budget

Deficit (prior pg.) as % of the Levy	Line 40 / Line 5a	0.00%	11.88%	18.52%	22.96%	30.12%	29.77%

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – REVENUE PROJECTIONS

PROPERTY TAX LEVY (see [Projected General Fund Five-Year Forecast](#), Line 5)

Annual tax levy growth is constrained by Proposition 2 1/2, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy to 2.5 percent, plus an allowance for certain new construction and other additions to the tax rolls. The law also allows a city or town to increase taxes beyond this levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing, and the annual debt service is added to the levy limit each year until the project is paid off. Lowell has not, historically, approved any overrides or debt exclusions due to the significant excess levy capacity each year.

Over the past eleven years, new growth in Lowell has averaged \$2.28 million per year. The forecast projects new growth of \$2 million for FY2024 because of the lingering Covid-19 impact on building construction and renovation. The subsequent years of the forecast continues to use the 3-year rolling average of new growth which brings the estimated new growth revenues back up to approximately \$2 million per year. This new growth projection does not incorporate any special development(s) during the forecast period. Generally, tax rates will rise slightly each year as the levy limit grows and property valuations are stable. New growth is reported to the State each year on Form LA-13 which is typically submitted in late summer or early fall prior to setting a tax rate.

Fiscal Year	Residential New Growth	Comm/Ind/PP New Growth	Total New Growth
2012	510,687	1,315,607	1,826,294
2013	694,778	601,423	1,296,201
2014	512,013	1,038,443	1,550,456
2015	1,042,463	2,129,103	3,171,566
2016	811,124	1,436,093	2,247,217
2017	677,579	2,466,216	3,143,795
2018	939,694	1,479,001	2,418,695
2019	545,260	1,598,952	2,144,212
2020	1,139,173	1,391,564	2,530,737
2021	723,190	1,612,170	2,335,360
2022	857,327	1,522,159	2,379,486

(REVENUE PROJECTIONS CONTINUED)

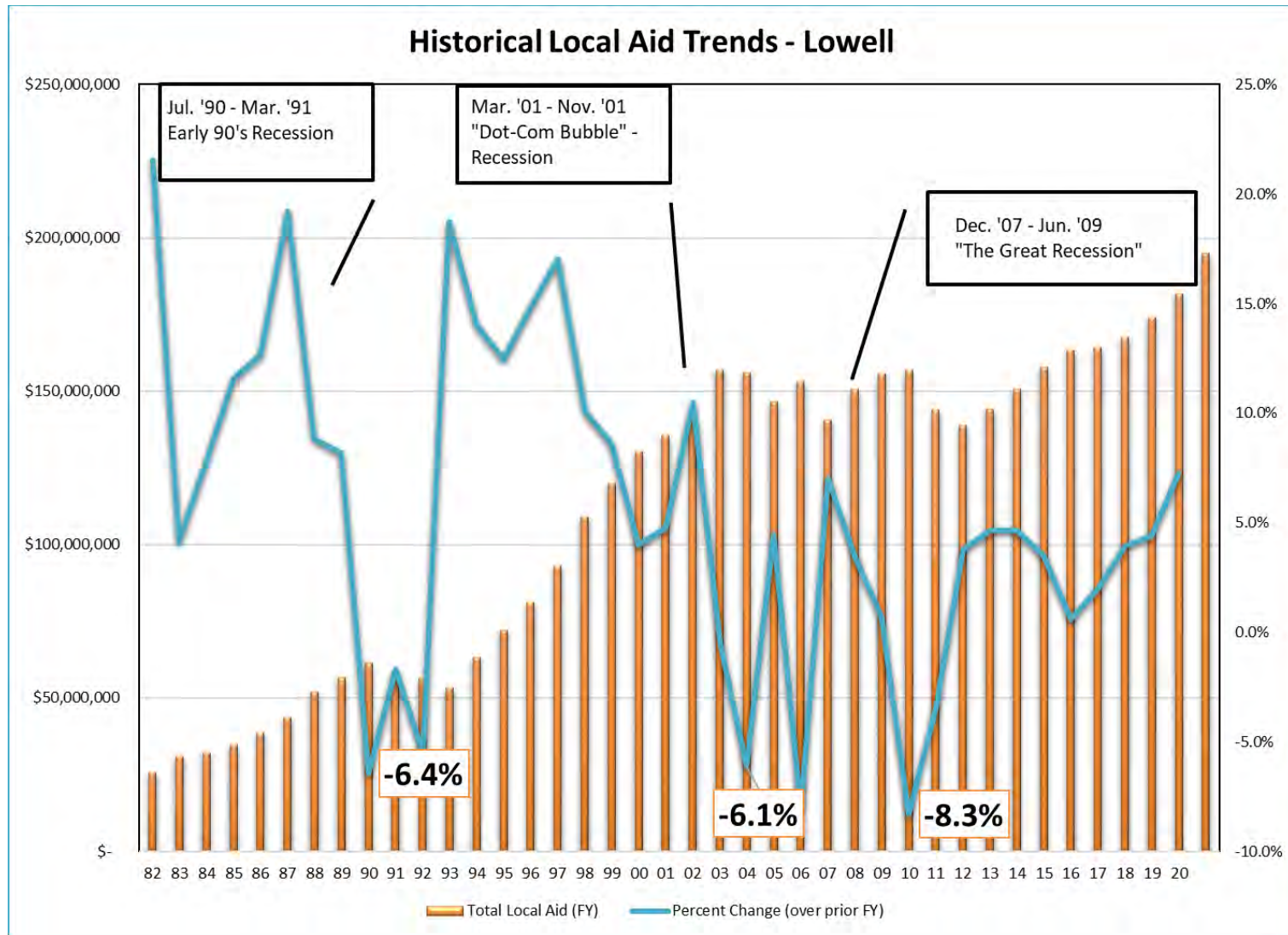
The City attempts to keep its annual tax increase to citizens at a minimum and, as such, has significant unused tax levy capacity, which provides the ability to absorb financial emergencies and other unanticipated events. It is anticipated that the City will maintain its untaxed capacity during the remaining term of the forecast.

Fiscal Year	Tax Levy Limit	Actual Tax Levy	Unused Tax Capacity
2016	134,307,160	119,234,045	15,073,115
2017	140,808,634	124,134,134	16,674,500
2018	146,747,545	128,507,951	18,239,594
2019	152,560,447	133,785,808	18,774,639
2020	158,905,239	138,331,643	20,573,596
2021	165,213,230	144,933,397	20,279,833
2022	171,723,047	153,566,291	18,156,756
2023	178,233,471	164,432,055	13,801,416

STATE AID (CHERRY SHEET) (see [Projected General Fund Five-Year Forecast](#), Line 6)

State aid amounts included in the forecast are based on the Senate Ways & Means proposed FY2024 Cherry Sheet figures.

- **State Education Aid and Reimbursements** - The formulas for Chapter 70 and other state aid are complex and subject to state legislative appropriation each year. [See Forecasting Education Aid & Assessments](#). Lowell receives Chapter 70 state school aid and Charter School Tuition Reimbursement to offset some of the costs to educate pupils. In addition, a small amount is received under the School Choice Receiving Tuition program. The forecast assumes a 3.77 percent increase each year in Chapter 70 aid and decreasing amounts in Charter Tuition Reimbursements.
- **Unrestricted General Government Aid (UGGA)** – This budget item is for general state assistance to municipalities. The forecast assumes a 2.87 percent increase each year.
- **Veterans Benefits and Exemptions for Veterans and Elderly** – These accounts consist of reimbursements for veterans’ benefits and certain local property exemptions for qualified individuals. The forecast assumes a slight drop in FY2023 thru FY24, increasing in FY25 and FY26.

(REVENUE PROJECTIONS CONTINUED)

(REVENUE PROJECTIONS CONTINUED)

- **State-Owned Land** – This item is for payment-in-lieu-of-taxes for State-owned land. The forecast assumes a 1 percent increase each year.
- **Aid to Public Libraries** -- This item is a Cherry Sheet offset and may be spent without an appropriation by the City's library. This account has no real impact on the forecast since it is also raised on the expenditure side, essentially pulling these revenues out of the general revenue mix for direct use by the library department without appropriation.

City officials must continue to monitor the local aid estimates published by the Division of Local Services at each juncture of the state budget process. The Governor's budget is typically released in late January of each year. Following this is the House Ways and Means Committee budget in mid-April, the final House budget in late April, the Senate Ways and Means budget in mid-May, and final Senate budget in late May. The Conference Committee's budget, which resolves differences in the two legislative versions of the budget, is typically issued in late June. Final cherry sheets reflect any vetoes by the Governor and/or any legislative overrides of these vetoes. For more information about the state budget process please visit the MASS.GOV website, here: [Massachusetts State Budget Process](#)

	2021 Cherry Sheet Revenues	2022 Cherry Sheet Revenues	2023 Final Estimate	2024 SWM ¹⁵ Cherry Sheet Budget
Chapter 70	166,954,483	178,553,488	200,970,019	228,693,655
Charter School Tuition Reimbursement	4,270,451	6,799,951	12,331,818	11,639,643
School Choice Receiving Tuition	35,547	35,000	0	0
Unrestricted Gen. Gov't. Aid	26,746,523	27,682,651	29,177,514	30,111,195
Veterans Benefits	495,285	420,086	353,714	284,712
Exmpt.: Vets & Senior	301,512	259,654	240,916	220,290
State Owned Land	336,514	262,167	336,514	398,271
Public Libraries	219,590	237,821	303,901	332,251
Totals	\$199,238,063	\$214,250,818	\$30,412,559	\$31,346,719

¹⁵ SWM = SENATE WAYS & MEANS.

FINANCIAL PLAN

(REVENUE PROJECTIONS CONTINUED)

LOCAL RECEIPTS (see [Projected General Fund Five-Year Forecast](#), Line 7)

Local receipts are locally-generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, payments-in-lieu-of-taxes, penalties and interest on taxes, departmental revenue, fines, and permit fees. Annual estimates of local receipts are shown on the tax rate recapitulation sheet in the forecast.

LOCAL RECEIPT HISTORY - BUDGET TO ACTUAL	BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET		ACTUAL		BUDGET	
	2019		2019		2020		2020		2021		2021		2022		2022		2023	
1. MOTOR VEHICLE EXCISE		8,750,000.00		9,743,487.95		8,250,000.00		8,743,993.29		8,743,993.29		10,646,901.11		9,500,597.70		10,200,446.21		\$ 8,801,998.00
2. OTHER EXCISES	\$	2,127,559.00	\$	1,834,324.05	\$	1,812,000.00	\$	1,970,668.13	\$	1,782,450.00	\$	1,699,505.38	\$	1,486,237.72	\$	2,161,252.72	\$	2,161,252.72
3. PENALTIES AND INTEREST ON TAXES AND EXCISE	\$	1,324,254.00	\$	1,246,786.97	\$	1,285,000.00	\$	1,091,158.32	\$	1,091,158.32	\$	1,506,770.18	\$	1,285,000.00	\$	1,400,923.93	\$	1,400,923.93
4. PAYMENTS IN LIEU OF TAXES	\$	560,602.00	\$	465,611.77	\$	425,000.00	\$	546,356.65	\$	425,000.00	\$	467,544.08	\$	425,000.00	\$	440,599.93	\$	440,599.93
8. CHARGES FOR SERVICES - SOLID WASTE FEES	\$	3,184,930.00	\$	3,097,007.97	\$	3,200,000.00	\$	3,248,846.26	\$	3,225,000.00	\$	3,302,803.57	\$	3,200,000.00	\$	3,320,733.73	\$	3,320,733.73
10. FEES	\$	27,200.00	\$	29,570.00	\$	14,000.00	\$	19,300.00	\$	14,000.00	\$	27,906.80	\$	14,000.00	\$	34,075.00	\$	34,075.00
10 a. HOST COMMUNITY REVENUE	\$	-	\$	93,750.00	\$	150,000.00	\$	471,552.39	\$	400,000.00	\$	518,159.27	\$	400,000.00	\$	876,594.59	\$	876,594.59
11. RENTALS	\$	20,000.00	\$	19,200.00	\$	20,000.00	\$	19,200.00	\$	20,000.00	\$	-	\$	-	\$	-	\$	-
13. DEPARTMENTAL REVENUE - LIBRARIES	\$	22,059.00	\$	25,909.34	\$	20,000.00	\$	15,022.45	\$	15,000.00	\$	5,156.87	\$	20,000.00	\$	131,960.38	\$	131,960.38
14. DEPARTMENT REVENUE - CEMETERIES	\$	196,000.00	\$	226,892.00	\$	196,000.00	\$	240,365.00	\$	240,000.00	\$	243,791.75	\$	216,000.00	\$	187,630.00	\$	187,630.00
16. OTHER DEPARTMENTAL REVENUE	\$	1,900,005.00	\$	3,230,156.07	\$	2,332,622.03	\$	2,141,884.76	\$	2,200,000.00	\$	2,486,235.36	\$	2,040,838.00	\$	2,457,240.05	\$	2,056,241.05
17 a. BUILDING PERMITS	\$	4,885,010.00	\$	7,735,602.28	\$	5,747,244.06	\$	1,774,354.54	\$	5,490,500.00	\$	=	\$	5,173,676.00	\$	5,808,925.46	\$	996,844.00
17 b. OTHER LICENSES & PERMITS	\$	1,335,675.00	\$	1,400,787.48	\$	1,394,350.00	\$	1,288,309.72	\$	2,535,950.00	\$	1,201,416.40	\$	1,356,720.00	\$	1,592,411.25	\$	1,191,412.25
19. FINES AND FOREITS	\$	1,478,500.00	\$	1,361,451.81	\$	1,392,700.00	\$	1,287,890.30	\$	1,287,890.00	\$	1,115,934.06	\$	1,368,700.00	\$	1,409,944.54	\$	1,409,944.54
20. INVESTMENT INCOME	\$	300,000.00	\$	738,015.11	\$	320,000.00	\$	1,086,862.34	\$	920,000.00	\$	485,264.40	\$	920,000.00	\$	325,249.64	\$	325,249.64
21. MEDICAID REIMBURSEMENT	\$	1,000,000.00	\$	1,101,409.48	\$	925,000.00	\$	765,420.80	\$	765,420.00	\$	773,139.45	\$	750,000.00	\$	1,046,932.00	\$	893,287.22
22. MISCELLANEOUS RECURRING	\$	520,997.00	\$	616,684.78	\$	521,540.00	\$	537,100.51	\$	507,828.87	\$	329,598.66	\$	252,062.74	\$	808,326.88	\$	809,677.19
23. MISCELLANEOUS NON-RECURRING	\$	-	\$	809,399.20	\$	-	\$	700,976.97	\$	-	\$	558,699.82	\$	-	\$	4,688.76	\$	-
24. TOTALS	\$	22,747,781.00	\$	25,946,693.98	\$	22,108,212.03	\$	23,703,355.50	\$	24,173,690.48	\$	25,368,827.16	\$	23,235,156.16	\$	26,399,009.61	\$	25,038,424.17

Going forward, the Administration will need to continue to closely monitor actual receipts as compared to budget estimates for all categories based on information from the Treasurer's Office.

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – EXPENDITURE PROJECTIONS

Detailed expenditure projections are contained in eight “Expenditure” worksheets, including Expenditure Projections, COLA, Retirement, Education, Capital, Enterprise Funds, Non-Exempt Debt Summary, and Enterprise Debt Summary.

MUNICIPAL DEPARTMENTS (see [Projected General Fund Five-Year Forecast](#), Line 38)

In the Summary forecast, City expenditures are listed by different categories. Salaries and Wages, Health/Dental Insurance, Medicare Tax, Pension Assessments, Unemployment, Existing Debt Service, Projected Capital Plan, Lowell HS Renovation Debt, Trash Removal, Utilities, Street Lights, Greater Lowell Technical HS, GLTHS Capital Assessment, Snow & Ice, Claims, , North Middlesex Area Comm., and All Other Expenses. This segregation of costs allows the city to work with detailed backup worksheets to project future costs (as in the Salary, Pensions, Debt Service, Trash, and Utilities worksheets) or input an across- the- board increase.

For projection purposes, the forecast utilizes a COLA and step increase model. The COLA and Wages worksheet allows for simulation of other wage agreements and step amounts.

Future operating expenses have been projected to increase by 3 percent per year, but this may need to be adjusted during negotiations with our union partners due to high inflation rates.

EDUCATION (see [Projected General Fund Five-Year Forecast](#), Line 19)

The leadership, faculty, and staff of the Lowell School Department provide services from pre-K through high school for approximately 14,130 students. A 3.95 percent annual increase is forecasted for the School Department budget.

In addition, Lowell has students who attend the Greater Lowell Technical High School. The GLTHS assesses the city for its share of students in addition to its share of capital projects. The assessment for the City is projected to increase 2.5 percent per year and the Capital assessment will decrease based upon existing costs. Future capital costs are not included in the forecast.

OVERLAY (see [Projected General Fund Five-Year Forecast](#), Line 11)

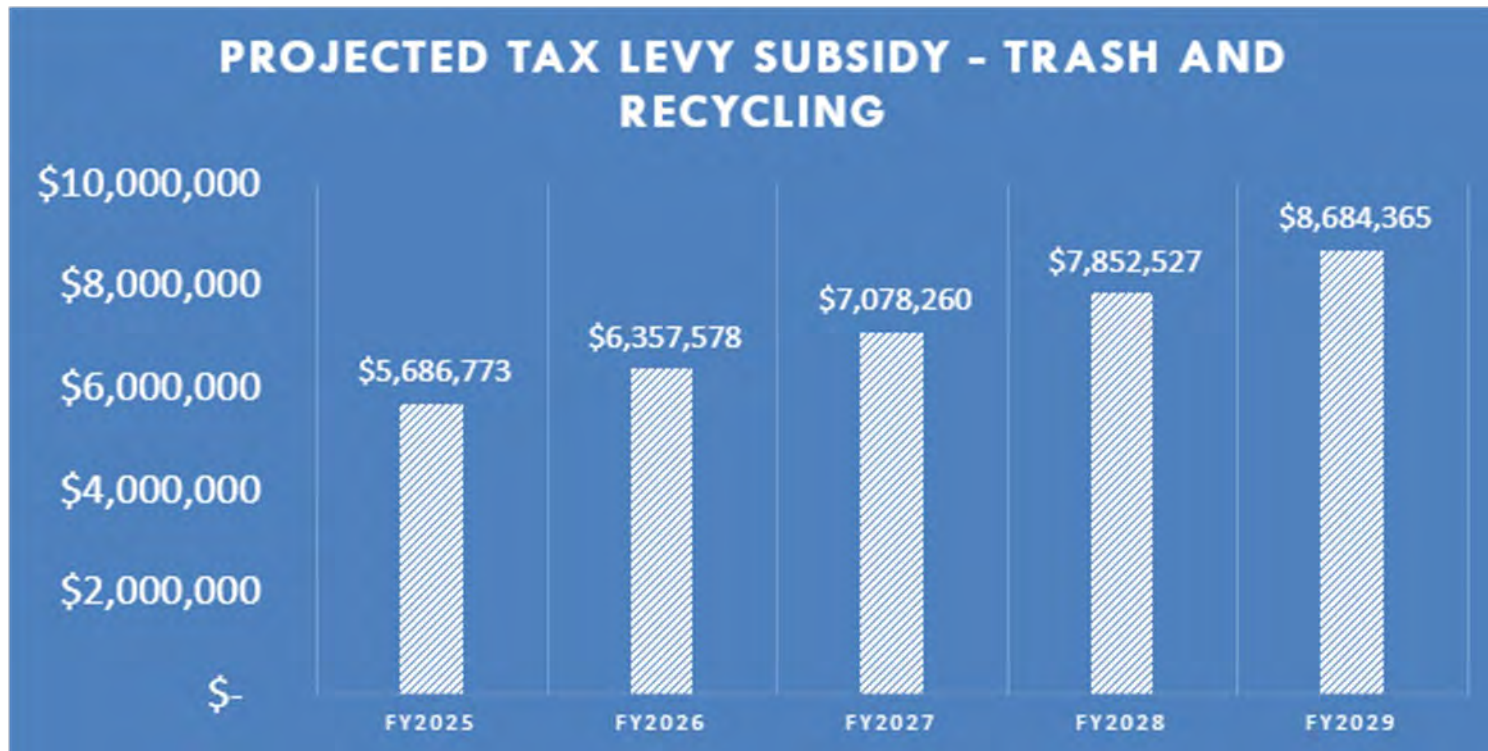
The City must set aside funds for the annual allowance for abatements and exemptions. The Overlay account has been forecast at a flat (0%) increase.

(EXPENDITURE PROJECTIONS CONTINUED)

SOLID WASTE & RECYCLING (see [Projected General Fund Five-Year Forecast](#), Line 28)

	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Projected Cost	\$ 8,397,394	\$ 9,021,773	\$ 9,692,578	\$ 10,413,260	\$ 11,187,527	\$ 12,019,365
Projected Revenue	\$ 3,335,000	\$ 3,335,000	\$ 3,335,000	\$ 3,335,000	\$ 3,335,000	\$ 3,335,000
Tax Levy Subsidy	\$ (5,062,394)	\$ (5,686,773)	\$ (6,357,578)	\$ (7,078,260)	\$ (7,852,527)	\$ (8,684,365)

The City of Lowell contracts for waste collection and disposal services on an annual basis. Waste Management is the current contractor for the collection of trash and recyclable materials. Within the existing contract, an additional fee has been added for so-called “contaminated recycling”, which are certain materials placed by residents into the recycling container that are not accepted according to a pre-determined list in the contract. The charge associated with any “ineligible” contaminants above a certain acceptable threshold in the recycling stream, is added as a separate fee to the city on the monthly bill. These annual costs have further widened the gap between the annual cost for collection and disposal, and the fee of \$125/ household charged by the City of Lowell to residents per Ordinance. This cost delta is therefore paid by the tax levy. The chart below forecasts the annual growth in the taxpayer subsidy for the trash & recycling services, if no changes were made to the existing fee structure.

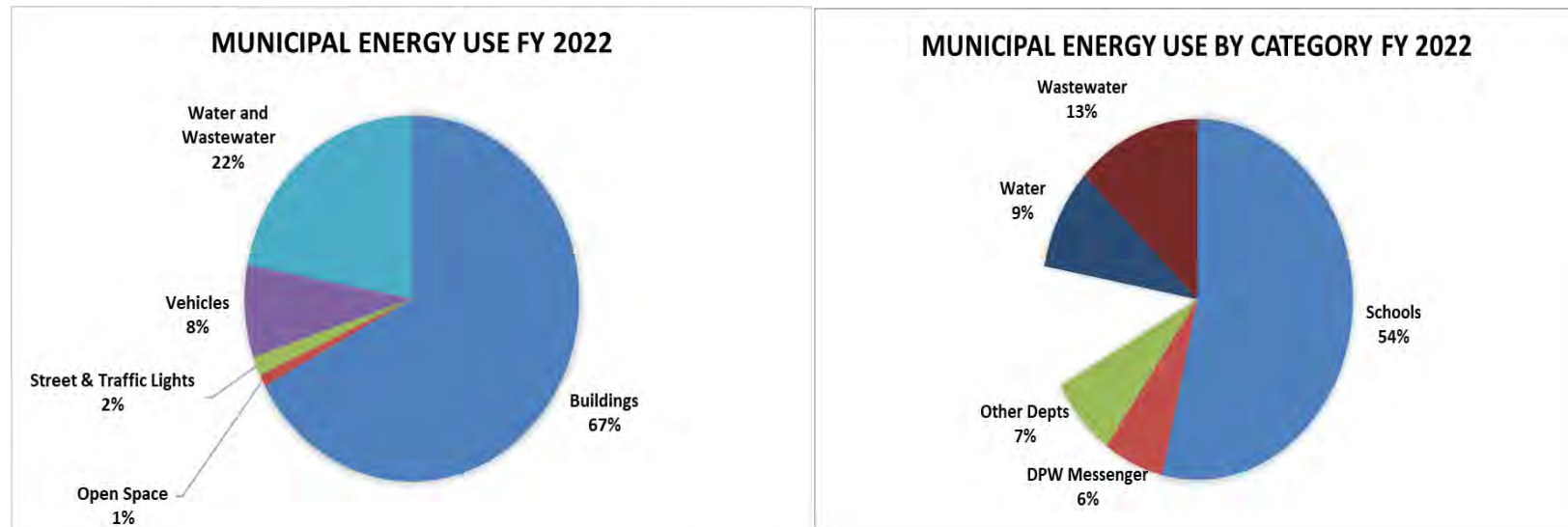
(EXPENDITURE PROJECTIONS CONTINUED)

UTILITIES (HEAT/ ELECTRIC) (see [Projected General Fund Five-Year Forecast](#), Line 29)Results from a Decade of Energy Initiatives

The City of Lowell is committed to managing energy costs, reducing energy usage, and reducing greenhouse gas emissions. The City has backed this commitment with significant investments in energy efficiency and renewable energy. Since being designated as one of the first Green Communities in the Commonwealth in 2010, Lowell has implemented projects and policies to increase energy efficiency, green the municipal vehicle fleet, provide for electric vehicle charging and increase renewable energy development.

Municipal Energy Use

The charts below¹⁶ includes a breakdown of Municipal Energy use. Municipal buildings accounted for the majority (67%) of the City's total energy use in FY 2010. Buildings are further broken out by facility type. The majority of building energy use (54%) can be attributed to the Schools.



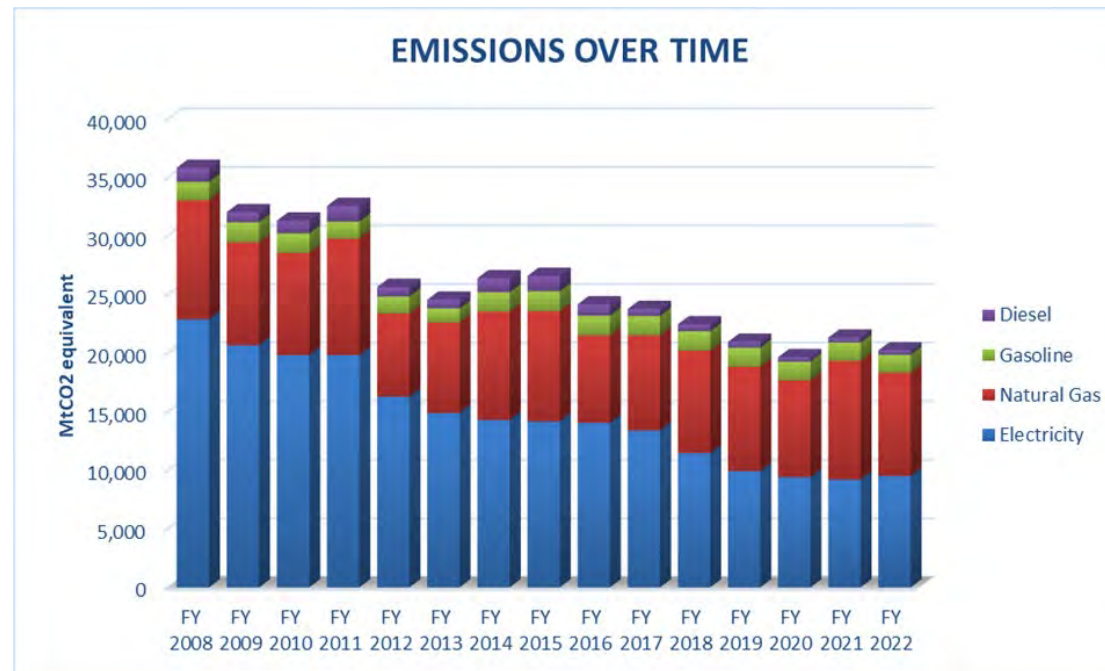
¹⁶ Source: Mass Energy Insight

(EXPENDITURE PROJECTIONS CONTINUED)

FY 2022 saw significant improvements in energy usage. This is primarily due to increased functionality of controls in strategic buildings, along with boiler monitoring and management controls. The City still saw a 17.2% decrease in energy usage vs. the FY 2008 baseline used for the Green Communities designation. The City has been able to secure and leverage funding to help continue to improve our energy budgets. In FY 23, the Energy Team has secured nearly \$150K in grants and \$425K in utility incentives to continue to improve our energy portfolio. Extensive grant funding available through the Bipartisan Infrastructure Law and the Inflation Reduction Act has the potential to increase our investment over the next 5 years. The City has either applied for or is actively working on \$19.3 million in grant funding that leverage an additional \$1.2 million in utility incentives.

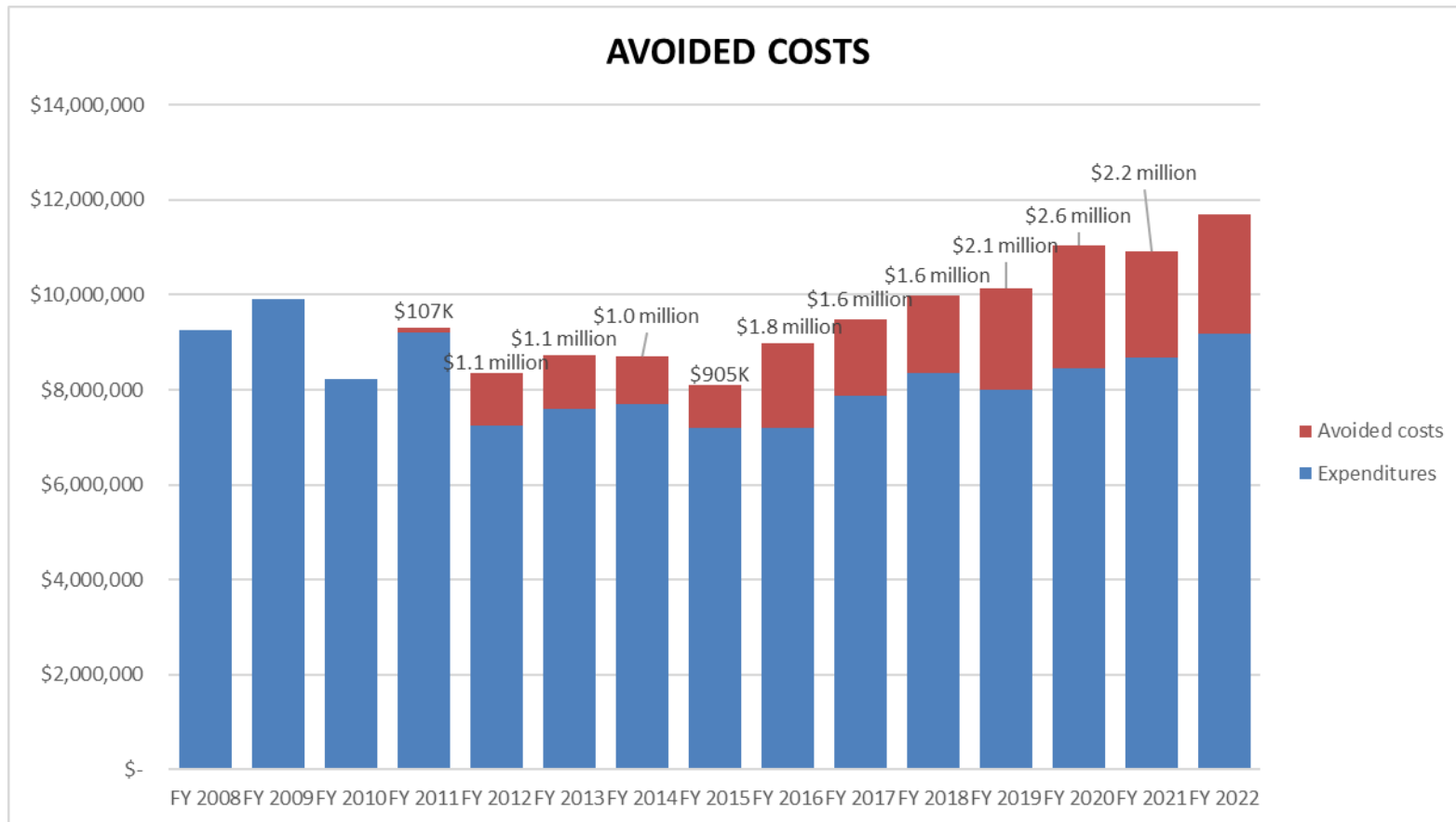
Municipal Avoided Energy Costs

Between FY 2008 and FY 2022, the City invested nearly \$50 million in bonds, grants, and utility incentives in energy retrofits across various facility categories. These investments include multiple energy conservation measures from the Energy Services Contract with Ameresco, Green Communities grant funding, city-wide retrofit of streets, park, and garage lighting to LEDs, Massachusetts School Building Administration investments in new boiler systems, various departmental energy initiative, and incentives available from a Strategic Energy Management Partnership with National Grid. These investments have resulted in overall emissions reduction for the municipality of 44% since our baseline year.



(EXPENDITURE PROJECTIONS CONTINUED)

Additionally, investments in renewable energy through installation of solar panels directly on facilities and use of net metering credits has reduced the City's energy costs and emissions while generating 80.2 million kWh of clean energy. Starting in FY 2016, City Energy staff also began a rigorous process of utility bill error analysis that has helped the City avoid and recover significant funds.¹⁷ All of these actions have allowed the City to avoid millions of dollars in energy costs as shown in the chart below.



¹⁷ Sources: Mass Energy Insight, National Grid Historical Tariffs, Auditor/Data Analyst fiscal records

(EXPENDITURE PROJECTIONS CONTINUED)

Looking Ahead

Lowell is continuing its commitment to creating a cleaner, greener future. Additional investments will be necessary to meet the emissions reduction targets of the City and Commonwealth. Last spring, Governor Baker signed climate legislation committing Massachusetts to Net Zero emissions by 2050, with interim targets to be determined. To meet these targets, the City of Lowell will need to continue upgrade our infrastructure to be more efficient and resilient through strategic investments, expansion of partnerships, and pursuit of supplemental grant funding in FY 2024 and beyond. Unprecedented opportunities exist with current federal funding and the Energy team plans on pursuing all-of-the-above strategies to help both the City and its constituents to meet the Commonwealth's ambitious climate goals.

(EXPENDITURE PROJECTIONS CONTINUED)

STATE ASSESSMENTS (see [Projected General Fund Five-Year Forecast](#), Line 12)

State assessments included in the forecast are based on the Senate Ways & Means (“SWM”) proposed FY2024 Cherry Sheet figures. A separate section of this report details the finding of our review of the various education aid programs. The formulas are complex and subject to state legislative appropriation each year. [See Forecasting Education Aid & Assessments](#).

Like the Cherry Sheet State Aid accounts on the revenue side, city officials will need to monitor the State budget process for FY2024 and follow the release of local assessment estimates each year.

	2021 Cherry Sheet Assessments	2022 Cherry Sheet Assessments	2023 Final Estimate	2024 SWM Proposal
Mosquito Control Projects	78,678	83,814	85,928	87,150
Air Pollution Districts	27,447	28,508	29,644	30,558
RMV Non-Renewal Surcharge	325,440	325,440	280,140	259,750
Regional Transit	1,070,448	1,097,209	1,097,209	1,124,639
Special Education	57,418	45,843	15,352	14,560
School Choice Sending Tuition	933,926	989,973	1,093,549	1,198,616
Charter School Sending Tuition	27,500,644	32,268,956	38,627,052	42,182,619
Total	29,994,001	34,839,738	41,228,874	44,897,882

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – EDUCATION SPENDING

BACKGROUND

The first step in forecasting the City’s Chapter 70 aid is to estimate future increases to the City’s Foundation budget. The Foundation budget measures the minimum amount that must be spent to provide an adequate education in a community. The Foundation budget is adjusted each year to reflect changes in enrollment, pupil demographics (grade level, English language learners or low-income pupils), inflation and wage differences across the State.

When the new Governor filed her first budget for FY2024 in January of 2023, the budget recommendation included funding for the implementation of the funding schedules from the 2019 Student Opportunity Act (‘SOA’). The most recent (as of publishing date for the FY2024 budget) plan from the Senate, would increase Chapter 70 education aid by \$603 million over the current fiscal year, for a total of \$6.59 billion, which would continue to fund the Student Opportunity Act on the intended schedule. This amount also reflects funding to raise the minimum new aid amount from \$30 per student to \$60, a recognition of the challenges faced by 119 minimum-aid-only school districts, which account for 37% of all districts.

In Lowell, the changes to the Foundation rates for low-income pupils will likely be the largest factor in future increases to the City’s Foundation budget.

DATA SOURCES FOR PROJECTING THE FOUNDATION BUDGET

The data for analyzing the Foundation budget calculations is published to the Department of Elementary and Secondary Education’s (DESE’s) website when the Governor issues the preliminary budget (typically in late January) and these figures are updated once the Legislature agrees on the final State budget (usually in July most years).

Foundation budget – Navigate to the Chapter 70 page on the DESE website: [Chapter 70 Program - School Finance \(mass.edu\)](https://www.mass.gov/info-details/chapter-70-program-school-finance), then open the Fiscal Year data you want to examine. Once you have opened either the Governor’s budget calculations (usually January date) or the final calculations (typically dated July), go to the “Complete Formula Spreadsheet” and open this Excel workbook. Go to the “Index” tab and select Lowell in the drop down box to bring up the City-specific data. Then review the “Foundation Budget” tab to analyze the changes in the Foundation budget and Foundation enrollment.

PROJECTING LOCAL CONTRIBUTION

The City's local contribution is calculated based on the DESE's "Aggregate Wealth model" formula that determines a "target local share" based on the City's aggregate property wealth and income levels each year. For communities that are below their target local share, the prior year's local contribution is increased by the municipal revenue growth factor (MRGF) calculated by the Division of Local Services (DLS). The MRGF calculation estimates the growth in annual recurring municipal revenues and reflects the assumption that education spending should increase by this amount. After the prior year contribution is increased by the MRGF, the Chapter 70 formula compares the resulting figure to the target local share. In Lowell's case, the city remained about \$7 million short of this target after the MRGF increase. This shortfall is converted to a percentage relative to the target local share percentage and if this shortfall is between 2.5 percent and 7.5 percent, the community must raise an additional 1 percent above the MRGF increase. Since Lowell is well below its target local share, it must increase its prior year contribution by the MRGF, plus an additional 1 percent due to a more than 2.5 percent shortfall from the target local share.

For the projection of Lowell's local contribution, the assumption is that the City's required local contribution will continue to grow by about 4.25 percent per year in FY2025 and beyond. From FY2019 to FY2023, the average increase in required contribution was about 4.25 percent.

DATA SOURCES FOR PROJECTING THE LOCAL CONTRIBUTION

The City's Local Contribution to education can be found in the same Complete Formula Spreadsheet used to review the Foundation budget and enrollment. To review the calculations for the municipal revenue growth factor (MRGF), which estimates annual recurring revenue growth in each community, go to the Division of Local Services' (DLS) website: [Cherry Sheets, State-owned Land, Payments & Municipal Revenue Growth Factors \(MRGF\) | Mass.gov](#)

PROJECTED GENERAL FUND FIVE-YEAR FORECAST – CHARTER SCHOOL SPENDING

PROJECTING CHAPTER 70 AID

The projection of Chapter 70 aid flows from the projections of the City’s Foundation budgets and local contributions. Lowell is considered a “Foundation Aid” community where annual Chapter 70 aid increases are necessary to ensure that spending does not fall below Foundation budget levels. For communities in this category, Chapter 70 is calculated by subtracting the required local contribution from the Foundation budget. This is the approach used in the projections of Chapter 70 aid for Lowell.

PROJECTING CHARTER SCHOOL ASSESSMENTS AND REIMBURSEMENTS

To project the City’s charter school assessments, the first step was to identify the charter schools attended by Lowell pupils. In FY2024, it is estimated that 2,057 Lowell pupils will attend area charter schools. The four charter schools where most Lowell pupils (2,053) attend include the Collegiate Charter School of Lowell (945 Lowell pupils), the Lowell Community Charter School (730 Lowell pupils), the Lowell Middlesex Academy Charter School (78 Lowell pupils) and the Innovation Academy in Tyngsborough (300 Lowell pupils). Four additional Lowell pupils attend various other charter schools.

The next step was to determine which charter schools were adding grades or otherwise expanding their enrollment. These enrollment limits are spelled out in the individual charters for each school. For example, the Collegiate Charter School of Lowell plans to add a high school grade in both FY2022 and FY2023 so that by FY2023 it will be providing services to grades K-12 with an enrollment cap of 1,200 pupils. In the projections, it is assumed that most of these new seats at Collegiate will be filled by Lowell pupils, consistent with current enrollment percentages by community.

The Lowell Community Charter School has a pending request before the State Board of Elementary and Secondary Education (BESE) to increase its enrollment cap by 15 pupils to a total of 815 pupils. In recent years, the school has been over its enrollment cap, but communities are not charged for pupils over the enrollment cap. The forecast assumes that this request will be approved by the BESE and that Lowell pupils will occupy most of these seats (13 of 15). The Innovation Academy Charter School is not expanding, but an increasing percentage of its enrollment comes from Lowell. The forecast expects this trend to continue at a modest rate. The Lowell Middlesex Charter School has struggled historically to reach its enrollment cap although the number of Lowell pupils attending this school has remained relatively flat over the last four years. The projection assumes that this stable enrollment from Lowell continues across the forecast years.

(CHARTER SCHOOL SPENDING CONTINUED)

After projecting Lowell’s enrollment at these charters, the tuition rates for each charter school are calculated. The tuition rate is a function of the same Foundation budget rates used for the City’s Foundation budget, plus an amount for facilities. District spending over Foundation levels is also reflected in the charter school tuition rates, but Lowell does not appear to have spent much above Foundation budget levels in recent years. The Foundation budget calculated for each charter school factors in each pupil’s grade level, English language learner or low-income status. Since most of the charter schools (except the Innovation Academy) attended by Lowell pupils have about the same percentage of low-income pupils as the City, these rates have been projected to increase at the same rates as the City’s Foundation budget. For Innovation Academy, with less than half the percentage of low-income pupils compared to the City, the rate of Foundation increases is reduced to reflect the lower costs of fewer low-income pupils.

The State DESE also makes an adjustment for “private/home school” pupils that attend charter schools and reside in Lowell. Since these pupils attended a private school or received home-schooling in prior years, they were never counted in the City’s Foundation budget. Therefore, the State does not assess the City for these pupils in the first year they attend a charter school since the City never received credit for these pupils in its Foundation budget or Chapter 70 aid. After the first year attending a charter school, these pupils are counted in the City’s Foundation enrollment and Chapter 70 aid is granted for these pupils going forward.

Since DESE does not know about these pupils going into a given school year, they are not reflected in the initial estimates for the year. That is why there are no adjustments for these pupils in FY2021 or beyond. The City may want to include an estimate of this “private/home-schooled” number in the forecast going forward, but if any of the FY2021 pupils are found to be in this category, the offset will reduce both the charter assessment and reimbursement by the same amounts.

The SOA also restructured the charter school reimbursement formula and replaced the existing formula that provided for 100 percent reimbursement of year-to-year charter assessment increases, and then 25 percent of this amount for the subsequent four years. The new reimbursement formula (this formula was used before the 100, 25, 25, 25, 25 percent formula) prescribed by the SOA calls for a 100 percent reimbursement of first year assessment increases (net of facilities portion that is fully reimbursed by the State), followed by 60 percent of this increase in year two, and then 40 percent of this increase in year three. These reimbursements are referred to as “transition aid.” The SOA further stipulates that the State will increase its funding for these charter reimbursements (these reimbursements have historically not been enough for full reimbursements) such that 75 percent of the total State transition aid obligation is covered in FY2021, 90 percent in FY2022 and 100 percent by FY2023.

(CHARTER SCHOOL SPENDING CONTINUED)

The Legislative versions of the FY2021 budget increased the charter reimbursement line-item significantly above the amounts in the Governor's revised FY2021 budget. Once the Conference Committee agreed on the final amount, it was enough to cover about 70 percent of the State's obligation. The forecast assumes that the State continues to make inroads to fully funding this reimbursement by FY2023, but at slightly slower rates than contained in the SOA. The rate at which the State is able to increase this funding will have a major impact on the amount of charter reimbursements received by Lowell. City officials can revise these reimbursement percentages as additional information about charter reimbursements becomes available.

The forecast also assumes that the State continues to fully reimburse communities for facility assessments paid to charter schools. The State funds these facilities reimbursements prior to funding transition aid. The forecast assumes a very slight increase in the facilities assessment over the forecast period which is fully reimbursed by the State.

(CHARTER SCHOOL SPENDING CONTINUED)

	Actual	Actual	Budget	Budget	Budget	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Projected Tuition Rates	
Charter School	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2022	FY24-FY29
Collegiate Charter School of Lowell, Grades K-10													
Total Enrollment	843	930	1,024	1,112	1,200	1,200	1,200	1,200	1,201	1,202	1,203		
Lowell Enrollment	757	857	945	1,027	1,109	1,109	1,109	1,109	1,109	1,109	1,109		
Percent Lowell Enrollment	89.77%	92.18%	92.29%	92.36%	92.42%	92.42%	92.42%	92.42%	92.34%	92.26%	92.19%		
Tuition Rate	12,242	12,852	13,477	14,487	15,110	17,898	18,668	19,470	20,308	21,181	22,092	7.50%	4.30%
Private/Home School Offset	91,325	89,864											
Assessment (net offset)	9,171,462	10,926,185	12,735,434	14,878,559	16,757,386	21,477,600	20,702,384	21,592,586	22,521,068	23,489,474	24,499,521		
Lowell Community Charter School, Grades PK-8													
Total Enrollment	810	814	800	815	815	815	815	815	815	815	815		
Lowell Enrollment	737	730	730	743	743	743	743	743	743	743	743		
Percent Lowell Enrollment	92.12%	91.26%	91.25%	91.17%	91.17%	91.17%	91.17%	91.17%	91.17%	91.17%	91.17%		
Tuition Rate	13,210	13,844	14,187	15,251	15,906	16,590	17,304	18,048	18,824	19,633	20,478	7.50%	4.30%
Private/Home School Offset	0	25,992											
Assessment (net offset)	9,734,845	10,081,811	10,356,255	11,331,232	11,818,475	15,347,085	12,856,716	13,409,555	13,986,166	14,587,571	15,214,837		
Innovation Academy Charter School, Tyngsborough Grades 5-12													
Total Enrollment	794	795	800	800	800	800	800	800	800	800	800		
Lowell Enrollment	240	294	300	305	310	315	320	325	325	325	325		
Percent Lowell Enrollment	30.29%	36.99%	37.50%	38.13%	38.75%	39.38%	40.00%	40.63%	40.63%	40.63%	40.63%		
Tuition Rate	11,171	11,639	12,324	13,063	13,520	13,993	14,483	14,990	15,515	16,058	16,620	6.0%	3.50%
Private/Home School Offset	167,565	221,141											
Assessment (net offset)	2,517,720	3,200,971	3,697,095	3,984,236	4,191,286	4,189,729	4,634,643	4,871,806	5,042,319	5,218,800	5,401,458		
Middlesex Academy Charter School, Grades 9-12													
Total Enrollment	90	97	120	120	120	120	120	120	120	120	120		
Lowell Enrollment	78	82	78	78	78	78	78	78	78	78	78		
Percent Lowell Enrollment	86.96%	84.62%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%		
Tuition Rate	14,436	15,240	15,359	16,511	17,221	17,961	18,733	19,539	20,379	21,255	22,169	7.50%	4.30%
Private/Home School Offset	0	0											
Assessment (net offset)	1,125,575	1,252,242	1,197,975	1,287,823	1,343,199	2,301,731	1,461,198	1,524,029	1,589,563	1,657,914	1,729,204		
Other Charter Schools													
Other Charter Assessments	124,929	53,737	55,659	59,833	62,406	65,090	67,889	70,808	73,853	77,028	80,340	7.50%	4.30%
Total Lowell Charter Assessment	22,674,531	25,514,946	28,042,417	31,541,683	39,720,601	43,381,235	39,722,829	41,468,785	43,212,968	45,030,787	46,925,360		

ENTERPRISE FUND 5-YEAR FORECAST (2024 – 2029)

PARKING ENTERPRISE FUND FORECAST/BALANCE ¹⁸

Line Number	Category	Assumptions	BUDGET	FORECAST					
			2024	2025	2026	2027	2028	2029	
1	MISC. - Penalties & Interest	0.00%	265,000	265,000	265,000	265,000	265,000	265,000	
2	Parking Tickets/ Fines	3.00%	772,500	795,675	819,545	844,132	869,456	895,539	
3	On-Street Parking - Meters	2.00%	1,300,500	1,326,510	1,353,040	1,380,101	1,407,703	1,435,857	
4	Garage Fees - Ayotte	2.00%	867,000	884,340	902,027	920,067	938,469	957,238	
5	Garage Fees - Downes	2.00%	1,250,000	1,275,000	1,300,500	1,326,510	1,353,040	1,380,101	
6	Surface Lot - Davidson Lot	2.00%	204,000	208,080	212,242	216,486	220,816	225,232	
7	Garage Fees - Roy Garage	2.00%	1,122,000	1,144,440	1,167,329	1,190,675	1,214,489	1,238,779	
8	Garage Fees - Lower Locks Garage	2.00%	510,000	520,200	530,604	541,216	552,040	563,081	
9	Garage Fees - Early Garage	1.75%	994,500	1,014,390	1,034,678	1,055,371	1,076,479	1,098,008	
10	Pass Cards	5.00%	31,500	33,075	34,729	36,465	38,288	40,203	
11	Garage Fees - NEW HCID Garage	0.00%	750,000	250,000	250,000	250,000	250,000	250,000	
12	Lost Revenue/ F.C. (ARPA)	One Time	-	-	-	-	-	-	
#	Tax Levy Subsidy	Council Appropriation	-	-	-	-	-	-	
12	Misc. - Other	5.00%	102,674	21,000	22,050	23,153	24,310	25,526	
13	Revenues	Sum of Line 1 - 12	8,169,674	7,737,710	7,891,743	8,049,177	8,210,090	8,374,565	
14	Salaries & Wages	Per CBA	588,905	630,549	675,139	722,881	774,000	828,733	
15	plus General Fund indirect	3.00%	225,387	232,148	239,113	246,286	253,675	261,285	
16	Health/Dental Insurance	7.00%	326,506	349,362	373,817	399,984	427,983	457,942	
17	Medicare Tax (1.45% of wages)	calculated	8,539	9,143	9,790	10,482	11,223	12,017	
18	Pension Assessments	4.50%	292,050	305,192	318,926	333,277	348,275	363,947	
19	Debt Service (Existing Debt)	fixed debt schedules	5,160,404	5,124,244	4,989,281	5,007,156	5,007,438	3,123,556	
22	Utility Accounts	5.00%	471,000	526,665	588,908	658,508	736,333	823,355	
23	All Other Expenses	2.00%	3,110,162	3,172,365	3,235,813	3,300,529	3,366,539	3,433,870	
24	plus General Fund indirect	3.00%	225,387	232,148	239,113	246,286	253,675	261,285	
25	Appropriations	Sum of Line 14 - 24	10,408,339	10,581,816	10,669,898	10,925,389	11,179,140	9,565,991	
26	Surplus/(Deficit)	Line 13 - Line 25	(2,238,665)	(2,844,106)	(2,778,155)	(2,876,213)	(2,969,049)	(1,191,426)	
27	Beginning Fund Balance	Certified Retained Earnings 7/1/22	2,406,165	167,500	(2,676,607)	(5,454,762)	(8,330,974)	(11,300,024)	
28	Operations	from Line 26	(2,238,665)	(2,844,106)	(2,778,155)	(2,876,213)	(2,969,049)	(1,191,426)	
29	Ending Fund Balance	Line 27 + 28	167,500	(2,676,607)	(5,454,762)	(8,330,974)	(11,300,024)	(12,491,450)	

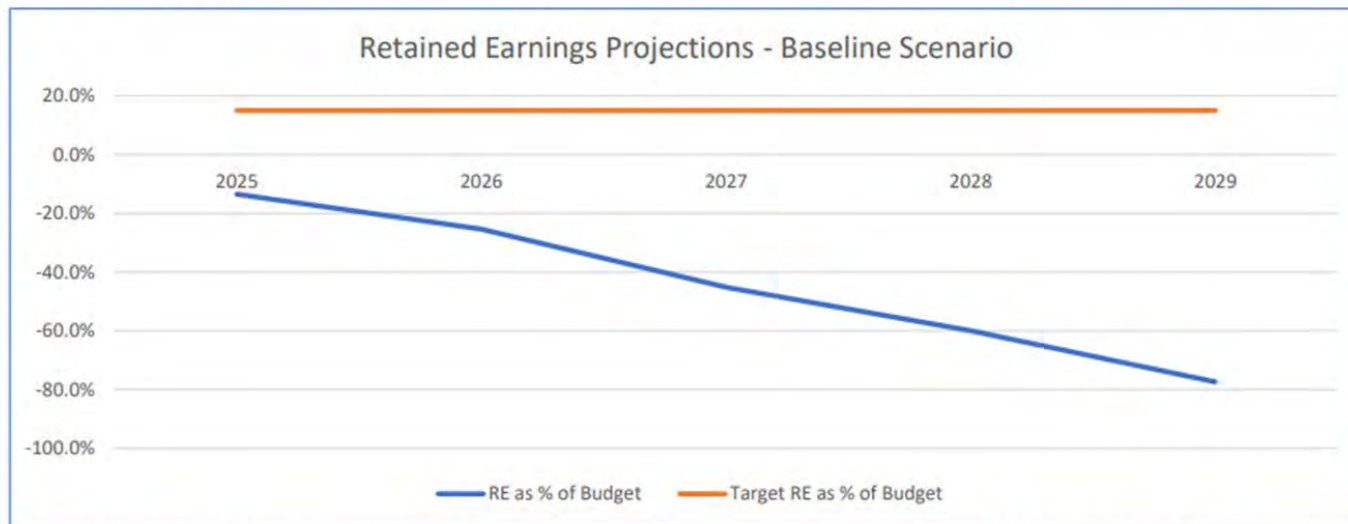
¹⁸ The Lowell Code of Ordinances calls for an annual CPI adjustment to garage pass card fees (Chapter 266)

WASTEWATER ENTERPRISE FUND FORECAST ASSUMPTIONS¹⁹

The following analysis projects the Wastewater Enterprise Fund retained earnings balance if no rate increase is approved over the forecast period (FY2024 – FY2029). The blue line tracks the fund balance as a percentage of the budget. A target retained earnings balance is 15% of the operating budget. This “baseline” or “do nothing” analysis demonstrates how the retained earnings will quickly diminish over time due to rising operational and debt service costs for the sewer utility operation.

Target Retained Earnings as % of Budget:	15.0%

Baseline	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
Surplus/Deficit	\$ (2,362,166)	\$ (3,095,865)	\$ (3,881,950)	\$ (6,743,078)	\$ (5,684,708)
Projected Retained Earnings	\$ (4,076,923)	\$ (7,958,873)	\$ (14,701,951)	\$ (21,445,029)	\$ (27,129,736)
RE as % of Budget	-13.5%	-25.4%	-45.2%	-60.0%	-77.4%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



DOR's certification of Retained Earnings includes reserving reserved earnings used to balance the following fiscal year's budget and any other reserves, like funds needed for encumbrances.

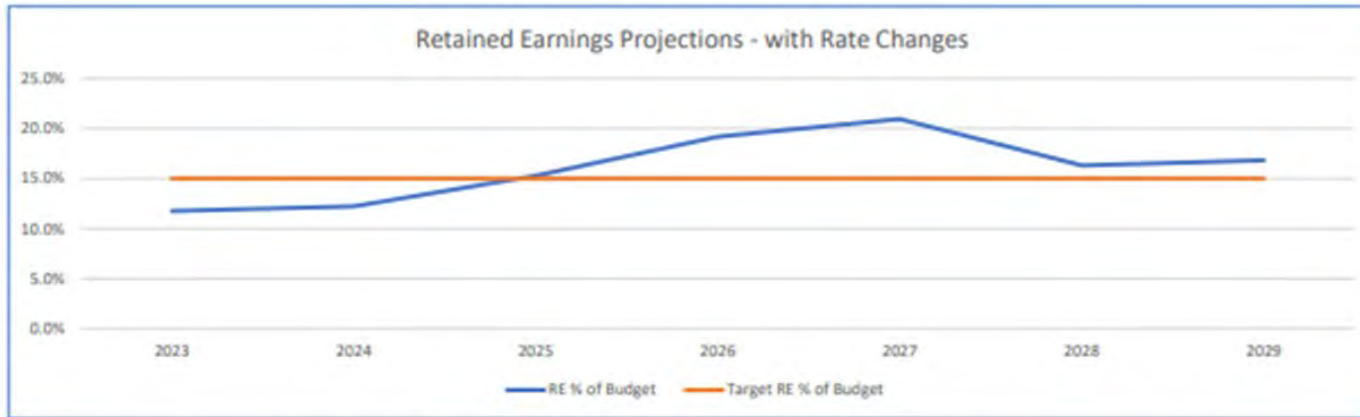
This workbook has the ability to mimic DOR's certification calculation.

¹⁹ Forecast assumes a target RE of 15% as a best practice

WASTEWATER ENTERPRISE FUND FORECAST – PRELIMINARY ANALYSIS²⁰

Rate Increases:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	12.0%	5.0%	5.0%	5.0%	0.0%	0.0%

Rate Impact	2023 PROJECTED	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
Surplus/Deficit	\$ (2,317,009)	\$ 187,514	\$ 1,009,080	\$ 1,401,683	\$ 1,798,216	\$ (991,602)	\$ 66,767
Projected Retained Earnings	\$ 3,415,171	\$ 3,602,685	\$ 4,611,765	\$ 6,013,448	\$ 6,820,062	\$ 5,828,460	\$ 5,895,227
RE % of Budget	11.8%	12.2%	15.3%	19.2%	21.0%	16.3%	16.8%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%



User Impact (per Bill)	Usage	Est. Bill	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Low-End Res. User (5/8" mtr)	4	\$	71.22	79.77	83.75	87.94	92.34	92.34	92.34
Low-End Res. User (5/8" mtr)	18	\$	91.57	102.56	107.68	113.07	118.72	118.72	118.72
Tier 2 Res. User (5/8" mtr)	30	\$	152.61	170.93	179.47	188.45	197.87	197.87	197.87
Average Res. User (5/8" mtr)	21	\$	106.83	119.65	125.63	131.91	138.51	138.51	138.51
Tier 3 Res. User (5/8" mtr)	72	\$	371.33	415.89	436.68	458.51	481.44	481.44	481.44
High-End Res. User (5/8" mtr)	141	\$	743.86	833.12	874.78	918.51	964.44	964.44	964.44
Low-End Non-Res. User (5/8")	1	\$	71.22	79.77	83.75	87.94	92.34	92.34	92.34
Low-End Non-Res. User (5/8")	20	\$	101.74	113.95	119.65	125.63	131.91	131.91	131.91
Tier 2 Non-Res. User (1")	32	\$	162.79	182.32	191.44	201.01	211.06	211.06	211.06
Average Non-Res. User (1")	91	\$	472.35	529.03	555.48	583.26	612.42	612.42	612.42
High-End Non-Res. User (5/8")	1,123	\$	6,238.75	6,987.40	7,336.77	7,703.60	8,088.78	8,088.78	8,088.78
High-End Non-Res. User (6")	10,912	\$	61,331.24	68,690.99	72,125.54	75,731.81	79,518.40	79,518.40	79,518.40
Elderly User (5/8")	13	\$	66.13	74.07	77.77	81.66	85.74	85.74	85.74
Elderly User (1")	33	\$	167.87	188.02	197.42	207.29	217.65	217.65	217.65
Elderly User (5/8")	14	\$	71.22	79.76	83.75	87.94	92.34	92.34	92.34
Elderly User (1")	64	\$	328.79	368.24	386.65	405.99	426.29	426.29	426.29

²⁰ The percentages included in the forecast are for discussion purposes only; RE projection based on local rate increase every year.

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST - BASELINE²¹

	2024	2025	2026	2027	2028	2029
Description	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Revenues and Other Sources						
Usage Charges	\$ 18,054,805	\$ 18,054,805	\$ 18,054,805	\$ 18,054,805	\$ 18,054,805	\$ 18,054,805
Liens	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Septage	\$ 2,200,000	\$ 2,300,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Junk/Scrap Metal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Laboratory Analysis	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Tewksbury Assessment	\$ 1,653,750	\$ 1,736,438	\$ 1,823,259	\$ 1,914,422	\$ 2,010,143	\$ 2,110,651
Chelmsford Assessment	\$ 2,094,750	\$ 2,199,488	\$ 2,309,462	\$ 2,424,935	\$ 2,546,182	\$ 2,673,491
Dracut/Tyngsborough Assessment	\$ 2,107,980	\$ 2,213,379	\$ 2,324,048	\$ 2,440,250	\$ 2,562,263	\$ 2,690,376
Miscellaneous Revenue (all other revenues)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Sub Total	\$ 27,430,285	\$ 27,823,109	\$ 28,230,574	\$ 28,653,412	\$ 28,992,393	\$ 29,348,322
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Sources	\$ 27,430,285	\$ 27,823,109	\$ 28,230,574	\$ 28,653,412	\$ 28,992,393	\$ 29,348,323
Expenditures and Other Uses						
Salaries and Wages	\$ 3,756,493	\$ 3,869,188	\$ 3,985,264	\$ 4,104,822	\$ 4,227,966	\$ 4,354,805
Ordinary Expenses	\$ 10,896,181	\$ 11,114,105	\$ 11,336,387	\$ 11,563,114	\$ 11,794,377	\$ 12,030,264
Existing Long Term Debt Service	\$ 8,450,085	\$ 8,358,279	\$ 7,969,648	\$ 7,878,161	\$ 7,781,764	\$ 5,594,060
New Long Term Debt Service	\$ 7,688	\$ 27,682	\$ 826,690	\$ 1,904,842	\$ 4,633,020	\$ 5,566,821
Short Term Debt (Related to New Debt Service)	\$ 45,252	\$ 318,111	\$ 515,604	\$ 190,792	\$ 197,903	\$ 173,625
Sub Total	\$ 23,155,699	\$ 23,687,366	\$ 24,633,593	\$ 25,641,731	\$ 28,635,031	\$ 27,719,577
Indirect Costs	\$ 6,308,649	\$ 6,497,909	\$ 6,692,846	\$ 6,893,631	\$ 7,100,440	\$ 7,313,453
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Expenditures and Other Uses	\$ 29,464,348	\$ 30,185,274	\$ 31,326,439	\$ 32,535,363	\$ 35,735,471	\$ 35,033,031
Excess (Deficiency) of Revenues and						
Available Funds > Expenditures and Other Uses	\$ (2,034,063)	\$ (2,362,166)	\$ (3,095,865)	\$ (3,881,950)	\$ (6,743,078)	\$ (5,684,708)

²¹ Projected Enterprise Fund forecast assuming no rate increase.

WASTEWATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

	2025	2026	2027	2028	2029
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Revenues and Other Sources	5.00%	5.00%	5.00%	0.00%	0.00%
Usage Charges	\$ 21,232,450	\$ 22,294,073	\$ 23,408,777	\$ 23,408,777	\$ 23,408,777
Liens	\$ 1,293,600	\$ 1,358,280	\$ 1,426,194	\$ 1,497,504	\$ 1,497,504
Septage	\$ 2,300,000	\$ 2,400,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Junk/Scrap Metal	\$ -	\$ -	\$ -	\$ -	\$ -
Laboratory Analysis	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Tewksbury Assessment	\$ 1,736,438	\$ 1,823,259	\$ 1,914,422	\$ 2,010,143	\$ 2,110,651
Chelmsford Assessment	\$ 2,199,488	\$ 2,309,462	\$ 2,424,935	\$ 2,546,182	\$ 2,673,491
Dracut/Tyngsborough Assessment	\$ 2,213,379	\$ 2,324,048	\$ 2,440,250	\$ 2,562,263	\$ 2,690,376
Miscellaneous Revenue (all other revenues)	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Sub Total	\$ 31,194,354	\$ 32,728,122	\$ 34,333,578	\$ 34,743,868	\$ 35,099,798
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ 1
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Sources	\$ 31,194,354	\$ 32,728,122	\$ 34,333,578	\$ 34,743,868	\$ 35,099,799
Expenditures and Other Uses					
Salaries and Wages	\$ 3,869,188	\$ 3,985,264	\$ 4,104,822	\$ 4,227,966	\$ 4,354,805
Ordinary Expenses	\$ 11,114,105	\$ 11,336,387	\$ 11,563,114	\$ 11,794,377	\$ 12,030,264
Collection	\$ -	\$ -	\$ -	\$ -	\$ 1
Existing Long Term Debt Service	\$ 8,358,279	\$ 7,969,648	\$ 7,878,161	\$ 7,781,764	\$ 5,594,060
New Long Term Debt Service	\$ 27,682	\$ 826,690	\$ 1,904,842	\$ 4,633,020	\$ 5,566,821
Short Term Debt (Related to New Debt Service)	\$ 318,111	\$ 515,604	\$ 190,792	\$ 197,903	\$ 173,625
Sub Total	\$ 23,687,366	\$ 24,633,593	\$ 25,641,731	\$ 28,635,031	\$ 27,719,577
Indirect Costs	\$ 6,497,909	\$ 6,692,846	\$ 6,893,631	\$ 7,100,440	\$ 7,313,453
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Expenditures and Other Uses	\$ 30,185,274	\$ 31,326,439	\$ 32,535,363	\$ 35,735,471	\$ 35,033,031
Excess (Deficiency) of Revenues and					
Available Funds > Expenditures and Other Uses	\$ 1,009,080	\$ 1,401,683	\$ 1,798,216	\$ (991,602)	\$ 66,767

(RATE INCREASE CONSIDERATIONS CONTINUED)

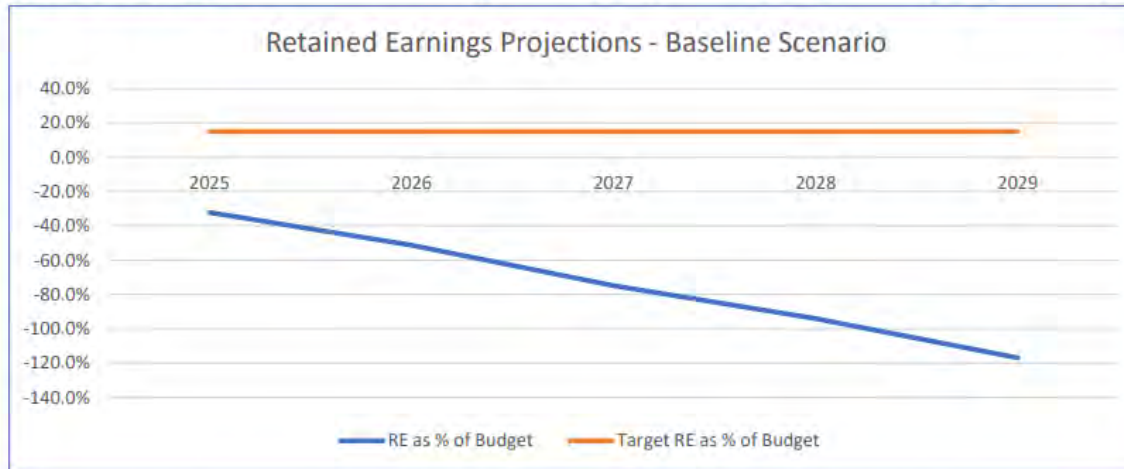
	2025	2026	2027	2028	2029
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Excess (Deficiency) of Revenues and					
Available Funds > Expenditures and Other Uses	\$ 1,009,080	\$ 1,401,683	\$ 1,798,216	\$ (991,602)	\$ 66,767
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2022					
Available Retained Earnings Start of FY	\$ 3,602,685	\$ 4,611,765	\$ 6,013,448	\$ 6,820,062	\$ 5,828,460
Appropriations since Certification	\$ -	\$ -	\$ -	\$ -	\$ -
Close out Prior Year Reserves	\$ -	\$ -	\$ -	\$ 991,602	\$ -
Create Following Year's Reserves	\$ -	\$ -	\$ (991,602)	\$ (991,602)	\$ -
Current Year Surplus/(Deficit)	\$ 1,009,080	\$ 1,401,683	\$ 1,798,216	\$ (991,602)	\$ 66,767
Projected Retained Earnings Balance	\$ 4,611,765	\$ 6,013,448	\$ 6,820,062	\$ 5,828,460	\$ 5,895,227
Projected Retained Earnings Balance as % of Budget	15.3%	19.2%	21.0%	16.3%	16.8%

WATER ENTERPRISE FUND FORECAST - BASELINE²²

The following analysis projects the Water Enterprise Fund retained earnings balance if no rate increase is approved over the forecast period (FY2024 – FY2029). The blue line tracks the fund balance as a percentage of the budget. A target retained earnings balance is 15% of the operating budget. This “baseline” or “do nothing” analysis demonstrates how the retained earnings will quickly diminish over time due to rising operational and debt service costs for the sewer utility operation.

Target Retained Earnings as % of Budget:	15.0%

Baseline	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
Surplus/Deficit	\$ (2,477,678)	\$ (2,705,006)	\$ (3,109,897)	\$ (4,074,203)	\$ (4,756,534)
Projected Retained Earnings	\$ (5,068,566)	\$ (8,178,463)	\$ (12,252,666)	\$ (16,326,869)	\$ (21,083,402)
RE as % of Budget	-32.2%	-51.2%	-74.8%	-94.1%	-117.0%
Target RE as % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%



DOR's certification of Retained Earnings includes reserving reserved earnings used to balance the following fiscal year's budget and any other reserves, like funds needed for encumbrances.

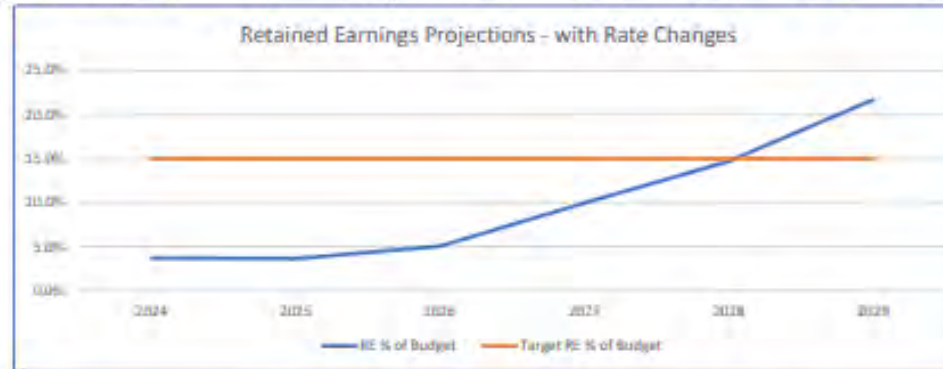
This workbook has the ability to mimic DOR's certification calculation.

²² Forecast assumes a target RE of 15% as a best practice.

WATER ENTERPRISE FUND FORECAST – PRELIMINARY ANALYSIS²³

Rate Changes:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	8.00%	8.00%	6.50%	6.50%	6.50%	6.50%

Rate Impact	2024 PROJECTED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
Surplus/Deficit	\$ (1,165,668)	\$ (479,356)	\$ 236,062	\$ 824,733	\$ 918,571	\$ 1,363,163
Projected Retained Earnings	\$ 570,652	\$ 570,652	\$ 806,714	\$ 1,631,447	\$ 2,550,018	\$ 3,913,182
RE % of Budget	3.7%	3.6%	5.1%	10.0%	14.7%	21.7%
Target RE % of Budget	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%



	Current Bill	New Bills					
User Impact (per Bill)	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Low-End Res. User (5/8" mtr)	\$ 33.64	\$ 36.33	\$ 39.24	\$ 41.79	\$ 44.50	\$ 47.40	\$ 50.48
Low-End Res. User (5/8" mtr)	\$ 43.49	\$ 46.97	\$ 50.73	\$ 54.03	\$ 57.54	\$ 61.28	\$ 65.26
Tier 2 Res. User (5/8" mtr)	\$ 73.05	\$ 78.89	\$ 85.20	\$ 90.74	\$ 96.64	\$ 102.92	\$ 109.61
Average Res. User (5/8" mtr)	\$ 50.88	\$ 54.95	\$ 59.35	\$ 63.21	\$ 67.31	\$ 71.69	\$ 76.35
Tier 3 Res. User (5/8" mtr)	\$ 186.31	\$ 201.21	\$ 217.31	\$ 231.43	\$ 246.48	\$ 262.50	\$ 279.56
High-End Res. User (5/8" mtr)	\$ 388.91	\$ 420.03	\$ 453.63	\$ 483.11	\$ 514.52	\$ 547.96	\$ 583.58
Low-End Non-Res. User (5/8")	\$ 33.64	\$ 36.33	\$ 39.24	\$ 41.79	\$ 44.50	\$ 47.40	\$ 50.48
Low-End Non-Res. User (5/8")	\$ 48.42	\$ 52.29	\$ 56.47	\$ 60.15	\$ 64.06	\$ 68.22	\$ 72.65
Tier 2 Non-Res. User (1")	\$ 77.97	\$ 84.21	\$ 90.95	\$ 96.86	\$ 103.16	\$ 109.86	\$ 117.00
Average Non-Res. User (1")	\$ 241.58	\$ 260.90	\$ 281.78	\$ 300.09	\$ 319.60	\$ 340.37	\$ 362.49
High-End Non-Res. User (5/8")	\$ 4,019.13	\$ 4,340.66	\$ 4,687.91	\$ 4,992.62	\$ 5,317.14	\$ 5,662.76	\$ 6,030.84
High-End Non-Res. User (6")	\$ 44,183.39	\$ 47,718.07	\$ 51,535.51	\$ 54,885.32	\$ 58,452.86	\$ 62,252.30	\$ 66,298.70
Elderly User (5/8")	\$ 16.02	\$ 17.30	\$ 18.68	\$ 19.90	\$ 21.19	\$ 22.57	\$ 24.03
Elderly User (1")	\$ 40.66	\$ 43.91	\$ 47.42	\$ 50.50	\$ 53.79	\$ 57.28	\$ 61.01
Elderly User (5/8")	\$ 17.25	\$ 18.63	\$ 20.12	\$ 21.43	\$ 22.82	\$ 24.30	\$ 25.88
Elderly User (1")	\$ 96.08	\$ 103.77	\$ 112.07	\$ 119.35	\$ 127.11	\$ 135.37	\$ 144.17
Low-End Irr. User (5/8")	\$ 22.17	\$ 23.94	\$ 25.86	\$ 27.54	\$ 29.33	\$ 31.23	\$ 33.26
Low-End Irr. User (5/8")	\$ 39.41	\$ 42.56	\$ 45.97	\$ 48.95	\$ 52.14	\$ 55.52	\$ 59.13
High-End Irr. User (1")	\$ 744.04	\$ 803.56	\$ 867.85	\$ 924.26	\$ 984.34	\$ 1,048.32	\$ 1,116.46
High-End Irr. User (4")	\$ 1,412.82	\$ 1,525.84	\$ 1,647.91	\$ 1,755.02	\$ 1,869.10	\$ 1,990.59	\$ 2,119.98

²³ The percentages included in the forecast are for discussion purposes only; RE projection based on local rate increase every year.

WATER ENTERPRISE FUND FIVE YEAR FORECAST – BASELINE²⁴

Description	2024 BUDGET	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
Revenues and Other Sources						
Usage Charges	\$ 11,698,626	\$ 11,698,626	\$ 11,698,626	\$ 11,698,626	\$ 11,698,626	\$ 11,698,626
Liens	\$ 645,875	\$ 645,875	\$ 645,875	\$ 645,875	\$ 645,875	\$ 645,875
Fire Service Charges	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
Backflow Testing Charges	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000
Junk/Scrap Metal	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Permit Fees	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Bulk Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solar Renewable Energy	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous Revenue	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Sub Total	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Sources	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501	\$ 13,269,501
Expenditures and Other Uses						
Salaries and Wages	\$ 2,841,273	\$ 2,926,511	\$ 3,014,307	\$ 3,104,736	\$ 3,197,878	\$ 3,293,814
Ordinary Expenses	\$ 5,253,503	\$ 5,358,573	\$ 5,465,745	\$ 5,575,059	\$ 5,686,561	\$ 5,800,292
Existing Long Term Debt Service	\$ 4,261,465	\$ 4,221,599	\$ 3,820,895	\$ 3,495,517	\$ 3,324,328	\$ 3,324,328
New Long Term Debt Service	\$ -	\$ 52,170	\$ 317,497	\$ 869,515	\$ 1,740,660	\$ 2,124,870
Short Term Debt (Related to New Debt Service)	\$ 31,755	\$ 115,772	\$ 191,334	\$ 74,897	\$ 36,814	\$ 24,543
Sub Total	\$ 12,387,996	\$ 12,674,625	\$ 12,809,776	\$ 13,119,725	\$ 13,986,241	\$ 14,567,847
Indirect Costs	\$ 2,983,062	\$ 3,072,554	\$ 3,164,730	\$ 3,259,672	\$ 3,357,463	\$ 3,458,186
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Expenditures and Other Uses	\$ 15,371,059	\$ 15,747,178	\$ 15,974,507	\$ 16,379,397	\$ 17,343,703	\$ 18,026,034
Excess (Deficiency) of Revenues and						
Available Funds > Expenditures and Other Uses	\$ (2,101,558)	\$ (2,477,678)	\$ (2,705,006)	\$ (3,109,897)	\$ (4,074,203)	\$ (4,756,534)

²⁴ Projected Enterprise Fund forecast assuming no rate increase.

(BASELINE, CONTINUED)

	2025	2026	2027	2028	2029
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Excess (Deficiency) of Revenues and					
Available Funds > Expenditures and Other Uses	\$ (2,477,678)	\$ (2,705,006)	\$ (3,109,897)	\$ (4,074,203)	\$ (4,756,534)
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2022					
Available Retained Earnings Start of FY	\$ (2,363,560)	\$ (5,068,566)	\$ (8,178,463)	\$ (12,252,666)	\$ (16,326,869)
Appropriations since Certification	\$ -	\$ -	\$ -	\$ -	\$ -
Close out Prior Year Reserves	\$ 2,477,678	\$ 2,705,006	\$ 3,109,897	\$ 4,074,203	\$ 4,074,203
Create Following Year's Reserves	\$ (2,705,006)	\$ (3,109,897)	\$ (4,074,203)	\$ (4,074,203)	\$ (4,074,203)
Current Year Surplus/(Deficit)	\$ (2,477,678)	\$ (2,705,006)	\$ (3,109,897)	\$ (4,074,203)	\$ (4,756,534)
Projected Retained Earnings Balance	\$ (5,068,566)	\$ (8,178,463)	\$ (12,252,666)	\$ (16,326,869)	\$ (21,083,403)
Projected Retained Earnings Balance as % of Budget	-32.2%	-51.2%	-74.8%	-94.1%	-117.0%

WATER ENTERPRISE FUND FIVE YEAR FORECAST – RATE INCREASE CONSIDERATIONS

	2025	2026	2027	2028	2029
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Revenues and Other Sources	8.00%	6.50%	6.50%	6.50%	6.50%
Usage Charges	\$ 13,645,277	\$ 14,532,220	\$ 15,476,814	\$ 16,482,807	\$ 17,554,190
Liens	\$ 697,545	\$ 753,349	\$ 802,316	\$ 854,467	\$ 910,007
Fire Service Charges	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
Backflow Testing Charges	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 143,000
Junk/Scrap Metal	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Permit Fees	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
Bulk Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Solar Renewable Energy	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Miscellaneous Revenue	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Sub Total	\$ 15,267,822	\$ 16,210,569	\$ 17,204,131	\$ 18,262,274	\$ 19,389,197
Retained Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Sources	\$ 15,267,822	\$ 16,210,569	\$ 17,204,131	\$ 18,262,274	\$ 19,389,197
Expenditures and Other Uses					
Salaries and Wages	\$ 2,926,511	\$ 3,014,307	\$ 3,104,736	\$ 3,197,878	\$ 3,293,814
Ordinary Expenses	\$ 5,358,573	\$ 5,465,745	\$ 5,575,059	\$ 5,686,561	\$ 5,800,292
Existing Long Term Debt Service	\$ 4,221,599	\$ 3,820,895	\$ 3,495,517	\$ 3,324,328	\$ 3,324,328
New Long Term Debt Service	\$ 52,170	\$ 317,497	\$ 869,515	\$ 1,740,660	\$ 2,124,870
Short Term Debt (Related to New Debt Service)	\$ 115,772	\$ 191,334	\$ 74,897	\$ 36,814	\$ 24,543
Sub Total	\$ 12,674,625	\$ 12,809,776	\$ 13,119,725	\$ 13,986,241	\$ 14,567,847
Indirect Costs	\$ 3,072,554	\$ 3,164,730	\$ 3,259,672	\$ 3,357,463	\$ 3,458,186
Transfers/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ 1
Total Expenditures and Other Uses	\$ 15,747,178	\$ 15,974,507	\$ 16,379,397	\$ 17,343,703	\$ 18,026,034
Excess (Deficiency) of Revenues and					
Available Funds > Expenditures and Other Uses	\$ (479,356)	\$ 236,062	\$ 824,733	\$ 918,571	\$ 1,363,163

(RATE INCREASE CONSIDERATIONS CONTINUED)

	2025	2026	2027	2028	2029
Description	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Retained Earnings Summary					
Certified Retained Earnings as of July 1, 2022					
Available Retained Earnings Start of FY	\$ 570,652	\$ 570,652	\$ 806,714	\$ 1,631,447	\$ 2,550,018
Appropriations since Certification	\$ -	\$ -	\$ -	\$ -	\$ -
Close out Prior Year Reserves	\$ 479,356	\$ -	\$ -	\$ -	\$ -
Create Following Year's Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Current Year Surplus/(Deficit)	\$ (479,356)	\$ 236,062	\$ 824,733	\$ 918,571	\$ 1,363,163
Projected Retained Earnings Balance	\$ 570,652	\$ 806,714	\$ 1,631,447	\$ 2,550,018	\$ 3,913,181
Projected Retained Earnings Balance as % of Budget	3.6%	5.1%	10.0%	14.7%	21.7%

DISCUSSION OF PROPERTY TAXATION

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 2024 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. The City Manager has set the goals and expectation of his 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

	2018	2019	2020	2021	2022	2023
Amounts to be raised:	\$350,042,591	\$363,742,397	\$376,366,067	\$399,109,869	\$421,071,458	\$473,682,136
<u>Appropriations</u> ²⁵						
Other Local Expenditures ²⁶	391,230	250,142	777,403	1,874,470	1,064,024	323,901
State and County Assessments	24,703,156	26,755,700	29,061,793	30,478,667	34,839,738	41,228,874
Overlay Reserve	1,111,806	1,110,413	1,135,655	961,646	504,162	1,111,541
Gross Amounts to be Raised	376,248,783	391,858,652	407,340,917	432,424,652	457,479,382	516,346,452
<u>Offsets:</u>						
State Aid ²⁷	175,300,994	182,943,041	196,127,351	200,374,711	215,443,608	244,927,183
Local Receipts	65,674,489	68,705,804	70,847,169	76,519,970	79,630,673	79,589,628
Free Cash	-	-	84,118	2,151,258	3,656,222	17,780,512
Other Available Funds	6,765,349	6,423,999	1,950,637	8,445,317	5,182,588	9,617,074
Total Offsets	247,740,832	258,072,844	269,009,274	287,491,255	303,913,091	351,914,397
Tax Levy	128,507,951	133,785,808	\$138,331,643	\$144,933,397	\$153,566,291	\$164,432,055

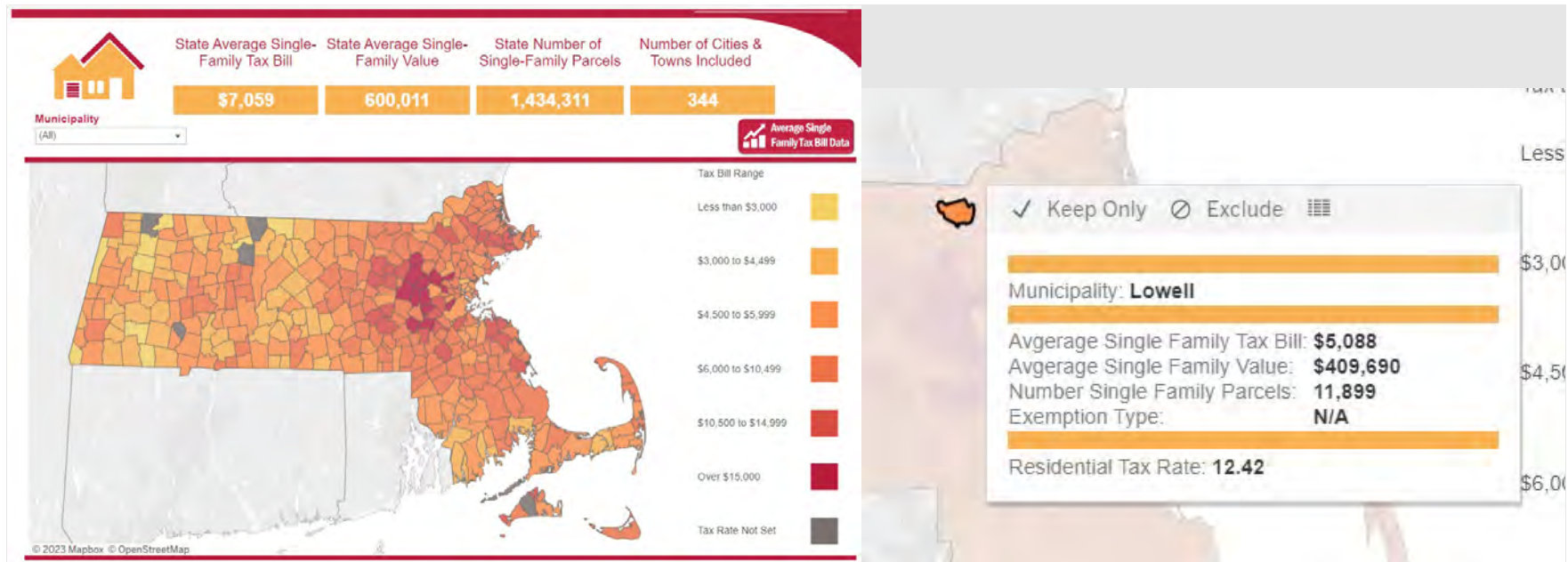
²⁵ Includes additional appropriations from taxation voted subsequent to adoption of the annual budget, but prior to the setting of the tax rate. Also includes the wastewater department budget.

²⁶ Primarily includes state aid offsets and snow and ice deficits.

²⁷ 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 fiscal year (FY23) the state average single family tax bill was **\$7,056** and the average single family bill in Lowell was **\$5,088**, a gap of **\$1,968**. 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 CONTINUED)

<u>Fiscal Year</u>	<u>Real Estate Valuation</u>	<u>Personal Property Valuation</u>	<u>Total Valuation</u>	<u>Tax Levy</u>	<u>Tax Levy Per Capita²⁸</u>
2023	11,376,276,864	434,348,415	11,810,625,279	164,432,055	1,423
2022	10,268,027,561	405,735,094	10,673,762,655	153,566,291	1,442
2021	9,119,362,727	334,252,217	9,453,614,944	144,933,397	1,361
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 ²⁹	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 FY2012-FY2021 attributable to taxable value from new construction and additions/ alterations to parcels in the residential property class.

²⁸ Based on the 2010 U.S. Bureau of Census population figure for the City (106,519).

²⁹ Reflects results of professional revaluations of all real and personal property of the City.

(ASSESSED VALUATIONS CONTINUED)



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.

(TAX LIMITATIONS CONTINUED)

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 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

Tax Levies and Tax Levy Limits (1)

	Fiscal year				
	2023	2022	2021	2020	2019
Primary Levy Limit (2)	\$ 295,265,632	\$ 266,844,066	\$ 236,340,374	\$ 226,083,087	\$ 204,695,360
Prior Fiscal Year Levy Limit	171,723,047	165,213,230	158,905,239	152,560,490	146,747,545
2.5% Levy Growth	4,293,076	4,130,331	3,972,631	3,814,012	3,668,690
New Growth (3)	2,217,348	2,379,486	2,335,360	2,530,737	2,144,212
Overrides	-	-	-	-	-
Growth Levy Limit	178,233,471	171,723,047	165,213,230	158,905,239	152,560,447
Debt Exclusions	-	-	-	-	-
Capital Expenditure Exclusions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Tax Levy Limit	178,233,471	171,723,047	165,213,230	158,905,239	152,560,447
Tax Levy	164,432,055	153,566,291	144,933,397	138,331,643	133,785,808
Unused Levy Capacity (4)	13,801,416	18,156,756	20,279,834	20,573,596	18,774,639
Unused Primary Levy Capacity (5)	\$ 117,032,161	\$ 95,121,019	\$ 71,127,144	\$ 67,177,848	\$ 52,134,913

(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.

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR 2022 AUDITED STATEMENTS

The City of Lowell's financial statements are annually audited for accuracy by an independent audit firm, Powers & Sullivan. Their audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. In their audit, Powers & Sullivan stated that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinions. In their opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lowell, Massachusetts, as of June 30, 2022 (except for the Lowell Contributory Retirement System which is as of and for the year ended December 31, 2021), and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The difference between the original budget of \$419.3 million and the final amended budget of \$438.0 million amounted to a net increase of \$18.7 million. During 2022, the Council approved transfers from free cash which included \$6.8 million to the stabilization funds, \$6.0 million to the enterprise funds, \$3.7 million to capital funds for paving and sidewalks, and for the fire department ladder truck, \$350,000 for the general fund, \$87,000 for special revenue funds and \$889,000 to the OPEB trust fund. 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 \$4.0 million while expenditures came in \$6.3 million lower than budgeted after carryforwards. The largest revenue surplus related to departmental and other of \$2.3 million. The largest departmental turn back related to general government salaries.

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 its assets and deferred outflows of resources by \$530.7 million, at the close of 2022, an overall increase of \$28.6 million from the prior year. Governmental net position increased by \$36.2 million. The increase is attributable to the receipt of \$42.3 million in capital grants mostly related to Massachusetts School Business Administration grants related to the high school project, a decrease in the net pension liability and its associated deferred inflows/outflows of \$23.6 million. These increases were offset by a \$24.7 million increase in the other postemployment benefits liability and its associated deferred inflows/outflows, and a \$4.1 million increase in the compensated absence accrual.

(AUDITED STATEMENTS CONTINUED)

A significant portion of the City's governmental activities net position, \$286.0 million, reflects its investment in capital assets less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources to repay debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the net position of \$30.8 million represents resources that are subject to external restrictions on how they may be used. The deficit balance of unrestricted net position in the amount of \$890.4 million is due to the recognition of the net pension liability of \$197.7 million and the net OPEB liability of \$626.5 million. Governmental activity liabilities include \$160.3 million in general obligation bonds, \$20.5 million in liabilities for unused vacation, special leave, and enhanced longevity benefits; \$5.7 million in future workers' compensation benefits, \$6.7 million in right to use lease liabilities, and a \$5 million reserve for future legal settlements.

The \$36.2 million increase in net position is attributable to the receipt of \$42.3 million in capital grants mostly related to Massachusetts School Business Administration grants related to the high school project, a decrease in the net pension liability and its associated deferred inflows/outflows of \$23.6 million. These increases were offset by a \$24.7 million increase in the other postemployment benefits liability and its associated deferred inflows/outflows, and a \$4.1 million increase in the compensated absence accrual.

Revenues increased \$3.0 million over the prior year, primarily due to real estate and personal property taxes which was in line with the City's budget. Operating grants and contributions decreased \$7.3 million as the State's on behalf payment to Massachusetts Teachers Retirement System (MTRS) decreased \$24.4 million, while State aid for education increased \$11.6 million. Expenditures decreased \$46.6 million, \$24.4 million of which related to the MTRS on-behalf payment. Other decreases related to one-time grants provided in fiscal year 2021 as a result of the COVID-19 pandemic, such as CARES.

(AUDITED STATEMENTS CONTINUED)

	2022	2021
Assets:		
Current assets.....	\$ 251,736,613	\$ 185,069,790
Noncurrent assets (excluding capital).....	-	1,168,455
Capital assets, non depreciable.....	149,558,132	101,442,351
Capital assets, net of accumulated depreciation...	268,735,252	255,415,035
Total assets.....	670,029,997	543,095,631
Deferred outflows of resources.....	152,527,007	200,950,119
Liabilities:		
Current liabilities (excluding debt).....	109,893,133	65,593,279
Noncurrent liabilities (excluding debt).....	844,620,899	1,137,851,845
Current debt.....	10,134,468	9,621,495
Noncurrent debt.....	157,023,748	114,314,769
Total liabilities.....	1,121,672,248	1,327,381,388
Deferred inflows of resources.....	274,527,931	26,492,297
Net position:		
Net investment in capital assets.....	285,953,437	255,466,687
Restricted.....	30,777,847	24,462,992
Unrestricted.....	(890,374,459)	(889,757,614)
Total net position.....	\$ (573,643,175)	\$ (609,827,935)

(AUDITED STATEMENTS CONTINUED)

The key elements of governmental activities are as follows:

	2022	2021
Program Revenues:		
Charges for services..... \$	20,954,016	\$ 18,279,922
Operating grants and contributions.....	287,164,081	294,462,326
Capital grants and contributions.....	42,272,360	42,431,088
General Revenues:		
Real estate and personal property taxes, net of tax refunds payable.....	151,657,267	143,676,056
Tax and other liens.....	380,237	912,703
Motor vehicle and other excise taxes.....	10,328,804	9,998,448
Hotel/motel tax.....	109,798	48,093
Meals tax.....	1,470,028	1,171,773
Community preservation tax.....	854,538	755,168
Penalties and interest on taxes.....	1,405,928	1,511,353
Payments in lieu of taxes.....	440,600	467,544
Grants and contributions not restricted to specific programs.....	29,497,708	27,701,308
Unrestricted investment income.....	380,784	724,386
Gain on sale of assets.....	100,000	1,933,206
Miscellaneous.....	435,925	337,288
Total revenues.....	547,452,074	544,410,662
Expenses:		
General government.....	19,517,481	31,023,379
Public safety.....	79,449,946	103,765,394
Education.....	359,937,758	366,243,384
Public works.....	19,600,695	20,262,012
Human services.....	16,567,660	19,517,128
Culture and recreation.....	7,015,070	8,033,677
Interest.....	3,198,704	3,010,391
Total expenses.....	505,287,314	551,855,365
Excess (Deficiency) before transfers.....	42,164,760	(7,444,703)
Transfers.....	(5,980,000)	(202,356)
Change in net position.....	36,184,760	(7,647,059)
Net position, beginning of year.....	(609,827,935)	(602,180,876)
Net position, end of year..... \$	(573,643,175)	\$ (609,827,935)

FISCAL YEAR 2022 GOVERNMENTAL FUNDS BALANCE SHEET³⁰

	General	COVID-19 Grant Fund	High School Construction	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents.....	\$ 60,862,307	\$ 56,397,792	\$ 31,853,992	\$ 46,609,997	\$ 195,724,088
Investments.....	-	-	-	2,210,260	2,210,260
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	3,433,401	-	-	-	3,433,401
Tax liens.....	2,315,224	-	-	-	2,315,224
Community preservation fund surtax.....	-	-	-	23,181	23,181
Motor vehicle and other excise taxes.....	3,176,117	-	-	-	3,176,117
User fees.....	627,349	-	-	-	627,349
Departmental and other.....	2,843,020	-	-	31,800	2,874,820
Intergovernmental.....	1,647,717	-	13,336,719	18,484,084	33,468,520
Loans.....	-	-	-	45,504	45,504
Tax foreclosures.....	4,477,310	-	-	-	4,477,310
Working capital deposit.....	237,700	-	-	-	237,700
TOTAL ASSETS.....	\$ 79,620,145	\$ 56,397,792	\$ 45,190,711	\$ 67,404,826	\$ 248,613,474
LIABILITIES					
Warrants payable.....	\$ 5,159,516	\$ 102,115	\$ 9,577,067	\$ 4,405,604	\$ 19,244,302
Accrued payroll.....	14,221,856	108,863	-	1,110,245	15,440,964
Payroll and other liabilities.....	6,774,069	-	-	35,726	6,809,795
Unearned revenue.....	-	56,131,254	-	-	56,131,254
Notes payable.....	-	-	-	68,000	68,000
TOTAL LIABILITIES.....	26,155,441	56,342,232	9,577,067	5,619,575	97,694,315
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue.....	14,969,284	-	-	14,620,615	29,589,899
FUND BALANCES					
Nonspendable.....	237,700	-	-	1,885,702	2,123,402
Restricted.....	1,150	55,560	35,613,644	45,278,934	80,949,288
Committed.....	6,670,416	-	-	-	6,670,416
Assigned.....	3,060,219	-	-	-	3,060,219
Unassigned.....	28,525,935	-	-	-	28,525,935
TOTAL FUND BALANCES.....	38,495,420	55,560	35,613,644	47,164,636	121,329,260
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....	\$ 79,620,145	\$ 56,397,792	\$ 45,190,711	\$ 67,404,826	\$ 248,613,474

³⁰ Data from the City of Lowell's audited FY2021 Basic Financial Statements. See source documents for notes to the BFS.

FISCAL YEAR 2022 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2022

	General	COVID-19 Grant Fund	High School Construction	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:					
Real estate and personal property taxes, net of tax refunds.....	\$ 151,372,848	\$ -	\$ -	\$ -	\$ 151,372,848
Tax liens.....	653,055	-	-	-	653,055
Motor vehicle and other excise taxes.....	10,200,462	-	-	-	10,200,462
Hotel/motel tax.....	109,798	-	-	-	109,798
Meals tax.....	1,470,028	-	-	-	1,470,028
Charges for services.....	3,320,734	-	-	-	3,320,734
Penalties and interest on taxes.....	1,404,545	-	-	1,383	1,405,928
Payments in lieu of taxes.....	440,600	-	-	-	440,600
Fines and forfeitures.....	-	-	-	28,430	28,430
Intergovernmental - state aid.....	214,995,489	-	-	-	214,995,489
Intergovernmental - School Building Authority.....	1,192,790	-	-	-	1,192,790
Intergovernmental - Teachers Retirement.....	26,643,061	-	-	-	26,643,061
Intergovernmental - other.....	-	8,987,367	31,819,599	68,692,455	109,499,421
Departmental and other.....	9,884,791	-	-	12,336,885	22,221,676
Community preservation taxes.....	-	-	-	844,037	844,037
Contributions and donations.....	-	-	-	574,506	574,506
Investment income(loss).....	388,200	-	-	(7,416)	380,784
TOTAL REVENUES.....	422,076,401	8,987,367	31,819,599	82,470,280	545,353,647
EXPENDITURES:					
Current:					
General government.....	11,051,690	2,822,530	-	606,163	15,380,383
Public safety.....	53,880,335	682,294	-	9,718,840	64,281,469
Education.....	193,157,058	5,273,517	49,626,129	46,249,645	294,306,349
Public works.....	15,196,217	16,990	-	11,245,374	26,458,581
Human services.....	5,771,132	371,971	-	13,834,862	19,977,965
Culture and recreation.....	4,147,811	-	-	2,483,410	6,631,221
Pension benefits.....	26,572,390	-	-	-	26,572,390
Pension benefits - Teachers Retirement.....	26,643,061	-	-	-	26,643,061
Employee benefits.....	44,034,417	-	-	-	44,034,417
State and county charges.....	34,184,770	-	-	-	34,184,770
Debt service:					
Principal.....	8,197,400	-	-	-	8,197,400
Debt service related to leases, includes interest of \$111,148.....	216,889	-	-	287,225	504,114
Interest.....	4,915,071	-	-	-	4,915,071
TOTAL EXPENDITURES.....	428,868,341	9,167,302	49,626,129	84,425,519	572,087,191
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	(6,791,940)	(179,935)	(17,806,530)	(1,955,239)	(26,733,544)
OTHER FINANCING SOURCES (USES):					
Issuance of long-term debt.....	-	-	41,413,620	3,984,431	45,398,051
Issuance of refunding long-term debt.....	4,894,000	-	-	-	4,894,000
Premium from issuance of long-term debt.....	-	-	-	356,908	356,908
Premium from issuance of refunding long-term debt.....	811,847	-	-	-	811,847
Payments to refunded bond escrow agent.....	(5,460,000)	-	-	-	(5,460,000)
Right to use lease financing.....	5,126,558	-	-	2,016,230	7,142,788
Proceeds from the sale of assets.....	-	-	-	100,000	100,000
Transfers in.....	1,729,900	179,935	-	3,997,070	5,906,905
Transfers out.....	(10,157,005)	-	-	(1,729,900)	(11,886,905)
TOTAL OTHER FINANCING SOURCES (USES).....	(3,054,700)	179,935	41,413,620	8,724,739	47,263,594
NET CHANGE IN FUND BALANCES.....	(9,846,540)	-	23,607,090	6,769,500	20,530,050
FUND BALANCES AT BEGINNING OF YEAR.....	48,341,960	55,560	12,006,554	40,395,136	100,799,210
FUND BALANCES AT END OF YEAR.....	\$ 38,495,420	\$ 55,560	\$ 35,613,644	\$ 47,164,636	\$ 121,329,260

See notes to basic financial statements.

APPROVED BUDGET REVIEW

FY2023 BUDGET REVIEW

Mayor Sokhary Chau and the Members of the Lowell City Council approved the City Manager's proposed Fiscal Year 2023 general fund operating budget of \$406.4 million on June 14th, 2022, after a public hearing in the City Council Chambers at Lowell City Hall. The budget was adopted on roll call, and approved by a vote of 8 yeas, 2 nays (C. Gitschier, C. Nuon), and 1 absent (C. Leahy), and approved by City Manager Thomas A. Golden, Jr. on June 15, 2022.

The total increase in general fund appropriations in the original budget, as compared to the fiscal year 2022 tax rate recapitulation, was \$33.1 million, not including state assessments. Notable drivers of increased expenditures, on the City-side, were fixed costs such as a \$1.6 million increase in the pension assessment from PERAC, a \$380,000 increase in the budget for costs associated with solid waste/ recycling collection and disposal, and a 6.2% overall increase in the budget for employee health insurance, with the state's group insurance commission ("GIC"). The FY2023 appropriation order also included a \$1.1 million provision for abatements and exemptions (i.e. overlay). There was also an increase of \$4.8 million in the FY2023 assessments to Lowell for charter school pupils who reside in Lowell.

The FY2023 budget included a \$19.9 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 total \$213.7 million appropriated by the City Council to the Lowell Public Schools, 94%, is from the Commonwealth's Chapter 70 education aid and the balance of \$12.7 million is funded through the tax levy in direct cash support. To balance the 2023 budget, the City Manager had to close an approximately \$10.2 million gap. This was achieved through cuts to departmental requests and through an increase to the planned increase to the tax levy to 5.5%, as well as the inclusion of certain available funds to balance the budget.

In addition to the FY2023 budget for the general fund, the City Council approved the City Manager's proposed budgets for city's three enterprise funds for water, sewer, and parking in the amounts of \$11.3 million, \$22.9 million, and \$9.8 million, respectively. In FY2023, the amount budgeted to reimburse the general fund for administrative overhead in all of the enterprise funds was \$11.4 million.

Aside from the major challenges found in FY2023, the City Administration was able to make several investments in key priority areas in the budget. Highlights and initiatives include the appropriation of \$2.08 million in pay-as-you-go (PAYGO) investment in the operating budget to address capital needs in city and school buildings, streets, sidewalks, etc., which will save money on interest/ borrowing costs. Also included in the budget was an appropriation of \$1.6 million to fund a pay and class study and the resulting schedules for city employees to address a significant operational challenge to fill vacancies in the public works department ("DPW") and other departments. The FY2023 budget also added new positions to address City Council priorities areas, including the creation of an Assistant Fire Chief in the Lowell Fire Department to manage a new policy to keep all fire companies open to maximize public safety in Lowell.

Several targeted capital investments were also incorporated by the City Manager into the FY2023 operating budget to support the priorities of the City Council, such as public safety and economic development. Concurrent with the FY2023 operating budget, the City Council approved, by a roll call vote of 10-1 (C. Gitschier), 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 \$12,913,500 was approved to finance strategic investments in the general fund. The loan order included funding for the city-wide paving program (\$3 million), infrastructure projects for the various bridges across the city, including the Central Street Bridge project (\$2 million), acquisition of body cameras for the Lowell Police Officers \$725,000, and a \$2.3 million investment in school building improvements, among other projects.

The new management team has made strides towards improving internal controls and strengthening the overall financial management of the City in FY2022 and into FY2023. These include the implementation of bi-weekly payroll throughout the City in FY2023, and better utilization of the MUNIS financial system's payroll and HR modules, such as the applicant tracking program to better manage the HR process and work towards better position control. The city also has continued to manage the \$75.9 million in federal funding allocated to Lowell via the American Rescue Plan Act ("ARPA"). An ARPA finance manager and grant staff were added in FY2023 to manage the various compliance and reporting requirements to the US Treasury.

In a report issued by Standard & Poor's ("S&P") in connection with a \$46.59 million, general obligation state qualified bond issue in July of 2022, the rating agency commented on Lowell's "very strong management", "very strong liquidity", and "strong institutional framework score". In the report, S&P cited the City's strong financial policies and practices under the S&P Financial Management Assessment ("FMA") methodology and a strong institutional framework score and stable budgetary performance and strong budgetary reserves and liquidity heading into fiscal year 2023. Further, the rating agencies noted the City's "well-grounded budgetary assumptions and continued emphasis on financial monitoring and planning highlight its financial management practices and procedures." The report notes that City officials are conservative with revenue and expenditure assumptions and consider historical trends when developing the budget. S&P noted that Lowell has 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, while also regularly performing formal financial forecasting and maintaining a five-year capital improvement plan it updates annually.

The fiscal year 2023 tax rate was approved by the Department of Revenue on December 15, 2022, at a levy of \$164.4 million. Total appropriations in all funds including the general fund and enterprise funds totaled \$516.3 million, including \$41.2 million in "cherry sheet" charges and a \$1.1 million allowance for abatements and exemptions ("overlay"). The total estimated receipts and other revenue sources raised to support those appropriated and other unappropriated expenses totaled \$351.9 million. Of that total, \$243.7 million came from local aid from the Commonwealth (Chapter 70, UGGA, and other "cherry sheet" receipts), \$1.2 million from MSBA reimbursements for completed projects, and \$25 million in local receipts. Finally, \$51.1 million of the total amount raised was from the City's enterprise funds, \$3.4 million from Community Preservation Funds and \$9.6 million was appropriated by the Lowell City Council in other available funds to support the budget.

DISCUSSION OF PUBLIC SCHOOL FINANCE

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 3,272. Capacity of elementary and middle schools is approximately 13,300, compared to current enrollment of 10,843. 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, through 2014. 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 79% of eligible project costs. On March 29th, 2022, the Lowell City Council appropriated an additional \$38,568,011 for the Lowell High School project.

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

	2016	2017	2018	2019	2020	2021	2022
Elementary (Pre-K – 4)	6,783	6,614	6,921	6,417	5,090	6,087	6,253
Middle/ Junior High School (5-8)	4,360	4,478	4,740	4,882	4,794	4,753	4,580
Senior High (9-12)	3,135	3,155	3,430	3,101	3,223	3,161	3,272
SP/ Other			346	34	36	22	25
TOTAL ENROLLMENT	14,278	14,247	15,437	14,434	13,143	14,023	14,130

Data Source: Lowell Public Schools

The city is a member of the Greater Lowell Technical High School District, which includes 4 communities: Lowell, Dracut, Tyngsboro, and Dunstable. As of October 1, 2022, the District enrollment from Lowell was 1,751.

On the following pages are illustrations using data from the Department of Elementary and Secondary Education (DESE) to highlight the FY2024 net school spending requirement, as well as the FY22 compliance report and FY23 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 FY2024, the numbers are estimated and compliance won’t be finalized by DESE until after the fiscal year has ended.

NET SCHOOL SPENDING COMPLIANCE – FY2022 CERTIFICATION³¹

Massachusetts Department of Elementary and Secondary Education
Office of School Finance
Chapter 70 Net School Spending Compliance, FY22

February 2023

Lowell	School Committee	City/Town	Total
1 Administration (1000)	7,723,074	1,551,106 *	9,274,181
2 Instruction (2000)	142,816,685	0 *	142,816,685
3 Attendance-Health (3100, 3200)	1,026,793	1,828,493 *	2,855,286
4 Food Services (3400)	0	0	0
5 Athletics/Student Activities/Security (3500, 3600)	1,882,439	472,791	2,355,230
6 Maintenance (4000)	7,938,881	4,808,797 *	12,747,677
7 Employer Retirement Contributions (5100)	1,286,469	8,521,825	9,808,294
8 Insurance (5200)	18,720,733	3,580,358	22,301,091
9 Retired Employee Insurance (5250)	0	7,909,238	7,909,238
10 Rentals (5300)	552,443	0 *	552,443
11 Short Term Interest (5400)	0	0	0
12 Tuition (9000)	5,634,776	30,215,940	35,850,716
13 Total School Spending (lines 1 through 12)	187,582,295	58,888,548	246,470,842
14 FY22 School Revenues			
14a) FY22 School Revenues *	0	0	0
14b) FY22 Charter Reimbursement	0	5,180,359	5,180,359
14c) Subtotal, School Revenues (14a + 14b)	0	5,180,359	5,180,359
15 FY22 Net School Spending (13 - 14)	187,582,295	53,708,189	241,290,484
16 FY22 Chapter 70 Required Net School Spending			232,665,678
17 Carryover from FY21			0
18 Total FY22 Net School Spending Requirement (16 + 17)			232,665,678
19 Shortfall in Net School Spending (15 - 18)			0
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.0%
21 FY22 Carry-Over into FY23 (Line 19 or 5% of line 16)			0
22 Penalty (19 - 21)			0

* Budgeted amounts as reported on FY21 End of Year Pupil and Financial Report, Schedule 19

³¹FY2022 net school spending certification by DESE from March of 2023

NET SCHOOL SPENDING COMPLIANCE – FY2023 PROJECTION

Massachusetts Department of Elementary and Secondary Education Office of School Finance Chapter 70 Net School Spending Compliance, Budgeted FY23 Lowell			
	School Committee	City/Town	Total
1 Administration (1000)	6,202,899	1,715,163	7,918,062
2 Instruction (2000)	150,881,227	0	150,881,227
3 Attendance-Health (3100, 3200)	4,205,370	2,404,808	6,610,178
4 Food Services (3400)	0	0	0
5 Athletics/Student Activities/Security (3500, 3600)	2,859,071	472,791	3,331,862
6 Maintenance (4000)	7,094,178	5,109,690	12,203,868
7 Employer Retirement Contributions (5100)	1,100,000	8,525,350	9,625,350
8 Insurance (5200)	21,347,079	3,581,869	24,928,948
9 Retired Employee Insurance (5250)	0	7,912,509	7,912,509
10 Rentals (5300)	552,672	0	552,672
11 Short Term Interest (5400)	0	0	0
12 Tuition (9000)	7,012,119	35,341,020	42,353,139
13 FY23 Budgeted School Spending (lines 1 through 12)	201,254,615	65,063,201	266,317,816
14 FY23 Budgeted School Revenues			
14a) FY23 Budgeted School Revenues	0	0	0
14b) FY23 Charter Reimb (local districts)	0	7,865,680	7,865,680
14c) Subtotal, NSS Revenues (36a + 36b)	0	7,865,680	7,865,680
15 FY23 Net School Spending (13 - 14)	201,254,615	57,197,522	258,452,137
16 FY23 Chapter 70 Required Net School Spending			257,876,445
17 Carryover from FY22			0
18 Total FY23 Requirement (16 + 17)			257,876,445
19 Shortfall in Budgeted FY23 Net School Spending (15 - 18)			0
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.0%

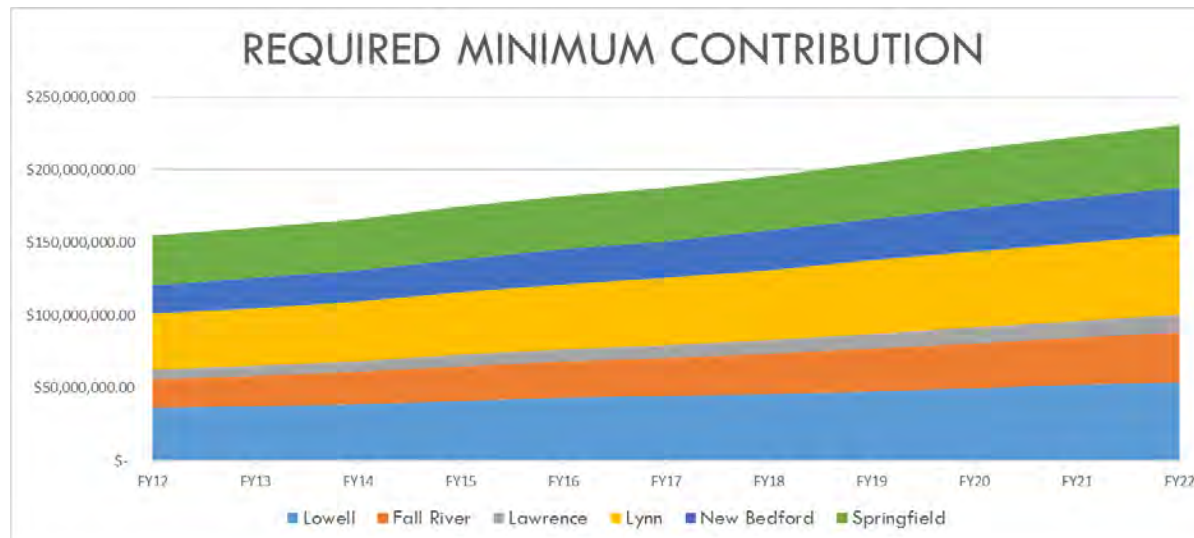
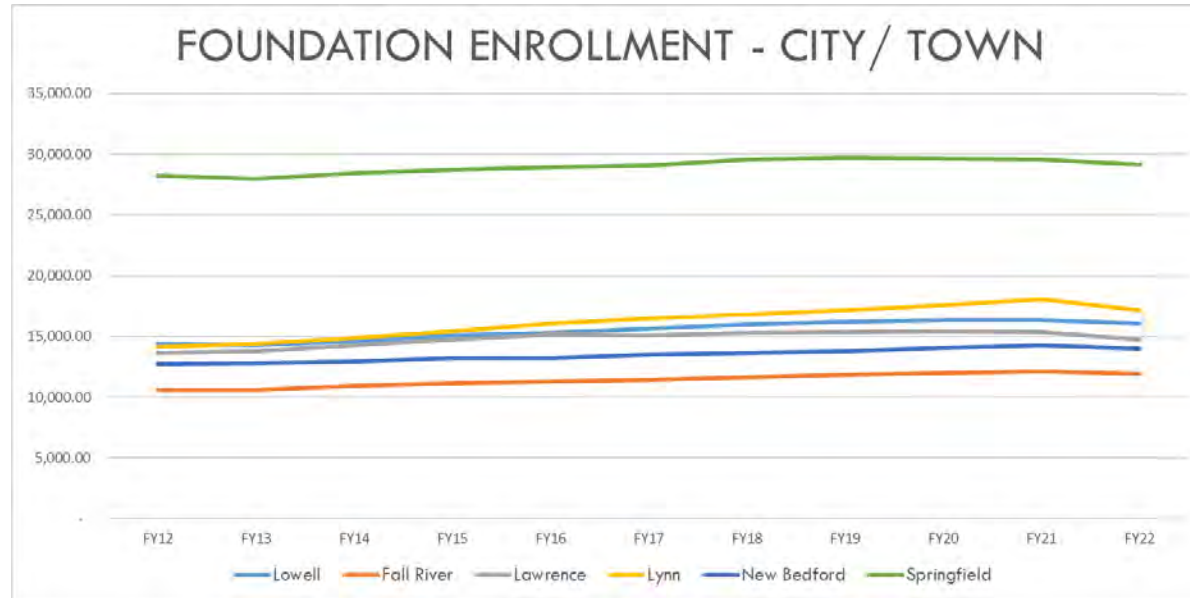
HISTORIC NET SCHOOL SPENDING COMPLIANCE

					"Formula" Requirement	"Adjusted" Requirement		
	Foundation Enrollment	Foundation Budget	Required Local Contribution	Chapter 70 Aid Reflects Penalties, where applicable	Required Net School Spending Aid + Local Contribution	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	212,748,264	49,724,317	163,023,947	212,748,264	212,748,264	220,077,762	7,329,498
FY21	16,352	218,744,160	51,808,768	166,954,483	218,763,251	218,763,251	225,290,638	6,527,387
FY22 ³²	16,047	232,660,515	54,112,190	178,553,488	232,665,678	232,665,678	241,290,484	8,624,806
FY23 ³³	16,103	257,876,445	56,906,426	200,970,019	257,876,445	257,876,445	258,452,137	605,692

³² Certified Feb. 2023

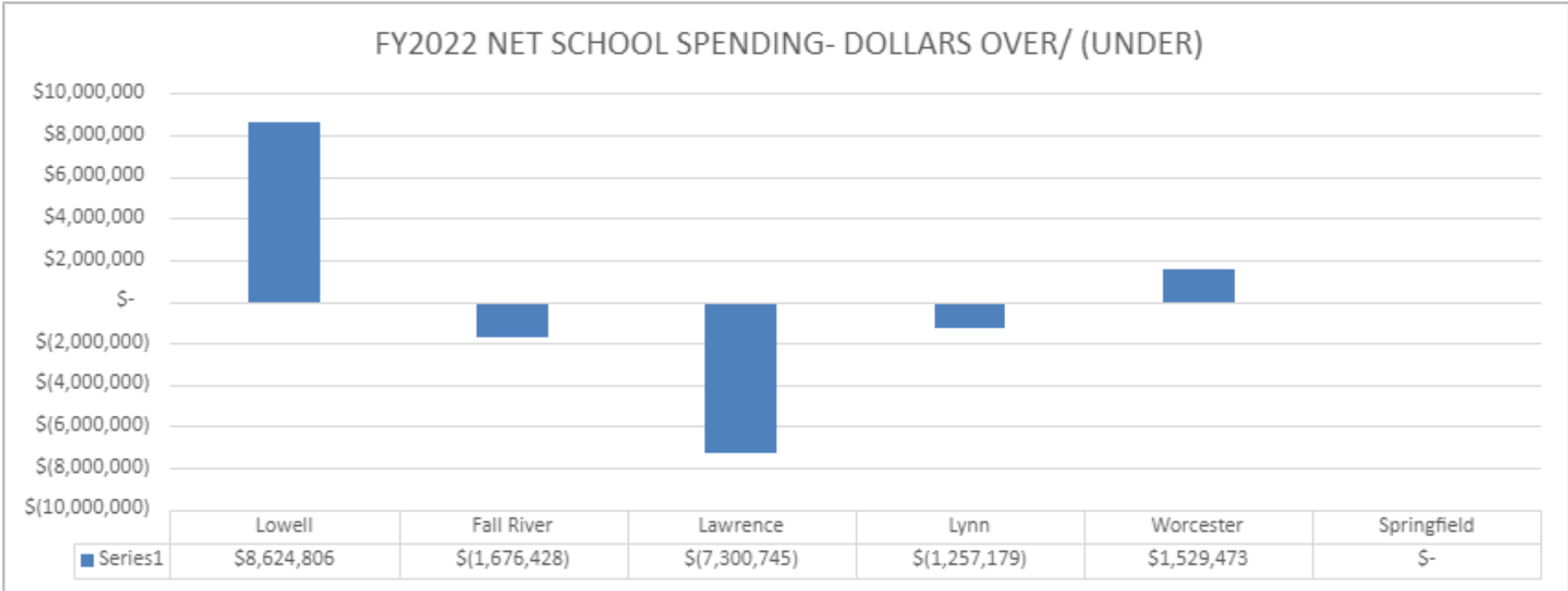
³³ FY2023 Preliminary Estimate based on FY22 budget data, conservative preliminary number, not yet certified

NET SCHOOL SPENDING COMPLIANCE



(NET SCHOOL SPENDING COMPLIANCE CONTINUED)

The City of Lowell compares favorably with other so-called “Gateway Cities” in Massachusetts, in terms of funding for the local public school district. The chart below displays the FY2022 data for other communities. Thanks to the support of the Lowell City Council, the Lowell Public School District exceeded the required spending threshold by over \$8 million dollars. Many other gateway cities did not meet the requirement. When this happens, the amount of the deficit is added to the next year’s spending requirement, pursuant to the Education Reform Law of 1993.



