City of Lowell, Massachusetts
Fiscal Year 2025 Budget



Adopted Version - 6/04/2024

Last updated 06/07/24

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FISCAL YEAR 2025

The Citizen's Guide to the Budget

Welcome to the City of Lowell's digital budget book for Fiscal Year 2025 (FY25), covering the period July 1st 2024 through June 30th 2025. This guide is intended to provide residents with a general overview of how the budget is developed, how the City raises revenue, and how those funds are expended. To that effect, City Manager Thomas Golden, Jr. submitted a Proposed FY25 Budget to the City Council on May 21, 2024; his presentation is attached below (to the digital version of this budget book).

Common Questions

What is the Annual City Budget?
The budget is the City's annual income and spending plan that serves as a roadmap for the delivery of services to the residents of Lowell. The budget provides an itemized account of planned spending and establishes a priority of how funds are allocated between City departments and among program areas.

What is the Process for Developing the Annual Budget?
The development of the City budget is a cooperative effort between the City Manager, Chief Financial Officer, the Superintendent of Schools, Department officials, the School Committee and the City Council.

How is the Municipal budget Developed?
Early each year, City departments review programs and services and the finance team begins to estimate how much the City will have to spend to operate the City in the 12 months beginning July 1 of the following year. The Manager and budget team work with the City departments to determine how much it will cost to maintain or enhance the services expected by residents and businesses. The level of service that the City can provide is ultimately determined by how much revenue the City expects to receive in the fiscal year. The Manager's proposed budget, which includes the income the City can expect along with the proposed expenditures from the City departments, is then presented to the City Council for their review and a discussion of priorities.

Making Your Voice heard
The budget process is complex and challenging. Difficult decisions must be made to put together a budget that supports important services but doesn't raise taxes to levels that are unacceptable or burdensome for taxpayers. There are a number of ways that you can tell City officials your budget priorities and how you want your tax dollars spent. Citizen input is vital and all you need is the interest and willingness to take the time to participate in the process. You can do this by attending public hearings and City Council Meetings or sending your ideas and comments to the Manager, City Council, Superintendent of Schools, School Committee, Department Heads and other elected or appointed officials. You don't need to be a finance or public policy expert to participate in the process. The most important thing is to be heard on issues that will affect the quality of life for you, your family and your neighbors throughout Lowell.

The Budget Format

The FY25 budget document is organized into several sections which may be easily navigated using the ribbon at the top of the page. The budget sections are as follow:

1. **Introduction -** *This section includes the following materials:*
   - The Citizen's Guide to the Budget
   - The City Manager's Transmittal Letter
   - The City Manager's Budget Message
   - The City Manager's Key Priorities
   - The City's Strategic Planning: Lowell Forward
   - Appropriation Orders

2. **Overviews -** *This section includes the following materials:*
   - Organizational Charts
   - City Management (including City Council, Management Team, and Department Directory)
   - Budget Process (including Principles & Basis of Budgeting, Find Structure, Financial Policies, and GFOA Distinguished Budget Presentation Award)
   - Demographics
   - History
   - Glossary

3. **Financials** - *This section includes the following materials:*
   - Financial Summary
   - Fiscal Challenges
   - Fund Summaries (including General Fund, Wastewater Enterprise Fund, Parking Enterprise Fund, and Water Enterprise Fund)
   - Debt Assessment
   - Personnel Changes
   - American Rescue Plan Act ("ARPA")

4. **Revenues** - *This section includes the following materials:*
   - Revenue Types
   - General Fund Revenue Detail

5. **Department Details** - *This section includes the following materials:*
   - All expense details, organized by department (grouped by functional area) and other expenses
   - Department breakdowns include mission statements, accomplishments for the prior calendar year, goals for the next calendar year, organization charts, expenses, and a personnel list.

6. **Capital Improvements** - *This section includes the following materials:*
   - Public Investment Capital Plans
   - Selective Capital Project Updates
   - The FY25 Capital Plan (including funded project Summary and Loan Order)
   - The FY26-FY29 Capital Plan

7. **Appendices** - *This section includes the following materials:*
   - Municipal Finances 101 (including Where the Money Comes From, Where the Money Goes, Budgeting Basics and the Budget Process, Investing for the Long Haul, Legacy Costs, and Telling the Financial Story)
   - Personnel Summaries (including Workforce data and FTE Positions)
   - Financial Policies (including General / Auditing / Treasury / Purchasing Practices, Procedures, and Policies)
   - Technology Practices, Procedures, and Policies

While this digital budget book is best viewed online, it may be output to PDF by choosing "Print" from the menu bar, and following the directions presented.

Comments? Questions? Concerns? Please feel free to reach out to the City's Budget Department via 978-674-1448.

Transmittal Letter

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

Thomas A. Golden Jr., *City Manager*

May 21, 2024

To the Honorable Mayor Daniel P. Rourke and Members of the Lowell City Council:

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 $583,735,930 Fiscal Year 2025 ('FY2025') operating budget for the city's general fund and three enterprise funds, beginning on July 1, 2024, and the $32,504,800 Capital Budget associated with the city's five-year capital improvement plan ('CIP').

As I set forth on my Administration's third fiscal 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 issues faced by a gateway city like Lowell. Rather than allow these challenges to define us or stand as obstacles to progress, it my intention to turn these challenges into opportunities for each of 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. During these uncertain times, using strategic investments of our available local, state, and federal resources, the FY2025 budget plan will continue the momentum to take Lowell to the next level and continue to improve and enhance service delivery to the residents. With these resources, the city is in a position to strategically use reserves as well as take advantage of our fiscal flexibility to expand city programs and key initiatives; and present a balanced, responsible budget for FY2025 that is responsive to community and to the Lowell City Council's priorities.

If we are to deliver the quality of life that the residents of Lowell deserve; we must continue to raise the bar. Since I took office in 2022, 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 all other employees; 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 among all of these conversations is an overwhelming desire to improve the quality of the department, but an inability to execute meaningful change due to a lack of resources. For some departments, that means a lack of human resources because 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 in our community. Together, in FY2024, we achieved this goal through a comprehensive wage and class adjustment program, which is largely complete. In exhange for increased wages and other license incentives, our partners in labor have agreed to greater flexibility in the workforce. With the completion of this program comes an expectation for accountability to a higher standard of quality.

To fully outfit the departments with all 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. In the first two years 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 aging fleet of vehicles that has far exceeded its useful life. I am pleased to report that the FY2025 budget is a balanced, responsible budget that continues this momentum and includes several highlights such as: a reorganized MIS department to better

accommodate the service needs of the community and to enhance the city's cybersecurity posture; continued overtime funding for our public safety departments to achieve their mission, including fully funding this City Council's initiative to eliminate the 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; and increased funding for education, library, and expanded code enforcement.

The preparation of the annual operating and capital budget is more than a single meeting in spring. Rather, it is a year-round process. Major revenue decisions, however, had to be made late into the FY2025 process due to some uncertainty as it related to the state budget process, which at the time of writing was with the State Senate. Some of the one-time strategies used in FY2023 and FY2024 to help offset revenue shortfalls had to be replicated in FY2025, such as the use of the stabilization fund to mitigate the increase to the tax levy. However, I am pleased to report that the use of reserves is at an amount less than in the prior year and the Administration has successfully replenished all funds used into the reserve account, so as not to negatively impact the city's reserve position. The primary reason for this necessity is to combat the financial pressures of increases to fixed costs and to appropriate an adequate reserve for salary negotiations for successor contracts to those collective bargaining agreements which expire on June 30, 2024. In order to hold the line on taxes and maintain an increase of 2.5% to the tax levy in FY2025, the temporary use of the stabilization fund was required. However, I am again committed to replenishing any reserves used when free cash is certified for FY2025 (7/1/2024) and to reducing the city's reliance on so-called "one time" revenue sources over the course of my Administration. Despite the aforementioned challenges, however, I present to you a budget for Fiscal Year 2025 which is not only balanced in accordance with the law, but also supports the initiatives set forth by the City Council.

The FY2025 operating budgets for all major funds (General Fund, Parking Enterprise, Water Enterprise, and Sewer Enterprises) of $583,735,930 represents an increase of $33.02 million (6%) over the prior year (FY2024). 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 $13.9 million included in the FY2025 "House 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 (SOA Legilsation). Fixed costs increased significantly in FY2025, in the aggregate, including a $2.6 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 $4.6 million over the 2024 final Cherry Sheet estimate.

Despite facing a host of still lingering fiscal challenges brought about by the pandemic, including significant budgetary pressure on the city’s public health and public safety operations, as well as others which are endemic to a Gateway city like Lowell, I am confident that this City Council's spending decisions having a direct, positive impact on Lowellians' quality of life. 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 is no different. We remain circumspect regarding the omnipresent challenges in the greater economy, but at the same time, we are bullish in our pursuit of opportunities for transform the way we do business. I am proud to present a funding plan to that end; one that supports the four (4) key priority areas of the City Council and my administration, as follows:

1. Focus on Quality of Life
2. Economic Development
3. Investment in Infrastructure
4. Commitment to Sustainability

A strong, sustainable local government operation, 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 FY2023 and

year end projections for FY2024 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 FY2023, the fund balance was $22.7 million. This represents a $8.4 million increase in the undesignated fund balance of the general fund over the prior year (FY2022). The level of fund balance at year end is also 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. I would invite the reader to review the City of Lowell's comprehensive financial policies in the Appendix section of the Digital Budget Book, which can be accessed by: Clicking Here.

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 $327.7 million (pension - as of 12/31/2022) and $615.6 million (OPEB - as of 6/30/2023), 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 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 & Quality of Life

Without question, the cornerstone of my Administration is economic development.

Perhaps the banner achievement and most exciting development on Lowell's horizon is the announcement by Governor Maura T. Healey in March 2024 that a major milestone in a development project had been reached; one that will bring new housing, economic development, technology jobs and workforce development to downtown Lowell. The research non-profit, Draper Laboratory (Draper) announced that they will become an anchor tenant in the Lowell Innovation Network Corridor ("LINC"), a public-private partnership that will transform the makeup of Lowell's economy. The project is expected to generate over $3.7 billion in economic activity and create 2,000 permanent jobs over the next decade. It will also create 1,300 construction jobs and result in nearly 500 units of new housing in Lowell, along with several million dollars in new annual property tax revenues to the City.

With the support of the City Council, 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. Over the course of the past year, 80 new businesses opened in Lowell. 74 projects representing over $90 million in development are happening in the City; projects range from murals in the historic district to total rehabilitation of 45 Merrimack Street in the heart of Downtown. In collaboration with UpNext, the DPD launched "Project Pop-Up: Lowell", transforming a vacant storefront into a dynamic retail incubator supporting local businesses. This year, the City Council also passed a commercial vacancy program, which will spur vacant storefronts back to productive use. The ARPA Economic Resilience Grant (ERG) Program funded 25 businesses with a total disbursement of $750,000. The ARPA Storefront Improvement Grant Program funded 30 new businesses with a total commitment of $287,000. The Economic Development Office of DPD provided retention and relocation loans to: The Green Place, Nibbana at Western Ave, and Koto, with a total commitment of $70,000, and also committed an additional $120,000 in loans under this program. Also, in collaboration with the Anthem Group, the city hosted a successful Beer and Wine Garden at Kerouac Park over four weekends in September and October of this past year.

This coming fiscal year, the Administration will use some of the many of the tools made available to us from the City Council to address another key priority area of the City Council and the community: that of addressing the lack of quality, affordable housing and to further encourage homeownership and further propagate generational wealth to the residents of Lowell. This past year, the City provided $168,000 to help 12 families purchase their first homes in Lowell with a "first-time home buyer" assistance program and $2.05 million to support the creation of 70 units of affordable housing including: 52 units of affordable multifamily

rental housing with mixed unit type and affordability and 18 rental units (including 11 income restricted, and 15 "for-sale" condominiums). To further encourage the expansion of the housing stock in Lowell, the Lowell City Council passed MBTA Zoning, opening hundreds of units to potential development. The Council also removed the DMU parking requirement, and demonstrated leadership in zoning changes to spur economic development. Last year, the various land use boards unanimously approved a $15 million redevelopment project for 52 apartments and a ground-floor restaurant in the Acre, which will expand the tax levy and have an economic multiplier effect on the Acre neighborhood. The Community Preservation Committee also continues to pay dividends by funding important projects. This past year, it funded 6 projects in Open Space, Historic Preservation, and Community Housing for a total of $1.3 million.

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 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.

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 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.

Investment in Infrastructure and Commitment to Sustainability

The FY2025 budget answers the call to increase our investment in infrastructure. Also, engrained within the funding decisions made to formulate the annual plan of action for the city is a commitment to sustainability. Sustainability is more than a choice; it’s a responsibility — a commitment to safeguarding our City’s future, ensuring that generations to come inherit a thriving, vibrant environment. The notion of sustainability applies to both sustainable operations and to sustainable practices, such as energy management and environmental stewardship. This commitment has been solidified by this City Council last year through the creation of a Sustainability Division of the Department of Public Works.

Over the past year, the Sustainability Division has secured over $508,000 in grants to fund improvements to city buildings, energy efficiencies, and other initiatives. The team in DPW has pursued incentives available through National Grid and other energy suppliers and has leveraged $295,000 in incentives over the past year alone. The Council created an Energy Advocate position in the FY23 budget, which has provided invaluable 1:1 assistance for 213 total residents/small businesses. Residents are able to learn about incentives and rebates that are available to them, many of which provide substantial monetary savings. Their office also helps to administer Lowell's municipal aggregation program, which has provided city residents with further savings. The department has partnered with UMass Lowell and other partners to launch the first networked geothermal pilot in National Grid territory and has developed an urban forest master plan to help address urban heat islands.

Perhaps most notably, as it relates to the city's budget, the Sustainability Division of DPW has helped to reduce electricity usage by over 1.6 million kilowatt-hours ("kWh") (4.4%) year over year and reduced natural gas usage by over 220k therms (13.5%) year over year. The city's current solar assets provide a total capacity of 9,290.1KW. This year, using a grant secured by the DPW, the city will use SMART block incentive reservations to develop 4.6 MW of new solar systems at 14 locations across the city's portfolio of grounds and facilities. The Administration has received approved interconnection agreements for 1.1 MW of new solar systems at 4 locations across the city's portfolio. In FY23, the avoided costs associated with the city's net metering credits totaled $632,836. We will be completing new net metering credit agreements that are projected to save $5.6M over the next 20 years while increasing renewable energy production in the Commonwealth. Additionally, the following measures have been completed: LED Lighting, Robinson (Phase II), JFK Civic Center (Phase I), Lincoln (Phase I), Energy efficient transformers at Cawley Stadium, Runwise Boiler Monitoring and Management Systems at all fire stations, the Laura Lee and the LeBlanc Schools, Lowell High School, and at the Lowell Memorial Auditorium. It is clear that the Council's decision to focus on this area

through the creation of the new DPW division is paying dividends. Combined with grant-funded projects, the City has leveraged $365,450 in utility incentives and is anticipated to save $186k in utility costs in the coming year. The commitment to reducing our carbon footprint has been tremendous.

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 improving 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. We must equip our employees with the proper tools to provide the appropriate level. This budget proposal makes those important funding choices in equipment though both the operating and capital budgets. This is a critical element to sustaining and preserving the historic level of capital investment which has been made by this Council and will continue into FY2025. Over the past year, the increase in spending on roads, bridges, and sidewalks can not be overstated. This spending has been necessary to begin to restore the quality of our roadways and transportation system to support economic development and the quality of life in the city. The investments made have been strategic, however, with much of the spending on a newly activated roadway preservation program which has employed engineering methods such as crack sealing and micro-surfacing, which are relatively inexpensive as compared to full reconstruction of roadways, but help to preserve the investments made previously by extending the useful life of the pavement throughout the city's 235 miles of accepted roadway. In the past year, the city has completed $11 million in road, sidewalk, and bridge reconstruction projects. This included paving of 1.7 miles of roadway, micro surfacing of 3.1 miles, crack sealing of 23 miles, as well as total sidewalk reconstruction and repair of 4.3 miles, and the installation of 178 Americans with Disabilities ("ADA") compliant ramps throughout the City. To better understand the scope of the future investments needed and to aid in our capital planning efforts, the DPW has completed a City-wide sidewalk assessment. Over the last year, the City has also completed the much-anticipated Central Street Bridge project in the Downtown and the Beaver Street Bridge project is anticipated to be substantially complete in Summer 2024. Other projects in partnership with MassDOT have also been completed, such as the Andover Street expansion project. We must continue this momentum.

The capital budget for fiscal year 2025 continues the commitment to infrastructure. The total FY2025 capital plan proposal represents an investment of $32,004,800 to address long-term aims and interests and provide the means to achieve them in the coming years. The projects proposed in the capital plan are included within the digital budget book and presented in a way to bring additional information to the public and increase transparency and accountability with our initiatives. This way, the public can see their dollars at work. In the capital budget, a total of $12 million is proposed to be authorized for roadway improvements, sidewalk repairs, and investment in the many bridges in Lowell. This funding will compliment the recently awarded $21.4 million RAISE grant from the federal government. The RAISE grant for Lowell was the largest such award in the Commonwealth and will fund repairs to 4 bridges in the City. The City will also leverage the annual Chapter 90 Apportionment for roadway improvements from the Commonwealth in the coming fiscal year, as well as use a $4.3 million grant from MassWorks, previously accepted by the City Council, to fund design and engineering work necessary to make pedestrian and sidewalk improvements for Phase III of the Hamilton Canal Innovation District ("HCID") plan.

We are finally making headway in attacking the dire needs of our infrastructure and the funding plan laid out in the FY2025 budget continues the trajectory of investments demanded by the residents and advocated for by this City Council. It also approaches those investments in a sustainable manner such that those investments are targeted and viable for generations to come.

FY2025 Budget Highlights & Challenges

While I am proud of the initiatives presented in this budget, planning for the FY2025 fiscal cycle was not without its challenges, challenges that had to be overcome immediately upon entering office. Fixed costs have risen, including a $2.6 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 FY2025

as well due to a nearly $3.8 million total charter impact, including both the increase to the city's assessment and the reduction of the reimbursement from the Commonwealth. These fixed costs are further detailed in the Digital Budget Book by the finance department and can be accessed by Clicking Here.

One of the highlights this year is the introduction of the Digital Budget Book and the enhanced level of transparency and accountability which it brings. I am excited for this new and improved component of our budgeting process and invite the residents, businesses, and community stakeholders to take a deep-dive through the budget using this new tool. The best place to start is the Citizen's guide to the budget, which can be accessed by Clicking Here.

While the challenges noted may appear as barriers, they have not prevented us from putting forward a responsible budget with many highlights to enhance the quality of services. Those highlights include an increase in the maintenance budgets for the Lowell Fire Department and Department of Public Works to more adequately care for the new vehicles that will be coming online using capital and ARPA funds, so that we can extend their useful life. The FY2025 budget also includes some reorganizations of departments to better align services to the residents. One such reorganiztion is in the Cultural Affairs & Special Events department, to enhance our marketing efforts and to streamline our ability to permit and support special events in a "one-stop-shop" fashion. For those of us who call Lowell "home", we are keenly aware of all the many great qualities of our fair city which make it such a unique destination and a great place to live, work, and play. However, our neighbors in the Commonwealth and the greater region do not always get the same impression of Lowell and how it is truly a destination city with great arts, culture, fine dining, and other amenities. The funding allocated to enhance and reorganize the CASE department will help better market Lowell to those constituencies, in an effort to drive future economic development to the City of Lowell. The FY2025 budget also includes a comprehensive reorganization of the MIS department, to better align our strategy for technology to enhance our cybersecurity posture and move Lowell towards a "Smart City" model of government. Finally, the FY2025 budget proposal includes a reorganization proposed by the City Council to move the recreation division back into the parks department to better enhance the service delivery to our local youth.

My Administration has held the line on discretionary spending and included funding only for contractual increases to service contracts for essential services. However, the increased cost for trash and recycling collection and disposal presents a growing concern that must be addressed immediately. 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 the behavior of Lowell residents to keep a careful eye on items thrown into the recycling bin on a weekly basis. Personnel cost increases have been reserved in the Manager's reserve for wages to account for a potential COLA from the next contract period. As of the date of writing, those successor contracts are currently in negotiation and the existing contracts are set to expire on 6/30/2024. 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

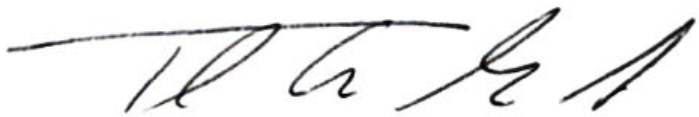
Many of the aforementioned initiatives and challenges represent a substantial cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a planned levy increase of 2.5%, plus new growth. Many difficult decisions were made to hold the line on taxes and the modest increase is driven in large part 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 $12 million in excess levy capacity in FY2025—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, City Auditor Kelly Oakes, Assistant City Manager Shawn Machado, Assistant City Manager Yovani Baez-Rose, and all the Department Heads who 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

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 2025, my Administration will continue to build upon this same philosophy of accountability and performance management. While the City will continue to build upon gains made in Public Safety, and Strong Neighborhoods, I have instructed my staff to prioritize Economic Development, Quality of Life, Infrastructure, and Sustainability. 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.

Priority 1: Economic Development



Mission Statement:

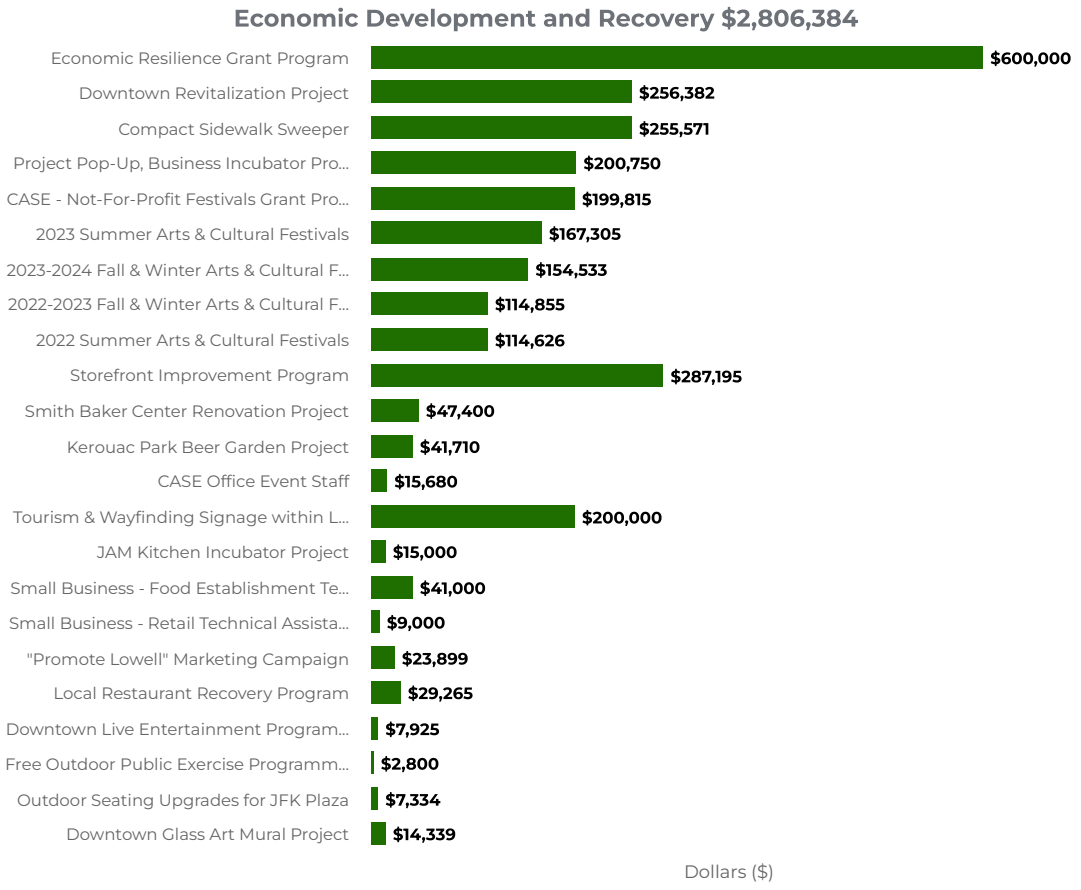
> Provide sufficient Economic Development to transform potential into progress, unemployment into opportunity, and propel our City towards a brighter, more prosperous future.

The FY2025 budget is designed to support and encourage economic development in Lowell. Throughout the appropriations for the Planning and Development ("DPD") department, the City Manager's Office, the Department of Public Works ("DPW"), and the Manager's Office of Cultural Affairs and Special Events ("CASE") can be found expenditures in direct support of the local economy. The investments through the budget, as well as with the remaining grant balance from the American Rescue Plan Act ("ARPA") will allow the city to continue on the road to recovery from the pandemic. The FY2025 Capital Plan also makes key investments in economic development and to support our business community.

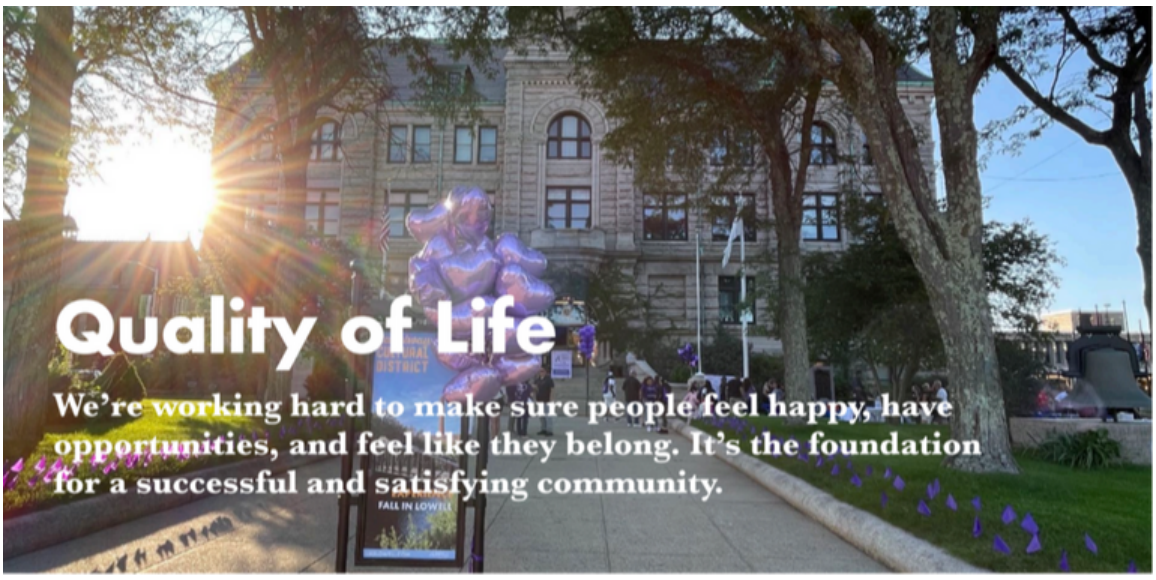
Perhaps the banner achievement and most exciting development on Lowell's horizon is the announcement by Governor Maura T. Healey in March 2024 that a major milestone in a development project had been reached; one that will bring new housing, economic development, technology jobs and workforce development to downtown Lowell. The research non-profit, Draper Laboratory (Draper) announced that they will become an anchor tenant in the Lowell Innovation Network Corridor ("LINC"), a public-private partnership that will transform the makeup of Lowell's economy. The project is expected to generate over $3.7 billion in economic activity and create 2,000 permanent jobs over the next decade. It will also create 1,300 construction jobs and result in nearly 500 units of new housing in Lowell, along with several million dollars in new annual property tax revenues to the City.

With the support of the City Council, the FY2025 budget will 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.

Economic Development Key Performance Indicators



Priority 2: Quality of Life

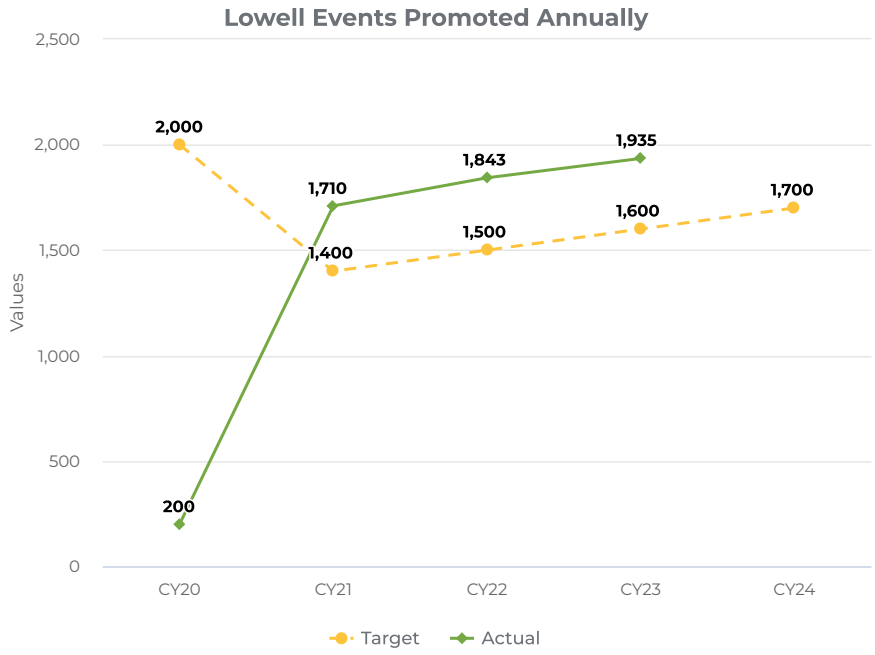


Mission Statement:

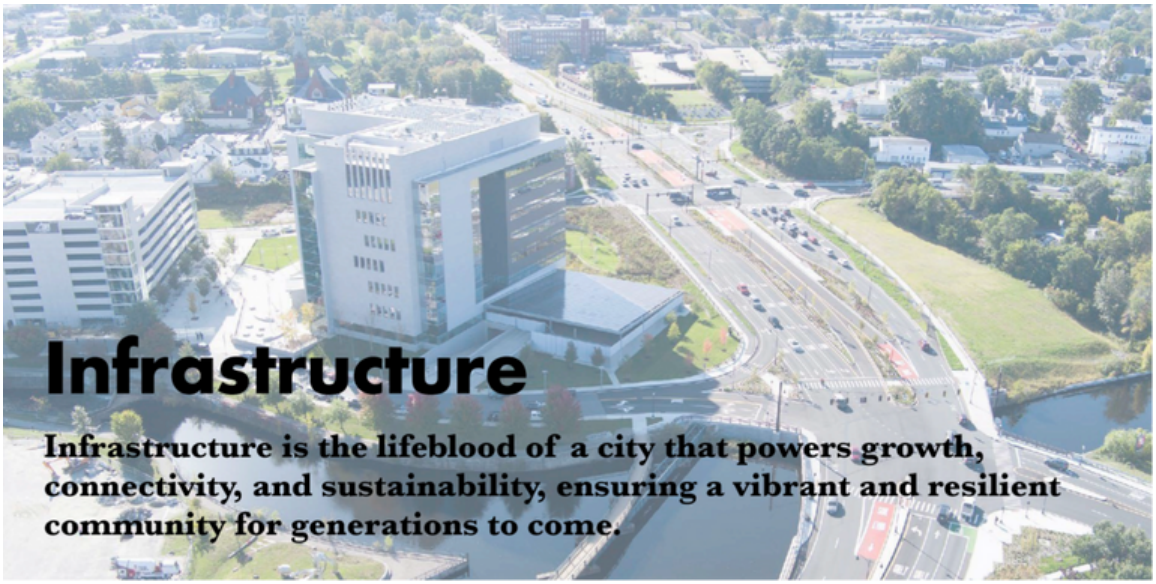
> Work hard to make sure people feel happy, have opportunities, and feel like they belong, in order to provide a foundation for a successful and satisfying community.

Throughout the FY2025 budget are examples of investment in "quality of life" measures, from investments in parks through the funding from the American Rescue Plan and the Parks Division of DPW; to the various human service investments made using federal Community Development Block Grants ("CDBG") and other federal funding awards in the Department of Planning and Development ("DPD") to the operating budget in the Department of Health and Human Services ("HHS") in its divisions of Health, Veterans' Affairs, Council on Aging, and in the Pollard Memorial Library.

Quality of Life Key Performance Indicators



Priority 3: Investment in Infrastructure



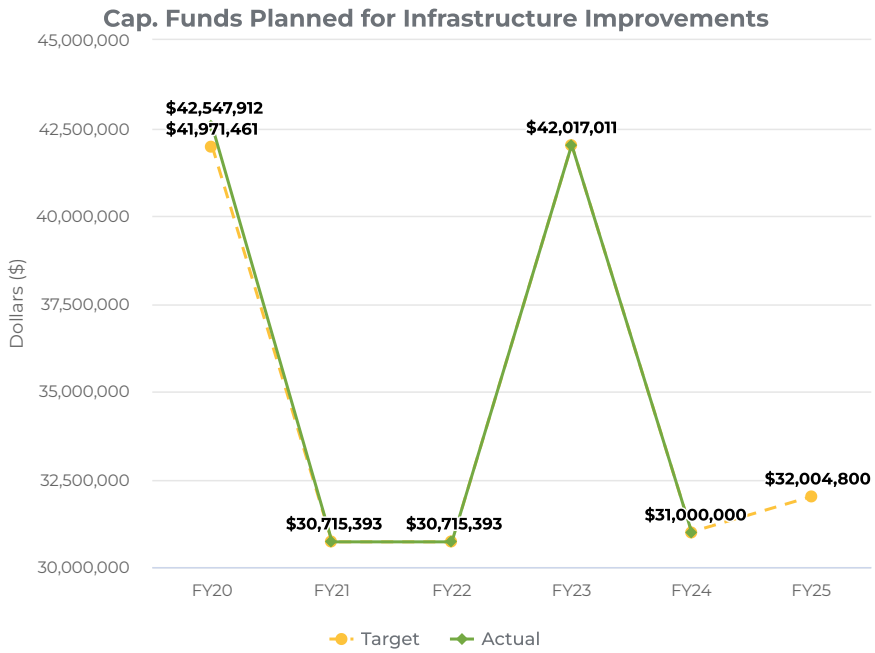
Mission Statement:

> Continue investing in infrastructure as the lifeblood of a city, powering growth, connectivity, and sustainability, and ensuring a vibrant and resilient community for generations to come.

Investment in infrastructure is a key priority area for the City Council and the City Administration. The FY2025 budget, and the FY2025 capital investment plan make funding allocations with this priority in mind. Through the DPW department, these investments can be seen.

The capital budget for fiscal year 2025 continues the commitment to infrastructure. The total FY2025 capital plan proposal represents an investment of $32,004,800 to address long-term aims and interests and provide the means to achieve them in the coming years. The projects proposed in the capital plan are included within the digital budget book and presented in a way to bring additional information to the public and increase transparency and accountability with our initiatives. This way, the public can see their dollars at work. In the capital budget a total of $12 million is proposed to be authorized for roadway improvements, sidewalk repairs, and investment in the many bridges in Lowell. This funding will compliment the recently awarded $21.4 million RAISE grant from the federal government. The RAISE grant for Lowell was the largest such award in the Commonwealth and will fund repairs to 4 bridges in the City. The City will also leverage the annual Chapter 90 Apportionment for roadway improvements from the Commonwealth in the coming fiscal year, as well as use a $4.3 million grant from MassWorks, previously accepted by the City Council, to fund design and engineering work necessary to make pedestrian and sidewalk improvements for Phase III of the Hamilton Canal Innovation District ("HCID") plan.

Infrastructure Key Performance Indicators



Priority 4: Commitment to Sustainability



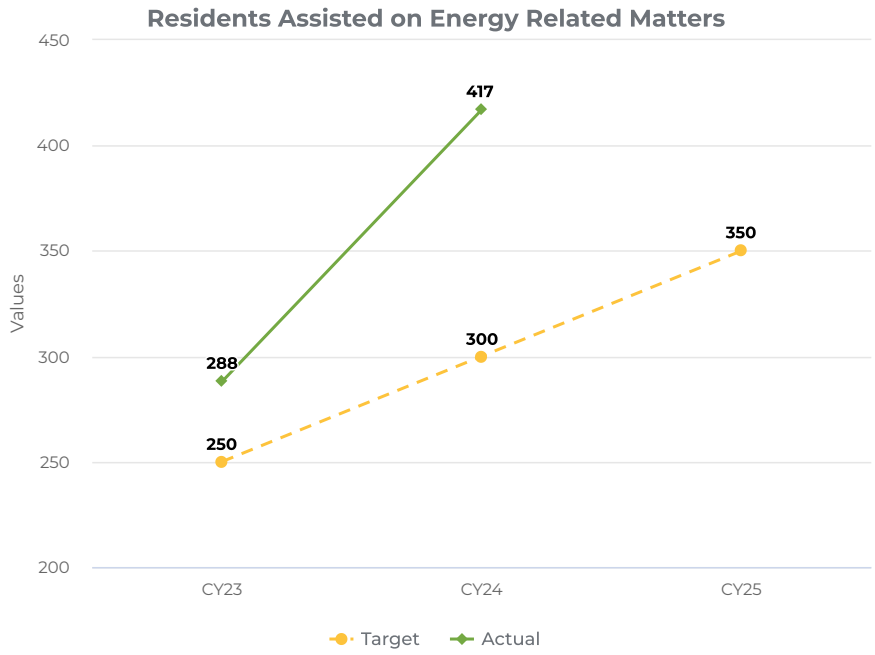
Mission Statement:

> Invest in sustainability as a responsibility - not just a choice - as a commitment to safeguarding our City's future, ensuring that generations to come inherit a thriving and vibrant community.

Engrained within the funding decisions made to formulate the FY2025 budget is a commitment to sustainability. Sustainability is more than a choice; it's a responsibility — a commitment to safeguarding our City's future, ensuring that generations to come inherit a thriving, vibrant environment. The notion of sustainability applies to both sustainable operations and to sustainable practices, such as energy management and environmental stewardship. This commitment has been solidified by this City Council last year through the creation of a Sustainability Division of the Department of Public Works.

The Sustainability Division within the Department of Public Works was created with the FY 24 budget in July 2023, due in part to the City Council's commitment to ensuring that the City of Lowell prioritizes emissions reductions, climate resilience, and a just and equitable energy transition in our community. Over the past few months, other entities have recognized Lowell's commitment to and advancement of these priorities.This work will continue, in earnest, in FY2025.

Sustainability Key Performance Indicators



Lowell Forward - the City of Lowell's Strategic Master Plan

On behalf of the City Administration, Assistant City Manager/ DPD Director Yovani Baez-Rose made a presentation to the Lowell City Council on Februrary 27, 2024 regarding the process by which the city will officially consider and adopt the Master Plan.

Comprehensive Plans are required by Massachusetts General Laws (Chapter 41, Section 81D) and must include topics such as land use, housing, economic opportunity, natural and cultural resources, open space and recreation, services and facilities, and transportation and mobility, as well as a goals and policies statement, and implementation program. Within this general framework, there is plenty of room for a comprehensive plan to be carefully designed to fit individual needs and desires of a given community.

The Department of Planning and Development ("DPD") brought the Lowell Forward Master Plan in front of the Planning Board for their review and approval on Monday, May 6th. The Board voted to approve the plan with some minor changes. The plan will be brought forward to the Council this month for review and approval.

DPD is actively working on creating a system for tracking master plan accomplishments. Tracking success with projects within DPD will be much easier than tracking information outside of the department. Staff are currently working on creating a model that will allow us to track accomplishments across the entire city for each of the goals and action items in the plan.

The City Manager has informed all department heads that they should anticipate regular informational updates to the Council in the coming year. These informationals will provide project updates and accomplishments for each departments and provide an opportunity to highlight how these projects are helping us achieve the goals in the master plan. The administration's plan is that the Council will see departments on a monthly basis and department heads will rotate and be in front of the Council every 6 months.

Once the tracking system is finalized and updates are available DPD will be posting information online and provide updates to the Council in the form of informational updates.

A Message from Assistant City Manager/ DPD Director Yovani Baez-Rose:



Lowell Forward is a planning tool known as a Comprehensive Plan. A comprehensive plan, also known as a master plan, is a document that provides a strategic road map for a city's growth and development. A Comprehensive Plan will help us to shape and create a shared vision, values and goals for Lowell and outline an implementation framework for how we can achieve them.

Lowell Forward will become an important communication tool and guiding document helping City Staff and elected officials with future decision-making, as well as a gateway for other communities to learn about who we are and what we envision for Lowell in the next 20 years.

The residents and Lowell community are encouraged to review the plan, using the links below and submit feedback to the Department of Planning and Development through the Master Plan portal, using the following link: CLICK HERE

LOWELL FORWARD

Lowell Forward - Proposed Master Plan (Chapter 4 - Topic-Specific Goals and Actions)

Assistant City Manager Yovani Baez-Rose Delivers a Presentation on the Master Plan

Link to view the full Master Plan: Click Here

Appropriation Order - VOTE

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council

VOTE

Approving Budget for the City of Lowell for Fiscal Year 2025.

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2025 to the City Council on May 21, 2024, 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 4, 2024, 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 2025 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of **$519,919,557** 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 departments receipts, grant funds, 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 2025 and appropriation of retained earnings, or other available funds, such as those from the general stabilization fund, may be required to fund the fiscal year's operations in said enterprise funds.

Appropriation Order - Retained Earnings

NOW, THEREFORE, BE IT FURTHER VOTED BY THE CITY COUNCIL OF THE CITY OF LOWELL:

That the City Council of the City of Lowell hereby raise and appropriates the following retained earnings:

Fund Description	Amount	Fund Number
1. Wastewater Enterprise Fund	$1,299,349	6000
2. Parking Enterprise Fund	$488,728	4450
3. Water Enterprise Fund	$255,074	6100

Appropriation Order - General Fund (Other Funds)

And that the City Council of the City of Lowell hereby raises and appropriates the following from other funds, for the purpose of supporting the FY2025 budget for the general fund:

Fund Description	Amount	Fund Number
1. Vacant Foreclosed Properties	$150,000	1109
2. Sale of Cemetery Lots	$278,936	1723
3. Salary Stabilization	$3,480,721	8398
4. Pension Stabilization	$9,227	8399
5. Capital Debt Service Stab.	$7,748	8397
6. Municipal Facility Stab.	$1,300,000	8396
7. PEG Access Special Revenue	$750,000	1710
8. Bond Premium Receipt Reserve	$400,000	1742
9. General Stabilization	$3,250,000	8401
10. Dog Licenses	$22,460	1714
11. Equity / Diversity Stabilization	$60,000	8394

And that the City Council of the City of Lowell hereby raises and appropriates the following from other funds, for the purpose of supporting the FY2025 operations of the Parking Enterprise fund:

Fund Description	Amount	Fund Number
12. General Stabilization	$2,575,000	8401

And that the City Council of the City of Lowell hereby appropriates from excess overlay, pursuant to Mass. G.L. c. 59 § 25, as determined to be available by certification and vote of the Lowell Board of Assessors and for the purpose of supporting the FY2025 budget in the amount of $250,000.

Appropriation Order - General and Enterprise Funds

Line Number	Department	Description	FY2025 Manager Recommended Appropriation
2025-01	City Council	Personal Services	$255,000
2025-02	City Council	Ordinary Expenses	$6,175
2025-03	Mayor	Personal Services	$67,288
2025-04	Mayor	Ordinary Expenses	$31,350
2025-05	City Clerk	Personal Services	$550,790
2025-07	City Clerk	Ordinary Expenses	$18,237
2025-07	City Manager	Personal Services	$1,508,670
2024-08	City Manager	Ordinary Expenses	$4,204,420
2025-09	City Manager – Medicaid/ LPS	Ordinary Expenses	$61,750
2025-10	City Manager - Marketing Develop.	Personal Services	$10,000
2025-11	City Manager - Marketing Develop.	Ordinary Expenses	$565,250
2025-12	City Manager - Contingency	Ordinary Expenses	$118,750
2025-13	City Manager - Contingency	Reserve for Wages	$3,530,160
2024-14	City Manager - Cable Access	Personal Services	$128,883
2024-15	City Manager - Cable Access	Ordinary Expenses	$255,170
2025-16	City Manager - Cable Access	Transfers to Schools	$75,000
2025-17	City Manager – CASE	Personal Services	$417,619
2025-18	City Manager – CASE	Ordinary Expenses	$ -
2025-19	Finance	Personal Services	$240,000
2025-20	Finance	Ordinary Expenses	$950
2025-21	Budget	Personal Services	$117,860
2025-22	Budget	Ordinary Expenses	$ -
2025-23	Auditing	Personal Services	$718,525
2025-24	Auditing	Ordinary Expenses	$65,170
2025-25	Purchasing	Personal Services	$329,929
2025-26	Purchasing	Ordinary Expenses	$135,964
2025-27	Assessing	Personal Services	$764,347
2025-28	Assessing	Ordinary Expenses	$107,543
2025-29	Treasurer	Personal Services	$738,501
2025-30	Treasurer	Ordinary Expenses	$426,303
2025-31	Human Relations	Personal Services	$513,493
2025-32	Human Relations	Ordinary Expenses	$66,025
2025-33	Management Information Systems	Personal Services	$1,301,764
2025-34	Management Information Systems	Ordinary Expenses	$2,145,151
2025-35	Law	Personal Services	$1,681,988
2025-36	Law	Ordinary Expenses	$358,133
2025-37	Elections	Personal Services	$307,529
2025-38	Elections	Ordinary Expenses	$74,014
2025-39	Planning & Development	Personal Services	$3,976,338
2025-40	Planning & Development	Ordinary Expenses	$273,587
2025-41	Police	Personal Services	$31,762,408
2025-42	Police	Ordinary Expenses	$1,909,662

Line Number	Department	Description	FY2025 Manager Recommended Appropriation
2025-43	Fire	Personal Services	$24,231,438
2025-44	Fire	Ordinary Expenses	$1,251,026
2025-45	Lowell Public Schools	Single Line	$257,137,509
2025-46	Greater Lowell Technical School	Single Line	$10,379,738
2025-47	Essex Agricultural High School	Single Line	$115,000
2025-48	DPW Administration	Personal Services	$882,589
2025-49	DPW Administration	Ordinary Expenses	$645,030
2025-50	DPW Engineering	Personal Services	$930,844
2025-51	DPW Engineering	Ordinary Expenses	$95,000
2025-52	DPW Land & Buildings	Personal Services	$1,623,818
2025-53	DPW Land & Buildings	Ordinary Expenses	$1,369,520
2025-54	DPW Sustainability	Personal Services	$744,522
2025-55	DPW Sustainability	Ordinary Expenses	$95,000
2025-56	DPW Electrical	Personal Services	$735,584
2025-57	DPW Electrical	Ordinary Expenses	$365,750
2025-58	DPW Streets	Personal Services	$1,529,807
2025-59	DPW Streets	Ordinary Expenses	$504,844
2025-60	DPW Waste Collection & Disposal	Personal Services	$321,662
2025-61	DPW Waste Collection & Disposal	Ordinary Expenses	$8,391,320
2025-62	DPW Other	Snow & Ice	$1,350,000
2025-63	DPW Other	Property Insurance	$872,750
2025-63	Parks	Personal Services	$2,031,827
2025-64	Parks	Ordinary Expenses	$651,981
2025-65	Cemetery	Personal Services	$317,108
2025-66	Cemetery	Ordinary Expenses	$218,595
2025-67	Health	Personal Services	$3,927,199
2025-68	Health	Ordinary Expenses	$365,296
2025-69	Council on Aging	Personal Services	$479,213
2025-70	Council on Aging	Ordinary Expenses	$119,995
2025-71	Veterans'	Personal Services	$198,900
2025-72	Veterans'	Ordinary Expenses	$355,636
2025-73	Recreation	Personal Services	$935,728
2025-74	Recreation	Ordinary Expenses	$92,550
2025-75	Library	Personal Services	$1,617,390
2025-76	Library	Ordinary Expenses	$485,819
2024-77	Unclassified	Debt Service	$17,512,149
2025-78	Unclassified	Workers Comp	$1,064,271
2025-79	Unclassified	Unemployment	$400,000
2025-80	Unclassified	Health Insurance	$28,268,589
2025-81	Unclassified	Retirement	$35,511,441
2025-82	Unclassified	Medicare Tax	$3,177,500
2025-83	Unclassified	Claims & Judgments	$900,000

Line Number	Department	Description	FY2025 Manager Recommended Appropriation
2025-84	Unclassified	No. Middlesex	$43,164
Subtotal	**General Fund**		**$472,066,798**
2025-85	Wastewater	Personal Services	$4,289,025
2025-86	Wastewater	Ordinary Expenses	$12,387,944
2025-87	Wastewater	Debt Service	$9,209,677
Subtotal	**Wastewater Enterprise Fund**		**$25,886,646**
2025-88	Parking	Personal Services	$621,678
2025-99	Parking	Ordinary Expenses	$4,130,362
2025-90	Parking	Debt Service	$5,275,486
Subtotal	**Parking Enterprise Fund**		**$10,027,526**
2025-91	Water	Personal Services	$3,106,275
2025-92	Water	Ordinary Expenses	$4,235,204
2025-93	Water	Debt Service	$4,597,108
Subtotal	**Water Enterprise Fund**		**$11,938,587**
Grand Total All Funds			**$519,919,557**

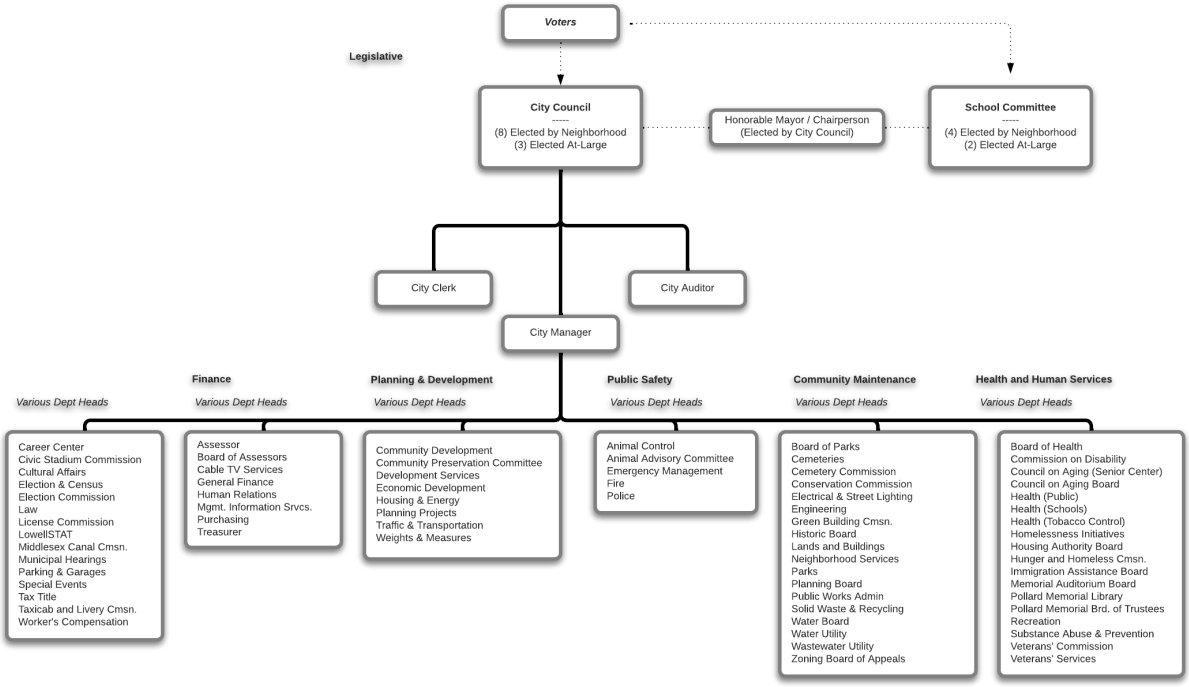
Not To Be Included In The Appropriation Order

Furthermore, the following projected needs are costs to the City, but according to accounting rules established by the Department of Revenue, are not to be included in the appropriation order.

Line Number	Description	FY2025 Manager Recommended Appropriation
2025-95	General Fund - Cherry Sheet Assessments	$49,507,952
2025-96	General Fund - Provision for Abatements & Exemptions (*Overlay*)	$ 900,000
2025-97	Indirect costs of the enterprise funds	$11,637,444

OVERVIEWS

Organizational Chart by Function

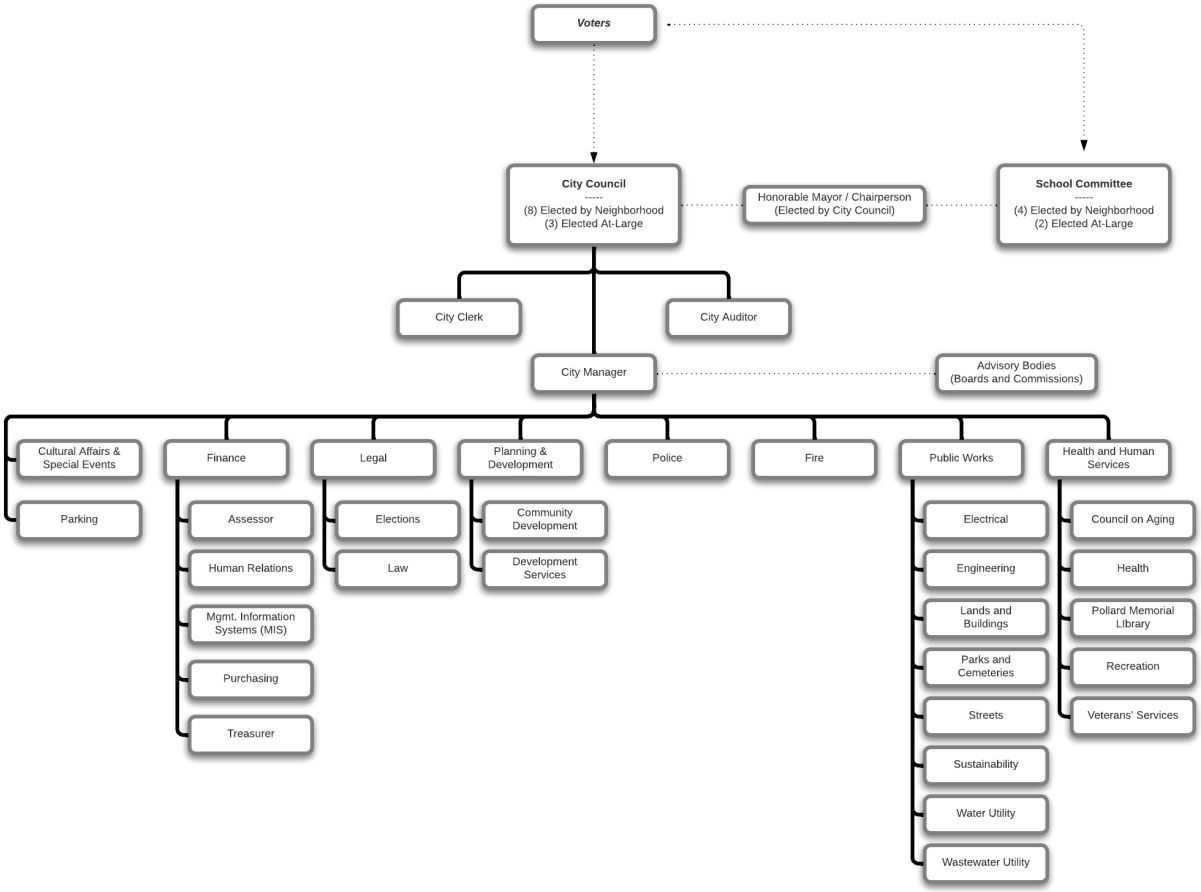


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Footnote(s)

1. Compiled during April 2024; subject to change

Organizational Chart by Department



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Footnote(s)

1. Compiled during April 2024; subject to change

City Management

The City of Lowell was founded in 1826 as a planned industrial City, and incorporated as a City in 1836. 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 (3 elected "at large" and 8 elected "by District") 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 a City Clerk (responsible as the administrator to the legislative functions of City government), a City Auditor (responsible for the approval, payment, and recording of all financial transactions for the City), and a City Manager (responsible for the administration of the City day-to-day affairs).

Principal Executive Officers

Name	Title	Entered Office	Term Expires
Michael Geary	City Clerk	December 2011	Appointed
Kelly Oakes	City Auditor	September 2021	Appointed
Thomas A. Golden, Jr.	**City Manager**	April 2022	Appointed
Shawn Machado	Assistant City Manager	June 2022	Appointed
Conor Baldwin	Chief Financial Officer	July 2014	Appointed
Theodoros Panagiotopoulos	City Treasurer/ Tax Collector	December 2021	Appointed

City of Lowell City Council

Name	Title	Elected To	Entered Office	Term Expires
Daniel Rourke	**City Mayor**	District 1	January 2024	December 2025
Paul Ratha Yem	**Vice City Mayor**	District 7	January 2024	December 2025
Sokhary Chau	Councilor	District 6	January 2024	December 2025
John Descloteaux	Councilor	District 8	January 2024	December 2025
Erik Gitschier	Councilor	At Large	January 2024	December 2025
Wayne Jenness	Councilor	District 4	January 2024	December 2025
John J. Leahy	Councilor	District 3	January 2024	December 2025
Rita Mercier	Councilor	At Large	January 2024	December 2025
Vesna Nuon	Councilor	At Large	January 2024	December 2025
Corey Robinson	Councilor	District 2	January 2024	December 2025
Kimberly Scott	Councilor	District 5	January 2024	December 2025

2024 - 2026 Lowell City Council



SEATED (L-R)
Councilor Kimberly Scott
Vice Mayor Paul Ratha Yem
Mayor Daniel Rourke
Councilor Sokhary Chau
Councilor Rita Mercier

STANDING (L-R)
Councilor Corey Robinson
Councilor Erik Gitschier
Councilor Wayne Jenness
Councilor John Leahy
Councilor Vesna Nuon
Councilor John Desoteaux

City Mayor Daniel P. Rourke (District 1)



Daniel P. Rourke is the current Mayor of Lowell and City Council representative of District 1 Pawtucketville area. He started serving as a city councilor in 2013. During his time in office, he has served as Vice Mayor in 2016 as well as chairperson for public safety, neighborhood services, elections and substance abuse subcommittees.

Dan is employed with the Commonwealth of Massachusetts, Lowell District Court, as an Assistant Chief Probation Officer. He is a graduate of the University of Massachusetts Lowell with a degree in Criminal Justice.

Along with his professional accomplishments, Dan is a life-long resident of the city. He resides in Pawtucketville with his wife April and children Haley and Zachary. He enjoys his favorite past time activity coaching the city's youth. He currently coaches for the Lowell Jr. Football program, a league which is offered to the city's youth for free.

Vice Mayor Paul Ratha Yem (District 7)



My name is Paul Ratha Yem and I am the Lowell City Councilor, representing District 7 that includes the Acre.

Currently, I am the Chair of the City Council Veterans and Housing Sub-Committees, a member of the City Council Sub-Committees on Environment and Food Issues, Senior Citizen, Youth Services and Zoning.

My family and I came from Cambodia as refugees and currently live on Mount Vernon Street for over 30 years. My wife and our children attended Bartlett School and my wife went on to graduate from UMass Lowell. I work as a Real Estate Broker with an office in the Acre.

I came to America as a young man soon after the fall of Cambodia in 1975 and I was adopted by American family living in San Bernardino, California. On weekends, I volunteered to help Cambodian families living in Long Beach, California.

In 1981, I received a job offer working with Cambodian refugees in the greater Boston areas, so I jumped at the opportunity and drove across the country to Massachusetts without knowing how cold it is in New England.

In addition to being a caseworker, I became an activist and spokesperson for Cambodian refugees living in Revere, Massachusetts fighting hate, bigotry and violence against members of the Cambodian communities.

I organized the first ever rally against the violence toward Cambodians in Revere, Massachusetts with more than 300 community members and other organizations participating.

In 1986, I was hired to work for the Executive Office of Public Safety and Attorney's general Scott Harshbarger as the Asian Liaison to help building trust of the police and widen the understanding of Asian cultures among law enforcement.

In this role, I participated in a monthly meeting as a member of the Lowell gang task force led by then the Middlesex DA attorney Tom Reilly and Chief Ed Davis creating community policing and hiring the first two Cambodian police officers for the Lowell Police Department, and creating the City of Lowell Youth Program, which later became UTEC. The gang violence was under controlled as a result.

I left the state job 1989 to become a banker working for Lowell Institution for Savings and later Enterprise bank as a Community Officer providing personal banking, business loans, and mortgages to the new Lowell, MA immigrants from Southeast Asia.

I left the bank in 1992 to become the executive director of the Cambodian American League of Lowell (CALL) to promote micro enterprise training, micro loans to individual who wants to start a business; To provide first time home buyers training in English and Khmer in conjunction with the

Merrimack Valley Housing Partnership; and to develop affordable housing for those who are not ready to buy a house. CALL first affordable housing development was at 60 Middlesex St next to Washington Savings bank creating 24 affordable units and 4 commercial spaces on the ground level that include the Garnick's music center, Majestic Barber Shop, and Sim's Driving School.

In 2002, I left CALL to start my own businesses that include a convenient store, a Laundromat in South Lowell and my own real estate office in the Acre.

As a real estate broker, I was able to bring Tasty Dumpling restaurant to the Acre at 351 Market St; Gormley's Breakfast to 347 Market St. And I will continue to help existing small businesses and to bring more businesses to the City.

My priorities are: **ACRE**

A ffordable Housing for low income family in the District;
C ommunity Safety that keep our families and children safe;
R evitalized the Acre to include clean streets, sidewalks, parks for our children to play sports and recreation;
E conomic Recovery to help small businesses in our neighborhood get back on their feet after COVID-19.

Thank you.

Paul Ratha Yem,
District 7 Lowell City Councilor,
98 Mount Vernon Street
Lowell, MA 01854
Cell (617) 459-3000
www.paulrathayem.com https://www.facebook.com/paulrath

Councilor Sokhary Chau (District 6)



Sokhary Chau was the first Cambodian American mayor in the United States. Chau made history, as not only the first mayor of color in the City of Lowell, Massachusetts, but as the first Cambodian American mayor in the United States.

Chau's strategic vision for Lowell is to create and foster a safe, sustainable, and equitable future for every resident. Chau is a uniter and works tirelessly to create strong partnerships with federal, state, municipal, and neighborhood stake holders. Collectively, Chau and his Council colleagues are prioritizing economic empowerment, housing affordability, homelessness, environmental stewardship, green infrastructure investment, equitable healthcare and racial justice, and inclusive education. Actively promoting systemic change and compassionate leadership, Chau envisions City Hall to be a welcoming place for every person residing in Lowell.

Chau fled the Khmer Rouge in Cambodia with his mother and six siblings in 1979. His mother, who unfortunately died last year, managed to keep her seven children alive through for four years of the Khmer Rouge genocide escaping through "landmines, jungles, hunger, sickness and great uncertainty" to get them safely to the U.S.

During his Mayor inaugural speech, he not only recalled his family's journey but memories of his father, who was a captain in the Cambodian army and was one of the first executed by the Communists during the Cambodian Civil war.

Emotional and humble, Chau notes the significance of his election to the wider Cambodian diaspora and called on other minority groups to have the courage to collaborate with others and lead in their respective communities. "We can no longer be just victims," he said in closing his inaugural remarks. "It is our time now to be leaders and to succeed."

Councilor John Descoteaux (District 8)



John G. Descoteaux was born and raised in the Centralville section of Lowell. He is a graduate of Lowell High School and UMass Lowell earning a degree in Business Administration with an emphasis in Management Information Systems.

Councilor Descoteaux began his career in transportation working with Belmont Springs Water Company ascending to Regional Supervisor then Regional Vice President in charge of transportation for the Eastern and Central areas of Massachusetts.

Thereafter Councilor Descoteaux worked as the Manager for First Student Bus Company handling the Lowell contract for three years. He was promoted to Regional Vice President for the Massachusetts, New Hampshire, Vermont, and Maine region.

For the past eighteen years Councilor Descoteaux has been the Transportation Director for the Lowell Public Schools.

His community service includes 10 years as Chair of the Lowell License Commission and 16 years as Treasurer for the Team Micky Ward Charities.

Councilor Descoteaux's campaign platform consists of accountability and efficiency in local government. In his first year as a Councilor, he will participate in the Finance, Municipal Facilities, Rules & Election Law, Senior Citizen, and Transportation subcommittees.

Councilor Erik Gitschier (At Large)

Councilor bio coming soon.



Councilor Wayne Jenness (District 4)



Wayne Jenness first moved to Lowell in 2005, residing in South Lowell. He moved downtown at the end of 2009, and has lived there ever since. He met his wife Kerry at a Lowell Spinners game in 2011. They married at the Whistler House on Worthen St. in 2014 and have continued to make their home in downtown Lowell in one of Lowell's converted mill buildings with their dog Lucy and their cats.

Wayne and Kerry have both been active in the community, volunteering their time and energy with several nonprofits, serving on boards and committees, and participating in political organizations to help improve our city.

Wayne is an Information Technology professional and currently works for a software company, helping to build, maintain and operate the company's complex technology infrastructure. He has held similar roles with organizations in the technology, healthcare, and education spaces over his career.

Councilor Jenness was first elected to the Lowell City Council in 2021, and re-elected in 2023.

Councilor John J. Leahy (District 3)



John Leahy resides in the Belvidere section of Lowell with his wife Joni and their three children Delane, Madeline and Jack. He is the son of Daniel and Gloria Leahy. John has four siblings: Dan, Mark, Kathleen and Lynda.

Councilor Leahy is a graduate of Bishop Guertin High School and UMass Lowell where he earned a Bachelor of Science degree in Business Management. Councilor Leahy has owned and operated Leahy Painting for more than 25 years.

Councilor Leahy served on the Lowell School Committee from January 2001 to January 2011. While on the School Committee Councilor Leahy served as Vice Chair for the 2006-2007 term under Mayor William F. Martin. Councilor Leahy is serving on the City Council, and was Mayor from 2020-2021.
Councilor Leahy has served on many boards and civic organizations including Celebration of Life Jamaica and Lowell Mental Health. Councilor Leahy has coached for Lowell Youth Soccer, Shedd Park Baseball and Lowell Lacrosse.

Councilor Rita Mercier (At Large)



Rita Mercier is the wife of the late Ralph P. Mercier. She has four children. Rita currently works for the Middlesex County Sheriff's Department since 2004. She was born and raised in Lowell, the daughter of the late Rita and Leo Rospond.

On January 7, 2002, Rita Mercier became the third woman ever elected Mayor of the City of Lowell, Massachusetts, since its inception in 1826. She has topped the ticket in twelve City of Lowell elections. Mercier is serving her 29th year as a city councilor.

Councilor Mercier has supported a progressive agenda with the senior citizens at the top of her list. She along with others started what is vibrant today as the Friends of the Lowell Council on Aging and serves as their president.
She has worked tirelessly to make Lowell a destination city and to provide the seniors with a new state of the Art Senior Center, which was completed and opened on April 2nd, 2003.

She is also the president of the Bridge Club of Greater Lowell, a non-profit dedicated to providing a safe haven for those in recovery.

Councilor Mercier has served on numerous subcommittees of which Parks and Recreation is on top, as her serving on it the longest as the present chair. She is also the chair of the Senior Citizen subcommittee, a member of the Veterans, Cannabis Control, and Substance Abuse subcommittees.

Councilor Vesna Nuon (At Large)



Councilor Nuon lives in Lowell with my wife, Navey, and two children, Nathan, and Nadya. In 1991, Councilor Nuon joined the Middlesex District Attorney's Office as a Victim Witness Advocate & Cultural Consultant.

In 2000, he was appointed by Governor Paul Cellucci to a full-time position on the state Sex Offender Registry Board (SORB) where he is responsible for conducting hearings and decide of final registration status and classification of convicted sex offenders in the Commonwealth, developing policy and procedures for registration, classification, and community notification. He was reappointed to the SORB by then Governors Mitt Romney, Deval Patrick, and then Charlie Baker.

Aside from his full-time job, Councilor Nuon community involvements and volunteers include founder of Southeast Asian Families Against Domestic Violence in Lowell, Co-founder of Cambodian American League of Lowell, former board member of the United Teens Equality Center (UTEC), former board member of Greater of Lowell Chamber of Commerce, and more. He also served on the Lowell Zoning Board of Appeals for more than ten years. Currently C. Nuon serves on the Lowell City Council as At Large City Councilor.

Many people work hard to better their community without fanfare or recognition. Councilor Nuon has been very fortunate and humbled by his fellow community activists who have recognized him. For example, he received the World Foundation for Asia Community Service Award in 2011; the Cambodian American League of Lowell Community Service Award, 2001; the Suffolk County District Attorney's Office, 2000; the Southeast Asian Families Against Domestic Violence Award, 2001; the Middlesex District Attorney's Martha Coakley Award, 2000; the Asian Task Force Against Domestic Violence for Personal Courage, 1999; the Lowell Sun's People to be Thankful for, 1997; the Boston University School of Social Work for Leadership & Empowerment, 1994; the Middlesex District Attorney's Scott Harshbarger Award, 1993; the National Association for Education and Advancement for Asian Leadership Award, 1993; and the Cambodian Community Leadership Award, 1992.

Councilor Corey Robinson (District 2)

Councilor bio coming soon.



Councilor Kimberly Scott (District 5)



Kim Scott was elected to her first term on the Lowell City Council in January 2022, after two terms as a former at-large member of the Lowell School Committee. She was first elected to the School Committee in 2011 and she won re-election in a general election in 2013. She continues to be a huge supporter of public-school education and is now proud to represent District 5. She also volunteered in the past as a PTO, and City-wide parent council treasurer.

District 5 generally includes the following neighborhoods: South Lowell, Sacred Heart, The Grove, Ayers City, and parts of Back Central and the Lower Highlands.
She currently serves as the Chair of the City Council's Finance and Educational Partnerships subcommittees and is a member of the Economic Development, Nonprofit, Public Safety, and Rules Subcommittees.

Kim earned a bachelor's degree in finance and resides at 27 Commonwealth Ave in South Lowell with her husband Paul and their two daughters Erin and Madison. She has worked in the sales and finance fields for the last 25 years,

Kim greatly enjoys hearing from and helping residents in any way that she can and encourages residents to reach out to her. She has a real passion for her community and helping all residents have a good quality of life. A few priorities for her district include traffic calming, early literacy, creation of long-term rehabilitation and housing opportunities, additional recreational activities, and clean safe neighborhoods.

Management Team



SEATED (L-R)
Assistant to the City Manager, Doreen Burgess
Chief DEI Officer, Ineabelle Dominguez
Assistant City Manager / DPD Director, Yovani Baez-Rose

STANDING (L-R)
City Manager, Thomas A. Golden, Jr.
Chief Financial Officer, Conor Baldwin
Executive Assistant, Melissa Desroches
Assistant City Manager, Shawn Machado

Thomas A. Golden, Jr., City Manager



Thomas A. Golden, Jr. is the 18th City Manager of the City of Lowell, Massachusetts. On March 30, 2022, the Lowell City Council unanimously selected Golden, who was sworn in on April 28, 2022.

As City Manager, Golden has prioritized quality of life issues in the City as well as economic development, and public safety. Golden has also lead the City Council's efforts to implement social justice and equality measures in city government.

Prior to taking office as City Manager, Tom served for 28 years in the State Legislature as State Representative for the 16th Middlesex District. Throughout his career at the State House Tom served on various committees such as Financial Services, Revenue, Healthcare, Energy, Public Safety, Chair of the House Committee on Bills in the Third Reading and Joint Chair of Telecommunications, Utilities and Energy. Prior to becoming City Manager, Tom served as a Leader in the House of Representatives for the Speaker of the House.

Tom is a graduate of UMass Lowell (MBA '01, BS '93). As a graduate of Lowell High School, Tom received the Lowell High School Distinguished Alumni Award in 2017. On a community level, Tom has served as the past Chair for the Merrimack Valley Convention and Visitors Bureau. Tom is a life-long resident of Lowell and resides in Centralville with his wife, Joane and two daughters, Abby and Lilly.

Shawn Machado, Assistant City Manager

Shawn Machado, a Lowell resident and 16-year city employee was appointed as Assistant City Manager in June of 2022. Prior to his role in charge of City Operations, Mr. Machado servied as senior sanitary code enforcement officer in the Department of Planning and Development. Mr. Machado brings a mastery of the sanitary code and also the city's zoning ordinances from his time as a board enforcement agent to the position. In this role, Shawn also works on special projects in various departments, including the Lowell High School building project. He lives in Lowell with his wife and two daughters.



Conor Baldwin, Chief Financial Officer



Conor Baldwin is the Chief Financial Officer ("CFO") and has worked for the City of Lowell since 2010. He was appointed CFO in July 2014, but prior to that he directed the city's "LowellSTAT" program in the City Manager's Office and has also worked in the city's Office of Human Relations. He has a Bachelor's Degree in History and English/ Communications (BA) and a Master's Degree in Regional Economic and Social Development (MA), both from UMass Lowell ('07 & '09). His graduate research specialized in public policy and administration and included, in 2009, a study on municipal performance management and the potential for a CitiStat program in Lowell, as well as a graduate thesis on the role of Lowell's creative economy in the city's economic development. Conor's professional background includes experience in the Non-Profit and Hospitality industries.

In his role as CFO, Conor oversees and directs treasury, budgeting, assessing, tax, purchasing, real estate, and insurance activities for the city. He directs, compiles, and manages the city's $500+ million annual operating budget and finances the capital improvement plan. During his tenure as CFO, Conor has also served in acting capacities as the City Treasurer and Tax Collector. Under his direction, the City of Lowell's budget department has been awarded the prestigious Government Finance Officers of America's (GFOA) distinguished budget award the past eight fiscal years.

Conor lives in Lowell his wife and two daughters. He currently serves on the Board of Trustees for Lowell Catholic High School and on the parish finance counsel for St. Michal's Church. He is a member of the steering committee for Mosaic Lowell, a Cultural Economy Plan for Lowell, as well as a parent representative on the school site council for the J. G. Pyne School in Lowell. Other civic involvement includes the Public Matters program and many years of volunteerism for the Lowell Folk Festival.

Yovani Baez-Rose, Assistant City Manager/ DPD Director

Yovani Baez-Rose was appointed as Assistant City Manager and Director of Planning and Development ("DPD") in October 2022, prior to that appointment Yovani was the Deputy Director for the Planning Department. A life-long Lowell resident, Yovani received a Bachelor of Arts Degree from the University of Maine at Farmington and obtained a Masters of Arts Degree in Regional Economic and Social Development from the University of Massachusetts, Lowell. Yovani joined DPD as Neighborhood Planner in 2013 was promoted to Design Planner in 2019, and Director of Economic Development in 2021. Prior to her employment with the City, she spent seven years as a Real Estate Project Manager with Lawrence CommunityWorks developing affordable housing in Lawrence, MA.



Inneabelle Dominguez, Chief DEI Officer



Inneabelle Dominguez (she/her), a Lowell resident, has been employed by the City of Lowell in the City Manager's Office since June of 2022. She was promoted to Chief Diversity, Equity, and Inclusion ("DEI") Officer in July of 2023. Ms. Dominguez is the second individual to hold the title of Chief DEI Officer since it was created by Ordinance of the Lowell City Council in August of 2021.

Ms. Dominguez holds a certificate from Cornell University in Diversity & Inclusion Leadership and a degree from Middlesex Community College in Lowell. She came to City Hall with over 20 years of professional experience with the Lowell District Court. Since 2016, Ms. Dominguez was employed as the Cultural Proficiency Ambassador and worked on DEI initiatives with the Court System. Since joining the staff in the City Manager's Office, she was appointed a co-facilitator of the Center of Truth, Racial Healing, and Transformation for Middlesex Community College ("MCC") and has coordinated the first ever collaboration between the City of Lowell and MCC to offer DEI training courses to City Department Heads and seminars for other city employees. The Chief Diversity, Equity, and Inclusion (DEI) Officer is the principal advisor to the City Manager on issues of diversity, inclusion, and equitable practices throughout the City of Lowell. This position will provide leadership and serve as a channel and a resource for numerous divisions, staff programs, and activities to promote inclusive excellence and welcoming environments for all. The priority of this role will be in assisting the City in its efforts to create and maintain a diverse workforce and provide equitable outcomes for employees and residents by working across departments to examine and revise policies and procedures, generate, and analyze data, and propose and implement change as needed.

In her role as Chief DEI Officer, Ms. Dominguez strikes to ensure professional and organizational efficiency in the application of prescribed policies, procedures, and methods. She is a key stakeholder in developing and implementing a comprehensive strategy aimed at fostering a more inclusive workforce that is better positioned to serve Lowell's diverse population.

Doreen Burgess, Assistant to the City Manager

Doreen Burgess was appointed as Assistant to the City Manager in April of 2022. Prior to that appointment, Ms. Burgess served as State Representative Tom Golden's chief of staff in the State House for the previous 15 years. Ms. Burgess, a Lowell resident, brings many years of legislative experience to the City Manager's Office and has been charged with special projects in the Manager's Office, in addition to her responsibility as the executive to City Manager Thomas A. Golden, Jr.



Melissa Desroches, Executive Assistant



Melissa Desroches is the Executive Assistant to the City Manager and was appointed to this position in January 2023. Prior to this, she taught middle school in the Lowell Public School system for 12 years at the Robinson School, having been a mentor teacher and an adjunct professor for the Lowell Teacher Academy at Fitchburg State College. Melissa has a Bachelor's Degree in English Literature from The George Washington University ('97) and a Masters Degree in Secondary Education from the George Washington Graduate School of Education and Human Development ('98). Melissa's professional background includes research to advance student achievement at the American Institutes for Research and as an adjunct professor in writing at both New England College in Henniker, NH and Middlesex Community College. She began her career in Lowell in 2000 as the Executive Director for the Spindle City Corps and was a freelance writer for Nashoba Press and the Lowell Sun.

In her role as Executive Assistant, Melissa supports initiatives through the City Manager's Office and works closely with Cultural Affairs and Special Events (CASE), the City Communications Team, and the Chief Diversity, Equity, and Inclusion (DEI) Officer. She also coordinates the City's various Boards and Commissions. Currently, Melissa lives in Lowell with her husband and three children. She is on the board of the Greater Lowell Chamber of Commerce and the MassHire Greater Lowell Workforce Board.

Department Directory

Department	Department Head/ Contact
Assessors	Chief Assessor: Ellen Brideau 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department (http://lowellma.gov/151/Budget)	Deputy Chief Financial Officer: Austin Ball 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Career Center (http://lowellma.gov/478/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 Daniel P. Rourke 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040
Council on Aging (at Senior Center)	Executive Director: Kimberly Gagnon 276 Broadway Street 978-674-4131
Cultural Affairs & Special Events	Director, Cultural Affairs and Special Events: Peter Crew 50 Arcand Drive, 2nd floor 978-674-4260
Development Services	Director: Lloyd DeJesus 375 Merrimack Street, 2nd Floor, Room 55 978-674-4144
Elections	Director: Greg Pappas 375 Merrimack Street, Basement, Room 5 978-674-4046
Finance General	Chief Financial Officer: Conor Baldwin 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Fire	Chief: Phillip AJ Charron 99 Moody Street 978-459-5553
Health and Human Services	Director: Lisa Golden 341 Pine Street 978-674-4010
Human Relations	Director: Neil Osborne, Esq 375 Merrimack Street, Basement, Room 19 978-674-4105
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

Department	Department Head/ Contact
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: Bridget Cooley 401 Merrimack Street 978-674-4120
Public Works	Commissioner: Paul St. Cyr 1365 Middlesex Street 978-674-4111
Purchasing	City Procurement Officer: P. Michael Vaughn 375 Merrimack Street, 3rd Floor, Room 60 978-674-4110
Retirement	Board Administrator: Shannon Dowd 375 Merrimack Street, Basement, Room 3 978-674-4094
Schools	Superintendent: Liam Skinner 155 Merrimack Street 978-674-4320
Treasurer / Collector	City Treasurer: Theodoros Panagiotopoulos 375 Merrimack Street, 1st Floor, Room 30 978-674-4222
Veterans' Services	Director: Eric Lamarche 276 Broadway Street, 2nd floor 978-674-4066
Wastewater Utility	Executive Director: Aaron Fox First Street Blvd (Rt 110) 978-674-4248
Water Utility	Executive Director: Steven Duchesne 815 Pawtucket Boulevard 978-674-4240

Budget Timeline

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 FY2025 was initiated in January of calendar year 2024 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.

According to the Charter of the City of Lowell and the relevant governing financial laws in the Commonwealth (MGL c. 44 s., within 170 days after the annual organization of the city government in any city (other than Boston), the City Manager must submit the annual budget to the city council in the form of line-items for the proposed spending purposes of the city for the next fiscal year.

Jan 24, 2024

Budget instructions and financial sheets distributed to Department Heads.

Feb 16, 2024

All Department Budget Requests Due to the City Manager's Office/ Finance Department.

Feb 23, 2024

Finance Department to work with Department Staff to complete budget submissions.

May 10, 2024

Final Internal Budget Preparations by City Manager & Finance Department.

May 21, 2024

Introduction of FY2025 Operating and Capital Budget to Lowell City Council; proposed vote to accept timely submission of the budget (per MGL c. 44 s. 32).

Jun 4, 2024

Projected date for Public Hearing on FY2025 budget and subsequent vote by Lowell City Council on the FY2025 appropriation order & FY2025 capital plan loan order.

Jun 17, 2024

City Auditor to enter budget into the City of Lowell financial accounting system for all city departments & verify School Committee vote on FY2025 budget for Lowell Public Schools.

Jul 1, 2024

FY2025 Fiscal Year begins

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).

1. 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.

2. 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.

3. 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 interdepartmental 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 (per MGL c. 44 s 33B, See: DOR- IGR-17-13)

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.

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);

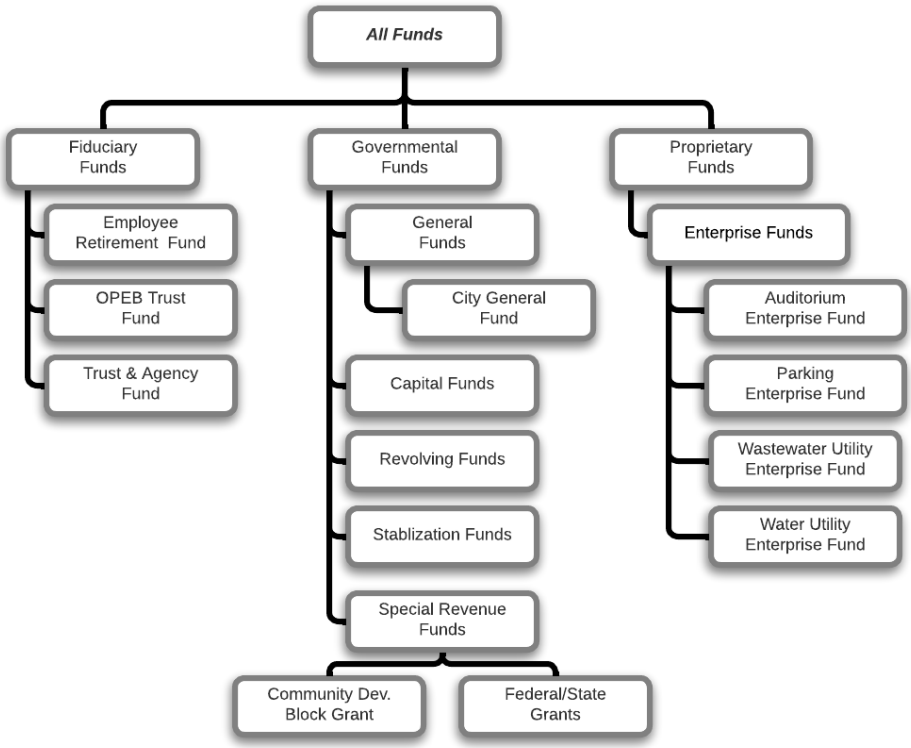
b. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP);

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.

Fund Structure



Major Fund Descriptions

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

Financial Policies



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

Conor Baldwin, *Chief Financial Officer*

The City of Lowell has worked diligently to build, implement, and maintain strong fiscal policies that are used as the guiding principles for the city's day-to-day finance operations. These policies are intended to provide direction so that the City's finances are managed in a manner that will continue to provide for the delivery of quality services; ensure a balanced budget; and establish reserves necessary to meet known and unknown future obligations. The City of Lowell believes with these policies in place it can ensure fiscal sustainability, which means maintaining a long-term view of financial planning that anticipates and proactively addresses risks to preserve and enhance quality of life and service as identified and prioritized through city council input.

While fiscal sustainability and long-term preparedness stand as the main objectives behind the fiscal policies, they also serve to:

- Ensure the City operates under financial controls that are in accordance with all Federal, State, and Local laws and direct its financial resources towards meeting the City's goals.
- Guide the City Council, City Manager, and all city departments to make informed and accountable decisions that best reflect the economic, social, and environmental impacts of all issues.
- Promote transparency in all our financial endeavors by providing accurate and timely information on the City's financial condition.
- Maintain internal controls that ensure the legal use of financial resources.

Due to the scope and size of the various financial policies, they have been placed in the Appendices section of this document.

GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

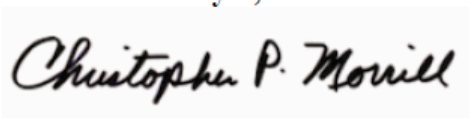
PRESENTED TO

City of Lowell

Massachusetts

For the Fiscal Year Beginning

July 1, 2023



Executive Director

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, 2023. 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.

The City of Lowell has received the Distinguished Budget Presentation Award for the periods FY2015, FY2016, FY2017, FY2018, FY2019, FY2020, FY2021, FY2022, FY2023 and FY2024. 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.

Population Overview

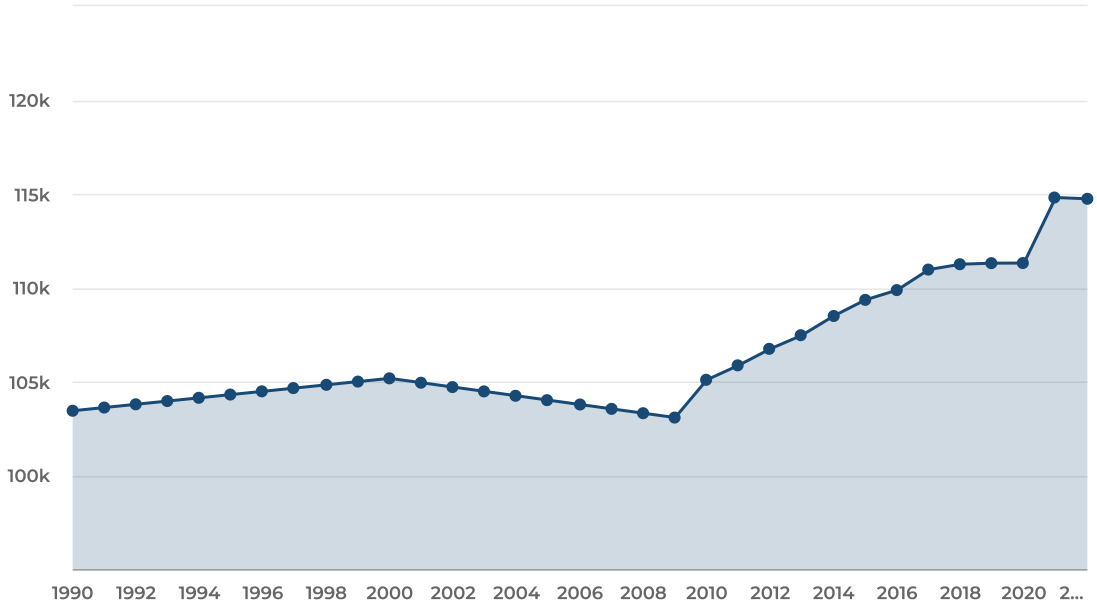
TOTAL POPULATION

114,737

▼ .06%
vs. 2021

GROWTH RANK

197 out of **351**
Municipalities in Massachusetts



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

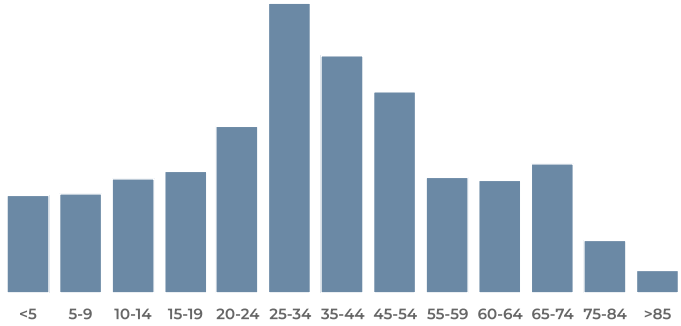
DAYTIME POPULATION

100,071

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

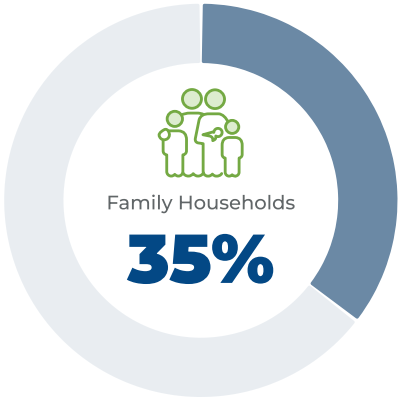
** Data Source: American Community Survey 5-year estimates*

Household Analysis

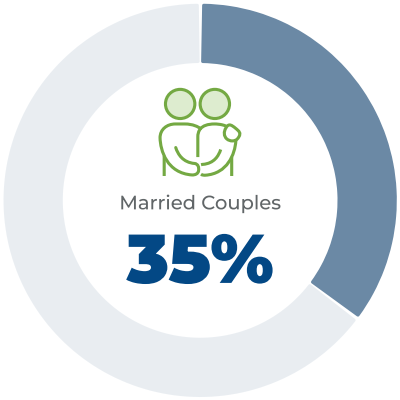
TOTAL HOUSEHOLDS

42,343

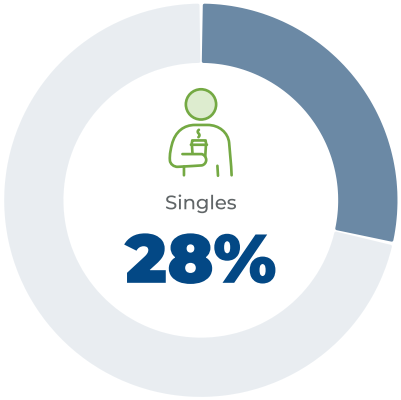
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 24%
lower than state average



▼ 25%
lower than state average



▼ 1%
lower than state average



▼ 16%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

8%

▼ 61%
lower than state average

Median Income

$73,008

▼ 24%
lower than state average

Below $25,000

19%

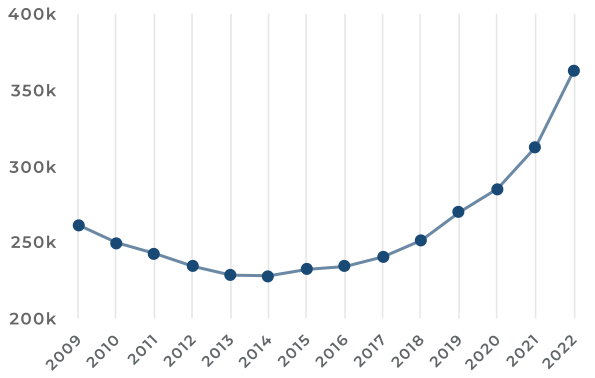
▲ 33%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

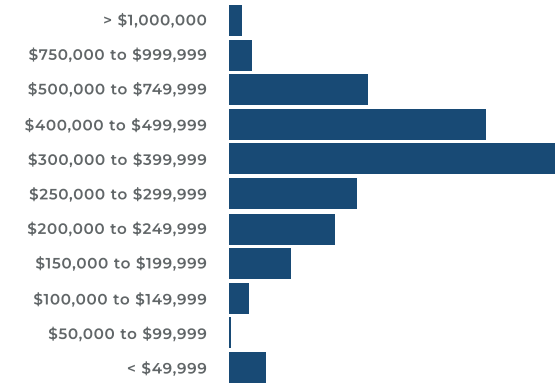
2022 MEDIAN HOME VALUE

$362,800



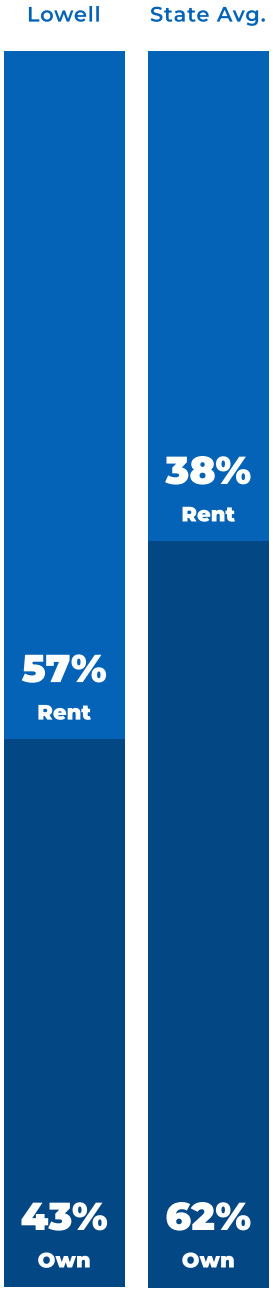
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Community Profile - Lowell, Massachusetts

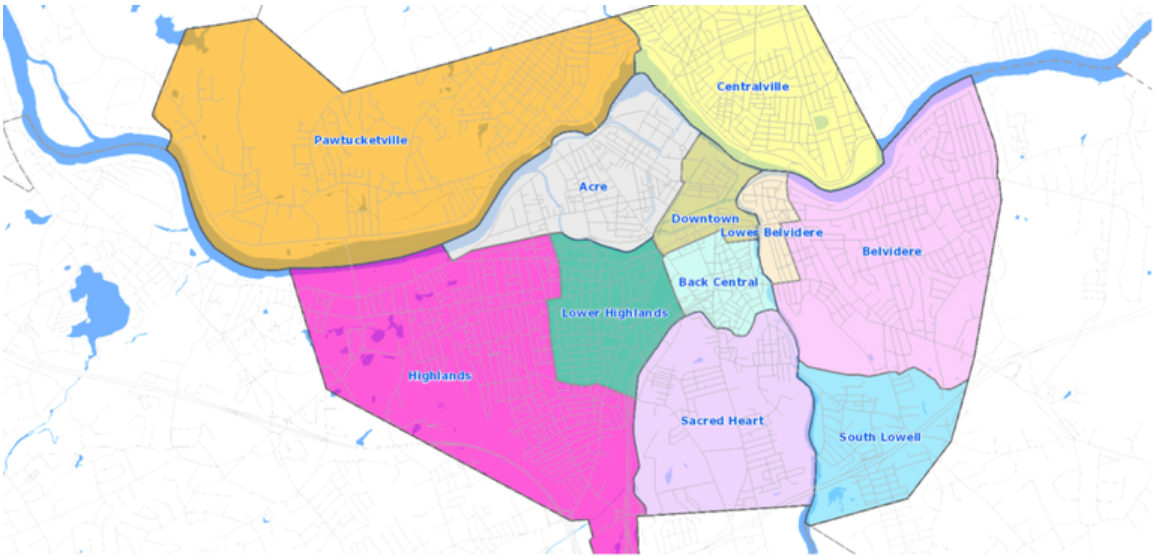


The City of Lowell is the fifth-largest city in the Commonwealth of Massachusetts, as of the most recent U.S. Census and its strategic location at the intersections of Routes 495, 93 and 3, provides excellent access to all points of interest in Massachusetts as well as New Hampshire and Maine. Commuter 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 Rate, Fourth of July fireworks, and more. Residents say—with pride, that Lowell has something for everyone with its unmatched quality of life.

Lowell's Neighborhoods



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 Wigginville. 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.

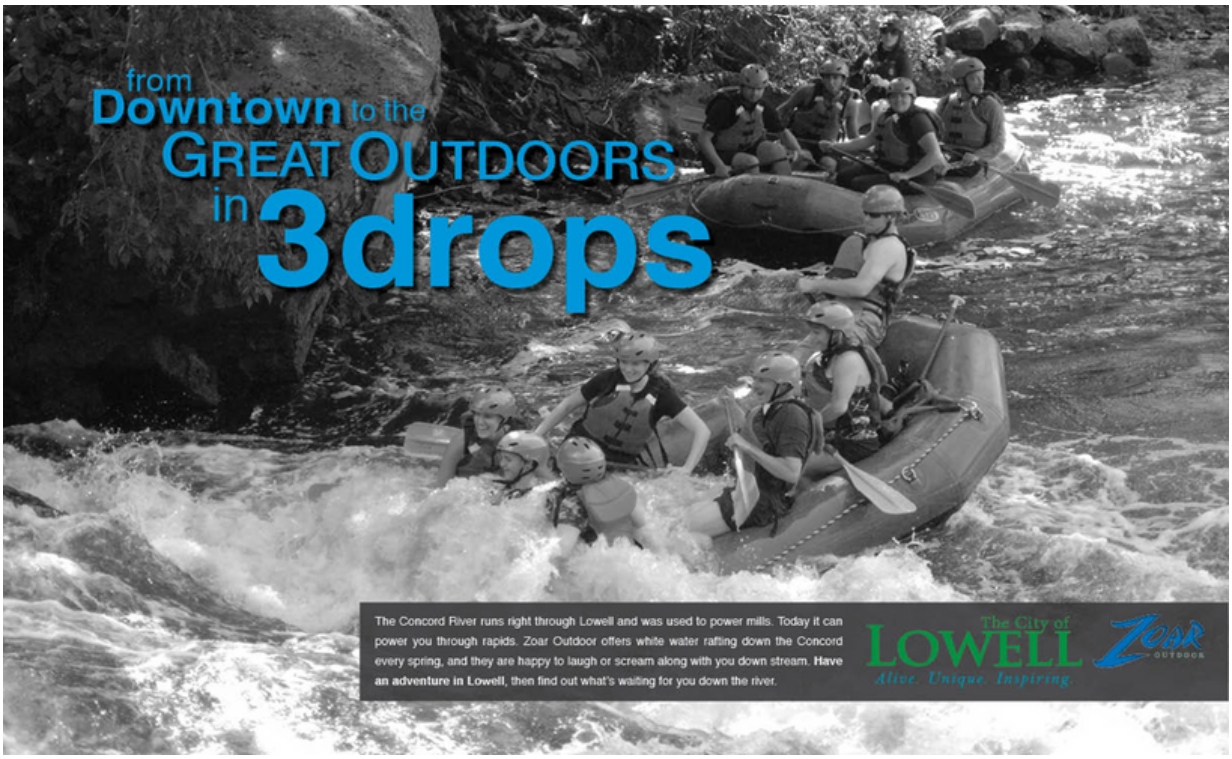
Summary of Key Municipal Services

- 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.

Parks and Open Spaces

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



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.[1]



There are many recreational amenities in Lowell. The following charts show how many different recreational activities you can find (and how many locations you can find them at,) along with how much recreational acreage the City has (as of 1/1/19). Additional details about recreational activities, fields, and permitting can be found at Lowell Parks and Recreation website.

Recreational Activity	Locations	Recreational Activity	Locations
Baseball Field(s)	16	Picnic Area(s)	10
Basketball Court(s)	27	Playground(s)	35
Beach / Boating	2	Pool(s)	3
Boccy Court(s)	1	Skateboard Park(s)	4
Deck hockey Rink(s)	1	Softball Field(s)	10
Football/ Lacrosse/ Soccer Field Hockey Field(s)	10	Splash/ Spray Park(s)	3
Garden(s)	3	Tennis Court(s)	8
Gazebo/ Pavillion/ Stage(s)	5	Track and 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

Neighborhood	2010 Pop.	% Total	Current Recreational Acreage	% Total Acreage
The Acre	12,271	11.52%	28.58	6.9%
Back Central	5,367	5.04%	30.88	7.5%
Belvidere/ South Lowell	19,951	18.73%	121.8	29.6%
Centralville	15,237	14.30%	66.53	16.2%
Downtown	5,267	4.94%	2.86	0.7%
Highlands	30,190	28.34%	65.31	15.9%
Pawtucketville	15,20	14.10%	95.36	23.2%

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Footnote(s)

1. Data from: https://censusreporter.org/profiles/16000US2537000-lowell-ma (https://censusreporter.org/profiles/16000US2537000-lowell-ma). Retrieved: February 6, 2023

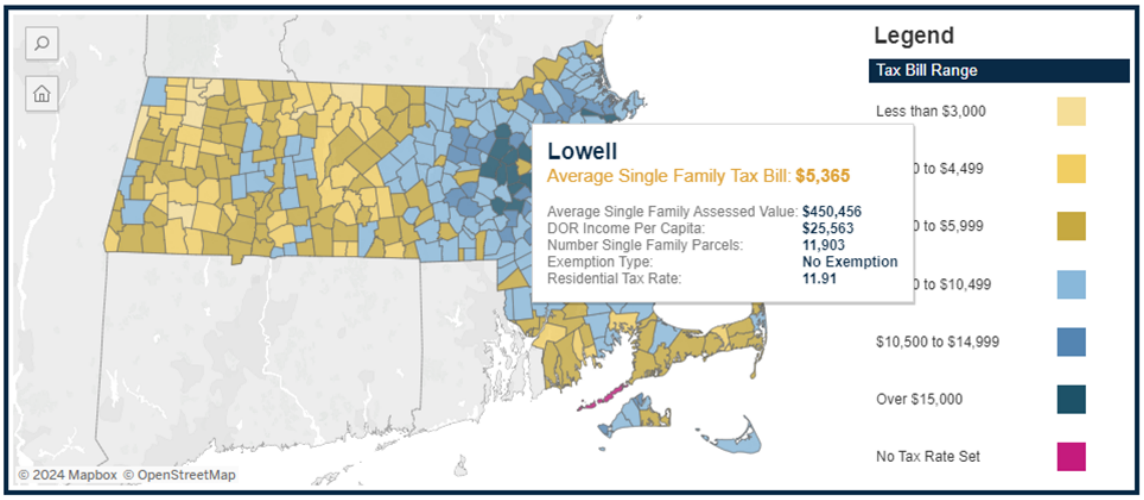
Housing and Taxes

Average Single Family Value & Tax Bill History

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	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	232
160	Lowell	2024	5,361,774,049	11,903	450,456	5,365	1.19	25,563	20.99	

FY2024 Data - Real Estate Taxes[1]

Type	Average Value	Average Tax Bill	Parcels
One Family	$450,455	$5,364.99	11,903
Two Family	$523,784	$6,238.26	3,724
Three Family	$625,423	$7,448.79	800
Condominium	$275,484	$3,281.01	5,610



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Footnote(s)

1. Data Source: City of Lowell Assessor's Office - 2023 Tax Rate Recapitulation

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2024	$12,488,607,085	$468,493,010	$12,957,100,095
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
2024	23.27	11.91
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
2024	$172,422,044
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

Top 10 Taxpayers in Lowell - FY2024

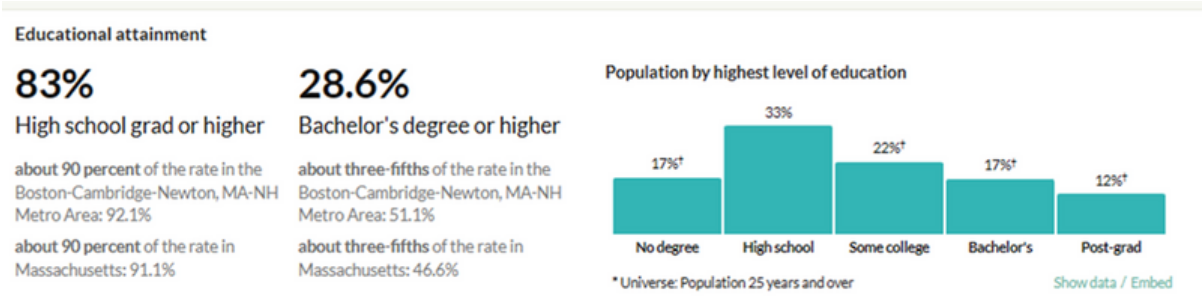
Name	Nature of Business	Total Assessed Valuation for Fiscal 2024	% of Total Value
National Grid / Colonial Gas	Public Utility	$209,523,528	1.62 %
Princeton Properties	Housing/Office Building	167,661,800	1.29
National Grid - Electric	Public Utility	121,633,360	0.94
CH LH Crosspoint LLC	Office Building	111,649,900	0.86
Winn Residential	Housing/ Subsidized	84,851,600	0.65
Westminster Preservation	Housing/ Subsidized	68,046,000	0.53
SMC Residences at Crosspoint	Housing	67,022,600	0.52
NE Heritage Properties	Housing	64,261,500	0.50
Massachusetts Mills	Housing	51,532,700	0.40
Coalition for a Better Acre	Housing/Subsidized	49,900,500	0.39
Total		$ 996,083,488	7.69 %

Education

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 Enrollment - October 1, ...

	2017	2018	2019	2020	2021	2022	2023
Elementary (PK-4)	6,614	6,921	6,417	5,090	6,087	6,243	6,162
Middle/ Junior High (5-8)	4,478	4,740	4,882	4,794	4,753	4,580	4,570
Senior High (9-12)	3,155	3,430	3,101	3,223	3,161	3,272	3,519
SP/Other		346	34	36	22	25	23
Totals	**14,247**	**15,437**	**14,434**	**13,143**	**14,023**	**14,130**	**14,272**



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	2022
Construction	879	724	867	878	888	974	1,014	1,002	999	1,051
Manufacturing	2,862	3,035	2,888	3,042	3,103	3,669	3,301	2.970	2,935	3,063
Trade, Transportation & Utilities	3,912	3,667	3,838	3,954	3,975	4,096	4,236	4,021	4,294	4,245
Information	1,025	1,227	1,052	1,428	1,543	1,454	1,332	1,093	1,048	1,335
Financial Services	1,585	1,514	1,475	1,435	1,379	1,390	1,441	1,406	1,218	1,062
Professional & Business Services	4,030	3,729	4,317	4,070	4,484	5,364	5,986	5,711	6,079	5,925
Education & Health Services	14,106	9,548	10,070	15,277	11,191	16,691	16,854	15,714	15,829	16,397
Leisure & Hospitality	3,143	2,929	2,880	3,388	3,118	3,509	3,457	2,470	2,700	2,997
Other Services	1,115	1,254	1,055	1,047	1,069	1,092	998	835	866	879
Public Administration	1,617	1,503	1,421	1,448	1,440	1,433	1,332	1,323	1,323	1,407
Total Employment	**34,274**	**29,130**	**29,863**	**35,967**	**32,195**	**39,672**	**39,951**	**36,567**	**37,291**	**38,361**
Number of Establishments	**2,493**	**2,750**	**2,953**	**3,134**	**3,244**	**3,566**	**3,611**	**3,872**	**4,106**	**4,178**
Average Weekly Wage	$976	$1,002	$1,048	$1,057	$1,147	$1,186	$1,289	$1,335	$1,457	$1,466

Ten Largest Employers in the City

Rank	Company Name	Nature of Business	Employees
1	UMass Lowell	Education	4,944
2	Tufts Medicine (Lowell General Hospital)	Healthcare	3,650
3	UKG (formerly Kronos)	Software	1,700
4	IBM	Software	1,200
5	Demoulas/ Market Basket	Supermarket	1,094
6	Middlesex Community College	Education	759
7	Community Teamwork (CTI)	Social Services	587
8	Aramark Corp.	Hospitality/ Food Service	450
9	D'Youville Life & Wellness Community	Healthcare	407
10	Jabra	Electronics	400

History

Lowell is situated at the confluence of the Merrimack and Concord rivers on what was historically fishing, hunting, and gathering grounds for indigenous peoples. Originally East Chelmsford, by 1820 the area was home to about 200 people living on scattered farms and at the crossings of a few roads. Events occurring in nearby Waltham along the Charles River changed the community forever as associates of the late Francis Cabot Lowell arrived, looking for a source of waterpower to expand their successful cotton textile mill operations. In 1821, the Merrimack River's Pawtucket Falls attracted these early 19th century industrialists who proceeded to rapidly transform the area into an industrial city and by 1826, the Town of Lowell, named in honor of Francis Cabot Lowell, was chartered with a population of 2,500.

By 1836, Lowell had grown at an amazing rate and was chartered as the third city in Massachusetts with a population of over 17,500. Just 14 years later, the city's 5.6 mile canal system was completed providing power to ten major textile companies while the downtown and surrounding neighborhoods continued to expand. Within 30 years of its founding, Lowell had become America's first great industrial city, the largest producer of cotton textiles in the United States, and a center of technological innovation. Lowell transformed the cotton textile industry by perfecting the system of creating finished products from raw materials in one location.

The majority of Lowell's early workforce was comprised of young, single women from all over New England who were attracted by good wages and educational opportunities. Early Irish immigrants provided much of the labor to construct the canal system and as the 19th century progressed, many more immigrants arrived in Lowell, attracted by work in the mills. French Canadians, Polish, Greeks, and Portuguese arrived in large numbers, replacing the New England "mill girls" as the chief source of labor. By 1900, only 20% of the city's 100,000 inhabitants were native born of native parents. Today, many nationalities can be found in Lowell with newer immigrants from places like Brazil and Cambodia and many other countries.

Urban disinvestment and decline were a familiar sight in America's older cities in the mid-20th century. Lowell was no exception as the collapse of the city's once-thriving textile industry in the 1920s and 1930s resulted in empty mill buildings and a decaying downtown. Older factories and machinery could not compete with more advanced steam powered factories and lower taxes in the south as it began to industrialize. Lowell's textile companies moved south or shut down with the last of the original textile companies closing in 1956.

During the 1950s and 1960s, federal urban renewal funding became available but did not stimulate economic renewal and resulted in the demolition of some of the city's most significant millyards and the destruction of several ethnic neighborhoods. However, some in Lowell saw the city's history as a means to its revitalization. In the early 1970s, planning efforts began to focus on preservation as a core element of the city's revitalization strategy. The establishment of the Lowell Heritage State Park in 1974 by the Commonwealth of Massachusetts further reinforced ongoing City efforts and projects, culminating in the establishment of the Lowell National Historical Park in 1978.

Today, Lowell has forged an identity that focuses on a unique combination of history, culture, education, and technology. Development projects successfully balance the historic landscape of the city while also meeting the needs of a modern, urban environment. Historic and cultural attractions as well as various celebrations and festivals are opportunities for residents and visitors alike to experience Lowell, contribute to the city's economy, and assists in creating strong community fabric. Lowell is still an innovator and model for many just as it was in the 19th century when it was the center of American industry and technology.

FINANCIALS

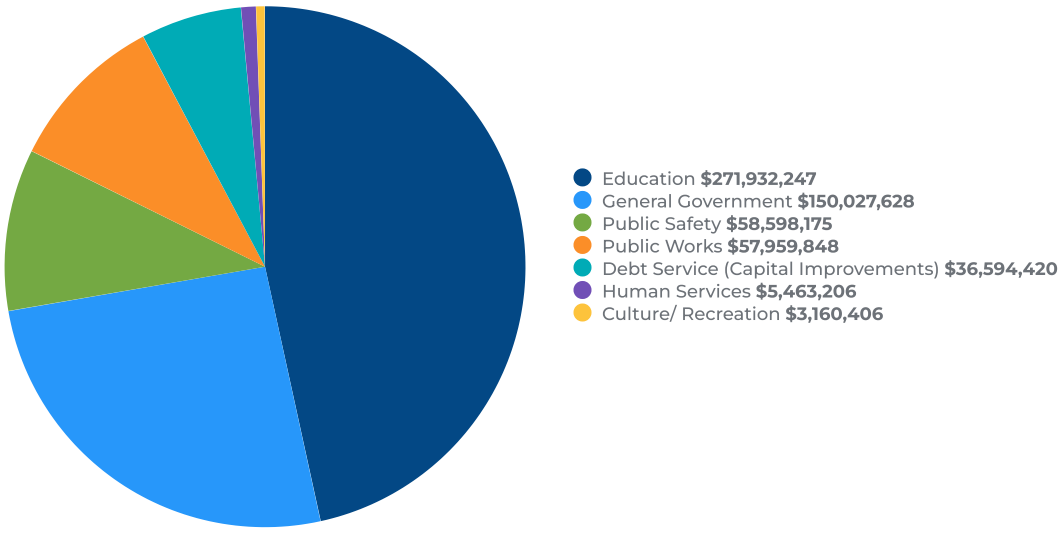
The City of LOWELL *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

A Message from the Chief Financial Officer

With this budget for fiscal year 2025, City Manager Thomas A. Golden, Jr. and his finance team submit to the Lowell City Council a funding plan for the third 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 FY2025 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 FY2025—as well as a historical review of the data—serve 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 FY2025 are $583,735,930. Of that total, $473,837,775 are appropriations in the General Fund. According to accounting rules established by the Department of Revenue, the total for the General Fund appropriations does not include "cherry sheet" assessments, provisions made for tax abatements & exemptions (a.k.a. the "overlay"), or amounts budgeted to be raised on the tax rate recap.

FY2025 Total Expenses by Category (all funds)



A breakdown of expenses by functional area is included in the pie chart, above. 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 2025 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 in the Education section of the Introduction in the Digital Budget Book. 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 2025 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 $583,735,930, there are six (6) other major categories of expenditure in FY2025 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.

Short-term Factors & Fiscal Challenges

As described in the transmittal letter, 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. These challenges, however, do limit our ability to increase services without careful planning. Below is a brief analysis of some of the major financial challenges for FY2025.

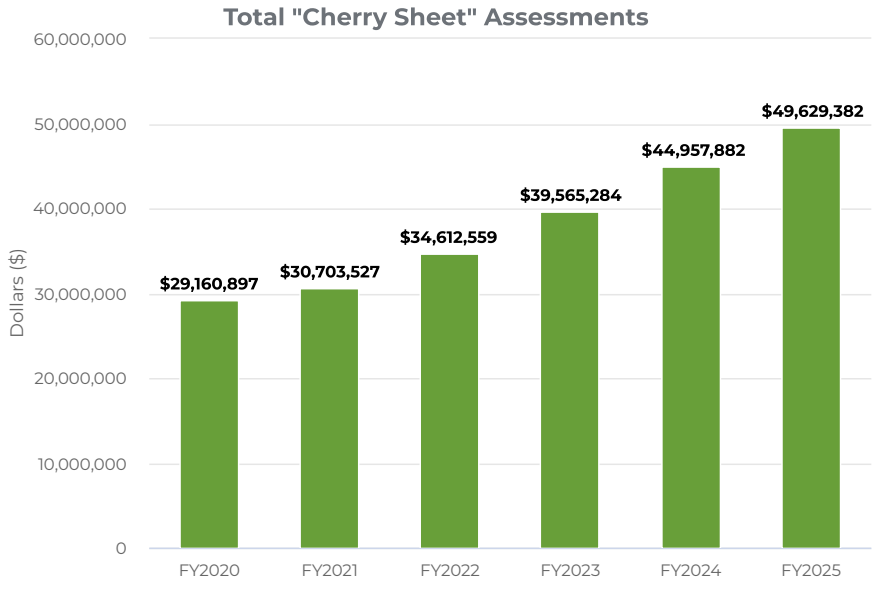
FY2025 Fiscal Challenges - (1) Cherry Sheet Assessments

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.

The most significant of these assessments, is that for charter school students in Lowell. When a student moves from a traditional district to a charter school, the amount of funding spent by the district for that child follows the child in the form of a charter school tuition payment. The state provides some transitional aid to communities as they face these new costs. That funding, however, is temporary and has been significantly underfunded in the state budget. Thus, the school district and City Administration must find ways to cover the new tuition payment expense. Because students leave from different grades and schools, it is not easy—if at all possible—to reduce the number of classes in a district. Without closing classes, a district cannot eliminate teacher salaries, which are its biggest expense.

Also noteworthy, assuming current patterns continue, the students who remain in the traditional district will disproportionately be higher-needs children. The current and proposed law creates a disincentive for charters to serve high-needs children. The Massachusetts Taxpayer's Foundation's chief finding from their 2016 detailed report, 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.

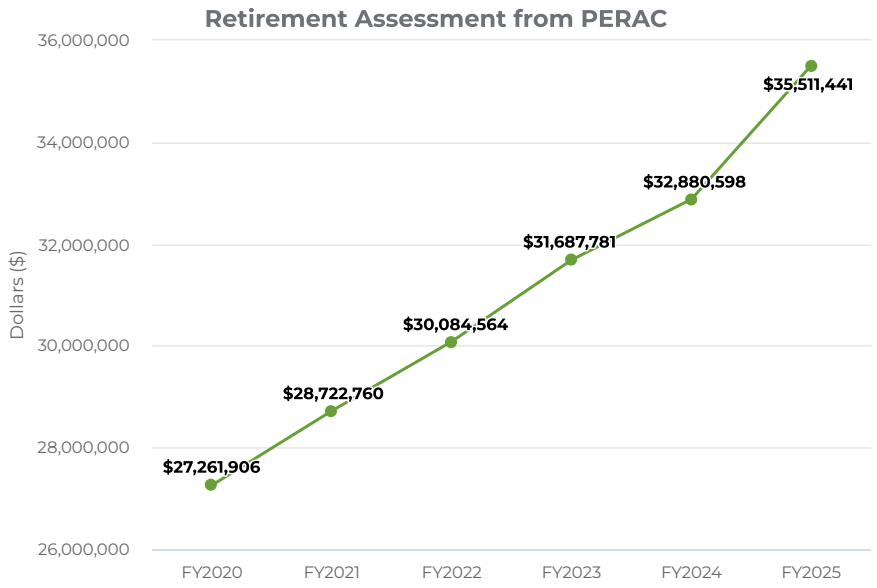
On the one hand, the need to maintain and repair our existing facilities grows greater each day, while on the other, our ability to devote much needed resources to the various ordinary and capital expenses necessary to address these needs is constrained by the net effect of the year-over year increase in the city's charter school assessment and decreases to reimbursement aid from the state. .



FY2025 Fiscal Challenges - (2) Retirement/ Pension Assessment

The Massachusetts General Laws provide for the establishment of contributory retirement systems for state employees, for teachers and for county, city and town employees other than teachers. Teachers are assigned to a separate statewide teachers' system and not to the city and town systems. For all employees other than teachers, this law is subject to acceptance in each city and town. Substantially all employees of an accepting city or town are covered. If a town has a population of less than 10,000 when it accepts the statute, its non-teacher employees participate through the county system and its share of the county cost is proportionate to the aggregate annual rate of regular compensation of its covered employees. In addition to the contributory systems, cities and towns provide non-contributory pensions to a limited number of employees, primarily persons who entered service prior to July 1, 1937 and their dependents. The Public Employee Retirement Administration Commission ("PERAC") provides oversight and guidance for and regulates all state and local retirement systems.

The last full actuarial study of the city's pension obligation was done by KMS Actuaries, LLC as of January 1, 2023. The total actuarial accrued liability at that time was $813,914,152, its actuarial value of assets were $517,833,665, resulting in an estimated unfunded pension benefit obligation was $296,080,487, assuming a 7.0% investment rate of return; the funded ratio was 63.6%. As of 2023, the City's funding schedule was shortened by one year to 2036.



FY2025 Fiscal Challenges - (3) Debt Service Costs for Capital Improvements

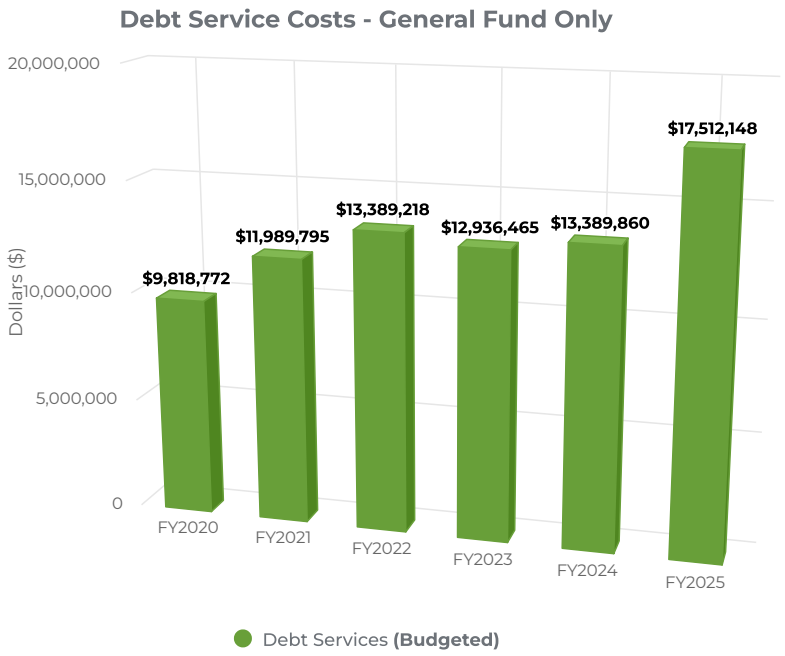
Currently, the City has approximately $367.566 million (excluding authorized refundings) of authorized unissued debt outstanding, comprised of the following:

$239.105 million total school bond authorized for various school construction and repairs, including $205.204 million school bonds authorized for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority ("MSBA"). The reimbursement rate will be approximately 80% of reimbursable project costs.

$43.516 million sewer and $31 million water bonds authorized for the reconstruction of water and sewer mains and facility upgrades throughout the City. The City is aggressively working to maintain and improve its water and sewer infrastructure. Financing will be through the Massachusetts Clear Water Trust. Rates will be raised to support this debt as it is issued. Additionally, the City has authorized unissued debt of approximately $53.84 million for various capital improvements.

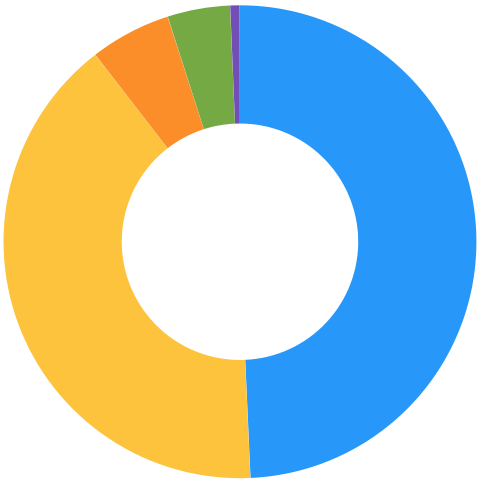
Of the $340,470,238 total amount outstanding, $99,657,222, or 29.3% of the total outstanding, is to be paid by the end of fiscal 2028, and $185,243,776, or 54.4%, is expected to be paid by the end of fiscal year 2033.

The following chart outlines the debt service costs of the General Fund only:



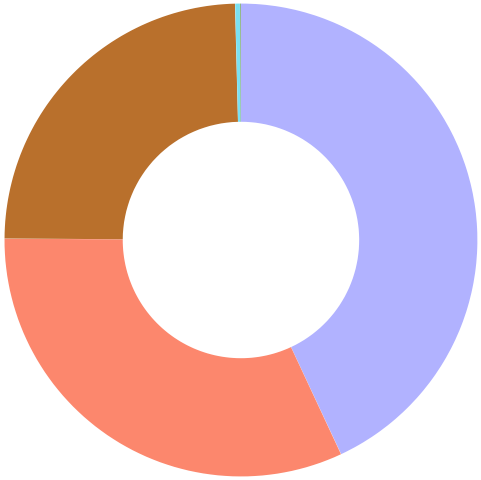
All Debt that the City of Lowell has outstanding is considered General Obligation -- meaning that the responsibility to pay rests with the City, whether the purpose of the debt is for Water/Sewer Improvements, School Construction or Renovation, Road work, Municipal buildings improvement projects or other. City Debt is classified in three areas with the first being General Debt which includes but is not limited to parks, roadwork, building purchases, maintenance and repairs. The second classification is School Debt which is debt which was raised for School Construction work and remodeling. The final category is Water/Sewer Enterprise fund debt which was raised for and includes but is not limited to Sewer Inflow/Outflow work, Lead line replacement, and Water main replacement. The municipal debt that the City currently has outstanding is financed through General Fund or Water/Sewer Enterprise revenue. The following charts illustrate an analysis of the city's outstanding debt.

Outstanding Debt by Type (Inside the Debt Limit)



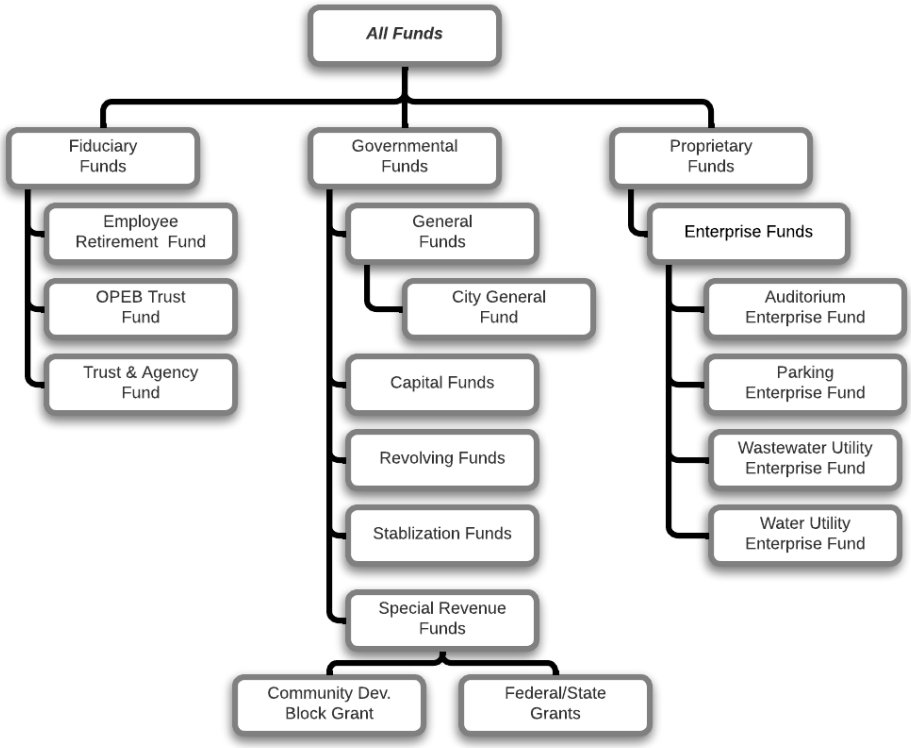
- Municipal Buildings **$68,827,900**
- Sewer **$56,172,539**
- School Buildings **$7,723,000**
- Departmental Equipment **$5,984,850**
- School Other **$912,000**
- Other Purposes (Inside the Debt Limit) **$**

Outstanding Debt by Type (Outside the Debt Limit)



- School Buildings **$63,448,620**
- Sewer **$47,256,166**
- Water **$36,116,785**
- Other Purposes (Outside the Debt Limit) **$510,000**
- Solid Waste **$70,000**

Fund Structure



Major Fund Descriptions

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

General Fund

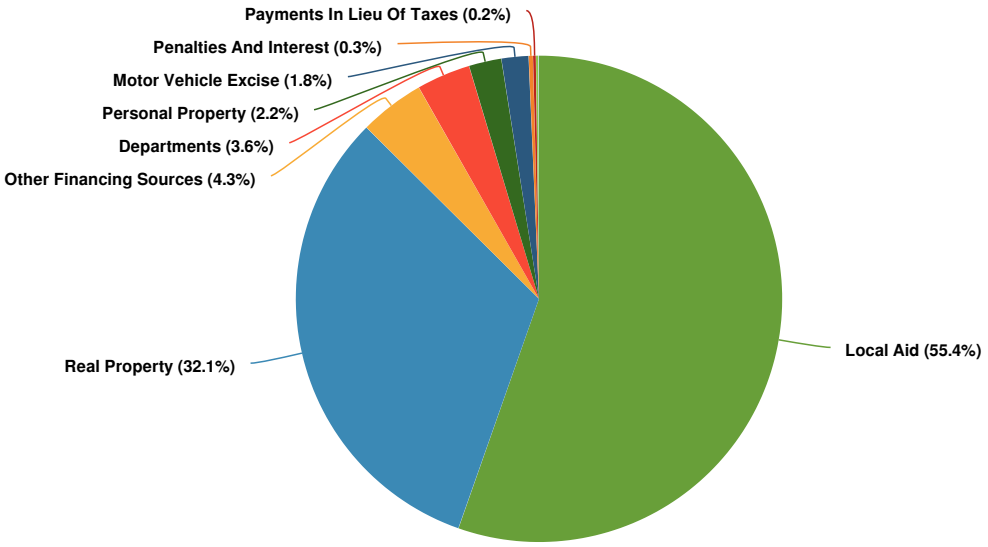
A fundamental principle of municipal finance in Massachusetts is that all revenue received or collected from any source by a city, town or district department or official belongs to the general fund and can be spent for any lawful purpose only after appropriation by the legislative body. G.L. c. 44, § 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).

Summary

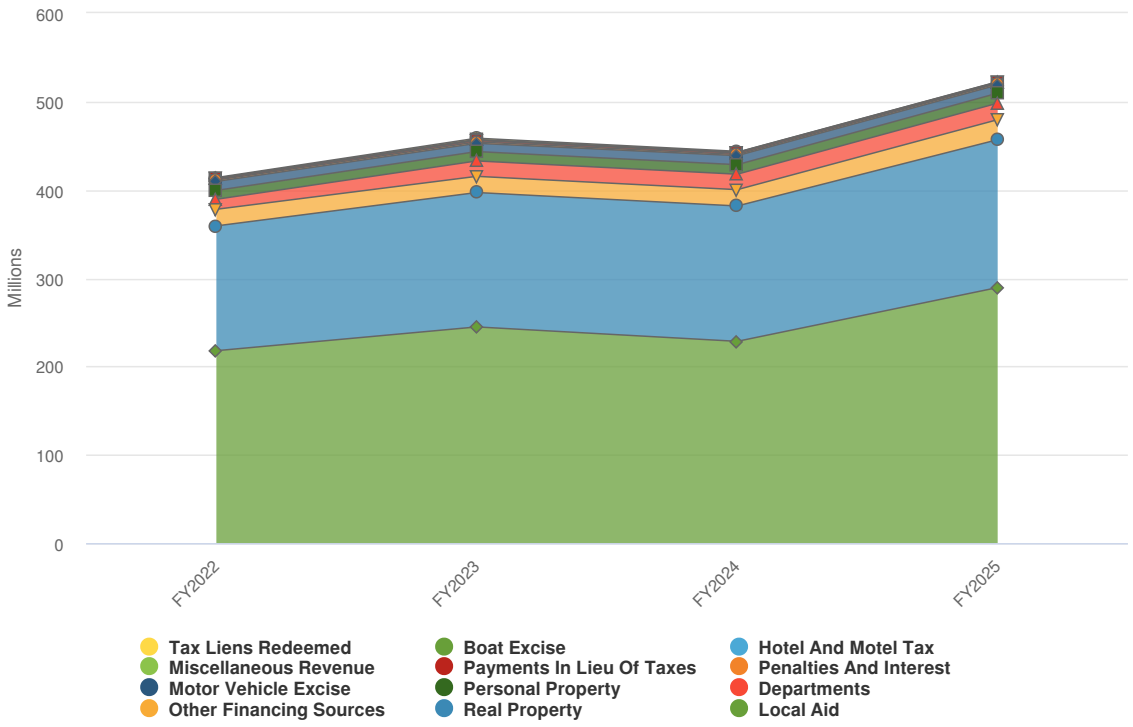


Revenues by Source

Projected 2025 Revenues by Source



Historical and Next Fiscal Year Revenues by Source

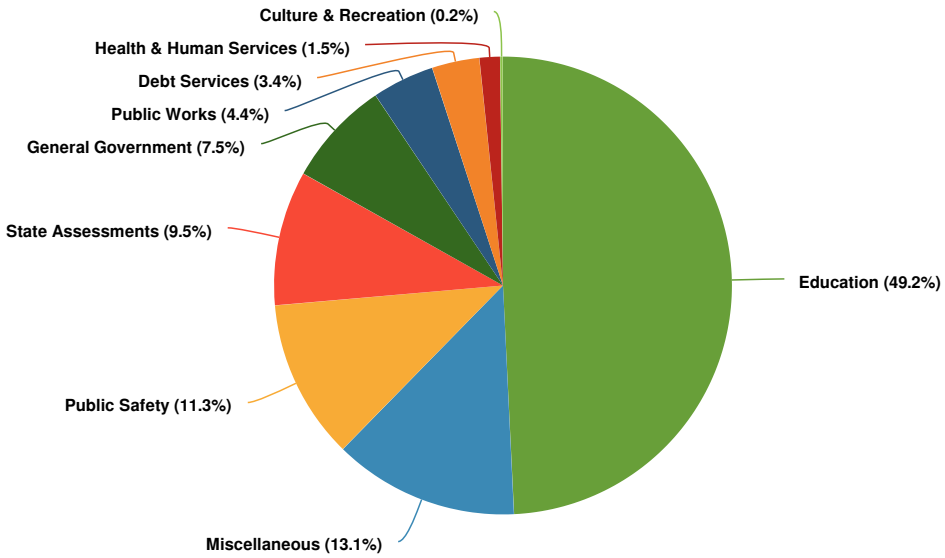


Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Revenue Source				
Miscellaneous Revenue	$512,573	$811,986	$900,000	$800,000

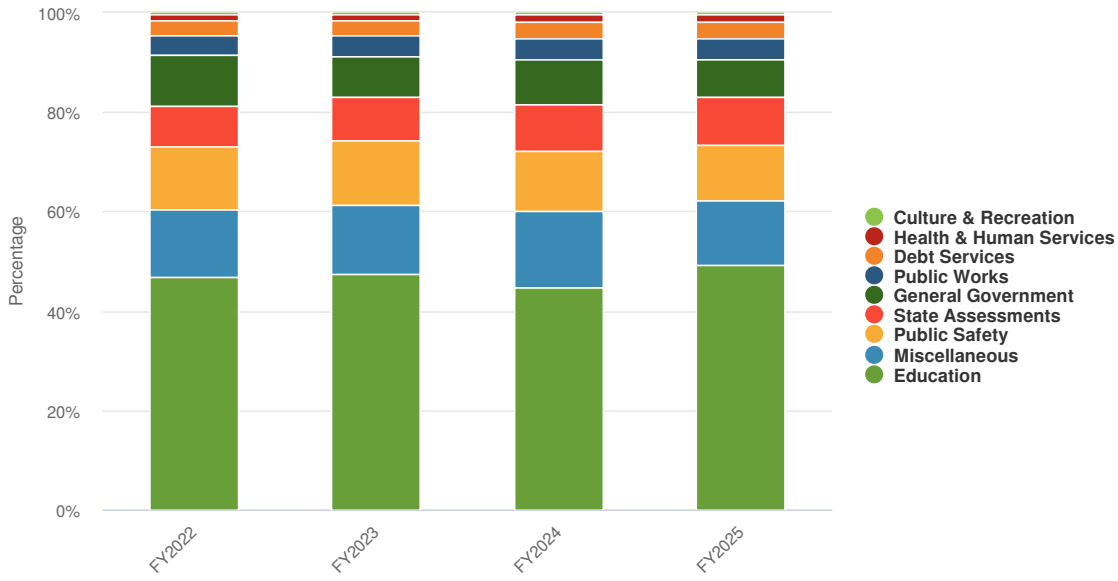
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Personal Property	$10,010,797	$10,604,216	$11,473,847	$11,301,083
Real Property	$141,322,531	$152,194,205	$161,013,330	$167,431,512
Tax Liens Redeemed	$814,787	$1,524,762	$0	$0
Motor Vehicle Excise	$10,200,446	$9,328,161	$10,000,000	$9,328,161
Boat Excise	$15	$0	$15	$0
Penalties And Interest	$1,565,563	$1,602,355	$1,291,388	$1,545,335
Payments In Lieu Of Taxes	$1,317,195	$1,689,860	$1,250,000	$1,025,000
Hotel And Motel Tax	$109,798	$194,788	$110,896	$190,000
Departments	$11,330,596	$17,444,442	$13,575,114	$18,718,004
Local Aid	$217,793,078	$244,720,825	$273,397,766	$289,298,230
Other Financing Sources	$18,811,218	$18,317,577	$18,688,433	$22,664,549
Total Revenue Source:	**$413,788,599**	**$458,433,176**	**$491,700,789**	**$522,301,874**

Expenditures by Function

Budgeted Expenditures by Function



Historical and Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government	$44,167,081	$37,317,508	$37,011,174	$38,985,814
Public Safety	$53,926,941	$57,645,934	$58,674,670	$58,975,959
Education	$200,653,081	$212,236,984	$242,204,056	$257,137,509
Public Works	$17,608,477	$19,456,739	$22,321,818	$22,981,803
Health & Human Services	$5,681,539	$6,188,185	$7,216,589	$7,592,447
Culture & Recreation	$687,827	$1,028,791	$1,291,642	$1,028,278
Debt Services	$12,866,624	$12,536,032	$13,389,860	$17,512,148
State Assessments	$34,184,770	$39,260,851	$44,957,882	$49,666,116
Miscellaneous	$59,195,652	$61,869,285	$64,633,098	$68,421,801
Total Expenditures:	**$428,971,992**	**$447,540,309**	**$491,700,789**	**$522,301,874**

Long Range Financial Plans: 5-Year Forecasts for the General Fund

A forecast of projected revenues and expenditures is a useful management and policy-making 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:

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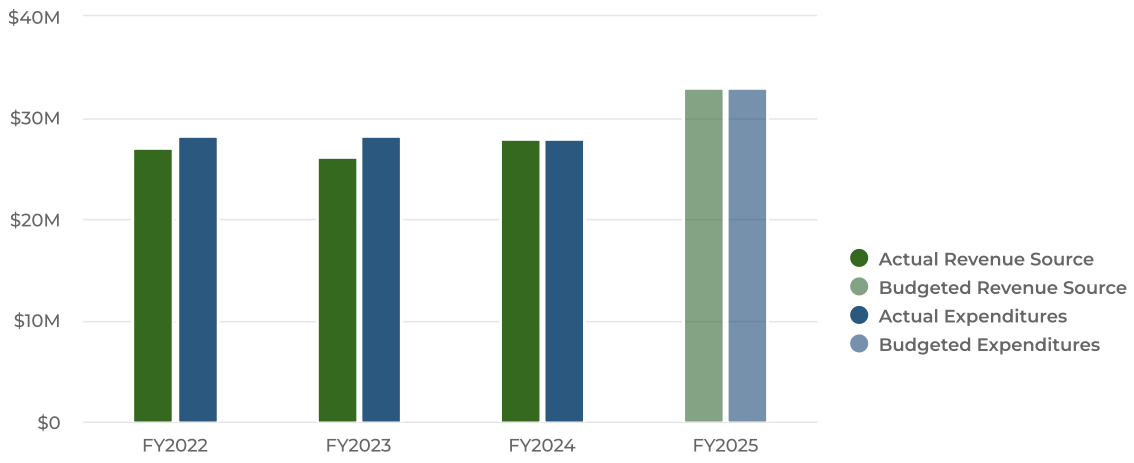
1. Reviewed the existing financial forecast tool;
2. Conducted an in-depth review of major local receipts budgets to actuals and assumptions used for future collections;
3. Conducted a comparison of Lowell's major local receipts categories to other Massachusetts cities;
4. Worked with finance officials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

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

Summary



Revenues by Source

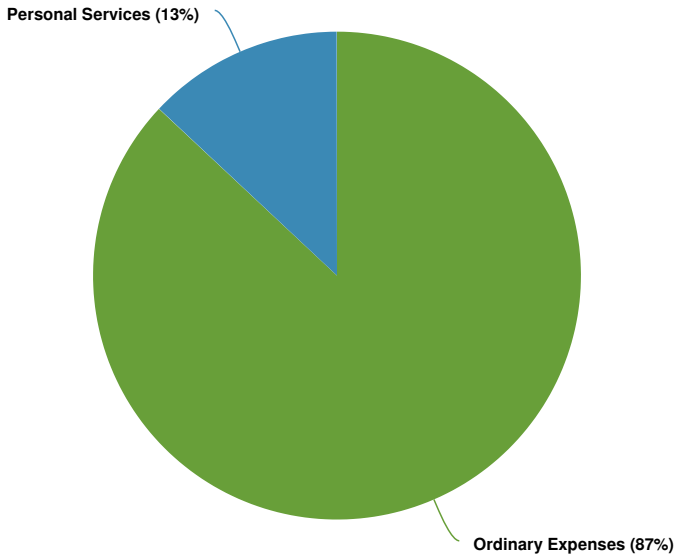
WASTEWATER ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Estimate	FY25 Manager
Aggregate Wastewater Receipts	24,803,365	27,041,824	26,262,421	30,167,001	30,167,001	31,692,303

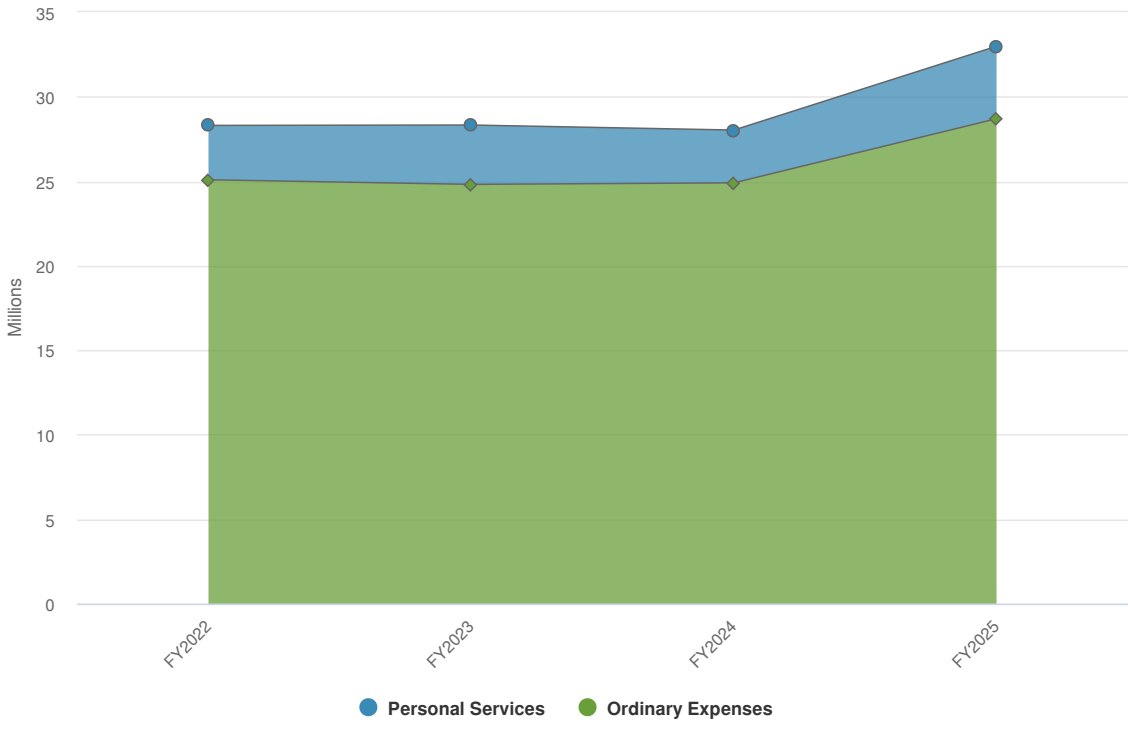
	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	3,041,778	3,216,985	3,647,082	3,832,370	4,102,203	4,289,025
Ordinary Expenses	8,487,620	9,430,166	10,639,367	12,884,617	14,417,842	12,387,944
Debt Service	8,377,828	8,443,772	8,674,730	9,209,677	9,209,677	9,209,677
Indirect Costs	5,023,201	7,211,038	6,124,901	6,948,505	7,099,536	7,099,536
Transfers/Appropriation from Retained Earnings	2,518,717	(278,455)				
Total Expenditures	27,449,143	28,023,506	29,086,080	32,875,169	34,829,258	32,986,182
Surplus/(Deficit)	**(2,645,778)**	**(981,683)**	**(2,823,659)**	**(2,708,169)**	**(4,662,257)**	**(1,293,879)**
Beginning Fund Balance	6,446,391	3,800,613	2,818,930	2,818,930	1,299,349	1,299,349
Estimated Operations			-	(2,708,169)	(4,662,257)	(1,293,879)
Projected Ending Fund Balance (*must be < 22 R.E.*)	6,446,391	3,800,613	2,818,930	110,761	(3,362,908)	5,470
Actual Operations	(2,645,778)	(981,683)				
Actual Ending Fund Balance (R.E.) (*must be >0*)	**3,800,613**	**2,818,930**	**2,818,930**	**1,299,349**	**(3,362,908)**	**5,470**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



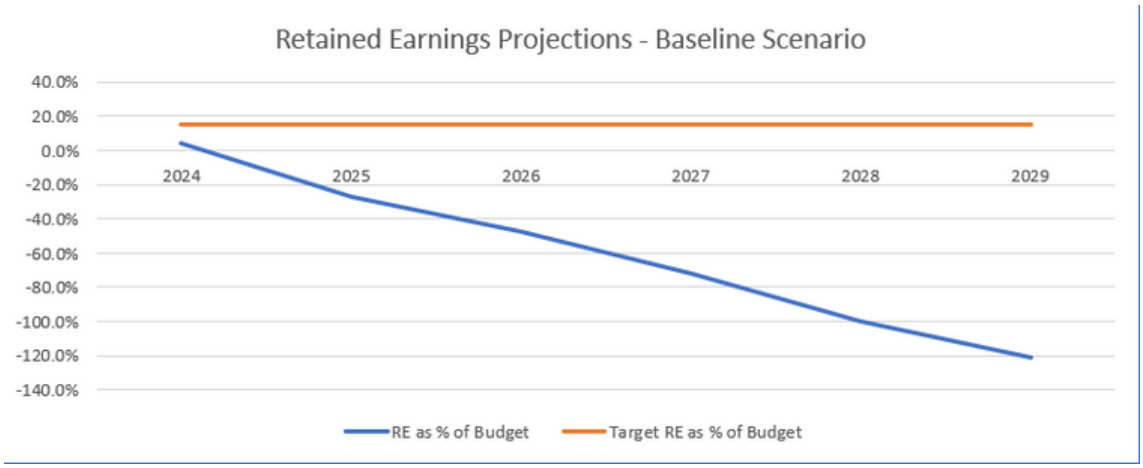
Historical and Next Fiscal Year Expenditures by Expense Type

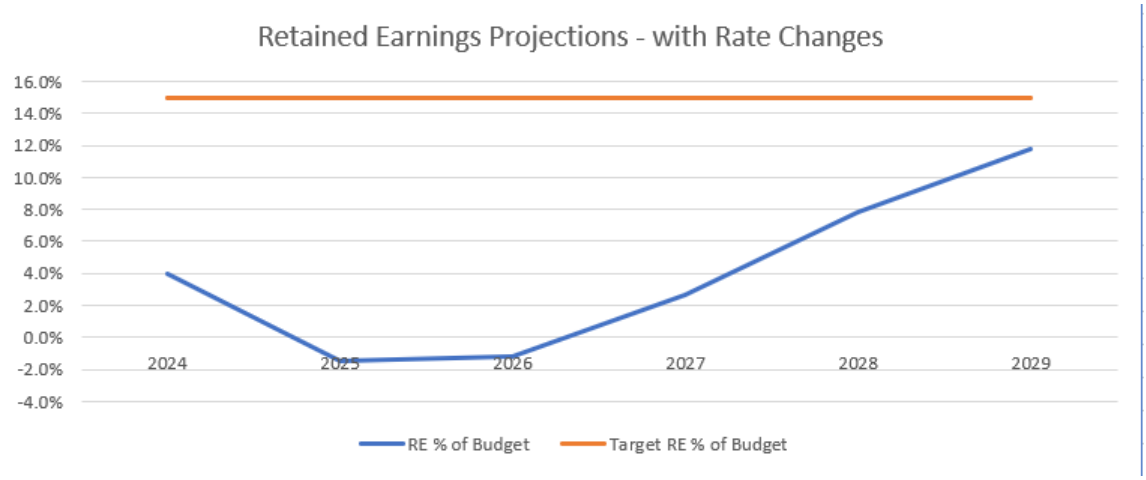


Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services	$3,216,986.12	$3,512,757.82	$3,832,370.00	$4,289,025.00
Ordinary Expenses	$25,084,975.81	$24,811,609.43	$28,604,634.00	$28,697,157.00
Total Expense Objects:	**$28,301,961.93**	**$28,324,367.25**	**$32,437,004.00**	**$32,986,182.00**

Long Range Financial Plans: 5-Year Forecasts for the Wastewater Enterprise Fund

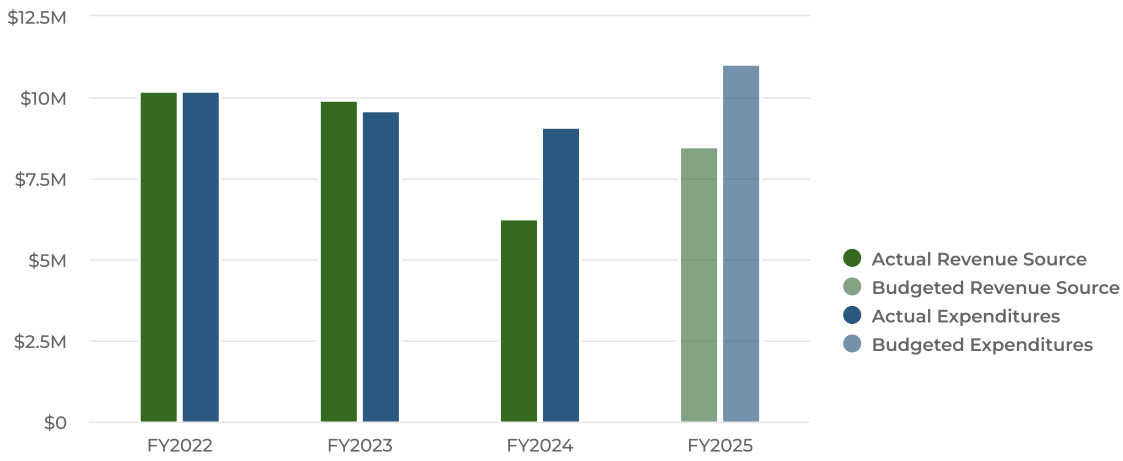




2025 BUDGETED	2025 PROJECTED	2026 PROJECTED	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
	12.00%	20.00%	9.00%	9.00%	9.00%
$22,328,321	$ 20,400,109	$ 24,480,131	$ 26,683,343	$ 29,084,843	$ 31,702,479
$ 1,100,000	$ 1,158,516	$ 1,297,538	$ 1,557,046	$ 1,697,180	$ 1,849,926
$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
$ -	$ 3,655	$ 3,655	$ 3,655	$ 3,655	$ 3,655
$ 19,000	$ 16,688	$ 16,688	$ 16,688	$ 16,688	$ 16,688
$ 1,614,000	$ 1,685,025	$ 1,769,276	$ 1,857,740	$ 1,950,627	$ 2,048,158
$ 2,105,414	$ 2,210,591	$ 2,321,121	$ 2,437,177	$ 2,559,035	$ 2,686,987
$ 2,325,568	$ 2,448,906	$ 2,571,352	$ 2,699,919	$ 2,834,915	$ 2,976,661
$ 200,000	$ 237,446	$ 237,446	$ 237,446	$ 237,446	$ 237,446
$31,692,303	**$ 30,160,936**	**$ 34,697,206**	**$ 37,493,013**	**$ 40,384,389**	**$ 43,522,000**
$ 1,293,879	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$32,986,182	**$ 30,160,936**	**$ 34,697,206**	**$ 37,493,013**	**$ 40,384,389**	**$ 43,522,000**
$ 4,289,025	$ 4,289,025	$ 4,417,696	$ 4,550,227	$ 4,686,734	$ 4,827,336
$12,387,944	$ 12,387,944	$ 12,635,703	$ 12,888,417	$ 13,146,185	$ 13,409,109
$ 9,209,677	$ 9,148,744	$ 8,729,384	$ 8,639,454	$ 8,540,966	$ 8,224,368
$ -	$ -	$ 690,783	$ 1,649,441	$ 4,035,161	$ 6,757,326
$ -	$ 317,513	$ 818,723	$ 856,371	$ 167,214	$ 434,369
$25,886,646	**$ 26,143,226**	**$ 27,292,288**	**$ 28,583,911**	**$ 30,576,261**	**$ 33,652,508**
$ 7,099,536	$ 7,099,536	$ 7,312,522	$ 7,531,898	$ 7,757,855	$ 7,990,590
$ -	$ -	$ -	$ -	$ -	$ -
$32,986,182	**$ 33,242,762**	**$ 34,604,810**	**$ 36,115,808**	**$ 38,334,116**	**$ 41,643,098**
$ -	**$ (3,081,826)**	**$ 92,396**	**$ 1,377,204**	**$ 2,050,274**	**$ 1,878,902**

Parking Enterprise Fund

Summary



Revenues by Source

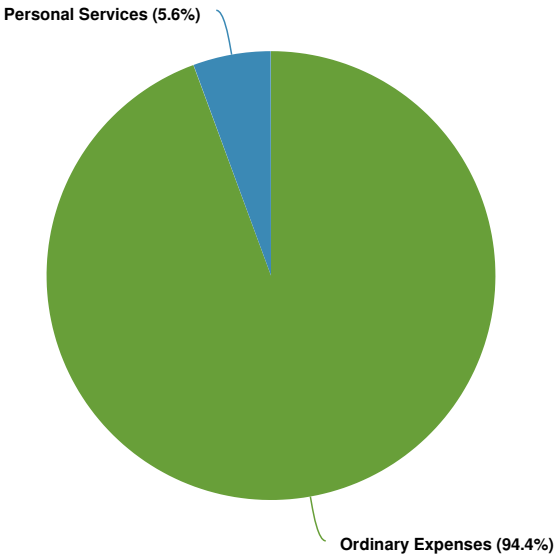
PARKING GARAGE ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Estimate	FY25 Manager
Garage Revenue	4,112,604	5,094,501	5,125,246	5,697,500	6,146,000	5,626,000
Meter Revenue	606,499	1,159,920	921,608	772,500	900,000	1,050,000
Other Revenue	118,675	127,458	684,820	138,677	134,174	364,174
Ticket Revenue	656,436	837,967	1,037,500	1,037,500	979,957	979,957
One-Time Revenue (ARPA, Stabilization, etc.)	-	3,000,000	2,834,616	-	-	-
Total Revenue	**5,494,214**	**10,219,846**	**7,769,174**	**7,646,177**	**8,160,131**	**8,020,131**

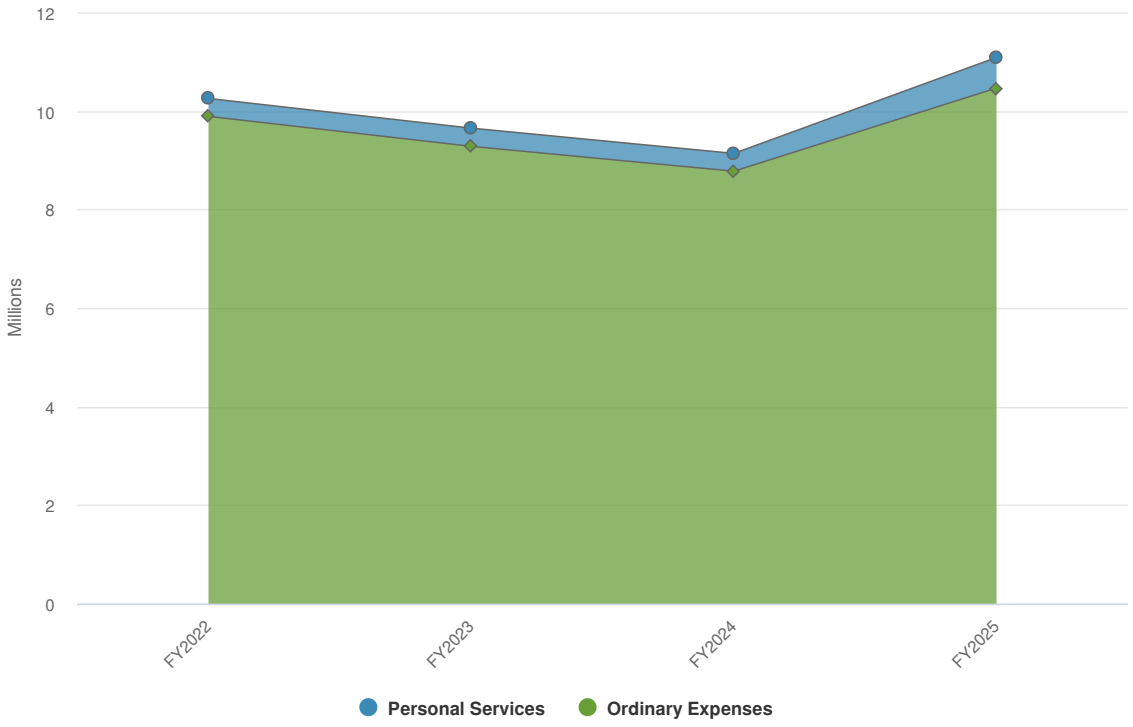
	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	325,404	363,252	491,923	588,905	613,849	621,678
Ordinary Expenses	3,015,668	3,302,876	4,239,675	3,598,067	4,155,463	4,130,362
Debt Service	4,895,234	5,114,197	5,070,192	5,275,486	5,275,486	5,275,486
Indirect Costs	1,118,221	1,469,581	802,000	1,058,951	1,054,810	1,054,810
Transfers/Adjustments	1,725,527	(1,886,579)	(549,646)			
Total Expenditures	11,080,054	8,363,327	10,054,144	10,521,409	11,099,609	11,082,337
Surplus/(Deficit)	**(5,585,841)**	**1,856,518**	**(2,284,970)**	**(2,875,232)**	**(2,939,478)**	**(3,062,206)**
Beginning Fund Balance	6,135,488	549,647	2,406,165	121,195	488,788	488,788
Estimated Operations			(2,284,970)		(2,939,478)	(3,062,206)
Projected Ending Fund Balance (*must be < 22 R.E.*)	6,135,488	549,647	**121,195**	121,195	**(2,450,690)**	**(2,573,418)**
Actual Operations	(5,585,841)	1,856,518				
Actual Ending Fund Balance (R.E.) (*must be >0*)	**549,647**	**2,406,165**	**121,195**	**488,788**	**(2,450,690)**	**(2,573,418)**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Historical and Next Fiscal Year Expenditures by Expense Type



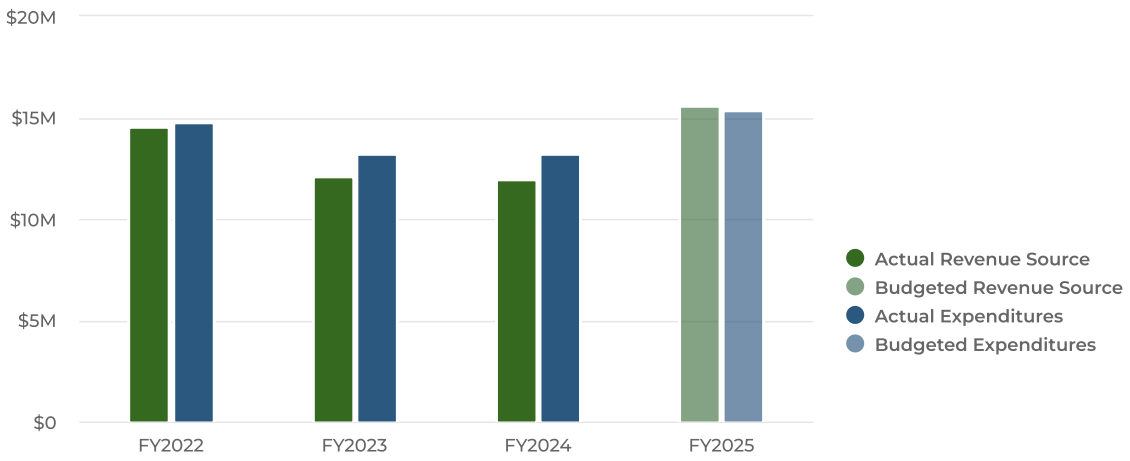
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services	$363,252.28	$369,780.53	$588,905.00	$621,678.00
Ordinary Expenses	$9,886,653.90	$9,278,059.38	$9,819,434.00	$10,460,658.00
Total Expense Objects:	**$10,249,906.18**	**$9,647,839.91**	**$10,408,339.00**	**$11,082,336.00**

Long Range Financial Plans: 5-Year Forecasts for the Parking Enterprise Fund

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

Summary



Revenues by Source

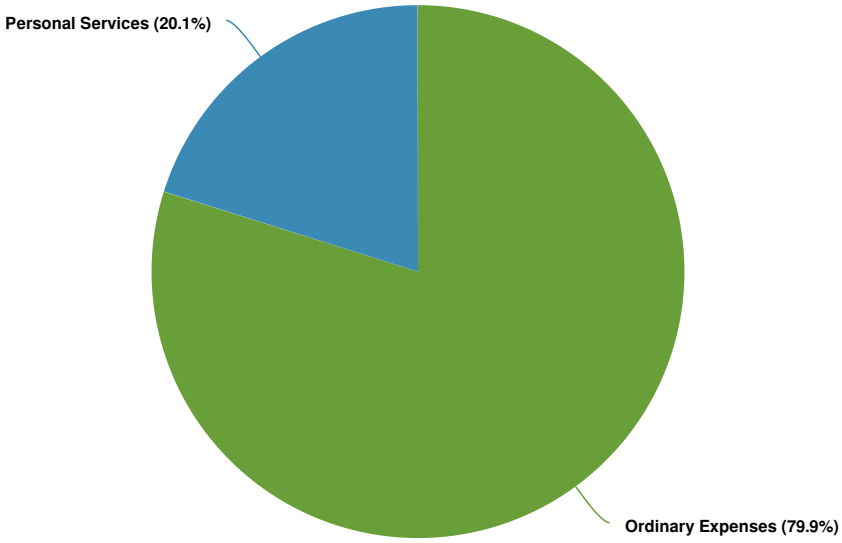
WATER ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Estimate	FY25 Manager
Revenues	12,152,280	14,579,445	12,184,304	13,678,874	13,611,000	15,404,720

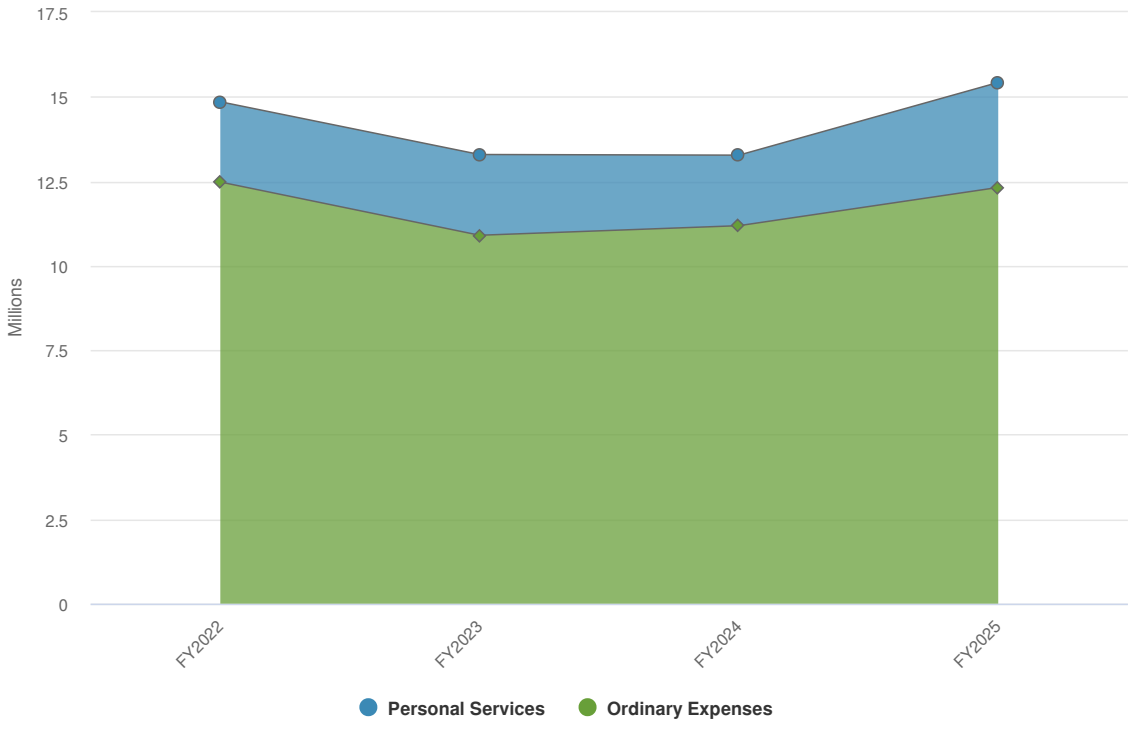
	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	2,314,404	2,374,969	2,389,321	2,833,959	3,016,789	3,106,275
Ordinary Expenses	3,698,380	3,633,635	3,962,529	5,253,503	5,956,335	4,235,204
Debt Service	4,452,749	4,019,177	4,017,458	4,301,209	4,597,108	4,597,108
Indirect Costs	3,848,378	4,822,629	2,936,236	2,983,062	3,483,098	3,483,098
Transfers/Adjustments	833,322	-	-	-	-	-
Total Expenditures	15,147,233	14,850,410	13,305,545	15,371,733	17,053,330	15,421,685
Surplus/(Deficit)	**(2,994,953)**	**(270,965)**	**(1,121,241)**	**(1,692,859)**	**(3,442,330)**	**(16,965)**
Beginning Fund Balance	4,576,848	1,581,895	2,776,245	1,655,004	462,795	462,795
Estimated Operations			(1,121,241)		(3,442,330)	(16,965)
Projected Ending Fund Balance *(must be < 24 R.E.)*	4,576,848	1,581,895	**1,655,004**	1,655,004	(2,979,535)	445,830
Actual Operations	(2,994,953)	(270,965)	-			
Actual Ending Fund Balance (R.E.) *(must be >0)*	**1,581,895**	**2,776,245**	**1,655,004**	**462,795**	**(2,979,535)**	**445,830**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



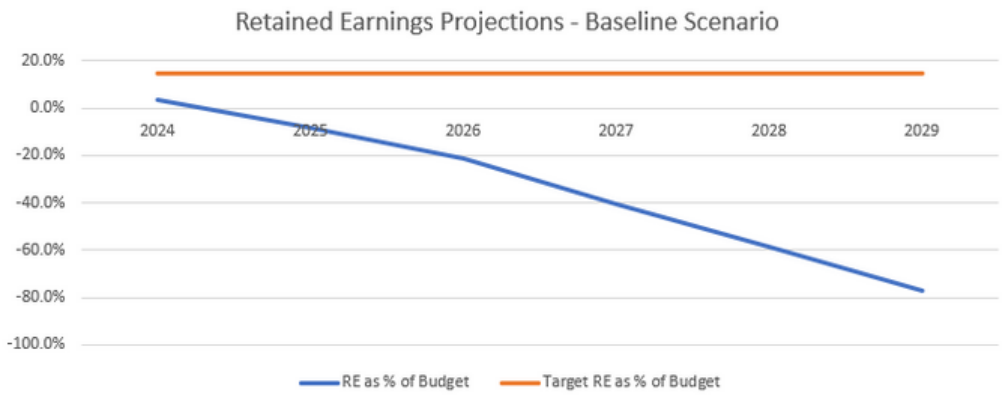
Historical and Next Fiscal Year Expenditures by Expense Type

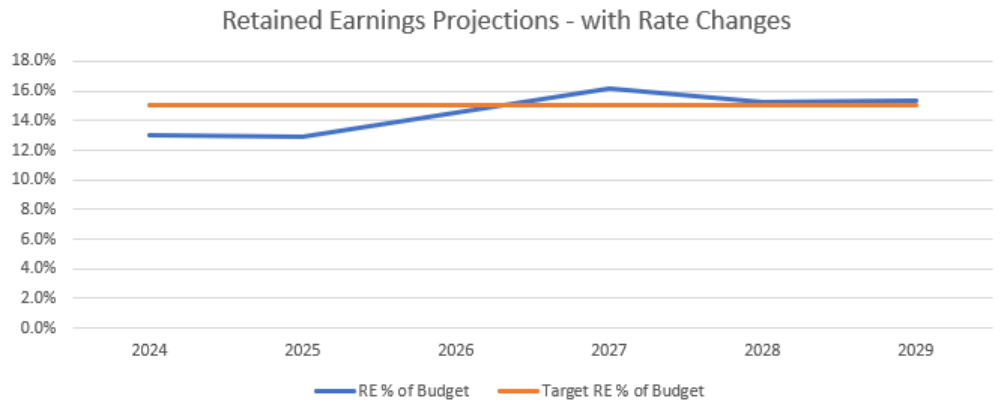


Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services	$2,374,968.98	$2,389,321.89	$2,833,959.00	$3,106,275.00
Ordinary Expenses	$12,475,439.96	$10,900,261.13	$12,537,774.00	$12,315,431.00
Total Expense Objects:	**$14,850,408.94**	**$13,289,583.02**	**$15,371,733.00**	**$15,421,706.00**

Long Range Financial Plans: 5-Year Forecasts for the Water Enterprise Fund





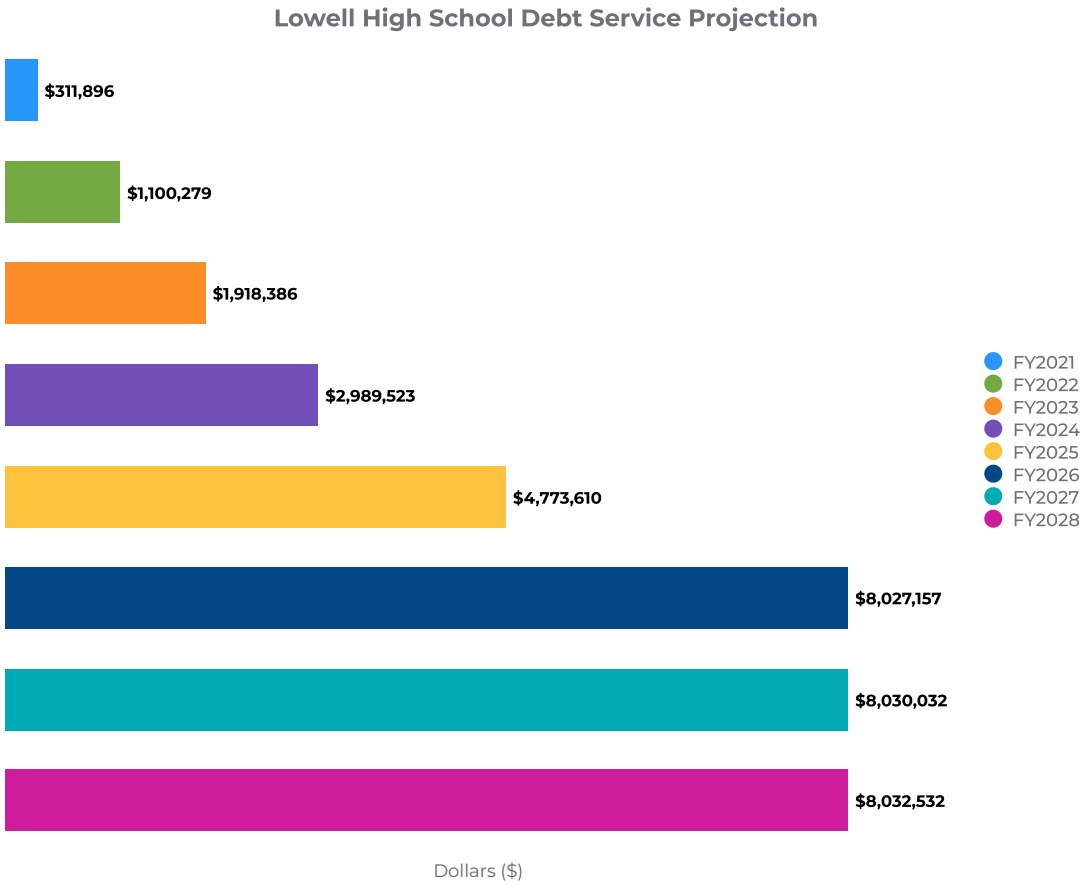
2025	2025	2026	2027	2028	2029
BUDGETED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	12.00%	3.25%	3.25%	3.25%	3.25%
$13,936,632	$14,029,735	$14,485,701	$14,956,486	$15,442,572	$15,944,456
$ 678,000	$ 613,920	$ 687,591	$ 709,937	$ 733,010	$ 756,833
$ -	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000
$ -	$ 143,000	$ 143,000	$ 143,000	$ 143,000	$ 143,000
$ 2,000	$ 1,853	$ 1,853	$ 1,853	$ 1,853	$ 1,853
$ 275,000	$ 237,862	$ 237,862	$ 237,862	$ 237,862	$ 237,862
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$ 275,000	$ 198,249	$ 198,249	$ 198,249	$ 198,249	$ 198,249
$15,166,632	**$15,479,618**	**$16,009,255**	**$16,502,387**	**$17,011,546**	**$17,537,252**
$ 255,054	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -
$15,421,686	**$15,479,618**	**$16,009,255**	**$16,502,387**	**$17,011,546**	**$17,537,252**
$ 3,106,275	$ 3,106,275	$ 3,199,463	$ 3,295,447	$ 3,394,311	$ 3,496,140
$ 4,235,204	$ 4,235,204	$ 4,319,908	$ 4,406,306	$ 4,494,432	$ 4,584,321
$ 4,597,108	$ 4,518,870	$ 4,106,237	$ 3,780,888	$ 3,609,728	$ 3,306,192
$ -	$ 52,170	$ 317,497	$ 869,515	$ 1,740,660	$ 2,124,870
$ -	$ 115,772	$ 191,334	$ 74,897	$ 36,814	$ 24,543
$11,938,587	**$12,028,291**	**$12,134,439**	**$12,427,054**	**$13,275,945**	**$13,536,065**
$ 3,483,098	$ 3,483,098	$ 3,587,591	$ 3,695,219	$ 3,806,076	$ 3,920,258
$ -	$ -	$ -	$ -	$ -	$ -
$15,421,686	**$15,511,389**	**$15,722,030**	**$16,122,273**	**$17,082,021**	**$17,456,323**
$ -	**$ (31,771)**	**$ 287,225**	**$ 380,114**	**$ (70,475)**	**$ 80,929**

City of Lowell Debt Analysis

THE LOWELL HIGH SCHOOL CAPITAL PROJECT

The Lowell City Council authorized a loan order for the addition/ renovation of Lowell High School in the total amount of $381,967,231. The loan order was approved on May 8, 2019, and further amended on March 30, 2022. The chart below highlights the actual debt service paid on debt service associated with financing the capital project, as well as the projected debt service for the 5-year forecast period.