FISCAL YEAR 2024 FINANCIAL OVERVIEW

FY2024 FISCAL CONTROLS

In order to mitigate the financial impacts of the coming fiscal year (FY2023) without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager, upon the recommendation of the finance department, has continued a number of control measures put in place prior to the pandemic. The City Manager and the finance team continue to closely monitor and control all expenditures during the final months in this fiscal year.

First, the team closely analyzed the fiscal results for the third quarter (Q3) of FY2023, as well as the period 9 revenues and expenditures. Through Q3, the city had collected \$344.6, or 76.5% of the \$447 million in total revenue projected for FY2023 general fund budget. The results to-date were buoyed mainly monthly disbursements of local aid. The city's expenditures in fiscal year 2023 were on pace with the budget benchmark through March 31st. The city had spent 307.6 million of the revised budget of \$445.7 million (70.9%). In order to preserve the ability to pay back the stabilization fund borrowing planned in the 2024 budget, there arose a need to curb the pace of spending through the remaining quarter of the year.

To prevent any major disruptions to balancing the remainder of FY23 without impacting the city's FY2024 financing plan, the following preemptive financial controls were implemented by the City Manager:

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. Limitations 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 only considered under extenuating circumstances, namely in the interest of public safety only. Exceptions to this restriction were considered only in emergency situations as determined by the City Manager.

FISCAL YEAR 2024 – FISCAL CHALLENGES & HIGHLIGHTS

As we introduce the proposed Fiscal Year 2024 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 an **enhanced service budget** with targeted investments in key services that the residents of Lowell have come to expect. All departments submitted requests for 2024 funding early in calendar year 2023 (February 2023). Had those requests been fully funded, the budget would be out of balance by approximately **\$20 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 2024 budget, which is required by law.

I. Major Challenges for FY2024

- **Personal Services (salary & wages)** – The majority of existing contracts with the various bargaining units expire on 6/30/2023. The City is entering into negotiations with the unions and must budget for any COLA increases associated with settling contracts. The FY2024 cost of living adjustment for all unions was 2.5%, which is an approximate budgetary cost of **\$6 million**;
- **Debt Service** – The FY2024 scheduled debt service is **\$450,000** higher than FY2023. This includes the debt service from an August 4, 2022 (FY23) \$43.6 million bond sale, which included several projects authorized in the City Manager’s 5-year CIP, as well as \$20 million in construction bonds for the local share of the MSBA Lowell High School project;
- **Health Insurance** – The average overall Health Insurance premium increase is 5.1% from the GIC. Some plan increases were as high as 10.5%. A 5.1% increase represents about **\$2.04 million** in additional cost;
- **Retirement** – 2024’s PERAC assessment was **\$1.2 million** increase over prior year;
- **Cherry Sheet/ State Assessments** – Approximately \$2 million in increases to the assessment to Lowell for Charter Schools, as well as a proposed reduction in the charter school reimbursement over the prior year, making the so-called “net charter impact” of \$4.25 million, based on the Senate Ways & Means version of the budget.

II. Highlights/ Initiatives

Despite the aforementioned challenges, the Administration is proud to include several highlights, including the following:

- **Investment in Education - Over \$28.5 million** in additional funding to the Lowell Public Schools, including an unprecedented increase to Chapter 70 aid;
- **Capital investments - An FY2024 investment of \$31 million.** 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. The FY2024 capital budget makes an historic investment in roadways and bridges, increases the commitment to accessibility from 5% to 7% for compliance with the Americans with Disabilities Act ("ADA") requirements, and continues the city's momentum on investments into city and school facilities.
- **Continued Realignment of municipal services,** including a reorganization of the Department of Public Works ("DPW") to enhance service delivery, as well as to provide more efficient operations. Other reorganizations in the law department and the city assessor's department have also been included;
- **Creation of a sustainability division of DPW,** which will include the creation of a new Director of Sustainability position and support staff to focus on environmental issues, building energy management systems, as well as to manage the city's sustainability initiatives.
- **Enhanced inspectional services capacity,** including the addition of a new building inspector/ plans reviewer and a sanitary code enforcement officer to enhance the city's enforcement capacity and address certain quality of life issues in the neighborhoods;
- **Funding to Address the Homelessness Crisis and expand human services through strategic ARPA investments,** including an expanded CO-OP team of clinicians, outreach workers, and an expansion of the syringe collection program. These services will complement the network of grants to not-for-profit agencies through ARPA.
- **Public Safety Funding** – Also included in the FY2024 funding plan is a third Deputy Superintendent position and the addition of a new Sergeant to enhance the city's police protection and to give the Lowell Police Department the ability to manage the body-worn camera program. In the fire department, the finance department and the Fire Chief have worked together to propose a sustainable funding amount to continue to have maximum fire protection and eliminate the dangerous practice of company closings or so-called "brown outs".

FISCAL YEAR 2024 – LOCAL AID ASSUMPTIONS

Without the final version of the FY24 State budget, Lowell’s revenue estimates are still unclear. A significant portion of the city’s annual revenue stream is dependent upon local aid. This budget proposal is based on assumptions from the Senate Ways & Means version of the 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 FY24 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 FY24 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 \$20 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 FY23. 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 FY24 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 FY24 was \$27.7 million. Lowell’s preliminary net school spending requirement for FY24 is \$288,791,630. 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 Senate proposed FY22 budget for receipts and charges, as compared with the FY23 final “cherry sheet” amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY2023 Final	FY2024 SWM	FY2024 Increase/ (Decrease)
Education	Estimate	Estimate	
Chapter 70	200,970,019	228,693,655	27,723,636
Charter Tuition Reimbursement	12,331,818	11,639,643	(692,175)
Offset Receipts			
School Choice Receiving Tuition	20,000	-	(20,000)
Sub-Total - Education Items	213,321,837	240,333,298	27,011,461
General Government			
Unrestricted Aid (UGGA)	29,177,514	30,111,195	933,681
Urban Revitalization	-	-	-
Veterans Benefits	353,714	284,712	(69,002)
State Owned Land	336,514	398,271	61,757
Exemptions: VBS & Elderly	240,916	220,290	(20,626)
Offset Receipts			
Public Libraries	303,901	332,251	28,350
Sub-Total - General Government	30,412,549	31,346,719	934,170
TOTAL ESTIMATED RECEIPTS	243,734,386	271,680,017	27,945,631

(LOCAL AID & ASSESSMENTS CONTINUED)

	FY2023	FY2024 SWM	Increase/ (Decrease)
	Final Estimate	Proposal	
State Assessments and Charges			
Mosquito Control Projects	85,928	87,150	1,222
Air Pollution Districts	29,644	30,558	914
RMV Non-Renewal Surcharge	280,140	259,740	(20,400)
Sub-Total - Assessments & Charges	395,712	377,448	(18,264)
Transportation Authorities			
Regional Transit	1,097,209	1,124,639	27,430
Sub-Total - Transportation Authorities	1,097,209	1,124,639	27,430
Annual Charges Against Receipts			
Special Education	15,352	14,560	(792)
Sub-Total - Annual Charges	15,352	14,560	(792)
Tuition Assessments			
School Choice Sending Tuition	1,093,549	1,198,616	105,067
Charter School Sending Tuition	38,627,052	42,182,619	3,555,567
Sub-Total - Tuition Assessments	39,720,601	43,381,235	3,660,634
Grand Total - Cherry Sheet Assessments	41,228,874	44,897,882	3,669,008

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

	FY2023 FINAL ESTIMATE	FY2024 SWM PROPOSAL	DIFFERENCE (FY24 SWM OVER FY23)
TOTAL GENERAL GOV'T	30,412,559	31,346,719	934,160
TOTAL EDUCATIONAL AID	213,321,837	240,333,298	27,011,461
SUB-TOTAL LOCAL AID	243,734,396	271,680,017	27,945,621
ASSESSMENTS & CHARGES	395,712	377,448	(18,264)
TRANSPORTATION AUTHORITIES	1,097,209	1,124,639	27,430
ANNUAL CHARGES AGAINST RECEIPTS	15,352	14,560	(792)
TUITION ASSESSMENTS	39,720,601	43,381,235	3,660,634
SUB-TOTAL ASSESSMENTS	41,228,874	44,879,882	3,651,008
NET AID (<i>RECEIPTS MINUS ASSESSMENTS</i>)	202,505,522	226,800,135	24,294,613

CHARTER SCHOOLS IN LOWELL

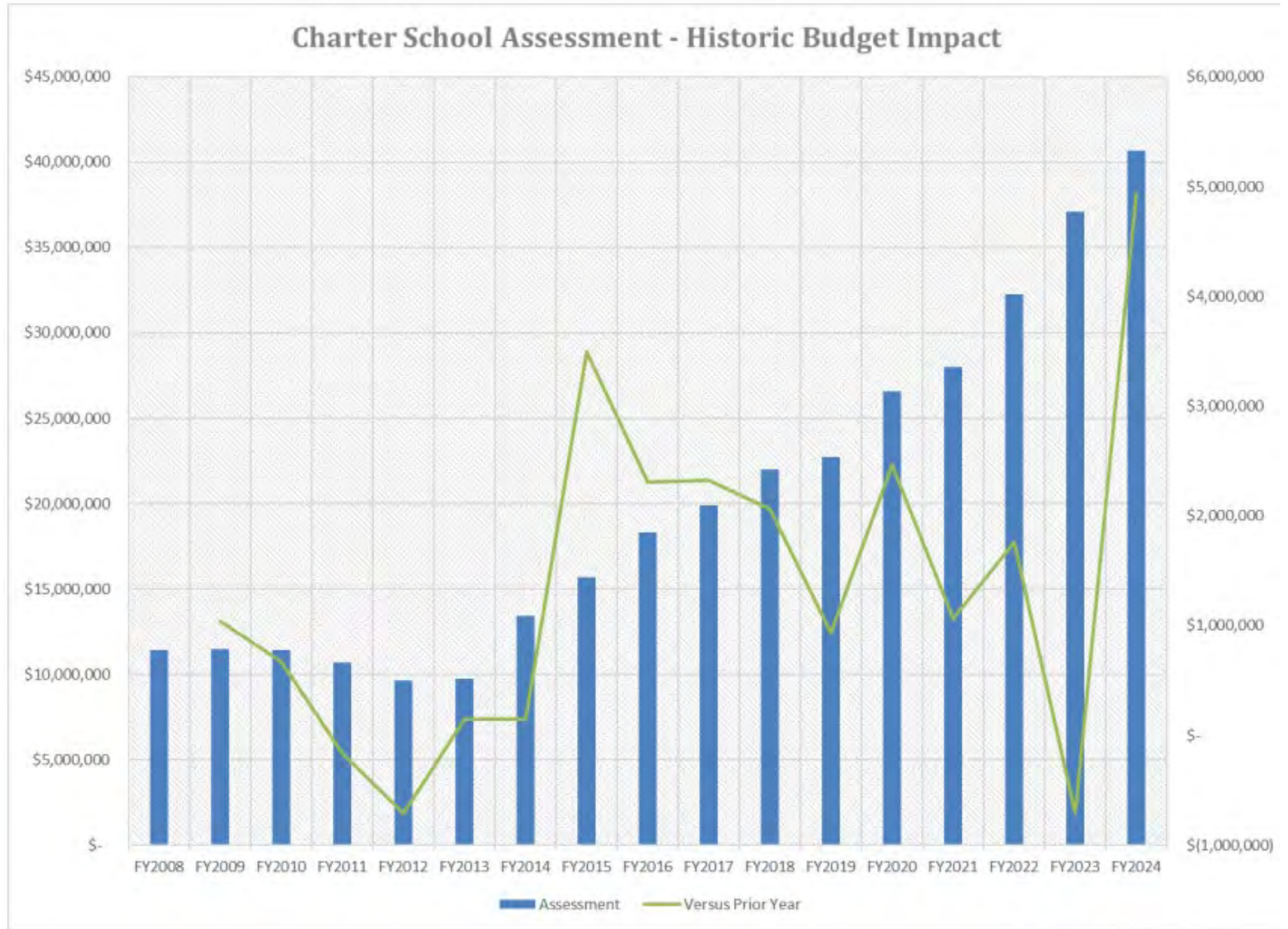
When a student moves from a traditional district to a charter school, the amount of funding spent by the district for that child follows the child in the form of a charter school tuition payment. The state provides some transitional aid to communities as they face these new costs. That funding, however, 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 report³⁴, 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.

³⁴ <https://www.masstaxpayers.org/sites/masstaxpayers.org/files/MTF%20Charter%20School%20Funding%20September%202016.pdf>



Charter School Impact – 4-year History

	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Charter School Assessment	\$27,977,582	\$322,689,56	\$38,627,052	\$42,065,319
Charter School Reimbursement	\$4,270,451	\$6,799,951	\$12,331,818	\$11,671,735
“Net Charter Cost”	\$23,707,131	\$25,469,005	\$26,295,234	\$30,393,584
Increase over prior FY	-	+\$1,761,874	+\$826,229	+\$4,098,350

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.

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 "nonoperating" or extraordinary items.

PROGRAM EXPENDITURES	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
GENERAL GOVERNMENT	\$ 101,255,724	\$ 107,748,527	\$ 110,603,423	\$ 116,372,681	\$ 125,438,169	\$ 137,756,507
PUBLIC SAFETY	\$ 47,095,511	\$ 48,016,986	\$ 51,721,155	\$ 51,781,743	\$ 55,123,094	\$ 58,539,670
PUBLIC WORKS	\$ 40,682,044	\$ 40,626,186	\$ 44,274,295	\$ 49,515,758	\$ 51,651,696	\$ 56,364,562
HUMAN SERVICES	\$ 3,813,436	\$ 4,153,547	\$ 4,808,581	\$ 4,691,331	\$ 5,300,079	\$ 5,401,550
CULTURE/ RECREATION	\$ 2,180,484	\$ 2,145,870	\$ 1,587,137	\$ 2,272,515	\$ 2,709,139	\$ 3,063,681
EDUCATION	\$ 178,251,008	\$ 189,438,346	\$ 195,647,837	\$ 208,115,659	\$ 228,226,729	\$ 257,186,411
DEBT SERVICE (CAPITAL IMPROVEMENTS)	\$ 25,296,620	\$ 25,617,172	\$ 30,630,154	\$ 31,445,101	\$ 30,732,871	\$ 31,622,984
	\$ 398,574,827	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

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 appropriation was \$23,612. The City's fiscal 2021 appropriation was \$23,483. The City's FY22 budget was \$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:

<u>Fiscal Year</u>	<u>Contribution</u>	<u>Fiscal Year</u>	<u>Contribution</u>
2023	31,677,727	2017	23,026,642
2022	30,084,564	2016	20,354,632
2021	28,697,760	2015	20,411,365
2020	27,216,044	2014	17,077,418
2019	25,903,196	2013	16,096,391
2018	24,310,905		

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 separate 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 an ongoing 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, 2021. The total actuarial accrued liability at that time was \$757,448,996, its actuarial value of assets was \$444,961,961, resulting in an estimated unfunded pension benefit obligation was \$312,487,035, assuming a 7.10% investment rate of return; the funded ratio was 58.7%. As of 2021, the City's funding schedule was extended to 2037.

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 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	Net 3(8)(c) Transfers	Total Employer Cost	Increase over Prior Year	Unfunded Actuarial Accrued Liability
2022	\$9,102,263	\$21,823,175	\$850,000	\$31,775,438		\$312,487,035
2023	9,420,843	23,156,918	850,000	33,427,761	5.20%	312,089,002
2024	9,750,573	24,565,431	850,000	35,166,004	5.20%	310,282,429
2025	10,091,843	26,052,793	850,000	36,994,636	5.20%	306,889,931
2026	10,445,057	27,623,300	850,000	38,918,357	5.20%	301,717,307
2027	10,810,635	29,281,477	850,000	40,942,112	5.20%	294,552,123
2028	11,189,007	31,032,095	850,000	43,071,102	5.20%	285,162,178
2029	11,580,622	32,880,177	850,000	45,310,799	5.20%	273,293,847
2030	11,985,943	34,831,018	850,000	47,666,961	5.20%	258,670,301
2031	12,405,451	36,890,193	850,000	50,145,644	5.20%	240,989,575
2032	12,839,642	39,063,574	850,000	52,753,216	5.20%	219,922,495
2033	13,289,029	41,357,355	850,000	55,496,384	5.20%	195,110,439
2034	13,754,145	43,778,050	850,000	58,382,195	5.20%	166,162,914
2035	14,235,540	46,332,528	850,000	61,418,068	5.20%	132,654,957
2036	14,733,785	49,028,025	850,000	64,611,810	5.20%	94,124,328
2037	15,249,467	51,815,433	850,000	67,914,900	5.11%	50,068,479
2038	15,783,199	-	850,000	16,633,199	-75.51%	-
2039	16,335,610	-	850,000	17,185,610	3.32%	-
2040	16,907,357	-	850,000	17,757,357	3.33%	-
2041	17,499,114	-	850,000	18,349,114	3.33%	-
2042	18,111,583	-	850,000	18,961,583	3.34%	-
2043	18,745,488	-	850,000	19,595,488	3.34%	-
2044	19,401,580	-	850,000	20,251,580	3.35%	-
2045	20,080,635	-	850,000	20,930,635	3.35%	-
2046	20,783,457	-	850,000	21,633,457	3.36%	-
2047	21,510,878	-	850,000	22,360,878	3.36%	-
2048	22,263,758	-	850,000	23,113,758	3.37%	-
2049	23,042,990	-	850,000	23,892,990	3.37%	-
2050	23,849,495	-	850,000	24,699,495	3.38%	-
2051	24,684,227	-	850,000	25,534,227	3.38%	-

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.

FY2024 FINANCING PLAN & REVENUE DETAIL

SUMMARY: OPERATING BUDGET (FY2019 – FY2024)

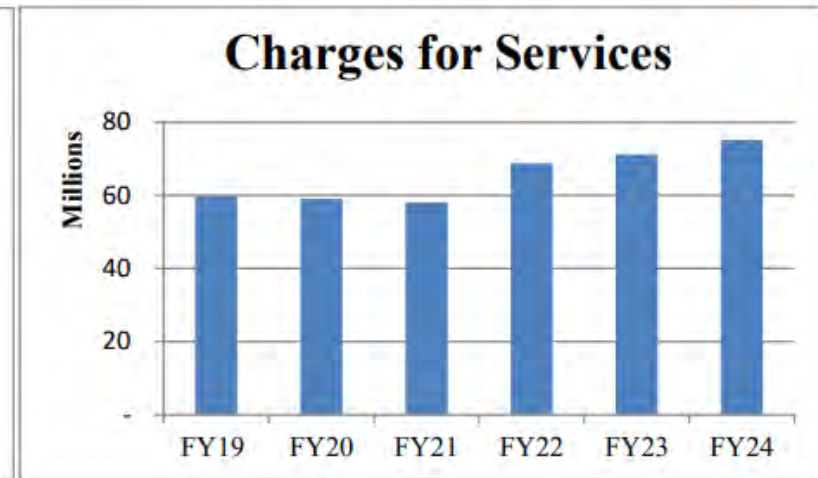
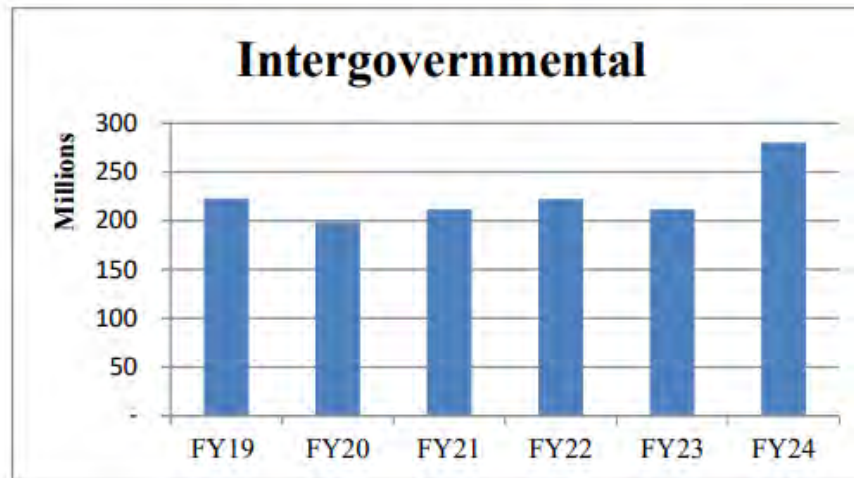
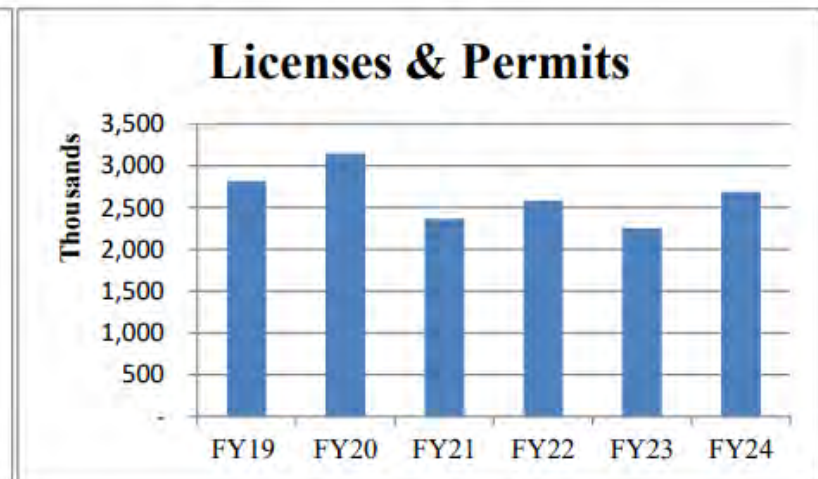
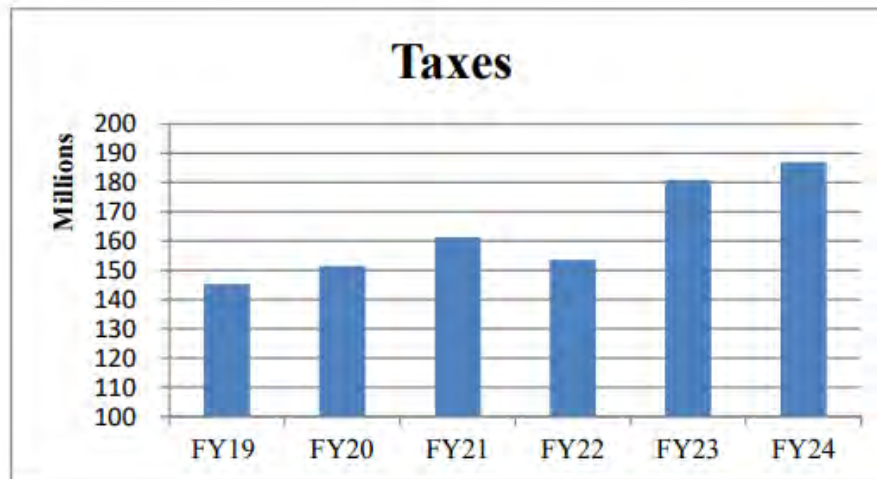
HISTORICAL SPENDING BY CATEGORY

PROGRAM EXPENDITURES	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
GENERAL GOVERNMENT	\$ 101,255,724	\$ 107,748,527	\$ 110,603,423	\$ 116,372,681	\$ 125,438,169	\$ 137,756,507
PUBLIC SAFETY	\$ 47,095,511	\$ 48,016,986	\$ 51,721,155	\$ 51,781,743	\$ 55,123,094	\$ 58,539,670
PUBLIC WORKS	\$ 40,682,044	\$ 40,626,186	\$ 44,274,295	\$ 49,515,758	\$ 51,651,696	\$ 56,364,562
HUMAN SERVICES	\$ 3,813,436	\$ 4,153,547	\$ 4,808,581	\$ 4,691,331	\$ 5,300,079	\$ 5,401,550
CULTURE/ RECREATION	\$ 2,180,484	\$ 2,145,870	\$ 1,587,137	\$ 2,272,515	\$ 2,709,139	\$ 3,063,681
EDUCATION	\$ 178,251,008	\$ 189,438,346	\$ 195,647,837	\$ 208,115,659	\$ 228,226,729	\$ 257,186,411
DEBT SERVICE (CAPITAL IMPROVEMENTS)	\$ 25,296,620	\$ 25,617,172	\$ 30,630,154	\$ 31,445,101	\$ 30,732,871	\$ 31,622,984
	\$ 398,574,827	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

FINANCING PLAN	FY19 BUDGET	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
TAXES	\$ 145,955,966	\$ 150,238,988	\$ 157,638,701	\$ 164,099,815	\$ 180,833,543	\$ 187,008,988
LICENSES & PERMITS	\$ 2,479,675	\$ 2,543,450	\$ 2,600,250	\$ 2,575,450	\$ 2,254,418	\$ 2,688,615
CHARGES FOR SERVICES	\$ 59,710,976	\$ 61,832,351	\$ 66,276,864	\$ 74,091,650	\$ 71,238,194	\$ 75,208,068
INTERGOVERNMENTAL REVENUE	\$ 189,006,650	\$ 201,405,345	\$ 210,352,069	\$ 221,231,373	\$ 251,394,216	\$ 280,194,618
MISCELLANEOUS REVENUE	\$ 1,421,560	\$ 1,726,500	\$ 2,404,700	\$ 2,196,500	\$ 1,794,666	\$ 4,835,076
	\$ 398,574,827	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services
FY24	187,008,988	2,688,615	280,194,618	75,208,068
FY23	180,833,543	2,254,418	211,834,430	71,238,194
FY22	153,566,291	2,582,424	222,219,200	68,829,294
FY21	161,238,975	2,369,185	211,834,430	58,072,535
FY20	151,491,495	3,147,712	198,596,703	59,093,378
FY19	145,289,889	2,817,352	223,042,472	59,756,035



REVENUE TYPES, ASSUMPTIONS, AND PROJECTIONS

Overall, the city's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY2024 are based on audited, actual collections from the past two completed fiscal years (FY21 and FY22) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY23). 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 FY22 budgeted revenues and expects to do the same in FY23. 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.

A fundamental principle of municipal finance in Massachusetts is that all revenue received or collected from any source by a city, town or district department or official belongs to the general fund and can be spent for any lawful purpose only after appropriation by the legislative body. G.L. c. 44, § 53. No revenues can be segregated from the general fund into a separate fund to be reserved for specific purposes or spent without appropriation unless expressly authorized by a statute (general law or session act).

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. Every five years, the State Department of Revenue recertifies property values.
- 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.

(REVENUE TYPES CONTINUED)

c. 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.
- ii. **The City of Lowell adopted the Local Option Meals tax, effective 7/1/2020.**

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.

g. MARIJUANA LOCAL OPTION EXCISE TAX

- i. A city or town may impose a local excise on the retail sale of marijuana for adult use by accepting G.L. c. 64N, § 3. The maximum excise rate communities may impose is 3%. A community may adopt any rate up to that maximum.
- ii. **The City of Lowell adopted the Marijuana Local Option Excise Tax of 3%, effective 7/1/2018.**

*(REVENUE TYPES CONTINUED)***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-2 nd 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	

(REVENUE TYPES CONTINUED)

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.

*(REVENUE TYPES CONTINUED)***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 installations, fire service fees, final bill, reading fees, laboratory bacterial testing and other services.

i. ENTERPRISE REVENUES – WASTEWATER

- iii. 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

- iv. 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 FY22, 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 the FY24 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 FY24. 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

*(REVENUE TYPES CONTINUED)***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

FINANCING PLAN	FY20 BUDGET	FY21 BUDGET	FY22 BUDGET	FY23 BUDGET	FY24 BUDGET
TAXES	\$ 150,238,988	\$ 157,638,701	\$ 164,099,815	\$ 180,833,543	\$ 187,008,988
LICENSES & PERMITS	\$ 2,543,450	\$ 2,600,250	\$ 2,575,450	\$ 2,254,418	\$ 2,688,615
CHARGES FOR SERVICES	\$ 61,832,351	\$ 66,276,864	\$ 74,091,650	\$ 71,238,194	\$ 75,208,068
INTERGOVERNMENTAL REVENUE	\$ 201,405,345	\$ 210,352,069	\$ 221,231,373	\$ 251,394,216	\$ 280,194,618
MISCELLANEOUS REVENUE	\$ 1,726,500	\$ 2,404,700	\$ 2,196,500	\$ 1,794,666	\$ 4,835,076
	\$ 417,746,634	\$ 439,272,583	\$ 464,194,788	\$ 502,505,769	\$ 549,935,365

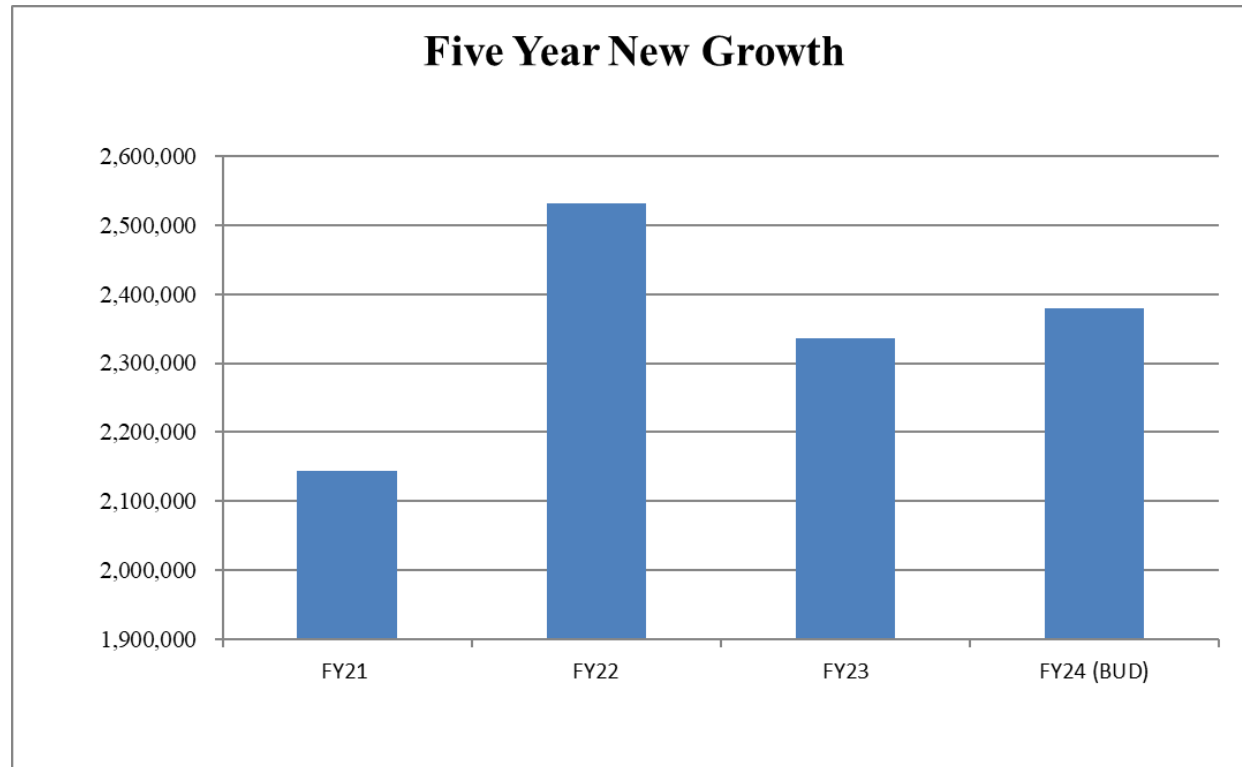
TAXES *SUMMARY*³⁵

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
138,404,086	146,204,623	153,566,291	164,432,055	Tax Levy	170,187,177
-	-	-	2,217,348	New Growth *	2,300,000
8,746,387	10,649,309	10,202,840	8,801,998	Motor Vehicle Excise Tax	10,000,015
261,846	48,093	109,798	102,245	Hotel/ Motel Excise Tax	110,896
1,220,378	1,171,773	1,470,028	1,470,028	Meals Excise Tax	1,500,000
1,826,390	2,220,402	2,352,157	2,787,845	Penalties & Delinq. Int.	1,410,900
709,821	648,586	509,437	509,451	In Lieu of Tax Payments	600,000
322,587	296,188	512,573	512,573	Marijuana Excise Tax	900,000
151,491,495	161,238,975	168,723,124	180,833,543		187,008,988

³⁵ 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*³⁶

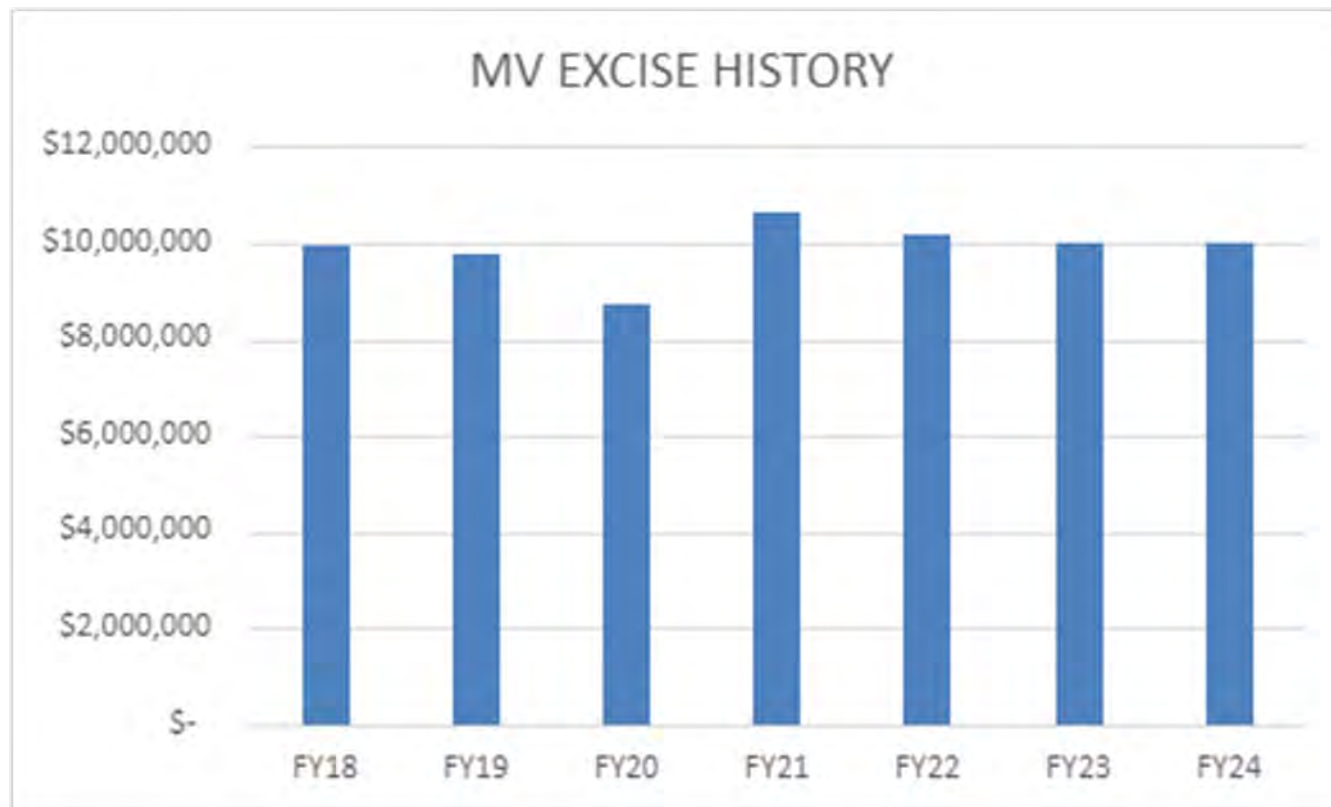
Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
-	-	-	2,217,348	New Growth*	2,300,000
-	-	-	2,217,348		2,300,000



³⁶ 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 FY19	Actual FY20	Actual FY21	Projected FY22		Budget FY23
9,743,488	8,743,993	10,646,901	10,845,900	Motor Vehicle Excise	9,000,000
2,011	2,394	2,408	2,394	Boat Excise	2,433
9,745,498	8,746,387	10,649,309	10,848,294		9,002,433



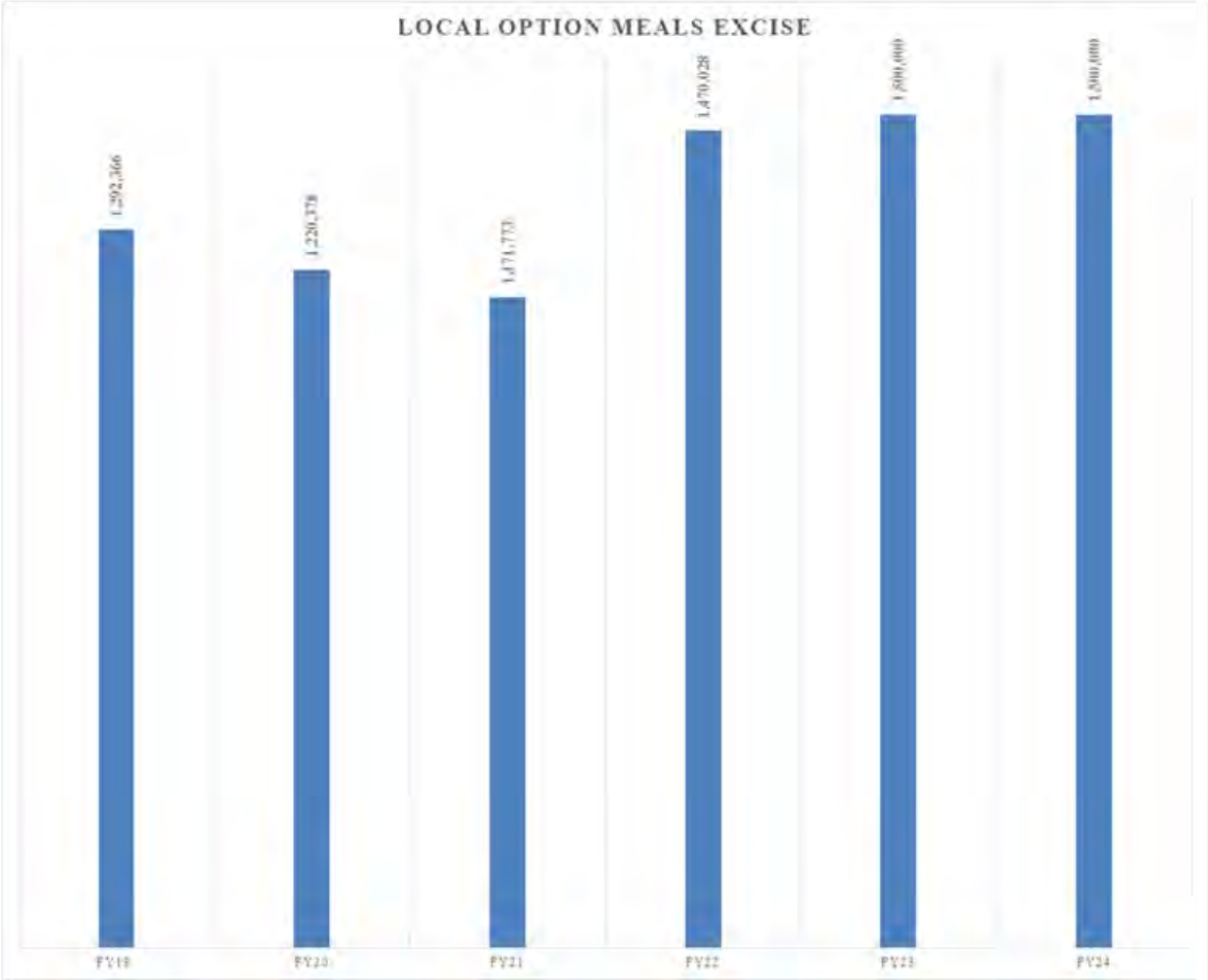
TAXES
HOTEL/MOTEL

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
261,846	48,093	109,798	102,245	Hotel/ Motel Tax	110,896
261,846	48,093	109,798	102,245		110,896



TAXES
MEALS *EXCISE* TAXES

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
1,220,378	1,171,773	1,470,028	1,470,028	Meals Excise Tax	1,500,000
1,220,378	1,171,773	1,470,028	1,470,028		1,500,000



TAXES
PENALTIES AND DELINQUENT INTEREST

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
605,432	556,655	814,787	1,250,772	Tax Liens Redeemed	-
18,313	46,071	100,673	100,000	Personal Property (Penalty/ Interest)	101,680
237,380	290,003	215,784	215,000	Real Property (Penalty/ Interest)	217,942
162,390	17,036	101,435	100,000	Real Estate Return Fines	102,449
635,523	1,110,712	883,003	885,923	Motor Vehicle (Penalty/ Interest)	750,000
37,861	42,948	100,314	100,000	Tax Lien (Penalty/ Interest)	101,317
113	2,510	11	-	Misc. Other Fees	-
14,385	33,924	33,905	33,905	Pro Forma Tax (Ch. 59 §2D)	34,244
114,993	120,543	102,245	102,245	Lien Certificates	103,267
1,826,390	2,220,402	2,352,157	2,787,845		1,410,900

TAXES

PAYMENT IN-LIEU-OF-TAXES (PILOT)

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
546,357	467,544	440,599	440,599	Payments in Lieu of Taxes ("PILOT")	450,000
163,464	181,042	68,838	68,852	Urban Redevelopment (Ch. 121a)	150,000
709,821	648,586	509,437	509,451		600,000

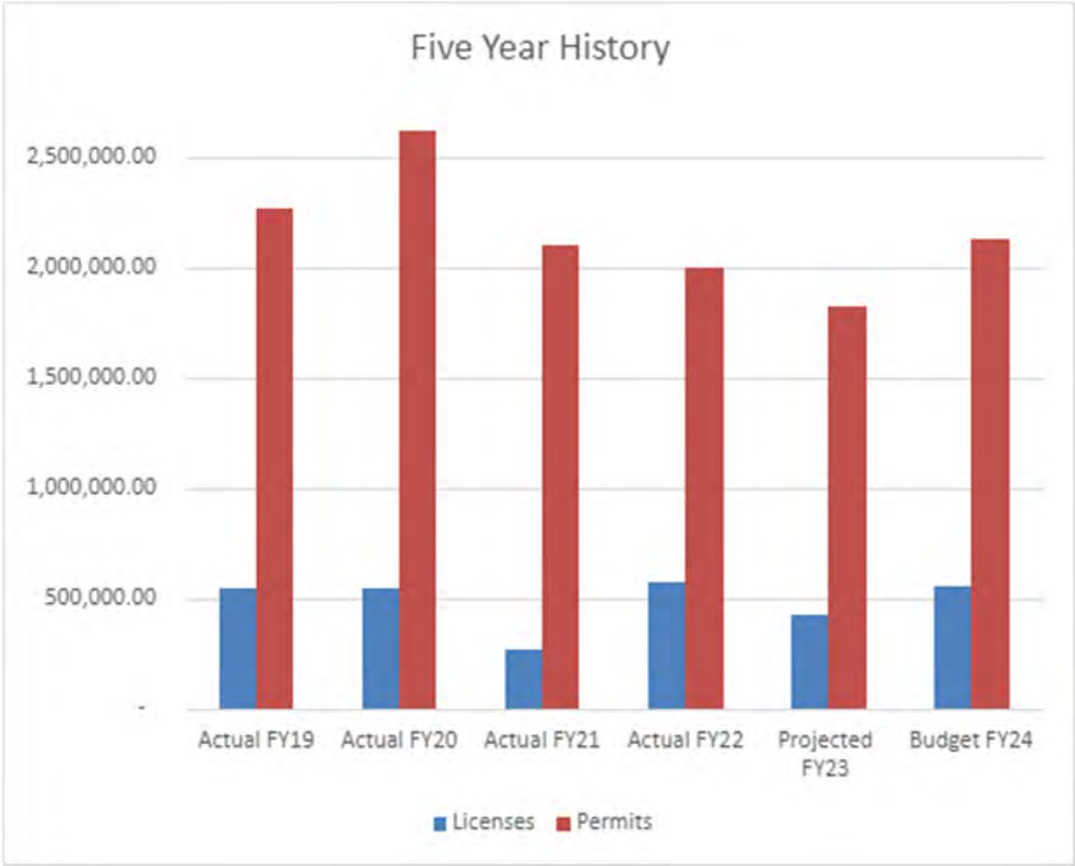


TAXES
MARIJUANA EXCISE TAX
(RECREATIONAL CANNABIS EXCISE TAX PAYMENTS)

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
322,587	296,188	512,573	512,573	Marijuana Excise Tax	900,000
322,587	296,188	512,573	512,573		900,000

LICENSES AND PERMITS
SUMMARY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
524,832	266,875	578,601	426,075	Licenses	553,386
2,622,880	2,102,311	2,003,823	1,828,343	Permits	2,135,229
3,147,712	2,369,185	2,582,424	2,254,418		2,688,615

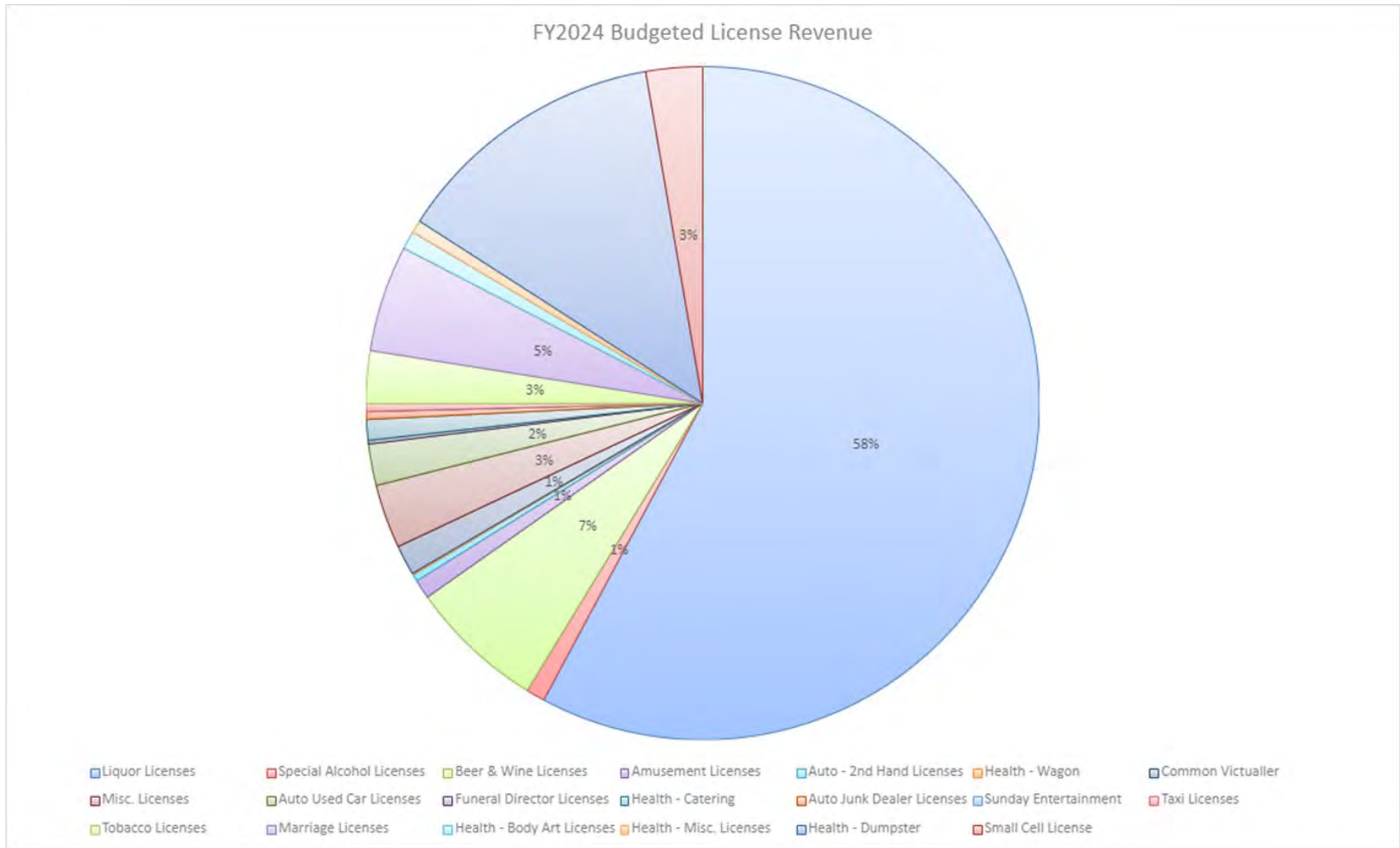


LICENSES AND PERMITS

LICENSES

Actual FY20	Actual FY21	Actual FY22	Projected FY23	Budget FY24
246,450	47,225	320,553	200,000 Liquor Licenses	320,000
8,850	125	4,395	4,935 Special Alcohol Licenses	5,000
48,950	36,225	61,518	30,000 Beer & Wine Licenses	36,000
6,100	5,100	24,995	24,995 Amusement Licenses	5,100
600	1,800	1,800	1,800 Auto - 2nd Hand Licenses	1,800
-	400	-	- Health - Wagon	400
20,025	7,985	12,825	12,825 Common Victualler	8,000
21,110	16,965	22,845	22,845 Misc. Licenses	17,000
11,875	10,800	11,400	11,400 Auto Used Car Licenses	11,000
1,900	-	2,000	2,000 Funeral Director Licenses	1,000
7,200	5,400	5,600	5,600 Health - Catering	5,500
1,000	1,975	1,000	1,000 Auto Junk Dealer Licenses	2,000
100	100	540	540 Sunday Entertainment	100
3,500	1,550	1,600	1,600 Taxi Licenses	2,000
10,750	14,750	14,500	14,500 Tobacco Licenses	14,000
22,945	21,475	28,025	28,025 Marriage Licenses	28,305
8,625	7,500	4,750	4,750 Health - Body Art Licenses	4,798
2,559	-	3,350	3,350 Health - Misc. Licenses	3,384
45,315	73,135	40,910	40,910 Health - Dumpster	73,000
56,978	14,365	15,995	15,000 Small Cell License	15,000
524,832	266,875	578,601	426,075	553,386

(LICENSES CONTINUED)

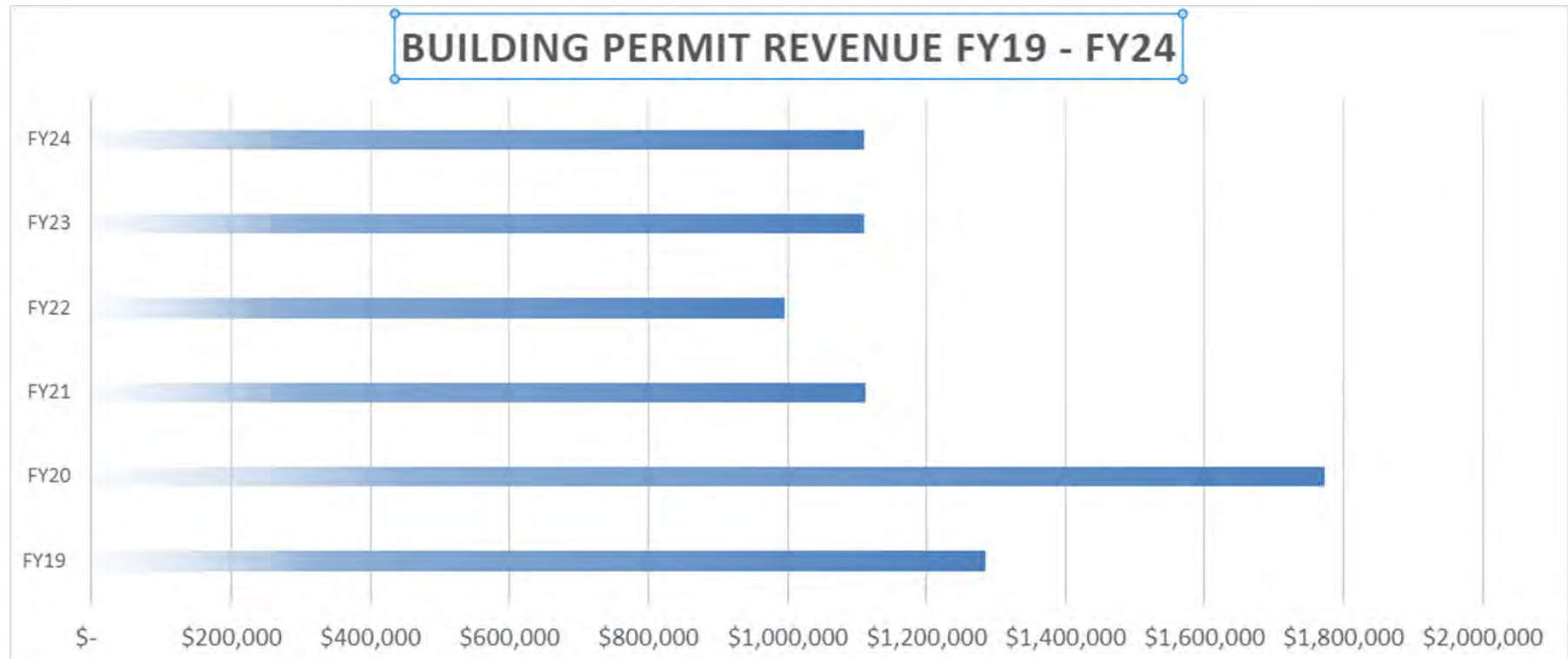


LICENSES AND PERMITS

PERMITS

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
93,430	145,430	142,942	125,000	DPW - Street Openings	125,000
8,375	11,975	7,137	7,137	Police - Firearms	7,208
75,910	88,490	115,625	80,000	Fire - Smoke Detectors	116,781
22,045	25,425	26,850	26,850	Business Permits	27,119
80	-	300	-	City Clerk - Mortgage	303
23,780	19,060	24,580	10,000	Health - Burial	24,826
4,600	4,600	4,200	4,200	Health - Bakery	4,242
1,774,355	1,112,970	996,844	996,844	Building Permits	1,111,000
109,100	123,324	107,120	107,120	Plumbing	108,191
1,250	24,080	11,480	11,480	Garage & Gas	11,595
65,710	73,888	69,325	69,325	Gas Permits	70,018
2,400	5,200	5,400	5,400	Canteen Trucks	5,500
850	850	850	850	Ice Cream - Manufacturer	1,000
83,400	74,750	102,550	74,000	Rental Units	103,576
24,372	42,285	27,510	27,510	Fire - Misc. Permits	45,000
600	1,400	1,600	1,600	Health - Public Pools	1,400
177,539	205,980	196,200	111,379	Occupancy Permits	198,162
300	1,450	850	850	Lodging House	859
17,146	47,209	65,810	45,000	Parks & Rec	50,000
29,520	100	-	28,025	Marriage - JP Fees	25,000
57,565	42,700	38,700	38,700	Sheet Metal	45,000
1,750	625	1,550	1,550	Special Events Permits	3,000
46,245	45,270	46,600	45,723	Misc. Permits	47,066
2,559	2,250	3,350	3,350	Health Miscellaneous	3,384
-	3,000	6,450	6,450	Commercial Driveway	-
2,622,880	2,102,311	2,003,823	1,828,343		2,135,229

LICENSES AND PERMITS
BUILDING PERMITS



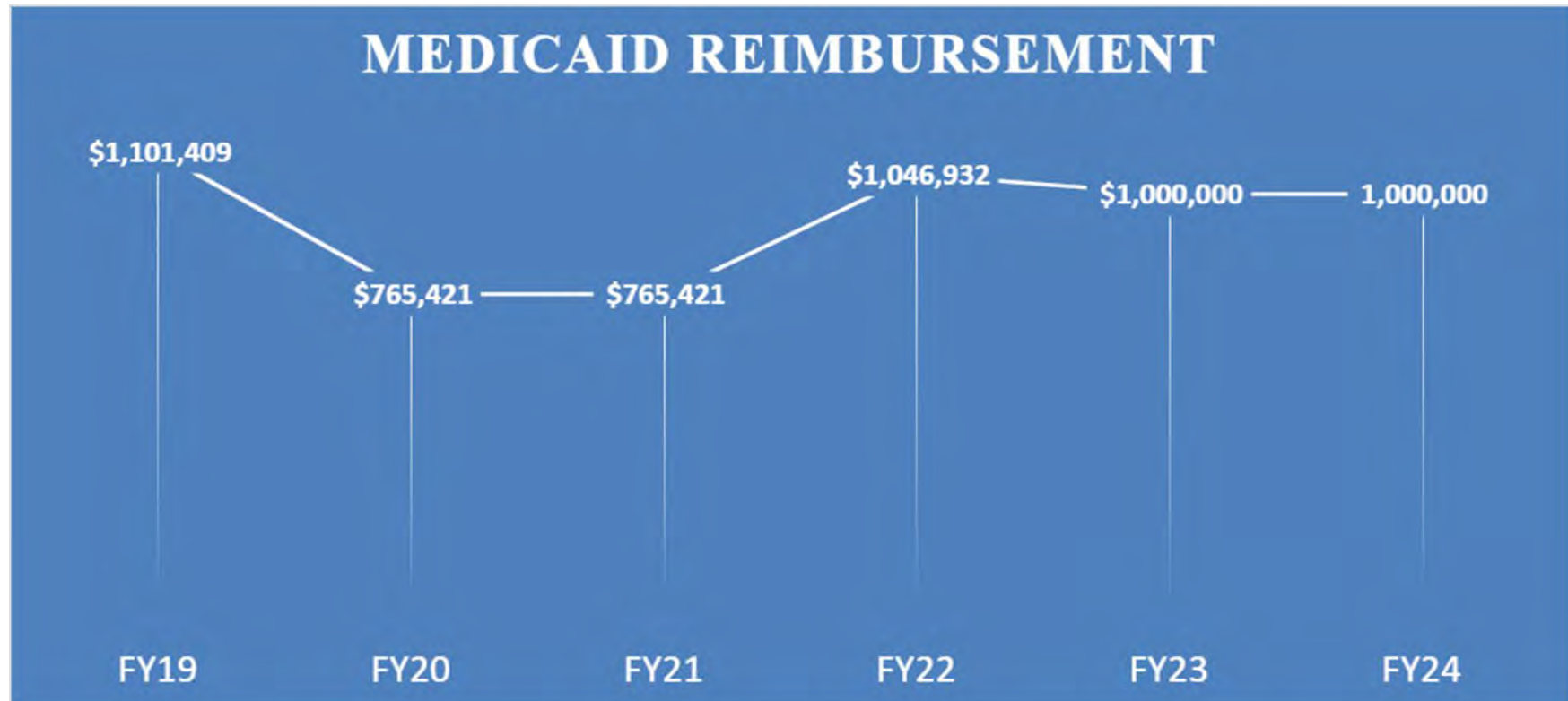
INTERGOVERNMENTAL REVENUE *SUMMARY*

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
825,294	773,139	1,347,116	1,193,471	Federal Grants	1,000,000
501,144	329,599	159,723	506,750	State Grants	500,949
195,802,841	204,022,642	215,621,652	244,603,286	State Cherry Sheet Revenue	271,347,766
1,467,424	6,709,049	5,090,709	5,090,709	Available Funds - Local	7,345,903
198,596,703	211,834,430	222,219,200	251,394,216		280,194,618

INTERGOVERNMENTAL REVENUE

FEDERAL

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
765,421	773,139	1,046,932	893,287	Medicaid Reimbursement	1,000,000
56,289	-	300,184	300,184	Medicare Part D Reimbursement	-
3,584	-	-	-	FEMA Reimbursement (Snow & Ice)	-
825,294	773,139	1,347,116	1,193,471		1,000,000



INTERGOVERNMENTAL REVENUE
STATE LOCAL

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
-	-	-	-	40R Revenue	-
150,641	147,481	149,598	150,949	UML Debt Reimbursement	150,949
20,333	2,743	2,742	-	E-Rate Revenue	-
330,170	179,374	7,383	355,801	Various Grant - Reimbursement to General Fund	350,000
501,144	329,599	159,723	• 506,750		500,949

INTERGOVERNMENTAL REVENUE
CHERRY SHEET - SUMMARY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
163,023,947	166,954,478	178,553,488	200,970,019	School Funding (Chapter 70)	228,693,655
5,115,785	8,322,361	8,322,361	13,524,609	Education Reimbursement	11,639,643
27,663,109	28,745,803	28,745,803	30,108,658	General Gov't Reimbursement/ Distribution	31,014,468
195,802,841	204,022,642	215,621,652	244,603,286		271,347,766

INTERGOVERNMENTAL REVENUE
CHERRY SHEET - SCHOOL – LOCAL AID (CHAPTER 70)

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
163,023,947	166,954,478	178,553,488	200,970,019	School/ Chapter 70	228,693,655
163,023,947	166,954,478	178,553,488	200,970,019		228,693,655

INTERGOVERNMENTAL REVENUE
CHERRY SHEET – OTHER EDUCATION REIMBURSEMENTS

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
3,922,994	4,042,205	7,129,571	12,331,818	Charter School Tuition Reimbursement	11,639,643
1,192,791	1,192,791	1,192,790	1,192,791	School Building Authority Reimbursement (MSBA)	-
5,115,785	5,234,996	8,322,361	13,524,609		11,639,643

INTERGOVERNMENTAL REVENUE
GENERAL GOVERNMENT REIMBURSEMENT

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
26,746,523	26,746,523	27,682,651	29,177,514	Unrestricted General Government Aid (UGGA)	30,111,195
507,446	439,772	286,457	353,714	Veterans' Benefits	284,712
209,228	214,672	262,167	336,514	State Owned Land	398,271
93,372	93,372	514,528	240,916	Vets/ Blind Exemption	220,290
106,540	-	-	-	ACRE Redevelopment Reimbursement	-
27,663,109	27,494,339	28,745,803	30,108,658		31,014,468

INTERGOVERNMENTAL REVENUE
AVAILABLE FUNDS - LOCAL

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
	878,950			Pension Reserve	
	200,000			Sale of City Property (Special Revenue)	
319,155	250,000	250,000	250,000	Vacant/ Foreclosed Property (Revolving)	50,000
100,000		25,000	25,000	Property Maintenance	-
30,000				Mitigation Funding	
	1,000,000		1,000,000	Salary Reserve (Stabilization)	400,000
	1,084,490			Capital Debt Service (Stabilization)	
676,269	1,200,000	1,200,000	1,205,000	PEG Access Revenue (Cable Franchise)	500,000
192,000	192,000			Ballpark Capital (Spinners)	
	1,859,632	3,570,688	3,152,727	General Stabilization	3,273,974
150,000				148A Violations (Special Revenue)	
-	-	-		ARPA Funding	2,918,322
				Dog Licenses	22,460
				Equity Stabilization Fund	121,147
				Ride Sharing Fund	60,000
-	43,977	45,021	47,000	Community Preservation Fund	-
1,467,424	6,709,049	5,090,709	5,679,727		7,345,903

CHARGES FOR SERVICES

SUMMARY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
9,012,522	9,989,800	13,503,249	15,262,836	Indirect Cost of the Enterprise Funds	10,992,530
3,252,396	3,306,204	3,326,583	3,326,583	Trash/ Recycling Services	3,338,500
1,578,883	1,325,619	1,448,627	1,552,325	Fines and Forefeits	1,215,000
471,552	518,159	384,000	876,594	HOST revenue (Marijuana)	800,000
240,365	243,792	187,630	187,630	Cemetery Revenue	242,000
363,451	250,000	515,510	402,965	Ambulance Revenue	402,965
11,372,607	12,151,284	12,539,445	12,670,874	Enterprise Revenues - Water	13,828,874
24,515,086	24,793,465	26,965,420	26,354,597	Enterprise Revenues - Wastewater	30,167,000
8,286,516	5,494,213	9,958,829	10,603,790	Enterprise Revenues - Parking	8,170,674
-	-	-	-	- Other Funds - Charges/ Services	6,050,525
59,093,378	58,072,535	68,829,294	71,238,194		75,208,068

CHARGES FOR SERVICES
ENTERPRISE REIMBURSEMENT

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
2,948,830	3,848,378	4,822,628	5,495,665	Water Utility - Indirect Costs(Reimburse General Fund)	2,983,062
5,023,683	5,023,201	7,211,038	8,169,555	Wastewater Utility - Indirect Costs (Reimburse General Fund)	6,948,505
1,040,009	1,118,221	1,469,583	1,597,616	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,060,963
9,012,522	9,989,800	13,503,249	15,262,836		10,992,530

CHARGES FOR SERVICES
TRASH FEES

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
3,248,846	3,302,804	3,320,733	3,320,733	Trash/ Recycling Services	3,335,000
3,550	3,400	5,850	5,850	Dumpster Fees	3,500
-	-	-		Clean Up Cost Reimbursement	-
3,252,396	3,306,204	3,326,583	3,326,583		3,338,500

CHARGES FOR SERVICES

FINES AND FORFEITS

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
2,455	225	385	385	Constable Fees	1,000
38,625	22,575	25,820	122,630	Inspectional - 21D Violations	35,000
584,672	383,279	470,449	470,449	Court Fines	400,000
162,567	179,103	161,017	161,017	Motor Vehicle Non-renewal Fees	18,000
286,579	236,939	278,235	278,235	Police Towing Reimbursement	239,000
324,026	360,888	318,932	300,000	Police - Special Detail Receipts	365,000
47,206	37,068	37,421	37,421	Fire - Special Detail Receipts	50,000
27,295	20,270	23,855	23,855	Code & Inspection Fines	20,000
12,555	23,770	14,253	14,253	Code & Inspection Signs	24,000
200	3,000	10,250	10,250	Health - Tobacco Fines	3,000
83,053	54,503	96,810	122,630	Health - 21D Violations	55,000
9,650	4,000	11,200	11,200	Health - Night Soil	5,000
1,578,883	1,325,619	1,448,627	1,552,325		1,215,000

CHARGES FOR SERVICES
HOST REVENUE

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
471,552	518,159	876,594	876,594	HOST revenue (Marijuana)	800,000
471,552	518,159	876,594	876,594		800,000

CHARGES FOR SERVICES
CEMETERY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
223,260	231,492	169,930	169,930	Cemetery Openings	230,000
17,105	12,300	17,700	17,700	Cemetery Misc.	12,000
240,365	243,792	187,630	187,630		242,000

CHARGES FOR SERVICES
AMBULANCE REVENUE

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
363,451	250,000	515,510	402,965	Ambulance Recoverable Costs	402,965
363,451	250,000	515,510	402,965		402,965

CHARGES FOR SERVICES

WATER UTILITY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
662,101	565,078	518,265	645,874	Water Lien Revenue	645,874
9,992,194	11,113,854	11,547,756	11,500,000	Water Usage	12,656,000
273,849	301,049	191,899	275,000	Water Miscellaneous	275,000
1,823	-	4,518	-	Junk/ Scrap	2,000
249,110		55,860	100,000	Solar Renewable Energy Credits	100,000
600	-	150	-	Water Bulk	0
192,929	171,302	220,997	150,000	Water Fund Interest	150,000
-	-	-		Retained Earnings of the Utility	-
-	-			Free Cash	0
11,372,607	12,151,284	12,539,445	12,670,874		13,828,874

CHARGES FOR SERVICES WASTEWATER UTILITY

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
16,867,646	17,170,884	17,323,971	17,737,520	Local Usage	19,936,000
1,993,195	2,062,033	2,241,556	2,000,000	Septage Receipts	2,000,000
1,218,383	1,086,035	1,009,108	1,100,000	Sewer Leins	1,100,000
1,800	600	-	-	Pre-Treatment Permits	-
19,561	12,806	9,614	19,000	Laboratory Analysis	19,000
988,493	1,333,681	1,361,881	1,500,000	Tewksbury Assessment	1,500,000
1,262,743	1,702,578	1,963,109	1,900,000	Chelmsford Assessment	1,900,000
1,954,038	1,266,571	1,793,413	1,912,000	Dracut/ Tyngsboro Assessment	1,912,000
208,479	154,053	259,352	186,078	Miscellaneous Other	200,000
749	4,223	3,415	-	Junk/ Scrap	-
-	-	-	-	ARPA - Offset for Collection Division Capital	1,600,000
-	-	-		Retained Earnings of the Utility	-
		1,000,000		ARPA - Revenue Loss Replacement	-
24,515,086	24,793,465	26,965,420	26,354,597		30,167,000

CHARGES FOR SERVICES PARKING ENTERPRISE

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
970,626	441,618	937,239	867,000	Garage Fees - Ayotte	867,000
1,438,699	1,049,326	1,117,702	1,147,500	Garage Fees - Downes	1,250,000
217,309	127,438	281,683	204,000	Lot Fees - Davidson	204,000
1,335,056	974,248	1,085,905	1,122,000	Garage Fees - Roy	1,122,000
1,224,560	606,499	1,159,920	921,608	Parking Meters/ Kiosks	1,300,500
1,258,327	1,070,044	1,041,000	994,500	Garage Fees - Early	994,500
572,968	440,048	329,956	510,000	Garage Fees - Lower Locks	510,000
	9,882	40,000	280,246	Garage Fees - HCID	750,000
98,558	32,153	16,352	90,100	Parking Ticket - Late Fees	90,100
146,799	140,750	180,080	174,900	Parking Ticket - Mark Fees	174,900
36,017	18,080	26,379	31,500	Rental - Pass Card Fees	31,500
17,020	17,921	18,087	20,000	Sign Permits	20,000
887,827	483,080	641,535	772,500	Parking Tickets - Fines	772,500
482	453	318	1,000	Other Interest	1,000
-	-	-	-	Retained Earnings of the Utility	-
-	-	3,000,000	2,834,616	Free Cash/ ARPA	-
82,268	82,674	82,674	82,674	UML Debt Reimbursement	82,674
8,286,516	5,494,213	9,958,829	10,603,790		8,170,674

**MISCELLANEOUS REVENUE
SUMMARY**

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
1,086,862	485,264	325,428	325,249	Interest Earnings	2,673,000
2,077,851	2,078,085	1,948,147	1,469,417	Other Miscellaneous Receipts	2,162,076
3,164,713	2,563,349	2,273,575	1,794,666		4,835,076

**MISCELLANEOUS REVENUE
INTEREST EARNINGS**

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
892,470	313,802	230,564	325,000	Interest on Investments	2,500,000
194,392	171,463	94,864	249	Other Misc. Interest	173,000
1,086,862	485,264	325,428	325,249		2,673,000

MISCELLANEOUS REVENUE
OTHER MISCELLANEOUS REVENUE

FINANCIAL PLAN

Actual FY20	Actual FY21	Actual FY22	Projected FY23		Budget FY24
36,115	297,907	164,055	250,000	Treasurer's Miscellaneous	300,000
-	-	-	-	Opioid Settlement Money	452,897
2,806	885	45	4,518	Junk Revenue Miscellaneous	850
2,351	-	-	-	Various Department Bids & Specs	-
15,022	5,157	12,851	131,960	Library Miscellaneous	5,000
3,979	5,678	5,629	5,500	Assessors' Miscellaneous	5,500
450	35,379	-	-	Data Processing - Misc.	15,000
291,157	284,770	320,056	260,000	City Clerk Miscellaneous	285,000
-	43,300	-	-	Elections Miscellaneous	1,000
37,312	28,848	36,680	36,680	Planning Board - Advertising & Recording	29,000
15,750	24,507	28,225	28,225	Board of Appeals Fees	17,500
14,008	14,838	21,924	10,000	Police Department Misc.	15,000
81	20,012	-	-	Fire Department Misc.	75,000
5,579	3,240	9,269	5,000	Code and Inspection - Misc.	5,000
24,575	23,725	28,812	28,144	Sealer Misc.	24,000
39,250	30,100	34,545	10,000	Engineers Misc.	30,500
354,394	329,270	368,471	337,562	Wire Misc.	335,000
-	237,192	355,801	-	Misc Reimbursements	-
148	252	-	-	Law - Misc	-
42,564	14,003	5,276	-	Human Relations Misc	-
3,569	25,443	13,536	10,000	DPW Misc	15,000
11,632	-	-	-	Recreation Fees	-
147,464	74,458	66,761	66,761	General Billing Lien revenue	-
112,000	109,850	114,100	114,100	Health - Food Establishments	105,000
37,376	-	-	-	Auditorium Revenue	-
19,200	-	-	-	Rental - Alumni Field	-
274,561	364,577	169,166	169,166	Energy Aggregation	250,000
86,069	2,044	1,214	-	Reimbursement - Prior Years	-
27,244	-	176,150	-	Sale of City Property	177,912
473,242	-	11,218	-	Legal Settlements	11,330
62	-	648	-	Water Liens	654
(110)	-	1,814	-	Water Usage Charges	1,832
-	-	-	-	Enel	-
-	-	-	-	Reimbursement Extended Polling	-
-	7,400	-	-	HEALTH-SEPTIC TANK SEWAGE	2,000
-	-	100	-	Treasurer Over-Under Daily	101
-	95,252	1,801	1,801	Auditing Misc	2,000
2,077,851	2,078,085	1,948,147	1,469,417		2,162,076

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FISCAL YEAR

2024

SECTION IV

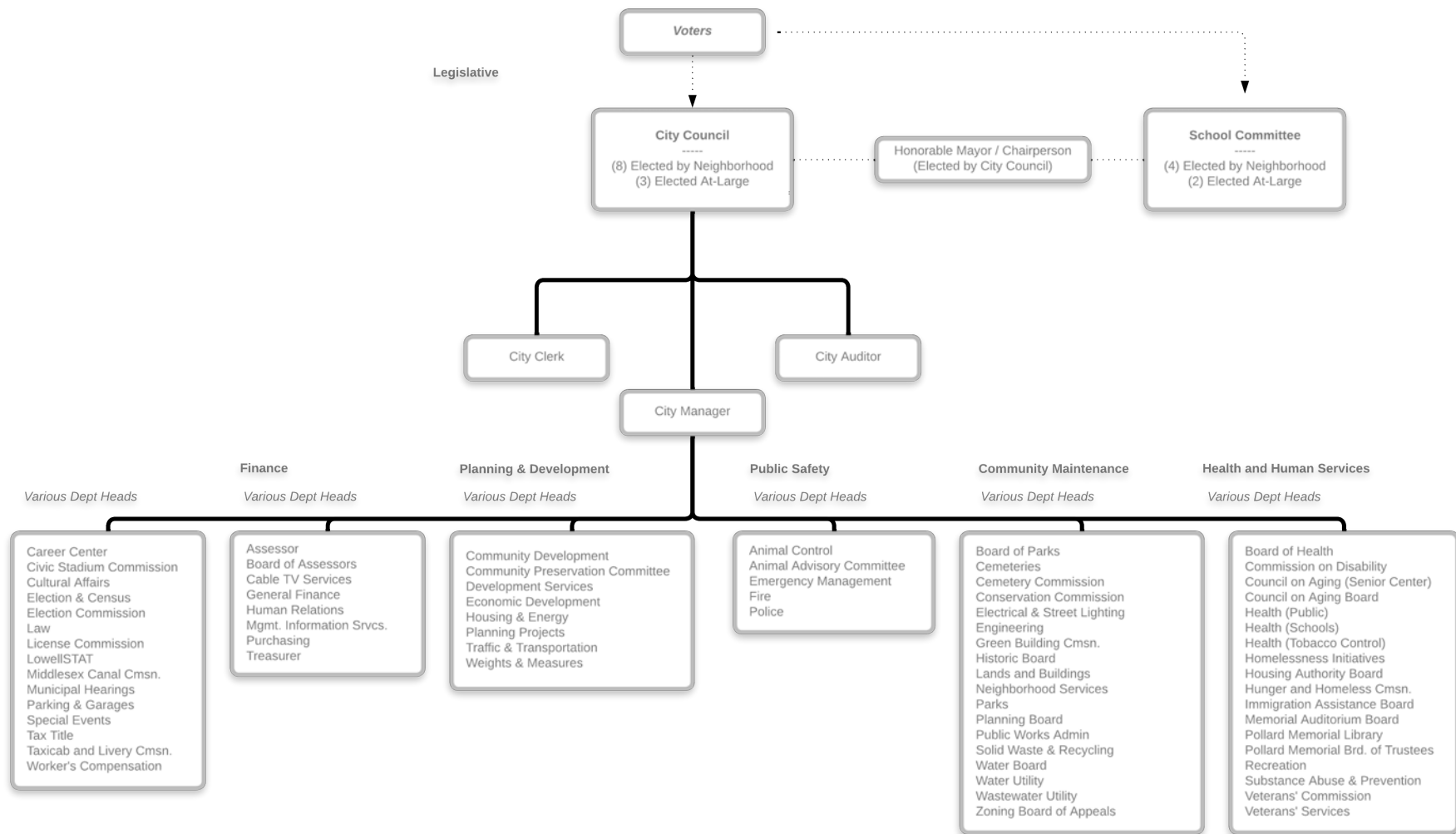
DEPARTMENTAL
DETAILS

Operating budget details, focused on the City of Lowell's projected expenses by applicable department, service program, or area.³⁷

³⁷ As of Fiscal Year 2024, all Departmental Accomplishments, Goals, and Performance Metric reporting has been modified from a fiscal year basis (07/1-06/30) to a calendar year basis (01/01 – 12/31), unless otherwise titled, in order to more accurately reflect completed measurements in preparation for the FY budget.

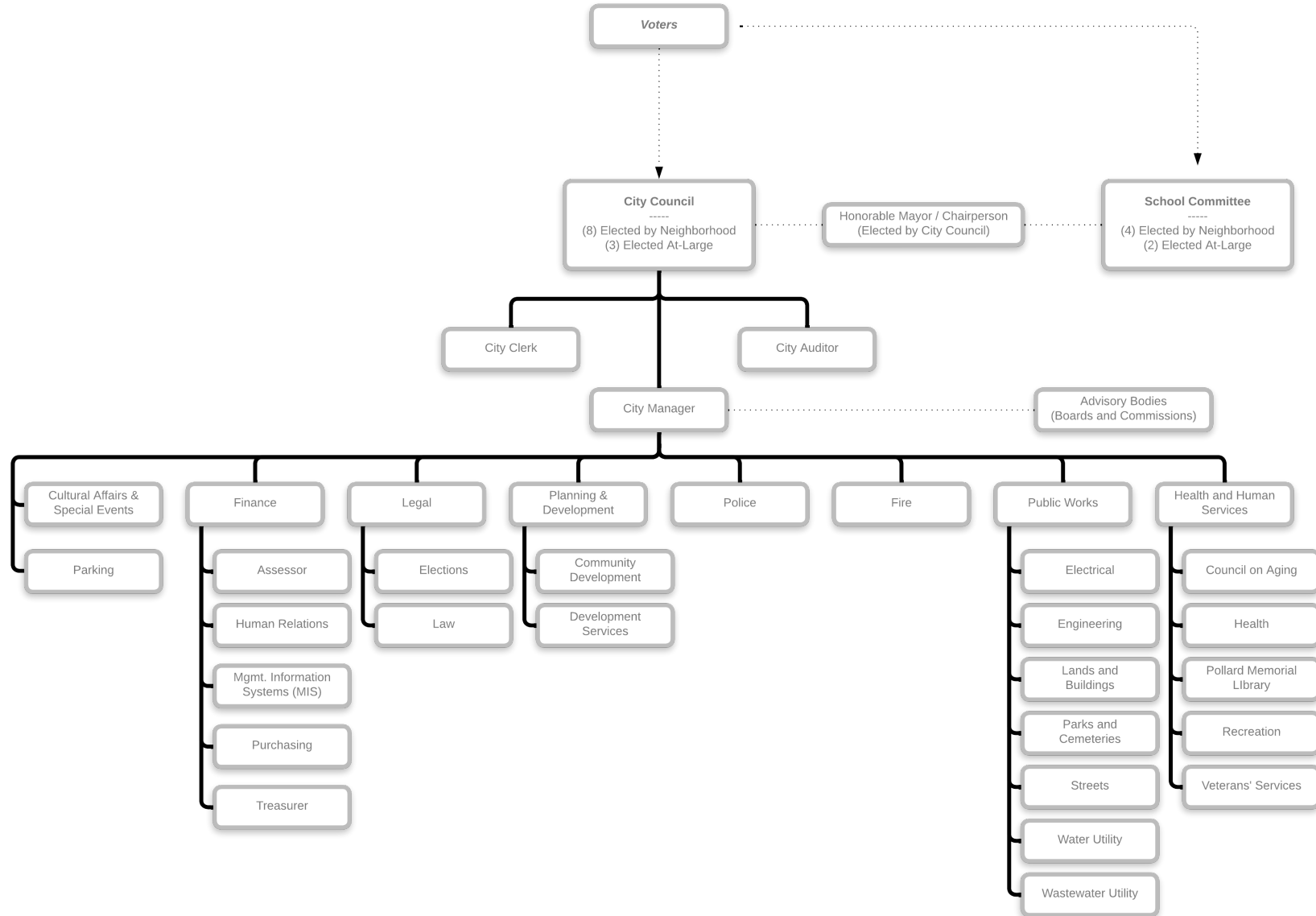
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



Department Directory

<u>Department (linked to website)</u>	<u>Contact Information (with active links)</u>
Assessors	Chief Assessor: Ellen Brideau 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department	Deputy Chief Financial Officer: Austin Ball 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: Kelly Oakes 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: Thomas A. Golden, Jr. 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: The Honorable Sokhary Chau 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040

PROJECTED EXPENSES

<u>Department (linked to website)</u>	<u>Contact Information (with active links)</u>
<u>Council on Aging (at Senior Center)</u>	<u>Executive Director: Kimberly Gagnon</u> <u>276 Broadway Street</u> 978-674-4131
<u>Cultural Affairs & Special Events</u>	<u>Director, Cultural Affairs and Special Events: Peter Crew</u> <u>50 Arcand Drive, 2nd floor</u> 978-674-4260
<u>Development Services</u>	<u>Director: Lloyd DeJesus</u> <u>375 Merrimack Street, 2nd Floor, Room 55</u> 978-674-4144
<u>Elections</u>	<u>Director: Greg Pappas</u> <u>375 Merrimack Street, Basement, Room 5</u> 978-674-4046
<u>Finance General</u>	<u>Chief Financial Officer: Conor Baldwin</u> <u>375 Merrimack Street, 2nd Floor, Room 43</u> 978-674-4400
<u>Fire</u>	<u>Chief: Phillip AJ Charron</u> <u>99 Moody Street</u> 978-459-5553
<u>Health and Human Services</u>	<u>Director: Lisa Golden</u> <u>341 Pine Street</u> 978-674-4010
<u>Human Relations</u>	<u>Director: Mary Callery</u> <u>375 Merrimack Street, Basement, Room 19</u> 978-674-4105

PROJECTED EXPENSES

<u>Department (linked to website)</u>	<u>Contact Information (with active links)</u>
Law	City Solicitor: Corey Williams 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: Yovani Baez-Rose 50 Arcand Drive, 2nd floor 978-674-4252
Police	Superintendent: Gregory C. Hudon 50 Arcand Drive 978-937-3200
Pollard Memorial Library	Director: Steven Robichaud 401 Merrimack Street 978-674-4120
Public Works	Commissioner: Paul St. Cyr 1365 Middlesex Street 978-674-4111

PROJECTED EXPENSES

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

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LEGISLATIVE
SUMMARY

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
237,006	236,503	249,896	255,000	CITY COUNCIL	286,500
52,640	58,966	59,652	72,596	OFFICE OF THE MAYOR	76,742
429,945	397,756	420,612	476,495	CITY CLERK	508,260
719,591	693,225	730,160	804,091		871,502
				FINANCING PLAN	Budget FY24
				TAXES	324,457
				LICENSES AND PERMITS	80,424
				CHARGES FOR SERVICES	-
				INTERGOVERNMENTAL REVENUE	181,621
				MISCELLANEOUS REVENUE	285,000
					871,502

LEGISLATIVE
CITY COUNCIL

HONORABLE SOKHARY CHAU
CITY MAYOR

[PERSONNEL LIST](#) (PAGE 732)

PERSONAL SERVICES	\$280,000
ORDINARY EXPENSES	\$6,500
TOTAL FY24 BUDGETED EXPENDITURES	\$286,500

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 eleven 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).

PROJECTED EXPENSES

EXPENSE DETAILS

CITY COUNCIL - 111

Personnel

S & W Perm.

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
	230,626	243,421	255,000	280,000	280,000
Total	230,626	243,421	255,000	280,000	280,000

Expenses

Advertising

	5,877	6,475	5,550	6,500	6,500
Total	5,877	6,475	5,550	6,500	6,500
TOTAL BUDGET	236,503	249,896	260,550	286,500	286,500

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 280,000
ORDINARY EXPENDITURES		\$ 6,500
TOTAL FY24 BUDGETED EXPENDITURES		\$ 286,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 143,250
TAX LEVY	143,250	
INTERGOVERNMENTAL REVENUE		\$ 143,250
UNRESTRICTED AID (UGGA)	143,250	
TOTAL FY24 BUDGETED REVENUES		\$ 286,500

LEGISLATIVE
OFFICE OF THE MAYOR

HONORABLE SOKHARY CHAU
CITY MAYOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$55,357
	ORDINARY EXPENSES	\$21,385
	TOTAL FY24 BUDGETED EXPENDITURES	\$76,742

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.

ACCOMPLISHMENTS

- Responded to downtown businesses to hold the first annual Lunar New Year celebrations with Dragon Dances visiting individual downtown businesses.
- Initiated neighborhood and minority group invitations to visit City Hall and participate in theme events and celebrations.
- Held events honoring Veterans and returning military for their service and bravery.
- Invited cultural arts and music groups to perform at City Hall and Council meetings
- Honored the youth of the City for their achievements in academics, arts, music and athletics.

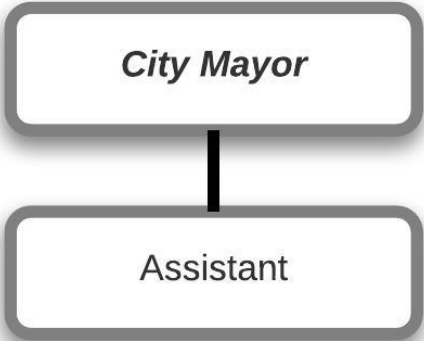
PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2021	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
2021	Work with the city and school administrations to continue moving forward with the Lowell High School project. Update: Recurring meetings in place to ensure the LHS project is completed successfully.	Ongoing
2022	Promote the third party partners in their extensive efforts to clean up and beautify Lowell. Update: Actively participating with third party partners through various walks, and cleanup programs.	Ongoing
2022	Continue to promote the work of the Mayor's office with a strong Social Media presence with the goal of getting more involved in the Cities events and peaking the interest of City government. Update: Continuing to work on expanding our social media reach	Ongoing
2023	Provide services to all Lowell residents, especially those in underrepresented or underserved communities, such as the Southeast Asian and other minority groups to strengthen ties to City Hall and to local government services. Update: Ongoing effort to with the rest of the council to make Lowell a more welcoming place for all through various events and celebrations.	Ongoing
2024	Open City Hall and all its services to all our residents. Welcoming all to receive the full services of the City and providing an atmosphere of inclusive service and response to all who need the help within our City.	New

ORGANIZATIONAL CHART

OFFICE OF THE MAYOR
HONORABLE SOKHARY CHAU CITY MAYOR



PROJECTED EXPENSES

EXPENSE DETAILS

MAYOR'S OFFICE - 121	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
S & W-Perm	49,299	50,245	52,596	55,357	55,357
Total	49,299	50,245	52,596	55,357	55,357
Expenses					
Office Supplies	1,049	3,139	5,000	5,175	5,175
Miscellaneous Charges	-	1,628	-	-	-
Office Operations	4,835	4,149	6,000	6,210	6,210
Council Travel/ Training/ Seminars	805	490	5,000	10,000	10,000
Mayoral Portrait	2,978	-	4,000	-	-
Total	9,667	9,407	20,000	21,385	21,385
TOTAL BUDGET	58,966	59,652	72,596	76,742	76,742

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 55,357
ORDINARY EXPENDITURES		\$ 21,385
TOTAL FY24 BUDGETED EXPENDITURES		\$ 76,742

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 38,371
TAX LEVY	38,371	
INTERGOVERNMENTAL REVENUE		\$ 38,371
UNRESTRICTED AID (UGGA)	38,371	
TOTAL FY24 BUDGETED REVENUES		\$ 76,742

LEGISLATIVE
OFFICE OF THE CITY CLERK

MICHAEL GEARY
CITY CLERK

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$492,063
	ORDINARY EXPENSES	\$16,197
	TOTAL FY24 BUDGETED EXPENDITURES	\$508,260

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.

PROJECTED EXPENSES

ACCOMPLISHMENTS

- Provided staff for more than 30 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.
- In response to the COVID 19 pandemic, brought many of the clerk's offices services online and ran city council meetings via zoom.
- Fulfilled thousands of public request for vital records, business certifications, licensing and general information.
- Distributed various votes, orders, ordinances and other directives from legislative action of the City Council.
- Provided sweating in services for constables, department heads, police officers and board and commission members
- Certified DEI through Middlesex Community College Program.

GOALS

<u>Calendar Year</u>	<u>Strategic Goal or Objective</u>	<u>Status</u>
2019	Implementation of City Physician Registration program Update: <i>Working with various organizations towards implementation.</i>	<i>Ongoing</i>
2019	Physical re-organization of City Clerk's office space Update: <i>Assessing best manner in which to re-organize the office space.</i>	Complete
2019	Update web presence on City Website Update: <i>Updating website presence to include relevant materials.</i>	Complete
2020	Prepare 2020 City Council Inauguration Ceremony. Update: <i>Ceremony delivered successfully.</i>	Complete
2021	Increase storage space for vital records. Update: <i>Working with various departments in City hall and third party vendors for ideas optimize storage of records.</i>	<i>Ongoing</i>

PROJECTED EXPENSES

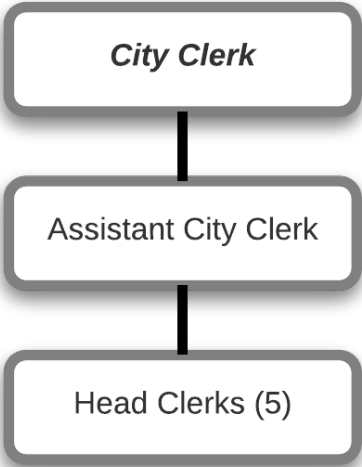
2022	Continue to work with MIS and bring additional services online. Update: Working with MIS to bring Animal License module online	Ongoing
2023	Prepare for the 2024 City Council Inauguration Ceremony and to make adjustments where necessary to accommodate the new council structuring.	New
2024	Implementation of State Ethics Program.	New

PERFORMANCE METRICS

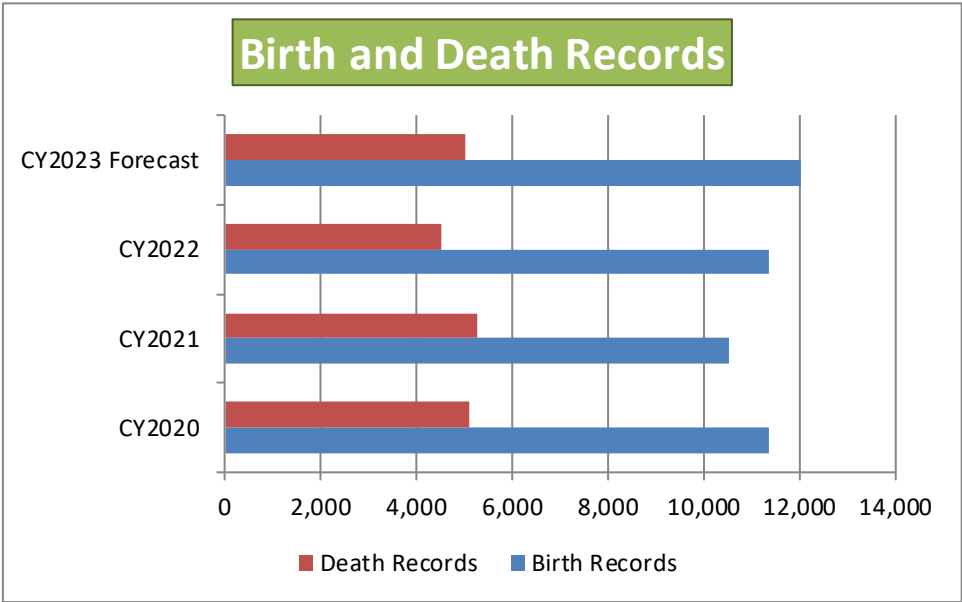
Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Birth Record Requests	11,365	10,500	11,350	12,000
Death Record Requests	5,090	5,267	4,512	5,000
Marriage Record Requests	250	2,000	2,166	1,699
Marriage Intentions	100	200	725	544

ORGANIZATIONAL CHART

OFFICE OF THE CITY CLERK
MICHAEL GEARY CITY CLERK



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	CY2020	CY2021	CY2022	CY2023 Forecast
Birth Records	11,365	10,500	11,350	12,000
Death Records	5,090	5,267	4,512	5,000

PROJECTED EXPENSES

EXPENSE DETAILS

CITY CLERK - 161	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W - Perm	385,701	405,900	460,770	492,063	492,063
Total	385,701	405,900	460,770	492,063	492,063
<u>Expenses</u>					
Repair & Maint. Equipment	595	-	-	-	-
Professional Services	2,468	3,700	5,000	5,150	5,150
Printing & Binding	-	-	-	-	-
Office Supplies	6,604	6,882	3,175	3,270	3,270
Dues & Subscriptions	-	100	2,550	2,627	2,627
Computer Equip/ Soft.	2,388	4,030	5,000	5,150	5,150
Total	12,055	14,712	15,725	16,197	16,197
TOTAL BUDGET	397,756	420,612	476,495	508,260	508,260

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 492,063
ORDINARY EXPENDITURES		\$ 16,197
TOTAL FY24 BUDGETED EXPENDITURES		\$ 508,260

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 142,836
TAX LEVY	142,836	
MISCELLANEOUS REVENUE		\$ 285,000
CITY CLERK MISCELLANEOUS	285,000	
LICENSES AND PERMITS		\$ 80,424
MARRIAGE - JP FEES	25,000	
MARRIAGE - LICENSE	28,305	
BUSINESS PERMITS	27,119	
TOTAL FY24 BUDGETED REVENUES		\$ 508,260

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CITY MANAGER**THOMAS A. GOLDEN, JR.****SUMMARY****CITY MANAGER**[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
5,362,806	5,779,575	5,735,496	6,043,339	OFFICE OF THE CITY MANAGER	6,388,993
30,234	20,436	62,115	50,000	MANAGER - TRANSFER TO SCHOOLS	75,000
474,296	393,464	390,773	470,000	MARKETING & DEVELOPMENT	645,000
-	-	-	FY23 Approved	CONTINGENCY	124,259
-	-	-	2,078,911	RESERVE FOR WAGES	2,918,322
-	-	-	-	MEDICAID EXPENSE	75,000
418,999	386,806	412,914	-	CABLE ACCESS	397,483
190,273	111,235	157,454	202,726	CULTURAL AFFAIRS/ SPECIAL EVENTS	280,121
6,476,608	6,691,516	6,758,752	8,844,976		10,904,178
				FINANCING PLAN	Budget FY24
				TAXES	6,146,705
				LICENSES AND PERMITS	5,000
				CHARGES FOR SERVICES	25,000
				INTERGOVERNMENTAL REVENUE	4,727,473
				MISCELLANEOUS REVENUE	-
					10,904,178

CITY MANAGER

THOMAS A. GOLDEN, JR.

OFFICE OF THE CITY MANAGER

CITY MANAGER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$1,846,771
	ORDINARY EXPENSES	\$8,777,286
	TOTAL FY24 BUDGETED EXPENDITURES	\$10,624,057

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 his 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 his 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 the WinterFest.

ACCOMPLISHMENTS

- In Calendar Year 2023, the Golden Administration embarked on a multi-year pay and classification study to examine the pay structure across city departments and make adjustments to pay inequities, in order to attract and retain quality employees for the city workforce. The initial departments completed in CY 2023 included the skilled tradespersons in the Department of Public Works (electricians, HVAC, plumbing, etc.), so-called “specialty positions” in water, sewer, lands and buildings, and other DPW divisions, as well as in police, fire, parking, and other city departments. The negotiated MOU’s also included wage increases for employees who hold certain licenses (CDL, Hoisting, etc.) to incentivize highly qualified employees and retain existing employees with commercial licenses.
- Allocated \$53.7 million in city-funded support to the Lowell Public Schools, including \$12.7 million in direct cash to exceed the City’s Net School Spending requirements.

PROJECTED EXPENSES

- Launched the City Manager’s Neighborhood Task Force on in April of 2023. This task force will start regular Tuesday evening enforcement walks in targeted locations within the city. Initial locations will be identified by staff using information on existing complaints, active ticketing and consistent enforcement issues. Future weekend enforcement walks may also occur depending on the response to the initial warnings issued. The Division of Development Services (“DDS”) staff intend to offer residents an opportunity to remediate any existing deficiencies by issuing warnings to property owners about any issues. Warnings may be related to items such as excessive overgrowth, trash, unsafe/blocked exterior egress issues, etc. Any property owner issued a ticket will be provided a deadline when compliance must be achieved.
- Funded \$21.1 million in school construction work through the Accelerated Repair Program (“ARP”) projects at various schools in the City of Lowell. The Massachusetts School Building Authority (“MSBA”) Board of Directors voted to invite the city to partner with the MSBA for a roof and boiler replacement project at the Dr. An Wang Middle School, a roof and windows/doors project at the Henry J. Robinson Middle School, a boiler replacement project at the John J. Shaughnessy Elementary School and a roof replacement project at the S. Christa McAuliffe Elementary School. This phase of the project was approved for funding through the Massachusetts School Building Authority’s (“MSBA”) Accelerated Repair Program on March 1st 2023. The vote taken by the City Council in 2023 represented a monumental step forward in an aggressive capital campaign by the city to make much needed repairs to the city’s aging school facilities. The funding will focus on the preservation of existing assets by performing energy-efficient and cost-saving upgrades at the approved sites, resulting in direct operational savings for the city and the school district.
- Oversaw major progress on some of the City’s biggest capital projects, this includes but is not limited to: making major headway on the Lord Overpass, and construction activity on the Lowell High School project, including the construction of a new Freshman Academy.
- After a series of public listening sessions with various stakeholders in Lowell, presented a funding plan for the city’s \$75.9 million in funding from the American Rescue Plan Act (“ARPA”) and began to make strategic investments, including \$10 million in Fire Apparatus Replacements, \$9 million in Neighborhood Improvements, \$7 million in Municipal Building Improvements, \$10.6 million in Water & Sewer Infrastructure Improvements, \$5.8 million in Economic Development & Recovery, \$4.6 million in Non-Profit Support, and \$5.6 million Public Health Efforts, Premium Pay, and Compliance.
- Made much needed investments in DPW vehicles using the City Manager’s contingency fund of \$1.2 million, including the purchase of two (2) new dump trucks, one (1) backhoe, one (1) dump and plow truck, four (4) Ford F-250s with plows, two (2) Ford Rangers, and one (1) Brodie Toyota Lift.
- Through a partnership with Middlesex Community College (“MCC”), implemented a Diversity, Equity, and Inclusion (“DEI”) certificate training program for all city department heads and seminar-style DEI training for other city employees.
- Initiated leadership training for middle- and upper- management in the Department of Public Works.

GOALS

Calendar Year	Strategic Goal or Objective	Status
2022	Continue progress on the Lowell High School project. Update: <i>The LHS construction project hit several major milestones in Phase 2 through the end of CY2022 into CY2023, with the demolition of the existing gym and construction of the next freshman academy.</i>	Ongoing
2022	Improve public safety through investment in technology and infrastructure improvements. Update: <i>Successfully negotiated the implementation for the body worn camera program in the Lowell Police Department and made key investments in personnel and equipment proposed in the FY2024 budget to expand the level of service for the department. In the fire department, fully funded the overtime account to eliminate the dangerous practice of company closings (so-called “brown outs”) and presented the City Council a one-in-a-lifetime investment in fire apparatus through the American Rescue Plan (“ARPA”) calling for \$10 million in new Fire Apparatus.</i>	Complete
2023	Improve the quality of life for Lowell residents by investing in infrastructure including roads, bridges, sidewalks, etc. Also focus on marketing Lowell and improving the cleanliness and appearance of the neighborhood business districts. Update: <i>Programmed additional funding in the FY24 capital budget to meet this priority of the City Council and to match the Chapter 90 funding apportionment from the state. Began implementing ARPA funds for infrastructure needs, such as for water and sewer utility improvements.</i>	Ongoing
2023	Improve communications between residents, businesses, and City Hall. Update: <i>Working with the new Communications Division of CASE and the ARPA Team, the City Manager’s Office has investigated language and interpretation tools to bring public meetings and other public to the public in multiple languages, as well as to improve general communications on city events, meetings, and opportunities to engage with City Hall to the community.</i>	Ongoing
2023	Expand outreach to residents and small businesses to discuss emerging issues, and coordinate follow-up information on key, short-term, and large infrastructure initiatives and activities, in collaboration with City departments.	Ongoing

PROJECTED EXPENSES

	Update: <i>The City Manager's Office held several listening sessions with the community on matters such as the selection of the new Police Superintendent and general public safety issues in the community.</i>	
2024	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 and to build a better Lowell for the future, using input and visioning from all Lowell residents, businesses, and community stakeholders. Update: <i>The City Manager's Office and the DPD team continue to update the City's master plan through a comprehensive process, known as "Lowell Forward." Lowell Forward will engage our community in creating a shared vision and framework to guide and shape the future of our city. This citywide planning initiative will knit together past, present, and future planning efforts across areas in the city, from Downtown to our unique and celebrated neighborhoods, to our transportation networks, open space, and natural resources</i>	New
2024	Expand outreach efforts with a focus on connecting and building meaningful relationships with the various communities that do not typically seek City services or participate in public processes. Update: <i>The City Manager's Office is implementing a cohesive and unified approach to promoting this summer's festivals and events in Lowell with the ultimate goal of increasing foot traffic to Lowell from surrounding areas during the summer months. The FY2024 festivals push begins with PRIDE (6/3) and ends in late August with the Multicultural Festival (8/26). The goal is to highlight the City's diversity as a positive differentiator that speaks to our rich culture, vibrant contemporary arts scene, and welcoming nature. The Manager's communications team will encourage residents and visitors to experience the best of what Lowell has to offer in a celebratory, family-friendly setting.</i>	New
2024	To continue extensive outreach to community on available jobs and positions on boards & commissions. Update: <i>The HR/DEI assessment identifies the utilization of an application tracking system (ATS) as a high priority recommendation. The HR office has been working with MIS to implement an ATS module through MUNIS. The system will make the process of applying for a job less cumbersome for applicants, and create significant efficiencies for HR and hiring managers</i>	New

PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
City Council Motions Responded To	208	243	401	366
Average Response Time (Days) to Citizen Requests (Through Website)	18.2	17.1	15	7
Development Services	42	41	40	40
Health & Human Services	18.9	16.9	15	15
Manager's Office	7	7	7	7
School Department	25	25	20	20
Parking	20	18	16	15
Planning & Development	25	23	21	20
Police	29	27	25	24
Public Works	15	14	13	13
Wastewater	15	13	14	14
Water	27	25	24	24
Multiple Departments	61	58	55	50
Number of motions responded to per City Council meeting	N/A	N/A	10	10
Number of followers on City's Twitter	9,218	9,312	9,600	12,000
Number of City's Facebook Likes	10,012	13,380	17,718	20,000

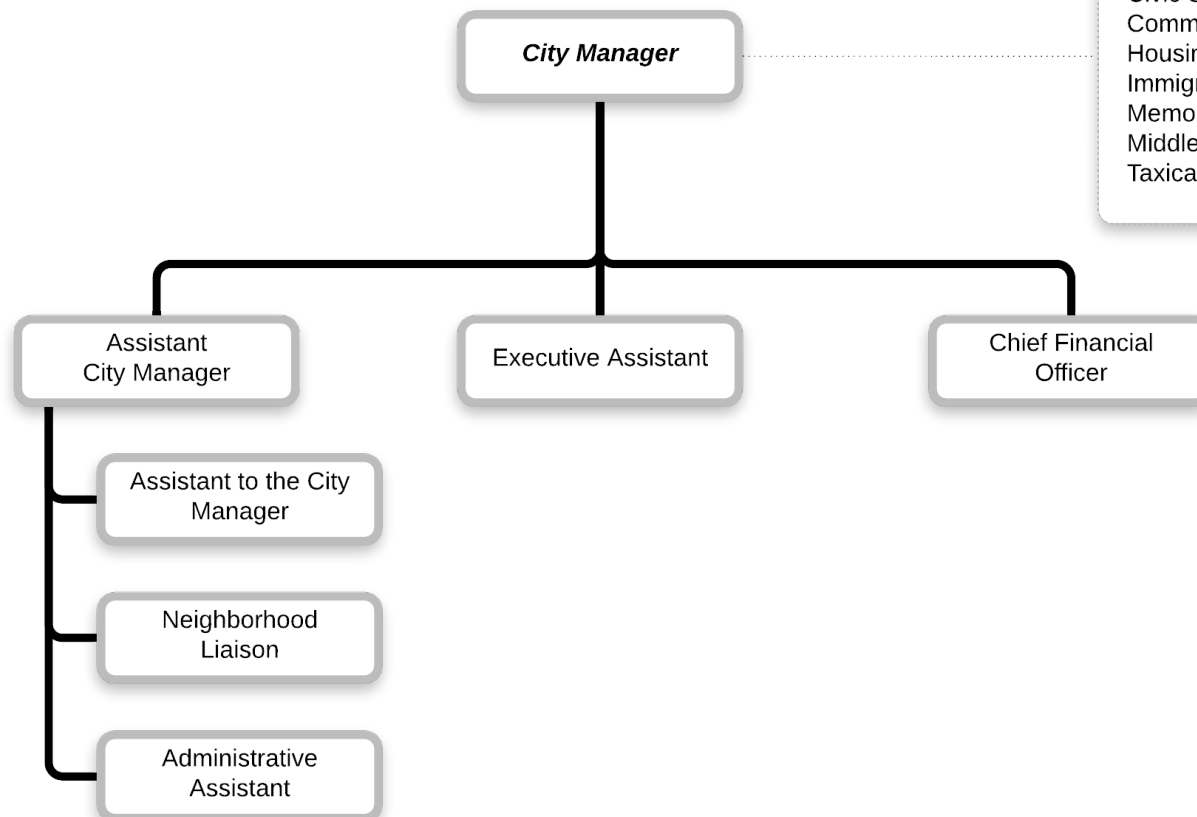
ORGANIZATIONAL CHART

OFFICE OF THE CITY MANAGER

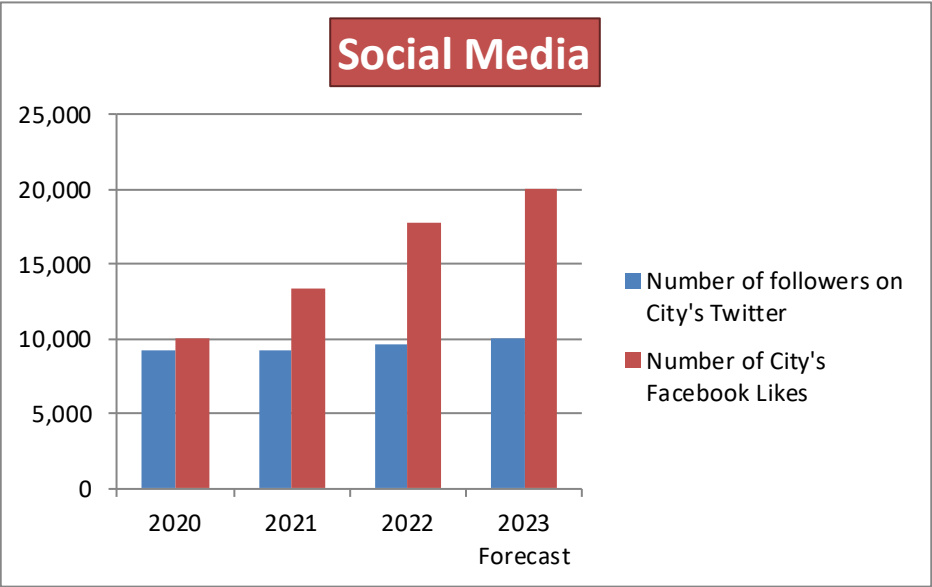
THOMAS A. GOLDEN, JR.
CITY MANAGER

Advisory Bodies

Civic Stadium Commission
Commission on Disability
Housing Authority Board
Immigration Assistance Board
Memorial Auditorium Board
Middlesex Canal Commission
Taxicab and Livery Commission



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	CY2020	CY2021	CY2022	CY2023 Forecast
Number of followers on City's Twitter	9,218	9,312	9,600	10,000
Number of City's Facebook Likes	10,012	13,380	17,718	20,000

PROJECTED EXPENSES

EXPENSE DETAILS

CITY MANAGER - 123

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Salaries & Wages - Permanent	543,359	646,244	678,834	697,888	697,888
Salaries & Wages - Temporary	-	-	-	10,000	10,000
Sick Leave Incentive	1,224,920	998,025	1,250,000	1,250,000	1,000,000
Total	1,768,280	1,644,269	1,928,834	1,957,888	1,707,888

Expenses

School Electricity	2,296,320	2,604,223	2,498,000	2,663,600	2,663,600
School Heating/Gas	1,688,007	1,432,671	1,548,000	1,898,000	1,898,000
Repair & Maint. Equipment	-	-	125	125	125
Leasing Equipment & Service	-	-	1,400	1,400	1,400
Professional Services	1,500	13,414	27,000	50,000	50,000
Advertising	-	5,000	1,730	1,730	1,730
Office Supplies	3,407	4,000	4,500	4,500	4,500
Misc.- Supplies - Other	110	-	-	-	-
Mass. Municipal Association Dues	16,873	16,723	18,000	18,000	18,000
In-State Travel Reimbursement	-	700	850	850	850
Transportation Reimbursement & Seminar	-	2,657	4,500	10,000	10,000
Conferences/Seminars/Education	2,000	4,300	4,500	25,000	25,000
Out of State Travel	-	-	3,000	5,000	5,000
Office Furniture & Equip	1,364	-	500	500	500
Computer Equipment & Seminar	-	5,098	400	400	400
Dues & Subscriptions	1,716	2,439	2,000	2,000	2,000
Total	4,011,296	4,091,227	4,114,505	4,681,105	4,681,105
TOTAL BUDGET	5,779,575	5,735,496	6,043,339	6,638,993	6,388,993

LOWELL SCHOOL SYSTEM

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Medicaid Reimbursement Expense	20,436	62,115	50,000	75,000	75,000
Total	20,436	62,115	50,000	75,000	75,000
TOTAL BUDGET	20,436	62,115	50,000	75,000	75,000

MARKETING DEVELOPMENT

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Professional Auditorium	200,000	231,624	230,000	240,000	240,000
Auditorium Facility Maintenance	38,040	-	-	-	-
Marketing - OT	1,264	-	10,000	10,000	10,000
Business/Marketing Development, CVB	101,097	103,435	140,000	250,000	200,000
Cultural Development	-	-	-	-	-
Public Art/ Maintenance	-	-	-	-	50,000
Communications	-	-	-	-	10,000
Special Events	28,063	30,714	65,000	100,000	100,000
Merrimack Repertory Theatre	25,000	25,000	25,000	35,000	35,000
Total	393,464	390,773	470,000	635,000	645,000
TOTAL BUDGET	393,464	390,773	470,000	635,000	645,000

PROJECTED EXPENSES

MANAGER'S CONTINGENCY

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Reserve Fund	-	-	2,078,911	2,078,911	124,259
Reserve for wages	-	-	1,589,411	1,589,411	2,918,322
Total	-	-	3,668,322	3,668,322	3,042,581
TOTAL BUDGET	-	-	3,668,322	3,668,322	3,042,581

CABLE ACCESS

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Salaries & Wages - Stipends	10,000	10,000	15,000	15,000	15,000
Salaries & Wages - Education (CH 22)	111,384	111,147	113,883	113,883	113,883
Total	121,384	121,147	128,883	128,883	128,883

Expenses

Legal & filing Fees	-	-	-	50,000	50,000
Contracted Services - "LTC"	163,431	163,430	163,431	168,000	168,000
Misc - Supplies - Other	110	5,214	500	500	500
Dues & Subscriptions	-	-	100	100	100
Equipment - Other	27,000	27,000	50,000	50,000	50,000
Transfer to Lowell Schools	74,992	73,509	75,000	75,000	75,000
Transfer to Lowell Voc.	-	-	-	-	-
Total	265,532	269,153	289,031	343,600	343,600
TOTAL BUDGET	386,916	390,300	417,914	472,483	472,483

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		\$ 6,388,993
PERSONAL SERVICES	1,707,888	
ORDINARY EXPENDITURES	4,681,105	
MANAGER - MEDICAID EXPENSE		\$ 75,000
ORDINARY EXPENDITURES	75,000	
MARKETING DEVELOPMENT		\$ 645,000
PERSONAL SERVICES	10,000	
ORDINARY EXPENDITURES	635,000	
CONTINGENCY		\$ 124,259
ORDINARY EXPENDITURES	124,259	
RESERVE FOR WAGES		\$ 2,918,322
ORDINARY EXPENDITURES	2,918,322	
CABLE ACCESS		\$ 397,483
PERSONAL SERVICES	128,883	
ORDINARY EXPENDITURES	268,600	
TRANSFER TO SCHOOL (GLRTHS/ LPS)		\$ 75,000
TRANSFER TO SCHOOL (GLRTHS/ LPS)	75,000	
TOTAL FY24 BUDGETED EXPENDITURES		\$ 10,624,057

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 6,049,043
TAX LEVY	6,049,043	
INTERGOVERNMENTAL REVENUE		\$ 4,550,013
UNRESTRICTED AID (UGGA)	1,631,691	
ARPA FUNDING	2,918,322	
CHARGES FOR SERVICES		\$ 25,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	25,000	
TOTAL FY24 BUDGETED REVENUES		\$ 10,624,057

CITY MANAGER

PETER CREWE

CULTURAL AFFAIRS & SPECIAL EVENTS

DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$280,121
	ORDINARY EXPENSES	\$0
	TOTAL FY24 BUDGETED EXPENDITURES	\$280,121

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. Since its inception CASE has become a key lynchpin in the City’s arts and culture sector. CASE produces events throughout the year that draw thousands of residents and visitors to Lowell. These events include: Winterfest; 4th of July; the Kerouac Park summer performance series; Halloween MonsterBash and City of Lights Parade and Celebration.

In addition, CASE, serves as the primary conduit for other organizations when they utilizes city services to produce events in Lowell. With CASE serving as one central office for organizations wishing to produce events in the city it stream lines the process for them, making it more efficient and easier to produce events in the city. These events include: the Lowell Folk Festival, Southeast Asian Water Festival, Bay State Marathon and Lowell Kinetic Sculpture Race, Points of Light and the Puerto Rican Festival among an ever increasing list. In 2022 CASE also became a producing partner in Greater Lowell PRIDE and has taken a lead role in that event as well as helping launch the first Latin Heritage Festival.

In addition to all this CASE works with film and production companies looking to film movies and TV shows in Lowell. CASE coordinates and facilitates the permitting process and makes suggestions on filming locations and support locations for crews. This work has made Lowell an attractive place for film companies and Lowell locations can be seen in a wide variety of films including: *The Tender Bar*, *Boston Strangler* (in process), *God Mother* and *Defending Jacob*.

ACCOMPLISHMENTS

- Launched bi-weekly meetings with the Mosaic Lowell Cultural Economy Plan to promote Cultural Events in the City of Lowell
- Launched the Art in City Hall program to promote local artists
- Shepard the return of large scale events following the Covid-19 Pandemic
- Participated in accessibility training for public art projects sponsored by the New England Foundation for the Arts
- Launched a call for Public Art at the Riverwalk
- Became a producing partner of Greater Lowell PRIDE and helped bring that event back after the pandemic
- Successfully relaunched WinterFest at the Lowell Memorial Auditorium
- Partnered with ArtUp Lowell the bring nine new large scale murals to the City of Lowell
- Partnered with the Department of Children and Families to provide them space at City events to promote access to their adoption and foster programs. They participated in Greater Lowell PRIDE, July 4th, MonsterBash and City of Lights!
- Worked with the Kiwanis Club to move MonsterBash to City Hall, finding a new home for their annual Haunted House which proved very successful

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Work with Economic Development to support their initiatives. Update: <i>Collaborated on Taco Tour, Taste the Acre and launched the WinterFest downtown Scavenger Hunt</i>	<i>Ongoing</i>
2020	Develop 2-3 more street level art projects. Update: <i>Sponsored the street mural on the corner of Central and Middle street, commissioned the painting of the PRIDE flag in front of the Lowell School Admin building, launched and completed a call for Art on the new riverwalk extension.</i>	Complete
2020	Enhance and or reimagine Folk Festival Destination Lowell component. Update: <i>Working with Festival Foundation and partners reimagine Destination Lowell</i>	<i>Ongoing</i>
2020	Transition to all online permitting process from applications to approval. Update: <i>Coordinating with MIS to bring permitting process online.</i>	<i>On hold</i>
2021	Create a citywide public mural policy & streamlined application process. Update: <i>City wide mural ordinance passed. Eleven large scale murals added to the downtown streetscape.</i>	Complete
2021	Develop an app for residents and visitors to help market all the City has to offer. Update: <i>Working with Mosaic Lowell on their online and interactive Map project</i>	<i>Ongoing</i>
2021	Work with community stakeholders for a Downtown public mural. Update: <i>Partnered with ARTUP Lowell and Beyond Walls to produce a series of large scale public murals throughout downtown Lowell</i>	Complete
2022	Introduce Mural/Street Art Festival in August/September 2022 highlighting Lowell's murals and public art projects. Update: <i>VIBE fest was launched in late Summer of 2022 and consisted of a series of multi-media events to highlight arts and artists in Lowell.</i>	<i>Ongoing</i>

PROJECTED EXPENSES

2022	Work to expand the Marketing of Lowell Cultural Council projects through increased social media and traditional media. Update: <i>Through the CASE program assistant and partners at Mosaic Lowell promoting Cultural Council funded projects on Like Lowell social media and Mosaic Social Media.</i>	Ongoing
2022	Launch a new central corporate sponsorship and fundraising committee to recruit support for all City sponsored events. Update: <i>Rolled sponsorship for WinterFest, July 4th, City of Lights under the umbrella of the Mill City Festival Fund. Streamlining sponsor opportunities for local businesses.</i>	Complete
2023	Work with DPD on new plan for downtown Wayfinding	New
2023	Install new public art project on the Riverwalk Extension	New
2023	Launch Cultural Sector ARPA grant Program	New
2023	Plan the City's first Official public Menorah Lighting	New
2023	Partner with the Lowell Litter Krewe to launch the Spring Clean Up Concert series	New

PROJECTED EXPENSES

PERFORMANCE METRICS

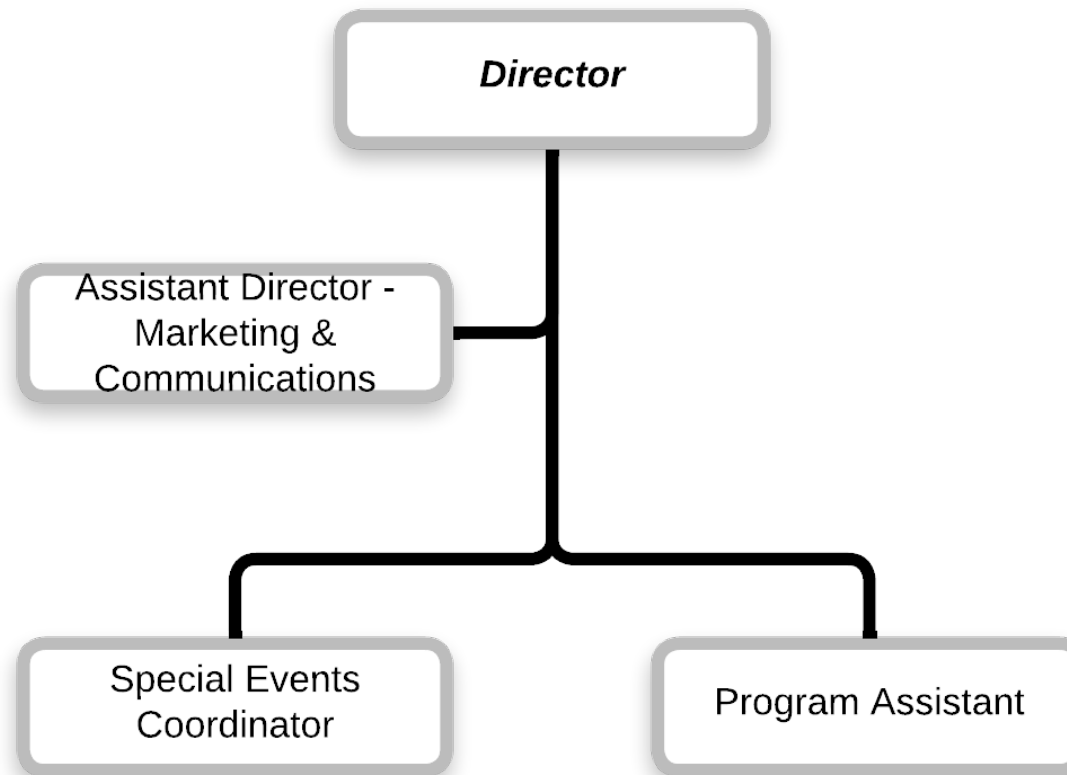
Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Overall attendance for events CASE staff coordinates and/or permits annually	500	220,000	150,000	150,000
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	0	18	18	18
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	11	75	40	40
Number of volunteers coordinated	0	75	50	47
Number of volunteer hours logged	0	500	400	412
Number of corporate sponsors recruited to support City-sponsored programs	170	170	180	180
Amount of sponsorship dollars supporting City-sponsored programs	\$0	\$200,000	185,000	185,000
Number of grant applications processed	30	80	75	77
Number of grants made ³⁸	53	60	50	32
Number of community informational meetings	25	25	20	20
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	80	120	90	90
Community planning partners (no financial)	35	35	35	35
Number of informational e-blasts circulated to local community	50	125	52	52
Events Calendar-direct visits	19,300	25,000	37,000	39,000
Number of Lowell events promoted annually	200	1,700	1,700	1,750
Ethnic Festival processions	0	20	20	20
Flag Raisings	19	30	35	35
Groups engaged/ supported/ partnered	80	110	115	115

³⁸ During CY2023, LCC provided a larger amount of grants.

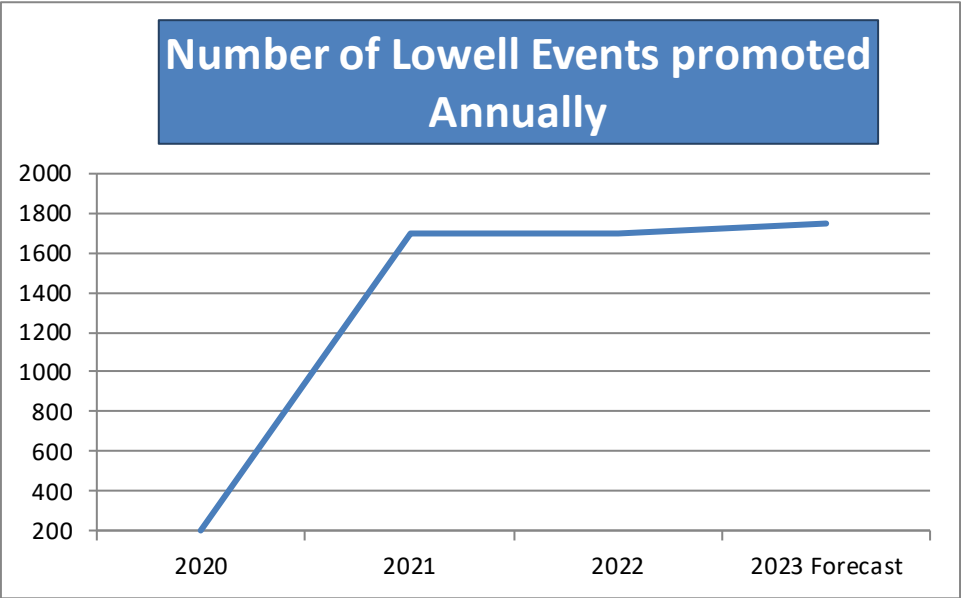
ORGANIZATIONAL CHART

CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)

PETER CREWE
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	CY2020	CY2021	CY2022	CY2023 Forecast
Number of Lowell events promoted annually	200	1,700	1,700	1,750

PROJECTED EXPENSES

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
S & W-Perm.	111,235	157,454	202,726	280,121	280,121
S & W-Temp.	-	-	-	-	-
TOTAL BUDGET	111,235	157,454	202,726	280,121	280,121

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 280,121
ORDINARY EXPENDITURES		\$ -
TOTAL FY24 BUDGETED EXPENDITURES		\$ 280,121

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 97,662
TAX LEVY	97,647	
BOAT EXCISE	15	
LICENSES AND PERMITS		\$ 5,000
SPECIAL ALCOHOL PERMIT	5,000	
INTERGOVERNMENTAL REVENUE		\$ 177,460
UNRESTRICTED AID (UGGA)	177,460	
TOTAL FY24 BUDGETED REVENUES		\$ 280,121

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FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
163,718	163,293	239,107	182,179	FINANCE - GENERAL	435,614
88,404	88,404	91,711	103,293	BUDGET DEPARTMENT	107,316
558,299	562,100	563,401	674,935	AUDITING	713,870
393,554	381,242	389,648	409,244	PURCHASING	443,100
592,458	574,737	535,852	699,695	ASSESSING	863,298
794,254	781,737	802,672	862,238	TREASURER/ COLLECTOR	927,556
355,579	346,420	412,692	621,530	HUMAN RELATIONS	632,320
1,604,121	1,708,750	1,810,093	2,226,549	MANAGEMENT INFORMATION SYSTEMS	3,185,891
4,550,387	4,606,682	4,845,176	5,779,663		7,308,965

FINANCING PLAN	Budget FY24
TAXES	2,295,359
LICENSES AND PERMITS	8,203
CHARGES FOR SERVICES	1,124,244
INTERGOVERNMENTAL REVENUE	3,558,660
MISCELLANEOUS REVENUE	322,500
	7,308,965

FINANCE
GENERAL FINANCE

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$434,614
	ORDINARY EXPENSES	\$1,000
	TOTAL FY24 BUDGETED EXPENDITURES	\$435,614

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.

ACCOMPLISHMENTS

- City was awarded the GFOA Distinguished Budget Award for FY22.
- Coordinated monthly meetings among finance department heads as well as introduced a monthly meeting between other key finance personnel from various City departments.
- Started a multi-step grant opportunity with UMASS Boston’s Collins Center to improve the city’s Capital Plan as well as inventory management. Through the Collins center, we are in the beginning stages of updating and improving our Capital Plan for FY25 as well as onboarding an asset management software system.
- Provided support and financial planning to fully fund the City’s Net School Spending obligation without the aid of federal funds consecutively for FY19, FY20, FY21, FY22 and projected for FY23.
- Finished FY22 with a **\$7,860,448** in “free cash”

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Fund the city's yearly commitment to the OPEB Policy. Update: <i>Contributed 2.7% of FY2022 certified free cash to the OPEB Trust</i>	Ongoing
2019	Provide professional financial consultation to all ongoing capital projects in the city. Update: <i>Worked closely with the city's project managers to provide counsel and guidance on all ongoing capital projects.</i>	Ongoing
2020	Communicate information regarding the budget process widely to the public, including the neighborhood groups and other stakeholders. Update: <i>The CFO and Deputy CFO participated in several Council subcommittee meetings, as well as joined the Lowell Votes group to discuss the budget process and various components of City Finances.</i>	Ongoing
2020	Provide professional financial support to the city's OPM for the ongoing Lowell High School project. Update: <i>The CFO will start regularly attending meetings of the Owner, Architect, and Construction Manager ("OAC") on the LHS Project and he currently is on the School Building Committee as well.</i>	Ongoing
2021	Increase the city's credit rating to AA+ Update: <i>The City's current rating is AA</i>	Ongoing
2021	Build the city's reserve above \$13 million. Update: <i>The "rainy day fund" currently sits at \$14.3 million and finished FY22 at \$13.9 million</i>	Complete
2021	Research and communicate information regarding participatory budgeting to the City Council and the public. Update: <i>Ongoing improvement process in conjunction with the Finance Subcommittee and various organizations</i>	Ongoing
2022	Begin "Understanding Your Taxes" informational newsletters to residents. Update: <i>Presented the newsletter to the council as a motion response</i>	Ongoing

PROJECTED EXPENSES

2022	Monitor revenue and expenditures and maintain the City's long-term financial viability by forecasting the City's funding sources and uses. Update: <i>The CFO and Deputy CFO meet on a regular basis regarding forecasting all funds as well as monitor revenues and expenditures</i>	Ongoing
2022	Begin outreach efforts to different locations citywide to implement Participatory Budgeting process. Update: <i>This process slowly started in 2023 with the new Deputy CFO and are hoping to continue and expand on this for 2024</i>	Ongoing
2023	Put in place in conjunction with the City Auditor and the City's Purchasing Agent a new PO Tracking Policy to help alleviate "bad bills"	New
2023	Gradually begin the practice of removing the usage of stabilization funds to balance the city's budget, so the city doesn't need to replenish this with free cash	New

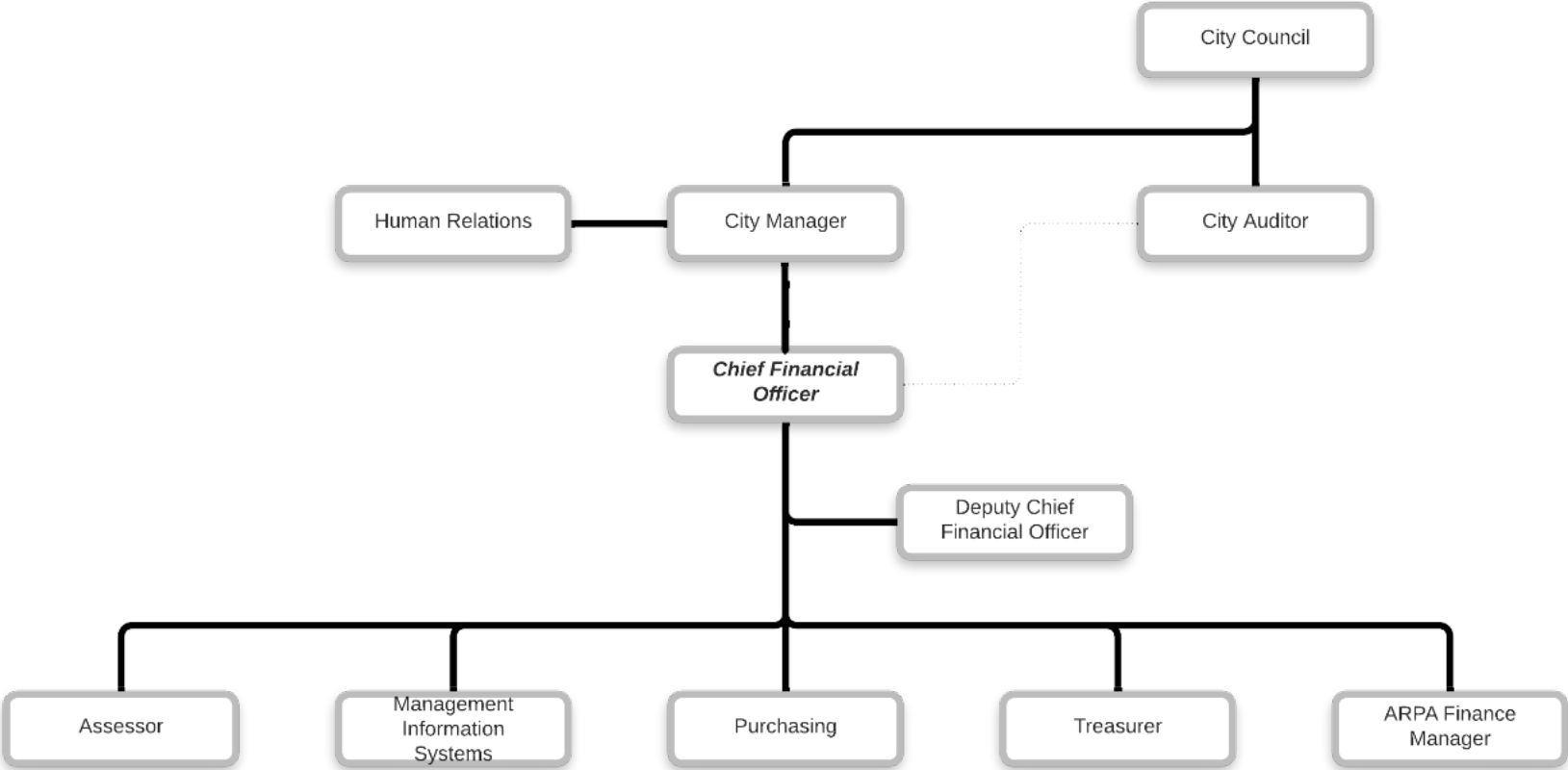
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Standard and Poor's (S&P) Bond Rating	AA-	AA-	AA	AA+
Stabilization Fund Balance	\$12,283,568	\$12,863,344	\$13,936,928	\$15,000,000
Annual Free Cash certification	\$7,462,706	\$17,780,512	\$7,860,448	\$5,000,000
Percent Change in General Fund NET Position (Over prior FY) ³⁹	0%	0%	1%	5%
Lowell Single Family Tax Bill – Dollars Below MA Average	(\$1,801.00)	(\$1,332.00)	(\$2,050.00)	(\$2,000.00)
Direct cash contribution from the General Fund to the Schools	\$16,359,201	\$16,359,201	\$12,736,053	\$13,240,401
Met NET school spending	Exceeded	Exceeded	Exceeded	Exceeded
Dollars over (+) /under (-) Net School Spending Requirement	\$7,329,498	\$6,527,386	\$8,624,806	\$5,000,000
Budget Transfers Approved	133	133	90	90
OPEB Liability (as of June 30)	\$793,425,712	\$859,367,705	\$783,498,341	\$750,000,000
OPEB Trust Balance	\$10,608,472	\$13,527,923	\$12,529,914	\$13,290,303
Pension Liability	\$230,512,993	\$260,174,916	\$236,665,393	\$230,000,000
Pension Fiduciary Net Position as a % of Total Pension Liability	61.19%	61.23%	69.79%	65%

³⁹ 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.

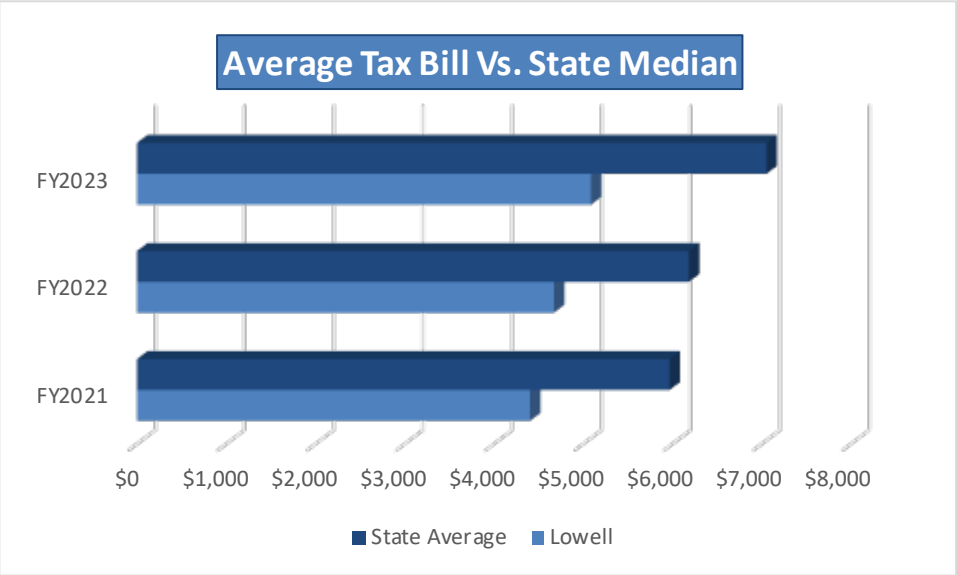
ORGANIZATIONAL CHART

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	FY2021	FY2022	FY2023
Lowell	\$4,404	\$4,674	\$5,088
State Average	\$5,969	\$6,185	\$7,056

PROJECTED EXPENSES

EXPENSE DETAILS

FINANCE GENERAL - 133	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries - Perm	162,318	238,035	277,535	437,902	419,614
Salaries - Temp	-	-	-	15,000	15,000
Outside Funding (Non Tax Levy - ARPA)	-	-	(96,355)	(247,086)	(228,798)
Total	162,318	238,035	181,179	205,816	205,816
<u>Expenses</u>					
Office Supplies	975	1,072	1,000	1,000	1,000
Total	975	1,072	1,000	1,000	1,000
TOTAL BUDGET	163,293	239,107	182,179	206,816	206,816

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 434,614
ORDINARY EXPENDITURES		\$ 1,000
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 435,614

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 66,090
TAX LEVY	66,090	
INTERGOVERNMENTAL REVENUE		\$ 140,726
UNRESTRICTED AID (UGGA)	140,726	
CHARGES FOR SERVICES		\$ 228,798
ARPA FUNDING	228,798	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	-	
TOTAL FY24 BUDGETED REVENUES		\$ 435,614

FINANCE
BUDGET DEPARTMENT

AUSTIN BALL

DEPUTY CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$107,316
	ORDINARY EXPENSES	\$0
	TOTAL FY24 BUDGETED EXPENDITURES	\$107,316

MISSION & SERVICES OVERVIEW

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

The primary responsibility of the Budget Department is to prepare the annual operating and capital budgets for submission by the City Manager to the City Council as required by Chapter 44 of the Massachusetts General Laws. In order to produce a fiscally sound budget for an upcoming fiscal year, it is necessary to consistently monitor and analyze the activities of the current fiscal year as well as those of prior fiscal years to detect trends in both revenue and expenditure categories which may have an impact on future budgets.

The Budget Department is also involved in the preparation of official statements and other related documents for bond sales, calculation of the tax rate, working with city finance heads to utilize their budgets most efficiently, aid in the year end closing processes, the preparation of appropriation and transfer recommendations, and finally sits as the CFO’s first hand person for any ad-hoc financial projects.

ACCOMPLISHMENTS

- Received the GFOA’s Distinguished Budget Presentation Award for the FY22 capital and operating budgets.
- Balanced the FY2023 budget.
- Worked with Department Staff to resolve issues from the FY2021 Audit Management Letter.
- Met regularly with department finance staff to discuss ongoing finance projects, address any finance concerns, and to relay any finance related information from the top down.
- Started working with the UMASS Boston Collins Center to help enhance and improve the Capital Plan.
- Participated in public outreach budget listening sessions, these sessions had an open dialog with members of various community partners.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Incorporate interactive graphics on the City website in regards to finances and funding for transparent budgeting. Update: <i>This is an ongoing project in conjunction with updating the entire City of Lowell's Website. We upload and added additional documents / videos to the site.</i>	Ongoing
2019	Monitor revenue and expenditures in order to maintain the City's long-term financial stability with forecasting. Update: <i>This is an ongoing goal year over year, with the goal of creating tools to better perform this task each year.</i>	Ongoing
2020	Review and recommend performance metrics for all departments that are aligned with strategic goals of the City. Update: <i>This is an ongoing process and was one of the first years in which we changed some of these initiatives.</i>	Ongoing
2021	Revamp Budget Document Update: <i>This is an ongoing process and each year the budgeted is reviewed to add in pertinent data and to omit data that no longer adds value.</i>	Ongoing
2022	Overhaul budget book to find areas to reduce quantity without compromising quality. A focus ion FY22 will be on all KPI's and creating a more well-rounded and relevant model. Update: <i>This project has been happening behind the scenes with a new vendor called Cleargov.</i>	Ongoing
2022	Aide in spending and tracking the American Recovery Plan funding. Update: <i>Currently working hand and hand with the ARPA Finance Manager and have weekly meetings to discuss finances</i>	Ongoing
2023	Implement a new section in Fy25's budget dedicated solely to a Vehicle Capital Plan	New
2023	Increase the number of public budget listening sessions in preparing for the new fiscal year	New

PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
GFOA Distinguished Budget Award	Won	Win	Win	Win
GFOA Criteria Rated Outstanding or Proficient	99.00%	100.00%	100%	100%
Capital plan appropriation (Total All Sources)	\$58,573,310	\$35,569,584	\$44,030,454	\$45,631,946
Capital funds planned for infrastructure improvements	\$42,547,912	\$30,715,393	\$8,700,000	\$42,017,011
Capital funds planned for public safety improvements	\$6,909,022	\$3,204,758	\$652,000	\$1,589,935
Capital funds planned for community development	\$9,116,376	\$1,649,433	\$3,393,294	\$1,550,000
Capital funds planned for department equipment	\$0	\$0	\$1,000,000	\$475,000

ORGANIZATIONAL CHART

BUDGET DEPARTMENT
AUSTIN BALL <i>DEPUTY CHIEF FINANCIAL OFFICER</i>

Deputy CFO

PROJECTED EXPENSES

EXPENSE DETAILS

BUDGET DEPARTMENT - 133	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
Salaries - Perm	88,404	-	103,293	107,316	107,316
Total	88,404	-	103,293	107,316	107,316
TOTAL BUDGET	88,404	-	103,293	107,316	107,316

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 107,316
ORDINARY EXPENDITURES		
TOTAL FY24 BUDGETED EXPENDITURES		\$ 107,316

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 53,658
TAX LEVY	53,658	
INTERGOVERNMENTAL REVENUE		\$ 53,658
UNRESTRICTED AID (UGGA)	53,658	
TOTAL FY24 BUDGETED REVENUES		107,316

FINANCE
OFFICE OF THE CITY AUDITOR

KELLY OAKES
CITY AUDITOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$656,270
	ORDINARY EXPENSES	\$57,600
	TOTAL FY24 BUDGETED EXPENDITURES	\$713,870

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 bi-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.

ACCOMPLISHMENTS

- Successfully implemented Personnel Actions Entry for the School department which eliminated a manual, paper based system that was ineffective and prone to errors and omissions if paperwork was not properly routed.
- Successfully implemented bi-weekly payroll transition that came to fruition in February 2023.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2017	Employee Self Service (ESS) & electronic delivery for w-2 option for employees to continue with management's green/paperless initiatives. Update: <i>Now that bi-weekly payroll transition complete, focus will be on rolling out implementation of ESS in all City departments for time entry and self- service of payroll forms</i>	Ongoing
2018	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: <i>Continuing to work with external auditors to formalize this.</i>	Ongoing
2019	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. Update: <i>Researching possibilities with Enterprise Bank to identify the most effective and efficient route of paying bills electronically.</i>	Ongoing
2020	Implement a biweekly pay system to maximize efficiency in the Payroll Department and mitigate the risk of error. Update: <i>Bi-weekly payroll implementation successfully completed in February 2023</i>	Complete
2021	Work with appropriate department heads to clear management letter comments from external audit, specifically concentrating on the comments that are reoccurring Update: <i>Several management comments cleared during FY2022. Continue to work on recurring comments related to purchase order dates by enforcing the City's Reserve System ordinance.</i>	Ongoing
2021	Work with department heads citywide to standardize, formalize and automate some of the day-to-day financial processes. Update: <i>Working with remaining departments to roll out decentralized invoice entry.</i>	Ongoing
2022	Work with all departments to implement action entry and workflow approval in MUNIS for all payroll changes, eliminating a mostly paper based process	Ongoing

PROJECTED EXPENSES

	Update: School complete; will work with Human Resources on onboarding new employees and deduction processing in 2023	
2022	Documentation of the payroll process in the form of a “manual” that will list the process end to end, standard operating procedures, past practices, tax and reporting due dates etc... to help ensure continuity of the mission critical payroll function of getting employees paid accurately and on time	Complete
2022	Documentation of the accounts payable process in the form of a “manual” that will document the process, including screen shots, to help ensure timely payment of all city vendors Update: Accounts Payable manual will be the focus in 2023 as payroll documentation is complete	<i>Ongoing</i>
2022	Introduce online electronic time and attendance tools to further increase productivity, accuracy and efficiencies Update: School will begin the process of implementing time entry working with Auditing and MIS	<i>Ongoing</i>
2023	Scanning of historical record of collective bargaining agreements and other documents into a shared drive for Auditing system users to streamline authorizations of payroll and research related to grievances	New

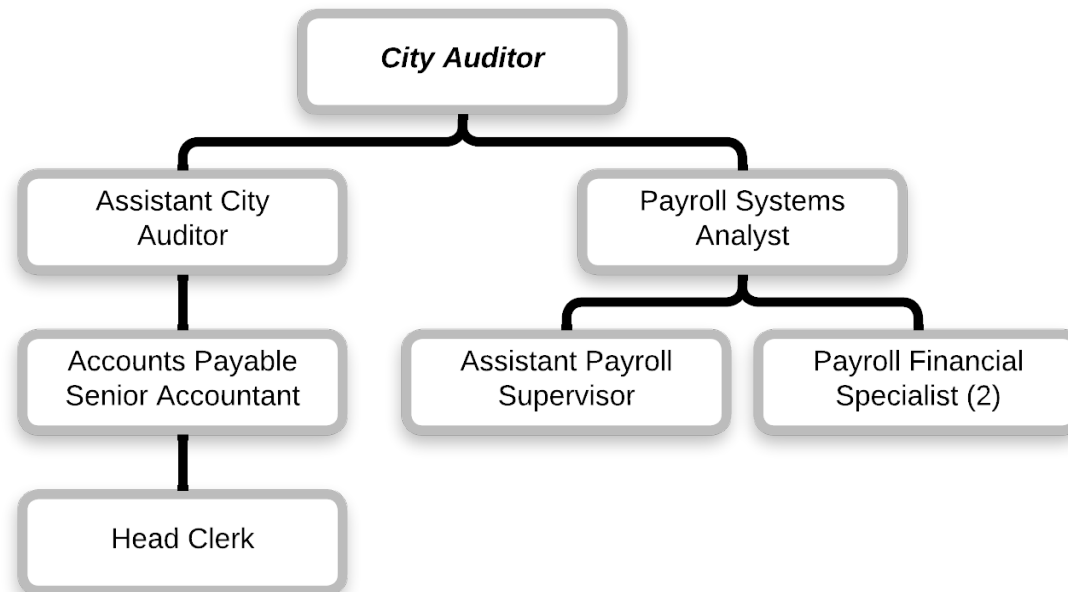
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
Complete financials on time	12/31/2021	12/31/2022	3/1/2023	3/1/2024
Complete Schedule A on time	11/30/2021	11/30/2022	11/30/2023	11/30/2024
Expenditure reports to the City Council	2	4	4	12
Number of invoices processed	37,487	38,444	39,106	40,000
Number of requisitions approved	6,611	6,679	8,163	8,500
Electronic Payroll Advice Percentage	91%	93%	95%	100%

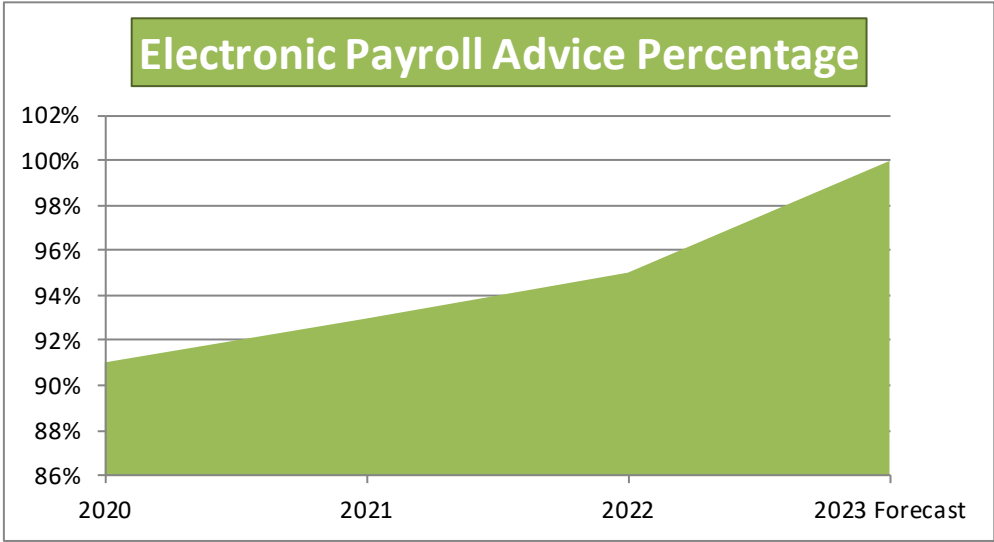
ORGANIZATIONAL CHART

OFFICE OF THE CITY AUDITOR

KELLY OAKES
CITY AUDITOR



LOWELLSTAT CHART(S)



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

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Electronic Payroll Advice Percentage	91%	93%	95%	100%

PROJECTED EXPENSES

EXPENSE DETAILS

CITY AUDITOR - 135	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries-Perm	504,065	501,289	608,335	647,270	647,270
Salaries - Overtime	-	8,913	9,000	9,000	9,000
Total	504,065	510,202	617,335	656,270	656,270
<u>Expenses</u>					
Forms & Supplies	5,642	4,542	4,000	4,000	4,000
In-State Travel & Training MUNIS/UMAS/MMA	-	300	1,000	1,000	1,000
License	-	-	200	200	200
Independent Audit	50,000	45,965	50,000	50,000	50,000
Leasing Equipment	2,292	2,292	2,300	2,300	2,300
Ins. Premium -Bond	100	100	100	100	100
Total	58,034	53,199	57,600	57,600	57,600
TOTAL BUDGET	562,100	563,401	674,935	713,870	713,870

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 656,270
ORDINARY EXPENDITURES		\$ 57,600
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 713,870

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 311,468
TAX LEVY	311,468	
INTERGOVERNMENTAL REVENUE		\$ 311,468
UNRESTRICTED AID (UGGA)	311,468	
CHARGES FOR SERVICES		\$ 88,935
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	88,935	
MISCELLANEOUS REVENUE		\$ 2,000
AUDITING MISCELLANEOUS	2,000	
TOTAL FY24 BUDGETED REVENUES		\$ 713,870

FINANCE
PURCHASING

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$299,980
	ORDINARY EXPENSES	\$143,120
	TOTAL FY24 BUDGETED EXPENDITURES	\$443,100

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 when appropriate. The City’s Invitation for Bids (IFB) and Request for Proposals (RFP) can be downloaded directly from the City’s website.

ACCOMPLISHMENTS

- City – major purchases
 - New election Machines, Banking Services, New Parking Kiosks, Solar Feasibility,
 - Design RFPs for – South Common phase 3, Swamp Locks Bridge, Veterans Park, Branch & Middlesex Intersection Improvements, Firehouse Structural Engineers, City Hall Elevator, Parking Garage Analysis, Sewer Separation
 - Construction bids – Library Elevator repairs, Baseball Fields project, Granular Activated Carbon, Lagoon Project, Road Reconstruction, Line Striping, Crosswalk Striping, Pavement Preservation, Waste Water Polymer & Sludge Transportation/Disposal
- Schools – major purchases
 - Design RFPs for – Water Bubbler Installation project, HR audit,

PROJECTED EXPENSES

- o Exhaust Fan Replacements, Robinson & Pyne HVAC projects, OPM Services for Modular Classroom project, Paving 2 school parking lots, Building Security, Window Project to ensure they function, Heating Repairs at multiple schools, HVAC repairs at multiple schools using the trade services contracts

GOALS

Calendar Year	Strategic Goal or Objective	Status
2020	Increase adoption of electronic Purchase Orders issued to vendors. Update: <i>Purchasing is averaging multiple electronic purchase orders requests daily</i>	<i>Ongoing</i>
2021	Cross train staff further, to meet the City's procurement needs. Update: <i>In person training one on one is occurring daily and group sessions are conducted as requested to City and School personal</i>	<i>Ongoing</i>
2021	Work with all departments to develop their bids, to achieve the best product/service, at the best price on time. Update: <i>All contracts from FY18, FY19, FY20 are scanned and in the vendor electronic file; FY21 and FY22 contracts are being scanned as executed.</i>	<i>Ongoing</i>
2022	Conduct monthly meetings with Departments to go over contracts, to address proactively the status of the contracts, time, payments and progress of project Update:	<i>Ongoing</i>
2023	Continue to cross train staff to ensure Purchasing is able to meet the City's needs	New

PROJECTED EXPENSES

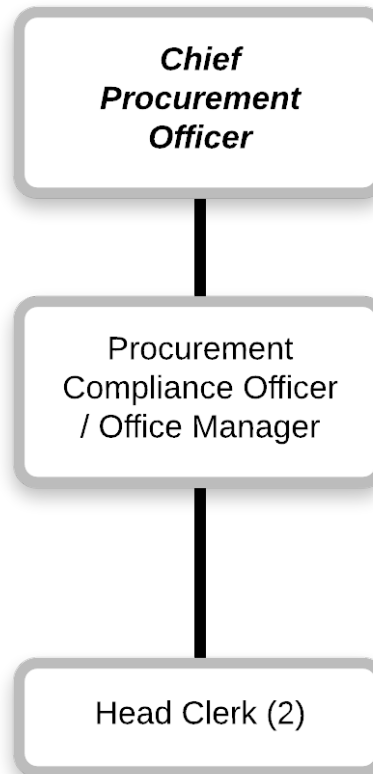
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Records added, updated, deleted in vendor database	50,400	50,800	51,000	51,200
Number of contracts processed	600	575	600	625
Purchase orders under \$10,000	6,100	6,200	6200	6550
Purchase orders over \$35,000	305	284	290	350
Purchase orders processed	6,300	7000	7000	7500
Purchase orders requiring 3 written quotes	415	525	525	600
RFP's and IFB's fully developed	90	105	90	115

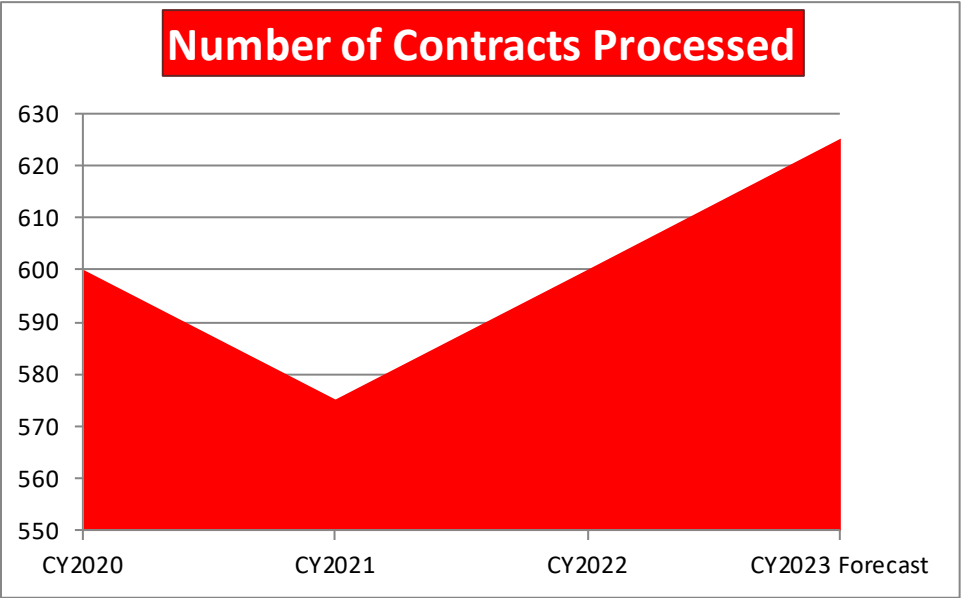
ORGANIZATIONAL CHART

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	CY2020	CY2021	CY2022	CY2023 Forecast
Number of contracts processed	600	575	600	625

PROJECTED EXPENSES

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
S & W-Perm.	249,280	260,342	265,818	299,410	299,674
Longevity	305	305	306	306	306
Total	249,586	260,647	266,124	299,716	299,980
Expenses					
Repair & Maint. Equip	287	321	500	500	500
Advertising	14,878	14,875	14,875	14,875	14,875
Printing & Binding	-	150	150	150	150
Office Supplies	1,200	948	1,500	1,500	1,500
Dues & Subscriptions	337	317	317	317	317
Trans. Reimbursement & Seminars	600	673	778	778	778
Purchase of Services	114,354	277,931	284,244	317,836	125,000
Total	131,656	295,215	302,364	335,956	143,120
TOTAL BUDGET	381,242	555,863	568,488	635,672	443,100

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 299,980
ORDINARY EXPENDITURES		\$ 143,120
TOTAL FY24 BUDGETED EXPENDITURES		\$ 443,100

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 179,622
TAX LEVY	179,622	
INTERGOVERNMENTAL REVENUE		\$ 189,622
UNRESTRICTED AID (UGGA)	189,622	
CHARGES FOR SERVICES		\$ 73,856
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	73,856	
TOTAL FY24 BUDGETED REVENUES		\$ 443,100

FINANCE

ELLEN BRIDEAU

ASSESSORS

CHIEF ASSESSOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$750,094
	ORDINARY EXPENSES	\$113.204
	TOTAL FY24 BUDGETED EXPENDITURES	\$863,298

MISSION & SERVICES OVERVIEW

To value real and personal property fairly and equitably at full market value, in accordance with Massachusetts General Laws (MGL) for ad valorem taxation.

The Assessors’ office is responsible for the administration of all laws and regulations regarding property tax assessment. The Assessors’ are required by Chapters 59, 60A, 61, 61B, 121 of the Massachusetts General Laws (MGL), and various Acts of Legislature, to perform the appraisal of approximately 28,250 parcels of property annually. This includes residential, commercial, industrial, exempt, utilities and personal property.

Additionally, we administer motor vehicle excise taxes, tax exemption programs, and abatement requests. We strive to address all concerns of the public professionally, courteously, and timely.

Services

- Commit the amount of taxes to be collected including sewer, water, and refuse liens as well as motor vehicle and boat excise tax to the Treasurer/Collector’s Office.
- Handle requests for abatements and exemptions: exemptions are for veterans with at least 10% service related disability, income eligible elderly, surviving spouses, blind and hardship cases.
- Review and update City records of all deeds for Lowell looking for ownership and other changes, subdivisions, and mergers.
- Review and inspect all properties for which a building permit has been issued, property as sold and the state mandated cyclical program.
- Process motor vehicle abatement requests.
- Prepare Abutter List requests.

PROJECTED EXPENSES

ACCOMPLISHMENTS

- Completed the Department of Revenue FY2023 interim year valuation of all Real (27,597 parcels) and Personal Property (2,119 accounts) throughout the City. The total assessed taxable value of \$11,810,625,279 and \$2,221,447,100 total assessed exempt value. The Massachusetts Department of Revenue (DOR), requires that assessments meet strict statistical tests to ensure they accurately reflect the market and are applied consistently.
- Realized new growth has resulted in \$2,217,348 in revenue for the City. This entailed reviewing and inspecting properties that had building permits issued from 7/1/2021 thru 6/30/2022, including renovations, additions, and/or new construction.
- Reviewed and granted 528 personal exemptions, tax deferrals, hardship, and tax work-off programs.
- Administered 91,698 motor vehicle excise tax bills.
- Reviewed and granted 1,719 documented excise abatement applications.
- Reviewed and analyzed 2,242 property deeds that were recorded at the No. Middlesex County Registry of Deeds. The corresponding ownership information was updated in the property database.

GOALS

Calendar Year	Strategic Goal or Objective	Status
2023	Conduct valuations in a timely manner, and provide Full and Fair cash values of all real and personal property that meet or exceed Massachusetts Department of Revenue FY23 guidelines.	Ongoing
2023	Provide an accurate calculation of New Growth due to construction and renovations.	Ongoing
2023	Administer all tax assistance program pursuant to Massachusetts General Law (MGL) and City Ordinances.	Ongoing
2023-2026	Complete State mandated Cyclical Inspection Program Update: 10 year cycle - Lowell is in year 6 with a completion date of 2026	Ongoing
2023	Continuously enhance data availability, improve customer service, and make all interactions with the Assessors' Department accurate, courteous, and easy.	Ongoing
2023	Implement use of technology to assist in inspection programs	Ongoing

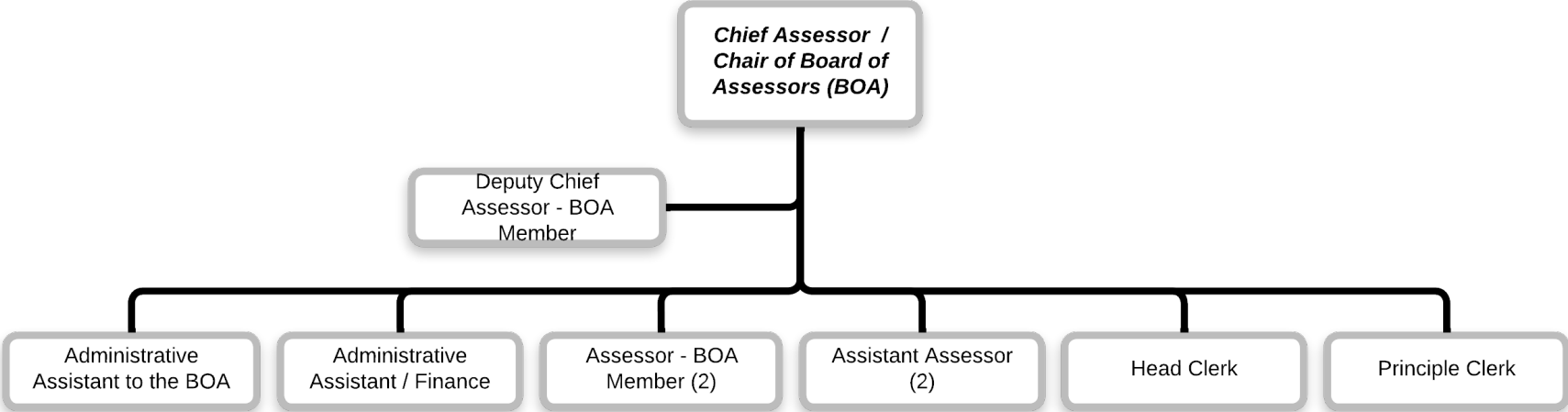
PROJECTED EXPENSES

PERFORMANCE METRICS

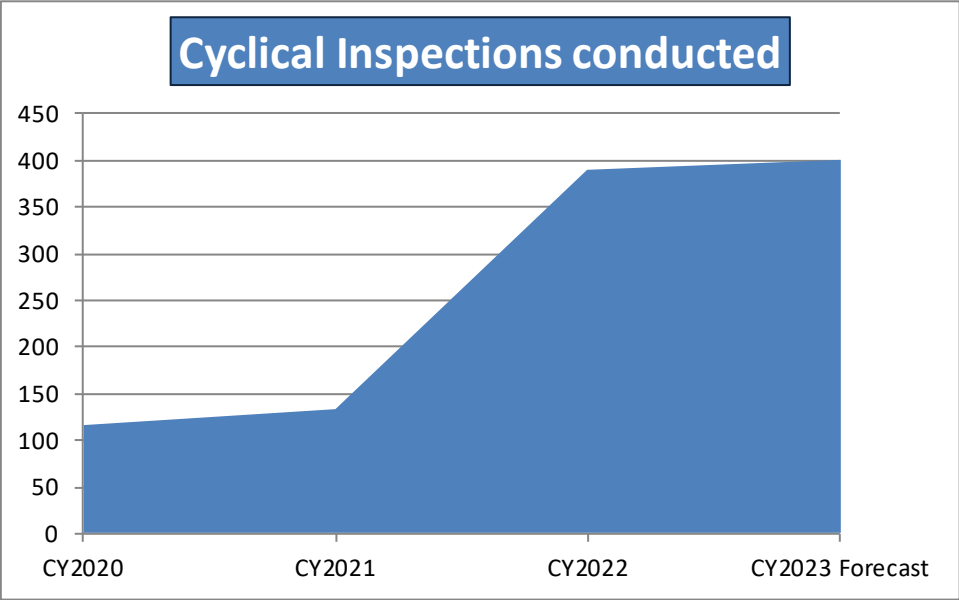
<u>Measurement</u>	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Building Permit Inspections	300	204	300	1,300
Cyclical Inspections	350	401	350	2,300
Cyclical Inspections conducted per employee	117	134	389	400
Sale Verification Inspections	200	32	200	1,000
Personal Property Assessment Visits	115	89	115	425
Deeds, Instruments, Tax Takings Processed, Revisions, Status Changes	5,500	4,750	4,500	2,500
Property History Updates Processed	24,600	23,428	23,400	28,249
Overvalue RE Abatement Applications processed	54	110	100	51
PP abatement Applications Processed	6	15	10	8
Statutory Exemptions processed	536	513	528	530
Sr. Volunteer Work Program Exemptions processed	30	28	30	10
Vet. Volunteer Work Program Exemptions processed	6	10	15	5

ORGANIZATIONAL CHART

ASSESSOR
ELLEN BRIDEAU CHIEF ASSESSOR



LOWELLSTAT CHART(S)



New growth is a 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	CY2020	CY2021	CY2022	CY2023 Forecast
Cyclical Inspections conducted per employee	117	134	389	400

PROJECTED EXPENSES

EXPENSE DETAILS

ASSESSORS - 141

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
S & W - Perm	526,976	411,774	558,863	702,095	750,094
Longevity	360	-	360	-	-
Total	527,336		559,223	702,095	750,094

Expenses

Repair & Maint. Equipment	1,641	897	2,000	2,000	2,000
Appraisals	8,000	13,719	8,000	8,000	8,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	24,300	94,700	24,000	54,000	54,000
Advertising	-	605	1,500	1,500	1,500
Printing & Binding	481	853	1,000	1,000	1,000
Data Proc- Equipment & Supply	-	16	800	18,500	18,500
Office Supplies	895	288	1,500	1,500	1,500
Tuition Reimbursement	320	530	1,000	5,000	5,000
Dues & Subscriptions	802	896	2,000	2,000	2,000
Trans Reimburse & Seminars	7,555	9,357	9,500	9,500	9,500
Miscellaneous Charges	350	83	700	-	-
Office Furniture & Equipment	926	672	700	1,000	1,000
Data Processing - Spec Projects	428	165	568	7,500	7,500
Leasing of copier	1,704	1,296	1,704	1,704	1,704

Total	47,401	124,078	54,972	113,204	113,204
TOTAL BUDGET	574,737	124,078	614,195	815,299	863,298

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 750,094
ORDINARY EXPENDITURES		\$ 113,204
TOTAL FY24 BUDGETED EXPENDITURES		\$ 863,298

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 459,527
NEW GROWTH	459,527	
INTERGOVERNMENTAL REVENUE		\$ 398,271
STATE OWNED LAND	398,271	
MISCELLANEOUS REVENUE		\$ 5,500
ASSESSORS' MISCELLANEOUS	5,500	
TOTAL FY24 BUDGETED REVENUES		\$ 863,298

FINANCE
TREASURER

THEODOROS PANAGIOTOPOULOS
CITY TREASURER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$639,406
	ORDINARY EXPENSES	\$288,150
	TOTAL FY24 BUDGETED EXPENDITURES	\$927,556

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.

ACCOMPLISHMENTS

- Managed cash funds to increase interest income. (I’m unable to quantify without access to Munis but I believe we’ve received over \$1M in interest income from prior year).
- Converted bank accounts to sweep accounts to improve security of cash funds and mitigate bank risk.
- Cross training program to improve coverage and promote development with the tax collections office.
- Installed cost tracking software on Pitney Bose postage machine; working with USPS and 3rd party vendors to explore opportunities certified mail cost savings.
- Implemented standardized turn-in process for deposits from inter-city departments.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2017	Implement new uncollectible Receivable Write -off Policy for balances over 7 years in accordance with the outside auditors. Update: <i>Treasurer continues to work with CFO and Assessor to finalize and implement write-off policy of non-tax related bills.</i>	Ongoing
2019	Implement Munis Tyler Cashiering in another City office to facilitate payments Update: <i>Working with MIS to begin implementation of Tyler Cashiering in other City offices.</i>	Ongoing
2021	Review and follow up of all tax titles on record to move toward resolution in Land Court Update: <i>Working with Law Department to bundle properties and establish auction date.</i>	Ongoing
2022	Further improve and strengthen internal controls to prevent fraudulent activity. Update: PO's are created for all expenditures, all AP invoice payments are approved by both the Treasurer and Auditor. Established policy and controls that that any request from external vendor needs to be validated separately with existing vendor contact and approved by the Treasurer before any changes are made. Any changes to wire templates on bank site are emailed directly to the Treasurer and Assistant Treasurer.	Ongoing
2022	Update and implement internal controls for departments to facilitate and validate the receivables turn-in processes. Update: A standardized turn-in policy was implemented on Dec 12, 2022. Modified practices and internal controls were explained to treasury staff and applied to daily business. New guidelines and instructions were communicated and distributed to all department managers and adhered to by all departments submitting turn-ins.	Complete
2023	Remove credit card payment limits for water bills and accept payments greater than \$200 for water and utility invoices. Update: The new convenience fees for all online/in office transactions using a credit/debit card are now 3.5% of the total balance paid with a minimum of \$3.95 per transaction. The \$0.40 transaction fee for paying with a bank account online still remains unchanged.	Complete

PROJECTED EXPENSES

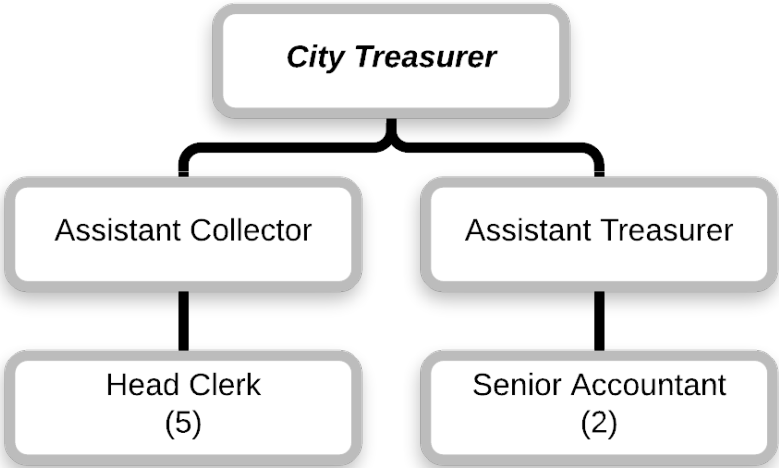
2023	Work with IT department and Lowell Police Department to improve security of Treasurer / Tax Collectors offices, to better serve and increase the safety of our employees and customers.	Ongoing
2023	Update existing scripts and procedures to improve payment inquiry efficiencies and streamline access to public tax records for the public. Facilitate and support gradual introduction to self-service portal with larger volume customers and working with IT group to troubleshoot and develop final product for full deployment.	Ongoing

PERFORMANCE METRICS

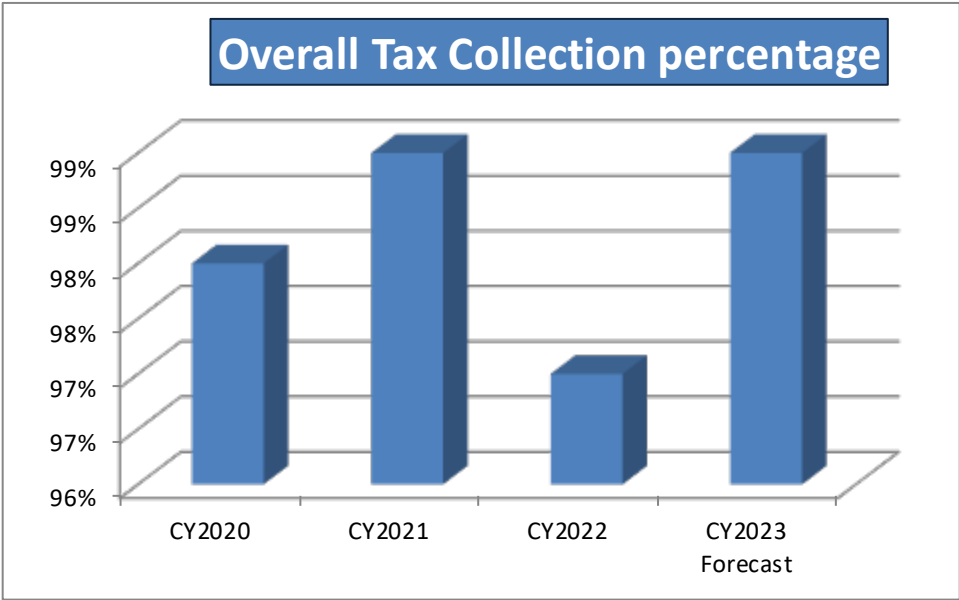
Measurement	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
Overall Tax Collection Percentage	98%	99%	97%	99%
Motor Vehicle Excise Collection Percentage	98%	96%	91%	98%
Real Estate Tax Collection Percentage	99%	99%	98%	99%
Personal Property Tax Collection Percentage	95%	96%	96%	97%
Motor Vehicle Excise Bills (1 st Commitment)	69,827	68,751	70,095	70,066
Yearly Real Estate Tax Bills Issued	110,356	109,880	77,926	104,016
Yearly Personal Property Tax Bills Issued	9,192	8,428	8,652	8,331
Total Paperless Customers	3,228	3,550	4,106	5,690

ORGANIZATIONAL CHART

TREASURER
THEODOROS PANAGIOTOPOULOS 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	CY2020	CY2021	CY2022	CY2023 Forecast
Overall Tax Collection Percentage	98%	99%	97%	99%

PROJECTED EXPENSES

EXPENSE DETAILS

TREASURER - 145

Personnel

S & W-Perm.

S & W- Temp

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
	549,080	555,911	644,088	639,406	639,406
	15,773	-	-	-	-
Total	564,852	555,911	644,088	639,406	639,406

Expenses

Repair & Maint. Equipment

Professional Services

Banking Services

Postage

Equipment Leasing

Office Supplies

Dues & Subscriptions

Transportation Reimbursement

Ins. Premiums - Bonds

	1,394	1,464	1,500	2,000	2,000
	28,733	21,706	25,000	35,000	35,000
	18,804	13,874	11,000	12,000	12,000
	158,329	196,115	165,000	220,000	220,000
	4,218	4,325	6,000	6,500	6,500
	3,767	4,329	4,500	5,000	5,000
	140	140	150	150	150
	-	987	1,000	2,500	2,500
	1,500	3,821	4,000	5,000	5,000
Total	216,885	246,761	218,150	288,150	288,150
TOTAL BUDGET	781,737	802,672	862,238	927,556	927,556

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 639,406
ORDINARY EXPENDITURES		\$ 288,150
TOTAL FY24 BUDGETED EXPENDITURES		\$ 927,556

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 112,118
TAX LEVY	54,179	
TAX LIEN PENALTY & INTEREST	57,939	
INTERGOVERNMENTAL REVENUE		\$ 515,438
UNRESTRICTED AID (UGGA)	515,438	
MISCELLANEOUS REVENUE		\$ 300,000
TREASURER'S MISCELLANEOUS	300,000	
TOTAL FY24 BUDGETED REVENUES		\$ 927,556

FINANCE

MARY CALLERY

HUMAN RELATIONS

HUMAN RELATIONS DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$557,320
	ORDINARY EXPENSES	\$75,000
	TOTAL FY24 BUDGETED EXPENDITURES	\$632,320

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.

ACCOMPLISHMENTS

- DEI position created and candidate hired.
- HR Generalist position created and candidate hired.
- Launched the Applicant Tracking System:
 - Reduction in paper and process efficiency using MUNIS

PROJECTED EXPENSES

- Quicker turnaround time for Departments and can view applicants online in MUNIS once position closes- unlike before.
 - Application, resume and/or cover letter electronic
 - Streaming hiring process
- Involved with creating of FMLA code to track time used for FMLA in MUNIS
- DEI Statement produced to convey the City's commitment to DE&I which has been added to all job postings
 - ***The City is committed to encouraging diversity and inclusion through equitable opportunities for all community members. The aim is for our workforce, including contractors, to be truly representative of all sections of society and our community, and for each team member to feel respected while fostering belonging.***
- Extensive collaboration with Masshire to improve recruitment process
- Recruitment enhancements to align with DEI hiring efforts
 - Increase presence on social media and exposure to community organizations
 - Job fair participation
 - Masshire
- In collaboration with MIS, exploring LinkedIn Learning to offer to employees for a more structured learning experience
- Hiring Procedures for new city of Lowell employees formalized and distributed to departments; Refresher on hiring process distributed to all department heads
- Encourage employee training and education/advancement
 - DEI training for Department Head and Assistant Training thru partnership with MCC
 - Leadership training institute
 - Collins Center Pay and Class
- Review of job descriptions and updated as permitted prior to job postings
- Updating policies to incorporate into a general handbook for all new hires and current employee reference
- Improved the internal termination process of employees leaving the City; ensuring disabling access and collecting city issued property
- Furnish ACA 1095-C forms to all full time benefit eligible employees (school and city employee)
- Manage all COVID leave requests including FFCRA and MA COVID Leave
- Monitor and manage all unemployment claims to reduce the City's liability
- Transitioning new hire process to an electronic process and ultimately eliminate paper
 - Request to post
 - PAS
- Eliminating paper copies of all health benefit enrollment forms; scanned copies available for review in department drive.

PROJECTED EXPENSES

- Creation of various positions and job descriptions
- Continued collaboration with the appropriate parties to create MOU's

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	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: <i>The Applicant Tracking System launched April 2022 and has been well received.</i>	Complete
2021	Offer additional diversity and sensitivity trainings to employees. Update: <i>Held DEI training for Department Heads and Assistants through Middlesex Community College; Leadership Training Institute, Collins Center</i>	Complete
2021	Monitor unemployment costs and take necessary steps to curb any negative financial impact on the City specifically claims related to the Pandemic. Update: <i>Fraudulent claims were identified and addressed with the State. At present, the UI claims being processed have been legitimate. HR continues to monitor and reconcile UI claims being paid in order to keep the City's liability low.</i>	Complete
2021	Explore additional advertising options for job postings/vacancies. Update: <i>Various websites have been used for posting job vacancies which include Indeed.com as well as websites that focus on diversity.</i>	Complete
2022	Creation of handbook. Update: <i>HR is actively working on creating a handbook that will be available for employees to refer to.</i>	<i>Ongoing</i>
2022	Offer comprehensive onboarding training for department heads. Update: <i>HR has been working with new department heads to ensure proper onboarding. A hiring procedure is distributed and HR is available for any questions and assistance at any given moment.</i>	Complete
2023	Utilize LinkedIn and Facebook to expand HRs reach with job postings.	New

PROJECTED EXPENSES

2023	Work with MIS to implement LinkedIn Learning so that a more structured learning experience can be offered to employees.	New
2023	Complete a comprehensive audit on health insurance and dental insurance to ensure correct premiums are being deducted.	New

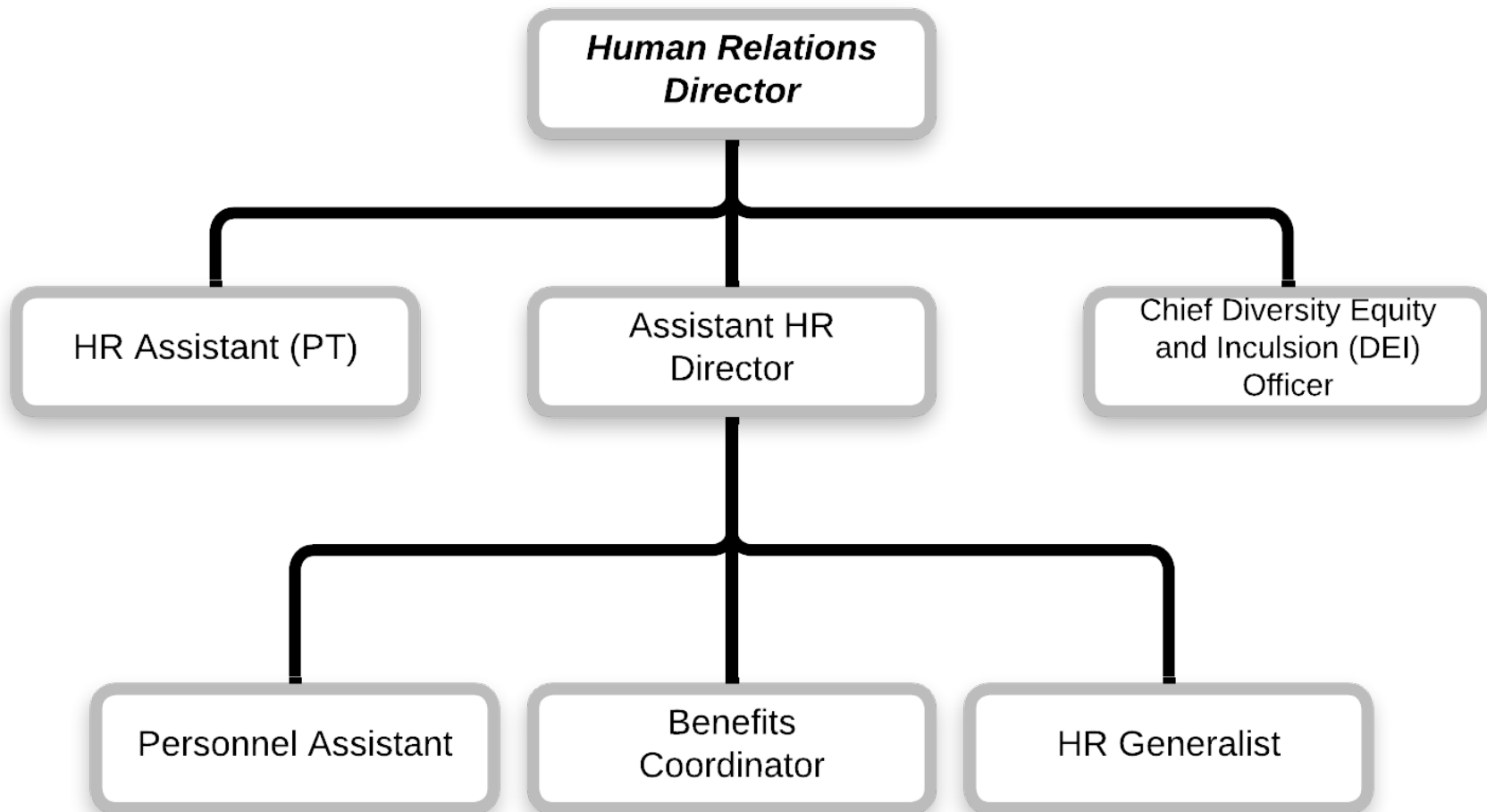
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Unemployment claims paid by the City	317	60	57	50
Unemployment costs	\$115,779	\$20,000	\$23,871	\$100,000
Number of job requisitions	60	140	314	300
Number of job applications processed	652	2,100	1,205	2,000
Revise and distribute new personnel action form	7/1/2020	7/1/2021	7/1/2023	7/1/2023
Provide professional development class for employees	9/1/2020	9/1/2021	9/1/2023	9/1/2023
Average number of sick hours taken per employee annually	52.32	59	76.17	35
Number of licenses and professional certifications tracked	307	400	85	250
Average applicants per job posting	10.86	22	5.19	15

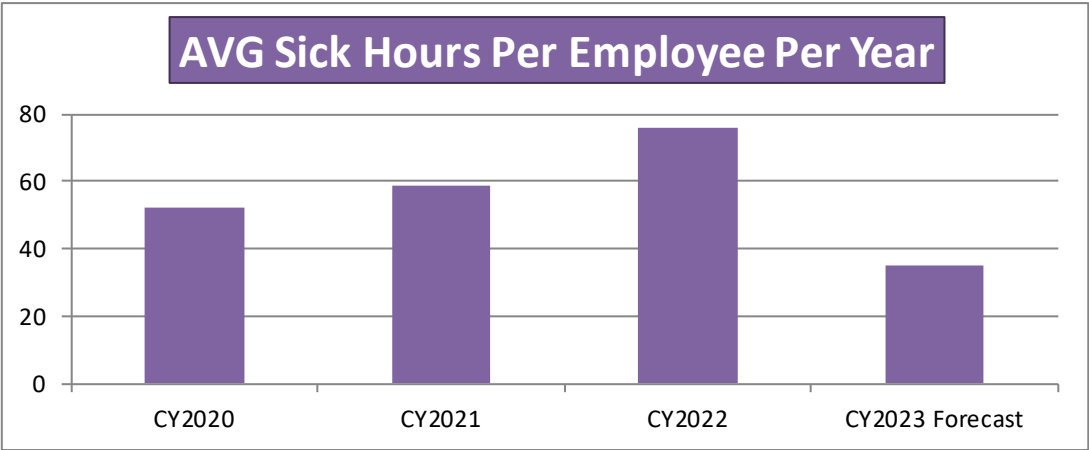
ORGANIZATIONAL CHART

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	CY2020	CY2021	CY2022	CY2023 Forecast
AVG Sick Hours Per Employee Per Year	52.32	59	76.17	35

PROJECTED EXPENSES

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W - Perm.	327,312	369,902	508,882	557,172	557,172
S & W - Temp.	-	-	-	-	-
Longevity	147	147	148	148	148
Outside Funding (Non Tax Levy - MassHire Grant)	-	-	-	(61,562)	(61,562)
Total	327,459	370,049	509,030	495,758	495,758
<u>Expenses</u>					
Drug Program	-	5,000	12,000	12,000	12,000
Drug Testing	-	-	-	-	-
Economic/Prof. Development	435	-	1,000	1,000	1,000
Employee Suggestion Award Program	-	-	75,000	7,500	7,500
Professional Services	6,075	21,412	5,500	5,500	5,500
Pre-employment physicals	9,025	10,500	11,000	11,000	11,000
Advertising	1,200	3,000	5,000	5,000	5,000
Printing & Binding	1,109	1,500	1,500	1,500	1,500
Office Supplies	316	647	650	650	650
Transportation, Reimbursement & Seminars	-	-	150	150	150
Dues & Subscriptions	550	550	550	550	550
Employee of the Month	-	-	-	-	-
Misc.	251	34	150	150	150
DEI Initiatives	-	-	30,000	30,000	30,000
Total	18,961	42,642	142,500	75,000	75,000
TOTAL BUDGET	346,420	412,692	651,530	570,758	570,758

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 557,320
ORDINARY EXPENDITURES		\$ 75,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 632,320

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 335,867
TAX LEVY	335,867	
INTERGOVERNMENTAL REVENUE		\$ 196,453
UNRESTRICTED GENERAL AID (UGGA)	196,453	
CHARGES FOR SERVICES		\$ 100,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	100,000	
TOTAL FY24 BUDGETED REVENUES		\$ 632,320

FINANCE

MIRÁN FERNANDEZ

MANAGEMENT INFORMATION SYSTEMS

CHIEF INFORMATION OFFICER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$1,475,311
	ORDINARY EXPENSES	\$1,710,580
	TOTAL FY24 BUDGETED EXPENDITURES	\$3,185,891

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, public safety, 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.

PROJECTED EXPENSES

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.) across all City departments (including public safety and schools).

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.

ACCOMPLISHMENTS

Help Desk

- Completed 8,100 help desk work order requests.
- Continue to deliver support transition of work from home equipment to use throughout the enterprise on desktops
- Continued to diligently manage our technology inventory in order to optimize equipment placement and maximize the taxpayer’s return on investment.
- Continued enrollment of City Employees into card access systems between various City and Public Safety departments

Systems Administration

- Continued migration of components of the City’s Internet infrastructure into the government cloud space.
- Completed migration of Backup and Disaster Recovery solution to a hybrid model utilizing government cloud space.
- Completed expansion of the physical access control systems throughout City Hall.
- Continue to coordinate with HHS on migration to HealthOffice Anywhere cloud solution
- Assisted Parking department in kiosk selection for transition from end-of-life product

Network Administration

- Continue to work on conversion of existing Camera systems at Water to updated Public Safety managed systems
- Completed 75% of implementation of new switching infrastructure as part Phase 2 of the City network infrastructure upgrades.
- Worked with Water and Wastewater on overhauling SCADA infrastructure and security and provisioning of network
- Worked closely with Public Safety and School MIS teams on a variety of network projects including impact of LHS project on network infrastructure components
- Performed disaster recovery for network switching equipment at City Hall, JFK-DPD, JFK-LPD and Public Safety remote sites.
- Continue wireless network expansion and upgrade at City buildings and Public Safety Facilities.

Application Development

- Coordinated with Manager's Office website to transition content control to communications team for enhanced public engagement.
- Completed upgrade to the enterprise resources planning system for further deployment and efficiencies throughout various departments.
- Completed rollout of applicant tracking for online job postings.
- Continued Munis integration with Fire Prevention for applications, inspections, and permitting.
- Continued rollout of Animal Licenses within Munis.
- Continued rollout of advanced Time and Attendance management tools within Munis including Time clocks and expansion to ESS time entry in additional departments.
- Continued rolling out Munis document management across departments, with an emphasis on electronic document submittal, a reduction in paper waste, remote scanning, distributed invoice entry, and a reduction in paper flowing between departments.
- Continued rollout of mobile device management solution.
- Continued rollout of remote field access for inspectors, and DPW personnel including Electricians, Solid Waste, and Recycling and Streets.
- Continued rollout of employee self-services.
- Began rollout of Business Licenses within Munis.
- Began rollout of Work Order field access for the Water Department based on conversion to UBCIS completion and integration to EAM.

PROJECTED EXPENSES

Geographic Information Systems (GIS)

- Development of Enterprise GIS system that powers mapping and visualization, analytics, and data management, unlocks advanced capabilities to support organization needs, such as tracking real-time data, performing big data analysis, raster analytics, hosting image services, and data science workflows.
- Integration of Utility Trace Network for Stormwater
- Provide GIS Data for Municipal Vulnerability Preparedness (MVP) grant to create a Resilient Urban Forest Master Plan and Urban Heat Island Assessment
- GIS analysis for variety of city projects such as Acre Urban Renewal District, property analysis for Law Department, Wastewater utility easements, Neighborhood voting districts, City owned property, Neighborhood Park and recreational areas.
- Continued development of GIS Hub web page and Lowell organization ArcGIS Online web map applications
- Updated snow and ice sidewalk removal master plan
- 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)

Administration / Other / General

- Building off delivery of technology because of the COVID-19 pandemic, the City began transition to a work from anywhere system.
- Continued to work on solicitation and negotiations with alternate Internet service providers for the City.
- Continue to work with LPD on additional cameras and alert systems in City Hall for citizen/ employee safety.
- Continued a detailed inventory of existing Verizon services within the City to identify additional cost savings long-term and began process of consolidating services
- Continued weekly meetings between Police, Fire and City MIS departments to communicate ongoing projects, issues and coordinate support.
- Completed cutover of 911 nonemergency phone system to expand capabilities and features

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2017	Implement remote field access for inspectors and other essential personnel. Update: <i>Actively working with various departments to implement such as Water/Wastewater/ Electrical. Working with building/ health inspectors on inspection specific application for the field.</i>	Ongoing
2019	Upgrade network switching environment. Update: <i>Completed upgrade of new switches within the Public Safety facilities at JFK Civic Center</i>	Ongoing
2020	Work with other departments to roll out Employee Self Services to City Employees. Update: <i>Working with Auditing and HR as stakeholders to assess roll out plans and have expedited rollout with Applicant Tracking and Time/Attendance coming online.</i>	Ongoing
2021	Implement online payments for general bills through MUNIS Citizen Self Services Update: <i>Actively working on with the Office of the Treasurer/Collector.</i>	Ongoing
2021	Implement online business licensing through MUNIS Citizen Self Services Update: <i>Actively working on implementing with Building and Fire Departments.</i>	Ongoing
2021	Implement online animal licensing through MUNIS Citizen Self Services Update: <i>Actively maintaining parallel data and working with the Office of the City Clerk to implement to replace defunct unsupported software.</i>	Ongoing
2021	Improve our cybersecurity posture throughout the organization Update: <i>Continued rollout of MFA to internal applications and enroll all network users in Cybersecurity training.</i>	Ongoing
2021	Implement Office365 and Microsoft Teams for staff to work together efficiently when remote or in the office Update: <i>Engaged third party for data migration review and best practices for data retention policies.</i>	Ongoing
2022	Development and Implementation of new Enterprise ArcGIS which is the foundational software system for GIS, powering mapping and visualization, analytics, and data management. It is the	Ongoing

PROJECTED EXPENSES

	backbone for running the ESRI suite of applications and our own custom applications. Enterprise ArcGIS will enhance the field data capture capability of the Trace/Utility Network development. Update: <i>Installed and configured systems and began internal testing of migration of applications.</i>	
2022	Begin Phase 3 of Network infrastructure program for rewiring of municipal buildings. Update: <i>Began rewiring of Public Safety areas based on needs assessment of existing infrastructure.</i>	Ongoing
2023	Conduct server upgrades in accordance with operational support guidelines.	New
2023	Conduct telecom services assessment to maximize investment in existing telecom providers away from traditional POTS.	New
2023	Conduct Helpdesk platform migration across City, Police and Fire.	New

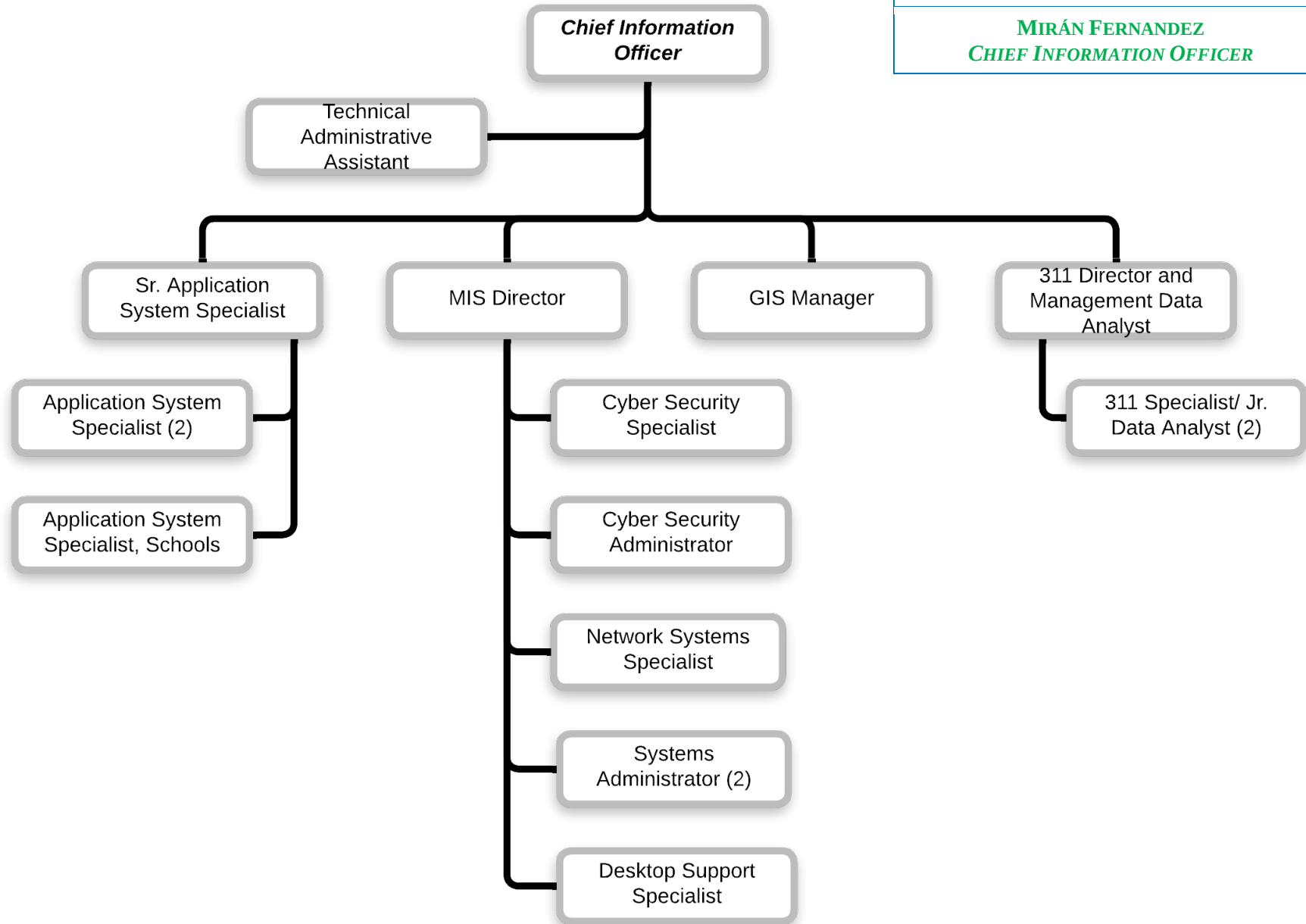
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Completed work order service/ticket requests	9,250	8,208	8,000	8100
General-use systems and services managed/maintained	210	212	200	200
Department-specific systems and services managed/maintained	250	254	250	257
Average system uptime outside of scheduled maintenance	99.9%	91.0%	98.1	98.6
Technology-related training events	1,600	2,100	2,000	2100
Technology-related training hours delivered	1,200	1,450	1,500	1650
Desktop systems managed	1,100	1,320	1,300	1300
Desktop systems on supported versions	100%	100%	100%	99%
VoIP phones managed	620	627	630	645
Digitally managed documents (non MUNIS)	1,450,000	1,550,000	1,600,000	1660000
Digitally managed documents (MUNIS)	2,400,000	2,673,831	2,900,000	3200000
Georeferenced layers of data	22,000	22,195	22,500	22600

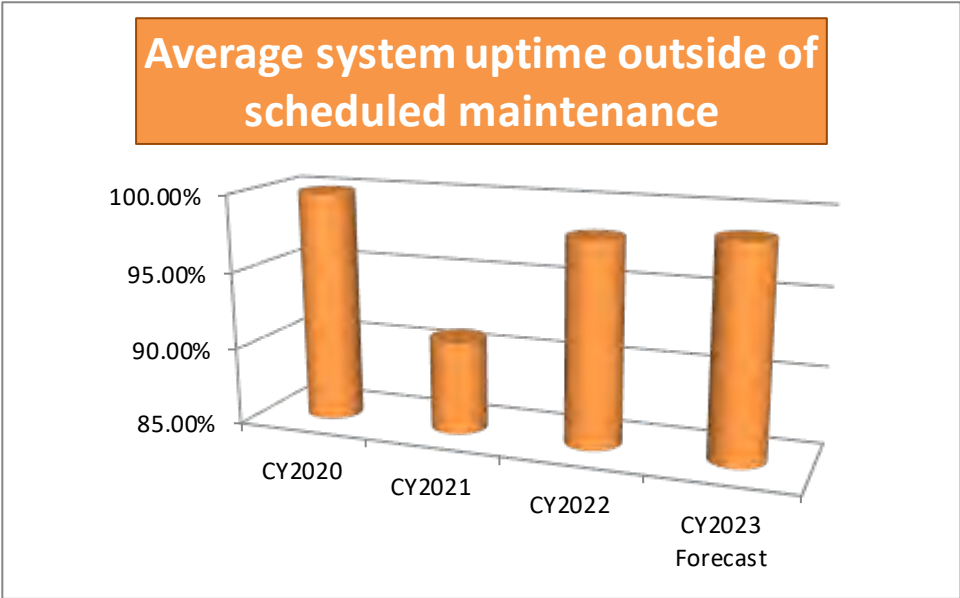
ORGANIZATIONAL CHART

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



LOWELLSTAT CHART(S)



System uptime is critical to a municipality such as Lowell. Public Safety and constituent services are 24/7 operations that require systems be functional without impediment.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Average system uptime outside of scheduled maintenance	99.9000%	91.0000%	98.1000%	98.6000%

PROJECTED EXPENSES

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W-Perm.	692,704	730,353	894,118	1,350,938	1,457,907
S & W- Temp.	14,664	-	18,283	9,404	9,404
Overtime	4,687	5,495	65,000	8,000	8,000
Outside Funding (Non Tax Levy)	-	66,615	94,875	(433,805)	(433,805)
Total	712,055	735,848	977,401	934,537	1,041,506
<u>Expenses</u>					
Repair & Maint of Equipment	60,238	66,615	94,875	115,800	115,800
Data Processing - Spec Projects	3,596	8,751	10,050	281,750	281,750
Leasing Equip. & Software	182,817	154,810	180,000	183,480	183,480
Professional Services	22,728	20,150	35,512	37,618	37,618
Employee Training	10,984	25,394	39,344	39,750	39,750
Data Proc - Equip & Supply	23,690	30,178	36,065	37,065	37,065
Office Supplies	1,189	2,520	3,102	3,302	3,302
Software Licensing & Support	629,513	686,608	775,000	905,815	905,815
Computer Equip/Software	61,942	79,219	75,200	106,000	106,000
Total	996,695	1,074,245	1,249,148	1,710,580	1,710,580
TOTAL BUDGET	1,708,750	1,810,093	2,226,549	2,645,117	2,752,086

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,475,311
ORDINARY EXPENDITURES		\$ 1,710,580
TOTAL FY24 BUDGETED EXPENDITURES		\$ 3,185,891
FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 777,011
TAX LEVY	777,011	
INTERGOVERNMENTAL REVENUE		\$ 1,753,022
UNRESTRICTED GENERAL AID (UGGA)	1,444,212	
PEG ACCESS SPECIAL REVENUE	157,074	
CIC GRANT	40,000	
FUNDING FROM COMCAST	40,000	
CHARGED TO SCHOOLS	71,736	
CHARGES FOR SERVICES		\$ 632,655
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	131,969	
ARPA FUNDING	500,686	
MISCELLANEOUS REVENUE		\$ 15,000
DATA PROCESSING MISC.	15,000	
LICENSES AND PERMITS		\$ 8,203
CANTEEN TRUCK PERMITS	5,500	
SMALL CELL REVENUE	2,703	
TOTAL FY24 BUDGETED REVENUES		\$ 3,185,891

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LEGAL
SUMMARY

COREY WILLIAMS
INTERIM CITY SOLICITOR

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
1,370,692	1,364,642	1,302,434	1,710,432	LEGAL	1,886,869
366,569	332,501	277,160	305,030	ELECTIONS	307,634
1,737,261	1,697,143	1,579,594	2,015,462		2,194,503

FINANCING PLAN	Budget FY24
TAXES	1,200,639
INTERGOVERNMENTAL REVENUE	981,534
MISCELLANEOUS REVENUE	12,330
	2,194,503

LEGAL
LAW

COREY WILLIAMS
CITY SOLICITOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$1,561,387
	ORDINARY EXPENSES	\$325,482
	TOTAL FY24 BUDGETED EXPENDITURES	\$1,886,869

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 full-time Assistant Workers' Compensation Agent; 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.

PROJECTED EXPENSES

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.

ACCOMPLISHMENTS

- Maintained the same level of service despite being down 4 lawyers and without a City Solicitor for 2 months.
- Dismissal of frivolous lawsuits against the City.
- Amicable resolution of Civil Service matters for two new police officers.
- Successful dismissal of federal civil rights suits against the City.
- Determination of suspension upheld by Civil Service Commission.
- Notable settlements achieved outside of court.
- Worker's Compensation division has all injury files and supporting documents now filed electronically.
- Worker's Compensation has purged files in the attic.
- Worker's Compensation resumed in-personal medical exams with the City Physician.
- Success of defending Worker's Compensation Claim to Dept. of Industrial Accidents.
- Received Judgment in 3 old Tax Lien Cases with the Land Court.
- Began the process to hold a tax title auction.
- Entered into several payment agreements with delinquent tax payers.
- Settled an adverse possession case.
- License Commission Secretary collected data from a sampling of comparable municipalities and neighboring municipalities so that License Commission Fees can be evaluated.
- License Commission Secretary scanned, digitized, & indexed most active licensee files to make them searchable and to take the next step in going paperless.
- License Commission Secretary revised & streamlined License Commission forms, databases, annual renewal processes, and templates to better meet requirements and improve efficiency.
- License Commission Secretary implemented additional verifications during annual renewal that resulted in prompting many 'uncertified' businesses to obtain their Business Certificate.
- Records Access Officer created a central, shared knowledge base for Law Department routing of records requests.
- Increased the pay of poll workers which helped us meet the number and quality needed.

PROJECTED EXPENSES

- Working with Election Commissioner Candice Lawrence we were able to recruit local high school students as poll workers.
- Started the process to purchase new Image Cast 2 voting machines which will speed up the voting process for the residents of Lowell

GOALS

Calendar Year	Strategic Goal or Objective	Status
2017	Develop in-house seminar series for City departments on various topics such as contract management, public records, procurement and City policies. Update: <i>Developed and conducted seminars on Contracts and Employee Auto Accidents.</i>	Ongoing
2019	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. Update: Established recurring meetings with key departments, such as DPW, Treasury and DEI Officer and other departments.	Ongoing
2019	Working with the City Engineer's Office to adopt procedures and software for the processing and tracking of all municipal contracts. Update: <i>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.</i>	Ongoing
2020	Work with DPW, DPD and other departments to better utilize and standardize the current contracts review process. Update: <i>Have successfully managed a significant increase of contracts to be processed because we have better utilized a contract review process.</i>	Ongoing
2021	Cross training of certain administrative positions within the Law Dept. Update: Multiple positions within the Law dept. have been and continue to undergo cross training with each other, including with the Elections Office.	Ongoing
2021	Work with DPD to implement annual property auction sales. Update: Have had meetings on this subject and the process is still ongoing.	Ongoing
2022	Implement a system of intake and reporting between the Law Dept. and other departments for all claims.	Ongoing

PROJECTED EXPENSES

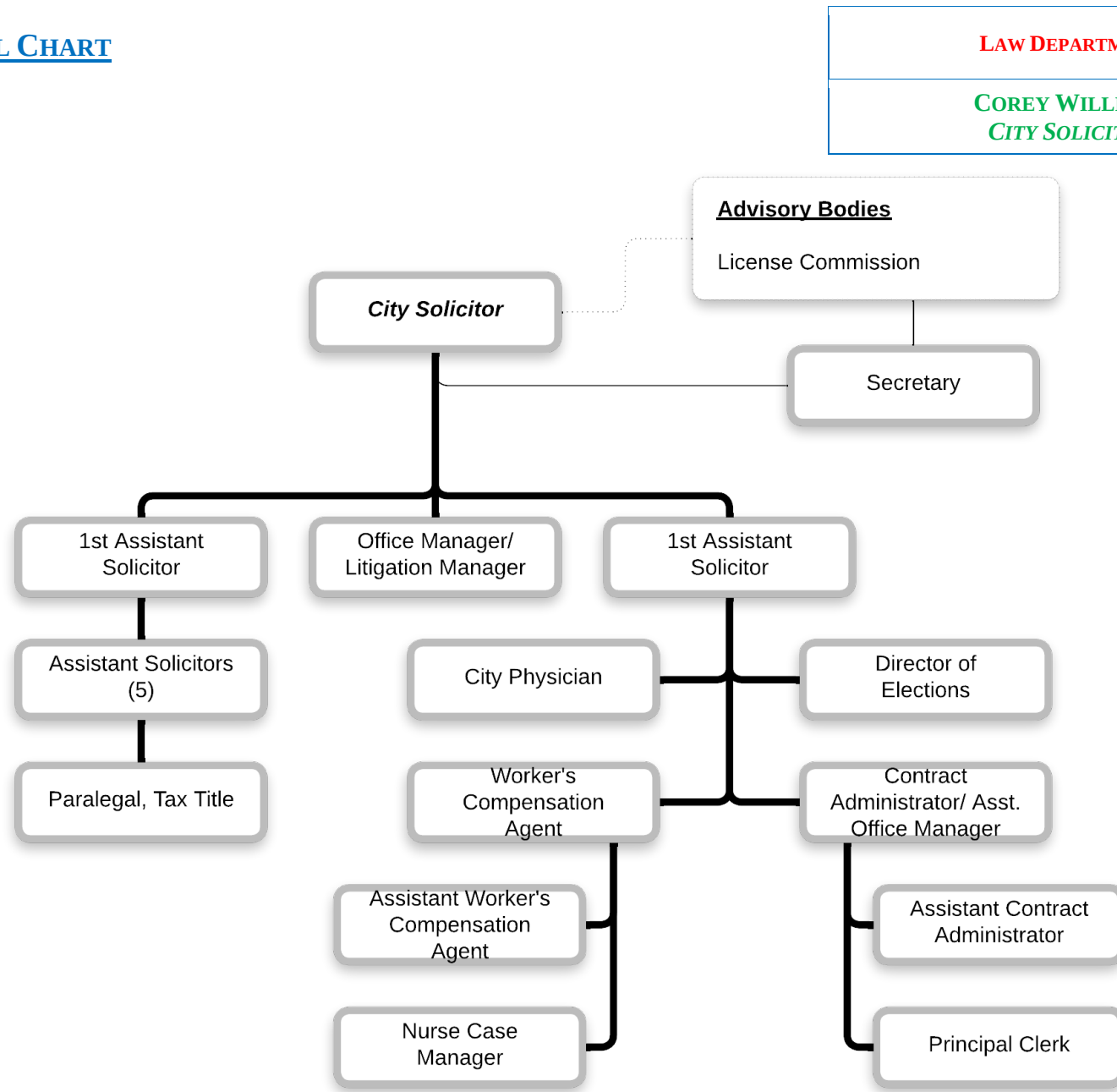
	Update: <i>Working with the Clerk's office to implement an intake form when filing a claim. Working with DPW to comply with the City Vehicle Use Policy.</i>	
2022	Work with Finance Dept. to establish a new fund in the Workers Comp. Division for long-term claims. Update: <i>Meeting with the Finance team on a regular basis to establish new fund.</i>	<i>Ongoing</i>
2022	Work with DPD to have another live auction for surplus municipal property. Update: <i>Inventory has been referred for needs assessment to Asset Manager.</i>	<i>Ongoing</i>
2022	Create a process for disposition of all <i>land of low value</i> properties currently in tax title. Update: <i>All eligible tax title property taken for low value.</i>	<i>Ongoing</i>
2023	Work with DPD to provide legal documents necessary to execute the programs and projects of DPD.	New
2023	Create a better system in working with other departments to respond to Public Records Requests.	New
2023	Develop a stronger relationship between the City and the unions.	New

PROJECTED EXPENSES

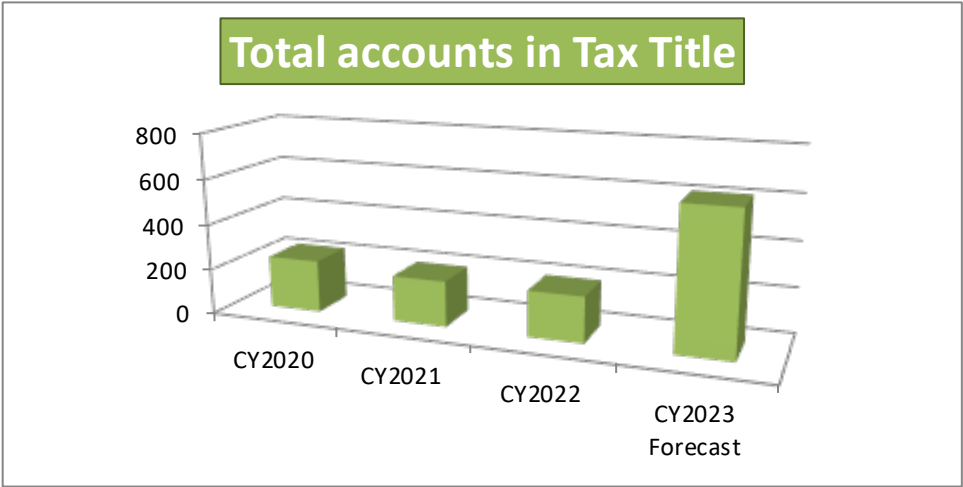
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Average monthly injury-related claims processed	17	20	28	30
Reported Injuries – City	35	46	55	45
Reported Injuries - School Department	100	127	143	145
Reported police/fire injuries	75	88	133	125
Workers Compensation cases handled	30	35	37	35
§111F Claims reviewed	25	29	32	30
Contracts reviewed	442	500	525	629
Leases, Licenses, and Easements	25	15	15	33
Motions/Petitions	35	50	45	22
Resolutions, Orders, and Ordinances	43	30	30	67
Votes (City Council)	100	125	135	190
Tax title payment agreements	0	0	0	26
Total accounts in tax title	230	200	200	615
Total delinquent taxes collected	\$1,000,000	In progress	In progress	\$1,223,867

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	CY2020	CY2021	CY2022	CY2023 Forecast
Total accounts in Tax Title	230	200	200	615

PROJECTED EXPENSES

EXPENSE DETAILS

LAW DEPARTMENT - 151

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
S & W Perm.	1,100,518	1,104,423	1,454,332	1,542,520	1,561,387
S & W Temp.	-	-	-	-	-
Longevity	550	-	-	-	-
Outside Funding (Non Tax Levy)	-	-	-	-	-

Total	1,101,068	1,104,423	1,454,332	1,542,520	1,561,387

Expenses

Repair/Maint. Equip.	4,009	4,056	5,500	5,500	5,500
Legal & Filing Fees	4,293	5,799	6,000	6,000	6,000
Legal Research	182	1,129	2,000	2,000	2,000
Acquisition of Property		-	-	-	-
Professional Services	165,301	94,659	135,000	200,000	175,000
Printing & Binding	89	275	1,000	1,000	1,000
Research Materials	31,111	35,545	35,000	72,882	72,882
Office Supplies	1,850	1,869	2,000	2,000	2,000
Dues & Subscriptions	3,103	3,318	4,000	4,000	4,000
Trans. Reim./Seminars	3,451	2,105	7,500	7,500	7,500
Tax Title Fees	49,990	48,517	57,000	48,500	48,500
Office Furn./Equip.	95	640	1,000	1,000	1,000
Ins. Premiums - Other	100	100	100	100	100

Total	263,575	198,011	256,100	350,482	325,482

TOTAL BUDGET	1,364,642	1,302,434	1,710,432	1,893,002	1,886,869

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,561,387
ORDINARY EXPENDITURES		\$ 325,482
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,886,869

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,048,300
TAX LEVY	1,048,300	
INTERGOVERNMENTAL REVENUE		\$ 827,239
UNRESTRICTED AID (UGGA)	827,239	
MISCELLANEOUS REVENUE		\$ 11,330
LEGAL SETTLEMENTS	11,330	
TOTAL FY24 BUDGETED REVENUES		\$ 1,886,869

LEGAL
ELECTIONS

GREG PAPPAS

DIRECTOR OF ELECTIONS

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$221,534
	ORDINARY EXPENSES	\$86,100
	TOTAL FY24 BUDGETED EXPENDITURES	\$307,634

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 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.

ACCOMPLISHMENTS

- Purchased new voting machines that will speed up ballot processing at the polling locations and in the main office.
- Increased pay for poll workers allowing us to attain the 300 people we need for each election.
- Implemented a pilot program to attract high school students to work the polling locations because they have the election/primary day off from school. We got over 30 students and it is growing.
- Changing Bailey School polling location back to Daily School which is much bigger and more familiar to the voting residents in that neighborhood.
- Increased signage at polling locations.
- Updated training program for poll workers.
- Will retain the same polling locations for the city elections that we use for the state elections.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Participate in equipment acquisition opportunities with the Secretary of the Commonwealth of Massachusetts. Update: <i>The City continues to seek out opportunities to acquire equipment and technology improvements for the Election Office with the Massachusetts Secretary of State Office.</i>	Ongoing
2019	Work collaboratively with the Pollard Memorial Library and Lowell Historic Board to inventory and archive historic street listings, voter lists and records. Update: <i>The ongoing COVID-19 pandemic continued to hinder archival work in FY22. The Elections Office will seek to resume such initiatives in FY23.</i>	Ongoing
2020	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. Update: <i>The City Manager's Office and Elections Office conducted its most extensive and robust outreach effort to date to promote voter registration, encourage voter turnout, and educate the public on the new municipal election system. Voter outreach was conducted across multiple venues and outlets, including the yourlowellyourvote.org website, social media, two published voter guides, mailers, instructional videos, outreach with community groups, electronic billboards and A-frames, and other forms of voter outreach/education. Outreach materials were trilingual, in English, Spanish, and Khmer.</i>	Ongoing
2021	Elections will implement the new district/at-large "hybrid" system when it administers the City's Municipal Election, to be held on November 2, 2021. If necessary, Elections will also implement the new district/at-large "hybrid" system when it administers the City's Municipal Preliminary Election, to be held on September 21, 2021. Update: <i>The Elections Office successfully conducted the City's Preliminary Election and Municipal Election under the new district/at-large "hybrid" system.</i>	Ongoing
2021	Elections will seek to procure new voting machines to replace the City's aging Accuvote OS ballot processing machines. Elections will also seek to procure new equipment and technology improvements with the CTCL grant to assist the office with future elections.	Ongoing

PROJECTED EXPENSES

	Update: <i>The Elections Office will be putting out an RFQ for new voting machines to replace the City's current ones.</i>	
2022	Elections will implement additional measures to improve accessibility of the City's polling locations for handicapped voters at the polls. The Elections Office has been coordinating with the Disability Commission to institute procedures and assist in procuring equipment to further improve the voting experience for voters, such as magnifiers, ASL translators during early voting, and wheelchair accessible booths. Update: <i>We changed back the polling location from Bailey School to Daley School which improves handicap accessibility because it has more room. We are also servicing the handicap automark machines.</i>	Ongoing
2022	Elections will seek out additional opportunities to obtain new equipment and technology improvements, especially through the use of grant funding. Update: <i>New voting machines have been purchased and will be delivered in June. They also display communication in 37 languages.</i>	Ongoing
2022	Elections will continue to examine ways of further improving its multilingual voter outreach to the City's Hispanic, Khmer, and other minority voters. Update: <i>We also are working with state agencies and nonprofits to continue outreach to minority and multilingual voters.</i>	Ongoing
2022	Modify tracking to isolate the number of newly registered voters as a result of: 1) Event-based voter outreach efforts; and 2) Online-advertising voter outreach efforts. Update: <i>Our online voting outreach information on our website is ongoing.</i>	Ongoing
2023	Meeting set up first week of March 2023 with voting machine company.	New
2023	New training program for Poll Workers	New
2023	Additional option for blind and deaf people to vote.	New

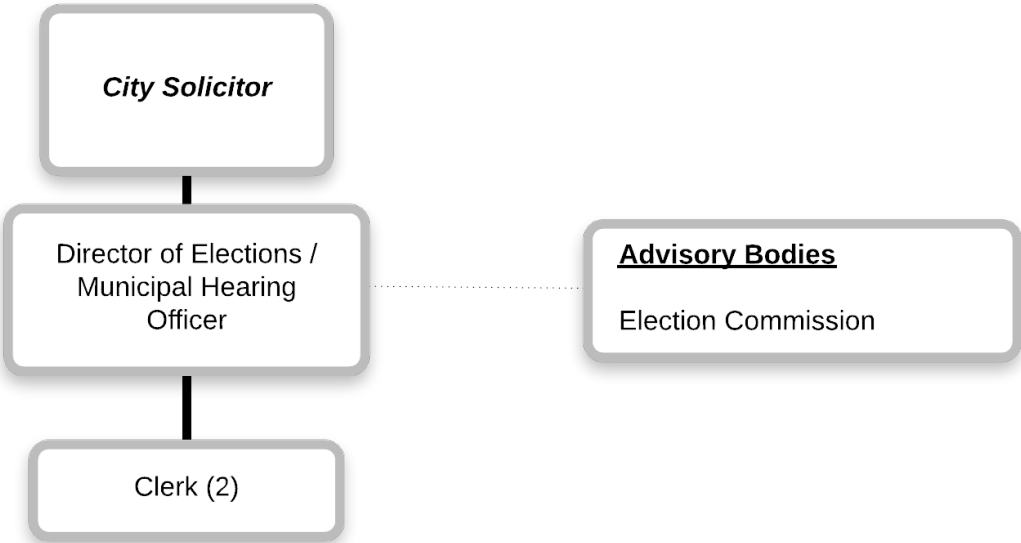
PROJECTED EXPENSES

PERFORMANCE METRICS

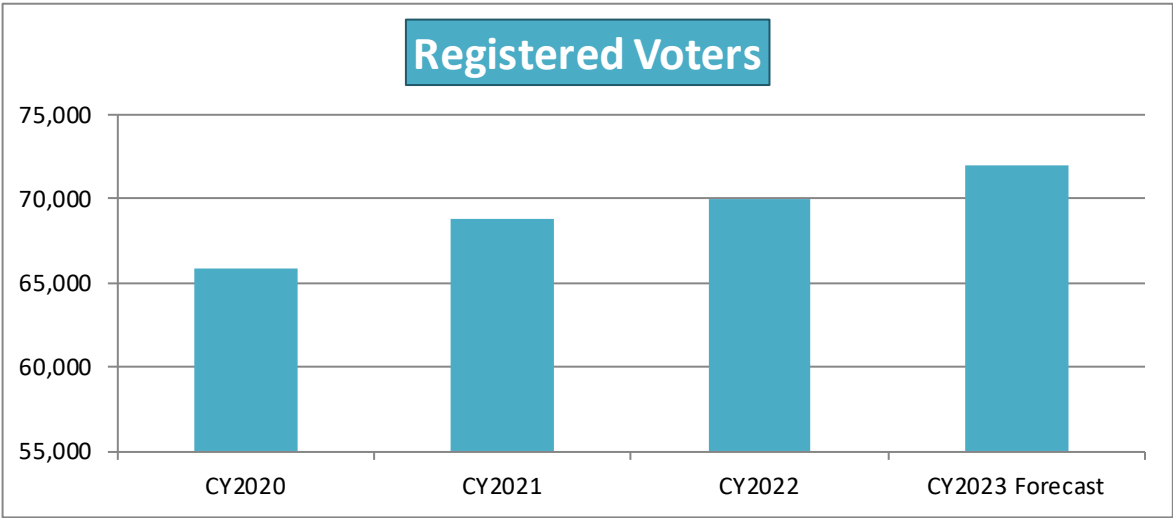
Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Number of registered voters	65,887	68,820	70,000	72,000
Voter turnout - average per year	56%	18%	25%	18%
Census forms mailed	45,000	45,000	53,900	Not out yet
Poll workers recruited and hired	265	130	250	280
Municipal hearings scheduled	115	120	125	0

ORGANIZATIONAL CHART

ELECTIONS
GREG PAPPAS DIRECTOR OF ELECTIONS



LOWELLSTAT CHART(S)



Voter registration is a key function of the Elections Department. This is an important measure to the city and thus works hard to communicate the importance of voter registration out to the city's residents.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Registered Voters	65,887	68,820	70,000	72,000

PROJECTED EXPENSES

EXPENSE DETAILS

<u>ELECTION OFFICE - 162</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
Salaries & Wages - Perm	107,242	94,316	108,930	111,534	111,534
Salaries & Wages - Temp	88,894	74,439	100,000	100,000	100,000
Overtime	18,101	15,013	10,000	10,000	10,000
Total	214,237	183,768	218,930	221,534	221,534
<u>Expenses</u>					
Rental of Halls	-	-	-	-	-
Professional Services	10,235	53,113	15,000	15,000	15,000
Printing & Binding	-	17,419	15,000	15,000	15,000
Census Forms Printing	12,751	-	17,500	17,500	17,500
Postage	67,346	21,753	18,600	18,600	18,600
Voting Machine Supplies	15,984	-	15,000	15,000	15,000
Office Supplies	11,948	1,107	5,000	5,000	5,000
Total	118,265	93,392	86,100	86,100	86,100
TOTAL BUDGET	332,501	277,160	305,030	307,634	307,634

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 221,534
ORDINARY EXPENDITURES		\$ 86,100
TOTAL FY24 BUDGETED EXPENDITURES		\$ 307,634

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 152,339
TAX LEVY	152,339	
INTERGOVERNMENTAL REVENUE		\$ 154,296
UNRESTRICTED AID (UGGA)	154,296	
MISCELLANEOUS REVENUE		\$ 1,000
ELECTIONS MISCELLANEOUS	1,000	
TOTAL FY24 BUDGETED REVENUES		\$ 307,634

PLANNING & DEVELOPMENT
SUMMARY

YOVANI BAES-ROSE
DIRECTOR & ASSISTANT CITY MANAGER

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
3,059,828	2,754,300	3,176,206	3,548,792	PLANNING AND DEVELOPMENT (GROSS)	4,675,182
3,059,828	2,754,300	3,176,206	3,548,792		4,675,182
				FINANCING PLAN	Budget FY24
				TAXES	275,864
				LICENSES AND PERMITS	1,346,109
				CHARGES FOR SERVICES	20,000
				INTERGOVERNMENTAL REVENUE	2,553,797
				MISCELLANEOUS REVENUE	479,412
					4,675,182

PLANNING & DEVELOPMENT

YOVANI BAEZ-ROSE

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$4,392,896
	ORDINARY EXPENSES	\$282,286
	TOTAL FY24 BUDGETED EXPENDITURES	\$4,675,182

MISSION & SERVICES OVERVIEW

The City of Lowell’s Department of Planning and Development is committed to enthusiastically making Lowell an equitable, prosperous, and resilient city. DPD works to achieve this vision by addressing housing, energy, open space, mobility, cultural and historic resources, business development, community development, and zoning. Lowell’s Department of Planning and Development works to foster inclusive neighborhoods, solid economic expansion, and environmentally conscious growth.

This year, the Planning Staff began the process to update the Master Plan Lowell Forward 2040 this process will engage our community in creating a shared vision and framework to guide and shape the future of our city. This citywide planning initiative will knit together past, present, and future planning efforts across areas in the city, from Downtown to our unique and celebrated neighborhoods, to our transportation networks, open space, and natural resources. This Master Plan update presents an opportunity to celebrate the unique qualities of Lowell’s diverse neighborhoods while bringing together community groups, non-profits, institutions, municipal departments, external agencies, business leaders, and members of the public at-large to craft a shared vision and set of goals for the City as a whole. Lowell Forward will explore topics such as land use, housing, economic opportunity, natural and cultural resources, open space and recreation, services and facilities, and transportation and mobility.

In addition to the Master Plan, DPD’s planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Open Space and Recreation Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage a diverse group of 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, and ESG programs, which are annual funds provided by the Federal Department of Housing and Urban Development.

PROJECTED EXPENSES

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.

The Department of Planning and Development also includes 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. Planners working with the city's Zoning Board of Appeals, Planning Board, Conservation Commission, Historic Board, and Community Preservation Council help facilitate the permitting of development projects across the community.

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.

ACCOMPLISHMENTS

Development Services

- DPD staff continued to streamline Community Preservation project intake and review procedures. A total of 6 contracts were executed for Community Preservation projects, with one project at 62 & 80 Gorham Street reaching completion in fall 2022.
- Following an open call for members, DPD staff assembled a diverse master plan steering committee of 50+ community members representing long-time and newer residents, educational institutions, local business owners, and leaders of nonprofit organizations. In February 2023, City staff and the consultant, Utile, completed one public workshop attended by more than 150 members of the public and launched the first of several visioning surveys.
- Project review staff processed over 90 development applications seeking review from land use boards, providing urban design recommendations to better align projects with planning best practices and the objectives of the City's current comprehensive master plan.
- 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.
- Began updating the comprehensive master plan, Lowell Forward, and creating Lowell's first ever Housing Production plan in partnership with Northern Middlesex Council of Governments (NMCOG).
- Land use boards approved over 140 new housing units, including 53 units of income-restricted housing at 733-735 Broadway Street at the former Merrimack Valley Food Bank site.

Planning and Community Development

Project Management

- *Concord River Greenway*
In 2022 phase 3A was completed which connects previously completed portions of the Greenway from Centennial Island Apartments to the Belvidere Townhouses on the other side of the river and involved the installation of 2 pedestrian bridges. The City is working on the final easement agreement to complete the last segment of the CRG.
- *Merrimack Riverwalk Phase II*
Extension of the Merrimack River Walk from Boot Mills to the Lowell Memorial Auditorium in Downtown. Completed October 2022
- *Clemente Park Bocce Court*
New bocce courts and permanent metal roof structure. Completed October 2022
- *Hadley Park Batting Cage*
New Batting Cage. Completed November 2022
- *JFK Plaza Pollinator Planters*
New built-in-planters on the steps to the JFK Civic Center. Completed July 2022
- DPD project management staff advanced a number of open space and infrastructure projects with several expected to be completed within fiscal year 2024. Those projects include:
 - *Armory Park Splash Pad*
Design in progress for a new splash pad and interactive rain garden. Expected completion August 2023
 - *Crowley, Callery, and Kittredge Playground Upgrades*
Design complete, construction bid underway. Expected completion August 2023
 - *Veterans Park (Formerly Knott Park)*
A new park featuring paths, granite seating walls, monuments dedicated to the branches of the US military, a ceremonial lawn, and a native landscape border. Expected completion November 2023
 - *Swamp Locks Pedestrian Bridge*
Project management staff will be working with a consulting company on design and engineering services for the Swamp Locks Bridge. The proposed design idea includes the demolition of the existing Swamp Locks Bridge and the construction of a new pedestrian scale bridge as well as improvements to the landings of the bridge to the north and south. DPD anticipates design and engineering work to occur through fiscal year 2024.
 - *HCID Infrastructure Phase Two*
Staff will be working with STV Incorporated on design and engineering work for improvements around the Hamilton Canal innovation District that include the construction of 130' of sidewalk along the south side of Jackson Street from the Lowell Justice Center to Canal Street, 210' of sidewalk along the west side of Canal Street from Jackson Street to Middlesex Street, and 110' of sidewalk along the north side of Middlesex Street from Canal Street to the Lowell Justice Center. In addition to the construction of sidewalks, the project proposes 450' of granite curb, ADA-accessible ramps at pedestrian crossings, eight

PROJECTED EXPENSES

ornamental street lights, and utility and drainage infrastructure. Design light pole bases and conduit, and drainage and utility infrastructure. Design and engineering work will begin in March of 2023.

- o *South Common Phase 2*

Design for Phase II was completed this year. Irrigation for the athletic field, resurfacing the running track, adding handicap parking to the lot on South Street, adding an ADA-accessible path from the lot to the track, new multilingual welcome signs, and landscaping including at least 10 new trees planted. Expected completion June 2024.

- o *South Common Phase 3*

Design of green infrastructure, installation of demonstration rain garden, shade structure, and other site amenities and furnishings. Design work for this phase will begin in FY23, with construction anticipated to be complete by June 2024.

Housing & Energy

- Provided \$276,000 HUD First Time Home Buyer down payment assistance to the Acre Crossing Project.