It is expected that the total principal and interest payments will be paid down by fiscal year 2055.



Debt Limit Calculations

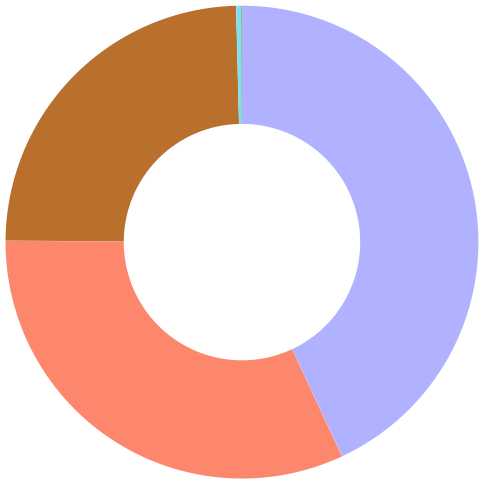
Equalized Valuation as of July 1, 2022	$11,375,052,400
Debt Limit (5% of Equalized Valuation)	$568,752,620
Total Outstanding Debt a/o June 30, 2023	$362,355,121
Total Authorized/ Unissued Debt as of June 30, 2023	$414,904,287
TOTAL OUTSTANDING DEBT PLUS TOTAL AUTHORIZED/ UNISSUED	**$777,259,408**
Amount of Outstanding Debt Outside the Debt Limit	$147,401,570
Amount of Authorized/ Unissued Debt Outside the Debt Limit (*Approximate)*	$354,187,865
OUTSTANDING DEBT PLUS AUTHORIZED/ UNISSUED - OUTSIDE THE DEBT LIMIT	**$501,589,435**
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$777,259,408
Less: Outstanding Debt Authorized/ Unissued - Outside the Debt Limit	$501,589,435
Debt Subject to the Debt Limit	$275,669,973
Debt Limit (5% of Equalized Valuation)	$568,752,620
Remaining Borrowing Capacity Under Debt Limit	$293,082,647

City of Lowell Outstanding Debt by Type

All Debt that the City of Lowell has outstanding is considered General Obligation -- meaning that the responsibility to pay rests with the City, whether the purpose of the debt is for Water/Sewer Improvements, School Construction or Renovation, Road work, Municipal buildings improvement projects or other. City Debt is classified in three areas with the first being General Debt which includes but is not limited to parks, roadwork, building purchases, maintenance and repairs. The second classification is School Debt which is debt which was raised for School Construction work and remodeling. The final category is Water/Sewer Enterprise fund debt which was raised for and includes but is not limited to Sewer Inflow/Outflow work, Lead line replacement, and Water main replacement. The municipal debt that the City currently has outstanding is financed through General Fund or Water/Sewer Enterprise revenue. The following charts illustrate an analysis of the city's outstanding debt.

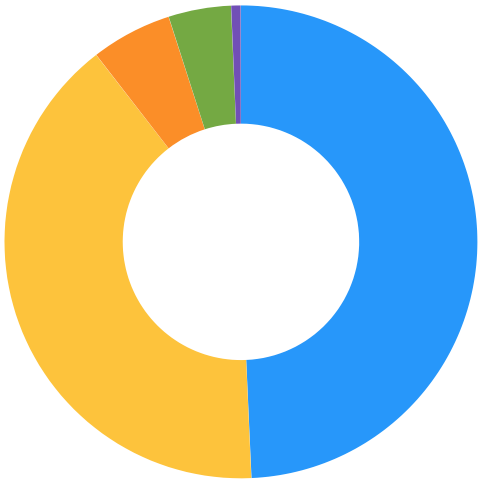
Further information is on file with the Finance Department. Inquiries can be directed to the City Manager's Office at 978-674-4402.

Outstanding Debt by Type (Outside the Debt Limit)



- School Buildings **$63,448,620**
- Sewer **$47,256,166**
- Water **$36,116,785**
- Other Purposes (Outside the Debt Limit) **$510,000**
- Solid Waste **$70,000**

Outstanding Debt by Type (Inside the Debt Limit)



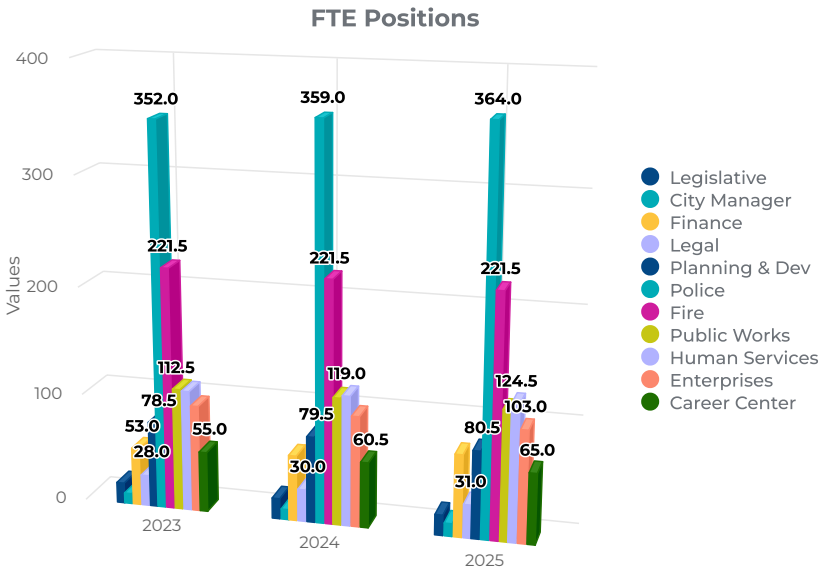
- Municipal Buildings **$68,827,900**
- Sewer **$56,172,539**
- School Buildings **$7,723,000**
- Departmental Equipment **$5,984,850**
- School Other **$912,000**
- Other Purposes (Inside the Debt Limit) **$**

Personnel Change Summary

This section summarizes Full Time Equivalent (FTE) staffing level changes within the city. A detailed "Budgeted FTE Position List", along with general workforce information details are available in the Personnel Summaries section of the Appendix.

Please note that the term **"FTE staffing" refers to full-time / part-time personnel which have been budgeted for hiring** (but may not have actually been hired yet), whereas the term **"workforce" specifically refers to full-time / part-time staff personnel which have been hired**.

"FTEs" are budgeted positions; once the position is filled, the individual filling that position becomes a member of the "workforce".



Summary of Budgeted City Department FTE Positions[1]

Function	FY2023[2]	FY2024	FY2025
Legislative	19.0	19.0	19.0
City Manager	10.0	10.0	12.0
Finance	53.0	60.0	75.5
Legal	28.0	30.0	31.0
Planning & Dev	78.5	79.5	80.5
Police	352.0	359.0	364.0
Fire	221.5	221.5	221.5
Public Works	112.5	117.0	119.5
Human Services	111.5	119.0	124.5
Enterprise	98.0	101.0	103.0
Career Center[3]	55.0	60.5	65.0
	1,139.0	**1,176.5**	**1,215.5**

==========

Footnote(s):

1. This chart represents the number of Full Time Equivalent (FTE) positions budgeted per Fiscal Year, as opposed to the number of positions hired and on staff which fluctuates
2. Some FY23 numbers from the prior budget document were updated due to a formula error
3. MassHire Lowell Career Center information is included for memo purposes only

Budgeted FTE Position Funding Summary

Fund Used for Personnel	# of Positions
General Fund	1,024.5
ARPA Fund	39
Other Fund (Enterprise, Grants, ETC.)	145

American Rescue Plan Act ("ARPA")

Signed into law on March 11, 2021, the American Rescue Plan Act (ARPA) created Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to deliver $350 billion to state, territories, municipalities, counties, and tribal governments much needed aid. Dwarfing the funds previously made available through the Coronavirus Aid, Relief, and Economic Security Act (CARES), over $75 million in funds has been made available to the City of Lowell to assist us with the ongoing pandemic recovery effort.

Since being announced, the city's administration has been hard at work laying the groundwork in an unprecedented effort to deliver these funds to the community. The effort and amount of work that my team has invested in preparation for this undertaking has been substantial. Understanding the federal rules and guidelines tied to the funds, creating and placing mechanisms in place to mitigate risk to the city while ensuring compliance, reviewing ways to ensure transparency, identifying who will manage the funds and how, assessing the community's needs, establishing priorities for the funding, creating an application/ assessment/ award /reporting process, and finalizing how the funds will actually be delivered, has taken significant time and resources.

An online ARPA Dashboard is available to detail ARPA opportunities and investments to date.

In welcoming this once in a generation opportunity for transformative investments throughout the city, we have focused on incorporating public feedback from the community while identifying how to jumpstart solutions to long-term challenges. We have also focused on cross-departmental ideas that address equity, climate justice, jobs, and health throughout the city, while assessing ways to leverage additional public and private resources and prioritize financial sustainability beyond ARPA.

With the ongoing support of the City Council, my administration and I are committed to working together with our community stakeholders and members as we attempt to pave the road to recovery by focusing on the well-being of families, improving neighborhoods, and creating an environment that fosters prosperity and growth in our business community, while inspiring new investment in our future.

Thank you for your ongoing support and patience as we continue our pandemic recovery efforts throughout the City of Lowell.

Sincerely,

Thomas A. Golden Jr., City Manager
City of Lowell (MA)

REVENUES

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 FY2025 are based on audited, actual collections from the past two completed fiscal years (FY22 and FY23) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY24). 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 FY23 budgeted revenues and expects to do the same in FY24. 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).

TAXES

Revenues from Taxes are based on the following sources:

REAL ESTATE AND PERSONAL PROPERTY

1. 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.
2. 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.

NEW GROWTH

1. 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.

MOTOR VEHICLE EXCISE TAX

1. 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.
2. 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.

HOTEL/ MOTEL EXCISE TAX

1. 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.

MEALS EXCISE TAX

1. 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.
2. The City of Lowell adopted the Local Option Meals tax, effective 7/1/2020.

PENALTIES AND DELINQUENT INTEREST

1. 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.

IN LIEU OF TAXES PAYMENTS

1. 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.

MARIJUANA LOCAL OPTION EXCISE TAX

1. 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.
2. The City of Lowell adopted the Marijuana Local Option Excise Tax of 3%, effective 7/1/2018.

LICENSES & PERMITS

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

LICENSES

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

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

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 - 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. Permigs
Health - Public Pools	Occupancy Permits	Lodging House
Parks & Rec	Marriage - JP Fees	Sheet Metal
Special Events Permits	Misc. Permits	

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:

INDIRECT COST OF THE ENTERPRISE FUNDS

- 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.

TRASH/ RECYCLING SERVICES

FINES AND FOREFEITS

- Penalties levied for violations of the City's municipal code.

BASEBALL REVENUE

CEMETERY REVENUE

- The Public Works department maintains the Lowell Cemetery. Fees help support the cost of operating the cemetery.

AMBULANCE REVENUE

CABLE FRANCHISE FEE

- 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.

ENTERPRISE REVENUES – WATER

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

ENTERPRISE REVENUES – WASTEWATER

- 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.

ENTERPRISE REVENUES - PARKING

- 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.

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:

FEDERAL GRANTS

- 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.

STATE GRANTS

- 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.

STATE CHERRY SHEET REVENUE

- 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

AVAILABLE FUNDS - LOCAL

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:

INTEREST EARNINGS

- 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.

RENT/SALE OF CITY PROPERTY

FREE CASH

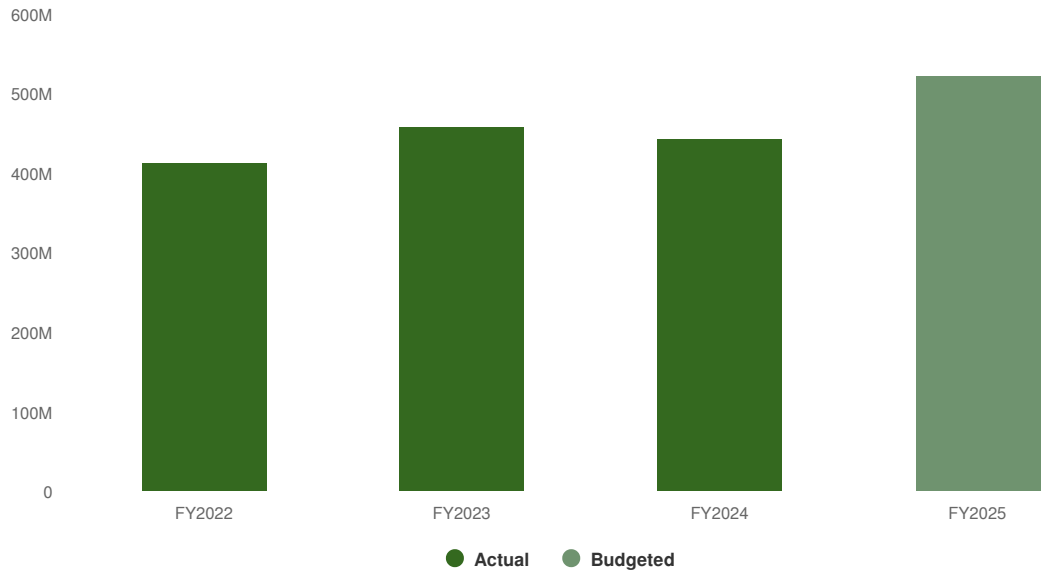
OTHER MISCELLANEOUS RECEIPTS

- The largest source of revenue in this category include: Treasurer's Miscellaneous, Wire Miscellaneous, City Clerk Miscellaneous and Miscellaneous Enterprise.

General Fund Revenue Detail Summary

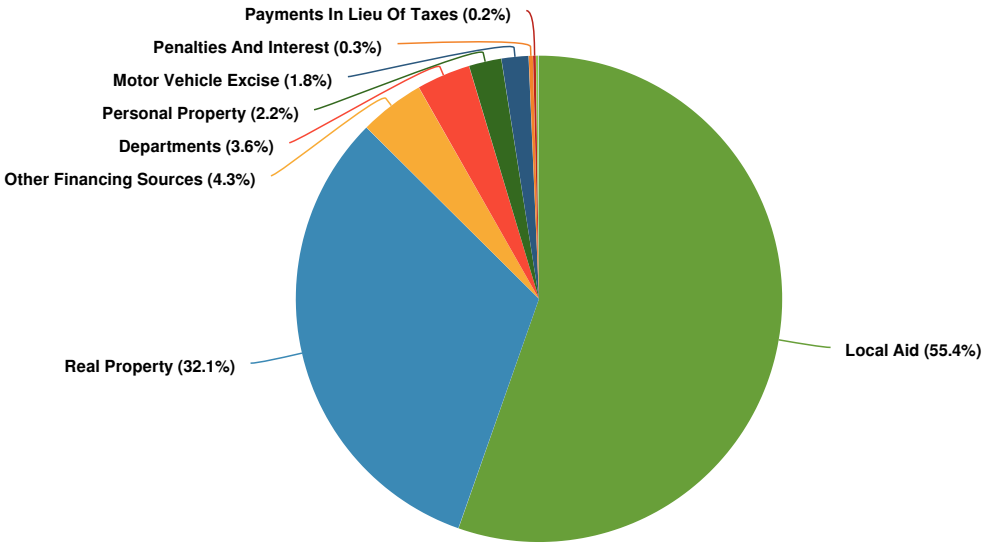
$522,301,874 $522,301,874
(100.00% vs. prior year)

General Fund Revenue Detail - Historical Actual vs. Next Year Budgeted

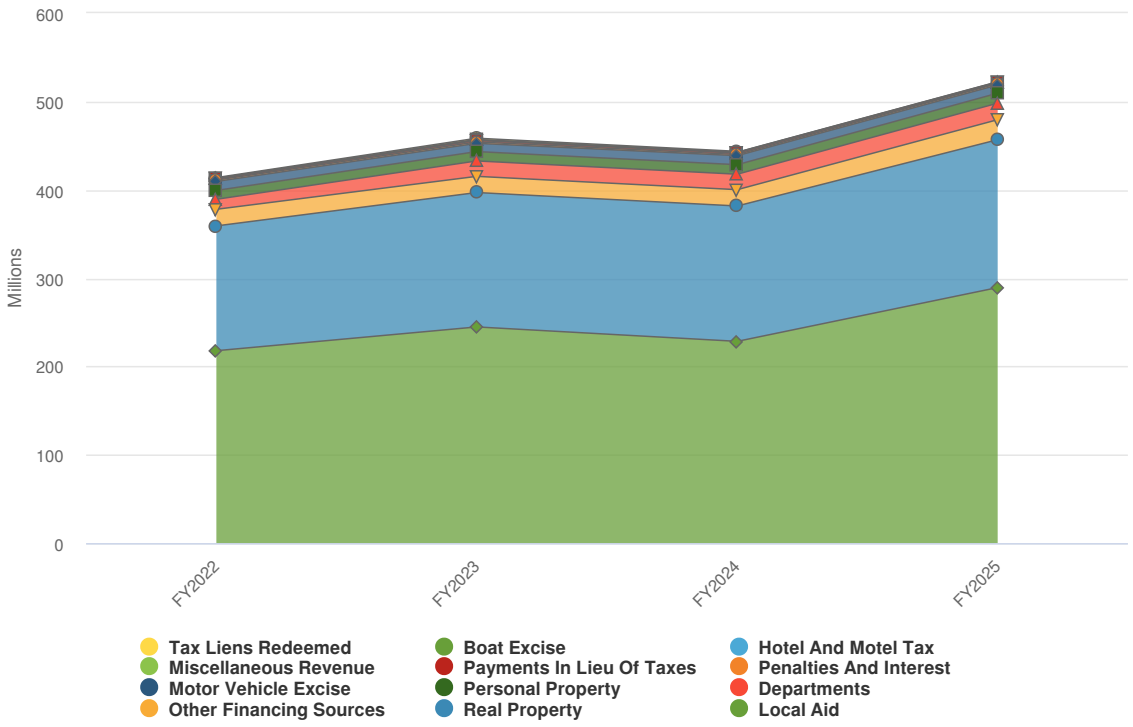


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Revenue Source				
Miscellaneous Revenue				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Marijuana Excise	$512,573.35	$811,985.74	$900,000.00	$800,000.00
Total Miscellaneous Revenue:	**$512,573.35**	**$811,985.74**	**$900,000.00**	**$800,000.00**
Personal Property				
PERSONAL PROPERTY TAX FY05	$0.00	$5.94	$0.00	$0.00
PERSONAL PROPERTY TAX FY07	$0.00	$277.55	$0.00	$0.00
PERSONAL PROPERTY TAX FY08	$76.41	$0.00	$0.00	$0.00
PERSONAL PROPERTY TAX FY09	$336.68	$0.00	$0.00	$0.00
PERSONAL PROPERTY TAX FY10	$143.81	$0.00	$0.00	$0.00
PERSONAL PROPERTY TAX FY11	$421.27	$0.00	$0.00	$0.00
PERSONAL PROPERTY 2012	$100.05	$25.93	$0.00	$0.00
PERSONAL PROPERTY 2013	$0.00	$22.55	$0.00	$0.00
PERSONAL PROPERTY 2014	$0.00	$127.03	$0.00	$0.00
PERSONAL PROPERTY 2015	$743.59	$361.63	$0.00	$0.00
PERSONAL PROPERTY 2016	$403.33	$340.17	$0.00	$0.00
PERSONAL PROPERTY 2017	-$10,161.46	$488.37	$0.00	$0.00
PERSONAL PROPERTY 2018	$1,211.64	$1,043.24	$0.00	$0.00
PERSONAL PROPERTY 2019	$170,228.40	$3,750.90	$0.00	$0.00
PERSONAL PROPERTY 2020	$20,361.38	$10,683.19	$0.00	$0.00
PERSONAL PROPERTY 2021	$28,187.49	$8,614.51	$0.00	$0.00
PERSONAL PROPERTY 2022	$9,798,744.50	$220,780.07	$0.00	$0.00
PERSONAL PROPERTY 2023	$0.00	$10,357,695.14	$0.00	$0.00
PERSONAL PROPERTY 2024	$0.00	$0.00	$11,473,847.00	$11,301,083.24
Total Personal Property:	**$10,010,797.09**	**$10,604,216.22**	**$11,473,847.00**	**$11,301,083.24**
Real Property				
REAL ESTATE TAX FY02	$1,368.69	$0.00	$0.00	$0.00
REAL ESTATE TAX FY 07	$14.00	$0.00	$0.00	$0.00
REAL ESTATE TAX FY09	$362.33	$0.00	$0.00	$0.00
REAL ESTATE 2013	$0.00	$6.25	$0.00	$0.00
REAL ESTATE 2015	$59.27	$98.06	$0.00	$0.00
Real Estate 2016	$71.59	$0.00	$0.00	$0.00
REAL ESTATE 2017	$74.59	$10.58	$0.00	$0.00
REAL ESTATE 2018	$314.73	$308.72	$0.00	$0.00
REAL ESTATE 2019	$167.01	-$2,108.51	$0.00	$0.00
REAL ESTATE 2020	$300,686.43	-$201,764.93	$0.00	$0.00
REAL ESTATE 2021	$706,413.16	-$5,339.47	$0.00	$0.00
REAL ESTATE 2022	$140,315,326.80	$1,403,186.91	$0.00	$0.00
REAL ESTATE 2023	-$2,327.34	$150,999,807.80	$0.00	$0.00
REAL ESTATE 2024	$0.00	$0.00	$161,013,330.00	$167,431,511.75
Total Real Property:	**$141,322,531.26**	**$152,194,205.41**	**$161,013,330.00**	**$167,431,511.75**
Tax Liens Redeemed				
TAX LIENS REDEEMED	$814,787.31	$1,524,762.25	$0.00	$0.00

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Total Tax Liens Redeemed:	**$814,787.31**	**$1,524,762.25**	**$0.00**	**$0.00**
Motor Vehicle Excise				
MV EXCISE FY10	$1,292.39	$317.68	$0.00	$0.00
MV EXCISE FY11	$967.54	$363.95	$0.00	$0.00
MV EXCISE FY12	$1,786.36	$279.37	$0.00	$0.00
MV EXCISE FY13	$1,759.63	$1,627.56	$0.00	$0.00
MV EXCISE FY14	$1,704.54	$2,091.99	$0.00	$0.00
MV EXCISE FY15	$3,406.04	$3,138.45	$0.00	$0.00
MV EXCISE FY16	$6,480.26	$1,971.08	$0.00	$0.00
MV EXCISE FY17	$14,806.69	$5,688.89	$0.00	$0.00
MV EXCISE FY18	$24,513.91	$14,745.64	$0.00	$0.00
MV EXCISE FY19	$77,673.73	$27,763.18	$0.00	$0.00
MV EXCISE FY20	$456,235.98	$59,510.49	$0.00	$0.00
MV EXCISE FY 21	$2,101,258.46	$274,134.35	$0.00	$0.00
MV EXCISE 22	$7,508,560.68	$2,091,335.92	$0.00	$0.00
MV EXCISE TAX 2023	$0.00	$6,845,192.75	$0.00	$0.00
MV EXCISE TAX 2024	$0.00	$0.00	$10,000,000.00	$9,328,161.00
Total Motor Vehicle Excise:	**$10,200,446.21**	**$9,328,161.30**	**$10,000,000.00**	**$9,328,161.00**
Boat Excise				
BOAT EXCISE FY20	$15.00	$0.00	$0.00	$0.00
BOAT EXCISE 2024	$0.00	$0.00	$15.00	$0.00
Total Boat Excise:	**$15.00**	**$0.00**	**$15.00**	**$0.00**
Penalties And Interest				
P.P. TAX - PENALTY & INT.	$100,673.57	$45,661.59	$101,680.00	$45,000.00
REAL EST. TAX-PEN & INT	$215,784.27	$306,443.06	$217,942.00	$300,000.00
RE RETURN FINE C59:38D	$101,435.25	$6,854.63	$102,449.00	$7,000.00
General Bill P&I	$3,335.00	$2,165.00	$0.00	$3,335.00
MVE - PENALTY & INTEREST	$883,003.18	$815,002.28	$750,000.00	$800,000.00
TAX LIENS-PENALTY & INT.	$100,314.09	$284,103.34	$101,317.00	$250,000.00
MVE-NON RENEWAL FEES	$161,017.71	$142,124.67	$18,000.00	$140,000.00
Total Penalties And Interest:	**$1,565,563.07**	**$1,602,354.57**	**$1,291,388.00**	**$1,545,335.00**
Payments In Lieu Of Taxes				
HOST REVENUE	$876,594.59	$1,159,003.24	$800,000.00	$500,000.00
RECEIPTS IN LIEU OF TAXES	$440,599.93	$530,856.87	$450,000.00	$525,000.00
Total Payments In Lieu Of Taxes:	**$1,317,194.52**	**$1,689,860.11**	**$1,250,000.00**	**$1,025,000.00**
Hotel And Motel Tax				
HOTEL/MOTEL TAX CH 145	$109,798.16	$194,787.62	$110,896.00	$190,000.00
Total Hotel And Motel Tax:	**$109,798.16**	**$194,787.62**	**$110,896.00**	**$190,000.00**
Departments				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
VETERANS BANNER REVENUE	$1,950.00	$2,100.00	$0.00	$0.00
AMBULANCE REVENUE	$515,510.07	$100,000.00	$402,965.00	$0.00
ASSESSOR'S MISC	$5,629.65	$3,630.00	$5,500.00	$5,500.00
MISCELLANEOUS OTHER FEES	$11.00	$36.00	$0.00	$0.00
PROFORMA-TAX-FEES	$33,905.47	$33,124.53	$34,244.00	$33,905.00
LIEN CERTIFICATE FEES	$102,245.00	$84,184.00	$103,267.00	$102,245.00
INT. ON INVESTMENTS	$230,564.74	$5,778,295.60	$2,500,000.00	$6,876,247.00
OTHER MISC INTEREST	$94,684.94	$71,742.52	$173,000.00	$0.00
CONSTABLE FEES	$385.00	$625.00	$1,000.00	$625.00
TREASURER'S MISC-RECEIPTS	$164,055.14	$693,048.11	$282,496.00	$650,000.00
JUNK REVENUE-MISC	$45.00	$0.00	$850.00	$4,518.00
VAR DEPT'L BIDS & SPECS	$0.00	$92,510.00	$0.00	$0.00
AUDITING-MISC. REVENUE	$1,801.47	$283.00	$2,000.00	$0.00
SMALL CELL	$15,995.67	$29,558.96	$15,000.00	$25,000.00
SALE OF CITY PROPERTY	$176,150.00	$5,924.00	$177,912.00	$0.00
MEDICAID REIMB.	$1,046,932.00	$1,155,439.56	$1,000,000.00	$1,100,000.00
MEDICARE PART D	$300,184.28	$0.00	$0.00	$0.00
MISC REIMBURSEMENTS	$355,801.17	$322,051.84	$0.00	$0.00
MASS ELECTRIC REBATE	$169,166.76	$160,758.20	$250,000.00	$170,000.00
UML DEBT REIMB	$149,598.69	$150,949.10	$150,949.00	$148,575.00
E-RATE REVENUE	$2,742.74	$2,599.92	$0.00	$2,000.00
TREA.OVER-UNDER DAILY	-$100.00	-$215.00	$101.00	$0.00
GB LIEN REVENUE	$66,761.28	$15,906.27	$0.00	$15,000.00
OPIOID SETTLEMENT (2022-2038)	$0.00	$452,896.91	$452,897.00	$0.00
LIQUOR LICENSES	$320,553.00	$260,906.00	$320,000.00	$260,000.00
SPECIAL ALCOHOLIC LICENSE	$4,395.00	$17,970.00	$5,000.00	$4,000.00
BEER & WINE LICENSES	$61,518.75	$33,575.00	$36,000.00	$30,000.00
AMUSEMENT LICENSES	$24,995.00	$20,725.00	$5,100.00	$25,000.00
AUTO & 2ND HAND LICENSES	$1,800.00	$1,400.00	$1,800.00	$1,800.00
COMM. VICTUALLER LICENSES	$12,825.00	$12,525.00	$8,000.00	$12,500.00
MISCELLANEOUS LICENSES	$22,845.00	$18,707.00	$17,000.00	$17,000.00
AUTO USED CAR LICENSES	$11,400.00	$11,400.00	$11,000.00	$11,400.00
AUTO JUNK DEALERS-LICENSE	$1,000.00	$1,000.00	$2,000.00	$1,000.00
SUNDAY ENTERTAINMENT	$540.00	$400.00	$100.00	$540.00
TAXI LICENSES	$1,600.00	$1,600.00	$2,000.00	$1,600.00
LODGING - HOUSE	$850.00	$400.00	$859.00	$850.00
SPECIAL EVENTS LIC./PERM.FEES	$1,550.00	$2,195.00	$3,000.00	$1,550.00
LEGAL SETTLEMENTS	$11,218.90	$75,000.00	$11,330.00	$0.00
HR MISC	$5,276.15	$4,179.00	$0.00	$0.00
DATA PROCESSING SERVICE	$0.00	$0.00	$15,000.00	$0.00
CITY CLERK-BUS. PERMITS	$26,850.00	$21,610.00	$27,119.00	$21,000.00
CITY CLERK MORTGAGES	$300.00	$0.00	$303.00	$0.00
GARAGE & GAS-CITY CLERK	$11,480.00	$9,135.00	$11,595.00	$10,000.00
MARRIAGE - LICENSES	$28,025.00	$28,044.00	$28,305.00	$28,044.00

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
CITY CLERK - MISC	$320,056.00	$293,368.59	$285,000.00	$260,000.00
MARRIAGE - JP FEES	$0.00	$0.00	$25,000.00	$0.00
ELECTIONS MISC.	$0.00	$0.00	$1,000.00	$0.00
ADVERT & RCRDN PLAN BOARD	$36,680.00	$18,330.00	$29,000.00	$18,000.00
BOARD OF APPEAL FEE'S	$28,225.00	$28,820.00	$17,500.00	$28,225.00
POLICE TOWING REIMB.	$278,235.78	$238,626.76	$239,000.00	$225,000.00
POLICE - FIREARMS	$7,137.50	$12,125.00	$7,208.00	$7,000.00
POLICE MISC	$21,924.00	$20,615.00	$15,000.00	$0.00
SPECIAL DETAIL-RECEIPTS	$318,932.58	$217,012.70	$365,000.00	$210,000.00
FIRE-SMOKE DETECTORS	$115,625.00	$76,700.00	$116,781.00	$75,000.00
FIRE-MISC. PERMITS	$27,510.00	$32,270.00	$45,000.00	$30,000.00
FIRE - MISC	$0.00	$126.60	$75,000.00	$0.00
SPECIAL DETAIL-RECEIPTS	$37,421.33	$102,259.07	$50,000.00	$100,000.00
CODE-INSP GAS PIPING PERM	$69,325.00	$58,790.00	$70,018.00	$55,000.00
RENTAL UNIT PERMIT	$102,550.00	$148,250.00	$103,576.00	$125,000.00
CODE & INSPECTION - SIGNS	$14,253.50	$7,714.00	$24,000.00	$14,254.00
OCCUPANCY PERMITS	$196,200.00	$206,588.00	$198,162.00	$200,000.00
MISCELANEOUS PERMITS	$46,600.00	$54,741.00	$47,066.00	$85,000.00
CODE & INSPECTION MISC	$9,269.50	$4,473.24	$5,000.00	$5,000.00
CODE & INSP BLDG PERMITS	$996,844.00	$1,670,856.00	$1,111,000.00	$1,670,564.00
SHEET METAL PERMITS	$38,700.00	$42,950.00	$45,000.00	$42,000.00
CODE & INSP PLUMBING PERM	$107,120.00	$114,275.00	$108,191.00	$107,000.00
WIRE - MISC	$368,471.50	$357,583.20	$335,000.00	$337,562.00
SEALER MISC	$28,812.60	$30,073.23	$24,000.00	$28,000.00
DPW - MISC	$13,536.00	$22,830.51	$15,000.00	$30,000.00
DPW-STREET OPENINGS	$142,942.00	$86,310.00	$125,000.00	$85,000.00
ENGINEERS - MISC	$34,545.00	$39,340.00	$30,500.00	$20,000.00
COMMERCIAL DRIVEWAY PERMITS	$6,450.00	$5,700.00	$0.00	$6,450.00
DUMPSTER FEE'S	$5,850.00	$3,650.00	$3,500.00	$3,650.00
TRASH/RECYCLING SERVICES	$3,320,733.73	$3,140,680.48	$3,335,000.00	$4,218,750.00
WATER LIEN REVENUE	-$648.21	$0.00	$654.00	$0.00
WATER USAGE CHARGES	-$1,814.03	$1,021.14	$1,832.00	$0.00
CEMETERY MISC	$17,700.00	$16,450.00	$12,000.00	$15,000.00
CEMETERY OPENINGS	$169,930.00	$185,900.00	$230,000.00	$650,000.00
HEALTH-REG.FOOD ESTABLISH	$114,100.00	$112,350.00	$105,000.00	$114,000.00
HEALTH-WAGON LICENSES	$0.00	$0.00	$400.00	$0.00
HEALTH-BURIAL PERMITS	$24,580.00	$20,000.00	$24,826.00	$20,000.00
HEALTH-BAKERY PERMITS	$4,200.00	$3,000.00	$4,242.00	$4,200.00
HEALTH-SEPTIC TANK SEWAGE	$0.00	$0.00	$2,000.00	$0.00
HEALTH FUNERAL DIRECT LIC	$2,000.00	$1,900.00	$1,000.00	$2,000.00
HEALTH-CANTEEN TRK PERMIT	$5,400.00	$5,800.00	$5,500.00	$5,400.00
HEALTH-MAN.ICE CREAM LIC.	$850.00	$550.00	$1,000.00	$850.00
HEALTH CATERING LICENSES	$5,600.00	$4,600.00	$5,500.00	$5,600.00
TOBACCO LICENSE FEES	$14,500.00	$14,000.00	$14,000.00	$14,000.00

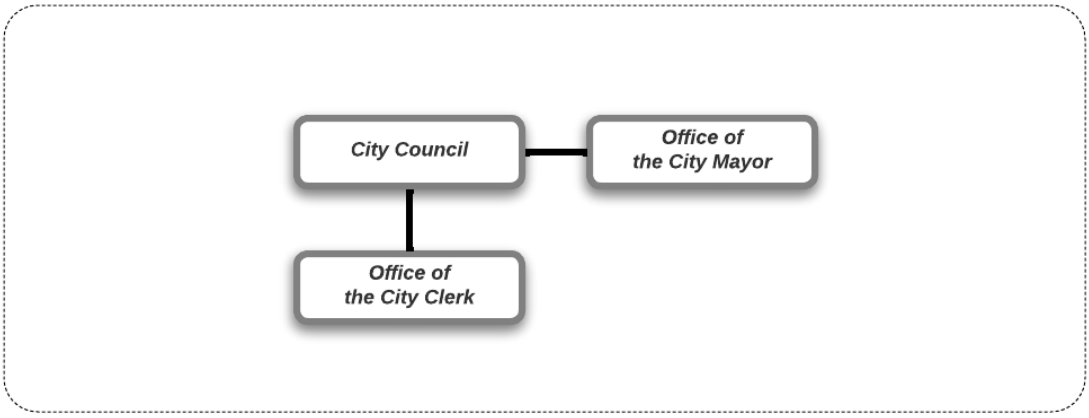
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
HEALTH-PUBLIC/SEMI POOLS	$1,600.00	$1,800.00	$1,400.00	$1,600.00
HEALTH NIGHT SOIL	$11,200.00	$12,600.00	$5,000.00	$11,200.00
HEALTH-BODY ART LICENSE	$4,750.00	$4,750.00	$4,798.00	$4,750.00
HEALTH-DUMPSTER LIC/PERM.	$40,910.00	$50,650.00	$73,000.00	$50,000.00
HEALTH DEPT. MISC.	$3,350.00	$2,450.00	$6,768.00	$3,350.00
HEALTH DEPT.TOBACCO FINES	$10,250.00	$39,500.00	$3,000.00	$30,000.00
LIBRARY MISCELLANEOUS	$12,851.64	$17,730.52	$5,000.00	$10,000.00
RENTAL-BASEBALL PARK	$0.00	$2,000.00	$0.00	$0.00
CODE & INSPECT-FINES	$23,855.00	$51,330.00	$20,000.00	$50,000.00
INSPECT 21D VIOLATIONS	$25,820.00	$14,780.00	$35,000.00	$14,700.00
HEALTH 21D VIOLATIONS	$96,810.00	$82,997.23	$55,000.00	$80,000.00
PERMITS PARKS & RECREATION	$65,810.00	$86,255.00	$50,000.00	$85,000.00
RECREATION FEES	$0.00	$750.00	$0.00	$0.00
Total Departments:	**$11,330,596.29**	**$17,444,441.79**	**$13,575,114.00**	**$18,718,004.00**
Local Aid				
URBAN EXCISE-CH 121A	$68,837.99	$0.00		$0.00
URBAN EXCISE-CH 121A	$68,837.99	$182,654.41	$0.00	$0.00
VETERANS BENEFITS	$286,457.00	$280,959.00	$284,712.00	$300,036.00
ACRE REDEV GRANT REIMB	$87,369.00	$0.00	$150,000.00	$0.00
STATE OWNED LAND	$262,167.00	$307,907.00	$398,271.00	$407,830.00
GENERAL AID STATE	$27,682,651.00	$29,177,514.00	$30,111,195.00	$31,014,530.00
MEALS TAX	$1,470,028.22	$1,661,149.85	$1,500,000.00	$1,660,000.00
L-OF TAX (VET/BLIND/SP)59	$514,528.00	$286,465.00	$220,290.00	$223,518.00
CONST.SCHOOL PROJ 645/511	$1,192,790.00	$1,192,787.00	$0.00	$0.00
CHARTER SCHOOL TUITION REIMB.	$7,129,571.00	$10,096,141.00	$11,639,643.00	$12,170,820.00
SCHOOL AID - CH 70	$178,553,488.30	$200,970,019.10	$228,693,655.00	$243,051,046.00
COURT FINES	$470,449.77	$469,901.18	$400,000.00	$470,450.00
REIMB-PRIOR YEARS	$4,688.76	$1,472.12	$0.00	$0.00
REIMB EXTENED POLLING	$0.00	$93,854.87	$0.00	$0.00
REIMB-OTHER-PRIOR YEARS	$1,214.35	$0.00	$0.00	$0.00
Total Local Aid:	**$217,793,078.38**	**$244,720,824.53**	**$273,397,766.00**	**$289,298,230.00**
Other Financing Sources				
OVERLAY SURPLUS	$0.00	$0.00	$0.00	$250,000.00
TRAN IN FROM PARKING GARAGE	$1,469,581.00	$802,000.00	$1,060,963.00	$1,054,810.00
TRANS IN ARPA CLFRF	$0.00	$0.00	$2,918,322.00	$0.00
TRANS IN OTHER MISC.	$5,045,688.00	$5,657,728.00	$4,427,581.00	$1,401,396.00
TRANS IN FROM ENTERPRISE FUND	$12,033,666.00	$9,061,137.08	$9,931,567.00	$10,582,633.00
TRANS IN FROM TRUST FUND	$0.00	$940,000.00	$0.00	$8,107,746.00
GRANT REIMB TO GF	$7,383.48	$1,267,963.77	$350,000.00	$1,267,964.00
TRANS IN SPECIAL REVENUE	$254,900.00	$588,748.00	$0.00	$0.00
Total Other Financing Sources:	**$18,811,218.48**	**$18,317,576.85**	**$18,688,433.00**	**$22,664,549.00**
Total Revenue Source:	**$413,788,599.12**	**$458,433,176.39**	**$491,700,789.00**	**$522,301,873.99**

DEPARTMENT DETAILS

Legislative



Honorable Daniel P. Rourke
City Mayor

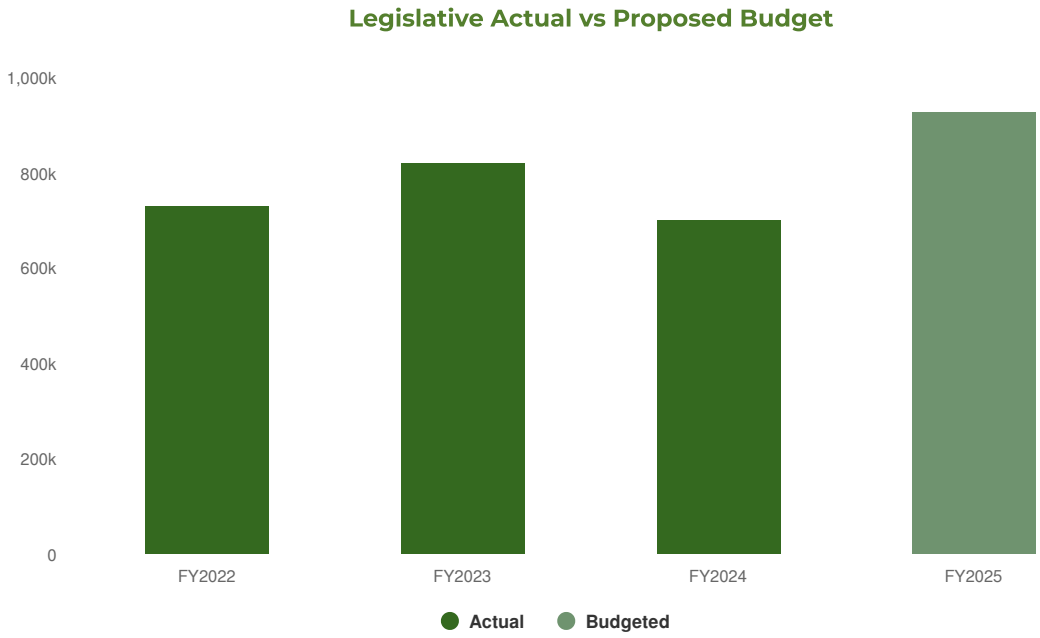


Total Personal Services and Ordinary Expenditures	**$928,840**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$928,840**

Legislative - Expenditures Summary

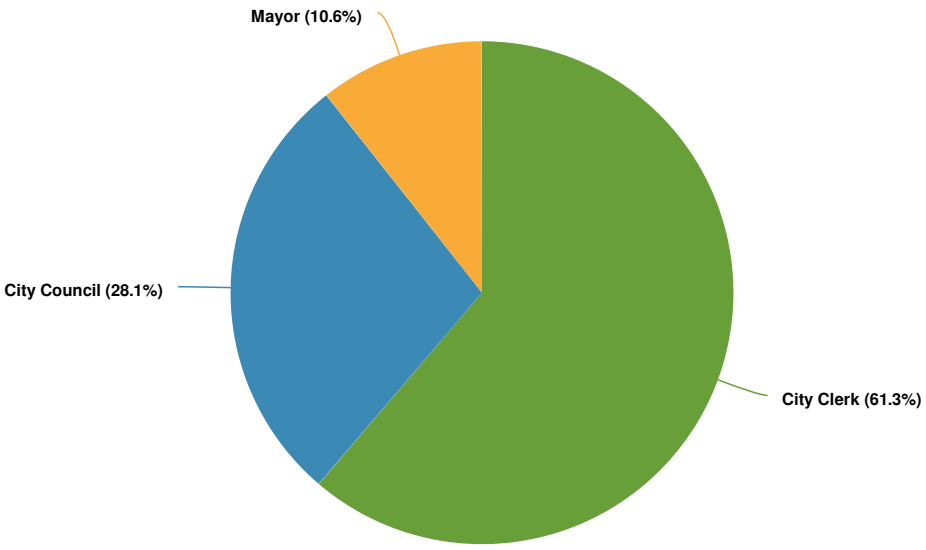
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$928,840 **$928,840**
(100.00% vs. prior year)

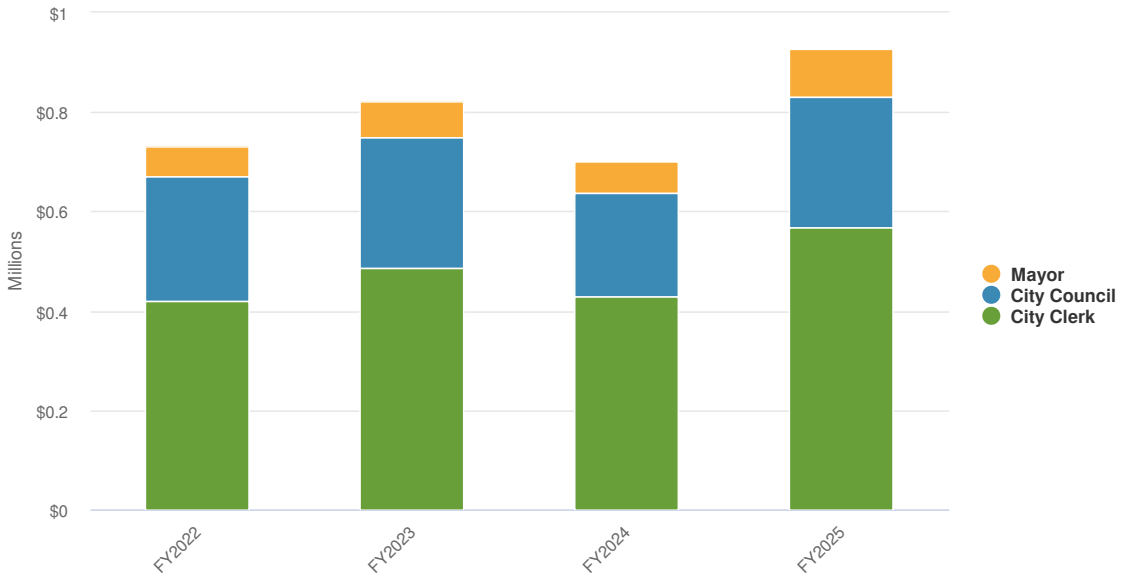


Legislative - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Legislative - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
City Council	$249,896.37	$261,756.56	$274,000.00	$261,175.00
Mayor	$59,652.14	$71,361.13	$71,742.00	$98,638.00
City Clerk	$420,611.99	$487,773.47	$508,260.00	$569,027.00
Total General Government:	**$730,160.50**	**$820,891.16**	**$854,002.00**	**$928,840.00**
Total Expenditures:	**$730,160.50**	**$820,891.16**	**$854,002.00**	**$928,840.00**

Legislative - Financing Plan

Financing Plan Summary: Legislative[1]

	PROGRAM EXPENDITURES
CITY COUNCIL	$ 261,175
OFFICE OF THE MAYOR	$ 98,638
OFFICE OF THE CITY CLERK	$ 569,027
Total Budgeted Expenditures	*$ 928,840*

	FINANCING PLAN
TAXES	$430,917
LICENSES AND PERMITS	$49,044
INTERGOVERNMENTAL REVENUE	$ 188,879
MISCELLANEOUS REVENUE	$ 260,000
Total Budgeted Revenues	*$928,840*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

City Council



Honorable Daniel P. Rourke
City Mayor

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.

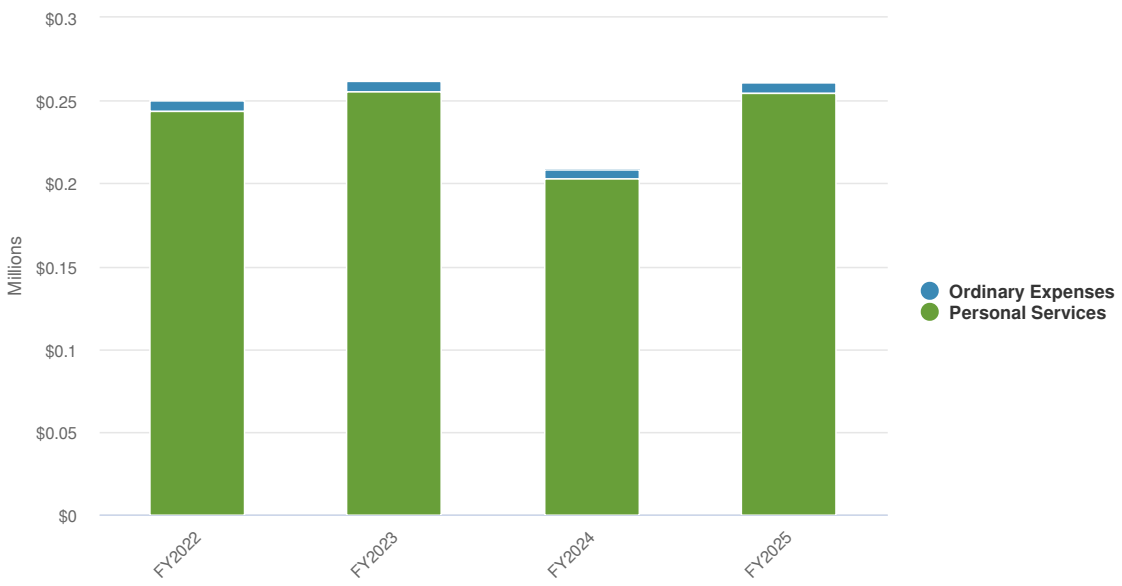
The City Council is the legislative body of the City of Lowell. All local ordinances and budget appropriations are approved by this body. The City Council conducts public hearings on significant decisions, providing the public an opportunity to express their opinion. The City Council can also request 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).

Expenditures by Expense Type

Personal Services	$255,000
Ordinary Expenses	$6,175
Total Personal Services and Ordinary Expenditures	**$261,175**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$261,175**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: City Council[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$ 255,000
	ORDINARY EXPENDITURES	$ 6,175
	Total Budgeted Expenditures	***$ 261,175***
		FINANCING PLAN
	TAXES	$ 143,250
TAX LEVY	*$ 143,250*	
	INTERGOVERNMENTAL REVENUE	$ 117,925
UNRESTRICTED AID (UGGA)	*$ 117,925*	
	FY25 Total Budgeted Revenues	***$261,175***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$243,421	$255,981	$267,500	$255,000
Total Personal Services:	**$243,421**	**$255,981**	**$267,500**	**$255,000**
Ordinary Expenses				
ADVERTISING	$6,475	$5,776	$6,500	$6,175
Total Ordinary Expenses:	**$6,475**	**$5,776**	**$6,500**	**$6,175**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Total Expense Objects:	**$249,896**	**$261,757**	**$274,000**	**$261,175**

Department Personnel List

Position	Last Name	First Name	FY2025[2]	FUNDING[1] G	A	O
MAYOR	ROURKE	DANIEL	$30,000	x		
COUNCILOR	DESCOTEAUX	JOHN	$25,000	x		
COUNCILOR	CHAU	SOKHARY	$25,000	x		
COUNCILOR	JENNESS	WAYNE	$25,000	x		
COUNCILOR	LEAHY	JOHN	$25,000	x		
COUNCILOR	MERCIER	RITA	$25,000	x		
COUNCILOR	NUON	VESNA	$25,000	x		
COUNCILOR	ROBINSON	COREY	$25,000	x		
COUNCILOR	SCOTT	KIMBERLY	$25,000	x		
COUNCILOR	YEM	PAUL	$25,000	x		
COUNCILOR	GITSCHIER	ERIK	$25,000	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Office of the Mayor



Daniel P. Rourke
City Mayor

Mission:

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

Services Overview

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.

Calendar Year 2023 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

Strategic Goals, Objectives, and Progress

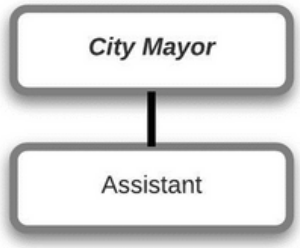
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	*Ongoing*	Open City Hall and all its services to all our residents. Welcoming all to receive the full services of the City and providing an atmosphere of inclusive service and response to all who need the help within our City.
2024	**NEW**	Continue to enhance the city's strategic partnership with various sister cities to gather knowledge and trade ideas with other counterparts
2024	**NEW**	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.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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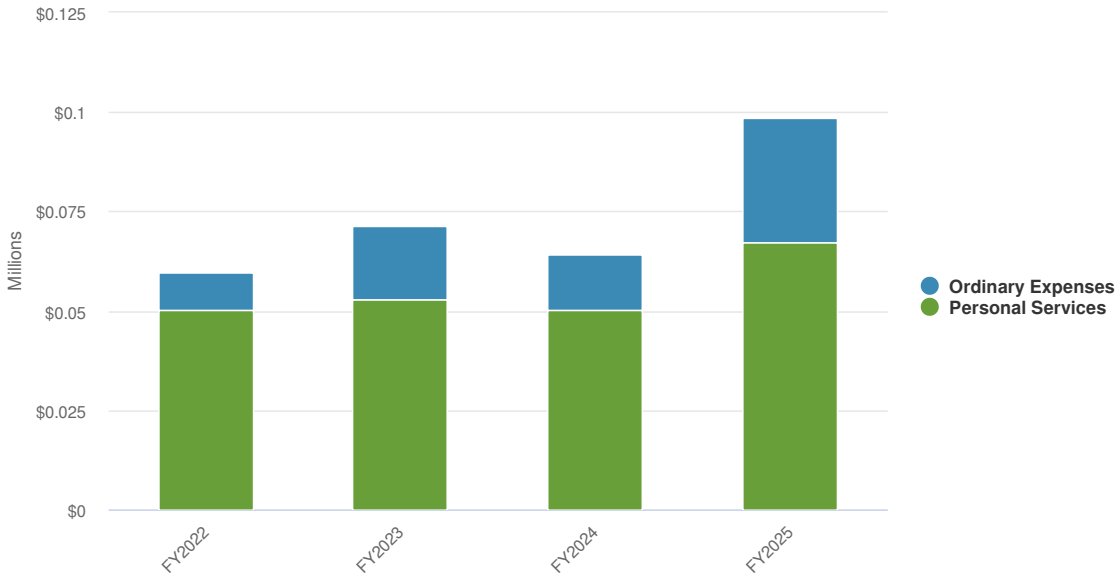
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$67,288
Ordinary Expenses	$31,350
Total Personal Services and Ordinary Expenditures	**$98,638**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$98,638**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Office of the City Mayor[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$ 67,288
	ORDINARY EXPENDITURES	$ 31,350
	Total Budgeted Expenditures	***$ 98,638***
		FINANCING PLAN
	TAXES	$50,144
TAX LEVY	*$ 50,144*	
	INTERGOVERNMENTAL REVENUE	$48,494
UNRESTRICTED AID (UGGA)	*$48,494*	
	Total Budgeted Revenues	***$ 98,638***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$50,245	$52,795	$55,357	$67,288
Total Personal Services:	**$50,245**	**$52,795**	**$55,357**	**$67,288**
Ordinary Expenses				
MAYOR'S PORTRAIT	$0	$6,200	$0	$5,000
OFFICE SUPPLIES	$3,139	$6,146	$5,175	$4,350

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
TRANS REIMBURS.& SEMINARS	$490	$1,772	$5,000	$15,000
MISCELLANEOUS CHARGES	$1,628	$0	$0	$0
OFFICE OPERATIONS	$4,149	$4,448	$6,210	$7,000
Total Ordinary Expenses:	**$9,407**	**$18,567**	**$16,385**	**$31,350**
Total Expense Objects:	**$59,652**	**$71,361**	**$71,742**	**$98,638**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
ADMIN ASST - MAYOR	MWANGI	ERASTUS	$67,288	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Office of the City Clerk



Michael Geary
City Clerk

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Physically reorganized the office.
- Updated website.
- Increased storage.
- 2022 Inauguration
- We will continue to work with MIS for services and implementation of physician registration.

Strategic Goals, Objectives, and Progress

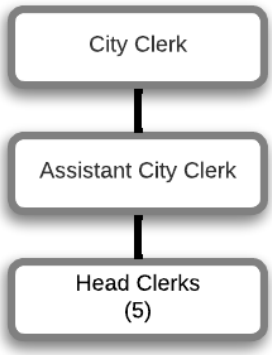
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Restructure fee schedule
2024	**NEW**	Explore off-site records storage

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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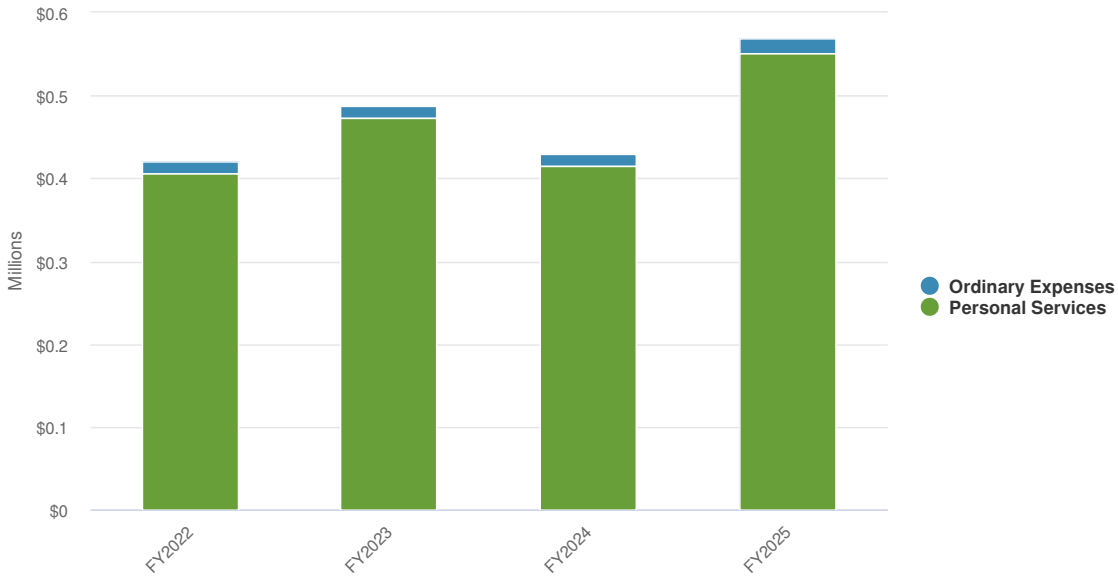
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$550,790
Ordinary Expenses	$18,237
Total Personal Services and Ordinary Expenditures	**$569,027**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$569,027**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: City Clerk [1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$ 550,790
	ORDINARY EXPENDITURES	$18,237
	Total Budgeted Expenditures	***$ 569,027***

		FINANCING PLAN
	TAXES	$237,523
TAX LEVY	*$237,523*	
	LICENSES AND PERMITS	$49,044
MARRIAGE - LICENSE	*$ 28,044*	
BUSINESS PERMITS	*$ 21,000*	
	INTERGOVERNMENTAL REVENUE	$22,460
DOG LICENSES	*$22,460*	
	MISCELLANEOUS REVENUE	$ 260,000
CITY CLERK MISCELLANEOUS	*$ 260,000*	
	Total Budgeted Revenues	***$ 569,027***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$405,900	$473,403	$492,063	$550,790
Total Personal Services:	**$405,900**	**$473,403**	**$492,063**	**$550,790**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
PROFESSIONAL SERVICES	$3,700	$6,195	$5,150	$7,910
OFFICE SUPPLIES	$6,882	$5,027	$3,270	$3,030
DUES & SUBSCRIPTIONS	$100	$100	$2,627	$2,387
COMPUTER EQUIPMT/SOFTWARE	$4,030	$3,049	$5,150	$4,910
Total Ordinary Expenses:	**$14,712**	**$14,370**	**$16,197**	**$18,237**
Total Expense Objects:	**$420,612**	**$487,773**	**$508,260**	**$569,027**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
CITY CLERK	GEARY	MICHAEL	$154,590	x		
ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$113,226	x		
HEAD CLERK GRADE 21	CHOATE	DAVID	$56,943	x		
HEAD CLERK GRADE 21	BASTIEN	DARYL	$55,202	x		
HEAD CLERK GRADE 21	GONZALEZ	ELIZABETH	$56,943	x		
HEAD CLERK GRADE 21	WOZNIAK	KELLY	$56,943	x		
HEAD CLERK GRADE 21	MARRERO COLON	JAZMIN	$56,943	x		

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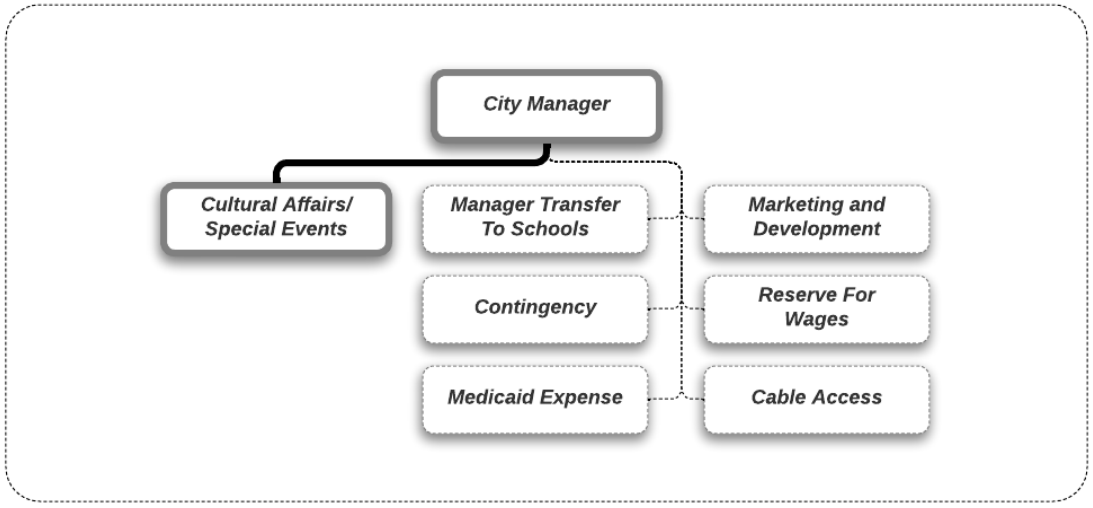
Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

City Manager



Thomas A. Golden, Jr
City Manager

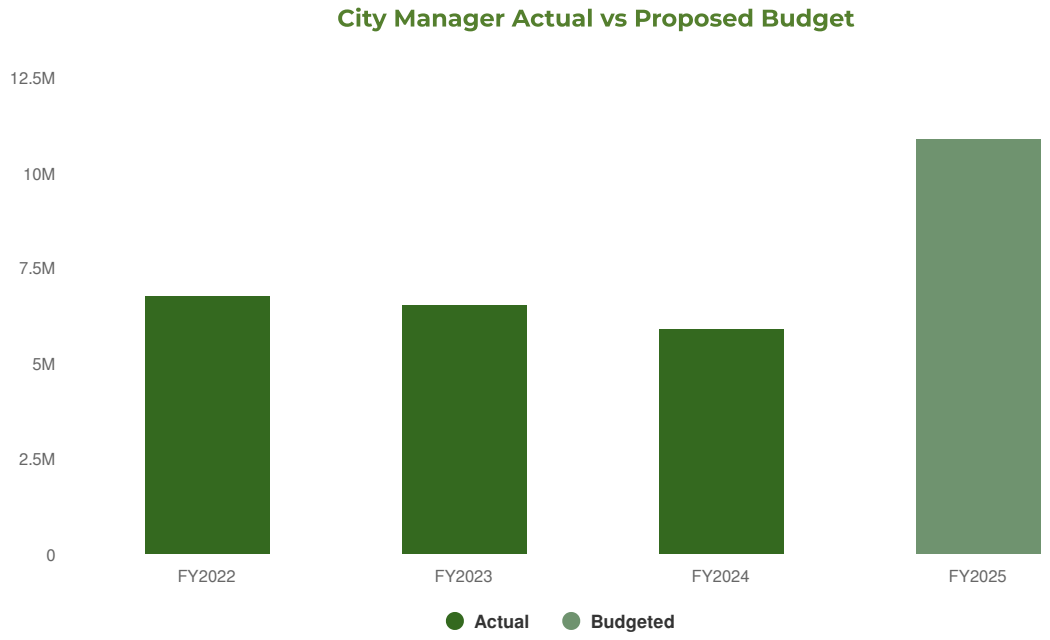


Total Personal Services and Ordinary Expenditures	**$10,889,422**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$10,889,422**

City Manager - Expenditures Summary

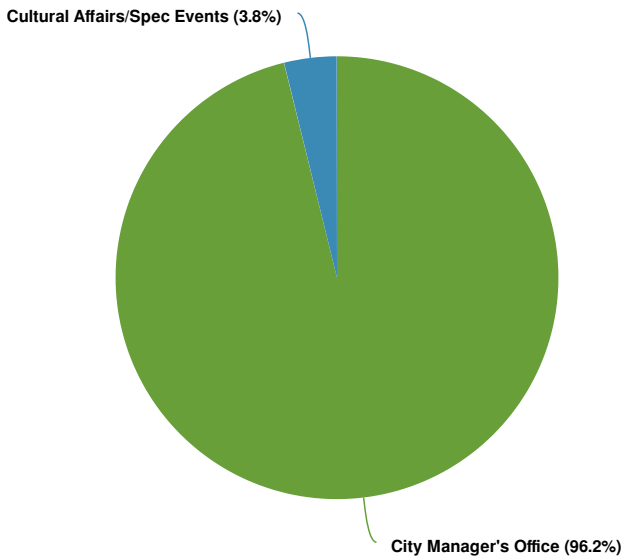
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$10,889,422 **$10,889,422**
(100.00% vs. prior year)

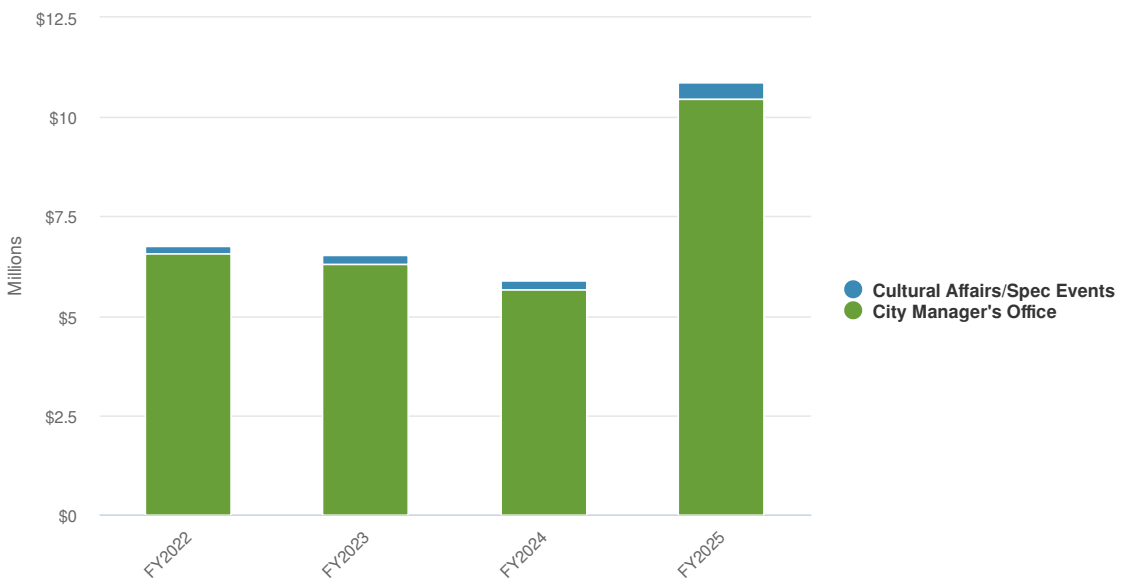


City Manager - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



City Manager - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
City Manager's Office	$6,587,001.49	$6,300,926.58	$10,635,057.00	$10,471,803.00
Cultural Affairs/Spec Events	$157,454.02	$232,662.02	$280,121.00	$417,619.00
Total General Government:	**$6,744,455.51**	**$6,533,588.60**	**$10,915,178.00**	**$10,889,422.00**
Total Expenditures:	**$6,744,455.51**	**$6,533,588.60**	**$10,915,178.00**	**$10,889,422.00**

City Manager - Financing Plan

Financing Plan Summary: City Manager[1]

	PROGRAM EXPENDITURES
OFFICE OF THE CITY MANAGER	$5,726,840
MANAGER - TRANSFER TO SCHOOLS	$75,000
MARKETING & DEVELOPMENT	$575,250
CONTINGENCY	$118,750
RESERVE FOR WAGES	$3,530,160
MEDICAID EXPENSE	$61,750
CABLE ACCESS	$384,053
CULTURAL AFFAIRS / SPECIAL EVENTS	$417,619
Total Budgeted Expenditures	*$10,889,422*

	FINANCING PLAN
TAXES	$5,843,515
LICENSES AND PERMITS	$4,000
CHARGES FOR SERVICES	$26,000
INTERGOVERNMENTAL REVENUE	$5,015,907
Total Budgeted Revenues	*$10,889,422*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Office of the City Manager



Thomas A. Golden, Jr.
City Manager

Mission:

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

Services Overview

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. established technology road map.

Calendar Year 2023 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. I am pleased to announce that all employees in the city have received a raise based on this study.
- Allocated $59.4 million in city-funded support to the Lowell Public Schools, including $13.2 million in direct cash to exceed the City's Net School Spending requirements.
- 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.
- 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 various departments throughout the city.
-

Strategic Goals, Objectives, and Progress

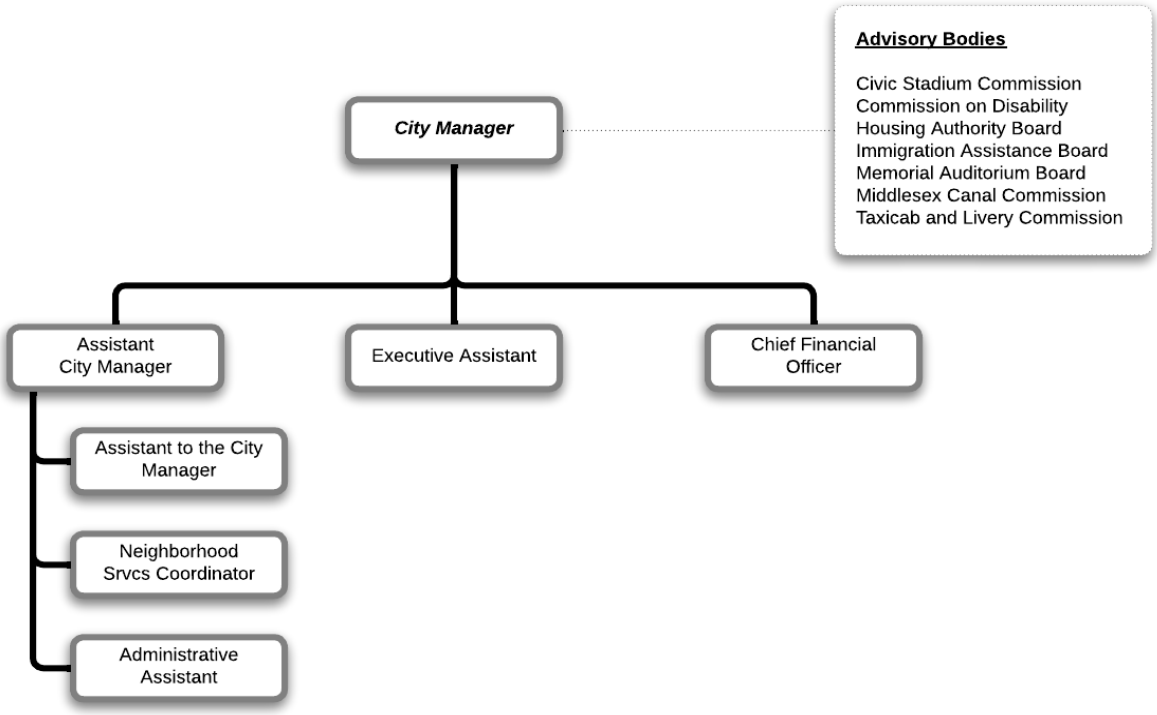
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	*Ongoing*	Improve the quality of life for Lowell residents by investing in infrastructure including roads, bridges, sidewalks, etc. Also focus on marketing Lowell and improving the cleanliness and appearance of the neighborhood business districts.
2024	*Ongoing*	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.
2024	**NEW**	Expand the city's capacity for public outreach between the employees of the city and the residents. One of of major goals is to implement a new marketing department which will help with public outreach.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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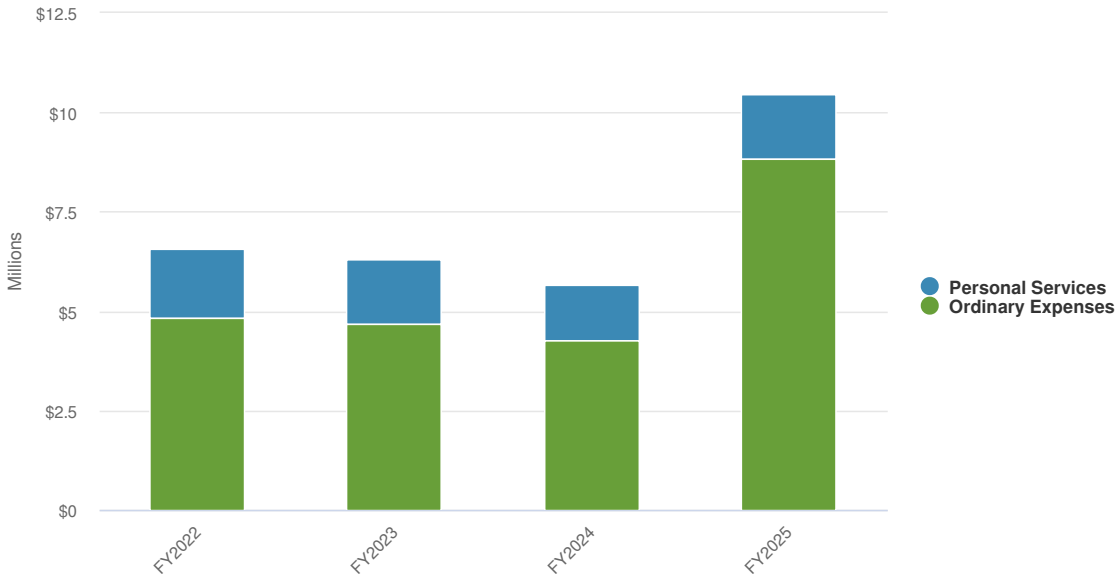
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$1,647,553
Ordinary Expenses	$8,824,250
Total Personal Services and Ordinary Expenditures	**$10,471,803**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$10,471,803**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: City Manager[1]

	PROGRAM EXPENDITURES
EXECUTIVE - OFFICE OF THE MANAGER	$5,726,840
PERSONAL SERVICES	*$1,508,670*
ORDINARY EXPENDITURES	*$4,218,170*
MANAGER - MEDICAID EXPENSE	$61,750
ORDINARY EXPENDITURES	*$61,750*
MARKETING DEVELOPMENT	$575,250
PERSONAL SERVICES	*$10,000*
ORDINARY EXPENDITURES	*$565,250*
CONTINGENCY	$118,750
ORDINARY EXPENSES	*$118,750*
RESERVE FOR WAGES	$3,530,160
ORDINARY EXPENSES	*$3,530,160*
CABLE ACCESS	$384,053
PERSONAL SERVICES	*$128,883*

ORDINARY EXPENSES	*$255,170*	
TRANSFER TO SCHOOL (GLRTHS/LPS)		$75,000
TRANSFER TO SCHOOL (GLRTHS/LPS)	*$75,000*	
Total Budgeted Expenditures		***$10,471,803***
		FINANCING PLAN
TAXES		$5,597,355
TAX LEVY	*$5,594,605*	
NEW GROWTH	*$2,750*	
CHARGES FOR SERVICES		$26,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE TO GF)	*$26,000*	
INTERGOVERNMENTAL REVENUE		$4,848,448
UNRESTRICTED AID (UGGA)	*$1,367,726*	
ARPA FUNDING	*$3,480,722*	
Total Budgeted Revenues		***$10,471,803***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$646,244	$640,821	$697,888	$748,670
S & W TEMPORARY	$0	$17,335	$10,000	$10,000
SW SICK LEAVE INCENTIVE PAY	$998,025	$897,170	$1,000,000	$750,000
SW OVERTIME	$0	$0	$10,000	$10,000
SALARIES - PERMANENT	$111,147	$61,886	$113,883	$113,883
STIPEND	$10,000	$13,750	$15,000	$15,000
Total Personal Services:	**$1,765,416**	**$1,630,962**	**$1,846,771**	**$1,647,553**
Ordinary Expenses				
OFFICE SUPPLIES	$4,000	$3,492	$4,500	$4,500
DUES & SUBSCRIPTIONS	$2,439	$2,758	$2,000	$2,000
OUT OF STATE TRAVEL	$0	$0	$5,000	$5,000
SCHOOL-ELECTRICITY	$2,604,223	$2,546,478	$2,663,600	$2,478,715
SCHOOL-HEATING/GAS	$1,432,671	$1,362,999	$1,898,000	$1,600,000
REPAIR & MAINT-EQUIPMENT	$0	$0	$125	$125
LEASING EQUIP. & SERV.	$0	$6,720	$1,400	$7,000
MEDICAD REIMB.EXPENSE	$62,115	$45,012	$75,000	$61,750
PROFESSIONAL SERVICES	$13,414	$28,315	$50,000	$50,000
ADVERTISING	$5,000	$418	$1,730	$1,730
INS. PREMIUMS - OTHER	$8,316	$10,898	$11,000	$13,750
DATA PROC-EQUIP & SUPPLY	$5,099	$0	$400	$500
OFFICE FURNITURE & EQUIP	$0	$676	$500	$1,000
SALARY RESERVE	$0	$0	$2,918,322	$3,530,160
CONTINGENCY	$0	$0	$124,259	$118,750

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
MASS MUNICIPAL ASSOC DUES	$16,723	$17,397	$18,000	$18,000
IN-STA TRAVEL REIMB & SEM	$700	$403	$850	$850
TRANS REIMBURS.& SEMINARS	$2,657	$4,657	$10,000	$10,000
CONFERENCES/SEMINARS/EDUC	$4,300	$271	$25,000	$25,000
LEGAL & FILING FEES	$0	$8,616	$50,000	$50,000
CONTRACTED SERVICES	$163,431	$163,431	$168,000	$168,000
MISC-SUPPLIES-OTHER	$5,214	$0	$500	$500
DUES & SUBSCRIPTIONS	$0	$0	$100	$100
PUBLIC ART/MAINTENANCE	$0	$0	$50,000	$20,250
PROF AUDITORIUM MANAGEMNT	$231,624	$215,536	$240,000	$240,000
MERRIMACK REPERTORY THEATRE	$25,000	$25,000	$35,000	$20,000
MARKETING	$103,435	$96,491	$200,000	$175,000
COMMUNICATIONS	$0	$0	$10,000	$10,000
LOWELL FESTIVAL	$30,714	$64,811	$100,000	$100,000
EQUIPMENT - OTHER	$27,000	$50,000	$50,000	$36,570
TRANSFER TO SCHOOL DEPT	$73,509	$15,585	$75,000	$75,000
Total Ordinary Expenses:	**$4,821,585**	**$4,669,965**	**$8,788,286**	**$8,824,250**
Total Expense Objects:	**$6,587,001**	**$6,300,927**	**$10,635,057**	**$10,471,803**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
CITY MANAGER	GOLDEN, JR.	THOMAS A.	$250,865	x		
ASST CITY MANAGER	MACHADO	SHAWN	$146,508	x		
ASST TO THE CITY MANAGER	BURGESS	DOREEN	$113,226	x		
EXECUTIVE ASSISTANT-MANAGER	DESROCHES	MELISSA	$107,022	x		
ADMIN ASSISTANT MANAGER	KEENE	SEAN	$65,524	x		
NEIGHBORHOOD LIAISON	MARQUES	LETICIA	$65,524	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Cultural Affairs & Special Events



Peter Crewe
Director

Mission:

> *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.*

Services Overview

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, helping to drive the cultural economy, an important component in Lowell's overall economic development. CASE produces events throughout the year that draw thousands of residents and visitors to Lowell. Some of CASE's mainstay events include Winterfest; Greater Lowell PRIDE, 4th of July; Halloween MonsterBash, City of Lights Parade and Celebration - as well the Art in City Hall Series. In addition to producing events, CASE plays a key role in producing and permitting public art in the City by both directly issuing calls for art and administering the permitting process for others wishing to commission public art in the City.

In addition, CASE serves as the primary conduit for other organizations when they utilize city services to produce events or shoot films or commercials in Lowell. This streamlines the process making it more efficient and easier to produce events in the City. Some of the events CASE helps to facilitate include The Lowell Folk Festival, Southeast Asian Water Festival, The Bay State Marathon, Lowell Kinetic Sculpture Race, Puerto Rican Festival, Latinx Heritage Festival, and Points of Light Lantern Festival, among an ever-increasing list.

New in 2023, CASE also assumed a more active role in City-wide communications with the addition of the position of Assistant Director of CASE for Marketing and Communications. This position fills dual roles, focusing on marketing events produced by CASE as well as larger City-wide communications projects. With the addition of this role, community engagement with the City increased dramatically as well as allowing for a broader more dynamic approach to the marketing and promotion of City events, helping the City reach a wider audience.

Calendar Year 2023 Accomplishments

- Partnered with Lowell Litter Krewe to produce the Spring Clean Up Concert Series
- Expanded partnership with Department of Children and Families to include a presence at WinterFest 2023
- Reimagined the WinterFest format in order to relocate the event to Downtown Lowell
- Launched three ARPA-funded Cultural Sector Recovery grant programs; Cultural Organization Recovery Program, Festivals and Events Program, and the City of Lowell Public Art Program. These initiatives dispersed nearly one million dollars in grant funds to support Lowell's cultural economy.
- Created and staffed the position of Assistant Director of CASE for Marketing and Communications.
- Added a new component to Monster-Bash. The Neighborhood Haunt in an effort to engage more non-profits. Fifteen organizations participated
- Successfully relocated July 4th Celebrations to Boarding House park while LeLatcheur undergoes renovations
- Formed a Bicentennial planning committee that is reflective of the community
- Partnered with LTC to produce a special events permit tutorial video
- Coordinated the installation two new permenant public art pieces
  - Black Joy
  - Happy Cloud murals
- Installed two new temporary public art pieces
  - The Nightwatcher Women (summer)
  - MICRO (December)

Communications

- Grew social media footprint for City channels, including Facebook, X, and YouTube, and started an Instagram account.
- Engaged local and regional media partners with over 40 press releases issued; continued media partnerships and initiated partnerships with new vendors
- Worked with community organizations – CMAA, CBA, MAPS – to translate more public communications to Khmer, Spanish, and Portuguese, in order to increase accessibility for residents
- Participated in Festivals Marketing working group with local partners to increase event visibility and cohesion with materials
- In partnership with the Greater Lowell Chamber of Commerce, initiated and produced first Munch Madness – a monthlong giveaway designed to support and encourage local restaurants and their patrons

Strategic Goals, Objectives, and Progress

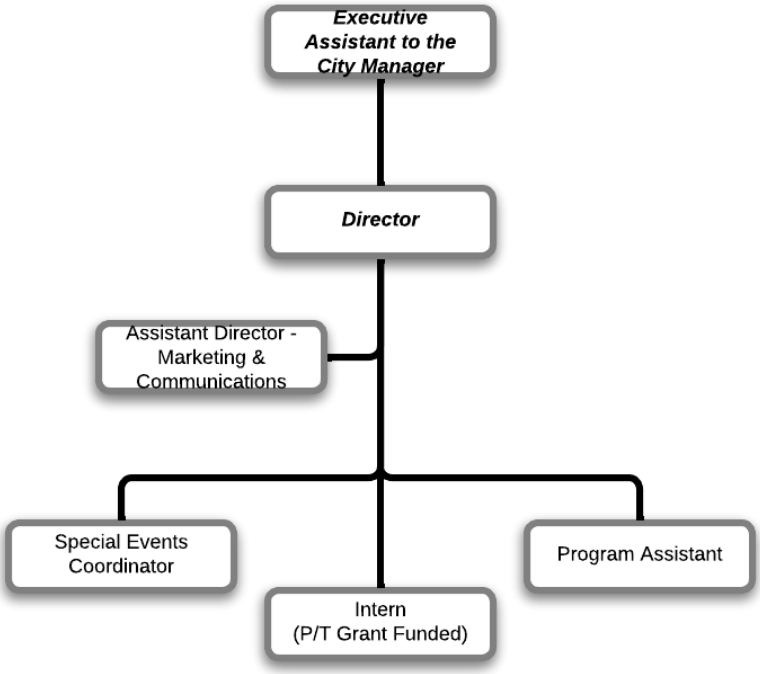
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2022	***COMPLETE***	Launch a new central corporate sponsorship and fundraising committee to recruit support for all City sponsored events. **Update**: *Combined sponsorship for WinterFest, July 4th, and City of Lights under the umbrella of the Mill City Events Fund to streamline sponsor opportunities for local businesses.*
2023	*Ongoing*	Work with DPD on new plan for downtown Wayfinding **Update**: *In process.*
2023	***COMPLETE***	Install new public art project on the Riverwalk Extension **Update**: *A jury of 13 community members from different organizations reviewed and selected the MythMakers' "Night Watchwoman" to be temporarily installed atop the Riverwalk extension. The sculpture was unveiled in April 2023, and remained in place until its scheduled deinstallation in December 2023.*
2023	***COMPLETE***	Launch Cultural Sector ARPA grant Program **Update**: *The disbursement of funds began via the Lowell Development and Financial Corporation in Summer 2023.*
2023	***COMPLETE***	Plan the City's first Official public Menorah Lighting in partnership with the Jewish Community **Update**: *The City hosted the first official public Menorah lighting on December 7th, 2023 in partnership with Rabbi Zalman of Chabad of Nashoba Valley and other members of the Jewish community.*
2023	***COMPLETE***	Partner with the Lowell Litter Krewe to launch the Spring Clean Up Concert series **Update**: *CASE collaborated with the Lowell Litter Krewe to host the Spring Clean Up Concert series at McPherson, Muldoon, and Sheehy Parks throughout May and June of 2023. This project was funded through a Lowell Cultural Council grant.*
2024	**NEW**	Start a pilot program with Refuge Lowell to paint Utility Boxes and Refuse barrels
2024	**NEW**	Coordinate the installation of Lowell first City Wide Public Art Installation
2024	***COMPLETE***	Launched a completely designed version of WinterFest at the heart of downtown Lowell
2024	**NEW**	Work with Mill City Event Fund to recruit members for corporate partners

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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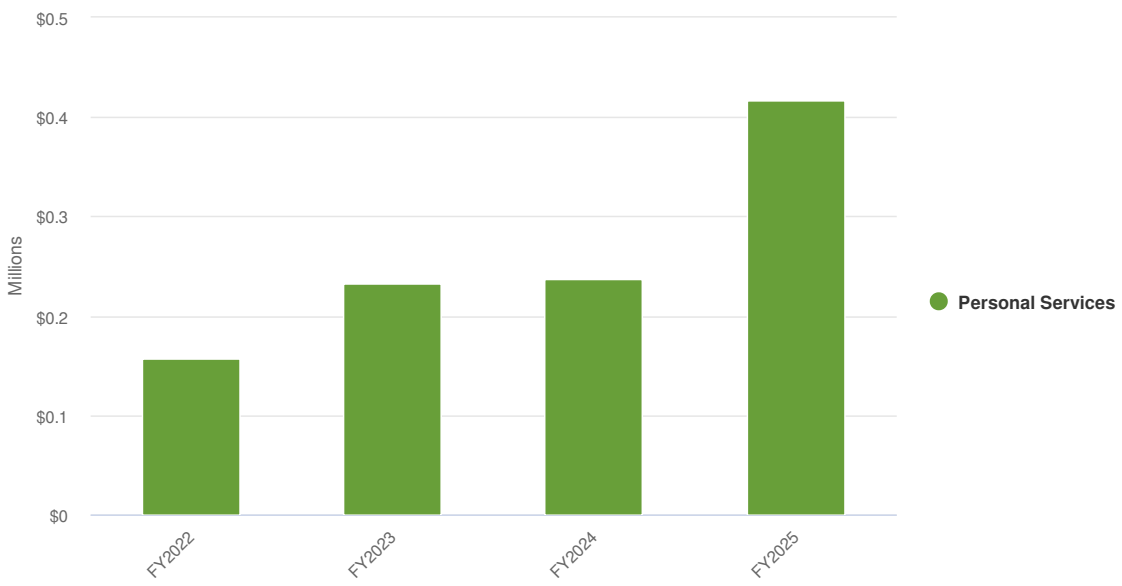
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$417,619
Ordinary Expenses	$0
Total Personal Services and Ordinary Expenditures	**$417,619**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$417,619**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: CASE[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$417,619
	ORDINARY EXPENDITURES	$0
	Total Budgeted Expenditures	***$417,619***

		FINANCING PLAN
	TAXES	$246,160
TAX LEVY	*$246,160*	
	LICENSES AND PERMITS	$4,000
SPECIAL ALCOHOL PERMIT	*$4,000*	
	INTERGOVERNMENTAL REVENUE	$167,459
UNRESTRICTED AID (UGGA)	*$167,459*	
	Total Budgeted Revenues	***$417,619***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SW SALARIES PERMANENT	$157,454	$232,662	$280,121	$417,619
Total Personal Services:	**$157,454**	**$232,662**	**$280,121**	**$417,619**
Total Expense Objects:	**$157,454**	**$232,662**	**$280,121**	**$417,619**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
DIRECTOR-CULTURAL ORG OF LOWEL	CREWE	PETER	$97,438	x		
SPECIAL EVENTS COORDINATOR	DEI	ROBERTO	$84,093	x		
ASST CASE DIR COMM & MARKETING	SILK	DIANDRA	$77,444	x		
CULTRL AFFAIRS/SPEC EVNT PROG	DUFFEY	ERIN	$58,645	x		
ASSISTANT SPECIAL EVENTS COORDINATOR/CITY HALL PROGRAMS	VACANT	VACANT	$48,000	x		
COMMUNICATIONS COORDINATOR	VACANT	VACANT	$52,000	x		

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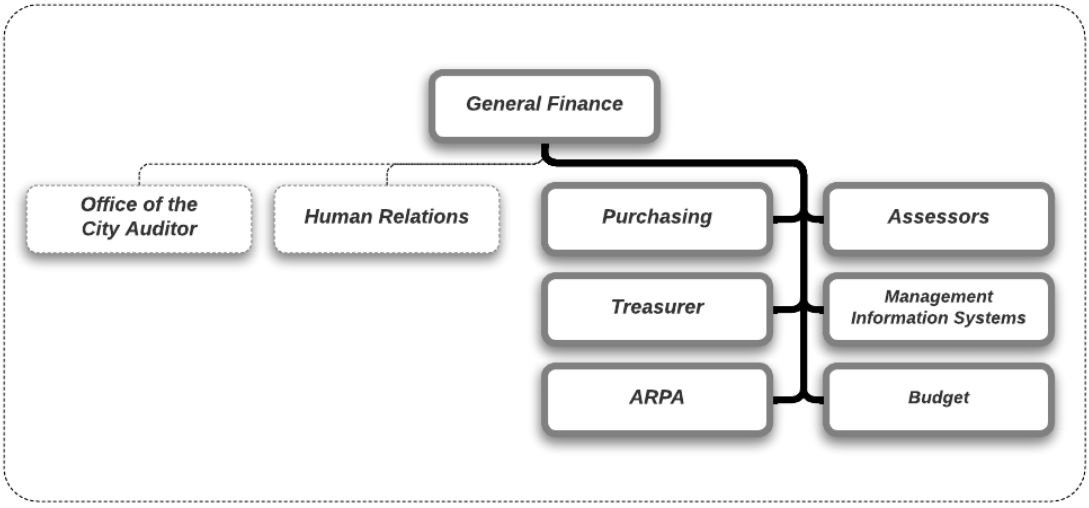
Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Finance



Conor Baldwin
Chief Financial Officer



Total Personal Services and Ordinary Expenditures	**$20,497,569**
Other Funding Sources (see Financing Plan Below)	*- $1,546,306*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$18,951,263**

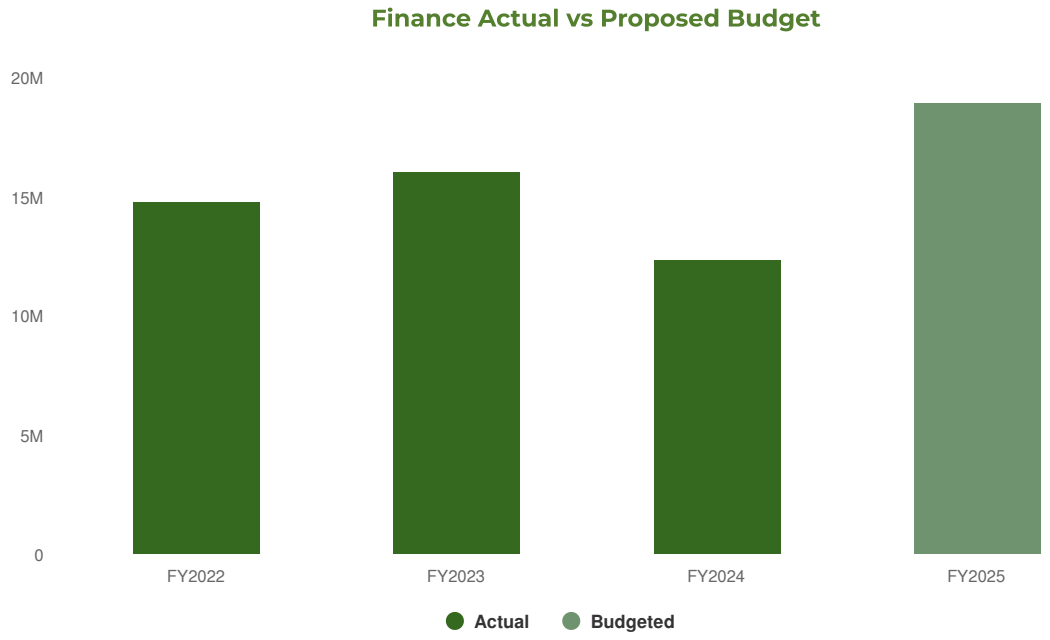
Finance - Expenditures Summary

Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$18,951,263

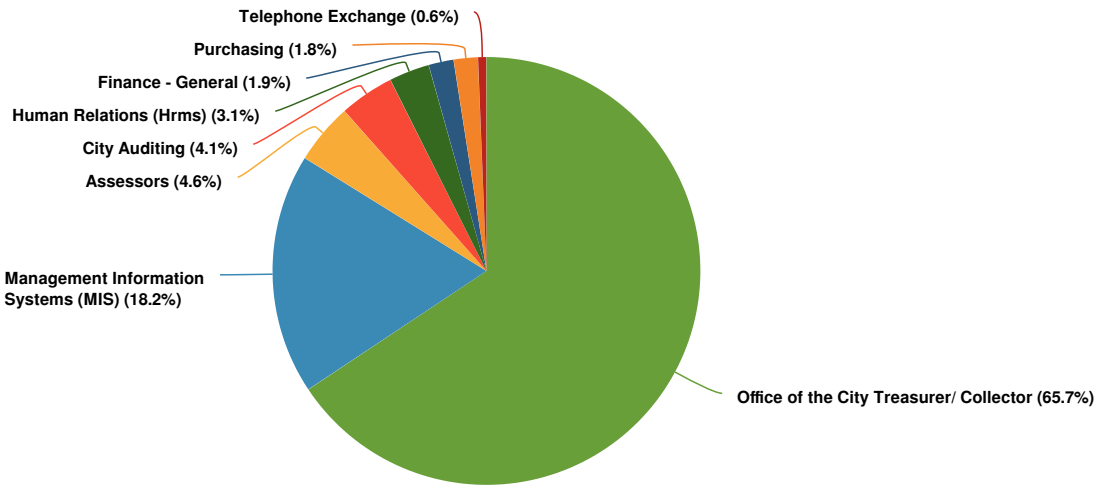
$18,951,263

(100.00% vs. prior year)

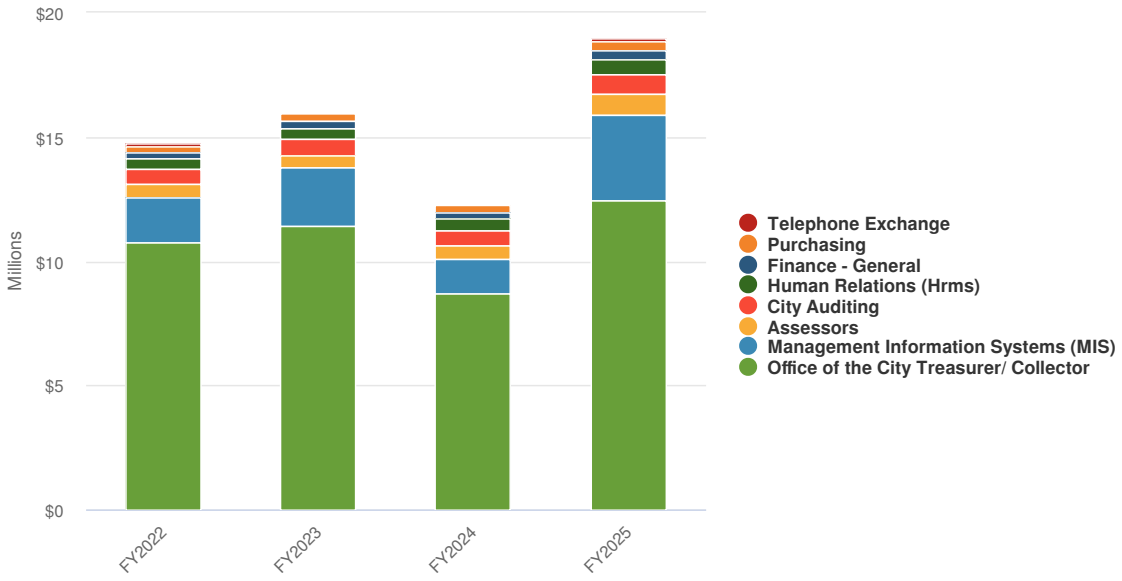


Finance - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Finance - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
Finance - General	$242,997.19	$285,883.32	$314,132.00	$358,810.00
City Auditing	$598,366.06	$647,988.92	$713,870.00	$783,695.00
Purchasing	$277,931.38	$296,024.61	$318,100.00	$348,049.00
Assessors	$535,851.80	$543,023.64	$863,298.00	$871,890.00
Office of the City Treasurer/ Collector	$10,764,288.95	$11,443,578.23	$12,277,154.00	$12,444,542.00
Human Relations (Hrms)	$412,691.84	$428,026.41	$570,758.00	$579,518.00
Management Information Systems (MIS)	$1,810,094.06	$2,303,370.38	$2,752,086.00	$3,446,915.00
Telephone Exchange	$111,716.85	$77,212.26	$125,000.00	$117,844.00
Total General Government:	**$14,753,938.13**	**$16,025,107.77**	**$17,934,398.00**	**$18,951,263.00**
Total Expenditures:	**$14,753,938.13**	**$16,025,107.77**	**$17,934,398.00**	**$18,951,263.00**

Finance - Financing Plan

Financing Plan Summary: Finance Department[1]

	PROGRAM EXPENDITURES
FINANCE - GENERAL	$620,492
AUDITING	$783,695
PURCHASING	$465,893
ASSESSING	$871,890
TREASURER/ COLLECTOR	$12,444,542
HUMAN RELATIONS	$641,080
MANAGEMENT INFORMATION SYSTEMS (MIS)	$4,669,977
Total Budgeted Expenditures	*$20,497,569*

	FINANCING PLAN
TAXES	$13,218,130
LICENSES AND PERMITS	$9,004
CHARGES FOR SERVICES	$1,788,918
INTERGOVERNMENTAL REVENUE	$4,926,017
MISCELLANEOUS REVENUE	$555,500
Total Budgeted Revenues	*$20,497,569*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

General Finance



Conor Baldwin
Chief Financial Officer

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Received the GFOA's Distinguished Budget Presentation Award for the FY24 capital and operating budgets, with special recognition regarding the Capital Plan.
- Completed part one of a multi-step grant opportunity with UMASS Boston's Collins Center to improve the city's Capital Plan as well as inventory management.
- 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, FY23, and projected for FY24.
- Finished FY22 with a $15,467,055 in "free cash".
- Presented a balanced FY2024 budget to the City Council and have it approved unanimously
- Worked with Department Staff to resolve issues from the 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.
- Participated in public outreach budget listening sessions, these sessions had an open dialog with members of various community partners.
- Launched the ARPA dashboard live on the city's website
- Increased the city "rainy day fund" to $14.3 million which has a direct effect on our bond rating
- Refinanced outstanding bonds to save the city approximately $400K

Strategic Goals, Objectives, and Progress

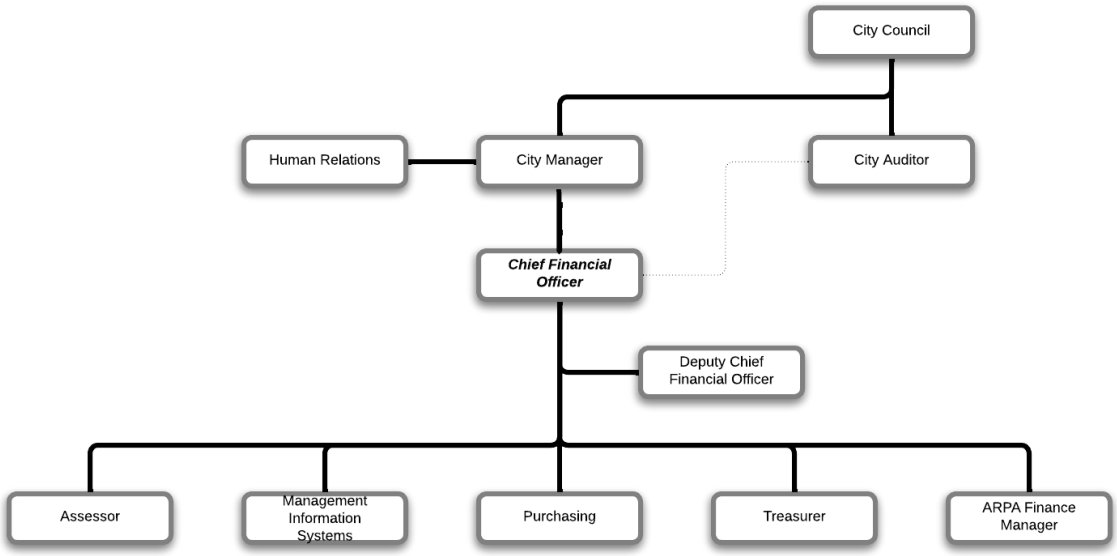
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Reassess the existing fiscal year budget book and assess how to reduce the quantity of material without compromising the quality of the material.
2024	*Ongoing*	Continue to gradually remove the practice of using stabilization funds to balance the city's budget, so the city doesn't need to replenish the stabilization fund with free cash. **Update**: *For FY25, we were able to use a figure that was less than the amount used in FY24*

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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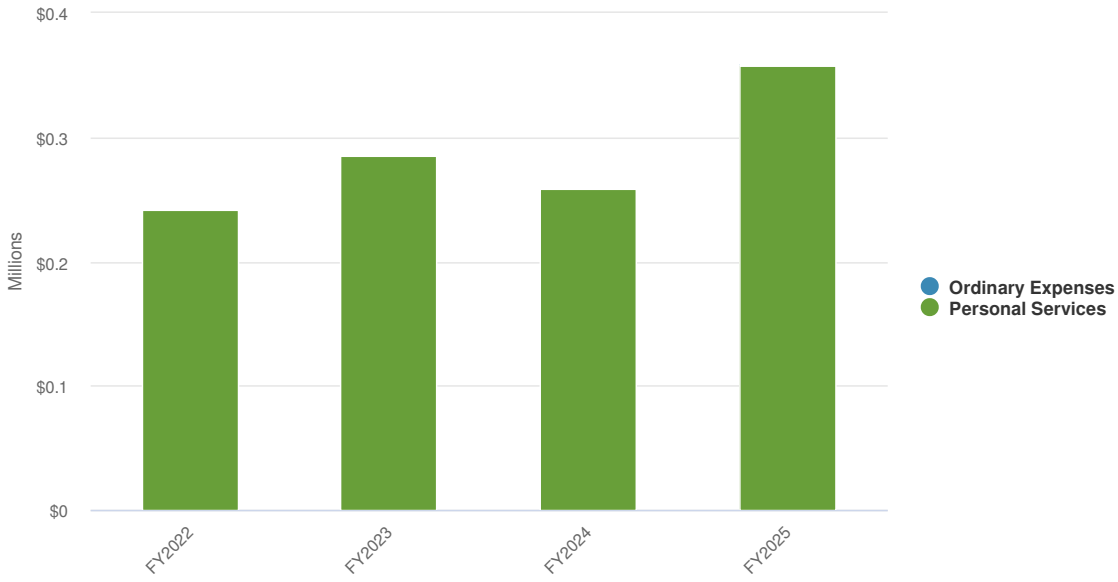
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$619,542
Ordinary Expenses	$950
Total Personal Services and Ordinary Expenditures	**$620,492**
Other Funding Sources (see Financing Plan Below)	*- $261,682*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$358,810**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: General Finance / Budget[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$619,542
	ORDINARY EXPENDITURES	$950
	Total Budgeted Expenditures	***$620,492***
		FINANCING PLAN
	TAXES	$119,748
TAX LEVY	*$119,748*	
	CHARGES FOR SERVICES	$261,682
ARPA FUNDING	*$261,682*	
	INTERGOVERNMENTAL REVENUE	$239,062
UNRESTRICTED AID (UGGA)	*$237,062*	
E-RATE REIMBURSEMENT	$2,000	
	Total Budgeted Revenues	***$620,492***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
General Government				
SW SALARIES PERMANENT	$0	$103,091	$107,316	$117,860
Budget	*$0*	*$0*	*$0*	*$117,860*
SW SALARIES PERMANENT	$238,035	$181,757	$190,816	$225,000
General Finance	*$0*	*$0*	*$0*	*$225,000*
SW TEMPORARY	$0	$0	$15,000	$15,000
General Finance	*$0*	*$0*	*$0*	*$15,000*
SW OVERTIME	$3,890	$0	$0	$0
Total General Government:	**$241,925**	**$284,848**	**$313,132**	**$357,860**
Total Personal Services:	**$241,925**	**$284,848**	**$313,132**	**$357,860**
Ordinary Expenses				
General Government				
CREDIT CARD CHARGES	$0	$35	$0	$0
OFFICE SUPPLIES	$1,072	$1,000	$1,000	$950
Total General Government:	**$1,072**	**$1,035**	**$1,000**	**$950**
Total Ordinary Expenses:	**$1,072**	**$1,035**	**$1,000**	**$950**
Total Expense Objects:	**$242,997**	**$285,883**	**$314,132**	**$358,810**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025**[1]	**G**	**A**	**O**
CFO/CHIEF COLLECTOR	BALDWIN	CONOR	$225,000	x		
DPTY CHIEF FINANCIAL OFFICER	BALL	AUSTIN	$117,860	x		
ARPA FINANCE MANAGER	FLYNN	BRENDAN	$117,860		x	
ARPA GRANT FISCAL COORDINATOR	FINOCCHIARO	JESSICA	$81,689		x	
ARPA ADMIN ASSISTANT	CHUN	KHEMARA	$62,133		x	

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Office of the City Auditor



Kelly Oakes
Auditor

Mission:

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

Services Overview

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.

Calendar Year 2023 Accomplishments

- 100% of school onboarding and payroll changes are processed in MUNIS via a workflow process eliminating an antiquated paper based system.
- The Human Resource department is now entering health and dental insurance changes in the workflow, eliminating the duplication of effort in the old system whereby HR entered changes on a change sheet and delivered to Auditing for implementation in the payroll system.

Strategic Goals, Objectives, and Progress

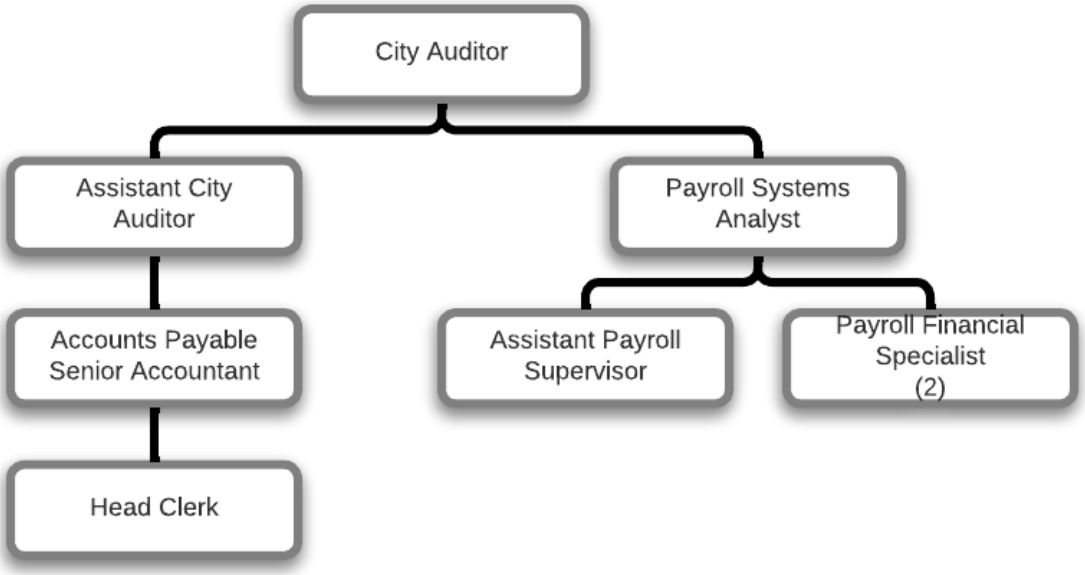
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Implement an electronic payment system for accounts payable, thus reducing the issuance of paper checks providing a more secure and efficient process.
2024	**NEW**	Work with Human Resources department to convert onboarding and salary changes from a paper-based system to entry directly into MUNIS via a workflow approval. This will be the second phase of payroll changes as we successfully converted HR benefit changes to entry via the personnel actions module of MUNIS.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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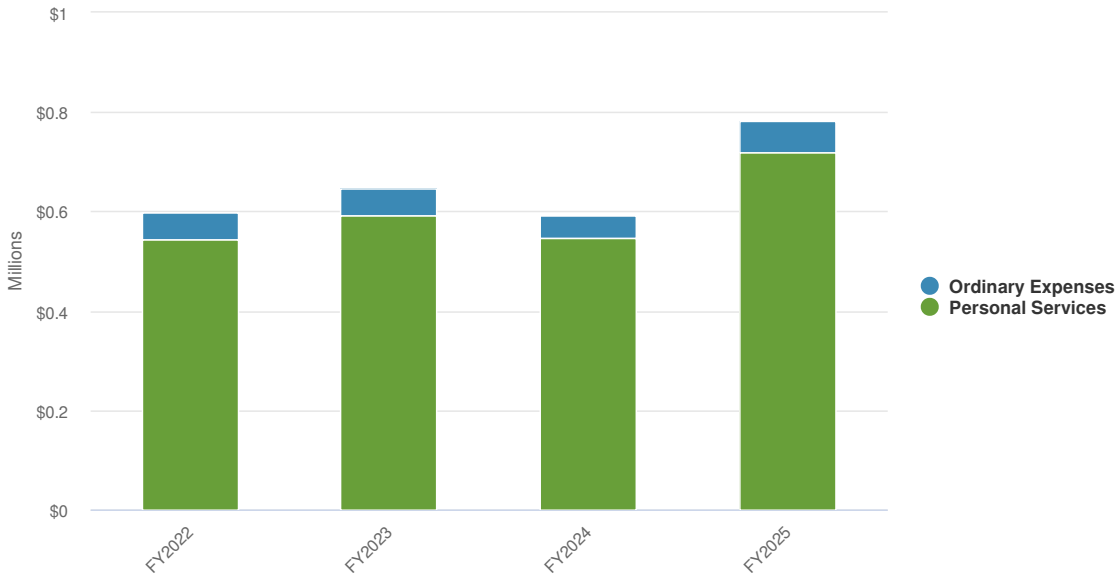
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$718,525
Ordinary Expenses	$65,170
Total Personal Services and Ordinary Expenditures	**$783,695**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$783,695**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$718,525
ORDINARY EXPENDITURES	$68,600
Total Budgeted Expenditures	***$787,125***

		FINANCING PLAN
TAXES		$311,468
TAX LEVY	*$311,467*	
CHARGES FOR SERVICES		$88,935
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$88,935*	
INTERGOVERNMENTAL REVENUE		$386,722
UNRESTRICTED AID (UGGA)	*$386,723*	
Total Budgeted Revenues		***$787,125***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$501,289	$573,394	$647,270	$709,525
S & W TEMPORARY	$34,965	$0	$0	$0
OVERTIME	$8,913	$17,318	$9,000	$9,000
Total Personal Services:	**$545,167**	**$590,712**	**$656,270**	**$718,525**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
INDEPENDENT AUDIT	$45,965	$50,000	$50,000	$56,570
LEASING EQUIP. & SERV.	$2,292	$2,058	$2,300	$2,300
FORMS & SUPPLIES	$4,542	$4,419	$4,000	$5,000
LICENSE & FEES	$0	$0	$200	$200
IN-STA TRAVEL REIMB & SEM	$300	$700	$1,000	$1,000
INS. PREMIUMS - BONDS	$100	$100	$100	$100
Total Ordinary Expenses:	**$53,199**	**$57,277**	**$57,600**	**$65,170**
Total Expense Objects:	**$598,366**	**$647,989**	**$713,870**	**$783,695**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
AUDITOR	OAKES	KELLY	$154,590	x		
PAYROLL SYSTEM ANALYST	MEZZETTI	EMER	$110,033	x		
ASSISTANT CITY AUDITOR	OBEIRNE	KAREN	$100,478	x		
SENIOR ACCOUNTANT - AUDITING	LEBLANC	DIANE	$82,447	x		
ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$76,663	x		
FINANCE SPECIALIST P/R	MOLINA	DENISSE	$65,518	x		
FINANCE SPECIALIST P/R	CORDERO	MARIBEL	$63,846	x		
HEAD CLERK GRADE 21	SANTAW	KIRSTEN	$55,952	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Purchasing



P. Michael Vaughn
Chief Procurement Officer

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Electronic purchase orders have reached over 50%, reducing the cost of mailing po's.
- Continue to train, new hires/new positions. From requisition entry thru the approval process.
- Work with all departments, from bid specs to bidding process, per MA State rules and regulations.
- Vendor maintenance has an average of 45 new vendors per month, over 500 new vendors added for the year.
- Processed 113 sealed bids for fy23.
- Continue to assist with phone calls for various departments.
- 459 contract requests were processed through this office, including MSBA roofing and boiler contracts for Schools.
- Other Contracts: City Hall Bathrooms, Veterans Park Renovations, City Wide Ballfield Improvements, Merrimack Riverwalk Phase 2, Water Bubbler Replacement in Schools, LED Lights & Weatherization at various Schools, Parking Kiosk Project revised, Public Art Commission, Design Services Shedd Park, Chemical Consortium contracts, Playground Design & Construction, Splash Pad Design & Construction.

Strategic Goals, Objectives, and Progress

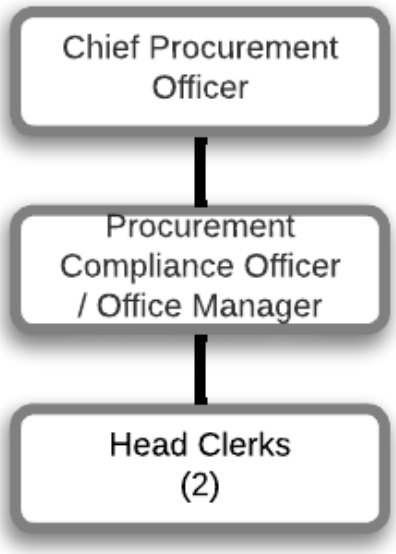
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Reduce the number of executed contract copies that are circulated.
2024	**NEW**	Increase the number of purchase orders sent electronically to vendors.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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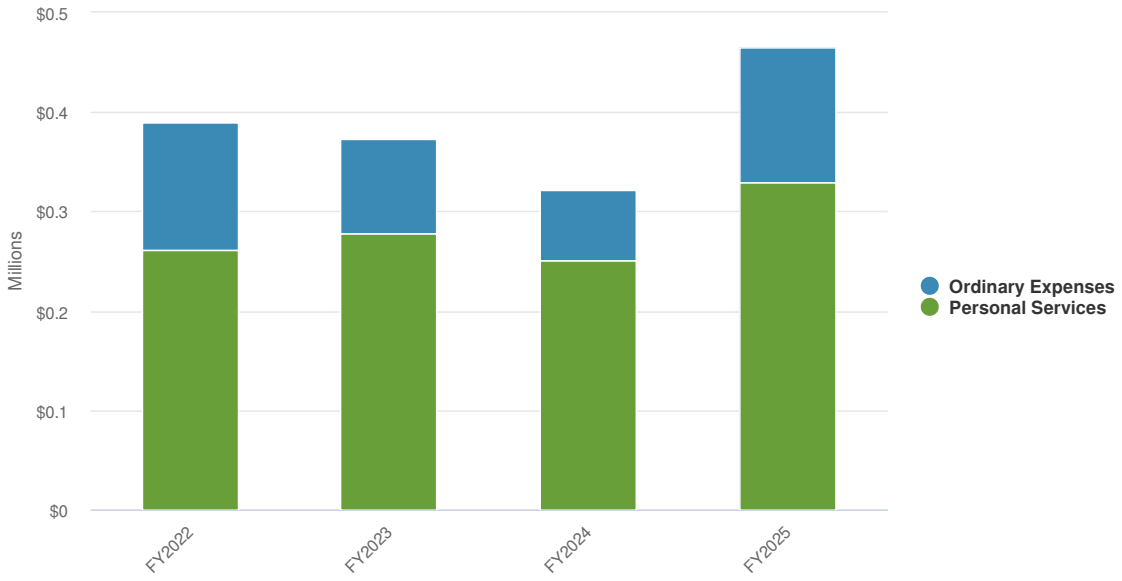
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$329,929
Ordinary Expenses	$135,964
Total Personal Services and Ordinary Expenditures	**$465,893**
Other Funding Sources (see Financing Plan Below)	- $0
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$465,893**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$329,929
ORDINARY EXPENDITURES	$135,964
Total Budgeted Expenditures	***$465,893***

		FINANCING PLAN
TAXES		$179,622
TAX LEVY	*$179,622*	
CHARGES FOR SERVICES		$66,700
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$66,700*	
INTERGOVERNMENTAL REVENUE		$219,571
UNRESTRICTED AID (UGGA)	*$219,571*	
Total Budgeted Revenues		***$465,893***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$260,342	$277,710	$299,674	$329,623
SW LONGEVITY	$305	$305	$306	$306
Total Personal Services:	**$260,647**	**$278,016**	**$299,980**	**$329,929**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
REPAIR & MAINT-EQUIPMENT	$321	$486	$500	$500
ADVERTISING	$14,875	$14,820	$14,875	$14,875
PRINTING & BINDING	$150	$150	$150	$150
OFFICE SUPPLIES	$948	$1,458	$1,500	$1,500
DUES & SUBSCRIPTIONS	$317	$317	$317	$317
TRANS REIMBURS.& SEMINARS	$673	$778	$778	$778
PROFESSIONAL SERVICES	$111,717	$77,212	$125,000	$117,844
Total Ordinary Expenses:	**$129,001**	**$95,221**	**$143,120**	**$135,964**
Total Expense Objects:	**$389,648**	**$373,237**	**$443,100**	**$465,893**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025**[1]	**G**	**A**	**O**
PURCHASING AGENT (CPO)	VAUGHN	PAUL	$131,577	x		
DEPUTY CPO/ COMPLIANCE	THEMELIS	PAMELA	$79,691	x		
HEAD ADMINISTRATIVE CLERK	LIN	KARA SOKRA	$61,412	x		
HEAD CLERK	BENNETT	DONNA	$56,943	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Assessors



Ellen M Brideau, MAA
Chief Assessor

Mission:

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

Services Overview

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 29,570 parcels of property annually. This includes residential, commercial, Industrial, exempt, utilities and personal property.

The Assessors' administers motor vehicle excise taxes, tax exemption programs, and abatement requests, while striving to address all concerns of the public professionally, courteously, and in a timely manner. Additional services include:

- 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.

Calendar Year 2023 Accomplishments

- Completed the Department of Revenue FY2024 interim year valuation of all Real (27,558parcels) and Personal Property (2,012 accounts) throughout the City. The total assessed taxable value of $12,957,100,095 and $2,378,719,800 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 $2,366,115 in revenue for the city. This entailed reviewing and inspecting properties that had building permits issued from 7/1/2022 through 6/30/2023, including renovations, additions, and/or new construction.
- Reviewed and granted 470 personal exemptions, tax deferrals, hardship, and tax work-off programs.
- Administered 92,075 motor vehicle excise tax bills.
- Reviewed and granted 1,462 documented excise abatement applications.
- Reviewed and analyzed 1,843 property deeds that were recorded at the No. Middlesex County Registry of Deeds. The corresponding ownership information was updated in the property database.

Strategic Goals, Objectives, and Progress

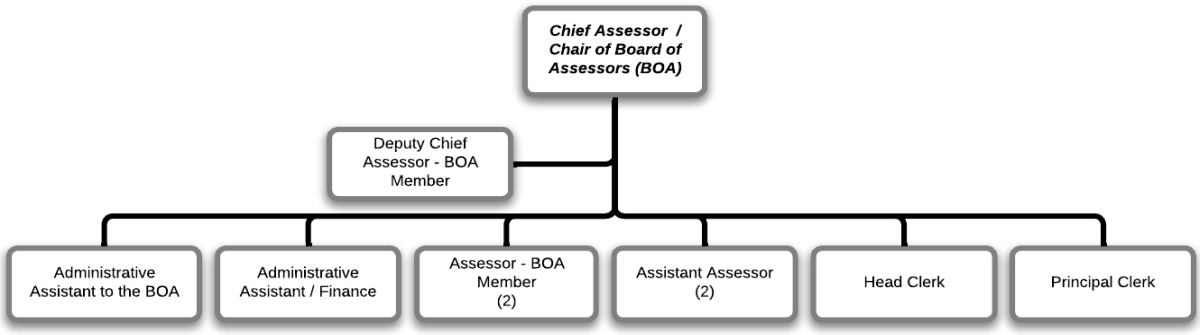
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Work with MIS to implement mapping technology to assist with property inspections and identification of new growth.
2024	**NEW**	Work with MIS to implement 3rd party technologies to assist in the identification of deed changes.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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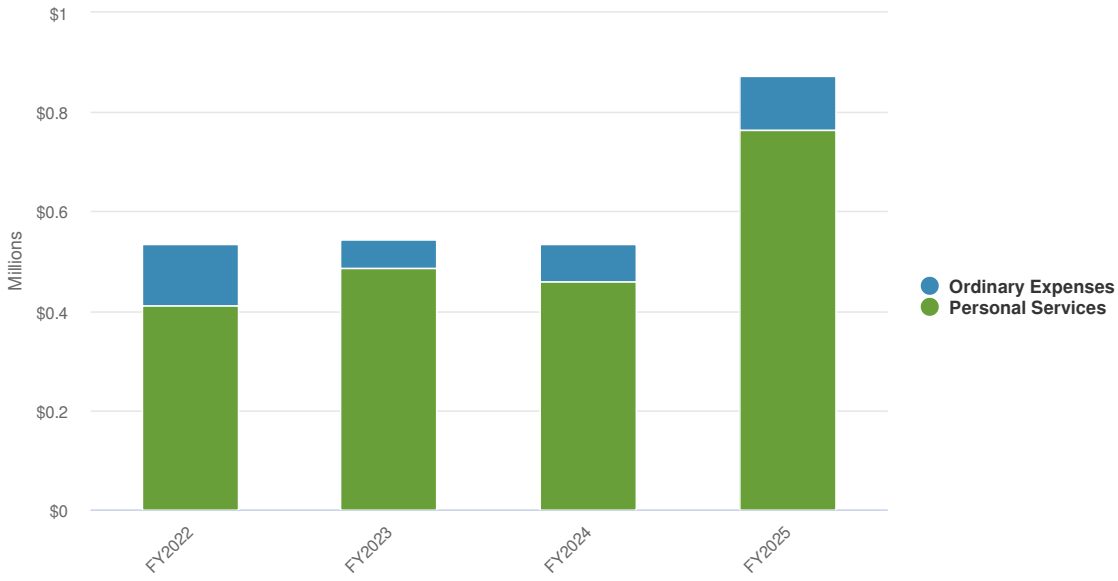
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$764,347
Ordinary Expenses	$107,543
Total Personal Services and Ordinary Expenditures	**$871,890**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$871,890**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$764,347
	ORDINARY EXPENDITURES	$107,543
	Total Budgeted Expenditures	***$871,890***

			FINANCING PLAN
	TAXES		$467,794
NEW GROWTH		*$275,412*	
RE PENALTY & INTEREST		$192,382	
	INTERGOVERNMENTAL REVENUE		$398,596
STATE OWNED LAND		*$398,596*	
	MISCELLANEOUS REVENUE		$5,500
ASSESSORS' MISCELLANEOUS		*$5,500*	
	Total Budgeted Revenues		***$871,890***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$411,774	$485,370	$750,094	$764,347
Total Personal Services:	**$411,774**	**$485,370**	**$750,094**	**$764,347**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
REPAIR & MAINT-EQUIPMENT	$897	$1,298	$2,000	$2,000
APPRAISALS	$13,719	$8,000	$8,000	$8,000
PROF SERVICE-REVALUATION	$94,700	$25,100	$54,000	$49,000
ADVERTISING	$605	$0	$1,500	$1,500
PRINTING & BINDING	$853	$65	$1,000	$1,000
DATA PROC-EQUIP & SUPPLY	$16	$299	$18,500	$18,500
OFFICE SUPPLIES	$288	$1,175	$1,500	$1,500
TUITION REIMBURSEMENT	$530	$2,909	$5,000	$5,000
DUES & SUBSCRIPTIONS	$896	$665	$2,000	$2,000
TRANS REIMBURS.& SEMINARS	$9,357	$6,270	$9,500	$9,500
MISCELLANEOUS CHARGES	$83	$89	$0	$0
DATA PROCESSING-SPEC PROJ	$165	$9,993	$7,500	$6,839
LEASING EQUIP. & SERV.	$1,296	$1,200	$1,704	$1,704
OFFICE FURNITURE & EQUIP	$672	$591	$1,000	$1,000
Total Ordinary Expenses:	**$124,078**	**$57,654**	**$113,204**	**$107,543**
Total Expense Objects:	**$535,852**	**$543,024**	**$863,298**	**$871,890**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
CHIEF ASSESSOR	BRIDEAU	ELLEN	$146,508	x		
DEPUTY CHIEF ASSESSOR	RONDEAU	RYAN	$102,700	x		
ASSESSOR	LOMBARDO	AMY	$81,689	x		
ASSESSOR	HUGHES	CHRISTOPHER	$81,689	x		
ADMIN ASST. BOARD OF ASSESSORS	PECH	CHORNAI	$71,315	x		
ASSISTANT ASSESSOR	MURPHY	CHASE	$55,348	x		
ASSISTANT ASSESSOR	FULLER	GREGORY	$59,058	x		
ADMIN ASSISTANT FINANCE-ASSESR	CASHMAN	MELISSA	$64,060	x		
HEAD CLERK	VACANT	VACANT	$51,120	x		
ANNUAL CHAIR STIPEND	VACANT	VACANT	$1,500	x		
PRINCIPAL CLERK GRADE 22	MANNING	MEGAN	$49,361	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Treasurer



Theodoros Panagiotopoulos
City Treasurer/Collector

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Established minimum bank account balance requirements and converted all bank accounts to collateralized and diversified sweep accounts to mitigate market risk.
- Cash deposit management yielded >$5M in interest income from previous year.
- Cross training program to improve coverage and promote development with the tax collections office.
- Security improvements with installation of cash drop boxes and video surveillance cameras.
- Cost tracking software installed on Pitney Bose postage machine to track department usage.
- Standardized turn-in process for deposits from inter-city departments.
- Deposited over $1.8M in police evidence cash that was on site and established Middlesex DA forfeiture and evidence return protocols.
- Submitted requests to claim monies outstanding to the City of Lowell from the Commonwealth of Massachusetts Unclaimed Property Division and various companies receiving monies totaling $14K. Monies were for various refunds to the city, accounts payable to the city, pension checks made out to the city, proceeds from matured policies/endowments, insurance proceeds, and group policy benefits.
- Clearing of the city's receivables credit balances between fiscal years 2012-2023 on over 3,000 bills for real estate taxes, personal property taxes, and excise taxes which has resulted in the issuance of over 2,300 refunds and returning over $1 million back to the city's taxpayers.

Strategic Goals, Objectives, and Progress

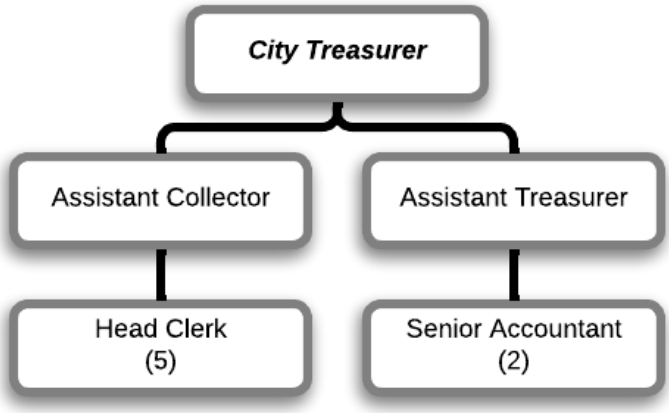
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2023	***COMPLETE***	Work with MIS and Lowell Police Department to improve security of Treasurer / Tax Collectors offices, to better serve and increase the safety of our employees and customers. **Update**: *Surveillance video system installation completed with installation of viewing monitors and axis IP cameras installed in the Treasurer's and city clerk's office with direct link to Police Department.*
2023	***COMPLETE***	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.*
2024	**NEW**	Implement updated cash management policies for city departments handling cash including school activity funds.
2024	**NEW**	Work with MIS to migrate online merchant services to Tyler Payments.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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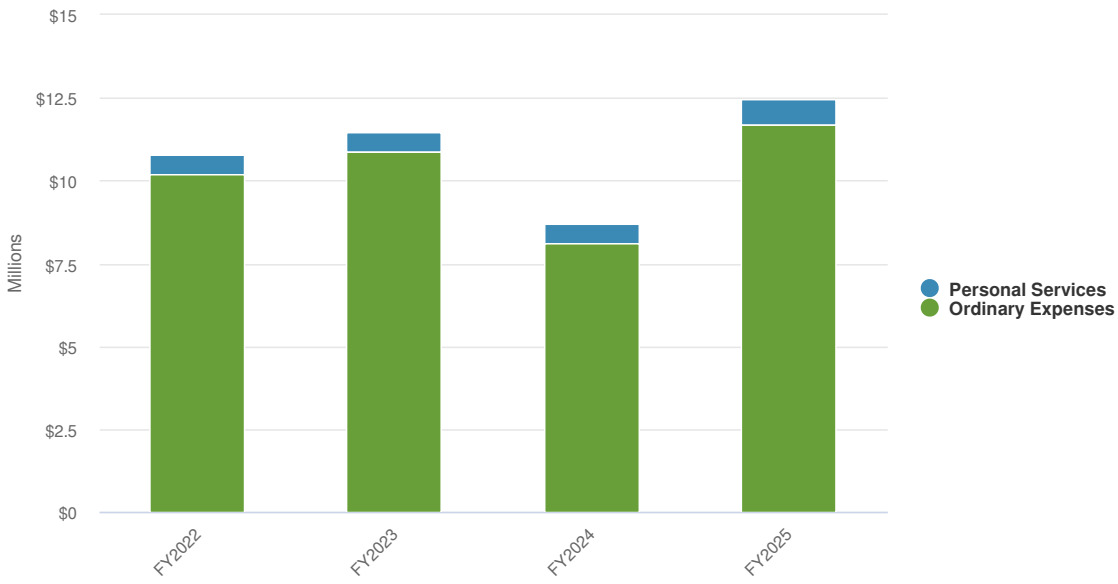
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$738,501
Ordinary Expenses	$11,706,041
Total Personal Services and Ordinary Expenditures	**$12,444,542**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$12,444,542**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Treasurer[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$738,501
ORDINARY EXPENDITURES	$11,706,0418
Total Budgeted Expenditures	***$12,444,542***

	FINANCING PLAN
TAXES	$10,434,432
TAX LEVY	*$9,382,097*
TAX LIEN PENALTY & INTEREST	*$250,000*
MV PENALTY & INTEREST	*$100,000*
LIEN CERTIFICATES	*$102,245*
PROFORMA TAXES	*$33,905*
REAL ESTATE RETURN FINES	*$7,000*
NEW GROWTH	*$444,388*
PP PENALTY & INTEREST	*$45,000*

RE PENALTY & INTEREST		*$69,797*	
	INTERGOVERNMENTAL REVENUE		$1,460,110
UNRESTRICTED AID (UGGA)		*$1,210,110*	
OVERLAY SURPLUS		*$250,000*	
	MISCELLANEOUS REVENUE		$550,000
TREASURERS' MISCELLANEOUS		*$550,000*	
	Total Budgeted Revenues		***$12,444,542***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$555,911	$577,451	$639,406	$738,501
OVERTIME	$0	$207	$0	$0
Total Personal Services:	**$555,911**	**$577,658**	**$639,406**	**$738,501**
Ordinary Expenses				
LEASING EQUIP. & SERV.	$4,325	$5,228	$6,500	$6,500
REPAIR & MAINT-EQUIPMENT	$1,464	$1,470	$2,000	$2,000
PROFESSIONAL SERVICES	$21,706	$29,121	$35,000	$35,000
BOND COUNSEL-BANKING SERV	$13,874	$18,314	$12,000	$22,100
POSTAGE	$196,115	$278,752	$220,000	$197,563
OFFICE SUPPLIES	$4,329	$6,661	$5,000	$5,000
DUES & SUBSCRIPTIONS	$140	$140	$150	$150
TRANSPORATION REIMBURSEMENT	$987	$687	$2,500	$2,500
TAX TITLE FEES	$48,517	$67,098	$48,500	$150,490
NO. MIDDLESEX AREA COMM	$35,392	$39,359	$40,343	$0
GR LOWELL REG VOC TEC SCH	$9,697,773	$10,414,657	$10,360,755	$10,379,738
INS. PREMIUMS - BONDS	$3,821	$4,433	$5,000	$5,000
ALLOW FOR ABATEMENTS	$0	$0	$900,000	$900,000
PY DEFICIT RAISE G/F XF	$179,935	$0	$0	$0
Total Ordinary Expenses:	**$10,208,377**	**$10,865,920**	**$11,637,748**	**$11,706,041**
Total Expense Objects:	**$10,764,289**	**$11,443,578**	**$12,277,154**	**$12,444,542**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
CITY TREASURER/COLLECTOR	PANAGIOTOPOULOS	THEODOROS	$128,092	x		
ASSISTANT TREASURER	VACANT		$89,514	x		
ASST. COLLECTOR	POIRIER	DUSTIN	$83,303	x		
SENIOR ACCOUNTANT	BUTT	DONNA	$72,551	x		
SENIOR ACCOUNTANT	LUNN	ITH	$69,272	x		
HEAD CLERK	ADAMS	GILLIAN	$59,965	x		
HEAD CLERK	VACANT	VACANT	$59,287	x		
HEAD CLERK	FULLER	BIANCA	$59,287	x		
HEAD CLERK	GONZALEZ	JUAN	$57,944	x		
HEAD CLERK	ORTIZ	GLADYS	$59,287	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Human Relations



Neil Osborne, Esq
Human Relations Director

Mission:

To provide, maintain, promote, and support a cohesive and centralized technology road map 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. 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.

Services Overview

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.

Calendar Year 2023 Accomplishments

- Implementation and adoption of the City's Applicant Tracking System.
  - Eliminates need for paper-based application.
  - Allow hiring managers to access and review applicants for faster turnaround time.
- Utilize technological resources to make information readily available to employees and general public.
  - Labor contracts made available on City's HR website.
  - All City Policies made available on the City's HR website.
- Revised New Hire Packet and employment application.
  - 8 months into fiscal year; processing approximately 12 New Hires./Onboarding per month.
- Adopted use of Exit Interview surveys to assess and analyze common reasons employees are leaving City employment.
- DEI messaging created to convey the City's values and commitment to DEI.
  - Incorporated the City's DEI mission statement into the online application, job postings, and HR webpage.
- Extensive collaboration with Masshire to improve recruitment process.
- Transitioned all benefit deductions to be processed through Personnel Actions.
  - Eliminated paper based changes.
- Improved commitment to reaching out to the community to promote careers with the City of Lowell and improved recruiting efforts; Increased advertising channels for job postings..
  - Indeed.com
  - Job Fair part
  - Collaboration with MassHire
  - Increased use of social media and contact with community organizations.
- Reassessing job descriptions to emphasize skilled based hiring and de-emphasize minimum degree credentials where possible to meet Gov. Healy's mandate to municipalities.
  - Reduces barriers to employment opportunities by increasing the number of qualified applicants with demonstrated skills, experiences and acquired knowledge for success in the role.
- Training and refreshers for Managers on the hiring process in the City of Lowell.
  - DEI training for Department Heads and Assistants through Middlesex Community College
  - Leadership Institute
  - Collins Center
- Continued collaboration with MassHire to improve branding of the City as a positive place to work and grow.
- Continued collaboration with MIS, exploring greater use of LinkedIn Learning to offer employees more structured learning experiences

Strategic Goals, Objectives, and Progress

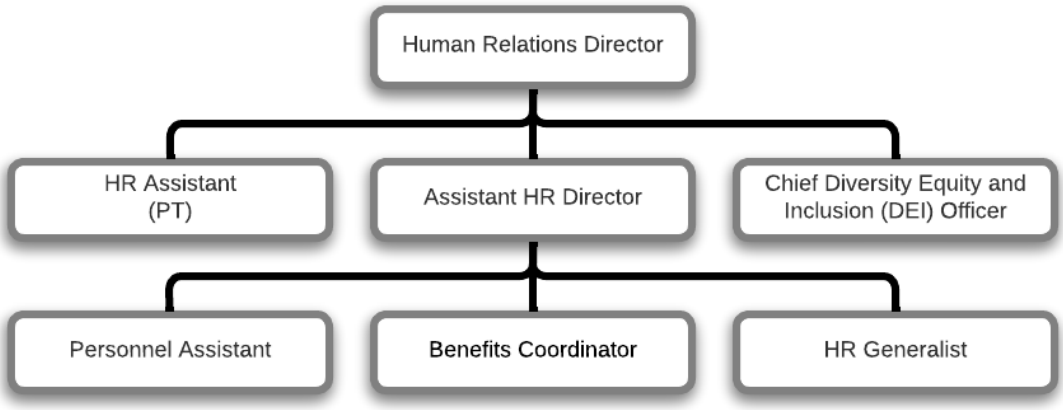
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Analyze data from time of hire requests to offer letter being sent out.
2024	**NEW**	Review Exit Interview surveys to capture more exit data.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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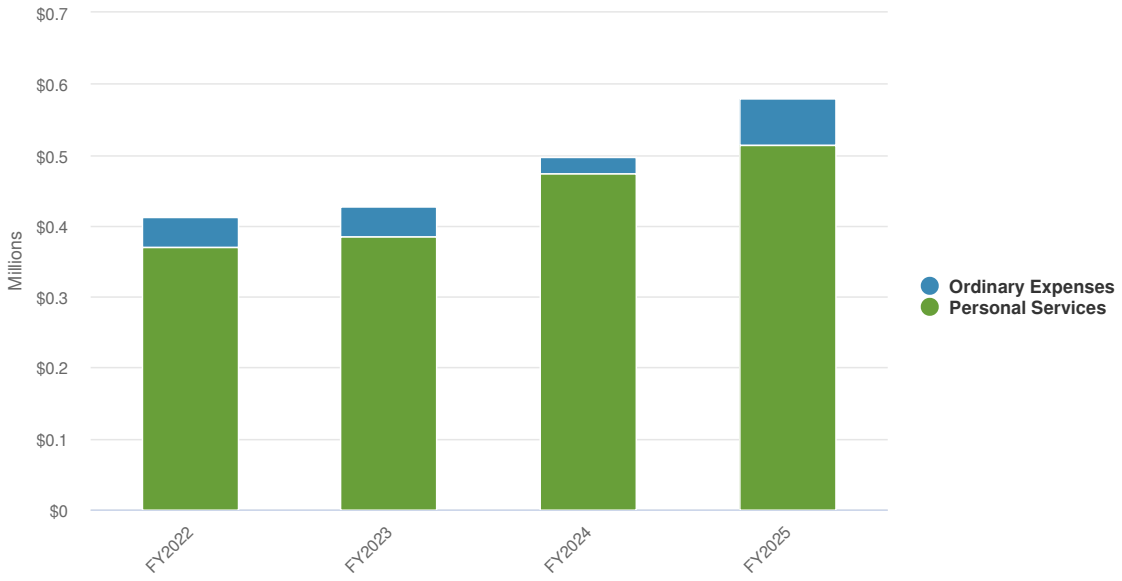
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$575,055
Ordinary Expenses	$66,025
Total Personal Services and Ordinary Expenditures	**$641,080**
Other Funding Sources (see Financing Plan Below)	*- $61,562*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$579,518**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: HR[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$575,055
ORDINARY EXPENDITURES	$66,025
Total Budgeted Expenditures	***$641,080***

	FINANCING PLAN
TAXES	$332,392
TAX LEVY	*$332,392*
CHARGES FOR SERVICES	$100,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$100,000*
INTERGOVERNMENTAL REVENUE	$208,688
UNRESTRICTED GENERAL AID (UGGA)	*$87,126*
EQUITY STABILIZATION	*$60,000*
MASSHIRE FUNDING	*$61,562*
Total Budgeted Revenues	***$641,080***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$369,902	$385,361	$495,610	$513,493
S & W LONGEVITY	$147	$147	$148	$0
Total Personal Services:	**$370,050**	**$385,509**	**$495,758**	**$513,493**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
DRUG PROGRAM	$5,000	$0	$12,000	$11,025
ECONOMIC/PROF DEVELOPMENT	$0	$990	$1,000	$1,000
EMPLOYEE OF THE MONTH	$0	$1,000	$7,500	$0
PROFESSIONAL SERVICES	$21,412	$5,437	$5,500	$5,000
DEI Initiatives	$0	$19,026	$30,000	$30,000
PRE-EMPLOYMENT PHYSICALS	$10,500	$11,000	$11,000	$11,000
ADVERTISING	$3,000	$2,700	$5,000	$5,000
PRINTING & BINDING	$1,500	$1,273	$1,500	$1,500
OFFICE SUPPLIES	$647	$650	$650	$650
DUES & SUBSCRIPTIONS	$550	$325	$550	$550
TRANS REIMBURS.& SEMINARS	$0	$0	$150	$150
MISCELLANEOUS CHARGES	$34	$116	$150	$150
Total Ordinary Expenses:	**$42,642**	**$42,518**	**$75,000**	**$66,025**
Total Expense Objects:	**$412,692**	**$428,026**	**$570,758**	**$579,518**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
HUMAN RELATIONS DIRECTOR	OSBORNE	NEIL	$138,841	x		
DEI OFFICER	DOMINGUEZ	INEABELLE	$88,504	x		
ASSISTANT HUMAN RESOURCES MGR	DONOHUE	RENEEE	$89,681	x		
PERSONNEL ASSISTANT	BROGAN	LYNN	$68,176	x		
HR ASSISTANT (PART TIME)	DO	NANCY	$61,563			x
HEALTH BENEFITS COORDINATOR	FREITAS	LINDA	$67,281	x		
HR GENERALIST	DUPRAS	BRENDA	$61,010	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Management Information Systems (MIS)



Mirán Fernandez
Chief Information Officer (CIO)

Mission:

> *To provide, maintain, promote, and support a cohesive and centralized technology road map 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.*

Services Overview

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.).

CyberSecurity Administration – Responsible for securing and protecting the City's systems and data from unauthorized access/ modification/ destruction and responsible for implementing/ administering/ monitoring the City's security solutions

Network Administration – Responsible for the support and administration of the City's enterprise technology infrastructure (e.g., cabling, switches/routers, wired and wireless connectivity, network management system, etc.) allowing City personnel access to MIS systems, services, and technology. Note that this area of responsibility includes interconnectivity among and between all public safety facilities and Lowell Public School sites and other sites on the City's extensive wide area network.

Application Systems – Responsible for the support, training, administration, and development of the City's key enterprise resource planning systems and applications (e.g., websites, financial system, etc.) 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 road map.

Calendar Year 2023 Accomplishments

Help Desk

- Completed 11,923 help desk work order requests[1].
  - Opened: 9,338 tickets plus 1,844 sub-assignments
  - Completed: 9,941 tickets and 1,982 sub-assignments
- Successfully wiped/ rebuilt/ overhauled all of the City's desktop systems following the cyber-related event, including the removal/ wiping/ rebuilding (some multiple times) and deployment of 2600+ devices (e.g., workstations, servers, printers, phones, etc), across 128 networks and locations..
- Successfully configured, and replaced existing antivirus/ malware tools with a new managed solution.
- Upgraded and consolidated the MIS help desk system.

Systems Administration

- Successfully wiped/ rebuilt/ overhauled all of the City's servers following the cyber-related event.
- Completed migration of Backup and Disaster Recovery solution to a hybrid model utilizing government cloud space.
- Completed migration of HHS to HealthOffice Anywhere cloud solution.
- Completed migration to a cloud Managed Detection Response system from existing on-premise legacy antivirus solution.
- Completed migration to latest SQL infrastructure from existing systems reaching end of support.
- Completed migration to SCCM for management of on-premise systems, patch management and software distribution.
- Continued migration of components of the City's Internet infrastructure into the government cloud space.
- Assisted Parking department in kiosk deployment for transition from end-of-life product.
- Began migration of MDM from Meraki Systems Manager to Intune for off network and mobile devices.

CyberSecurity Administration

- Successfully configured, and replaced existing multifactor authentication (MFA) solutions with a single MFA system for all city network accounts and integrated existing applications.
- Successfully applied for and received a Commonwealth grant award, allowing for the delivery of cybersecurity training to City personnel.
- Completed migration to a cloud Managed Detection Response system from existing on-premise legacy antivirus solution
- Completed enrollment in CISA Malware Domain, Cyber Hygiene Services related to Vulnerability / Web Application Scanning
- Deployment of Cloud based Web Isolation Platform

Network Administration

- Successfully wiped/ rebuilt/ overhauled the City's network infrastructure following the cyber-related event.
- Completed disaster recovery for network switching equipment at City Hall, JFK-DPD, JFK-LPD and Public Safety remote sites.
- Continued to work closely with Public Safety and School MIS teams on a variety of network projects including impact of LHS project on network infrastructure components.
- Continued implementation of new switching infrastructure as part Phase 2 of the City network infrastructure upgrades.
- Continued to work on conversion of existing Camera systems at Water and City Hall to updated Public Safety managed systems.
- Assisted Parking department in deployment of new gate and revenue equipment at Garages requiring updated internet / network links.
- Began overhaul of wireless networks at City buildings and Public Safety Facilities.

Application Development

- Successfully transitioned the City's enterprise resources planning system to disaster recovery following the cyber-related event.
- Completed upgrade to the enterprise resources planning system for further deployment and efficiencies throughout various departments.
- Continued roll out of applicant tracking for online job postings adding in new department heads as requested by HR.
- Continued roll out 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 roll out of Animal Licenses within Munis.
- Continued roll out of Work Order field access for the Water Department based on conversion to UBCIS completion and integration to EAM.
- Continued roll out of Employee Self Services (ESS).

- Continued roll out of Citizen Self Services (CSS).
- Continued roll out of Enterprise Service Requests (311).
- Continued roll out of Tyler Payments.
- Continued roll out of remote field access for inspectors, and DPW personnel including Electricians, Solid Waste, and Recycling and Streets.
- Continue to work with Manager's Office and communications team to update and better utilize the city's website for enhanced public engagement
- Began planning to transition enterprise resource planning system to cloud based software as a service (SaaS).
- Began Munis integration with Fire Prevention for applications, inspections, and permitting.
- Began roll out of Business Licenses within Munis.

Geographic Information Systems (GIS)

- Completed the development of Enterprise GIS systems to power mapping and visualization, analytics, and data management, unlocking 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.
- Completed the integration of Utility Trace Network for storm water systems.
- Completed the roll out of cloud mirror of GIS services in government cloud
- Completed the delivery of GIS data for tje Municipal Vulnerability Preparedness (MVP) grant to create a Resilient Urban Forest Master Plan and Urban Heat Island Assessment.
- Completed the GIS analysis for a 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.
- Completed the updating of GIS data for the snow and ice sidewalk removal for the city's master plan.
- Completed the integration of the Assessor's appraisal system to provide integrated property record cards and additional online tools.
- Continued the development of GIS Hub web page and Lowell organization ArcGIS Online web map applications.
- Continued the expansion of GIS data 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.

- Successfully navigated a cyber-related event, working with local, state, and federal partners, including assessment, continuity, and recovery, while maintaining the delivery of day-to-day services, and coordinating with 3rd parties the City integrated with to reduce the interruption of services.
- Successfully transitioned from a "work from home" environment to a "work from anywhere" environment via hosted/ cloud-based solutions.
- Successfully implemented a cloud-based IT documentation tool within the City to assist in operational and disaster preparedness.
- Successfully implemented additional cameras and alert systems in City Hall for citizen/ employee safety.
- Successfully coordinated a variety of projects regarding the remote access needs of the Public Safety departments including surveying industry peers to identify appropriate solutions.
- Successfully rolled other stakeholders into the weekly MIS department meetings in an effort to improve communications about ongoing projects/ challenges/ issues, and to better coordinate support.
- Continued to work with regional municipal and state technology groups to assess best practices for current and emerging technologies.
- Continued to work on solicitation and negotiations with alternate Internet service providers for the City.
- Continued with the creation of a detailed inventory of existing Verizon services within the City to identify additional cost savings long-term and began process of consolidating services.
- Began cable franchise license renewal negotiations on behalf of the City with Comcast.
- Began assessing the City's overall technology organization, governance, policies, and structure, in preparation for recommending changes and consolidation regarding the City's overall approach to technology.

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Footnote(s)

1. Due to the cyber-related event, this excludes the period 4/23-6/11.

Strategic Goals, Objectives, and Progress

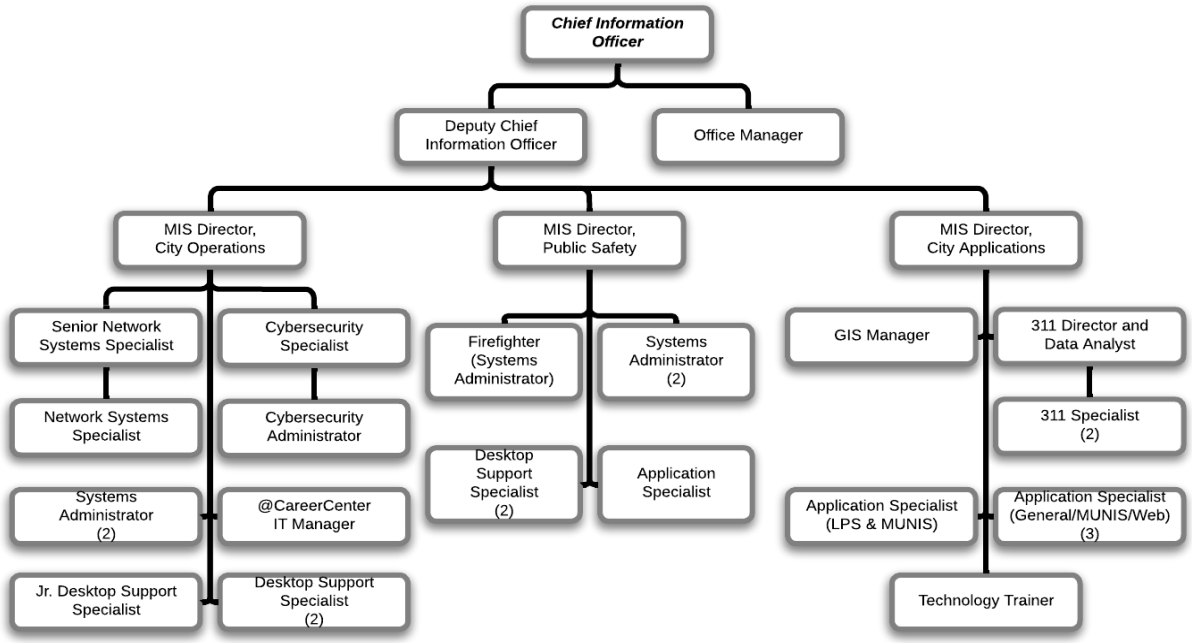
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Roll out a comprehensive 311 system, ensuring seamless integration, user-friendly interfaces, and allow for timely responsiveness for residents.
2024	**NEW**	Begin hardware refresh plan of desktop hardware to maintenance maximum value and support
2024	**NEW**	Develop updated Cybersecurity Incident Response Plan (CIRP) and improve IT documentation in the organization.
2024	**NEW**	Reorganize technology throughout the organization within the City MIS Department as a central point of consolidated governance.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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Footnote(s)

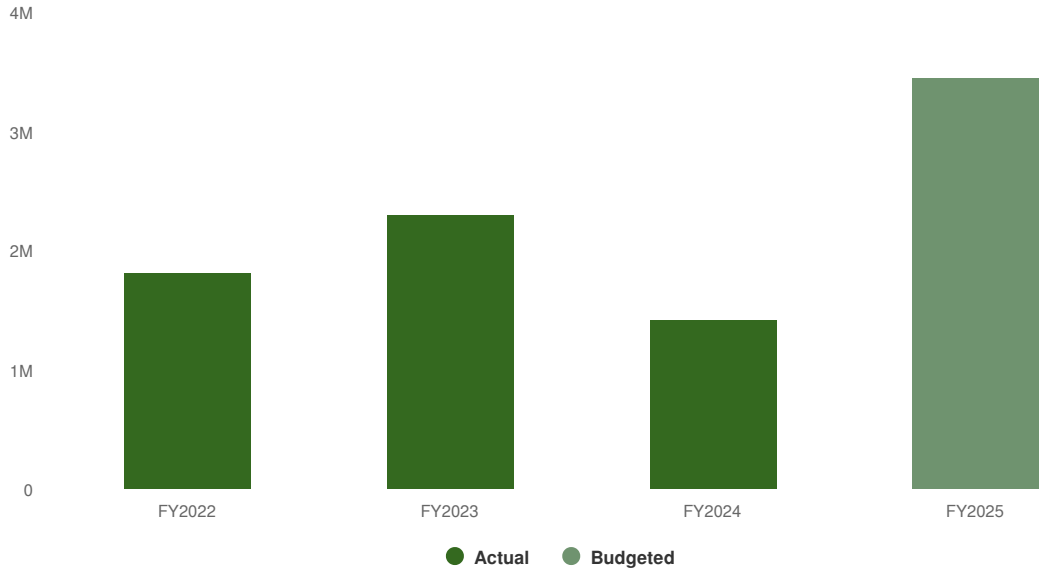
1. Compiled during April 2024; subject to change

Expenditures Summary

$3,446,915

~~$3,446,915~~
(100.00% vs. prior year)

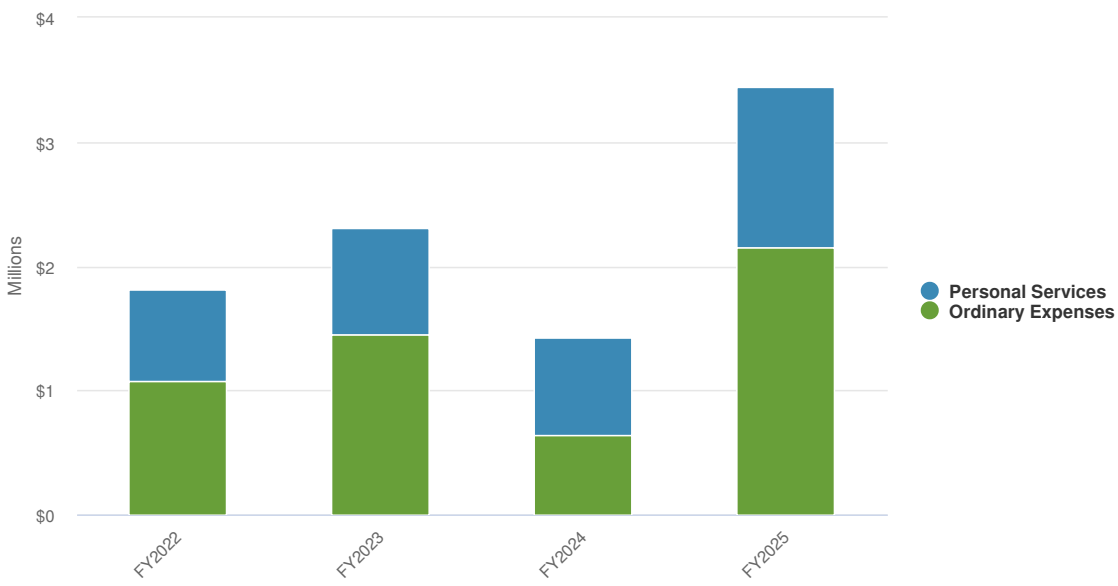
Management Information Systems (MIS) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Personal Services	$2,524,826
Ordinary Expenses	$2,145,151
Total Personal Services and Ordinary Expenditures	**$4,669,977**
Other Funding Sources (see Financing Plan Below)	*- $1,223,062*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$3,446,915**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$2,524,826
ORDINARY EXPENDITURES	$2,145,151
Total Budgeted Expenditures	***$4,669,977***

		FINANCING PLAN
TAXES		$1,372,675
TAX LEVY	*$1,372,675*	
LICENSES AND PERMITS		$9,004
CANTEEN TRUCK PERMITS	*$5,400*	
SMALL CELL REVENUE	*$3,604*	
CHARGES FOR SERVICES		$1,275,031
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$131,969*	
ARPA FUNDING	*$1,143,062*	
INTERGOVERNMENTAL REVENUE		$2,013,267
UNRESTRICTED GENERAL AID (UGGA)	*$1,695,048*	
PEG ACCESS SPECIAL REVENUE	*$157,074*	
CIC GRANT	*$40,000*	
FUNDING FROM COMCAST	*$40,000*	
GRANT REIMBURSEMENT	*$81,145*	
Total Budgeted Revenues		***$4,669,977***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$730,354	$824,538	$1,024,102	$1,291,764
SW TEMPORARY	$0	$63	$9,404	$0
SW TRAINING	$0	$0	$8,000	$0
SW OVERTIME	$5,495	$31,237	$0	$10,000
Total Personal Services:	**$735,849**	**$855,838**	**$1,041,506**	**$1,301,764**
Ordinary Expenses				
REPAIR & MAINT-EQUIPMENT	$66,615	$94,183	$115,800	$114,000
DATA PROCESSING-SPEC PROJ	$8,751	$6,682	$281,750	$231,750
LEASING EQUIP. & SERV.	$154,810	$156,441	$183,480	$206,781
PROFESSIONAL SERVICES	$20,150	$73,504	$37,618	$24,000
EMPLOYEE TRAINING	$25,394	$27,607	$39,750	$39,750
DATA PROC-EQUIP & SUPPLY	$30,178	$22,298	$37,065	$33,535
COMPUTER EQUIPMT/SOFTWARE	$79,219	$62,625	$106,000	$107,000
OFFICE SUPPLIES	$2,520	$2,627	$3,302	$4,140
INSURANCE OTHER	$0	$106,197	$0	$0
SOFTWARE LIC. & SUPPORT	$686,608	$895,369	$905,815	$1,384,195
Total Ordinary Expenses:	**$1,074,245**	**$1,447,532**	**$1,710,580**	**$2,145,151**
Total Expense Objects:	**$1,810,094**	**$2,303,370**	**$2,752,086**	**$3,446,915**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$154,590	x		
DEPUTY CHIEF INFORMATION OFFICER	VACANT	VACANT	$142,623		x	
MIS DIRECTOR	MEYERS	JOHN	$123,480	x		
CYBER SECURITY SPECIALIST	VACANT	VACANT	$115,289	x		
MIS DIRECTOR (SAFE)	HOUGHTON	GEORGE	$118,507		x	
MIS DIRECTOR (APPS)	VACANT	VACANT	$118,507		x	
SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$101,229	x		
SYSTEM ADMINISTRATOR	FITZEMEYER	JAMES	$101,229		x	
SYSTEM ADMINISTRATOR (SAFE)	KIM	ANDY	$101,229	x		
SYSTEM ADMINISTRATOR (SAFE)	MORAN	NEIL	$101,229	x		
SR NETWORK SYSTEM SPECIALIST	VACANT	VACANT	$1		x	
GIS MANAGER	DONOVAN	JOSEPH	$99,882	x		
NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$99,882	x		
SENIOR APPLICATION SPECIALIST	HOPPE	MICHEAL	$95,998	x		
311 DIRECTOR AND DATA ANALYST	VACANT	VACANT	$90,993		x	
CYBER SECURITY ADMINISTRATOR	VACANT	VACANT	$83,273	x		
OFFICE MANAGER	VACANT	VACANT	$86,340		x	
DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$85,501	x		
APPLICATION SPECIALIST	DONALDSON	JESSICA	$84,406	x		
APPLICATION SPECIALIST	FULLER	MARY	$83,305	x		
APPLICATION SPECIALIST - SCHOOLS	VACANT	VACANT	$81,145	x		
APPLICATION SPECIALIST (SAFE)	VACANT	VACANT	$1		x	
DESKTOP SUPPORT SPECIALIST (SAFE)	VACANT	VACANT	$80,056		x	
DESKTOP SUPPORT SPECIALIST (SAFE)	VACANT	VACANT	$1		x	
TECHNOLOGY TRAINER	VACANT	VACANT	$80,056		x	
APPLICATION SPECIALIST	VACANT	VACANT	$80,056		x	
DESKTOP SUPPORT SPECIALIST	VACANT	VACANT	$1		x	
TECHNICAL ADMIN ASST	THEMELIS	KAREN	$62,560	x		
311 SPECIALIST JR DATA ANALYST	VACANT	VACANT	$61,720		x	
311 SPECIALIST JR DATA ANALYST	VACANT	VACANT	$1		x	
JR DESKTOP SUPPORT SPECIALIST	NOORI	KHALID	$61,720		x	

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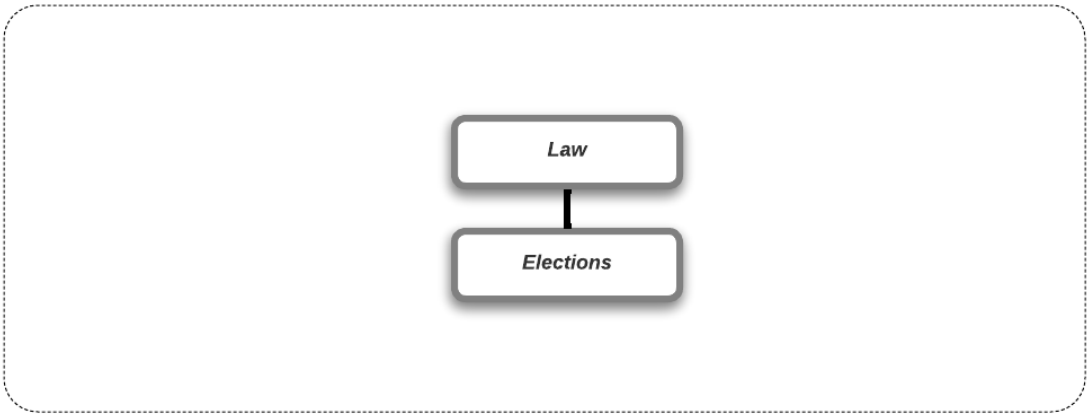
Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Legal



Corey F. Williams
City Solicitor

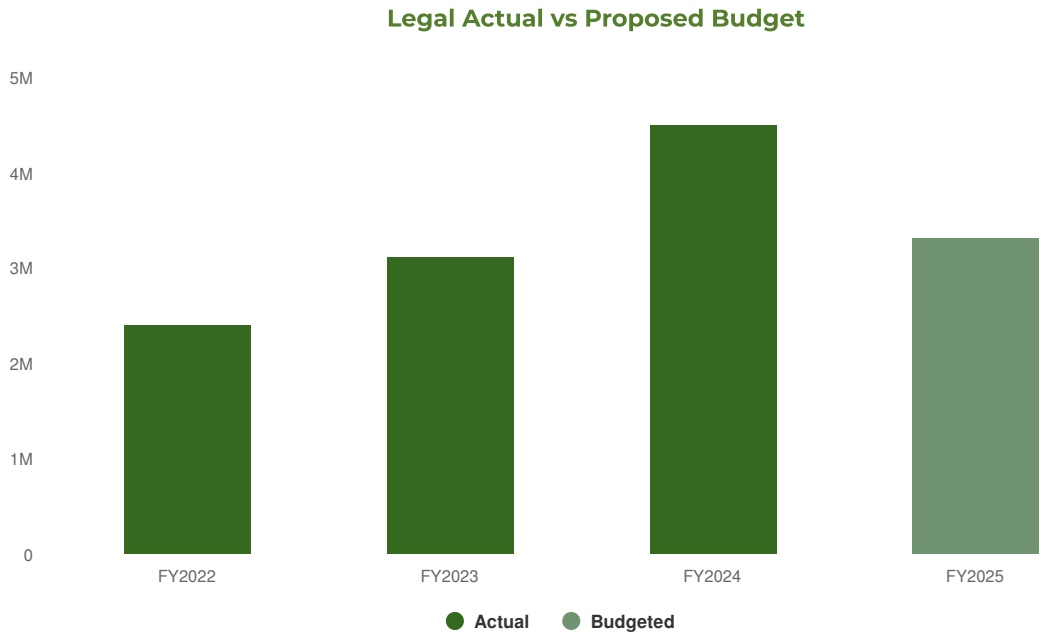


Total Personal Services and Ordinary Expenditures	**$3,453,548**
Other Funding Sources (see Financing Plan Below)	*- $131,884*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$3,321,664**

Legal - Expenditures Summary

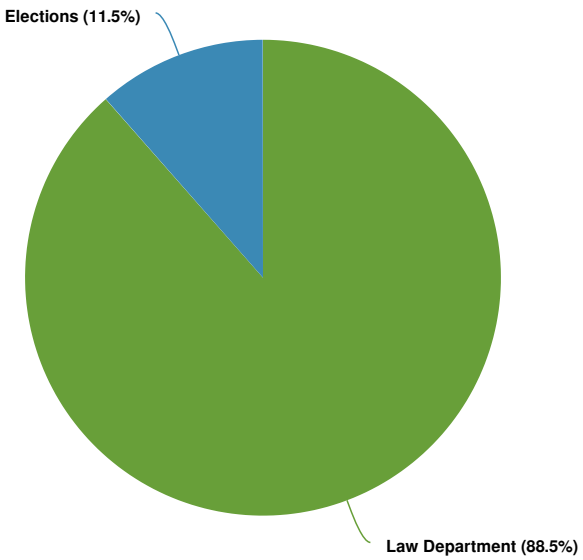
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$3,321,664 **$3,321,664**
(100.00% vs. prior year)

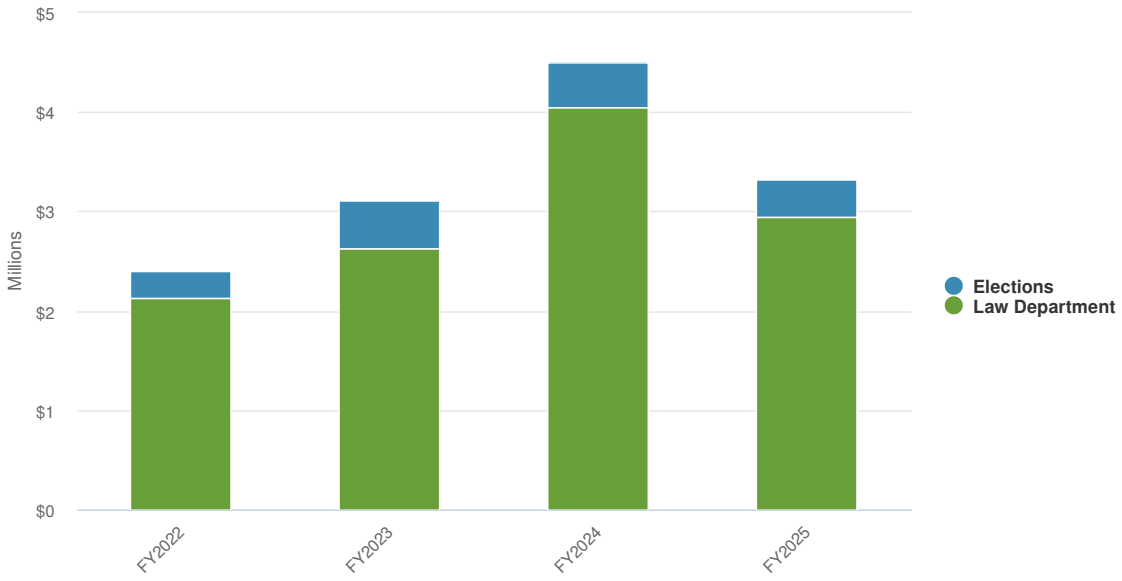


Legal - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Legal - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
Law Department	$2,124,363.97	$2,635,859.58	$2,738,369.00	$2,940,121.00
Elections	$277,160.10	$473,977.63	$307,634.00	$381,543.00
Total General Government:	**$2,401,524.07**	**$3,109,837.21**	**$3,046,003.00**	**$3,321,664.00**
Total Expenditures:	**$2,401,524.07**	**$3,109,837.21**	**$3,046,003.00**	**$3,321,664.00**

Legal - Financing Plan

Financing Plan Summary: Legal[1]

	PROGRAM EXPENDITURES
LAW	$2,955,721
ELECTIONS	$497,827
Total Budgeted Expenditures	*$3,453,548*

	FINANCING PLAN
TAXES	$2,287,875
CHARGES FOR SERVICES	$116,284
INTERGOVERNMENTAL REVENUE	$1,033,789
MISCELLANEOUS REVENUE	$15,600
Total Budgeted Revenues	*$3,453,548*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Law



Corey F. Williams
City Solicitor

Mission:

> *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.*

Services Overview

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.