Green Communities:

Since designation in 2008 municipal operations have reduced:

- Overall Energy Use by 67,247 MMBTUs (17.2% reduction)
- Overall GHG Emissions by 15,705 MtCO₂e (43.65% reduction)

Municipal Energy Efficiency Projects:

- Implemented a Strategic Energy Management Partnership with National Grid that provides energy saving goals and enhanced incentives for supporting implementation of energy efficiency projects.
- In the past year, implemented energy efficiency projects that will save over 1 million kWh; 1.6 million lbs CO₂e and \$175K in utility costs
- Provided weekly open office hours to assist Lowell residents access energy savings through MassSave programs, or enrollment in the municipal aggregation program

Renewable Energy Assets:

- Track production and savings for 9.3 MW of on-site and off-site solar assets, these assets have generated almost 89 million kWh of solar energy while saving the City \$3.4 million through FY22
- Working to secure net metering credits for another 1 MW of solar development through current procurement that is under review
- Working to develop up to an additional 4.5 MW on-site solar over the next decade through Power Options

Support other Departments in Pursuing Sustainable Solutions

- In the past year, staff have secured over \$450,000 in grant funds for sustainability projects to make improvements to city and school buildings, support the hiring of a full-time Energy Advocate, and to create an Urban Forest Master Plan.
- Supported the Parking Department to secure incentives and grants for growing EV charging infrastructure, which has helped Lowell go from 4 stations to 33 stations in the past 3.5 years
- Support Lowell Public Schools through DESE \$4.2 million Improving Ventilation and Air Quality grant
- Coordinated a Scoping Study for Water and Wastewater Departments for energy efficient upgrades

PROJECTED EXPENSES

- Proposed adoption of the next-generation Fuel Efficient Vehicle Policy that emphasizes EV First
- Enrolled City in National Grid's Fleets Advisory Program to analyze municipal fleet and plan for electrification efforts

Economic Development

- Creation of ARPA Economic Resilience Grant program, which will provide funds to a variety of businesses that were disproportionately impacted by the COVID-19 pandemic. The Program prioritizes project proposals that address the Covid-19 impacts and are open to disproportionately impacted industries in the following categories: Restaurants and Food Service, Arts, Entertainment, and the Creative Economy, Tourism and Recreation, Personal Care and Beauty Salons, Wellness and Fitness, Childcare, Small-Scale Retail, Start-ups located at Lowell-based incubators such as the I-HUB, M2D2, Lowell Makes, and the UTEC Kitchen Incubator that are looking to grow and relocate within Lowell
- Creation of ARPA Storefront Improvement Program grants designed to increase accessibility into storefronts, improve the physical appearance of independently owned businesses, and enhance the commercial districts of Lowell.
- Creation of Small Business Equipment grant through Mass Development's TDI Initiative in the Acre to support purchase of equipment and capital improvements
- Adoption and promotion of Mass Development's PACE program

Transportation Engineering Management

- With full support of the City Council, created a new Neighborhood Traffic Calming Program to better assist Lowell residents register their concerns related to traffic problems across the city.
- Worked collaboratively with LPD to advocate for the adoption of a 25 MPH citywide ordinance.
- Secured \$49,000+ for technical assistance to update the city's Complete Streets Prioritization Plan.
- Initiated a planning study to investigate an Open Streets program in select locations.
- Managing a citywide crosswalk contract to pay for 1,100 crosswalks at the end of FY23 and into FY24
- Have submitted close to \$25M in grant applications to support infrastructure improvements around the city.
- Working on design and implementation of 10 traffic calming, road safety projects..

Community Development Team

- The Community Development Office successfully completed the FY22-23 Action Plan. The Annual Action Plan provides a summary of the actions, activities and specific federal (CDBG, ESG, and HOME) and non-federal resources that will be used to address the priority needs and specific goals identified in the 5 year Consolidated Plan. The Action Plan is prepared each year.
- The Community Development Office also completed HUD's annual Consolidated Annual Performance and Evaluation Report for FY21-22. This report shows progress and accomplishments toward the 5 year Consolidated Plan at the end of each fiscal year.
- For the previous fiscal year, FY22-23, the Community Development Office received approximately \$2,129,223 CDBG funds, \$949,669 HOME funds, and \$188,858 ESG funds. In addition to those entitlement funds, the CPD office will continue to oversee the funding

PROJECTED EXPENSES

distribution and management of the remaining Emergency Covid Funds (Cares Act funds) to assist with the City's Emergency Funding needs (Economic Development, Meals, Shelter and other services)

- The Community Development Office also regularly communicates and coordinates with the Balance of State. The Balance of State is also the Continuum of Care lead and also the local Homeless Management Information System (HMIS) Lead. Coordination between the Balance of State and the Community Development Office helps improve the process of Coordinated Entry of Homeless persons in the Local area. It also helps improve the quality of local HMIS data and homeless systems planning for the future. The Community Development Office also coordinates with the Director of Homelessness Initiatives Office at the City of Lowell Health Department.
- In FY 2022-2023 Community Development Block Grant (CDBG) funding was awarded to 19 Public service activities. They included Food banks, Afterschool programming for youth, services for the disabled, an art program and services for those re-entering our community after incarceration. Our Emergency Solutions Grant (ESG) went out to assist 7 projects within the Homeless population and victims escaping Domestic Violence.
- Still feeling the effects of the Coronavirus Pandemic, the Community Development team has busy working with all the organizations that received CARES Act funding to make sure that reimbursement requests are processed as quickly as possible. In all the City of Lowell received \$2,557,039 in CDBG-CV funds and \$3,243,252 in ESG-CV funds.
- This team has attended many HUD led webinars in the attempts to keep up with regulations and waivers that were issued.

GOALS

Calendar Year	Strategic Goal or Objective	Status
2020	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: <i>The Lord Overpass project is currently under in its last phase of construction where we expect to finish in full completion by June 2023. DPD and Engineering staff, along with Resident Engineering Services being provided by VHB, are overseeing the project. The project is projected to be completed in Spring 2023, including additional work on Middlesex Street between Grand Street and Thorndike which includes road and sidewalk repairs.</i>	Ongoing
2020	DPD staff in Development Services will continue our multi-year process of the digitization of critical records for loss prevention and Citywide use. Update: <i>Development Services, working with the MIS Department to continue this on the Development Services side, and will use this as a model for Planning and Economic Development's scanning program.</i>	Ongoing
2021	Development Services will continue to improve efficiency through the roll-out of various digital technology, including mobile tablets for inspectors and online permitting.	Ongoing

PROJECTED EXPENSES

	Update: <i>Inspectors in the field are equipped with ipads that allow for instantaneously inputting information from inspections in real time.</i>	
2021	DPD Planning Staff will complete or advance multiple important Open Space Projects, including the Riverwalk project, the Concord River Greenway, South Common, and Clemente Parks and all the parks involved in the ARPA Neighborhood Improvement projects. Update: In 2022 phase 3A was completed which connects previously completed portions of the Greenway from Centennial Island Apartments to the Belvidere Townhouses on the other side of the river and involved the installation of 2 pedestrian bridges. The City is working on the final easement agreement to complete the last segment of the CRG.	Complete
2021	DPD staff will devote resources to the furtherance of critical infrastructure projects, including the TIGER bridge project. Update: <i>DPD staff furthered the Lowell Canal Bridges (TIGER) project which includes the revised structural design of the Central Street Bridge over Pawtucket Canal to avoid a State structural revision that could have caused its full closure. This resulted in the closure of 2 lanes reducing it to one north-bound-only lane. The City worked in conjunction with MassDOT to keep the crew working during the winter to accelerate construction, resulting in the bridge opening 2 ways in January of 2023, with an expected completion of June 2023.</i>	<i>Ongoing</i>
2022	DPD's Economic Development Office will assist businesses in our key business corridors with recovery efforts from the pandemic. The Economic Development office will implement the ARPA Economic Development programs to support our local businesses. Update: <i>The ED team created the ARPA Storefront Improvement Program grants designed to increase accessibility into storefronts, improve the physical appearance of independently owned businesses, and enhance the commercial districts of Lowell. Also, the ED team will be working on the Small Business Equipment grant through Mass Development's TDI Initiative in the Acre to support purchase of equipment and capital improvements</i>	<i>Ongoing</i>
2022	DPD and Development Services staff will begin the process of working the City's Comprehensive Master Plan including drafting and RFP and engaging with consultants to steer the update of the previous master plan and to produce implementation strategies for the City's coordinated efforts of development in the next two decades.	<i>Ongoing</i>

PROJECTED EXPENSES

	Update: <i>The Lowell Forward Master Plan process is currently underway. DPD staff is working with consultants from Utile, and a 50+ person steering committee to advance this public planning process.</i>	
2022	Development Service staff will implement CPA funding and tracking procedures, enhance CPA outreach to encourage additional input from across the community, and streamline the CPA application process for applicants. Update: Staff assisted with the execution of 6 CPA funded grant agreements, and continue to work with applicants and the CPC to approve projects annually.	Ongoing
2022	DPD's Economic Development Office will work to implement the City's Rapid Recovery Plan Pop-up Retail Program. This program will activate vacant storefronts in the Downtown which will start with a pilot a program to activate vacant storefronts with temporary/ pop-up installations. This program will work with vacant first-floor commercial spaces to bring needed commercial and cultural activities to Downtown Lowell while reducing vacancies. Update: Project Pop-Up planning will begin with program approval in the winter of 2023. We will initiate an RFP process to secure a consultant to run the pop-up while simultaneously searching for a retail location for the pop-up shop. Once a consultant has been hired and a location selected, we will work with consultants to recruit retailers and will promote the pop-up shop aggressively in collaboration with the consultants and participating retailers	Ongoing
2022	DPD staff will work with the Purchasing and Law Departments to contract for double the existing behind-the-meter solar capacity on municipal properties. Update: The city's Energy Manager has worked aggressively to expand the city's solar capacity in the last year with continued goals for further expansion in the future.	Ongoing
2023	DPD will expand its outreach to directly assist more residents with Energy Savings opportunities	New
2023	DPD will work with DPW/Parks to finalize a Parks and Open Space Maintenance Plan for all parks and open spaces city-wide	New
2023	DPD will work to roll out ARPA funded Park projects from the Neighborhood Improvement Funds	New

PROJECTED EXPENSES

PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
City Council motions and requests addressed	86	93	189	100
Infrastructure, parks, and other capital improvement projects advanced	23	25	64	74
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	-	177,265	145,000	160,000
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	80	39	65	65
Planning documents advanced	20	15	5	10
Planning Board revenue	\$28,847	\$28,810	\$13,000	\$20,000
Number of land-use board pre-application consultations with developers and private companies	410	242	355	500
Number of historic board pre-application consultations with developers and private companies			140	180
Number of development project applications to land-use boards processed	122	90	102	150
Number of development project applications to historic board processed			45	60
Number of COI Inspections completed	353	278	500	600
Number of new single family building permits issued	18	4	4	20
Total building permit revenue	\$ 1,112,969	\$ 620,224	\$1,187,317	\$1,100,000
Total Inspectional 21D violation revenues	\$43,845	\$28,945	\$66,000	\$50,000
Permit Fees Collected via Final Cost Affidavit	\$156,157	\$62,670	\$28,000	\$30,000
Building and trades related inspections conducted	5,532	3,819	4,500	5,500
Building, electrical, plumbing, gas, and mechanical permit applications processed	7,134	4,494	5,000	6,500
Residents assisted on Energy related matters				240
Community engagement meetings/activities			16	61
Total utility incentives leveraged				\$250,000
Sanitary code complaints inspected	2,627	1,337	6,259	10,000
Sanitary code permit applications processed and inspected	2,432	1,253	2,081	2,500
Businesses assisted by the Economic Development Office	200	400	400	450

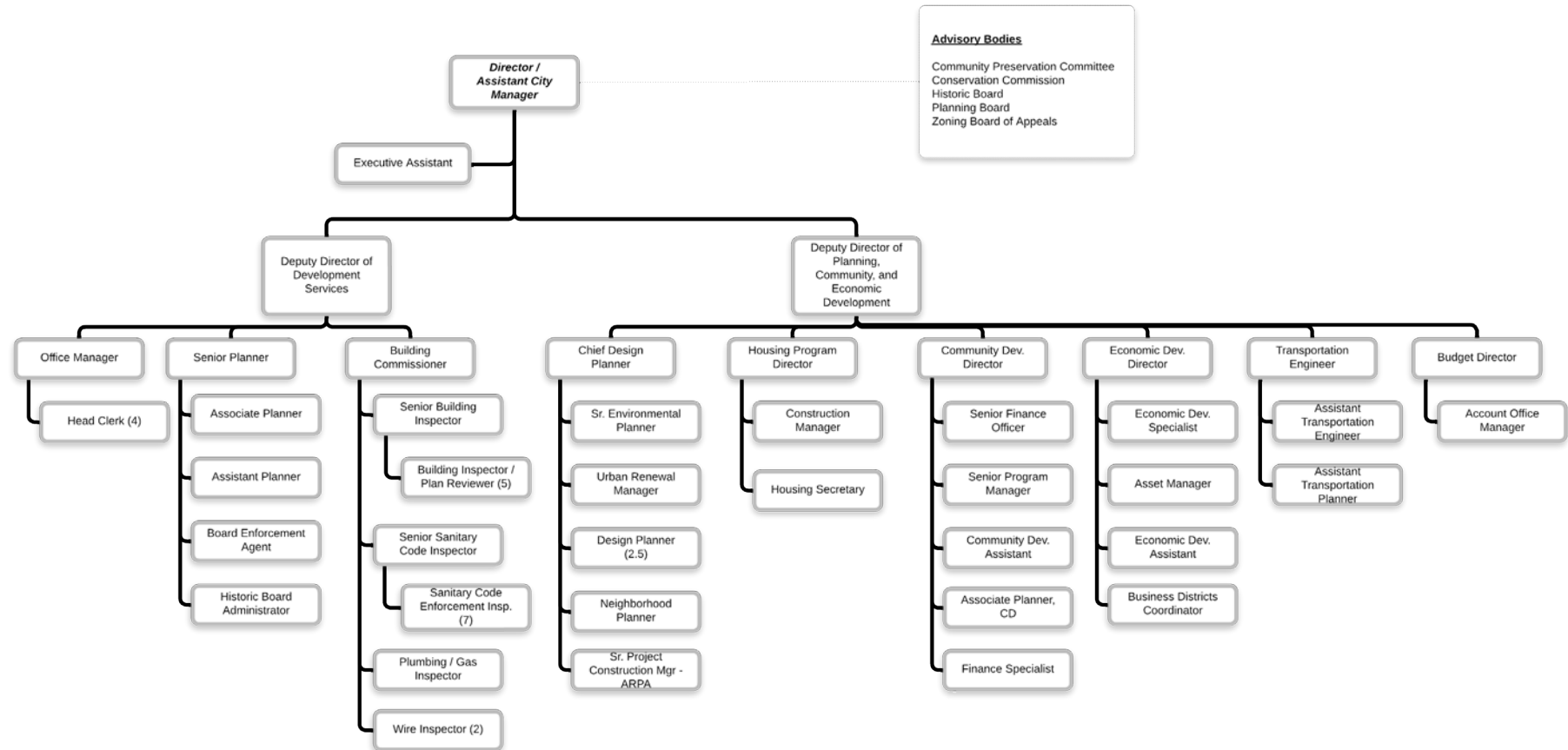
PROJECTED EXPENSES

Number of jobs created in the city that have a direct correlation with “TIF” agreements		384	233	100
Storefronts rehabilitated with façade improvement funds	0	0	0	6
Grant and loan agreements executed with sub-recipients	41	36	40	10
Number of grant applications and required grant reports	55	46	64	94
Brownfields sites addressed through assessment or remediation efforts	10	11	11	10
Revenue collected from sale of surplus real estate assets sold	\$1,630,000	\$403,206	\$3,852,000	\$3,852,000
Transportation Requests from Businesses and Residents	137	84	120	120
Transportation Engineer - 60 Day Trials	48	39	60	60
Total grant funding awarded			\$10,540,082	\$11,750,000
Parks Projects - Construction			4	6
Parks Projects - Design and Planning			22	20
Trees Planted through GGCP			236	240

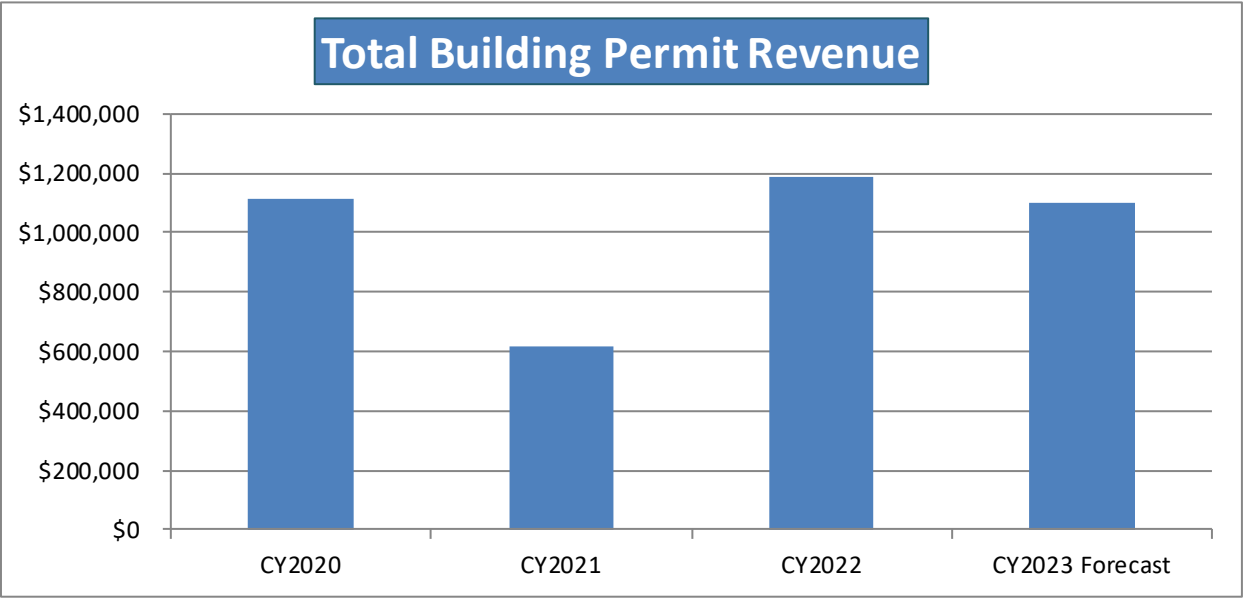
ORGANIZATIONAL CHART

PLANNING AND DEVELOPMENT

YOVANI BAEZ-ROSE
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 commercial, and is a telling sign of new growth. An upward trend over the last few years is a reflection of the city's overall economic health.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Total Building Permit Revenue	\$ 1,112,969	\$ 620,224	\$1,187,317	\$1,100,000

PROJECTED EXPENSES

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W-Perm.	2,531,239	2,960,500	4,181,691	4,384,524	4,375,396
S&W - Stipends	-	-	-	-	-
Overtime	18,535	36,045	17,500	17,500	17,500
Longevity	652	-	-	-	-
Outside Funding (Non Tax Levy)	-	-	(660,210)	(723,210)	(1,052,829)
Total	2,550,426	2,996,545	3,538,981	3,678,814	3,340,067
<u>Expenses</u>					
Telephone	9,881	22,600	22,600	22,600	22,600
Repair & Maintenance Equipment	-	500	500	500	500
Leasing Equipment & Service	4,234	6,686	6,686	6,686	6,686
Professional Services	8,695	15,000	15,000	30,000	30,000
Advertising	6,970	7,500	7,500	7,500	7,500
Appraisals/ Property Transfer	-	15,000	7,500	7,500	7,500
Printing & Binding	681	2,500	2,500	2,500	2,500
Building Commissioner - Vehicle Maint & Repair	-	-	-	1,000	1,000
Building Commissioner - Vehicle Gas	-	-	-	3,600	3,600
Office Supplies	8,988	10,000	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	-	1,500	1,500	1,500	1,500
Dues & Subscriptions	2,347	2,500	2,500	2,500	2,500
Trans. - Monthly Allowance	50,050	76,800	76,800	86,400	86,400
Trans. Reimbursement & Seminars	6,931	15,000	15,000	15,000	15,000
Trans. Reimbursement & Seminars - Adder	-	-	-	-	-
Education Reimbursements	-	4,500	4,500	4,500	4,500
Miscellaneous Charges	4,110	5,000	5,000	5,000	5,000
Office Furniture	987	1,500	1,500	1,500	1,500
Downtown fixtures	-	35,000	15,000	15,000	15,000
ACRE Urban Renewal	-	-	-	-	-
Urban Renewal	-	75,000	-	-	-
Lowell Landfill	-	-	-	-	-
Bldg Insp Training/Educ./Enforcement	4,528	5,000	5,000	5,000	5,000
Sealer of Weights and Measures	44,000	44,000	44,000	52,000	52,000
Homelessness/ Continuum HMIS	-	2,000	2,000	2,000	2,000
UML Work Study	-	3,000	-	-	-
Improv-Signalization	51,472	-	-	-	-
Total	203,874	350,586	245,086	282,286	282,286
TOTAL BUDGET	2,754,300	3,347,131	3,784,067	3,961,100	3,622,353

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 4,392,896
ORDINARY EXPENDITURES		\$ 282,286
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 4,675,182

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 275,864
TAX LEVY	275,864	
LICENSES AND PERMITS		\$ 1,346,109
FUNERAL DIRECTOR LICENSES	1,000	
BUILDING PERMITS	1,111,000	
PLUMBING PERMITS	108,191	
GAS PERMITS	70,018	
AMUSEMENT LICENSES	5,100	
AUTO 2ND HAND LICENSES	1,800	
AUTO JUNK DEALER LICENSES	2,000	
AUTO USED CAR LICENSES	11,000	
BEER & WINE LICENSES	36,000	
CHARGES FOR SERVICES		\$ 20,000
CODE & INSPECTION FINES	20,000	
INTERGOVERNMENTAL REVENUE		\$ 2,553,797
UNRESTRICTED AID (UGGA)	45,085	
CDBG - HEALTH INSPECTORS	100,000	
ARPA	1,360,502	
COMMUNITY DEVELOPMENT BLOCK GRANT	250,000	
COMMUNITY PRESERVATION	30,000	
CONSERVATION AND COMMISSION FEES	6,400	
ESG GRANT	10,000	
HOME GRANT	65,000	
LEAD HAZARD REDUCTION GRANT	60,000	
PROJECT DELIVERY	80,000	
GRANT REIMBURSEMENT	350,000	
148A FINE ACCOUNT	75,000	
MCKINNEY GRANT	10,000	
MASS CEC EMPOWER GRANT	28,000	
NATIONAL GRID COMMUNITY FIRST PARTNERSHIP	35,000	
VACANT/ FORECLOSED REVOLVING	48,810	
MISCELLANEOUS REVENUE		\$ 479,412
ADVERT & RECORDING PL BOARD	29,000	
AGGREGATION ADDER	250,000	
SALE OF CITY PROPERTY	177,912	
BOARD OF APPEALS FEES	17,500	
CODE AND INSPECTION MISCELLANEOUS	5,000	
TOTAL FY24 BUDGETED REVENUES		\$ 4,675,182

PUBLIC SAFETY
SUMMARY

[PERSONNEL LIST](#) (PAGE 732)

PUBLIC SAFETY

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
29,183,575	28,667,631	30,755,706	32,104,407	POLICE	34,781,096
20,812,167	20,331,258	22,601,563	23,098,443	FIRE	25,243,370
49,995,742	48,998,889	53,357,269	55,202,850		60,024,466
				FINANCING PLAN	Budget FY24
				TAXES	48,543,483
				LICENSES AND PERMITS	475,784
				CHARGES FOR SERVICES	4,720,506
				INTERGOVERNMENTAL REVENUE	6,170,693
				MISCELLANEOUS REVENUE	114,000
					60,024,466

PUBLIC SAFETY
POLICE

GREGORY C. HUDON
SUPERINTENDENT OF POLICE

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$32,717,366
	ORDINARY EXPENSES	\$2,063,730
	TOTAL FY24 BUDGETED EXPENDITURES	\$34,781,096

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 Student Police Academy, Lowell Police Youth Services Programs, and the Citizen Advisory Committee. 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 and development.

ACCOMPLISHMENTS

- NIBRS Data 2019 (pre-pandemic) to 2022:
 - 2% decrease in total NIBRS offenses.
 - NIBRS offenses decreased 8% in 2020 and an additional 8% in 2021, before increasing 15% in 2022.
 - Robbery offenses decreased 28% comparing 2019 and 2022 data.
 - Burglary/Breaking & Entering offenses decreased 15% comparing 2019 and 2022 data.
 - Theft From Building offenses decreased 36% comparing 2019 and 2022 data.
- NIBRS Data 2021 to 2022:
 - 15% increase in total NIBRS offenses.

PROJECTED EXPENSES

- o 2% decrease in Aggravated Assault offenses.
- o 3% decrease in Destruction/Damage/Vandalism of Property offenses.
- o 25% decrease in Credit Card/Automatic Teller Fraud offenses.
- o 55% decrease in Impersonation offenses.
- o 69% decrease in Stolen Property offenses.
- LPD Co-Response Program 2022 Data:
 - o LPD Officers referred 661 individuals to the LPD Co-Response Clinicians.
 - o Eighty individuals with behavioral health conditions were diverted from arrest by LPD Officers.
 - o One hundred and forty three individuals were diverted from unnecessary hospital admissions due to the presence of a Co-Response Clinician.
- Continued increased community collaboration:
 - o Flag Football with MVFFL and Afro-American Community Collaborative.
 - o Collaborated with Holy Trinity church to offer open gym basketball on Friday nights.
 - o Continued strong collaboration with Lowell Public schools with before and after school programming such as the Student Police Academy after school program, before school Wake up with a Cop, and Wrestling and Basketball clinics during school vacations.
 - o Partnered with the Officer Sean Collier Memorial Fund and the Department of Conservation & Recreation to provide learn to swim program for approximately 50 youth.
 - o Continued partnership with Ironstone Farm to offer programming to at-risk youth.
 - o Continued youth boxing program.
- Continued increased Segway, foot patrols and added boat patrols of the Merrimack River.
- Hosted second annual Youth Outreach Event.
- Hosted first annual Middle School Jamboree in partnership with the Lowell Public Schools and UMass Lowell.
- The Student Police Academy was at full capacity levels with over 200 youth participants.
- Received \$2,980,696.05 in Federal, State and Private grant funds, which included (but was not limited to):
 - o Body-worn Camera Policy and Implementation Program grant funding.
 - o Municipal Staffing Grant for overtime funds to boost community policing efforts.
 - o Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell.
 - o Municipal Road Safety Program funding, which focuses on traffic enforcement initiatives.
 - o Department of Public Health, Sexual Assault and Domestic Violence funding, which helps fund the LPD Victim Advocate.
 - o E911 Support and Incentive Grant, which helps fund dispatchers.
- Fifty-two officers graduated from the Lowell Police Academy, twelve of which were welcomed into the LPD.
- Received full Accreditation from the Massachusetts Police Accreditation Commission.
- Two Command Staff Members attended the Senior Management Institute for Police (SMIP) hosted by the Police Executive Research Forum.

PROJECTED EXPENSES

- Worked with the Middlesex District Attorney's Office, Massachusetts State Police, and the DEA New England Office on a large-scale investigation that resulted in 25 arrests and the seizure of the following: 5.75 kilograms of cocaine, 538 grams of fentanyl, 16 grams of oxycodone pills, 90 grams Xanax pills, 21 grams methamphetamine pills, over \$175,000 and 15 firearms.
- Completed first round of officer certification through the POST Commission for all officers with the last names that begin with A - H.
- Completed the renovation of the Criminal Bureau.
- Updated the LPD fleet with new Breast Cancer Awareness and Veterans cruisers.
- Honored all current and retired veterans on the Marine Corps Birthday and unveiled the new Veterans Cruiser.
- All Youth Services and School Resource Officers have completed their mandated training through the POST Commission.
- Reinstated Neighborhood Action Unit.
- Assigned two more School Resource Officers to the Lowell Public Schools.
- Assigned an additional officer to the Lowell Police Youth Services Program.

GOALS

Calendar Year	Strategic Goal or Objective	Status
2017	Increase capacity and efficiency of evidence control systems. Update: <i>The LPD has been working with the Middlesex District Attorney's Office to purge any evidence unnecessarily kept and destroying it in accordance with the law. The LPD converted the old firing range area into a secure Evidence Room and is currently waiting on the shipment of shelving in order to move all the evidence.</i>	Ongoing
2019	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. Update: <i>This projected was completed in 2022.</i>	Complete
2020	Implement new ways to engage the community through Lowell TeleMedia Center (LTC). Update: <i>The LPD changed directions and has been working with John Guilfoil Public Relations on disseminating information about the LPD. The PR agency also created 4 new recruiting videos.</i>	Complete
2020	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.	Ongoing

PROJECTED EXPENSES

	Update: There are currently 49 officers trained in CIT and the LPD continues to enroll officers in the training to reach this goal. In addition to sworn officer trainings, the Dispatchers attended a CIT for Dispatcher training in 2022.	
2020	Implement drone program for use in patrol operations, large scale events, etc. Update: The LPD is currently in compliance with FAA laws and restrictions and will be implementing the program in the coming months.	Ongoing
2021	Create and implement a Police Cadet program. Update: Two LPD Cadets have been hired and are set to begin in January and March 2023. The LPD will be posting the position again to hire a third Cadet.	Ongoing
2021	Create space for a precinct and newly created LPD Youth Services program at the Pine Street location. Update: The LPD has secured space at the Portuguese American Lowell Youth Center on Central Street in Lowell. The LPD's partnerships with the Officer Sean Collier Memorial Fund as well as local organizations, has allowed the LPD to build the Boxing Gym into a state of the art facility for Lowell Youth.	Complete
2021	Receive accreditation through the Massachusetts Police Accreditation Commission. Update: The LPD was awarded full accreditation in February 2022.	Complete
2021	Implement Body Worn Camera program. Update: The LPD received additional funding through the Bureau of Justice Assistance grant as well as the city's Capital Funding in order to expand the Body-worn Camera program. Axon has been selected as the vendor and the contract was executed toward the end of 2022. The LPD is looking forward to starting the pilot program with 30 officers in spring 2023.	Ongoing
2022	Increase awareness of Officer Health, Wellness & Safety by promoting health and wellness and focus on officer safety. Update: The LPD finalized the build out of a gym for Lowell Police Employees to utilize either before or after their shifts. Utilize the LPD Boxing gym for officer training.	Complete
2022	~~Begin process of creating a real-time crime center for the LPD.~~	New

PROJECTED EXPENSES

2022	Expand LPD Youth Services programs by partnering with both public and private organizations. Implement a youth tutoring and mentoring program between Lowell Police Officers and youth in the city. Update: <i>The LPD has worked on building relationships with the Lowell Public Schools, Officer Sean Collier Memorial Fund, Afro-American Community Collaborative, Merrimack Valley Flag Football League, and many other agencies and organizations within the city to offer programs to youth.</i>	Ongoing
2023	Improve building security through the installation of bulletproof glass in the front desk area of LPD Headquarters.	New
2023	Expand community outreach through new Lowell Police website to be user friendly and easily translatable into numerous languages.	New
2023	Implement new software that will enable LPD to initiate an early warning system and track information regarding officer health and wellness. This system will also streamline the process to provide information to the POST Commission.	New

PROJECTED EXPENSES

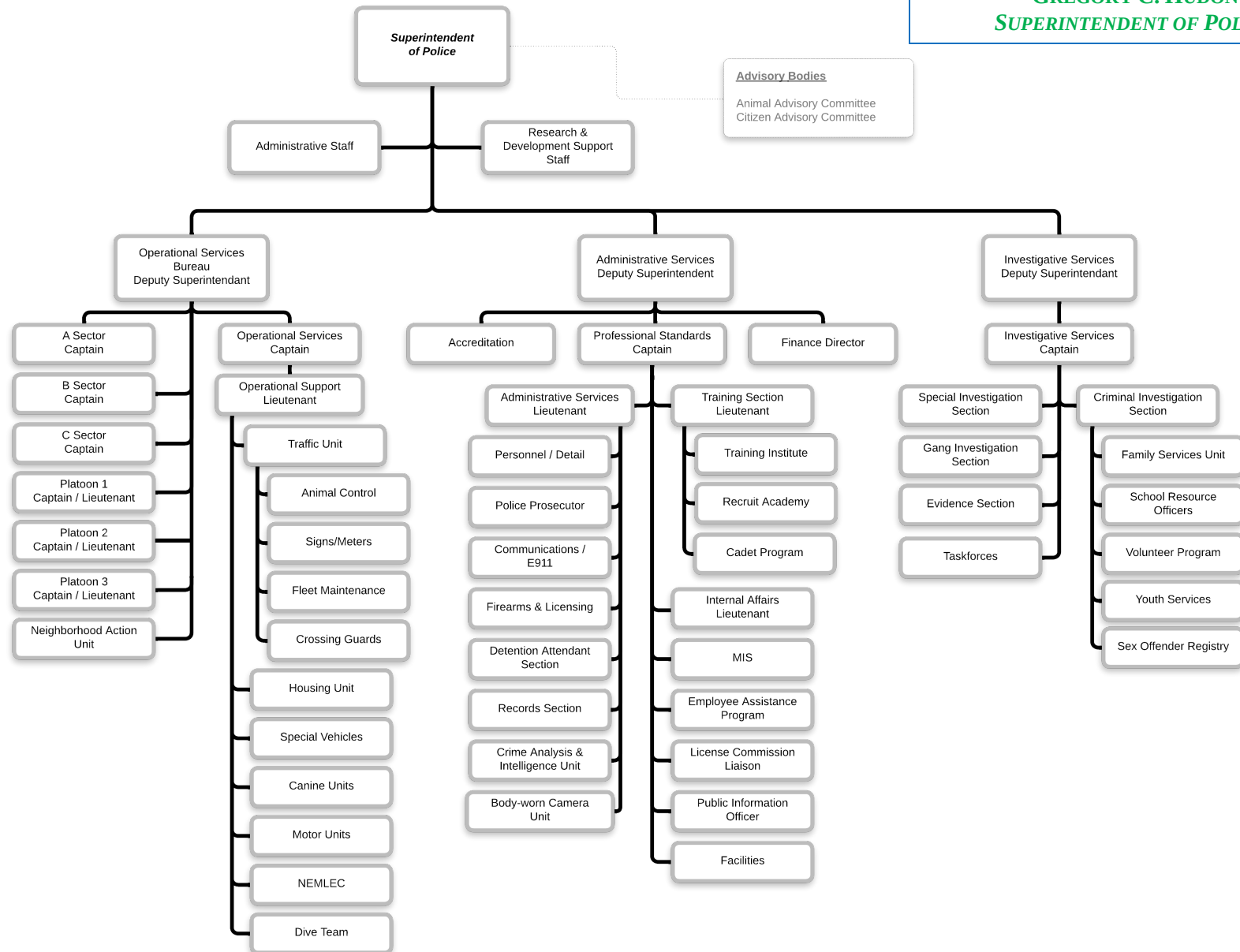
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Forecast CY2023
	CY2020	CY2021	CY2022	
Firearms Recovered or Surrendered	96	557 ⁴⁰	110	100
Juvenile Incidents	51	52	72	76
NIBRS Group A Offenses	4,860	4,506	5,190	4,930
NIBRS Group B Offenses	749	658	773	812
Total amount of federal grant funding received	\$215,250	\$468,468	\$468,042	\$450,000
Total amount of state grant funding received	\$1,501,883	\$1,615,714	\$2,507,654	\$2,000,000
Total Computer Aided Dispatch (CAD) Calls	114,996	115,584	N/A ⁴¹	N/A
Police Only Computer Aided Dispatch (CAD) Calls	101,516	99,980	98,469	97,484
Calls for Police dispatch (percent of total)	88%	86%	N/A	N/A
Number of CompStat meetings	26	26	12	12
Individuals Booked	2,012	1,821	2,081	2,060
Number of firearm permits issued	474	448	445	445

⁴⁰ A total of 467 firearms were accounted for from one household after the resident passed away.

⁴¹ LPD no longer has access to Lowell Fire CAD calls and will only be able to report on Police only CAD moving forward.

ORGANIZATIONAL CHART

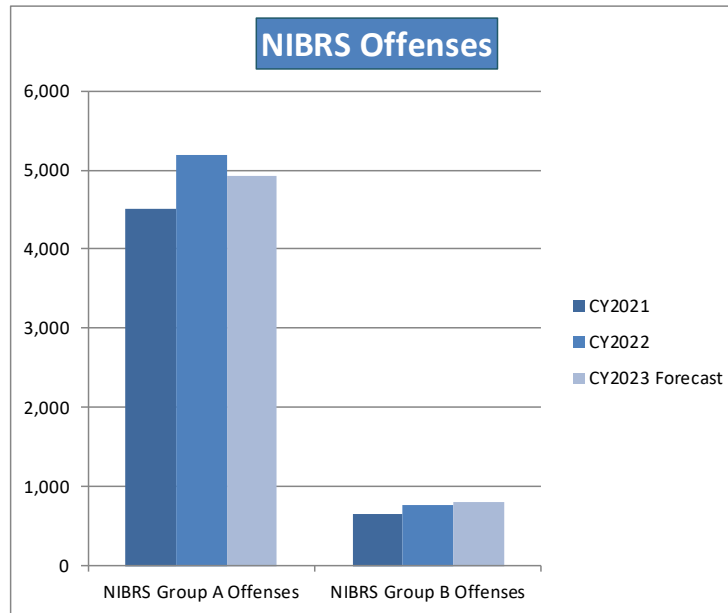


POLICE DEPARTMENT

GREGORY C. HUDON
SUPERINTENDENT OF POLICE

PROJECTED EXPENSES

LOWELLSTAT CHART(S)⁴²



NIBRS stands for National Incident Based Reporting System

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burglary/ Breaking and Entering, Counterfeiting/ Forgery, Destruction/Damage/Vandalism of Property, Drug/Narcotic Offenses, Embezzlement, Extortion/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, Nonforcible, Stolen Property Offenses, Weapon Law Violations.

The Group B Offenses include: Bad Checks, Curfew/ Loitering/ Vagrancy Violations, Disorderly Conduct, Driving Under the Influence, Drunkenness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses.

Measurement	CY2021	CY2022	CY2023 Forecast
NIBRS Group A Offenses	4,506	5,190	4,930
NIBRS Group B Offenses	658	773	812

⁴² **Group A Offenses:** Murder and Non-negligent Manslaughter, Kidnapping/Abduction, Forcible Rape, Forcible Sodomy, Forcible Fondling, Robbery, Aggravated Assault, Simple Assault, Intimidation, Arson, Extortion/Blackmail, Burglary/Breaking & Entering, Pocket Picking, Purse-snatching, Shoplifting, Theft From Building, Theft from a Coin Operated Machine/Device, Theft From Motor Vehicle, Theft of Motor Vehicle Parts/Accessories, All Other Larceny, Motor Vehicle Theft, Counterfeiting/Forgery, False Pretenses/Swindle/Confidence Games, Credit Card/Automatic Teller Fraud, Impersonation, Wire Fraud, Embezzlement, Stolen Property Offenses, Destruction/Damage/Vandalism of Property, Drug/Narcotic Violations, Incest, Statutory Rape, Pornography/Obscene Material, Betting/Wagering, Operating/Promoting/Assisting Gambling, Prostitution, Assisting or Promoting Prostitution, Purchasing Prostitution, Weapon Law Violations, Animal Cruelty. **Group B Offenses:** Bad Checks, Disorderly Conduct, Driving Under the Influence, Drunkenness, Family Offenses (Nonviolent), Liquor Law Violations, Trespass of Real Property, All Other Offenses

PROJECTED EXPENSES

EXPENSE DETAILS

POLICE -210	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S W - Perm	24,887,029	26,722,053	28,553,997	29,584,440	29,911,587
S W - Temp	18,873	19,638	23,634	50,423	50,423
Overtime	869,609	1,142,720	950,000	1,500,000	1,025,000
Holiday		364,207	456,000	456,000	456,000
Shift Differential	355,433	129,586	231,400	294,616	294,616
Special Events	38,050	796	25,000	59,542	59,542
Longevity	137	884	2,837	100	100
Court Time	911	219,466	350,000	290,206	290,206
Comp Time	157,238	116,601	120,000	185,000	185,000
Out of Grade	106,869	28,236	40,000	36,000	36,000
Physical Fitness Incentive/Out of Grade Compensation	35,347	170,500	194,000	200,000	200,000
K-9 Stipends	159,000	53,618	55,166	58,392	58,392
Contractual Allowances	43,549	2,160	158,400	34,500	34,500
Professional Services for EAP	16,800	24,000	30,000	30,000	30,000
Vacation Buyback	24,000	-	-	-	-
Uniform Allowance	91,346	72,000	72,000	80,000	80,000
Uniform - Traffic Supervisors	6,957	6,000	6,000	6,000	6,000
Outside Funding (Non Tax Levy)	-	-	(925,903)	(1,026,679)	(1,199,796)
	26,811,147	29,072,464	30,342,531	31,838,540	31,517,570

PROJECTED EXPENSES

POLICE -210

Expenses

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Telephone	-	-	-	-	-
Repair & Maintenance of Equipment	105,452	98,047	97,829	186,232	186,232
Garage Repair - Service Vehicle	92,747	97,125	105,000	105,000	105,000
Repair & Maint Microcomputer	262,456	188,475	280,000	369,485	369,485
Police Jail Area Maint	11,225	12,023	15,000	16,580	16,580
Hepatitis Shots	-	-	600	600	600
Animal Control - Chg/Expense	7,904	8,705	10,000	32,460	32,460
Animal Expenses	9,200	7,400	9,000	9,850	9,850
Police - Rental Sub-Station	74,585	72,095	71,415	55,300	55,300
Paint/Meter Division	22,539	10,404	30,000	93,119	93,119
Rental of Equipment	3,122	2,304	2,304	-	-
Kennel Services	24,612	18,409	30,000	35,000	35,000
Psychological Exams	36,691	20,545	25,000	9,588	9,588
Training/Evaluation Program	68,983	76,961	80,000	80,000	80,000
Communications - CDMA	103,061	90,247	90,000	125,874	125,874
Food Service Supplies	10,805	11,085	11,100	13,200	13,200
Gas & Motor Oil Supplies	226,295	388,942	300,000	418,000	400,000
Garage/Auto Parts Supplies	84,411	76,500	80,000	80,000	80,000
Office Supplies	8,903	9,864	7,500	15,775	7,500
Misc. Supplies Other	7,407	4,553	7,500	11,800	7,500
Service Legal Defense Fund	58,750	59,800	75,000	64,350	64,350
Dues & Subscriptions	8,729	7,824	9,000	9,600	9,600
In State Travel Reimbursement & Seminars	2,000	1,267	1,850	1,850	1,850
No Middlesex Law Enforce County	5,500	5,500	5,500	5,500	5,500
Miscellaneous Charges	15,615	14,085	16,000	17,160	17,160
Dive/Rescue Team Equipment	3,868	1,724	3,000	6,700	6,700
Police Cars	319,880	135,070	175,000	264,000	132,000
Police Photo Lab & Equipment	1,510	2,110	2,500	-	-
Police Equipment Other	81,730	70,314	35,000	59,600	35,000
Portable Radios & Other	-	13,572	14,735	13,500	13,500
Office Furniture & Equipment	86,647	17,815	5,000	55,000	15,000
Insurance	-	39,686	44,000	53,020	53,020
Computer Equipment	111,857	120,793	123,043	82,762	82,762
Total	1,856,484	1,683,243	1,761,876	2,290,905	2,063,730
TOTAL BUDGET	28,667,631	30,755,706	32,104,407	34,129,445	33,581,300

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 32,717,366
ORDINARY EXPENDITURES		\$ 2,063,730
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 34,781,096

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 27,882,705
TAX LEVY	26,777,705	
MEALS TAX	205,000	
MARIJUANA EXCISE TAX	900,000	
LICENSES AND PERMITS		\$ 327,208
LIQUOR LICENSES	320,000	
POLICE - FIREARMS	7,208	
CHARGES FOR SERVICES		\$ 4,125,760
POLICE TOWING REIMBURSEMENT	239,000	
CONSTABLE FEES	1,000	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	2,320,760	
SPECIAL DETAIL RECEIPTS	365,000	
COURT FINES	400,000	
HOST REVENUE	800,000	
INTERGOVERNMENTAL REVENUE		\$ 2,430,423
UNRESTRICTED AID (UGGA)	1,120,325	
SAFE AND SUCCESSFUL YOUTH GRANT	50,000	
SHANNON GRANT	92,086	
BODY WORN CAMERA GRANT	40,623	
FIRE DEPARTMENT FUNDING	21,117	
LOWELL HOUSING AUTHORITY	92,125	
STATE 911 INCENTIVE GRANT	330,000	
HISTORICAL STAFFING TURNOVER	200,000	
OTHER GRANTS - POLICE	484,147	
MISCELLANEOUS REVENUE		\$ 15,000
POLICE DEPARTMENT MISCELLANEOUS	15,000	
TOTAL FY24 BUDGETED REVENUES		\$ 34,781,096

PUBLIC SAFETY

PHILLIP A. J. CHARRON

FIRE

FIRE CHIEF

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$24,236,642
	ORDINARY EXPENSES	\$1,006,728
	TOTAL FY24 BUDGETED EXPENDITURES	\$25,243,370

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

PROJECTED EXPENSES

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.

ACCOMPLISHMENTS

- Maintained a policy of keeping all firehouses open 24 hours a day, 7 days a week since before the start of this fiscal year. Fire company brownouts have dropped significantly and are estimated to be 36 by the end of the FY23. All brownouts are due to maintenance.
- The Fire Department has hired, trained, and placed 6 firefighters on shift. Six more recruits are currently attending the Boston Fire Academy Metro class to certify as Firefighters. An additional 8 candidates are being processed in order to reach 213 total firefighters.
- Building fires have shown a slow and steady decrease from 2020 through 2022. There has been an increase in building fires in FY2023 and they are estimated to reach 90 by the end of the fiscal year.
- Continued to address the opiate epidemic by performing rescue breathing and administering life-saving Narcan to overdose victims as well as maintaining a firefighter position on the City CO-OP Team to assist overdose victims.
- Completed the fire station hot water heater project in the 7 outlying firehouses. This project allows for the simultaneous use of showers and washer/extractors with the intent of improving firefighter health and safety and reducing cancer rates.
- Completed Hazard Abatement at the High St. Firehouse
- Placed new vehicles in-service with Car 2, Car 3, and Engine 1.
- Performed 1,664 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 project 2,213 inspections will be performed by the end of the fiscal year.
- Conducted fire safety and instruction for 5,900 children and elderly at various public education events, private and public schools and at city events. We expect to educate 7,100 people by the end of the fiscal year.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	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. The Public Education Officer continues to educate students on illegal drug use during each school year.	Ongoing
2019	Upgrade Fire Department radio communication infrastructure, as well as mobile and portable radios. Update: Infrastructure is installed and operating.	Complete
2019	Replace two fire engines that are over twenty years old, and in need frequent repairs. Update: Engine #1 replaced with CDBG Grant funding and delivered 10/2022. Second fire engine to be provided for through ARPA funding.	Complete
2020	Perform repairs to our aging fire stations, and relocate our Fire Prevention Office to another safer, healthier building. Update: The Fire Prevention Office has been moved to 341 Pine St. as of 2021. Control of the Pawtucketville Engine house has been transferred to DPD / Minor repairs completed on various firehouses.	Complete
2020	Replace 3 of our oldest pumpers. Update: Engine #1 replaced with CDBG Grant funding and delivered 10/2022. Second and third fire engines to be provided for through ARPA funding.	Complete
2020	Bring our stations, policies, and procedures into MA Department of Labor Standards compliance. Update: Have fully implemented new Power DMS software to modernize standard operating procedures as of 1/2022.	Ongoing
2021	Replace our oldest pumper and ladder truck using the AFG grant. Update: Not Attained. AFG Grant not accepted.	Cancelled

PROJECTED EXPENSES

2021	Perform repairs to our aging fire stations. Relocate our Fire Prevention bureau to 341 Pine St. Update: <i>The Fire Prevention Office has been moved to 341 Pine St. / Control of the Pawtucketville Engine House has been transferred to DPD. / Minor repairs completed on various firehouses.</i>	Complete
2021	Update Standard Operating Procedures and reorganize Command Staff. Update: <i>Completed Implementation of Power DMS for SOP reorganization and review as of 1/2022</i>	Complete
2022	Replace by AFG grant one fire engine. Replace by capital one ladder truck. Update: <i>Not Attained. AFG Grant not accepted. New Ladder #1 provided for with City free cash, contract signed with Emergency One with delivery 12/2023</i>	<i>Ongoing</i>
2022	Establish Assistant Fire Chief position to support operational/admin duties. Update: <i>Assistant Chief position established / Major duties to include Firehouse repairs/projects, Fleet maintenance, SOPs and special projects.</i>	Complete
2022	Establish and develop plan to replace aging firehouses. Update: <i>Have identified high priority infrastructure for replacement. Beginning planning for land necessary to accommodate new construction. Completed Water Heater projects and Asbestos Abatement High St. Firehouse.</i>	<i>Ongoing</i>
2023	Perform repairs to our aging fire stations with a priority to Hazard Abatement and Structural reinforcement/repairs.	New
2023	Establish new/updated training and procedures for a safe fire ground including: New fire ground channels, command board, incident support, R.I.T. and accountability.	New
2023	Integration and Up fitting of newly purchased ARPA vehicles into the fleet.	New
2023	Replace Dive Truck with new combined Dive Rescue/Air Truck via AFG Grant funding.	New

PROJECTED EXPENSES

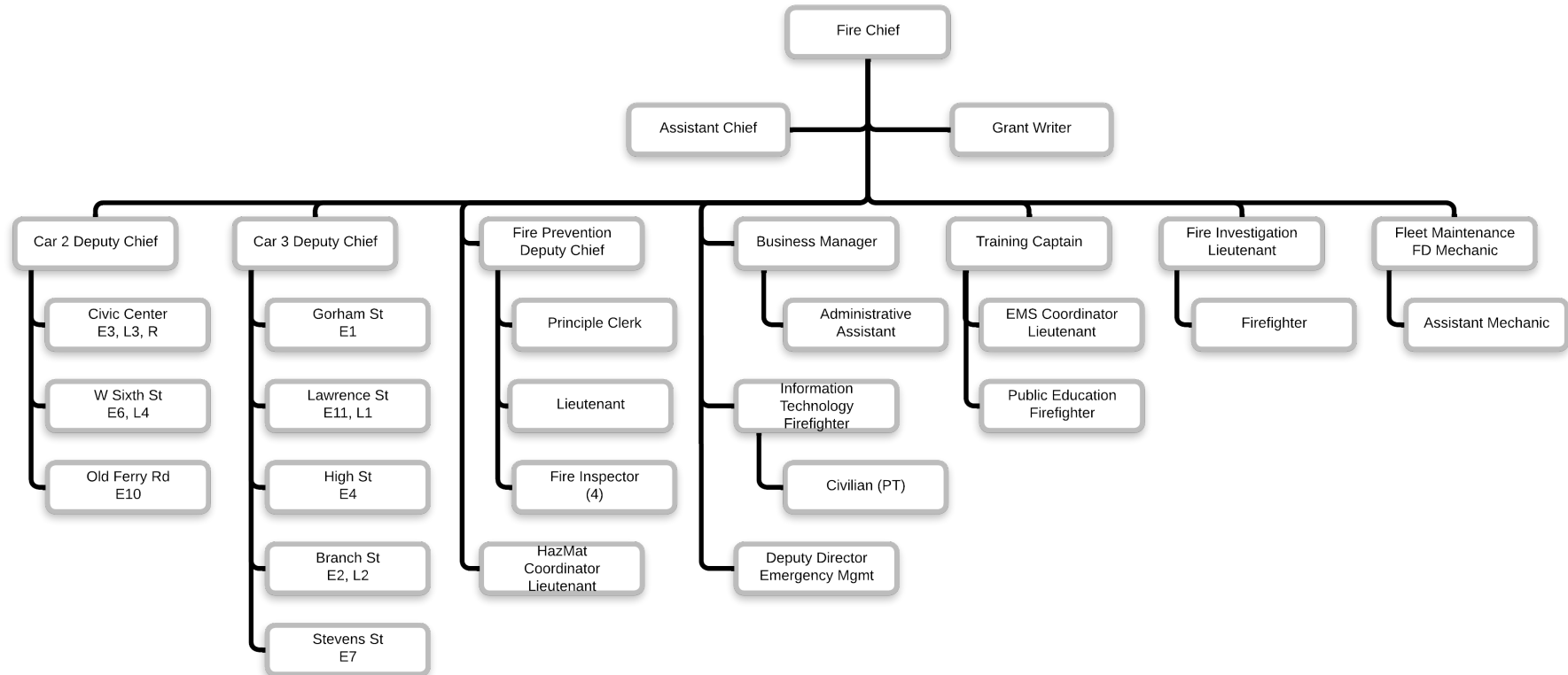
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
Fires, Total	351	327	335	341
- Building Fires	56	90	90	79
- Vehicle Fires	27	29	20	25
- Cooking Fires	131	114	100	115
- Other Fires	146	94	125	122
Rescues/EMS Calls, Total	9,677	10,242	9,000	9,640
- Med Assist, assist EMS crew	8,399	8,689	7,970	8,490
- Motor Vehicle Accidents	982	1437	750	830
- Other Rescue	296	116	280	320
Hazardous Conditions Calls	615	595	580	597
Service Calls	1,288	1,342	1,470	1,367
Good Intent Calls	702	801	620	708
False Calls, Total	2,867	2,812	2,540	2,740
- Malicious Calls	87	211	85	128
- Other False Calls	2,780	2,601	2,455	2,612
Other Calls	54	69	80	68
TOTAL CALLS	15,553	16,188	14,625	15,458
Company Closings (Brownouts)	691	230	35	50
Number of inspections performed by Fire Companies	660	558	610	650
Number of inspections performed by Fire Prevention Inspectors	3,581	4,108	2,155	3,281
Number receiving fire safety instruction (Adults & Children)	6,019	7,000	7,100	6,706

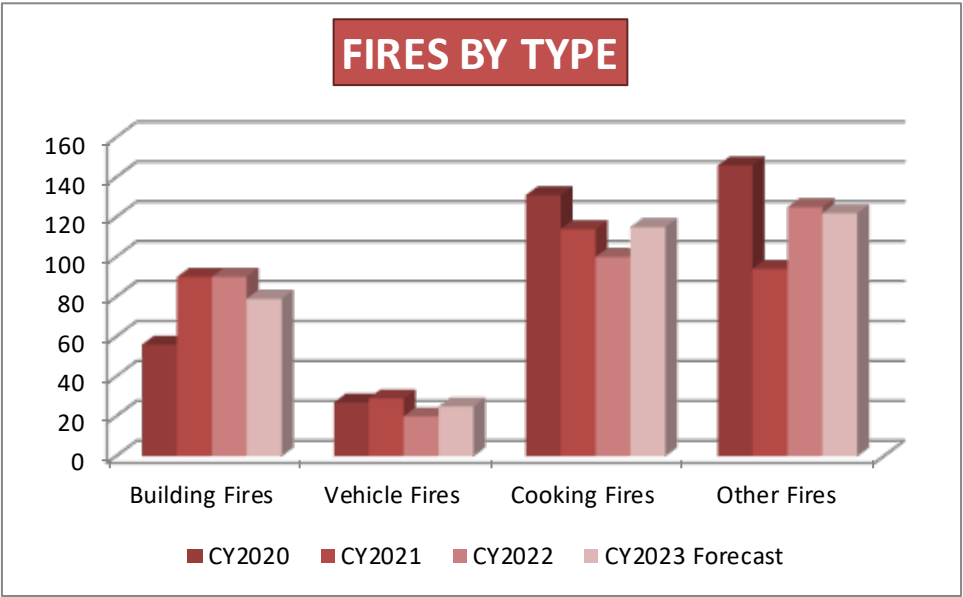
ORGANIZATIONAL CHART

FIRE DEPARTMENT

PHILLIP A. J. CHARRON
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	CY2020	CY2021	CY2022	CY2023 Forecast
Building Fires	56	90	90	79
Vehicle Fires	27	29	20	25
Cooking Fires	131	114	100	115
Other Fires	146	94	125	122

PROJECTED EXPENSES

EXPENSE DETAILS

<u>FIRE DEPARTMENT - 220</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
Salaries & Wages -Perm	16,806,325	17,366,078	18,643,741	19,485,396	19,485,396
Apparatus Detail Pay	29,346	21,094	41,200	41,200	41,200
Overtime	1,139,129	2,559,526	1,500,000	2,700,000	2,700,000
Overtime - Public Education	3,963	15,914	15,914	16,800	16,800
Overtime/Holiday	234,005	234,127	275,000	275,000	275,000
Holiday	1,160,158	1,204,335	1,295,500	1,337,701	1,337,701
Longevity	3,682	3,295	6,000	1,000	1,000
Court Time	349	147	2,200	2,200	2,200
Out of Grade Compensation	115,303	218,673	261,845	261,845	261,845
Hazardous Material Compensation	(3,329)	(14,090)	35,000	35,000	35,000
Buy Back Vacation (IOD)	90,417	163,428	75,000	75,000	75,000
Education Incentive	5,610	-	6,500	5,500	5,500
Outside Funding			(150,000)	(150,000)	(150,000)
Total	19,584,958	21,772,527	22,007,900	24,086,642	24,086,642

PROJECTED EXPENSES

FIRE DEPARTMENT - 220	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Expenses					
Out-Of-State Travel	-	-	-	-	-
Utility Electricity	51,488	57,209	60,000	61,000	61,000
Utility Heating/Gas	59,093	74,679	89,000	99,000	99,000
Repair & Maint. Equipment	6,191	6,121	9,250	9,250	9,250
Repair & Maint of Vehicle	132,780	144,490	138,750	173,500	173,500
Hazardous Waste Collection	4,130	4,741	6,013	6,013	6,013
Ladder Testing	4,743	5,168	6,013	6,200	6,200
Health & Safety/Contract	34,984	34,800	35,000	35,000	35,000
Professional Services	150	-	1,388	1,388	1,388
Prof. Svc - EMT/Ambulance	6,475	6,225	7,400	8,400	8,400
Physicals	7,050	15,712	9,250	9,250	9,250
Training/Evaluation Prog	9,028	6,738	9,250	9,250	9,250
Printing & Binding	407	1,441	2,128	2,128	2,128
Emergency Notification - CivicReady	7,500	3,938	9,343	10,000	10,000
Cellular Service - Emergency MGMT	4,803	33,939	5,500	11,000	11,000
Alarm Monitoring Service	69,192	69,192	69,192	70,000	85,000
Firefighter Supplies	37,315	8,726	23,125	23,125	23,125
LEPC - Supplies/Travel/Misc	20,539	3,163	11,563	12,000	12,000
Computer Equip & Software	37,063	22,210	23,125	35,000	35,000
Medical & Surgical Supplies	13,158	8,377	25,900	25,900	25,900
Gas & Motor Oil - Supplies	72,149	164,777	87,875	132,000	132,000
Automotive - Tires & Tubes	19,326	13,267	18,500	18,500	18,500
Hardware - Supplies	1,406	363	1,388	1,500	1,500
Office Supplies	1,391	1,513	1,850	1,850	1,850
Dues & Subscriptions	4,950	4,526	5,226	5,500	5,500
In-State Travel Reimbursement & Seminars	260	67	925	925	925
Education Reimbursements	3,024	4,971	4,625	5,000	5,000
Upgrade Radio System	9,030	17,462	9,250	18,600	18,600
Other Equipment (Scuba, etc.)	7,087	6,938	6,938	7,000	7,000
SCBA-Equipment (Air Tanks)	18,665	19,232	19,740	19,740	19,740
4'Hose & Hardware	14,938	16,944	13,875	13,875	13,875
Office Furniture & Equipment	794	1,210	2,775	2,775	2,775
Replace - Repair Apparel	71,876	46,248	55,000	20,000	20,000
Turnout Gear	-	-	-	90,000	-
Improvements - Buildings	1,791	1,407	3,700	3,700	3,700
Repair & Maint - Buildings	4,524	2,304	4,625	4,625	4,625
Ins. Premium - Other					13,000
Custodial - Supplies	9,000	12,482	13,000	13,000	6,500
Police/Fire Split Larimore & Motorola					109,234
Total	746,300	820,581	790,482	965,994	1,006,728
TOTAL BUDGET	20,331,258	22,593,108	22,798,382	25,052,636	25,093,370

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 24,236,642
ORDINARY EXPENDITURES		\$ 1,006,728
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 25,243,370

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 20,660,778
TAX LEVY	20,660,778	
CHARGES FOR SERVICES		\$ 594,746
AMBULANCE REVENUE	402,965	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	25,000	
SPECIAL DETAIL RECEIPTS	50,000	
FIRE SMOKE DETECTORS	116,781	
INTERGOVERNMENTAL REVENUE		\$ 3,740,270
UNRESTRICTED AID (UGGA)	3,590,270	
HISTORICAL STAFFING TURNOVER	150,000	
LICENSES AND PERMITS		\$ 148,576
FIRE - MISC. PERMITS	45,000	
RENTAL UNIT PERMITS	103,576	
MISCELLANEOUS REVENUE		\$ 99,000
SEALER MISCELLANEOUS	24,000	
FIRE DEPARTMENT MISCELLANEOUS	75,000	
TOTAL FY24 BUDGETED REVENUES		\$ 25,243,370

EDUCATION
SUMMARY

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
179,383,148	182,690,337	194,289,541	213,706,072	LOWELL PUBLIC SCHOOLS	242,204,056
9,149,744	9,215,301	9,697,773	8,291,545	GREATER LOWELL TECH.	10,360,755
-		50,694	60,000	ESSEX AGRICULTURAL & TECH.	60,000
188,532,892	191,905,638	204,038,008	222,057,617		252,624,810
				FINANCING PLAN	Budget FY24
				TAXES	10,043,989
				LICENSES AND PERMITS	-
				CHARGES FOR SERVICES	-
				INTERGOVERNMENTAL REVENUE	242,580,821
				MISCELLANEOUS REVENUE	-
					252,624,810

43, 44

⁴³ 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.
⁴⁴ Essex Agricultural & Tech. is a funded line item appropriation whenever students from Lowell attend; 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](http://www.lowell.k12.ma.us/pages/lpsd)

ORDINARY EXPENSES (SINGLE LINE)	\$242,204,056
TOTAL FY24 BUDGETED EXPENDITURES	\$242,204,056

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.

PROJECTED EXPENSES

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Local Schools					
Funded by Chapter 70	166,954,483	178,553,488	200,970,019	228,963,655	228,963,655
Local Cash Contribution from the Tax Levy	8,090,173	15,736,053	12,736,053	13,240,401	13,240,401
Total	175,044,656	194,289,541	213,706,072	242,204,056	242,204,056

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 242,204,056
TOTAL FY24 BUDGETED EXPENDITURES		\$ 242,204,056

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 645,875
TAX LEVY	545,875	
NEW GROWTH	100,000	
INTERGOVERNMENTAL REVENUE		\$ 241,558,181
CHAPTER 70 EDUCATION AID	228,693,655	
CHARTER SCHOOL REIMBURSEMENT	11,671,735	
MSBA REIMBURSEMENT	1,192,791	
TOTAL FY24 BUDGETED REVENUES		\$ 242,204,056

EDUCATION

JILL DAVIS

GREATER LOWELL TECHNICAL HIGH SCHOOL⁴⁵

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE

[HTTP://WWW.GLTECH.ORG/](http://www.gltech.org/)

ORDINARY EXPENSES (SINGLE LINE)	\$10,360,755
TOTAL FY24 BUDGETED EXPENDITURES	\$10,360,755

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 \$9 million in local assessments to the school in FY22 alone.

⁴⁵ Represents Regional Assessments

PROJECTED EXPENSES

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Greater Lowell Regional Technical High School Assessment	9,215,301	9,697,773	8,291,545	8,242,538	8,242,538
Greater Lowell Capital Assessment - Building	-	-	959,745	920,209	920,209
Greater Lowell Capital Assessment - Transportation	-	-	1,163,367	1,198,008	1,198,008
Total	9,215,301	9,697,773	10,414,657	10,360,755	10,360,755

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 10,360,755
TOTAL FY24 BUDGETED EXPENDITURES		\$ 10,360,755

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 9,338,114
TAX LEVY	9,338,114	
INTERGOVERNMENTAL REVENUE		\$ 1,022,640
UNRESTRICTED AID (UGGA)	1,022,640	
TOTAL FY24 BUDGETED REVENUES		\$ 10,360,754

EDUCATION

HEIDI T. RICCIO

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL^{46,47}

SUPERINTENDENT – DIRECTOR

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL

[HTTP://WWW.ESSEXTECH.NET/](http://www.essextech.net/)

ORDINARY EXPENSES (SINGLE LINE)	\$60,000
TOTAL FY24 BUDGETED EXPENDITURES	\$60,000

⁴⁶ Represents Out of District Regional Assessment

⁴⁷ Prior to FY18, this Assessment was listed on the Cherry Sheet.

PROJECTED EXPENSES

EXPENSE DETAILS

OUT OF DISTRICT REGIONAL	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Essex Agricultural Assessment	-	50,694	60,000	60,000	60,000
Total	-	50,694	60,000	60,000	60,000

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		\$ 60,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 60,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 60,000
TAX LEVY	60,000	
TOTAL FY24 BUDGETED REVENUES		\$ 60,000

PUBLIC WORKS**SUMMARY****PAUL ST. CYR****COMMISSIONER**[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
1,423,374	891,082	901,762	1,230,924	DPW ADMINISTRATION	1,220,289
458,804	533,375	465,300	629,543	ENGINEERING	858,597
2,211,585	2,346,670	3,306,835	3,256,728	LANDS & BUILDINGS	3,599,907
1,324,334	1,266,370	1,584,652	1,572,011	STREETS	1,721,001
	841,403	863,888	1,629,592	ELECTRICAL	1,150,672
1,918,121	1,871,708	2,071,691	2,281,489	PARKS	2,546,650
489,174	491,533	559,727	494,545	CEMETERY	512,243
1,413,835	1,209,097	1,709,766	1,350,000	SNOW & ICE	1,350,000
-	-	-	-	SUSTAINABILITY	782,202
-	-	-	-	INSURANCE	820,000
5,679,134	6,866,304	6,608,775	7,903,658	WASTE COLLECTION/ DISPOSAL/RECYCLING	8,453,499
14,918,362	16,317,542	18,072,396	20,348,490		23,015,060
FINANCING PLAN					Budget FY24
					TAXES 14,188,428
					LICENSES AND PERMITS 360,682
					CHARGES FOR SERVICES 4,981,725
					INTERGOVERNMENTAL REVENUE 2,977,875
					MISCELLANEOUS REVENUE 506,351
					23,015,060

PUBLIC WORKS

PAUL ST. CYR

COMMISSIONER

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$8,437,267
	ORDINARY EXPENSES	\$14,577,793
	TOTAL FY24 BUDGETED EXPENDITURES	\$23,015,060

MISSION & SERVICES OVERVIEW

To provide the highest level of service 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 (Library, City Hall, Fire Houses etc.); maintenance, repair and operation of city parks, playgrounds, and public shade trees; maintenance and operation of city owned cemeteries; collection and disposal of residential solid waste, recycling & yard waste; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water; supporting all other city departments as a skilled partner -including Festivals.

The Department is comprised of ten (10) divisions. In addition to the eight (8) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is separately maintained within the city’s enterprise resource planning program. Divisions are staffed by administrators, engineers, equipment operators, and laborers as well as specialists such as plumbers, electricians, painters, masons and carpenters. Many of the divisions, such as the streets, water and wastewater utilities, work around the clock and all other divisions are on call in case of emergency.

Administration and Finance Division

Administration and Finance manages the overall goals and performance of the DPW and the other DPW divisions under the leadership of the DPW Commissioner and Deputy Director of Administration and Finance. Other duties include customer service, entry & tracking of Civic Plus requests, personnel, payroll, accounts payable, accounts receivable, solid waste & recycling accounts, contracts (including snow and ice related contracts), capital project cash flow, Accelerated Repair Program project management, city property damage claims, insurance on City-owned buildings, tree hearings, 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.

PROJECTED EXPENSES

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, construction and repair of all streets, sidewalks, bridges, and culverts. Typical projects include reconstruction, rehabilitation, and resurfacing of roadways and bridges. The Engineering Department reviews and issues street opening, trench, driveway, dumpster, and sewer permits. The City Engineer also maintains the Infrastructure Asset Management database (aka pavement management system) which includes pavement condition ratings and bridge inspection/maintenance. Additional responsibilities include private street acceptance/conversion, flood control projects, permitting, deed reviews, surveying of the right-of-way, planning board reviews, utility reviews, and technical and construction administrative support for other Public Works Divisions, and the 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 29 public school buildings, Lowell Memorial Auditorium, Fire Houses. 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. In-house trades include carpenters, HVAC technicians, masons, roofers, plumbers, and painters. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Electrical Division

This division is responsible for the maintenance and repair of streetlights, traffic signals and other lights in the City's right-of way. Additionally, the Electrical division provides support and skilled labor to keeping power safely flowing within all of the city's public and school buildings. The Electrical division coordinates with the Department of Planning and Development to upgrade existing lights to LED lighting within the City's right-of-way and public buildings.

Streets Division

This division is responsible for street and sidewalk maintenance, pothole repair, miscellaneous trash pick-up, winter snow plowing and salting operations, street sweeping, maintenance of City-owned shade trees and logistical coordination for City events.

Solid Waste & Recycling

This division is responsible for all solid waste & recycling activities within the City. This includes operational oversight of removal contractor Waste Management, and specialty waste removal including hazardous waste. This division is responsible for enforcing SW&R ordinances around the City and will remain critical in attempting to reduce the contamination found in recycling throughout the City.

Parks Division

The Parks division is responsible for maintenance and management of over 550 acres of the City's 77 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. Maintained and serviced all 92 Parks, 10

PROJECTED EXPENSES

soccer fields, 34 baseball fields, 22 tennis courts, 42 playgrounds, 4 skate parks, 40 basketball courts, 1 auditorium, 1 stadium, 11 volleyball courts, 3 jogging tracks, 1 reservoir, 2 handball courts, 2 pools, 3 splash pads, 4 football fields, and 2 lacrosse fields. This division manages the City's tree planting program and is responsible for trash pickup of over 440 barrels in City Parks and the downtown area. Coordinates with CASE for City special events and festivals.

Cemeteries Division

Cemeteries Division Under the leadership of the Superintendent of Parks and Open Spaces, 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 are responsible for maintaining the various ornamental gardens within the various cemeteries. Staff and technical support is also provided to the Cemetery Commission and the Parks Commission.

ACCOMPLISHMENTS

Administration and Finance

- Provided administrative support to Operating Budget of \$17.97M, Capital Projects Budget of \$8.245M, and \$1.88M Chapter 90 projects
- Processed over 500 purchase order requests and approximately 5000-6000 invoices
- Continued construction administration and closeout services on the \$13.6M FY19 Accelerated Repair Program (roof and boilers) at the Bailey, Sullivan, Daley, Greenhalge, McAuliffe, and Stem Schools
- Began Schematic Design of the 2021 Accelerated Repair Program (\$410,000) for roof, boiler, and windows/door replacements at the Robinson School, roof and boiler replacement at the Wang Middle School, boiler replacement at the Shaughnessy School, and roof replacement at the McAuliffe School
- Conducted tree hearings in coordination with the Planning Board
- Continued centralization of payroll for entire DPW, including computerized time-clock implementation
- Solicited and originated 37 contracts for snow plowing and removal operations
- Adjusted snow contractor rates to make more competitive against state and other community rates in an effort minimize the drop in contractors communities have been experiencing. Added an incentive rate to entice contractors to sign on with the City ahead of the winter season. 75% of contractors signed up with the incentive rate.
- Served as frontline customer service at DPW offices
- Responded to over 1,200 Civic Plus requests including potholes, sidewalk damage, tree issues, streetlight outages, snow plow service/damage, and solid waste & recycling issues
- Supported Solid Waste & Recycling efforts to reduce contamination by processing violations, entering work orders, providing educational literature, and troubleshooting customer issues
- Responded to City Council Motions

Engineering

- General:
 - Prepared bid documents and cost estimates, completed project management and oversight of \$6.5 million road and sidewalk reconstruction projects:
 - Repaved 26 streets, 4.9 miles of roadways
 - Reconstructed 1.7 miles of sidewalks
 - Crack seals 11.2 miles of roadway
 - Microsurface 3.7 miles of roadway
 - Reconstruction 115 ADA ramps
- Permitting:
 - Street opening/trench permit: 492 issued to date, approximately 950 annually
 - POD permit: 34 issued to date, approximately 90 annually
 - Driveway Permit: 13 issued to date, approximately 230 annually
 - Planning Board, Conservation commission and Zoning Board of Appeal project review:
 - 83 projects review to date, approximately 130 annually
- Utilities Review:
 - 20 utilities petition review completed to date, approximately 35 annually
 - Overseeing \$4.7 million Beaver Street Bridge re-construction project
 - Continued support to MassDOT with construction services for the Tiger Bridge Replacement Program, Pawtucket Street over Pawtucket Canal Pawtucket Street over Northern Canal and Central Street bridges.
 - Continued support to \$22 million Lord Over Pass construction project.
 - Creating citywide sidewalk assessment database
 - Continued coordination with MassDOT on construction of Andover Street/River Road project.
 - Perform trench inspections on NatGrid/NEUCO, water department, wastewater department and private contractors' infrastructure repairs projects.
 - Conducted approximately 700 utilities, property line, right of way research requests for various parties.
 - Continued to support the processing of nearly 600 deeds annually

Lands and Buildings

- As of April 30th, completed 3,018 work order requests for the School Department and 922 work order request for City Buildings – An increase of 107% over the previous year
- Completed the installation of the remaining high efficient domestic hot water systems at seven firehouses and at City Hall
- Tripled the effort to repair irrigation systems at all baseball fields across the city

PROJECTED EXPENSES

- Repaired multiple irrigation systems at Lowell Cemeteries and feature islands throughout the city
- Completed significant roof repairs at the Riverside, Robinson, and Rogers/STEM Academy Schools, as well as roofs at the McPherson Pool House, Pollard Library, Cemetery Chapel, Salt Shed, DPW, and City Hall
- Abated Floor tile and replaced ceilings and installed new lighting in many classrooms at the Reilly School
- Replaced more than 1800 ceiling tiles across 29 school buildings
- Replaced McPherson field dugout roofs
- Renovated office spaces with new paint and carpet and built out two new offices at DPW Middlesex Street location
- Replaced floor tiles at Bartlett, Daley, McAvinnue, McAuliffe Schools
- Continued ongoing maintenance of door and window repairs throughout the schools and city buildings
- Renovated the new Criminal Bureau offices, Locker Room, and Criminal Records Area at LPD,
- Replaced several classroom ceiling systems at the LHS Freshman Academy and replaced/repairs walls damaged by HVAC mechanical failure.
- Masons repaired dozens of sidewalks throughout the city and replaced multiple sidewalk panels on Ruth, Remington, Van Greenby, Beacon, and Merrimack Streets.
- Extensive masonry repairs made to pavers throughout the downtown including Merrimack, Middle, Palmer, Shattuck Streets, and JFK Plaza
- Extensive rebuilding and repair of the School Street Cemetery stone wall
- Several Schools received Flatwork and Stair repairs to entrance ways (Bartlett, McAuliffe, Morey, Pyne, Robinson, Sullivan, Washington, Wang, Schools) as well as Lowell Memorial Auditorium
- Completed painting projects in 21 schools painting classrooms, cafeterias, hallways, foyers and main entrances, and restrooms.
- Completed painting projects in several city buildings including the Council Chamber, Mayor's Reception, Assessors, common areas, Department of Planning and Development, Police Headquarters, Fire Headquarters, as well as several city parks, downtown light fixtures, and near daily response to ongoing graffiti issues.
- Coordinated the preventative maintenance effort for all heating systems in public buildings
- Implemented the \$140,000 HVAC Water Treatment program for public buildings including the installation of new dispensing equipment on monthly service of all systems.
- Several FY23' Capital Improvements were funded with Capital or ARPA funds totaling more than five million dollars and were or are in the process of being completed, they include:
 - o \$ 93,800 - Bartlett School Circulation Pumps, Expansion Tank, Clever Brooks Refractory Door Overhaul, Replacement of Failed Pressure Relief Valves.
 - o \$ 65,000 – Butler School - Boiler Multiple Sections Replacement
 - o \$ 55,000 – McAvinnue School – Boiler Multiple Sections Replacement
 - o \$120,000 – Cardinal O'Connell Boiler Replacement (not MSBA eligible)
 - o \$114,000 – Moody School Boiler Replacement (not MSBA eligible)

PROJECTED EXPENSES

- o \$ 74,000 – Green School Boiler Replacement (not MSBA eligible)
- o \$100,000 – Phase II of Stoklosa Retro-commissioning project
- o \$100,000 – Phase II of Morey Retro-commissioning project
- o \$ 30,000 – Wang School Pumps and Expansion Tank Replacement
- o \$ 55,000 – Replacement of Reilly School Domestic Hot Water Plant/SuperStor
- o \$130,000 – City Hall Boiler and Condensate Return Replacement
- o \$ 35,000 – Pollard Library Steam System Condensate Return Replacement
- o \$211,000 – Pollard Library Elevator Renewal/Replacement
- o \$1,090,000 – ARPA Funding Complete Exhaust Fan Replacement at all Schools
- o \$1,067,000 – ARPA Funding Robinson School Complete Unit Ventilator Replacement
- o \$ 48,000- LeBlanc School ADA Exterior Ramp Replacement
- o \$ 70,000 – Washington School and Freshman Academy Fire Panel Replacement
- o \$350,000 - Bartlett School Utility Vault/ Stair/ADA Ramp Replacement
- o \$ 65,000 – Reilly School Heat Exchanger Replacement
- o \$154,000 – JFK Civic Center Temporary Chiller Installation (Permanent Chiller to be installed FY24) \
- o \$ 74,000 – Police Department MIS Hub Center HVAC Split System Installation \
- o \$1,200,000 – Freshman Academy Roof and HVAC – Air Ventilation Upgrade

Electrical

- Assured electrical repairs are consistent with local and National Electrical Code
- Completed School Work Orders
- Completed Street Light Repairs
- Completed the annual preventative maintenance for all City owned generators
- Annual fire alarm testing at schools and City buildings
- Completed traffic control maintenance at city-owned intersections
- Electrical repairs at Fire Houses
- Responded to and repaired traffic knockdowns
- Responded to and repaired traffic calls
- Assisted with elevator and sprinkler testing/inspections at all City buildings
- Repaired/replaced park lights
- Replaced/replaced school zone "crossing flashers" lights -upgrade to solar installations
- Electrical support for special events such as Folk Fest, City of Lights and Winter Fest
- Maintained lighting at baseball, soccer & football fields, tennis & basketball courts and skate parks.
- Continued to improve downtown Victorian lighting

Streets

- In the process of procuring and installing a new Road Brining System to be implemented to snow fighting efforts of 2024 – Approximate cost of \$125,000 for the Brining unit as well as the \$45,000 up-fit for the vehicle delivery system.
- Have purchased or are in the process of procuring nearly two million dollars of division vehicles to replace the aging fleet. Multiple funding sources were used to make these purchases including ARPA, Capital, and Contingency monies. These vehicles include: Two Elgin Street Sweepers, Two International HV Series 10-Wheel Dump trucks, Three Paving Hot Boxes, One CASE HO40090 Backhoe, One International CV515 4x4 Dump Truck & Plow, Five Ford F250 Pick-ups with Plows, two Ford Ranger 4x4 Pick-ups, and One Brodie Fork Lift.
- Repaired approximately 1500 reported potholes and 11 Sinkholes as of April 2023
- Provide support for breaching of beaver dams and culvert maintenance in a flood control effort, including obtaining necessary emergency permits with the conservation commission for durations outside of the regulated beaver trapping season
- Conducted a street sweeping program throughout the City and schools between April and December and weather permitting in the winter
- Completed tree pruning and removal throughout the City and also brush cutting of the levee and the sewer interceptor
- Collaborated with Inspectional Services, other DPW Divisions and volunteer organizations to mitigate illegal dumping at various locations throughout the City
- Completed necessary repairs and maintenance on an aging DPW fleet. The average age of the DPW working fleet is currently 13 years old. Of 58 heavy and light vehicles, 14 are out of service and not functioning.
- Deployed salting equipment for fourteen (11) ice/precipitation events (to date as of 3/01/2023) and managed up to 110 pieces of plowing and snow equipment for five (5) larger storm events that included contractor support
- Developed Training Road Map for Streets Employees to hone job skills and promote on the job safety
- Maintained sand/salt bin for use of residents during winter season
- Collaborated with various departments on various operational and logistical needs including the elections, water main breaks, and other needs within the City's right-of-way
- Collaborated with various departments on various operational and logistical needs for Cultural Affair Activities such as Winter Fest and Summer Folk Fest
- Deployed over 150 jersey barriers for the City's outside dining eating program
- Installed temporary traffic calming measures in coordination with DPD in front
- Provided 24/7/365 on-call service and emergency support

Solid Waste and Recycling

- Managed and provided oversight of the collection & disposal of trash, recycling and yard waste within the City
- Managed a Division budget of \$7.5M to provide curbside collection to over 18,000 residential customer units

PROJECTED EXPENSES

- Maintained a curbside recycling rate of 24%
- Scheduled and managed drop-off events, including two (2) Household Hazardous Waste Day.
- Continued monthly “Material Saturday” event
- Managed ‘LowellRecycle’ Smart phone App and the official website of SW&R lowellrecycle.org
- Acquired \$68,000 in outside (DEP) grant funding to date
- Created new educational material using social media and the “LowellRecycle” App.
- Maintained specific hours of Resident recycling drop-off compactor, at DPW.
- Managed mattress collection/recycling program – now in 9th year with UTEC
- Expanded curbside outreach, education, and maintained enforcement providing reduction of contamination
- Replaced/repaired trash & recycling carts, thus increasing the useful life of existing carts

Parks

- Carried out City of Lowell snow and ice master plan for city wide municipal buildings, parking lots, sidewalks, park walks, etc.
- Developed and continued partnerships with sport organizations, neighborhood groups, garden clubs, non-profit organizations, various schools, and private residents.
- Installed approximately twenty seven (27) park trees and thirteen (13) street trees
- In coordination with DPD, advanced plans to redevelop Kittredge Park, Crowley Park, Callery Park, and Clemente Park
- In coordination with DPD, coordinated construction of Hovey Park
- Coordinated the Cawley Track Resurface Project with DPD
- Took delivery a new Parks trash truck for the 440 downtown and park barrels.
- Coordinated with DPD on the installation of benches and trash barrels throughout the downtown
- Coordinated with the Health Department, Law Department, Senior Center, DPW, DPD and Library with assistance on various projects

Cemeteries

- Served as primary liaison between all Cemetery vendors, monument dealers, funeral directors and providing the front line management of Cemetery operations
- Performed 224 burials
- Continued mapping Edson/Westlawn Cemeteries (all monuments, shrubs, and trees)
- Completed genealogy requests
- Completed application process for government markers
- Laid out 94 foundations for monuments and markers in Edson, Westlawn I and Westlawn II Cemeteries
- Continued the process of scanning all Cemetery Owner files into PDF format to preserve these files to prevent loss

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2018	Successfully manage the construction of the Lord Overpass, TIGER Bridges, and HCID infrastructure projects. Update: Continuing to provide construction administration support for the Lord Overpass and Tiger Bridges Program in coordination with DPD. The HCID infrastructure projects (Streets F&G Construction and Parking Garage Projects have been completed).	Ongoing
2018	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. Until a comprehensive work order system is implemented, DPW will continue to manually enter the annual quarterly, and monthly preventative maintenance tasks into SchoolDude to schedule and track progress. The City and School Facilities Department meet weekly to discuss top priorities necessary for the week.	Ongoing
2019	Upgrade several parks to comply with ADA standards and promote inclusion. Update: Continued the planning of Hovey and Kittredge Park improvements in collaboration with DPD.	Ongoing
2018	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. Until a comprehensive work order system is implemented, DPW will continue to manually enter the annual quarterly, and monthly preventative maintenance tasks into SchoolDude to schedule and track progress. The City and School Facilities Department meet weekly to discuss top priorities necessary for the week.	Ongoing
2020	Work with the Law Department, DPD, Purchasing, and other departments to better utilize and standardize the current contract review process.	Ongoing

PROJECTED EXPENSES

	Update: FY 21: DPW has worked with various departments to develop a draft workflow diagram documenting the contract review process. DPW will continue to work with various departments to document and enhance the contract review process. DPW also began to work with other departments to identify potential electronic contract review and approval software that might streamline the contract execution process and execution duration. FY22: DPW has added a contracts administrator position to assist with coordination of reviewing, executing and renewing contracts. This position has helped standardize the contract review process at DPW and specifically with the review, execution, and renewing of snow contracts. FY 23 brought to light several opportunities to streamline the Snow Contract process. These new efficiencies will be completely implemented for FY 24 expediting vendor payments, reducing the opportunity for clerical error, and limiting the need to amend contracts within the snow fighting season.	
2020	Identify opportunities within DPW departments and develop plans to organize and digitize records and utilize newer technologies for record keeping and documentation. Update: FY21: DPW has identified equipment necessary to digitize existing records. Upon procurement of this equipment, DPW will begin to digitize existing records. Prior to the pandemic, all DPW Engineering related permits were obtained via hard copy at the Engineering Department. Since March 2020, permits have been electronically submitted, approved, and filed. The DPW Administration and Finance Division has also transitioned to processing invoices and payroll through electronic means. FY22: The Engineering Department has procured a new scanner. A camera system has been quoted so that older sensitive documents can be scanned. This equipment is expected to be procured in spring 2022. The DPW Administration Office has continued to process invoices and payroll electronically. The FY23 budget proposes additional funds necessary for tablets so that some departments such as Engineering, L&B, and Streets can utilize tablets in the field to electronically access data. FY 24 – will allow these divisions to move forward using technology allowing the users to respond and record actions taken in the field. Better reporting will come from better gathering of information, as well as the ability to validate the execution of assigned tasks.	Ongoing
2020	Develop and publish standard technical construction details and standards on City DPW/ Engineering website Update: FY21: DPW/Engineering has started identifying, reviewing, and editing these details and standards. This goal will continue into FY22& FY23 - Details are being developed in house and with outside consultants. Details and standards will be launched on the City DPW/ Engineering website	Ongoing

PROJECTED EXPENSES

	<i>through several phases. FY24- New collaborative efforts between Engineering, Water and Waste Water Divisions have taken shape in the form of a task force conducting weekly coordination meetings. This task force has been charged with continuing the work that was started in FY21 with the goal of providing consistent standards for horizontal construction across the city, updating the existing ordinances to include the current construction methods, and to develop a cohesive horizontal construction management strategy for all projects.</i>	
2021	Compile a comprehensive DPW fleet inventory that details the health of the light and heavy equipment. Utilizing this comprehensive summary, develop a ten-year plan to begin replacing obsolete or aged vehicles. Within this goal, consider implementing a pilot program for leasing of light equipment. Update: <i>DPW has updated the fleet inventory and developed a ten-year replacement plan, which is dependent on a certain amount of capital being spent annually. In FY23, the DPW is in the process of acquiring 2.55 million dollars in various vehicles across the fleet thanks in-part to ARPA eligible equipment. FY24 – Continues with the ten-year plan as it looks to move forward with an additional 1.38 million dollars in equipment. FY24 will also include strategic procurement of EV vehicles that make sense for the department. These vehicles will support the Engineering and Solid Waste divisions for transportation to construction worksites and for neighborhood recycling enforcement.</i>	Ongoing
2021	Develop a comprehensive DPW safety program that includes policy development, training, and equipment inspections to reduce workplace related accidents and injuries and offer career development to DPW staff. Update: <i>All DPW staff completed DLS safety training in FY22. Additional funding has been requested and is necessary to provide OSHA 10 and/or 40 training to all pertinent staff. This has been requested in the FY23 budget. FY24-Continues the effort for OSHA Safety training as well as job specific training for proper use of equipment and certification. To enhance cross-training efforts, employees will be provided with Commercial Driver's License Training and encouraged to obtain various forms of Hydraulics certifications to be eligible to operate specialized equipment.</i>	Ongoing
2021	Work with the City's Manager's office, police department, inspectional services, and other departments to develop a plan to mitigate illegal dumping that is occurring widespread throughout the City. Update: <i>FY23 - DPW provided staff from the Streets and Parks Departments throughout the year to assist with pickup of illegally dumped materials throughout the City. DPW closely worked with DPD in an attempt to identify the source of illegal dumping including review of camera footage where applicable. FY23 brought new refuse issues as the city addressed an ever-growing homelessness crisis. As these numbers increased, encampments grew, and unsanitary conditions were left behind including</i>	Ongoing

PROJECTED EXPENSES

	<i>countless dumpsters of debris. FY24 promises to be just as challenging as the DPW continues their efforts with the DPD, Health Department and Co-op Team</i>	
2022	Work with the Lowell Public Schools to conduct a detailed HVAC assessment of all HVAC mechanical and system controls throughout the 28 schools and develop a prioritized 10 year replacement and improvements plan and associated costs. Update:	<i>Ongoing</i>
2022	Expand the capabilities of the DPW snow operations to include a pretreatment system such as a brining system which is becoming more commonly used amongst other communities and is preferred pretreatment system utilized by Mass DOT. Update: FY23 – <i>This year’s capital budget included the request to procure and install a brining system for pretreatment during snow operations. The staff visited several other municipalities to learn the value and constraints of different brining systems. After weighing the options, the DPW moved forward with the procurement of a brining system to be located at the Middlesex Street location. One vehicles will be outfitted to deliver the brine as part of the new pretreating protocol. FY24 – A second vehicles will be up fitted and the complete system will be ready for the Snow Operations for the winter of 23/24</i>	<i>Ongoing</i>
2022	Complete a City sidewalk inventory and rating system which can then be used to develop multi-year replacement plans throughout the City. Update: FY 23/24 - <i>The inventory contract is in place and will be completed during the remainder of 2023. Once in hand, this inventory will prove to be an invaluable tool as we determine the priorities of ongoing renewal of the public way.</i>	<i>Ongoing</i>
2023	Work with the city’s Energy Department and the Public Schools to obtain funding to renew the aging BAS (Building Automation System) across the entire School District. Update: FY23/24 - <i>The DPW brought the Energy and School Departments together to collaborate on a solution that will address our failing BAS across the entire portfolio of buildings. These efforts may include ARPA and ESSER funds as well applying for two sources of grant funding (a 4.2-million-dollar HVAC Improvement grant from DESE – Massachusetts Department of Secondary and Elementary Education and 15 million dollars in federal funds through the DOE – renew America’s Schools programs) The progress at the various levels of grant approval has been promising with the first funding becoming available after July 1st if granted.</i>	<i>Ongoing</i>

PROJECTED EXPENSES

2023	Develop Long Term Strategic Plan meant to globally assess the current condition of each real property asset, determine the highest and best use of the asset and build the roadmap and timeline of how the department can achieve the desired result	New
2023	Conduct a SWOT Analysis to assess the current organizational configuration of all of the department's divisions. Identify a new structure that will support the city's and departmental goals including distribution of functions to be performed including comparing current skills vs. levels required, vertical and horizontal authority relationships, establish consistent policies between divisions, quality assurance, and execution.	New
2023	Commit a team from each division to collaborate and develop a DPW Employee Handbook that will provide current information specific to the department.	New

PROJECTED EXPENSES

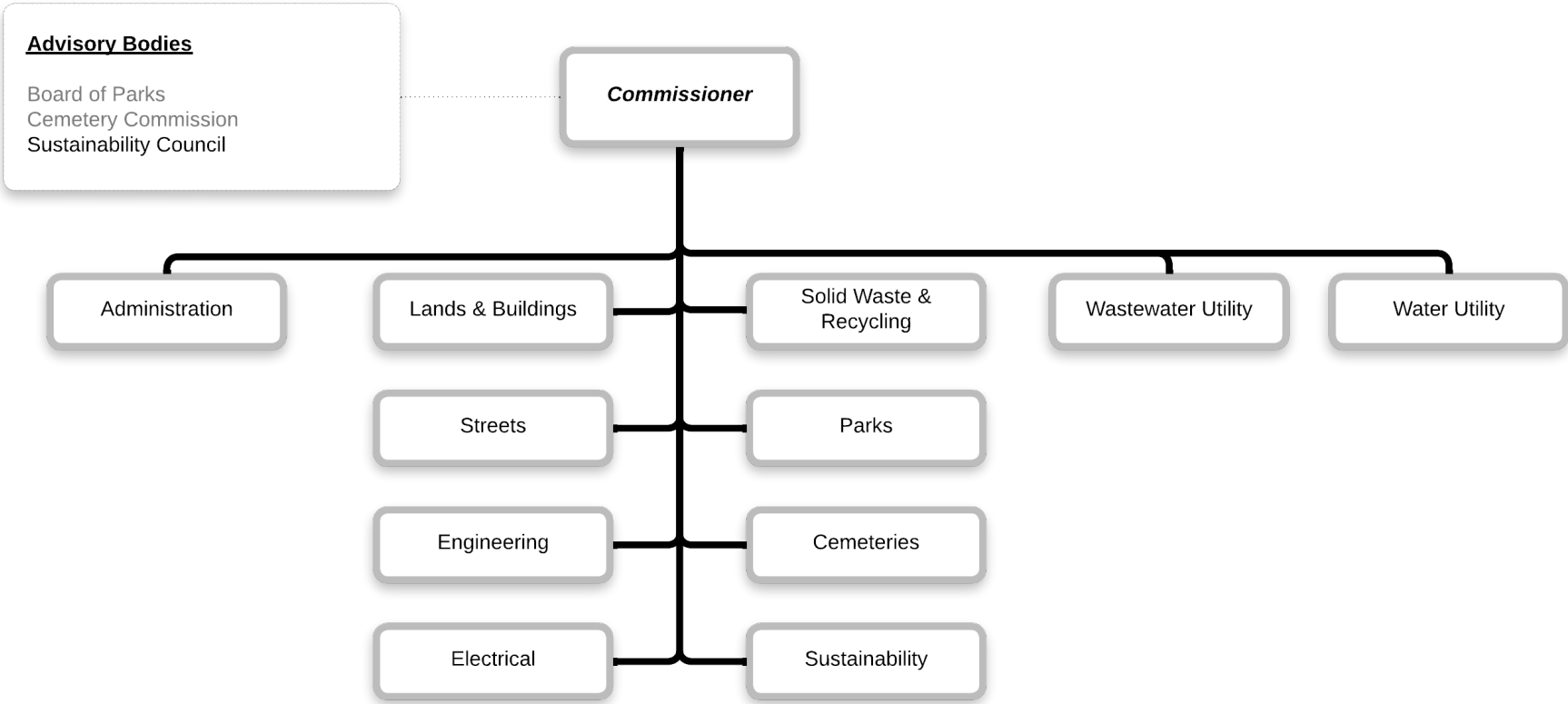
PERFORMANCE METRICS

<u>Measurement</u>	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Average response time in days for streetlight outage complaints	3.5	3.5	3.5	3.5
Number of streets accepted	0	2	2	2
Pavement condition index	71	72	72	72
Recycling Rate	24%	24%	20%	17
Total tonnage disposed of	26,530	28,000	27,611	<25,000
Pounds of waste /week disposed per household	56.7	59.8	57.6	53.8
Amount of Road Repaved (miles)	3.39	3.0	3.5	4.9
Amount of Sidewalk Refurbished (miles)	3.73	3.8	4	1.7
Number of roadway miles of Crack Seal to be Completed	0	0	0	11.2
Number of roadway miles of Microsurface to be Completed	0	0	0	3.7
Reconstruction of ADA Ramps				115
Number of Street Opening Permits Issued	956	1000	1000	950
Number of Driveway Permits Issued	225	225	225	230
Number of city work orders completed	484	850	798	1,105
Number of School Work Orders completed	1741	2,000	1866	3,140
Number of potholes filled	1,840	2,100	2,200	2,750
Number of Civic Plus Requests Addressed	5,595	4,800	4,800	4,800
Number of tree issues responded to and addressed	700	600	600	625
Plowing/Salting pieces of Equipment (including in house fleet and contractors)	130	115	81	100
Number of City Trees Planted		165	75	60
Number of City Trees Removed		181	75	71

ORGANIZATIONAL CHART

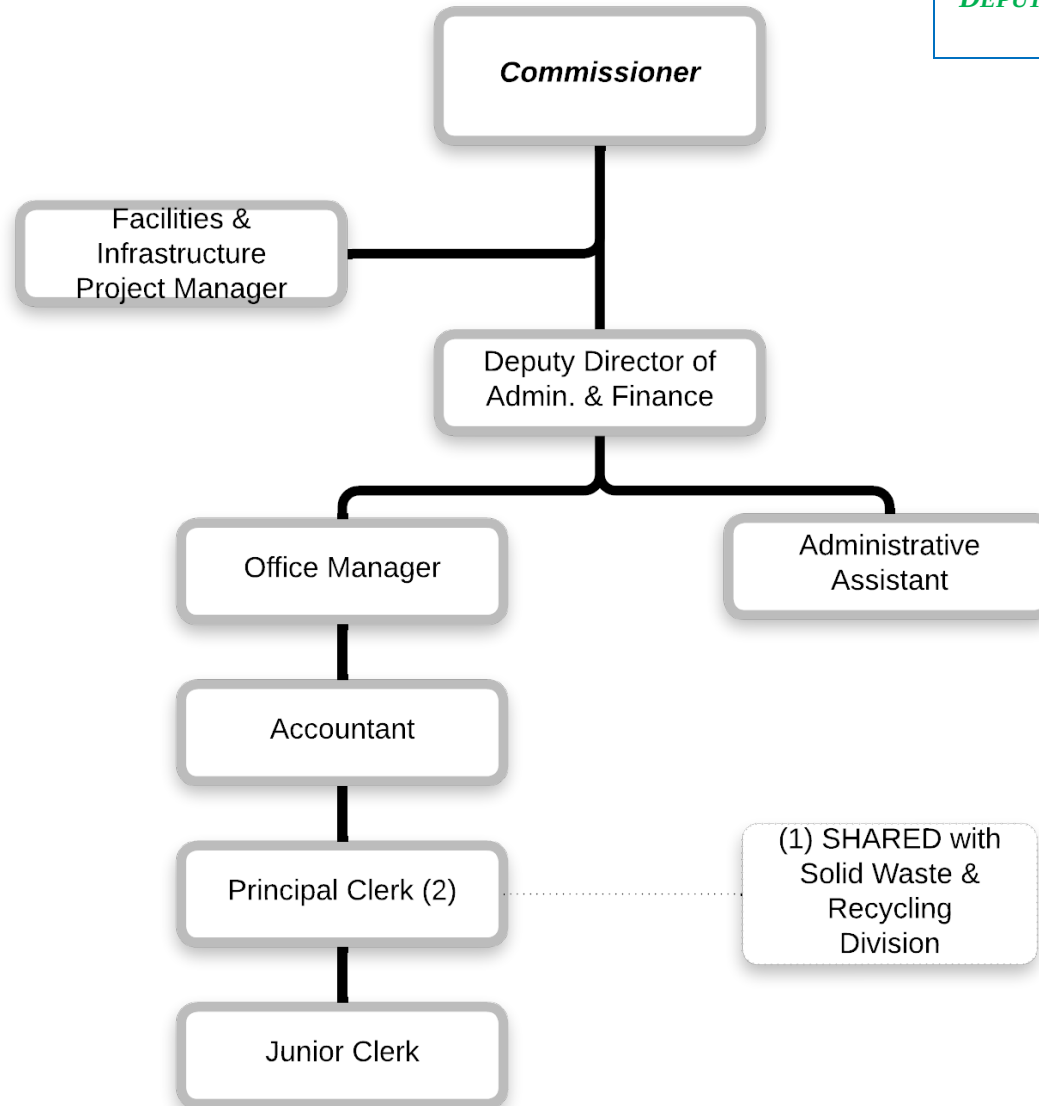
DIVISION OF PUBLIC WORKS (DPW)

PAUL ST. CYR
COMMISSIONER



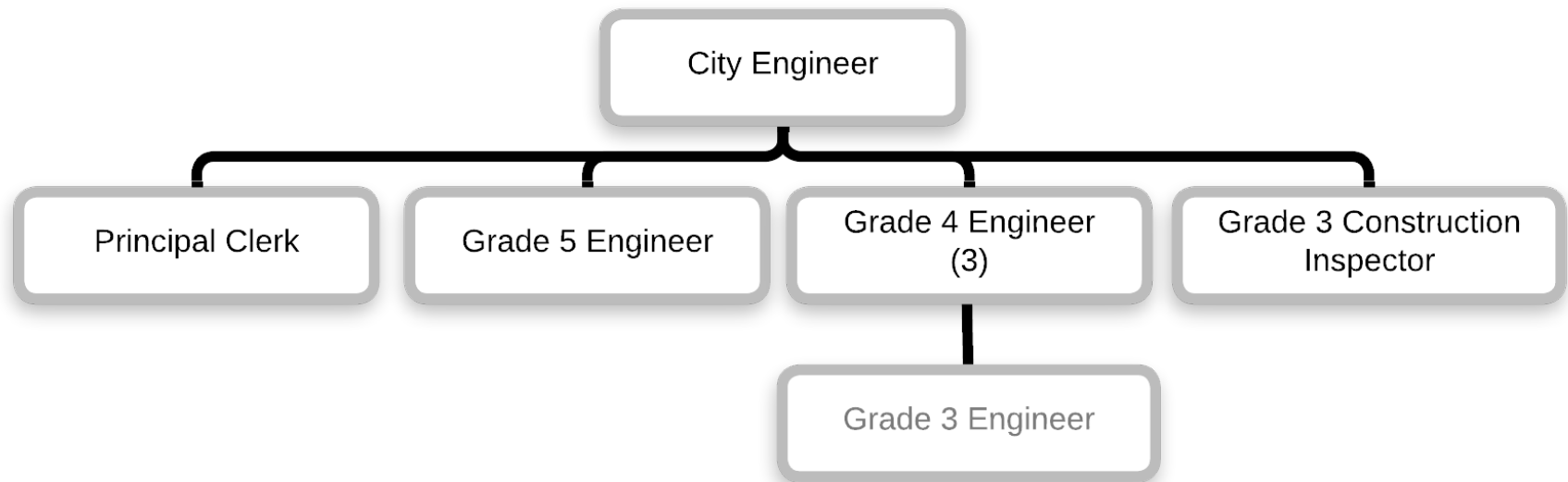
DPW, ADMINISTRATION

GUNTHER WALLENSTEIN
DEPUTY COMMISSIONER, ADMINISTRATION
AND FINANCE



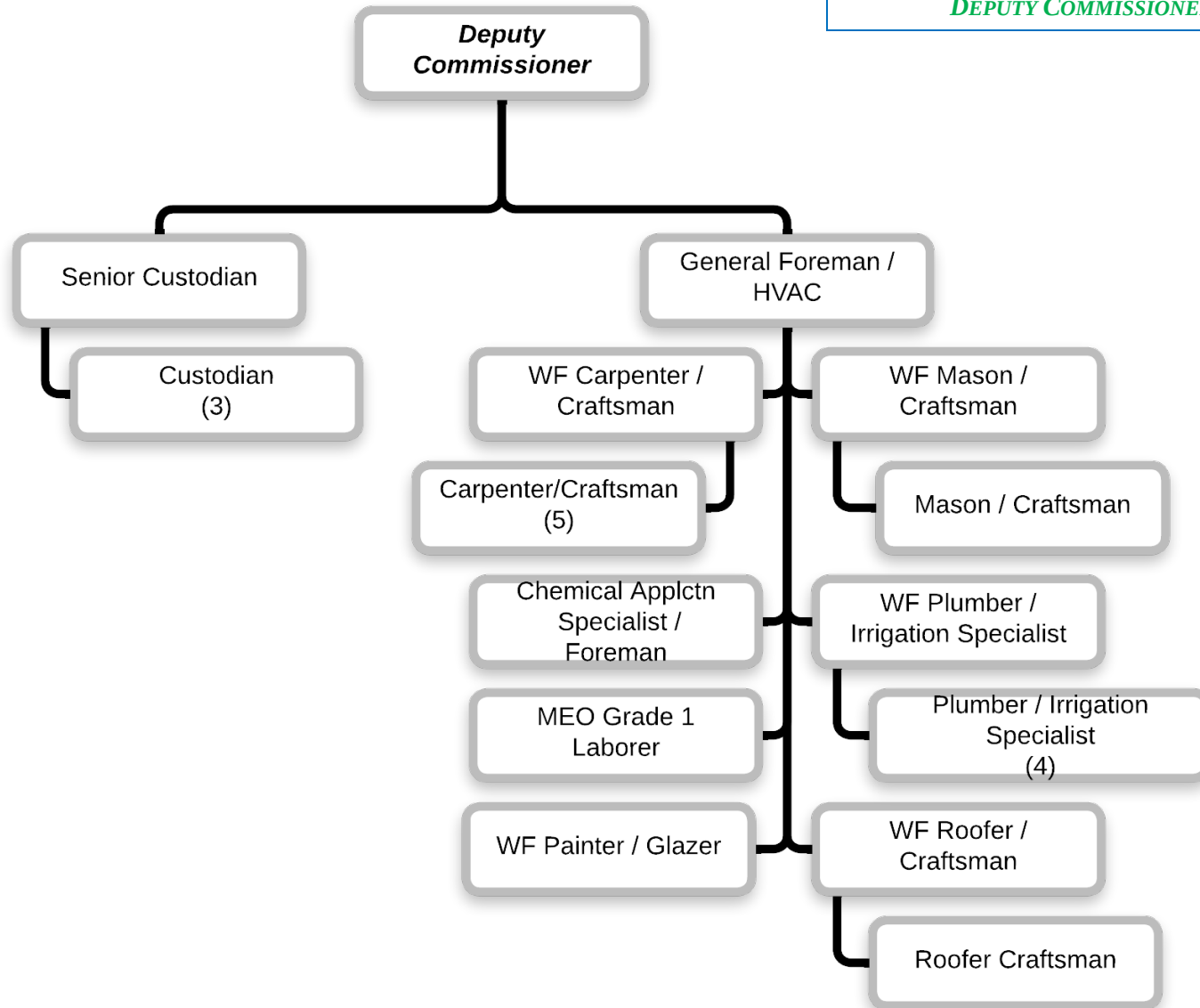
DPW, Engineering

TING CHANG, P.E.
CITY ENGINEER



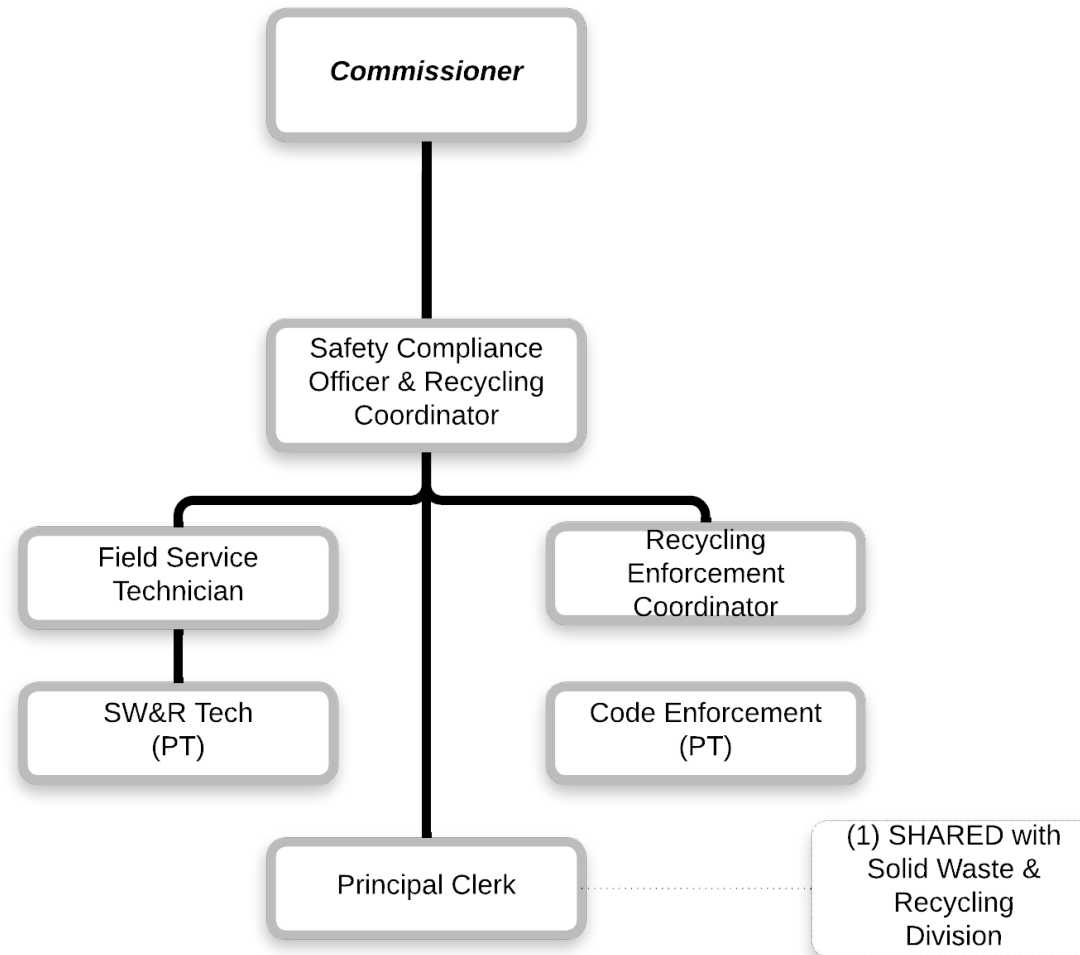
DPW, LANDS & BUILDINGS

GLENN RIVARD
DEPUTY COMMISSIONER



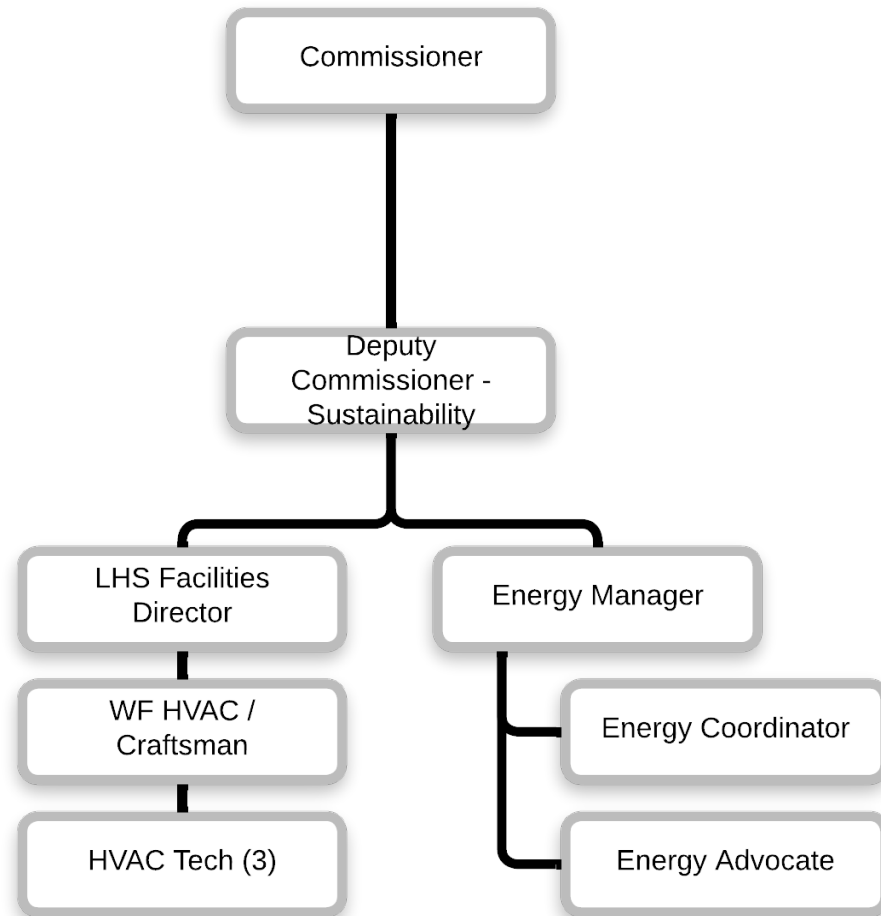
DPW, SOLID WASTE & RECYCLING

VACANT
SOLID WASTE & RECYCLING COORDINATOR



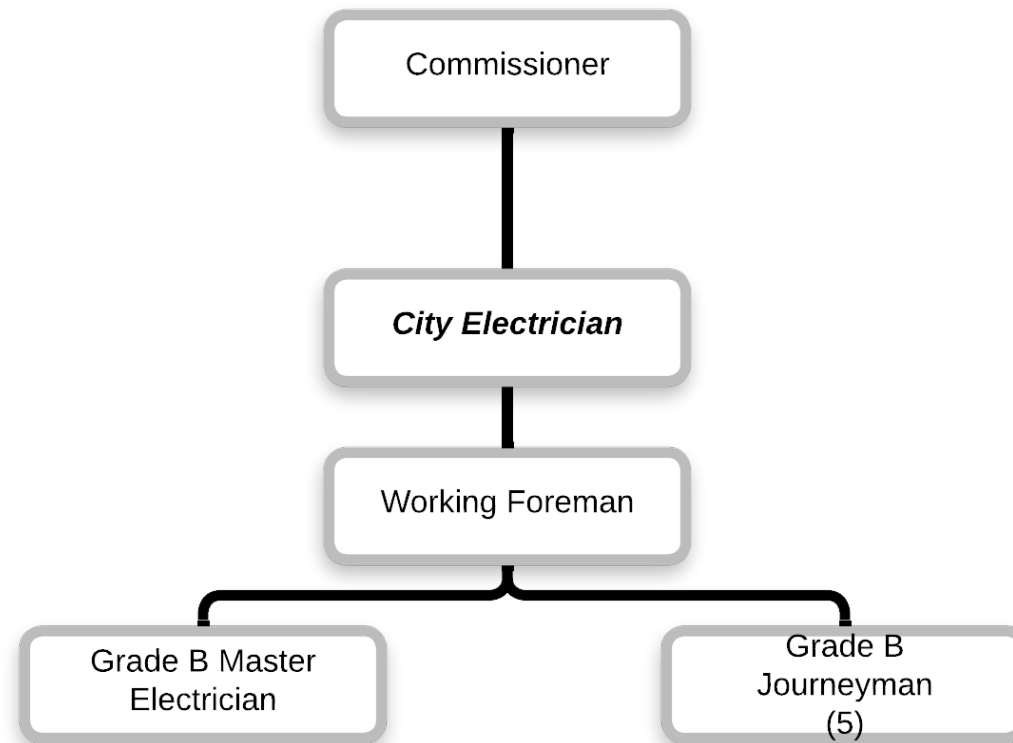
DPW, SUSTAINABILITY

VACANT
DEPUTY COMMISSIONER



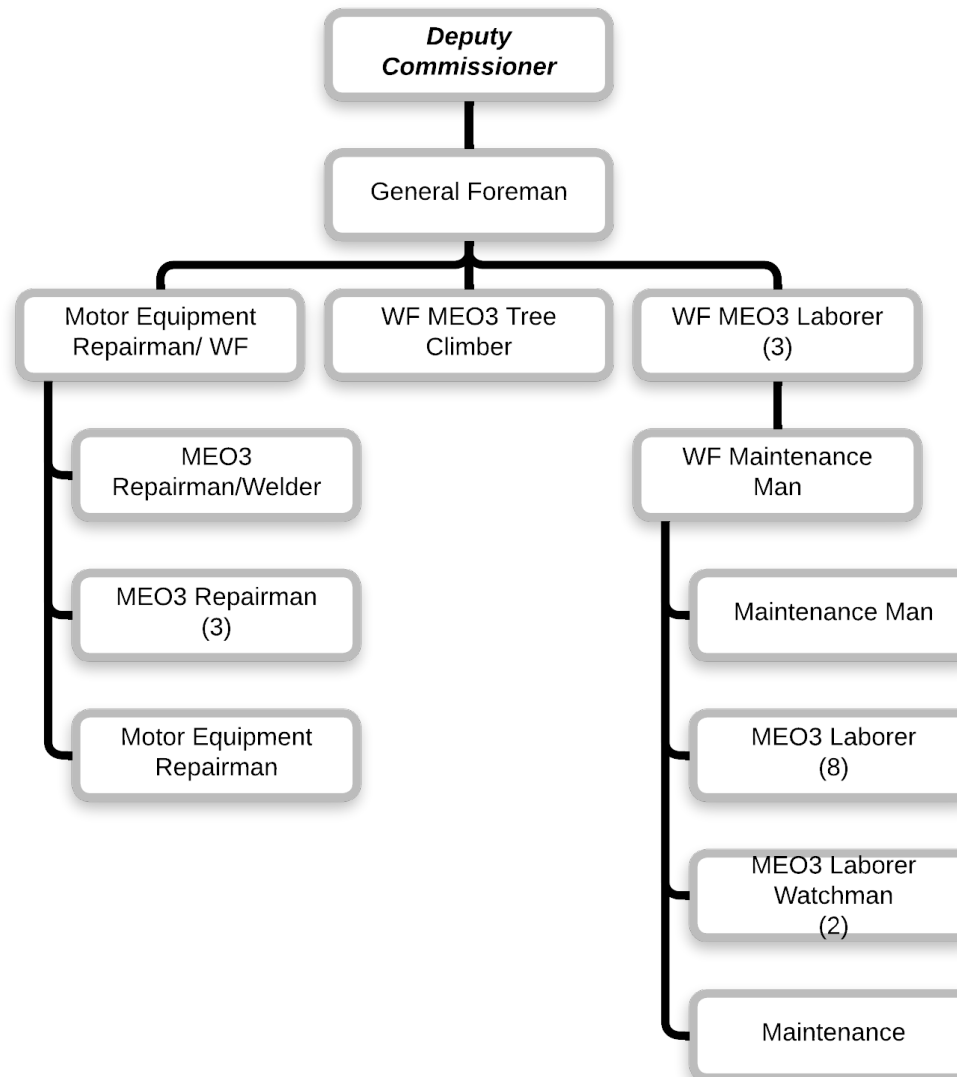
DPW, ELECTRICAL

STEVEN COUTU
CITY ELECTRICIAN



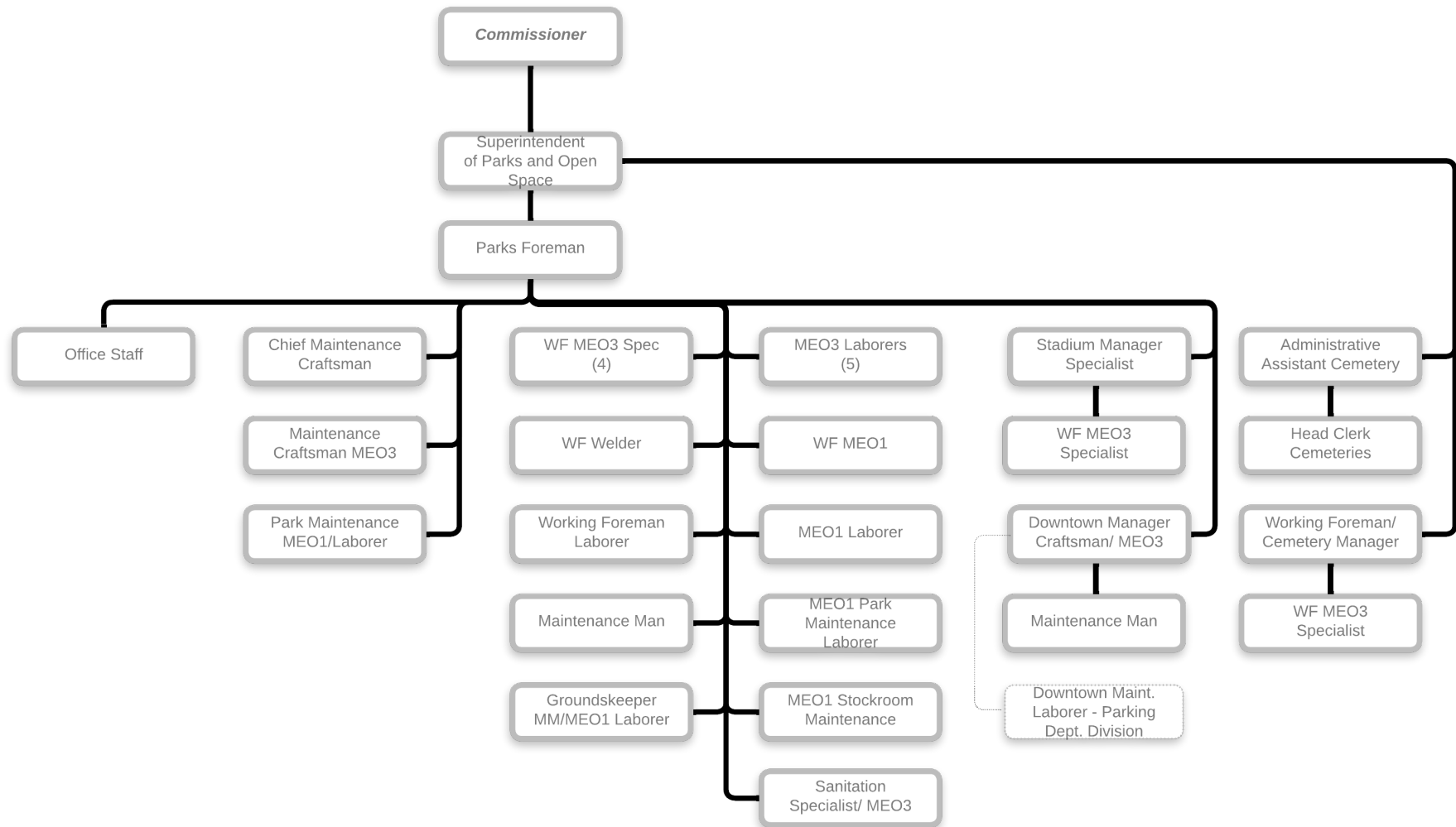
DPW, STREETS

ANDY SILVA
DEPUTY COMMISSIONER

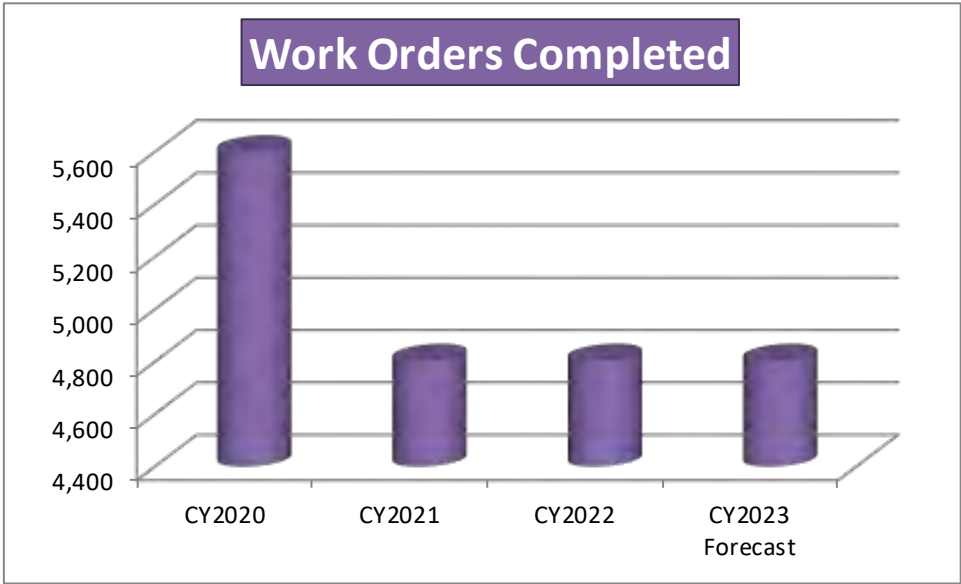


DPW, PARKS, AND CEMETERIES

SHANNON COHAN
SUPERINTENDENT

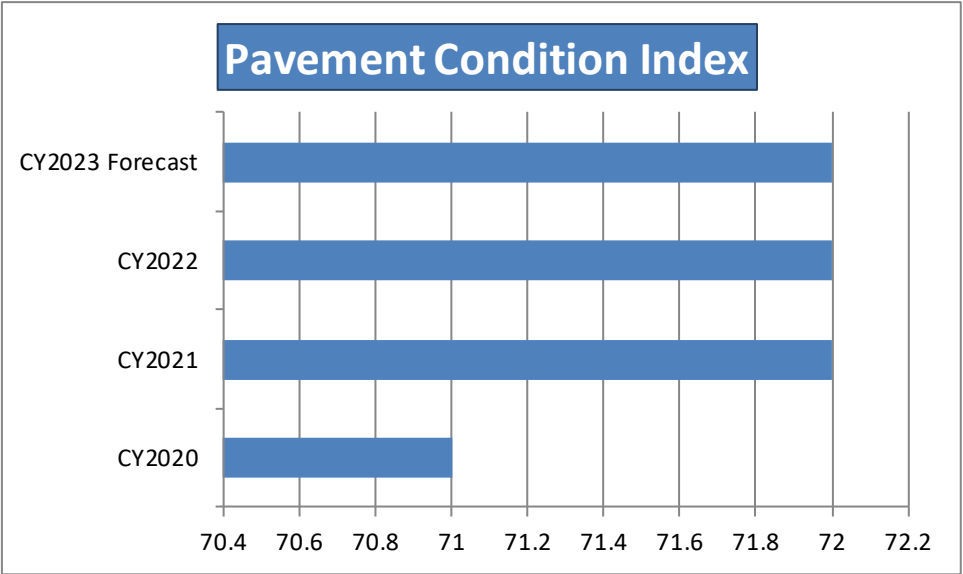


LOWELLSTAT CHART(S)



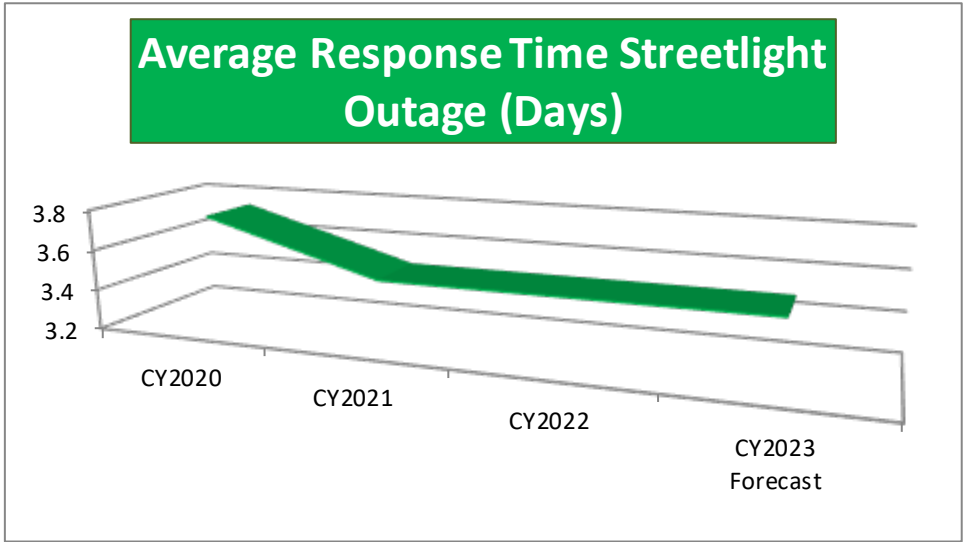
The City has continued its initiative to track work order requests. The implementation of the new City website has enabled the department to monitor efficiency in completing work orders.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Number of total request tracker work orders completed	4,166	5,595	4,800	4,800



The Engineering Department has continuously worked towards improving the pavement condition index of the City streets with a combination of local and state funding.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Pavement condition index	69	71	72	72



The average response time for street light outages is expected to remain steady

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Average response time in days for streetlight outage complaints	3.75	3.5	3.5	3.5

PROJECTED EXPENSES

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries - Permanent	482,292	461,602	633,524	659,957	674,989
Overtime	-	-	1,500	5,000	5,000
Out of Grade Compensation	-	-	-	-	-
Total	482,292	461,602	635,024	664,957	679,989
<u>Expenses</u>					
Utility Electricity	132,544	127,450	142,000	146,260	146,260
Utility Heating/Gas	28,852	29,216	38,000	39,140	39,140
Telephone	2,466	4,638	7,000	10,000	7,000
Tree Work	52,967	53,310	90,000	-	-
Rental of Equipment	3,196	4,228	7,000	7,210	7,000
Rental of Uniforms	8,683	13,026	15,000	15,450	15,000
Lease/Purchase - DPW Equipment	7,404	6,687	7,900	8,137	7,900
Professional Services	97,914	92,811	100,000	103,000	100,000
Inspection Stickers	5,420	4,100	14,000	14,420	14,000
Training	1,144	-	18,000	18,540	18,000
Advertising	2,149	2,876	5,000	5,150	5,000
Gas & Motor Oil-Supplies	43,222	76,627	11,000	95,000	90,000
Public Works - Supplies	6,161	13,255	10,000	10,300	10,000
Office Supplies	2,126	2,573	6,500	6,695	6,500
Trans. Reimbursement	614	102	3,500	3,605	3,500
Miscellaneous Charges	13,928	9,261	21,000	21,630	21,000
Vehicle Lease	-	-	100,000	100,000	50,000
Total	408,790	440,160	595,900	604,537	540,300
TOTAL BUDGET	891,082	901,762	1,230,924	1,269,494	1,220,289

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 679,989
ORDINARY EXPENDITURES		\$ 540,300
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,220,289

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,021,939
TAX LEVY	1,021,939	
LICENSES AND PERMITS		\$ 8,000
COMMON VICTUALLER	8,000	
CHARGES FOR SERVICES		\$ 74,500
CODE AND INSPECTION SIGNS	24,000	
DUMPSTER FEES	3,500	
INSPECTIONAL 21D VIOLATIONS	47,000	
MISCELLANEOUS		\$ 15,850
DPW MISCELLANEOUS	15,000	
JUNK REVENUE MISCELLANEOUS	850	
INTERGOVERNMENTAL REVENUE		\$ 100,000
UNRESTRICTED AID (UGGA)	100,000	
TOTAL FY24 BUDGETED REVENUES		\$ 1,220,289

PROJECTED EXPENSES

EXPENSE DETAILS – DPW ENGINEERING

<u>ENGINEERING</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
Salaries -Permanent	469,341	465,300	629,543	722,680	717,347
Overtime	12,118	19,950	15,000	15,450	15,450
Temporary	-	480	15,000	20,800	20,800
Total	481,459	485,730	659,543	758,930	753,597
<u>Expenses</u>					
Office Supplies	-	-	-	2,500	-
Equipment	-	-	-	5,000	5,000
Contract Services/ House Doctor	-	-	-	200,000	100,000
Total	-	-	-	207,500	105,000
TOTAL BUDGET	481,459	485,730	659,543	966,430	858,597

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 753,597
ORDINARY EXPENDITURES		\$ 105,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 858,597

FINANCING PLAN	DETAIL	SUMMARY
TAXES		573,148
TAX LEVY	378,094	
NEW GROWTH	195,054	
MISCELLANEOUS		30,500
WIRE MISCELLANEOUS	30,500	
INTERGOVERNMENTAL REVENUE		254,949
UNRESTRICTED AID (UGGA)	104,000	
UML BRIDGE REPAIR	150,949	
TOTAL FY24 BUDGETED REVENUES		\$ 858,597

PROJECTED EXPENSES

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries - Permanent	1,773,694	1,823,898	1,557,728	1,379,852	1,394,167
Salaries - Temporary					166,400
Overtime	98,534	100,043	80,000	100,000	100,000
Total	1,872,228	1,923,940	1,637,728	1,479,852	1,660,567
<u>Expenses</u>					
Utility Electricity	302,250	413,886	408,000	420,240	420,240
Utility Heating/Gas	149,897	158,829	198,000	211,000	211,000
Repair & Maint - Buildings	71,848	88,598	250,000	257,500	250,000
Custodial - Supplies	8,921	11,730	15,000	15,450	15,450
Irrigation Equip/Supplies	3,750	3,400	5,000	5,150	5,150
DPW - Various School Projects	133,691	500,380	225,000	500,000	300,000
DPW Oncall Trade Services	-	-	300,000	340,000	300,000
Graffiti Supplies	1,404	4,370	8,000	10,000	10,000
Building - Supplies	68,354	108,280	90,000	95,000	90,000
Building Improvements	68,115	93,421	120,000	123,600	100,000
Office Supplies	-	-	-	1,000	-
Contracted Services	-	-	-	120,000	80,000
Elevator & Building Inspections	-	-	-	157,500	157,500
Total	808,231	1,382,895	1,619,000	2,256,440	1,939,340
TOTAL BUDGET	2,680,459	3,306,835	3,256,728	3,736,292	3,599,907

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,660,567
ORDINARY EXPENDITURES		\$ 1,939,340
TOTAL FY24 BUDGETED EXPENDITURES		\$ 3,599,907

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,350,185
TAX LEVY	2,350,185	
INTERGOVERNMENTAL		\$ 868,863
UNRESTRICTED AID (UGGA)	868,863	
LICENSES AND PERMITS		\$ 45,859
LODGING HOUSE	859	
SHEEL METAL PERMITS	45,000	
MISCELLANEOUS		\$ 335,001
WIRE MISCELLANEOUS	335,000	
TOTAL FY24 BUDGETED REVENUES		\$ 3,599,907

PROJECTED EXPENSES

EXPENSE DETAILS – SUSTAINABILITY⁴⁸

SUSTAINABILITY DEPT. - 400 (NEW FY24)	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries - Permanent	63,354	183,226	546,263	546,263	652,202
Salaries - Temporary	-	-	-	-	-
Overtime	-	-	-	-	30,000
Total	63,354	183,226	546,263	546,263	682,202
<u>Expenses</u>					
DPW - Various LHS Project Costs/ HVAC Systems	-	-	-	-	50,000
DPW Oncall Trade Services - HVAC/ LHS	-	-	-	-	50,000
Total	-	-	-	-	100,000
TOTAL BUDGET	63,354	183,226	546,263	546,263	782,202

EXPENSE SUMMARY & FINANCING PLAN – SUSTAINABILITY

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 682,202
ORDINARY EXPENDITURES		\$ 100,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 782,202

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		\$ 782,202
UNRESTRICTED AID (UGGA)	782,202	
TOTAL FY24 BUDGETED REVENUES		\$ 782,202

⁴⁸ Prior to FY24, some salary costs were accounted for in DPD.

PROJECTED EXPENSES

EXPENSE DETAILS – DPW ELECTRICAL

<u>ELECTRICAL</u>		FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>						
Salaries - Permanent		-	-	564,796	666,032	646,272
Overtime		-	50,000	50,000	82,400	82,400
Total		-	50,000	614,796	748,432	728,672
<u>Expenses</u>						
Electrical Repair & Parts		27,270	80,614	35,000	36,050	35,000
Rep & Maint Electric Supplies		75,345	59,471	60,000	61,800	60,000
Fire Alarm Systems		15,268	24,447	35,000	36,050	35,000
Office Supplies		-	-	-	1,000	-
Contracted Services		-	-	-	49,602	15,000
Total		117,883	164,532	130,000	184,502	145,000
<u>STREET LIGHTING</u>						
<u>Expenses</u>						
Energy - Street Lighting		286,073	227,207	280,000	237,000	237,000
Rep & Maint - Downtown Light Sup		21,276	55,808	40,000	50,000	40,000
Total		307,349	283,015	320,000	287,000	277,000
TOTAL BUDGET		425,232	497,547	1,064,796	1,219,934	1,150,672

EXPENSE SUMMARY & FINANCING PLAN – DPW ELECTRICAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 728,672
ORDINARY EXPENDITURES		\$ 422,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,150,672

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,085,876
TAX LEVY	940,738	
MV EXCISE TAX	145,138	
CHARGES FOR SERVICES		\$ 64,796
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	64,796	
TOTAL FY24 BUDGETED REVENUES		\$ 1,150,672

PROJECTED EXPENSES

EXPENSE DETAILS – DPW STREETS

<u>STREETS</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
Salaries - Permanent	1,088,028	1,192,973	1,250,511	1,408,364	1,333,901
Overtime	54,803	111,109	60,000	61,800	61,800
S & W-Temp.	-	-	1,500	15,000	7,500
Total	1,142,830	1,304,082	1,312,011	1,485,164	1,403,201
<u>Expenses</u>					
Automotive - Tires & Tubes	67,619	86,990	100,000	103,000	103,000
Plows & Frames	5,478	-	15,000	15,450	15,450
Repair & Maint. Equipment	32,559	154,301	100,000	103,000	103,000
Improv - Highway - Sidewalks	17,884	39,279	45,000	46,350	46,350
Office Supplies	-	-	-	1,000	-
Contracted Services	-	-	-	150,000	50,000
Total	123,540	280,570	260,000	418,800	317,800
TOTAL BUDGET	1,266,370	1,584,652	1,572,011	1,903,964	1,721,001

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,403,201
ORDINARY EXPENDITURES		\$ 317,800
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,721,001

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,596,001
TAX LEVY	584,221	
MV EXCISE TAX	1,011,780	
MISCELLANEOUS		\$ 125,000
DPW STREET OPENINGS	125,000	
TOTAL FY24 BUDGETED REVENUES		\$ 1,721,001

PROJECTED EXPENSES

EXPENSE DETAILS – DPW PARKS

<u>PARKS</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
S & W-Perm.	1,251,815	1,301,456	1,454,391	1,471,877	1,558,954
S & W-Temp.	66,729	41,296	100,000	103,000	100,000
Overtime	82,857	164,177	75,000	127,000	130,000
Dedications, Special Events	-	7,683	10,000	10,300	10,300
S&W Shift Differential	523	1,688	2,100	2,163	2,163
Longevity	-	-	-	-	-
Workers Comp	-	-	13,000	13,390	13,390
Total	1,401,925	1,516,300	1,654,491	1,727,730	1,814,807

PROJECTED EXPENSES

PARKS	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Expenses					
Utility Electricity	102,828	113,039	164,000	168,920	168,920
Utility Heating/Gas	35,630	40,634	43,000	49,000	49,000
Telephone	509	-	1,900	1,957	1,957
Repair & Maintenance Equip.	51,386	50,356	75,000	100,000	100,000
Gateway Cities Program	-	-	-	-	-
Pool Maintenance	8,820	4,999	25,000	25,750	25,750
Professional Services	32,712	30,652	50,000	51,500	51,500
Training/Evaluation Program	-	430	3,000	10,000	10,000
Botanical Gardens	4,719	4,365	4,365	4,496	4,496
Advertising	591	460	1,500	1,545	1,545
Parks Supplies - Other	30,698	30,737	30,698	31,619	31,619
Gas & Motor Oil - Supplies	27,689	30,500	35,000	50,000	50,000
Office Supplies	922	722	873	899	899
Misc.- Supplies - Other	9,034	8,493	8,511	15,000	15,000
Trans. Reimbursement & Seminars.	-	-	-	-	-
Licenses	4,647	4,356	6,000	6,180	6,180
Misc. Equipment Parks Department	53,902	9,548	9,548	9,834	9,834
Fences	21,583	23,962	25,000	25,750	25,750
Trimmers, Mowers, etc.	2,374	2,197	4,000	4,120	4,120
Communication Equipment/Expense	1,246	1,225	3,500	3,605	3,605
Field Maint./Other	4,525	4,361	10,000	10,300	10,300
Varnum Park Improvement	3,300	3,055	3,055	3,147	3,147
Pool Renovations	3,220	4,281	8,000	10,000	10,000
Computer Equipment/Software	2,359	2,161	2,182	2,247	2,247
Improvements - Parks & Playgrounds	42,796	155,835	80,000	82,400	82,400
Building Supplies	3,711	3,492	3,492	3,597	3,597
Tires, Tubes, Misc Equipment	5,750	5,318	5,319	15,500	15,500
Fertilization, Ornamental/Open Space	3,773	9,999	10,000	60,300	30,000
Flags/Other	2,359	2,182	4,000	4,120	4,120
Physicals/Testing/Other	525	300	2,000	2,060	2,060
Misc Disposal/Dumpsters	3,111	3,045	3,055	3,147	3,147
Spraying/Weed Control	5,064	4,687	5,000	5,150	5,150
Lelacheur R&M	-	-	-	-	-
Total	469,783	555,390	626,998	762,143	731,843
TOTAL BUDGET	1,871,708	2,071,691	2,281,489	2,489,873	2,546,650

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,814,807
ORDINARY EXPENDITURES		\$ 731,843
TOTAL FY24 BUDGETED EXPENDITURES(GROSS)		\$ 2,546,650

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,667,765
TAX LEVY	1,375,338	
MV EXCISE TAX	185,754	
MEALS TAX	106,673	
LICENSES AND PERMITS		\$ 61,595
GAS AND GARAGE	11,595	
PERMITS PARKS	50,000	
INTERGOVERNMENTAL REVENUE		\$ 371,861
UNRESTRICTED AID (UGGA)	371,861	
CHARGES FOR SERVICES		\$ 445,429
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	445,429	
TOTAL FY24 BUDGETED REVENUES		\$ 2,546,650

PROJECTED EXPENSES

EXPENSE DETAILS – DPW CEMETERIES

<u>CEMETERY</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>	<u>FY24 Manager</u>
<u>Personnel</u>					
S & W-Perm.	222,148	233,118	238,458	247,742	247,742
S & W-Temp.	10,228	10,089	25,300	26,059	26,059
Overtime	15,486	18,426	10,000	10,300	10,300
Workers Comp			-	-	-
Total	247,862	261,632	273,758	284,101	284,101
<u>Expenses</u>					
Utility Heating/Gas	8,102	6,425	9,000	10,000	10,000
Utility Electricity	4,397	4,041	5,200	5,356	5,356
Rental of Equipment	-	-	-	-	-
Professional Services	207,266	173,742	175,854	181,130	181,130
Miscellaneous Charges	432	782	786	810	810
Cemetery General Improvement	8,766	-	8,621	8,880	8,880
Fences	4,330	8,730	8,730	8,992	8,992
Westlawn II - Cemetery Improve	2,967	60,055	3,055	3,147	3,147
Renovate Cemetery Office (Construction- Misc Work)	-	-	-	-	-
Improvement - Cemetery Ave	-	37,201	-	-	-
Groundskeeping - Supplies	3,429	3,190	3,232	3,329	3,329
Office Supplies	1,151	1,309	1,309	1,348	1,348
Cemetery - Flowers/Bushes	2,831	2,619	5,000	5,150	5,150
Misc. - Supplies - Other	-	-	-	-	-
Total	243,671	298,094	220,787	228,142	228,142
TOTAL BUDGET	491,533	559,727	494,545	512,243	512,243

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 284,101
ORDINARY EXPENDITURES		\$ 228,142
TOTAL FY24 BUDGETED EXPENDITURES		\$ 512,243

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 270,243
TAX LEVY	252,545	
MV EXCISE TAX	17,698	
CHARGES FOR SERVICES		\$ 242,000
CEMETERY MISC	12,000	
CEMETERY OPENINGS	230,000	
TOTAL FY24 BUDGETED REVENUES		\$ 512,243

PROJECTED EXPENSES

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE		FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>						
Overtime		248,279	304,188	200,000	200,000	200,000
Total		248,279	304,188	200,000	200,000	200,000
<u>Expenses</u>						
Purchase of Services (Snow and Ice Removal Contracts)		370,233	518,994	775,000	775,000	775,000
Other Charges & Expenses (Misc. Charges)		213,988	307,528	50,000	50,000	50,000
Salt & Sand		376,598	579,056	325,000	325,000	325,000
Total		960,818	1,405,578	1,150,000	1,150,000	1,150,000
TOTAL BUDGET		1,209,097	1,709,766	1,350,000	1,350,000	1,350,000

EXPENSE SUMMARY & FINANCING PLAN – DPW SNOW & ICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 200,000
ORDINARY EXPENDITURES		\$ 1,150,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,104,772
TAX LEVY	1,096,238	
MV EXCISE	8,534	
LICENSES AND PERMITS		\$ 245,228
MISCELLANEOUS PERMITS	47,066	
OCCUPANCY PERMITS	198,162	
TOTAL FY24 BUDGETED REVENUES		\$ 1,350,000

PROJECTED EXPENSES

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL⁴⁹

WASTE COLLECTION & DISPOSAL	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
Salaries - Permanent	160,261	160,426	170,658	205,951	189,072
S & W-Temp.	-	-	18,000	41,059	41,059
Total	160,261	160,426	188,658	247,010	230,131
Expenses					
Hazardous Waste Collection	10,590	17,174	25,000	25,750	25,750
Trash Collection & Disposal	6,633,987	6,485,540	7,600,000	9,158,198	8,103,918
Trash/Recycling Cart Repairs	-	-	-	150,000	-
Recycling Supplies & Services	28,270	35,276	50,000	51,500	51,500
Overflow Bags	33,196	70,786	40,000	41,200	41,200
Office Supplies	-	-	-	1,000	1,000
Total	6,706,043	6,608,775	7,715,000	9,426,648	8,223,368
TOTAL BUDGET	6,866,304	6,769,201	7,903,658	9,673,658	8,453,499

EXPENSE SUMMARY & FINANCING PLAN – DPW SOLID WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 230,131
ORDINARY EXPENDITURES		\$ 8,223,368
TOTAL FY24 BUDGETED EXPENDITURES		\$ 8,453,499

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 4,518,499
TAX LEVY	4,072,837	
MV EXCISE	445,662	
CHARGES FOR SERVICES		\$ 3,335,000
TRASH/RECYCLING SERVICES	3,335,000	
INTERGOVERNMENTAL		\$ 600,000
UNRESTRICTED AID (UGGA)	600,000	
TOTAL FY24 BUDGETED REVENUES		\$ 8,453,499

⁴⁹ Prior to FY23, salary costs were accounted for in Streets Division budget.

PROJECTED EXPENSES

EXPENSE DETAILS – VEHICLE AND BUILDING INSURANCE⁵⁰

VEHICLE AND BUILDING INSURANCE (CITY-WIDE)	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Expenses					
City Manager's Office Vehicle Premiums	-	8,316	9,000	11,000	11,000
Building Insurance Premiums - Umbrella	269,570	242,600	255,000	750,000	750,000
DPD Ins. Premiums - Other	-	7,600	8,000	8,000	8,000
Cemetery Ins. Premium - Other	-	2,600	3,000	3,000	3,000
Veterans Ins. Premium - Other	-	7,600	8,000	8,000	8,000
Parks Ins. Premium - Other	-	5,000	5,000	5,000	5,000
COA Ins. Premiums - Other	26,995	32,163	28,750	30,000	30,000
Health Ins. Premium	1,653	4,666	2,300	5,000	5,000
Total	298,218	310,545	319,050	820,000	820,000

EXPENSE SUMMARY & FINANCING PLAN – VEHICLE AND BUILDING INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
ORDINARY EXPENDITURES		\$ 820,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 820,000

FINANCING PLAN	DETAIL	SUMMARY
CHARGES FOR SERVICES		\$ 820,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	820,000	
TOTAL FY24 BUDGETED REVENUES		\$ 820,000

⁵⁰ Prior to FY24, insurance costs were included in the Unclassified Section

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HEALTH AND HUMAN SERVICES
SUMMARY

LISA GOLDEN
DIRECTOR

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
2,812,794	2,829,272	3,295,540	3,992,124	HEALTH	5,180,670
394,274	433,252	466,256	482,256	COUNCIL ON AGING	771,026
750,442	653,591	493,039	803,652	VETERANS' SERVICES	774,879
695,476	347,501	685,292	1,066,813	RECREATION	1,291,642
1,353,499	1,299,873	1,449,918	1,634,826	LIBRARY	2,250,003
6,006,485	5,563,489	6,390,045	7,979,671		10,268,219

FINANCING PLAN	Budget FY24
TAXES	6,334,159
LICENSES AND PERMITS	152,650
CHARGES FOR SERVICES	63,000
INTERGOVERNMENTAL REVENUE	3,603,028
MISCELLANEOUS REVENUE	115,383
	10,268,219

HEALTH AND HUMAN SERVICES

LISA GOLDEN

SUMMARY

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 an effort to reorganize departments that share a common human service mission. The Health Department, Pollard Library, Council on Aging (COA), Veterans Services, and Recreation Department will report directly to the Health and Human Services Director. Aligning these departments under one umbrella enabled services to be delivered in a more efficient and effective manner and has fostered a collaborative partnership between them. The Pollard 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 minimal 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 these key services require; a more cohesive link to each departments boards and commissions; as well as offer daily support to department heads and their 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 by 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, providing additional reference materials to 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.

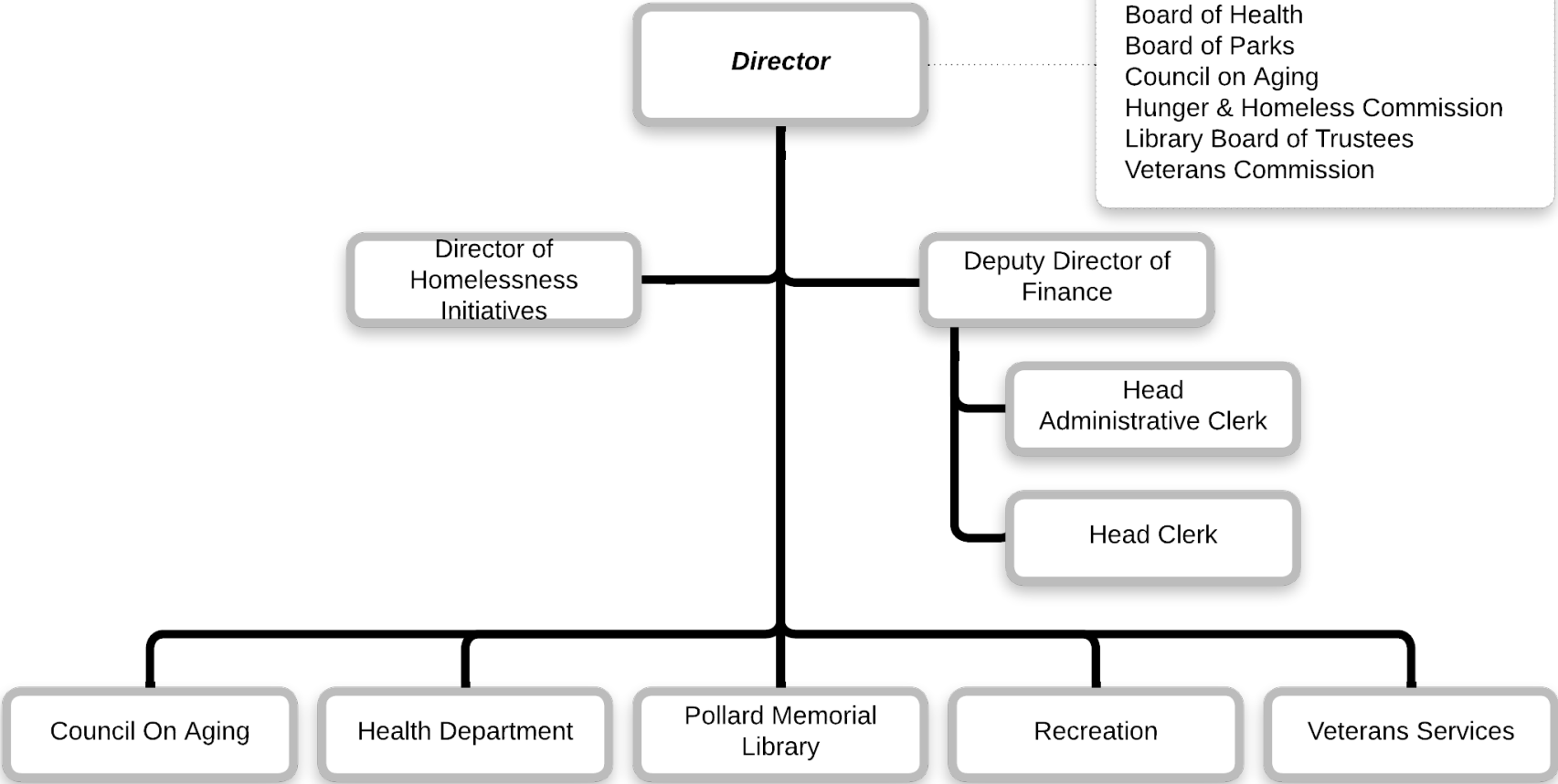
ORGANIZATIONAL CHART

HEALTH AND HUMAN SERVICES

LISA GOLDEN
HEALTH DIRECTOR

Advisory Bodies

Board of Health
Board of Parks
Council on Aging
Hunger & Homeless Commission
Library Board of Trustees
Veterans Commission



HEALTH AND HUMAN SERVICES

LISA GOLDEN

HEALTH DEPARTMENT

HEALTH DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$4,816,874
	ORDINARY EXPENSES	\$363,796
	TOTAL FY24 BUDGETED EXPENDITURES	\$5,180,670

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 wellbeing of all people who live, work, or visit the City of Lowell. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas including; 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 (Pollard 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 needs 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. 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 inspectional services provided by the Developmental Services Department’s Sanitary Code Inspectors (Health Inspectors).

The Public Health Nursing – Clinics Division consists of a Public Health Nurse Manager and three Public Health Nurses. The Public Health Nursing Division’s primary responsibilities include communicable disease investigation and control, vaccination, and community education.

The Public Health Nursing Division works with the Epidemiologist and Contact Tracers to provide surveillance and follow-up activities for over seventy (70) reportable diseases. This type of work is often unseen by the public as it involves confidential tracking, interviewing, 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 of patients with tuberculosis (TB). The Public Health Nursing Division holds annual flu vaccination clinics and has expanded to offering both flu and COVID-19 vaccines throughout the year. The Public Health Nurses conduct health education sessions

PROJECTED EXPENSES

in the community, including at the Lowell Council on Aging, the YWCA, and UMass Lowell. This group is also involved in the emergency preparedness activities and medical response to public health challenges.

The Public Health Nursing - School Division team members and 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 95.1 % 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 feeding tubes, diabetes management, wound care, and medication dispensing that totals over 8,000 administrations last year. The number of nurse visits between July 1, 2021 and June 30, 2022 totaled 102,755. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation. Nurses continued to educate students, staff, and families on Covid protocols to encourage a safe learning environment within Lowell Schools. To support the Public Health Division we received a grant to hire two full time Contact Tracers and One full time Epidemiologist to help understand and manage Covid in Lowell. The management team continues to collaborate with our community partners and participate in Lowell Public School district wide Safety Committee, McKinney Vento Committee, Refugee Health Assessment Committee, and work closely on a daily basis with LPS Family Resource Center.

The Substance Abuse and Prevention (SAP) Division The Substance Abuse and Prevention (SAP) Division consists of a Substance Abuse Coordinator, oversees CARSI grant, the Syringe Collection Program Coordinator; the Substance Use Prevention Grant Coordinator, who oversees the Massachusetts Collaborative for Action, Learning, and Leadership 3-B (MassCALL3B) grant and facilitates Mill City Prevention; the SOR-PEC Coordinator is in year two, the eight-member Lowell Community Opioid Outreach Program (CO-OP) team, which includes the Lowell CO-OP Supervisor, Clinical Recovery Specialist, and Youth Outreach Specialist. The staff engage with many of the organizations, task forces, and committees in and around the Greater Lowell region to provide substance use prevention and education.

The Tobacco Control Program is a regional program funded by the Massachusetts Department of Public Health. The primary purpose of the program is to protect public health by developing, implementing, and enforcing local regulations that restrict the sale and use of tobacco and vaping products in the cities of Lowell and Lawrence. The Tobacco Control Director conducts regular unannounced inspections, responds to complaints, and participates in undercover sting operations to ensure that only people 21 or older can have access to tobacco and vaping products. There are currently 107 permitted establishments in Lowell, and 108 in Lawrence.

The Director of Homelessness Initiatives position was moved from DPD to HHS and is responsible for overseeing the City of Lowell's leadership and commitment to reducing individual homelessness and, to a lesser extent, support for family homelessness work as coordinated by the state's integrated system. The Director of Homelessness Initiatives is the liaison for the City between multiple agency's working with homelessness, including, LTLC, CTI, LGH, the Bridge program, Lowell Community Health and Life Connections.

ACCOMPLISHMENTS

Public Health Nursing - Clinics Division

- Review and update the Health Department's Emergency Dispensing Plan
- Obtain Certification in Infection Control for the three current Public Health Nursing Division staff
- Hold at least 3 outreach events at the Lowell Senior Center related to the key health priority areas identified in the most recent Greater Lowell Community Health Improvement Plan.
- Offer placement for nursing students from local colleges to help increase awareness of the field of Public Health Nursing among healthcare professionals.
- Increase awareness of tuberculosis among local healthcare providers by offering at least 1 in-service presentation for local healthcare providers
- Obtain a grant for funding to help improve our ability to provide Patient-Centered Treatment for our tuberculosis patients in accordance with recommendations outlined in "Official ATC/CDC/IDA Clinical Practice Guidelines: Treatment of Drug-Susceptible Tuberculosis"
- Enter all paper Health Department vaccination records into the Massachusetts Immunization Information System (MIIS)
- Explore the possibility of offering free or subsidized CPR and First Aid and/or Stop the Bleed trainings to the public through the Public Health Nursing Division.

Public Health Nursing - School Division

- Successfully hired & oriented 9 School Nurses & 1 Clinical Nurse Manager.
- Successfully transitioned all students back to school while shifting COVID protocols to adhere with the guidelines set forth by DESE.
- Russell Johnston, Associate Commissioner for DESE, and his team, came to Lowell periodically throughout the pandemic to meet with The School Department & School Nurse Leader. We had very productive & effective meetings as we shared our thoughts on COVID protocol, and the evolving guidelines to be set forth in Massachusetts School Districts
- School Nurses worked diligently to achieve a 95.1% student immunization compliance

Substance Abuse and Prevention Division

- Syringe Collection Program Coordinator reached 50,000 syringes collected.
- Coordinated \$375,000 in grant funding from the Department of Public Health to prevent youth substance misuse among children under the age of 18 by planning and implementing various policies, practices and programs.
- Hosted more than 12 Mill City Prevention Network meetings--the MassCALL3B planning group and its affiliate taskforces bringing youth serving professionals in Lowell together to reduce and prevent youth substance misuse.

PROJECTED EXPENSES

- Continued to have programmatic oversight of the Lowell CO-OP, the City of Lowell's post-overdose outreach team comprised of eight team members from three City departments and two community partner agencies. Lowell CO-OP engaged in almost 2,000 unique encounters with clients, and over 850 additional encounters with non-clients and 557 encounters for housing.
- Syringe Collection Program proactively removed 12,128 syringes from the community, and removed an additional 2,751 syringes from incoming requests.
- Continued to manage the Lowell Health Department's Sharps Disposal Kiosk. Community members disposed of 279 pounds of unwanted sharps between January 22 and December of 22.
- Certified 100 individuals living or working with adolescents in the in the National Council for Youth Mental Health First Aid.
- Hosted a Substance Use Disorder Recovery Vigil on South Common in August of 2022
- Host 3 unwanted medication and sharps disposal days
- Maintain two grants to reduce youth substance abuse
- The Lowell Co-op has engaged in 2,000 encounters with Clients
- Received a \$1.9 million First Responder Harm Reduction Grant partnering with UML, Lowell House, and Pridestar.

Administrative Division

- 1,230 Burial permits processed
- Administration and oversight of a budget totaling over \$4.5 million dollars.
- Processed multiple licenses including: Tobacco (115); Funeral Directors (19); Body Art (11); Body Art Establishments (5); and Animal Inspectors (3).

Tobacco Control Program

- We conducted 493 inspections in Lowell and 436 in Lawrence.
- We conducted 129 compliance checks in Lawrence and 148 in Lowell. We had a total of 12 sales of tobacco to a minor in Lawrence and 10 in Lowell. Although we did not hit our goal of a 5% tobacco sales rate, we moved significantly toward that goal by reducing Lowell's rate from 15.6% to 6.8%. Unfortunately, Lawrence's rate spiked from 8.6% to 9.3%.
- We succeeded in defining 10 changes to make in the Lowell BOH regulations pertaining to sale of tobacco to minors. Next step will be to schedule a public hearing on the proposed changes.

Homelessness

- Hired Director of Homelessness Initiatives
- Reappoint the Hunger and Homeless Commission
- Restart Meetings with Homeless Providers

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2022	Bring the rate of tobacco sales to minors below 10 %. Update: Lowell is currently 16% and Lawrence 15.4%	Ongoing
2022	Revise local tobacco regulations in Lowell and Lawrence to conform to the State regulations adopted to implement the new State law: “An Act Modernizing Tobacco Control”. Update: Lowell Public Hearing May 2023.	Ongoing
2022	Create new educational materials and enhance community outreach education. Update: In progress Education to establishments.	Ongoing
2022	Increase outreach activities related to the key health priority areas identified in the 2020 Greater Lowell Community Health Improvement Plan. Update: Tabling at events with educations.	Ongoing
2023	Work with the Family Resource Center staff to provide immunizations for students who are new to the Lowell School system, and may not have readily available access to these services. Update: The School Health Division coordinated extensively with the Family Resource Center in anticipation of the 2022-23 academic year to support student immunizations. Given the continual enrollment of new students, this effort will be renewed in FY 2024.	Ongoing
2023	Encourage professional development efforts for all Health Department employees. Update: Professional development opportunities such as seminars and trainings remain limited due to the pandemic. More staff participated in these types of opportunities in FY22 than in previous year, but we intend to expand these efforts in FY23.	Ongoing
2022	Obtain two additional national nursing certifications within the ranks of the School Nursing staff. Or continue to Masters Level. Update: We have had 2 Nurses achieve certification or Masters Level per year.	Ongoing
2022	Provide a safe and healthy school community while adhering to ongoing changes to ongoing protocols and guidelines.	Ongoing

PROJECTED EXPENSES

	Update: <i>Protocols and guidelines are updated as needed.</i>	
2022	Increase the number of outreach events for the year to 30, and host four Unwanted Medication and Sharps Disposal Day events Update: <i>We are working to reach our goal.</i>	Ongoing
2022	Start the process for Public Health Accreditation which will take 5 years. Update: <i>On year 2.</i>	Ongoing
2022	Provide every school with 2 LifeVac devices, educate staff on protocol, and train staff on the proper use of the life saving device. Update: <i>Roll out has started.</i>	Ongoing
2023	Obtain two additional DESE licenses within the ranks of the School Nursing staff. Completed in 2021-22 and 2 more for 2024	Ongoing
2023	Provided the Lowell Board of Health adopts the proposed amendments to its tobacco regulations in FY23, we will implement said regulations and conduct related enforcement.	New

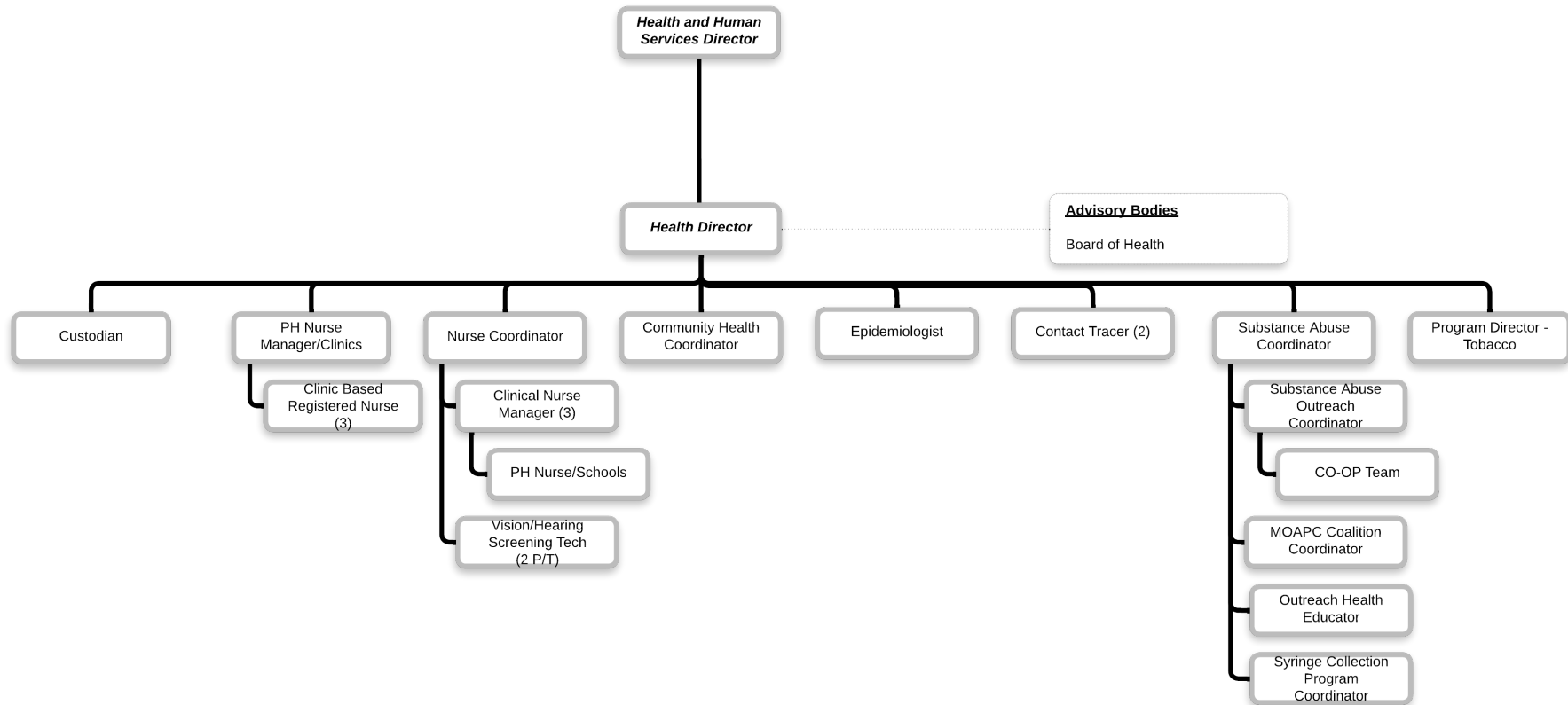
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
Reported communicable diseases	16,435	15,538	16,905	1,500
Nurse/ Student encounters	17,700	42,981	102,755	125,000
Nurse Assessments/Treatments	7,500	16,532	69,166	65,000
Doses Administered (Scheduled & PRN)	3,700	8,003	25,322	27,000
Percentage of students who return to class after visiting a school nurse	78%	79%	92%	88%
Immunizations	5,747	750	400	550
Burial Permits Issued	1,300	1,400	1,230	1,300
Tobacco Compliance Checks	32	250	230	200
Tobacco Inspections	460	50	500	400

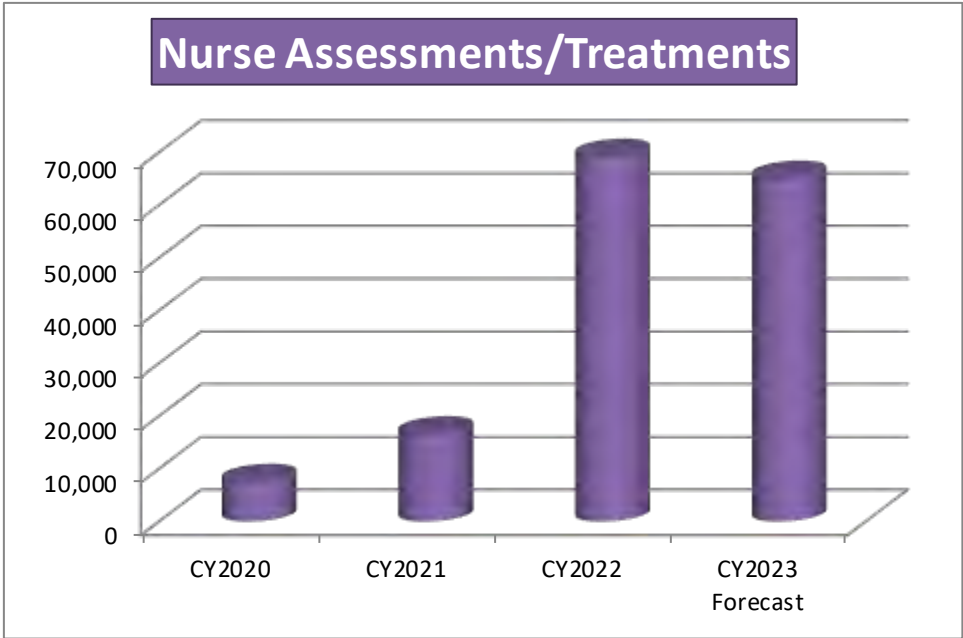
ORGANIZATIONAL CHART

HEALTH DEPARTMENT

LISA GOLDEN
HEALTH DIRECTOR



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	CY2020	CY2021	CY2022	CY2023 Forecast
Nurse Assessments/Treatments	7,500	16,532	69,166	65,000

PROJECTED EXPENSES

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W - Perm.	2,432,737	2,816,781	4,002,969	4,429,620	4,649,844
S & W - Temp	37,036	111,466	121,126	123,733	123,733
Stipend - Other	25,571	35,266	38,000	38,297	38,297
Overtime	1,145	23,328	1,540	5,000	5,000
Longevity	-	-	-	-	-
Outside Funding (Outside Tax Levy)	(180,923)	(267,871)	(460,979)	(740,327)	(1,139,136)
Total	2,315,566	2,718,970	3,702,656	3,856,323	3,677,738
<u>Expenses</u>					
Utilities-Gas/Electricity.	21,422	23,269	27,000	27,000	27,000
Telephone	4,507	5,488	8,220	8,220	8,220
Repair & Maint. Equipment	1,390	1,645	2,400	6,500	6,500
Repair & Maint - Vehicles	988	-	-	2,500	2,500
Rental Premises	197,083	237,480	237,676	237,676	237,676
Professional Services	35,317	1,398	18,000	18,000	18,000
Advertising	-	150	925	2,000	2,000
Printing & Binding	746	724	925	925	925
Computer Equip & Software	12,704	13,033	13,875	14,000	14,000
Gas & Motor Oil Supplies	-	-	1,000	1,000	1,000
Dues & Subscriptions	1,419	507	1,500	1,500	1,500
Trans. Reimburse. & Seminars	5,901	5,119	12,950	12,950	12,950
CO-OP Team Equipment & Apparel	1,455	778	2,000	2,000	2,000
Equipment - Other	2,685	3,024	5,000	5,000	5,000
Office Furniture & Equip	26,017	917	925	925	925
Health Nurse Supplies	15,778	11,798	14,000	18,000	18,000
Office Supplies	1,041	1,112	1,100	1,100	1,100
Misc - Supplies - Other	407	454	500	500	500
Outreach and Education	3,056	879	2,500	2,500	2,500
Custodial Supplies	868	923	1,200	1,500	1,500
Total	332,784	308,699	351,696	363,796	363,796
TOTAL BUDGET	2,648,350	3,027,669	4,054,352	4,220,119	4,041,534

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 4,816,874
ORDINARY EXPENDITURES		\$ 363,796
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 5,180,670

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 3,323,122
TAX LEVY	3,323,122	
LICENSES AND PERMITS		\$ 148,550
HEALTH BODY ART LICENSES	4,798	
HEALTH CATERING LICENSES	5,500	
HEALTH DUMPSTER LICENSES	73,000	
HEALTH WAGON LICENSES	400	
MISC LICENSES	17,000	
TOBACCO LICENSES	14,000	
HEALTH BAKERY PERMITS	4,242	
HEALTH BURIAL PERMITS	24,826	
HEALTH MISC	3,384	
HEALTH PUBLIC/SEMI POOLS	1,400	
CHARGES FOR SERVICES		\$ 63,000
TOBACCO FINES	3,000	
21D VIOLATIONS - HEALTH CODE	55,000	
NIGHT SOIL	5,000	
INTERGOVERNMENTAL REVENUE		\$ 1,535,614
UNRESTRICTED AID (UGGA)	81,678	
TOBACCO CONTROL GRANT	69,500	
SOR-PEC GRANT	59,161	
FR-CARA GRANT	28,188	
MASSCALL3 GRANT	64,266	
ARPA	1,014,136	
HISTORICAL STAFFING TURNOVER	30,000	
CONTRACT TRACING INVESTIGATION GRANT	188,685	
MISCELLANEOUS REVENUE		\$ 110,384
FOOD ESTABLISHMENTS	105,000	
HEALTH MISC	3,384	
HEALTH SEPTIC TANK	2,000	
TOTAL FY24 BUDGETED REVENUES		\$ 5,180,670

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

KIMBERLY GAGNON
DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$643,066
	ORDINARY EXPENSES	\$127,960
	TOTAL FY24 BUDGETED EXPENDITURES	\$771,026

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 7 am - 3 pm and weekends from 7 am - 12 pm (breakfast and lunch only, administration offices closed). Council on Aging staff are able to offer assistance in various languages including: English, Spanish, Portuguese, Khmer, Arabic, and others as needed through the assistance of community partners and phone interpreters.

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 first Tuesday of each month at 8 am. A full lunch is available at 11 am. The monthly menu is approved by a licensed dietician through AgeSpan (formerly Elder Services of the Merrimack Valley). Transportation to the Senior Center is available by calling the Council on Aging up to a week ahead of the day transportation is needed. In addition to prepared meals, the senior center distributes free groceries and fresh produce through partnerships with AgeSpan and Merrimack Valley Food Bank. We also 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, Dance Moves, and Aerobics. Many health and well-being services are available such as: blood pressure clinics, podiatry, chronic illness seminars, stress screening, fall prevention seminars and a de-cluttering support group.

The Lowell Senior Outreach Team improves quality of life and self-sufficiency for Lowell residents, age 60+ who are experiencing distress. We identify older adults in distress through referrals or walk-ins, follow-up with them proactively, and provide a bridge to behavioral health and other supports. With a deep knowledge of local resources, on-site behavioral health clinician at the Lowell Senior Center, and staff fluent in English, Spanish, Portuguese, Khmer, and Arabic, we are an easy way for older adults to get help. In FY23 our outreach services expanded

PROJECTED EXPENSES

with new funding from the Greater Lowell Community Foundation and Massachusetts Association of Councils on Aging. Services include assistance with benefit renewals, SNAP applications, utility cost assistance, Medicare and additional health insurance issues, housing applications & rental assistance, assistive technologies, help finding a therapist, and supporting seniors and their families around dementia-related needs. The Outreach Team continues to participate in the City's Homeless Provider meetings and Lowell Connector, and began regular attendance at the GLHA Behavioral Health Task Force and Lowell Disability Commission.

The Council on Aging publishes a monthly newsletter with upcoming events and information for seniors, and partners with other agencies including AgeSpan, 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. Our operations and programs are made possible by dozens of volunteers who are passionate about helping other seniors and the wider community. Our knitting group donates hundreds of handmade items to schools 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, holiday theme parties, afternoon dances, trips, intergenerational activities, as well as computer classes and public computer access at the Library Branch. Seniors are welcome to suggest new programs and to review our monthly newsletter for information about one-time special events.

ACCOMPLISHMENTS

- Received first year funding for Senior Outreach team for English and Non English speaking seniors to expand accessibility, coordinated care and follow up.
- Improved partners and support services to provide access for seniors in the community.
- Worked with different departments in the City to provide warming and cooling stations when needed and created a disaster tree within the Senior center.
- Continue to provide breakfast and lunch 7 days a week for Seniors.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2021	Partner with Disability Commission, AgeSpan (formerly) Elder Services of the Merrimack Valley, Hunger and Homeless Commission, Mill City Grows, Merrimack Valley Food Bank, Lowell Community Health Center, Greater Lowell Health Alliance and others to improve Lowell seniors' experience finding and using support services. Update: Outreach team expanded to support improved access to mental health and other services. SNAP outreach initiative proposed at Jan 2022 board meeting. COA Director is in contact with UMass Lowell faculty to develop student projects around SNAP outreach.	Complete
2022	Lowell Senior Outreach Team received first-time funding in FY22 to offer expanded accessibility, coordinated care, and follow-up for seniors. Complete grant reports and build within-team leadership to ensure this is level of service is sustained with state funding in FY23 and beyond. Update:	<i>Ongoing</i>
2023	Work more with the Older Adult Action Group and Age Friendly to improve the experience of the senior population in Lowell	New
2023	Implement a once a month program between the Lowell COA and the Lowell VA administration to create a support group for veterans and widows.	New
2023	Focus on the weekday programs, meals, and needs of the senior community as a top priority and what we can do during the week to assist on the weekends. Weekends may need to be utilized differently, when accounting for Emergency needs that the Center could assist with. For example, heating and cooling stations for people in need including unhoused individuals.	New
2023	Creating a “disaster tree” contact list within the center. This would be a benefit for not only the center but also the City as a whole in the event of an Emergency. It would help be more prepared in the event that staff is needed in an emergency or during a shelter event.	New

PROJECTED EXPENSES

PERFORMANCE METRICS

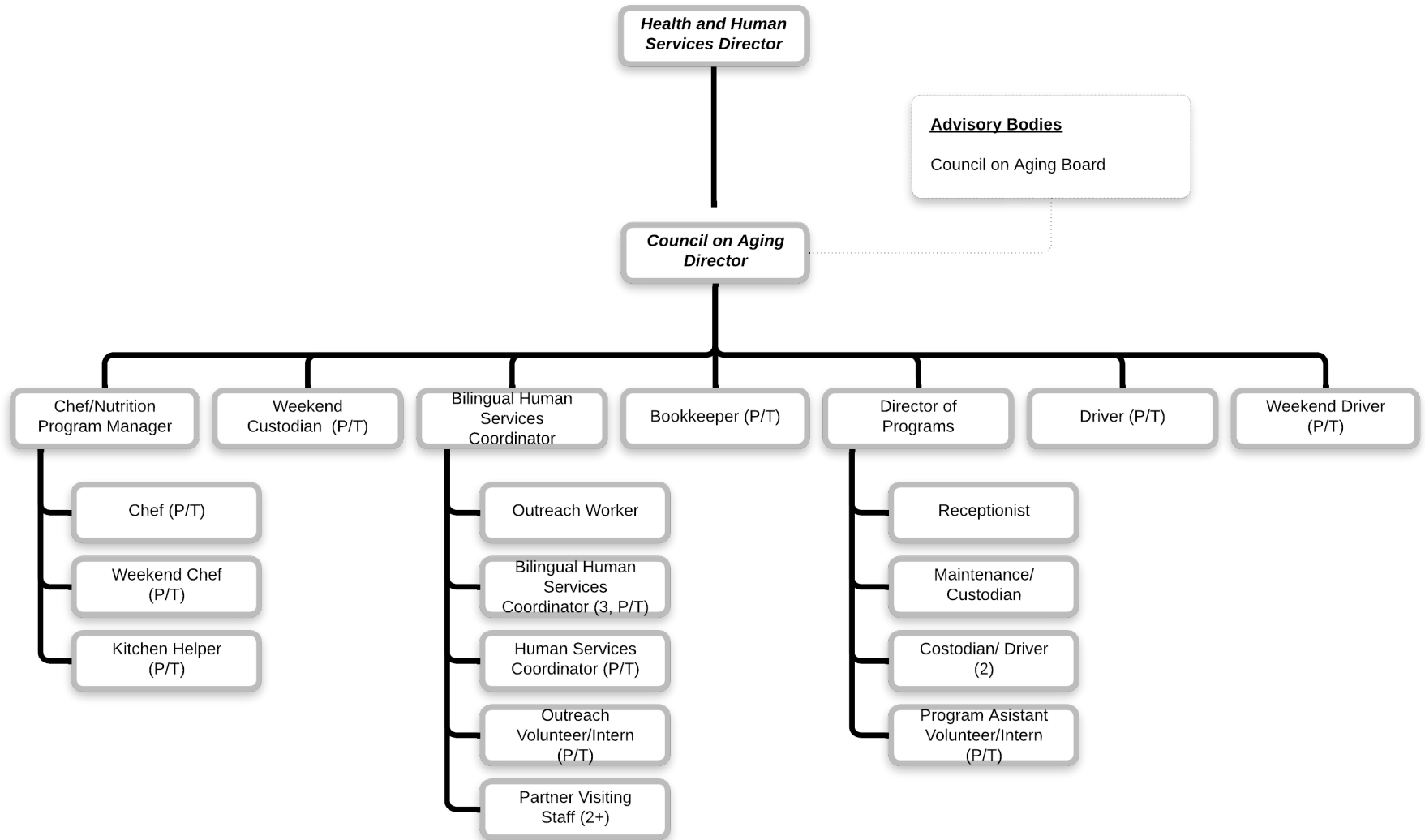
Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Number of unduplicated seniors (senior center activities and rides)	2,107	2,200	2,400	2500
Average weekday daily attendance (unduplicated seniors)	94	150	170	180
Average weekend daily attendance (unduplicated seniors)	44	44	50	50
Number of participants who came 20 days or more during the fiscal year	246	303	380	400
Total meals served (breakfast and lunch including off-site)	19,583	22,000	24,000	25,000
Number of participants in fitness & health programs (unduplicated)	108	240	300	320
Number of info. & advocacy visits (bills, benefits, health insurance)	2,804	1,500	1,600	1,700
Total number of Seniors that received free tax preparation	346	350	350	400
Total number of annual COA bus trips to various places of interest ⁵¹	0	1,000	1,200	1200
Total number of grocery shopping trips from senior housing ⁵²	99	88	0	0
Unduplicated number of low-income seniors receiving monthly brown bag grocery program (and other free food distribution)	530	700	700	700
Total number of Senior Tax Incentive participants with job placement	0	30	10	10

⁵¹ Due to a change in recordkeeping, beginning FY20, “trips” now represents duplicated riders, instead of the number of days a bus was in use.

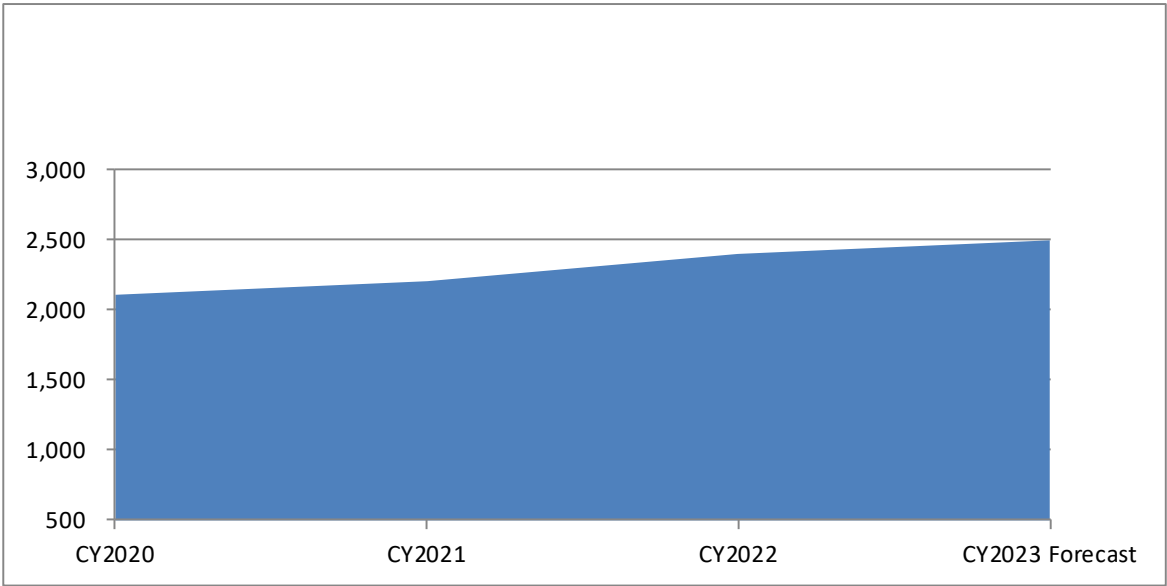
⁵² Due to a change in recordkeeping, beginning FY20, “trips” now represents duplicated riders, instead of the number of days a bus was in use.

ORGANIZATIONAL CHART

COUNCIL ON AGING
KIMBERLY GAGNON <i>DIRECTOR</i>



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	CY2020	CY2021	CY2022	CY2023 Forecast
Number of unduplicated seniors (Senior Center activities and rides)	2,107	2,200	2,400	2500

PROJECTED EXPENSES

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
S & W Perm.	353,734	367,348	391,450	554,342	642,066
S & W O.T.	-	779	1,000	1,000	1,000
Outside Finding (non-tax levy)	-	-	(185,889)	(87,724)	(185,889)
Total	353,734	368,127	206,561	467,618	457,177
<u>Expenses</u>					
Utility Electricity	47,579	58,898	52,000	60,000	60,000
Utility Heating/Gas	13,859	15,598	17,000	18,000	18,000
Repair & Maint of Vehicles	3,093	2,142	3,000	4,000	4,000
Miscellaneous	-	-	-	5,000	5,000
Senior Lunch Program	4,243	5,088	-	12,000	12,000
Gas & Motor Oil	1,437	3,532	4,678	6,000	6,000
Cleaning Supplies	3,959	6,745	6,700	8,700	8,700
Office Supplies	975	925	925	1,600	1,600
Senior Recreation Program	2,715	3,495	3,515	6,060	6,060
Reimbursements (for union)	200	325	600	600	600
Center Equipment	1,458	1,382	1,388	6,000	6,000
Total	79,519	98,129	89,806	127,960	127,960
TOTAL GENERAL FUND BUDGET	433,252	466,256	296,367	595,578	585,137

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 643,066
ORDINARY EXPENDITURES		\$ 127,960
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 771,026

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 312,546
TAX LEVY	312,546	
INTERGOVERNMENTAL REVENUE		\$ 455,381
UNRESTRICTED AID (UGGA)	269,492	
STATE FORMULA - SENIOR CENTER	185,889	
LICENSES AND PERMITS		\$ 3,100
SUNDAY ENTERTAINMENT	100	
SPECIAL EVENTS PERMITS	3,000	
TOTAL FY24 BUDGETED REVENUES		\$ 771,026

HEALTH AND HUMAN SERVICES
VETERANS’ SERVICES

ERIC LAMARCHE
DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$175,525
	ORDINARY EXPENSES	\$599,354
	TOTAL FY24 BUDGETED EXPENDITURES	\$774,879

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. The department is committed to assisting newly arriving veterans, as well as long term residents. Its goal is to not only provide VA and MGL Chapter 115 benefits, but to nurture collaboration, and regional partnerships, enhance community outreach.

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.

ACCOMPLISHMENTS

- Attended all mandated training sessions required to remain in compliance with Mass. State Law
- Completed DEI training in collaboration with Middlesex community College
- Successfully completed a 5 week/40 hour Veterans mediation training with Quabbin mediation
- Attended weekly VSO meetings State sponsored
- Held Veterans of the Month recognitions
- Maintained USA flag retirement locations

PROJECTED EXPENSES

- Placed memorial Day flags in Edson cemetery
- Attended various veterans related ceremonies
- Member of the Massachusetts veterans' service officer association, attending monthly meetings.
- Organized a PACT ACT information session on 3/2/23
- Rededication of Veterans Memorial Square for the O'Neil brothers
- Completed two annual recertification's on all recipients of the Chapter 115 Program
- Continued with second annual hero banner program

GOALS

Calendar Year	Strategic Goal or Objective	Status
2020	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. Update: <i>Due to the COVID-19 pandemic, all interactions with HUMV program were paused. The department looks forward to continuing this collaboration, once COVID-19 restrictions change, and this activity is permissible.</i>	Complete
2020	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. Update: <i>This particular collaboration is postponed until we are notified by the Middlesex County Sherrieff Department, that this can be safely rejuvenated.</i>	Complete
2022	Expand the Hometown Heroes banner program to include Lowell's first responders, as well as holding a special ceremony on site, recognizing each honoree. Update: <i>This was well received. We will work to incorporate this program in our annual planning. We also plan on making this a perpetual honor with the assistance from DPW.</i>	<i>Ongoing</i>
2022	Expand the Memorial square decorating to include a sign/site inspection. Recommending the replacement of faded or damaged Memorial Square Signs. Update: <i>We have Visually inspected various locations. (As of 03/08/2023) we are presenting replacement requests to the sign department. This will undoubtedly be an ongoing annual effort.</i>	<i>Ongoing</i>

PROJECTED EXPENSES

2023	Create a part time position to expand our outreach efforts to indigent veterans and widows, also to create, develop and maintain new public events/parades/and celebrations.	New
2023	Create a monthly peer program that utilizes music therapy, poetry and other forms of self-expression. This will be a joint effort with the COA	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Average monthly benefits per case	\$348	\$400	\$400	450
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Average monthly benefit	\$46,000	\$50,000	40,000	40,000
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	115	100	120	170
Approximate number of phone calls fielded	5,500	4,000	5,000	5,500
Approximate number of walk-ins serviced	10	500	500	650
Current active caseload	132	160	105	102
Health care applications taken since completion of S.H.I.N.E. program	15	20	20	18
Home visits to Veterans/widows	10	50	50	5
Average number of Veterans/Widows assisted per month	130	150	105	108
Number of burial applications for wartime veterans processed	4	10	5	3
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	10	5	5	2
Number of veterans that were assisted with the application process to the V.A.S.H. program	6	5	5	3
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,200	5,200	5,200

ORGANIZATIONAL CHART

*Health and Human
Services Director*

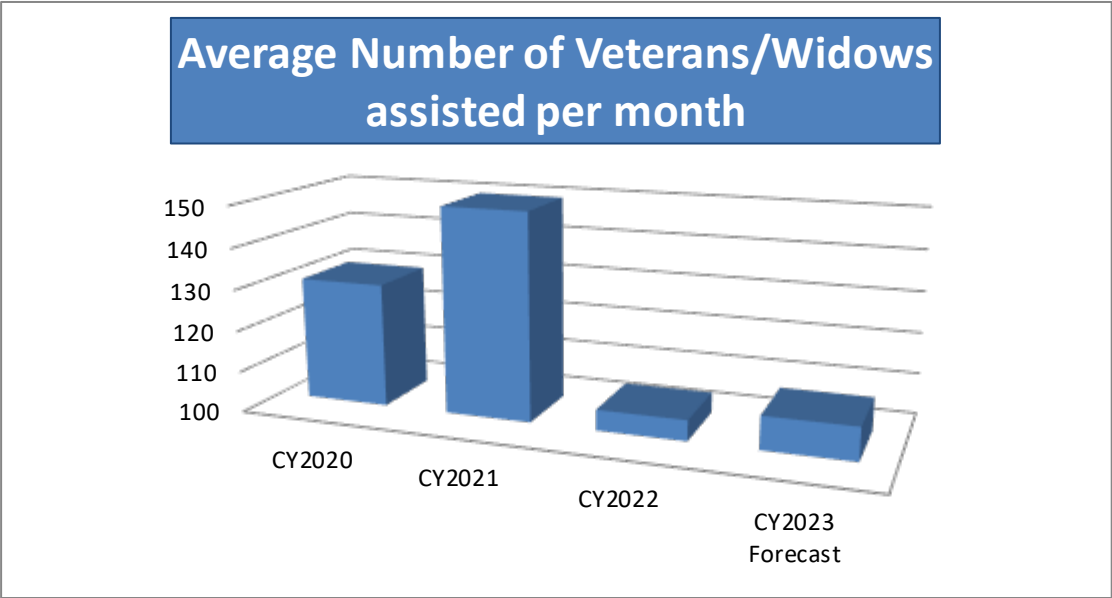
Director

Head Clerk (2)

VETERANS' SERVICES
ERIC LAMARCHE DIRECTOR

Advisory Bodies
Veterans' Commission

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	CY2020	CY2021	CY2022	CY2023 Forecast
Average Number of Veterans/Widows assisted per month	130	150	105	108

PROJECTED EXPENSES

EXPENSE DETAILS

VETERANS - 543	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel					
S & W-Perm.	161,918	167,828	171,245	203,605	175,525
Total	161,918	167,828	171,245	203,605	175,525
Expenses					
Leasing Equipment & Services	1,896	1,754	1,754	1,754	1,754
Celebrations	4,836	12,376	25,000	15,000	15,000
Office Supplies	-	980	1,100	1,100	1,100
Trans. Reimb., & Seminar	50	1,360	1,526	1,500	1,500
Veterans Services	484,890	308,741	603,027	580,000	580,000
Total	491,673	325,211	632,407	599,354	599,354
TOTAL BUDGET	653,591	493,039	803,652	802,959	774,879

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 175,525
ORDINARY EXPENDITURES		\$ 599,354
TOTAL FY24 BUDGETED EXPENDITURES		\$ 774,879

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 254,206
TAX LEVY	\$ 254,206	
INTERGOVERNMENTAL REVENUE		\$ 520,673
UNRESTRICTED AID (UGGA)	15,671	
VETERANS' BENEFITS	\$ 284,712	
VETS/ BLIND EXEMPTION	\$ 220,290	
TOTAL FY24 BUDGETED REVENUES		\$ 774,879

HEALTH AND HUMAN SERVICES
RECREATION

PETER FATICANTI
PROGRAM DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$1,193,631
	ORDINARY EXPENSES	\$98,011
	TOTAL FY24 BUDGETED EXPENDITURES	\$1,291,642

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.

ACCOMPLISHMENTS

- The tennis program was recreated this past summer to include summer youth tennis lessons and an end of year tournament for adults.
- The 3 and 4 year old program was brought back at the Morey School increasing the age range of kids that we service on the younger end.
- We served breakfast and lunch at our summer programs to provide meals to our youth.
- Partnership with the LPD PALS program to include flag football, ultimate Frisbee, boxing and additional swim lesson opportunities.
- Partner with the LPS to provide extended day and longer summer programs to summer school enrolled participants.
- Increase the Kids In Disability Sports (K.I.D.S.) partnership to add programs to better accommodate and underserved community in Lowell.

PROJECTED EXPENSES

GOALS

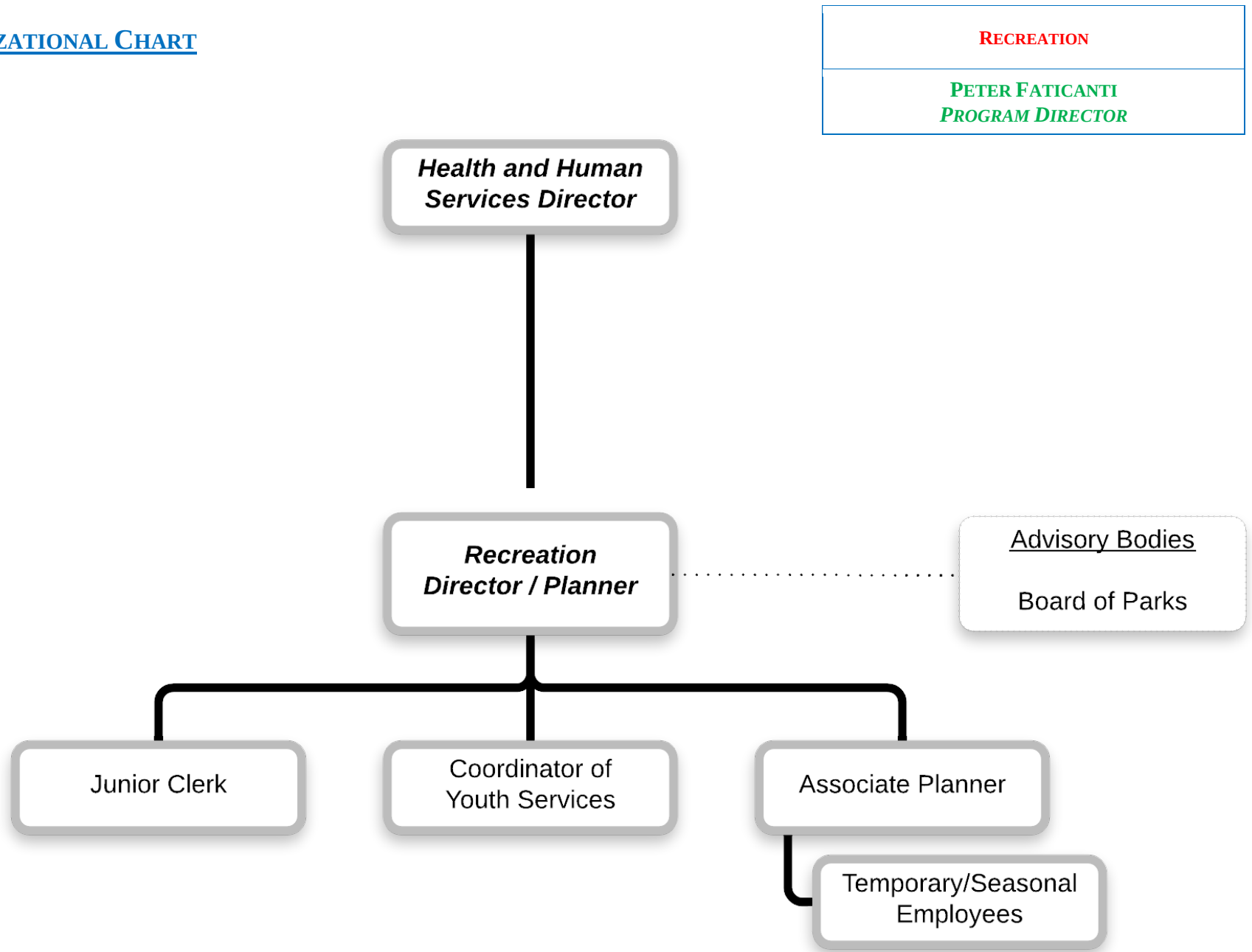
Calendar Year	Strategic Goal or Objective	Status
2020	Increase operations at the Waterfront by recruiting and certifying more lifeguards through our high school contacts. Update: <i>The waterfront was closed during FY 2022 due to lack of staff. Beach is being removed.</i>	Complete
2021	Re open the McPherson Park Pool Facility, which was closed during FY 2021 due to the COVID-19 pandemic. Update: <i>Pools were opened in a limited basis during FY2022.</i>	Complete
2021	Open Summer camp sites throughout the City, keeping in mind any COVID-19 safety protocols mandated by the State, or other authority. Update: <i>We returned to limited in person summer programming during FY2022 while following State Covid guidelines.</i>	Complete
2021	Create an online video game competition platform to increase remote distance programming for City youths, who may not still be restricted to their homes due to the COVID-19 pandemic. Update: <i>We began our online programming in January 2022 with a three month program for City residents of all ages.</i>	Complete
2022	Bring back our 3 and 4 year old summer tiny tot program. Update: <i>The program returned in 2022 at the Morey School with 36 registered participants.</i>	Complete
2022	Bring back our Summer tennis lessons at Shedd Park. Update: <i>The program returned with 66 Registered Participants for summer and an end of year tennis tournament for adults.</i>	Complete
2023	Increase current staffing ages.	New
2023	Increase the number of special activities brought into our summer programs to add a more well-rounded quality.	New
2023	Increase the number of aquatics programming and staff.	New

PROJECTED EXPENSES

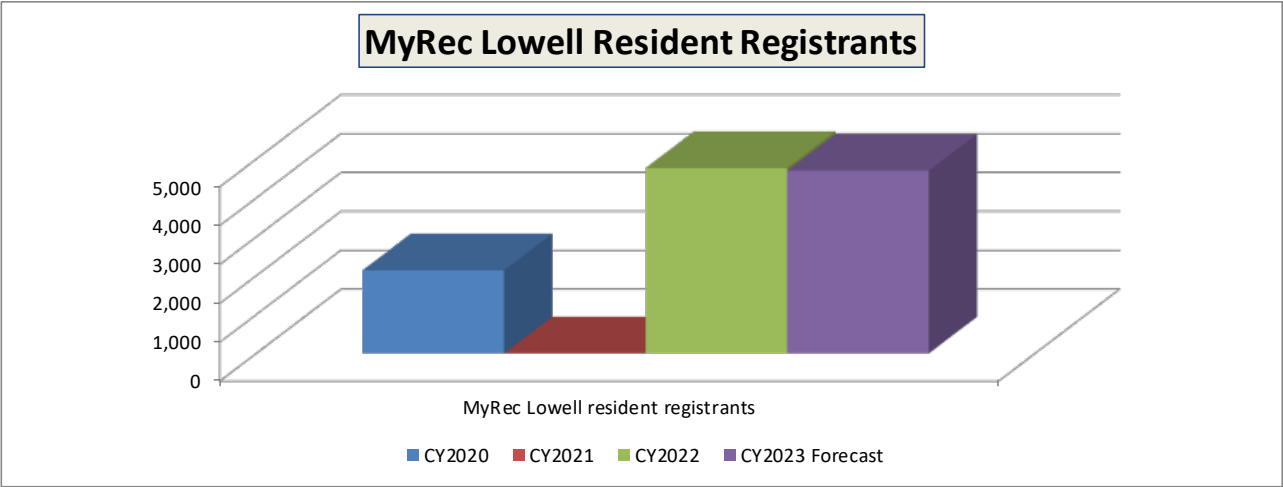
PERFORMANCE METRICS

<u>Measurement</u>	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Unique Permit Holders	123	120	157	150
Number of Recreation Permits issued	17,204	13,000	19,547	17,000
Registered Summer Program Participants	484	753	1675	1500
Breakfast served during summer program	0	3059	5136	4500
Lunches served during summer program	9,264	4707	7197	5500
MyRec unique registrations	542	1,300	2057	1500
MyRec first time registrants	542	550	548	550
MyRec Lowell resident registrants	2,136	2,001	4769	4700
MyRec non-Lowell resident registrants	66	125	240	150
MyRec activities running	82	125	147	150
MyRec facility/area reservations	17,204	13,000	19,547	17,000
MyRec facility/area reservation revenue	\$47,174	\$40,000	\$42,330	\$45,000

ORGANIZATIONAL CHART



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 positive and that local residents are engaged in the Recreation Department's offerings.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
MyRec Lowell resident registrations	2,136	2, 001	4769	4700

PROJECTED EXPENSES

EXPENSE DETAILS

RECREATION - 630

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
S & W-Perm.	226,969	229,697	192,204	255,118	255,118
S & W-Temp.	87,375	381,586	801,278	935,513	935,513
S & W-Temp.-Summer	-	-	-	-	-
Overtime	960	6,994	3,000	3,000	3,000

Outside Funding

Total	(61,614)	(59,276)	-	-	-
	253,691	559,000	996,482	1,193,631	1,193,631

Expenses

Winter Recreation Program	9,203	52,038	38,556	38,556	38,556
Rec. Program	11,271	11,215	11,331	63,000	30,000
Postage	-	-	-	-	-
Summer Supplies	10,168	7,950	9,435	10,909	10,909
Office Supplies	856	825	833	833	833
Transportation Reimbursements	1,490	2,405	4,163	4,200	4,200
Physical/ Drug Screen (Summer)	5,000	-	-	7,500	7,500
Misc. Charges	6,494	5,690	6,013	6,013	6,013

Total	44,482	80,124	70,331	131,011	98,011
TOTAL BUDGET	298,173	639,124	1,066,813	1,324,642	1,291,642

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,193,631
ORDINARY EXPENDITURES		\$ 98,011
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,291,642

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 885,246
TAX LEVY	719,195	
MV EXCISE	166,051	
INTERGOVERNMENTAL REVENUE		\$ 405,396
SHANNON GRANT	92,086	
UNRESTRICTED AID (UGGA)	313,310	
LICENSES AND PERMITS		\$ 1,000
MANUFACTURERS ICE CREAM	1,000	
TOTAL FY24 BUDGETED REVENUES		\$ 1,291,642

HEALTH AND HUMAN SERVICES

STEVEN ROBICHAUD

POLLARD MEMORIAL LIBRARY

DIRECTOR

PERSONNEL LIST (PAGE 732)	PERSONAL SERVICES	\$1,787,936
	ORDINARY EXPENSES	\$462,098
	TOTAL FY24 BUDGETED EXPENDITURES	\$2,250,034

MISSION & SERVICES OVERVIEW

We are a vital hub of learning in the City of Lowell and serve as a connector for our diverse community by providing equitable access to information, technology, and space needed to support life-long learning.

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 is a major part of the library’s offerings. We provide computers, Internet access, job searches, consortium networks, e-books, electronic databases, mobile hotspots (Wi-Fi), and virtual programming. 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 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 citizenship information.

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.

ACCOMPLISHMENTS

- *Youth Services Overview - Submitted by Molly Hancock, Coordinator of Youth Services*
 - FY 23 has seen a steady move back to our pre-pandemic numbers. From July through mid February, over 300 students have visited the library on field trips where they are treated to storytelling, engage in hands on activities, and conclude their visit with a library scavenger hunt to test what they have learned on their visit.

PROJECTED EXPENSES

- So far this fiscal year, we have offered 169 programs. These programs served 2,272 children from infants through upper elementary school. Programs included Mother Goose on the Loose storytimes, Wiggly Wednesdays, Summer and Winter Reading Programs, our annual Gingerbread Decorating event, Book to Art, a monthly book club for elementary students that combines reading and creating art. During the school year, we offer drop in crafts on half days and no school days.
- Our visits into the community have also increased. Youth services staff have made dozens of visits to schools for storytimes, community reader days, back to school nights, as well as attending community wide events such as AcreFest, National Night Out, and UMASS, Lowell's annual Field Trip Day event. We connected with over 1,450 people during these outings.
- While the majority of our patrons prefer in person activities, one virtual program has not only lasted beyond the pandemic but remains extremely popular – Virtual Baby Yoga. This program, for pre-walking infants, attracts participants not only from outside Lowell but also from outside Massachusetts. I have received many appreciative emails from participants who are grateful that we are able to share instructor Alexandra De Collibus' expertise with families, free of charge. Alexandra also provides recordings of sessions for registered families, which is important for those times when baby naps through the real time session!
- This year we applied for a Lowell Cultural Council grant, which we were happy to receive. Funds will be used to pay for musician Roger Tincknell to perform an international and interactive concert for families in June, right when school lets out for the summer.
- Speaking of summer, this year's Summer Reading Kick Off event will feature a visit from Curious Creatures. Curious Creatures is an interactive and educational live animal program. Summer Reading Kick Off is June 22 at 6:30 PM.
- Through my association with Lowell's Early Childhood Advisory Council, the library is one of the Lowell locations sponsoring a program called "The Basics." The Basics is an online toolkit for parents and caregivers of children age 5 and younger. Parents/caregivers sign up to receive two weekly texts. These texts have basic information about child development as well as providing ideas for simple activities that parents/caregivers can do with their children to help them achieve their full potential. Families can sign up through the library to participate. I am particularly happy that The Basics app is available in multiple languages such as Spanish, Arabic, and Brazilian Portuguese. Of special note – Belinda Juran, library Foundation member, is also a member of LECAC and was instrumental in bringing The Basics to Lowell.
- The library believes in collaborating with other local agencies. For the past several years we have offered the use of our Picture Book Room to Lowell Public Schools Early Childhood Department for their bi-weekly playgroups. This collaboration provides another opportunity for the library to be a hub of early learning.
- Future plans include offering more children's book clubs such as a graphic novel club for kids and a Beginning Reader book club. Right before the pandemic, we applied for and received an LSTA STEAM grant. A portion of the grant included funding to purchase STEM oriented kits. We plan to use these supplies to offer more STEAM activities.
- We want to create a new collection of audio books. Unlike books on CD or play-aways, the collection would consist of VOX or Wonderbooks. These are actual books that include an attached audio reader that the user controls by pushing buttons. Other libraries have these collections and we believe they would prove popular here.
- Children's Department staff is committed to providing excellent service to Lowell's children and their families. In the next fiscal year, we want to make sure we have the support and the funding to purchase all the materials and supplies we need for programs, tours, and outreach.

PROJECTED EXPENSES

- *Community Planning Overview - Submitted by Bridget Cooley, Coordinator for Community Planning*
 - Statistics:
 - o 118 programs offered
 - o 1076 Library patrons participated in person or virtually
 - o 107 watched recordings up to 2 weeks post event
 - o Tours for 32 people
 - o 774 individuals and/or groups utilized our meeting and study rooms
 - Throughout the past fiscal year, the Library has offered additional book clubs in the past few months. We have maintained our Short Story Book Club, while also adding the Novels & Nibbles Book Club (with no required reading), the Adults Read YA Book Club, and a brand new Graphic Novels & Comics book club. We anticipate the return of International Book Club later this year.
 - Chess Club is maintaining its popularity and growing.
 - Our Lowell Reads selection, *Take her Word for It: Sports Cultivate World-Class Leaders*, by Kathleen Ralls focused on helping community members build their leadership journey. Activities included a presentation by Dr. Kimberly Merriman of UMass Lowell Center for Leadership called “Don’t Throw Your Racket”, focusing on the importance of positive emotion as a leadership. We collaborated with the Mill City Toastmasters Group to host an introduction to Toastmasters and public speaking. The author talk and panel was extremely well received with local sports leaders, MaryBeth McKenney, Maura Duah-Asamoah and Deb Fleming sharing their experience with sports leadership and how it translates to their careers and relationships. Additional activities and reading were offered focusing on leadership.
 - The Library collaborated with the Parker Lecture series to offer one program to date – Myths & Miracles of Victorian Medicine by Janet Parnes, with two more coming in the spring.
 - During National Family History month, the Library in partnership with the Lowell Historical Society offered a virtual program called “Family History Resources in Lowell,” where we shared information about what’s available in the city, our Library specifically, and other hints for resources to uncover your family history.
 - We have introduced new passive programming for our patrons, including coloring sheets, crossword puzzles, and word searches for patrons who are here for longer intervals.
 - The Library has staff serving on the City of Learning committee. The City of Learning Festival was held the week of October 9th. We hosted 3 events that week, including the National Coming Out Day panel, a virtual program for We Are America (the video is on the Library’s YouTube channel), and a hybrid presentation on Native Americans of the Merrimack Valley Region.
 - Author talks have resumed both in person and virtually, with local authors, Peter Clenott, Szifra Birke and Jay Livingston, and more. Additional talks were held with fantasy author Esme Symes-Smith, author CL Polk, Maureen Johnson (Nine Liars) in Conversation with Jennifer Lynn Barnes (The Final Gambit), partnered with the Nashua Public Library for a talk with Eric Cervini about his book, The Deviant’s War, as well as partnered with the Burlington Public Library for a night with Sulari Gentill, Hank Phillippi Ryan, and Eva Jurczyk. Moderated by Rachel Raczka of the Boston Globe.
 - In January, we were able to welcome Lowell native, Elinor Lipman, back to the Library for a book discussion about her newest novel, *Ms. Demeanor*. It was well received by many in the community. The next week, we were able to welcome Ilyon Woo, New York Times

PROJECTED EXPENSES

- best-selling author of *Master Slave Husband Wife: An Epic Journey from Slavery to Freedom*.
- Fully virtual events held have included The Family Roe: An American Story, with Joshua Prager, Intellectual Freedom & You -- A Banned Books Week Webinar, Privacy & Reproductive Rights: What You Need to Know, Abolition's Foot Soldiers: Female Anti-Slavery Societies in Antebellum Massachusetts,
- As part of the Lowell Celebrates Kerouac weekend, the Library hosted the *Big Sur* marathon with approximately 30 people assisting in reading the novel in honor of its 60th anniversary of publication.
- To make some of the walking tours around Halloween accessible, the Library worked with Ted Sears Read to offer Lowell Ghosts, Goths & Ghouls: A Talk in the Meeting Room.
- To celebrate the holidays, we hosted our in-person wreath decorating. We had 25 individuals and families decorate wreaths, with another 27 going out for Take & Make options. Most were new to attending this type of program.
- Our adult craft night is still gaining in popularity with a variety of adults participating in the monthly event.
- Summer and Winter Reading Challenges were held for patrons to incentivize them to reading more minutes per day/week as well as use all of the resources that come with having a Library card.
- Tours were held for various groups, including new literacy tutors and students from the Abisi Adult Education program, to highlight the Library as well as resources available.
- *Technical Services - Submitted by Doug Cooper, Coordinator for Automation and Technical Services*
 - Cataloged a total of 3,862 new books, DVDs, CDs, and audiobooks for all ages, FY2023 year to date.
 - FY2022, all cataloged items was 4,571.
 - Overdrive items available (e-books, digital audiobooks, and magazines): 48,970 individual titles. 75,710 "copies" as some titles have more than one downloadable license.
 - 60,035 visitors FY2023 year to date.
 - FY2022 total equaled 60,035. FY2023 will clearly surpass FY2022.
 - Public Computer Logins: FY2023 Year to date equals 3,534 sessions; approximately 3,363 hours
 - FY2022 equaled 4,851 sessions; approximately 4,865 hours
 - Currently updating our collections to reflect current trends, Lowell community demand, best-selling books and media, and the accuracy of information.
 - Re-organizing our collections so that individual categories have room to expand and patrons have an even easier time browsing our shelves
 - Improving signage and wayfinding throughout the library
 - Introducing new technologies that Lowell residents can utilize for their education, entertainment, recreation, and careers. These technologies include chrome books and laptops for short-term loan, cell-phone charging stations, and a document scanner.
 - Deploying tablet computers that help patrons and staff communicate with the assistance of google translate
 - Publicizing our assistive technologies, like our video phone, low vision computer station, and Navilens navigation codes. We want to purchase assistive listening devices for use in our meeting room.

PROJECTED EXPENSES

- *Circulation - Submitted by Elizabeth Manning, Coordinator of Circulation*
 - Registered Library Borrowers (includes active and recently expired patrons only)
 - o Reported tally from last year = 14,726 (only includes numbers from 7/1/20 - 3/15/22)
 - o Projected tally for all of FY2022 = 15,446
 - o Actual tally for all of FY2021 = 15,813
 - o Notes
 - Regarding the much lower total for this year's numbers - as I mentioned in my narrative last year, I have been working for the last 2 years to eliminate duplicate and old, inactive records from the system. This, in addition to our new eCard patron type, which accounts for a new, large percentage of our patron base that have cards which expire after only 1 year, also contributes to the numbers appearing skewed. The total number of patron records in our system from last year (34,090 - snapshot tally including data up to 2/27/21) versus the total number of patron records from this year (32,075 - snapshot tally including data up to 3/15/22) shows a less dramatic difference between our total number of ALL patron records in the database for each year.
 - A massive inactive patron purge was performed on 5/4/22 in accordance with keeping our database current. In addition to monthly manual purges of inactive and duplicate records, this, along with the eCard patron type (with the shorter expiration date) may account for the down trend in numbers of patrons. It is anticipated that at a point, the number of very old records being deleted will reach an equilibrium with the number of brand new patrons applying for cards. Our numbers are smaller, but they reflect more accurate, and more active, current patrons.
 - o 1817 new patron cards were issued (to date) in FY23, averaging to about 227 new cards issued per month. This is more cards per month compared to FY22 (Total: 2394; approx. 200 per month)
 - o In FY23 (to date), 482 eCard applications (about 57 per month) were processed through our online form, allowing all patrons to access popular eContent, new, remote-only patrons to get cards, and existing patrons to update, renew or replace their cards for continued use of library resources. This puts us slightly ahead of our eCard monthly numbers from FY22 (Total: 614; 52 per month).
 - Library Circulation
 - o Circulation for FY2022 [Main library & Senior Center; combined circ, renewal & in-house of physical items only]
 - Reported tally from last year = 60,855 (only includes numbers for 7/1/2021 - 2/28/22)
 - Projected tally from last year = 91,255⁵³
 - Actual tally from last year = 93,401
 - o Circulation for FY2023 [Main library & Senior Center; combined circ, renewal & in-house of physical items only]
 - Reported tally for this year = 61,278 (only includes numbers for 7/1/2022 - 1/31/23)
 - Projected tally for this year = 104,778⁵⁴

⁵³ Calculated approximate monthly average of 7,600 circs x 4 (remaining months) = 30,400; 60,855 + 30,400 = 91,255

⁵⁴ Calculated approximate monthly average of 8,700 circs x 5 (remaining months) = 43,500; 61,278 + 43,500 = 104,778

PROJECTED EXPENSES

- Conclusion from last year's notes regarding jump in circ stats between FY21 & FY22 appears to have been correct; stats increased, but by significantly less between FY22 & FY23:
 - o The implementation of automatic renewal in late November of 2020, coupled with the increase of our physical circulation due to our building being fully open to the public during the last fiscal year (FY21) accounts for the inflation of our circulation numbers. Autorenewal will continue to be a part of our circulation statistics going forward so the difference between this year's numbers (FY22) and next year's (FY23) should not appear so drastic.

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Work with Engineering Dept. to design equipment that will shut off water supply to HVAC system in event of a leak. Update: <i>Due to the COVID-19 pandemic, the project was delayed. The Library will pursue this goal as part of our FY 2023 plans.</i>	Ongoing
2020	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. Update: <i>Due to the COVID-19 pandemic, this project was delayed, as the Library was closed for most of the year. This goal will be included in our FY 2023 plans.</i>	Ongoing
2020	Update the Library's HVAC Control System to make it easier to control the building climate and affect cost savings. Update: <i>DPW has received a quote for a solution to the HVAC controls, but we still haven't received the funding for the proposed solution.</i>	Ongoing
2021	Acquire equipment that will allow the Library to host programming and meetings both in-person and online simultaneously. Update: <i>We have acquired the Owl Meeting System to conduct hybrid meetings, but are continuing to work on the installation of a permanent system for the ground floor meeting room.</i>	Ongoing
2021	Replace most of the light bulbs in the Library with LEDs to effect a cost saving on electricity. Update: <i>The City electricians have started and will probably finish it in FY22.</i>	Ongoing
2021	Create a plan to redesign parts of the library for more meeting and programming space.	Ongoing

PROJECTED EXPENSES

	Update: <i>Have not moved forward on this goal due to the Pandemic. Will pursue in FY23.</i>	
2022	Review and update wayfinding signage language and symbols to make building navigation easier. Update: <i>Soft roll-out of some new signage has occurred throughout portions of the library over the past six months</i>	Ongoing
2022	Develop a plan for outreach services that includes small-scale options and supports large-scale options (like hybrid programming and a mobile library or branch system). Update: <i>Library outreach services are regularly taking place and evolving throughout the course of the year.</i>	Ongoing
2023	Update the library elevator with major renovation/repair for the safety and security of library patrons and staff Update: <i>City Council approved the transfer of \$340,000 to DPW to initiate the major elevator renovation/repair. The project went out to bid in November and a vendor was selected. Work on the renovation to proceed after March, 2023.</i>	New
2023	Incorporate the new Bookmobile into programming and outreach efforts that will reach larger groups at their point of need throughout the City of Lowell.	New
2023	Develop and undertake an extensive project to update and reorganize collections.	New

PROJECTED EXPENSES

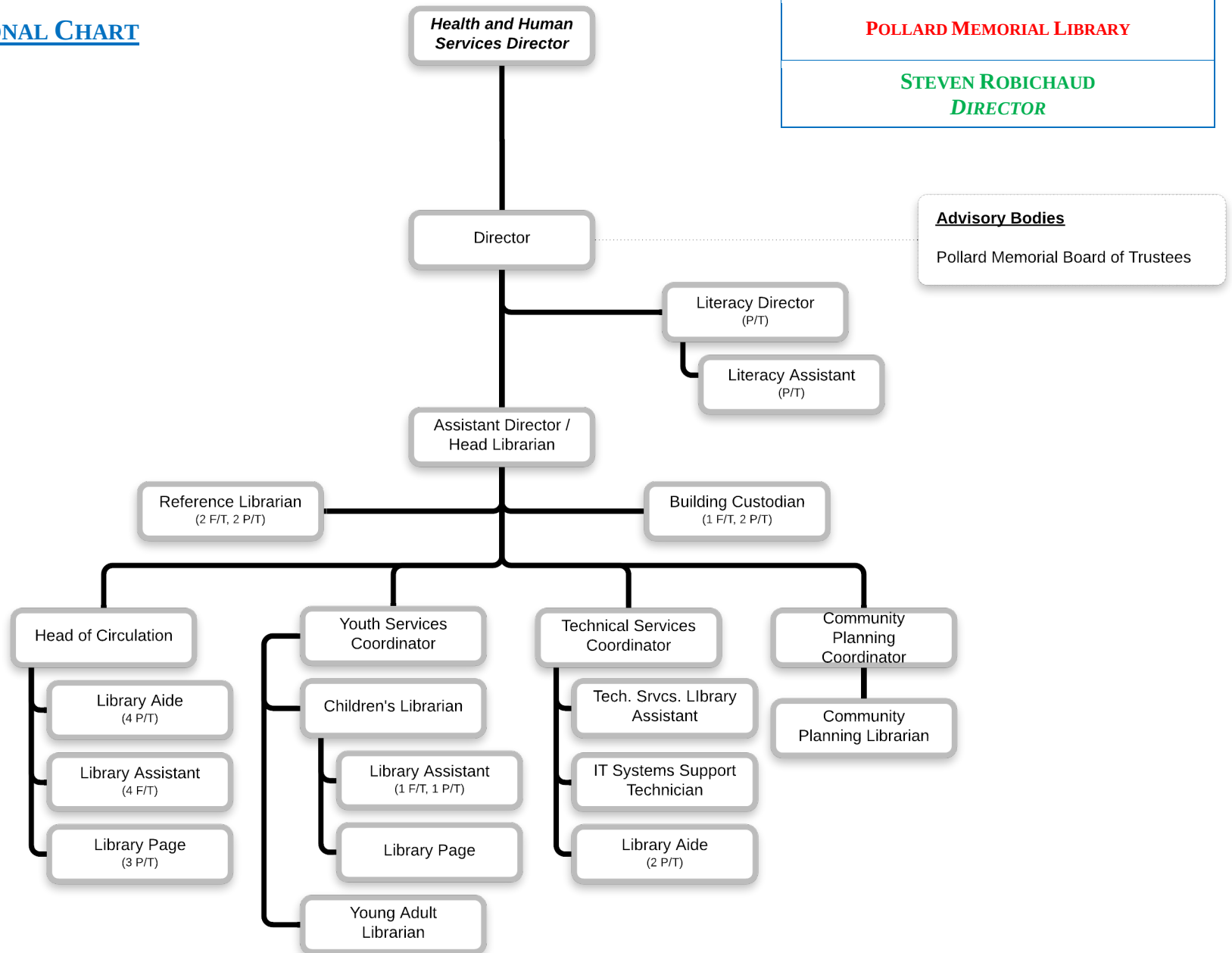
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Adult Programs	232	290	305	118
Adult Program Participants	992	1,141	1,200	1,076
Children's Programs	14	135	150	169
Children's Program participants	153	2,400	2,550	2,272
Grants (including State Aid to Libraries)	\$244,961	\$1,137,707 ⁵⁵	\$856,000	\$751,036
Young Adult Program	68	115	120	120
Young Adult program participants	508	620	650	650
Acquisitions for Collection	\$158,560	\$152,500	\$180,000	\$93,545
Amount spent on library materials	118,757	108,750	114,200	116,000
Electronic format holdings	69,688	91,255	95,820	61,278
Circulation	19,696 ⁵⁶	15,446	16,220	12,535
Registered Borrowers	32,377	70,000	105,000	60,035
Number of Visitors Entering Library Building	111,166	32,377	70,000	105,000

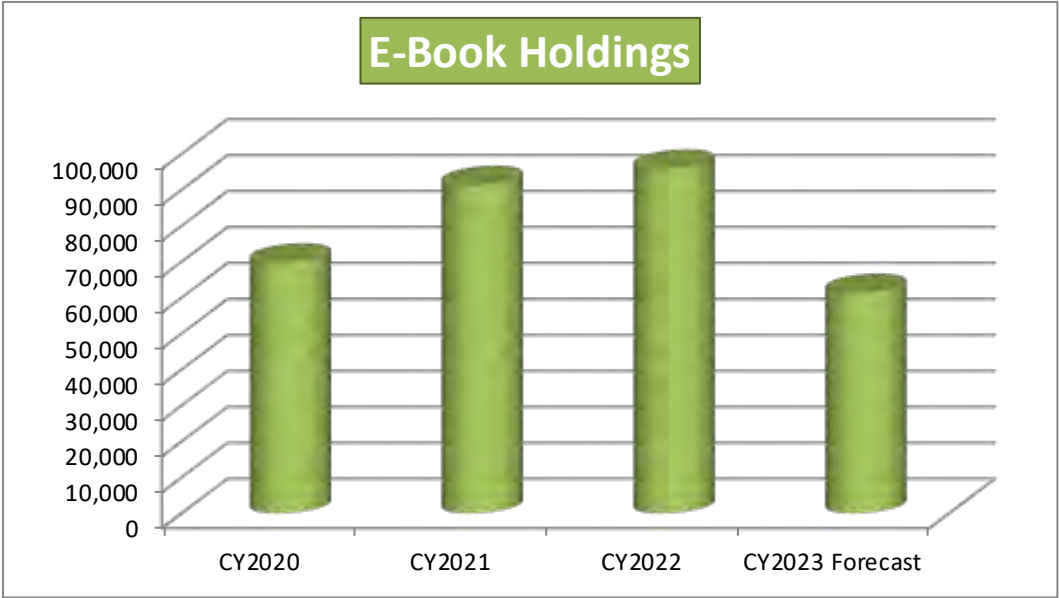
⁵⁵ In FY22, in addition to Library State Aid and the Literacy grant, we also received a \$50,000 ARPA-MBLC grant, a 6-year ARPA-Lowell Bookmobile grant (\$834,215 for FY22), and 25 Hotspots for 1 year through the another ARPA-MBLC grant.

⁵⁶ Previous years of registered borrowers included all the records in the database, many of which were very old and inactive because patrons still owed us fees for unreturned items. Starting in FY21, our numbers will indicate patrons with active use in the last 3 years and those recently expired within that fiscal year.

ORGANIZATIONAL CHART



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	CY2020	CY2021	CY2022	CY2023 Forecast
Electronic format holdings	69,688	91,255	95,820	61,278

PROJECTED EXPENSES

EXPENSE DETAILS

LIBRARY - 610

Personnel

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
S & W-Perm.	934,224	987,631	1,045,006	1,141,621	1,141,621
S & W-PT.	35,965	105,925	161,458	320,567	320,567
S & W - Overtime	-	-	-	-	-
S & W - Shift Differential	3,743	5,356	5,150	5,150	5,150
Outside Funding (non-Tax Levy)	-	-	-	(157,397)	(157,397)

Total	973,932	1,098,912	1,211,614	1,309,941	1,309,941

Expenses

Electricity	57,406	68,705	76,000	76,000	76,000
Repair & Maintenance Equipment	8,156	4,848	8,000	9,500	9,500
Equipment Leasing	28,668	20,247	35,000	35,000	35,000
MV-Library-Consortium	54,598	54,598	54,598	54,598	54,598
Professional Services (security guard)	20,184	34,400	42,614	60,000	60,000
Library - Aud/Micro/Bks/Sup.	143,538	149,358	180,000	190,000	190,000
Office Supplies	11,700	13,928	24,000	24,000	24,000
Custodial Supplies	1,690	4,922	3,000	5,000	5,000
Bookmobile & Gas				8,000	8,000

Total	325,941	351,006	423,212	462,098	462,098

TOTAL BUDGET	1,299,873	1,449,918	1,634,826	1,772,039	1,772,039

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ 1,787,936
ORDINARY EXPENDITURES		\$ 462,098
TOTAL FY24 BUDGETED EXPENDITURES (GROSS)		\$ 2,250,034

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 1,559,039
TAX LEVY	1,429,826	
MV EXCISE TAX	129,213	
INTERGOVERNMENTAL REVENUE		\$ 685,995
UNRESTRICTED AID (UGGA)	528,567	
ARPA	107,428	
STATE AID - LIRBRARY FUNDING	50,000	
PUBLIC ACCESS REVENUE	-	
MISCELLANEOUS REVENUE		\$ 5,000
LIBRARY MISCELLANEOUS	5,000	
TOTAL FY24 BUDGETED REVENUES		\$ 2,250,034

FIXED COSTS**SUMMARY***(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)*

Actual FY20	Actual FY21	Actual FY22	Approved FY23	PROGRAM EXPENDITURES	Budget FY24
13,694,217	11,981,545	13,694,218	12,936,464	DEBT SERVICE	13,389,860
1,025,542	798,060	1,158,792	950,000	WORKERS' COMPENSATION	1,050,000
197,998	416,223	124,277	500,000	UNEMPLOYMENT	400,000
22,846,692	23,243,514	24,235,294	25,854,915	HEALTH INSURANCE	27,125,000
27,239,657	28,713,597	30,081,701	31,687,781	PENSION	32,880,598
3,104,673	3,161,830	3,595,587	3,100,000	MEDICARE TAX	3,177,500
1,272,886	773,047	870,447	825,000	CLAIMS & JUDGEMENTS	900,000
280,129	342,035	310,545	319,050	OTHER INSURANCE	820,000
33,687	34,529	35,392	35,000	NMCOG	40,343
69,695,481	69,464,380	74,106,253	76,208,210		79,783,301
				FINANCING PLAN	Budget FY24
				TAXES	63,150,189
				LICENSES AND PERMITS	2,000
				CHARGES FOR SERVICES	18,000
				INTERGOVERNMENTAL REVENUE	13,940,111
				MISCELLANEOUS REVENUE	2,673,000
					79,783,301

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES		\$ 13,389,860
TOTAL FY24 BUDGETED EXPENDITURES		\$ 13,389,860

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 10,698,860
TAX LEVY	2,171,890	
HOTEL MOTEL TAX	110,896	
MV EXCISE	7,216,074	
MV PENALTY AND INTEREST	750,000	
PILOT	450,000	
CHARGES FOR SERVICES		\$ 18,000
MV NON-RENEWAL	18,000	
MISCELLANEOUS REVENUE		\$ 2,673,000
INTEREST ON INVESTMENTS	2,500,000	
OTHER MISCELLANEOUS INTEREST	173,000	
TOTAL FY24 BUDGETED REVENUES		\$ 13,389,860

FIXED COSTS
WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 1,050,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 1,050,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 850,000
TAX LEVY	850,000	
INTERGOVERNMENTAL REVENUE		\$ 200,000
UNRESTRICTED AID (UGGA)	200,000	
TOTAL FY24 BUDGETED REVENUES		\$ 1,050,000

FIXED COSTS
UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 400,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 400,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 400,000
TAX LEVY	400,000	
TOTAL FY24 BUDGETED REVENUES		\$ 400,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 27,125,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 27,125,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 19,655,610
TAX LEVY	18,385,525	
NEW GROWTH	954,696	
MV EXCISE	315,389	
INTERGOVERNMENTAL REVENUE		\$ 7,469,390
UNRESTRICTED AID (UGGA)	7,469,390	
TOTAL FY24 BUDGETED REVENUES		\$ 27,125,000

FIXED COSTS
RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 32,880,598
TOTAL FY24 BUDGETED EXPENDITURES		\$ 32,880,598

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 27,609,877
TAX LEVY	27,609,877	
INTERGOVERNMENTAL REVENUE		\$ 5,270,721
UNRESTRICTED AID (UGGA)	5,270,721	
TOTAL FY24 BUDGETED REVENUES		\$ 32,880,598

FIXED COSTS
MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 3,177,500
TOTAL FY24 BUDGETED EXPENDITURES		\$ 3,177,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 2,177,500
TAX LEVY	1,125,000	
MEALS TAX	1,052,500	
INTERGOVERNMENTAL REVENUE		\$ 1,000,000
MEDICAID REIMBURSEMENT	1,000,000	
TOTAL FY24 BUDGETED REVENUES		\$ 3,177,500

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 900,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 900,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 900,000
TAX LEVY	825,000	
MEALS TAX	75,000	
TOTAL FY24 BUDGETED REVENUES		\$ 900,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 820,000
TOTAL FY24 BUDGETED EXPENDITURES		\$ 820,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 818,000
RE PENALTY & INTEREST	195,203	
RE ESTATE RETUNR FINES	102,449	
LIEN CERTIFICATES	2,378	
PROFORMA TAXES	9,263	
URBAN REDEVELPMENT	150,000	
MV EXCISE TAX	358,707	
LICENSES AND PERMITS		\$ 2,000
TAXI LICENSES	2,000	
TOTAL FY24 BUDGETED REVENUES		\$ 820,000

FIXED COSTS
NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 40,343
TOTAL FY24 BUDGETED EXPENDITURES		\$ 40,343

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 40,343
RE PENALTY & INTEREST	35,000	
INTERGOVERNMENTAL REVENUE	5,343	
UNRESTRICTED AID (UGGA)		
TOTAL FY24 BUDGETED REVENUES		\$ 40,343

CHERRY SHEET
SUMMARY

SUMMARY

(REFERENCED AS “UNAPPROPRIATED EXPENSES” IN PRIOR BUDGETS)

Actual FY20	Actual FY21	Actual FY22	Approved FY23		Budget FY24
77,923	78,678	78,678	85,928	MOSQUITO CONTROL	87,150
26,911	27,447	27,447	29,644	AIR POLLUTION DISTRICTS	30,558
325,900	325,440	325,440	280,140	RMV NON-RENWAL	259,740
1,044,338	1,070,448	1,070,448	1,097,209	REGIONAL TRANSIT (LRTA)	1,124,639
62,020	57,418	44,079	15,352	SPECIAL EDUCATION	14,560
956,175	933,926	938,591	1,093,549	SCHOOL CHOICE SENDING TUITION	1,198,616
26,568,526	27,500,644	27,333,551	38,627,052	CHARTER SCHOOL SENDING TUITION	42,182,619
29,061,793	29,994,001	29,818,234	41,228,874		44,897,882
				FINANCING PLAN	Budget FY24
				TAXES	32,424,784
				LICENSES AND PERMITS	-
				CHARGES FOR SERVICES	6,896,785
				INTERGOVERNMENTAL REVENUE	5,576,313
				MISCELLANEOUS REVENUE	-
					44,897,882

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		\$ -
ORDINARY EXPENDITURES		\$ 44,897,882
TOTAL FY24 BUDGETED EXPENDITURES		\$ 44,897,882

FINANCING PLAN	DETAIL	SUMMARY
TAXES		\$ 32,424,784
TAX LEVY	32,363,957	
MEALS TAX	60,827	
INTERGOVERNMENTAL REVENUE		\$ 5,576,313
UNRESTRICTED AID (UGGA)	1,509,413	
GENERAL STABILIZATION	3,273,974	
PEG ACCESS SPECIAL REVENUE	342,926	
SALARY STABILIZATION	400,000	
VACANT FORECLOSED PROPERTIES	50,000	
CHARGES FOR SERVICES		\$ 6,896,785
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	6,896,785	
TOTAL FY24 BUDGETED REVENUES		\$ 44,897,882

ENTERPRISE FUNDS
SUMMARY

[PERSONNEL LIST](#) (PAGE 732)

Actual FY20	Actual FY21	Actual FY22	Approved FY23		Budget FY24
17,665,278	21,337,724	20,387,523	21,449,645	WASTEWATER	21,449,645
6,327,480	6,820,215	8,575,916	9,239,402	PARKING	9,239,402
9,764,644	11,023,997	11,245,515	10,721,569	WATER	10,721,569
9,012,522	9,012,522	9,989,799	13,503,429	INDIRECT COSTS (ALL ENTERPRISE)	13,503,249
42,769,924	48,194,458	50,198,753	54,914,045		54,913,864

ENTERPRISE FUNDS

MARK YOUNG

LOWELL REGIONAL WASTEWATER UTILITY

EXECUTIVE DIRECTOR

ENTERPRISE

[PERSONNEL LIST](#) (PAGE 732)

MISSION & SERVICES OVERVIEW

To effectively manage wastewater and stormwater transport and treatment systems in a professional manner. LRWWU strives to provide reliable, cost-effective, high-quality services that protect public health, promote environmental stewardship, and deliver outstanding service to our customers at fair and reasonable rates.

The Lowell Regional Wastewater Utility (LRWWU) maintains and operates an ISO-14001 certified wastewater treatment facility (Duck Island); a large combined sewer system dating to the 1800s; an extensive stormwater drainage system; and an US Army Corp. certified flood protection system.