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; monitors State Legislation in light of the Supreme Court Case regarding 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.

Calendar Year 2023 Accomplishments

- Fully staffed for the first time since 2019 with eight (8) attorneys.
- Defended multiple cases on behalf of the City before executive-branch administrative agencies including but not limited to the Massachusetts Commission Against Discrimination and Massachusetts Civil Service Commission;
- Prevented significant litigation costs by settling numerous personal injury, property damage and insurance subrogation claims.
- Reduced the City's potential exposure to costly verdicts by settling existing lawsuits for significantly reduced amounts;
- Assisted the Lowell Police Department in enforcing violations of local, state and federal regulations by local restaurants, bars, and pubs before the Lowell License Commission.
- Reviewed and revised City contract templates with new improved language and formatting (i.e., Host Community Agreements, Master Service Agreement, etc.).
- In light of Shurtleff et al. v. City of Boston et al, a new flag raising policy was drafted and implemented.
- Closed several properties and revived stalled out land deals.
- Guided the Workers Compensation division through transitional period.
- Records Access Officer worked with Law Department to create a policy and template to provide responses while most records were unavailable due to the cyber-related event. This was implemented in Law and pushed out to other high-traffic departments to communicate the availability of records and to manage delayed responses. During the period of between 3/24/2023 to 6/31/2023, the SEC only received one appeal for non-response to a records request.
- Eminent domain Trial resulting in $300,000 over 2.6 million dollar pro tanto payment. Plaintiff had originally been seeking $7-9 million. Administrative hearing on moving costs.
- Conservation Restriction funded by CPA funds to create Pawtucket Farm and Wildlife Sanctuary
- EPA Consent Decree Negotiated and Settled, Stormwater Maintenance and Illicit Discharge Ordinance.
- Provided legal guidance with the renewal of the Boott Hydroelectric Federal License.
- Coordinated with LPD, Inspectional Services and District Attorney's Office regarding several troubled properties to neutralize and prevent future gang, criminal enterprise and homeless vagrants.
- Created a Hydroblading Ordinance for the Board of Health.
- Worked together with Developmental Services on properties exempt from zoning ordinances.
- Met biweekly with the Department of Planning and Development regarding property development and large projects.
- Transition from auctioning tax title accounts to Land Court Petitions to Foreclose after US Supreme Court decision in Tyler v. Hennepin County.
- Foreclosed on several properties that produced additional revenue for the City and sold 4 properties that were tax lien foreclosures generating revenue for the City and placing these properties back on the tax rolls.
- We have received numerous Tax Lien Judgments from the Land Court.

Strategic Goals, Objectives, and Progress

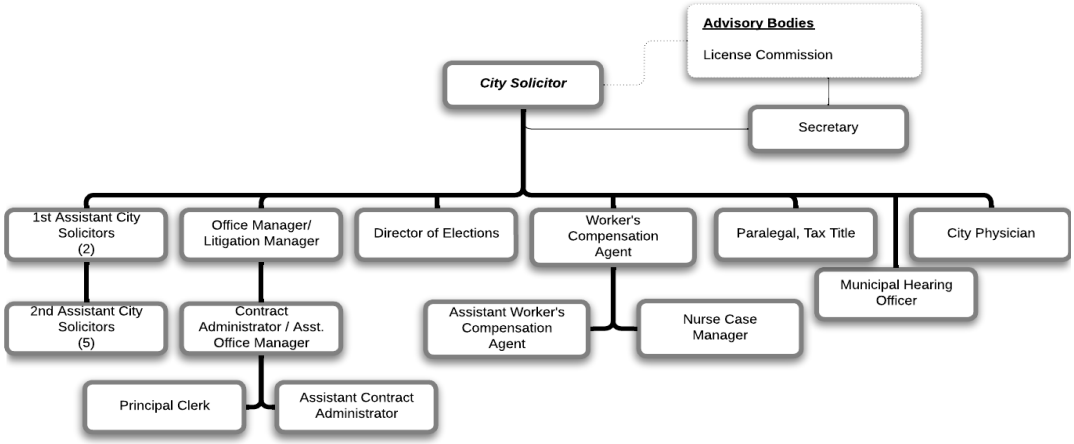
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Increase collaboration between the Law Department and City Boards, Committees, and Commissions.
2024	**NEW**	Increase the volume of tax title filings with the Land Court as a way of raising additional revenue for the City.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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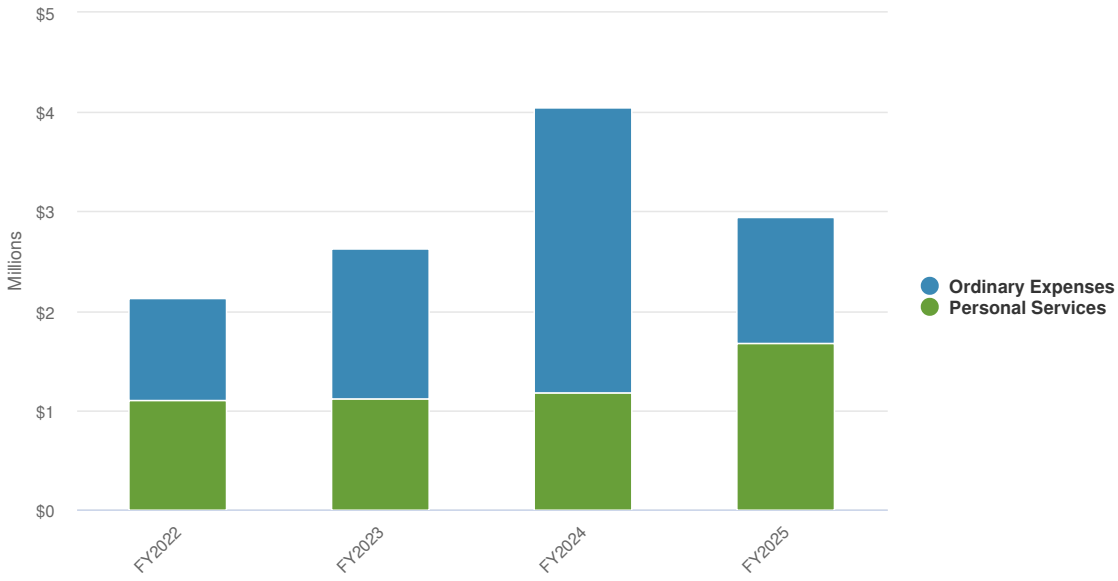
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$1,697,588
Ordinary Expenses	$1,258,133
Total Personal Services and Ordinary Expenditures	**$2,955,721**
Other Funding Sources (see Financing Plan Below)	*- $15,600*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$2,940,121**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Law

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$1,697,588
	ORDINARY EXPENDITURES	$1,258,133
	Total Budgeted Expenditures	***$2,955,721***
		FINANCING PLAN
	TAXES	$1,940,447
TAX LEVY	*$874,847*	
TAX LIENS REDEEMED	*$800,000*	
MV PENALTY & INTEREST	*$265,000*	
	INTERGOVERNMENTAL REVENUE	$999,674
UNRESTRICTED AID (UGGA)	*$999,674*	
	MISCELLANEOUS REVENUE	$15,600
FUNDING FROM REVOLVING FUND	*$15,600*	
	Total Budgeted Revenues	***$2,955,721***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SW SALARIES PERMANENT	$1,104,423	$1,119,739	$1,561,387	$1,597,988
SW TEMPORARY	$0	$0	$0	$84,000
Total Personal Services:	**$1,104,423**	**$1,119,739**	**$1,561,387**	**$1,681,988**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
REPAIR & MAINT-EQUIPMENT	$4,056	$4,861	$5,500	$5,500
LEGAL & FILING FEES	$5,799	$2,240	$6,000	$6,000
LEGAL RESEARCH	$1,129	$195	$2,000	$2,000
PROFESSIONAL SERVICES	$94,659	$791,900	$175,000	$256,151
PRINTING & BINDING	$275	$338	$1,000	$1,000
RESEARCH MHS	$35,545	$35,856	$72,882	$72,882
OFFICE SUPPLIES	$1,869	$1,768	$2,000	$2,000
DUES & SUBSCRIPTIONS	$3,318	$3,588	$4,000	$4,000
TRANS REIMBURS.& SEMINARS	$2,105	$659	$7,500	$7,500
CLAIMS POL/FIRE-ACTIVE	$651,947	$315,654	$300,000	$300,000
CLAIMS (LAW) GENERAL	$70,909	$152,499	$200,000	$200,000
OFFICE FURNITURE & EQUIP	$640	$0	$1,000	$1,000
POL/FIRE-RETIRED CLAIM	$147,591	$96,463	$150,000	$150,000
COURT JUDGEMENTS	$0	$110,000	$250,000	$250,000
INS. PREMIUMS - OTHER	$100	$100	$100	$100
Total Ordinary Expenses:	**$1,019,941**	**$1,516,121**	**$1,176,982**	**$1,258,133**
Total Expense Objects:	**$2,124,364**	**$2,635,860**	**$2,738,369**	**$2,940,121**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
CITY SOLICITOR	WILLIAMS	COREY	$167,568	x		
1ST ASST. CITY SOLICITOR - OPERATIONS	MCKENNA	JOHN	$136,999	x		
SOLICITOR 2ND ASSISTANT- FT	BEAULIEU	GARRETT	$105,586	x		
1ST ASST. CITY SOLICITOR - LITIGATION	BRODERICK	MICHAEL	$119,859	x		
SOLICITOR 2ND ASSISTANT- FT	BLAKE	CHRISTOPHER	$96,153	x		
OFFICE MANAGER/LITIGATION	GETTINGS	CELINE	$98,763	x		
SOLICITOR 2ND ASSISTANT- FT	FRENCH	TIMOTHY	$95,153	x		
SOLICITOR 2ND ASSISTANT- FT	HART-PAULSON	OLIVIA	$96,153	x		
SOLICITOR 2ND ASSISTANT- FT	WOOD	THOMAS	$96,153	x		
NURSE CASE MANAGER	DEMERS	SHARON	$79,535	x		
ASST OFFICE MGR/CONTRACT LAW	MARCOTTE	SARAH	$76,200	x		
ASST CONTRACT ADMINISTRATOR	HESSION	HANNAH	$65,515	x		
ASST WORKERS COMP AGENT	VIEIRA	NELLIE	$68,176	x		
PARALEGAL	HUNTER	STEPHANIE	$62,149	x		
PRINCIPAL CLERK LAW ORD	FILLMORE	SAVANNA	$61,010	x		
MUNICIPAL HEARING OFFICER	COUGHLIN	TIMOTHY	$15,600			x
EXECUTIVE SECRETARY-LICENSE	PYERS	JOHN	$74,156	x		
LICENSE COMMISSIONER	MERCIER	DENNIS	$1,300	x		
LICENSE COMMISSIONER	HOWE	MARTHA	$1,300	x		
LICENSE COMMISSIONER	KRIEGER	CLIFFORD	$1,300	x		
LICENSE COMMISSIONER	DONAHUE	JOSEPH	$1,300	x		
LICENSE COMMISSIONER	TAING	ANDREW	$1,300	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Elections



Greg Pappas
Director of Elections / Municipal Hearings

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Election office successfully acquired 44 new voting tabulators (ImageCast Precinct 2) and completed a 3-hour training session with representatives of LHS Associates.
- We have a full staff of 5 employees in the office for complete coverage to achieve professionalism.
- Early voting from the Lowell Senior Center to City Hall signifies a significant accomplishment in prioritizing voter convenience.

Strategic Goals, Objectives, and Progress

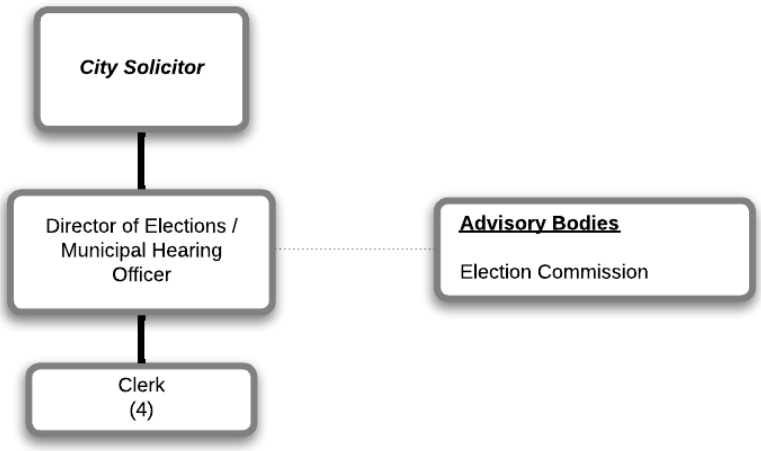
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Complete City Clerks Association training for all staff.
2024	**NEW**	Successfully launch the new state Voter Registration Information System (VRIS).

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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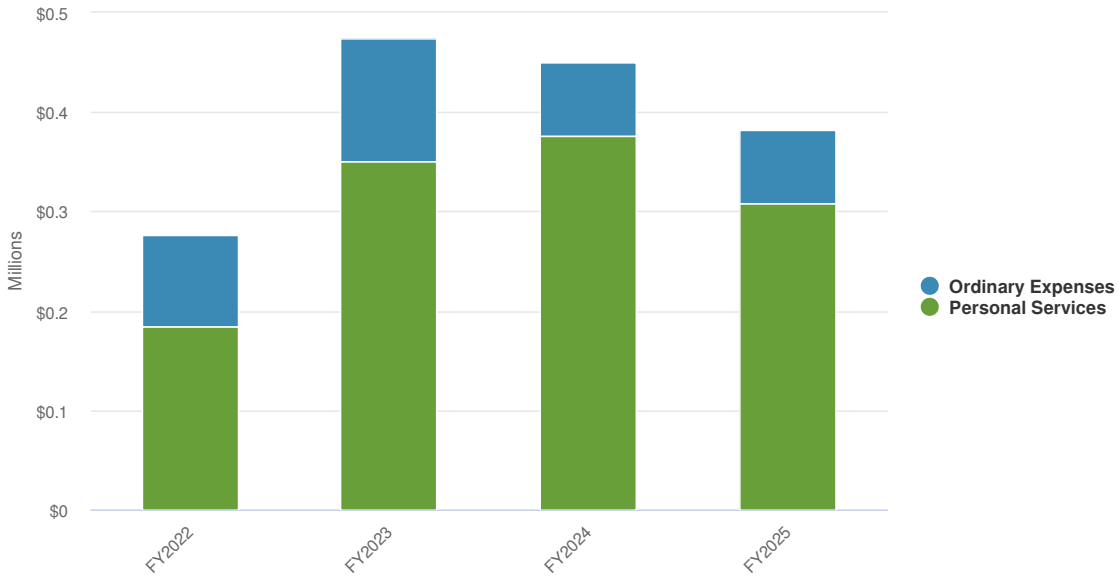
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$423,813
Ordinary Expenses	$74,014
Total Personal Services and Ordinary Expenditures	**$497,827**
Other Funding Sources (see Financing Plan Below)	*- $116,284*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$381,543**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$423,813
	ORDINARY EXPENDITURES	$74,014
	Total Budgeted Expenditures	***$497,827***

			FINANCING PLAN
	TAXES		$347,428
TAX LEVY		*$231,144*	
MV PENALTY & INTEREST		*$116,284*	
	CHARGES FOR SERVICES		$116,284
ARPA FUNDING		*$116,284*	
	INTERGOVERNMENTAL REVENUE		$34,115
UNRESTRICTED AID (UGGA)		*$34,115*	
	Total Budgeted Revenues		***$497,827***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$94,316	$138,204	$111,534	$122,529
S & W TEMPORARY	$74,439	$189,488	$100,000	$175,000
OVERTIME	$15,013	$22,383	$10,000	$10,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Total Personal Services:	**$183,768**	**$350,075**	**$221,534**	**$307,529**
Ordinary Expenses				
PROFESSIONAL SERVICES	$53,113	$28,928	$15,000	$14,350
PRINTING & BINDING	$17,419	$2,265	$15,000	$14,350
CENSUS FORMS PRINTING	$0	$25,487	$17,500	$16,850
POSTAGE	$21,753	$41,192	$18,600	$9,760
VOTING MACHINE SUPPLIES	$0	$12,825	$15,000	$14,350
OFFICE SUPPLIES	$1,107	$13,206	$5,000	$4,354
Total Ordinary Expenses:	**$93,392**	**$123,903**	**$86,100**	**$74,014**
Total Expense Objects:	**$277,160**	**$473,978**	**$307,634**	**$381,543**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
DIR ELECTION/MUNICPL HEARING	PAPPAS	GREGORY	$92,360	x		
ELECTION CLERK	COURCHAINE	KAYLEA	$59,587	x		
ELECTION CLERK	PENH	YANIN	$58,142	x		
ELECTION CLERK (ARPA)	COUGHLIN	TIMOTHY	$58,142		x	
ELECTION CLERK (ARPA)	REYNOSO	PATRICIA	$58,142		x	
ELECTION COMMISSIONER	CLARK	LYNDA	$1,200	x		
ELECTION COMMISSIONER	LAWRENCE	CANDACE	$1,200	x		
ELECTION COMMISSIONER	MURPHY	WILLIAM	$1,200	x		
ELECTION COMMISSIONER	POPE	JAMES	$1,200	x		

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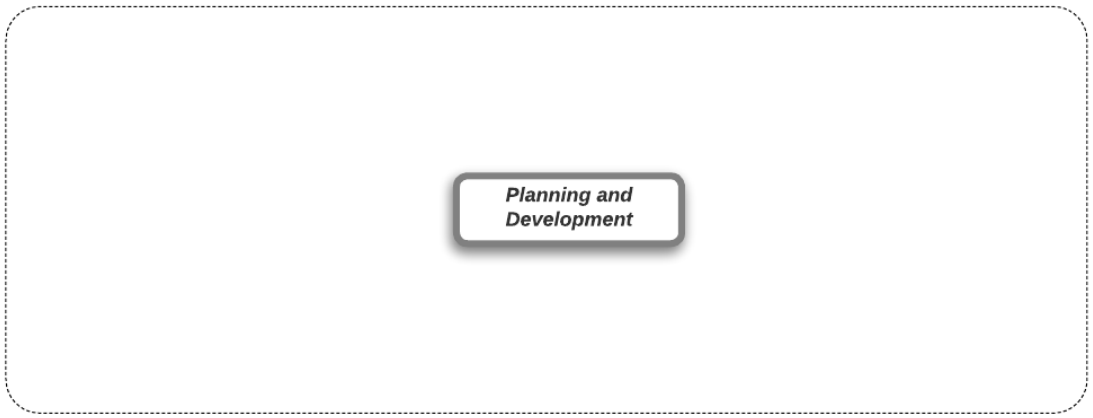
Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Planning & Development



Yovani Baez-Rose
Director & Assistant City Manager

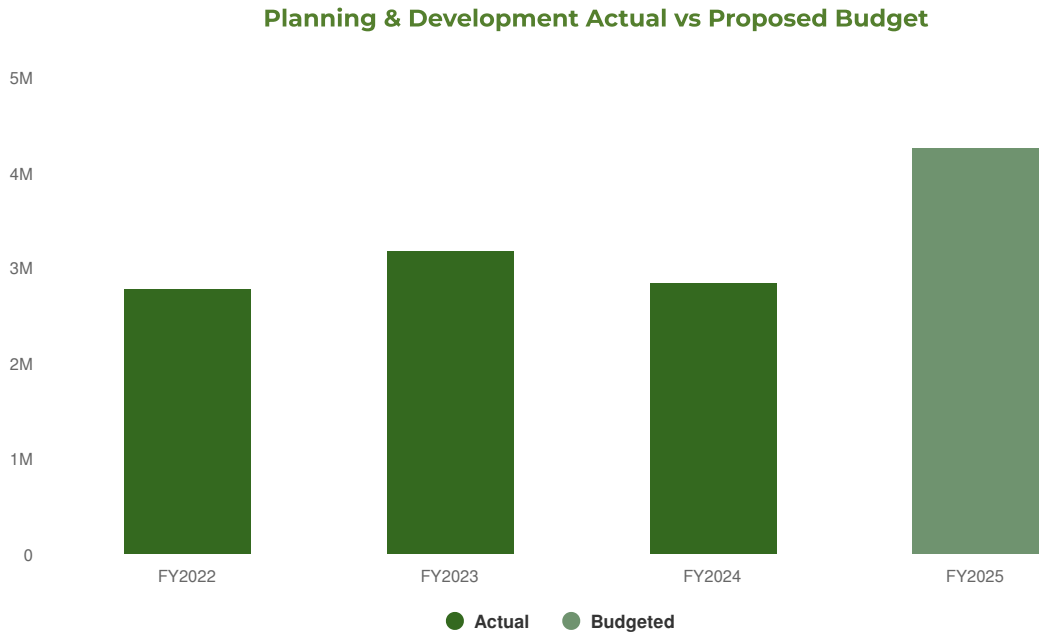


Total Personal Services and Ordinary Expenditures	**$5,140,259**
Other Funding Sources (see Financing Plan Below)	*- $876,634*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$4,263,625**

Planning & Development - Expenditures Summary

Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$4,263,625 $4,263,625
(100.00% vs. prior year)



Planning & Development - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
Planning and Development (DPD)	$1,533,776.09	$1,729,687.53	$3,630,353.00	$4,263,625.00
Total General Government:	**$1,533,776.09**	**$1,729,687.53**	**$3,630,353.00**	**$4,263,625.00**
Public Safety				
Inspection Service	$1,251,886.06	$1,440,336.12	$0.00	$0.00
Total Public Safety:	**$1,251,886.06**	**$1,440,336.12**	**$0.00**	**$0.00**
Total Expenditures:	**$2,785,662.15**	**$3,170,023.65**	**$3,630,353.00**	**$4,263,625.00**

Planning & Development - Financing Plan

Financing Plan Summary: DPD[1]

	PROGRAM EXPENDITURES
PLANNING AND DEVELOPMENT	$5,140,259
Total Budgeted Expenditures	*$5,140,259*

	FINANCING PLAN
TAXES	$1,663,335
LICENSES AND PERMITS	$1,903,764
CHARGES FOR SERVICES	$72,700
INTERGOVERNMENTAL REVENUE	$1,264,235
MISCELLANEOUS REVENUE	$236,225
Total Budgeted Revenues	*$5,140,259*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Planning & Development



Yovani Baez-Rose
Director & Assistant City Manager

Mission:

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.

Services Overview

This year, the Planning Staff carried out the process to update the Master Plan Lowell Forward 2040. DPD engaged the community to create a shared vision and framework to guide and shape the future of our city. This citywide planning initiative knits together past, present, and future planning efforts across areas in the city, from Downtown, and celebrated neighborhoods to our transportation networks, housing needs, open space, and natural resources. This Master Plan update provides an opportunity to celebrate the unique qualities of Lowell's diverse neighborhoods while bringing together community groups, non-profits, institutions, municipal departments, and members of the public to craft a shared vision and set of goals for the City. Lowell Forward explores topics such as land use, housing, economic opportunity, housing, natural and cultural resources, open space and recreation, services and facilities, energy, climate, environment and transportation and mobility.

In addition to the Master Plan, DPD's planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Open Space and Recreation Plans. Commitments to economic development and open space and recreation have been made possible thanks to ARPA funding being dedicated to these important areas. In all of the department's work, DPD works to engage a diverse group of stakeholders from the public, private, and institutional sectors, including residents, the business community, neighborhood leaders, and visitors.

DPD is actively engaged in helping the City take actions in accordance with these plans toward the underlying objective of making Lowell a better place to live, work, and play. 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.

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. This division 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 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.

Calendar Year 2023 Accomplishments

Development Services

- *DPD completed two significant planning processes in FY24, the Lowell Forward comprehensive plan and Lowell Housing Production Plan. Both processes undertook an unprecedented level of community engagement, creating a blueprint that will guide City policies, programs, budgeting, and other initiatives for the next 10-20 years.*
- *At the recommendation of Development Services staff, the Lowell City Council voted to approve two zoning amendments in 2023 aimed at increasing housing production in key areas of the city: 1) a suite of changes to the Downtown Mixed-Use (DMU) zoning district that remove the off-street parking requirement for residential uses and reduce the number of residential projects that require a special permit; and 2) the creation of three (3) overlay districts that bring the City into compliance with the MBTA Communities law and significantly streamline the development process for residential and mixed-use developments in and adjacent to the Gallagher Terminal train station and downtown Lowell.*
- *Project review staff processed over 80 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.*
- *Land use boards approved over 370 new housing units in FY24.*

Planning and Community Development

Project Management

DPD project management staff completed the following open space and infrastructure projects in FY24:

Crowley, Callery, and Kittredge Playground Upgrades

- The playground upgrades at Crowley, Callery, and Kittredge parks were completed in November 2023. All 3 playgrounds were made accessible; equipment was replaced with more inclusive features and the mulch surfaces were upgraded to poured-in-place rubber which will save the city maintenance costs and time. Wheelchair-accessible picnic tables were installed at Callery and Kittredge and a fence was installed around the Callery Park playground to improve safety conditions.

South Common Phase 2

- South Common Phase 2 improvements were completed in November 2023. Irrigation was installed for the multi-purpose athletic field, the track around the field was resurfaced, handicap parking was added to the lot off of South Street, new ADA-accessible paths were installed from the parking lot to the track, new multi-lingual welcome signs were installed at the Summer Street x South Street entrance, and 13 trees were planted.

Alternative/Augmentative Communication (AAC) Signs

- With funding and support from the Disability Commision, DPD and the Parks Department collaborated to order and install 45 AAC signs to aid in non-verbal communication at all public playgrounds and pools. Lowell is one of the first municipalities to install public AAC signs at this scale.

The following open space and infrastructure projects are currently underway:

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 two pedestrian bridges. The City continues working on the final easement negotiations to complete the last segment of trail.

Veterans Park (Formerly Knott Park)

- DPD kicked off construction of the new Veterans Park in November 2023. The new park will feature paths, granite seating walls, monuments dedicated to the branches of the US military, a ceremonial lawn, and a native landscape border. Construction is anticipated to be complete June 2024.

Armory Park Splash Pad

- Designs were completed in 2023 for a new splash pad and interactive rain garden at Armory Park. Construction to begin early spring 2024 pending contract execution and is expected to be complete July 2024.

South Common Phase 3

- Designs for South Common Phase 3 improvements were completed in February 2024. The project will be going out to bid for construction shortly and is expected to be substantially completed by July 2024. Improvements include a new stage, multilingual wayfinding signage, a rain garden with educational signage, and tree planting and tagging to create a proper urban arboretum at South Common.

Open Space Maintenance Plan

- DPD is currently working with a consultant to develop an Open Space Maintenance Plan with template and recommendations to help assess and prioritize open space needs throughout the City. Recommendations will be aimed at reducing the City's maintenance burden and carbon footprint/resource consumption associated with maintenance. The plan is anticipated to be complete by July 2024.

ARPA Neighborhood Improvements

- DPD has selected designers and is in the process of executing contracts for the 8 open space impact projects included in the $9million ARPA Neighborhood Improvement Plan. The design phase is anticipated to begin early Spring 2024 and construction in FY25-FY26. The projects include:

    - **Reilly Playground (Belvidere)** - Upgrade the playground to be universally accessible.
    - **Father Maguire Park (Pawtucketville)** - Upgrade basketball courts, tennis courts, playgrounds, and site furnishings.
    - **Saint Louis Sponge Park Phase 1 (Centralville)** - Upgrade basketball courts and playground and install a new splash pad.
    - **Jackson Street Park (Downtown)** - Build a new family-friendly park at 68 Jackson Street incorporating play elements and greenery.
    - **O'Donnell Park (Sacred Heart)** - Upgrade the playground to be universally accessible, upgrade the basketball and tennis courts, improve wayfinding, and add an outdoor classroom.
    - **Clemente Park Master Plan Phase 1 (Lower Highlands)** - Upgrade 7 volleyball courts and 1 basketball court. Remove underutilized skate park to make room for cultural events and outdoor programs as requested by the community. Upgrade the playground to be universally accessible. Improve paths, site furnishings, landscaping, and tree cover throughout the park.
    - **North Common (Acre)** - Upgrade the baseball field and concession stand, playgrounds, amphitheater, paths, and site furnishings.
    - **Hadley Park (Highlands)** - Replace mulch playground surface with poured-in-place rubber and repair and replace playground equipment as needed.

Durkin Park Improvements

- DPD has selected a designer and is currently executing the design contract. Design and community engagement is anticipated to begin in Spring 2024 and construction in Summer 2025. Park improvements will include upgrading and expanding the playground to be universally accessible, reducing the basketball court to a half-court (to allow for playground expansion) and providing an ADA-accessible ramp to the existing community garden/outdoor classroom.

Muldoon Park Boat Launch Design and Engineering

- DPD has selected a designer and is currently executing the design contract. The Muldoon Boat Launch project is the installation of a kayak launch with an ADA-compliant gangway, and other site improvements necessary for access within the project area.

McPherson Park Traffic Playground

- DPD is currently soliciting bids for a consultant to design a new traffic playground at McPherson Park. Design and community engagement is anticipated to begin in Spring 2024 and construction in Spring 2025. This project involves the conversion of an existing underutilized parking lot on Hildreth Street into a traffic playground - a mini network of streets painted on the ground with scaled-down street signs. This type of playground provides a safe environment for young cyclists to learn rules of the road and bicycle safety.

Acre Crossing

- Design and Engineering of sidewalk and infrastructure improvements surrounding the Acre Crossing development are currently underway. DPD has contracted with STV and work completed to date includes general layouts, surveying, and traffic counts. Data collected to this point will be utilized to advance to the 70% design stage. Design completion is anticipated in Spring 2024 with construction following in June.

Successful MassWorks Applications

- DPD applied for and was awarded a $300,000 MassWorks grant in 2023 to support the design and engineering of a new Swamp Locks Bridge including surrounding infrastructure improvements. Additionally, the City was able to retain an

existing $1.28 million MassWorks grant originally allocated for the HCID Infrastructure Phase II project. Project details are as follows:

Swamp Locks Pedestrian Bridge

- Project management staff is working with TEC on design and engineering services for the Swamp Locks Bridge. The proposed design includes the demolition of the existing bridge and construction of a new pedestrian scale bridge. Additional improvements will be made to the landings of the bridge on the north and south including a plaza amenity. DPD anticipates design and engineering work to occur through fiscal year 2024.

HCID Infrastructure Phase Two

- Funding for this project has been reallocated to provide design and implementation of infrastructure improvements for the Swamp Locks Pedestrian Bridge and surrounding area. Proposed improvements will include supporting the redevelopment of Parcels 2, 3, & 4 through the reconstruction of existing sidewalks, as well as providing clear and visible access for the paths leading to Utopia Park.

Downtown Wayfinding

- In 2023, DPD selected a vendor for the fabrication and installation of several signage types spread throughout Downtown Lowell. This wayfinding strategy is a collection of signs and systems that guide people through the important buildings, parks, museums, restaurants, and shops to enhance their understanding and experience of Downtown Lowell. It works, both as a placemaking and economic development tool. With signage already in fabrication, DPD anticipates the installation of kiosks, blade signs, municipal parking facility markers, and vehicular signs to be completed in the spring/summer of 2025.

Tanner Street Market Study

- In 2023, DPD staff applied for and were awarded a $30,000 Community Planning Grant for a Market Study of the Tanner Street area. The market study will be utilized to inform future actions under the Ayers City Industrial Park Urban Renewal Plan. The project has an anticipated completion date of February 2024.

Housing

- Provided $276,000 HUD First Time Home Buyer down payment assistance to the Acre Crossing Project.
- DPD helped produce 32 units using our HOME funds.
- The Housing team is currently working on an “interest buy-down program” that will reduce the burden of unaffordable monthly payments to encourage home ownership in the City of Lowell.

Economic Development

- Vacant Commercial and Industrial Property Program---This program is the result of a new ordinance passed by the City Council in December 2023. It requires owners of commercial property to register units vacant for a period of 90 days or longer. Failure to register can result in a daily fine. The purpose of this program is to proactively address blight and revitalize vacant and underutilized commercial spaces citywide.
- ARPA Technical Assistance Programs---Technical assistance will be provided to Lowell-based businesses that seek guidance in the following areas: Retail operations, Marketing, Restaurant operations, Legal Counseling, and general finance and business operations. Special assistance will be provided to MBWEs with consultants who have created programs tailored to the specific needs of diverse business owners.
- CDBG Small Business Expansion Program---Brick-and-mortar for-profit businesses starting up, relocating to, or expanding within Lowell are eligible for the Small Business Expansion Program. This program provides forgivable loans of up to $30,000 per business with not interest and no monthly payments. It is prioritized for ground-floor units in commercial districts, especially those in Downtown eligible for state tax credits through the Massachusetts Vacant Storefront program.
- ARPA Economic Resilience Grant Program---In 2023, the economic development office awarded $750,000 in grants to 25 small businesses in Lowell. The projects are currently underway and are actively being managed by the economic development team in partnership with grantees.

Transportation Engineering Management

- The transportation team secured $21M of RAISE Grant for several bridges in the Downtown area.
- The team accomplished a $2M grant for the design and engineering around UML East Campus.
- The team obtained SS4A (Safe Streets and Roads for All) Grant to increase the safety of Greater Lowell roadways for all users.
- The team also received a Safe Routs to School program to improve pedestrian safety and traffic conditions.
- Through a MassWorks Grant program, the team will be working on the design of Gorham/Central/Church Streets intersection.

- Worked collaboratively with LPD to implement 25 MPH citywide ordinance.
- Updated the Lowell Complete Streets Prioritization Plan. (Will be posted on City website in March).
- Worked collaboratively with Engineering and DPW to locate speed hump trial locations in spring 2024
- Managing a citywide striping contract that includes centerlines, shoulder lines and crosswalks
- Have submitted close to $25M in grant applications to support infrastructure improvements around the city.
- Working on design and implementation of seven traffic signal and pedestrian infrastructure road safety projects.
- Serve as a member of NMCOG's Vision Zero Advisory Council.

Community Development

- The Community Development Office successfully completed the FY23-24 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 FY22-23. 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 $174,323 ESG funds. The city received close to level funding for FY23-24. In addition to the annual allocation the city also committed approximately $4,000,000 of un- committed funds to projects.
- 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 2023-2024 Community Development Block Grant (CDBG) funding was awarded to 6 social service activities. The number of grants funded was the result of increasing minimum grant amounts to make a bigger impact on projects. Funds were provided to organizations that dealt with the following issues- food insecurity, services for the disabled, culture programming, an art program, and services for those re-entering our community after incarceration. The city also provided funding to assist upgrading and renovating community facilities and economic development opportunities. Some of the projects funded included: Firehouses located within low mod census tracts, Boys and Girls Club, Roberto Clemente Park, South Common Park, McPherson Park, Lowell Housing Authority, Lowell Memorial Auditorium, Lowell Senior Center, Acre Family Day, and the City of Lowell Small Business Assistance Program. Our Emergency Solutions Grant (ESG) went out to assist 3 projects within the Homeless population and victims escaping Domestic Violence.

Strategic Goals, Objectives, and Progress

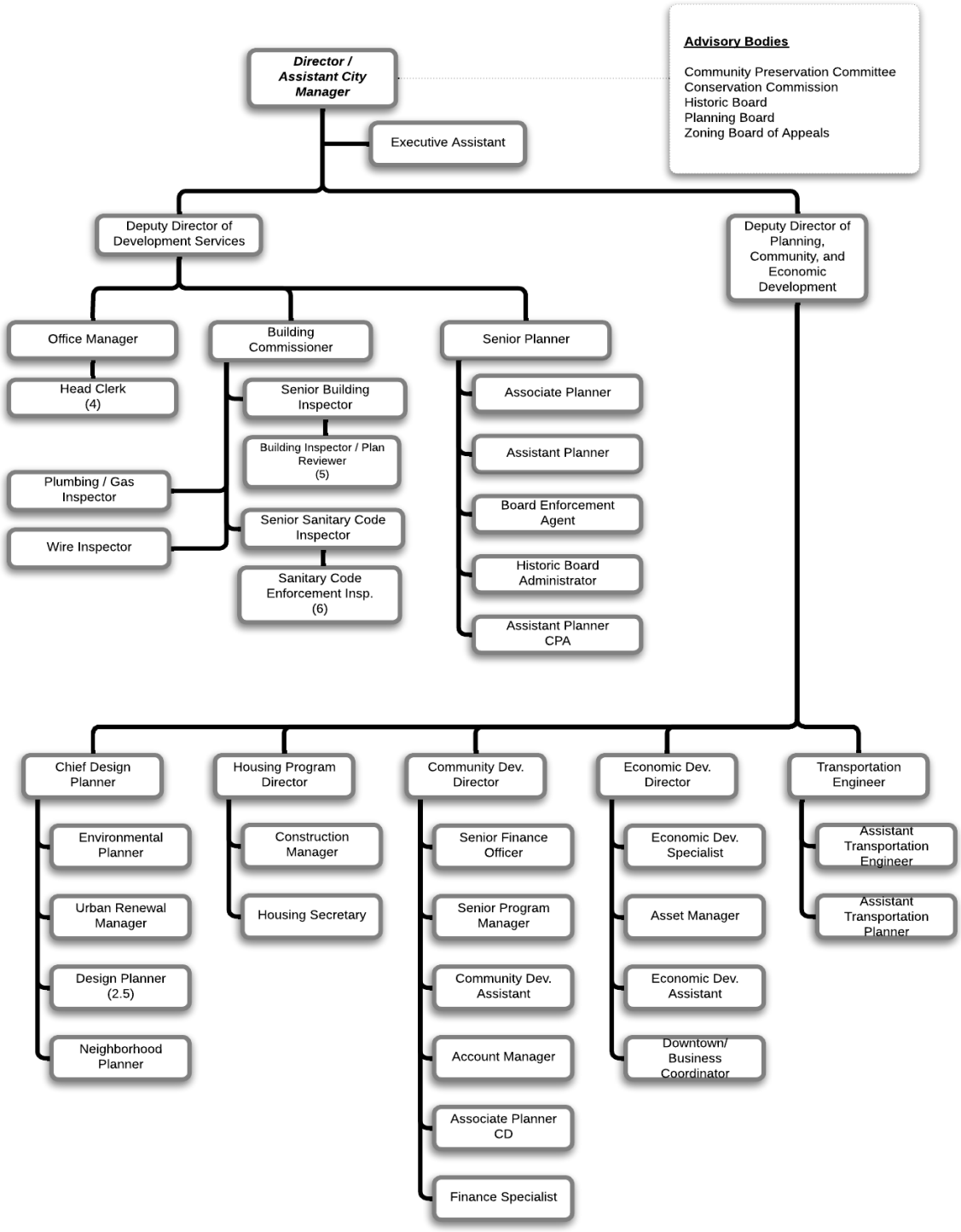
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	DPD Planning Staff will continue the neighborhood planning initiative that began with the Cambodia Town Neighborhood Plan to ensure all of the City's neighborhoods are analyzed according to the Lowell Forward Master Plan. Some of the items to include in this type of planning include open space, public infrastructure, culture, economic development, and zoning.
2024	**NEW**	DPD Staff will contribute to the tracking of success of the implementation strategies setup in the Lowell Forward Master Plan. This includes helping in communications with the City Manager's Office, other city departments, and community engagement to ensure that the goals established by the City align with those in the Master Plan. The Staff will constantly check the relevancy of our work in relationship to what was discussed with the community during the public engagement process of Lowell Forward.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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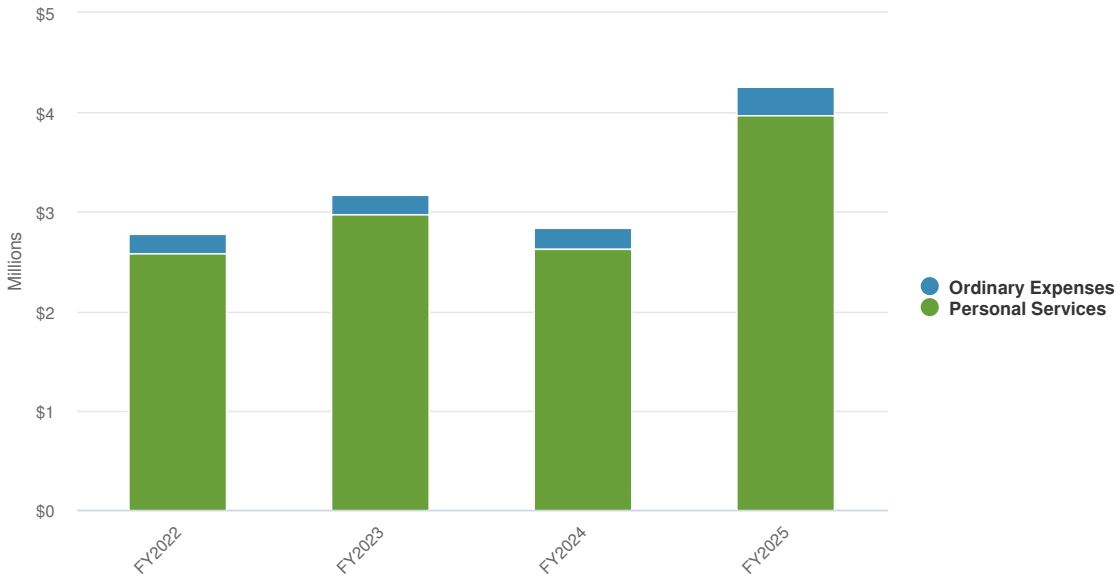
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$4,852,972
Ordinary Expenses	$287,287
Total Personal Services and Ordinary Expenditures	**$5,140,259**
Other Funding Sources (see Financing Plan Below)	*- $876,634*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$4,263,625**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: DPD[1]

		PROGRAM EXPENDITURES
PERSONAL SERVICES		$4,852,972
ORDINARY EXPENDITURES		$287,287
Total Budgeted Expenditures		***$5,140,259***
		FINANCING PLAN
	TAXES	$1,663,335
GENERAL BILLING P&L	*$3,335*	
MEALS TAX	*$1,660,000*	
	LICENSES AND PERMITS	$1,903,764
FUNERAL DIRECTOR LICENSES	*$2,000*	
BUILDING PERMITS	*$1,670,564*	
PLUMBING PERMITS	*$107,000*	
GAS PERMITS	*$55,000*	
AMUSEMENT LICENSES	*$25,000*	

AUTO 2ND HAND LICENSES	*$1,800*	
AUTO JUNK DALER LICENSES	*$1,000*	
AUTO USED CAR LICENSES	*$11,400*	
BEER & WINE LICENSES	*$30,000*	
CHARGES FOR SERVICES		$72,700
CODE & INSPECTION FINES	*$50,000*	
INSPECTIONAL 21D VIOLATIONS	*$14,700*	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$8,000*	
INTERGOVERNMENTAL REVENUE		$1,264,235
CDBG - HEALTH INSPECTORS	*$30,000*	
ARPA	*$222,518*	
COMMUNITY DEVELOPMENT BLOCK GRANT	*$250,000*	
COMMUNITY PRESERVATION	*$30,000*	
CONSERVATION AND COMMISSION FEES	*$6,400*	
ESG GRANT	*$10,000*	
HOME GRANT	*$65,000*	
PROJECT DELIVERY	*$50,000*	
GRANT REIMBURSEMENT	*$387,601*	
148A FINE ACCOUNT	*$100,000*	
CDBG - FINANCIAL SPECIALIST	*$63,906*	
VACANT FORECLOSED REVOLVING	*$48,810*	
MISCELLANEOUS REVENUE		$236,225
ADVERT & RECORDING PL BOARD	*$18,000*	
AGGREGATION ADDER	*$170,000*	
GB LIEN REVENUS	*$15,000*	
BOARD OF APPEALS FEES	*$28,225*	
CODE AND INSPECTIONS MISCELLANEOUS	*$5,000*	
Total Budgeted Revenues		***$5,140,259***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$1,302,219	$1,503,098	$3,322,567	$3,948,838
S & W TEMPORARY	$0	$0	$0	$10,000
SW OVERTIME	$36,045	$27,018	$17,500	$17,500
SALARIES - PERMANENT	$1,251,886	$1,440,336	$0	$0
Total Personal Services:	**$2,590,150**	**$2,970,452**	**$3,340,067**	**$3,976,338**
Ordinary Expenses				
TELEPHONE	$9,829	$15,694	$22,600	$22,600
REPAIR & MAINT- EQUIPMENT	$205	$0	$500	$5,801
LEASING EQUIP. & SERV.	$7,219	$3,936	$6,686	$6,686
PROFESSIONAL SERVICES	$5,670	$10,922	$30,000	$25,000
APPRAISALS	$0	$0	$7,500	$7,500
SEALER WEIGHTS & MEASURES	$44,000	$44,000	$52,000	$65,500

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
HOMELESSNESS CONT HMIS	$0	$0	$2,000	$0
ADVERTISING	$5,535	$5,163	$7,500	$7,000
PRINTING & BINDING	$2,568	$1,450	$2,500	$2,500
INS. PREMIUMS - OTHER	$7,600	$0	$8,000	$13,700
OFFICE SUPPLIES	$10,859	$8,687	$10,000	$10,000
UNIFORMS & OTHER CLOTHING	$4,440	$1,878	$1,500	$1,500
DUES & SUBSCRIPTIONS	$3,475	$2,437	$2,500	$2,500
TRANS - MONTHLY ALLOWANCE	$58,850	$74,800	$86,400	$86,400
TRANS REIMBURS.& SEMINARS	$7,115	$11,283	$15,000	$14,000
BLG/INSP/TRN/EDUC/ENFORCE	$4,397	$4,211	$5,000	$5,000
EDUCATION REIMBURSEMNTS	$2,250	$0	$4,500	$2,000
MISCELLANEOUS CHARGES	$6,508	$4,269	$5,000	$4,000
REPAIR & MAINT OF VEHICLES	$0	$0	$1,000	$1,000
GAS & MOTOR OIL-SUPPLIES	$0	$0	$3,600	$3,600
CAPITAL IMPROVEMENTS	$0	$0	$15,000	$0
IMPROV-SIGNALIZATION	$8,250	$9,350	$0	$0
OFFICE FURNITURE & EQUIP	$6,742	$1,492	$1,500	$1,000
Total Ordinary Expenses:	**$195,512**	**$199,572**	**$290,286**	**$287,287**
Total Expense Objects:	**$2,785,662**	**$3,170,024**	**$3,630,353**	**$4,263,625**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
ASSISTANT CITY MANAGER/ DPD DIRECTOR	BAEZ ROSE	YOVANI	$146,508	x		
DIRECTOR OF DEVELOPMENT SERVICES	DEJESUS	LLOYD	$117,860	x		
DPD DEPUTY DIRECTOR	ESPITIA	CAMILO	$116,303	x		
EXECUTIVE SECRETARY	KENNEDY	CATHERINE	$75,205	x		
SR PLANNER	CIGLIANO	FRANCESCA	$90,563	x		
HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$86,396	x		
ASSOCIATE PLANNER DPD	RICKER	DYLAN	$79,624			x
ASSISTANT PLANNER	CUTRUMBES	PETER	$74,796	x		
ASSOCIATE PLANNER - DPD	VILLATORO	SANDRA	$74,796			x
PLANNING BOARD, CHAIR	LINNEHAN	THOMAS	$1,400	x		
PLANNING BOARD, MEMBER	CHENG	CALEB	$1,000	x		
PLANNING BOARD, MEMBER	FRESCHETTE	GERARD	$1,000	x		
PLANNING BOARD, MEMBER	LOCKHART	RICHARD	$1,000	x		
PLANNING BOARD, MEMBER	TENCZAR	DANIEL	$1,000	x		
PLANNING BOARD, ALTERNATE MEMBER	VACANT		$200	x		
PLANNING BOARD, ALTERNATE MEMBER	DOLAN-WILSON	ALLISON	$200	x		
ZONING BOARD, CHAIR	PECH	VAN	$1,400	x		
ZONING BOARD, MEMBER	BRIERE	MARK	$1,000	x		
ZONING BOARD, MEMBER	CALLAHAN	SEAN	$1,000	x		
ZONING BOARD, MEMBER	MCCARTHY	DENNIS	$1,000	x		
ZONING BOARD, MEMBER	PROCOPE	GEORGE	$1,000	x		
ZONING BOARD, ALTERNATE MEMBER	HOVEY	TIMOTHY	$200	x		
ZONING BOARD, ALTERNATE MEMBER	NICKERSON	JOHN	$200	x		
CONSERVATION COMMISSION, CHAR	VARNUM	LOUISA	$1,400	x		
CONSERVATION COMMISSION, MEMBER	BUITENHUYS	BRADLEY	$1,000	x		
CONSERVATION COMMISSION, MEMBER	DILLON	KEVIN	$1,000	x		
CONSERVATION COMMISSION, MEMBER	LAPUT	STEPHEN	$1,000	x		
CONSERVATION COMMISSION, MEMBER	DOWNS	PERRY	$1,000	x		
CONSERVATION COMMISSION, MEMBER	CICCARELLI	ROBERTO	$1,000	x		
CONSERVATION COMMISSION, MEMBER	BURNS	MARIE	$1,000	x		
DIRECTOR ECONOMIC DEVELOPMENT	CARTER	ALLISON	$110,846	x		
ECONOMIC DEVELOPMENT SPECIALIS	DICKINSON	MARIA	$87,635	x		
ASSET MANAGER	COULOURAS	GEORGE	$81,283	x		
ECONOMIC DEVELOPMENT ASSISTANT	BURGOS	NICOLE	$68,580	x		
CHIEF DESIGN PLANNER	BROWN	SARAH	$106,670	x		
ENVIRONMENTAL PLANNER	VACANT	VACANT	$77,504	x		
SPECIAL PROJECTS CONSTRUCTION MGR (ARPA)	VACANT	VACANT	$89,682		x	
URBAN RENEWAL MANAGER	MARTINEZ	JORGE	$86,501	x		
DESIGN PLANNER	WILSON	JESSICA	$84,503	x		
DESIGN PLANNER	VACANT	VACANT	$80,117	x		
NEIGHBORHOOD PLANNER	STROD	JESSE	$69,483	x		
DESIGN PLANNER (P/T)	SWAILE	SANDRA	$29,789	x		
COMMUNITY DEVELOPMENT DIRECTOR	YAFFA	ELIOT	$96,559			x

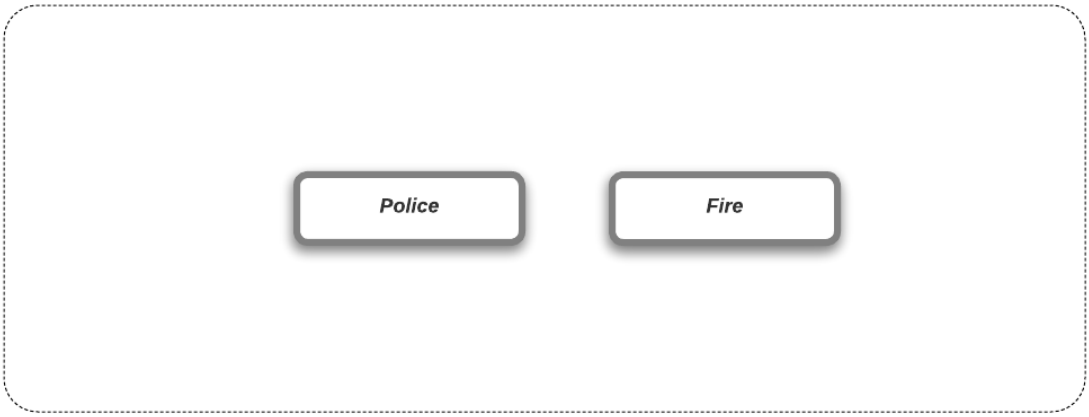
BUDGET DIRECTOR - DPD	DESMOND	EVERLIDIS	$92,182	x		
SENIOR FINANCE OFFICER	VACANT	VACANT	$81,512			x
ACCOUNT MANAGER DPD	HAYES HACKETT	KIMBERLY	$67,926	x		
SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$67,265			x
FINANCIAL SPECIALIST	FLEURY	CHERYL	$63,906			x
COMMUNITY DEVELOPMENT ASSIST	NIYAZI	REEM	$59,775			x
TRANSPORTATION ENGINEER	OLTMAN	ELIZABETH	$122,440	x		
ASSOCIATE TRANSPORTATION PLANNER	VACANT	VACANT	$73,807	x		
ASST TRANSPORTATION ENGINEER	HEREDIA	ALAN	$66,098	x		
HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$87,353			x
DOWNTOWN COORDINATOR	SKINNER	LIAM	$69,369	x		
SECRETARY HOUSING-DPD	SOLOMON	AMY	$50,854			x
BUILDING COMMISSIONER	FULLER	DAVID	$133,366	x		
SR BUILD INSPEC/PLANS REVIEWER	NOCCO	STEVEN	$105,989	x		
LOCAL INSPEC/PLANS REVIEWER	HOWLING	PETER	$97,776	x		
LOCAL INSPEC/PLANS REVIEWER	CHHUON	BUN SONG	$97,776	x		
LOCAL INSPEC/PLANS REVIEWER	GARAS	MOHEB	$92,631	x		
OFFICE MANAGER - INSPECTIONAL	WEISSBACH	KERRY	$91,090	x		
LOCAL INSPEC/PLANS REVIEWER	DEOLIVEIRA	MARCOS	$77,502	x		
LOCAL INSPEC/PLANS REVIEWER	MIERZWA	EDWARD	$96,893	x		
SENIOR SANITARY CODE INSPECTOR	LE	JIMMY	$83,213	x		
CHF PLUMB/GAS FIT/SHEET METAL	LEBLANC	WARREN	$80,355	x		
PLUMBING/GAS/SHEET METAL INSPECTPR	VACANT	VACANT	$65,000	x		
WIRE INSPECTOR	CATIZONE	NICHOLAS	$75,900	x		
BOARD ENFORCEMENT AGENT	BOND	MABEL	$75,316	x		
WIRE INSPECTOR	GEORGE	JACOB	$73,758	x		
SANITARY CODE ENFORCER	MCPHILLIPS	ADAM	$69,538	x		
SANITARY CODE ENFORCER	MURPHY	DONALD	$69,538	x		
SANITARY CODE ENFORCER	RIVERA	AUREA	$69,538	x		
SANITARY CODE ENFORCER	SHEEHAN	MATTHEW	$69,073		x	
SANITARY CODE ENFORCER	ATTA	CLEMENT	$69,538	x		
SANITARY CODE ENFORCER	BUJNOWSKI	DIANE	$67,696	x		
SANITARY CODE ENFORCER	MOUSTAFA	HASSAM	$63,764		x	
HEAD CLERK GRADE 21	LLEWELLYN	NICOLE	$56,943	x		
HEAD CLERK GRADE 21	SMITH BROWN	PATRICIA	$55,849	x		
HEAD CLERK GRADE 21	SAM	PHARY	$54,877	x		
HEAD CLERK GRADE 21	BRODERICK	ASHLEY	$54,877	x		
ON CALL INSPECTORS	PER DIEM	PER DIEM	$25,000	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Public Safety

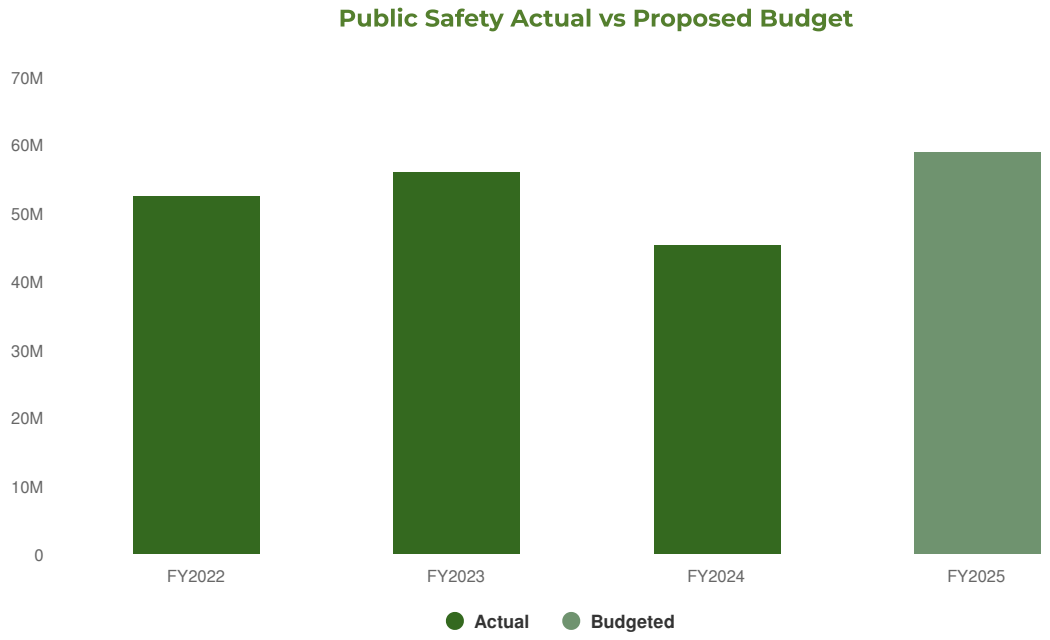


Total Personal Services and Ordinary Expenditures	**$60,379,396**
Other Funding Sources (see Financing Plan Below)	*- $1,403,437*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$58,975,959**

Public Safety - Expenditures Summary

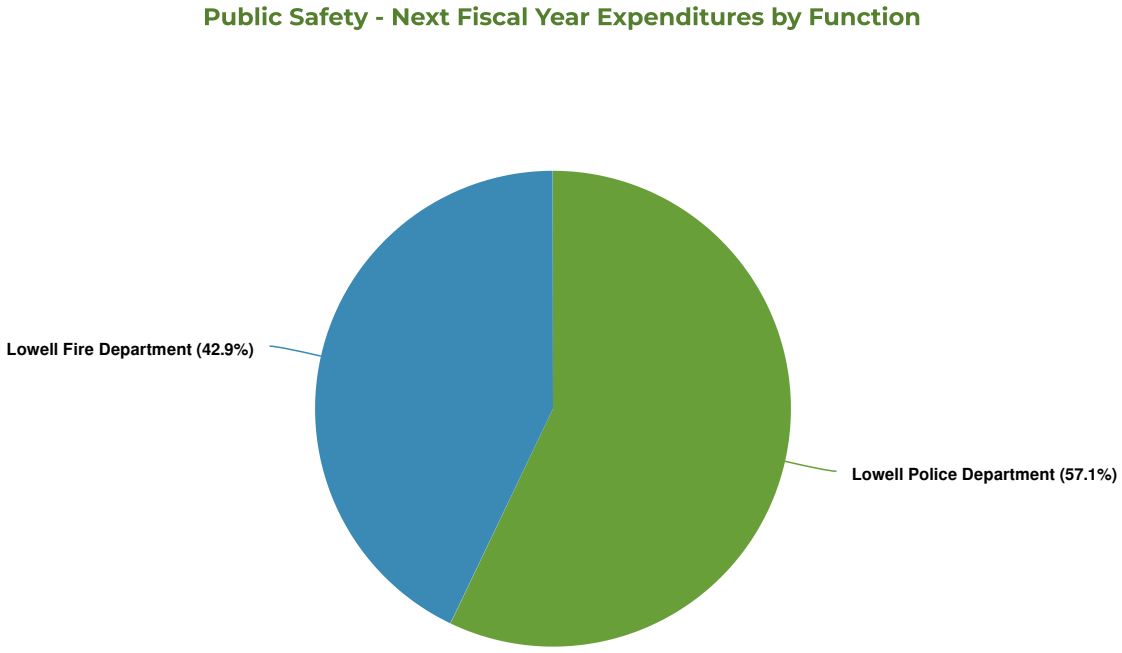
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$58,975,959 **$58,975,959**
(100.00% vs. prior year)

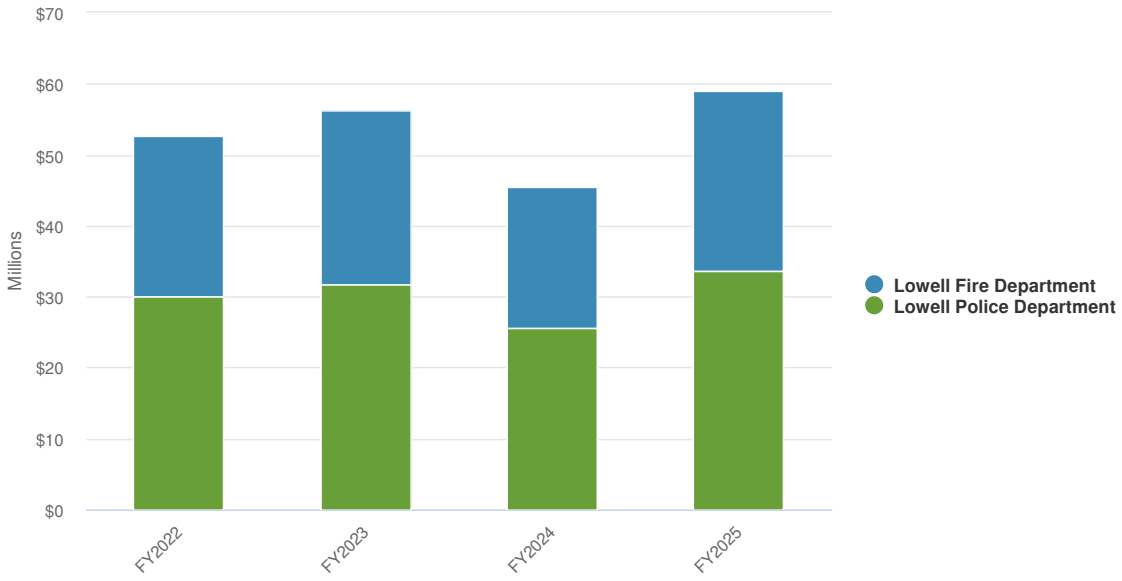


Public Safety - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Public Safety - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
Public Safety				
Lowell Police Department	$30,044,566.91	$31,714,047.32	$33,581,300.00	$33,672,070.00
Lowell Fire Department	$22,630,487.91	$24,491,550.58	$25,093,370.00	$25,303,888.50
Total Public Safety:	**$52,675,054.82**	**$56,205,597.90**	**$58,674,670.00**	**$58,975,958.50**
Total Expenditures:	**$52,675,054.82**	**$56,205,597.90**	**$58,674,670.00**	**$58,975,958.50**

Public Safety - Financing Plan

Financing Plan Summary: Public Safety[1]

	PROGRAM EXPENDITURES
POLICE	$34,825,507
FIRE	$25,553,889
Total Budgeted Expenditures	*$60,379,396*

	FINANCING PLAN
TAXES	$49,145,620
LICENSES AND PERMITS	$422,000
CHARGES FOR SERVICES	$4,076,835
INTERGOVERNMENTAL REVENUE	$6,706,941
MISCELLANEOUS REVENUE	$28,000
Total Budgeted Revenues	*$60,379,396*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets. 34,983,676

Police



Gregory C. Hudon
Superintendent of Police

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Compstat Crimes[1] (comparing 2022-2023)
  - Burglary decreased 20.7%
  - Robbery decreased 8.7%
  - Vandalism decreased 15.3%
  - Aggravated Assaults decreased 5.6%
- Added a third Deputy.
  - Completed redeployment of resources.
  - Increased the capacity of the Neighborhood Response Unit to include 4 officers on days, 4 officers at night and increased supervisory structure.
- LPD Co-Response Program 2023 Data:
  - LPD Officers referred 355 individuals to the LPD Co-Response Clinicians.
  - Forty-one individuals with behavioral health conditions were diverted from arrest by LPD Officers.
  - Fifty-four individuals were diverted from unnecessary hospital admissions due to the presence of a Co-Response Clinician.
- Continued increased community collaboration:
  - Flag Football with MVFFL and Afro-American Community Collaborative.
  - Collaborated with Holy Trinity church to offer open gym basketball on Friday nights.
  - Continued strong collaboration with Lowell Public schools with before and after school programming such as before school Wake up with a Cop and Wrestling and Basketball clinics during school vacations.
  - Partnered with the Officer Sean Collier Memorial Fund and the Department of Conservation & Recreation to provide learn to swim program for approximately 75 youth.
  - Continued partnership with Ironstone Farm to offer programming to at-risk youth.
  - Continued youth boxing program.
  - Worked with the Lowell Public Schools to host 5 Polar Express Movie Nights where over 1,000 students and families were in attendance.
  - Partnered with Target on their Heroes & Helper Programs.
  - Partnered with the Massachusetts State Police to take youth to a ropes course.
- Continued increased Segway, foot patrols and added boat patrols of the Merrimack River.
- Hosted third annual Youth Outreach Event.
- Hosted second annual Middle School Jamboree in partnership with the Lowell Public Schools and UMass Lowell.
- The twenty-fifth year of the Student Police Academy was at full capacity levels with over 200 youth participants.
- Received $4,725,949.98 in Federal, State and Private grant funds, which included (but was not limited to):
  - Connect and Protect funding to continue funding Co-Response Clinicians.
  - Municipal Staffing Grant for overtime funds to boost community policing efforts.
  - Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell.
  - Municipal Road Safety Program funding, which focuses on traffic enforcement initiatives.
  - BJA Comprehensive Opioid, Stimulant, and Substance Use Program to help maintain and increase the capacity of the CO-OP Team.
  - E911 Support and Incentive Grant, which helps fund dispatchers.
- Seventeen officers graduated from the Lowell Police Academy, two of which were welcomed into the LPD. Additionally, in May 2023, the LPD hired three Academy Trained police officers that were able to start right in the Field Training Officer program.
- Completed second round of officer certification through the POST Commission for all officers with the last names that begin with I - P.
- Concluded large scale operation alongside the U.S. Attorney, Federal Bureau of Investigations, and the Bureau of Alcohol, Tobacco, Firearms and Explosives that led to the arrest of nine members and associates of the Asian Boyz (ABZ) gang on drug trafficking and firearm offenses.
- Opened new precinct at the Lowell Housing Authority.

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Footnote(s)

1. Statistics are subject to change due to ongoing investigations.

Strategic Goals, Objectives, and Progress

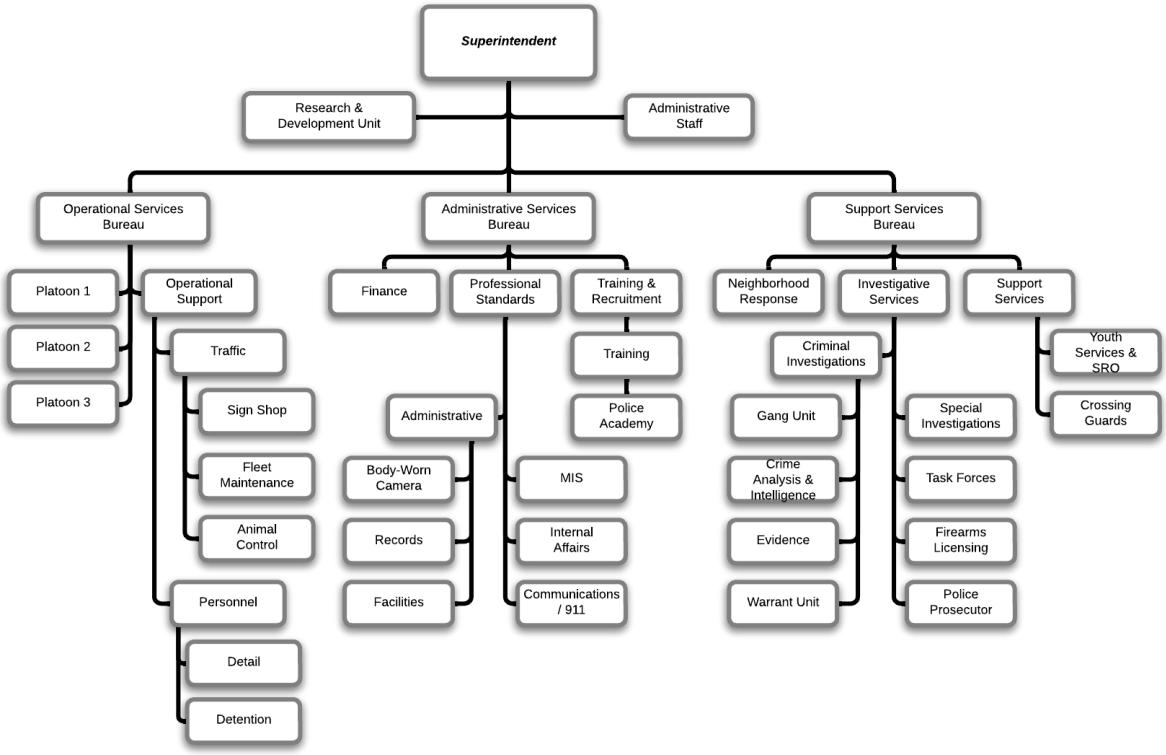
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2023	***COMPLETE***	Implement new software that will enable LPD to initiate an early warning system and track information regarding officer health and wellness. This system will also streamline the process to provide information to the POST Commission. **Update**: *The new software has been installed and is currently being utilized.*
2024	**NEW**	Add new software to improve citizen convenience to accessing motor vehicle accident reports.
2024	**NEW**	Reinvigorate and Implement Citizen Police Academy and Citizen Advisory Committee

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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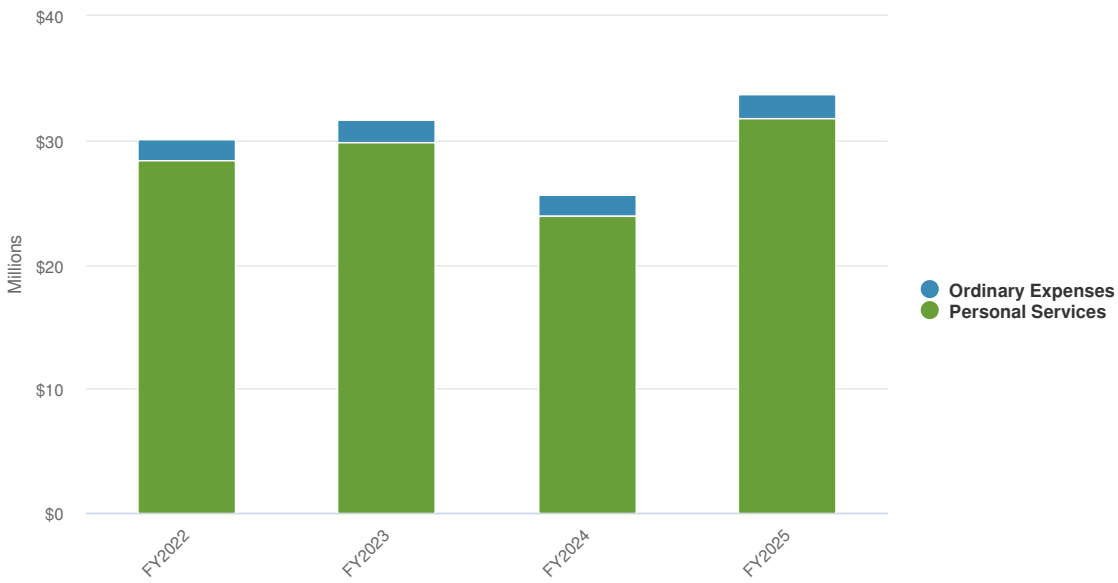
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$32,915,845
Ordinary Expenses	$1,909,662
Total Personal Services and Ordinary Expenditures	**$34,825,507**
Other Funding Sources (see Financing Plan Below)	*- $1,153,437*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$33,672,070**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Lowell Police Department[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$32,915,845
ORDINARY EXPENDITURES	$1,909,662
Total Budgeted Expenditures	***$34,825,507***

		FINANCING PLAN
TAXES		$28,034,547
TAX/LEVY	*$27,234,547*	
MARIJUANA EXCISE TAX	*$800,000*	
LICENSES AND PERMITS		$267,000
LIQUOR LICENSES	*$260,000*	
POLICE - FIREARMS	*$7,000*	
CHARGES FOR SERVICES		$3,876,835
POLICE TOWING REIMBURSEMENT	*$225,000*	
CONSTABLE FEES	*$625*	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$2,320,760*	

SPECIAL DETAIL RECEIPTS	*$210,000*	
COURT FINES	*$470,450*	
HOST REVENUE	*$650,000*	
INTERGOVERNMENTAL REVENUE		$2,647,125
UNRESTRICTED AID (UGGA)	*$1,220,325*	
SAFE AND SUCCESSFUL YOUTH GRANT	*$50,000*	
SHANNON GRANT	*$67,000*	
BODY WORN CAMERA GRANT	*$40,000*	
STEP 1112 ACCOUNT	*$120,000*	
LOWELL HOUSING AUTHORITY	*$100,437*	
STATE 911 INCENTIVE GRANT	*$330,000*	
HISTORICAL STAFFING TURNOVER	*$250,000*	
OTHER GRANTS - POLICE	*$196,000*	
GRANT REIMBURSEMENT	*$273,363*	
Total Budgeted Revenues		***$34,825,507***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$26,010,913	$26,991,420	$28,711,791	$28,980,810
S & W TEMPORARY	$19,638	$19,176	$50,423	$6,017
OVERTIME	$1,142,720	$1,292,803	$1,025,000	$1,025,000
S & W HOLIDAY	$364,207	$394,596	$456,000	$467,400
SPECIAL EVENTS POLICE	$796	$23,526	$59,542	$59,542
SW SHIFT DIFFERENTIAL	$129,586	$260,258	$294,616	$301,981
S & W LONGEVITY	$884	$222	$100	$100
COURT TIME	$219,466	$214,839	$290,206	$290,206
SW POLICE ALLOWANCE	$2,160	$173,010	$34,500	$34,500
COMP TIME	$116,601	$146,497	$185,000	$185,000
K-9 STIPEND	$53,618	$56,660	$58,392	$59,852
PROF SERV FOR EAP	$24,000	$12,500	$30,000	$30,000
OUT OF GRADE/PHYS FIT	$28,236	$23,149	$36,000	$36,000
Physical Fitness Incentive	$170,500	$175,000	$200,000	$200,000
UNIFORM ALLOWANCE	$72,000	$71,981	$80,000	$80,000
UNIFORMS-TRAFFIC SUPERVSR	$6,000	$5,055	$6,000	$6,000
Total Personal Services:	**$28,361,324**	**$29,860,693**	**$31,517,570**	**$31,762,408**
Ordinary Expenses				
REPAIR & MAINT- EQUIPMENT	$98,047	$91,257	$186,232	$186,232
REPAIR & MAINT OF VEHICLES	$97,125	$108,309	$105,000	$105,000
REPAIR & MAINT-COMPUTER EQUIP	$188,475	$415,482	$369,485	$369,485
REPAIR & MAINT-POLICE JAIL ARE	$12,023	$14,987	$16,580	$16,580
HEPATITIS SHOTS	$0	$600	$600	$600

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
ANIMAL CONTROL-CHG/EXPENS	$8,705	$15,897	$32,460	$32,460
K-9 EXPENSES	$7,400	$7,639	$9,850	$9,850
POLICE-RENTAL-SUB STATION	$72,095	$49,400	$55,300	$43,800
PAINT / METER DIVISION	$10,404	$39,690	$93,119	$30,000
RENTAL OF EQUIPMENT	$2,304	-$8	$0	$0
KENNEL SERVICES	$18,409	$41,693	$35,000	$35,000
PSYCHOLOGICAL EXAMS	$20,545	$16,112	$9,588	$9,588
TRAINING/EVALUATION PRG.	$76,961	$58,469	$80,000	$80,000
COMMUNICATION-CDMA	$90,247	$103,646	$125,874	$125,874
OPIOID REDUCTION PROGRAM EXP	$0	$3,126	$0	$0
FOOD SERVICE-SUPPLIES	$11,085	$10,852	$13,200	$13,200
GAS & MOTOR OIL-SUPPLIES	$388,942	$291,741	$400,000	$332,551
GARAGE/AUTO PARTS SUPPLY	$76,500	$79,763	$80,000	$80,000
OFFICE SUPPLIES	$9,864	$7,500	$7,500	$7,500
MISC-SUPPLIES-OTHER	$4,553	$8,151	$7,500	$7,500
POLICE-LEGAL DEFENSE FUND	$59,800	$60,725	$64,350	$64,350
DUES & SUBSCRIPTIONS	$7,824	$7,164	$9,600	$9,600
IN-STA TRAVEL REIMB & SEM	$1,267	$430	$1,850	$1,850
NO. MIDD LAW ENFORCE CNTY	$5,500	$5,500	$5,500	$5,500
MISCELLANEOUS CHARGES	$14,085	$15,880	$17,160	$17,160
COMP HARDWARE-SOFTWARE UNDER 5	$120,793	$122,485	$82,762	$82,762
POLICE-DIVE TEAM EQUIPMNT	$1,724	$5,877	$6,700	$6,700
POLICE CARS	$135,070	$172,783	$132,000	$120,000
POLICE PHOTO LAB & EQUIP	$2,110	$3,204	$0	$0
POLICE EQUIPMENT OTHER	$70,314	$36,148	$35,000	$35,000
PORTABLE RADIOS & OTHER	$13,572	$12,415	$13,500	$13,500
OFFICE FURNITURE & EQUIP	$17,815	$2,210	$15,000	$15,000
INS. PREMIUMS - OTHER	$39,686	$44,230	$53,020	$53,020
Total Ordinary Expenses:	**$1,683,243**	**$1,853,355**	**$2,063,730**	**$1,909,662**
Total Expense Objects:	**$30,044,567**	**$31,714,047**	**$33,581,300**	**$33,672,070**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
POLICE SUPERINTENDENT	HUDON	GREGORY	$232,198	x		
DEPUTY SUPERINTENDENT	LEBLANC	MARK	$183,936	x		
DEPUTY SUPERINTENDENT	GENDREAU	STEPHEN	$176,578	x		
DEPUTY SUPERINTENDENT	NOBREGA JR	FRANK	$183,936	x		
CAPTAIN POLICE	CULLEN	JOHN	$160,097	x		
CAPTAIN POLICE	KILMARTIN	MICHAEL	$155,436	x		
CAPTAIN POLICE	NOBREGA	MARISOL	$155,436	x		
CAPTAIN POLICE	PEASLEE	DAVID	$160,097	x		
CAPTAIN POLICE	PENROSE	MATHEW	$160,097	x		
CAPTAIN POLICE	ODONNELL	AIDAN	$153,693	x		
CAPTAIN POLICE	PANAGIOTAKOS	CHRISTOPHER	$160,097	x		
CAPTAIN POLICE	FAY	JAMES	$160,097	x		
CAPTAIN POLICE	DESMARAIS	DANIEL	$155,435	x		
LIEUTENANT POLICE	BEAUCHESNE	DAWN	$139,554	x		
LIEUTENANT POLICE	KILBRIDE	TIMOTHY	$143,740	x		
LIEUTENANT POLICE	NOONE	JONATHAN	$143,740	x		
LIEUTENANT POLICE	SIOPES	THOMAS	$143,740	x		
LIEUTENANT POLICE	MORRILL	STEPHEN	$137,991	x		
LIEUTENANT POLICE	FLORENCE	WILLIAM	$139,554	x		
LIEUTENANT POLICE	MURRAY	JOSEPH	$137,991	x		
LIEUTENANT POLICE	ROJAS	GUILLERMO	$139,554	x		
LIEUTENANT POLICE	GONZALEZ	FELIX	$139,554	x		
LIEUTENANT POLICE	KELLEHER	JAMES	$139,554	x		
LIEUTENANT POLICE	COYLE	STEVEN	$137,991	x		
LIEUTENANT POLICE	COMTOIS	JOSEPH	$133,972	x		
LIEUTENANT POLICE	CORMIER	RAYMOND	$133,972	x		
SERGEANT POLICE	COYLE	RYAN	$125,370	x		
SERGEANT POLICE	DALY	THOMAS	$129,133	x		
SERGEANT POLICE	LAGANAS	NICHOLAS	$120,356	x		
SERGEANT POLICE	QUIRBACH	DAVID	$129,133	x		
SERGEANT POLICE	COUGHLIN	LINDA	$120,356	x		
SERGEANT POLICE	CZARNIONKA	CASIMIR	$110,326	x		
SERGEANT POLICE	CASEY	PATRICK	$125,370	x		
SERGEANT POLICE	CESARZ	RICHARD	$125,370	x		
SERGEANT POLICE	DELANEY	CHRISTY	$125,370	x		
SERGEANT POLICE	HICKEY	THOMAS	$125,370	x		
SERGEANT POLICE	LALLY	DAVID	$125,370	x		
SERGEANT POLICE	MARSHALL	MICHAEL	$125,370	x		
SERGEANT POLICE	MASTAS	MATTHEW	$125,370	x		
SERGEANT POLICE	OTERO	DANIEL	$125,370	x		
SERGEANT POLICE	KEW	DAVID	$125,370	x		
SERGEANT POLICE	FRECHETTE	DAVID	$123,968	x		
SERGEANT POLICE	DOWNS KUM	CHRISTAL	$120,356	x		
SERGEANT POLICE	PEACE	NADJA	$125,370	x		
SERGEANT POLICE	BOUVIER	MICHAEL	$120,356			x
SERGEANT POLICE	BURD	JASON	$120,356	x		
SERGEANT POLICE	VELEZ	JUSTIN	$120,356	x		
SERGEANT POLICE	KELLY	JOSEPH	$125,370	x		