Duck Island is a primary and secondary activated sludge plant that receives flows from the City of Lowell and the Towns of Chelmsford, Dracut, Tewksbury, and Tyngsborough. Primary treatment removes settle-able solids, grit, and floatable materials. Secondary treatment deals with the removal and/or conversion of biodegradable organic contaminants. Duck Island removes a minimum of eighty-five percent (85%) of the contaminants that enter the treatment plant. Duck Island is designed to treat wastewater flows averaging 32 million gallons per day (MGD). During wet weather conditions, the plant treats as much as 110 MGD of combined sewage and storm water. 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 collection system is the network of pipes, manholes, catch basins, pump stations and diversion stations that collect sewage and stormwater runoff and convey these flows to state-approved discharge points, or outfalls. The collection system was first designed in the 1800's, and is comprised of combined sewers (the oldest type), sanitary sewers, and separate storm sewers. The collection system consists of approximately 226 miles of gravity sewer pipes, 64 miles of gravity stormwater pipes, 9 diversion stations, and 14 sewage pumping stations. Ten miles of the gravity sewer is large-diameter (48-inch to 120-inch) interceptors located along the banks of the Merrimack and Concord Rivers collect wastewater from the sewer system and convey it to Duck Island.

PROJECTED EXPENSES

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. LRWWU actively manages the aforementioned programs to meet the requirements outlined in its NPDES and MS4 permits.

ACCOMPLISHMENTS

- Operations Manager, Aaron Fox, received the Alfred E. Peloquin Award for his excellence in utility operations.
- Procured a new pipeline assessment vehicle utilizing ARPA funding.
- Maintained ISO 14001 Environmental Management System (EMS) certification for twenty-two straight years.
- Received *NACWA Silver Award* for excellent performance in Wastewater treatment for three straight years.
- 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. Safety training is now digital help access for off shift personnel.
- Wastewater has incorporated digital and GIS tools into daily routines and workflows to better track data, improve record keeping, and communication.
- Continued collaborative meetings with City departments regarding capital improvements and Operation & Maintenance issues
- Phase 3 Duck Island Treatment Facility plant conceptual design completed.
- Submitted Lowell's final CSO Notification Plan to MassDEP, and implemented practices to alert citizens of overflows.
- Updated the Capacity, Management, Operation, and Maintenance (CMOM) program including standard and specifications, as well as additional contractor oversight from in-house Wastewater engineers.
- Updated the Inflow and Infiltration (I/I) framework to meet the terms of 314 CMR 12.04.
- Maintained compliance with current Municipal Separate Storm Sewer System (MS4) permit and updated workflow/equipment to comply with future regulations.
- Submitted over 30 monthly and yearly reports to comply with all regulatory regulations from MassDEP and EPA regarding the collection system, stormwater system, wastewater treatment plant, and other environmental quality programs.
- The Flood Damage Reduction system, maintained by Wastewater, continues to meet the U.S. Army Corp of Engineers standards and reduce the risk of flooding to over 400 businesses and residents.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Conduct a Wastewater/Water Rate Survey Update: <i>A forecast/sustainability study of rates as they relate to future improvements is underway.</i>	Ongoing
2020	Transition to a paperless data collection system Update: <i>Doform electronic checklist and GIS tools on iPads implemented.</i>	Complete
2021	Start next phase of upgrades at Duck Island Update: <i>Phase 3 Duck Island Treatment Facility plant upgrades underway.</i>	Complete
2021	Finalize individual MS4 Stormwater permit with EPA Update: <i>Department continues negotiation with the EPA.</i>	Ongoing
2021	Develop Stormwater Management policies for municipal properties Update: <i>Stormwater Management Plan (SWMP) plan created.</i>	Complete
2021	Establish the next phase of CSO, sewer line and drain line improvements Update: <i>Department continues negotiation with the EPA.</i>	Ongoing
2022	Implement modern CMMS work order and asset management software. Update: <i>In progress</i>	Ongoing
2022	Receive the NACWA Gold Award for zero violations. Update: <i>Received NACWA Silver Award for 2022.</i>	Complete
2022	Meet the terms of the newly established Sewage Notification Regulation. Update: <i>Final CSO Notification Plan implemented.</i>	Complete
2022	Upgrade of GIS system to Enterprise ArcGIS to allow in field editing of assets. Update: <i>In progress.</i>	Ongoing
2023	Receive the NACWA Gold Award for zero violations	New

PROJECTED EXPENSES

2023	Complete city wide flow metering program to assess Inflow and Infiltration (I/I)	New
2023	Purchase two new vacuum trucks utilizing ARPA funding	New
2023	Fill all vacant positions and fully license all CDL required positions	New
2023	Update Wastewater's High Flow Management (HFM) Protocols	New
2023	Complete design of the Douglas Road storage tank	New

PROJECTED EXPENSES

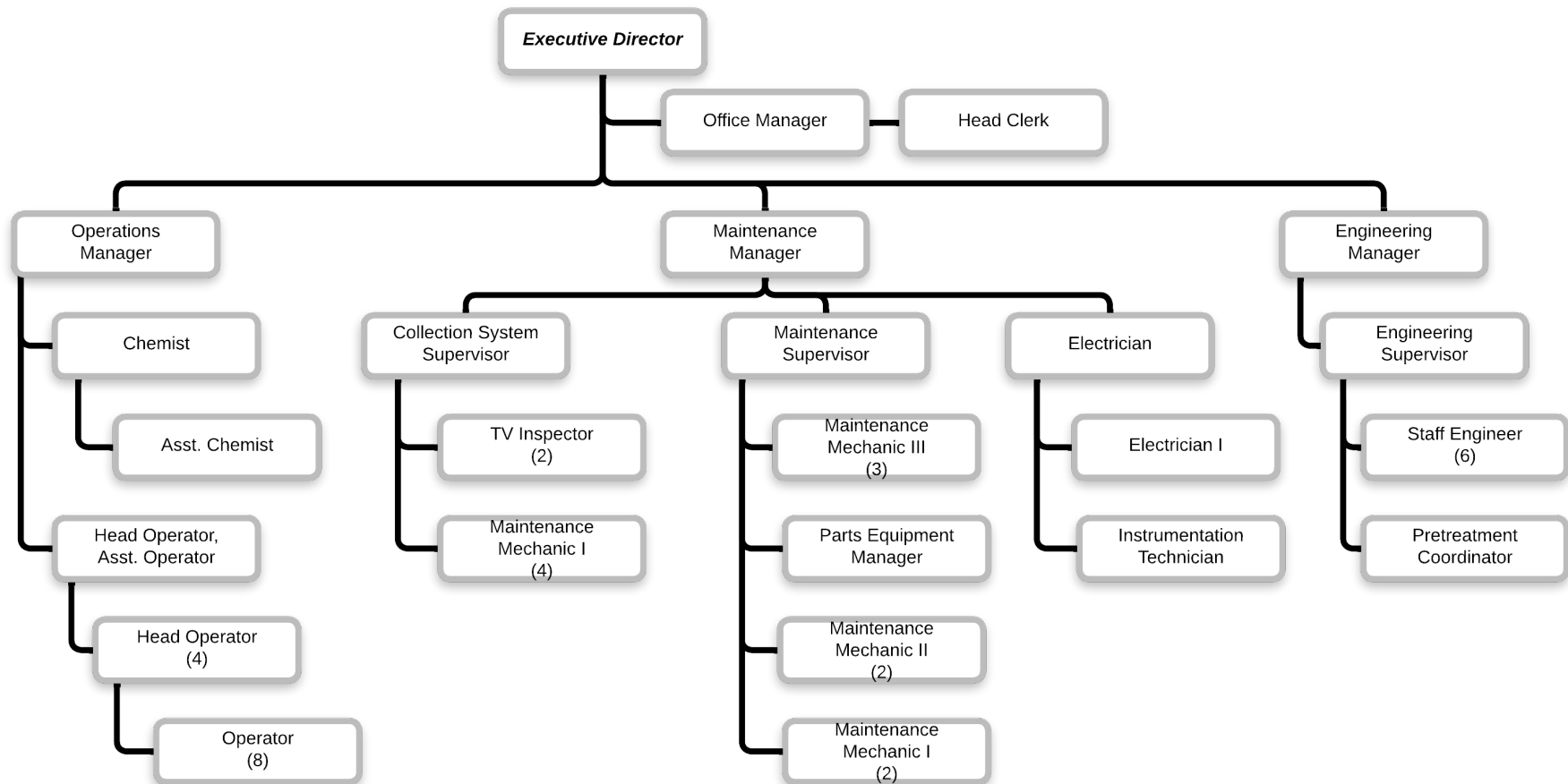
PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Number of odor complaints	8	1	8	0
Total volume treated at Duck Island in gallons	9,455,000,000	11,077,000,000	8,972,000,000	10,000,000,000
Total CSO Diversion Volume in gallons	157,000,000	448,000,000	229,000,000	330,000,000
Hauled waste (industrial and septage) received in gallon	21,713,960	26,158,678	27,207,173	27,000,000
Amount of Industrial Hauled Waste Revenue in dollars	\$ 2,097,516	\$ 2,384,489	\$2,346,253	\$2,500,000
Percent removal of wastewater solids	96.6	96.6	96.0	95.0
Percent removal of organic pollutants	97.3	96.1	95.9	95.0
Total amount of sludge processed in wet tons	26,274	25,854	25,377	25,500
Number of civic plus (resident) requests addressed	459	388	354	350
Total Number of work orders completed	1,188	1,350	1,495	1,500
Number of catch basins repaired and replaced	73	107	115	150
Number of catch basins cleaned by LRWWU staff	639	540	1,659	1,600
Total length of sewer/stormwater pipes video inspected in feet	59,842	104,187	152,289	150,000
Total length of sewer/stormwater pipe cleaned in feet	10,726	9,395	13,221	15,000
Total length of sewer/stormwater pipe lined in feet	6,518	2,317	10,159	7,500
Total length of new sewer/drain pipe installed in feet	313	690	529	600
Total Number of stormwater outfalls inspected/sampled	11	39	46	100
Total amount of Citizen used oil recycled in gallons	420	190	377	400
Total amount of street sweeping debris collected in tons	872	0	425	550
Total amount of catch basin debris disposed in tons	254	338	773	800
Number of industries inspected	34	35	32	32

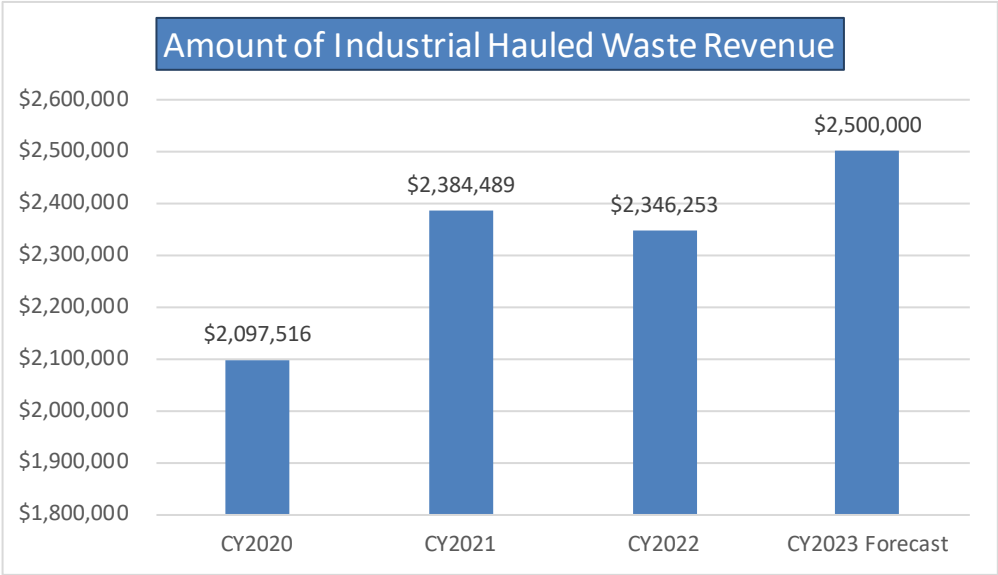
ORGANIZATIONAL CHART

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	CY2020	CY2021	CY2022	CY2023 Forecast
Amount of Industrial Hauled Waste Revenue	\$2,097,516	\$2,384,489	\$2,346,253	\$2,500,000

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

<u>WASTEWATER</u>	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries & Wages - Perm	2,745,961	2,885,605	3,336,431	3,465,595	3,465,595
Salaries & Wages - Temp	14,478	30,551	35,000	45,000	35,000
Overtime	166,294	194,499	125,000	225,000	150,000
Overtime - Special Projects	1,924	10,059	7,500	7,500	7,500
Holiday	27,849	23,103	32,000	41,000	41,000
Shift Differential	37,917	38,356	45,000	46,125	46,125
License Incentive	13,450	9,750	15,000	16,000	16,000
Longevity	1,142	1,142	1,150	1,150	1,150
Sick Leave Incentive	32,762	23,920	50,000	70,000	70,000
Total	3,041,778	3,216,986	3,647,081	3,917,370	3,832,370
<u>Expenses</u>					
Energy - Heating/Gas	1,576,440	1,753,921	1,744,000	1,831,000	1,831,000
Repair & Maint Bldgs & Grounds	498,136	553,584	700,000	700,000	700,000
Software Replacement		-		43,000	10,000
Sludge Removal	3,972,059	3,923,234	4,700,000	5,700,000	5,800,000
Police - Special Detail	45,315	44,516	80,000	100,000	50,000
Rental of Equipment	7,026	2,781	7,420	-	-
Uniform Rental	12,977	14,276	14,841	15,000	15,000
Professional Services	257,683	284,740	329,359	375,000	375,000
Settlements	-	-	4,278	4,200	4,200
CMMS	3,295	-	8,903	-	-
Training Safety	19,112	15,971	34,919	35,000	35,000
Postage	730	-	1,309	-	-
Gas & Motor Oil Supplies	32,410	48,340	30,947	75,000	50,000
Chemical Supplies	994,929	1,136,192	1,100,000	2,225,000	2,100,000
Laboratory Supplies	21,139	33,103	38,000	38,000	38,000
Office Supplies	2,233	1,688	3,954	7,500	7,500
Misc. Supplies - Other	-	-	925	-	-
In- State Seminars	-	-	-	-	-
Out of State Travel	-	-	-	-	-
Misc Charges	6,248	13,058	13,875	15,000	15,000
Vehicle Capital Plan	-	44,908	90,000	449,000	90,000
Office Furn. & Equipment	3,680	2,205	10,929	11,000	11,000
Environmental Monitoring	52,570	18,665	54,176	55,000	55,000
Elevator Repairs	-	-	-	-	-
ISO 14001	-	-	-	-	-
Insurance	-	67,600	70,000	70,000	70,000
TOTAL OPERATIONS & MAINTENANCE	7,505,982	7,958,782	9,037,835	11,748,700	11,256,700

PROJECTED EXPENSES

WWTP COLLECTION DIVISION	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Contract Street Sweeping/CB Cleaning	74,467	118,892	300,000	-	-
Street Sweeping & Disposal	-	-	-	100,000	100,000
Catch Basin Cleaning and Disposal	-	-	-	285,000	200,000
Remote Diversions	18,129	18,818	19,819	-	-
Stormwater	-	-	-	50,000	50,000
GIS Computer Systems	10,350	1,036	13,213	-	-
Improve Sewers & Drains	635,314	977,438	900,000	1,125,000	900,000
CIPP - Pipe Lining	223,378	350,000	350,000	389,150	350,000
Heavy Cleaning - Sewer Lines	-	5,200	18,500	27,917	27,917
SUBTOTAL COLLECTION DIVISION	961,638	1,471,384	1,601,532	1,977,067	1,627,917
TOTAL BUDGET	11,509,397	12,647,152	14,286,448	17,643,137	16,716,987

WASTEWATER ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Aggregate Wastewater Receipts	24,515,352	24,803,365	27,041,824	26,431,000	26,431,000	30,167,000
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	Request	FY24 Manager
Personal Services	3,084,258	3,041,778	3,216,986	3,647,082	3,917,370	3,832,370
Ordinary Expenses	8,057,839	8,487,620	9,430,166	10,639,367	13,725,767	12,884,617
Debt Service	7,026,054	8,377,828	8,443,772	8,674,730	8,771,512	8,771,512
Indirect Costs	5,023,683	5,023,201	7,211,038	6,124,901	6,948,505	6,948,505
Transfers/Appropriation from Retained Earnings	181,056	2,518,717	(278,455)			
Total Expenditures	23,372,889	27,449,143	28,023,507	29,086,080	33,363,153	32,437,003
Surplus/(Deficit)	1,142,462	(2,645,778)	(981,683)	(2,655,080)	(6,932,153)	(2,270,003)
Beginning Fund Balance	5,303,929	6,446,391	3,800,613	2,818,930	163,850	163,850
Estimated Operations				(2,655,080)	(6,932,153)	(2,270,003)
Projected Ending Fund Balance (must be < 22 R.E.)	5,303,929	6,446,391	3,800,613	163,850	(6,768,303)	(2,106,153)
Actual Operations	1,142,462	(2,645,778)	(981,683)			
Actual Ending Fund Balance (R.E.) (must be > 0)	6,446,391	3,800,613	2,818,930	163,850	(6,768,303)	(2,106,153)

ENTERPRISE FUNDS

TERRY RYAN

PARKING GARAGE ENTERPRISE

PARKING DIRECTOR

[PERSONNEL LIST](#) (PAGE 732)

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 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.

ACCOMPLISHMENTS

- With the delivery and installation of 142 new parking kiosks, the City has a tremendous opportunity to re-shape its parking operations, improve customer satisfaction and grow revenues. The new kiosks are expected to be delivered in April 2023 will provide a modern, smooth “Pay by Plate” parking experience. Parkers will have the opportunity to pay at the kiosk with cash, coin and/or card knowing that their transaction is secure and PCI Compliant. With working kiosks, enforcement officers will be better equipped to do their job in a more efficient and fair way.
- The kiosks will allow for city to divide the city into 45 distinct zones and implement approved parking programs by adjusting rates for special events, snow emergencies and applying dynamic pricing. Specifically identified zones will be programmed to collect event rates within the area of city venues, supplementing garage parking. Specific zones will also be set to allow for 15 minutes of free parking. Initially, the kiosks will provide on-screen instructions in English and Spanish with Portuguese and Khmer to be added.

PROJECTED EXPENSES

- Passport Labs will continue to support parkers with their parking App available to iPhone and Android users along with parking payments accepted online. Passport will continue to be the city's vendor for parking enforcement and will now provide digital permits for residential parking-related programs. New back-office features will allow the parking department to review revenue by zone, to better understand parking demands and adjust accordingly.
- Flexibility in transient parking rates will be key in providing parking to residents and visitors to Lowell. Flexibility in adjusting rates for peak and off-peak hours will provide parking spaces in garages that currently have low usage, a key message in the latest parking study.
- Enforcement in FY24 will expand to cover areas stipulated in city ordinance ensuring enforcement from 4 pm to 6 pm Monday through Saturday and in residential areas until 10 pm. For many years these time periods have not been enforced because of staffing and budget constraints but parking has become an issue that needs to be addressed. Enforcement will also focus on nighttime downtown parking issues on-street and within the garages along with residential parking concerns. Additionally, enforcement will be focusing on traffic violations in the acres just outside of downtown specifically at cars parked on curbs, cars parked within 20 feet of an intersection, and commercial vehicle violations.
- Infrastructure improvements will continue to improve the parking experience. This past year two stairways, one to the UML ICC and the second towards MCC, at the **Lower Locks** were repaired. At the **Ayotte Garage**, drainage pipes were repaired/replaced, along with the replacement of an access door used by River Place Towers residents. At the **Early Garage**, a cement pothole was fixed, the rear access control door was repaired after numerous attempts, pigeon prevention actions were taken, along with multiple drainage pipes replaced, fire system deficiencies were fixed and currently work is being conducted in the first level to repair shear pins damaged by water. At the Roy Garage, drainage pipes were replaced, the stairway roof was replaced and the rear exit door was replaced. Stairways and entranceways at the Roy and Early Garages were power washed this past summer and other garages will receive the same this summer. This summer it is expected that the parking control equipment at the Early, Lower Locks and Roy Garages will be replaced allowing for improved access to these facilities and improved security within. A major renovation is planned for both the John Street and Ayotte garages. This work will impact activities at both facilities, but the work is needed and patience will be appreciated.
- LAZ parking implemented a QR Code system for parkers to report issues and activities within the garages. Since implemented on Jan 27, 2023, there have been **419** issues reported. Additionally, LAZ is now providing improved data on garage maintenance and gate calls, providing a weekly account of top issues and corrective actions.

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2018	Create or adopt a system for on-line permit renewal of our residential parking programs. Update: Vendor secured, Rollout Summer 2023.	Ongoing
2019	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: Vendor secured (Parkeon/Flowbird) 142 new parking kiosks to be installed by Spring 2023.utilizing pay by plate system.	Complete
2019	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: New kiosks will allow for specific zone rate adjustments for events, validations while digital permitting will provide better understanding of parkers both programs will increase revenue.	Ongoing
2019	Transition Enforcement Team to new and upgraded enforcement technology and implement LPR (License Plate Recognition) enforcement tools and strategy. Update: New Passport contract will provide new Android phones and thermal printers. LPR was considered but not being implemented at this time.	Complete
2019	Significantly expand our EV-Charging Station network to improve access and quality of life for residents. Update: EV chargers were added to the Gorham St Lot (4 ports) utilizing a state EVIP Grant, Expansion is being planned for 4 additional ports at the Early Garage and then additional units at the Ayotte and Downes after renovation. The total number of L2 ports is 66.	Ongoing
2019	Develop and implement preventative maintenance plan for all Parking Facilities Update: New LAZ Maintenance Director hired (Jan 22) to assess and implement maintenance procedures. Feb 2023, current director left LAZ, a new person is being hired. In late 2022, James was hiredI. Infastructure issues were identified and prioritized based on funding and Safety.	Ongoing
2020	Streamline parking permits utilizing Passport system. Update:	On Hold

PROJECTED EXPENSES

2020	Increase overall revenues, by maximizing collections in all areas of parking. Develop off time, primetime and specialty parking rates. Update: New kiosks will allow for special parking rates and greatly improved enforcement. Dynamic pricing will improve revenues within prime parking areas. Increased enforcement staffing will allow for enforcement from 4 to 6PM weekly, all day Saturdays and in residential neighborhoods up to 10PM.	<i>Ongoing</i>
2020	Work with LPD to reduce improper use of handicap placards throughout City. Update: <i>COVID Hold</i>	On Hold
2021	Solicit proposals for retail space at HCID Garage Update: <i>Exploring opportunities as development of HCID continues.</i>	<i>Ongoing</i>
2021	Building design review and begin renovation of John St and Ayotte garages. Update: <i>Work now scheduled for Summer 2023, delay caused by sub bid issue.</i>	<i>Ongoing</i>
2021	Implement accepted recommendations of Parking Study Update: <i>Currently on hold while under study in the City Council Traffic Subcommittee.</i>	<i>Ongoing</i>
2022	Work to purchase and install appropriate number of parking kiosks. Update: <i>142 kiosks have been purchased with a Spring 2023 installation date.</i>	Complete
2022	Replace 3 enforcement cars with new electric/hybrid vehicles. Update: <i>The three cars were purchased off lease at a considerable savings over a new lease or new purchase. The three cars have an average of 10K miles are in great shape, are hybrids, and serve the City well.</i>	Complete
2022	Work within existing budget to make improvements to parking office interior. Update: <i>Minor improvements made</i>	Complete
2023	Repair infrastructure issues with garages. (potholes, Tie bars, ...)	New
2023	Expand camera systems in garages for improved safety	New
2023	Replace PARCS equipment in three garages (Roy, Early and LL)	New

PROJECTED EXPENSES

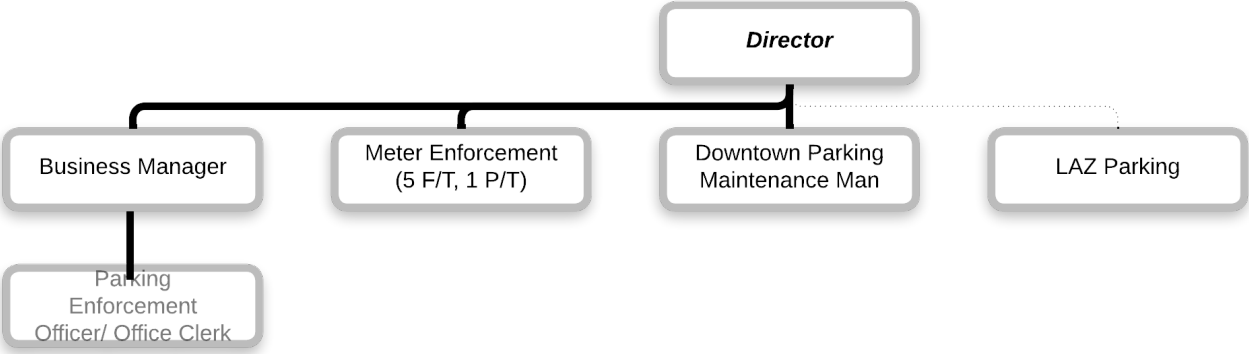
2023	Replace two stairway roofs at Roy garage to eliminate leaks into stairways	New
2023	Repair front stairways at LL (two stairways, exit to Warren St.)	
2023	Clean and repaint LHS Door at Ayotte Garage.	New
2023	Replace rooftop sealant at Early garage (sealant is 18 years old)	New
2023	Address aging HVAC equipment at Early Garage Retail spaces	New
2023	Work with new MHO to support a more robust citation appeal system.	New

PERFORMANCE METRICS

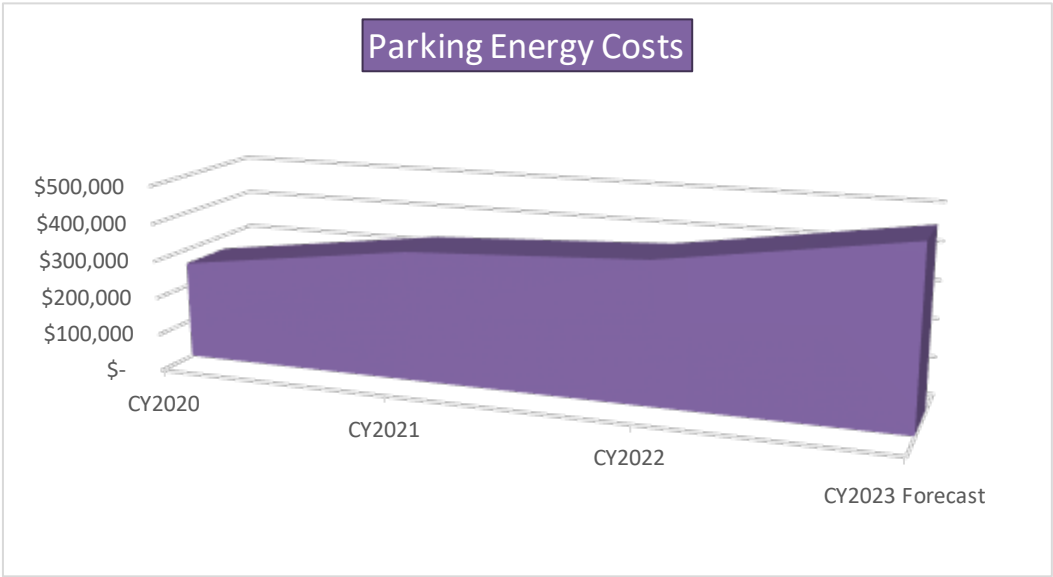
<u>Measurement</u>	Prior Year Actuals			Target
	CY2020	CY2021	CY2022	CY2023
Total number of parking kiosk transactions	293,712	326,189	261,767	300,000
Total number of meter payments made with the smartphone app	94,739	112,320	157,771	170,000
Total number of citations issued	18,837	19,714	31,951	40,000
Percentage of violations dismissed due to appeal/error	.13% (25)	1.3% (263)	1.4% (442)	1.3%
Parking Energy Costs	\$261,674	\$344,000	\$375,000	\$471,000

ORGANIZATIONAL CHART

PARKING
TERRY RYAN <i>PARKING DIRECTOR</i>



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 significant savings, which is expected to increase in the years to come.

Measurement	CY2020	CY2021	CY2022	CY2023 Forecast
Parking Energy Costs	\$261,674	\$344,000	\$375,000	\$471,000

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

<u>PARKING</u>	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
<u>Personnel</u>					
Salaries & Wages - Perm	325,404	363,192	471,923	568,905	568,905
Overtime	-	60	20,000	20,000	20,000
Total	325,404	363,252	491,923	588,905	588,905
<u>Expenses</u>					
Utility Electricity	261,675	345,788	375,000	471,000	471,000
Telecommunications	37,933	42,381	54,410	54,410	54,410
Repair & Maintenance Equipment	77,532	50,708	98,720	324,405	98,720
Repair & Maintenance - Building	199,384	252,311	196,736	243,700	196,736
Elevators	12,300	22,285	50,000	65,000	65,000
Paint/Meter Division (50% to Parking)	27,679	8,088	27,750	27,750	27,750
Uniform Rental	1,213	535	4,163	5,163	5,163
Independent Audit	1,634	1,701	1,850	1,850	1,850
Professional Service	1,346,758	1,746,777	1,936,620	2,007,400	2,007,400
Roadway Line Striping & Marking	-	-	-	50,000	50,000
Management - Fee & Incentive	-	-	-	-	-
Kiosk Maintenance and Collection Service	6,403	6,403	32,375	6,000	6,000
Security Services	815,483	508,349	1,022,203	1,030,000	-
Surface Lot Repair & Maintenance	11,775	10,213	50,000	50,000	50,000
Online Payment Convenience Fee	70,362	-	111,000	230,000	230,000
Other Services	551	-	3,700	3,700	3,700
Printing & Binding	2,543	6,905	11,563	11,563	11,563
Ins. Premiums - Bonds	-	-	64,000	64,000	64,000
Credit Card Charges	107,077	213,046	208,125	160,000	160,000
Miscellaneous Charges	1,310	2,725	2,775	2,775	2,775
Disability Commission	-	-	-	-	-
Custodial - Supplies	2,021	715	2,775	3,000	3,000
Office Supplies	3,342	1,345	4,810	5,000	5,000
Interfund Transfer - Disability Commission Revolving	-	20,000	20,000	20,000	20,000
Improv-signalization	3,350	-	-	-	-
Insurance	25,242	62,600	64,000	64,000	64,000
Total	3,015,568	3,302,876	4,342,575	4,900,716	3,598,067
TOTAL BUDGET	3,340,973	3,666,128	4,834,498	5,489,621	4,186,972

PARKING GARAGE ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Garage Revenue	5,792,986	4,112,604	5,094,501	5,125,246	5,697,500	5,697,500
Meter Revenue	1,224,560	606,499	1,159,920	921,608	1,300,500	1,300,500
Other Revenue	135,304	118,675	127,458	684,820	135,174	135,174
Ticket Revenue	1,133,184	656,436	837,967	1,037,500	1,037,500	1,037,500
One-Time Revenue (ARPA, Stabilization, etc.)	-	-	3,000,000	2,834,616	-	-
Total Revenue	8,286,034	5,494,214	10,219,846	7,769,174	8,170,674	8,170,674
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personal Services	372,432	325,404	363,252	491,923	588,905	588,905
Ordinary Expenses	2,981,305	3,015,668	3,302,876	4,239,675	4,900,716	3,598,067
Debt Service	3,276,210	4,895,234	5,114,197	5,070,192	5,160,404	5,160,404
Indirect Costs	1,040,009	1,118,221	1,469,581	802,000	1,060,963	1,060,963
Transfers/Adjustments	(79,302)	1,725,527	(1,886,579)	(549,646)	-	-
Total Expenditures	7,590,655	11,080,054	8,363,328	10,054,144	11,710,988	10,408,339
Surplus/(Deficit)	695,378	(5,585,841)	1,856,518	(2,284,970)	(3,540,314)	(2,237,665)
Beginning Fund Balance	5,440,110	6,135,488	549,647	2,406,165	121,195	121,195
Estimated Operations				(2,284,970)	(3,540,314)	(2,237,665)
Projected Ending Fund Balance (must be < 22 R.E.)	5,440,110	6,135,488	549,647	121,195	(3,419,119)	(2,116,470)
Actual Operations	695,378	(5,585,841)	1,856,518			
Actual Ending Fund Balance (R.E.) (must be > 0)	6,135,488	549,647	2,406,165	121,195	(3,419,119)	(2,116,470)

ENTERPRISE FUNDS

STEVEN DUCHESNE

LOWELL REGIONAL WATER UTILITY ENTERPRISE

EXECUTIVE DIRECTOR

[PERSONNEL LIST](#) (PAGE 732)

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 4.0 billion gallons of water to over 135,000 customers while meeting all state and federal water quality compliances.

The personnel of the LRWU are MA Licensing Board 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.

ACCOMPLISHMENTS

- Won Fluoride Award for twelfth 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
- All State and Federal required reports were completed and submitted ahead of schedule
- Fire Hydrant: Installed or repaired 73 fire hydrants throughout the City
- Responded to over 4862 service calls
- Raw water pump number three replaced
- Carbon Filter GAC number three replaced
- Lagoon 1 residual cleaning completed
- Boston Road water main replaced

PROJECTED EXPENSES

- Lead Service Line Program Survey Implemented
- Sodium Hypochlorite tank installed
- Emergency Response plan completed; updated ERP required every 5 years

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Conduct a Water/Wastewater rate survey Update: <i>Awaiting MUNIS software resolution and wastewater consent decree finalization.</i>	Ongoing
2020	Install 24” redundant water main on Pawtucket Boulevard Update: <i>Began November 2022</i>	Ongoing
2021	Remove sludge residual from Lagoon number two Update: <i>Lagoon number two sludge removed, cleaned and returned to service</i>	Complete
2021	Continuing Flushing of Water Mains in various areas throughout the City Update: <i>Completed Highlands, South Lowell and Back Central</i>	Complete
2021	Complete large meter and back flow survey Update: <i>Large meter completed in Feb. 2023; Backflow is pending approval of ordinance revisions</i>	Ongoing
2021	Conduct a needs assessment survey of water utility process and functions of instrumentation Update: <i>Continuing working with engineering</i>	Ongoing
2021	Conduct survey and study for lagoon expansion needs Update: <i>Survey discovered wetland and high water table; location yet to be determined</i>	Ongoing
2022	Expand gate turn into Belvidere and Downtown areas Update: <i>Continuing with program</i>	Ongoing
2022	Conduct Flushing Program in Pawtucketville and Downtown areas Update: <i>Pawtucketville and Downtown areas are scheduled for Spring 2023</i>	Ongoing

PROJECTED EXPENSES

2022	Replace Water Mains on Boston Road, Brookside Street, and Rogers Street Update: Boston Road completed Dec. 2022; Brookside and Rogers are scheduled for Spring 2023	Ongoing
2022	Replace number three GAC Filter Update: Completed number three replacement November 2022	Complete
2022	Lagoon 1 Residual Cleaning Update: Completed February 2023	Complete
2023	Replace Raw Water Pump #4	New
2023	Replace number four GAC Filter	New
2023	Lagoon 3 Residual Cleaning	New
2023	Complete Lead Service Inventory and Implement Replacement Plan by Oct. 2024	New
2023	Replace Water Mains on Columbia Road, Phoenix Avenue and Nobb Way	New
2023	Complete Leak Detection Survey	New
2023	Reinstate Water Advisory Board	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Accuracy of initial water bills distributed	99%	99%	99%	99%
Ratio of raw water pumped to finished water pumped	100%	100%	100%	100%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	61	73	60	60
Percentage of meter reads that are estimates	<1.5%	<1%	<1%	<1%
Number of hydrants repaired	60	123	60	135
Number of service calls	4,899	4429	4,000	4,450

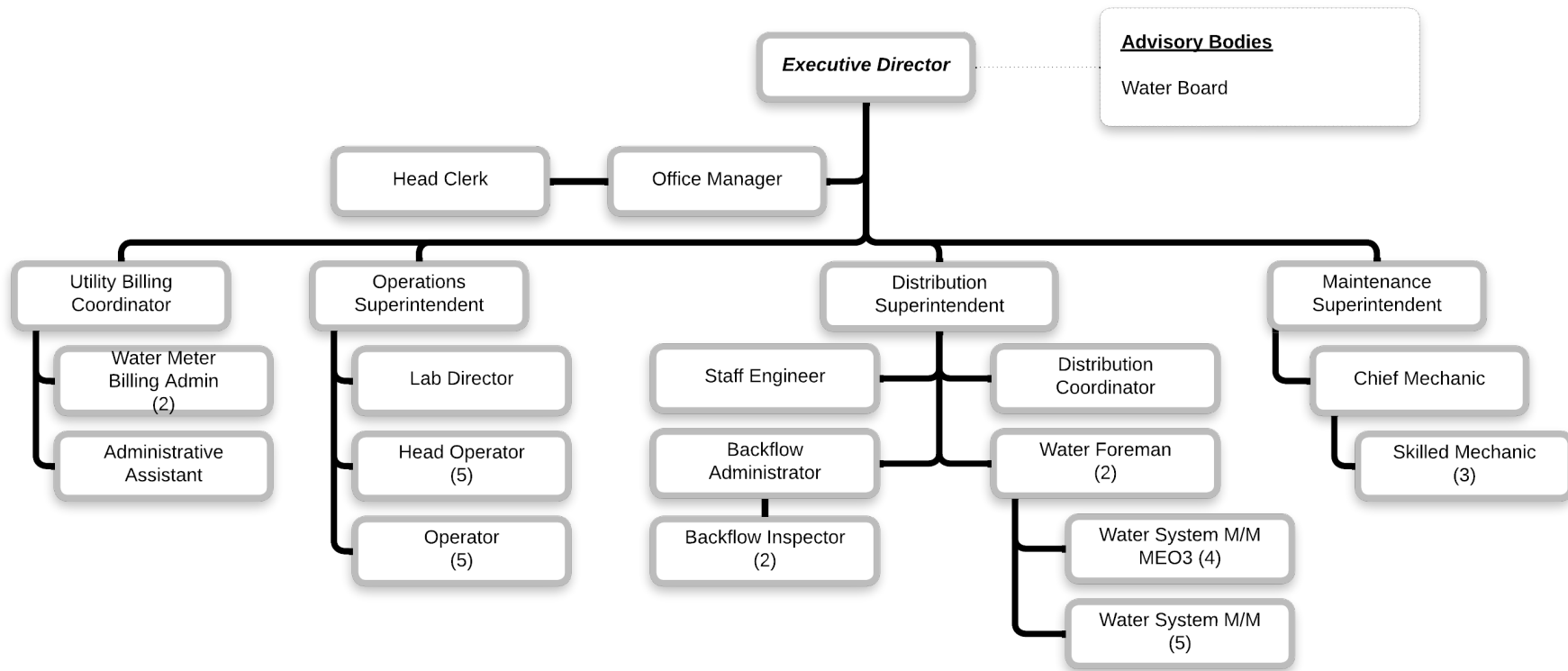
PROJECTED EXPENSES

Number of trenches repaired	120	107	120	125
Number of water line mark outs	789	911	750	1050
Number of water main breaks repaired	25	33	25	30
Number of water meters installed	200	610	225	290
Number of water services repaired	80	66	70	72
MG of Water Conserved though backwash recycle			234MG	234MG

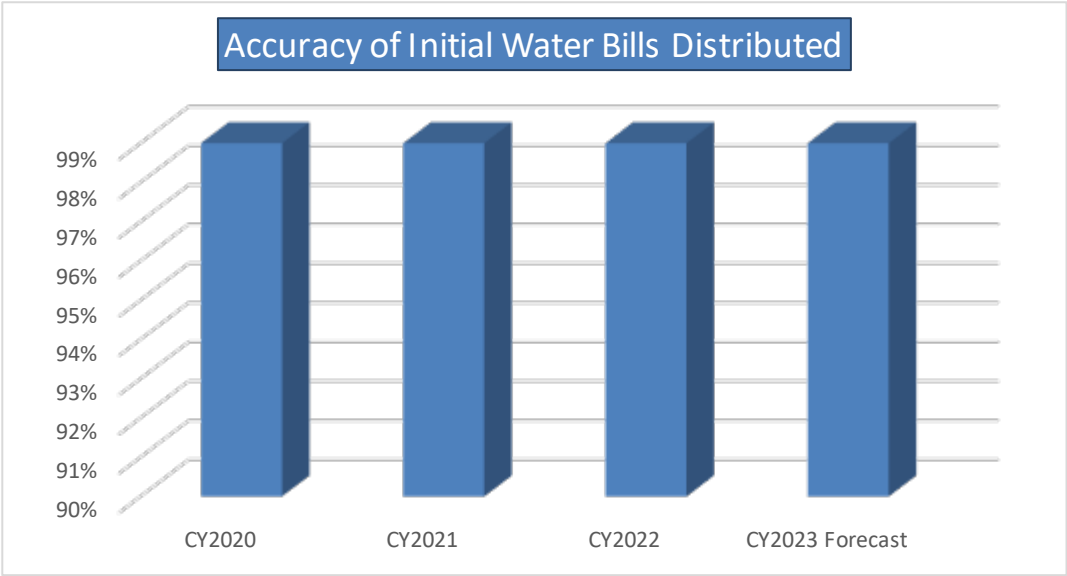
ORGANIZATIONAL CHART

REGIONAL WATER UTILITY

STEVEN DUCHESNE
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	CY2020	CY2021	CY2022	CY2023 Forecast
Accuracy of Initial Water Bills Distributed	99%	99%	99%	99%

PROJECTED EXPENSES

EXPENSE SUMMARY & FINANCING PLAN

	WATER UTILITY - 450	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personnel						
S & W-Perm.		2,095,671	2,141,072	2,534,463	2,599,511	2,592,197
S & W-Temp.		6,525	8,886	80,000	43,000	43,000
S & W-O.T.		156,823	163,986	125,000	125,000	125,000
Special Projects O.T.		7,167	5,368	7,000	7,000	7,000
S & W-Holiday.		20,950	26,709	25,500	26,709	26,709
Shift Differential		20,303	20,657	25,500	25,500	25,500
Longevity		52	52	53	53	53
Incentive BB Active Employee		6,914	-	-	14,500	14,500
Total		2,314,404	2,366,731	2,797,516	2,841,273	2,833,959
Expenses						
Electricity		982,730	976,463	1,079,015	1,079,015	1,079,015
Gas Heat		68,316	74,890	83,000	83,000	83,000
Repair & Maint of Bldg & Equipment		47,512	29,280	53,406	53,406	53,406
Emergency water main repair/trench repair		445,540	401,385	413,457	413,457	413,457
Preventive Maintenance		89,711	69,585	91,750	91,750	91,750
Safety Training Program		7,562	7,381	8,657	8,657	8,657
Rental of Equipment		8,226	5,724	11,333	11,333	11,333
Professional Services		143,896	124,573	200,000	232,000	232,000
Police Details		42,220	25,270	71,207	71,207	71,207
Consumer Confidence		1,357	415	2,993	2,993	2,993
Automotive		14,860	14,400	26,179	26,179	26,179
Gas & Motor Oil		33,015	30,539	30,539	30,539	30,539
Chemicals		911,855	1,030,633	1,200,000	1,808,437	1,856,769
Lab Supplies		34,284	56,124	57,909	57,909	57,909
Public Works Supplies		118,787	88,185	131,350	131,350	131,350
Building Supplies		18,042	5,690	21,799	21,799	21,799
Safe Drinking Water Assessment		34,837	35,063	36,000	36,000	36,000
License Reimbursement		1,608	1,270	4,360	4,360	4,360
Conferences/Seminars/Education/Training		10,137	13,632	17,244	17,244	17,244
Transportation/Reimbursements/Seminars		442	671	7,739	7,739	7,739
Miscellaneous Charges		3,520	4,113	4,360	4,360	4,360
Carbon Replacement		206,000	198,450	200,000	200,000	200,000
Building Improvement		26,503	12,409	90,000	90,000	90,000
Electrical Work		-	-	-	-	-
Hydrants		75,373	84,445	125,000	125,000	125,000
Meters		111,624	52,670	105,000	105,000	105,000
PLC/SCADA Equipment and Repair		3,312	2,217	23,125	23,125	23,125
New Vehicles		-	32,428	65,000	150,000	150,000
Leak Detection & Back Flow Prevention		16,887	17,352	51,312	51,312	51,312
Lagoon Cleaning/Sludge Hauling		230,223	205,780	213,797	243,000	243,000
Water Main Replacement Repair		-	32,600	-	-	-
Raw Water Pump		-	-	-	25,000	25,000
Insurance		6,002,784	6,008,604	7,233,047	8,046,444	8,087,462
Total		3,688,380	3,633,635	4,425,531	5,205,171	5,253,503
TOTAL BUDGET		6,002,784	6,000,366	7,223,047	8,046,444	8,087,462

WATER ENTERPRISE SUMMARY

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Recap	FY24 Prelim. Estimate	FY24 Final Estimate
Revenues	11,372,607	12,152,280	14,579,445	12,670,874	11,300,000	12,656,000
	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Request	FY24 Manager
Personal Services	2,293,418	2,314,404	2,374,969	2,807,516	2,841,273	2,833,959
Ordinary Expenses	3,589,358	3,698,380	3,633,635	4,459,531	5,205,171	5,253,503
Debt Service	4,359,961	4,452,749	4,019,177	4,051,485	4,301,209	4,301,209
Indirect Costs	2,948,830	3,848,378	4,822,629	2,936,236	2,983,062	2,983,062
Transfers/Adjustments	(2,479)	833,322				
Total Expenditures	13,189,089	15,147,233	14,850,410	14,254,768	15,330,715	15,371,733
Surplus/(Deficit)	(1,816,482)	(2,994,953)	(270,965)	(1,583,894)	(4,030,715)	(2,715,733)
Beginning Fund Balance	6,393,330	4,576,848	1,581,895	2,776,245	1,192,351	1,192,351
Estimated Operations				(1,583,894)	(4,030,715)	(2,715,733)
Projected Ending Fund Balance (must be < 22 R.E.)	6,393,330	4,576,848	1,581,895	1,192,351	(2,838,364)	(1,523,382)
Actual Operations	(1,816,482)	(2,994,953)	(270,965)	-	-	-
Actual Ending Fund Balance (R.E.) (must be >0)	4,576,848	1,581,895	2,776,245	1,192,351	(2,838,364)	(1,523,382)

MASSHIRE LOWELL CAREER CENTER⁵⁷

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 6,143 job seekers and 594 employers during 2022.

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.

ACCOMPLISHMENTS

- During the calendar year 2022 the Career Center served 6,143 customers, 594 businesses, 529 people with disabilities, and 203 Veterans
- Each the State Workforce Board awards local workforce boards and career centers awards centered around the MassHire brand values. In 2022 MassHire Lowell Career Center's Madeline Colon-Rivera won the award for the Respect category. Madeline was nominated for her work on the Jobs Plus program. The Jobs Plus program is funded by the Housing and Urban Development department to the

⁵⁷ MassHire Lowell Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals

PROJECTED EXPENSES

Lowell Housing Authority to provide job readiness and placement services to residents in the North Common Village property. This LHA location has the highest unemployment rate of all the LHA properties. Residents enrolled in Jobs Plus that are placed in employment do not see their rent increase. The incentive is for residents to save funds and eventually move on from public housing.

- During 2022 we hired a workshop facilitator with media expertise. He has been developing videos highlighting the success stories of our customers. We have also created videos for Tik Tok. These videos are meant to highlight our services and create more awareness of what we have to offer. Please visit the MassHire Lowell Career Center YouTube channel.
- The business services team held a job fair at Middlesex Community College with dozens of employers including the City of Lowell. An age friendly job fair was held in Chelmsford. In addition, we held dozens of in person recruiting events at our Career Center location.
- We served over 230 young adults in our summer work experience program. This program provides six weeks of paid work experience at various public, private and non-profit worksites across the City. In addition, young adults receive 15 hours of paid soft skills training.
- While we encourage our customers to attend our workshops during the times in which they are held, we recognize that it may not fit with everyone's schedule. We have posted on demand videos that customers can watch on their time.
- We have added a resume bank to our website. These are example resumes for customers to use as a reference and cover various industries and positions.
- In addition to our federally funded Workforce Innovation Opportunity Act training programs we recruited for multiple group trainings offered through our community partners
 - Middlesex Community College: Medical Assistant, Pharmacy Technician, Google IT Support Specialist, Home Health Aide, Early Ed Certificate, and Certified Nursing Assistant
 - Greater Lowell Technical High School: Plumbing, Welding and Carpentry
 - Nashoba Valley Technical High School: Plumbing and Auto Technology
 - Northeast Advanced Manufacturing Consortium: CNC Machining, Welding and Robotics
- The trainings offered by our partner agencies offer additional opportunities for free training so job seekers can gain additional skills to find good paying jobs and careers

PROJECTED EXPENSES

GOALS

Calendar Year	Strategic Goal or Objective	Status
2019	Pursue resources and grant development with a focus on industry sectors specifically: IT, Healthcare and Advanced Manufacturing. Update: We received grants with Middlesex Community College (MCC) for Google IT, Advanced Manufacturing Electronics training with Shawsheen Tech, Production Line Support, & Center for Manufacturing. Our HealthCare Hub will be geared towards that industry.	Ongoing
2020	Expand services to inmates housed with the Department of Correction. Update: We now have a referral system in process and staff assigned to work with DOC inmates that have been released.	Complete
2021	Expand our services to Employers in our area	Complete
2021	Transition to SharePoint and Microsoft Teams for staff to work together efficiently when remote or in the office Update: Work is continuing on this project. With the hiring of the IT manager this will be back on track	Ongoing
2022	Purchase a 15 person passenger van for the Young Adult Center. We can use this for field trips to employers and a year round “van crew” to clean up sites around the city. Update: The van has been purchased and will be “wrapped” by this spring	Complete
2022	Update signage in the center to be culturally and linguistically appropriate, including using digital signage that can be updated. Update: Signs have been drafted and just need to be sent to the printer	Ongoing
2022	Develop a marketing plan. This would include social media, billboards, bus advertising, regular press releases, radio spots, you-tube channel and podcasts. Update: We have added to our you-tube channel, developed a tik tok presence, and with the Workforce Board staff will be sending out regular press releases	Ongoing
2023	Renovate a donated LRTA bus to deliver our services out in the community	New

PROJECTED EXPENSES

2023	Transportation initiative aimed at a pilot program to provide rides to those that need transportation to and from work	New
2023	Develop a Youth Work Corps to provide a pipeline of young adult workers for the open positions in the City and at the Career Center	New

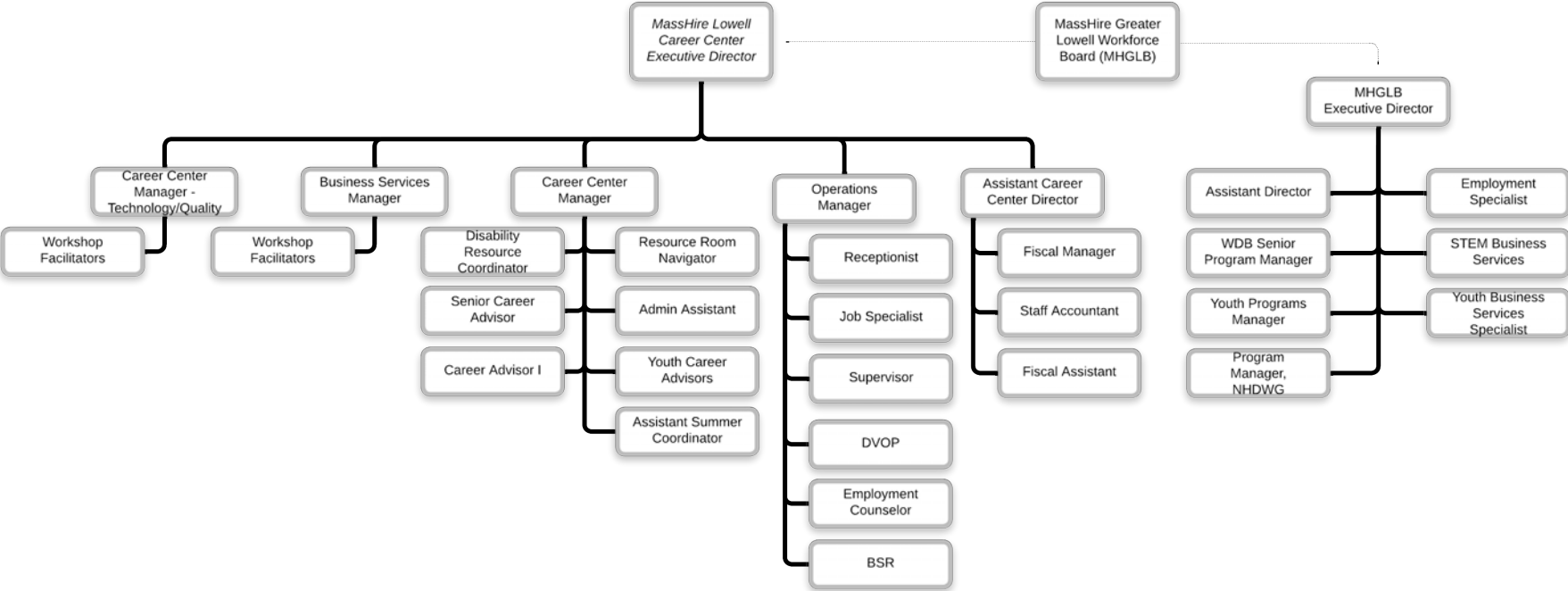
PERFORMANCE METRICS

<u>Measurement</u>	Prior Year Actuals			Target CY2023
	CY2020	CY2021	CY2022	
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	91%	95%	92%	86%
Entered employment rate for Low Income/"Adult" Workers	100%	95%	83%	86%
Youth placement in employment or education	64%	75%	67%	75%
Youth Degree of Certification Attained	50%	65%	84%	75%
Employers Served	515	900	929	900

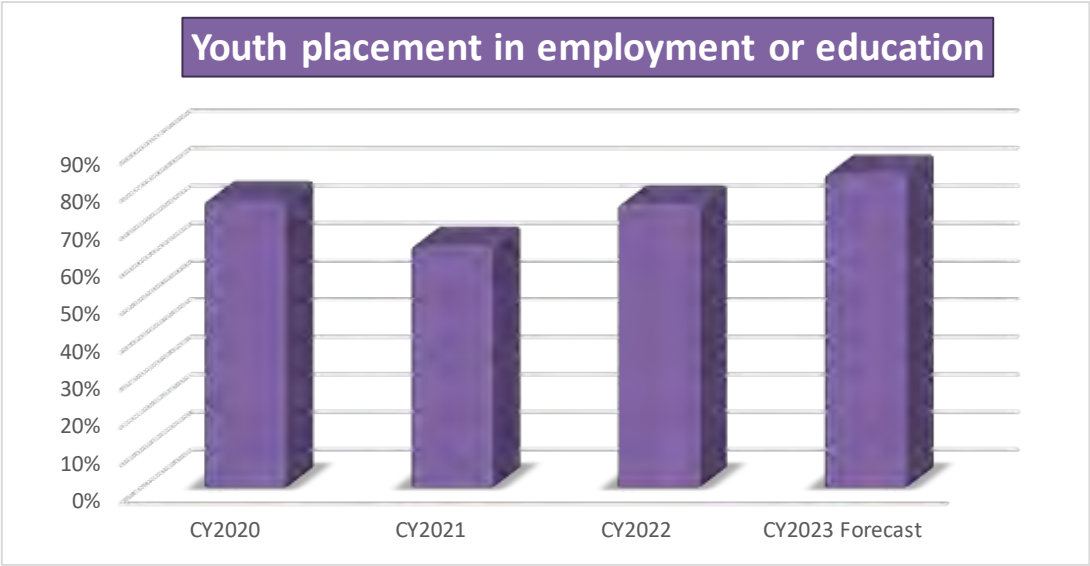
ORGANIZATIONAL CHART

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	CY2020	CY2021	CY2022	CY2023 Forecast
Youth placement in employment or education	76%	64%	75%	83%

PROJECTED EXPENSES

EXPENSE DETAILS

CAREER CENTER / WORKFORCE BOARD

	<u>FY21 Approved</u>	<u>FY22 Approved</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>
Salaries	2,287,066	2,633,830	3,433,883	3,951,584
Fringe Benefits	411,672	474,089	618,099	711,188
Overtime	2,000		3,000	-
	2,700,738	3,107,920	4,054,982	4,662,772

	<u>FY21 Approved</u>	<u>FY22 Approved</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>
Advertising	1,500	1,500	1,500	1,500
Child Care	5,000	5,000	5,000	5,000
Clothing Allowance	-	-	-	-
Conferences/Meetings	10,000	10,000	10,000	10,000
Contractor Reimbursement	263,650	263,650	424,279	247,995
Custodial Supplies	3,600	3,600	3,600	3,600
Data Processing	19,025	19,025	31,000	64,000
Dues & Subscriptions	12,500	12,500	17,000	33,000
Electricity	52,100	48,000	54,000	70,500
Employee Support			22,000	22,000
Equipment Rental (Copiers)	13,900	13,900	15,700	15,700
Furniture & Equipment	1,000	1,000	15,000	9,000
Gas	11,600	10,000	12,700	12,700
Gasoline Allowance (Customers)	-	-	-	5,000
Independent Audit	10,000	10,000	6,000	6,000
Instructional Supplies	8,000	8,000	8,000	8,000
Insurance & Bonding	7,888	7,888	7,888	7,888
Licenses & Fees	4,000	4,000	4,000	4,000
Misc Rental (Storage)	1,000	1,000	4,080	6,360
Misc Supplies (Customers)	1,000	11,000	18,400	22,200
Needs Based Payments	-	-	-	-
Network Access Fee	11,476	13,518	15,000	15,000
Office Supplies	14,000	14,000	14,000	14,000
Parking	22,560	22,560	6,000	6,000
Participant Fringe	73,652	30,806	66,999	120,780
Participant Wages	818,359	342,286	743,766	1,342,000
Postage	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000
Professional Services	68,200	68,200	66,000	66,000
Promotional Activities	1,200	1,200	1,200	1,200
Rent	288,522	326,078	326,078	331,671
Repair & Maint of Equipment	4,000	4,000	5,000	5,000
Repair & Maintenance of Vehicle (Customers)	-	-	-	1,700

PROJECTED EXPENSES

CAREER CENTER / WORKFORCE BOARD

	<u>FY21 Approved</u>	<u>FY22 Approved</u>	<u>FY23 Approved</u>	<u>FY24 Request</u>
Stabilization	-	-	-	-
Staff Training	10,000	10,000	10,000	20,000
Telephone	32,500	32,500	49,250	48,000
Training Payments (Customers)	27,800	139,971	5,000	55,868
Transportation	18,760	18,760	45,000	-
Travel - In State	7,000	7,000	7,000	7,000
Travel - Out State	7,400	7,400	1,000	5,000
Tuition Reimbursement (Customers)	440,000	465,000	300,000	350,000
Uniforms/Other Clothing (Customers)	3,000	3,000	3,000	3,000
	2,282,192	1,944,341	2,332,440	2,954,662
TOTAL BUDGET	4,982,930	5,052,261	6,387,422	7,617,434

FISCAL YEAR

2024

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.*

Thomas A. Golden, Jr., *City Manager*

Conor M. Baldwin, *Chief Financial Officer*

A MESSAGE FROM THE CITY MANAGER

The FY2024 capital plan submission represents the first year of a revamped five-year capital improvement plan (“CIP”) under my Administration. It is my intention to shift the focus of our attention and resources towards several key areas including economic development, “curb appeal”, infrastructure improvements, fiscal management, public safety, education, and quality of life in all city neighborhoods. This document and the recommendations for investments included herein are the first step in moving the City of Lowell forward. Capital assets are expensive: from planning, to construction, to operations and maintenance. Therefore, maintaining capital infrastructure in the condition necessary to preserve and enhance your community’s vitality and quality of life takes forethought and planning. This plan is a best practice in long-range capital planning, budgeting, and asset maintenance planning, which will be used by the City as a foundation to build a better Lowell for generations to come.

A capital improvement program provides a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity, and physical development. Decisions made during this process will have an impact on the City of Lowell and taxpayers for years to come. In order to glean the most efficient outcome from this task and arrive at decisions which include expertise from all areas, I have established a Capital Improvement Committee – comprised of the Chief Financial Officer, Deputy CFO, Assistant City Manager/ DPD Director, DPW Commissioner, City Engineer School Business Manager, Police Superintendent, and Fire Chief. They have met to ensure 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. The City has established a debt management and capital investment policy to guide the five-year plan and a copy of the policy is included each year in the presentation of the annual budget. The Committee has taken into account all relevant policy guidelines in this submission to the City Council.

The funding for the capital budget is different than that of the Annual Operating Budget. Rather than revenue from the tax levy, intergovernmental aid (such as Chapter 70 Education Aid from the Commonwealth), and other local receipts; projects funded in the capital budget are financed primarily through the sale of bonds. Typically, these bonds are issued for time periods ranging from five to 30 years, over the course of which the City of Lowell pays off the debt principal and interest, annually, from the general fund and are budgeted within each

PUBLIC INVESTMENT CAPITAL PLANS

Annual Budget. Paying the debt over time has the advantage of allowing capital expenditures to be amortized over the life of the projects. Careful analysis is performed each year by the finance department, in concert with financial advisors and bond counsel, prior to any debt issuance. Portions of that analysis as it relates to the current fiscal year and the 5-year outlook are presented here for informational purposes.

Other financing sources, however, are also part of the overall financing plan for the capital plan. The City of Lowell has had great success securing various state and federal grants for infrastructure improvements and other capital investments. These grants from other funding sources outside of the city help mitigate the impact to the Lowell taxpayers for improvements to roads, bridges, and buildings. Without these outside funding sources, Gateway Cities like Lowell would be unable to pursue an aggressive capital campaign without overly burdening the residential taxpayers. These other funding sources, however, are not presented within the capital plan submission for approval by the City Council and the only appropriation authority requested is through the loan order for the city's share capital improvements in FY2024, specified in this submission. Other funding sources are presented for informational purposes only.

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 Lowellians. The procurement, construction, and maintenance of capital assets all 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.

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 FY2024. 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 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, it my intent and philosophy to empower the various department heads in the City. My finance team 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.

(SELECTION CRITERIA CONTINUED)

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.

A MESSAGE FROM THE CFO

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 (FY2024). All additional projects are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. 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 construction. 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 \$9.1 million to be included in this capital plan request to the City Council. This is in addition to the approximately \$1.8 million appropriated by the Commonwealth through Chapter 90 for a total of over \$11 million in FY2024. 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.

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES

LOWELL POLICE DEPARTMENT (LPD) UPDATES**1. VIDEO SURVEILLANCE EQUIPMENT \$500,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2016	\$500,000	\$496,157.15	\$3,842.85	\$0

Status Update (45140010-588200)

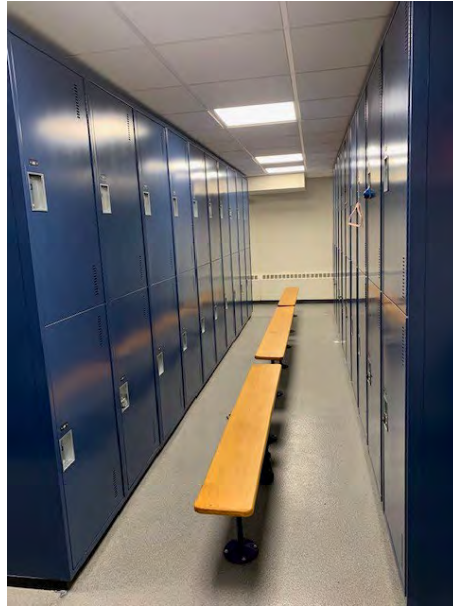
Due to supply chain issues, the vendor is still waiting on a few pieces of equipment in order to complete the installation of cameras on City Hall. The LPD expects this to be completed by the end of calendar year 2023; however, this could be updated depending on delays in shipment.

2. LPD LOCKER ROOM UPGRADES \$665,000

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2017	\$475,000	\$475,000	\$0	\$0
-	\$236,730	\$236,730	\$0	\$0

Status Update (68040000-584601-LCK17 and 68210000-584601-10010)

The men's locker room upgrade was completed in February 2021. The second phase, the women's locker room is nearly complete. The new locker rooms, flooring and toilet fixtures have been installed. The final stages of these upgrades include new counter top and mirrors for the sinks. DPW is currently waiting for the new countertop to be delivered.



(LPD UPDATES CONTINUED)

3. COMPUTER AIDED DISPATCH (CAD) SYSTEM UPDATES **\$375,536**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2018	\$375,536	\$325,278.50	\$0	\$50,257.50

Status Update (68180000-589118-CAD18)

The LPD has completed these upgrades. The LPD is requesting to utilize the remaining funds on replacing Larimore servers and new server licensing.

4. POLICE & FIRE DEPARTMENT EQUIPMENT UPGRADES **\$610,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	\$610,000	\$610,000	\$0	\$0

Status Update 68190000-589118-LPD19

The LPD has completed these upgrades.

(LPD UPDATES CONTINUED)

5. POLICE & FIRE DEPARTMENT SOFTWARE/ EQUIPMENT \$152,988

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2019	\$152,988	\$83,440	\$0	\$69,548

Status Update 68190000-589118-CAD19

The final phase of this update is an upgrade for Lowell Fire Department side of Larimore. LPD recently met with LFD Assistant Chief to outline the final phase of this update. We expect this project to be completed by the end of fiscal year 2024.

6. POLICE & FIRE DEPARTMENT EQUIPMENT \$6,329,022

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	\$6,329,022	\$6,010,867.89	\$0	\$318,154.11

Status Update (68200000-588514-CAD20)

The LPD has completed these upgrades. The LPD is requesting to utilize the remaining funds on replacing Larimore servers, new server licensing and a mobile dispatch console. Additionally, the LPD is requesting to utilize funds for building improvements in the LPD MIS office.

(LPD UPDATES CONTINUED)

7. POLICE GARAGE REPAIR**\$240,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	\$125,000	\$115,587	\$0	\$9,413
FY2022	\$305,000	\$303,484.72	\$835.28	\$680

Status Update (68210000-5827000-10013 & 68220000-588508-PDR22)

This project has been completed and the new roof was installed under the supervision of DPW. Once the encumbered amounts are paid, this should be wrapped up. The LPD would like to request to use the remaining funds on other building improvement projects (LPD MIS).

8. POLICE EVIDENCE STORAGE IMPROVEMENT**\$80,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2020	\$80,000	\$79,383.05	\$0	\$616.95

Status Update (68210000-5846001-10016)

The LPD is nearly complete with this project.

(LPD UPDATES CONTINUED)

9. POLICE PARKING SURVEILLANCE**\$35,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2022	\$35,000	\$35,000	\$0	\$0

Status Update (68220000-588508-LPD22)

The LPD has completed the installation of the fence around the police and fire parking lot.

**10. POLICE HEAD QUARTER BUILDING SECURITY****\$165,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2022	\$165,000	\$1,793.84	\$38,000	\$125,206.16

Status Update (68220000-588508-PDS22)

The LPD is working with a design firm, the LiRo Group that has helped create bid documents and assist with reviewing the bids. Their portion of the project will be complete by June 30, 2023. The actual upgrades should begin during the first half of fiscal year 2024 barring no supply chain issues.

(LPD UPDATES CONTINUED)

11.LPD BUILDING REMEDIAL-ASBESTOS REMOVAL **\$65,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2023	\$65,000	\$47,182.30	\$17,494.55	\$323.15

Status Update (68230000-524600-LPD23)

This project is nearly complete. The carpet in the Dispatch Center will be installed before the end of fiscal year 2023. The carpet in MIS will be installed in fiscal year 2024 after the electrical wiring has been updated.

12.POLICE BODY WORN CAMERAS **\$725,000**

Fiscal Year	Original Budget	Amount Spent (To Date)	Amounts Encumbered	Amount Available
FY2023	\$725,000	\$13,670	\$356,754.81	\$354,575.19

Status Update (68220000-588508-PDS22)

The contract with Axon was fully executed within the first weeks of January 2023. The pilot program launched in April with 30 officers assigned body cameras, 10 on each shift.

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES (DPW)

Current Capital Improvements FY 2023				
Item	Status	Location	Description	Total Cost
1	Pending Law	Stoklosa School	HVAC Phase II Improvements (Outside the Phase I Grant Scope)	\$ 100,000
2	Pending Purch	Pyne, Reilly, Sullivan	Parking Lot Rehab	\$ 775,409
3	Completed	LeBlanc School	Exterior Ramp Improvements	\$ 48,500
4	In Progress	Reilly School	Gym Ceiling Repair	\$ 25,000
5	Completed	Washington School	Fire Alarm replacement	\$ 35,000
6	In Progress	Bartlett School	Boiler Room - Vault, Stair/Ramp Replacement	\$ 350,000
7	In Progress	District Wide	District Wide Window replacement	\$ 125,000
8	In Progress	District Wide	District Wide Door replacement	\$ 78,000
9	Completed	Wang School	Ejector Pumps & Expansion Tank Replacement	\$ 30,000
10	Completed	McAvinnue School	Boiler Casting/Sections Replacement	\$ 55,000
11	Completed	Bartlett School	Heating Pumps (2) and Expansion Tank Replacement	\$ 89,000
12	Completed	Reilly School	Domestic Hot Water Replacement	\$ 100,000
13	Completed	Reilly School	Heat Exchanger Replacement	\$ 60,000
14	In Progress	DPW	Brining System Installation	\$ 125,000
14	Postponed	J.G. Pyne School	Chiller Replacement (Pending HVAC Grant via DESE)	\$ 120,000
Total				\$ 2,115,909

PRIOR YEARS - SELECTIVE CAPITAL PROJECT UPDATES (DPW) - ARPA

Current Capital Improvements FY 2023 - ARPA Funded				
Item	Status	Location	Description	Total Cost
1	In Progress	District Wide	Exhaust Fan Replacement	\$ 1,100,000
2	In Progress	Robinson School	Univent Replacement	\$ 1,200,000
Total				\$ 2,300,000

LOWELL HIGH SCHOOL PROJECT UPDATE



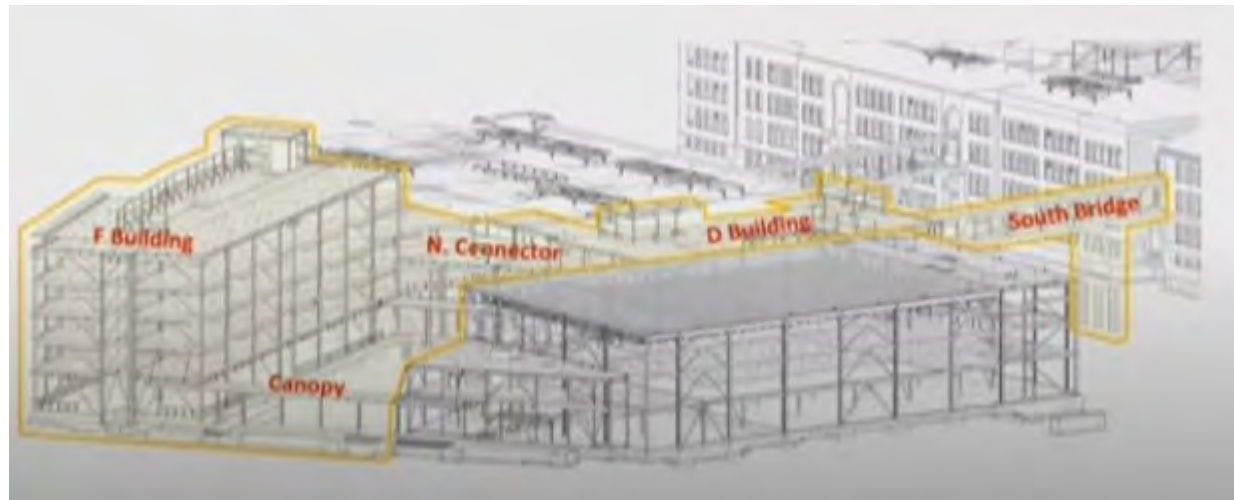
LOWELL HIGH SCHOOL PROJECT UPDATE

OWNER'S PROJECT MANAGER ("OPM") UPDATE – 4/30/2023	
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)	\$4,836,027
INVOICES RECEIVED (REPORTING PERIOD)	\$117,645
CONTRACT AMOUNT REMAINING	\$4,511,898
OPM ACTIVITIES (REPORTING PERIOD)	• Project Team with the City is holding monthly SBC meetings via Zoom and attending City Council meetings as necessary. • Skanska has started bi-weekly meeting with HS administrators to review logistics outside of just OAC meeting. Skanska team continues to be in constant contact with LHS administration to assist with operations and construction logistics. Both the daily construction schedule and the overall project schedule are under constant supervision. • Daily in depth review and analysis of submitted PCOs with a detailed process of many PCOs being revised and resubmitted prior to approval.

DESIGNER UPDATE – 4/30/2023	
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 AMOUNT	\$27,269,816
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	\$27,269,816
INVOICES PAID (TO DATE)	\$22,586,337
INVOICES RECEIVED (REPORTING PERIOD)	\$153,596
CONTRACT AMOUNT REMAINING	\$4,529,883
DESIGNER ACTIVITIES (REPORTING PERIOD)	- Detailed FFE meetings with user groups took place this past month. Architect actively working with CM to address field issues as they arise. - Architect provides timely and comprehensive Requisition and Weekly Meeting Minutes reviews and responses. Ongoing review of submittals and PCOs. - Submittals and RFIs are addressed with Field Bulletins as needed. Weekly AE inspections, Punch list inspections and Monthly Consultants inspections continue
30 DAY LOOK AHEAD	Address field conflicts promptly as they are encountered. Continue with submittals, RFI and Field Bulletins process. Phase 2 and 3 coordination participation.

GENERAL CONTRACTOR UPDATE – 4/20/2023	
COMPANY NAME	SUFFOLK CONSTRUCTION COMPANY
CONTRACT SUMMARY	
ORIGINAL CONTRACT AMOUNT	\$306,010,277
CONTRACT AMENDMENTS (TO DATE)	9
VALUE OF CONTRACT AMENDMENTS (TO DATE)	\$1,778,529
CONTRACT TYPE	CM AT-RISK (MGL c. 149A)
TOTAL CONTRACT AMMOUNT	\$307,788,806
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	\$307,788,806
INVOICES PAID (TO DATE)	\$93,193,846
INVOICES RECEIVED (REPORTING PERIOD)	\$5,956,618
CONTRACT AMOUNT REMAINING	\$208,638,342







Structural Steel (Building D)

FISCAL YEAR 2024 CAPITAL PROJECT DETAILS

FY2024 CAPITAL PROJECTS – CITY SHARE ONLY (SUMMARY)

PROJECT	PROJECT DESCRIPTION	FY23 COST
2024-01	IT/CYBERSECURITY INFRASTRUCTURE	\$1,280,000
2024-02	AMERICANS WITH DISABILITIES ACT (“ADA”) CAPITAL IMPROVEMENTS	\$1,868,635
2024-03	CITY-WIDE PAVING PROGRAM	\$9,187,365
2024-04	CAMBODIA TOWN INFRASTRUCTURE PROGRAM	\$1,250,000
2024-05	SIDEWALK VAULT ABANDONMENT PROGRAM	\$500,000
2024-06	TRAFFIC SIGNALIZATION	\$800,000
2024-07	MASTER PLAN IMPLEMENTATION - WAYFINDING	\$250,000
2024-08	CONNECTOR TRAIL	\$150,000
2024-09	TRAFFIC CALMING AND PEDESTRIAN SAFETY	\$100,000
2024-10	ROAD STRIPING	\$80,000
2024-11	ILLEGAL DUMPING – CAMERAS	\$65,000
2024-12	BUILDING COMMISSION VEHICLE	\$60,000
2024-13	SENIOR CENTER IMPROVEMENTS	\$450,000
2024-14	POLLARD MEMORIAL LIBRARY BOILER	\$275,000
2024-15	DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM	\$1,349,000
2024-16	VARIOUS SCHOOL BUILDING IMPROVEMENTS	\$3,850,000
2024-17	CITY HALL IMPROVEMENTS	\$1,465,000
2024-18	CHILLER REPLACEMENT – JFK PLAZA	\$500,000
2024-19	LMA BUILDING IMPROVEMENTS	\$450,000
2024-20	DPW BUILDING/ LANDFILL IMPROVEMENTS	\$2,122,000
2024-21	MCPHERSON AND ST. LOUIS PARK IMPROVEMENTS	\$95,000
2024-22	CITY-WIDE SIDEWALK REPLACEMENT	\$150,000
2024-23	BUILDING IMPROVEMENTS (FIRE HOUSES)	\$300,000

PUBLIC INVESTMENT CAPITAL PLANS

PROJECT	PROJECT DESCRIPTION	FY23 COST
2024-24	TURNOUT GEAR - LFD	\$215,000
2024-25	VEHICLE REPLACEMENT - LFD	\$250,000
2024-26	CONSTRUCTION IMPROVEMENTS	\$400,000
2024-27	AFG GRANT MATCH	\$50,000
2024-28	PURCHASE OF NEW FIREARMS (LPD)	\$488,000
2024-29	CAWLEY STADIUM IMPROVEMENTS	\$2,000,000
2024-30	HOUSING HOMELESSNESS INITIATIVES	\$1,000,000
TOTAL		\$31,000,000

PROJECT NUMBER: 2024-01

IT/ CYBERSECURITY INFRASTRUCTURE

IMPACT ON THE OPERATING BUDGET

THE IMPORTANCE OF CYBERSECURITY IN THE DIGITAL WORLD IS CONTINUALLY EVOLVING. CYBERSECURITY IS THE PRACTICE OF PROTECTING ELECTRONIC INFORMATION BY MITIGATING INFORMATION RISKS AND VULNERABILITIES. INFORMATION RISKS CAN INCLUDE UNAUTHORIZED ACCESS, USE, DISCLOSURE, INTERCEPTION, OR DATA DESTRUCTION. THIS FUNDING WILL IMPROVE THE CITY'S CYBERSECURITY INFRASTRUCTURE BY ALLOWING THE CITY TO MOVE MUNIS INTO THE CLOUD AND ALSO ALLOW FOR ENHANCED MULTI-FACTOR AUTHENTICATION INFRASTRUCTURE AND SOFTWARE. THE DEBT SERVICE FOR THIS PROJECT WILL BE FUNDED BY THE GENERAL FUND.

EXISTING CONDITIONS/ COMMENTS

This project funding request from the Management Information Systems ("MIS") Department allows for enhanced security on all city devices. This initiative will allow the city to move its ERP software into the cloud for better protection and security. It will also allow the city to purchase additional licenses and further integration for our new multi-factor authentication system.



PROJECT NUMBER: 2023-01

FINANCING PLAN: IT/ CYBERSECURITY INFRASTRUCTURE

PROGRAM EXPENDITURES		DETAIL	SUMMARY
CITY-WIDE NETWORK INFRASTRUCTURE UPGRADES			\$ 1,280,000
UPGRADE MUNIS TO CLOUD BASED SOLUTION		\$ 280,000	
VARIOUS UPGRADES TO CITY'S SECURITY INFRASTRUCTURE		\$ 1,000,000	
		TOTAL PROJECT BUDGET	\$ 1,280,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,280,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 1,280,000	
	TOTAL FINANCING SOURCES	\$ 1,280,000

PROJECT NUMBER: 2024-02

AMERICANS WITH DISABILITIES ACT (“ADA”) CAPITAL 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. THE DEBT SERVICE WILL BE PAID BY THE GENERAL FUND OPERATING BUDGET.

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 6% 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.

PROJECT NUMBER: 2024-02

FINANCING PLAN: ADA IMPROVEMENTS/ UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS		\$ 1,868,635
ACCESSIBLE MUNICIPAL FACILITIES/ INFRATRUCTURE IMPROVEMENTS	\$ 819,318	
ACCESSIBLE PARKS/ PLAYGROUNDS	\$ 1,049,318	
TOTAL PROJECT BUDGET		\$ 1,868,635

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,868,635
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 1,868,635	
TOTAL FINANCING SOURCES		\$ 1,868,635

PROJECT NUMBER: 2024-03

CITY-WIDE PAVING IMPROVEMENTS

There are approximately 280 miles of roadway in the City, the majority of which are City-Owned. There are nearly 192 miles of accepted City Streets, 44 miles of unaccepted City maintain streets, 12 miles of private streets, and 32 miles of State roadway maintained by the Massachusetts Department of Transportation (MADOT). 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 FY23, the city received approximately \$1.8 million apportioned by the Commonwealth’s Chapter 90 road paving program.

PAVEMENT MANAGEMENT CONCEPTS

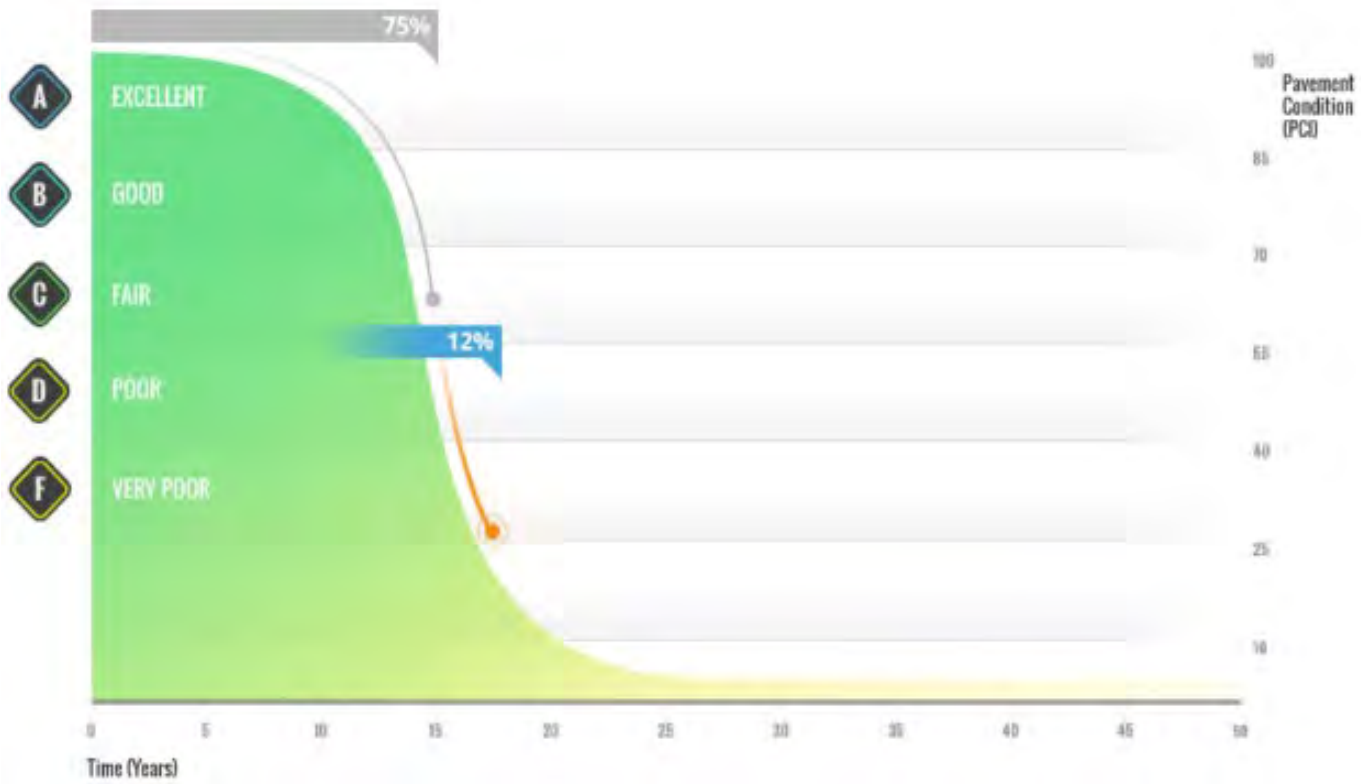
The typical life of an untreated road is about 20 years, over the first 75% of a road’s life, it will drop 40% in quality. Over the next 12% of its life, it will drop another 40% in quality. Once the road past the point of accelerated deterioration (RSR or PCI below 65), it will require reconstruction.

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.

(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

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.



(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

2024 ROADWAY SURVEY UPDATE

The City of Lowell completed a city-wide assessment in the Fall of 2021 to evaluate and rate the condition of all roadways within the City. The pavement management process is conducted with the intent to keep the roadway system in the best possible condition with the most efficient use of available funds. Data is collected then convert to an industry standard 0-100 scale Road Surface Rating (RSR), each roadway will be placed into a repair category. RSR rating of 100 is a newly paved road and a rating of 0 is a gravel/dirt road.

All city's roadway is placed into the following repair categories:

- No Maintenance Required
- Routine Maintenance (Crack seal, Fog seal)
- Prevention Maintenance (Micro surfacing, Chip Seal, Cape Seal, Thin Asphalt Overlay)
- Minor Rehabilitation (Mill and Overlay)
- Major Rehabilitation (Full-Depth Reclamation)

A. Routine Maintenance:

Crack Seal: During the crack seal process, compressed air is used to clean out any dirt, debris or water from cracks. Then a heated asphalt compound is applied to the crack, filling the void within the pavement. Crack seal is a cost effective method to treat all types of cracks greater than 1/8".

Fog Seal: Fog seal is a single application of light emulsified asphalt to an existing asphalt surface. It protects the pavement structure from moisture intrusion and oxidation. It addresses minor surface cracks and oxidation. Fog Seal is typically applied a few years after the road surface is installed.

B. Prevention Maintenance:

Micro surfacing: Micro surfacing is an application of a mixture of water, asphalt emulsion, aggregate (very small crushed rock), and chemical additives to an existing asphalt pavement surface. Polymer is commonly added to the asphalt emulsion to provide better mixture properties. It can apply in a single or double layers double on the pavement distress conditions.

(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

Chip Seals: Chip seal is a two-steps process which first an application of asphalt emulsion and then a layer of crushed stone to an existing asphalt pavement surface. It addressed minor cracking less than ¼”, raveling and oxidization.

Cape Seals: Cape seal is an application of a chip seal follow by the application of slurry seal or micro surfacing a week or two later.

Thin-asphalt Overlay: An ultra-thin (0.75” to 1”) of paving mix is place and compacted on the existing pavement. This application addressed low-severity cracking (<1/4”), raveling, friction loss and oxidation.

A. Minor Rehabilitation:

Mill and Overlay: Milling the top 1.5” – 2” of existing pavement from a road then install an overlay layer. This application is used on roads which have moderate cracking within the surface course of the road and the binder course and gravel subbase are still in good conditions.

B. Major Rehabilitation

Full Depth Reclamation: Full depth reclamation is a process which the deteriorated street is pulverized for a depth of 9-12 inches including the entire existing pavement thickness plus a portion of the underlying gravel sub-base. This pulverized material is blended together and recycle into a new homogeneous sub-base. New pavement will be installed on the upgraded subbase. This application is typically use on roads that have moderate to severe pavement distress and underlying base issue.

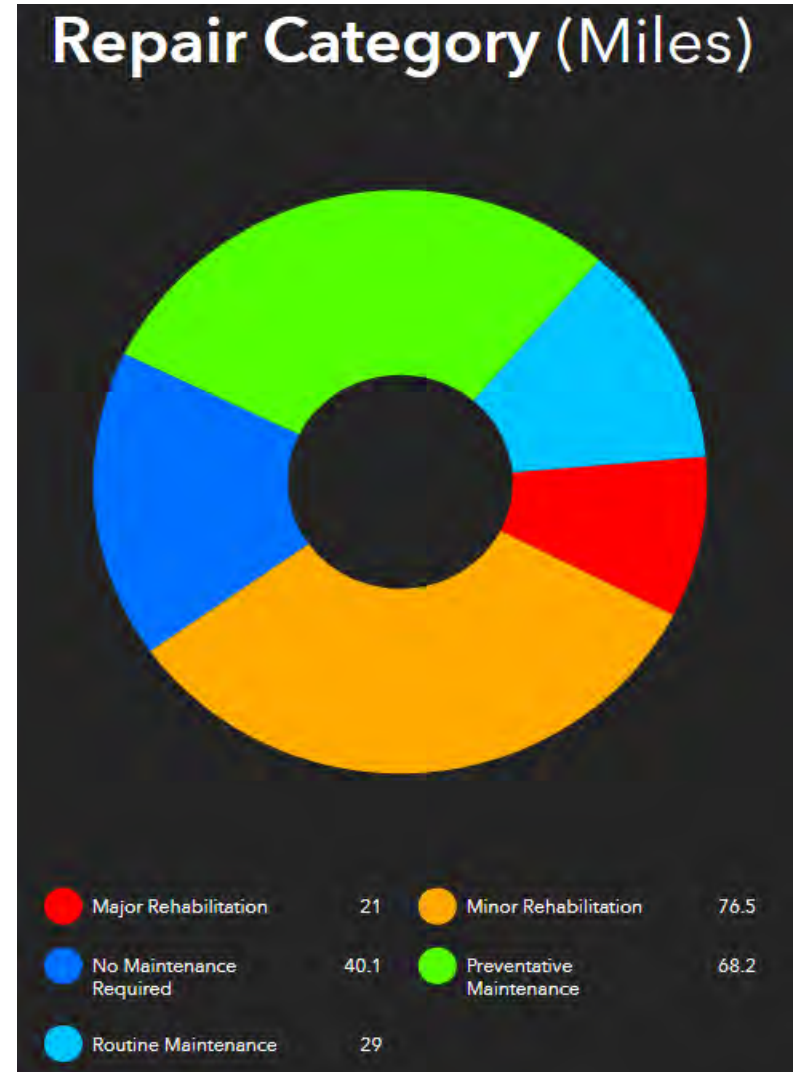
Reconstruction: Reconstruction is to include remove of the existing pavement and subbase, new roadbed base material is imported and compacted. New pavement will be installed on the new subbase. This application typically use on the road have moderate to severe pavement distress and underlying base issue, where existing subbase is non-suitable that require it to be removed and replaced.

(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

Table 1: Estimated Life Spans of Pavement Treatments and RSR Value

Treatment Type	Estimated Life Span	RSR Value
Crack Seal	3-5 years	70-100
Fog Seal	2-4 years	70-100
Micro surfacing	6-8 years	70+
Chip Seals	5-7 years	60-90
Cape Seals	8-10 years	60-90
Thin-asphalt Overlay	8-10 years	70+
Mill and Overlay	12-15 years	45-70
Full depth reclamation	20-25 years	0-60
Reconstruction	20-25 years	0-60

The average RSR of Lowell's roadway network is currently 70.8. 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.



(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

OVERALL: ROADWAY REPAIR BACKLOG SUMMARY

Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost	
Major Rehabilitation	20.99	327,028.66	8.94%	\$	15,697,375.57
Minor Rehabilitation	76.53	1,243,492.87	32.58%	\$	23,875,063.18
Preventative Maintenance	68.18	1,142,784.79	29.03%	\$	10,970,734.01
Routine Maintenance	29.04	487,778.47	12.36%	\$	351,200.50
No Maintenance Required	40.13	664,304.19	17.09%	\$	-
Total	234.87	3,865,388.98	100.00%	\$	50,894,373.25

The estimated cost accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel subbase or utility improvement.

<i>Fog Seal & Crack Seal list</i>
Dutton Street: LHS to Merrimack Street
Hollis Street
Hovey Street
Mammoth Road: Riverside to TL
N. Billerica Road
Stedman Street: Westford Street to TL
Westview Road

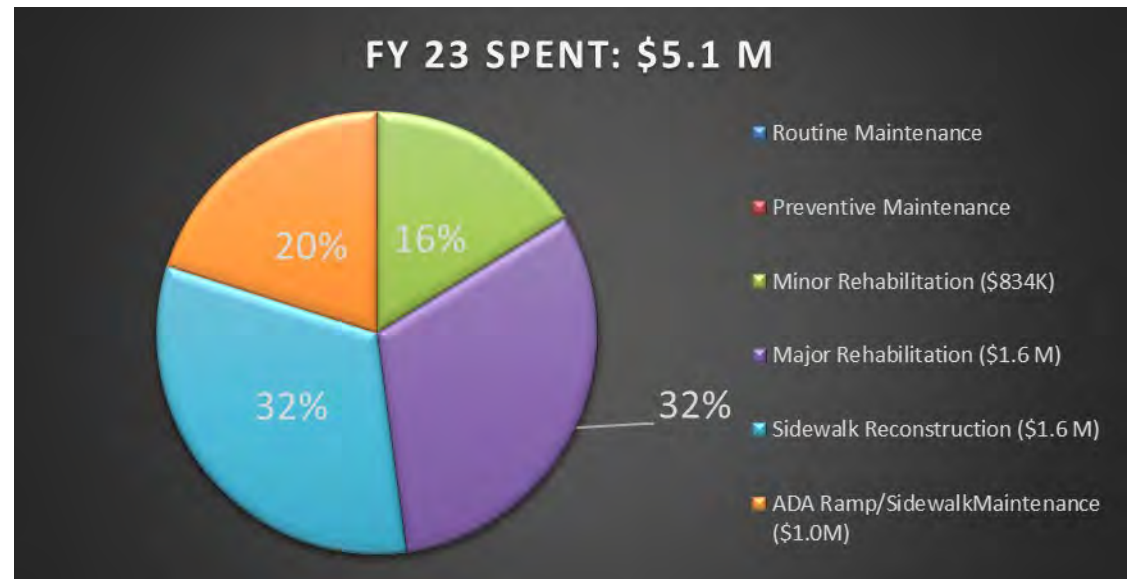
(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

CITY OF LOWELL ROADWAY CAPITAL IMPROVEMENT PLAN

Based on the updated data, Engineering Division is able to utilize analysis tools within our Pavement Management Program to prioritize repairs and develop a Capital Improvement Plan (CIP) that includes both reconstruction and maintenance practices. Maintenance priority is based on many considerations, not just the condition of the roadway itself. Factors that affect prioritization include but are not limited to:

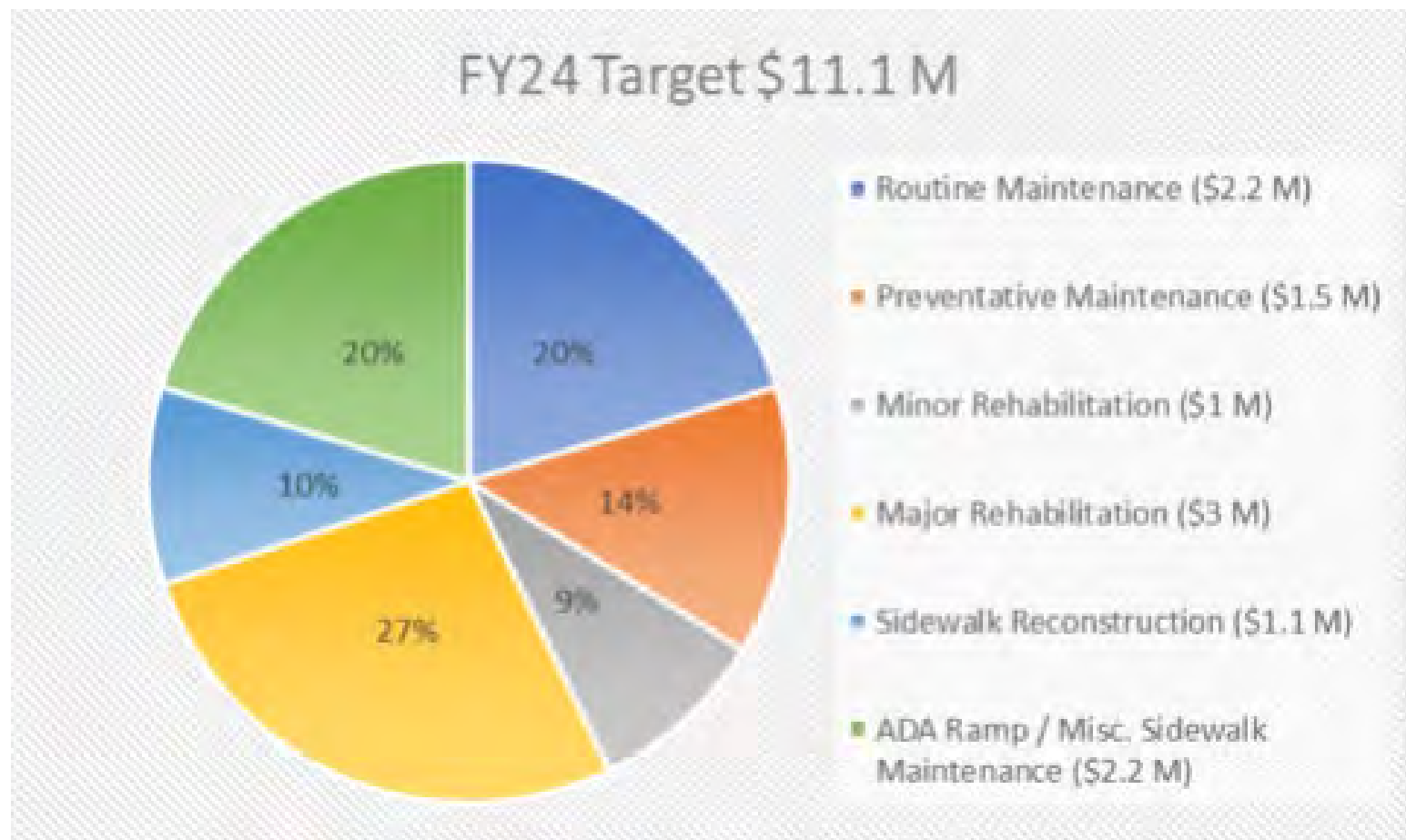
- Condition of Roadway (including top course, base course, and gravel material),
- Road Surface Rating,
- Cost Benefit Value,
- Type of Roadway,
- Sidewalk Conditions,
- Adjacent projects planned by the City, State or private entity,
- Utilities conditions (water, sewer, drainage, gas, etc.),
- Input from residents, City Councilor, Manager's office, School Department, and other municipal department,
- Cost of construction and/or maintenance work,
- Average daily volume of traffic.

During FY23, the City received approximately \$1.87 million apportioned by the Commonwealth's Chapter 90 road paving program and \$3 million Capital fund, total of approximate \$4.89 million. Engineering Division allocate \$5.1 million to the citywide roadway and sidewalk program as displayed in the accompanying graphic.



(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)

For FY 23, Engineering Division propose allocation of funding as follows, including routine and preventive maintenance, minor and major roadway rehabilitation, and sidewalk reconstruction:



(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)



Example of street in need or rehabilitation (Walker St)



Example of street in need or rehabilitation (Broadway St)

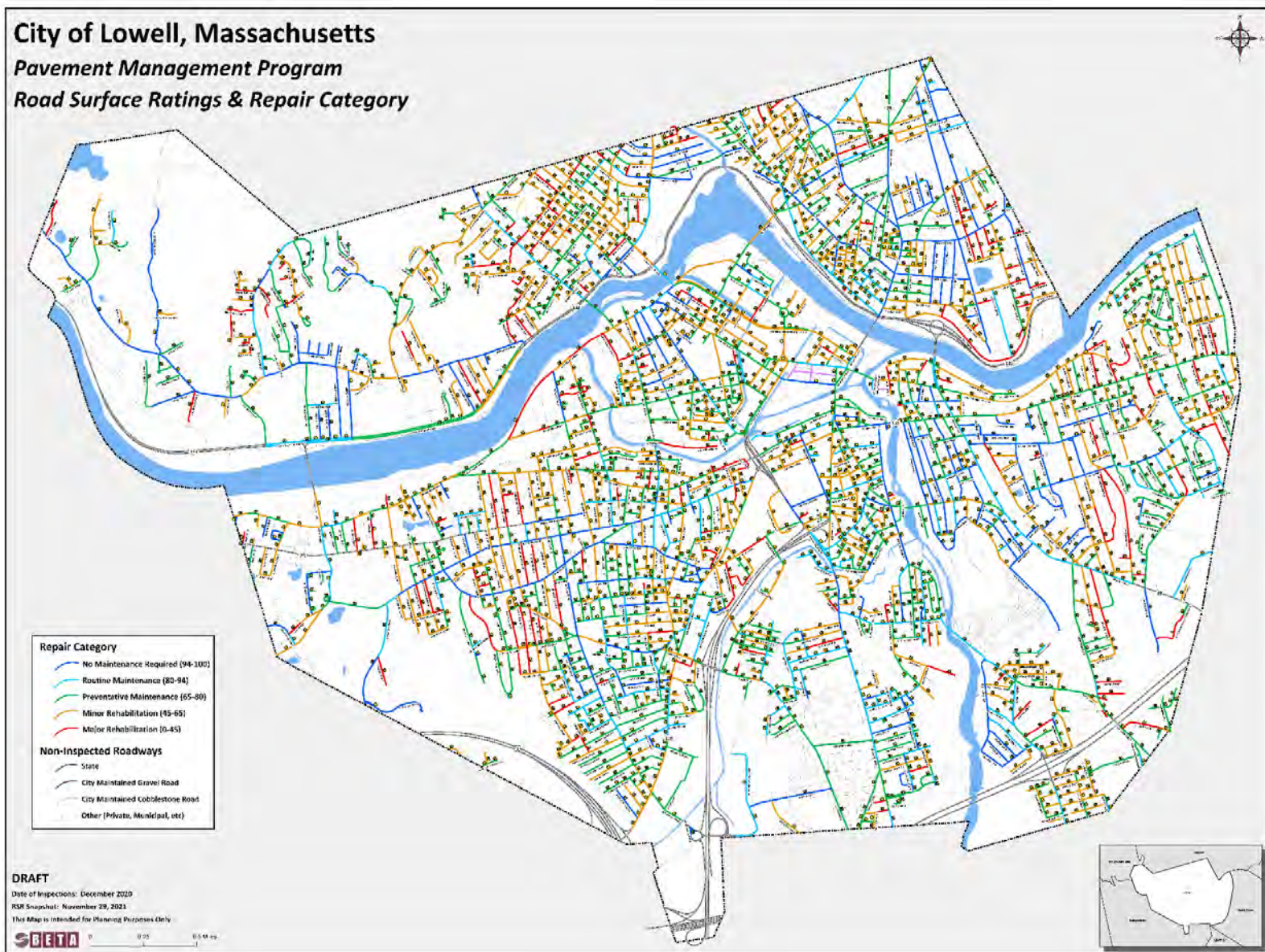
Crack Seal List

Acropolis Road: Gumpus to #150
Belvidere Circle
Brattle Street: Alcott Street to Douglas Road
Burnham Road
Clark Road
Colonial Park Drive
Davidson Street
Dinsmore Street
Donald Terrace
Douglas Terrace
Easton Street
Elmont Road
Enfield Street
Eugene Street
Florida Street

Floyd Street
Gerson Terrace
Glenmere Street
Gumpus Road
Industrial Ave east: Hales Brook to End
Johnson Street
Kearney Drive
Kildeer Lane
Kino Road
Laurie Lane
Lisa Lane
Middlesex Street: Gorham Street to Canal Street
Middlesex Street: Pawtucket Street to Columbia Street
Morningside Terrace
Newall Street: Chamber Street to Livingston Street

Penny Street
School Street: Liberty Street to Pevey Street
Technology Drive
Varnum Ave: Old ferry road to TL
Wayside Lane
Westford Street: Chelmsford Street to School Street
Westview Drive
White Street: Riverside Street to Mt Hope Street
Windward Road
Wood Street: Westford Street to Middlesex Street
Woodvale Lane

(PROJECT 2024-03, CITY-WIDE PAVING CONTINUED)



PROJECT NUMBER: 2024-03

FINANCING PLAN: CITY-WIDE PAVING PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PAVING & BRIDGES (CITY-WIDE)		\$ 11,060,000
PAVING - DESIGN/ ENGINEERING SERVICES (10% ALLOCATION)	\$ 830,000	
PAVING - STREETS	\$ 4,500,000	
CRACK SEALING	\$ 1,000,000	
STREETS/PREVENTATIVE MAINTENANCE PROGRAM	\$ 1,500,000	
SIDEWALKS & CURBING - IMPROVEMENTS	\$ 1,300,000	
CONSTRUCTION CONTINGENCY (10% ALLOCATION)	\$ 830,000	
VARIOUS BRIDGE IMPROVEMENTS (DESIGN/ ENGINEERING)	\$ 100,000	
VARIOUS BRIDGE IMPROVEMENTS (CONSTRUCTION)	\$ 1,000,000	
TOTAL PROJECT BUDGET		\$ 11,060,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 9,187,365
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 9,187,365	
INTERGOVERNMENTAL REVENUE		\$ 1,872,635
CHAPTER 90 FUNDING	\$ 1,872,635	
TOTAL FINANCING SOURCES		\$ 11,060,000

PROJECT NUMBER: 2024-04

“CAMBODIA TOWN” INFRASTRUCTURE IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

“CAMBODIA TOWN” IS RECOGNIZED AS ONE OF THE NATION’S RICHEST OUTPOSTS OF KHMER CULTURE AND CUISINE. THEIR CURRENT STATE OF DISREPAIR, HOWEVER, IS A MAJOR HINDRANCE TO POTENTIAL ECONOMIC DEVELOPMENT THROUGHOUT THIS AREA. IMPROVEMENTS TO THE AREA WILL BE A CATALYST TO FUTURE ECONOMIC DEVELOPMENT AND WILL EXPAND THE CITY’S TAX BASE. THE DEBT SERVICE FOR THESE IMPROVEMENTS WILL BE PAID FROM THE GENERAL FUND WHEN THE BONDS ARE PERMANENTLY FINANCED.

BACKGROUND

“Cambodia Town” is a small neighborhood located within the larger Highlands Neighborhood at the west end of the City of Lowell. Lowell is home to the second largest Cambodian American community in the United States. There are at several Cambodian American and South East Asian businesses of all sizes and kinds including restaurants, jewelry stores, supermarkets, convenience stores, as well as the Cambodian Mutual Assistance Association (CMAA) which provides culturally appropriate social services. The neighborhood is also home to the Boys and Girls Club and one of the most prominent public parks in the City. This vibrant neighborhood is mostly residential but with a strong business presence, which the City considers a unique place that attracts local residents and tourists alike as an economic development opportunity. Thriving businesses include the Red Rose restaurant which was named a semi-finalist in the category of outstanding restaurant by the 2023 James Beard Awards.

Unfortunately, the Branch Street corridor (the main commercial corridor of the neighborhood) is a vehicular oriented strip that deters pedestrian friendly traffic and holds some of the highest concentrations of traffic accidents in the City. The corridor is perceived as dangerous for pedestrians and deters foot traffic into businesses, potentially hindering economic development prospects for the local businesses and affecting the quality of life of the local residents.



Photo Credi - Tony Luong

(PROJECT 2024-04, CAMBODIA TOWN INFRASTRUCTURE PROGRAM CONTINUED)

PROJECT DESCRIPTION

Thanks to the REACH Lowell grant, DPD managed to contract a design firm to provide data and design solutions for pedestrian-friendly improvements in the neighborhood. Part of the report includes the schematic design of the Branch Street and Middlesex Street reconfiguration which will be funded from last year's capital ask on this area which will begin construction in Spring '24. However, this year's ask is to work on the areas outside of this intersection. Improving the sidewalks in Cambodia Town's Branch Street Corridor will send the residents a message of the City's investment throughout the entire community, will improve the quality of life of the Cambodian-American population in the area, and will contribute to the economic prosperity of Lowell as a whole. Repair of sidewalks on Branch Street from Boys and Girls Club to School Street. 1,600 linear feet of sidewalks at either side of the street. DPD Requests to phase this project in a 2-year construction cycle given its magnitude and complexity. The request is to repair sidewalks along the corridor, improve intersection crosswalks, reduce the amount of curb cuts along the corridor, and improve pedestrian safety to encourage walkability in the neighborhood.

PROJECT NUMBER: 2024-04

FINANCING PLAN: CAMBODIATOWN INFRASTRUCTURE PROJECT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAMBODIA TOWN INFRASTRUCTURE PROJECT		\$ 1,250,000
SIDEWALK/ INFRASTRUCTURE IMPROVEMENTS	1,250,000	
TOTAL PROJECT BUDGET		\$ 1,250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,250,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 1,250,000	
TOTAL FINANCING SOURCES		\$ 1,250,000

PROJECT NUMBER: 2024-05

DOWNTOWN SIDEWALK VAULT ABANDONMENT PROGRAM

IMPACT ON THE OPERATING BUDGET

THIS PROJECT WILL EXPAND THE CITY-WIDE PROGRAM AND POLICY TO ABANDON SIDEWALK VAULTS IN VARIOUS LOCATIONS THROUGHOUT THE CITY AS VAULTS ARE FOUND TO BE IN DETERIORATED CONDITION AND/OR TO ADDRESS ADA ACCESSIBILITY CONSTRAINTS. THE DEBT SERVICE FOR THE DEBT SERVICE ASSOCIATED WITH THIS PROJECT WILL BE PAID BY THE GENERAL FUND.

EXISTING CONDITIONS/ COMMENTS

The City has a preliminary inventory of vaults that exist throughout the City. Hundreds of vaults beneath City sidewalks exist throughout the City, and primarily within the downtown area. These are extensions of building foundations that extend beneath the City's sidewalk. Some of these vaults have deteriorated to a condition where property owners have pursued abandonment of these vaults due to water leaking into the vault and basements, failing at the vault surface, or for other reasons. These locations may also provide ADA accessibility constraints.

A formal vault abandonment policy and application process is being finalized between DPD and Engineering. Once a property owner does the necessary work to fill secure their building and seal access to the vault, the City will move forward on the sidewalk filling work. This program has gotten a lot of interest from parties and previous Capital Funds that were provided for this project were only sufficient to cover the cost of a single abandonment project—at the corner of Merrimack and John Streets. Staff have already been in communication with 2 properties owner's eager to move forward on projects on their properties-which we have no funding for at this time.

This is another step in a multi-faceted plan to help enhance our downtown residents. After the success of past years of this program, we would like to request future capital improvements.



PROJECT NUMBER: 2024-05

FINANCING PLAN: SIDEWALK VAULT ABANDONMENT PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SIDEWALK VAULT ABANDONMENT PROGRAM		\$ 500,000
LAND ACQUISITION AND SITE IMPROVEMENTS/ SIDEWALK REPAIR	\$ 500,000	
TOTAL PROJECT BUDGET		\$ 500,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 500,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 500,000	
TOTAL FINANCING SOURCES		\$ 500,000

PROJECT NUMBER: 2024-06

TRAFFIC SIGNALIZATION (WESTFORD & STEDMAN)

IMPACT ON THE OPERATING BUDGET

REGULAR REPLACEMENT AND UPGRADES OF TRAFFIC SIGNALIZATION EQUIPMENT AND IMPROVEMENTS TO INTERSECTIONS IS A CRITICAL COMPONENT OF THE CAPITAL BUDGET. MANY OF THE CITY'S TRAFFIC LIGHTS ARE BEYOND THEIR USEFUL LIFE AND REQUIRE REGULAR MAINTENANCE AND REPAIRS FROM DPW INCLUDING THE INTERSECTION OF WESTFORD AND STEDMAN. A REGULAR REPLACEMENT SCHEDULE OF PRIORITY INTERSECTIONS HELPS MITTIGATE THESE COSTS, AS WELL AS ALLOWS THE CITY TO IMPLEMENT THE LATEST TECHNOLOGY TO HELP EASE TRAFFIC CONGESTION AND ENSURE PROPER CONTROLS FOR PUBLIC SAFETY AND EMERGENCY VEHICLES TO EASILY PASS THROUGH INTERSECTIONS.

EXISTING CONDITIONS/ COMMENTS

The Department of Planning and Development (“DPD”) has completed several engineering reports that concluded that installation of a traffic signal is justified at each of the four intersections listed below:

1. Mammoth Road and East Meadow Road
2. Stedman Street and Westford Street
3. Westford Street and Wilder Street
4. Middlesex Street and Baldwin Street

This particular request for funding will be for construction of a new traffic signal at Westford Street at Stedman Street, including pedestrian infrastructure, new drainage, turn lanes, and access management to prioritize safety. Through FY2021 and FY2022 capital expenditures, design of this traffic signal is in progress. Preliminary construction costs are estimated as \$1,200,000. With this capital request, all construction costs are met and the signal will be able to be constructed in Summer 2024.

(PROJECT 2024-06, TRAFFIC SIGNALIZATION CONTINUED)



Mammoth Rd. & E. Meadow Rd.



Westford St. & Stedman St.

(PROJECT 2024-06, TRAFFIC SIGNALIZATION CONTINUED)



Westford St. & Wilder St.



Middlesex St. & Baldwin St.

PROJECT NUMBER: 2024-06

FINANCING PLAN: TRAFFIC SIGNALIZATION - WESTFORD AND STEDMAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC SIGNALIZATION		\$ 800,000
WESTFORD & STEDMAN SIGNAL CONSTRUCTION	\$ 800,000	
TOTAL PROJECT BUDGET		\$ 800,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 800,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 800,000	
TOTAL FINANCING SOURCES		\$ 800,000

PROJECT NUMBER: 2024-07

MASTER PLAN IMPLEMENTATION – WAYFINDING IN BUSINESS DISTRICTS

IMPACT ON THE OPERATING BUDGET

ECONOMIC DEVELOPMENT IS NOT ONLY A KEY PRIORITY AREA FOR THE CITY COUNCIL AND THE CITY MANAGER’S ADMINISTRATION, BUT IT IS ALSO INTRINSICALLY TIED TO MANY ANNUAL REVENUE SOURCES. MEALS TAXES AND OTHER LOCAL RECEIPTS ARE ALL DRIVEN BY THE LEVEL OF ECONOMIC ACTIVITY IN THE CITY. ALTHOUGH THE CITY OF LOWELL’S MAIN BUSINESS HUB IS THE DOWNTOWN, THERE ARE ALSO SEVERAL VIBRANT NEIGHBORHOOD BUSINESS DISTRICTS THROUGHOUT THE CITY. THIS PROJECT WILL HELP FACILITATE ECONOMIC DEVELOPMENT IN THOSE DISTRICTS. THE DEBT SERVICE FOR THIS PROJECT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

Despite the recent development and other activities in Downtown Lowell, including projects like Mill No. 5 and wayfinding initiatives to connect cultural hubs to key destinations, Downtown Lowell feels disconnected from parking facilities, parks and recreational hubs, nearby residential neighborhoods, UMass Lowell, and other major destinations. Though it’s a relatively compact neighborhood, each part of Downtown feels separate from the others. The combination of auto-dominated infrastructure and a lack of a coordinated pedestrian wayfinding system creates an uninviting experience for Downtown Lowell visitors and perpetuates the perception that Downtown is not accessible visitors, residents, or patrons. Improved signage, wayfinding, and curbside management could address this incorrect perception.

A wayfinding system supports overall accessibility of a commercial district. It benefits pedestrians and bicyclists, and directs motorists to park and walk. Without clear visual cues, customers may find it difficult to park or may be less aware of local offerings. A comprehensive wayfinding system is needed. There are a wide variety of pedestrian- and vehicle-oriented signage in Downtown Lowell. Most signs are oriented towards vehicles. Cultural and pedestrian signage is available, but can get lost in the auto-oriented signage. Some areas suffer from excessive signage, or “sign clutter;” this clutter is confusing and can cause visitors to disregard signage. Many signs are in disrepair and since signs have been installed by different entities at different times, it is sometimes unclear who is responsible for maintaining each sign. Combined with strategic streetscape enhancements, a comprehensive signage and wayfinding program would contribute to an improved Downtown “image” and make Downtown Lowell more welcoming and inviting to visitors.

(PROJECT 2024-07, MASTER PLAN - WAYFINDING CONTINUED)

As of now, there is no clear wayfinding strategy in the Downtown area, which affects the sense of place and hinders opportunities of branding and foot traffic into businesses from. Several kiosks sign are in poor shape and send a message of disrepair, not only of signs, but of the entire downtown. Currently, we are in the process of engaging a fabrication and installation company to deploy several of our different types of signs around the downtown area; however, given the rise in costs in materials, DPD requests additional funding to increase the coverage area for signage. For FY23, DPD was able to secure \$250,000.00 in Capital Funds.

PROJECT DESCRIPTION

DPD is requesting funds for the implementation of our Downtown Wayfinding Master Plan and the inclusion of the planned several different signs that make up the signage layout proposed plan. The Project Area includes parts of Downtown, Back Central, Lower Belvidere, and the Acre. It was selected by the City Team based on the density of destinations within roughly a half-mile walking radius from the Lowell National Historical Park Visitor Center. The Master Plan represents the recommended sign hierarchy, concepts, and sign locations for a complete wayfinding build-out.



PROJECT NUMBER: 2023-07

FINANCING PLAN: MASTER PLAN IMPLEMENTATION: WAYFINDING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS		\$ 250,000
KIOSKS FOR WAYFINDING	\$ 175,000	
PEDESTRIAN DIRECTIONAL SIGNS	\$ 25,000	
PARKING ID SIGNS	\$ 25,000	
POST-MOUNTED PARK ID	\$ 25,000	
TOTAL PROJECT BUDGET		\$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 250,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 250,000	
TOTAL FINANCING SOURCES		\$ 250,000

PROJECT NUMBER: 2024-08

CONNECTOR TRAIL

IMPACT ON THE OPERATING BUDGET

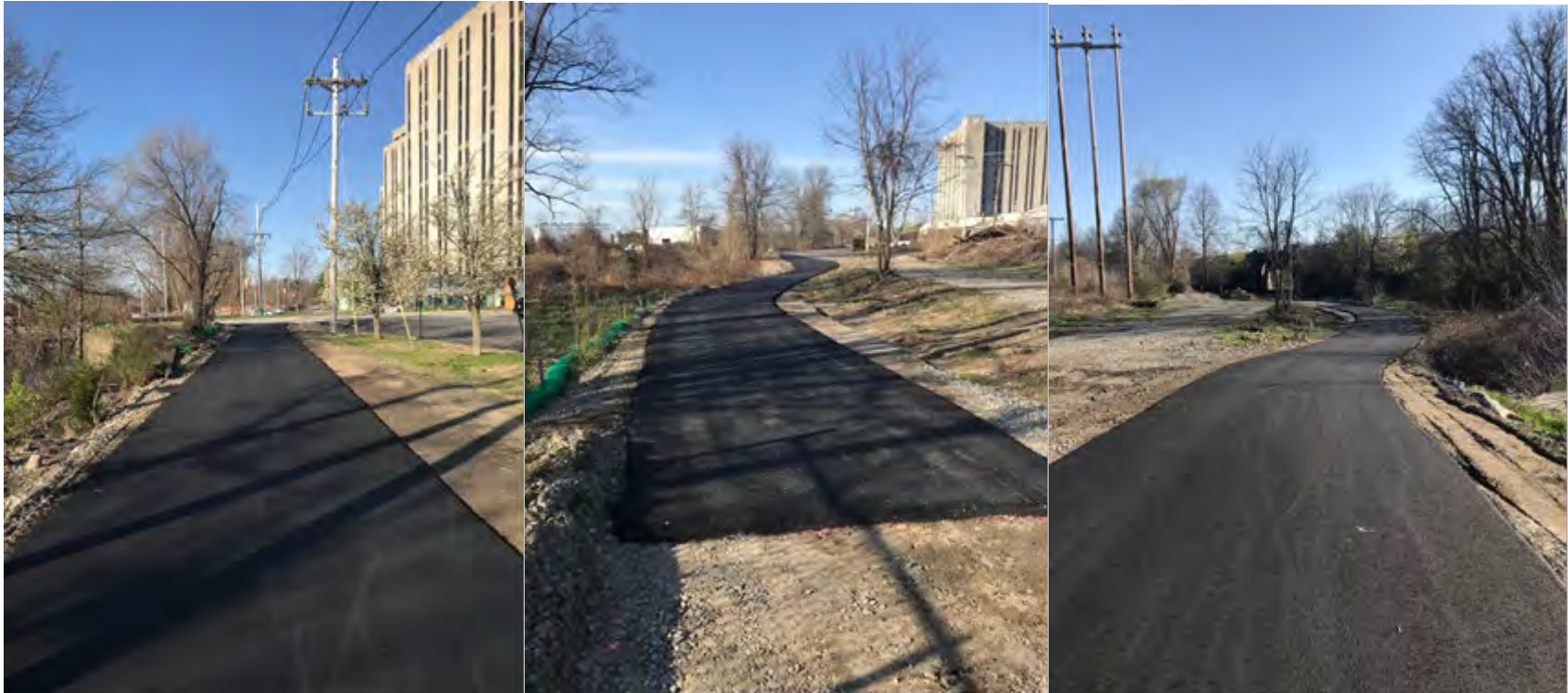
DPD HAS SENT OVER A REQUEST TO UTILIZE CAPITAL FUNDING TO RESUME AND COMPLETE THE CONNECTOR TRAIL. THIS TRAIL IS A MULTIUSE PATH THAT WILL SERVE AS A FUTURE CONNECTION BETWEEN THE BRUCE FREEMAN RAIL TRAIL AND THE CONCORD RIVER GREENWAY IN LOWELL. THE DEBT SERVICE WILL BE PAID FROM THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

The project will create a 1,200-foot-long, 10-foot-wide, paved asphalt path that will be fully accessible under Americans with Disabilities Act (ADA) standards. The trail will run along Lowell's River Meadow Brook and take advantage of an underpass under the Lowell Connector highway, strengthening the connection between neighborhoods on both sides. The trail will incorporate an existing Outdoor Urban Art Gallery, as the underpass is a popular location for aerosol art, representing a unique aspect of the project that will attract well regarded regional street artists. The trail would provide additional safety for the street artists and residents viewing the art, with the hope that the trail would become the first sanctioned aerosol art venue in Massachusetts. Once fully completed, the Concord River Greenway and all phases of the Connector Trail will fill one of the last remaining gaps in the 200-mile Bay Circuit trail. The Bruce Freeman Rail Trail's northern terminus would be linked to the 5.2-mile system of downtown Canal way trails and the 50-mile Merrimack River Trail. This complete system will link residences and employment centers, and has been projected to take 2.3 million "vehicle miles travelled" off Lowell's roads, reducing the City's carbon dioxide by 1.12 million kilograms.

Trail construction began in 2021 but due to insufficient funding, DPD only managed to get to the preliminary gravel layer to introduce paving material. Part of the trail has been paved on the Gervais end of the trail extending only up to the property line. In order to complete the trail, DPD is requesting funding to resume and finalize the past paving layer and connect the two ends of the trail.

(PROJECT 2024-08, CONNECTOR TRAIL CONTINUED)



PROJECT NUMBER: 2024-08

FINANCING PLAN: CONNECTOR TRAIL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CONNECTOR TRAIL		\$ 150,000
COMPLETION OF TRAIL - PAVING	\$ 150,000	
TOTAL PROJECT BUDGET		\$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 150,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 150,000	
TOTAL FINANCING SOURCES		\$ 150,000

PROJECT NUMBER: 2024-09

TRAFFIC CALMING AND PEDESTRIAN SAFETY

IMPACT ON THE OPERATING BUDGET

THE CITY OF LOWELL'S RESIDENTS HAVE RAISED CONCERNS THAT THROUGHOUT THE CITY THERE IS A NEED FOR PHYSICAL ELEMENTS TO SLOW VEHICLE SPEEDS. THIS FUNDING WILL AFFORD THE CITY THE OPPORTUNITY TO PURCHASE EQUIPMENT TO AID IN THIS INITIATIVE. THE DEBT SERVICE FOR THESE CAPITAL IMPROVEMENTS WILL BE PAID FROM THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

This use of this funding will allow the city to move forward on construction of permanent traffic calming or pedestrian improvements at various locations throughout the City as identified through the Shared Streets pilot program and the neighborhood traffic calming program. Projects may include curb bump outs, mini-roundabouts, chicanes, minor signal improvements, flashing beacons, or crosswalk updates. Three locations can be installed with the requested funding.



PROJECT NUMBER: 2024-09

FINANCING PLAN: TRAFFIC CALMING AND PEDESTRIAN SAFETY

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC CALMING AND PEDERTRIAN SAFETY		\$ 150,000
VARIOUS TRAFFIC CALMING MEASURES THROUGHOUT CITY	150,000	
TOTAL PROJECT BUDGET		\$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 150,000
UBER/LYFT REVOLVING FUND	\$ 50,000	
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 100,000	
TOTAL FINANCING SOURCES		\$ 150,000

PROJECT NUMBER: 2024-10

ROADWAY STRIPING

IMPACT ON THE OPERATING BUDGET

THIS REQUEST IS PART ONE OF THREE, IN ORDER TO ENHANCE THE CITY'S ROADS. THE FUNDING WILL BE UTILIZED FOR VARIOUS LINE STRIPING PROJECTS THROUGHOUT THE CITY. THE DEBT SERVICE ASSOCIATED WITH THIS DESIGN PROJECT SHALL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

This is a three-year plan to replace centerline and shoulder striping and critical crosswalks throughout the City with thermoplastic material for longer lasting duration and clarity for motorists and pedestrians. Thermoplastic requires less maintenance and lasts longer than standard paint, typically 3-5 years rather than one to two years. A three-year contract will enable the City to lock in pricing. Currently roadway striping is currently inconsistent throughout the city. Centerlines and shoulder lines are painted yearly with standard roadway paint, which is worn easily by vehicle traffic and salt/sand application.



PROJECT NUMBER: 2024-10

FINANCING PLAN: ROADWAY STRIPING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
ROADWAY STRIPING (PHASE 1 OF 3)		\$ 80,000
CENTERLINE STRIPING	\$ 26,650	
SHOULDER STRIPING	\$ 26,650	
CROSSWALK STRIPING	\$ 26,700	
TOTAL PROJECT BUDGET		\$ 80,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 80,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 80,000	
TOTAL FINANCING SOURCES		\$ 80,000

PROJECT NUMBER: 2024-11

ILLEGAL DUMPING - CAMERAS

IMPACT ON THE OPERATING BUDGET

DPD IS HOPING THESE ADDITIONAL CAMERAS WILL ASSIST US IN ADDRESSING THIS ISSUE, AND SHOWING THE COUNCIL THE DEPARTMENT IS BEING RESPONSIVE TO THEIR CONTINUED REQUESTS FOR ADDITIONAL SURVEILLANCE. THE DEBT SERVICE ASSOCIATED WITH THIS DESIGN PROJECT SHALL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

This capital fund request is for the leasing of 20 cameras to monitor illegal dumping. The cameras will be deployed throughout several spots in the City that are known as hotspots for illegal waste disposal, within the first year we'll be using the cameras to assess their effectiveness before we make a final purchase. 10 of these cameras high-resolution cameras will be placed in locations that are high in numbers of illegal waste disposal while the remaining 10 will be moved around throughout the City to expand the monitoring capacity. The cameras are the same type of cameras our LPD uses, monitoring can be done by both DPD and LPD. These funds not only cover the lease of the cameras but also the installation and connection for one year. The city's health Inspectors will be able to monitor the cameras for illegal dumping for fining purposes. Development Service has 2 cameras and one (1) of them is a trigger camera. These are cameras meant to catch wild life crossing a particular area. In addition, the quality of the photos are rarely useable in dumping instances. Each camera takes about 12 batteries and runs out in about a week's use depending on the traffic load.

PROJECT NUMBER: 2024-11

FINANCING PLAN: ILLEGAL DUMPING - CAMERAS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
ILLEGAL DUMPING - CAMERAS		\$ 65,000
LEASING OF 20 CAMERAS	\$ 65,000	
TOTAL PROJECT BUDGET		\$ 65,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 65,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 65,000	
TOTAL FINANCING SOURCES		\$ 65,000

PROJECT NUMBER: 2024-12

INLAND STREET IMPROVEMENT PROJECT – ROADWAY/ SIDEWALKS

IMPACT ON THE OPERATING BUDGET

THIS REQUEST IS TO PURCHASE A NEW VEHICLE FOR THE BUILDING COMMISSIONER. DPD HAS INCLUDED MAINTENANCE EXPENSES FOR A NEW VEHICLE IN THEIR BUDGET DOCUMENTS PREVIOUSLY SUBMITTED. THE DEBT SERVICE ASSOCIATED WITH THE PROJECT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

DPD is requesting a vehicle be made available for the Building Commissioner. The job duties of the Commissioner require availability to travel throughout the city on a regular basis during normal business hours. Additionally, the Commissioner is expected to respond to requests at off-hours and weekends as needed. Currently, the Building Commissioner uses his personal vehicle for all work related travel and is reimbursed on a monthly basis. This reimbursement assists with gas costs, but does little to off-set the miles and the everyday wear and tear to

PROJECT NUMBER: 2024-12

FINANCING PLAN: BUILDING COMMISSIONER VEHICLE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
NEW VEHICLE - DPD		\$ 60,000
PURCHASE NEW VEHICLE	\$ 60,000	
TOTAL PROJECT BUDGET		\$ 60,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 60,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 60,000	
TOTAL FINANCING SOURCES		\$ 60,000

PROJECT NUMBER: 2024-13

SENIOR CENTER IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE CITY RECENTLY TOOK OVER OWNERSHIP OF THE SENIOR CENTER AND ARE LOOKING TO ENHANCE THE QUALITY OF THE BUILDING FOR OUR ELDERLY RESIDENTS. THE DEBT SERVICE ASSOCIATED WITH THIS CAPITAL INVESTMENT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

This past April, the city recently took over ownership of the Senior Center after a long time standing lease with a private citizen. The Senior Center hosts many events throughout the year and is a gathering place not only for our senior residents but for the entire population. In addition to these social events, the Senior Center also serves as our emergency management “headquarters”. The recommendation from DPW, is for two enhancements to the building. The first a replacement of key HVAC components and the second is a partial roof and flashing replacement. Both of these projects will allow the Senior Center to continue to function as a community beacon.



PROJECT NUMBER: 2024-13

FINANCING PLAN: SENIOR CENTER IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SENIOR CENTER BUILDING IMPROVEMENTS		\$ 450,000
REPLACEMENT OF HVAC COMPONENTS	\$ 350,000	
PARTIAL ROOF AND FLASHING REPLACEMENT	\$ 100,000	
TOTAL PROJECT BUDGET		\$ 450,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 450,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 450,000	
TOTAL FINANCING SOURCES		\$ 450,000

PROJECT NUMBER: 2024-14

POLLARD MEMORIAL LIBRARY BOILER

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW DEPARTMENT HAS REQUESTED A NEW BOILER BE INSTALLED AT THE POLLARD MEMORIAL LIBRARY. THE DEBT SERVICE ASSOCIATED WITH THIS CAPITAL INVESTMENT WILL BE PAID BY THE GENERAL FUND. OTHERWISE WOULD BE HANDLED AS REPAIRS BY DPW.

BACKGROUND/ EXISTING CONDITIONS

The current boiler at the Pollard Memorial Library is beyond repair and a new one is needed. A boiler is a closed vessel in which fluid is heated. DPW has solicited estimates regarding replacing this boiler and these capital funds will be utilized to purchase a new one. There are two H. B. Smith Steam Boilers that provide heat to City Hall & the Pollard Library. The Pollard Library depends on the steam boiler plant located in City Hall to provide heat to the entire building. Steam is fed through a connecting tunnel into a heat exchanger (a steam bundle transferring heat to the hydronic loop in the Library). Recently, a critical failure of one of the boilers in City Hall occurred causing the necessity to replace at least one of the units. The lack of preventative maintenance has clearly shortened the life expectancy of the boilers. Taking advantage of the timing of this failure will allow the separation of the shared heating plant for the City Hall and Library. This separation will afford the city the opportunity to convert and install a new high efficient heating plant at the Pollard Memorial Library. The two buildings run on very different schedules, which if separated, will garner fuel savings and efficiency. Separating the systems will also avoid taking both buildings offline in the event of a mechanical failure.



PROJECT NUMBER: 2024-14

FINANCING PLAN: POLLARD MEMORIAL LIBRARY BOILER

PROGRAM EXPENDITURES	DETAIL	SUMMARY
POLLARD MEMORIAL LIBRARY BOILER REPLACEMENT		\$ 275,000
REPLACE LIBRARY BOILER	\$ 275,000	
TOTAL PROJECT BUDGET		\$ 275,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 275,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 275,000	
TOTAL FINANCING SOURCES		\$ 275,000

PROJECT NUMBER: 2024-15

DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW FLEET HAS FALLEN BELOW THE TARGETS SET FOR THE AVERAGE AGE. CONTINUOUS INVESTMENT THROUGH THE CAPITAL BUDGET WILL HELP MITIGATE SPIKES IN REPLACEMENT AND REPAIR COSTS FROM THE ANNUAL DPW OPERATING BUDGET FOR VEHICLES. THE DPW IS ALSO EXPLORING LEASING OPTIONS IN FY2024 IN THE OPERATING BUDGET, TO MAXIMIZE THE ANNUAL OPERATING BUDGET. THE DEBT SERVICE ASSOCIATED WITH THIS CAPITAL INVESTMENT WILL BE PAID BY THE GENERAL FUND.

BACKGROUND/ EXISTING CONDITIONS

DPW's aging fleet is deteriorating and is long overdue on refreshing some of the older vehicles. The average age of the fleet is fifteen (15) years old and with many pieces of equipment rated in poor condition. The average age of the DPW's fleet should be closer to five to ten (5-10) years and in fair condition. DPW began replacing some of its heavy fleet in FY22 and this effort with the help of the City Council has continued in FY23. The average cost for repairs and maintenance per vehicle is increasing as the age of the fleet increases. This capital request has been prioritized as DPW's top priority request because a failure to begin replacing the aging fleet could compromise the ability for DPW to perform public safety duties and especially during snow and ice events.

PROJECT DESCRIPTION

This recommendation is to replace vehicles and equipment in the Parks, Lands & Building, Electrical and Streets Division. The Parks request includes the addition of 2 Ford F550 Trucks along with 1 Kubota plow and sander. The Lands & Building request is for 1 Ford Ranger and 2 Service Vans, for the Electrical Division the request is for an electrical bucket service truck. Lastly, in the streets division the vehicle request is for 1 F350 service vehicle, 2 4x4 stainless dump with plow, 1 replacement trash packer, 2 F350 pick-up trucks, a crack sealing trailer and brining tank equipment.



(PROJECT 2024-15, DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM CONTINUED)



PROJECT NUMBER: 2024-15

FINANCING PLAN: DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM

PROGRAM EXPENDITURES	DETAIL	SUMMARY
DPW FLEET/ EQUIPMENT REPLACEMENT		\$ 1,349,000
PARKS & CEMTERY VEHICLES	\$ 280,000	
STRETS DIVISION VEHICLES	\$ 731,000	
ELECTRICAL DIVISION VEHICLE	\$ 170,000	
LANDS & BUILDINGS VEHICLES	\$ 168,000	
TOTAL PROJECT BUDGET		\$ 1,349,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,349,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 1,349,000	
TOTAL FINANCING SOURCES		\$ 1,349,000

PROJECT NUMBER: 2024-16

VARIOUS SCHOOL BUILDING IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE CITY'S DPW – LANDS AND BUILDINGS DIVISION IS RESPONSIBLE FOR SKILLED LABOR AT THE CITY'S VARIOUS SCHOOL BUILDINGS. THE SCHOOL DISTRICT OPERATES FROM APPROXIMATELY JUST OVER 2.4 MILLION SQUARE FEET OF MUNICIPALLY OWNED EDUCATIONAL SPACE ACROSS 31 BUILDINGS AT 28 DIFFERENT SITES. SCHOOLS RANGE IN SIZE FROM THE 18,400 SF LAURA LEE THERAPEUTIC SCHOOL TO THE 625,500 SF OF COMBINED SPACE AT THE FOUR BUILDINGS THAT CONSTITUTE LOWELL HIGH SCHOOL. OFTEN, AS FUNDING IS CONSTRAINED, DEFERRING PREVENTATIVE MAINTENANCE IS OFTEN CONTEMPLATED AS ONE WAY TO REDUCE COSTS. HOWEVER, REDUCING FUNDING FOR PREVENTATIVE MAINTENANCE TYPICALLY HAS THE OPPOSITE EFFECT, AS ANNUAL COSTS WILL ACTUALLY INCREASE. IN FACT, STUDIES HAVE SHOWN THAT TIME AND FINANCIAL RESOURCES SPENT ON PREVENTIVE MAINTENANCE RETURNS \$2 IN SAVINGS FOR EVERY \$1 INVESTED.

BACKGROUND/ EXISTING CONDITIONS

In the last several years, the City of Lowell has made a concerted effort to invest in the school facilities by utilizing the Massachusetts School Building Authority's ("MSBA") core program and accelerated repair program ("ARP"). The Lowell High School project has been funded through the core program, while several heating and roof projects were funded in 2019 as part of the ARP program. A new batch of applications has been submitted to the MSBA, which include boilers, as well as roofs and windows. In a Gateway City such as Lowell, the annual operating budget is insufficient to act as the sole funding source for capital improvements in the schools. This allocation is to supplement the City's ongoing efforts to submit and manage projects through the MSBA funding program and to keep pace with ageing facility needs.

PROJECT DESCRIPTION:

The DPW commissioner submitted the following projects for funding, in collaboration with his counterparts at the School Department. While included here as examples, the funding proposed is for building improvements, generally, and may be directed towards different priorities as project budgets are bid. The projects listed on the following pages are planned for FY2024.

(PROJECT 2024-16, VARIOUS SCHOOL BUILDING IMPROVEMENTS CONTINUED)

Building	Address	Size (sf)	Year	Age
Elementary / K—8 Schools (15 facilities)				
Dr. Gertrude Bailey Elementary	Campbell Drive	65,000	1992	26
Bartlett Community Partnership	Wannalancit Road	95,500	1994	67
Greenhalge Elementary	Ennell Street	66,000	1994	24
Abraham Lincoln Elementary	Chelmsford Street	60,100	1993	25
S Christa McAuliffe Elementary	Beacon Street	63,600	1993	25
Joseph McAvinnue Elementary	Mammoth Road	66,000	1993	25
Moody Elementary	Rogers Street	48,932	1888	130
Charles W Morey Elementary	Pine Street	68,405	2009	9
Charlotte M Murkland Elementary	Adams	60,100	1993	25
Pawtucketville Memorial Elementary	W. Meadow Road	78,424	1965	53
Pyne Arts Elementary	Boylston Street	78,963	1965	53
Peter W Reilly Elementary	Douglas Road	74,129	1959	59
Rogers Early Learning Center	Highland Street	112,000	1994	24
John J Shaughnessy Elementary	Gorham Street	63,918	1991	27
Washington Elementary	Wilder Street	40,205	1910	108
Middle Schools (8 facilities)				
B.F. Butler Middle School	Gorham Street	96,572	1882	136
James S Daley Middle School	Flemming Street	111,800	1994	24
Cardinal O'Connell	Carter Street	23,989	1880	138
Riverside School	Woburn Street	16,800	1891	127
Henry J Robinson Middle	June Street	99,000	1989	29
Kathryn P. Stoklosa Middle School	Broadway Street	105,500	2006	12
James Sullivan Middle School	Draper Street	97,200	1992	26
Dr. An Wang Middle School	W. Meadow Street	93,800	1992	26
High Schools (2 facilities)				
LHS Career Academy (Molloy)	Smith Street	20,500	1936	82
Lowell High School ⁸	Fr. Morrisette Blvd	628,558	1850-1980	38-166
Therapeutic Schools (2 facilities)				
Leblanc Therapeutic Day School	Sycamore Street	26,650	1935	83
Laura Lee Therapeutic Day School	Powell Street	18,400	1896	122
Adult Education (1 facility)				
Adult Education	Merrimack Street	22,800	1930	88
GRAND TOTAL		2,402,845	Avg age - 59 yrs	

PROJECT NUMBER: 2024-16**FINANCING PLAN: VARIOUS SCHOOL BUILDING IMPROVEMENTS**

PROGRAM EXPENDITURES	DETAIL	SUMMARY
VARIOUS SCHOOL BUILDING IMPROVEMENTS		\$ 3,850,000
STEM ACADEMY PARTIAL ROOF REPLACEMENT (NOT MSBA ELIGIBLE)	\$ 550,000	
FRESHMAN ACADEMY HYDRONIC BOILERS	\$ 250,000	
DISTRICT-WIDE WINDOW REPLACEMENT	\$ 100,000	
DISTRICT-WIDE DOOR REPLACEMENT	\$ 100,000	
REILLY SCHOOL BOILER REPLACEMENT (NOT MSBA ELIGIBLE)	\$ 380,000	
BARTLETT SCHOOL PAVING AND STRIPING	\$ 350,000	
STEM ACADEMY PAVING AND STRIPING	\$ 70,000	
MOREY SCHOOL FIRE ALARM SYSTEM	\$ 100,000	
LINCOLN SCHOOL FIRE ALARM SYSTEM	\$ 100,000	
BARTLETT AND BAILEY SCHOOL PAVING AND STRIPING	\$ 800,000	
CARDINAL O'CONNELL AND MOLLOY SCHOOL WINDOWS	\$ 60,000	
DISTRICT-WIDE VARIOUS FENCE REPAIRS	\$ 100,000	
MOLLOY SCHOOL ENTRYWAY REDESIGN/RECONSTRUCTION	\$ 100,000	
MOLLOY SCHOOL BATHROOM RECONSTRUCTION	\$ 400,000	
DISTRICT-WIDE PAINTING	\$ 250,000	
PAWTUCKETVILLE AND SULLIVAN SCHOOL BLEACHER REPAIRS / REPLACEMENTS	\$ 65,000	
WASHINGTON SCHOOL RETAINING WALL RECONSTRUCTION	\$ 75,000	
TOTAL PROJECT BUDGET		\$ 3,850,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 3,850,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 3,850,000	
TOTAL FINANCING SOURCES		\$ 3,850,000

PROJECT NUMBER: 2024-17

CITY HALL IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

BELOW IS A REQUEST FOR VARIOUS PROJECTS TO ENHANCE CITY HALL. CITY HALL IS THE CENTER OF THE CITY AS IT HOSTS MANY OF THE CITY'S DEPARTMENTS INCLUDING THE MAYOR'S OFFICE AND THE CITY MANAGER'S OFFICE. THE DEBT SERVICE ASSOCIATED WITH THIS CAPITAL INVESTMENT WILL BE PAID BY THE GENERAL FUND.

PROJECT DESCRIPTION

The DPW commissioner has sent us a request to fund various capital improvements to City Hall. City Hall was built in 1893 by Merrill and Cutler and throughout the years has gone through few changes. The projects that have been requested by the commissioner are in desperate need to help maintain this magnificent building. The list of projects proposed by the commissioner include a partial roof and flashing replacement, new ADA compliant doors, a boiler replacement, a new elevator and new flooring for some departments and the common areas.



PROJECT NUMBER: 2024-17**FINANCING PLAN: CITY HALL IMPROVEMENTS**

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY HALL IMPROVEMENTS		\$ 1,465,000
PARTIAL ROOF AND FLASHING REPAIR	\$ 125,000	
ENTRANCE DOORS / ADA REQUIREMENTS	\$ 150,000	
BOILER REPLACEMENT AND SEPARATION	\$ 275,000	
ELEVATOR REPLACEMENT	\$ 850,000	
FLOORING REPLACEMENT (3 DEPARTMENTS - COMMON AREAS 2ND/3RD FLOOR)	\$ 65,000	
TOTAL PROJECT BUDGET		\$ 1,465,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 1,465,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 1,465,000	
TOTAL FINANCING SOURCES		\$ 1,465,000

PROJECT NUMBER: 2024-18

CHILLER REPLACEMENT – JFK PLAZA

IMPACT ON THE OPERATING BUDGET

THE EXISTING 200 TON CHILLER UNIT AT THE CIVIC CENTER HAS EXPERIENCED SEVERE MECHANICAL FAILURES. GIVEN THE ADVANCED AGE AND THE EXTENSIVE COST TO REPAIR; IT WOULD BE SENSELESS FOR THE CITY TO POUR ADDITIONAL FUNDS INTO THE CONDEMNED UNIT. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

Installation of one 200 Ton Chiller with accompanying Circulation Pumps and BAS Upgrade. The replacement of the Civic Center Chiller will be installed in the current location of the condemned unit. Due to the extensive lead time for a permanent solution, a temporary chiller has been plumbed onsite to serve the Civic Center's needs through the summer of 2023. As part of the permanent installation, new pumps and the necessary BAS upgrades will take place. These improvements will give 24/7 remote access to the operation of the HVAC system which has been missing for several years. Further, the improved BAS will immediately communicate mechanical issues via email & text to those responsible for the maintenance of the system.



PROJECT NUMBER: 2024-18

FINANCING PLAN: CHILLER REPLACEMENT - JFK CENTER

PROGRAM EXPENDITURES	DETAIL	SUMMARY
JFK CHILLER REPLACEMENT		\$ 500,000
PURCHASE AND INSTALL NEW CHILLER	\$ 500,000	
TOTAL PROJECT BUDGET		\$ 500,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 500,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 500,000	
TOTAL FINANCING SOURCES		\$ 500,000

PROJECT NUMBER: 2024-19

LMA BUILDING IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE LMA IS AN AGEING FACILITY AND WITHOUT CAPITAL INVESTMENT, THE COST TO REPAIR AND MAINTAIN THE BUILDING WILL EXCEED THE CAPACITY IN THE CITY'S DPW BUILDING REPAIR BUDGET. THERE ARE TWO MAJOR PROJECTS THAT DPW WOULD LIKE TO UTILIZE CAPITAL FUNDING FOR, THEY ARE FOR A NEW HVAC UNIT AND FOR VARIOUS ROOF REPAIRS. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

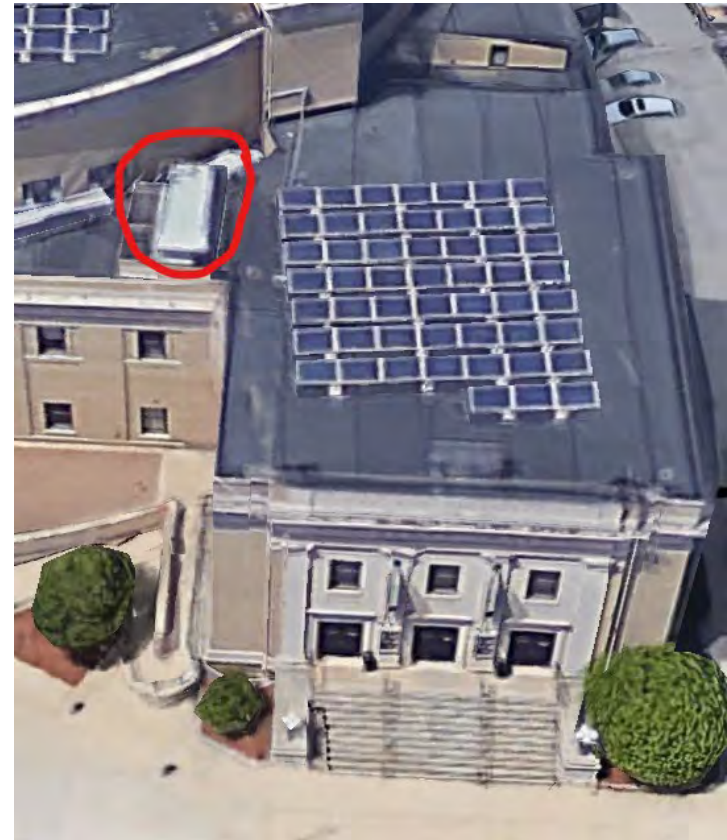
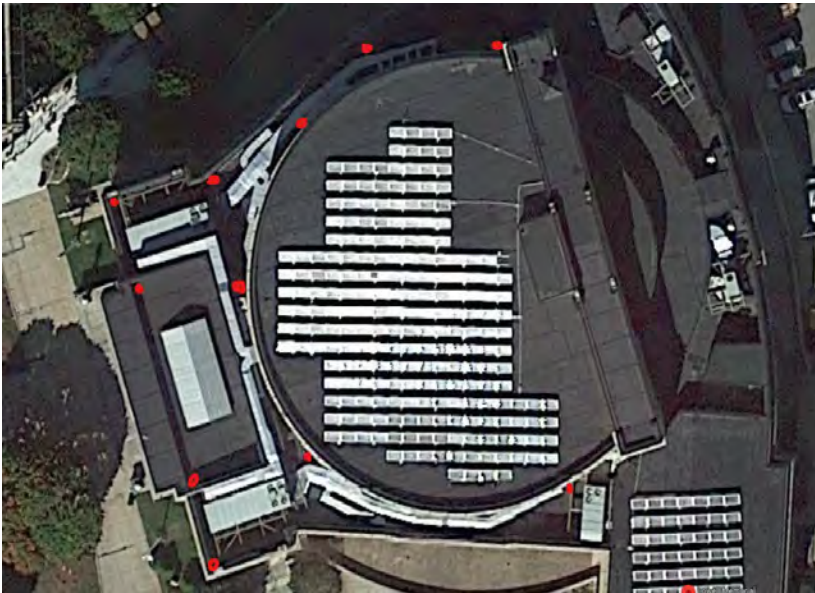
Existing Conditions:

Currently, the existing 27.5 Ton HVAC unit at the LMA – Merrimack Repertory Theater has experienced catastrophic mechanical failures. Given the advanced age and the inability to repair, it is necessary to replace the failed unit. The other funding proposed will be for various roof repairs. Over many years, several roof drains at the LMA have been eliminated due to failure. Often these were caused by frozen drain lines during an intense cold spell. The immediate repair that was often employed was to “temporarily” seal the drain from above and plan return to make the repair in suitable weather conditions. These temporary repairs were not revisited for a permanent solution. Roof systems are designed and installed with areas that are intentionally pitched in the direction of the drain to allow the accumulated water to drain off the roof efficiently. The existing system was designed to remove the added weight from the water on the roof, steers the water away from roof top mechanicals, and mitigates any water from pooling. Failure to make these repairs begs for water infiltration in the building (of which we have several instances).

Project Description:

The plan for the HVAC unit is for installation of one 27.5 Ton DX (Direct Expansion Cooling) Unit and BAS (Building Automation System). The replacement of the LMA DX Unit will be installed in the current location of the condemned unit. Due to the extensive lead time for a permanent solution, a temporary rental unit is currently being sourced and will be plumbed onsite to serve the LMA's needs for upcoming performances in the Merrimack Repertory Theater portion of the building. A craned removal and installation is required to remove the old and put the new unit in place. As part of the permanent installation updates to the BAS system will be included. For the roof repairs we propose removing existing roofing membrane patches. Assess the condition of the drain below the roof surface to determine the need of any replacement or repairs and install and properly flash new retro-fit roof drains to allow pooling water to efficiently drain off of the LMA roof.

(PROJECT 2024-19, LMA BUILDING IMPROVEMENTS CONTINUED)



PROJECT NUMBER: 2024-19

FINANCING PLAN: LMA BUILDING IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LMA BUILDING IMPROVEMENTS		\$ 450,000
REPLACE CONDEMNED HVAC	\$ 375,000	
MISC. ROOF AND DRAINAGE REPAIRS	\$ 75,000	
TOTAL PROJECT BUDGET		\$ 450,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 450,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 450,000	
TOTAL FINANCING SOURCES		\$ 450,000

PROJECT NUMBER: 2024-20

DPW BUILDING/ LANDFILL IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE DPW BUILDING ON MIDDLESEX STREET IS IN NEED OF MAJOR UPGRADES. THE COMMISSIONER HAS REQUESTED CAPITAL FUNDS TO REPAIR AND UPGRADE THE DPW BUILDING THROUGH VARIOUS UPDATES. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

PROJECT DESCRIPTION:

The Commissioner is requesting some major updates and improvements to the current DPW building. One of the projects is to repair the roof. This will be done over three phases – The mobile antenna base removal for the DPW vehicles, the repair of the building's masonry walls and parapet, and the replacement of the EDPM (Rubber Membrane) roof system. Another project entails the craned removal and replacement of three HVAC Package Units which serve the offices of five divisions of the Public Works Department. The project scope includes the repair/replacement of the rafter framing and underlayment with added ice and snow shield where appropriate as well as the replacement of the worn roofing shingles on the City's Salt Shed located at the Landfill off Westford Street. Another project is for the replacement of the satellite salt shelter located at the Waste Water Plant as part of this project. The new roof on the shed and replacement satellite shelter will ensure the contents remain intact and ready to use for the winter season. They will also be improving their HVAC and exhaust systems, purchase a new chiller, upgrade their radio system and install a new garage door. Some pictures below show the current state of the building.

(PROJECT 2024-20, DPW BUILDING/LANDFILL IMPROVEMENTS CONTINUED)



(PROJECT 2024-20, DPW BUILDING/LANDFILL IMPROVEMENTS CONTINUED)



PROJECT NUMBER: 2024-20

FINANCING PLAN: DPW BUILDING / LANDFILL IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
DPW BUILDING IMPROVEMENTS		\$ 2,122,000
REPAIR EXISITING PARAPET AND REPLACE EDPM ROOF	\$ 900,000	
REPLACE HVAC SYSTEM	\$ 125,000	
GARAGE HVAC AND EXHAUST SYSTEM REPAIRS	\$ 175,000	
GARAGE DOOR INSTALLATION & REPLACEMENT	\$ 70,000	
REPLACE / INSTALL SECURITY FENCING	\$ 62,000	
EMERGENCY MANAGEMENT RADIO UPGRADE	\$ 90,000	
PURCHASE AND INSTALL NEW CHILLER	\$ 500,000	
SALT SHED ROOF REPLACEMENT	\$ 200,000	
TOTAL PROJECT BUDGET		\$ 2,122,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 2,122,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 2,122,000	
TOTAL FINANCING SOURCES		\$ 2,122,000

PROJECT NUMBER: 2024-21

MCPHERSON AND ST. LOUIS PARK IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

CAPITAL FUNDS ARE BEING REQUESTED IN ORDER TO ENHANCE TWO PARKS IN THE CITY. THE TWO PARKS TO BE IMPROVED ARE MCPHERSON AND ST. LOUIS PARK. CAPITAL FUNDS ARE BEING REQUESTED IN ORDER NOT TO STRAIN THE DPW FURTHER.

BACKGROUND/EXISTING CONDITIONS:

The city has many parks that are in needs of upgrades. DPW has identified these two parks as needing major improvements that will require capital funds. The goal of this administration as well as the City Council has always have quality parks for our children to play at. The utilization of this funding will allow DPW to enhance these parks,



PROJECT NUMBER: 2024-21

FINANCING PLAN: MCPHERSON AND ST. LOUIS PARK IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY PARK IMPROVEMENTS		\$ 95,000
FENCE REPLACEMENT (MCPHERSON PARK)	\$ 45,000	
FIRE ALARM SYSTEM (ST. LOUIS PARK)	\$ 50,000	
TOTAL PROJECT BUDGET		\$ 95,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 95,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 95,000	
TOTAL FINANCING SOURCES		\$ 95,000

PROJECT NUMBER: 2024-22

CITY-WIDE SIDEWALK REPLACEMENT

IMPACT ON THE OPERATING BUDGET

THE OVERALL STATE OF THE CITY SIDEWALK ARE BEYOND REPAIR AND IN THIS YEAR CAPITAL BUDGET DPW IS REQUESTING ADDITIONAL FUNDING TO HELP REPAIR AND REPLACE SEVERAL MAJOR SECTIONS. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY’S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

This is part of an on-going project to begin replacing strategic sidewalks throughout the City of Lowell. Some of the sidewalks that are going to be replaced / have already begun are identified below. The utilization of this year’s capital funding will allow DPW to add to this list and continue down the path of having all the sidewalks replaced.

Proposed List of Sidewalk Reconstruction and Road Rehabilitation/Reclamation Project 2023 – 2024⁵⁸

Boulevard St:	Varnum Ave to End (roadway only)
Broadway St:	from School St to Wilder St
Manahan St:	from Grove St to Branch St
Smith Ave:	from Broadway St to Middlesex St
Walker St:	from Middlesex St to Pawtucket St

⁵⁸ This list is subject to change due to a variety of factors including, but not limited to, utility coordination, weather, sourcing, and available budget/resources.

PROJECT NUMBER: 2024-22

FINANCING PLAN: CITY-WIDE SIDEWALK REPLACEMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE SIDEWALK REPLACEMENT		\$ 150,000
STRATEGIC SIDEWALK REPLACEMENT	\$ 150,000	
TOTAL PROJECT BUDGET		\$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 150,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 150,000	
TOTAL FINANCING SOURCES		\$ 150,000

PROJECT NUMBER: 2024-23

BUILDING IMPROVEMENTS (FIRE HOUSE)

IMPACT ON THE OPERATING BUDGET

IN THE EMG FACILITY ASSESSMENT REPORT, MANY DEFICIENCIES WERE IDENTIFIED IN THE CITY'S VARIOUS FIRE HOUSES. EACH YEAR THE DPW OPERATING BUDGET IS BURDENED WITH ADDRESSING THESE NEEDS AND BALANCING THE WORK WITH OTHER FACILITY NEEDS. THIS INVESTMENT WILL ALLOW THE FIRE DEPARTMENT TO MAKE REPAIRS TO THEIR FIRE HOUSES. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

The City of Lowell has eight (8) fire stations. Many priority areas have been identified by the EMG report, including mechanical systems (HVAC, etc.) as well as building envelope issues and roof repairs. With this new funding the Fire Department is going to continue to improve their fire houses as well as enhance their public safety radio system. This funding will allow the new Chief the opportunity to begin working with DPW and outside contractors, if necessary, to repair these buildings.



PROJECT NUMBER: 2024-23

FINANCING PLAN: BUILDING IMPROVEMENTS (FIRE HOUSE)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BUILDING IMPROVEMENTS TO FIRE HOUSES		\$ 300,000
STRUCTURAL PROJECTS / HAZARD ABATEMENT	\$ 300,000	
TOTAL PROJECT BUDGET		\$ 300,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 300,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 300,000	
TOTAL FINANCING SOURCES		\$ 300,000

PROJECT NUMBER: 2024-24

TURNOUT GEAR - LFD

IMPACT ON THE OPERATING BUDGET

THE FIRE DEPARTMENT HAS SENT A REQUEST FOR CAPITAL FUNDS FOR NEW TURN OUT GEAR. THE USEFUL LIFE OF THE DEPARTMENTS TURNOUT GEAR IS BEYOND EXPIRATION. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

The standard requirement to replace gear is 10 years, currently there are 30 firefighters that will have exceeded the 10 year NIOSH COMPLAINE. All firefighters must have 2 sets of gear, currently 8 new recruits will need 2 sets as they have 1 set currently.



PROJECT NUMBER: 2024-24

FINANCING PLAN: TURNOUT GEAR - LFD

PROGRAM EXPENDITURES	DETAIL	SUMMARY
REPLACE TURNOUT GEAR		\$ 215,000
REPLACE 10 SETS OF TURNOUT GEAR	\$ 215,000	
TOTAL PROJECT BUDGET		\$ 215,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 215,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 215,000	
TOTAL FINANCING SOURCES		\$ 215,000

PROJECT NUMBER: 2024-25

VEHICLE REPLACEMENT - LFD

IMPACT ON THE OPERATING BUDGET

IN FY23 THIS ADMINISTRATION ALONG WITH THE CITY COUNCIL AUTHORIZED THE PURCHASE OF 10 NEW PIECES OF FIRE APPARATUS WITH ARPA FUNDS. THIS ADDITIONAL REQUEST, IS TO FUND OTHER IMPORTANT FIRE APPARATUS VEHICLES. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

PROJECT DESCRIPTION:

The Fire Department plans to purchase 4 new vehicles with this funding. The vehicles are car 6, 9, 14, A26 which will help alleviate the current burden the ageing vehicles are replacing on the department.



PROJECT NUMBER: 2024-25

FINANCING PLAN: VEHICLE REPLACEMENT LFD

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PURCHASE NEW VEHICLES - FIRE DEPT.		\$ 250,000
REPLACE CAR 6, 9, 14 AND A26	\$ 250,000	
TOTAL PROJECT BUDGET		\$ 250,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 250,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 250,000	
TOTAL FINANCING SOURCES		\$ 250,000

PROJECT NUMBER: 2024-26

CONSTRUCTION IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

THE FIRE DEPARTMENT HAS REQUESTED TO USE CAPITAL FUNDS TO ENHANCE THEIR PUBLIC SAFETY RADIO SYSTEM. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

There is a need to upgrade and repair the public safety radio system for our Fire Department. This radio system is the lifeline that connects the firefighters to command and outside assistance when in the most desperate situations.



PROJECT NUMBER: 2024-26

FINANCING PLAN: CONSTRUCTION IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PUBLIC SAFETY BUILDING IMPROVEMENTS & EQUIPMENT REPLACEMENT		\$ 400,000
BUILDING HAZARD / ABATEMENT & PUBLIC SAFETY RADIO REPLACEMENT	\$ 400,000	
TOTAL PROJECT BUDGET		\$ 400,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 400,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 400,000	
TOTAL FINANCING SOURCES		\$ 400,000

PROJECT NUMBER: 2024-27

AFG GRANT MATCH

IMPACT ON THE OPERATING BUDGET

THE FIRE DEPARTMENT IS REQUESTING FUNDS FOR A DIVE TRUCK. THE TOTAL COST FOR THE DIVE TRUCK IS \$100,000 OF WHICH \$50,000 WILL COME FROM A GRANT OPPORTUNITY. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

PROJECT DESCRIPTION:

The Fire Department is looking to purchase a new Dive Truck as the existing truck is beyond pair. This Dive Truck will allow the Fire Department to respond to emergency situations. Including Dive Response Trucks with decontamination stations, electric winch, portable lighting, generator, salvage/overhaul equipment, and much more.



PROJECT NUMBER: 2024-27

FINANCING PLAN: AFG GRANT MATCH

PROGRAM EXPENDITURES	DETAIL	SUMMARY
DIVE TRUCK		\$ 100,000
PURCHASE NEW DIVE TRUCK	\$ 100,000	
TOTAL PROJECT BUDGET		\$ 100,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 50,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 50,000	
INTERGOVENMENTAL REVENUE		\$ 50,000
FEMA - AFG GRANT MATCH	\$ 50,000	
TOTAL FINANCING SOURCES		\$ 100,000

PROJECT NUMBER: 2024-28

PURCHASE OF NEW FIREARMS (LPD)

IMPACT ON THE OPERATING BUDGET

PUBLIC SAFETY IS ONE OF THE TOP PRIORITIES OF THIS ADMINISTRATION AND THIS CITY COUNCIL. THE FUNDING WOULD ALLOW FOR OUR OFFICERS TO UPGRADE THEIR FIREARMS AND PURCHASE NEW AMMUNITION. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

BACKGROUND/EXISTING CONDITIONS:

The average life expectancy of a firearm is 7-8 years. Our current firearms are now 12-13 years old. The sights on the existing firearms are beginning to fail and will have to be rebuilt. The process of sight rebuilding would cost money and would be time consuming. This also puts considerable liability on the department and the city should there be a functional issue as a result. Additionally, the LPD current carry .40 caliber firearms.

PROJECT DESCRIPTION:

This funding would allow the Police Department to switch to a 9mm firearm. The ammunition on a 9mm would be lower than a .40 caliber and the 9mm firearm is easier to shoot/handle with less recoil. The advantage is better accuracy for most officers. Studies have indicated that accuracy and placement are more important than having a larger caliber law enforcement firearm. The cost includes holsters, ammunition for one year (two qualifications), and rifle vaults for the cruisers.

PROJECT NUMBER: 2024-28

FINANCING PLAN: PURCHASE NEW FIREARMS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
NEW FIREARMS AND AMMUNITION		\$ 488,000
PURCHASE NEW FIREARMS AND AMMUNITION	\$ 488,000	
TOTAL PROJECT BUDGET		\$ 488,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 488,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 488,000	
TOTAL FINANCING SOURCES		\$ 488,000

PROJECT NUMBER: 2024-29

CAWLEY STADIUM IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET

Cawley Memorial Stadium is a 6,000 – seat multipurpose stadium that is primarily used for football, soccer, field hockey, track and field and lacrosse. Lowell High School is the primary user of this field and Cawley is in need of substantial upgrades due to the aging infrastructure. The debt service for the local share will be paid by the city's general fund.

BACKGROUND/EXISTING CONDITIONS:

Cawley Stadium is in need of several major upgrades, including to the stands as well as the bathrooms, plumbing and the press box. This funding will be utilized to upgrade these major areas to the complex. The amount presented will cover some of these upgrades with future capital funding to come for the other necessary upgrades.





PROJECT NUMBER: 2024-29

FINANCING PLAN: CAWLEY STADIUM IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAWLEY STADIUM VARIOUS IMPROVEMENTS		\$ 2,000,000
VARIOUS UPGRADES TO CAWLEY STADIUM	\$ 2,000,000	
TOTAL PROJECT BUDGET		\$ 2,000,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 2,000,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 2,000,000	
TOTAL FINANCING SOURCES		\$ 2,000,000

PROJECT NUMBER: 2024-30

HOUSING AND HOMELESSNESS INITIATIVES

IMPACT ON THE OPERATING BUDGET

ONE OF THE MAJOR INITIATIVES THIS ADMINISTRATION HAS TAKEN HEAD ON IS HOMELESSNESS. THIS IS A SMALL INVESTMENT TO HELP WITH THE CURRENT HOUSING CRISIS. ONE OF THE KEY DRIVERS OF HOMELESSNESS IS AN INABILITY TO AFFORD HOUSING. AMID THESE CIRCUMSTANCES, ABOUT HALF OF AMERICANS SAY THE AVAILABILITY OF AFFORDABLE HOUSING IN THEIR LOCAL COMMUNITY IS A MAJOR PROBLEM. THIS FUNDING WILL HELP WITH STRATEGIC INITIATIVES TO COMBAT THIS EPIDEMIC. THE DEBT SERVICE FOR THE LOCAL SHARE WILL BE PAID BY THE CITY'S GENERAL FUND.

PROJECT DESCRIPTION:

The use of this funding will help with strategic initiatives to combat homelessness and aide in providing more affordable housing to the city's residents. Throughout FY23 we have heard from the Council, community partners and residents about the need for funding to aid in these initiatives. This will be a multi-year plan to help and assist with this crisis.



PROJECT NUMBER: 2024-30

FINANCING PLAN: CAWLEY STADIUM IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAWLEY STADIUM VARIOUS IMPROVEMENTS		\$ 2,000,000
VARIOUS UPGRADES TO CAWLEY STADIUM	\$ 2,000,000	
TOTAL PROJECT BUDGET		\$ 2,000,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		\$ 2,000,000
FY2024 PROPOSED FUNDING - CITY BONDS	\$ 2,000,000	
TOTAL FINANCING SOURCES		\$ 2,000,000

FY2024 CAPITAL PROJECTS – CITY SHARE ONLY (SUMMARY)

PROJECT	PROJECT DESCRIPTION	FY23 COST
2024-01	IT/CYBERSECURITY INFRASTRUCTURE	\$1,280,000
2024-02	AMERICANS WITH DISABILITIES ACT (“ADA”) CAPITAL IMPROVEMENTS	\$1,868,635
2024-03	CITY-WIDE PAVING PROGRAM	\$9,187,365
2024-04	CAMBODIA TOWN INFRASTRUCTURE PROGRAM	\$1,250,000
2024-05	SIDEWALK VAULT ABANDONMENT PROGRAM	\$500,000
2024-06	TRAFFIC SIGNALIZATION	\$800,000
2024-07	MASTER PLAN IMPLEMENTATION - WAYFINDING	\$250,000
2024-08	CONNECTOR TRAIL	\$150,000
2024-09	TRAFFIC CALMING AND PEDESTRIAN SAFETY	\$100,000
2024-10	ROAD STRIPING	\$80,000
2024-11	ILLEGAL DUMPING – CAMERAS	\$65,000
2024-12	BUILDING COMMISSION VEHICLE	\$60,000
2024-13	SENIOR CENTER IMPROVEMENTS	\$450,000
2024-14	POLLARD MEMORIAL LIBRARY BOILER	\$275,000
2024-15	DPW VEHICLE/ EQUIPMENT REPLACEMENT PROGRAM	\$1,349,000
2024-16	VARIOUS SCHOOL BUILDING IMPROVEMENTS	\$3,850,000
2024-17	CITY HALL IMPROVEMENTS	\$1,465,000
2024-18	CHILLER REPLACEMENT – JFK PLAZA	\$500,000
2024-19	LMA BUILDING IMPROVEMENTS	\$450,000
2024-20	DPW BUILDING/ LANDFILL IMPROVEMENTS	\$2,122,000
2024-21	MCPHERSON AND ST. LOUIS PARK IMPROVEMENTS	\$95,000
2024-22	CITY-WIDE SIDEWALK REPLACEMENT	\$150,000
2024-23	BUILDING IMPROVEMENTS (FIRE HOUSES)	\$300,000

PUBLIC INVESTMENT CAPITAL PLANS

PROJECT	PROJECT DESCRIPTION	FY23 COST
2024-24	TURNOUT GEAR - LFD	\$215,000
2024-25	VEHICLE REPLACEMENT - LFD	\$250,000
2024-26	CONSTRUCTION IMPROVEMENTS	\$400,000
2024-27	AFG GRANT MATCH	\$50,000
2024-28	PURCHASE OF NEW FIREARMS (LPD)	\$488,000
2024-29	CAWLEY STADIUM IMPROVEMENTS	\$2,000,000
2024-30	HOUSING HOMELESSNESS INITIATIVES	\$1,000,000
TOTAL		\$31,000,000

PUBLIC INVESTMENT CAPITAL PLANS

PROPOSED CAPITAL PROJECTS – FIVE YEAR OUTLOOK

PROPOSED CAPITAL PROJECTS – FIVE YEAR OUTLOOK

YEAR 1 – FY2024 (CURRENT YEAR)

Project Number	Category	Department	Project Description	Projected Term (Years)	Total Project Cost	2024	2025	2026	2027	2028
2024-01	Departmental Equipment	MIS	IT / Cyber Security Infrastructure	15	\$ 1,280,000	\$ 1,280,000	\$ -	\$ -	\$ -	\$ -
2024-02	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	30	\$ 9,343,175	\$ 1,868,635	\$ 1,868,635	\$ 1,868,635	\$ 1,868,635	\$ 1,868,635
2024-03	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	30	\$ 45,936,825	\$ 9,187,365	\$ 9,187,365	\$ 9,187,365	\$ 9,187,365	\$ 9,187,365
2024-04	Infrastructure	Planning and Development (DPD)	Cambodiatown Infrastructure Project	30	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
2024-05	Infrastructure	Planning and Development (DPD)	Sidewalk Vault Abandonment Program	15	\$ 750,000	\$ 500,000	\$ 250,000	\$ -	\$ -	\$ -
2024-06	Traffic Signalization	Planning and Development (DPD)	Traffic Signalization - Westford and Steman	15	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -
2024-07	Planning/ Master Plan	Planning and Development (DPD)	Master Plan Implementation - Wayfinding	15	\$ 500,000	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -
2024-08	Parks & Open Space	Planning and Development (DPD)	Connector Trail	15	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
2024-09	Traffic Signalization	Planning and Development (DPD)	Traffic Calming and Pedestrian Safety	15	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
2024-10	Paving / Roadway	Planning and Development (DPD)	Roadway Striping	15	\$ 320,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
2024-11	Departmental Equipment	Planning and Development (DPD)	Illegal Dumping - Cameras	15	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -
2024-12	Departmental Equipment	Planning and Development (DPD)	Building Commissioner Vehicle	15	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
2024-13	Building Improvements	DPW / COA	Senior Center Improvements	30	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
2024-14	Building Improvements	DPW / Library	Pollard Memorial Library Boiler	15	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -	\$ -
2024-15	Departmental Equipment	DPW	Vehicle Fleet Replacement	15	\$ 1,349,000	\$ 1,349,000	\$ -	\$ -	\$ -	\$ -
2024-16	Building Improvements	DPW/ Lowell Public Schools	Various School Building Improvements	30	\$ 3,850,000	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -
2024-17	Building Improvements	DPW	City Hall Improvements	30	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -	\$ -	\$ -
2024-18	Building Improvements	DPW	Chiller Replacement - JFK Plaza	15	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
2024-19	Building Improvements	DPW/ LMA	LMA Building Improvements	30	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
2024-20	Building Improvements	DPW	DPW Building / Landfill Improvements	30	\$ 2,122,000	\$ 2,122,000	\$ -	\$ -	\$ -	\$ -
2024-21	Parks & Open Space	DPW	Mcpherson and St. Louis Park Improvements	15	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -
2024-22	Paving / Roadway	DPW / Engineering	City-Wide Sidewalk Replacement	30	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
2024-23	Building Improvements	Lowell Fire Department	Building Improvements (Firehouses)	30	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
2024-24	Departmental Equipment	Lowell Fire Department	Turn-out Gear	15	\$ 215,000	\$ 215,000	\$ -	\$ -	\$ -	\$ -
2024-25	Departmental Equipment	Lowell Fire Department	Vehicle Replacements	15	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
2024-26	Building Improvements	Lowell Fire Department	Various Construction Improvements	30	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
2024-27	Departmental Equipment	Lowell Fire Department	Vehicle Replacement - New Dive Truck	15	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
2024-28	Departmental Equipment	Lowell Police Department	Purchase New Firearms / Ammunition	15	\$ 488,000	\$ 488,000	\$ -	\$ -	\$ -	\$ -
2024-29	Building Improvements	Planning and Development (DPD)	Cawley Stadium Improvements	30	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
2024-30	Community Maintenance	Health and Human Services	Housing / Homelessness Initiatives	15	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
FY2024 TOTAL						31,000,000				

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 2 – FY2025

Project Number	Category	Department	Project Description	Projected Term (Years)	Total Project Cost	2024	2025	2026	2027	2028
2025-01	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	30	\$ 1,868,635	\$ -	\$ 1,868,635	\$ -	\$ -	\$ -
2025-02	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	30	\$ 9,187,365	\$ -	\$ 9,187,365	\$ -	\$ -	\$ -
2025-03	Paving/ Roadway	Planning and Development (DPD)	Roadway Striping	15	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -
2025-04	Infrastructure	Planning and Development (DPD)	Sidewalk Vault Abandonment Program	15	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -
2025-05	Infrastructure	Planning and Development (DPD)	Master Plan Implementation - Wayfinding	15	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -
2025-06	Traffic Signalization	Planning and Development (DPD)	Pedestrian and Intersection Infrastructure	15	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -
2025-07	Infrastructure	Planning and Development (DPD)	Cambodiatown Infrastructure Project	30	\$ 1,250,000	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -
2025-08	Building Improvements	Planning and Development (DPD)	Cawley Stadium Improvements	30	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -
2025-09	Public Safety	Lowell Fire Department	Building Improvements (Firehouses)	30	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -
2025-10	Building Improvements	DPW/ Lands & Buildings	DPW Roof Replacement	15	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
FY2025 SUBTOTAL					16,286,000	-	17,086,000			
PRIOR YEAR PROJECTS FUNDED IN FY2024 SUBTOTAL							11,636,000			
GRAND TOTAL FY2025							28,722,000			

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 3 – FY2026

Project Number	Category	Department	Project Description	Projected Term (Years)	Total Project Cost	2024	2025	2026	2027	2028
2026-01	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	30	\$ 1,868,635	\$ -	\$ -	\$ 1,868,635	\$ -	\$ -
2026-02	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	30	\$ 9,187,365	\$ -	\$ -	\$ 9,187,365	\$ -	\$ -
2026-03	Paving/ Roadway	Planning and Development (DPD)	Roadway Striping	15	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -
2026-04	Infrastructure	Planning and Development (DPD)	Sidewalk Vault Abandonment Program	15	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -
2026-05	Traffic Signalization	Planning and Development (DPD)	Pedestrian and Intersection Infrastructure	15	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -
2026-06	Building Improvements	Planning and Development (DPD0)	Cawley Stadium Improvements	30	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -
FY2026 TOTAL					14,786,000	-	-	14,786,000		
PRIOR YEAR PROJECTS FUNDED IN FY2025 SUBTOTAL								11,136,000		
GRAND TOTAL FY2026								25,922,000		

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 4 – FY2027

Project Number	Category	Department	Project Description	Projected Term (Years)	Total Project Cost	2024	2025	2026	2027	2028
2027-01	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	30	\$ 1,868,635	\$ -	\$ -	\$ -	\$ 1,868,635	\$ -
2027-02	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	30	\$ 9,187,365	\$ -	\$ -	\$ -	\$ 9,187,365	\$ -
2027-03	Paving/ Roadway	Planning and Development (DPD)	Roadway Striping	15	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -
2027-04	Infrastructure	Planning and Development (DPD)	Sidewalk Vault Abandonment Program	15	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -
2027-05	Traffic Signalization	Planning and Development (DPD)	Pedestrian and Intersection Infrastructure	15	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -
2027-06	Parks & Open Spaces	Planning and Development (DPD)	St. Louis MVP Grant Match	15	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -
2027-07	Building Improvements	Public Works - Admin	DPW Admin Building - Additional Storage	30	\$ 900,000				\$ 900,000	\$ -
2027-07	Building Improvement	Public Works - Lands & Buildings	Various School Generator/ Fire Alarms	15	\$ 310,000				\$ 310,000	\$ -
2027-17	Building Improvement	School Department	Bartlett School Bathroom Reconfiguration	30	\$ 40,000				\$ 40,000	\$ -
2027-08	Parks & Open Spaces	Planning and Development (DPD)	Greening JFK Plaza	15	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -
FY2027 TOTAL					16,536,000	-	-	-	16,536,000	
PRIOR YEAR PROJECTS FUNDED IN FY2026 SUBTOTAL									11,136,000	
GRAND TOTAL FY2027									27,672,000	

(FIVE YEAR OUTLOOK CONTINUED)

YEAR 5 – FY2028

Project Number	Category	Department	Project Description	Projected Term (Years)	Total Project Cost	2024	2025	2026	2027	2028
2028-01	Infrastructure	Planning and Development (DPD)	ADA Transition Plan and Design	30	\$ 1,868,635	\$ -	\$ -	\$ -	\$ -	\$ 1,868,635
2028-02	Department Equipment	Fire Department	Replace Fire Apparatus - Ladder	30	\$ 850,000					\$ 850,000
2028-03	Infrastructure	Planning and Development	City Wide Bicycle/ Pedestrian Plan	15	\$ 75,000					\$ 75,000
2028-04	Paving/ Roadway	DPW/ Engineering	Citywide Paving Program	30	\$ 9,187,365	\$ -	\$ -	\$ -	\$ -	\$ 9,187,365
FY2028 TOTAL					11,981,000	-	-	-	-	11,981,000
PRIOR YEAR PROJECTS FUNDED IN FY2027 SUBTOTAL										11,056,000
GRAND TOTAL FY2028										23,037,000

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 spring 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.

(FINANCIAL ANALYSIS CONTINUED)

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. Please refer to the forecasts for each individual major operating fund, in the Financial Overview section of this budget, for detail.

FY2024 CIP FINANCING PLAN - ALL FUNDING SOURCES

Approved FY23	PROGRAM EXPENDITURES	Budget FY24
42,017,011	INFRASTRUCTURE	27,220,635
1,589,935	PUBLIC SAFETY	1,503,000
1,550,000	COMMUNITY DEVELOPMENT	2,590,000
475,000	VEHICLE REPLACEMENT	1,659,000
45,631,946		32,972,635

Approved FY23	FINANCING PLAN	Budget FY24
1,877,841	CHAPTER 90 (HIGHWAY)	1,872,635
13,389,750	FHWA - TIGER GRANT	-
2,000,000	UMASS LOWELL MASTER AGREEMENT	-
29,935	STATE PUBLIC SAFETY GRANT (EOPPS)	-
540,000	ASSISTANCE FOR FIREFIGHTERS (AFG) GRANT	50,000
6,100,000	MASSDOT FUNDING	-
1,347,623	LEGAL SETTLEMENTS	-
200,000	LEGISLATIVE EARMARK	-
-	UBER/ LYFT RIDE ASSESSMENT FUND	50,000
7,208,121	PREVIOUSLY FUNDED - CITY CAPITAL	-
25,176	AMERICAN RESCUE PLAN	-
12,913,500	GENERAL FUND - BOND PROCEEDS	31,000,000
45,631,946		32,972,635

TOTAL PROJECT COSTS (ALL FUNDING SOURCES)		
PROJECT DESCRIPTION	COST	CATEGORY
CITY-WIDE NETWORK INFRASTRUCTURE UPGRADES	\$ 1,280,000	INFRASTRUCTURE
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	\$ 1,868,635	INFRASTRUCTURE
PAVING & BRIDGES (CITY-WIDE)	\$ 11,060,000	INFRASTRUCTURE
VARIOUS UPGRADES TO CAWLEY STADIUM	\$ 2,000,000	INFRASTRUCTURE
CITY-WIDE SIDEWALK REPLACEMENT	\$ 150,000	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	\$ 1,250,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	\$ 500,000	INFRASTRUCTURE
POLLARD MEMORIAL LIBRARY BOILER REPLACEMENT	\$ 275,000	INFRASTRUCTURE
VARIOUS SCHOOL BUILDING IMPROVEMENTS	\$ 3,850,000	INFRASTRUCTURE
CITY HALL IMPROVEMENTS	\$ 1,465,000	INFRASTRUCTURE
JFK CHILLER REPLACEMENT	\$ 500,000	INFRASTRUCTURE
SENIOR CENTER BUILDING IMPROVEMENTS	\$ 450,000	INFRASTRUCTURE
LMA BUILDING IMPROVEMENTS	\$ 450,000	INFRASTRUCTURE
DPW BUILDING IMPROVEMENTS	\$ 2,122,000	INFRASTRUCTURE
BUILDING IMPROVEMENTS TO FIRE HOUSES	\$ 300,000	PUBLIC SAFETY
REPLACE TURNOUT GEAR	\$ 215,000	PUBLIC SAFETY
PURCHASE NEW DIVE TRUCK	\$ 100,000	PUBLIC SAFETY
PUBLIC SAFETY BUILDING IMPROVEMENTS & EQUIPMENT REPLACEMENT	\$ 400,000	PUBLIC SAFETY
NEW FIREARMS AND AMMUNITION	\$ 488,000	PUBLIC SAFETY
TRAFFIC SIGNALIZATION	\$ 800,000	COMMUNITY MAINT/DEV.
ILLEGAL DUMPING - CAMERAS	\$ 65,000	COMMUNITY MAINT/DEV.
CITY PARK IMPROVEMENTS	\$ 95,000	COMMUNITY MAINT/DEV.
ROADWAY STRIPING (PHASE 1 OF 3)	\$ 80,000	COMMUNITY MAINT/DEV.
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	\$ 250,000	COMMUNITY MAINT/DEV.
CONNECTOR TRAIL	\$ 150,000	COMMUNITY MAINT/DEV.
TRAFFIC CALMING AND PEDERTRIAN SAFETY	\$ 150,000	COMMUNITY MAINT/DEV.
HOUSING / HOMELESSNESS INITIATIVES	\$ 1,000,000	COMMUNITY MAINT/DEV.
PURCHASE NEW VEHICLES - FIRE DEPT.	\$ 250,000	VEHICLE REPLACEMENT
NEW VEHICLE - DPD	\$ 60,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	\$ 1,349,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	\$ 32,972,635	

FY2024 CAPITAL APPROPRIATIONS BY CATEGORY



PROJECT COSTS - 2024 CAPITAL BUDGET (LOCAL FUNDING ONLY)

PROJECT DESCRIPTION	COST	CATEGORY
CITY-WIDE NETWORK INFRASTRUCTURE UPGRADES	1,280,000	INFRASTRUCTURE
AMERICANS WITH DISABILITIES ACT ("ADA") IMPROVEMENTS	1,868,635	INFRASTRUCTURE
PAVING & BRIDGES (CITY-WIDE)	9,187,365	INFRASTRUCTURE
VARIOUS UPGRADES TO CAWLEY STADIUM	2,000,000	INFRASTRUCTURE
CITY-WIDE SIDEWALK REPLACEMENT	150,000	INFRASTRUCTURE
CAMBODIA TOWN INFRASTRUCTURE PROJECT	1,250,000	INFRASTRUCTURE
SIDEWALK VAULT ABANDONMENT PROGRAM	500,000	INFRASTRUCTURE
POLLARD MEMORIAL LIBRARY BOILER REPLACEMENT	275,000	INFRASTRUCTURE
VARIOUS SCHOOL BUILDING IMPROVEMENTS	3,850,000	INFRASTRUCTURE
CITY HALL IMPROVEMENTS	1,465,000	INFRASTRUCTURE
JFK CHILLER REPLACEMENT	500,000	INFRASTRUCTURE
SENIOR CENTER BUILDING IMPROVEMENTS	450,000	INFRASTRUCTURE
LMA BUILDING IMPROVEMENTS	450,000	INFRASTRUCTURE
DPW BUILDING IMPROVEMENTS	2,122,000	INFRASTRUCTURE
BUILDING IMPROVEMENTS TO FIRE HOUSES	300,000	PUBLIC SAFETY
REPLACE TURNOUT GEAR	215,000	PUBLIC SAFETY
PURCHASE NEW DIVE TRUCK	50,000	PUBLIC SAFETY
PUBLIC SAFETY BUILDING IMPROVEMENTS & EQUIPMENT REPLACEMENT	400,000	PUBLIC SAFETY
NEW FIREARMS AND AMMUNITION	488,000	PUBLIC SAFETY
TRAFFIC SIGNALIZATION	800,000	COMMUNITY MAINT/DEV.
ILLEGAL DUMPING - CAMERAS	65,000	COMMUNITY MAINT/DEV.
CITY PARK IMPROVEMENTS	95,000	COMMUNITY MAINT/DEV.
ROADWAY STRIPING (PHASE 1 OF 3)	80,000	COMMUNITY MAINT/DEV.
SIGNAGE/ WAYFINDING - INFRASTRUCTURE IMPROVEMENTS	250,000	COMMUNITY MAINT/DEV.
CONNECTOR TRAIL	150,000	COMMUNITY MAINT/DEV.
TRAFFIC CALMING AND PEDERTRIAN SAFETY	100000	COMMUNITY MAINT/DEV.
HOUSING / HOMELESSNESS INITIATIVES	1,000,000	COMMUNITY MAINT/DEV.
PURCHASE NEW VEHICLES - FIRE DEPT.	250,000	VEHICLE REPLACEMENT
NEW VEHICLE - DPD	60,000	VEHICLE REPLACEMENT
DPW FLEET/ EQUIPMENT REPLACEMENT	1,349,000	VEHICLE REPLACEMENT
TOTAL CAPITAL PROJECTS - ALL FUNDING SOURCES	\$ 31,000,000	



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	<i>N/a</i>	
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%	
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	\$ 432,424,652	6.16%	
2022	\$ 457,479,382	5.79%	
2023	\$ 470,514,334	2.85%	
2024	\$ 483,920,691	2.85%	
2025	\$ 497,709,035	2.85%	
2026	\$ 511,890,250	2.85%	
2027	\$ 526,475,530	2.85%	
2028	\$ 541,476,388	2.85%	
2029	\$ 556,904,665	2.85%	
2030	\$ 572,772,540	2.85%	
2031	\$ 589,092,539	2.85%	
2032	\$ 605,877,542	2.85%	
2032	\$ 623,140,801	2.85%	

2.85%

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
2023	\$ 28,557,959	\$ 470,514,334	6.07%
2024	\$ 30,627,551	\$ 483,920,691	6.33%
2025	\$ 30,527,057	\$ 497,709,035	6.13%
2026	\$ 29,512,572	\$ 511,890,250	5.77%
2027	\$ 28,930,776	\$ 526,475,530	5.50%
2028	\$ 28,299,386	\$ 541,476,388	5.23%
2029	\$ 25,359,483	\$ 556,904,665	4.55%
2030	\$ 24,568,177	\$ 572,772,540	4.29%
2031	\$ 22,822,197	\$ 589,092,539	3.87%
2032	\$ 21,346,702	\$ 605,877,542	3.52%
2033	\$ 20,400,348	\$ 623,140,801	3.27%

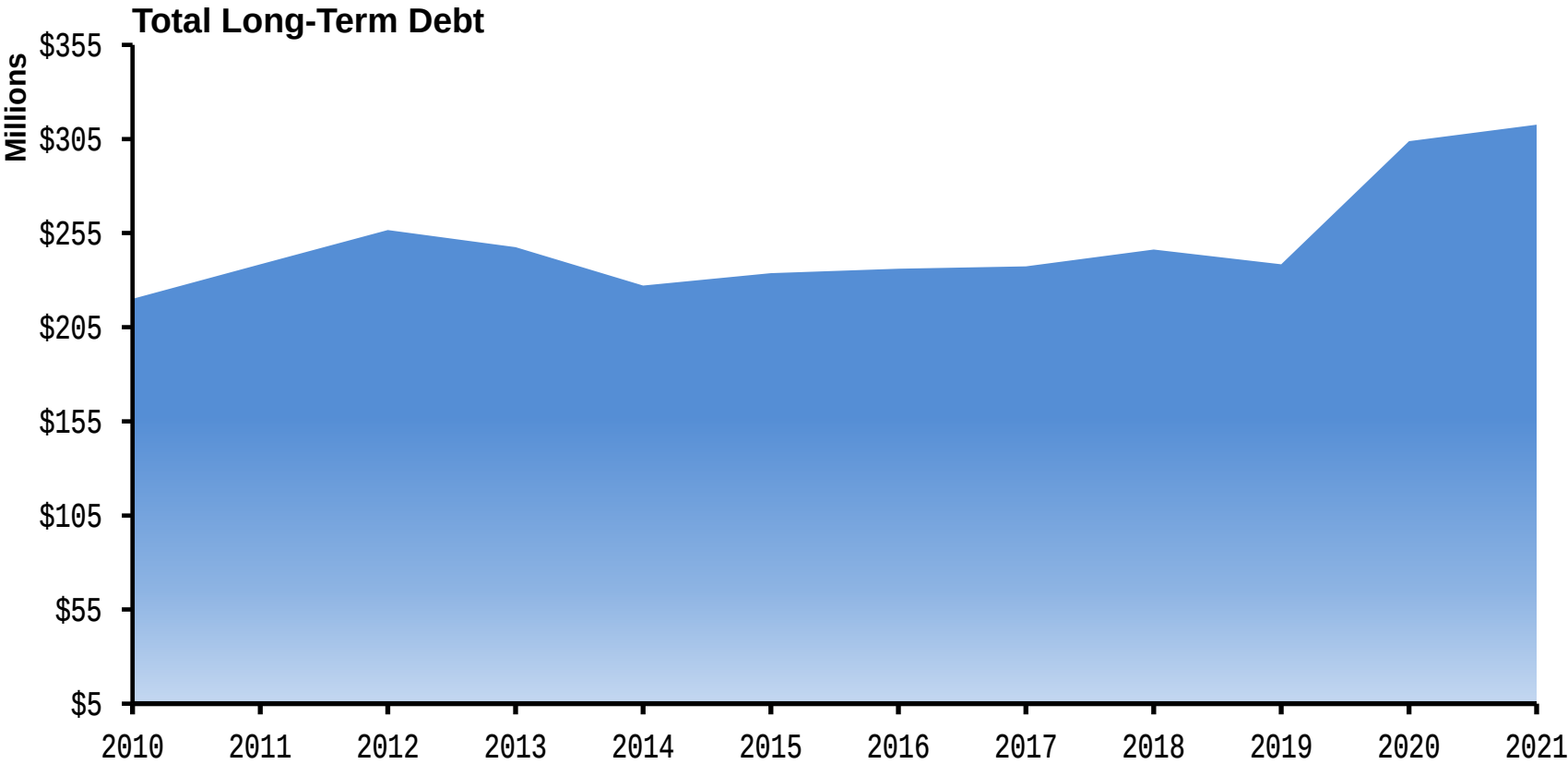
FINANCIAL ANALYSIS – DEBT LIMIT CALCULATIONS

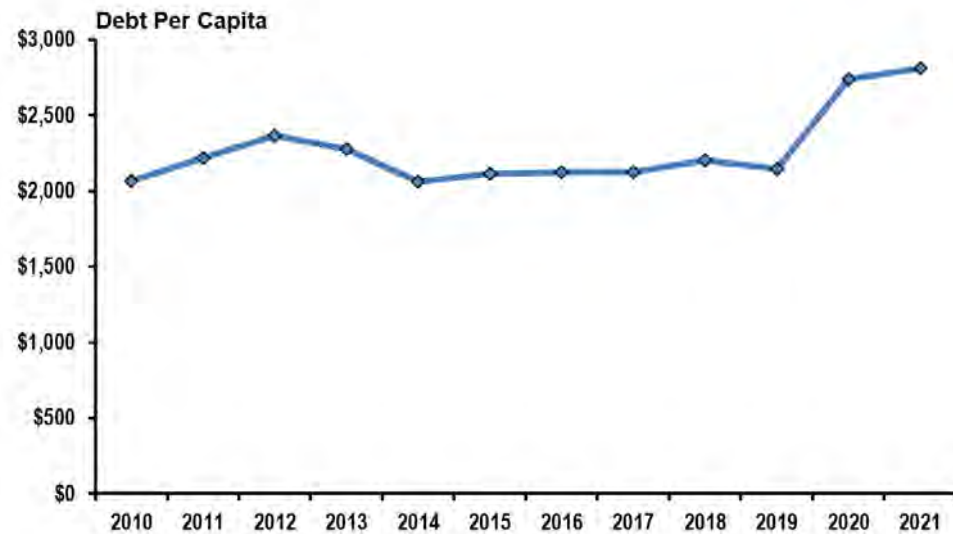
Equalized Valuation as of January 1, 2022	\$	11,375,052,400
Debt Limit (5% of Equalized Valuation)	\$	568,752,620
Total Outstanding Debt a/o June 30, 2022	\$	335,519,225
Total Authorized/ Unissued Debt as of June 30, 2022	\$	453,627,196
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	789,146,421
Amount of Outstanding Debt Outside the Debt Limit	\$	119,940,974
Amount of Authorized/ Unissued Debt Outside the Debt Limit (<i>Approximate</i>)	\$	401,816,968
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	521,757,942
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	\$	789,146,421
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	\$	521,757,942
Debt Subject to the Debt Limit	\$	267,388,479
Debt Limit (5% of Equalized Valuation)	\$	568,752,620
Remaining Borrowing Capacity Under Debt Limit	\$	301,364,141

FINANCIAL ANALYSIS – HISTORIC LONG TERM DEBT ANALYSIS



Total long-term debt in excess of 5 percent of a community's assessed valuation is generally prohibited under MGL Chapter 44 §10, and approaching this limit is often considered a warning sign by bond rating agencies. Evaluating a community's debt in this way is an indicator of both a community's overall debt burden as well as its effort in consistently investing in its capital assets. While a high debt load may be an indication of fiscal strain, low and decreasing debt may indicate underinvestment in capital assets and infrastructure.

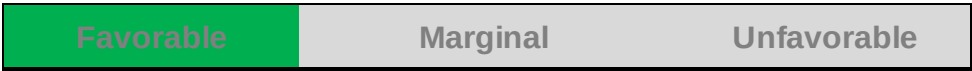




Fiscal Year	Assessed Valuation	Bonds Outstanding	Population	Debt as % Assessed Valuation	Debt Per Capita
2010	\$ 6,390,673,111	\$ 220,050,595	106,519	3.44%	\$ 2,066
2011	\$ 6,149,861,125	\$ 238,410,550	107,571	3.88%	\$ 2,216
2012	\$ 6,095,108,518	\$ 256,583,545	108,522	4.21%	\$ 2,364
2013	\$ 6,082,517,858	\$ 247,590,510	108,861	4.07%	\$ 2,274
2014	\$ 6,085,685,748	\$ 227,206,056	110,235	3.73%	\$ 2,061
2015	\$ 6,332,311,813	\$ 233,750,883	110,699	3.69%	\$ 2,112
2016	\$ 6,683,928,991	\$ 236,079,708	111,250	3.53%	\$ 2,122
2017	\$ 7,090,285,250	\$ 237,392,385	111,728	3.35%	\$ 2,125
2018	\$ 7,664,201,191	\$ 246,269,331	111,670	3.21%	\$ 2,205
2019	\$ 8,187,814,400	\$ 238,383,416	110,997	2.91%	\$ 2,148
2020	\$ 9,043,323,474	\$ 303,803,103	110,997	3.36%	\$ 2,737
2021	\$ 9,848,176,600	\$ 312,607,939	113,994	3.17%	\$ 2,742
2022	\$ 11,375,052,400	\$ 335,519,225	113,994	2.95%	\$ 2,943

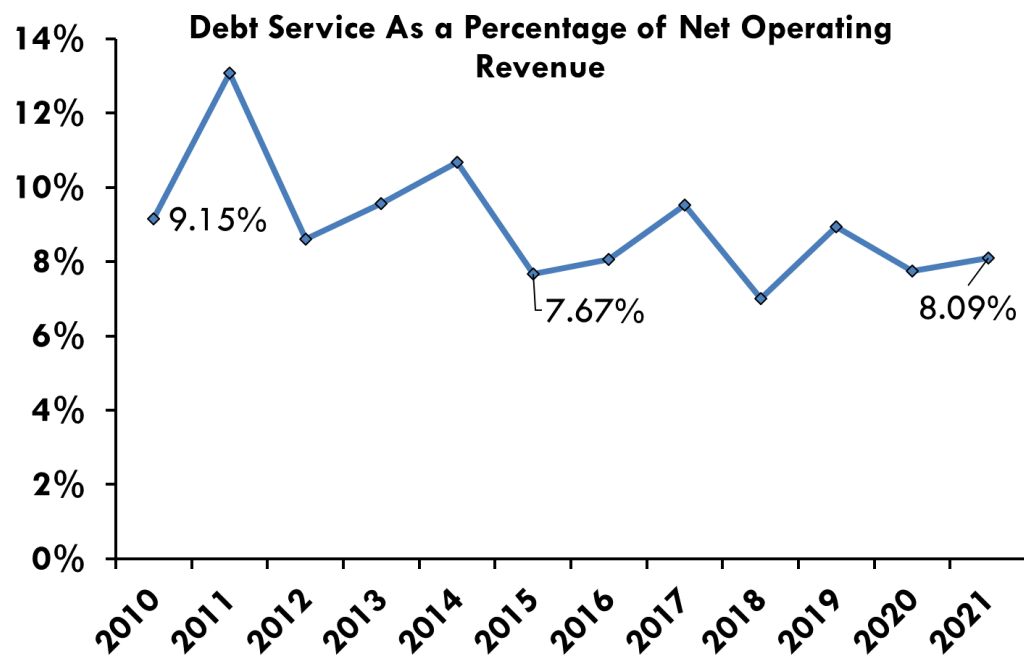
Data Source: City debt report, Municipal Databank, Statement of Indebtedness

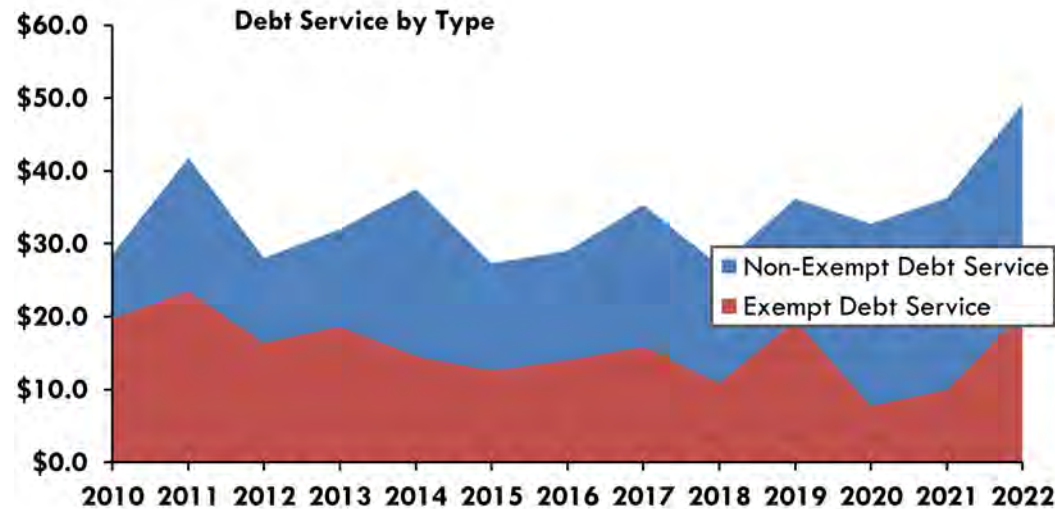
FINANCIAL ANALYSIS – HISTORIC DEBT SERVICE ANALYSIS



Annual debt service in excess of 10 percent of net operating revenues may indicate that the town's debt load is too high. A trend of increasing debt load may negatively affect a community's ability to maintain spending on essential services as more revenues must be set aside to service debt. Conversely, a declining trend may indicate that the town is not maintaining investment in its capital assets and is losing the capacity to do so as operating expenses take on a greater proportion of the budget. The town should find a favorable balance between these two extremes, ideally set by policy.

Certain purposes for borrowing are exempt from the debt limit, by law. Those types include water and sewer infrastructure projects and school building projects, including those funded in-part by the Massachusetts School Building Authority ("MSBA").





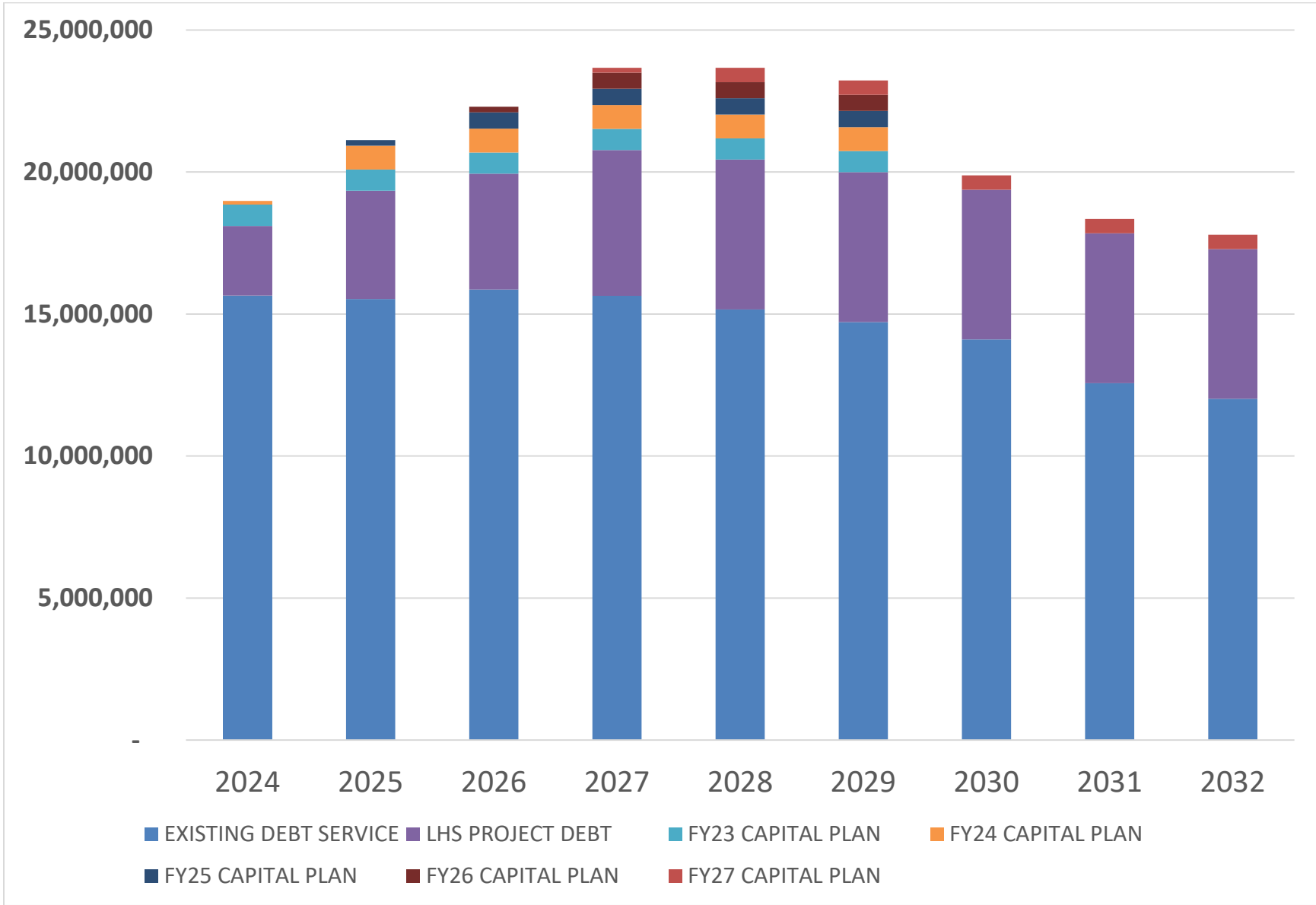
Fiscal Year					As % of Net Operating Revenue		
	Non-Exempt Debt Service	Exempt Debt Service	Total Debt Service	Operating Revenue (Nominal Dollars)	Non-Exempt	Exempt	Total
2010	\$ 8,772,837	\$ 19,749,123	\$ 28,521,960	\$ 311,614,472	2.82%	6.34%	9.15%
2011	\$ 18,282,169	\$ 23,530,310	\$ 41,812,479	\$ 319,564,905	5.72%	7.36%	13.08%
2012	\$ 11,707,044	\$ 16,360,667	\$ 28,067,711	\$ 325,858,417	3.59%	5.02%	8.61%
2013	\$ 13,354,711	\$ 18,663,538	\$ 32,018,249	\$ 334,833,448	3.99%	5.57%	9.56%
2014	\$ 22,932,844	\$ 14,554,290	\$ 37,487,134	\$ 351,338,279	6.53%	4.14%	10.67%
2015	\$ 14,706,321	\$ 12,594,257	\$ 27,300,578	\$ 355,962,520	4.13%	3.54%	7.67%
2016	\$ 15,028,717	\$ 14,029,292	\$ 29,058,009	\$ 360,734,739	4.17%	3.89%	8.06%
2017	\$ 19,445,681	\$ 15,911,406	\$ 35,357,087	\$ 371,583,434	5.23%	4.28%	9.52%
2018	\$ 16,135,296	\$ 10,854,914	\$ 26,990,210	\$ 385,434,653	4.19%	2.82%	7.00%
2019	\$ 16,720,570	\$ 19,477,934	\$ 36,198,504	\$ 405,306,163	4.13%	4.81%	8.93%
2020	\$ 24,996,632	\$ 7,738,799	\$ 32,735,431	\$ 422,128,078	5.92%	1.83%	7.75%
2021	\$ 26,336,301	\$ 9,957,758	\$ 36,294,059	\$ 448,640,572	5.87%	2.22%	8.09%
2022	\$ 28,698,305	\$ 20,506,633	\$ 49,204,938	\$ 488,948,866	5.87%	4.19%	10.06%

Data Source: City of Lowell Statement of Indebtedness (DOR Databank Reports)

**Principal Payments by Purpose
As of June 30, 2021 (1)**

Fiscal Year	General (2)	School (3)	Water (4)	Sewer (5)	MCWT (6)	Parking Garage	Arena	Total Outstanding Principal
2022	\$ 5,626,724	\$ 2,720,676	\$ 962,400	\$ 1,900,200	\$ 5,870,396	\$ 3,125,000	\$ 5,000	\$ 20,210,396
2023	5,310,600	2,217,500	937,500	1,968,100	6,008,991	3,131,300	-	19,573,991
2024	5,342,100	1,284,000	865,100	1,888,800	5,795,164	2,920,000	-	18,095,164
2025	5,395,800	1,314,000	876,200	1,894,000	5,923,975	3,075,000	-	18,478,975
2026	5,101,600	1,329,500	691,800	1,912,100	5,510,478	3,075,000	-	17,620,478
2027	5,170,200	1,364,000	697,500	1,918,300	5,344,382	3,225,000	-	17,719,382
2028	5,152,000	1,323,000	702,500	1,912,500	5,307,996	3,375,000	-	17,772,996
2029	4,962,000	1,388,000	632,600	1,692,400	5,213,200	1,600,000	-	15,488,200
2030	4,882,900	1,281,500	638,100	1,544,500	5,223,882	1,678,000	-	15,248,882
2031	3,737,400	1,235,000	598,500	1,374,100	5,343,639	1,750,000	-	14,038,639
2032	3,310,000	1,285,000	555,000	1,030,000	4,978,725	1,825,000	-	12,983,725
2033	2,785,000	1,290,000	555,000	835,000	5,094,216	1,890,000	-	12,449,216
2034	2,510,000	1,260,000	515,000	840,000	4,894,326	1,955,000	-	11,974,326
2035	2,515,000	1,205,000	500,000	585,000	5,008,347	2,015,000	-	11,828,347
2036	2,150,000	1,235,000	505,000	590,000	5,015,340	2,070,000	-	11,565,340
2037	1,240,000	1,180,000	150,000	595,000	4,919,131	1,645,000	-	9,729,131
2038	1,265,000	1,200,000	155,000	595,000	4,100,777	1,695,000	-	9,010,777
2039	1,085,000	1,225,000	160,000	175,000	4,197,878	1,745,000	-	8,587,878
2040	1,135,000	1,240,000	160,000	180,000	3,096,591	1,790,000	-	7,601,591
2041	560,000	865,000	30,000	180,000	1,624,551	1,845,000	-	5,104,551
2042	360,000	805,000	-	185,000	835,315	1,895,000	-	4,080,315
2043	370,000	825,000	-	190,000	856,634	1,955,000	-	4,196,634
2044	385,000	840,000	-	195,000	-	2,010,000	-	3,430,000
2045	390,000	860,000	-	200,000	-	2,070,000	-	3,520,000
2046	395,000	880,000	-	200,000	-	-	-	1,475,000
2047	400,000	900,000	-	205,000	-	-	-	1,505,000
2048	415,000	920,000	-	210,000	-	-	-	1,545,000
2049	425,000	940,000	-	-	-	-	-	1,365,000
2050	435,000	965,000	-	-	-	-	-	1,400,000
Total	\$ 72,811,324	\$ 35,377,176	\$ 10,887,200	\$ 24,995,000	\$ 100,163,932	\$ 53,359,300	\$ 5,000	\$ 297,598,932

- (1) Principal amount only. Excludes lease and installment purchase obligations, overlapping debt, unfunded pension liability, and other post-employment benefits liability.
- (2) \$90,000 is outside the City's general debt limit.
- (3) \$25,006,500 is outside the City's general debt limit.
- (4) Self-supporting. Outside the City's general debt limit.
- (5) Self-supporting. \$12,262,400 is outside the City's general debt limit.
- (6) Massachusetts Clean Water Trust, formerly Massachusetts Water Pollution Abatement Trust. \$48,305,233 is outside the City's debt limit. Sewer services are accounted for in an enterprise fund.



City of Lowell FY2024 Capital Plan Loan Order to the Lowell City Council

THE COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

LOAN ORDER
(General Fund Capital Improvements)

To borrow \$31,000,000 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 \$11,812,000 is appropriated to pay costs of the following building improvements: (1) upgrades to Cawley Stadium, (2) Pollard Memorial Library Boiler Replacement, (3) various school building improvements, (4) City Hall improvements, (5) JFK chiller replacement, (6) Senior Center Building improvements, (7) LMA Building improvements, (8) DPW Building improvements, (9) building improvements to fire houses, and (10) Public Safety Building improvements and equipment replacement.

Further Ordered: That the sum of \$3,757,000 is appropriated to pay costs of acquiring the following items of departmental equipment: (1) replacement of fire turnout gear, (2) new dive truck, (3) new firearms, (4) illegal dumping cameras, (5) various vehicles for the Fire Department, (6) new DPD vehicle, (7) DPW fleet/equipment replacement, and (8) City-wide network infrastructure upgrades.

Further Ordered: That the sum of \$1,500,000 is appropriated to pay costs of acquiring interests in land for the following purposes: (1) sidewalk vault abandonment program, and (2) housing/homelessness initiatives.

Further Ordered: That the sum of \$245,000 is appropriated to pay costs of the following park improvements: (1) connector trail, and (2) City-wide park improvements.

Further Ordered: That the sum of \$12,456,000 is appropriated to pay costs of the following paving, sidewalks and/or bridge improvements: (1) City-wide paving and bridge improvements, (2) ADA improvements, (3) City-wide sidewalk replacement, and (4) Cambodia Town infrastructure project.

Further Ordered: That the sum of \$1,230,000 is appropriated to pay costs of traffic improvement projects as follows: (1) signalization improvements, (2) roadway striping, (3) signage/wayfinding improvements, and (4) traffic calming and pedestrian safety improvements.

PUBLIC INVESTMENT CAPITAL PLANS

Further Ordered: That to meet the appropriations described herein, the Treasurer, with the approval of the City Manager, is authorized to borrow \$31,000,000 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.

That to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow \$31,000,000 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.

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FISCAL YEAR

2024

SECTION VI

**APPROPRIATION
ORDER**

Budget Resolution of the City Council to be voted on for appropriation.

THOMAS A. GOLDEN, JR.
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 2024.

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2024 to the City Council on June 6, 2023 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 June 20, 2023 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 2024 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of **\$493,144,953**, 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 2024 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:

(APPROPRIATION CONTINUED)

Fund		Amount
Wastewater Enterprise Fund	\$	2,270,003
Parking Enterprise Fund	\$	2,237,665
Water Enterprise Fund	\$	2,715,733

and that the City Council of the City of Lowell hereby raises and appropriates the following from other funds:

Fund		Amount	Fund #
Vacant Foreclosed Properties	\$	50,000	1109
Salary Stabilization	\$	400,000	8398
PEG Access Special Revenue	\$	500,000	1710
General Stabilization	\$	3,273,974	8401
Dog Licenses (Fund 1714)	\$	22,460	1714
Equity/ Diversity Stabilization	\$	121,147	8394
Ride Sharing (Uber/Lyft 1707)	\$	60,000	1707

(APPROPRIATION CONTINUED)

			FY2024 City Manager Recommended
Line Number	Department	Description	
2024-01	City Council	Personal Services	280,000
2024-02	City Council	Ordinary Expenses	6,500
2024-03	Mayor	Personal Services	55,357
2024-04	Mayor	Ordinary Expenses	21,385
2024-05	City Clerk	Personal Services	492,063
2024-06	City Clerk	Ordinary Expenses	16,197
2024-07	City Manager	Personal Services	1,707,888
2024-08	City Manager	Ordinary Expenses	4,681,105
2024-09	City Manager - Lowell Schools (Medicaid Expense)	Ordinary Expenses	75,000
2024-10	City Manager - Marketing Development	Personal Services	10,000
2024-11	City Manager - Marketing Development	Ordinary Expenses	635,000
2024-12	City Manager - Contingency	Ordinary Expenses	124,259
2024-13	City Manager - Contingency	Reserve for Wages	2,918,322
2024-14	City Manager - Cable Access	Personal Services	128,883
2024-15	City Manager - Cable Access	Ordinary Expenses	268,600
2024-16	City Manager - Cable Access	Transfers to Schools	75,000
2024-17	City Manager - Cultural Affairs & Special Events	Personal Services	280,121
2024-18	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2024-19	Finance	Personal Services	205,816
2024-20	Finance	Ordinary Expenses	1,000
2024-21	Budget	Personal Services	107,316
2024-22	Budget	Ordinary Expenses	-
2024-23	Auditing	Personal Services	656,270
2024-24	Auditing	Ordinary Expenses	57,600
2024-25	Purchasing	Personal Services	299,980
2024-26	Purchasing	Ordinary Expenses	143,120

(APPROPRIATION CONTINUED)

				FY2024 City Manager Recommended
Line Number	Department	Description		
2024-27	Assessing	Personal Services		750,094
2024-28	Assessing	Ordinary Expenses		113,204
2024-29	Treasurer	Personal Services		639,406
2024-30	Treasurer	Ordinary Expenses		288,150
2024-31	Human Relations	Personal Services		495,758
2024-32	Human Relations	Ordinary Expenses		75,000
2024-33	Management Information Systems	Personal Services		1,041,506
2024-34	Management Information Systems	Ordinary Expenses		1,710,580
2024-35	Law	Personal Services		1,561,387
2024-36	Law	Ordinary Expenses		325,482
2024-37	Elections	Personal Services		221,534
2024-38	Elections	Ordinary Expenses		86,100
2024-39	Planning & Development	Personal Services		3,340,067
2024-40	Planning & Development	Ordinary Expenses		282,286
2024-41	Police	Personal Services		31,517,570
2024-42	Police	Ordinary Expenses		2,063,730
2024-43	Fire	Personal Services		24,086,642
2024-44	Fire	Ordinary Expenses		1,006,728
2024-45	Lowell Public Schools	Single Line Appropriation		242,204,056
2024-46	Greater Lowell Technical School	Single Line Appropriation		10,360,755
2024-47	Essex Agricultural High School	Single Line Appropriation		60,000
2024-48	DPW Administration	Personal Services		679,989
2024-49	DPW Administration	Ordinary Expenses		540,300
2024-50	DPW Engineering	Personal Services		753,597
2024-51	DPW Engineering	Ordinary Expenses		105,000

(APPROPRIATION CONTINUED)

			FY2024 City Manager Recommended
Line Number	Department	Description	
2024-52	DPW Land & Buildings	Personal Services	1,660,567
2024-53	DPW Land & Buildings	Ordinary Expenses	1,939,340
2024-54	DPW Sustainability	Personal Services	682,202
2024-55	DPW Sustainability	Ordinary Expenses	100,000
2024-56	DPW Electrical	Personal Services	728,672
2024-57	DPW Electrical	Ordinary Expenses	422,000
2024-58	DPW Streets	Personal Services	1,403,201
2024-59	DPW Streets	Ordinary Expenses	317,800
2024-60	DPW Waste Collection & Disposal	SW&R - Personal Services	230,131
2024-61	DPW Waste Collection & Disposal	SW&R - Ordinary Expenses	8,223,368
2024-62	DPW Other	Snow & Ice	1,350,000
2024-63	Parks	Personal Services	1,814,807
2024-64	Parks	Ordinary Expenses	731,843
2024-65	Cemetery	Personal Services	284,101
2024-66	Cemetery	Ordinary Expenses	228,142
2024-67	Health	Personal Services	3,677,738
2024-68	Health	Ordinary Expenses	363,796
2024-69	Council on Aging	Personal Services	457,177
2024-70	Council on Aging	Ordinary Expenses	127,960
2024-71	Veterans'	Personal Services	175,525
2024-72	Veterans'	Ordinary Expenses	599,354
2024-73	Recreation	Personal Services	1,193,631
2024-74	Recreation	Ordinary Expenses	98,011
2024-75	Library	Personal Services	1,309,941
2024-76	Library	Ordinary Expenses	462,098

(APPROPRIATION CONTINUED)

				FY2024 City Manager Recommended
Line Number	Department	Description		
2024-77	Unclassified	Debt Service		13,389,860
2024-78	Unclassified	Workers Comp		1,050,000
2024-79	Unclassified	Unemployment		400,000
2024-80	Unclassified	Health Insurance		27,125,000
2024-81	Unclassified	Retirement		32,880,598
2024-82	Unclassified	Medicare Tax		3,177,500
2024-83	Unclassified	Claims & Judgments		900,000
2024-84	Unclassified	Ordinary Expenses - Insurance		820,000
2024-85	Unclassified	No. Middlesex		40,343
		General Fund		445,920,407

(APPROPRIATION CONTINUED)

			FY2024 City Manager Recommended
			<u>Recommended</u>
2024-86	Wastewater	Personal Services	3,832,370
2024-87	Wastewater	Ordinary Expenses	12,884,617
2024-88	Wastewater	Debt Service	8,771,512
Subtotal	Wastewater Enterprise Fund		25,488,499
			FY2024 City Manager Recommended
			<u>Recommended</u>
2024-89	Parking	Personal Services	588,905
2024-90	Parking	Ordinary Expenses	3,598,067
2024-91	Parking	Debt Service	5,160,404
Subtotal	Parking Enterprise Fund		9,347,376
			FY2024 City Manager Recommended
			<u>Recommended</u>
2024-92	Water	Personal Services	2,833,959
2024-93	Water	Ordinary Expenses	5,253,503
2024-94	Water	Debt Service	4,301,209
Subtotal	Water Enterprise Fund		12,388,671
Grand Total All Funds			493,144,953

(APPROPRIATION CONTINUED)

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.

		FY2024 City Manager Recommended
2024-95	General Fund - Cherry Sheet Assessments	44,897,882
2024-97	General Fund - Provision for Abatements & Exemptions ("Overlay")	900,000
2024-98	Indirect costs of the enterprise funds	10,992,530

FISCAL YEAR

2024

SECTION VII

FISCAL POLICIES

General information about the City of Lowell's financial policies, guidelines, and best practices.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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Fiscal Policy details have been relocated to a separate document titled:

City of Lowell Fiscal Year 2023 Fiscal Policies

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FISCAL YEAR

2024

SECTION VIII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational staffing information, acronym table, and glossary of terms.

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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?

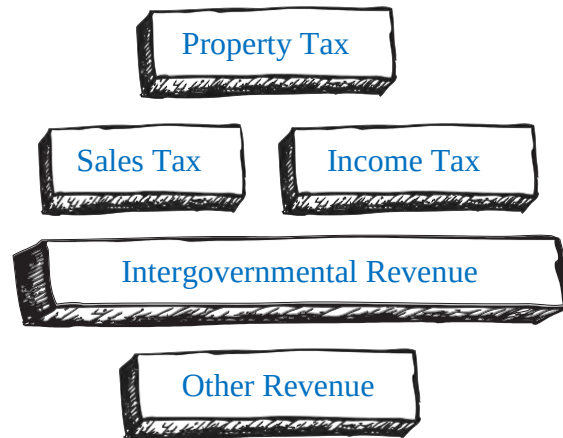
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

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 administrative 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 need 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 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 income 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 known 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 professional 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, but 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, OPEBs 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 CAFR 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

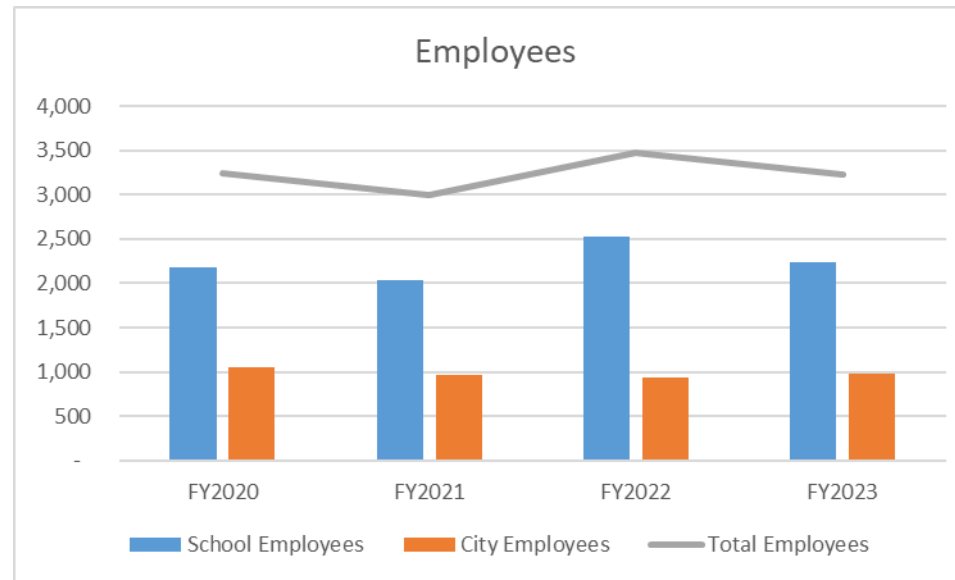
Single Audit as part of the overall financial audit process. Many auditors will perform a review of internal controls as part of their audit planning. This report sometimes called “the management letter,” notes any weaknesses in internal controls that came to the auditor’s attention. The terminology has shifted over time; these are findings, which used to be called “material weaknesses” in internal control, and are real red flags.

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EMPLOYEE OVERVIEW⁵⁹

During FY2023, the City of Lowell employed approximately 3,255 full and part-time employees⁶⁰.

Employees	FY2020	FY2021	FY2022	FY2023
School Employees	2,183	2,033	2,527	2,239
City Employees	1,055	965	939	986
Total Employees	3,238	2,998	3,466	3,225



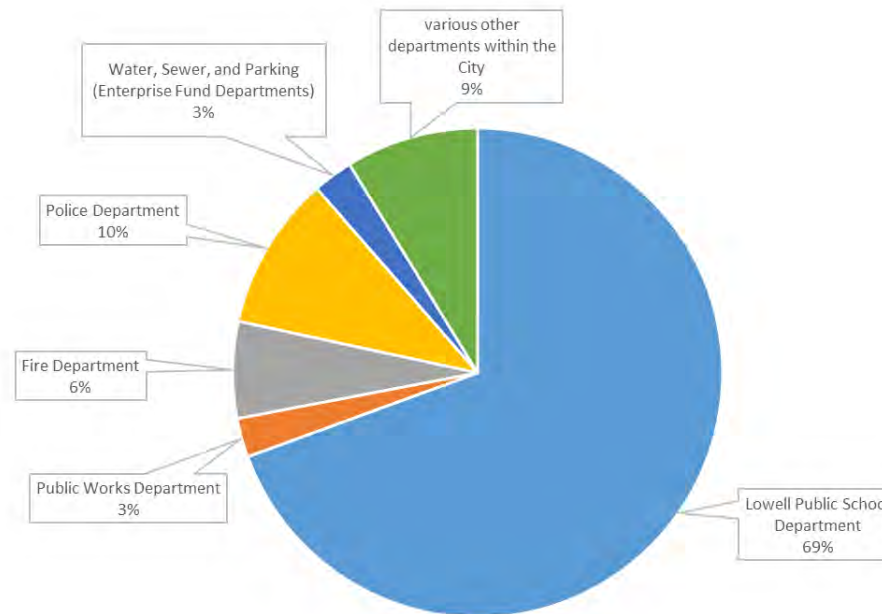
⁵⁹ Compiled during May 2023; subject to change.

⁶⁰ In addition to full and part-time employees, the city also employs a number of casual, temporary, and seasonal workers whose numbers tend to fluctuate throughout the year (e.g., summer recreation programs, etc.), and from year to year (e.g., election staffing, etc.); for the purposes of this section, only full and part-time employees are counted.

EMPLOYEE BREAKOUT⁶¹

Of the 3,225 total full and part-time employees, 986 were employed within the city as summarized below.

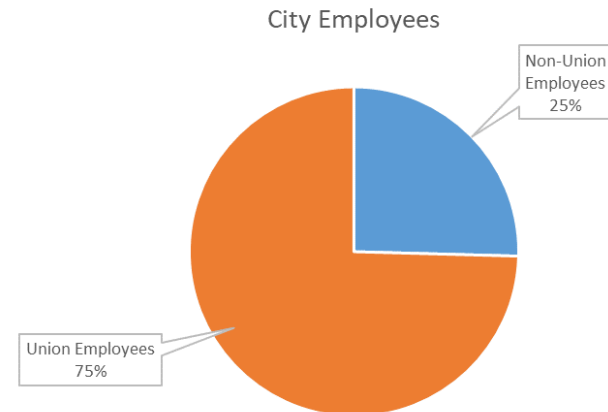
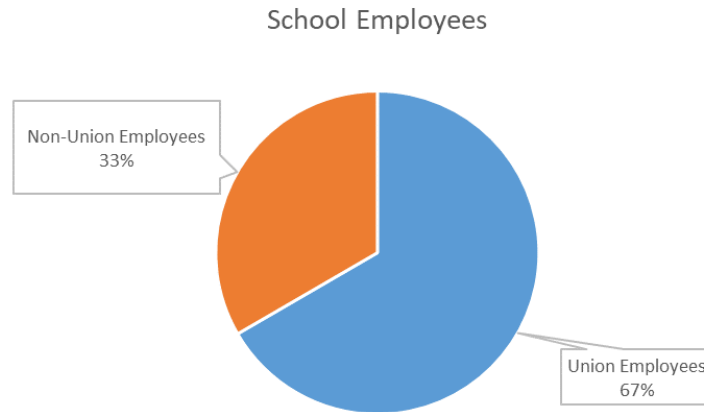
2,239	Lowell Public School Department
83	Public Works Department
206	Fire Department
329	Police Department
85	Water, Sewer, and Parking (Enterprise Fund Departments)
283	various other departments within the City
3,225	Total number of full and part-time employees



⁶¹ Compiled during May 2023; subject to change.

UNION REPRESENTATION⁶²

Approximately 2,969 employees are represented by unions including teachers and administrators as summarized below.

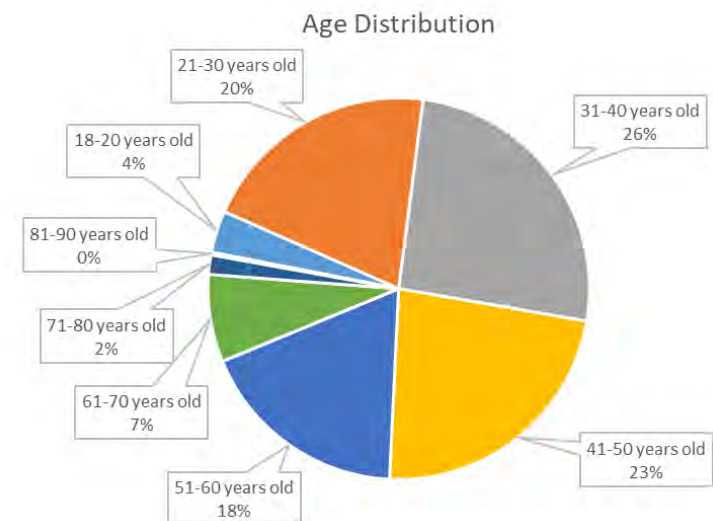
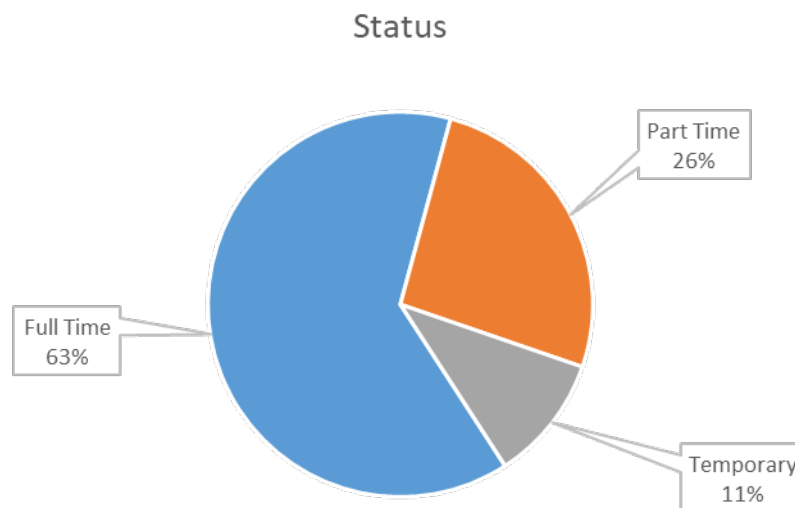
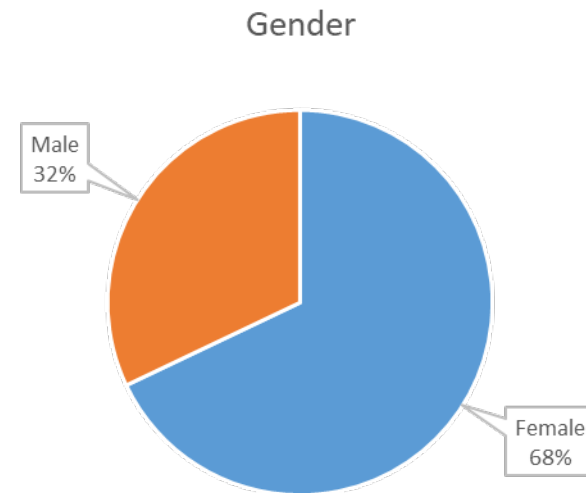
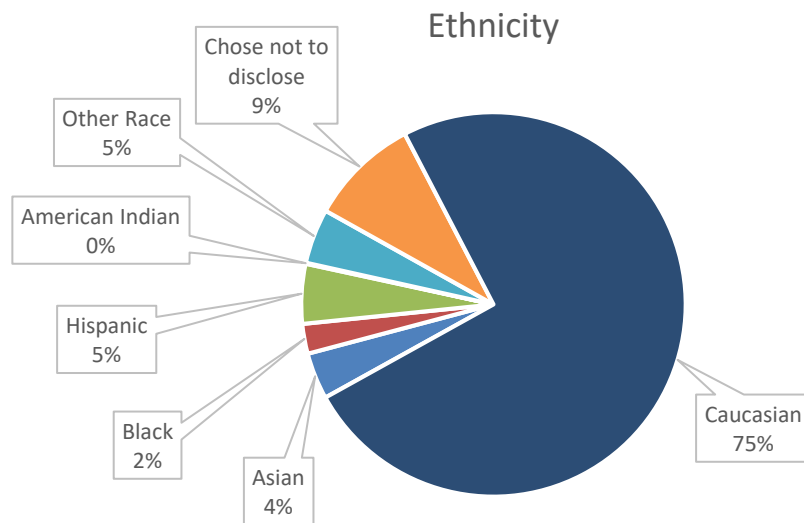


Union	Number of Employees	Contract Expiration Date
LSAA Administrators	231	6/30/2023
SEIU Clerks	75	6/30/2023
UTL Cafeteria Workers	50	6/30/2023
UTL Custodians	108	6/30/2023
UTL Paraprofessionals	468	6/30/2023
UTL Teachers	1,217	6/30/2023
Subtotal School Union Employees	2,149	

Union	Number of Employees	Contract Expiration Date
AFSCME 1705	167	6/30/2024
AFSCME 1705A	29	6/30/2024
AFSCME 2532	57	6/30/2024
Engineers	3	6/30/2024
Firefighters IAFF	198	6/30/2024
MVEA C	30	6/30/2024
MVEA D	12	6/30/2024
MVEA Inspectors	14	6/30/2024
MVEA Wastewater	41	6/30/2024
Police Patrolmen	184	6/30/2024
Police Superiors	53	6/30/2024
SEIU 888	8	6/30/2024
Traffic Supervisors	24	6/30/2024
Subtotal City Union Employees	820	

⁶² Compiled during May 2023; subject to change.

GENERAL DEMOGRAPHICS⁶³



⁶³ Ethnicity compiled during April 2022. Others compiled during May 2023; all are subject to change.

SUMMARY OF CITY JOB POSITIONS HIRED DURING CALENDAR YEAR 2022⁶⁴

During April 2022, the City launched a fully online Employment Opportunities portal, allowing jobs to be posted online, applicants to apply for jobs, and candidates to be selected accordingly.

An assessment of the jobs posted, job applicants, and resident/nonresident applicant breakdown is displayed below.