SERGEANT POLICE	KELLY	TRACY	$120,356	x		
SERGEANT POLICE	MALDONADO	FRANCISCO	$120,356	x		
SERGEANT POLICE	PERRIN	DANNY	$120,356	x		
SERGEANT POLICE	DOKOS	NICHOLAS	$120,356	x		
SERGEANT POLICE	RAMOS	ALEXANDER	$125,370	x		
SERGEANT POLICE	BERGERON	MICHAEL	$110,326	x		
SERGEANT POLICE	LEVASSEUR	JASON	$100,296	x		
SERGEANT POLICE	RAMIREZ	JOSE	$100,296	x		
SERGEANT POLICE	RIVERA	RAFAEL	$100,296	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	BOMIL	KERRI	$104,622	x		
POLICE OFFICER	BOMIL	CHRISTOPHER	$104,622	x		
POLICE OFFICER	BORODAWKA	JOSEPH	$104,622	x		
POLICE OFFICER	CHUM	RICHY	$104,622	x		
POLICE OFFICER	COLON	FEBY	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	DEANGELIS	ADAM	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	LACHER	GLENN	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	MCMANUS	BRIAN	$104,622	x		
POLICE OFFICER	MERRILL	JAKE	$104,622	x		
POLICE OFFICER	OSER	JUSTIN	$104,622	x		
POLICE OFFICER	OSTLER	RYAN	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	PELTON	JEFFREY	$104,622	x		
POLICE OFFICER	QUIGLEY	JOHN	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	RICHARD	ROBERT	$104,622	x		
POLICE OFFICER	RICHARDSON	THOMAS	$104,622	x		
POLICE OFFICER	SANTIAGO	JOSE	$104,622	x		
POLICE OFFICER	SAR	RASMEY	$104,622	x		
POLICE OFFICER	SEPE	ANDREW	$104,622	x		
POLICE OFFICER	THOMAS	PAUL	$104,622	x		
POLICE OFFICER	WHALEN	TIMOTHY	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	BOLIVAR	ANDRES	$100,437	x		
POLICE OFFICER	BUTH	SOBEN	$100,437	x		
POLICE OFFICER	CAMARA	MICHAEL	$100,437	x		
POLICE OFFICER	COOPER	TIMOTHY	$100,437	x		
POLICE OFFICER	COSTELLO	CONOR	$100,437	x		
POLICE OFFICER	DALESSANDRO	STEVEN	$100,437	x		
POLICE OFFICER	DALY	ANDREW	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	DEANGELO	ANTONIA	$100,437	x		
POLICE OFFICER	DENO	SOCRATES	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	DRAKOULAKOS	PETER	$100,437	x		
POLICE OFFICER	DUCHARME	ADAM	$100,437	x		
POLICE OFFICER	ERICKSON	COREY	$100,437	x		
POLICE OFFICER	FEEHAN	THOMAS	$104,622	x		
POLICE OFFICER	FIGUEROA	FELIX	$100,437	x		
POLICE OFFICER	GATTO	JASON	$100,437	x		

POLICE OFFICER	GIRALDO	SANTIAGO	$100,437	x		
POLICE OFFICER	GOLNER	ALEC	$100,437	x		
POLICE OFFICER	GOMEZ	OSCAR	$100,437	x		
POLICE OFFICER	GONSALVES	CHRISTOPHER	$100,437	x		
POLICE OFFICER	GREENHALGH	WARREN	$100,437	x		
POLICE OFFICER	GRIFFIN	KEVIN	$100,437	x		
POLICE OFFICER	HANSON	CHRISTIAN	$100,437	x		
POLICE OFFICER	HUNTER	STEPHEN	$100,437	x		
POLICE OFFICER	JEAN JR	RAYMOND	$100,437	x		
POLICE OFFICER	KANDROTAS	MICHAEL	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	LORENZI	JOSE	$100,437	x		
POLICE OFFICER	LOUIS	KNUD HENRY	$100,437	x		
POLICE OFFICER	MATOS	JAMES	$100,437	x		
POLICE OFFICER	MCCABE	MATTHEW	$100,437	x		
POLICE OFFICER	OSBORN	CHRISTOPHER	$100,437	x		
POLICE OFFICER	PEKARSKI	GREGORY	$100,437	x		
POLICE OFFICER	PERRIN JR	DANIEL	$100,437	x		
POLICE OFFICER	PHAY	TONG	$100,437	x		
POLICE OFFICER	PHILIPPE	DONALD	$100,437	x		
POLICE OFFICER	RAYNE	ROBERT	$100,437	x		
POLICE OFFICER	REID	RONALD	$100,437	x		
POLICE OFFICER	ROBBINS	PAUL	$100,437	x		
POLICE OFFICER	ROUSSELL	TIMOTHY	$100,437			x
POLICE OFFICER	SZABLAK	ANNE	$100,437	x		
POLICE OFFICER	VAN	KYLE	$100,437	x		
POLICE OFFICER	VANN	ANDETH	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	WESTAWAY	DANIEL	$100,437	x		
POLICE OFFICER	MORALES JIMENEZ	LUIS	$104,622	x		
POLICE OFFICER	ALVAREZ	RAUL	$100,437	x		
POLICE OFFICER	ANTONETTY	EMMANUEL	$92,068	x		
POLICE OFFICER	CASSELLA	MATTHEW	$92,068	x		
POLICE OFFICER	CHHOR	LEANG	$92,068	x		
POLICE OFFICER	COUTURE	DAVID	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	DAVIS	EDWARD	$92,068	x		
POLICE OFFICER	DELISLE	JOSHUA	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	DOWER	MINDY	$92,068	x		
POLICE OFFICER	FINN	CASEY	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	GOLOJUCH	JOHN	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	JACQUES	CHRISTOPHER	$92,068	x		
POLICE OFFICER	KIENG	BUNTHA	$92,068	x		
POLICE OFFICER	KINGAN	DANIEL	$92,068	x		
POLICE OFFICER	KRUG	MATTHEW	$100,437	x		
POLICE OFFICER	LAVOIE	DAVID	$100,437	x		
POLICE OFFICER	MANOUSOS	CHARLES	$92,068	x		
POLICE OFFICER	MARTIR	WILLIAM	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	PARADISE	PAUL	$92,068	x		
POLICE OFFICER	PROULX	JONATHAN	$92,068	x		
POLICE OFFICER	SAUVE	SCOTT	$92,068	x		

POLICE OFFICER	SUONG	CHASE	$92,068	x		
POLICE OFFICER	TRANI	MATTHEW	$92,068	x		
POLICE OFFICER	ALLARD	ROBERT	$100,438	x		
POLICE OFFICER	KRYGOWSKI	CODY	$100,437	x		
POLICE OFFICER	KYDD	NICHOLAS	$100,437	x		
POLICE OFFICER	ZANOLI	LUKE	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	BELANGER	BERNARD	$83,698	x		
POLICE OFFICER	BOUASRI	EMALY	$83,698	x		
POLICE OFFICER	BOWLER	NATHAN	$83,698	x		
POLICE OFFICER	BRITO	DANNY	$83,698	x		
POLICE OFFICER	BRITO	JAIME	$83,698	x		
POLICE OFFICER	CASSELLA	JAMES	$83,698	x		
POLICE OFFICER	CHRISTIANSEN	NIELS	$83,698	x		
POLICE OFFICER	DESIMONE	ALEC	$79,193	x		
POLICE OFFICER	DEMAIO	JAMES	$83,698	x		
POLICE OFFICER	DEVLIN	SHAUN	$83,698	x		
POLICE OFFICER	ELMORE	CONNOR	$83,698	x		
POLICE OFFICER	FENLON	TODD	$83,698	x		
POLICE OFFICER	FINN	BRADY	$83,698	x		
POLICE OFFICER	GIARDINA	MICHAEL	$83,698	x		
POLICE OFFICER	GOYETTE	SHANE	$83,698	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	GRIFFIN	KYLE	$83,698	x		
POLICE OFFICER	HYDE	ERIC	$83,698	x		
POLICE OFFICER	JEAN	RAYMOND	$83,698	x		
POLICE OFFICER	KELLY	CHRISTOPHER	$83,698	x		
POLICE OFFICER	KUM	SARETH	$83,698	x		
POLICE OFFICER	LANE	JAMES	$83,698	x		
POLICE OFFICER	LEFEBVRE	SHAWN	$83,698	x		
POLICE OFFICER	LESSIEUR	DOMINIC	$83,698	x		
POLICE OFFICER	MACDONALD	PATRICK	$83,698	x		
POLICE OFFICER	MERCADO	CARLOS	$83,698	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	MERRILL	SCOTT	$92,068	x		
POLICE OFFICER	MOORE	JEROME	$83,698	x		
POLICE OFFICER	OLMEDA BAEZ	JOSEPH	$83,698	x		
POLICE OFFICER	PHOTHIMATH	JUDY	$83,698	x		
POLICE OFFICER	QUINONES	MIGUEL	$83,698	x		
POLICE OFFICER	RIOS	LUIS	$83,698	x		
POLICE OFFICER	RIVERA	JONATHAN	$83,698	x		
POLICE OFFICER	ROURKE	BRIAN	$83,698	x		
POLICE OFFICER	ROYER	RAYMOND	$83,698	x		
POLICE OFFICER	RUDY	KORY	$83,698	x		
POLICE OFFICER	SANN	JOHNNY	$92,068	x		
POLICE OFFICER	SIOPES	ARLEEN	$83,698	x		
POLICE OFFICER	SMITH	MICHAEL	$83,698	x		
POLICE OFFICER	SPINNEY	JOHN	$83,698	x		
POLICE OFFICER	SULLIVAN	TIMOTHY	$83,698	x		
POLICE OFFICER	VELEZ	ARAMIS	$83,698	x		
POLICE OFFICER	WEBB	E.ANTHONY	$83,698	x		
POLICE OFFICER	CALAVRITINOS	BRANDON	$100,437	x		
POLICE OFFICER	BOTERO	JESSICA	$86,655	x		
POLICE OFFICER	JOYCE	ROBERT	$92,068	x		
POLICE OFFICER	COLEMAN	SAMANTHA	$104,622	x		
POLICE OFFICER	TORRES	ERICA	$83,698	x		

POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	WIGGINS	RODERICK	$79,434	x		
POLICE OFFICER	RUIZ	AUGUSTIN	$83,698	x		
POLICE OFFICER	BETTENCOURT	DERIK	$83,698	x		
POLICE OFFICER	KRUG	KYLE	$83,698	x		
POLICE OFFICER	O'CONNOR	AISLING	$83,698	x		
POLICE OFFICER	POITRAS	DAVID	$83,698	x		
POLICE OFFICER	SPANOS	ANDREW	$83,698	x		
POLICE OFFICER	LUCIER	STEPHEN	$83,698	x		
POLICE OFFICER	CALLERY	STACI	$72,213	x		
POLICE OFFICER	CASEY	SEAN	$72,213	x		
POLICE OFFICER	DEMELLO	DREYSON	$72,213	x		
POLICE OFFICER	DEROSA	NICHOLAS	$72,213	x		
POLICE OFFICER	EXARHOULAKOS	DEMETRIOS	$72,213	x		
POLICE OFFICER	LAROCQUE	CHRISTINE	$72,213	x		
POLICE OFFICER	MAWN	NICHOLAS	$72,213	x		
POLICE OFFICER	MEJIA	CAROLINA	$72,213	x		
POLICE OFFICER	MUNERA	NICHOLE	$72,213	x		
POLICE OFFICER	ORTIZ	AYSHA	$72,213	x		
POLICE OFFICER	PIMENTEL	CHRISTIAN	$72,213	x		
POLICE OFFICER	RODRIGUEZ	GEORVELLISSE	$72,213	x		
POLICE OFFICER	VILLAVICENCIO	IVAN	$72,213	x		
POLICE OFFICER	YOUNG	FREDERIQUE	$86,655	x		
POLICE OFFICER	CASSIDY	RYAN	$79,193	x		
POLICE OFFICER	RUDY	ALLORA	$72,213	x		
POLICE OFFICER	WAGNER	JACK	$65,994	x		
POLICE OFFICER	DASILVA	DYLAN	$65,994	x		
POLICE OFFICER	RATTE	EMILY	$65,994	x		
POLICE OFFICER	VACANT	VACANT	$60,373	x		
POLICE OFFICER	VACANT	VACANT	$92,067	x		
POLICE OFFICER	VACANT	VACANT	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$92,068	x		
POLICE OFFICER	VACANT	VACANT	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$100,437	x		
POLICE OFFICER	VACANT	VACANT	$104,622	x		
POLICE OFFICER	VACANT	VACANT	$104,622	x		
TRAFFIC SUPERVISOR- POLICE	GOODIN	DAVID	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	NICKERSON	JOHN	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	BOUCHER	RONALD	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	SHEEHAN	CORINA	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	SCANLON	PAMELA	$7,277	x		
TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	CONLIN	JOYCE	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	DEAMICIS	GEORGE	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	DESJARDINS	MARY	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	DO	VIETFIELD	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	GENDREAU	THOMAS	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	GOMEZ	FRANK	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	GONYEA	ROBIN	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	GORDON	ERIC	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	GORDON	RUTH	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	KONDZIOLKA	STEPHEN	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	LALLY	SANDRA	$14,553	x		

TRAFFIC SUPERVISOR- POLICE	LEBLANC	MELISSA	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	LEGATOWICZ	BARBARA	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	MCGRATH	CHERYL	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	VACANT	VACANT	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	NOLAN	RICHARD	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	ORTIZ	NANCY	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	PATENAUDE	HAZEL	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	SANCHEZ	MILDRED	$14,553	x		
TRAFFIC SUPERVISOR- POLICE	SIROIS	RICHARD	$14,553	x		
DIR PUBLIC/SAFETY RESRCH PLANG	MANZI	MARYANN	$113,227	x		
BUDGET DIRECTOR - POLICE	ROTH	KAREN	$96,384	x		
PROGRAM ANALYST POLICE - ORDIN	FERREIRA	MEGHAN	$89,681	x		
PROGRAM MANAGER POLICE 35HRS	KEEFE	KATHLEEN	$83,899			x
SUPERVISOR PAINT & METER	COOPER	JOHN	$81,682	x		
EXECUTIVE SECRETARY	MARTIN	CAROLE	$78,056	x		
POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	$77,713	x		
COMMUNICATION MANAGER-POL	PAGE	CHRISTINA	$77,720	x		
ADMIN ASSISTANT POLICE	CALLERY	CATHERINE	$76,724	x		
PRINCIPAL CRIME ANALYST	ROWBOTHAM	BRANDY	$58,132	x		
DIRECTOR OF VICTIM SERVICES	TIENG	MOLYKA	$76,201	x		
ADMIN ASSISTANT POLICE	KENNEY	DEBORAH	$76,724	x		
CRIME ANALYST	VACANT	VACANT	$58,132	x		
DIGITAL EVIDENCE SPECIALIST	MORRIS	HALEY	$68,176			x
HEAD CLERK GRADE 21	DAVEY	KERRI	$65,087	x		
ANIMAL CONTROL OFFICER	EMOND	GERALD	$60,392	x		
ANIMAL CONTROL OFFICER	VACANT	VACANT	$52,445	x		
ANIMAL CONTROL OFFICER	VACANT	VACANT	$52,445	x		
PROGRAM MANAGER POLICE 40HRS	REYNOLDS	JILLIAN	$65,524			x
PRINCIPAL CRIME ANALYST	VACANT	VACANT	$58,132	x		
NIBRS TRACKING ANALYST	VACANT	VACANT	$52,041	x		
ADMIN ASSTANT POLICE GRANT	HANIFAN	KIMBERLY	$75,205	x		
FISCAL COORDINATOR ASSISTANT	PARKER	JESSICA	$60,685	x		
VICTIM SERVICE ADVOCATE	ORTIZ HERNANDEZ	SUJEIDI	$60,219			x
MOTOR EQUIPMENT REPAIR PERSON	MENDES	ANDREW	$54,840	x		
MOTOR EQUIPMENT REPAIR PERSON	ALBA	ERIK	$54,840	x		
HEAD CLERK/PUBLIC RECORDS ACCESS OFFICER	COOK	JACQUELINE	$70,000	x		
HEAD CLERK GRADE 21	OUILLETTE	KATHLEEN	$56,943	x		
HEAD CLERK GRADE 21C	VACANT	VACANT	$60,000	x		
HEAD CLERK GRADE 21C	PAULO	JOSEPH	$60,400	x		
SIGN PAINTER	HUDON	BRANDON	$48,616	x		
SIGN PAINTER	VACANT	VACANT	$48,616	x		
SIGN PAINTER	VACANT	VACANT	$44,173	x		
PRINCIPAL CLERK GRADE 22	DUPRAS	DANIEL	$55,053	x		
PRINCIPAL CLERK GRADE 22	KONDRA	DOREEN	$55,053	x		
PRINCIPAL CLERK GRADE 22	SIMPSON	ERIN	$55,053	x		
GRANT FISCAL COORDINATOR	VACANT	VACANT	$52,041	x		
CUSTODIAN	MOSSIO	JEAN	$51,030	x		
CUSTODIAN	ZABIEREK	DOUGLAS	$51,030	x		
POLICE CADET TRAINNG UNIT	DE JESUS	DANIEL	$41,600			x
POLICE CADET TRAINNG UNIT	MUSANGU	CHERUBIN	$41,600			x
POLICE CADET TRAINNG UNIT	VACANT	VACANT	$41,600	x		
LPD INTERNS	VACANT	VACANT	$15,120	x		
LPD INTERNS	VACANT	VACANT	$15,120	x		

LPD INTERNS	VACANT	VACANT	$15,120	x		
LPD INTERNS	VACANT	VACANT	$15,120	x		
LPD INTERNS	VACANT	VACANT	$15,120	x		
LPD INTERNS	VACANT	VACANT	$15,120	x		
SUPERVISOR OF DETENTION ATTNDS	SHURTLEFF	DONNA	$62,657	x		
SENIOR DETENTION ATTENDENT	PILATO	ROBIN	$57,541	x		
SENIOR DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	$57,541	x		
SENIOR DETENTION ATTENDENT	TAYLOR	DOUGHLAS	$56,638	x		
DETENTION ATTENDENT	LOVE	JOHN	$49,062	x		
DETENTION ATTENDENT	OM	SOTITIA	$49,062	x		
DETENTION ATTENDENT	KAUR	SUKHJIT	$49,062	x		
DETENTION ATTENDENT	QUINN	RYAN	$49,062	x		
DETENTION ATTENDENT	RAUSEO	BRANDON	$49,062	x		
LEAD DISPATCHER	KOUY	DEN	$71,679	x		
LEAD DISPATCHER	ZAWADZKI	MICHAEL	$71,679	x		
LEAD DISPATCHER	CALLERY	CHRISTOPHER	$71,679	x		
DISPATCHER	ZAIM	BENJAMIN	$58,942	x		
DISPATCHER	DENEU	JUSTIN	$65,163	x		
DISPATCHER	FERNANDEZ	JACQUELINE	$65,163	x		
DISPATCHER	GANNON	BARRY	$65,163	x		
DISPATCHER	LEMAY	CHRISTOPHER	$65,163	x		
DISPATCHER	MAILLE	ANGELA	$65,163	x		
DISPATCHER	MASON	MICHAEL	$65,163	x		
DISPATCHER	MORRILL	REBECCA	$65,123	x		
DISPATCHER	NEVILLE	LORI	$65,123	x		
DISPATCHER	OCONNELL	SEAN	$65,123	x		
DISPATCHER	VACANT	VACANT	$58,942	x		
DISPATCHER	PALISOUL	JENNIFER	$65,163	x		
DISPATCHER	SAMMATARO	KELSEY	$57,372	x		
DISPATCHER	POTH	JENNIFER	$63,179	x		
DISPATCHER	MORRIS	LINDSEY	$62,126	x		
DISPATCHER	VACANT	VACANT	$64,163	x		
DISPATCHER	OUELLETTE	ZACHARY	$58,942	x		
DISPATCHER	TORRES	XAVIEN	$58,942	x		
DISPATCHER	OTTEY RIVERA	GLADYS	$58,942	x		
DISPATCHER	VINCENT	MARIE	$61,277	x		
DISPATCHER	RESENDES	CHRISTOPHER	$61,277	x		
DISPATCHER	QUIRBACH	ANNA	$61,277	x		
DISPATCHER	VACANT	VACANT	$57,372	x		
DISPATCHER	RALLS	SARAH	$61,277	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Fire



Phillip A. J. Charron
Fire Chief

Mission:

> *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.*

Services Overview

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 Community Education Division.

Training and education are paramount to fulfilling the mission of the Lowell Fire Department. All members are trained to the levels of First Responder and Hazardous Material Awareness, and over half are certified Massachusetts Hazardous Materials Technicians. Since 1994, all new members are required to successfully complete the Massachusetts Firefighting Academy Recruit Training Program. Over half of our members are certified Massachusetts Emergency Medical Technicians.

Calendar Year 2023 Accomplishments

- Maintained a policy of keeping all Firehouses open 24 hours a day, 7 days a week since before the start of the fiscal year.
- The Fire Department has hired, trained, and placed 6 firefighters on shift in FY24. An additional 6 candidates will be requested in late spring 2024 in order to reach 213 total firefighters.
- Building fires have shown a steady decrease from 2023 through 2024. There has been a decrease in building fires in FY24 and they are estimated to reach 65 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 hazard mitigation projects removing an old boiler and abandoned oil tank. Completed the initial phases of structural assessment on the Gorham and Lawrence St. Fire Houses.
- Placed new vehicles in-service with Car 5. Pending this spring will be new vehicles for Car 1A, EM-2, A-26, and Ladder 4.
- Performed 2,166 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 3,361 inspections will be performed by the end of the fiscal year.
- Conducted fire safety and instruction for children and elderly at various public education events, private and public schools and at city events. We expect to educate 24,703 people by the end of the fiscal year.

Strategic Goals, Objectives, and Progress

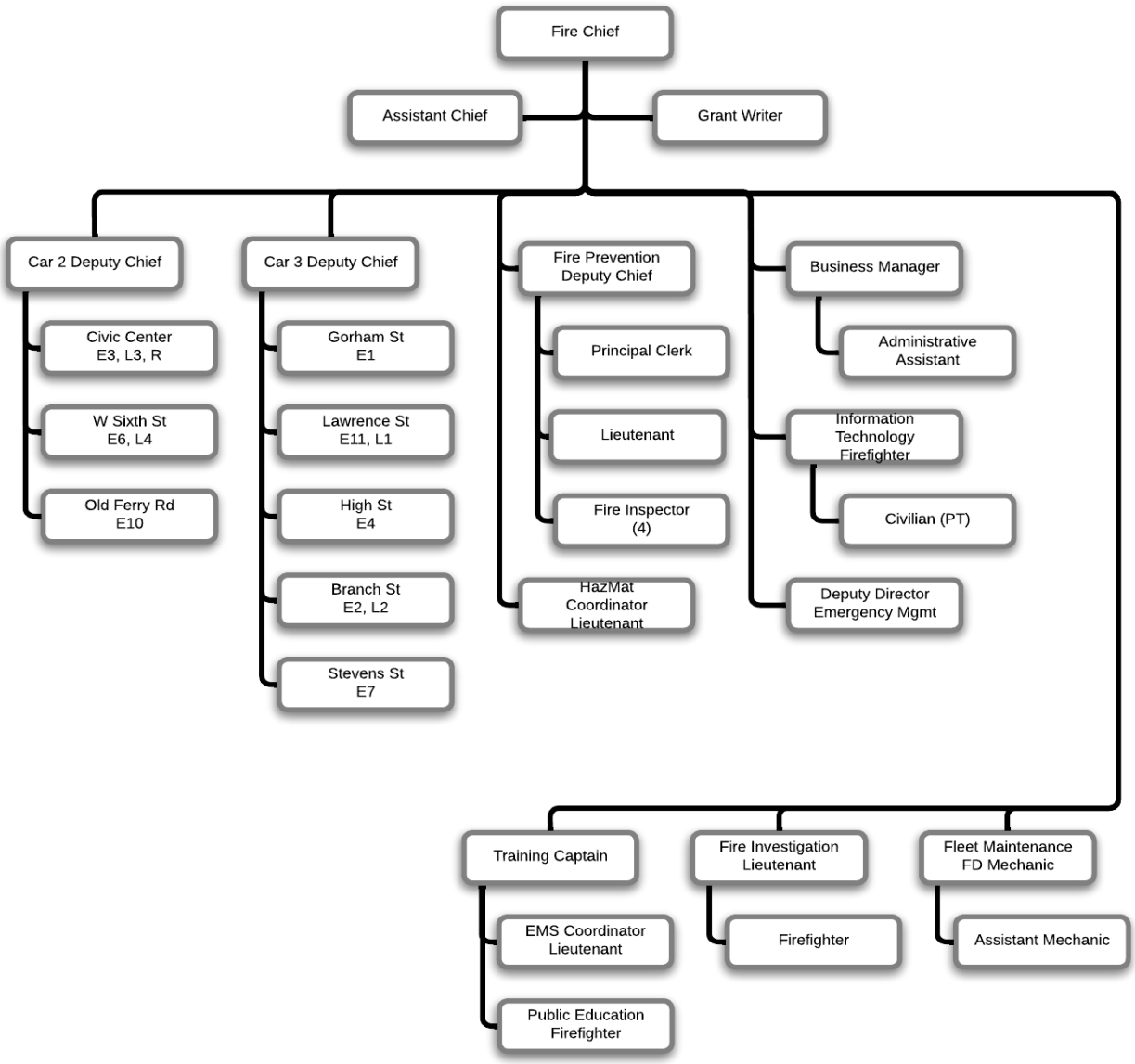
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Replace Dept. support vehicles (Car 1, A 25, Car 16, and Truck 24)
2024	**NEW**	Implement fire vehicle remote CAD capability

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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Footnote(s)

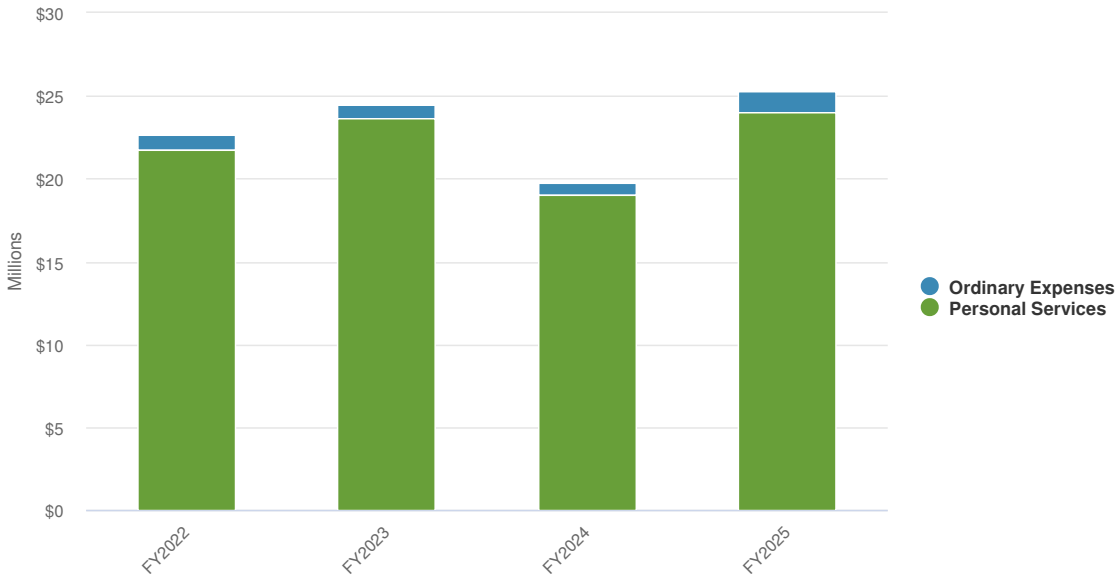
1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$24,297,363
Ordinary Expenses	$1,256,526
Total Personal Services and Ordinary Expenditures	**$25,553,889**
Other Funding Sources (see Financing Plan Below)	*- $250,000*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$25,303,889**

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Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Lowell Fire Department[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$24,297,363
	ORDINARY EXPENDITURES	$1,256,526
	Total Budgeted Expenditures	***$25,553,889***
		FINANCING PLAN
	TAXES	$21,111,073
TAX/LEVY	*$20,946,410*	
NEW GROWTH	*$14,663*	
URBAN REDEVLOPMENT 121A	*$150,000*	
	LICENSES AND PERMITS	$155,000
FIRE - MISC PERMITS	*$30,000*	
RENTAL UNIT PERMITS	*$125,000*	
	CHARGES FOR SERVICES	$200,000
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$25,000*	

SPECIAL DETAIL RECEIPTS		*$100,000*	
FIRE SMOKE DETECTORS		*$75,000*	
	INTERGOVERNMENTAL REVENUE		$4,059,816
UNRESTRICTED AID (UGGA)		*$2,509,816*	
HISTORICAL STAFFING TURNOVER		*$100,000*	
MUNICIPAL FACILITY STABILIZATION FUND		*$1,300,000*	
ARPA FUNDING		*$150,000*	
	MISCELLANEOUS REVENUE		$28,000
SEALER MISCELLANEOUS		*$28,000*	
	Total Budgeted Revenues		***$25,553,889***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$17,366,078	$18,702,063	$19,335,396	$19,461,997
APPARATUS DETAIL PAY	$21,094	$15,176	$41,200	$42,100
SW TEMPORARY	$0	$6,541	$0	$0
OVERTIME	$2,559,526	$3,054,126	$2,700,000	$2,500,000
OVERTIME-PUBLIC EDUCATION	$15,914	$15,897	$16,800	$17,000
S & W-OVERTIME/HOLIDAY	$234,127	$254,727	$275,000	$279,274
S & W HOLIDAY	$1,204,335	$1,287,909	$1,337,701	$1,363,400
S & W LONGEVITY	$3,295	$2,180	$1,000	$1,000
COURT TIME	$147	$582	$2,200	$2,200
OUT OF GRADE COMPENSATION	$218,673	$212,630	$261,845	$268,392
HAZARDOUS MATERIAL COMP.	-$14,090	$1,902	$35,000	$35,000
BUY BACK VACATION (IOD)	$163,428	$125,477	$75,000	$77,000
Total Personal Services:	**$21,772,527**	**$23,679,211**	**$24,081,142**	**$24,047,363**
Ordinary Expenses				
REAPIR & MAINT-BUILDINGS	$2,304	$3,794	$4,625	$4,625
CUSTODIAL-SUPPLIES	$8,455	$7,664	$6,500	$6,500
BUILDING REHAB./RENOV.	$1,407	$0	$3,700	$3,700
ENERGY- ELECTRICITY	$57,209	$49,981	$61,000	$61,000
ENERGY- HEATING GAS	$74,679	$81,642	$99,000	$99,000
REPAIR & MAINT- EQUIPMENT	$6,121	$4,975	$9,250	$9,250
REPAIR & MAINT OF VEHICLES	$144,490	$136,576	$173,500	$353,032
REPAIR & MAINT-COMPUTER EQUIP	$0	$0	$109,234	$167,000
HAZARDOUS WASTE COLLECT.	$4,741	$2,388	$6,013	$6,013
LADDER TESTING	$5,168	$0	$6,200	$6,200
HEALTH & SAFETY/CONTRACT	$34,800	$18,198	$35,000	$35,000
PROFESSIONAL SERVICES	$0	$0	$1,388	$1,388
PROF.SVC-EMT/AMBULANCE	$6,225	$7,838	$8,400	$8,400

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
CodeRED	$3,938	$12,403	$10,000	$10,000
CELLULAR SERV/EMER MGMT	$33,939	$9,071	$11,000	$10,000
Alarm Monitoring Svc	$69,192	$57,660	$85,000	$85,000
PRE-RETIRE PHYSICALS	$15,712	$6,987	$9,250	$9,250
TRAINING/EVALUATION PRG.	$6,738	$36,872	$9,250	$9,250
PRINTING & BINDING	$1,441	$1,450	$2,128	$2,128
DUES & SUBSCRIPTIONS	$4,526	$4,762	$5,500	$5,500
IN-STA TRAVEL REIMB & SEM	$67	$330	$925	$925
EDUCATION REIMBURSEMNTS	$4,971	$2,687	$5,000	$5,000
MISCELLANEOUS CHARGES	$23,125	$0	$0	$0
FIREFIGHTER-SUPPLIES	$8,726	$11,605	$23,125	$23,125
LEPC-SUPPLIES/TRAVEL/MISC.	$3,163	$5,660	$12,000	$12,000
COMPUTER EQUIPMT/SOFTWARE	$22,210	$21,364	$35,000	$35,000
MEDICAL & SURGICAL-SUPPLY	$8,377	$17,973	$25,900	$25,900
GAS & MOTOR OIL-SUPPLIES	$164,777	$139,533	$132,000	$140,000
AUTOMOTIVE-TIRES & TUBES	$13,267	$16,717	$18,500	$18,500
HARDWARE-SUPPLIES	$363	$1,256	$1,500	$1,500
OFFICE SUPPLIES	$1,513	$1,576	$1,850	$1,850
EDUCATION INCENTIVE	$5,800	$5,160	$5,500	$5,500
UPGRADE RADIO SYSTEM	$17,462	$17,727	$18,600	$18,600
OTHER(SCUBA.ETC) EQUIPMEN	$6,938	$3,412	$7,000	$7,000
SCBA EQUIPMENT(AIR TANKS)	$19,232	$29,363	$19,740	$19,740
4" HOSE & HARDWARE	$16,944	$2,806	$13,875	$13,875
OFFICE FURNITURE & EQUIP	$1,210	$307	$2,775	$2,775
REPLACE-REPAIR APPAREL	$46,248	$83,488	$20,000	$20,000
INS. PREMIUMS - OTHER	$12,482	$9,116	$13,000	$13,000
Total Ordinary Expenses:	**$857,961**	**$812,339**	**$1,012,228**	**$1,256,526**
Total Expense Objects:	**$22,630,488**	**$24,491,551**	**$25,093,370**	**$25,303,889**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
FIRE CHIEF	CHARRON	PHILLIP	$221,169	x		
ASSISTANT FIRE CHIEF	KEENE	DAVID	$157,169	x		
DEPUTY CHIEF FIRE	CASEY	TIMOTHY	$134,755	x		
DEPUTY CHIEF FIRE	GALLAGHER	PETER	$134,755	x		
DEPUTY CHIEF FIRE	NORMANDIN	JAMES	$134,755	x		
DEPUTY CHIEF FIRE	CRABTREE	ROBERT	$134,753	x		
DEPUTY CHIEF FIRE	DESTREMPE	ROBERT	$128,035	x		
DEPUTY CHIEF FIRE	KELLY	FRANCIS	$128,035	x		
DEPUTY CHIEF FIRE	BEANE	ROBERT	$124,677	x		
DEPUTY CHIEF FIRE	GIKAS	JEFFERY	$124,677	x		
DEPUTY CHIEF FIRE	ROTH	JOSEPH	$124,677	x		
CAPTAIN FIRE	DOWLING	BRETT	$115,700	x		
CAPTAIN FIRE	SOUZA	HERMAN	$97,371	x		
CAPTAIN FIRE	PINET	CELINE	$115,700	x		
CAPTAIN FIRE	RYAN	MICHAEL	$115,700	x		
CAPTAIN FIRE	STRUNK	JASON	$115,700	x		
CAPTAIN FIRE	JACKSON	CHRISTOPHER	$112,340	x		
CAPTAIN FIRE	POTTER	BRYANT	$112,340	x		
CAPTAIN FIRE	CALAVRITINOS	ARTHUR	$105,620	x		
CAPTAIN FIRE	GAUVREAU	JASON	$105,620	x		
CAPTAIN FIRE	KILBRIDE	NATHAN	$105,620	x		
CAPTAIN FIRE	LUNA	JOSHUA	$105,620	x		
CAPTAIN FIRE	LYKO	NORMAN	$105,620	x		
CAPTAIN FIRE	MCCAULEY	KEVIN	$105,620	x		
CAPTAIN FIRE	HAMILTON	JAMES	$100,844	x		
LIEUTENANT FIRE	BUGLER	TIMOTHY	$107,450	x		
LIEUTENANT FIRE	FELDE	CHRISTOPHER	$107,450	x		
LIEUTENANT FIRE	LOMBARD	KEVIN	$107,450	x		
LIEUTENANT FIRE	POITRAS	JOSHUA	$107,450	x		
LIEUTENANT FIRE	QUEALY	SEAN	$107,450	x		
LIEUTENANT FIRE	SEAGER	ERIC	$107,450	x		
LIEUTENANT FIRE	STELMOKAS	MARY	$107,450	x		
LIEUTENANT FIRE	WADE	DOUGLAS	$107,450	x		
LIEUTENANT FIRE	DILLON	KEVIN	$104,255	x		
LIEUTENANT FIRE	MCDOWELL	SCOTT	$104,091	x		
LIEUTENANT FIRE	BACCAM	SOUTTHAVONE	$100,731	x		
LIEUTENANT FIRE	LAFONTAINE	ANDRE	$100,731	x		
LIEUTENANT FIRE	MCCLUSKEY	MICHAEL	$100,731	x		
LIEUTENANT FIRE	PATTERSON	JARED	$100,731	x		
LIEUTENANT FIRE	RYDER	CHRISTOPHER	$100,731	x		
LIEUTENANT FIRE	CAMPBELL	MATTHEW	$97,537	x		
LIEUTENANT FIRE	ARMSTRONG	CHRISTOPHER	$97,371	x		
LIEUTENANT FIRE	BOLDRIGHINI	MICHAEL	$97,371	x		
LIEUTENANT FIRE	CALLAHAN	MICHAEL	$97,371	x		
LIEUTENANT FIRE	CASEY	KEVIN	$97,371	x		
LIEUTENANT FIRE	CASSELLA	ANTHONY	$97,371	x		
LIEUTENANT FIRE	EATON	DANIEL	$97,371	x		
LIEUTENANT FIRE	GLEN	WILLIAM	$97,371	x		

LIEUTENANT FIRE	HAUGHT	MICHAEL	$97,371	x		
LIEUTENANT FIRE	HEGARTY	NEIL	$97,371	x		
LIEUTENANT FIRE	LATHAM	FRANCIS	$97,371	x		
LIEUTENANT FIRE	LATOUR	RICHARD	$97,371	x		
LIEUTENANT FIRE	POIRIER	KEITH	$97,371	x		
LIEUTENANT FIRE	RATTY	BENJAMIN	$97,371	x		
LIEUTENANT FIRE	ROBERTSON	ANDREW	$97,371	x		
LIEUTENANT FIRE	SIROIS	SHAWN	$97,371	x		
LIEUTENANT FIRE	SO	CHANTH	$97,371	x		
LIEUTENANT FIRE	PROVENCHER	DAVID	$107,449	x		
LIEUTENANT FIRE	SULLIVAN	JOHN	$97,371	x		
LIEUTENANT FIRE	OLEJARZ	ERIC	$97,371	x		
LIEUTENANT FIRE	WILSON	BENJAMIN	$99,313	x		
LIEUTENANT FIRE	SHARKEY	WILLIAM	$94,175	x		
LIEUTENANT FIRE	CARVALHO	RYAN	$92,595	x		
LIEUTENANT FIRE	DOUGHTY	MICHAEL	$97,369	x		
LIEUTENANT FIRE	HOWELL	MICHAEL	$92,595	x		
LIEUTENANT FIRE	MCCABE	PATRICK	$92,595	x		
LIEUTENANT FIRE	DEXTER	MICHAEL	$92,595	x		
LIEUTENANT FIRE	CARROLL	RYAN	$89,399	x		
FIREFIGHTER	BUGLER	STEVEN	$94,867	x		
FIREFIGHTER	CHRISTIAN	JASON	$94,867	x		
FIREFIGHTER	GENDRON	WILLIAM	$94,867	x		
FIREFIGHTER	KOUY	BUNTHA	$94,867	x		
FIREFIGHTER	FORSLIND	STEPHEN	$64,836	x		
FIREFIGHTER	SAVAGE	TIMOTHY	$94,867	x		
FIREFIGHTER	COUPAL	JEREMY	$91,507	x		
FIREFIGHTER	RIVERA	MARLENE	$91,507	x		
FIREFIGHTER	GREEN	ROBERT	$90,090	x		
FIREFIGHTER	HAMILTON	NICHOLAS	$94,866	x		
FIREFIGHTER	PATTERSON	AARON	$94,866	x		
FIREFIGHTER	YANN	VANNAK	$88,313	x		
FIREFIGHTER	CHUM	SOPHORN	$88,147	x		
FIREFIGHTER	JANEIRO	MICHAEL	$88,147	x		
FIREFIGHTER	LOPEZ	ALEX	$88,147	x		
FIREFIGHTER	RYAN	NICHOLAS	$88,147	x		
FIREFIGHTER	SANTOS	BRENDA	$88,147	x		
FIREFIGHTER	BUCKLEY	JOHN	$86,895	x		
FIREFIGHTER	TORRES	HECTOR E.	$86,895	x		
FIREFIGHTER	RIVERA	GILCEASAR	$86,816	x		
FIREFIGHTER	RUIZ	JOSEPH	$84,952	x		
FIREFIGHTER	WARD	MATTHEW	$84,952	x		
FIREFIGHTER	CARNAZZO	MICHAEL	$64,836	x		
FIREFIGHTER	BAHOU	MATTHEW	$84,788	x		
FIREFIGHTER	BERLUS	VICTOR	$84,788	x		
FIREFIGHTER	BOUDREAU	JAMES	$84,788	x		
FIREFIGHTER	CHOATE	TED	$84,788	x		
FIREFIGHTER	COUILLARD	BRYAN	$84,788	x		
FIREFIGHTER	CRUZ	SANTOS	$84,788	x		
FIREFIGHTER	DOLAN	JAMES	$84,788	x		
FIREFIGHTER	DUFFY	DAVID	$84,788	x		
FIREFIGHTER	FOOTE	KEVIN	$84,788	x		
FIREFIGHTER	HARLAND	WILLIAM	$84,788	x		
FIREFIGHTER	HUMPHREY	WALTER	$84,788	x		
FIREFIGHTER	LOTTI	EDWARD	$84,788	x		

FIREFIGHTER	MALDONADO	LUIS	$84,788	x		
FIREFIGHTER	MCNEIL	DAVID	$84,788	x		
FIREFIGHTER	MERRICKS	TROY	$84,788	x		
FIREFIGHTER	MURPHY	SEAN	$84,788	x		
FIREFIGHTER	NUON	KHEMARO	$84,788	x		
FIREFIGHTER	ODONNELL	MICHAEL	$84,788	x		
FIREFIGHTER	PEKKALA	BRUCE	$84,788	x		
FIREFIGHTER	POIRIER	MARC	$84,788	x		
FIREFIGHTER	QUADROS	GARY	$84,788	x		
FIREFIGHTER	RODRIGUEZ	JOSUE	$84,788	x		
FIREFIGHTER	SABETTI	ANTHONY	$84,788	x		
FIREFIGHTER	TORRES	HECTOR M.	$84,788	x		
FIREFIGHTER	UNDERWOOD	THOMAS	$84,788	x		
FIREFIGHTER	WEBER	HANS	$84,788	x		
FIREFIGHTER	ROBERTSON	MATTHEW	$83,371	x		
FIREFIGHTER	WALLACE	JOHN	$64,836	x		
FIREFIGHTER	CENTENO	GABRIEL	$81,592	x		
FIREFIGHTER	CENTENO	EDGARDO	$81,592	x		
FIREFIGHTER	CLEMENT	JOSEPH	$81,592	x		
FIREFIGHTER	COOPER	BENNIE	$81,592	x		
FIREFIGHTER	DILLON	JAMES	$81,592	x		
FIREFIGHTER	FLYNN	STEVEN	$81,592	x		
FIREFIGHTER	GARCIA	WILLIAM	$84,592	x		
FIREFIGHTER	GRIMES	MICHAEL	$81,592	x		
FIREFIGHTER	GROOMS	DARRYN	$81,592	x		
FIREFIGHTER	JARRIE	TATIANA	$81,592	x		
FIREFIGHTER	LY	JUSTIN	$81,592	x		
FIREFIGHTER	MALDONADO	ROBERTO	$81,592	x		
FIREFIGHTER	MARTINEZ	NATHAN	$81,592	x		
FIREFIGHTER	MCGUIRE	MICHAEL	$81,592	x		
FIREFIGHTER	MORALES	JOSE	$81,592	x		
FIREFIGHTER	PASTRANA	JULIO	$81,592	x		
FIREFIGHTER	PASTRANA JR.	JULIO	$81,592	x		
FIREFIGHTER	PEREZ	NELSON	$81,592	x		
FIREFIGHTER	RAMOS	GEORGE	$81,592	x		
FIREFIGHTER	RIVERA	FRANKIE	$81,592	x		
FIREFIGHTER	ROCHELEAU	JUSTIN	$81,592	x		
FIREFIGHTER	RODRIGUEZ	WILFREDO	$81,592	x		
FIREFIGHTER	ROMAN	BILLY	$81,592	x		
FIREFIGHTER	SANTOS	MICHAEL	$81,592	x		
FIREFIGHTER	WILLIAMS	HARRISON	$81,592	x		
FIREFIGHTER	JIMENEZ	WILFREDO	$81,337	x		
FIREFIGHTER	BAIN	DANIEL	$80,012	x		
FIREFIGHTER	BAXLEY	JEFFREY	$80,012	x		
FIREFIGHTER	DASILVA	STEVEN	$80,012	x		
FIREFIGHTER	DEMERS	IAN	$80,012	x		
FIREFIGHTER	FELDE	STEPHEN	$80,012	x		
FIREFIGHTER	JIMENEZ	OSCAR	$80,012	x		
FIREFIGHTER	JONES	JASON	$80,012	x		
FIREFIGHTER	LACHANCE	PAUL	$80,012	x		
FIREFIGHTER	LYLE	STEPHEN	$80,012	x		
FIREFIGHTER	VALLIANT	PHILIP	$80,012	x		
FIREFIGHTER	ROBLES	LUIS	$80,011	x		
FIREFIGHTER	MCNEIL	JAMES	$84,787	x		
FIREFIGHTER	NADEAU	COREY	$83,949	x		
FIREFIGHTER	SEM	WILLIAM	$88,311	x		

FIREFIGHTER	DEJESUS	COREY	$81,591	x		
FIREFIGHTER	KING	RYAN	$84,951	x		
FIREFIGHTER	BAIN	TIMOTHY	$76,816	x		
FIREFIGHTER	COOPER	JOSEPH	$76,816	x		
FIREFIGHTER	COREY	WILLIAM	$76,816	x		
FIREFIGHTER	COSTA	KEVIN	$76,816	x		
FIREFIGHTER	CRONK	ANTHONY	$76,816	x		
FIREFIGHTER	DAIGNEAULT	JOSEPH	$76,816	x		
FIREFIGHTER	DELORME	JOSEPH	$76,816	x		
FIREFIGHTER	DILLON	MICHAEL	$76,816	x		
FIREFIGHTER	DOMINGUEZ	ELVIN	$76,816	x		
FIREFIGHTER	DOWLING	ADAM	$76,816	x		
FIREFIGHTER	DUPREY	CHRISTOPHER	$76,816	x		
FIREFIGHTER	FAUSTINO	NICHOLAS	$76,816	x		
FIREFIGHTER	COTE	JASON	$64,836	x		
FIREFIGHTER	GAGNE	RICHARD	$76,816	x		
FIREFIGHTER	GONZALEZ	MIGDOEL	$76,816	x		
FIREFIGHTER	LEITE	ANTHONY	$76,816	x		
FIREFIGHTER	MALDONADO	GLENNIS	$76,816	x		
FIREFIGHTER	MARTINEZ	MANUEL	$76,816	x		
FIREFIGHTER	MARTINEZ	GERARDO	$76,816	x		
FIREFIGHTER	MARTINEZ	FERNANDO	$76,816	x		
FIREFIGHTER	MCLEOD	TIMOTHY	$76,816	x		
FIREFIGHTER	MERCADO	EZEQUIEL	$76,816	x		
FIREFIGHTER	NEWELL	MATTHEW	$76,816	x		
FIREFIGHTER	ORTOLANI	KEITH	$76,816	x		
FIREFIGHTER	PRESTON	KOREY	$76,816	x		
FIREFIGHTER	PURCELL	BRENT	$76,816	x		
FIREFIGHTER	RIVERA	BENJAMIN	$76,816	x		
FIREFIGHTER	ROY	MATHEW	$76,816	x		
FIREFIGHTER	SILVA	MARIO	$80,011	x		
FIREFIGHTER	UNDERWOOD	RYAN	$76,816	x		
FIREFIGHTER	JARRIE	MICHAEL	$81,591	x		
FIREFIGHTER	THACH	KEVIN	$81,591	x		
FIREFIGHTER	SILVA	DAVID	$80,010	x		
FIREFIGHTER	VALENTIN	JOSE	$64,836	x		
FIREFIGHTER	DOSTER	JONATHAN	$78,645	x		
FIREFIGHTER	MCNEIL	PAUL	$73,869	x		
FIREFIGHTER	DIAZ	LUIS	$68,032	x		
FIREFIGHTER	MANISCALCO	JAKE	$73,869	x		
FIREFIGHTER	WEAVER	BRETT	$73,869	x		
FIREFIGHTER	BOISVERT	STEVEN	$70,674	x		
FIREFIGHTER	CABRERA	JOVAN	$70,674	x		
FIREFIGHTER	DAVIS	PANNEL	$70,674	x		
FIREFIGHTER	GREENHALGE	TIMOTHY	$70,674	x		
FIREFIGHTER	MALDONADO	JOEL	$64,836	x		
FIREFIGHTER	MURPHY	MICHAEL	$70,674	x		
FIREFIGHTER	BAEZ	JORGE	$68,196	x		
FIREFIGHTER	PATTERSON	BRIAN	$82,886	x		
FIREFIGHTER	VACANT	VACANT	$76,815	x		
FIREFIGHTER	VACANT	VACANT	$84,788	x		
FIREFIGHTER	VACANT	VACANT	$76,816	x		
FIREFIGHTER	VACANT	VACANT	$59,000	x		
FIREFIGHTER	VACANT	VACANT	$64,836	x		
FIREFIGHTER	VACANT	VACANT	$64,836	x		
FIREFIGHTER	VACANT	VACANT	$64,836	x		

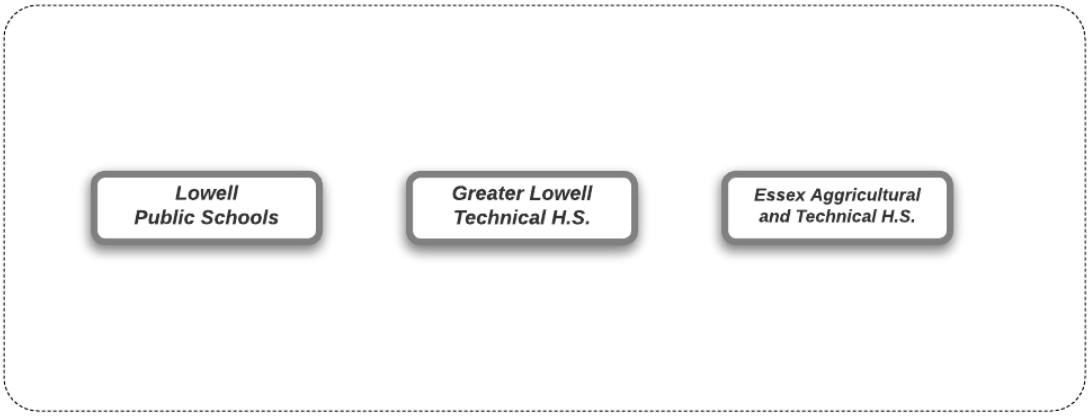
FIREFIGHTER	VACANT	VACANT	$64,836	x		
FIREFIGHTER	VACANT	VACANT	$64,836	x		
FIREFIGHTER	VACANT	VACANT	$64,837	x		
EMERGENCY MANAGEMENT COOR	TECCE	HEATHER	$105,586		x	
BUSINESS MANAGER	VAIL	SHERROLD	$86,842	x		
ADMIN ASSISTANT	HOWARD	DEBORAH	$72,194	x		
HEAD CLERK 37.5 GRADE 21B	TAMAYO	CATALINTA	$52,626	x		
ME REPAIRMAN/MEO 3	MCMENIMAN	CHARLES	$54,840	x		
MECHANIC	PASCUCCI	DANIEL	$80,516	x		
GRANT WRITER - FIRE	VACANT	VACANT	$58,685	x		
IT (PART TIME)	VACANT	VACANT	$21,611	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source

Education



Total Personal Services and Ordinary Expenditures	**$257,137,509**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$257,137,509**

Education - Financing Plan

Financing Plan Summary: Education[1]

	PROGRAM EXPENDITURES
LOWELL PUBLIC SCHOOLS	$257,137,509
Total Budgeted Expenditures	*$257,137,509*
ESSEX AGRICULTURAL & TECH.	$115,000[2]
GREATER LOWELL TECH.	$10,379,729[3]

	FINANCING PLAN
TAXES	$1,881,054
INTERGOVERNMENTAL REVENUE	$255,256,455
Total Budgeted Revenues	*$257,137,509*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.
2. Shown Here For Informational Purposes, located in Cherry Sheet.
3. Shown Here For Informational Purposes, located in Treasurer's Office.

Lowell Public Schools

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.

Additional details regarding the school system, including their budget, is available online.

Financing Plan: Lowell Public Schools[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENSES (SINGLE LINE)	$257,137,509
	Total Budgeted Expenditures	***$257,137,509***
		FINANCING PLAN
	TAXES	$1,881,054
TAX LEVY	*$1,748,962*	
NEW GROWTH	*$132,092*	
	INTERGOVERNMENTAL REVENUE	$255,256,455
CHAPTER 70 EDUCATION AID	*$243,051,046*	
CHARTER SCHOOL REIMBURSEMENT	*$12,205,409*	
	Total Budgeted Revenues	***$257,137,509***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Greater Lowell Technical High School

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.

Additional details regarding the school system, including their budget, is available online.

Please Note: That this is shown in Education for Informational Purposes only, this funding is included in the Treasurer's Office Budget / Financing Plan

Essex Agricultural & Technical High School

Essex North Shore Agricultural & Technical School, or Essex Tech for short, is a high school option that focuses on preparing the future workforce for meaningful & successful careers by offering 20+ different career technical & agricultural programs that students enroll in their freshman year. Students spend more than half of their school time learning in their program or program-related courses to prepare them for the workforce or post-secondary education related to their program. Additionally, students are enrolled in academic and elective courses that fully prepare them for post-secondary education.

Essex Tech has a strong commitment to expanding access to Career Technical & Agricultural Education. In addition to our full-time high school offerings, we also offer an “After Dark” Partnership Program with several communities that allows junior and senior students enrolled in their traditional community high school to participate in learning a CTAE program in the afternoons after attending their high school for academics in the morning.

Essex North Shore Agricultural & Technical School District is a regional school district comprised of 17 member communities. High school residents of these 17 member communities are eligible to enroll in any of our 24 CTAE Programs. In addition, residents in our surrounding communities are eligible to enroll in our Agricultural Program offerings. Regional CVTAE schools in Massachusetts exist to be partners in education to the communities they serve. Due to the increased costs of equipment and supplies associated with CTAE, communities regionalize to give students in their local community the opportunity to participate in CTAE without every community needing to outfit programs locally.

Additional details regarding the school system, including their budget, is available online.

Please Note: That this is shown in Education for Informational Purposes only, the expense lives within the Cherry Sheet Assessments

Financing Plan: Essex Agricultural & Technical High School[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENSES (SINGLE LINE)	$115,000
	Total Budgeted Expenditures	***$115,000***
		FINANCING PLAN
	TAXES	$115,000
TAX LEVY		*$115,000*
	Total Budgeted Revenues	***$115,000***

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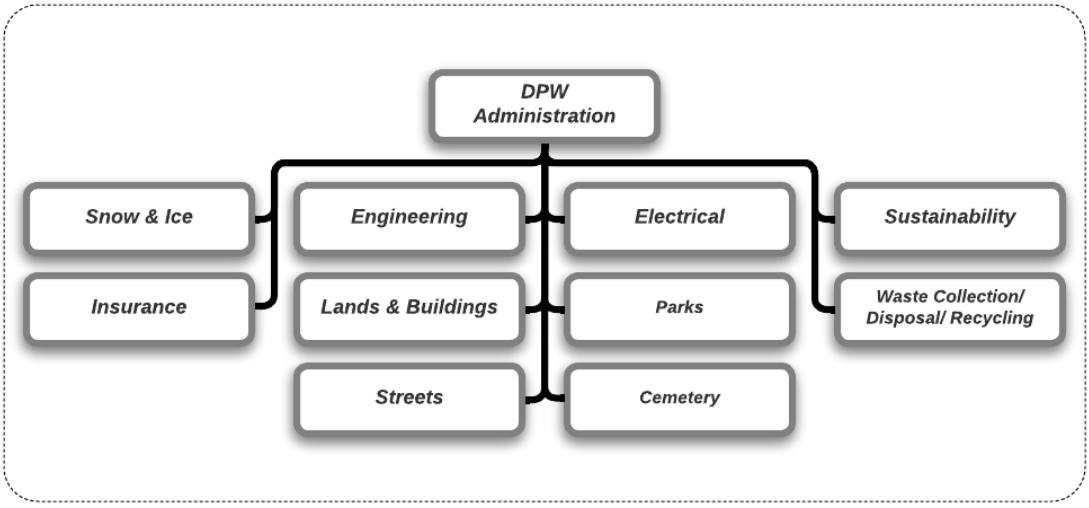
Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Public Works



Paul St. Cyr
Commissioner

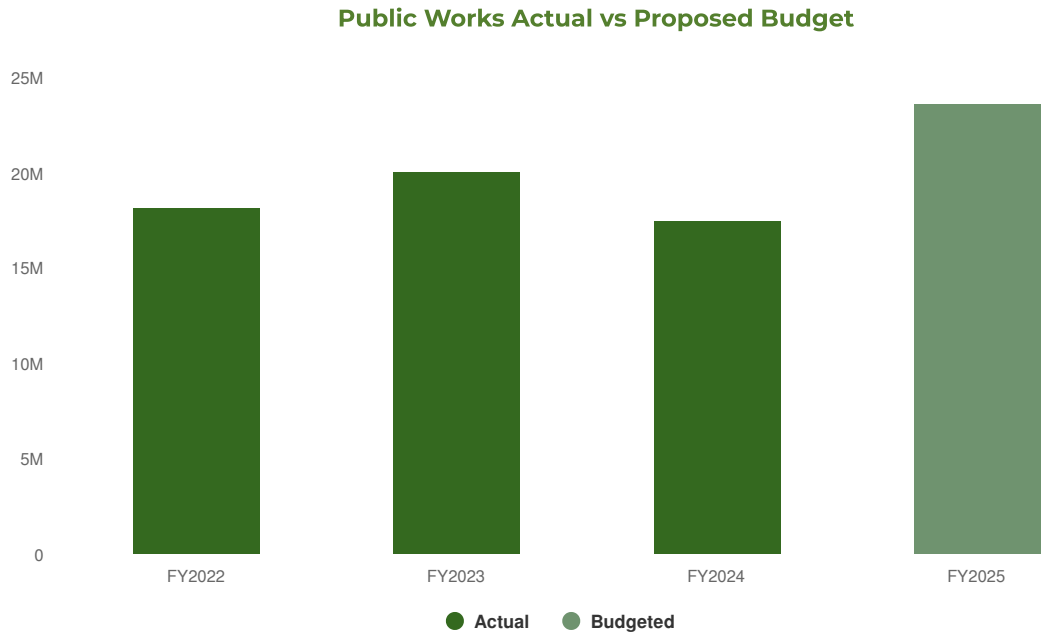


Total Personal Services and Ordinary Expenditures	**$23,612,803**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$23,612,803**

Public Works - Expenditures Summary

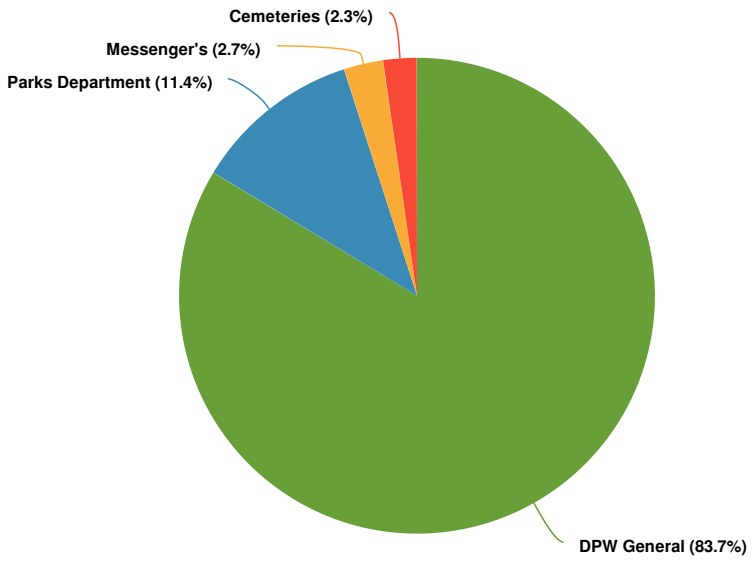
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$23,612,803 $23,612,803
(100.00% vs. prior year)

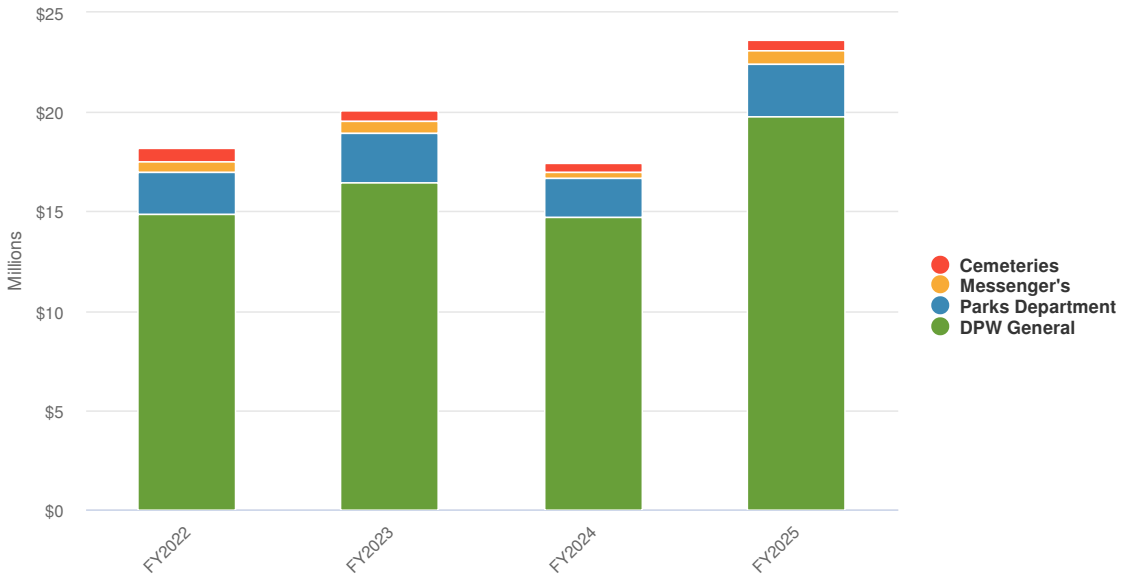


Public Works - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Public Works - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
General Government				
Messenger's	$572,714.81	$604,824.45	$631,240.00	$631,000.00
Total General Government:	**$572,714.81**	**$604,824.45**	**$631,240.00**	**$631,000.00**
Public Works				
DPW General	$14,884,906.16	$16,490,010.34	$19,254,925.00	$19,754,291.50
Cemeteries	$645,826.73	$488,254.12	$515,243.00	$538,703.00
Parks Department	$2,077,743.94	$2,478,474.23	$2,551,650.00	$2,688,808.00
Total Public Works:	**$17,608,476.83**	**$19,456,738.69**	**$22,321,818.00**	**$22,981,802.50**
Total Expenditures:	**$18,181,191.64**	**$20,061,563.14**	**$22,953,058.00**	**$23,612,802.50**

Public Works - Financing Plan

Personal Services and Ordinary Expenditures[1]

	PROGRAM EXPENDITURES
DPW ADMINISTRATION	$2,327,619
ENGINEERING	$1,025,844
LANDS & BUILDINGS	$2,993,338
STREETS	$2,034,654
ELECTRICAL	$1,101,334
PARKS	$2,688,808
CEMETERY	$538,703
SNOW & ICE	$1,350,000
SUSTAINABILITY	$839,522
WASTE COLLECTION/ DISPOSAL/ RECYCLING	$8,712,982
Total Budgeted Expenditures	*$23,612,803*

	FINANCING PLAN
TAXES	$12,833,298
LICENSES AND PERMITS	$436,950
CHARGES FOR SERVICES	$6,211,879
INTERGOVERNMENTAL REVENUE	$3,941,555
MISCELLANEOUS REVENUE	$189,121
Total Budgeted Revenues	*$23,612,803*

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Footnote(s)

1. Non-Tax Levy related revenues are highlighted in yellow above, and indicative of funding sources which are not related to the City's tax-related collections.

Public Works



Paul St. Cyr
Commissioner

Mission:

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.

Services Overview

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 neartly 60 Public Buildings, including public schools (Library, City Hall, Fire Houses, Maintenance Facilities, etc.); maintenance, repair and operation of city parks, playgrounds, athletic fields and facilities, 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 and cultural events.

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 skilled tradesmen such as plumbers, electricians, painters, masons, and carpenters. Many of the divisions, such as the Streets, Water and Wastewater utilities, serve the community 24 hours a day, 365 days a year. Additionally, other divisions are on call in the event of public safety or weather emergencies.

Administration and Finance Division
Administration and Finance manages the overall financial 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 all forms of customer service (in person, electronically and through management of our Civic Plus reporting portal). Ongoing clerical tasks include the 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.

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 Division
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.

Sustainability Division
The Sustainability Division, under the leadership of the Sustainability Director, is responsible for coordinating sustainability, energy, and resiliency efforts across the City of Lowell. Facilities staff under the Sustainability Division work to identify and meet facility needs, respond to concerns entered into the work order system, and implement preventative maintenance measures across municipal and school buildings. Energy staff identify, prioritize, and implement projects and programs that help reduce energy use and greenhouse gas emissions and pursue funding to enhance such efforts. Staff work with other internal and external stakeholders to enhance climate resilience, emissions reductions, and environmental justice outcomes. Additional services offered by the division include: connecting residents and businesses with energy solutions; managing all municipal and school utility bills and budgets; and educating the public about sustainability priorities.

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 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.

Calendar Year 2023 Accomplishments

Administration and Finance

- Worked with School Department to obtain 4.2M IVAQ Grant to improve air quality of the Schools aged mechanical systems
- Completed Final Design of the 22' & 23' Accelerated Repair Program totalling nearly 24M for roof, boiler, and windows/door replacements at the Robinson School, roof and boiler replacement at the Wang Middle School, boiler and roof replacement at the Shaughnessy School, and roof replacement at the McAuliffe School, boiler replacement at Butler and Bartlett Schools (Ten projects to be completed over the summer of 2024)
- Finalized contract to replace chiller at Pawtucket Elementary for $673,480
- In process of Pollard Library Elevator Modernization 216,260
- Construction underway May of 2024 to renovate City Hall Bathrooms over the next six months – $1,000,000
- Responded to over 1,450 Civic Plus requests including potholes, sidewalk damage, tree issues, streetlight outages, snow plow service/damage, and solid waste & recycling issues in addition to work orders generated by divisional staff during their regular review of of city assets
- 2.9M – Renovation of Carvalho Field at Martin Complex to be substantially completed by Fall of 2024
- Several FY24' Capital Improvements were funded with Capital or ARPA funds were or are in the process of being completed, they include:
  - $ 143,000 - Bartlett School ADA Stairs, ramp and railings to the ADA accessible Playground
  - $350,000 - Bartlett School Utility Vault/ Stair/ADA Ramp Replacement
  - $ 474,000 – Reilly School Boiler Replacement
  - $ 484,000 – Freshman Academy Conversion to hydronic boilers and separation from City Steam Plan

Engineering

- *Permitting:*
  - Street opening/trench permit: 506 issued to date, approximately 1000 annually
  - POD permit: 37 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:
  - 61 projects review to date, approximately 130 annually
- *Utilities Review:*
  - Overseeing completion of $4.7 million Beaver Street Bridge re-construction project to deliver fall of 2023
  - Creating citywide sidewalk assessment database, implemented with City GIS data
  - 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 600 utilities, property line, right of way research requests for various parties.
  - Continued to support the processing of more than deeds annually

Lands and Buildings

- As of April 30th, completed 3,406 work order requests for the School Department and 1004 work order request for City Buildings
- Repaired multiple irrigation systems at Lowell Cemeteries and feature islands throughout the city and will bring irrigation systems at Public Schools back into service -Summer of 2023
- Replaced more than 4,100 ceiling tiles across 29 school buildings
- Renovated Lands & Buildings office spaces, adding conference room with new paint and carpet, staff break room and new lockerroom area and restroom facilities
- Continued ongoing maintenance of door and window repairs throughout the schools and city buildings
- Masons repaired dozens of sidewalks throughout the city and replaced multiple sidewalk panels on Andover, Merrimack, Palmer, Kirk, John, Fr. Morrisette, Palmer, Jackson, and Shattuck Streets among others
- Extensive masonry repairs made to several interior walls with City Hall
- Completed the painting of the City Hall basement floor, to be continued on the third floor of City Hall
- 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 18 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.

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 Division

- Awaiting delivery of 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 Deluvo Street Sweepers, Two International HV Series 10-Wheel Dump trucks, One Wheeled Excavator, One International CV515 4x4 Dump Truck & Plow, 4 – 2500 Service Vans, 4 – F350 4x4 with Everest Municipal Poly Plows, One CV 515 Bucket Truck for Electrical Service
- Repaired approximately 1,850 reported potholes and 13 Sinkholes as of April 2024
- 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
- Worked with Waste Water to remedy drainage issue from Lowell Cemetery across Lawrence Street
- 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
- Deployed salting equipment for fourteen (1) ice/precipitation events (to date as of 4/01/2024) and managed up to 110 pieces of plowing and snow equipment for five (4) 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, temporary speed humps on Billings, Jean and Christman Streets
- 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
- Worked with vendor to establish real time reporting for missed pick-ups, rejected pick-ups
- Negotiated re-audit of Contamination Rate instituting best practices to establish a fair rate for the City. Drove contamination rate down from 24% last year to 17.1%
- Scheduled and managed drop-off events, including two (2) Household Hazardous Waste Day.
- Rolling out web portal to allow residents to schedule bulk pick-ups online 24 hours a day, eliminating the need to wait in queue on the vendors customer service line during business hours.
- Managed 'LowellRecycle' Smart phone App and the official website of SW&R lowellrecycle.org
- Acquired $64,000 in outside (DEP) grant funding to date
- Recognized nationally for by the DOE for steps taken to promote green activities and curriculum in city schools.
- Maintained specific hours of Resident recycling drop-off compactor with plans to expand, at DPW.
- Managed mattress collection/recycling program – now in 10th 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

Sustainability

- *Opened Sustainability Division; currently have 7 of 9 positions filled*
- *Re-Staffed 3 of 6 HVAC positions for the city answering over 1,200 work order requests since 12/1/24.*
- *Awards/recognition:*
  - Part of the winning team (Community First Partnership) for Stars of Energy Efficiency from the Alliance to Save Energy
  - Won Gateway City Innovation Award from Mass Inc.
  - Won Leading by Example Award from Commonwealth of Massachusetts
  - Won Climate Leaders Award from Sponsors of Mass Save
- *Energy Efficiency*
  - Reached payback for $3.2 million LED streetlighting investment that had substantial completion in FY 20.
  - Completed installation of supervisory controllers at 24 facilities that rebuilt systems Completed weatherization at 1 facility; in contracting for weatherization at 12 additional facilities
  - Completed LED lighting at 2 facilities; in contracting for LED lighting at 10 additional facilities
  - Once completed, these projects are projected to save: 240,275 kWh; 31,504 therms; and $86,571. The projects also leverage $671,751 in utility incentives.
- *Renewable Energy*
  - Contracts for solar development at 11 facilities approved.
  - Received permission to interconnect on 4 of these projects; 2 additional projects expected to receive permission to interconnect before the end of the fiscal year.
  - Once fully developed, these projects are expected to have a lifetime savings of $7.2 million in energy costs while generating close to 2.5 million kWh of clean energy annually.
- *Grants*
  - Partnered with multiple entities to secure $590,442 in grant funding to advance energy efficiency and decarbonization efforts in the community
  - Secured $4,992,760 in grant funding to advance sustainability priorities. Projects funded are projected to save: 101,918 kWh; 13,498 therms; and $41,972. These projects leveraged an additional $198,504 in utility incentives.
  - Selected as one of three communities to receive technical assistance for EPA's Climate Resilient Schools program.
- *Applied for grants (awaiting decision):*
  - Applied for $10,265,317 in grant funding to advance energy efficiency and decarbonization in buildings. If successful, these projects are projected to save: 1,301,475 kWh; 12,450 therms; and $252,940. If successful, projects would leverage an additional $825,148 in utility incentives.
  - Before the end of the fiscal year, the Sustainability Division plans to apply for additional grants worth a total of $22,800,000.

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
- 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 182 burials through April 2024
- Continued mapping Edson/Westlawn Cemeteries (all monuments, shrubs, and trees)
- Completed genealogy requests
- Completed application process for government markers
- Laid out 95 foundations for monuments and markers through April of 2024 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

Strategic Goals, Objectives, and Progress

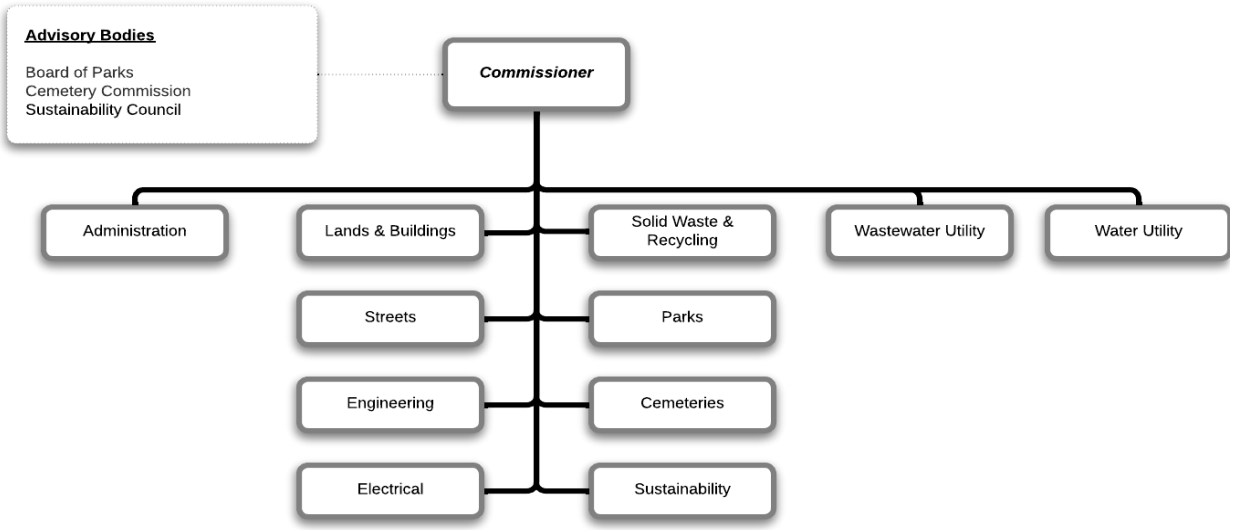
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Implement cross-training of staff members for all office applications and organizational systems including: The Payroll Process, CBS/Employee Reimbursements, Accounts Payable, Civic-Plus/311, Development of KPI's and appropriate metrics to measure service and outcomes.
2024	**NEW**	Implement Project Management Process that is able to meet the requirements of the organization including the need to adapt to the various programs with which city projects are affiliated. (example: MSBA, IVAQ, DESE, City Capital, Grant Funded Programs, Etc.)
2024	**NEW**	Implement work order processing for through cloud-based applications directly to the staff member's tablet that will gather the request, record appropriate asset information, include the before and after pictures, summarize the work completed and the assessed costs to complete the work. Once the task has been completed by the staff member, assessment of the quality and completeness of the request to be reviewed by a supervisor.
2024	**NEW**	Provide appropriate safety training including the basics of workplace safety (OSHA) as well as additional training geared around the job function. (Confined Spaces, Chainsaw Safety, Trench Safety, Roadway Maintenance, etc.)
2024	**NEW**	Increase the behind-the-meter installed solar by at least 25%. This increase will be achieved by adding the following three locations within the portfolio – LHS, Wang, and Shaughnessy Schools. This outcome will be dependent on the timely completion of the construction work at all three locations.
2024	**NEW**	Implement at least 20 projects promoting Energy Efficient across the portfolio. These may include HVAC improvements, Weatherization/Building Envelope efforts, ongoing utility incentive programs - (conversion of LED lighting, efficient transformers, mechanical retro-commissioning)
2024	**NEW**	Improvement of building control systems with a plan for the future as technology will make "Iot Systems" the standard.
2024	**NEW**	Provide appropriate safety training including the basics of workplace safety (OSHA) as well as additional training geared around the job function. (Small engine maintenance, Chainsaw Safety, Maintenance of Athletic Fields, etc.)
2024	**NEW**	Implement new daily reporting system for all Parks & Cemetaries crewmembers that will: Provide a scheduled route, ability to validate conditions of each location, report any needed repairs, communicate safety concerns, track preventative maintenance efforts, etc.
2024	**NEW**	Provide leadership with quarterly plans and historic results to carry out seasonal work, planned projects, and vendor scheduling for all contracted services.
2024	**NEW**	Review and recommend updates to the applicable current City Ordinances to eliminate any conflicting information, provide clarity to residents, designers, and contractors, update (and if possible, streamline) the permit process to promote the City as a preferred location to invest and do business.
2024	**NEW**	Start the process of moving all archived files to a digital environment for ease of research, safety, and the ability to easily provide that information to all entities requiring information.
2024	**NEW**	Partner with the Lowell Public Schools to launch a comprehensive Green program aimed at educating the students and staff as we move ever closer to the 2030 Department of Environmental Protection's Solid Waste Master Plan. Our goal in providing these services to our school children will cause a ripple effect as they bring their new skills home.
2024	**NEW**	Review and recommend updates to the applicable current City Ordinances to bring them in line with new and changing DEP guidelines as well as providing clarity for users of the City's SW&R services.