City Jobs Posted

384

384 Jobs Posted (not including Schools)

Applicants Registering/Applying

850 42% Applicants registered on the site

1163 58% Applicants registered and applied for jobs

2013 Applicants either registered or applied for jobs

Resident Breakdown

484 42% Lowell Resident Applicants

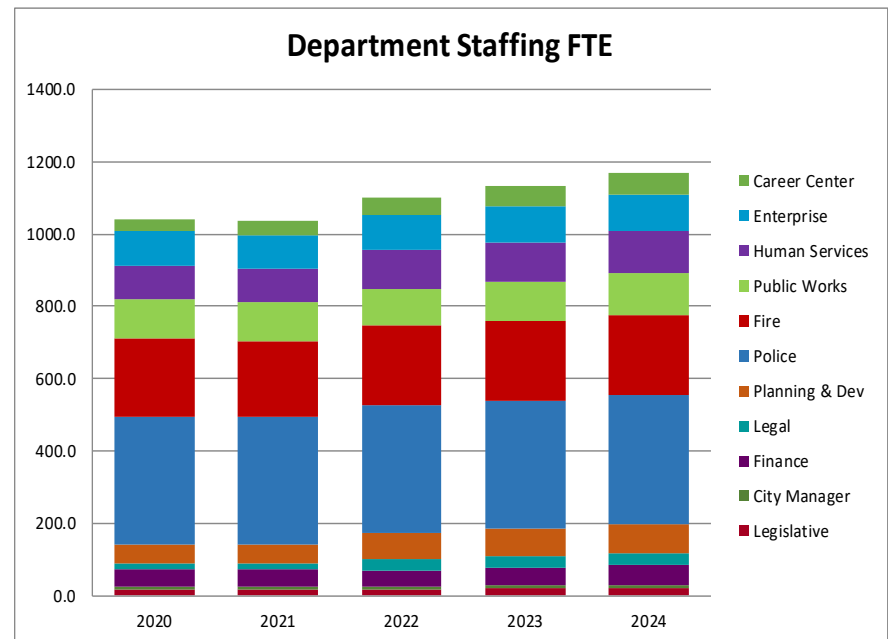
679 58% Non-Lowell Resident Applicants

1163 Applicants registered and applied for jobs

⁶⁴ Compiled for the Calendar Year 2022; subject to change; does not include postings for Lowell Public Schools.

CITY DEPARTMENT STAFFING FTE POSITIONS^{65,66} BY FISCAL YEAR

Function	2020	2021	2022	2023	2024
Legislative	17.0	17.0	17.0	19.0	19.0
City Manager	8.0	8.0	8.0	9.0	10.0
Finance	46.5	46.5	45.5	50.5	58.0
Legal	19.0	19.0	29.0	29.0	29.0
Planning & Dev	50.5	49.5	73.5	78.5	79.5
Police	352.5	352.5	354.5	351.0	359.0
Fire	219.0	212.0	220.5	221.5	221.5
Public Works	108.5	108.5	100.5	108.5	116.0
Human Services	91.0	90.0	109.0	110.5	118.0
Enterprise	96.5	94.5	96.5	98.0	100.0
Career Center	30.0	37.0	46.0	56.0	60.5
	1,038.5	1,034.5	1,100.0	1,131.5	1,170.5



⁶⁵ FY2022 staffing number increases include approximately 40 paid advisory body members (e.g., License Commission, Election Commission, Zoning Board, Health Board, etc.) as the decision was made to represent these funded positions as FTEs, similar to the City Council members.

⁶⁶ Full Time Equivalent (FTE) positions compiled as of May 2023; subject to change.

Position List (FTEs)

	FY22	FY23	FY24	+/-
Legislative - City Council				
Councilor	8	10	10	0
Mayor	1	1	1	0
<i>Legislative - City Council Total:</i>	9	11	11	0
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
<i>Legislative - Mayor Total:</i>	1	1	1	0
Legislative - City Clerk				
Assistant City Clerk	1	1	1	0
City Clerk	1	1	1	0
Head Clerk	5	5	5	0
<i>Legislative - City Clerk Total:</i>	7	7	7	0
LEGISLATIVE TOTAL:	17	19	19	0

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
City Manager - City Manager				
Administrative Assistant	1	1	1	0
Assistant City Manager	1	1	1	0
Assistant to the City Manager	1	1	1	0
City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Neighborhood Liason	1	1	1	0
<i>City Manager - City Manager Total:</i>	6	6	6	0
City Manager - CASE				
Director	0	1	1	0
Asst. Director/ Marketing & Communications	0	1	1	0
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	1	1	1	0
<i>City Manager - CASE Total:</i>	2	4	4	0
CITY MANAGER TOTAL:	8	10	10	0

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
Finance - General Finance				
ARPA Finance Manager	0	1	1	0
ARPA Grant Fiscal Coordinator	0	1	1	0
ARPA Administrative Assistant	0	1	1	0
Chief Financial Officer	1	1	1	0
<i>Finance - General Finance Total:</i>	1	4	4	0
Finance - Budget				
Deputy CFO	1	1	1	0
<i>Finance - Budget Total:</i>	1	1	1	0
Finance - Auditor				
Asst. Auditor	1	1	1	0
Asst. Payroll Supervisor	1	1	1	0
City Auditor	1	1	1	0
Head Clerk	1	1	1	0
Payroll Financial Specialist	1	2	2	0
Payroll Supervisor	1	1	1	0
Senior Accountant	1	1	1	0
<i>Finance - City Auditor Total:</i>	7	8	8	0
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Deputy CPO	0	0	1	1
Compliance Officer	1	1	0	(1)
Head Clerk	1	1	1	0
Senior Clerk	0	0	0	0
<i>Finance - Purchasing Total:</i>	3	3	3	0
Finance - Assessor				
Administrative Assistant to BOA	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Appraisal Clerk	1	1	0	(1)
Assessor	2	2	2	0
Assistant Assessor	2	2	2	0
Chief Assessor	1	1	1	0
Deputy Chief Assessor	0	0	1	1
Principal Clerk	1	1	1	0
<i>Finance - Assessor Total:</i>	9	9	9	0

	FY22	FY23	FY24	+/-
Finance - Treasurer				
Assistant Collector	1	1	1	0
Assistant Treasurer	1	1	1	0
Head Clerk	4	5	5	0
Senior Accountant	2	2	2	0
Treasurer	1	1	1	0
<i>Finance - Treasurer Total:</i>	9	10	10	0
Finance - Human Relations				
Assistant HR Director	1	1	1	0
Benefits Coordinator	1	1	1	0
HR Assistant (Part-Time)	0	0.5	0.5	0
HR Director	1	1	1	0
HR Generalist/ Recruiter	0	1	1	0
DEI Officer (City Manager's Office)	1	1	1	0
Personnel Assistant	1	1	1	0
<i>Finance - Human Relations Total:</i>	5	6.5	6.5	0
Finance - MIS				
311 Director/ Citizen Data Management	0	0	1	1
311 Jr. Analyst/ Citizen Data Management	0	0	2	2
Application Systems Specialist	2	2	2	0
Chief Information Officer	1	1	1	0
Cyber Security Specialist	0	0	1	1
Cyber Security Administrator	1	1	1	0
Desktop Support Specialist	1	1	1	0
GIS Manager	1	1	1	0
MIS Director	1	1	1	0
Network Systems Specialist	1	1	1	0
Sr. Application Systems Specialist	0	1	1	0
Systems Administrator	1	2	2	0
Technical Administrative Assistant	0.5	0.5	1.5	1
<i>Finance - MIS Total:</i>	9.5	11.5	16.5	5
FINANCE TOTAL	44.5	53	58	5

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
Legal - Law				
1st Assistant City Solicitor	1	1	2	1
2nd Assistant City Solicitor	5	5	5	0
3rd Assistant City Solicitor	1	1	0	(1)
Assistant Contract Administrator	1	1	1	0
Assistant Workers Compensation Agent	1	1	1	0
Asst Office Mgr/Contract Administrator	1	1	1	0
City Solicitor	1	1	1	0
Director of Elections	1	1	1	0
Executive Secretary License Commission	1	1	1	0
License Commissioner	5	5	5	0
Nurse Case Manager	1	1	1	0
Office Manager./Litigation	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Principal Clerk	1	1	1	0
Workers Compensation Agent	1	1	1	0
<i>Legal - Law Total:</i>	23	23	23	0
Legal - Elections				
Election Clerk	2	2	2	0
Election Commissioner	4	4	4	0
<i>Legal - Elections Total:</i>	6	6	6	0
LEGAL TOTAL	29	29	29	0

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
DPD - Admin.				
Assistant City Manager/Director DPD	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Executive Assistant	1	1	1	0
DPD -Admin Total:	4	4	4	0
DPD - Project Review				
Assistant Planner	1	1	1	0
Assistant Planner, CPC	1	1	0	(1)
Associate Planner	1	1	1	0
Conservation Comm. Chair	1	1	1	0
Conservation Comm. Member	6	6	6	0
Historic Board Administrator	1	1	1	0
Planning Board Chair	1	1	1	0
Planning Board Member	6	6	6	0
Senior Planner	1	1	1	0
Zoning Board of Appeals Chair	1	1	1	0
Zoning Board of Appeals Member	6	6	6	0
DPD - Project Review Total:	26	26	25	(1)
DPD - Code Enforcement				
Board Enforcement Agent	1	1	1	0
Building Commissioner	1	1	1	0
Building Inspector/Plans Reviewer	4	4	5	1
Head Clerk	1	1	4	3
Office Manager	1	1	1	0
Plumbing/Gas Inspector	1	1	1	0
Principal Clerk	2	3	0	(3)
Sanitary Code Enforcement Inspector	5	6	7	1
Senior Building Inspector/ Plans Reviewer	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Wire Inspector	1	2	2	0
DPD - Code Enforcement Total:	19	22	24	2
DPD - Housing & Energy				
Construction Manager	1	1	1	0
Director of Homelessness Initiatives	1	1	0	(1)
Energy Advocate	0	1	0	(1)
Energy Coordinator	1	1	0	(1)
Energy Manager	1	1	0	(1)
Housing Secretary	1	1	1	0
Program Director	1	1	1	0
DPD - Housing Total:	6	7	3	(4)

	FY22	FY23	FY24	+/-
DPD - Economic Development				
Asset Manager	1	1	1	0
Director Economic Development	1	1	1	0
Downtown Coordinator	0	0	1	1
Economic Development Assistant	1	1	1	0
Economic Development Officer	1	1	1	0
DPD - Economic Development Total:	4	4	5	1
DPD - Planning/Project Management				
ARPA Project Contruction Manager	0	1	1	0
Budget Director - DPD	0	0	1	1
Chief Design Planner	1	1	1	0
Design Planner	1.5	1.5	2.5	1.0
Neighborhood Planner	1	1	1	0
Senior Environmental Officer	1	1	1	0
Urban Renewal Project Manager	1	1	1	0
DPD - Planning/Project Management Total:	5.5	6.5	8.5	2.0
DPD - Transportation Group				
Assistant Transportation Engineer	1	1	1	0
Associate Transportation Planner	0	0	1	1
Transportation Engineer	1	1	1	0
DPD - Transportation Total:	2	2	3	1
DPD - Community Development				
Account Manager	1	1	1	0
Associate Planner	1	1	1	0
Community Development Assistant	1	1	1	0
Community Development Director	1	1	1	0
Financial Specialist	1	1	1	0
Senior Finance Officer	1	1	1	0
Senior Program Manager	1	1	1	0
DPD - Community Development Total:	7	7	7	0
DPD TOTAL	73.5	78.5	79.5	1.0

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
Public Safety - Police				
Captain	9	9	9	0
Deputy Superintendent	2	2	3	1
Lieutenant	13	13	13	0
Officer	195	195	195	0
Sergeant	30	30	31	1
Superintendent	1	1	1	0
<i>Public Safety - Uniform Police Total:</i>	250	250	252	2
Public Safety - Civilian				
Administrative Assistant	3	3	3	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Communications Manager	1	1	1	0
Computer Technician	1	1	1	0
Crime Analyst	2	2	2	0
Custodian	2	2	2	0
Digital Evidence Specialist	0	0	1	1
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	4	3	3	0
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Motor Equipment Repairman	2	2	2	0
NIBRS Tracking Analyst	1	1	1	0
Police Cadet - Training Program	0	0	3	3
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
Supervisor Sign Shop	1	1	1	0
System Administrator	1	1	1	0
Systems Project Specialist	1	1	1	0
Tracking Analyst	1	1	1	0
Victim Services Advocate	1	1	1	0
Volunteer Coordinator	1	0	0	0
<i>Public Safety - Police Civilian Total:</i>	39	37	41	4

	FY22	FY23	FY24	+/-
Public Safety - Dispatch				
Dispatcher	23	23	24	1
Lead Dispatcher	3	3	3	0
<i>Public Safety - Police/ Fire Dispatch Total:</i>	26	26	27	1
Public Safety - Detention				
Detention Attendant	5	5	5	0
Senior Detention Attendant	3	3	3	0
Supervisor Detention Attendant	1	1	1	0
<i>Public Safety - Police Detention/ Lock-Up Total:</i>	9	9	9	0
Public Safety - Traffic				
Head Clerk	1	1	1	0
Traffic Supervisor	28	28	28	0
W/F Meter Repair/Maintenance	1	1	1	0
<i>Public Safety - Police Traffic Total:</i>	30	30	30	0
PUBLIC SAFETY - POLICE TOTAL	354	352	359	7

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
Public Safety - Fire				
Administrative Assistant	1	1	1	0
Assistant Chief	0	1	1	0
Business Manager	1	1	1	0
Captain	14	14	14	0
Chief	1	1	1	0
Deputy Chief	9	9	9	0
Emergency Management Coordinator	1	1	1	0
Firefighter	146	146	146	0
Grant Writer	1	1	1	0
Head Clerk	1	1	1	0
IT	0.5	0.5	0.5	0
Lieutenant	43	43	43	0
ME Repairman/MEO3	1	1	1	0
Mechanic	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	220.5	221.5	221.5	0

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
DPW - Finance/Admin				
Accountant	1	1	1	0
Administrative Assistant	1	1	1	0
Contract Administrator	0	1	1	0
Deputy Commissioner of Finance & Admin	1	1	1	0
Facilities & Infrastructure Project Mgr	0	1	0.5	(1)
Head Clerk	0	0	1	1
Office Manager	1	1	1	0
Principal Clerk	2	2	1	(1)
Public Works Commissioner	1	1	1	0
DPW - Finance/ Admin Total:	7	9	8.5	(1)
DPW - Engineering				
City Engineer	1	1	1	0
Construction Inspector/ Civil Engineer	1	1	1	0
Principal Clerk	1	1	1	0
Civil Engineer	3	3	4	1
Senior Civil Engineer	1	1	1	0
DPW - Engineering Total:	7	7	8	1
DPW - Lands & Buildings				
Brick Mason/Craftsperson	1	1	1	0
Building Custodian	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Carpenter/Craftsperson	5	5	5	0
Chem App/Foreperson	1	1	1	0
Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreperson/HVAC	1	1	1	0
HVAC Technician, Craftsperson	3	3	0	(3)
MEO Grade 3 Specialist/Laborer	1	1	1	0
Plumber/Irrigation Specialist	4	4	4	0
Roofer/Craftsperson	1	1	1	0
Senior Building Custodian	1	1	1	0
Wkg. Foreperson/Carpenter/Craftsperson/L	1	1	1	0
Wkg. Foreperson/HVAC Technician /Craftsperson/L	1	1	0	(1)
Wkg. Foreperson/Mason/Craftsperson/L	1	1	1	0
Wkg. Foreperson/Painter-Glazer	0	0	1	1
Wkg. Foreperson/Plumber/Irrigation Specialist	1	1	1	0
Wkg. Foreperson/Roofer/Craftsperson/L	1	1	1	0
DPW - Lands & Buildings Total:	26	26	23	(3)

	FY22	FY23	FY24	+/-
DPW - Electrical Division				
City Electrician	1	1	1	0
Electrician Gr B Master	0	1	1	0
Gr.B-Elec/Fire Alarm Maint/Journeyman	3	5	5	0
WF Electrician Master	1	0	0	0
DPW - Electrical Total:	5	7	7	0
DPW - Streets				
Deputy Commissioner/Streets	1	1	1	0
General Foreperson/Streets	1	1	1	0
Maintenance Person	0	0	1	1
MEO Gr III/Laborer	7	8	8	0
MEO Gr III/Laborer/Watchperson	1	2	2	0
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
Motor Equipment Repairperson	1	1	1	0
Safety Compliance & Recycling Enforcement	1	1	0	(1)
Recycling Coordinator	2	2	0	(2)
Recycling Enforcement Coordinator	1	1	0	(1)
WF/Motor Equip Repairperson	1	1	1	0
Wkg. Foreperson/Maintenance	1	1	1	0
Wkg. Foreperson/MEO Grade 3/Specialist/Lab	3	2	3	1
Wkg. Foreperson./MEO Gr.3/Specialist/Tree Climber	1	1	1	0
DPW - Streets Total:	25	26	24	(2)
DPW - Waste Collection & Disposal				
Safety Officer & Recycling Director	1	1	1	0
Field Services Technician	1	1	1	0
Recycling Enforcement Coordinator	1	1	1	0
Solid Waste & Recycling Technician (Part-Time)	0	0.5	0.5	0
Code Enforcement Officer (Part-Time)	0	0.5	0.5	0
DPW - SW&R Total:	3	4	4	0
DPW - Sustainability				
Deputy Commissioner/Sustainability	0	0	1	1
Lowell High School Facility Director	0	1	1	0
Working Foreperson/ HVAC/ Craftsperson	0	0	1	1
HVAC Specialist/ Craftsperson	0	0	3	3
Energy Manager	0	0	1	1
Energy Coordinator	0	0	1	1
Energy Advocate	0	0	1	1
DPW - Sustainability Total:	0	1	9	8

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
DPW - Parks				
Chief Maintenance Craftsperson	1	1	1	0
Downtown Manager/MEOIII/Craftsperson Lab.	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Junior Clerk	0.5	0.5	0.5	0.0
Maintenance Person	2	2	2	0
MEO Gr. 1/Laborer	1	1	1	0
MEO Gr. III/Laborer	5	5	5	0
Park Foreperson	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Sanitation Specialist	0	2	2	0
Stadium Manager/MEOIII/Craftsperson	1	1	1	0
Storekeeper MEO I	1	1	1	0
Superintendent of Parks	1	1	1	0
Working Foreperson MEO I/Laborer	1	1	1	0
Working Foreperson Welder/Craftsman	1	1	1	0
Working Foreperson/Laborer	1	1	1	0
Working Foreperson/MEO III Specialist/Lab	5	5	5	0
DPW - Parks Total:	26.5	28.5	28.5	0.0
DPW - Cemetery				
Administrative Assistant	1	1	1	0
Head Clerk	1	1	1	0
WF/ MEOIII/ Specialist Laborer	1	1	1	0
Working Foreperson/ Cemetery Manager	1	1	1	0
DPW - Cemetery Total:	4	4	4	0
DPW TOTAL	103.5	112.5	116	3.5

CITY POSITIONS (compiled during May 2023; subject to change)

	FY22	FY23	FY24	+/-
HHS - Health				
Board of Health Chairperson	1	1	1	0
Board of Health Member	4	4	4	0
Board of Health Secretary	1	1	1	0
Clinical Nurse Manager	3	3	3	0
Clinical Recovery Specialist	1	1	2	1
Clinical School Nurse Manager	3	3	3	0
Community Health Coordinator	1	1	1	0
Contact Tracer	2	2	2	0
Deputy Director of Finance	1	1	1	0
Epidemiologist	1	1	1	0
FR-CRA Grant Coordinator	0	0	0.5	1
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
HHS Director	1	1	1	0
MassCALL3 Prevention Coordinator	1	1	1	0
Nurse Coordinator (44weeks)	1	1	1	0
PH Nurse Manager/ Clinics	1	1	1	0
PH Nurse/Clinic	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Director - Tobacco	1	1	1	0
SOR-PEC Grant Coordinator	0	0	1	1
Substance Abuse Coordinator	1	1	1	0
Substance Abuse Outreach Coordinator	1	1	1	0
Syringe Collection Program Coordinator	1	1	1	0
Syringe Collection Assistant	0	0	1	1
Temporary Custodian	0	0.5	0.5	0
Vision/Hearing Screener (P/T)	1	1	1	0
Youth Outreach Worker	1	1	1	0
HHS - Health Total:	63	62.5	66	4

	FY22	FY23	FY24	+/-
Health & Human Services - Council on Aging				
Bilingual Human Services Coordinator (P/T)	0	1.5	1.5	0
Bookkeeper (P/T)	0	0.5	0.5	0.0
Civic Events Coord	1	1	1	0
Custodian	2.5	2.5	2.5	0
Director	1	1	1	0
Human Services Coordinator (P/T)	0	0.5	0	(0.5)
Meals on Wheels	1	1	1	0
Outreach Worker	1	1	1	0
Secretary/Receptionist	1	1	1	0
Utility Person-40 hrs.	1	1	1	0
Volunteer Coordinator (P/T)	0.5	0.5	0.5	0.0
Weekend Bus Driver (P/T)	1	1	1	0
Weekend Chef/Cook (P/T)	1	1	1	0.0
Weekly Chef/Cook	1	1	1	0
HHS - Council on Aging Total:	12	14.5	14	(0.5)
HHS - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
HHS - Veterans Total:	3	3	3	0
HHS - Recreation				
Associate Planner	1	1	1	0
Junior Clerk	1	1	1	0
Program Director/Planner	1	1	1	0
Youth Coordinator	1	1	1	0
HHS - Recreation Total:	4	4	4	0

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
HHS - Library				
Administrative Assistant	0	0.5	0.5	0.0
Assistant Director	1	1	1	0
Bldg Custodian	1	1	1	0
Bookmobile Librarian	0	0	1	1
Bookmobile Library Asst. (P/T)	0	0	1	1
Bookmobile Library Aide (P/T)	0	0	0.5	0.5
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	0	1	1	0
Coordinator/Youth Services	1	1	1	0
Custodian (P/T)	1	1	1	0
Director	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Reference	3	3	3	0.0
Librarian I - Youth Serv	2	2	2	0
Library Aide	3	3	3	0
Library Assistant	6.5	6.5	6.5	0.0
Library IT Technician	1	1	1	0
Library Page	2	1.5	2.5	1
Literacy Assistant	0.5	0.5	0.5	0.0
Literacy Director	0.5	0.5	0.5	0.0
<i>HHS - Library Total:</i>	26.5	27.5	31	3.5
HHS TOTAL	108.5	111.5	118	6.5

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
Parking - Parking				
Administrative Assistant	0	0	1	1.0
Business Manager	1	1	1	0.0
Director	1	1	1	0.0
Downtown Parking Maintenance	1	1	1	0.0
Parking Enforcement Officer	5.5	6	7	1.0
PARKING TOTAL	8.5	9	11	2.0

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
Water - Water				
Admin Assistant/Water Billing Clerk	1	1	1	0.0
Backflow Inspector	2	2	2	0.0
Chief Mechanic	1	1	1	0.0
Cross Contamination Backflow Admin	0	1	1	0.0
Electrician Gr. B/Master	0	0	0	0.0
Executive Director	1	1	1	0.0
Filter Operator	5	5	5	0.0
Head Clerk	1	1	1	0.0
Head Operator	5	5	5	0.0
Laboratory Director	1	1	1	0.0
Office Manager	1	1	1	0.0
Operations/Safety Superintendent	1	1	1	0.0
Skilled Mechanic	3	3	3	0.0
Staff Engineer	1	1	1	0.0
Superintendent Distribution	1	1	1	0.0
Superintendent Maintenance	2	1	1	0.0
Water Distribution System Coordinator	1	1	1	0.0
Water Foreman	2	2	2	0.0
Water Meter Billing Administrator	2	2	2	0.0
Water System Maintenance	5	5	5	0.0
Water System Maintenance MEO3	4	4	4	0.0
Water/Sewer Utility Billing Manager	1	1	1	0.0
WATER TOTAL	41	41	41	0.0

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
Wastewater-Wastewater				
Assistant Chemist	1	1	1	0.0
Assistant Operations Superintendent	1	1	1	0.0
Chemist	1	1	1	0.0
Collection System Supervisor	1	1	1	0.0
Electrician	2	2	2	0.0
Engineering Manager	1	1	1	0.0
Engineering Supervisor	1	1	1	0.0
Executive Director	1	1	1	0.0
Head Clerk	1	1	1	0.0
Head Operator	4	4	4	0.0
Instrument Technician	1	1	1	0.0
Maintenance Superintendent	1	1	1	0.0
Maintenance Supervisor	1	1	1	0.0
Mechanic I	5	6	6	0.0
Mechanic II	2	2	2	0.0
Mechanic III	3	3	3	0.0
Office Manager	1	1	1	0.0
Operations Superintendent	1	1	1	0.0
Operator	7	8	8	0.0
Parts Equipment Manager	1	1	1	0.0
Pretreatment Coordinator	1	1	1	0.0
Staff Engineer	5	5	6	1.0
TV Inspector	3	2	2	0.0
Utility Engineer	1	1	0	(1.0)
WASTEWATER TOTAL	47	48	48	0.0

CITY POSITIONS *(compiled during May 2023; subject to change)*

	FY22	FY23	FY24	+/-
Career Center - Career Center				
Administrative Assistant	1	2	2	0.0
ARPA Program Manager	0	0	1	1.0
Assistant WIB Director	1	1	1	0.0
Assistant CC Director	1	1	1	0.0
Assistant CC Manager	0	1	2	1.0
Assistant CC of Programs	0	0	1	1.0
Budget Analyst/IT Manager	0	1	1.5	0.5
Business Service Representative	3	2	3	1.0
Business Services/ Market Manager	0	0	1	1.0
Career Advisor	0	0	22	22.0
Career Advisor I	10	15	2	(13.0)
Career Advisor II	7	8	1	(7.0)
Career Advisor II, Young Adult	2	0	1	1.0
Career Center Executive Director	1	1	1	0.0
Career Center Manager	4	3	4	1.0
Career Center Supervisor	0	1	0	(1.0)
Career Center Technology Manager	1	1	0	(1.0)
Financial Assistant	1	1	1	0.0
Fiscal Manager	1	1	0	(1.0)
Grant Specialist	0	1	1	0.0
IT Operations Specialist	0	1	1	0.0
Market Maker	0	1	1	0.0
Project Manager	1	0	1	1.0
Resource Room Navigator	1	1	1	0.0
School To Work Coordinator	1	3	1	(2.0)
Senior Career Advisor	1	0	1	1.0
Staff Accountant	0	1	1	0.0
Summer Counselor	1	1	1	0.0
WDB Director	1	1	1	0.0
WDB Senior Program Manager	1	1	1	0.0
Workshop Specialist	2	2	2	0.0
Young Adult Supervisor	1	1	0	(1.0)
Youth Business Service Specialist	1	0	0	0.0
Youth Coordinator	1	1	0	(1.0)
Youth Manager	0	0	2	2.0
Youth Program Coordinator	1	1	0	(1.0)
CAREER CENTER TOTAL	46	55	60.5	5.5
	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>+/-</u>
TOTAL POSITIONS	1,101	1,140	1,171	31

PERSONNEL LIST

Functional Area	Department	Position	Last Name	First Name	FY2024
LEGISLATIVE	CITY COUNCIL	MAYOR	CHAU	SOKHARY	\$ 30,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	DRINKWATER	JOHN	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	JENNESS	WAYNE	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	LEAHY	JOHN	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	MERCIER	RITA	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	NUON	VESNA	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	ROBINSON	COREY	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	ROURKE	DANIEL	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	SCOTT	KIMBERLY	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	YEM	PAUL	\$ 25,000
LEGISLATIVE	CITY COUNCIL	COUNCILOR	GITSCHIER	ERIK	\$ 25,000
LEGISLATIVE	MAYOR	ADMIN ASST - MAYOR	MWANGI	ERASTUS	\$ 55,358
LEGISLATIVE	CITYCLERK	CITY CLERK	GEARY	MICHAEL	\$ 144,562
LEGISLATIVE	CITYCLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	\$ 104,195
LEGISLATIVE	CITYCLERK	HEAD CLERK GRADE 21	CHOATE	DAVID	\$ 49,663
LEGISLATIVE	CITYCLERK	HEAD CLERK GRADE 21	COUGHLIN	TIMOTHY	\$ 49,663
LEGISLATIVE	CITYCLERK	HEAD CLERK GRADE 21	GONZALEZ	ELIZABETH	\$ 49,663
LEGISLATIVE	CITYCLERK	HEAD CLERK GRADE 21	WOZNIAK	KELLY	\$ 47,622
LEGISLATIVE	CITYCLERK	HEAD CLERK GRADE 21	MARRERO COLON	JAZMIN	\$ 46,695
CITY MANAGER	MANAGER ADMIN	CITY MANAGER	GOLDEN	THOMAS	\$ 244,151
CITY MANAGER	MANAGER ADMIN	ASST CITY MANAGER	MACHADO	SHAWN	\$ 136,999
CITY MANAGER	MANAGER ADMIN	ASST TO THE CITY MANAGER	BURGESS	DOREEN	\$ 101,443
CITY MANAGER	MANAGER ADMIN	EXECUTIVE ASSISTANT-MANAGER	DESROCHES	MELISSA	\$ 96,153
CITY MANAGER	MANAGER ADMIN	ADMIN ASSISTANT MANAGER	DOMINGUEZ	INEABELLE	\$ 60,220
CITY MANAGER	MANAGER ADMIN	NEIGHBORHOOD LIAISON	MARQUES	LETICIA	\$ 60,220
CITY MANAGER	CASE	DIRECTOR-CULTURAL ORG OF LOWEL	CREWE	PETER	\$ 87,343
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	DEI	ROBERTO	\$ 73,478
CITY MANAGER	CASE	ASST CASE DIR COMM & MARKETING	SILK	DIANDRA	\$ 69,500
CITY MANAGER	CASE	CULTRL AFFAIRS/SPEC EVNT PROG	DUFFEY	ERIN	\$ 49,800

CITY POSITIONS (compiled during May 2023; subject to change)

FINANCE	FINANCE GNRL	CFO/CHIEF COLLECTOR	BALDWIN	CONOR	\$ 190,816
FINANCE	FINANCE GNRL	DPTY CHIEF FINANCIAL OFFICER	BALL	AUSTIN	\$ 107,316
FINANCE	FINANCE GNRL	ARPA FINANCE MANAGER	FLYNN	BRENDAN	\$ 101,443
FINANCE	FINANCE GNRL	ARPA GRANT FISCAL COORDINATOR	FINOCCHIARO	JESSICA	\$ 72,386
FINANCE	FINANCE GNRL	ARPA ADMIN ASSISTANT	CHUN	KHEMARA	\$ 54,969
FINANCE	AUDITING	AUDITOR	OAKES	KELLY	\$ 144,570
FINANCE	AUDITING	PAYROLL SYSTEM ANALYST	MEZZETTI	EMER	\$ 100,700
FINANCE	AUDITING	ASSISTANT CITY AUDITOR	OBEIRNE	KAREN	\$ 90,500
FINANCE	AUDITING	SENIOR ACCOUNTANT - AUDITING	LEBLANC	DIANE	\$ 74,150
FINANCE	AUDITING	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	\$ 68,400
FINANCE	AUDITING	FINANCE SPECIALIST P/R	MOLINA	DENISSE	\$ 68,400
FINANCE	AUDITING	FINANCE SPECIALIST P/R	CORDERO	MARIBEL	\$ 60,650
FINANCE	AUDITING	HEAD CLERK GRADE 21	SANTAW	KIRSTEN	\$ 47,650
FINANCE	PURCHASING	PURCHASING AGENT (CPO)	VAUGHN	PAUL	\$ 122,674
FINANCE	PURCHASING	DEPUTY CPO/ COMPLIANCE	THEMELIS	PAMELA	\$ 72,000
FINANCE	PURCHASING	HEAD ADMINISTRATIVE CLERK	LIN	KARA SOKRA	\$ 55,000
FINANCE	PURCHASING	HEAD CLERK	BENNETT	DONNA	\$ 50,000
FINANCE	ASSESSORS	CHIEF ASSESSOR	BRIDEAU	ELLEN	\$ 140,729
FINANCE	ASSESSORS	DEPUTY CHIEF ASSESSOR	VACANT	VACANT	\$ 103,894
FINANCE	ASSESSORS	ASSESSOR	FLOOD	REGAN	\$ 83,115
FINANCE	ASSESSORS	ASSESSOR	RONDEAU	RYAN	\$ 83,115
FINANCE	ASSESSORS	ADMIN ASST. BOARD OF ASSESSORS	VACANT	VACANT	\$ 63,409
FINANCE	ASSESSORS	ASSISTANT ASSESSOR	VACANT	VACANT	\$ 57,142
FINANCE	ASSESSORS	ASSISTANT ASSESSOR	FULLER	GREGORY	\$ 57,142
FINANCE	ASSESSORS	ADMIN ASSISTANT FINANCE-ASSESR	PECH	CHORNAI	\$ 56,154
FINANCE	ASSESSORS	HEAD CLERK	VACANT	VACANT	\$ 55,894
FINANCE	ASSESSORS	PRINCIPAL CLERK GRADE 22	CASHMAN	MELISSA	\$ 48,000
FINANCE	TREASURER	CITY TREASURER/COLLECTOR	PANAGIOTOPOULOS	THEODOROS	\$ 119,613
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	\$ 81,871
FINANCE	TREASURER	ASST. COLLECTOR	POIRIER	DUSTIN	\$ 73,647
FINANCE	TREASURER	SENIOR ACCOUNTANT	BUTT	DONNA	\$ 64,875
FINANCE	TREASURER	SENIOR ACCOUNTANT	LUNN	ITH	\$ 59,401
FINANCE	TREASURER	HEAD CLERK	ADAMS	GILLIAN	\$ 50,960
FINANCE	TREASURER	HEAD CLERK	BETTY	NANCY	\$ 49,032

PERSONNEL LIST *(compiled during May 2023; subject to change)*

FINANCE	TREASURER	HEAD CLERK	FULLER	BIANCA	\$ 47,733
FINANCE	TREASURER	HEAD CLERK	GONZALEZ	JUAN	\$ 46,136
FINANCE	TREASURER	HEAD CLERK	VACANT	VACANT	\$ 46,136
FINANCE	CITY MGR HR	HUMAN RELATIONS DIRECTOR	CALLERY	MARY	\$ 146,508
FINANCE	CITY MGR HR	DEI OFFICER	VACANT	VACANT	\$ 91,148
FINANCE	CITY MGR HR	ASSISTANT HUMAN RESOURCES MGR	DONOHUE	RENEEE	\$ 80,755
FINANCE	CITY MGR HR	PERSONNEL ASSISTANT	BROGAN	LYNN	\$ 64,645
FINANCE	CITY MGR HR	HR ASSISTANT (PART TIME)	DO	NANCY	\$ 61,563
FINANCE	CITY MGR HR	HEALTH BENEFITS COORDINATOR	FREITAS	LINDA	\$ 58,645
FINANCE	CITY MGR HR	HR GENERALIST	DUPRAS	BRENDA	\$ 53,911
FINANCE	MGMT INF SRVC (MIS)	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	\$ 146,508
FINANCE	MGMT INF SRVC (MIS)	MIS DIRECTOR	MEYERS	JOHN	\$ 115,160
FINANCE	MGMT INF SRVC (MIS)	CYBER SECURITY SPECIALIST	VACANT	VACANT	\$ 106,969
FINANCE	MGMT INF SRVC (MIS)	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	\$ 92,909
FINANCE	MGMT INF SRVC (MIS)	GIS MANAGER	DONOVAN	JOSEPH	\$ 91,912
FINANCE	MGMT INF SRVC (MIS)	SYSTEM ADMINISTRATOR	FITZMEYER	JAMES	\$ 91,556
FINANCE	MGMT INF SRVC (MIS)	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	\$ 90,220
FINANCE	MGMT INF SRVC (MIS)	CYBER SECURITY ADMINISTRATOR	RICHARDS	ROBERT	\$ 87,316
FINANCE	MGMT INF SRVC (MIS)	SENIOR APPLICATION SPECIALIST	HOPPE	MICHEAL	\$ 86,390
FINANCE	MGMT INF SRVC (MIS)	311 DIRECTOR AND DATA ANALYST	VACANT	VACANT	\$ 82,673
FINANCE	MGMT INF SRVC (MIS)	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	\$ 76,058
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST	VACANT	VACANT	\$ 74,953
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST	DONALDSON	JESSICA	\$ 74,953
FINANCE	MGMT INF SRVC (MIS)	APPLICATION SPECIALIST - SCHOOLS	VACANT	VACANT	\$ 71,736
FINANCE	MGMT INF SRVC (MIS)	TECHNICAL ADMIN ASST	VACANT	VACANT	\$ 54,723
FINANCE	MGMT INF SRVC (MIS)	311 SPECIALIST JR DATA ANALYST	VACANT	VACANT	\$ 53,920
FINANCE	MGMT INF SRVC (MIS)	311 SPECIALIST JR DATA ANALYST	VACANT	VACANT	\$ 53,920
FINANCE	MGMT INF SRVC (MIS)	TECHNICAL ADMIN ASST (P/T)	THEMELIS	KAREN	\$ 6,029
LEGAL	LAW DEPT	CITY SOLICITOR	WILLIAMS	COREY	\$ 146,508
LEGAL	LAW DEPT	1ST ASST. CITY SOLICITOR - OPERATIONS	MCKENNA	JOHN	\$ 122,673
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	\$ 122,673
LEGAL	LAW DEPT	1ST ASST. CITY SOLICITOR - LITIGATION	VACANT	VACANT	\$ 116,263
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	\$ 98,728
LEGAL	LAW DEPT	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	\$ 96,087
LEGAL	LAW DEPT	OFFICE MANAGER/LITIGATION	GETTINGS	CELINE	\$ 89,682

CITY POSITIONS *(compiled during May 2023; subject to change)*

LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	\$ 89,682
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	HART-PAULSON	OLIVIA	\$ 85,014
LEGAL	LAW DEPT	SOLICITOR 2ND ASSISTANT- FT	VACANT	VACANT	\$ 80,755
LEGAL	LAW DEPT	NURSE CASE MANAGER	DEMERS	SHARON	\$ 71,273
LEGAL	LAW DEPT	ASST OFFICE MGR/CONTRACT LAW	MARCOTTE	SARAH	\$ 68,176
LEGAL	LAW DEPT	ASST CONTRACT ADMINISTRATOR	HESSION	HANNAH	\$ 57,082
LEGAL	LAW DEPT	ASST WORKERS COMP AGENT	VACANT	VACANT	\$ 56,343
LEGAL	LAW DEPT	PARALEGAL	HUNTER	STEPHANIE	\$ 54,421
LEGAL	LAW DEPT	PRINCIPAL CLERK LAW ORD	FILLMORE	SAVANNA	\$ 52,477
LEGAL	LAW DEPT	EXECUTIVE SECRETARY-LICENSE	PYERS	JOHN	\$ 65,393
LEGAL	LAW DEPT	LICENSE COMMISSIONER	DESCOTEAUX	JOHN	\$ 1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	HOWE	MARTHA	\$ 1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	KRIEGER	CLIFFORD	\$ 1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	DONAHUE	JOSEPH	\$ 1,300
LEGAL	LAW DEPT	LICENSE COMMISSIONER	CHAN	THA	\$ 1,300
LEGAL	ELECTION	DIR ELECTION/MUNICPL HEARING	PAPPAS	GREGORY	\$ 81,657
LEGAL	ELECTION	ELECTION CLERK	COURCHAINE	KAYLEA	\$ 55,879
LEGAL	ELECTION	ELECTION CLERK	PENH	YANIN	\$ 50,855
LEGAL	ELECTION	ELECTION COMMISSIONER	ANTHES	BEVERLY	\$ 1,200
LEGAL	ELECTION	ELECTION COMMISSIONER	LAWRENCE	CANDACE	\$ 1,200
LEGAL	ELECTION	ELECTION COMMISSIONER	MURPHY	WILLIAM	\$ 1,200
LEGAL	ELECTION	ELECTION COMMISSIONER	POPE	JAMES	\$ 1,200
DPD	DPD - ADMIN	ASSISTANT CITY MANAGER/ DPD DIRECTOR	BAEZ ROSE	YOVANI	\$ 136,999
DPD	DPD - ADMIN	DIRECTOR OF DEVELOPMENT SERVICES	DEJESUS	LLOYD	\$ 107,350
DPD	DPD - ADMIN	DPD DEPUTY DIRECTOR	ESPITIA	CAMILO	\$ 107,316
DPD	DPD - ADMIN	EXECUTIVE SECRETARY	KENNEDY	CATHERINE	\$ 65,515
DPD	PROJECT REVIEW	SR PLANNER	CIGLIANO	FRANCESCA	\$ 82,068
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	\$ 79,116
DPD	PROJECT REVIEW	ASSOCIATE PLANNER DPD	RICKER	DYLAN	\$ 71,276
DPD	PROJECT REVIEW	ASSISTANT PLANNER	VACANT	VACANT	\$ 69,224
DPD	PROJECT REVIEW	ASSOCIATE PLANNER - DPD	VILLATORO	SANDRA	\$ 66,513
DPD	PROJECT REVIEW	PLANNING BOARD, CHAIR	LINNEHAN	THOMAS	\$ 1,400

PERSONNEL LIST *(compiled during May 2023; subject to change)*

DPD	PROJECT REVIEW	PLANNING BOARD, MEMBER	CHENG	CALEB	\$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD, MEMBER	FRESCHETTE	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 MEMBER	GALLIVAN	SINEAD	\$ 200
DPD	PROJECT REVIEW	PLANNING BOARD, ALTERNATE MEMBER	DOLAN-WILSON	ALLISON	\$ 200
DPD	PROJECT REVIEW	ZONING BOARD, CHAIR	PECH	VAN	\$ 1,400
DPD	PROJECT REVIEW	ZONING BOARD, MEMBER	BRIERE	MARK	\$ 1,000
DPD	PROJECT REVIEW	ZONING BOARD, MEMBER	CALLAHAN	SEAN	\$ 1,000
DPD	PROJECT REVIEW	ZONING BOARD, MEMBER	MCCARTHY	DENNIS	\$ 1,000
DPD	PROJECT REVIEW	ZONING BOARD, MEMBER	PROCOPE	GEORGE	\$ 1,000
DPD	PROJECT REVIEW	ZONING BOARD, ALTERNATE MEMBER	HOVEY	TIMOTHY	\$ 200
DPD	PROJECT REVIEW	ZONING BOARD, ALTERNATE MEMBER	VACANT	VACANT	\$ 200
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, CHAR	VARNUM	LOUISA	\$ 1,400
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	BUITENHUYS	BRADLEY	\$ 1,000
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	DILLON	KEVIN	\$ 1,000
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	LAPUT	STEPHEN	\$ 1,000
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	DOWNS	PERRY	\$ 1,000
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	VACANT	VACANT	\$ 1,000
DPD	PROJECT REVIEW	CONSERVATION COMMISSION, MEMBER	VACANT	VACANT	\$ 1,000
DPD	ECONOMIC DEVELOPMENT	DIRECTOR ECONOMIC DEVELOPMENT	CARTER	ALLISON	\$ 101,566
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT SPECIALIS	DICKINSON	MARIA	\$ 80,355
DPD	ECONOMIC DEVELOPMENT	ASSET MANAGER	COULOURAS	GEORGE	\$ 72,913
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	BURGOS	NICOLE	\$ 61,257
DPD	PLANNING & PROJECT MGMT	CHIEF DESIGN PLANNER	BROWN	SARAH	\$ 97,959
DPD	PLANNING & PROJECT MGMT	SENIOR ENVIRONMENTAL PLANNER	VACANT	VACANT	\$ 89,463
DPD	PLANNING & PROJECT MGMT	SPECIAL PROJECTS CONSTRUCTION MGR (ARPA)	VACANT	VACANT	\$ 85,350

CITY POSITIONS *(compiled during May 2023; subject to change)*

DPD	PLANNING & PROJECT MGMT	URBAN RENEWAL MANAGER	MARTINEZ	JORGE	\$ 78,060
DPD	PLANNING & PROJECT MGMT	DESIGN PLANNER	WILSON	JESSICA	\$ 74,996
DPD	PLANNING & PROJECT MGMT	DESIGN PLANNER	VACANT	VACANT	\$ 71,762
DPD	PLANNING & PROJECT MGMT	NEIGHBORHOOD PLANNER	MORTIMER	SOPHIE	\$ 62,171
DPD	PLANNING & PROJECT MGMT	DESIGN PLANNER (P/T)	SWAILE	SANDRA	\$ 29,789
DPD	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT DIRECTOR	VACANT	VACANT	\$ 90,069
DPD	COMMUNITY DEVELOPMENT	BUDGET DIRECTOR - DPD	VACANT	VACANT	\$ 84,654
DPD	COMMUNITY DEVELOPMENT	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	\$ 76,789
DPD	COMMUNITY DEVELOPMENT	ACCOUNT MANAGER DPD	HAYES HACKETT	KIMBERLY	\$ 60,126
DPD	COMMUNITY DEVELOPMENT	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	\$ 59,465
DPD	COMMUNITY DEVELOPMENT	FINANCIAL SPECALIST	FLEURY	CHERYL	\$ 55,811
DPD	COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT ASSIST	RAWNSLEY-ERAZO	ELIZABETH	\$ 55,588
DPD	TRANSPORTATION	TRANSPORTATION ENGINEER	OLTMAN	ELIZABETH	\$ 115,160
DPD	TRANSPORTATION	ASSOCIATE TRANSPORTATION PLANNER	VACANT	VACANT	\$ 65,537
DPD	TRANSPORTATION	ASST TRANSPORTATION ENGINEER	HEREDIA	ALAN	\$ 57,931
DPD	HOUSING	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	\$ 80,073
DPD	HOUSING	CONSTRUCTION MANAGER	VACANT	VACANT	\$ 72,913
DPD	HOUSING	DOWNTOWN COORDINATOR	VACANT	VACANT	\$ 58,907
DPD	HOUSING	SECRETARY HOUSING-DPD	SOLOMON	AMY	\$ 43,574
DPD	INSPECTIONAL SERVICES	BUILDING COMMISSIONER	FULLER	DAVID	\$ 124,360
DPD	INSPECTIONAL SERVICES	SR BUILD INSPEC/PLANS REVIEWER	NOCCO	STEVEN	\$ 95,177
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	HOWLING	PETER	\$ 89,456
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	CHHUON	BUN SONG	\$ 88,364

PERSONNEL LIST *(compiled during May 2023; subject to change)*

DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	GARAS	MOHEB	\$ 82,144
DPD	INSPECTIONAL SERVICES	OFFICE MANAGER - INSPECTIONAL	WEISSBACH	KERRY	\$ 82,068
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	VACANT	VACANT	\$ 79,065
DPD	INSPECTIONAL SERVICES	LOCAL INSPEC/PLANS REVIEWER	MIERZWA	EDWARD	\$ 73,912
DPD	INSPECTIONAL SERVICES	SENIOR SANITARY CODE INSPECTOR	LE	JIMMY	\$ 73,777
DPD	INSPECTIONAL SERVICES	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	\$ 71,997
DPD	INSPECTIONAL SERVICES	WIRE INSPECTOR	CATIZONE	NICHOLAS	\$ 68,619
DPD	INSPECTIONAL SERVICES	BOARD ENFORCEMENT AGENT	BOND	MABEL	\$ 65,985
DPD	INSPECTIONAL SERVICES	WIRE INSPECTOR	GEORGE	JACOB	\$ 65,198
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	MCPHILLIPS	ADAM	\$ 61,218
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	MURPHY	DONALD	\$ 61,218
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	RIVERA	AUREA	\$ 61,218
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	SHEEHAN	MATTHEW	\$ 58,860
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	ATTA	CLEMENT	\$ 58,834
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	BUJNOWSKI	DIANE	\$ 58,111
DPD	INSPECTIONAL SERVICES	SANITARY CODE ENFORCER	VACANT	VACANT	\$ 54,588
DPD	INSPECTIONAL SERVICES	HEAD CLERK GRADE 21	LLEWELLYN	NICOLE	\$ 49,663
DPD	INSPECTIONAL SERVICES	HEAD CLERK GRADE 21	SMITH BROWN	PATRICIA	\$ 47,921
DPD	INSPECTIONAL SERVICES	HEAD CLERK GRADE 21	SAM	PHARY	\$ 46,009
DPD	INSPECTIONAL SERVICES	HEAD CLERK GRADE 21	BRODERICK	ASHLEY	\$ 46,009
DPD	INSPECTIONAL SERVICES	ON CALL INSPECTORS	PER DIEM	PER DIEM	\$ 25,000
PUBLIC SAFETY	POLICE UNIFORMED	POLICE SUPERINTENDENT	HUDON	GREGORY	\$ 214,206
PUBLIC SAFETY	POLICE UNIFORMED	DEPUTY SUPERINTENDENT	VACANT	VACANT	\$ 180,111
PUBLIC SAFETY	POLICE UNIFORMED	DEPUTY SUPERINTENDENT	VACANT	VACANT	\$ 180,111
PUBLIC SAFETY	POLICE UNIFORMED	DEPUTY SUPERINTENDENT	LEBLANC	MARK	\$ 180,111
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	CULLEN	JOHN	\$ 160,198
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	KILMARTIN	MICHAEL	\$ 160,198
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	NOBREGA	FRANK	\$ 160,198
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	PEASLEE	DAVID	\$ 160,198
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	PENROSE	MATHEW	\$ 160,198
PUBLIC SAFETY	POLICE UNIFORMED	TEMP CAPTAIN POLICE	DESMARAIS	DANIEL	\$ 155,532
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	CRAWFORD	DONALD	\$ 153,789
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	GENDREAU	STEPHEN	\$ 153,789
PUBLIC SAFETY	POLICE UNIFORMED	CAPTAIN POLICE	SHEEHAN	JOHN	\$ 153,789
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	FAY	JAMES	\$ 143,830

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	KILBRIDE	TIMOTHY	\$ 143,830
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	NOONE	JONATHAN	\$ 143,830
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	SIOPE	THOMAS	\$ 143,830
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	NOBREGA	MARISOL	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	ODONNELL	AIDAN	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	PANAGIOTAKOS	CHRISTOPHER	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	ROJAS	GUILLERMO	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	TEMP LIEUTENANT POLICE	GONZALEZ	FELIX	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	TEMP LIEUTENANT POLICE	KELLEHER	JAMES	\$ 139,641
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	COYLE	STEVEN	\$ 138,077
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	COMTOIS	JOSEPH	\$ 134,056
PUBLIC SAFETY	POLICE UNIFORMED	LIEUTENANT POLICE	CORMIER	RAYMOND	\$ 134,056
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BOYLE	DOUGLAS	\$ 129,214
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	DALY	THOMAS	\$ 129,214
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	VACANT	VACANT	\$ 129,214
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	QUIRBACH	DAVID	\$ 129,214
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	COUGHLIN	LINDA	\$ 129,214
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BEAUCHESNE	DAWN	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	CASEY	PATRICK	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	CESARZ	RICHARD	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	DELANEY	CHRISTY	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	GOLDEN	TIMOTHY	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LALLY	DAVID	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MARSHALL	MICHAEL	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MASTAS	MATTHEW	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	OTERO	DANIEL	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	PURTELL	CHRISTOPHER	\$ 125,449
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	FRECHETTE	DAVID	\$ 124,045
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MORRILL	STEPHEN	\$ 124,045
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MURRAY	JOSEPH	\$ 124,045
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BOUVIER	MICHAEL	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BURD	JASON	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	FLORENCE	WILLIAM	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	KELLY	JOSEPH	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	KELLY	TRACY	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	MALDONADO	FRANCISCO	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	PERRIN	DANNY	\$ 120,431

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	TEMP SERGEANT POLICE	DOKOS	NICHOLAS	\$ 120,431
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	VACANT	VACANT	\$ 120,000
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	BERGERON	MICHAEL	\$ 110,395
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	LEVASSEUR	JASON	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	SERGEANT POLICE	RAMIREZ	JOSE	\$ 100,359
PUBLIC SAFETY	POLICE UNIFORMED	TEMP SERGEANT POLICE	RIVERA	RAFAEL	\$ 100,359
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOMIL	KERRI	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOMIL	CHRISTOPHER	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BORODAWKA	JOSEPH	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHUM	RICHY	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLON	FEBY	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COYLE	RYAN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEANGELIS	ADAM	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HICKEY	THOMAS	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KEW	DAVID	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LACHER	GLENN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LEHMANN	RENEE	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MCMANUS	BRIAN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERRILL	JAKE	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSER	JUSTIN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSTLER	RYAN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PEACE	NADJA	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PELTON	JEFFREY	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	QUIGLEY	JOHN	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RAMOS	ALEXANDER	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RICHARD	ROBERT	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RICHARDSON	THOMAS	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SANTIAGO	JOSE	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SAR	RASMEY	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SEPE	ANDREW	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	THOMAS	PAUL	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WHALEN	TIMOTHY	\$ 104,688
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ASAMOA	GEORGE	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BENJUMEA	JUAN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOLIVAR	ANDRES	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BUTH	SOBEN	\$ 100,500

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CAMARA	MICHAEL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COOPER	TIMOTHY	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COSTELLO	CONOR	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DALESSANDRO	STEVEN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DALY	ANDREW	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DAY	KRISTOFFER	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEANGELO	ANTONIA	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DENO	SOCRATES	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DOWNS KUM	CHRISTAL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DRAKOULAKOS	PETER	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DUCHARME	ADAM	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ERICKSON	COREY	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FEEHAN	THOMAS	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FIGUEROA	FELIX	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GATTO	JASON	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GIRALDO	SANTIAGO	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOLNER	ALEC	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOMEZ	OSCAR	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GONSALVES	CHRISTOPHER	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GREENHALGH	WARREN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GRIFFIN	KEVIN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HANSON	CHRISTIAN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HUNTER	STEPHEN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JEAN JR	RAYMOND	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KANDROTAS	MICHAEL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAFFERTY	THOMAS	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAGANAS	NICHOLAS	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LORENZI	JOSE	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LOUIS	KNUD HENRY	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MATOS	JAMES	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MCCABE	MATTHEW	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OSBORN	CHRISTOPHER	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PEKARSKI	GREGORY	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PERRIN JR	DANIEL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHAY	TONG	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHILIPPE	DONALD	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RAYNE	ROBERT	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	REID	RONALD	\$ 100,500

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROBBINS	PAUL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROUSSELL	TIMOTHY	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SZABLAK	ANNE	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VAN	KYLE	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VANN	ANDETH	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VELEZ	JUSTIN	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WESTAWAY	DANIEL	\$ 100,500
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MORALES JIMENEZ	LUIS	\$ 93,855
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ALVAREZ	RAUL	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ANTONETTY	EMMANUEL	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASSELLA	MATTHEW	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHHOR	LEANG	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COUTURE	DAVID	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CZARNIONKA	CASIMIR	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DAVIS	EDWARD	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DELISLE	JOSHUA	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DESILETS	RICHARD	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DOWER	MINDY	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FINN	CASEY	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GEOFFROY	DAVID	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOLOJUCH	JOHN	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HALLORAN	JEFFREY	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JACQUES	CHRISTOPHER	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KIENG	BUNTHA	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KINGAN	DANIEL	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRUG	MATTHEW	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAVOIE	DAVID	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MANOUSOS	CHARLES	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MARTIR	WILLIAM	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCADO	JACQUELINE	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PARADISE	PAUL	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PROULX	JONATHAN	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SAUVE	SCOTT	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SUONG	CHASE	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	TRANI	MATTHEW	\$ 92,125
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ALLARD	ROBERT	\$ 90,100
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRYGOWSKI	CODY	\$ 90,100
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KYDD	NICHOLAS	\$ 90,100

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ZANOLI	LUKE	\$ 90,100
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SHEEHAN	BRIAN	\$ 86,284
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BELANGER	BERNARD	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOUASRI	EMALY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOWLER	NATHAN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BRITO	DANNY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BRITO	JAIME	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASSELLA	JAMES	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CHRISTIENSEN	NIELS	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLLINS	CHAD	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEMAIO	JAMES	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEVLIN	SHAUN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ELMORE	CONNOR	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FENLON	TODD	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	FINN	BRADY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GIARDINA	MICHAEL	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GOYETTE	SHANE	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GREENHALGH	FRANK	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	GRIFFIN	KYLE	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	HYDE	ERIC	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JEAN	RAYMOND	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KELLY	CHRISTOPHER	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KUM	SARETH	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LANE	JAMES	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LEFEBVRE	SHAWN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LESSIEUR	DOMINIC	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MACDONALD	PATRICK	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCADO	CARLOS	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERCIER	SHERYL	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MERRILL	SCOTT	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MOORE	JEROME	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OLMEDA BAEZ	JOSEPH	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PHOTHIMATH	JUDY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	QUINONES	MIGUEL	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RIOS	LUIS	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RIVERA	JONATHAN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROURKE	BRIAN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ROYER	RAYMOND	\$ 83,750

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RUDY	KORY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SANN	JOHNNY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SIOPE	ARLEEN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SMITH	MICHAEL	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SPINNEY	JOHN	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SULLIVAN	TIMOTHY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VELEZ	ARAMIS	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WEBB	E.ANTHONY	\$ 83,750
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CALAVRITINOS	BRANDON	\$ 82,833
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BOTERO	JESSICA	\$ 75,939
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	JOYCE	ROBERT	\$ 75,930
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	COLEMAN	SAMANTHA	\$ 75,084
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	TORRES	ERICA	\$ 75,084
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 69,646
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WIGGINS	RODERICK	\$ 69,611
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RUIZ	AUGUSTIN	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	BETTENCOURT	DERIK	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	KRUG	KYLE	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	O'CONNOR	AISLING	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	POITRAS	DAVID	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	SPANOS	ANDREW	\$ 69,027
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LUCIER	STEPHEN	\$ 66,036
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CALLERY	STACI	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASEY	SEAN	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEMELLO	DREYSON	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DEROSA	NICHOLAS	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	EXARHOULAKOS	DEMETRIOS	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	LAROCQUE	CHRISTINE	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MAWN	NICHOLAS	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MEJIA	CAROLINA	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	MUNERA	NICHOLE	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	ORTIZ	AYSHA	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	PIMENTEL	CHRISTIAN	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RODRIGUEZ	GEORVELLISSE	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VILLAVICENCIO	IVAN	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	YOUNG	FREDERIQUE	\$ 63,283
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	CASSIDY	RYAN	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RUDY	ALLORA	\$ 60,110

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	WAGNER	JACK	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	DASILVA	DYLAN	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	RATTE	EMILY	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	OM	SOTITIA	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	POLICE UNIFORMED	POLICE OFFICER	VACANT	VACANT	\$ 60,110
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	COPPOLA	TAMMY	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	BAYERLE	WALTER	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	CATTON	WALTER	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	CONLIN	JOYCE	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	DEAMICIS	GEORGE	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	DESJARDINS	MARY	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	DO	VIETFIELD	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GENDREAU	THOMAS	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GOMEZ	FRANK	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GONYEA	ROBIN	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GORDON	ERIC	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	GORDON	RUTH	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	KONDZIOLKA	STEPHEN	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LALLY	SANDRA	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LEBLANC	MELISSA	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	LEGATOWICZ	BARBARA	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MARTIN	FRANCIS	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MCGRATH	CHERYL	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	MCHUGH	ROBERT	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	NOLAN	RICHARD	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	ORTIZ	NANCY	\$ 12,033

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	PATENAUDE	HAZEL	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SANCHEZ	MILDRED	\$ 12,033
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR- POLICE	SIROIS	RICHARD	\$ 12,033
PUBLIC SAFETY	CIVILIAN	DIR PUBLIC/SAFETY RESRCH PLANG	MANZI	MARYANN	\$ 105,586
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR-POLICE	KIM	ANDY	\$ 92,909
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR - POLICE	ROTH	KAREN	\$ 92,584
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	\$ 89,682
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST POLICE - ORDIN	SMITH	ROBIN	\$ 89,682
PUBLIC SAFETY	CIVILIAN	SYSTEMS PROJ SPECLST-POLICE	MORAN	NEIL	\$ 89,682
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER POLICE 35HRS	KEEFE	KATHLEEN	\$ 74,196
PUBLIC SAFETY	CIVILIAN	SUPERVISOR PAINT & METER	COOPER	JOHN	\$ 73,154
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	MARTIN	CAROLE	\$ 69,736
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	\$ 69,185
PUBLIC SAFETY	CIVILIAN	COMMUNICATION MANAGER-POL	PAGE	CHRISTINA	\$ 69,116
PUBLIC SAFETY	CIVILIAN	ADMIN ASSISTANT POLICE	CALLERY	CATHERINE	\$ 68,404
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLEEN	\$ 68,176
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CRIME ANALYST	FERREIRA	MEGHAN	\$ 68,176
PUBLIC SAFETY	CIVILIAN	DIRECTOR OF VICTIM SERVICES	TIENG	MOLYKA	\$ 67,386
PUBLIC SAFETY	CIVILIAN	ADMIN ASSISTANT POLICE	KENNEY	DEBORAH	\$ 65,557
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	VACANT	VACANT	\$ 61,010
PUBLIC SAFETY	CIVILIAN	DIGITAL EVIDENCE SPECIALIST	VACANT	VACANT	\$ 58,132
PUBLIC SAFETY	CIVILIAN	HEAD CLERK GRADE 21	DAVEY	KERRI	\$ 56,758
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	VACANT	VACANT	\$ 54,922
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER POLICE 40HRS	REYNOLDS	JILLIAN	\$ 54,870
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FAIRWEATHER	KIMBERLY	\$ 54,614
PUBLIC SAFETY	CIVILIAN	NIBRS TRACKING ANALYST	VACANT	VACANT	\$ 54,614
PUBLIC SAFETY	CIVILIAN	ADMIN ASSTANT POLICE GRANT	HANIFAN	KIMBERLY	\$ 54,613
PUBLIC SAFETY	CIVILIAN	FISCAL COORDINATOR ASSISTANT	PARKER	JESSICA	\$ 53,405
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICE ADVOCATE	ORTIZ HERNANDEZ	SUJEIDI	\$ 52,041
PUBLIC SAFETY	CIVILIAN	MEO 3/ LABORER/ SPECIAL/ ASST. ANIMAL CONTROL	VACANT	VACANT	\$ 50,953
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIR PERSON	MENDES	ANDREW	\$ 50,576
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIR PERSON	ALBA	ERIK	\$ 50,576
PUBLIC SAFETY	CIVILIAN	HEAD CLERK GRADE 21	COOK	JACQUELINE	\$ 50,338
PUBLIC SAFETY	CIVILIAN	HEAD CLERK GRADE 21	OUILLETTE	KATHLEEN	\$ 49,663
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	HUDON	BRANDON	\$ 48,791
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK GRADE 22	DUPRAS	DANIEL	\$ 47,773

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK GRADE 22	KONDRA	DOREEN	\$ 47,773
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK GRADE 22	SIMPSON	ERIN	\$ 47,773
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	PAULO	JOSEPH	\$ 47,074
PUBLIC SAFETY	CIVILIAN	SENIOR DETENTION ATTENDENT	TAYLOR	DOUGHLAS	\$ 46,865
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	\$ 46,766
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	ZABIEREK	DOUGLAS	\$ 46,766
PUBLIC SAFETY	CIVILIAN	POLICE CADET TRAINNG UNIT	DE JESUS	DANIEL	\$ 41,600
PUBLIC SAFETY	CIVILIAN	POLICE CADET TRAINNG UNIT	MUSANGU	CHERUBIN	\$ 41,600
PUBLIC SAFETY	CIVILIAN	POLICE CADET TRAINNG UNIT	VACANT	VACANT	\$ 41,600
PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTNDNS	SHURTLEFF	DONNA	\$ 56,543
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	PILATO	ROBIN	\$ 51,401
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	\$ 49,600
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT	VACANT	\$ 46,486
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	LOVE	JOHN	\$ 40,146
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT	VACANT	\$ 40,146
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	KAUR	SUKHJIT	\$ 39,598
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	QUINN	RYAN	\$ 39,598
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	RAUSEO	BRANDON	\$ 39,598
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	KOUY	DEN	\$ 62,299
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	ZAWADZKI	MICHAEL	\$ 62,299
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	CALLERY	CHRISTOPHER	\$ 62,299
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT	VACANT	\$ 62,165
PUBLIC SAFETY	DISPATCH	DISPATCHER	DENEU	JUSTIN	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	\$ 56,635
PUBLIC SAFETY	DISPATCH	DISPATCHER	PALISOUL	JENNIFER	\$ 56,052
PUBLIC SAFETY	DISPATCH	DISPATCHER	ROWBOTHAM	BRANDY	\$ 52,571
PUBLIC SAFETY	DISPATCH	DISPATCHER	POTH	JENNIFER	\$ 51,479
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRIS	LINDSEY	\$ 49,561

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	DISPATCH	DISPATCHER	COURTOIS	KATHRYN	\$ 49,247
PUBLIC SAFETY	DISPATCH	DISPATCHER	OUELLETTE	ZACHARY	\$ 49,247
PUBLIC SAFETY	DISPATCH	DISPATCHER	TORRES	XAVIEN	\$ 49,247
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT	VACANT	\$ 49,247
PUBLIC SAFETY	DISPATCH	DISPATCHER	VINCENT	MARIE	\$ 49,158
PUBLIC SAFETY	DISPATCH	DISPATCHER	RESENDES	CHRISTOPHER	\$ 49,049
PUBLIC SAFETY	DISPATCH	DISPATCHER	QUIRBACH	ANNA	\$ 48,965
PUBLIC SAFETY	DISPATCH	DISPATCHER	RALLS	SARAH	\$ 48,965
PUBLIC SAFETY	FIRE	FIRE CHIEF	CHARRON	PHILLIP	\$ 195,211
PUBLIC SAFETY	FIRE	ASSISTANT FIRE CHIEF	KEENE	DAVID	\$ 128,092
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	CASEY	TIMOTHY	\$ 134,755
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	GALLAGHER	PETER	\$ 134,755
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	NORMANDIN	JAMES	\$ 134,755
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	CRABTREE	ROBERT	\$ 131,396
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	DESTREMPE	ROBERT	\$ 128,035
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	KELLY	FRANCIS	\$ 128,035
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	BEANE	ROBERT	\$ 124,677
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	GIKAS	JEFFERY	\$ 124,677
PUBLIC SAFETY	FIRE	DEPUTY CHIEF FIRE	ROTH	JOSEPH	\$ 124,677
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	DOWLING	BRETT	\$ 115,700
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	DOWNES	TIMOTHY	\$ 115,700
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	PINET	CELINE	\$ 115,700
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	RYAN	MICHAEL	\$ 115,700
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	STRUNK	JASON	\$ 115,700
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	JACKSON	CHRISTOPHER	\$ 112,340
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	POTTER	BRYANT	\$ 112,340
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	CALAVRITINOS	ARTHUR	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	GAUVREAU	JASON	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	KILBRIDE	NATHAN	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	LUNA	JOSHUA	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	LYKO	NORMAN	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	MCCAULEY	KEVIN	\$ 105,620
PUBLIC SAFETY	FIRE	CAPTAIN FIRE	HAMILTON	JAMES	\$ 100,844
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BUGLER	TIMOTHY	\$ 107,450

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	FELDE	CHRISTOPHER	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LOMBARD	KEVIN	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	POITRAS	JOSHUA	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	QUEALY	SEAN	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SEAGER	ERIC	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	STELMOKAS	MARY	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	WADE	DOUGLAS	\$ 107,450
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	DILLON	KEVIN	\$ 104,255
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCDOWELL	SCOTT	\$ 104,091
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BACCAM	SOUTHAVONE	\$ 100,731
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LAFONTAINE	ANDRE	\$ 100,731
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCCLUSKEY	MICHAEL	\$ 100,731
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	PATTERSON	JARED	\$ 100,731
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	RYDER	CHRISTOPHER	\$ 100,731
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CAMPBELL	MATTHEW	\$ 97,537
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	ARMSTRONG	CHRISTOPHER	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	BOLDRIGHINI	MICHAEL	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CALLAHAN	MICHAEL	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CASEY	KEVIN	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CASELLA	ANTHONY	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	EATON	DANIEL	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	GLEN	WILLIAM	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HAUGHT	MICHAEL	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HEGARTY	NEIL	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LATHAM	FRANCIS	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	LATOUR	RICHARD	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	POIRIER	KEITH	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	RATTY	BENJAMIN	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	ROBERTSON	ANDREW	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SIROIS	SHAWN	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SO	CHANTH	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SOUSA	HERMAN	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SULLIVAN	JOHN	\$ 97,371
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	OLEJARZ	ERIC	\$ 97,371
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	WILSON	BENJAMIN	\$ 95,955
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	SHARKEY	WILLIAM	\$ 94,867
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CARVALHO	RYAN	\$ 92,595
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	DOUGHTY	MICHAEL	\$ 92,595

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	HOWELL	MICHAEL	\$ 92,595
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	MCCABE	PATRICK	\$ 92,595
PUBLIC SAFETY	FIRE	TEMP LIEUTENANT FIRE	DEXTER	MICHAEL	\$ 92,595
PUBLIC SAFETY	FIRE	LIEUTENANT FIRE	CARROLL	RYAN	\$ 89,399
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	\$ 94,867
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	\$ 91,507
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	MARLENE	\$ 91,507
PUBLIC SAFETY	FIRE	FIREFIGHTER	GREEN	ROBERT	\$ 90,090
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAMILTON	NICHOLAS	\$ 88,725
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	AARON	\$ 88,724
PUBLIC SAFETY	FIRE	FIREFIGHTER	YANN	VANNAK	\$ 88,313
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	\$ 88,147
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	\$ 88,147
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	\$ 88,147
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	NICHOLAS	\$ 88,147
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	\$ 88,147
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUCKLEY	JOHN	\$ 86,895
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR E.	\$ 86,895
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCEASAR	\$ 86,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	\$ 84,952
PUBLIC SAFETY	FIRE	FIREFIGHTER	WARD	MATTHEW	\$ 84,952
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAHOU	MATTHEW	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHOATE	TED	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOLAN	JAMES	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	\$ 84,788

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	SABETTI	ANTHONY	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR M.	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	THOMAS	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	\$ 84,788
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	\$ 83,371
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSEPH	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	FLYNN	STEVEN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	TATIANA	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERTO	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA JR.	JULIO	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	\$ 81,592

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	BILLY	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILLIAMS	HARRISON	\$ 81,592
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	WILFREDO	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEMERS	IAN	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	STEPHEN	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	VALLIANT	PHILIP	\$ 80,012
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	\$ 80,011
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	JAMES	\$ 78,645
PUBLIC SAFETY	FIRE	FIREFIGHTER	NADEAU	COREY	\$ 78,111
PUBLIC SAFETY	FIRE	FIREFIGHTER	SEM	WILLIAM	\$ 77,393
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEJESUS	COREY	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	KING	RYAN	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	COSTA	KEVIN	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DAIGNEAULT	JOSEPH	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DELORME	JOSEPH	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	FAUSTINO	NICHOLAS	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY	\$ 76,816

CITY POSITIONS *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	GLENNIS	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	GERARDO	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	FERNANDO	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCLEOD	TIMOTHY	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	PRESTON	KOREY	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	PURCELL	BRENT	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	BENJAMIN	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	\$ 76,816
PUBLIC SAFETY	FIRE	FIREFIGHTER	JARRIE	MICHAEL	\$ 75,450
PUBLIC SAFETY	FIRE	FIREFIGHTER	THACH	KEVIN	\$ 75,450
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	DAVID	\$ 73,869
PUBLIC SAFETY	FIRE	FIREFIGHTER	BORGES	JESUS	\$ 70,674
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOSTER	JONATHAN	\$ 69,612
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	PAUL	\$ 68,033
PUBLIC SAFETY	FIRE	FIREFIGHTER	DIAZ	LUIS	\$ 68,032
PUBLIC SAFETY	FIRE	FIREFIGHTER	MANISCALCO	JAKE	\$ 68,032
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEAVER	BRETT	\$ 68,032
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOISVERT	STEVEN	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	CABRERA	JOVAN	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	DAVIS	PANNEL	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	GREENHALGE	TIMOTHY	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	JOEL	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	MICHAEL	\$ 64,836
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000

PERSONNEL LIST *(compiled during May 2023; subject to change)*

PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 59,000
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT	VACANT	\$ 47,191
PUBLIC SAFETY	FIRE NON-UNIFORMED	EMERGENCY MANAGEMENT COOR	TECCE	HEATHER	\$ 97,115
PUBLIC SAFETY	FIRE NON-UNIFORMED	BUSINESS MANAGER	LAMARRE	TRICIA	\$ 81,395
PUBLIC SAFETY	FIRE NON-UNIFORMED	ADMIN ASSISTANT	HOWARD	DEBORAH	\$ 64,394
PUBLIC SAFETY	FIRE NON-UNIFORMED	HEAD CLERK 37.5 GRADE 21B	VAIL	SHERROLD	\$ 53,112
PUBLIC SAFETY	FIRE NON-UNIFORMED	GRANT WRITER - FIRE	SQUIRES	ASHLEY	\$ 52,041
DPW	ADMIN & FINANCE	DPW COMMISSIONER	ST CYR	PAUL	\$ 140,729
DPW	ADMIN & FINANCE	DEPUTY COMMISSIONER ADMIN & FINANCE	WELLENSTEIN	GUNTHER	\$ 107,259
DPW	ADMIN & FINANCE	FACILITIES & PROJECT MANAGER (PART-TIME)	BYRNE	MARK	\$ 72,800
DPW	ADMIN & FINANCE	ADMIN ASSISTANT MANAGER	COOPER	DAWN	\$ 68,176
DPW	ADMIN & FINANCE	OFFICE MANAGER-DPW	PILATO	LISA	\$ 66,939
DPW	ADMIN & FINANCE	ACCOUNTANT	VACANT	VACANT	\$ 54,867
DPW	ADMIN & FINANCE	CONTRACT ADMINISTRATOR	MERCIER	KRISTINE	\$ 53,562
DPW	ADMIN & FINANCE	HEAD CLERK	VACANT	VACANT	\$ 53,112
DPW	ADMIN & FINANCE	PRINCIPAL CLERK	ZANNINI RIVARD	TAMI	\$ 45,545
DPW	ENGINEERS	CITY ENGINEER	CHANG	TING	\$ 124,360
DPW	ENGINEERS	CIVIL ENGINEER	GLEASON	JOHN	\$ 108,231
DPW	ENGINEERS	CIVIL ENGINEER	CADY	JOSEPH	\$ 95,758
DPW	ENGINEERS	CIVIL ENGINEER	VACANT	VACANT	\$ 92,695
DPW	ENGINEERS	CIVIL ENGINEER	LEWIS	DANIEL	\$ 85,668
DPW	ENGINEERS	CIVIL ENGINEER	VACANT	VACANT	\$ 80,385
DPW	ENGINEERS	GRADE 3 CONSTRUCTION INSPECTOR	VACANT	VACANT	\$ 77,142
DPW	ENGINEERS	PRINCIPAL CLERK ENGINEERS	LOSCHIAVO	JAMES	\$ 53,108
DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER FACILITIES	RIVARD	GLENN	\$ 107,259
DPW	LANDS & BUILDINGS	GENERAL FOREPERSON HVAC	CONLON	THOMAS	\$ 76,786
DPW	LANDS & BUILDINGS	PLUMBING/ IRRIGATION SPECIALIST	SMITH	DAVID	\$ 73,159
DPW	LANDS & BUILDINGS	WORKING FOREPERSON/ PLUMBER/ IRRIGATION	MCCREADY	MICHAEL	\$ 70,780
DPW	LANDS & BUILDINGS	PLUMBING/ IRRIGATION SPECIALIST	FLETCHER	JEFFREY	\$ 70,624
DPW	LANDS & BUILDINGS	PLUMBING/ IRRIGATION SPECIALIST	VACANT	VACANT	\$ 70,623

CITY POSITIONS (compiled during May 2023; subject to change)

DPW	LANDS & BUILDINGS	CHEMICAL APPLICATOR/ WORKING FOREPERSON	PILATO	GEORGE	\$ 64,789
DPW	LANDS & BUILDINGS	PLUMBING/ IRRIGATION SPECIALIST	VACANT	VACANT	\$ 63,796
DPW	LANDS & BUILDINGS	WORKING FOREPERSON/ MASON/ CRAFTSPERSON	LAMARRE	BRIAN	\$ 59,853
DPW	LANDS & BUILDINGS	WORKING FOREPERSON/ ROOFER/ CRAFTSPERSON	MORRISSETTE	ROBERT	\$ 59,853
DPW	LANDS & BUILDINGS	WORKING FOREPERSON/ CARPENTER/ CRAFTS	VACANT	VACANT	\$ 58,393
DPW	LANDS & BUILDINGS	CARPENTER CRAFTS PERSON	BASSETT	JUSTIN	\$ 55,325
DPW	LANDS & BUILDINGS	MEO GRADE 3/ SPECIALIST/ LABORER	ZAPATKA	EDWIN	\$ 54,541
DPW	LANDS & BUILDINGS	BRICKMASON/ CRAFTS PERSON	JUTRAS	GERARD	\$ 53,850
DPW	LANDS & BUILDINGS	CARPENTER CRAFTS PERSON	CHAU	DANIEL	\$ 53,850
DPW	LANDS & BUILDINGS	CARPENTER CRAFTS PERSON	LADEBAUCHE	ERIC	\$ 53,850
DPW	LANDS & BUILDINGS	ROOFER/ CRAFTS PERSON	MCLAUGHLIN	THOMAS	\$ 53,850
DPW	LANDS & BUILDINGS	CARPENTER CRAFTS PERSON	VACANT	VACANT	\$ 50,034
DPW	LANDS & BUILDINGS	CARPENTER CRAFTS PERSON	VACANT	VACANT	\$ 50,034
DPW	LANDS & BUILDINGS	SENIOR BUILDING CUSTODIAN	NOEL	JAMES	\$ 49,920
DPW	LANDS & BUILDINGS	WORKING FOREPERSON/ PAINTER/ GLAZIER	VACANT	VACANT	\$ 49,869
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	CONLON	HOLLY	\$ 46,767
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN/ GROUNDSKEEPER	COLLUPY	BRAD	\$ 46,362
DPW	STREETS	DEPUTY COMMISSIONER STREETS	SILVA	ANDY	\$ 85,787
DPW	STREETS	GENERAL FOREPERSON STREETS	HOWE	KEVIN	\$ 74,488
DPW	STREETS	WORKING FOREPERSON/ MOTOR EQUIPMENT REPAIR	BERMAN	CRAIG	\$ 67,717
DPW	STREETS	MEO GRADE 3/ MOTOR EQUIP. REPAIR/ WELDER	BUTZ	ADAM	\$ 62,669
DPW	STREETS	MEO GRADE 3/ MOTOR EQUIP. REPAIR	MACKARA	CHEA	\$ 57,646
DPW	STREETS	MEO GRADE 3/ LABORER/ WATCHPERSON	ROBICHAUD	KEVIN	\$ 54,541
DPW	STREETS	MEO GRADE 3/ LABORER/ WATCHPERSON	SUPRENANT	JEFFREY	\$ 54,541
DPW	STREETS	WORKING FOREPERSON/ MEO III/ TREE SPECIALIST	BALOUS	MICHAEL	\$ 54,541
DPW	STREETS	WORKING FOREPERSON/ MEO III/ LABORER	LEHMAN	JEFFREY	\$ 54,262
DPW	STREETS	WORKING FOREPERSON/ MEO III/ LABORER	BALAMOTIS	GREGORY	\$ 53,534
DPW	STREETS	WORKING FOREPERSON/ MEO III/ LABORER	BEAUDRY	FRANCIS	\$ 53,534
DPW	STREETS	WORKING FOREPERSON/ MAINTENANCE PERSON	VACANT	VACANT	\$ 52,773
DPW	STREETS	MEO GRADE 3/ LABORER	DUMAS	ARMAND	\$ 52,465

PERSONNEL LIST *(compiled during May 2023; subject to change)*

DPW	STREETS	MOTOR EQUIPMENT REPAIR PERSON	PROULX	CARL	\$ 51,961
DPW	STREETS	MEO GRADE 3/ LABORER	VACANT	VACANT	\$ 51,420
DPW	STREETS	MEO GRADE 3/ LABORER	RIVERA	WILFREDO	\$ 51,420
DPW	STREETS	MEO GRADE 3/ LABORER	ROBICHAUD	NICHOLAS	\$ 51,420
DPW	STREETS	MEO GRADE 3/ LABORER	VACANT	VACANT	\$ 51,420
DPW	STREETS	MEO GRADE 3/ LABORER	VACANT	VACANT	\$ 51,420
DPW	STREETS	MEO GRADE 3/ MOTOR EQUIP. REPAIR	VACANT	VACANT	\$ 51,420
DPW	STREETS	MEO GRADE 3/ MOTOR EQUIP. REPAIR	VACANT	VACANT	\$ 51,420
DPW	STREETS	MEO GRADE 3/ LABORER	LYONS	JOHN	\$ 50,951
DPW	STREETS	MEO GRADE 3/ LABORER	BARRON	MARK	\$ 50,951
DPW	STREETS	MAINTENANCE PERSON	VACANT	VACANT	\$ 41,600
DPW	ELECTRICAL	CITY ELECTRICIAN	COUTU	STEVEN	\$ 119,463
DPW	ELECTRICAL	ELECTRICIAN - GRADE B/ MASTER	KENNEY	JOHN	\$ 80,379
DPW	ELECTRICAL	GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPerson	GENDREAU	STEPHEN	\$ 76,468
DPW	ELECTRICAL	GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPerson	VACANT	VACANT	\$ 75,039
DPW	ELECTRICAL	GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPerson	VACANT	VACANT	\$ 75,039
DPW	ELECTRICAL	GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPerson	KELLEHER II	DANIEL	\$ 73,468
DPW	ELECTRICAL	GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPerson	FULLER	MATTHEW	\$ 73,468
DPW	PARKS	SUPERINTENDENT PARKS & SPACES	COHAN	SHANNON	\$ 108,588
DPW	PARKS	PARK FOREPERSON	PICKARD	ROBERT	\$ 69,234
DPW	PARKS	DOWNTOWN MGR/ MEO III/ CRAFTS PERSON	LARKIN	EDWARD	\$ 63,552
DPW	PARKS	CHIEF MAINTENANCE CRAFTSPerson	APOSTOLOS	CHRIS	\$ 63,450
DPW	PARKS	STADIUM MANAGER/ MEO III/ CRAFTSPerson	TREMLETT	PATRICK	\$ 61,837
DPW	PARKS	WORKING FOREPERSON/ WELDER/ CRAFTSPerson	ZANNONI	TIMOTHY	\$ 57,911
DPW	PARKS	WORKING FOREPERSON/ MEO III/ SPECIALIST	DEMANGE	DAVID	\$ 57,190
DPW	PARKS	WORKING FOREPERSON/ MEO III/ SPECIALIST	DEMANGE	RICHARD	\$ 56,778
DPW	PARKS	WORKING FOREPERSON/ MEO III/ SPECIALIST	MEYERS	DEREK	\$ 56,197

CITY POSITIONS *(compiled during May 2023; subject to change)*

DPW	PARKS	PARK MAINTENANCE CRAFTSPERSON/ LABORER	KRAUS	THOMAS	\$ 55,622
DPW	PARKS	MEO GRADE 1	VACANT	VACANT	\$ 55,622
DPW	PARKS	WORKING FOREPERSON/ MEO III/ SPECIALIST	CALLERY	CONOR	\$ 55,547
DPW	PARKS	MEO 3/ LABORER	CARUSO	DAVID	\$ 51,842
DPW	PARKS	STOCKROOM MAINTENANCE	HERON	DEREK	\$ 51,413
DPW	PARKS	GROUND MAINTENANCE/ MEO I/ LABORER	MCGAFFIGAN	DEREK	\$ 51,413
DPW	PARKS	PARK MAINTENANCE/ MEO I/ LABORER	O'MALLEY	MICHAEL	\$ 51,413
DPW	PARKS	PARK MAINTENANCE/ MEO I/ LABORER	VACANT	VACANT	\$ 49,894
DPW	PARKS	SANITATION SPECIALIST	GONZALES	LUIS	\$ 49,894
DPW	PARKS	SANITATION SPECIALIST	LAROCQUE	JAMES	\$ 49,894
DPW	PARKS	MEO 3/ LABORER	BROTHERS	MICHAEL	\$ 49,892
DPW	PARKS	MEO 3/ LABORER	JANOWICZ	CHRISTOPHER	\$ 48,898
DPW	PARKS	MAINTENANCE PERSON	PIRES	ANTHONY	\$ 48,885
DPW	PARKS	MAINTENANCE PERSON	SANTIAGO	LUIS	\$ 48,885
DPW	PARKS	WORKING FOREPERSON/ MEO III/ SPECIALIST	MERCIER	RYAN	\$ 47,415
DPW	PARKS	MEO 3/ LABORER	FRENCH	HEATHER	\$ 46,202
DPW	PARKS	WORKING FOREPERSON/ MEO I/ LABORER	BELLEROSE	BRETT	\$ 45,776
DPW	PARKS	MEO 3/ LABORER	BURK	JOSHUA	\$ 45,068
DPW	PARKS	WORKING FOREPERSON/ LABORER	GIROUX	TIMOTHY	\$ 44,047
DPW	PARKS	JUNIOR CLERK (PART-TIME)	COUPE	LISA	\$ 16,623
DPW	CEMETERY	WORKING FOREPERSON/ CEMETERY MANAGER	GAVIN	KEVIN	\$ 79,638
DPW	CEMETERY	ADMIN ASSISTANT	OXTON	JADE	\$ 60,795
DPW	CEMETERY	WORKING FOREPERSON/ MEO III/ SPECIALIST	LITTLE	MARK	\$ 56,778
DPW	CEMETERY	HEAD CLERK	DAIGLE	DIANNE	\$ 50,531
DPW	SOLID WASTE & RECYCLING	SAFETY OFFICER & RECYCLING DIRECTOR	VACANT	VACANT	\$ 90,000
DPW	SOLID WASTE & RECYCLING	FIELD SERVICE TECHNICIAN	WITTS	BRIAN	\$ 51,830
DPW	SOLID WASTE & RECYCLING	RECYCLING ENFORCEMENT COORDINATOR	DELROSARIO	GREGORY	\$ 47,242
DPW	SOLID WASTE & RECYCLING	SW&R TECHNICIAN (PART-TIME)	VACANT	VACANT	\$ 20,529

PERSONNEL LIST *(compiled during May 2023; subject to change)*

DPW	SOLID WASTE & RECYCLING	CODE ENFORCEMENT	VACANT	VACANT	\$ 20,529
DPW	SUSTAINABILITY	DEPUTY COMMISSIONER - SUSTAINABILITY	VACANT	VACANT	\$ 107,259
DPW	SUSTAINABILITY	LOWELL HIGH SCHOOL FACILITY DIRECTOR	VACANT	VACANT	\$ 105,939
DPW	SUSTAINABILITY	ENERGY MANAGER	MOSES	KATHERINE	\$ 72,386
DPW	SUSTAINABILITY	WORKING FOREPERSON/ HVAC TECH.	VACANT	VACANT	\$ 70,176
DPW	SUSTAINABILITY	HVAC TECHNICIAN/ CRAFTSPERSON	VACANT	VACANT	\$ 63,796
DPW	SUSTAINABILITY	HVAC TECHNICIAN/ CRAFTSPERSON	VACANT	VACANT	\$ 63,796
DPW	SUSTAINABILITY	ENERGY COORDINATOR	VACANT	VACANT	\$ 58,751
DPW	SUSTAINABILITY	HVAC TECHNICIAN/ CRAFTSPERSON	VACANT	VACANT	\$ 58,099
DPW	SUSTAINABILITY	ENERGY ADVOCATE	VARGAS	VICTOR	\$ 52,000
HHS	HEALTH DEPT	HEAD ADMINISTRATIVE CLERK	VACANT	VACANT	\$ 52,605
HHS	HEALTH DEPT	HEAD CLERK	PULTAR	KRISTIN	\$ 49,853
HHS	HEALTH DEPT/CODE	DIR HEALTH AND HUMAN SERVICES	GOLDEN	LISA	\$ 127,048
HHS	HEALTH DEPT/CODE	DEPUTY DIRECTOR HHS - FINANCE	VACANT	VACANT	\$ 88,861
HHS	HEALTH DEPT/CODE	HEAD ADMINISTRATIVE CLERK HEALTH	ALEXANDER	KERRY	\$ 58,222
HHS	BOARD OF HEALTH	CHAIR BOARD OF HEALTH	KEEGAN	JO ANNE	\$ 4,600
HHS	BOARD OF HEALTH	BOARD OF HEALTH MEMBER	CULLEN-LUTTER	KATHLEEN	\$ 4,000
HHS	BOARD OF HEALTH	BOARD OF HEALTH MEMBER	GALVIN, MD	WILLIAM	\$ 4,000
HHS	BOARD OF HEALTH	BOARD OF HEALTH MEMBER	GENDRON	ERIN	\$ 4,000
HHS	BOARD OF HEALTH	BOARD OF HEALTH MEMBER	KEEGAN	ALLISON	\$ 4,000
HHS	HEALTH DEPT	DIRECTOR HMLNES INITIATIVES	FITZPATRICK	MAURA	\$ 108,750
HHS	HEALTH DEPT	P.H. NURSE MGR/CLINIC	CHAUNCEY	NICOLE	\$ 95,965
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	VACANT	VACANT	\$ 89,861
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	SADI	MERIEM	\$ 81,886
HHS	HEALTH DEPT	CLINIC BASED REGISTERED NURSE	WOOD	KRISTIN	\$ 81,886
HHS	HEALTH DEPT	SUBSTANCE ABUSE COORD	GOLDBERG	DEVON	\$ 79,841
HHS	HEALTH DEPT	LWL COMM OPIOID OUTREACH	VERMA	MARICIA	\$ 76,494
HHS	HEALTH DEPT	EPIDEMIOLOGIST	YEBOAH	GISELA	\$ 72,523
HHS	HEALTH DEPT	COMMUNITY HEALTH COORDINATOR	PAUL	CHANDINI	\$ 69,711
HHS	HEALTH DEPT	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	\$ 69,500
HHS	HEALTH DEPT	SOCIAL WORKER - CO-OP TEAM	VACANT	VACANT	\$ 65,288

CITY POSITIONS *(compiled during May 2023; subject to change)*

HHS	HEALTH DEPT	SUBSTANCE USE/PREV GRANT COORD	GILMORE	DEVIN	\$ 64,266
HHS	HEALTH DEPT	SOR PEC GRANT COORD	MAURICIO	MITZY	\$ 59,161
HHS	HEALTH DEPT	CONTACT TRACER	LENG	SREYDUONG	\$ 58,081
HHS	HEALTH DEPT	CONTACT TRACER	VACANT	VACANT	\$ 58,081
HHS	HEALTH DEPT	CLINICAL RECOVERY SPECIALIST	ANIELLO	JOSEPH	\$ 57,341
HHS	HEALTH DEPT	SYRINGE COL PROG COORD FT	GONZALEZ	ANDRES	\$ 54,002
HHS	HEALTH DEPT	CLINICAL RECOVERY SPECIALIST	VACANT	VACANT	\$ 53,532
HHS	HEALTH DEPT	YTH OUTREACH SPECIALIST	ARCHAMBAULT	RHIANNON	\$ 52,961
HHS	HEALTH DEPT	ASST. SYRINGE COL PROG COORD FT	VACANT	VACANT	\$ 48,800
HHS	HEALTH DEPT	FR-CRA GRANT ADMIN (PART-TIME)	VACANT	VACANT	\$ 28,188
HHS	HEALTH DEPT	CUSTODIAN (PART-TIME)	PERGAKIS	DEMETRIOS	\$ 17,962
HHS	SCHOOL NURSES	NURSE COORDINATOR 52 PAYS	MOFFETT	MARYBETH	\$ 120,000
HHS	SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	GUAY	LAURIE	\$ 108,880
HHS	SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	DESRUISSEAU	HOPE	\$ 108,672
HHS	SCHOOL NURSES	CLINICAL SCHOOL NURSE MNGR	MCGRATH	COLLEEN	\$ 108,672
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	MCDERMOTT	TRACY	\$ 99,173
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	MOTE	RONALD	\$ 92,578
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	ZAIM	MARY	\$ 92,223
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	MEAD	MEAGHAN	\$ 82,778
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	BAKER	JACQUELINE	\$ 80,677
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	MCGOWAN	JENNIFER	\$ 80,677
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	NEALON	JENNIFER	\$ 80,368
HHS	SCHOOL NURSES	MASTERS REGISTERED NURSE	BROOKINGS	DEBORAH	\$ 77,650
HHS	SCHOOL NURSES	NURSE SCHOOL	BUOTE	SUSAN	\$ 93,479
HHS	SCHOOL NURSES	NURSE SCHOOL	FRYE	TERESA	\$ 93,479
HHS	SCHOOL NURSES	NURSE SCHOOL	HUYNH	HUYEN	\$ 93,479
HHS	SCHOOL NURSES	NURSE SCHOOL	SORIANO	AMANDA	\$ 83,991
HHS	SCHOOL NURSES	NURSE SCHOOL	UNG	SANDRA	\$ 83,991
HHS	SCHOOL NURSES	NURSE SCHOOL	HUMPHREY	JESSICA	\$ 78,708
HHS	SCHOOL NURSES	NURSE SCHOOL	MCNEIL	ROBERTA	\$ 78,708
HHS	SCHOOL NURSES	NURSE SCHOOL	LADEROUTE	SHERRY	\$ 77,948
HHS	SCHOOL NURSES	NURSE SCHOOL	DUCA	KATELYN	\$ 77,195
HHS	SCHOOL NURSES	NURSE SCHOOL	CLOUTIER	KAITLYN	\$ 76,046
HHS	SCHOOL NURSES	NURSE SCHOOL	MCDONALD	ELIZABETH	\$ 76,046
HHS	SCHOOL NURSES	NURSE SCHOOL	NANEZ	AMANDA	\$ 76,046
HHS	SCHOOL NURSES	NURSE SCHOOL	NUSKY	KIRSTIN	\$ 76,046
HHS	SCHOOL NURSES	NURSE SCHOOL	RALLS	DANIELLE	\$ 76,046

PERSONNEL LIST *(compiled during May 2023; subject to change)*

HHS	SCHOOL NURSES	NURSE SCHOOL	REIS	LINDSEY	\$ 76,046
HHS	SCHOOL NURSES	NURSE SCHOOL	BEAUREGARD	AMANDA	\$ 75,678
HHS	SCHOOL NURSES	NURSE SCHOOL	MCCLINTICK	ANNA	\$ 73,475
HHS	SCHOOL NURSES	NURSE SCHOOL	LABONTE	KEIRSTIN	\$ 73,474
HHS	SCHOOL NURSES	NURSE SCHOOL	MCSHANE	MOLLY	\$ 70,990
HHS	SCHOOL NURSES	NURSE SCHOOL	FLEURY	ELAINE	\$ 68,589
HHS	SCHOOL NURSES	NURSE SCHOOL	HONG	MELANIE	\$ 68,327
HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	GAGNON	KIMBERLY	\$ 89,681
HHS	COUNCIL ON AGING	CIVIC EVENTS DIRECTOR	ERICKSON	AURORA	\$ 64,829
HHS	COUNCIL ON AGING	WEEKLY CHEF	WILKINS	JOE	\$ 58,967
HHS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	\$ 48,726
HHS	COUNCIL ON AGING	CUTODIAN	DESTREMPE	RAYMOND	\$ 46,767
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	\$ 44,889
HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	\$ 42,803
HHS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	\$ 39,580
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST COA	DONNELLY	TARA	\$ 36,769
HHS	COUNCIL ON AGING	VOLUNTEER COORDINATOR	ROSA	CLARIBEL	\$ 36,400
HHS	COUNCIL ON AGING	WEEKEND CHEF (PART-TIME)	LANNAN	CAROL	\$ 26,352
HHS	COUNCIL ON AGING	BOOK KEEPER (PART TIME)	VACANT	VACANT	\$ 17,589
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICE COORDINATOR	CHUOP	SOVANNSELIA	\$ 17,108
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICE COORDINATOR	KHWEISS	JENNY	\$ 17,108
HHS	COUNCIL ON AGING	BILINGUAL HUMAN SERVICE COORDINATOR	VACANT	VACANT	\$ 17,108
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (PART-TIME)	DUBOIS	NEIL	\$ 12,740
HHS	COUNCIL ON AGING	CUSTODIAN (PART-TIME)	VACANT	VACANT	\$ 11,130
HHS	COUNCIL ON AGING	WEEKEND CHEF (PART-TIME)	MCANDREWS	NORMA	\$ 7,280
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (PER DIEM)	VACANT	VACANT	\$ 6,240
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	\$ 76,201
HHS	VETERANS	HEAD CLERK GRADE 21	FELIX	CARMEN	\$ 49,662
HHS	VETERANS	HEAD CLERK GRADE 21	MCGUIRE	NANCY	\$ 49,662
HHS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	F PETER	\$ 76,985
HHS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	\$ 69,985
HHS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	\$ 60,553
HHS	RECREATION	JUNIOR CLERK	WILLIAMS	HAYLEY	\$ 47,595

CITY POSITIONS *(compiled during May 2023; subject to change)*

HHS	LIBRARY	LIBRARY DIRECTOR	ROBICHAUD	STEVE	\$ 98,748
HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRARIAN	COOLEY	BRIDGET	\$ 70,155
HHS	LIBRARY	LIBRARY COORD YOUTH SERVICES	HANCOCK	MARY	\$ 65,561
HHS	LIBRARY	LIBRARY COORDINATOR OF COMMUNITY PLANNING	VACANT	VACANT	\$ 61,516
HHS	LIBRARY	LIBRARY COORDINATOR OF CIRCULATION	MANNING	ELIZABETH	\$ 61,282
HHS	LIBRARY	LIBRARY COORDINATOR AUTOMATION	COOPER	DOUGLAS	\$ 59,534
HHS	LIBRARY	LIBRARY 1-YOUTH	BRASSEL	ELIZABETH	\$ 54,453
HHS	LIBRARY	LIBRARY 1-YOUTH	ELDRED	LAUREN	\$ 54,453
HHS	LIBRARY	LIBRARY 1 REFERENCE	ZAYA	ALISON	\$ 53,222
HHS	LIBRARY	LIBRARY 1 REFERENCE	BROWNING	JENNIFER	\$ 51,428
HHS	LIBRARY	LIBRARY 1 REFERENCE	SCALA	SAMANTHA	\$ 51,428
HHS	LIBRARY	IT SYSTEMS SUPPORT TECH LIBRARIAN	AGBE-RANKHE	OMISI	\$ 51,152
HHS	LIBRARY	BOOKMOBILE LIBRARIAN	VACANT	VACANT	\$ 49,595
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	\$ 47,169
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	\$ 47,169
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	\$ 47,169
HHS	LIBRARY	LIBRARY ASSISTANT	LEROW	FALICIA	\$ 46,332
HHS	LIBRARY	LIBRARY ASSISTANT	FERNALD	CHRISTINE	\$ 45,705
HHS	LIBRARY	PML BUILDING CUSTODIAN	HICKEY	EDWARD	\$ 45,111
HHS	LIBRARY	LIBRARY ASSISTANT	BAKER	KATELYN	\$ 42,328
HHS	LIBRARY	BOOKMOBILE LIBRARY ASST.	VACANT	VACANT	\$ 38,111
HHS	LIBRARY	LITERACY DIRECTOR	MILLER	SARAH	\$ 25,318
HHS	LIBRARY	ADMINISTRATIVE ASSISTANT	MELESCIUC	KATHRYN	\$ 21,267
HHS	LIBRARY	BOOKMOBILE LIBRARY ASST. (P/T)	VACANT	VACANT	\$ 19,691
HHS	LIBRARY	LITERACY ASSISTANT	HARTMAN	MARY	\$ 18,229
HHS	LIBRARY	BUILDING CUSTODIAN (P/T)	PROCTOR	PATRICIA	\$ 15,808
HHS	LIBRARY	BUILDING CUSTODIAN (P/T)	VACANT	VACANT	\$ 15,808
HHS	LIBRARY	LIBRARY AID (P/T)	LEO	STEPHEN	\$ 15,697
HHS	LIBRARY	LIBRARY AID (P/T)	LOVE	INGE	\$ 15,284
HHS	LIBRARY	LIBRARY AID (P/T)	BLAKE	SUSANNA	\$ 15,191
HHS	LIBRARY	LIBRARY PAGE	KELLEY	MARIA	\$ 14,820
HHS	LIBRARY	LIBRARY PAGE	HANCOCK	CIERAN	\$ 14,820
HHS	LIBRARY	LIBRARY AID (P/T)	CARMODY	MEGHAN	\$ 13,592
HHS	LIBRARY	LIBRARY AID (P/T)	VACANT	VACANT	\$ 12,965
HHS	LIBRARY	LIBRARY PAGE	POOLE	KIARA	\$ 11,700
HHS	LIBRARY	LIBRARY PAGE	NGUYEN	JOHN	\$ 11,700

PERSONNEL LIST *(compiled during May 2023; subject to change)*

HHS	LIBRARY	LIBRARY PAGE	RIVERA	MIGUEL	\$ 11,700
HHS	LIBRARY	LIBRARY 1 REFERENCE (P/T)	COLT	PAMELA	\$ 24,012
HHS	LIBRARY	LIBRARY ASST (P/T) 17 HRS	BRIGGS	ELIZABETH	\$ 18,287
PARKING	PARKING GARAGES	PARKING DIRECTOR	RYAN	TERENCE	\$ 89,675
PARKING	PARKING GARAGES	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	\$ 68,166
PARKING	PARKING GARAGES	ADMINISTRATIVE ASSISTANT	VACANT	VACANT	\$ 49,193
PARKING	PARKING GARAGES	DOWNTOWN PARKING MGR	VACANT	VACANT	\$ 47,572
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	\$ 45,907
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	\$ 45,907
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	LARKIN	HEATHER	\$ 45,907
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	VACANT	VACANT	\$ 42,241
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	VACANT	VACANT	\$ 42,241
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	HERNANDEZ	CARMEN	\$ 37,883
PARKING	PARKING GARAGES	PARKING ENFORMENT OFFICER	VACANT	VACANT	\$ 37,883
PARKING	PARKING GARAGES	METER ATTENDENT (W/C)	W/C	W/C	\$ 16,330
WATER	WATER UTILITY	EXECUTIVE DIRECTOR - WATER	DUCHESNE	STEVEN	\$ 123,000
WATER	WATER UTILITY	SUPERINTENDENT OF MAINT WATER	FARLEY	ROBERT	\$ 98,266
WATER	WATER UTILITY	SUPERINTENDENT OF OPERATIONS/ SAFETY	HEBERT	ROGER	\$ 95,450
WATER	WATER UTILITY	INTERIM SUPER - WATER	BASSETT	KEITH	\$ 84,499
WATER	WATER UTILITY	STAFF ENGINEER I	BRINKMAN	TIMOTHY	\$ 81,479
WATER	WATER UTILITY	CHIEF MECHANIC	LALLY	JAMES	\$ 77,347
WATER	WATER UTILITY	OFFICE MANAGER WATER	SPANOS	SHARON	\$ 76,500
WATER	WATER UTILITY	LAB DIRECTOR	CRONIN	TIMOTHY	\$ 71,825
WATER	WATER UTILITY	WATER FOREPERSON	COUGHLIN	CHARLES	\$ 70,042
WATER	WATER UTILITY	CROSS CNCT BACKFLOW ADMINISTR	BAS	AURORA	\$ 69,429
WATER	WATER UTILITY	HEAD OPERATOR	GANNON	MICHAEL	\$ 69,294
WATER	WATER UTILITY	HEAD OPERATOR	BERGERON	DAVID	\$ 68,979
WATER	WATER UTILITY	WATER/SEWER UTILITY BILL MGR	MCLEOD HAMMERSLEY	CARRIE	\$ 67,606
WATER	WATER UTILITY	HEAD OPERATOR	POWERS	NIKOLAS	\$ 67,200
WATER	WATER UTILITY	WATER FOREPERSON	VACANT	VACANT	\$ 66,846
WATER	WATER UTILITY	ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	\$ 66,467
WATER	WATER UTILITY	HEAD OPERATOR	VACANT	VACANT	\$ 63,256
WATER	WATER UTILITY	HEAD OPERATOR	VACANT	VACANT	\$ 63,256
WATER	WATER UTILITY	WATER DISTRIBUTION SYSTEM COOR	NANGLE	KELLY	\$ 60,465

CITY POSITIONS *(compiled during May 2023; subject to change)*

WATER	WATER UTILITY	BACKFLOW INSPECTOR	LAIRD	THOMAS	\$ 59,900
WATER	WATER UTILITY	BACKFLOW INSPECTOR	VACANT	VACANT	\$ 55,584
WATER	WATER UTILITY	SKILLED MECHANIC	VACANT	VACANT	\$ 54,906
WATER	WATER UTILITY	SKILLED MECHANIC	MARCOS	KYLE	\$ 54,906
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	VACANT	VACANT	\$ 54,070
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	VACANT	VACANT	\$ 54,070
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	ORTIZ-ARGUIN	LEO	\$ 54,070
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON	VACANT	VACANT	\$ 54,070
WATER	WATER UTILITY	FILTER OPERATOR	SAYER	MATTHEW	\$ 53,068
WATER	WATER UTILITY	FILTER OPERATOR	DELP	GEORGE	\$ 53,045
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	TETREAULT	SHAWN	\$ 52,885
WATER	WATER UTILITY	WATER METER BILLING ADMIN.	SANTIAGO	MIRIAM	\$ 52,463
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON	PATENDAUDE	PETER	\$ 51,790
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON	LANDRY	MATTHEW	\$ 51,790
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON	HOFFMAN	SCOTT	\$ 51,790
WATER	WATER UTILITY	WATER SYSTEMS MAINTENANCE PERSON	FLYNN	BRENDAN	\$ 51,790
WATER	WATER UTILITY	FILTER OPERATOR	DEL PRIORE	DYLAN	\$ 49,226
WATER	WATER UTILITY	HEAD CLERK GRADE 21	SHEPHERD	KARNA	\$ 44,857
WATER	WATER UTILITY	FILTER OPERATOR	MCGRADY	COLIN	\$ 44,671
WATER	WATER UTILITY	FILTER OPERATOR	GEDDES	MARK	\$ 44,671
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	\$ 146,508
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDANT	FOX	AARON	\$ 105,145
WASTEWATER	WASTEWATER	MAINTENANCE MANAGER	TAYLOR	JOHN	\$ 104,267
WASTEWATER	WASTEWATER	ENGINEERING MANAGER	WALSH	EVAN	\$ 102,580
WASTEWATER	WASTEWATER	ELECTRICIAN	KELLEHER	DANIEL	\$ 100,081
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	\$ 94,856
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	\$ 84,611
WASTEWATER	WASTEWATER	STAFF ENGINEER II	PUGH	JOHN	\$ 83,961
WASTEWATER	WASTEWATER	STAFF ENGINEER I	BUTLER	MICHAEL	\$ 83,909
WASTEWATER	WASTEWATER	STAFF ENGINEER I	VACANT	VACANT	\$ 83,909
WASTEWATER	WASTEWATER	STAFF ENGINEER I	HALL	CLIFTON	\$ 83,834
WASTEWATER	WASTEWATER	HEAD OPERATOR ASSISTANT OPERATOR	CASSIDY	MICHAEL	\$ 83,816
WASTEWATER	WASTEWATER	STAFF ENGINEER I	BERGERON	GORDEN	\$ 83,107
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	\$ 83,006

PERSONNEL LIST *(compiled during May 2023; subject to change)*

WASTEWATER	WASTEWATER	COLLECTION SYSTEM SUPERVISOR	ROCHELEAU	ROBERT	\$ 82,530
WASTEWATER	WASTEWATER	STAFF ENGINEER I	YOUNG	NICHOLAS	\$ 80,580
WASTEWATER	WASTEWATER	INSTRUMENT TECH.	MORRISON	CHESTER	\$ 74,652
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	\$ 73,729
WASTEWATER	WASTEWATER	HEAD OPERATOR	O'NEILL	JASON	\$ 73,606
WASTEWATER	WASTEWATER	HEAD OPERATOR	WILLETT	ERIK	\$ 73,295
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	\$ 73,189
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	\$ 71,990
WASTEWATER	WASTEWATER	ELECTRICIAN I	CHRISTMAN	PETER	\$ 71,641
WASTEWATER	WASTEWATER	HEAD OPERATOR	WEBER	ANTHONY	\$ 70,116
WASTEWATER	WASTEWATER	PARTS EQUIPMENT MANAGER	HAMEL	FRED	\$ 64,366
WASTEWATER	WASTEWATER	HEAD OPERATOR	PLEWE	MICHAEL	\$ 64,019
WASTEWATER	WASTEWATER	OPERATOR II	BETTY	REAL	\$ 63,075
WASTEWATER	WASTEWATER	MECHANIC III	MALCUIT	PAUL	\$ 62,424
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	\$ 62,213
WASTEWATER	WASTEWATER	MECHANIC III	RIES	MARIO	\$ 62,209
WASTEWATER	WASTEWATER	MECHANIC II	HIGGINS	BRIAN	\$ 61,990
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	\$ 61,930
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	MARK	\$ 61,159
WASTEWATER	WASTEWATER	MECHANIC II	FULLER III	JOHN	\$ 60,810
WASTEWATER	WASTEWATER	OPERATOR II	COOPER	RAYMOND	\$ 59,225
WASTEWATER	WASTEWATER	TV INSPECTOR	WARD	BRIAN	\$ 59,094
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	\$ 58,201
WASTEWATER	WASTEWATER	OPERATOR II	SHEEHAN	JASON	\$ 57,744
WASTEWATER	WASTEWATER	OPERATOR II	ST. ONGE	MATTHEW	\$ 57,744
WASTEWATER	WASTEWATER	OPERATOR II	TURNEY	TERRANCE	\$ 57,744
WASTEWATER	WASTEWATER	MECHANIC I	ALVAREZ	GABRIEL	\$ 56,572
WASTEWATER	WASTEWATER	HEAD CLERK GRADE 21	BOISSON	BELINDA	\$ 55,151
WASTEWATER	WASTEWATER	MECHANIC I	MOULTON	BRUCE	\$ 55,079
WASTEWATER	WASTEWATER	MECHANIC I	PEN	DERECK	\$ 54,285
WASTEWATER	WASTEWATER	MECHANIC I	EGUIA	DANA	\$ 53,538
WASTEWATER	WASTEWATER	MECHANIC I	LEFEBVRE	JASON	\$ 52,053
WASTEWATER	WASTEWATER	OPERATOR I	PICARD	ROBERT	\$ 48,173
WASTEWATER	WASTEWATER	OPERATOR I	BRUNELLE	WILLIAM	\$ 47,059
MASSHIRE	CAREER CENTER	EXECUTIVE DIRECTOR OET	NORTON CALLES	SHANNON	\$ 124,360
MASSHIRE	CAREER CENTER	SUMMER COUNSELORS (TEMP, PART TIME)	VARIOUS	PART TIME	\$ 118,000
MASSHIRE	CAREER CENTER	ASST DIRECTOR OET	BOSCAJA	GABRIELA	\$ 104,192

CITY POSITIONS *(compiled during May 2023; subject to change)*

MASSHIRE	CAREER CENTER	WIB DIRECTOR	COUGHLIN	KEVIN	\$ 104,192
MASSHIRE	CAREER CENTER	ASST. CAREER CENTER OF PROGRAMS	VACANT	VACANT	\$ 102,894
MASSHIRE	CAREER CENTER	ASST WIB DIRECTOR	VACANT	VACANT	\$ 89,681
MASSHIRE	CAREER CENTER	CAREER CENTER MANAGER	GAGNON	NANCY	\$ 89,681
MASSHIRE	CAREER CENTER	CAREER CENTER MANAGER	OCONNOR	TIMOTHY	\$ 88,499
MASSHIRE	CAREER CENTER	CAREER CENTER MANAGER	MCCARTHY	SHAUN	\$ 86,165
MASSHIRE	CAREER CENTER	IT MANAGER	VACANT	VACANT	\$ 85,014
MASSHIRE	CAREER CENTER	CAREER CENTER MANAGER	DONOVAN	HEATHER	\$ 79,532
MASSHIRE	CAREER CENTER	OET YOUTH MANAGER	STURTEVANT	CATHLEEN	\$ 76,201
MASSHIRE	CAREER CENTER	MARKET MAKER	VACANT	VACANT	\$ 75,198
MASSHIRE	CAREER CENTER	ARPA PROGRAM MANAGER	VACANT	VACANT	\$ 74,504
MASSHIRE	CAREER CENTER	ASST. CC MANAGER	VEILLETTE	AMY	\$ 73,221
MASSHIRE	CAREER CENTER	FT ASSIST CAREER CENTER MNGR	OBRIEN	JANET	\$ 73,221
MASSHIRE	CAREER CENTER	WB SENIOR PROGRAM MANAGER	BUNTING	JESSICA	\$ 71,296
MASSHIRE	CAREER CENTER	WORKSHOP SPECIALIST	MCINTOSH	ROBERT	\$ 68,176
MASSHIRE	CAREER CENTER	WORKSHOP SPECIALIST	FOLEY	JAMES	\$ 67,820
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	BERNIER	BRANDON	\$ 63,797
MASSHIRE	CAREER CENTER	SENIOR CAREER ADVISOR YNG ADLT	BETTENCOURT	LEAH	\$ 63,797
MASSHIRE	CAREER CENTER	IT/OPERATIONS SPECIALIST (ARPA)	VACANT	VACANT	\$ 61,299
MASSHIRE	CAREER CENTER	BUSINESS SERVICE REP	HOVEY	TIMOTHY	\$ 61,010
MASSHIRE	CAREER CENTER	OET STAFF ACCOUNTANT	RICHARDS	GARY	\$ 61,010
MASSHIRE	CAREER CENTER	RESOURCE ROOM NAVIGATOR	TELES	BRENDA	\$ 61,010
MASSHIRE	CAREER CENTER	BUSINESS SERVICE REP	THAO	THAVRITH	\$ 60,211
MASSHIRE	CAREER CENTER	BUSINESS SERVICES/MARKET MNGR	REN	WILLIAM	\$ 60,211
MASSHIRE	CAREER CENTER	GRANT PROGRAM SPECIALIST	BERUBE	HUNTER	\$ 60,211
MASSHIRE	CAREER CENTER	BUSINESS SERVICE REP	VACANT	VACANT	\$ 59,412
MASSHIRE	CAREER CENTER	SENIOR CAREER ADVISOR YNG ADLT	PATTERSON	OHANA	\$ 58,912
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	COLON RIVERA	MADELINE	\$ 58,635
MASSHIRE	CAREER CENTER	SCHOOL TO WORK COORDINATOR	VACANT	VACANT	\$ 57,152
MASSHIRE	CAREER CENTER	OET YOUTH MANAGER	CALDWELL SERIPAIS	ABIGAIL	\$ 57,111
MASSHIRE	CAREER CENTER	CAREER ADVISOR i	VACANT	VACANT	\$ 56,344
MASSHIRE	CAREER CENTER	CAREER ADVISOR I	VACANT	VACANT	\$ 56,344
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	ROGERS	KARRILEE CAMPBELL	\$ 56,344
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	VACANT	VACANT	\$ 55,607
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	WEST	ROMAINE	\$ 55,607
MASSHIRE	CAREER CENTER	PROJECT MANAGER OET	GAILLARDETZ	GLENNA	\$ 55,607
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	PROEUNG	SARIM	\$ 54,890

PERSONNEL LIST *(compiled during May 2023; subject to change)*

MASSHIRE	CAREER CENTER	ADMIN ASST	LAURENCELLE	JANET	\$ 54,614
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	DUPONT	KATHLEEN	\$ 54,614
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	WASZAK	ELLEN	\$ 54,614
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	PEREZ	ANGELICA	\$ 54,169
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	AMADOR	NATHALIE	\$ 54,154
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	COLLADO	ALEXIANA	\$ 54,154
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	GULLAGE	CATHERINE	\$ 54,154
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	LOPES DISHMEY	CHARYS	\$ 54,154
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	SAR	SIVKHENG	\$ 54,154
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	VACANT	VACANT	\$ 53,437
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	CHOY	PAULINE	\$ 52,493
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	VACANT	VACANT	\$ 52,493
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	PEINERT	CASSIDY	\$ 49,790
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	CAPLAN	JAY	\$ 48,492
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	MACCARONE	ASHLEY	\$ 48,492
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	WELLENSTEIN	VICTORIA	\$ 48,492
MASSHIRE	CAREER CENTER	OET FINANCIAL ASSISTANT	JANOWICZ	LAUREN	\$ 48,492
MASSHIRE	CAREER CENTER	CAREER ADVISOR OET	MACALINGAY	SHANNON	\$ 48,390
MASSHIRE	CAREER CENTER	CAREER ADVISOR II (RETENTION)	VACANT	VACANT	\$ 47,853
MASSHIRE	CAREER CENTER	ADMIN ASST - YOUTH CENTER	VACANT	VACANT	\$ 46,607
MASSHIRE	CAREER CENTER	BUDGET ANALYST/ IT DIRECTOR (PART TIME)	DURKIN	MICHAEL	\$ 31,850

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 Energy 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

ACRONYM REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

- 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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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](#).

GLOSSARY OF TERMS REFERENCE

 **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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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.

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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

GLOSSARY OF TERMS REFERENCE

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 is 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 statute 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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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.

GLOSSARY OF TERMS REFERENCE

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 corporate 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

2024

SECTION IX

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Index of key terms, words, or phrases used throughout this document for quick lookup.

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