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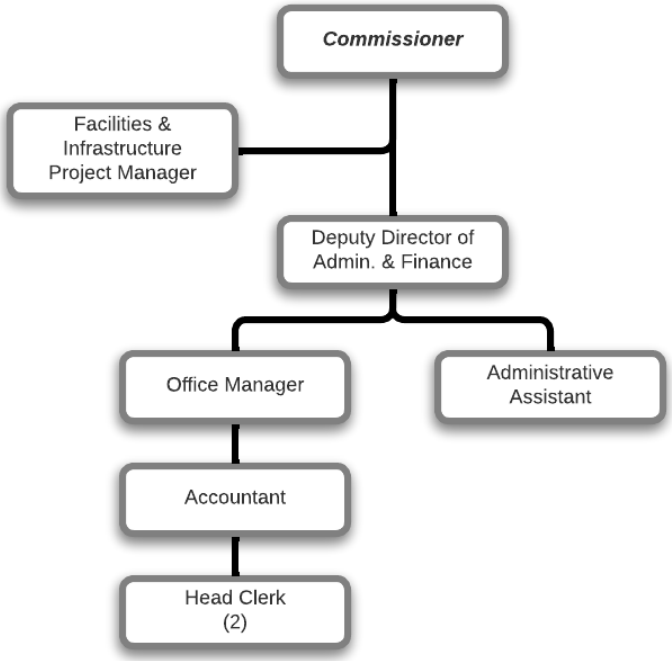
Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

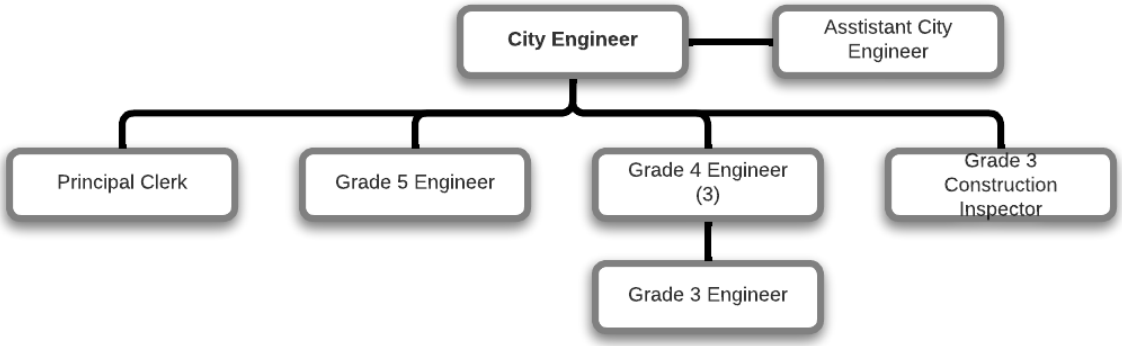
Organizational Chart - DPW



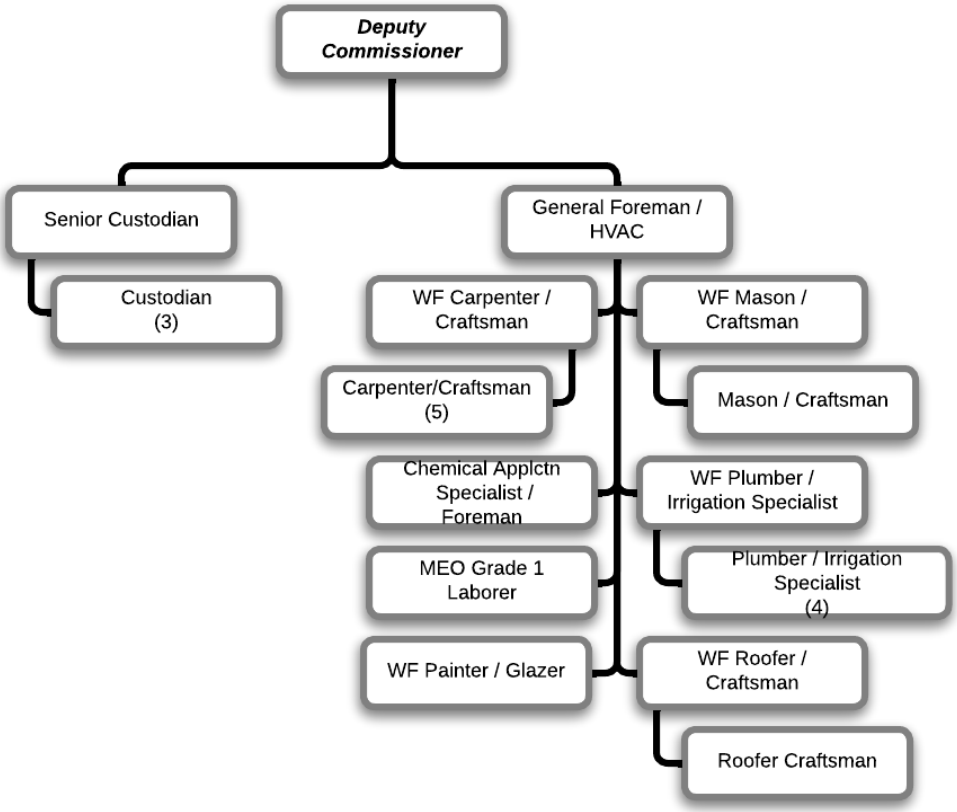
Organizational Chart - DPW Administration and Finance



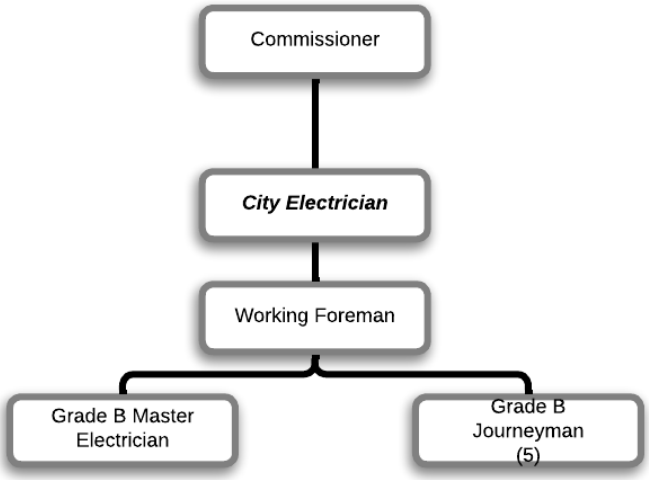
Organizational Chart - DPW Engineering



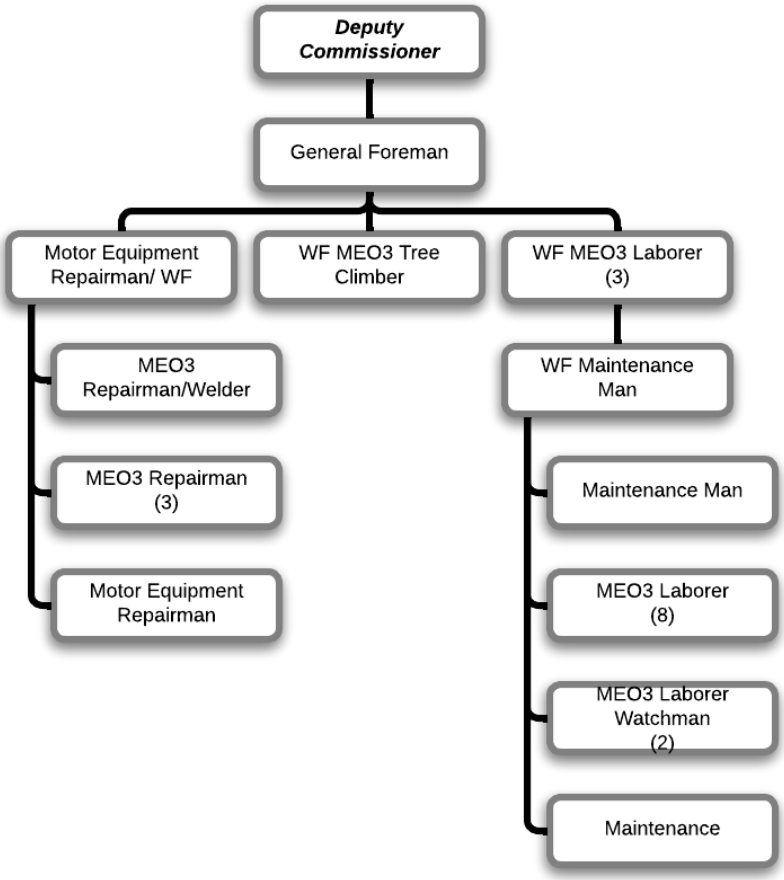
Organizational Chart - DPW Lands & Buildings



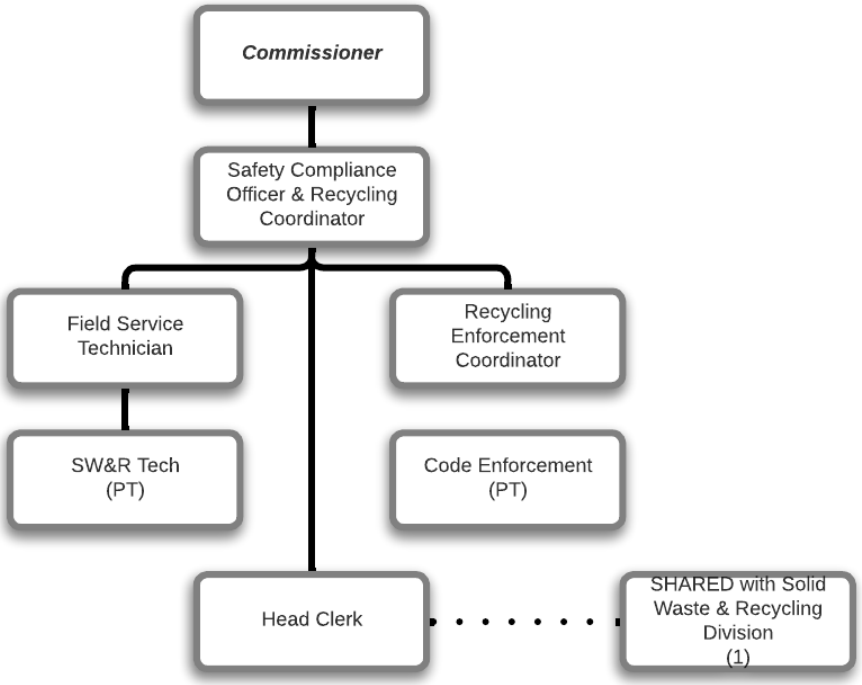
Organizational Chart - DPW Electrical



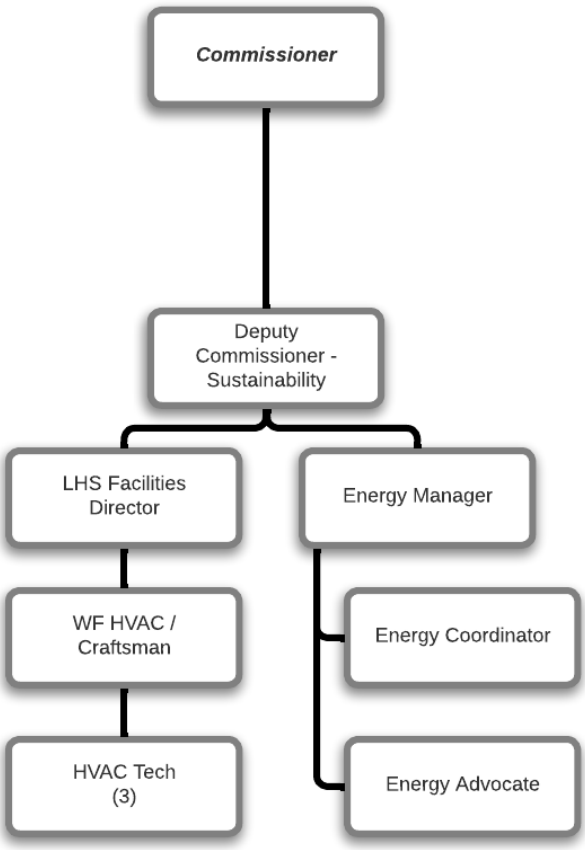
Organizational Chart - DPW Streets



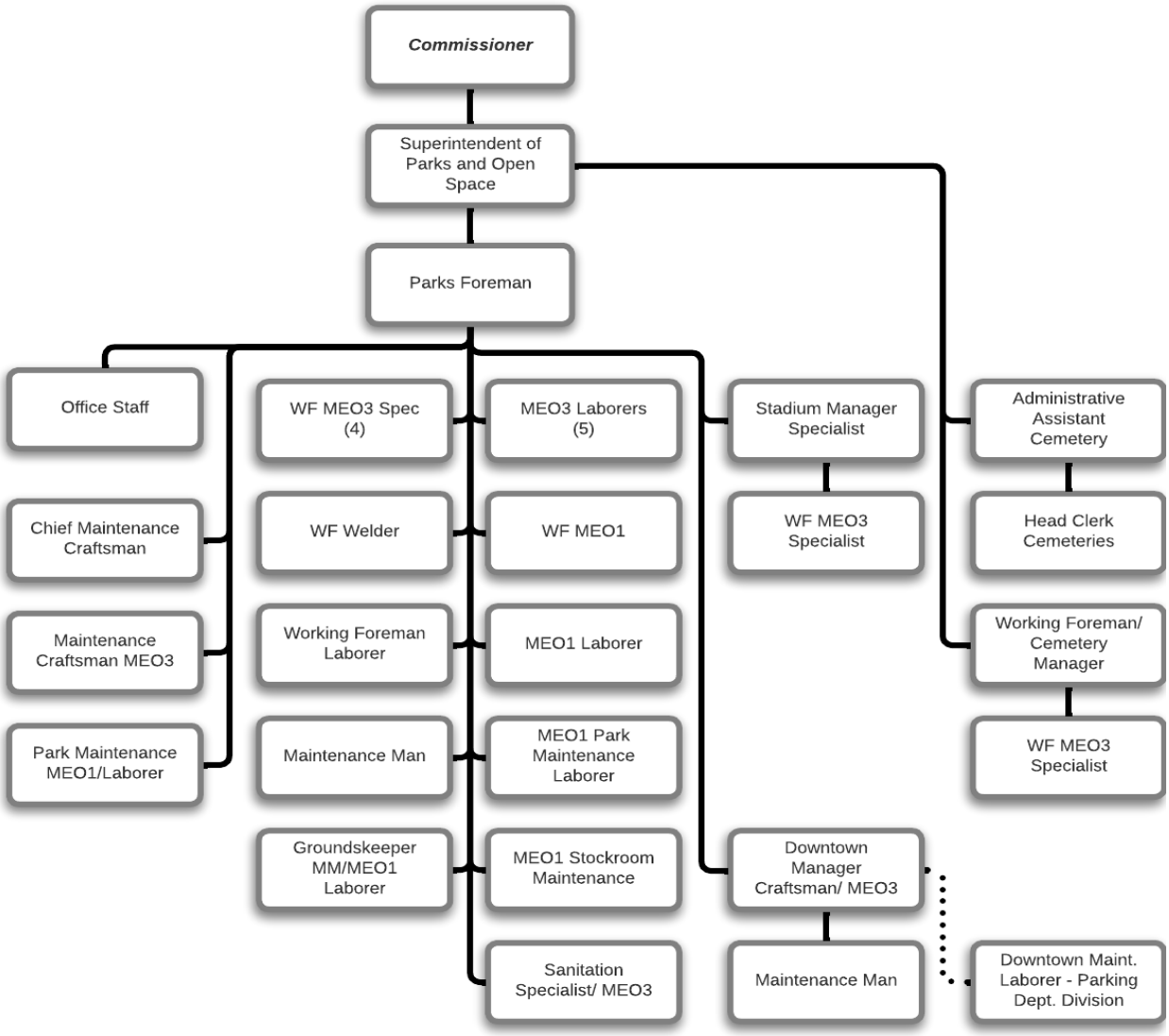
Organizational Chart - DPW Solid Waste & Recycling



Organizational Chart - DPW Sustainability



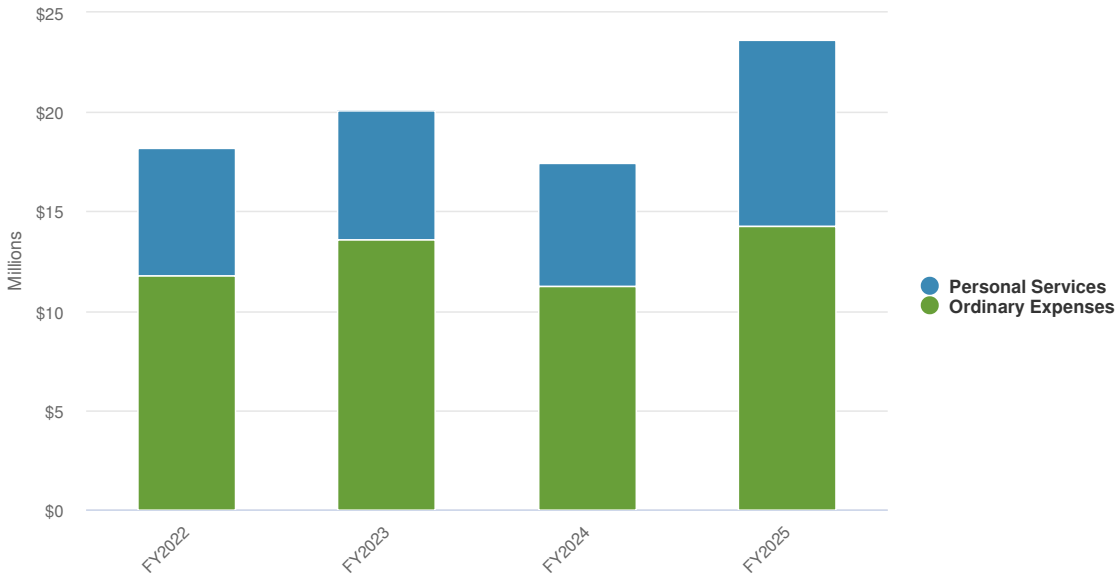
Organizational Chart - DPW Parks and Cemeteries



Expenditures by Expense Type

Personal Services	$9,317,761
Ordinary Expenses	$14,295,042
Total Personal Services and Ordinary Expenditures	**$23,612,803**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$23,612,803**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: DPW - Administration and Finance[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$882,589
ORDINARY EXPENDITURES	$1,445,030
Total Budgeted Expenditures	***$2,327,619***

		FINANCING PLAN
TAXES		$1,014,191
TAX LEVY	*$1,014,191*	
INTERGOVERNMENTAL REVENUE		$352,735
UNRESTRICTED AID (UGGA)	*$66,051*	
CAPITAL DEBT SERVICE STABILIZATION FUND	*$7,748*	
SALE OF CEMETERY LOTS	*$278,936*	
LICENSES AND PERMITS		$12,500
COMMON VICTUALER	*$12,500*	
CHARGES FOR SERVICES		$913,675
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$800,000*	
CODE AND INSPECTION SIGNS	*$14,254*	
CEMETERY OPENINGS	*$95,771*	
DUMPSTER FEES	*$3,650*	
MISCELLANEOUS REVENUE		$34,518
DPW MISCELLANEOUS	*$30,000*	
JUNK REVENUE MISC	*$4,518*	
Total Budgeted Revenues		***$2,327,619***

Financing Plan: DPW - Engineering[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$930,844
	ORDINARY EXPENDITURES	$95,000
	Total Budgeted Expenditures	***$1,025,844***
		FINANCING PLAN
	TAXES	$573,148
TAX LEVY	*$378,094*	
NEW GROWTH	*$195,054*	
	INTERGOVERNMENTAL REVENUE	$432,696
UNRESTRICTED AID (UGGA)	*$284,121*	
UML BRIDGE REPAIR	*$148,575*	
	MISCELLANEOUS REVENUE	$20,000
WIRE MISC	*$20,000*	
	Total Budgeted Revenues	***$1,025,844***

Financing Plan: DPW - Lands and Building[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$1,623,818
	ORDINARY EXPENDITURES	$1,369,520
	Total Budgeted Expenditures	***$2,993,338***
		FINANCING PLAN
	TAXES	$2,900,885
TAX LEVY	*$2,582,769*	
MV PENALTY & INTEREST	*$318,116*	
	MISCELLANEOUS REVENUE	$49,603
WIRE MISC	*$49,603*	
	LICENSES AND PERMITS	$42,850
LODGING HOUSE	*$850*	
SHEET METAL PERMITS	*$42,000*	
	Total Budgeted Revenues	***$2,993,338***

Financing Plan: DPW - Sustainability[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$744,522
	ORDINARY EXPENDITURES	$95,000
	Total Budgeted Expenditures	***$839,522***
		FINANCING PLAN
	INTERGOVERNMENTAL REVENUE	$839,522
UNRESTRICTED AID (UGGA)	*$839,522*	

	Total Budgeted Revenues	***$839,522***

Financing Plan: DPW - Electrical[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$735,584
	ORDINARY EXPENDITURES	$365,750
	Total Budgeted Expenditures	***$1,101,334***
		FINANCING PLAN
	TAXES	$1,036,538
TAX LEVY	$891,400	
MV EXCISE TAX	*$145,138*	
	CHARGES FOR SERVICES	$64,796
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$64,796*	
	Total Budgeted Revenues	***$1,101,334***

Financing Plan: DPW - Streets[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$1,529,807
	ORDINARY EXPENDITURES	$504,845
	Total Budgeted Expenditures	***$2,034,653***
		FINANCING PLAN
	TAXES	$1,655,789
TAX LEVY	*$557,651*	
NEW GROWTH	*$77,642*	
MV EXCISE TAX	*$1,020,496*	
	CHARGES FOR SERVICES	$292,264
CEMETERY OPENINGS	*$292,264*	
	MISCELLANEOUS REVENUE	$85,000
DPW STREET OPENINGS	*$85,000*	
	LICENSES AND PERMITS	$1,600
TAXI LICENSES	*$1,600*	
	Total Budgeted Revenues	***$2,034,653***

Financing Plan: DPW - Parks[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$2,031,827
	ORDINARY EXPENDITURES	$656,981
	Total Budgeted Expenditures	***$2,688,808***
		FINANCING PLAN

TAXES		$1,531,7772
TAX LEVY	*$1,341,023*	
NEW GROWTH	*$5,000*	
MV EXCISE TAX	*$185,754*	
CHARGES FOR SERVICES		$445,429
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$445,429*	
INTERGOVERNMENTAL REVENUE		$616,602
UNRESTRICTED AID (UGGA)	*$616,602*	
LICENSES AND PERMITS		$95,000
GAS AND GARAGE	*$10,000*	
PERMITS PARKS	*$85,000*	
Total Budgeted Revenues		***$2,688,808***

Financing Plan: DPW - Cemeteries[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$317,108
ORDINARY EXPENDITURES	$221,595
Total Budgeted Expenditures	***$538,703***

		FINANCING PLAN
TAXES		$261,738
TAX LEVY	*$258,738*	
MV EXCISE TAX	*$3,000*	
CHARGES FOR SERVICES		$276,965
CEMETERY OPENINGS	*$261,965*	
CEMETERY MISC	*$15,000*	
Total Budgeted Revenues		***$538,7038***

Financing Plan: DPW - Snow and Ice[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$200,000
ORDINARY EXPENDITURES	$1,150,000
Total Budgeted Expenditures	***$1,350,000***

		FINANCING PLAN
TAXES		$1,065,000
TAX LEVY	*$1,056,466*	
MV EXCISE	*$8,534*	
LICENSES AND PERMITS		$285,000
MISCELLANEOUS PERMITS	*$85,000*	
OCCUPANCY PERMITS	*$200,000*	
Total Budgeted Revenues		***$1,350,000***

Financing Plan: DPW - Solid Waste & Recycling[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$321,662
	ORDINARY EXPENDITURES	$8,391,320
	Total Budgeted Expenditures	***$8,712,982***
		FINANCING PLAN
	TAXES	$2,794,232
TAX LEVY	*$2,348,570*	
MV EXCISE	*$445,662*	
	INTERGOVERNMENTAL REVENUE	$1,700,000
UNRESTRICTED AID (UGGA)	*$1,700,000*	
	CHARGES FOR SERVICES	$4,218,750
TRASH RECYCLING SERVICES	*$4,218,750*	
	Total Budgeted Revenues	***$8,712,982***

Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
Public Works				
SALARIES - PERMANENT	$1,823,898	$1,160,015	$1,394,167	$1,523,818
L&B - Permanent	*$0*	*$0*	*$0*	*$1,523,818*
S & W TEMPORARY	$0	$432	$166,400	$0
SW OVERTIME	$100,043	$232,558	$100,000	$100,000
L&B - OT	*$0*	*$0*	*$0*	*$100,000*
SW SALARIES PERMANENT	$0	$58,787	$189,072	$321,662
Solid Waste & Recycling - Permanent	*$0*	*$0*	*$0*	*$321,662*
SW TEMPORARY	$0	$3,753	$0	$0
SW SALARIES PERMANENT	$0	$0	$652,202	$714,522
Sustainability - Permanent	*$0*	*$0*	*$0*	*$714,522*
SW OVERTIME	$0	$0	$30,000	$30,000
Sustainability - OT	*$0*	*$0*	*$0*	*$30,000*
SW SALARIES PERMANENT	$0	$399,824	$646,272	$653,184
Electrical - Permanent	*$0*	*$0*	*$0*	*$653,184*
SW OVERTIME	$0	$49,251	$82,400	$82,400
Electrical - OT	*$0*	*$0*	*$0*	*$82,400*
SALARIES - PERMANENT	$461,602	$485,147	$674,989	$846,530
Admin - Permanent	*$0*	*$0*	*$0*	*$846,530*
S & W TEMPORARY	$18,888	$0	$41,059	$31,059
Admin - TEMP	*$0*	*$0*	*$0*	*$31,059*
OVERTIME	$0	$16,724	$5,000	$5,000
Admin - Overtime	*$0*	*$0*	*$0*	*$5,000*

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
SNOW OVERTIME	$304,188	$342,350	$200,000	$200,000
Snow & Ice - OT	*$0*	*$0*	*$0*	*$200,000*
SALARIES - PERMANENT	$594,650	$467,582	$717,347	$894,594
Engineering - Permanent	*$0*	*$0*	*$0*	*$894,594*
SW TEMPORARY	$480	$11,008	$20,800	$20,800
Engineering - Temp	*$0*	*$0*	*$0*	*$20,800*
SW OVERTIME	$19,950	$17,173	$15,450	$15,450
Engineering - OT	*$0*	*$0*	*$0*	*$15,450*
SALARIES - PERMANENT	$1,190,973	$1,091,740	$1,333,901	$1,462,307
Streets - Permanent	*$0*	*$0*	*$0*	*$1,462,307*
SW TEMPORARY	$0	$0	$7,500	$7,500
Streets - Temp	*$0*	*$0*	*$0*	*$7,500*
SW OVERTIME	$111,109	$142,332	$61,800	$60,000
DPW Streets	*$0*	*$0*	*$0*	*$60,000*
SALARIES - PERMANENT	$233,118	$244,062	$247,742	$276,108
Cemetery - Perm	*$0*	*$0*	*$0*	*$276,108*
S & W TEMPORARY	$10,089	$0	$26,059	$15,000
Cemetery - Temp	*$0*	*$0*	*$0*	*$15,000*
OVERTIME	$18,426	$28,563	$10,300	$26,000
Cemetery - OT	*$0*	*$0*	*$0*	*$26,000*
SALARIES - PERMANENT	$1,301,456	$1,444,966	$1,558,954	$1,789,427
Parks - Perm	*$0*	*$0*	*$0*	*$1,789,427*
S & W TEMPORARY	$41,296	$50,890	$100,000	$100,000
Parks - Temp	*$0*	*$0*	*$0*	*$100,000*
OVERTIME	$164,177	$202,240	$130,000	$130,000
Sub-line Item 1	*$0*	*$0*	*$0*	*$130,000*
Parks - OT	$7,683	$9,544	$10,300	$10,300
Parks - Special Events OT	*$0*	*$0*	*$0*	*$10,300*
SW SHIFT DIFFERENTIAL	$1,688	$1,707	$2,163	$2,100
Parks - Shift Diff	*$0*	*$0*	*$0*	*$2,100*
INDIRECT - WORKERS COMP	$0	$10,200	$13,390	$0
Total Public Works:	**$6,403,713**	**$6,470,849**	**$8,437,267**	**$9,317,761**
Total Personal Services:	**$6,403,713**	**$6,470,849**	**$8,437,267**	**$9,317,761**
Ordinary Expenses				
General Government				
ENERGY- ELECTRICITY	$413,886	$440,937	$420,240	$420,000
ENERGY-HEATING GAS	$158,829	$163,887	$211,000	$211,000
Total General Government:	**$572,715**	**$604,824**	**$631,240**	**$631,000**
Public Works				
REPAIR & MAINT-ELEVATORS	$0	$0	$157,500	$0
CONTRACTED SERVICES	$0	$0	$80,000	$40,000
L&B - Contracted Services	*$0*	*$0*	*$0*	*$40,000*

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
REPAIR & MAINT- BUILDINGS	$88,598	$159,163	$250,000	$250,000
L&B - Repair & Maint - Buildings	*$0*	*$0*	*$0*	*$250,000*
CONTRACTED SERVICES	$0	$278,644	$300,000	$0
CUSTODIAL-SUPPLIES	$11,730	$14,470	$15,450	$15,450
L&B - Custodial Supplies	*$0*	*$0*	*$0*	*$15,450*
GRAFFITI SUPPLIES	$4,370	$5,874	$10,000	$10,000
L&B - Graffiti Supplies	*$0*	*$0*	*$0*	*$10,000*
BUILDING-SUPPLIES	$108,280	$102,709	$90,000	$90,000
L&B - Building Supplies	*$0*	*$0*	*$0*	*$90,000*
BUILDING REHAB./RENOV.	$93,421	$87,597	$100,000	$100,000
L&B - Building Improvements	*$0*	*$0*	*$0*	*$100,000*
DPW-VARIOUS SCHL PROJECTS	$0	$0	$50,000	$45,000
Sustainability - DPW Various School Projects	*$0*	*$0*	*$0*	*$45,000*
CONTRACTED SERVICES	$0	$0	$50,000	$50,000
Sustainability - Contracted Services	*$0*	*$0*	*$0*	*$50,000*
CONTRACTED SERVICES	$0	$0	$15,000	$15,000
Electrical - Contracted Services	*$0*	*$0*	*$0*	*$15,000*
ENERGY- ELECTRICITY	$128,450	$139,683	$146,260	$160,286
F&A - Utility Electricity	*$0*	*$0*	*$0*	*$160,286*
ENERGY- HEATING GAS	$29,216	$28,923	$39,140	$45,793
F&A - Utility Heating	*$0*	*$0*	*$0*	*$45,793*
TELEPHONE	$4,638	$9,515	$7,000	$7,000
F&A - Telephone	*$0*	*$0*	*$0*	*$7,000*
REPAIR & MAINT-EQUIPMENT	$154,301	$98,889	$103,000	$370,067
Streets - Repair & Maint-Equipment	*$0*	*$0*	*$0*	*$370,067*
REPAIR & MAINT ELECTRIC/PRTS	$80,614	$76,470	$35,000	$35,000
Electrical - Repair & Maint Electric/PRTS	*$0*	*$0*	*$0*	*$35,000*
RENTAL OF EQUIPMENT	$4,278	$3,626	$7,000	$7,000
F&A - Rental of Equipment	*$0*	*$0*	*$0*	*$7,000*
UNIFORM RENTAL	$13,026	$14,897	$15,000	$15,000
F&A - Uniform Rental	*$0*	*$0*	*$0*	*$15,000*
LEASING EQUIP. & SERV.	$6,687	$5,922	$7,900	$7,900
F&A - Leasing Equip & Serv	*$0*	*$0*	*$0*	*$7,900*
PROFESSIONAL SERVICES	$92,811	$80,722	$100,000	$100,000
F&A - Professional Services	*$0*	*$0*	*$0*	*$100,000*
INSPECTION STICKERS	$4,100	$9,421	$14,000	$14,000
F&A - Inspection Stickers	*$0*	*$0*	*$0*	*$14,000*
TREE REMOVAL SERVICE	$53,310	$119,390	$0	$106,051
F&A - Tree Removal Service	*$0*	*$0*	*$0*	*$106,051*
TRAINING/EVALUATION PRG.	$0	$44,506	$18,000	$18,000
F&A - Training/Evaluation PRG	*$0*	*$0*	*$0*	*$18,000*
ADVERTISING	$2,876	$4,998	$5,000	$5,000
F&A - Advertising	*$0*	*$0*	*$0*	*$5,000*
LEASING VEHICLES	$0	$0	$50,000	$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
TRANSPORATION REIMBURSEMENT	$102	$527	$3,500	$1,500
F&A - Transportation Reimb	*$0*	*$0*	*$0*	*$1,500*
DPW-VARIOUS SCHL PROJECTS	$500,380	$430,097	$300,000	$227,920
L&B - DPW Various SCHL Projects	*$0*	*$0*	*$0*	*$227,920*
MISCELLANEOUS CHARGES	$9,261	$33,281	$21,000	$21,000
F&A - Miscellaneous Charges	*$0*	*$0*	*$0*	*$21,000*
AUTOMOTIVE-TIRES & TUBES	$86,990	$110,966	$103,000	$73,429
Streets - Automotive-Tires & Tubes	*$0*	*$0*	*$0*	*$73,429*
GAS & MOTOR OIL	$76,627	$95,888	$90,000	$120,000
F&A - Gas & Motor Oil	*$0*	*$0*	*$0*	*$120,000*
PUBLIC WORKS-SUPPLIES	$13,255	$8,619	$10,000	$10,000
F&A - Public Works Supplies	*$0*	*$0*	*$0*	*$10,000*
ELECTRICAL SUPPLIES	$59,471	$60,187	$60,000	$60,000
Electrical - Supplies	*$0*	*$0*	*$0*	*$60,000*
OFFICE SUPPLIES	$2,573	$5,642	$6,500	$6,500
F&A - Office Supplies	*$0*	*$0*	*$0*	*$6,500*
OVERFLOW BAGS	$70,786	$29,428	$41,200	$40,000
SW&R - Overflow Bags	*$0*	*$0*	*$0*	*$40,000*
PLOWS & FRAMES	$0	$2,760	$15,450	$15,000
Streets - Plows & Frames	*$0*	*$0*	*$0*	*$15,000*
ALARM SYSTEM MAINT	$24,447	$15,808	$35,000	$35,000
Electrical - Replace Alarm Systems	*$0*	*$0*	*$0*	*$35,000*
NEW VEHICLES	$0	$138,747	$0	$0
IRRIGATION EQUIPMENT	$3,400	$4,991	$5,150	$5,150
L&B - Irrigation Equipment	*$0*	*$0*	*$0*	*$5,150*
SNOW & ICE REMOVAL CONTR.	$518,994	$633,600	$775,000	$775,000
Snow & Ice - Snow & Ice Removal Contr	*$0*	*$0*	*$0*	*$775,000*
MISCELLANEOUS CHARGES	$307,528	$372,327	$50,000	$50,000
Snow & Ice - Miscellaneous Charges	*$0*	*$0*	*$0*	*$50,000*
SNOW-ICE SAND & SALT SUP.	$579,056	$652,967	$325,000	$325,000
Snow & Ice - Snow-Ice Sand & Salt Supp	*$0*	*$0*	*$0*	*$325,000*
ENERGY-STREET LIGHTING	$227,207	$199,485	$237,000	$200,000
Street Lighting - Energy Street Lighting	*$0*	*$0*	*$0*	*$200,000*
REPAIR & MAINT-D'TOWN LITE SUP	$55,808	$59,518	$40,000	$20,750
Street Lighting - Repair & Maint D'Town Light Supp	*$0*	*$0*	*$0*	*$20,750*
EQUIPMENT	$0	$0	$5,000	$0
DESIGN/ENGINEERG/ARCHITEC	$0	$0	$100,000	$95,000
Engineering - Design/Engineering/Architec - House Doctor	*$0*	*$0*	*$0*	*$95,000*
CONTRACTED SERVICES	$0	$0	$50,000	$0
IMPROV-HIGHWAY-SIDEWALKS	$39,279	$58,509	$46,350	$46,350
Streets - Improv-Highway-Sidewalks	*$0*	*$0*	*$0*	*$46,350*
HAZARDOUS WASTE COLLECT.	$17,174	$12,693	$25,750	$30,000
RECYCLING	$22,666	$20,425	$0	$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
TRASH COLLECTION	$6,485,540	$7,190,634	$8,103,916	$8,270,320
SW&R - Trash Collection	*$0*	*$0*	*$0*	*$8,270,320*
OFFICE SUPPLIES	$0	$0	$1,000	$1,000
SW&R - Office Supplies	*$0*	*$0*	*$0*	*$1,000*
RECYCLING SUPPLIES	$35,276	$18,814	$51,500	$50,000
SW&R - Recycling Supplies	*$0*	*$0*	*$0*	*$50,000*
INS. PREMIUMS - OTHER	$242,600	$570,000	$750,000	$800,000
ENERGY- HEATING GAS	$6,425	$8,622	$10,000	$11,000
Cemetery - Heating / Gas	*$0*	*$0*	*$0*	*$11,000*
ENERGY- ELECTRICITY	$4,041	$4,160	$5,356	$6,000
Cemetery - Electricity	*$0*	*$0*	*$0*	*$6,000*
LEASE/PURCHASE EQUIP	$83,500	$0	$0	$0
PROFESSIONAL SERVICES	$173,742	$174,725	$181,130	$169,495
Cemetery - Professional Services	*$0*	*$0*	*$0*	*$169,495*
INS. PREMIUMS - OTHER	$2,600	$0	$3,000	$3,000
Cemetery - Insurance Premium	*$0*	*$0*	*$0*	*$3,000*
GROUNDSKEEPING-SUPPLIES	$3,190	$3,116	$3,329	$3,500
Cemetery - Groundskeeping Supplies	*$0*	*$0*	*$0*	*$3,500*
OFFICE SUPPLIES	$1,309	$1,238	$1,348	$1,500
Cemetery - Office Supplies	*$0*	*$0*	*$0*	*$1,500*
CEMETERY-FLOWERS	$2,619	$4,999	$5,150	$5,000
Cemetery - Flowers	*$0*	*$0*	*$0*	*$5,000*
MISCELLANEOUS CHARGES	$782	$705	$810	$800
Cemetery - MISC Charges	*$0*	*$0*	*$0*	*$800*
WESTLAWN II-CEM.IMPROVEMT	$60,055	$3,050	$3,147	$3,500
Cemetery - Westlawn Improve	*$0*	*$0*	*$0*	*$3,500*
CEMETERY GEN.IMPROVEMENT	$37,201	$8,200	$8,880	$8,800
Cemetery - General Improve	*$0*	*$0*	*$0*	*$8,800*
FENCES	$8,730	$6,814	$8,992	$9,000
Cemetery - Fences	*$0*	*$0*	*$0*	*$9,000*
BUILDING-SUPPLIES	$3,492	$3,408	$3,597	$3,500
Parks - Supplies	*$0*	*$0*	*$0*	*$3,500*
FIELD MAINT/OTHER	$4,361	$9,726	$10,300	$10,300
Parks - Field Maint	*$0*	*$0*	*$0*	*$10,300*
Parks - Field Maint	$3,055	$3,030	$3,147	$3,200
Parks - Varnum Park	*$0*	*$0*	*$0*	*$3,200*
PARKS-POOL RENOVATIONS	$4,281	$7,920	$10,000	$10,000
Parks - Pool Renov	*$0*	*$0*	*$0*	*$10,000*
ENERGY- ELECTRICITY	$113,039	$129,132	$168,920	$150,000
Parks - Electricty	*$0*	*$0*	*$0*	*$150,000*
ENERGY- HEATING GAS	$40,634	$39,768	$49,000	$40,000
Parks - Heating / Gas	*$0*	*$0*	*$0*	*$40,000*
TELEPHONE	$1,052	$281	$1,957	$2,200
Parks - Telephone	*$0*	*$0*	*$0*	*$2,200*

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
REPAIR & MAINT-EQUIPMENT	$50,356	$73,862	$100,000	$78,085
Parks - Repair & Maint	*$0*	*$0*	*$0*	*$78,085*
POOL MAINTENANCE	$4,999	$24,832	$25,750	$25,000
Parks - Pool Maint	*$0*	*$0*	*$0*	*$25,000*
PROFESSIONAL SERVICES	$30,652	$49,821	$51,500	$50,000
Parks - Professional Services	*$0*	*$0*	*$0*	*$50,000*
TRAINING/EVALUATION PRG.	$430	$2,450	$10,000	$10,000
Parks - Training/Eval	*$0*	*$0*	*$0*	*$10,000*
BOTANICAL GARDENS	$4,365	$4,297	$4,496	$4,496
Parks - Botanical	*$0*	*$0*	*$0*	*$4,496*
ADVERTISING	$460	$0	$1,545	$1,500
Parks - Advertising	*$0*	*$0*	*$0*	*$1,500*
INS. PREMIUMS - OTHER	$5,000	$0	$5,000	$5,000
Parks - Insurance Premium	*$0*	*$0*	*$0*	*$5,000*
PARK SUPPLIES-OTHER	$30,737	$30,687	$31,619	$32,000
Parks - Supplies / Other	*$0*	*$0*	*$0*	*$32,000*
GAS & MOTOR OIL-SUPPLIES	$30,500	$35,000	$50,000	$50,000
Parks - Gas & Motor Oil Supp	*$0*	*$0*	*$0*	*$50,000*
OFFICE SUPPLIES	$722	$835	$899	$1,000
Parks - Office Supplies	*$0*	*$0*	*$0*	*$1,000*
MISC-SUPPLIES-OTHER	$8,493	$8,484	$15,000	$15,000
Parks - MISC Supplies / Other	*$0*	*$0*	*$0*	*$15,000*
LICENSES	$4,356	$3,916	$6,180	$5,000
Sub-line Item 1	*$0*	*$0*	*$0*	*$5,000*
COMPUTER EQUIPMT/SOFTWARE	$2,161	$2,182	$2,247	$2,400
Sub-line Item 1	*$0*	*$0*	*$0*	*$2,400*
IMPROVMNT-LELACHUER RENOVATNS	$0	$2,901	$0	$0
IMPROV-PARKS & PLAYGROUND	$155,835	$79,644	$82,400	$70,000
IMPROV-PARKS & PLAYGROUND	$3,045	$3,055	$3,147	$3,500
Parks - MISC Disposal/Dumpsters	*$0*	*$0*	*$0*	*$3,500*
IMPROV-PARKS & PLAYGROUND	$9,999	$9,934	$30,000	$30,000
Parks - Fertilization/ Open Space	*$0*	*$0*	*$0*	*$30,000*
IMPROV-PARKS & PLAYGROUND	$2,182	$4,000	$4,120	$4,120
Parks - Flags	*$0*	*$0*	*$0*	*$4,120*
IMPROV-PARKS & PLAYGROUND	$300	$950	$2,060	$2,060
Sub-line Item 1	*$0*	*$0*	*$0*	*$2,060*
Physicals / Testing / Other	$5,318	$5,315	$15,500	$0
IMPROV-PARKS & PLAYGROUND	$4,687	$4,993	$5,150	$5,150
Parks - Spraying / Weeds	*$0*	*$0*	*$0*	*$5,150*
Parks - Improve Playgrounds	*$0*	*$0*	*$0*	*$70,000*
MISC EQUIPMENT	$9,548	$196,286	$9,834	$10,000
Parks - MISC Equipment	*$0*	*$0*	*$0*	*$10,000*
FENCES	$23,963	$14,788	$25,750	$25,750
Parks - Fences	*$0*	*$0*	*$0*	*$25,750*

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Parks - Fences	$2,197	$3,933	$4,120	$4,120
Parks - Trimmers / Mowers	*$0*	*$0*	*$0*	*$4,120*
COMMUNICATION EQUIP/EXPEN	$1,225	$3,500	$3,605	$3,600
Parks - Comm equipment	*$0*	*$0*	*$0*	*$3,600*
Total Public Works:	**$11,204,764**	**$12,985,889**	**$13,884,551**	**$13,664,042**
Total Ordinary Expenses:	**$11,777,479**	**$13,590,714**	**$14,515,791**	**$14,295,042**
Total Expense Objects:	**$18,181,192**	**$20,061,563**	**$22,953,058**	**$23,612,803**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
DPW COMMISSIONER	ST CYR	PAUL	$146,508	x		
DEPUTY COMMISSIONER ADMIN & FINANCE	VACANT	VACANT	$111,436	x		
DEPUTY COMMISSIONER OPERATIONS	VACANT	VACANT	$131,577	x		
FACILITIES & PROJECT MANAGER (PART-TIME)	BYRNE	MARK	$72,800	x		
ADMIN ASSISTANT MANAGER	COOPER	DAWN	$76,200	x		
OFFICE MANAGER/CONTRACT ADMINS-DPW	PILATO	LISA	$84,991	x		
ACCOUNTANT	TSOUISIS	JOHN	$57,321	x		
CONTRACT ADMINISTRATOR	VACANT	VACANT	$58,248	x		
HEAD CLERK	ZANNINI-RIVARD	TAMI	$56,943	x		
PRINCIPAL CLERK	XAYSONGKHAM	ROSANNA	$50,506	x		
CITY ENGINEER	CHANG	TING	$131,577	x		
DEPUTY CITY ENGINEER	VACANT	VACANT	$124,698	x		
CIVIL ENGINEER	GLEASON	JOHN	$119,020	x		
CIVIL ENGINEER	CADY	JOSEPH	$104,078	x		
CIVIL ENGINEER	VACANT	VACANT	$92,695	x		
CIVIL ENGINEER	LEWIS	DANIEL	$95,435	x		
CIVIL ENGINEER	VACANT	VACANT	$81,687	x		
CIVIL ENGINEER GRADE 3	CLEMENT	MICHAEL	$83,405	x		
PRINCIPAL CLERK ENGINEERS	LOSCHIAVO	JAMES	$61,999	x		
DEPUTY COMMISSIONER FACILITIES	RIVARD	GLENN	$113,226	x		
GENERAL FOREPERSON HVAC	CONLON	THOMAS	$87,742	x		
PLUMBING/ IRRIGATION SPECIALIST	SMITH	DAVID	$70,623	x		
WORKING FOREPERSON/ PLUMBER/ IRRIGATION	MCCREADY	MICHAEL	$82,872	x		
PLUMBING/ IRRIGATION SPECIALIST	FLETCHER	JEFFREY	$70,623	x		
PLUMBING/ IRRIGATION SPECIALIST	VACANT	VACANT	$70,623	x		
CHEMICAL APPLICATOR/ WORKING FOREPERSON	PILATO	GEORGE	$72,745	x		
PLUMBING/ IRRIGATION SPECIALIST	VACANT	VACANT	$70,623	x		
WORKING FOREPERSON/ MASON/ CRAFTSPERSON	LAMARRE	BRIAN	$66,270	x		
WORKING FOREPERSON/ ROOFER/ CRAFTSPERSON	VACANT	VACANT	$62,184	x		
WORKING FOREPERSON/ CARPENTER/ CRAFTS	JUTRAS	NORMAN	$67,171	x		
CARPENTER CRAFTS PERSON	BASSETT	JUSTIN	$60,246	x		
MEO GRADE 3/ SPECIALIST/ LABORER	ZAPATKA	EDWIN	$63,068	x		
BRICKMASON/ CRAFTS PERSON	JUTRAS	GERARD	$60,246	x		
CARPENTER CRAFTS PERSON	JOHNPIER	SHAWN	$60,101	x		
CARPENTER CRAFTS PERSON	LADEBAUCHE	ERIC	$60,246	x		
ROOFER/ CRAFTS PERSON	MCLAUGHLIN	THOMAS	$63,623	x		
CARPENTER CRAFTS PERSON	VACANT	VACANT	$51,982	x		
CARPENTER CRAFTS PERSON	VACANT	VACANT	$51,982	x		
SENIOR BUILDING CUSTODIAN	NOEL	JAMES	$54,183	x		
WORKING FOREPERSON/ PAINTER/ GLAZIER	QUINLAN	GARRETT	$61,379	x		
BUILDING CUSTODIAN	CONLON	HOLLY	$51,030	x		
BUILDING CUSTODIAN/ GROUNDSKEEPER	COLLUPY	BRAD	$51,030	x		

				x		
DEPUTY COMMISSIONER STREETS	SILVA	ANDY	$95,847	x		
GENERAL FOREPERSON STREETS	HOWE	KEVIN	$85,455	x		
WORKING FOREPERSON/ MOTOR EQUIPMENT REPAIR	BERMAN	CRAIG	$77,686	x		
MEO GRADE 3/ MOTOR EQUIP. REPAIR/ WELDER	BUTZ	ADAM	$70,623	x		
MEO GRADE 3/ MOTOR EQUIP. REPAIR	CHEA	MACKARA	$64,638	x		
MEO GRADE 3/ LABORER/ WATCHPERSON	ROBICHAUD	KEVIN	$63,069	x		
MEO GRADE 3/ LABORER/ WATCHPERSON	SUPRENANT	JEFFREY	$63,069	x		
WORKING FOREPERSON/ MEO III/ TREE SPECIALIST	BALOUS	MICHAEL	$63,069	x		
WORKING FOREPERSON/ MEO III/ LABORER	LEHMAN	JEFFREY	$64,329	x		
WORKING FOREPERSON/ MEO III/ LABORER	BALAMOTIS	GREGORY	$64,329	x		
WORKING FOREPERSON/ MEO III/ LABORER	BEAUDRY	FRANCIS	$64,803	x		
WORKING FOREPERSON/ MAINTENANCE PERSON	VACANT	VACANT	$54,828	x		
MEO GRADE 3/ LABORER	DUMAS	ARMAND	$59,479	x		
MOTOR EQUIPMENT REPAIR PERSON	VACANT	VACANT	$53,984	x		
MEO GRADE 3/ LABORER	BEAUCHESNE	NICHOLAS	$55,847	x		
MEO GRADE 3/ LABORER	RIVERA	WILFREDO	$59,479	x		
MEO GRADE 3/ LABORER	ROBICHAUD	NICHOLAS	$59,479	x		
MEO GRADE 3/ LABORER	BARRON	MICHAEL	$55,847	x		
MEO GRADE 3/ MOTOR EQUIP. REPAIR	VACANT	VACANT	$59,890	x		
MEO GRADE 3/ MOTOR EQUIP. REPAIR	VACANT	VACANT	$59,890	x		
MEO GRADE 3/ LABORER	LYONS	JOHN	$59,479	x		
MEO GRADE 3/ LABORER	BARRON	MARK	$59,479	x		
MAINTENANCE PERSON	SERTVITELLI	ANTHONY	$47,709	x		
CITY ELECTRICIAN	COUTU	STEVEN	$126,393	x		
ELECTRICIAN GRADE B/MASTER	VACANT	VACANT	$69,040	x		
WF ELECTRICIAN - GRADE B/ MASTER	KENNEY	JOHN	$88,511	x		
GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPERSON	GENDREAU	STEPHEN	$73,468	x		
GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPERSON	DAVIS	ALEX	$70,875	x		
GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPERSON	VACANT	VACANT	$77,961	x		
GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPERSON	KELLEHER II	DANIEL	$73,468	x		
GR. B ELECTRICIAN/ FIRE ALARM/ JOURNEYPERSON	FULLER	MATTHEW	$73,468	x		
SUPERINTENDENT PARKS & SPACES	COHAN	SHANNON	$118,497	x		
PARK FOREPERSON	PICKARD	ROBERT	$78,053	x		
DOWNTOWN MGR/ MEO III/ CRAFTS PERSON	LARKIN	EDWARD	$70,958	x		
CHIEF MAINTENANCE CRAFTSPERSON	APOSTOLOS	CHRIS	$70,886	x		
STADIUM MANAGER/ MEO III/ CRAFTSPERSON	TREMLETT	PATRICK	$70,624	x		
WORKING FOREPERSON/ WELDER/ CRAFTSPERSON	ZANNONI	TIMOTHY	$69,387	x		
WORKING FOREPERSON/ MEO III/ SPECIALIST	DEMANGE	DAVID	$64,735	x		
WORKING FOREPERSON/ MEO III/ SPECIALIST	DEMANGE	RICHARD	$64,329	x		

WORKING FOREPERSON/ MEO III/ SPECIALIST	MEYERS	DEREK	$64,329	x		
PARK MAINTENANCE CRAFTSPERSON/ LABORER	KRAUS	THOMAS	$63,194	x		
MEO GRADE 1	PASTRANA	JULIO	$51,036	x		
WORKING FOREPERSON/ MEO III/ SPECIALIST	CALLERY	CONOR	$64,329	x		
MEO 3/ LABORER	CARUSO	DAVID	$59,479	x		
STOCKROOM MAINTENANCE	HERON	DEREK	$56,924	x		
GROUNDS MAINTENANCE/ MEO I/ LABORER	MCGAFFIGAN	DEREK	$56,351	x		
PARK MAINTENANCE/ MEO I/ LABORER	O'MALLEY	MICHAEL	$56,925	x		
PARK MAINTENANCE/ MEO I/ LABORER	HUDON	ZACHARY	$51,837	x		
SANITATION SPECIALIST	GONZALES	LUIS	$58,062	x		
SANITATION SPECIALIST	VACANT	VACANT	$45,602	x		
MEO 3/ LABORER	BROTHERS	MICHAEL	$56,645	x		
MEO 3/ LABORER	JANOWICZ	CHRISTOPHER	$59,940	x		
MAINTENANCE PERSON	ROSE	MATTHEW	$46,921	x		
MAINTENANCE PERSON	PIRES	ANTHONY	$52,308	x		
MAINTENANCE PERSON	SANTIAGO	LUIS	$52,308	x		
WORKING FOREPERSON/ MEO III/ SPECIALIST	MERCIER	RYAN	$61,009	x		
MEO 3/ LABORER	FRENCH	HEATHER	$59,940	x		
WORKING FOREPERSON/ MEO I/ LABORER	BELLEROSE	BRETT	$57,228	x		
MEO 3/ LABORER	BURK	JOSHUA	$55,242	x		
WORKING FOREPERSON/ LABORER	GIROUX	TIMOTHY	$52,349	x		
WORKING FOREPERSON/ CEMETERY MANAGER	GAVIN	KEVIN	$88,512	x		
ADMIN ASSISTANT	OXTON	JADE	$66,325	x		
WORKING FOREPERSON/ MEO III/ SPECIALIST	LITTLE	MARK	$64,329	x		
HEAD CLERK	DAIGLE	DIANNE	$56,942	x		
SAFETY OFFICER & RECYCLING DIRECTOR	SULLIVAN	CHRISTOPHER	$104,195	x		
HEAD CLERK	MERCIER	CHRISTINE	$59,160	x		
FIELD SERVICES TECHNICIAN	WITTS	BRIAN	$58,644	x		
RECYCLING ENFORCEMENT COORDINATOR	DELROSARIO	GREGORY	$57,007	x		
SW&R TECHNICIAN (PART-TIME)	HAWTHORNE	JONATHAN	$21,328	x		
CODE ENFORCEMENT	VACANT	VACANT	$21,328	x		
DEPUTY COMMISSIONER - SUSTAINABILITY	MOSES	KATHERINE	$113,226	x		
LOWELL HIGH SCHOOL FACILITY DIRECTOR	LUNA	ALMANDO	$113,228	x		
ENERGY MANAGER	TOBIN	JAMES	$80,649	x		
WORKING FOREPERSON/ HVAC TECH.	VACANT	VACANT	$72,909	x		
HVAC TECHNICIAN/ CRAFTSPERSON	LUTKUS	KYLE	$69,043	x		
HVAC TECHNICIAN/ CRAFTSPERSON	PENROSE	DEREK	$69,043	x		
ENERGY COORDINATOR	HAGAN	CYNTHIA	$67,162	x		
HVAC TECHNICIAN/ CRAFTSPERSON	VACANT	VACANT	$69,043	x		
ENERGY ADVOCATE	VARGAS	VICTOR	$60,219			x

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Health and Human Services



Lisa Golden
Director

Mission:

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.

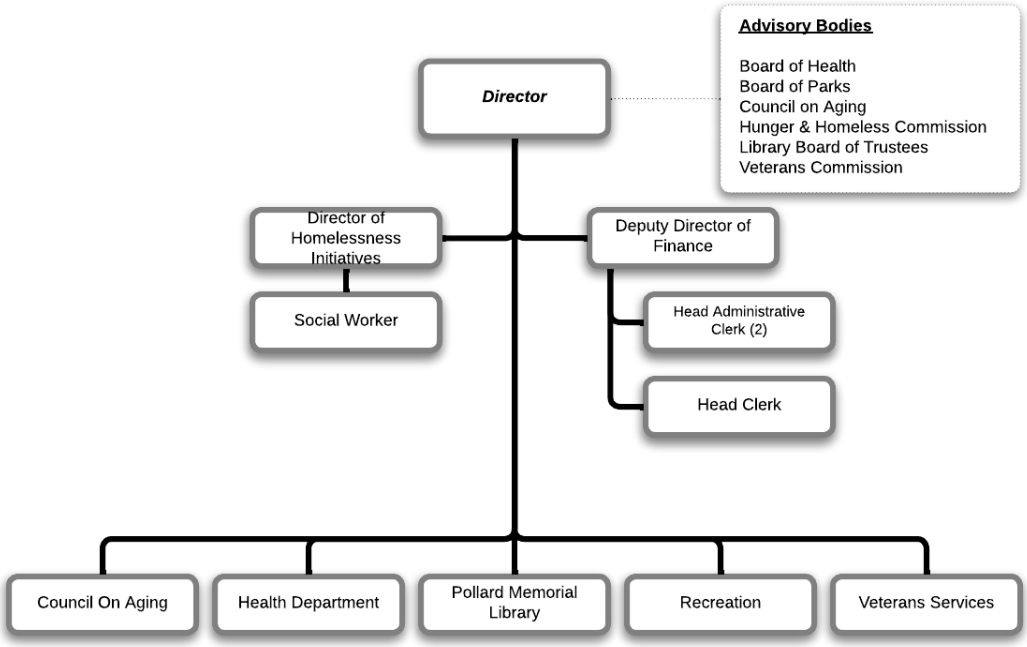
Services Overview

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



Total Personal Services and Ordinary Expenditures	**$10,595,494**
Other Funding Sources (see Financing Plan Below)	*- $1,974,769*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$8,620,725**

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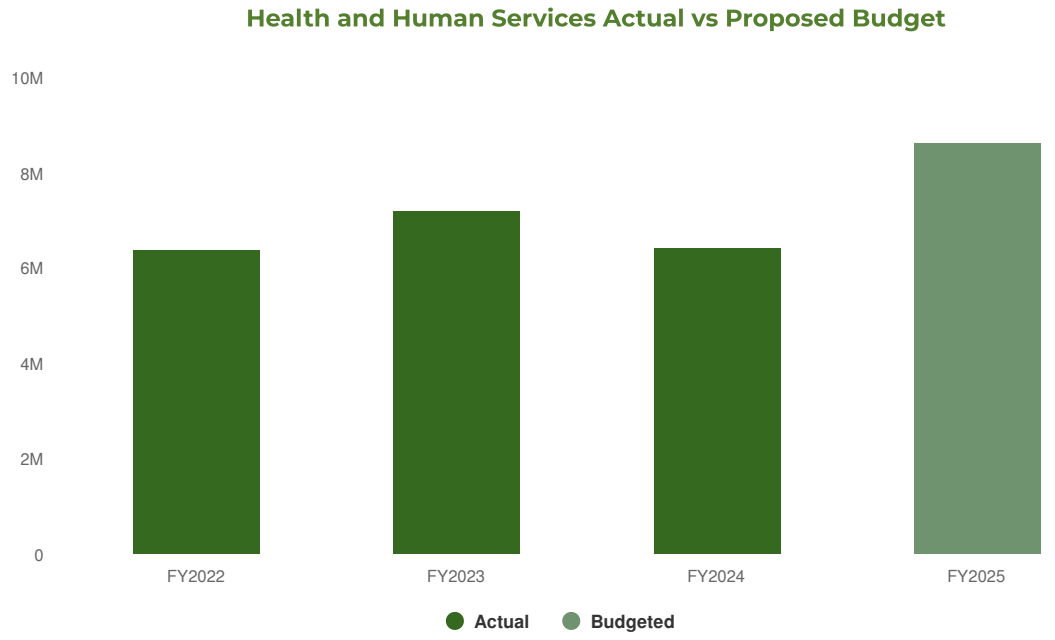
Footnote(s)

1. Compiled during April 2024; subject to change

Health and Human Services - Expenditures Summary

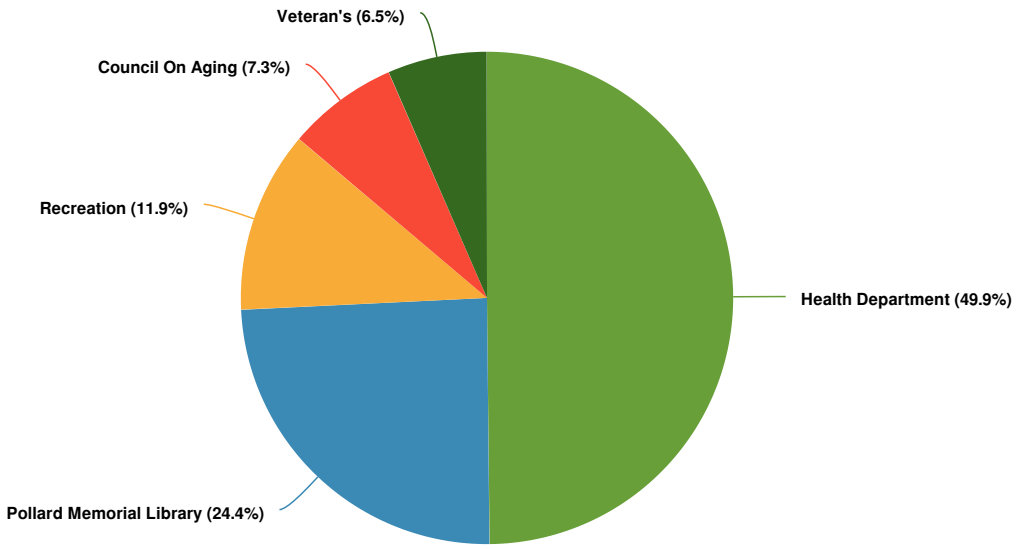
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$8,620,725 $8,620,725
(100.00% vs. prior year)

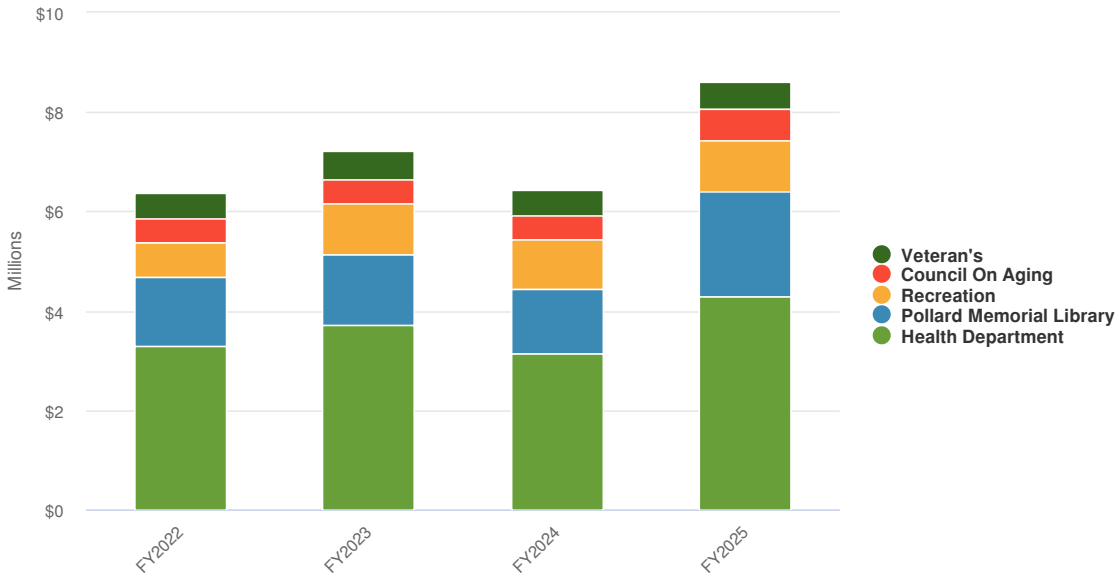


Health and Human Services - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Health and Human Services - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
Health & Human Services				
Health Department	$3,300,240.86	$3,727,722.47	$4,046,534.00	$4,297,495.00
Council On Aging	$498,419.75	$495,507.52	$615,137.00	$629,207.00
Veteran's	$500,638.67	$564,708.48	$782,879.00	$562,536.00
Pollard Memorial Library	$1,382,240.13	$1,400,246.14	$1,772,039.00	$2,103,209.00
Total Health & Human Services:	**$5,681,539.41**	**$6,188,184.61**	**$7,216,589.00**	**$7,592,447.00**
Culture & Recreation				
Recreation	$687,827.29	$1,028,791.05	$1,291,642.00	$1,028,278.00
Total Culture & Recreation:	**$687,827.29**	**$1,028,791.05**	**$1,291,642.00**	**$1,028,278.00**
Total Expenditures:	**$6,369,366.70**	**$7,216,975.66**	**$8,508,231.00**	**$8,620,725.00**

Health and Human Services - Financing Plan

Financing Plan Summary: HHS[1]

	PROGRAM EXPENDITURES
HEALTH	$5,683,5556
COUNCIL ON AGING	$921,877
VETERANS' SERVICES	$562,536
RECREATION	$1,028,278
LIBRARY	$2,399,249
Total Budgeted Expenditures	*$10,595,494*

	FINANCING PLAN
TAXES	$5,897,708
LICENSES AND PERMITS	$147,285
CHARGES FOR SERVICES	$121,200
INTERGOVERNMENTAL REVENUE	$4,305,302
MISCELLANEOUS REVENUE	$123,999
Total Budgeted Revenues	*$10,595,494*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Health Department



Lisa Golden
Director

Mission:

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.

Services Overview

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, immunization, emergency preparedness 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. The Public Health Nurses conduct health education sessions in the community, including at the Lowell Council on Aging, the YWCA, and UMass Lowell. This group is also involved in 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 93.8 % 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 total over 22,000 administrations last year. The number of nurse visits in 2023 totaled 99,707. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation. 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 and the Assistant Syringe Recovery Collection position; 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 three, the nine-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 110 permitted establishments in Lowell, and 105 in Lawrence.

The **Director of Homelessness** 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 agencies working with homelessness, including, LTLC, CTI, LGH, the Bridge program, Lowell Community Health and Life Connections. This year we have added a Social Worker to help with documentation of homeless individuals.

Calendar Year 2023 Accomplishments

Public Health Nursing - Clinics Division

- Completed an inventory of the Emergency Dispensing Site (EDS) Supplies
- Obtain Certification in Infection Control for 2 staff members.
- Successfully hired 2 master's degree educated Public Health Nurses
- Hosted 1 nursing student assisted in hosting 1 emergency preparedness student for preceptorships.
- Increase awareness of tuberculosis among local healthcare providers by offering at least 1 in-service presentation for local healthcare providers
- Awarded a scholarship to financially assist staff in earning certification in infection control.
- Enter all paper Health Department vaccination records into the Massachusetts Immunization Information System (MIIS)
- Developed a Respiratory Protection Program to enhance the safety of Public Health Nurses while working with people with Tuberculosis (TB) disease.

Public Health Nursing - School Division

- Successfully hired & oriented 4 School Nurses & 2 more substitute nurses.
- Successfully provided 2 lifevac devices to every Lowell Public School and provided training to staff.
- School Nurses worked diligently to achieve a 93.8% student immunization compliance
- Successfully transitioned to a new electronic medical record system
- Offer placement for nursing students from local colleges to help increase awareness of the field of Public Health Nursing among healthcare professionals

Substance Abuse and Prevention Division

- Facilitated approximately 34 workshops on substance use and the developing brain to more than 500 students at seven local schools.
    - Facilitated five strategic planning sessions with youth-serving coalitions and neighborhood associations, at which 42 community members voted on which risk factors should be addressed with grant funding.
    - Trained more than 70 youth-serving professionals in Greater Lowell in evidence-based skillsets, including the Invitation to Change Model, the Racial Equity Institute's Phase 1 Training, and the Guiding Good Choices Training of Facilitators.
- SOR-PEC:
    - Purchased books and toys for 40 families engaged in LPS's Coordinated Family and Community Engagement Program to support equitable kindergarten preparedness and parent-child connections at home.
    - Coordinated $375,000 in grant funding from the Department of Public Health to prevent youth substance misuse among children.
    - The Syringe Collection Coordinator Collected 4,063 needles from the community in response to direct requests.
    - The Syringe Collections Coordinator proactively collected 12,786 needles from the community.
    - The Co-Op Team provided post overdose follow up visits to 566 individuals.
    - The Co-Op Team distributed Naloxone to 578 individuals.
    - The Co-Op Team provided service to 1361 individuals including 104 youth.
    - The Co-Op Team referred 300 individuals to substance use disorder treatment and provided counseling support to 896 individuals
    - Continued to have programmatic oversight of the Lowell CO-OP, the City of Lowell's post-overdose outreach team comprised of nine team members from three City departments and two community partner agencies.
    - Host 3 unwanted medication and sharps disposal days
    - Continued with year two of the $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 $5.1 million dollars.
- Processed multiple licenses including: Tobacco (115); Funeral Directors (19); Body Art (11); Body Art Establishments (5); and Animal Inspectors (3), initiated microblading.

Tobacco Control Program

- We conducted 413 inspections in Lowell and 385 in Lawrence.
- We conducted 248 compliance checks in Lawrence and 107 in Lowell. We had a total of 17 sales of tobacco to a minor in Lawrence and 28 in Lowell. The rate of tobacco sales for Lowell was 11.3% for the calendar year, slightly above our goal of keeping it below 10%. Lawrence had the rate of 15.9%. These higher numbers are consistent with the significant increase in tobacco sales to minors across the state.

- We succeeded in defining 10 changes to make in the Lowell BOH regulations pertaining to sale of tobacco to minors. These changes were implemented to bring the regulations into conformance with the state law and improve compliance.

Homelessness

- Student/school visits--- Visit middle schools and provide Presentations and Q&A on homelessness.
- Planned and executed the first Homelessness Summit in partnership with NMCOG.
- Dashboard---developed a prototype of Homeless Data Dashboard for the City website to provide comparative information including age, race, sex, living situations, outcomes, mental health, drug/alcohol use and more.
- Data collection- maintain data about encampments and individuals.
- HOME ARP grant---worked with DPD to successfully execute $3.1 million dollar HOMEARP grant providing funds for development and support of affordable housing, tenant-based rental assistance, provision of supportive services and acquisition and development of non-congregate shelter units for qualifying populations.
- Hunger and Homeless Commission – Acting Secretary of the HHC providing agendas, minutes, and speakers.
- Interview and provide feedback of candidates for various positions in the Health Department.
- Encampment cleanup team member providing outreach to displaced individuals both before and during cleanups.
- Warming Station guidelines – Together with Emergency Preparedness and Health Dept personnel, developed guidelines for warming/cooling stations for homeless individuals.

Meetings:

- Task Force on Individual Homelessness and Sustainable Housing
- Friday Morning Outreach
- Individual Homeless Update meeting
- Lowell Provider Meeting
- DMH Site Board

Strategic Goals, Objectives, and Progress

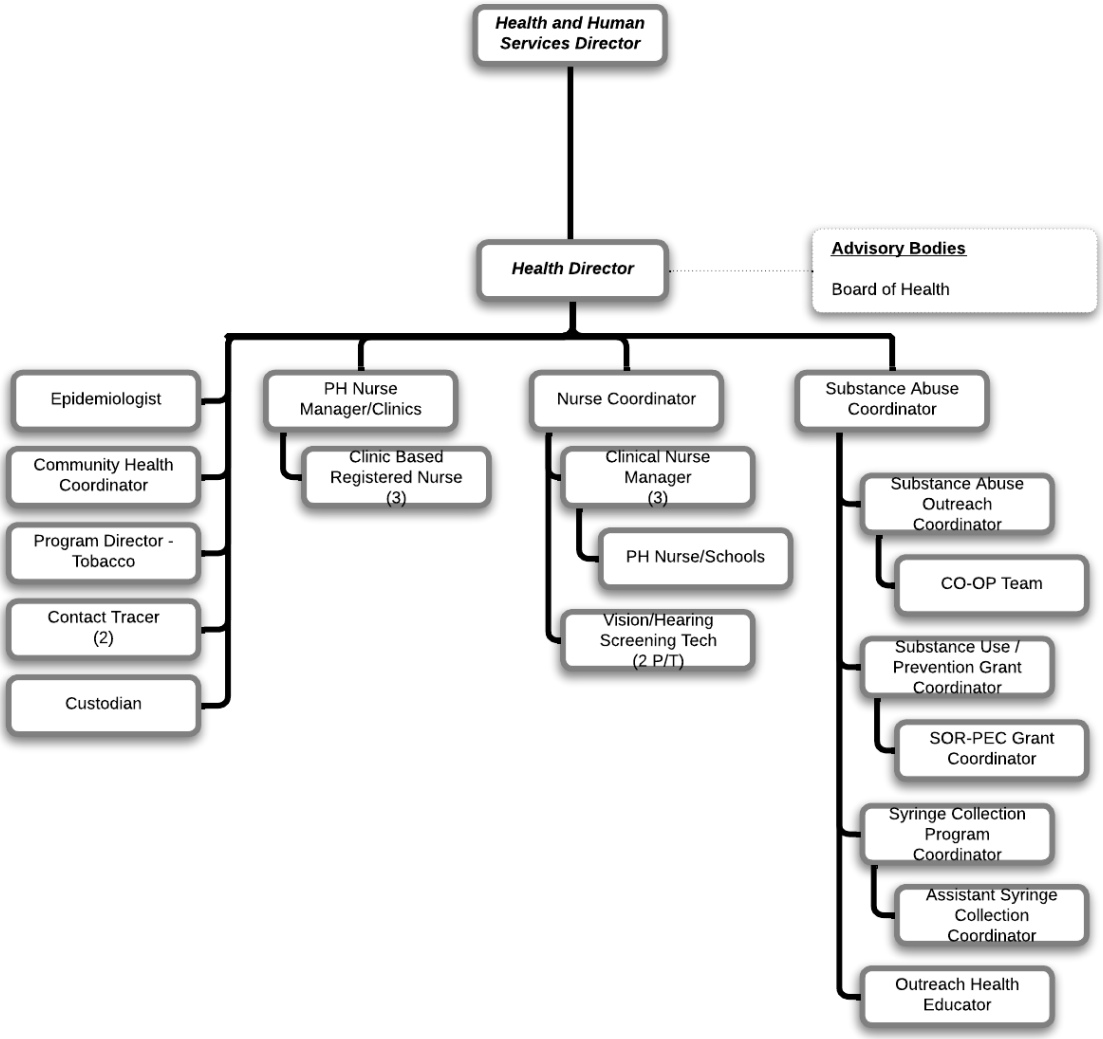
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Develop a homelessness brochure and update the web pages to assist with resources.
2024	**NEW**	Hire a Social Worker to coordinate with various agencies.
2024	**NEW**	Start to offer “Stop the Bleed” and “Hands Only CPR” education to the Public.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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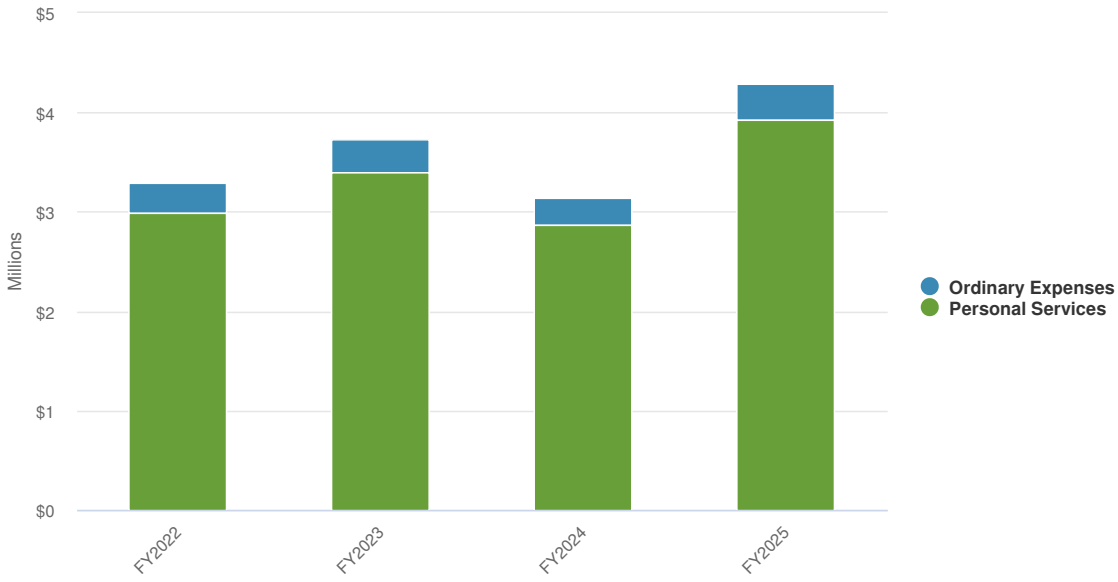
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$5,313,259
Ordinary Expenses	$370,296
Total Personal Services and Ordinary Expenditures	**$5,683,555**
Other Funding Sources (see Financing Plan Below)	*- $1,386,060*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$4,297,495**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Health[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$5,313,259
	ORDINARY EXPENDITURES	$370,296
	Total Budgeted Expenditures	***$5,683,555***
		FINANCING PLAN
	TAXES	$3,309,857
TAX/LEVY	*$3,304,857*	
NEW GROWTH	*$5,000*	
	LICENSES AND PERMITS	$119,600
HEALTH BODY ART LICENSES	*$4,750*	
HEALTH CATERING LICENSES	*$5,600*	
HEALTH DUMPSTER LICENSES	*$50,000*	
MISC LICENSES	*$17,000*	
TOBACCO LICENSES	*$14,000*	

HEALTH BAKERY PERMITS		*$4,200*	
HEALTH BURIAL PERMITS		*$20,000*	
HEALTH MISC LICENSES		*$2,450*	
HEALTH PUBLIC/ EMI POOLS		*$1,600*	
	CHARGES FOR SERVICES		$121,200
TOBACCO FINES		*$30,000*	
21D VIOLATIONS - HEALTH CODE		*$80,000*	
NIGHT SOIL		*$11,200*	
	INTERGOVERNMENTAL REVENUE		$2,015,548
UNRESTRICTED AID (UGGA)		*$589,050*	
GRANT REIMBURESMENT		*$14,109*	
SMART POLICING GRANT		*$155,317*	
TOBACCO CONTROL GRANT		*$69,234*	
SOR-PEC GRANT		*$74,887*	
FR-CARA GRANT		*$8,501*	
MASSCALL3 GRANT		*$69,960*	
ARPA		*$869,065*	
HISTORICAL STAFFING TURNOVER		*$30,000*	
CONTRACT TRACING INVESTIGATION GRANT		*$135,425*	
	MISCELLANEOUS REVENUE		$117,350
FOOD ESTABLISHMENTS		*$114,000*	
HEALTH MISC		*$3,350*	
	Total Budgeted Revenues		***$5,683,555***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$2,816,781	$3,239,542	$3,510,708	$3,778,434
S & W TEMPORARY	$111,466	$126,189	$123,733	$105,468
STIPENDS- OTHER	$35,266	$33,343	$38,297	$38,297
OVERTIME	$23,328	$5,529	$5,000	$5,000
Total Personal Services:	**$2,986,841**	**$3,404,603**	**$3,677,738**	**$3,927,199**
Ordinary Expenses				
ENERGY-ELECTRICITY	$23,269	$29,907	$27,000	$27,000
TELEPHONE	$5,488	$5,262	$8,220	$8,220
REPAIR & MAINT- EQUIPMENT	$1,645	$3,828	$6,500	$6,500
REPAIR & MAINT OF VEHICLES	$35	$2,052	$2,500	$2,500
PREMISES RENTAL/LEASE	$237,480	$237,676	$237,676	$237,676
PROFESSIONAL SERVICES	$1,398	$0	$18,000	$19,500
ADVERTISING	$150	$293	$2,000	$2,000
PRINTING & BINDING	$724	$881	$925	$925
GAS & MOTOR OIL-SUPPLIES	$0	$134	$1,000	$1,000
COOP APPRL/EQUIP	$778	$81	$2,000	$2,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
CUSTODIAL-SUPPLIES	$923	$1,198	$1,500	$1,500
HEALTH NURSE SUPPLIES	$11,798	$12,879	$18,000	$18,000
OFFICE SUPPLIES	$1,112	$1,093	$1,100	$1,100
MISC-SUPPLIES-OTHER	$454	$345	$500	$500
OUTREACH SERVICES	$879	$0	$2,500	$2,500
DUES & SUBSCRIPTIONS	$507	$1,025	$1,500	$1,500
TRANS REIMBURS.& SEMINARS	$5,119	$6,591	$12,950	$12,950
COMPUTER EQUIPMT/SOFTWARE	$13,033	$13,596	$14,000	$14,000
MISC EQUIPMENT	$3,024	$1,463	$5,000	$5,000
OFFICE FURNITURE & EQUIP	$917	$315	$925	$925
INS. PREMIUMS - OTHER	$4,666	$4,498	$5,000	$5,000
Total Ordinary Expenses:	**$313,400**	**$323,119**	**$368,796**	**$370,296**
Total Expense Objects:	**$3,300,241**	**$3,727,722**	**$4,046,534**	**$4,297,495**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
HEAD ADMINISTRATIVE CLERK	BETTY	NANCY	$56,064	x		
HEAD CLERK	PULTAR	KRISTIN	$64,137		x	
DIR HEALTH AND HUMAN SERVICES	GOLDEN	LISA	$146,508	x		
DEPUTY DIRECTOR HHS - FINANCE	DUBUC	CHRISTOPHER	$83,774	x		
HEAD ADMINISTRATIVE CLRK HEALT	ALEXANDER	KERRY	$65,798	x		
CHAIR BOARD OF HEALTH	KEEGAN	JO ANNE	$4,600	x		
BOARD OF HEALTH MEMBER	CULLEN-LUTTER	KATHLEEN	$4,000	x		
BOARD OF HEALTH MEMBER	GALVIN, MD	WILLIAM	$4,000	x		
BOARD OF HEALTH MEMBER	GENDRON	ERIN	$4,000	x		
BOARD OF HEALTH MEMBER	KEEGAN	ALLISON	$4,000	x		
SECRETARY, BOARD OF HEALTH	ALEXANDER	KERRY	$2,500	x		
DIRECTOR - HOMELESSNESS INITIATIVES	FITZPATRICK	MAURA	$116,742		x	
P.H. NURSE MGR/CLINIC	CHAUNCEY	NICOLE	$120,172	x		
CLINIC BASED REGISTERED NURSE	FINN	MARTHA	$111,404	x		
CLINIC BASED REGISTERED NURSE	WAKIM	ALICIA	$111,404	x		
CLINIC BASED REGISTERED NURSE	VACANT	VACANT	$89,861	x		
SUBSTANCE ABUSE COORD	LIMA	DIAMENTINA	$93,615			x
LWL COMM OPIOID OUTREACH	VERMA	MARICIA	$83,899		x	
EPIDEMIOLOGIST	YEBOAH	GISELA	$81,689			x
COMMUNITY HEALTH COORDINATOR	WILLIAMS	HAYLEY	$75,723	x		
PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$76,514			x
SOCIAL WORKER - CO-OP TEAM	CHEA	SOMMALY	$70,347		x	
SUBSTANCE USE/PREV GRANT COORD	GILMORE	DEVIN	$77,337			x
SOR PEC GRANT COORD	VACANT	VACANT	$66,385			x
CONTACT TRACER	LENG	SREYDUONG	$67,288			x
CLINICAL RECOVERY SPECIALIST	ANIELLO	JOSEPH	$64,645			x
SYRINGE COL PROG COORD FT	GONZALEZ	ANDRES	$66,075		x	
CLINICAL RECOVERY SPECIALIST	CASEY	GARRETT	$58,922		x	
YTH OUTREACH SPECIALIST	ARCHAMBAULT	RHIANNON	$61,010			x
ASST. SYRINGE COL PROG COORD FT	VACANT	VACANT	$51,502		x	
CUSTODIAN (PART-TIME)	PERGAKIS	DEMETRIOS	$18,430	x		
VISION/HEARING SCREENER	KIMBOROWICZ	HEIDI	$12,920			x
VISION HEARING SCREENER	FRENCH	JANET	$12,920			x
NURSE COORDINATOR 52 PAYS	MOFFETT	MARYBETH	$126,654	x		
CLINICAL SCHOOL NURSE MNGR	GUAY	LAURIE	$115,140	x		
CLINICAL SCHOOL NURSE MNGR	DESRUISSEAUX	HOPE	$115,140	x		
CLINICAL SCHOOL NURSE MNGR	MCGRATH	COLLEEN	$115,140	x		
NURSE SCHOOL	MAINVILLE	SARA	$70,611	x		
MASTERS REGISTERED NURSE	MOTE	RONALD	$99,437	x		
MASTERS REGISTERED NURSE	ZAIM	MARY	$99,437	x		
MASTERS REGISTERED NURSE	MEAD	MEAGHAN	$89,863	x		
MASTERS REGISTERED NURSE	BAKER	JACQUELINE	$87,421	x		
NURSE SCHOOL	VACANT	VACANT	$104,673	x		
MASTERS REGISTERED NURSE	NEALON	JENNIFER	$87,421	x		
MASTERS REGISTERED NURSE	BROOKINGS	DEBORAH	$84,665	x		
NURSE SCHOOL	BUOTE	SUSAN	$99,001	x		
NURSE SCHOOL	FRYE	TERESA	$100,346	x		
NURSE SCHOOL	HUYNH	HUYEN	$99,001	x		

NURSE SCHOOL	VACANT	VACANT	$82,778		x	
NURSE SCHOOL	UNG	SANDRA	$91,092	x		
NURSE SCHOOL	HUMPHREY	JESSICA	$85,432	x		
NURSE SCHOOL	DUCA	KATELYN	$82,004	x		
NURSE SCHOOL	LIM-SAM	SOVANNY	$77,293	x		
NURSE SCHOOL	VACANT	VACANT	$82,778		x	
NURSE SCHOOL	CLOUTIER	KAITLYN	$82,745	x		
NURSE SCHOOL	MCDONALD	ELIZABETH	$82,745	x		
NURSE SCHOOL	NANEZ	AMANDA	$82,745	x		
NURSE SCHOOL	NUSKY	KIRSTIN	$82,745	x		
NURSE SCHOOL	RALLS	DANIELLE	$82,745	x		
NURSE SCHOOL	REIS	LINDSEY	$82,635	x		
NURSE SCHOOL	WASILEUSKAS	MARY	$88,214	x		
NURSE SCHOOL	MCCLINTICK	ANNA	$80,148	x		
NURSE SCHOOL	LABONTE	KEIRSTIN	$82,635	x		
NURSE SCHOOL	MCSHANE	MOLLY	$77,639	x		
NURSE SCHOOL	FLEURY	ELAINE	$75,215	x		
NURSE SCHOOL	VACANT	VACANT	$82,778		x	
NURSE SCHOOL	VACANT	VACANT	$82,778		x	
NURSE SCHOOL	VACANT	VACANT	$1		x	
NURSE SCHOOL	VACANT	VACANT	$1		x	
NURSE SCHOOL	HONG	MELANIE	$75,216	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Council on Aging



Kimberly Gagnon
Director

Mission:

The mission of the Lowell Council on Aging is to promote the well-being and independence of adults aged 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 diversity and building on the strengths of seniors.

Services Overview

Lowell Council on Aging programs and services are based at the Lowell Senior Center, located at 276 Broadway St, Lowell MA 01854. 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 can help 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 SERV Safe certified Chef. Breakfast is available from 7 am – 8 am. 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 applications 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, Yoga, Strength training Bone Builders Class, Dance Moves, and "on the move" exercise class. 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, aged 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 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 volunteer's 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, 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.

The Senior Center also offers a medical loan program. With this program, seniors can donate and receive a variety of medical equipment, including wheelchairs, canes, and commodes. This is a first come, first serve program, based on availability. The Senior Center also has a syringe collection program, you are welcome to bring your safely discarded syringes to the center for disposal.

Calendar Year 2023 Accomplishments

- Continued to receive funding for Senior Outreach team for English and Non-English-speaking seniors to expand accessibility, coordinated care and follow up.
- Added a Behavioral Health Clinician to the Outreach Team, who is also a licensed social worker.
- Continued to improve 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.
- Continue to provide breakfast and lunch 7 days a week for Seniors.
- Added a full time Chef Manager position within the kitchen department, to assist with our 7-day a week operation.

Strategic Goals, Objectives, and Progress

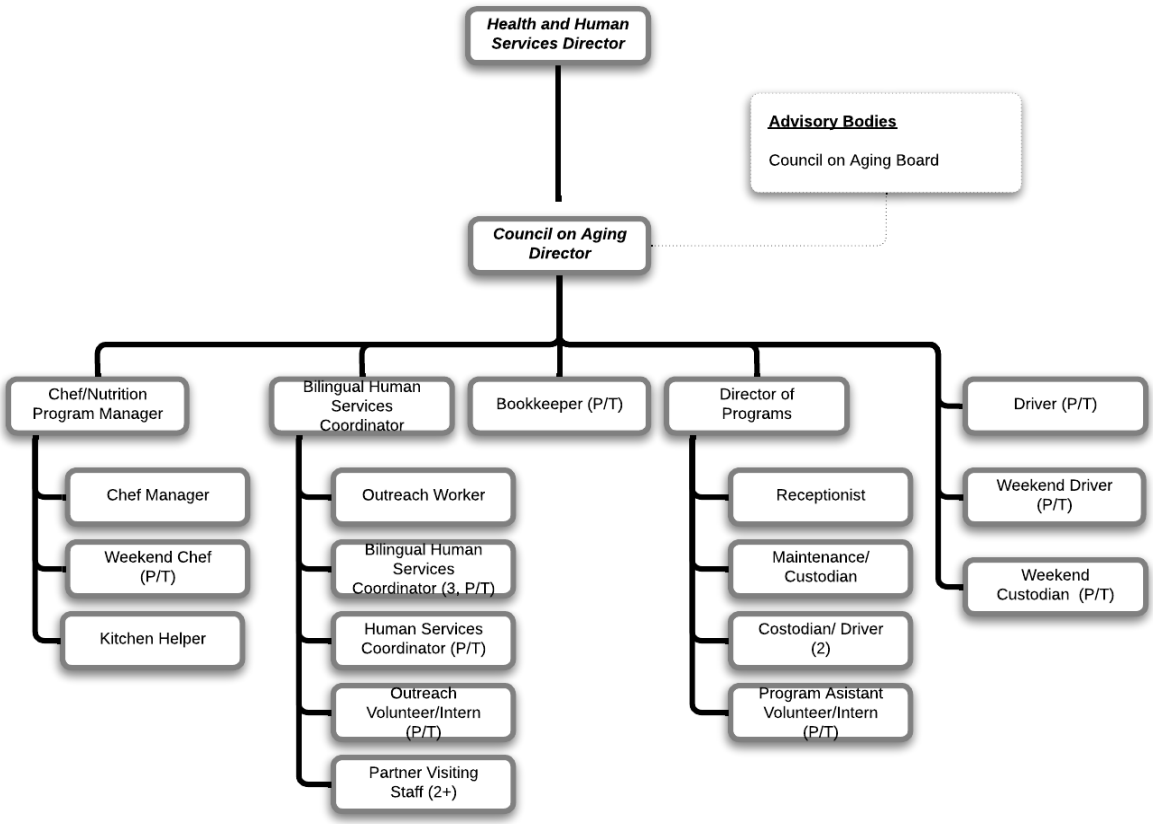
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Assess staffing to better accommodate the senior's needs (e.g., separate the custodian and driver position).

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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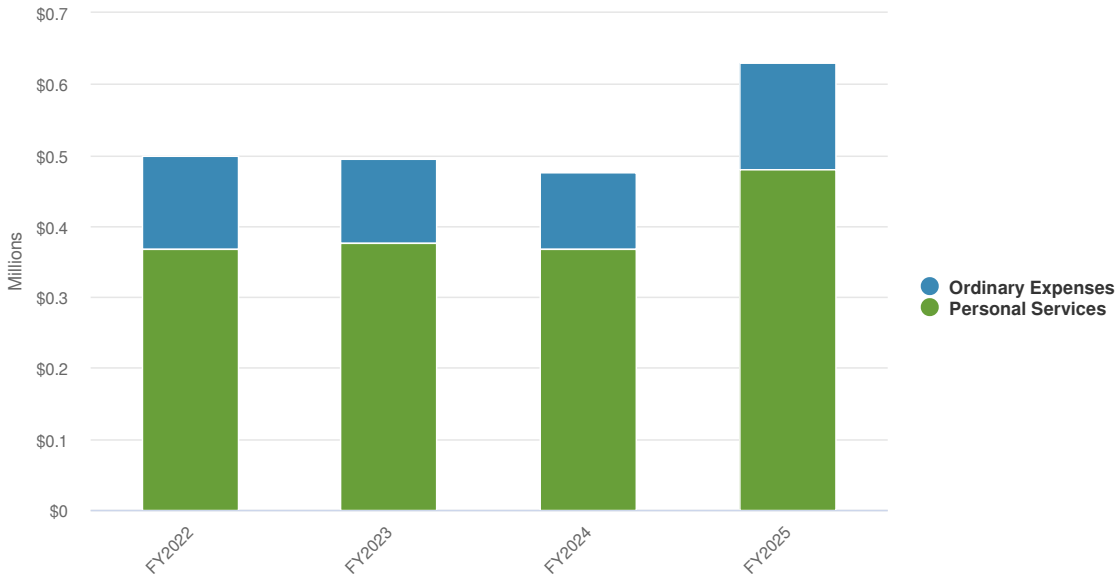
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$771,883
Ordinary Expenses	$149,994
Total Personal Services and Ordinary Expenditures	**$921,877**
Other Funding Sources (see Financing Plan Below)	*- $292,670*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$629,207**

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

	PROGRAM EXPENDITURES
PERSONAL SERVICES	$771,883
ORDINARY EXPENDITURES	$149,994
Total Budgeted Expenditures	***$921,877***

		FINANCING PLAN
TAXES		$336,230
TAX LEVY	*$306,230*	
NEW GROWTH	*$30,000*	
LICENSES AND PERMITS		$23,485
SUNDAY ENTERTAINMENT	*$540*	
SMALL CELL REVENUE	*$21,395*	
SPECIAL EVENTS PERMITS	*$1,550*	
INTERGOVERNMENTAL REVENUE		$562,162
UNRESTRICTED AID (UGGA)	*$269,492*	

STATE FORMULA - SENIOR CENTER *$292,670*

Total Budgeted Revenues ***$921,877***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$367,348	$374,763	$456,177	$477,713
OVERTIME	$779	$1,742	$1,000	$1,500
Total Personal Services:	**$368,127**	**$376,504**	**$457,177**	**$479,213**
Ordinary Expenses				
ENERGY- ELECTRICITY	$58,898	$53,054	$60,000	$62,000
ENERGY- HEATING GAS	$15,598	$15,376	$18,000	$18,500
REPAIR & MAINT OF VEHICLES	$2,142	$1,542	$4,000	$4,200
ELDERLY SERVICE	$3,495	$3,392	$6,060	$6,060
MISC-SUPPLIES-OTHER	$0	$0	$5,000	$0
MEALS ON WHEELS-ELDERLY	$5,088	$0	$12,000	$12,000
SENIOR LUNCH	$0	$7,706	$0	$0
GAS & MOTOR OIL-SUPPLIES	$3,532	$4,678	$6,000	$6,250
CLEANING-SUPPLIES	$6,745	$6,436	$8,700	$6,384
OFFICE SUPPLIES	$925	$925	$1,600	$1,600
TRANS REIMBURS.& SEMINARS	$325	$200	$600	$1,000
MISC EQUIPMENT	$1,382	$1,388	$6,000	$2,000
INS. PREMIUMS - OTHER	$32,163	$24,306	$30,000	$30,000
Total Ordinary Expenses:	**$130,293**	**$119,003**	**$157,960**	**$149,994**
Total Expense Objects:	**$498,420**	**$495,508**	**$615,137**	**$629,207**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
COUNCIL ON AGING DIRECTOR	GAGNON	KIMBERLY	$97,438	x		
CIVIC EVENTS DIRECTOR	ERICKSON	AURORA	$73,090	x		
WEEKLY CHEF	WILKINS	JOE	$58,967			x
UTILITY PERSON	VACANT	VACANT	$48,880	x		
CUTODIAN	DESTREMPE	RAYMOND	$51,030	x		
OUTREACH WORKER	LEAL	AMY	$52,169	x		
CUSTODIAN	FITZPATRICK	MARY LOU	$46,534	x		
MEALS ON WHEELS	CORREA	KARL	$48,860	x		
SECRETARY/RECEPTIONIST COA	DONNELLY	TARA	$44,569	x		
VOLUNTEER COORDINATOR (PART-TIME)	VACANT	VACANT	$19,760	x		
BOOK KEEPER (PART TIME)	HARVEY	LIANE	$20,280			x
BILINGUAL HUMAN SERVICE COORDINATOR	VACANT	VACANT	$16,744			x
BILINGUAL HUMAN SERVICE COORDINATOR	KHWEISS	JENNY	$22,724			x
WEEKEND BUS DRIVER (PART-TIME)	DUBOIS	NEIL	$16,016			x
CUSTODIAN (PART-TIME)	VACANT	VACANT	$12,480	x		
CHEF MANAGER	RILEY	EDWARD	$56,343	x		
MINORITY OUTREACH WORKER	VACANT	VACANT	$63,700	x		
WEEKEND CHEF (PART-TIME)	VACANT	VACANT	$12,480	x		
WEEKEND BUS DRIVER (PER DIEM)	VACANT	VACANT	$8,320	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Veterans' Services



Eric Lamarche
Director

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Attended all required VSO trainings, and weekly Statewide SITREP.
- Successfully completed the 2nd Annual Hero Banner program.
- Completed 2 bi-annual recertifications for Chapter 115 recipients.
- Received the maximum 75% reimbursement from the State from the Chapter 115 program.
- Attended all Veterans' breakfasts.
- Sit on the new Greater Lowell food coalition with the Veterans' Affairs.
- Assisted with the POW/MIA display ceremony event.
- Successfully completed Leadership Management Training.
- Advanced Veteran Suicide Prevention: Military Culture, Moral Injury, and Military Resilience Training.
- 2023 Roundtable with Secretary of Veterans' Services, Jon Santiago.
- Hosted Memorial Day and Veterans' Day events in/at City Hall.

Strategic Goals, Objectives, and Progress

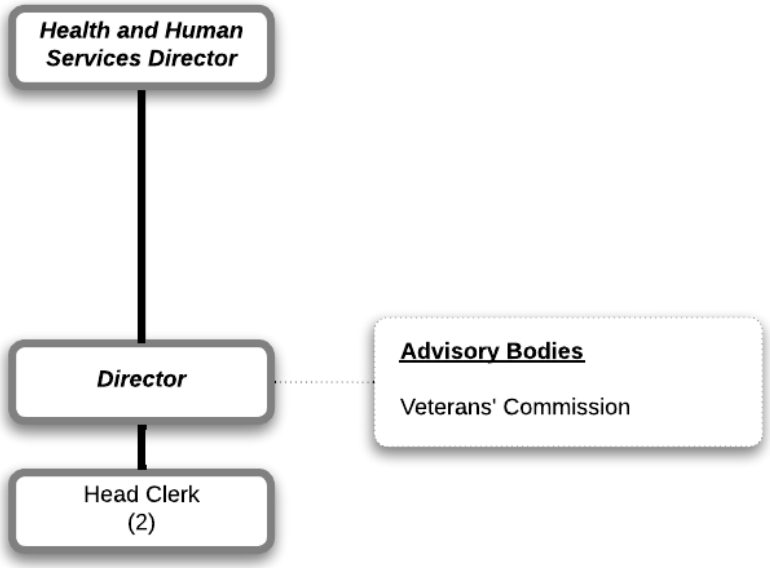
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Send outreach letters as attachment to excise tax and/or property tax bills.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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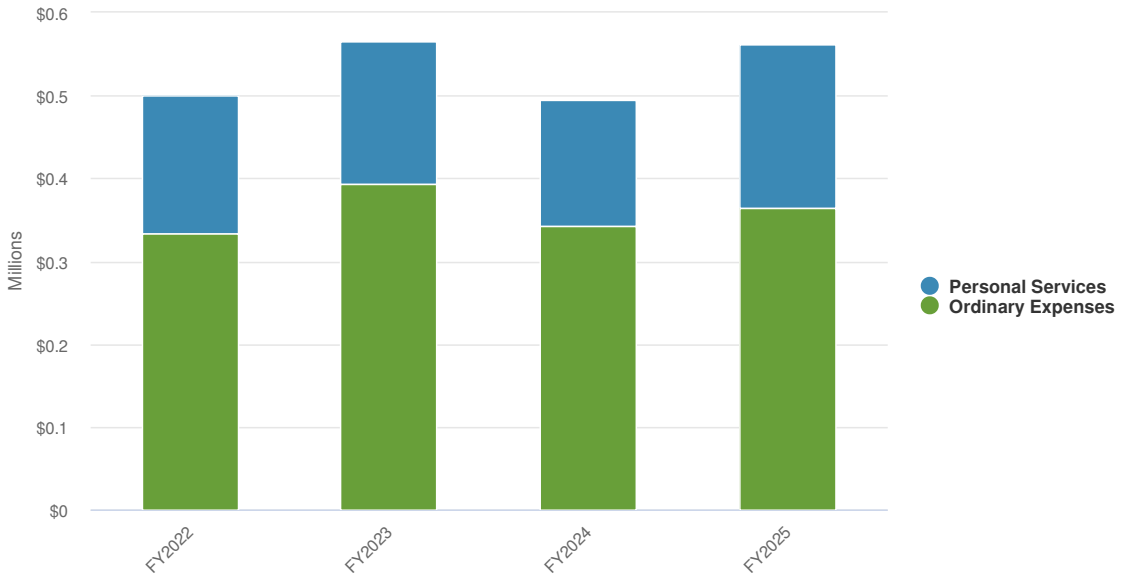
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$198,900
Ordinary Expenses	$363,636
Total Personal Services and Ordinary Expenditures	**$562,536**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$562,536**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Veterans[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$198,900
	ORDINARY EXPENDITURES	$363,636
	Total Budgeted Expenditures	***$562,536***
		FINANCING PLAN
	TAXES	$15,311
TAX LEVY	*$15,311*	
	INTERGOVERNMENTAL REVENUE	$547,225
UNRESTRICTED AID (UGGA)	*$15,671*	
ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)	*$8,000*	
VETERAN'S BENEFITS	*$300,036*	
VETS/ BLIND EXEMPTION	*$223,518*	
	Total Budgeted Revenues	***$562,536***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$167,828	$171,932	$175,525	$198,900
Total Personal Services:	**$167,828**	**$171,932**	**$175,525**	**$198,900**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
CELEBRATIONS	$12,376	$7,975	$15,000	$20,000
INS. PREMIUMS - OTHER	$7,600	$0	$8,000	$8,000
LEASING EQUIP. & SERV.	$1,754	$1,754	$1,754	$1,754
OFFICE SUPPLIES	$980	$629	$1,100	$1,100
TRANS REIMBURS.& SEMINARS	$1,360	$801	$1,500	$1,500
VETERANS' SERVICES	$308,741	$381,616	$580,000	$331,282
Total Ordinary Expenses:	**$332,811**	**$392,776**	**$607,354**	**$363,636**
Total Expense Objects:	**$500,639**	**$564,708**	**$782,879**	**$562,536**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
VETERANS DIRECTOR	LAMARCHE	ERIC	$85,014	x		
HEAD CLERK GRADE 21	FELIX	CARMEN	$56,943	x		
HEAD CLERK GRADE 21	MCGUIRE	NANCY	$56,943	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Recreation



Peter Faticanti
Program Director / Planner

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- The 3 and 4 year old program increased numbers at the Morey School.
- We served breakfast and lunch at our summer programs to provide meals to our youth totaling 13,745 meals served.
- Partnership with the LPD PALS program to include flag football, ultimate Frisbee, boxing and additional swim lesson opportunities and a summer kickoff event.
- Partner with the LPS to provide extended day and longer summer programs to summer school enrolled participants increasing summer programming by 551 kids.
- Increase the Kids In Disability Sports (K.I.D.S.) partnership to add programs to better accommodate and underserved community in Lowell to include track, soccer, swim basketball, hockey, and baseball.

Strategic Goals, Objectives, and Progress

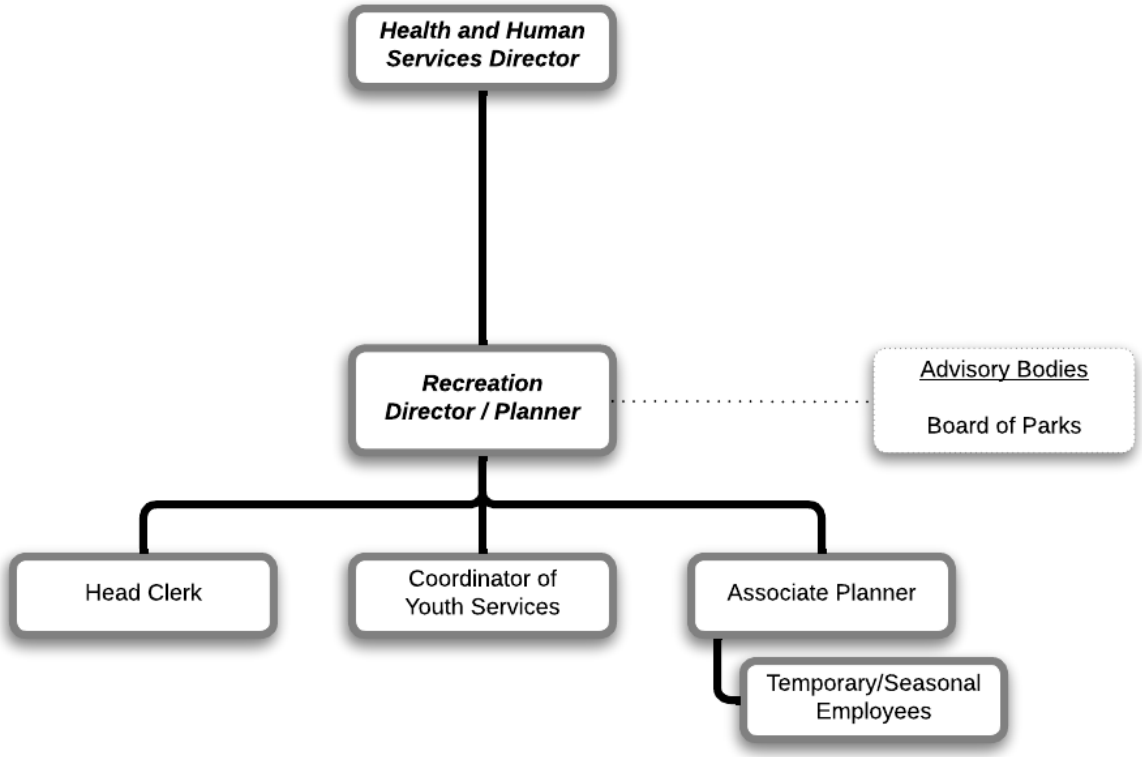
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Add a babysitting program for 11-14 year olds.
2024	**NEW**	Add the book mobile to our summer programming schedule.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

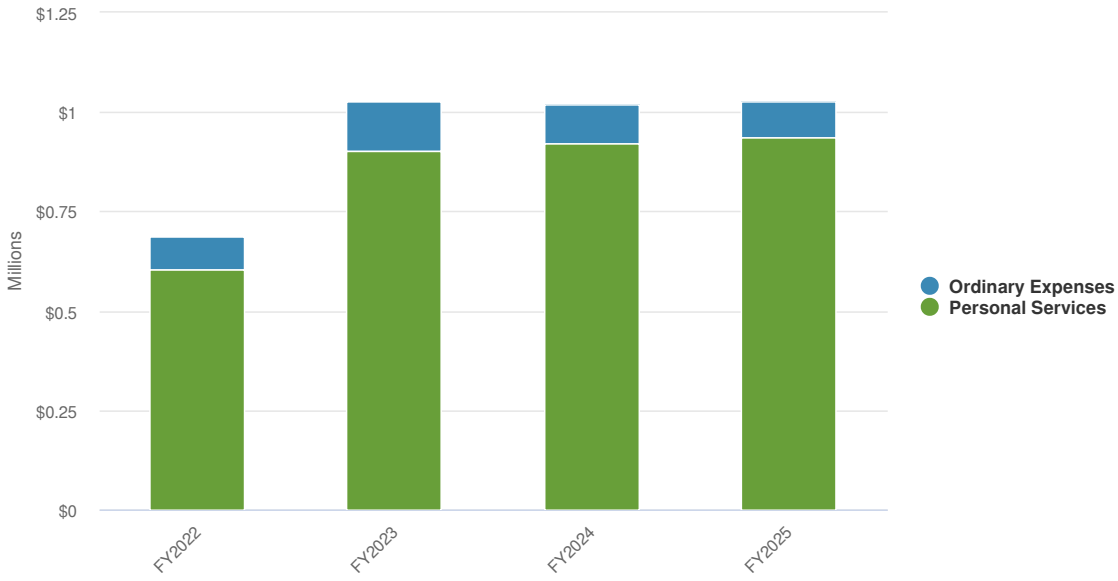
Organizational Chart



Expenditures by Expense Type

Personal Services	$935,728
Ordinary Expenses	$92,550
Total Personal Services and Ordinary Expenditures	**$1,028,278**
Other Funding Sources (see Financing Plan Below)	*- $*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$1,028,278**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Recreation[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$935,728
	ORDINARY EXPENDITURES	$92,550
	Total Budgeted Expenditures	***$1,028,278***
		FINANCING PLAN
	TAXES	$714,118
TAX LEVY	*$548,067*	
MV EXCISE	*$166,051*	
	LICENSES AND PERMITS	$850
MANUFACTURERS ICE CREAM	$850	
	INTERGOVERNMENTAL REVENUE	$313,310
UNRESTRICTED AID (UGGA)	*$313,310*	
	Total Budgeted Revenues	***$1,028,278***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$216,589	$242,215	$255,118	$287,356
S & W TEMPORARY	$381,586	$650,929	$935,513	$645,372
OVERTIME	$6,994	$7,991	$3,000	$3,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Total Personal Services:	**$605,169**	**$901,134**	**$1,193,631**	**$935,728**
Ordinary Expenses				
WINTER RECREATIONAL PROGM	$52,038	$37,129	$38,556	$40,000
SPECIAL PROGRAMS/PROJECTS	$11,215	$67,386	$30,000	$30,000
SUMMER PROGRAM SUPPLIES	$7,950	$6,158	$10,909	$11,000
OFFICE SUPPLIES	$825	$634	$833	$850
PRE-EMPLOYMENT PHYSICALS	$2,535	$0	$7,500	$0
TRANS REIMBURS.& SEMINARS	$2,405	$4,355	$4,200	$4,200
MISCELLANEOUS CHARGES	$5,690	$11,995	$6,013	$6,500
Total Ordinary Expenses:	**$82,659**	**$127,657**	**$98,011**	**$92,550**
Total Expense Objects:	**$687,827**	**$1,028,791**	**$1,291,642**	**$1,028,278**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025[1]**	**G**	**A**	**O**
PROGRAM DIRECTOR PLANNER REC	FATICANTI	F PETER	$85,304	x		
ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$78,305	x		
COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$68,872	x		
HEAD CLERK	VACANT	VACANT	$54,875	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Pollard Memorial Library



Bridget Cooley
Director

Mission:

> *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.*

Services Overview

The Library Department operates two physical branches, the Pollard Memorial Library Main Branch and the Senior Center Branch, where we offer technology programming. We have our virtual branch (www.LowellLibrary.org) accessible on the Internet that allows users to access our catalog and electronic books, music, videos, and databases. In 2023, we welcomed the new Lowell Library Bookmobile, which started initial visits around the city in November of 2023 and will continue to expand services in 2024.

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, DVDs, CDs and electronic formats like eBooks, downloadable music, and videos. Technology is a major part of the library's offerings. We provide computers, Internet access, Wi-Fi, job searches, consortium networks, e-books, electronic databases, and both in-person 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 populations and partner with the many nonprofits 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 materials in a variety of languages, English learning materials like dictionaries and English skills materials, as well as citizenship information. It is the responsibility of our 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 also bring our programs to other locations in the City.

The Library has been working to prioritize our services to all residents of the City and make sure that we are working to meet their needs by making them feel welcomed, represented, and involved with our collection of materials.

Calendar Year 2023 Accomplishments

Welcoming the Community

- The brand-new Merrimack Valley Library Consortium ecard rolled out in September. More than 150 patrons subscribed September – December. The new ecard format offers patrons instantaneous access to the library's virtual branch and services.
- New bilingual (Spanish & English) AWE Learning stations were added into the Children's Department to promote educational learning through technology game play, emphasizing mathematic, literacy and other academic enhancement skills.
- New bilingual dictionaries were added to the collection in a variety of languages representing the Lowell community including Thai, Ukrainian, Arabic, Russian and others.
- Additional English learning programs (Pimsleur) were purchased to help members of the community learn English through the Library's Libby application.
- Personal listening systems were purchased for hearing impaired patrons to assist with amplification, enhancing sound, and minimizing background noise. These will be incorporated into adult programming at patrons' request.
- Navilens directional codes were added throughout the library to assist visually impaired patrons with knowing where they are in the library as well as directional as to how to move throughout the library. As an added benefit, the information can be translated into a variety of languages as well.
- Signage has started to be added throughout the library (ongoing process) to change information and directional indicators to also include iconography for nonreaders and universal understanding.
- Library staff completed 24 tours with local elementary schools, a Lowell High English Language Learner class, adult education students, nonprofit agencies, and more introducing 560 residents to the library, its services, and its contents.
- In 2023, the staff started an extensive project to update and reorganize the collections to make them easier for patrons to browse and find items, while also providing them with the most relevant and accurate information and materials available. This project will continue in 2024.

Literacy Opportunities

- Reading challenges for all ages to promote literacy and usage of library resources for children, teens, and adults throughout the year. Specifically, summer and winter reading challenges are offered for all ages (children, young adults and adults), while other opportunities (i.e. MA Center for the Book challenges) are also highlighted.
- Book clubs were offered to residents for all ages with a variety of interest areas (Novels & Nibbles, Short Story Book Club, International Book Club, Book to Art, Beginning Reader Book Club & more).
- Lowell Reads selection Legends of Little Canada: Aunt Rose, Harvey's Bookland and My Captain Jack by Charlie Gargiulo allowed for a unique perspective of the Little Canada neighborhood, while inviting former Lowell residents to come back and share their memories, participate in a variety of related events, and the Library to work with Coalition for a Better Acre, lala books, and other related groups
- Author talks in 2023 have included bestselling authors Elinor Lipman, Illyon Woo, Andrew Joseph White, Terry J. Benton, and many others.
- The Elinor Lipman Writing Award with the Pollard Memorial Foundation was offered for second year with more than 45 submissions from Lowell-related writers. The judges unanimously selected "It Was a Witch" by Lowell resident Ben Morrison. Another submission received the Distinguished Mention award, which was presented to then UMass Lowell student Ashley Rose Rivera for her submission "Marigolds."
- The Library added ComicsPLUS our electronic resources offerings which gives simultaneous access to thousands of digital comics, graphic novels, and manga for all ages.
- Our Literacy Volunteers of Massachusetts program is experiencing success. We still have a number of students on the wait list who are looking for tutors. Tutor training, volunteer information sessions, and other activities are working to recruit more tutors to support students. Zoom and in-person conversation groups are available to assist students with practicing English. A Beginner English Class is held at the Lowell Senior Center weekly.

Programming

- We continued to expand in-person programming with opportunities for residents using the skill sets of new library staff, community partnerships, and organizational relationships, offering opportunities with virtual and hybrid options where appropriate.
- Computer and technology classes in person (to enhance digital literacy) resumed at both the Senior Center and the Library after the cyber incident, focused on individual devices, using computers, and cell phone instruction.
- Programming was increased to reflect a variety of interest areas for all ages including:
  - resources for seniors (making Medicare easy)
  - recreation (chess club, baby yoga, Lego Club)
  - arts (craft clubs, fiber arts, mini art workshops, drop-in crafts for kids and families)
  - local history presentations (about how use resources available around Lowell and in the library specifically, programs that highlight unique Lowell history and individuals, tours and highlights of the art and architecture of

the library, and local history related blog posts
    - civic engagement (voter registration day, candidate forum)
    - life skills (sourdough workshop, funeral planning)
    - STEM/STEAM related (Little Makers)
    - entertainment (movie series, musicians)
    - nature (Hands on Nature program, backyard birds, great hikes in New England)
    - cultural celebrations with storytimes and crafts
    - health and wellness (blood pressure testing, baking demos in person and online)
    - writing events (memoir workshops, NaNoWriMo & creative writing series)
    - good will events like gingerbread house making, holiday wreath workshops, and the mini-art public display for National Libraries Week
- Additional fun participatory programs were also offered for all ages including scavenger hunts, quick questions, passive programs like brain teasers, coloring, and more.
- Programming partners included other libraries, Lowell Historical Society, Merrimack Reparatory Theatre, Lowell National Historical Park, local bookstores, PJ Library, Lowell National Historical Park, Tsongas Industrial History Center, Lowell Celebrates Kerouac, and more.
- Programming highlights:

Outreach & Bookmobile

- Meetings with various nonprofit agencies and service organizations have been ongoing to determine literacy and educational needs in the city, as well as the willingness of agencies to accept outreach services (tours, programs, etc.) or acting as a bookmobile stop.
- Library is continuously adapting services based on feedback of nonprofits, neighborhood groups, and other local institutions as it relates to purchasing materials or making electronic resources available.
- Library completed 29 outreach visits to over 1,500 residents through partnerships with local schools, the farmer's market, AcreFest, the Recreation Department, back to school nights, preschool programs, and more.
- A patron survey was completed in December through early January 2024 with feedback from over 75 residents to discuss current usage of services as well as desired new opportunities.
- Library and Bookmobile social media and marketing plans have increased communication of services and opportunities about the library to patrons and residents. Blog posts have increased to be more reflective of community interest areas (book suggestions, local history tidbits, and reads based on suggested topics and genres). New Bookmobile Instagram is available - @lowelllibrarybookmobile.
- Bookmobile began limited services in November 2023 at the Senior Center and doing outreach to various nonprofits and human service agencies around the city.

Other Patron Services

- In FY 2023, the Library circulated 133,648 physical and 35,945 electronic materials, which is an increase due to new acquisitions and the removal of outdated and underused items to make it easier to find items, which was a nearly 10% increase over the previous year.
- Over 900 Museum Passes used and borrowed by patrons to attend museums, art institutions, and cultural opportunities
    - Study rooms/room reservations
    - Library staff answered more than 30,000 questions from patrons of which over 8,600 were related to technology instruction outside of one-on-one sessions and classes, and 900 were related to local history, genealogy, or research specifically about Lowell and its residents.
- A new device charging station was installed in the reference room to assist patrons in recharging their personal devices to join the one that already exists on the first floor.
- A new self-service scanning system was installed in the reference room for patrons to be able to scan items and email or store items to USB.
- Weekly public computer usage and wireless sessions increased significantly with the end of the pandemic with over 100% increases in both.

Leadership & Recognition

- Mass Cultural Grant received in the spring 2023 for $75,00 and is being used to support services, materials, and technology focused on community inclusion and literacy initiatives, including translation of materials in various languages, assistive technology, accessibility, internal and external communication mediums, and more.
- Trustees and staff have been reviewing and updating policies and procedures to better reflect community values.
- Training has been undertaken with staff on a variety of topics including customer service, team work, library services, and more. Additional trainings will continue at least bi-monthly in the future.
- The Library's Strategic Plan goals and objectives have been making progress and achieving the changes and new services that we were striving to offer.

- Reference Librarian Alison Zaya was highlighted by Library Reads for her book review of One Summer in Savannah on their social media feed, tagging the Library, and using her excellent contribution to share with others.
- A plaque dedicated to former Young Adult Librarian and community activist, Elizabeth Brassel, was placed in recognition of her outstanding commitment to youth in the Lowell community inside the Young Adult section of the Library on the first floor.

Strategic Goals, Objectives, and Progress

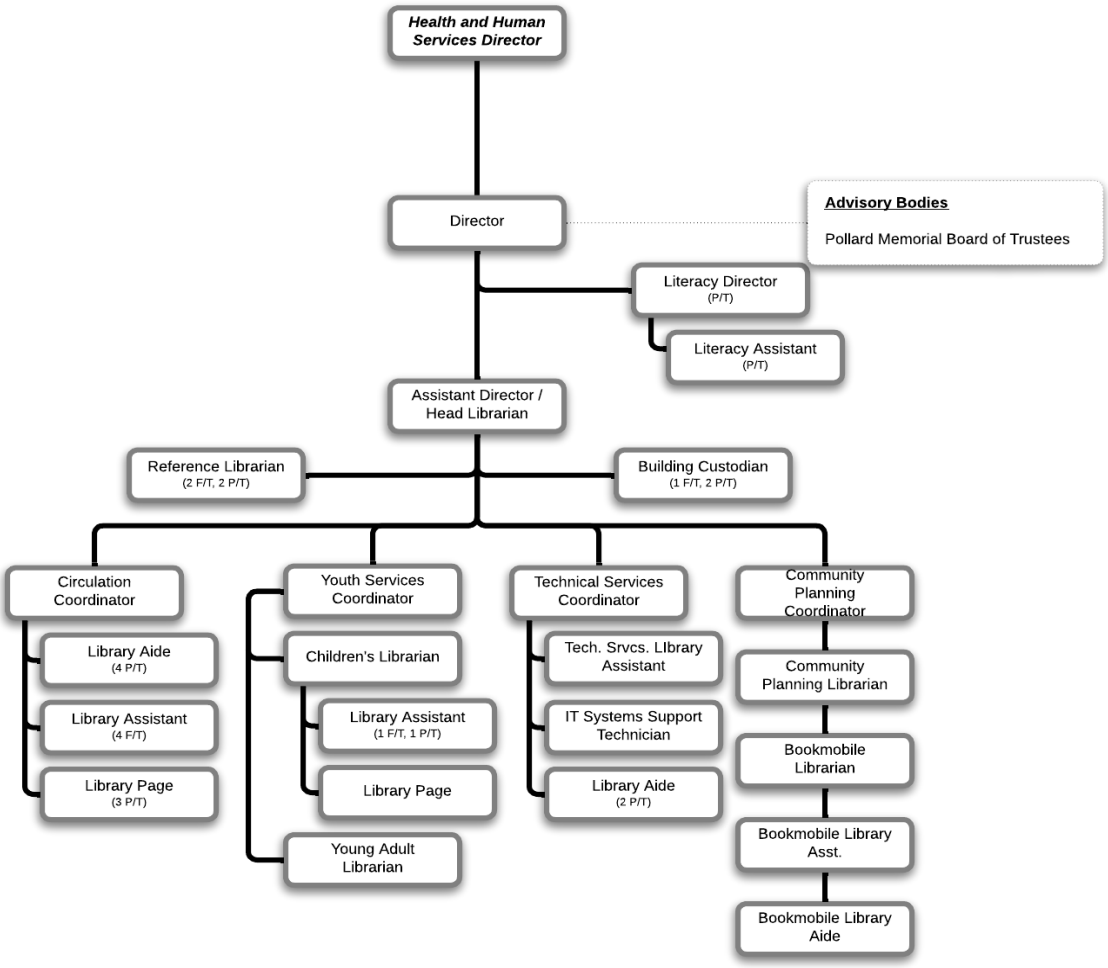
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2024	**NEW**	Invest in new materials to upgrade and update our World Languages and New Readers/English Learning sections to include both physical and digital copies of materials to assist those from whom English is not a primary language.
2024	**NEW**	Invest in new technology to meet the needs of the community, including expanding WiFi connectivity and speed, color printing options and alternative pay solutions (Apple/Google Pay), webcam and headphone sets for Zoom/Teams meetings, and availability of non-English language keyboards and software to allow residents to type in their native language.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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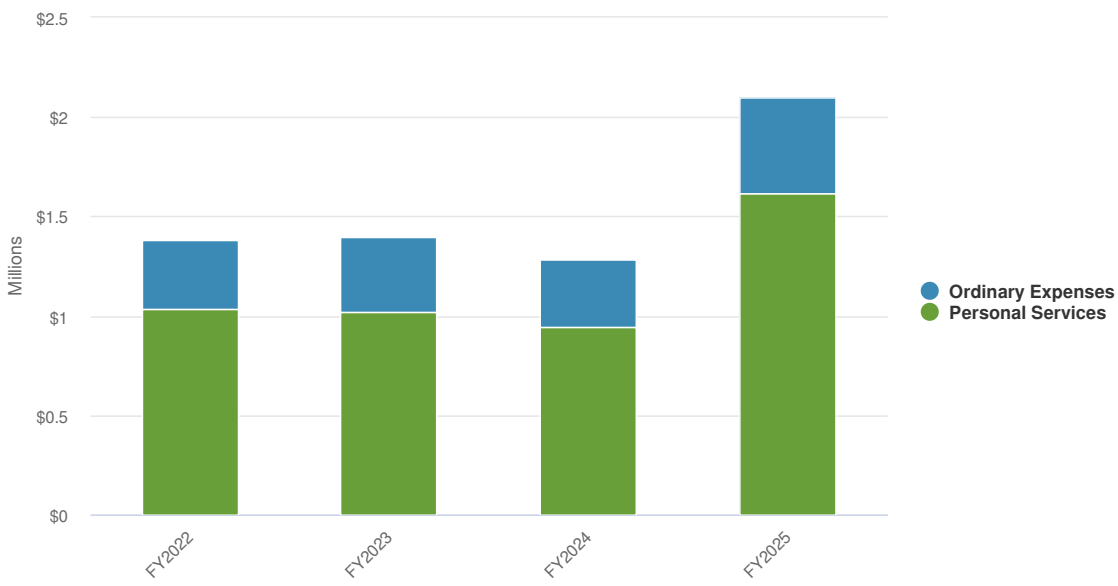
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$1,913,430
Ordinary Expenses	$485,819
Total Personal Services and Ordinary Expenditures	**$2,399,249**
Other Funding Sources (see Financing Plan Below)	*- $296,040*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$2,103,209**

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Library[1]

		PROGRAM EXPENDITURES
	PERSONAL SERVICES	$1,913,430
	ORDINARY EXPENDITURES	$485,819
	Total Budgeted Expenditures	***$2,399,249***

		FINANCING PLAN
	TAXES	$1,522,191
TAX LEVY	*$1,392,979*	
MV EXCISE	*$129,213*	
	INTERGOVERNMENTAL REVENUE	$867,057
UNRESTRICTED AID (UGGA)	*$571,017*	
ARPA	*$123,558*	
STATE AID - LIBRARY FUNDING	*$151,181*	
LITERACY GRANT FUNDING	*$21,301*	
	MISCELLANEOUS REVENUE	$10,000
LIBRARY MISCELLANEOUS	*$10,000*	
	Total Budgeted Revenues	***$2,399,249***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$987,631	$937,524	$984,224	$1,310,371

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
SW TEMPORARY	$38,247	$76,606	$320,567	$301,869
SHIFT DIFFERENTIAL	$5,356	$4,743	$5,150	$5,150
Total Personal Services:	**$1,031,234**	**$1,018,872**	**$1,309,941**	**$1,617,390**
Ordinary Expenses				
CUSTODIAL-SUPPLIES	$4,922	$2,925	$5,000	$5,000
BOOKMOBILE & GAS	$0	$0	$8,000	$0
ENERGY- ELECTRICITY	$68,705	$51,445	$76,000	$76,000
REPAIR & MAINT- EQUIPMENT	$4,848	$7,023	$9,500	$9,500
LEASING EQUIP. & SERV.	$20,247	$29,531	$35,000	$35,000
MV-LIBRARY-CONSORTIUM	$54,598	$54,598	$54,598	$56,319
PROFESSIONAL SERVICES	$34,400	$41,428	$60,000	$90,000
LIBRARY-AUD/MICRO/BKS SUP	$149,358	$172,114	$190,000	$190,000
OFFICE SUPPLIES	$13,928	$22,309	$24,000	$24,000
Total Ordinary Expenses:	**$351,006**	**$381,374**	**$462,098**	**$485,819**
Total Expense Objects:	**$1,382,240**	**$1,400,246**	**$1,772,039**	**$2,103,209**

Department Personnel List

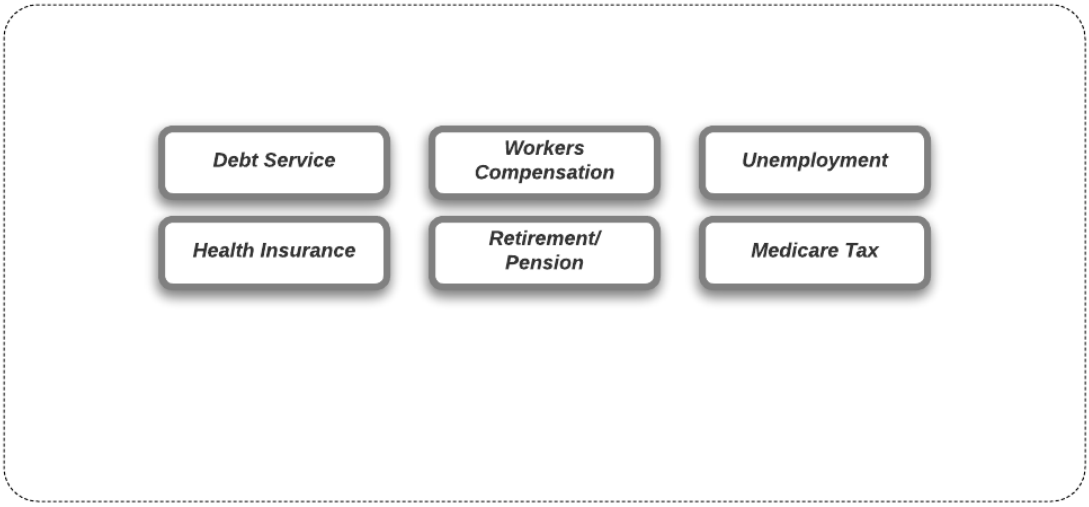
Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
LIBRARY DIRECTOR	COOLEY	BRIDGET	$100,082	x		
ASST. LIBRARY DIRECTOR	VACANT	VACANT	$74,080	x		
LIBRARY COORD YOUTH SERVICES	HANCOCK	MARY	$78,840	x		
LIBRY COORDINAT OF COMMUNITY PLANNING	JUNGHANSS	GWEN	$69,975	x		
LIBRY COORDINAT OF CIRCULATION	MANNING	ELIZABETH	$72,845	x		
LIBRARY COORDINATOR TECHNICAL SERVICES	COOPER	DOUGLAS	$71,391	x		
LIBRARY 1-YOUTH	DAY	CLAIRE	$62,128	x		
LIBRARY 1-YOUTH	ELDRED	LAUREN	$63,732	x		
LIBRARY 1 REFERENCE	ZAYA	ALISON	$63,732	x		
LIBRARY 1 REFERENCE	BROWNING	JENNIFER	$61,294	x		
LIBRARY 1 REFERENCE	CRACEFA	MIA	$62,128	x		
LIBRARY 1 REFERENCE (P/T)	COLT	PAMELA	$25,410	x		
BOOKMOBILE LIBRARIAN	VACANT	VACANT	$56,421		x	
LIBRARY ASSISTANT	DOMINIQUE	KEITH	$54,448	x		
LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$54,448	x		
LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$54,448	x		
LIBRARY ASSISTANT	LEROW	FALICIA	$54,448	x		
LIBRARY ASSISTANT	FERNALD	CHRISTINE	$54,448	x		
PML BUILDING CUSTODIAN	HICKEY	EDWARD	$49,778	x		
LIBRARY ASSISTANT	BAKER	KATELYN	$54,448	x		
LIBRARY ASSISTANT (P/T)	BRIGGS	ELIZABETH	$25,160	x		
BOOKMOBILE LIBRARY ASST.	PAOLILLI	CHARLES	$50,934		x	
LITERACY DIRECTOR (P/T)	MILLER	SARAH	$25,951			x
ADMINISTRATIVE ASSISTANT (P/T)	MOORE	LINETTE	$23,355	x		
BOOKMOBILE LIBRARY ASST. (P/T)	MELKONIAN	PAUL	$16,203		x	
LITERACY ASSISTANT (P/T)	HARTMAN	MARY	$18,685			x
BUILDING CUSTODIAN (P/T)	PROCTOR	PATRICIA	$22,239			x
BUILDING CUSTODIAN (P/T)	DUHAMEL	NORMAN	$21,191	x		
LIBRARY AID (P/T)	LEO	STEPHEN	$16,710			x
LIBRARY AID (P/T)	LOVE	INGE	$16,710			x
LIBRARY AID (P/T)	BLAKE	SUSANNA	$16,203			x
LIBRARY PAGE	KELLEY	MARIA	$11,992	x		
LIBRARY PAGE	HANCOCK	CIERAN	$11,992	x		
LIBRARY AID (P/T)	CARMODY	MEGHAN	$14,498			x
LIBRARY AID (P/T)	BOATENG	KWAME	$14,498			x
LIBRARY AID (P/T)	TAING	SEAR	$13,632	x		
LIBRARY PAGE	POOLE	KIARA	$11,992	x		
LIBRARY PAGE	VACANT	VACANT	$11,992	x		
LIBRARY PAGE	RIVERA	MIGUEL	$11,992	x		
LIBRARY 1 REFERENCE (P/T)	SAMPAS	ANTHONY	$11,958	x		

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Fixed Costs

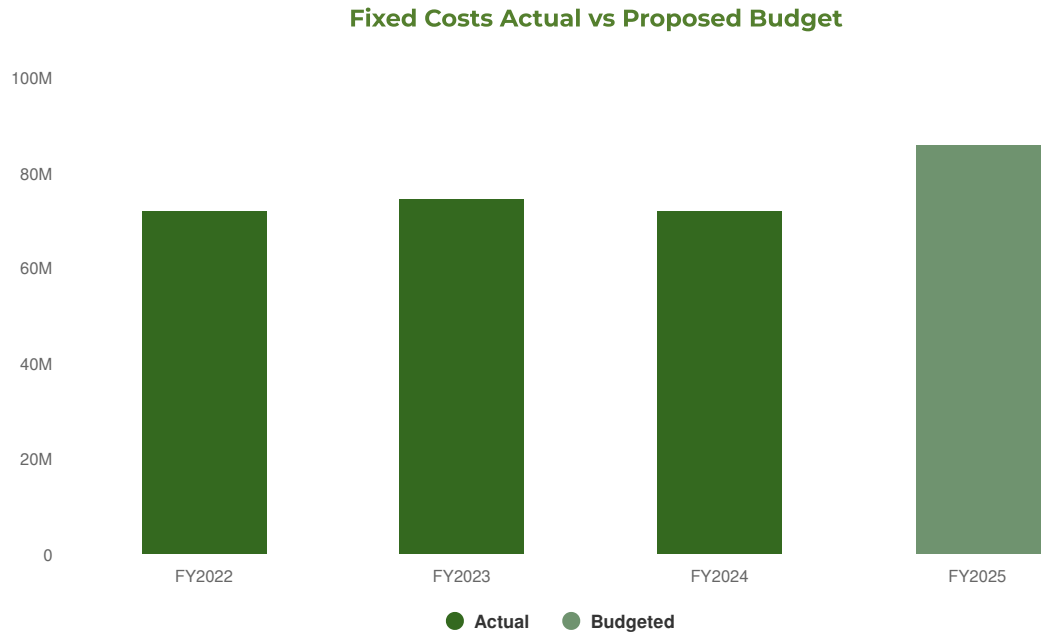


Total Personal Services and Ordinary Expenditures	**$85,933,949**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$85,933,949**

Fixed Costs - Expenditures Summary

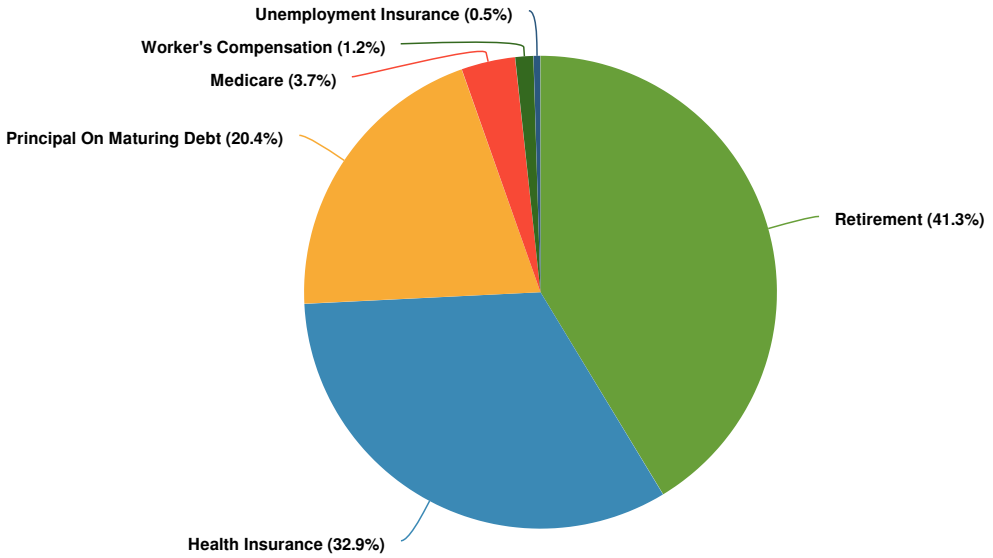
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$85,933,949 $85,933,949
(100.00% vs. prior year)

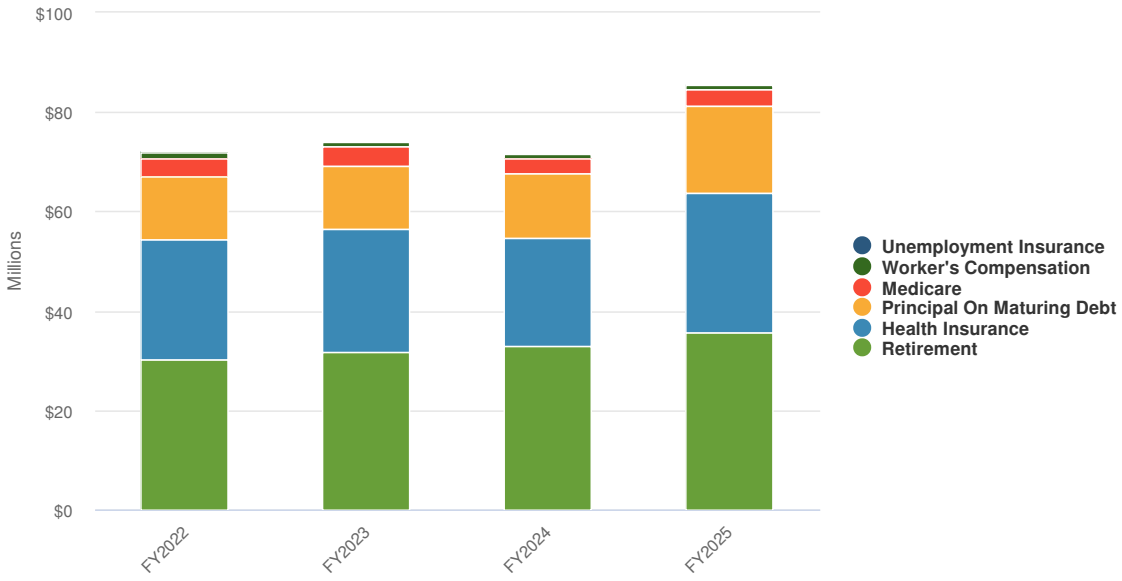


Fixed Costs - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Fixed Costs - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
Debt Services				
Principal On Maturing Debt				
INT ON GEN LONG TERM DEBT	$4,949,223.72	$4,961,574.31	$6,216,543.00	$9,125,277.00
INT ON TEMPORARY LOANS	$0.00	$0.00	$250,171.00	$2,185.00
DEBT PRINCIPAL- GENERAL	$7,917,400.00	$7,574,458.00	$6,923,146.00	$8,384,686.00
Total Principal On Maturing Debt:	**$12,866,623.72**	**$12,536,032.31**	**$13,389,860.00**	**$17,512,148.00**
Total Debt Services:	**$12,866,623.72**	**$12,536,032.31**	**$13,389,860.00**	**$17,512,148.00**
Miscellaneous				
Retirement				
RETIRE-PENSION (SCH)	$8,538,060.00	$9,369,801.00	$10,275,506.00	$11,281,373.00
RET-PENSION (CITY)	$21,520,118.64	$22,292,974.00	$22,580,092.00	$24,205,068.00
NON-CONTRIB-PENSI & ANNUITIES	$23,522.83	$23,509.31	$25,000.00	$25,000.00
Total Retirement:	**$30,081,701.47**	**$31,686,284.31**	**$32,880,598.00**	**$35,511,441.00**
Worker's Compensation				
WORKERS' COMP - SCHOOL	$908,800.03	$882,585.03	$800,000.00	$841,000.00
WORKERS' COMP - CITY	$249,991.96	$160,826.75	$250,000.00	$223,271.00
Total Worker's Compensation:	**$1,158,791.99**	**$1,043,411.78**	**$1,050,000.00**	**$1,064,271.00**
Unemployment Insurance				
UNEMPLOYMENT COMP-CITY	$21,700.77	$57,905.40	$100,000.00	$100,000.00
UMEMPLOYMENT COMP-SCHOOL	$102,576.54	$186,362.62	$300,000.00	$300,000.00
Total Unemployment Insurance:	**$124,277.31**	**$244,268.02**	**$400,000.00**	**$400,000.00**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Health Insurance				
HEALTH INSURANCE	$24,110,294.42	$24,898,483.66	$26,500,000.00	$27,943,589.00
DENTAL INSURANCE	$0.00	$0.00	$500,000.00	$250,000.00
INTERFND TRAN OUT-TRUST FUND	$125,000.00	$0.00	$125,000.00	$75,000.00
Total Health Insurance:	**$24,235,294.42**	**$24,898,483.66**	**$27,125,000.00**	**$28,268,589.00**
Medicare				
MEDICARE TAX	$3,595,586.81	$3,996,837.26	$3,177,500.00	$3,177,500.00
Total Medicare:	**$3,595,586.81**	**$3,996,837.26**	**$3,177,500.00**	**$3,177,500.00**
Total Miscellaneous:	**$59,195,652.00**	**$61,869,285.03**	**$64,633,098.00**	**$68,421,801.00**
Total Expenditures:	**$72,062,275.72**	**$74,405,317.34**	**$78,022,958.00**	**$85,933,949.00**

Fixed Costs - Financing Plan

Financing Plan Summary: Fixed Costs[1]

	PROGRAM EXPENDITURES
DEBT SERVICE	$17,512,148
WORKERS' COMPENSATION	$1,064,271
UNEMPLOYMENT	$400,000
HEALTH INSURANCE	$28,268,589
PENSION	$35,511,441
MEDICARE TAX	$3,177,500
Total Budgeted Expenditures	*$85,933,949*

	FINANCING PLAN
TAXES	$64,209,571
CHARGES FOR SERVICES	$140,000
INTERGOVERNMENTAL REVENUE	$14,849,388
MISCELLANEOUS REVENUE	$6,734,990
Total Budgeted Revenues	*$85,933,949*

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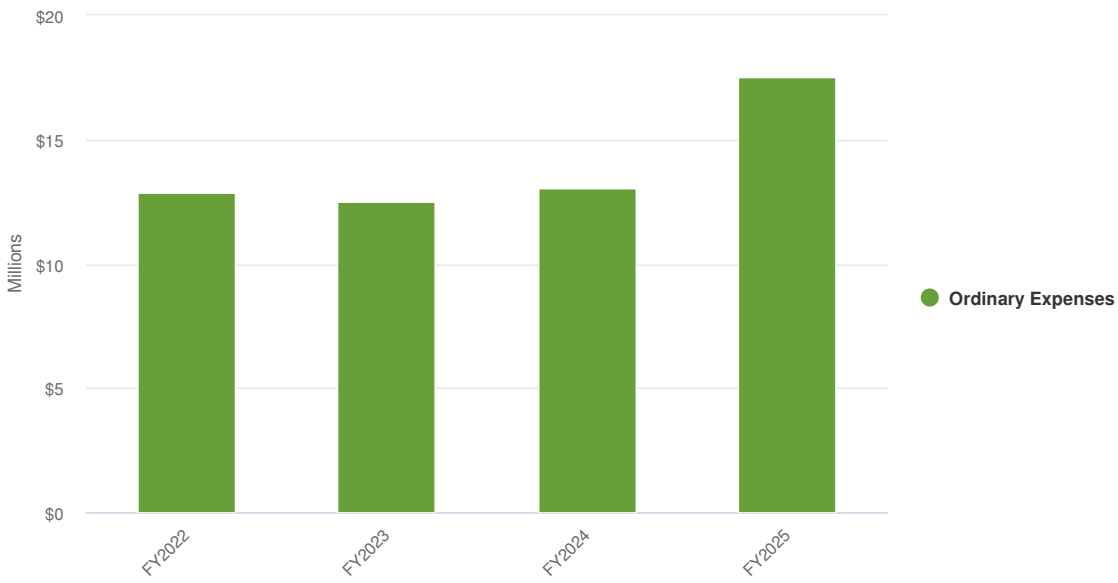
Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Debt Service

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$17,512,149
	Total Budgeted Expenditures	***$17,512,148***
		FINANCING PLAN
	TAXES	$9,837,158
TAX LEVY	*$2,171,889*	
HOTEL MOTEL TAX	*$190,000*	
MV EXCISE	*$6,902,942*	
NEW GROWTH	*$47,327*	
PILOT	*$525,000*	
	CHARGES FOR SERVICES	$140,000
MV NON-RENEWAL	*$140,000*	
	INTERGOVERNMENTAL REVENUE	$800,000
UNRESTRICTED AID (UGGA)	*$800,000*	
	MISCELLANEOUS REVENUE	$6,734,990
INTEREST ON INVESTMENTS	*$6,664,990*	
OTHER MISCELLANEOUS INTEREST	*$70,000*	
	Total Budgeted Revenues	***$17,512,148***

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Footnote(s)

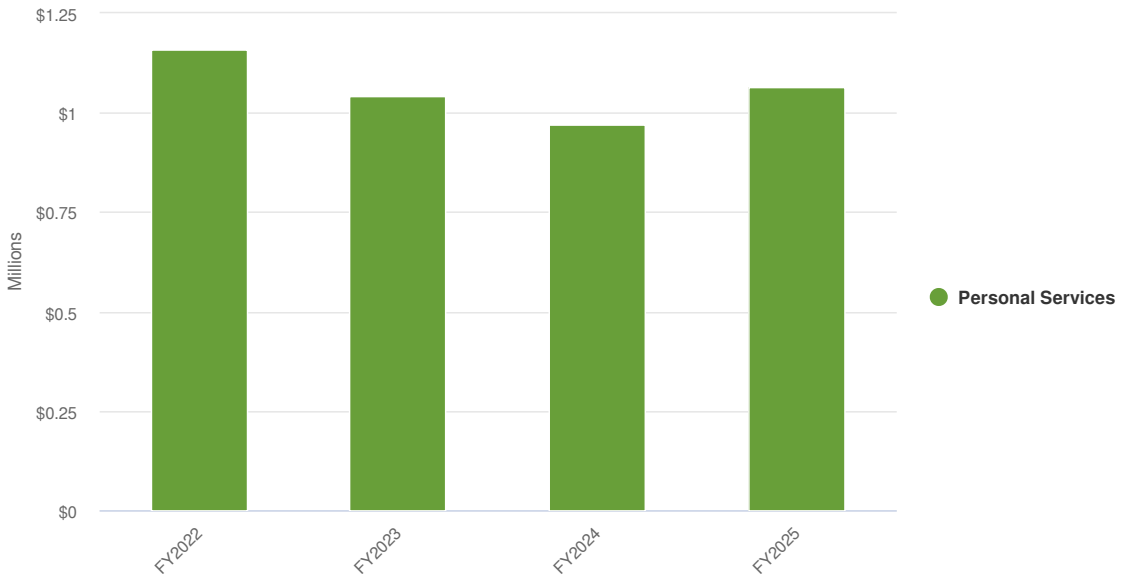
1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Ordinary Expenses				
INT ON GEN LONG TERM DEBT	$4,949,224	$4,961,574	$6,216,543	$9,125,277
INT ON TEMPORARY LOANS	$0	$0	$250,171	$2,185
DEBT PRINCIPAL- GENERAL	$7,917,400	$7,574,458	$6,923,146	$8,384,686
Total Ordinary Expenses:	**$12,866,624**	**$12,536,032**	**$13,389,860**	**$17,512,148**
Total Expense Objects:	**$12,866,624**	**$12,536,032**	**$13,389,860**	**$17,512,148**

Workers' Compensation

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Personal Services and Ordinary Expenditures[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$1,064,271
	Total Budgeted Expenditures	***$1,064,271***
		FINANCING PLAN
	TAXES	$864,271
TAX LEVY	*$864,271*	
	INTERGOVERNMENTAL REVENUE	$200,000
UNRESTRICTED AID (UGGA)	*$200,000*	
	Total Budgeted Revenues	***$1,064,271***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

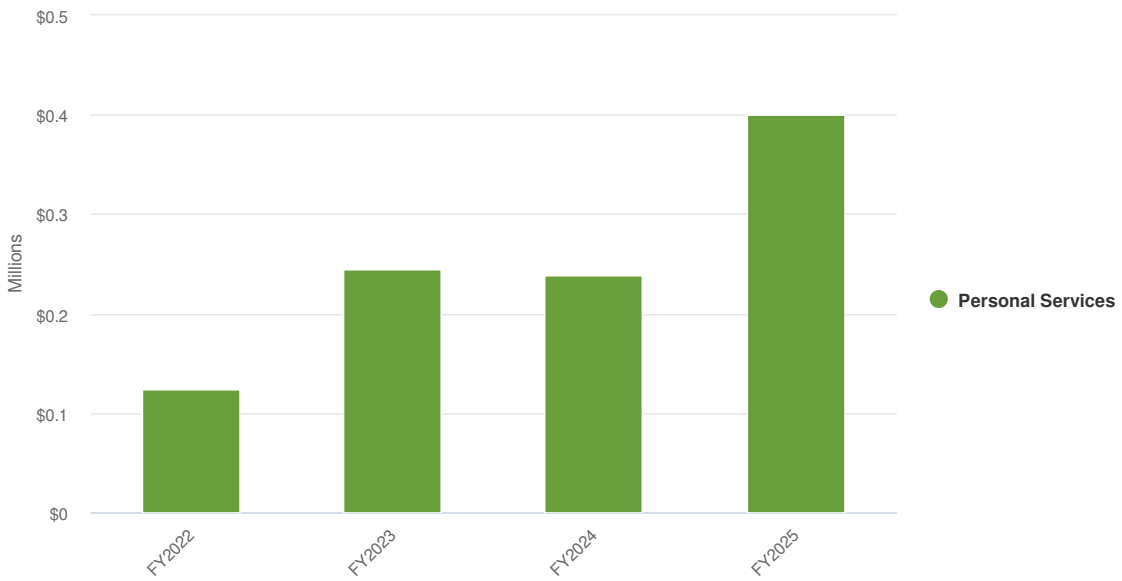
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Personal Services				
WORKERS' COMP - SCHOOL	$908,800	$882,585	$800,000	$841,000
WORKERS' COMP - CITY	$249,992	$160,827	$250,000	$223,271
Total Personal Services:	**$1,158,792**	**$1,043,412**	**$1,050,000**	**$1,064,271**
Total Expense Objects:	**$1,158,792**	**$1,043,412**	**$1,050,000**	**$1,064,271**

Unemployment

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Unemployment[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$400,000
	Total Budgeted Expenditures	***$400,000***
		FINANCING PLAN
	TAXES	$400,000
TAX LEVY	*$400,000*	
	Total Budgeted Revenues	***$400,000***

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

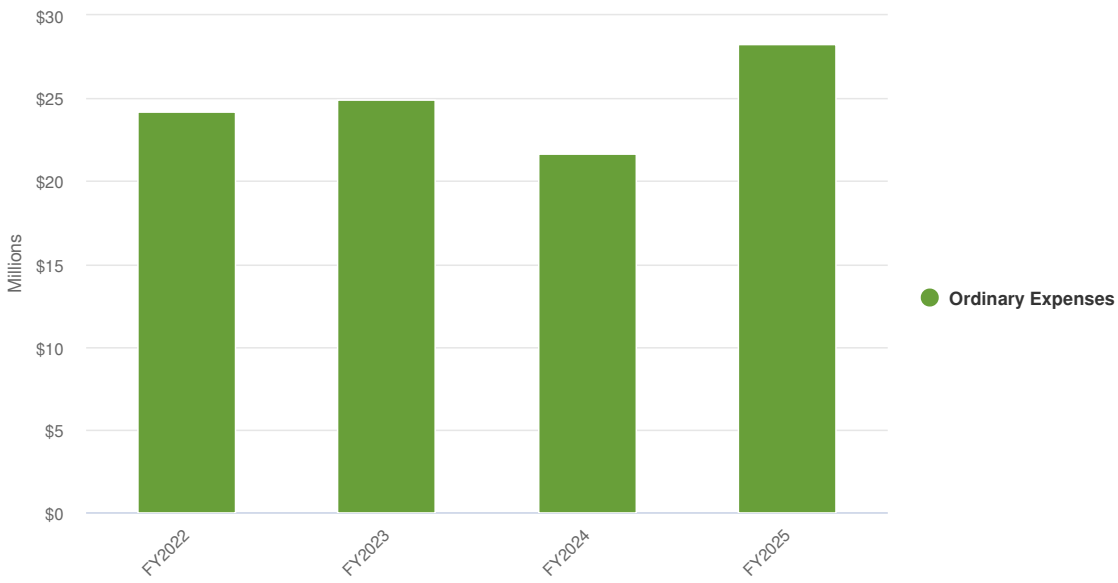
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
UNEMPLOYMENT COMP-CITY	$21,701	$57,905	$100,000	$100,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
UMEMPLOYMENT COMP-SCHOOL	$102,577	$186,363	$300,000	$300,000
Total Personal Services:	**$124,277**	**$244,268**	**$400,000**	**$400,000**
Total Expense Objects:	**$124,277**	**$244,268**	**$400,000**	**$400,000**

Health Insurance

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Health Insurance[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$28,268,589
	Total Budgeted Expenditures	***$28,268,589***
		FINANCING PLAN
	TAXES	$20,799,199
TAX LEVY	*$19,894,486*	
NEW GROWTH	*$732,574*	
MV EXCISE	*$172,139*	
	INTERGOVERNMENTAL REVENUE	$7,469,390
UNRESTRICTED AID (UGGA)	*$7,469,390*	
	Total Budgeted Revenues	***$28,268,589***

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Footnote(s)

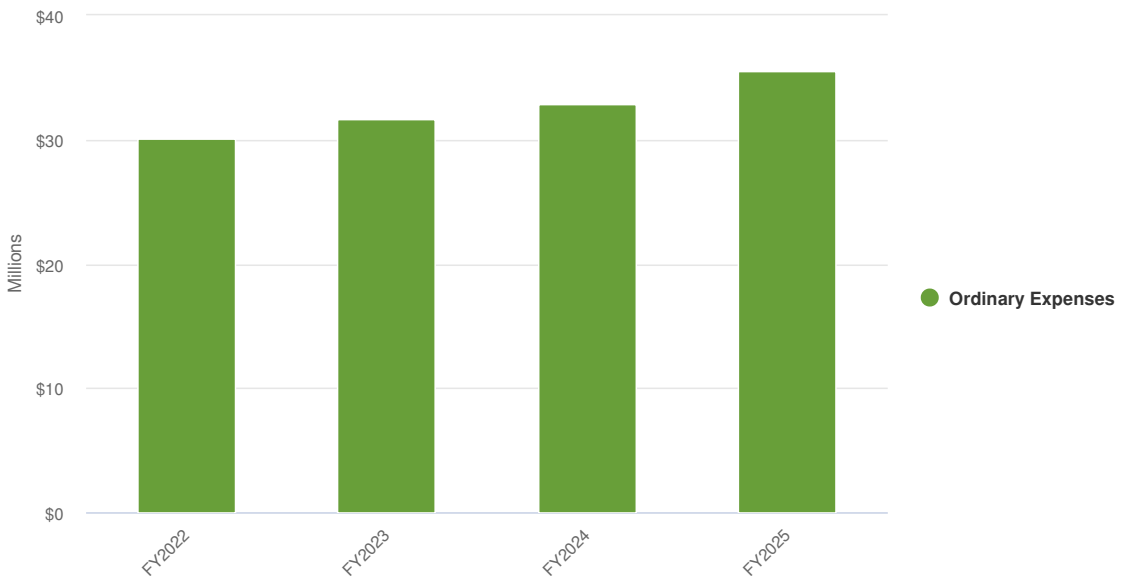
1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Ordinary Expenses				
HEALTH INSURANCE	$24,110,294	$24,898,484	$26,500,000	$27,943,589
DENTAL INSURANCE	$0	$0	$500,000	$250,000
INTERFND TRAN OUT-TRUST FUND	$125,000	$0	$125,000	$75,000
Total Ordinary Expenses:	**$24,235,294**	**$24,898,484**	**$27,125,000**	**$28,268,589**
Total Expense Objects:	**$24,235,294**	**$24,898,484**	**$27,125,000**	**$28,268,589**

Retirement/ Pension

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Retirement/Pension[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$35,511,441
	Total Budgeted Expenditures	***$35,511,441***
		FINANCING PLAN
	TAXES	$30,231,443
TAX LEVY	*$30,231,443*	
	INTERGOVERNMENTAL REVENUE	$5,279,998
UNRESTRICTED AID (UGGA)	*$5,270,721*	
PENSION RESERVE	$9,277	
	Total Budgeted Revenues	***$35,511,441***

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Footnote(s)

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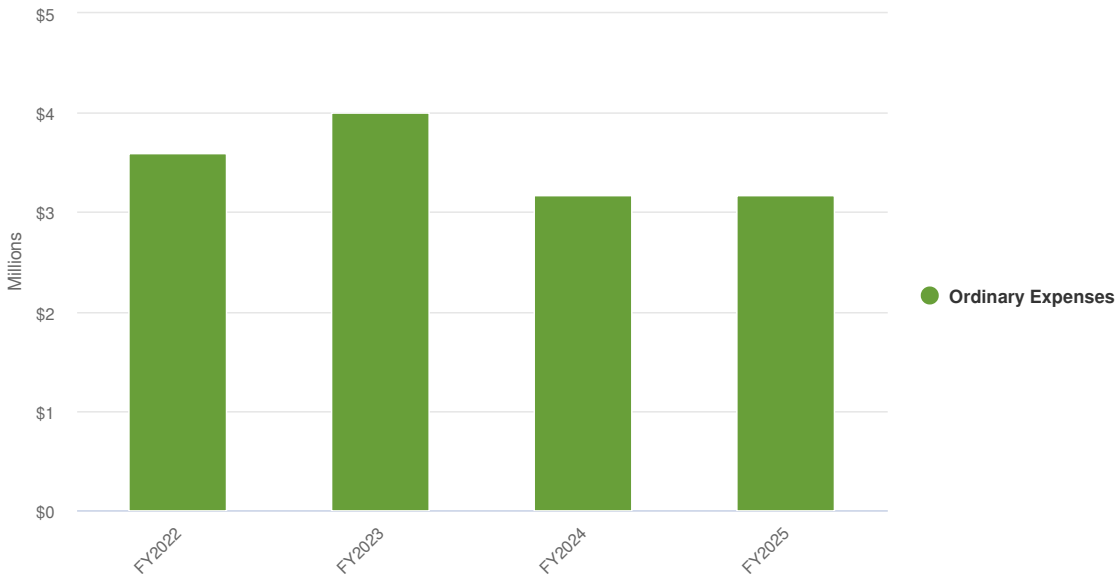
Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Ordinary Expenses				
RETIRE-PENSION (SCH)	$8,538,060	$9,369,801	$10,275,506	$11,281,373
RET-PENSION (CITY)	$21,520,119	$22,292,974	$22,580,092	$24,205,068
NON-CONTRIB-PENSI & ANNUITIES	$23,523	$23,509	$25,000	$25,000
Total Ordinary Expenses:	**$30,081,701**	**$31,686,284**	**$32,880,598**	**$35,511,441**
Total Expense Objects:	**$30,081,701**	**$31,686,284**	**$32,880,598**	**$35,511,441**

Medicare Tax

Expenditures by Expense Type

Historical vs Next Fiscal Year Expenditures by Expense Type



Financing Plan: Medicare Tax[1]

		PROGRAM EXPENDITURES
	ORDINARY EXPENDITURES	$3,177,500
	Total Budgeted Expenditures	***$3,177,500***
		FINANCING PLAN
	TAXES	$2,077,500
TAX LEVY	*$2,077,500*	
	INTERGOVERNMENTAL REVENUE	$1,100,000
MEDICAID REIMBURSEMENT	*$1,100,000*	
	Total Budgeted Revenues	***$3,177,500***

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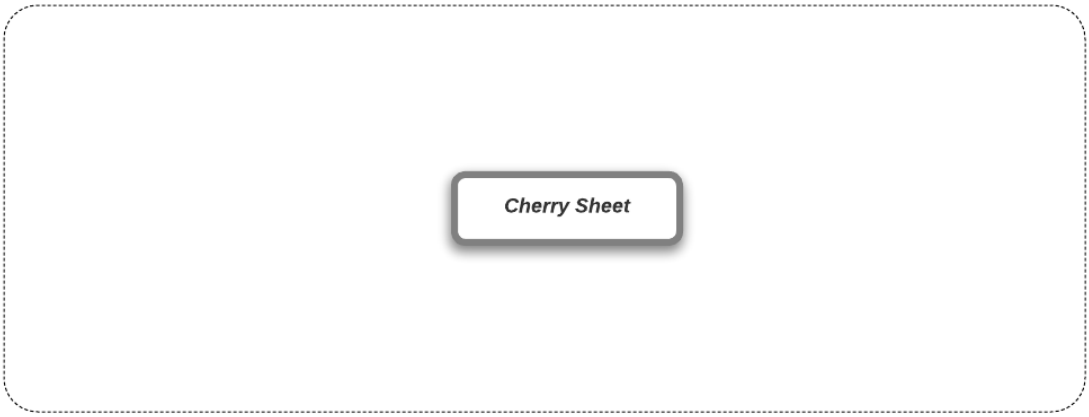
Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Ordinary Expenses				
MEDICARE TAX	$3,595,587	$3,996,837	$3,177,500	$3,177,500
Total Ordinary Expenses:	**$3,595,587**	**$3,996,837**	**$3,177,500**	**$3,177,500**
Total Expense Objects:	**$3,595,587**	**$3,996,837**	**$3,177,500**	**$3,177,500**

Cherry Sheet



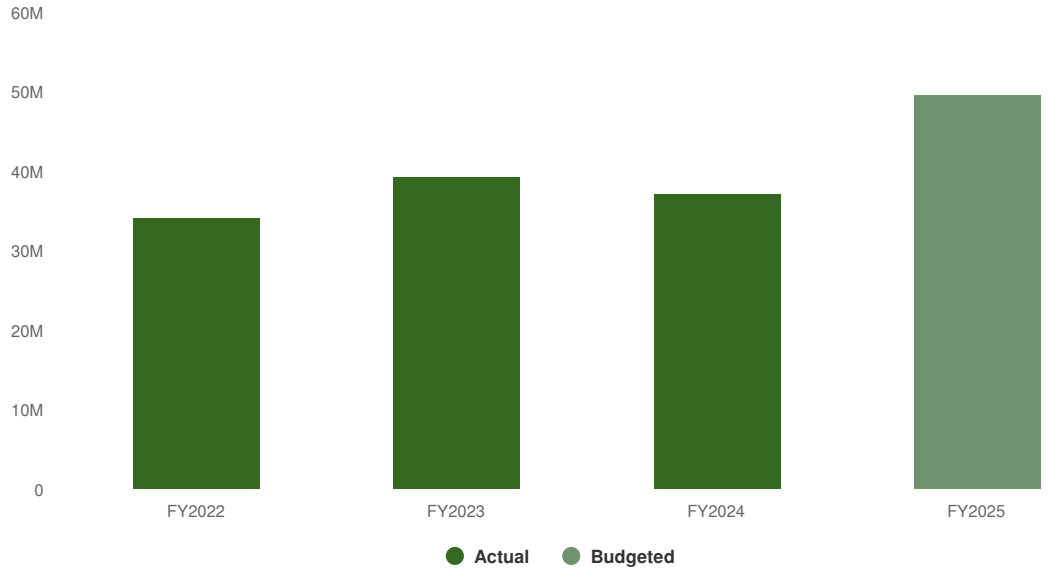
Total Personal Services and Ordinary Expenditures	**$49,666,116**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total General Fund Personal Services and Ordinary Expenditures Budgeted	**$49,666,116**

Cherry Sheet - Expenditures Summary

Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$49,666,116 **$49,666,116**
(100.00% vs. prior year)

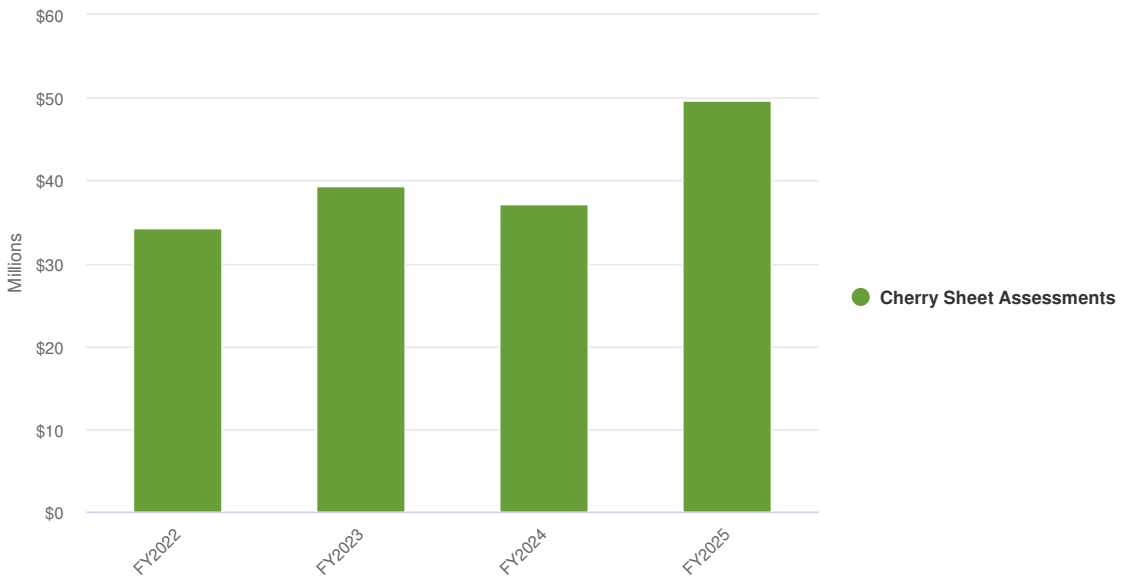
Cherry Sheet Actual vs Proposed Budget



Cherry Sheet - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.

Cherry Sheet - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
State Assessments				
Cherry Sheet Assessments				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
NO. MIDDLESEX AREA COMM	$0.00	$0.00	$0.00	$43,164.00
CHARTER SCHOOL	$31,664,908.00	$36,391,375.00	$42,182,619.00	$46,813,046.00
SCHOOL CHOICE	$965,091.00	$1,321,378.00	$1,198,616.00	$1,135,929.00
ESSEX COUNTY TECH TUITION	$50,694.00	$61,548.00	$60,000.00	$115,000.00
AIR POLLUTION CONTROL DIS	$28,508.00	$29,644.00	$30,558.00	$31,257.00
REGIONL TRANSIT AUTHORITY	$1,097,209.00	$1,097,209.00	$1,124,639.00	$1,152,755.00
SPECIAL EDUCATION	$14,411.00	$14,029.00	$14,560.00	$30,443.00
NON RENEWAL-EXCISE TAX	$280,140.00	$259,740.00	$259,740.00	$253,200.00
MOSQUITO CONTROL DISTRICE	$83,809.00	$85,928.00	$87,150.00	$91,322.00
Total Cherry Sheet Assessments:	**$34,184,770.00**	**$39,260,851.00**	**$44,957,882.00**	**$49,666,116.00**
Total State Assessments:	**$34,184,770.00**	**$39,260,851.00**	**$44,957,882.00**	**$49,666,116.00**
Total Expenditures:	**$34,184,770.00**	**$39,260,851.00**	**$44,957,882.00**	**$49,666,116.00**

Cherry Sheet - Financing Plan

Financing Plan Summary: Cherry Sheet Assessments[1]

	PROGRAM EXPENDITURES
MOSQUITO CONTROL	$91,322
AIR POLLUTION DISTRICTS	$31,257
RMV NON-RENEWAL	$253,200
REGIONAL TRANSIT (LRTS)	$1,152,755
SPECIAL EDUCATION	$30,443
SCHOOL CHOICE SENDING TUITION	$1,135,929
CHARTER SCHOOL SENDING TUITION	$46,813,046
NO. MIDDLESEX ARE COMM	$43,164
ESSEX COUNTY TUITION	$115,000
Total Budgeted Expenditures	*$49,666,116*

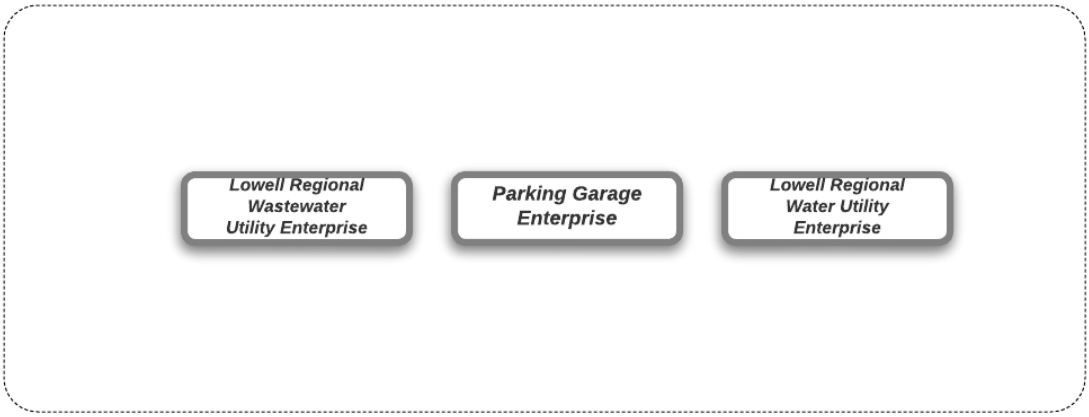
	FINANCING PLAN
TAXES	$36,137,840
CHARGES FOR SERVICES	$7,541,699
INTERGOVERNMENTAL REVENUE	$5,986,577
Total Budgeted Revenues	*$49,666,116*

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Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Enterprise Funds

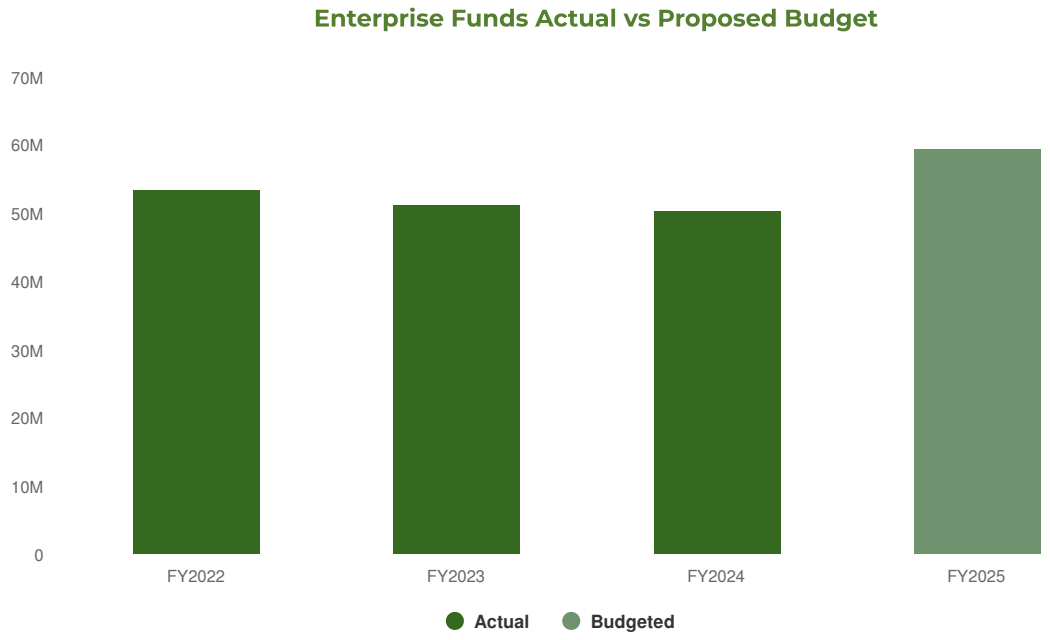


Total Personal Services and Ordinary Expenditures Wastewater	**$32,986,182**
Total Personal Services and Ordinary Expenditures Water	**$15,421,706**
Total Personal Services and Ordinary Expenditures Parking	**$11,082,336**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total Enterprise Fund Personal Services and Ordinary Expenditures Budgeted	**$59,490,224**

Enterprise Funds - Expenditures Summary

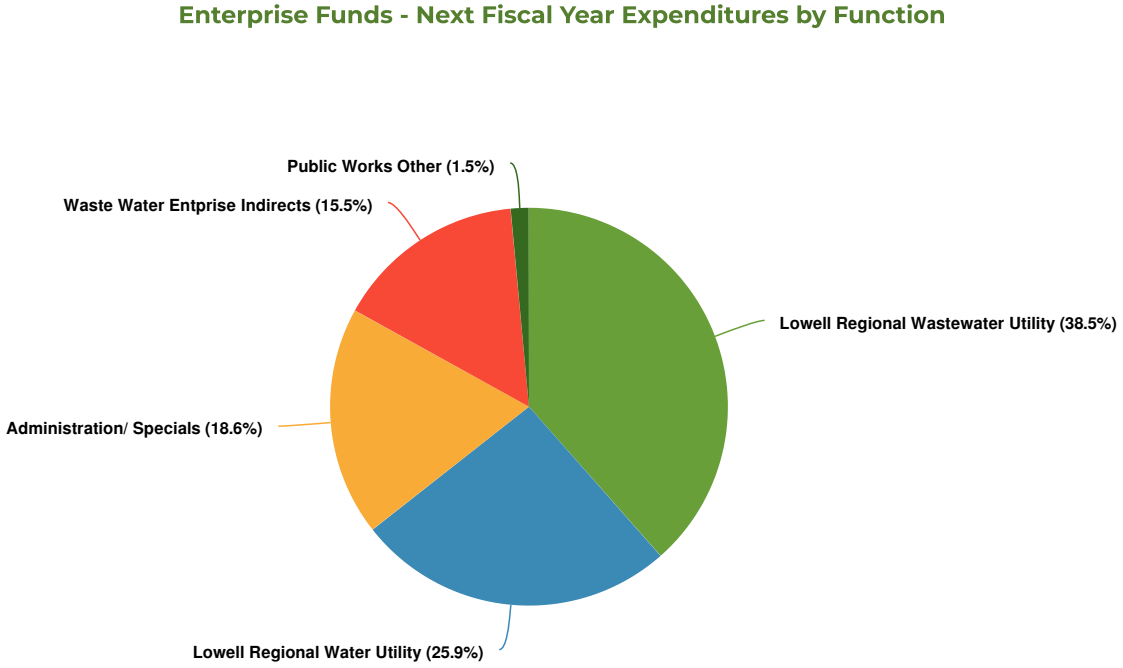
Prior and Current Fiscal Year Actuals represent actual expenses as of the time the budget book was created. Next Fiscal Year values are presented as proposed.

$59,490,224 $59,490,224
(100.00% vs. prior year)

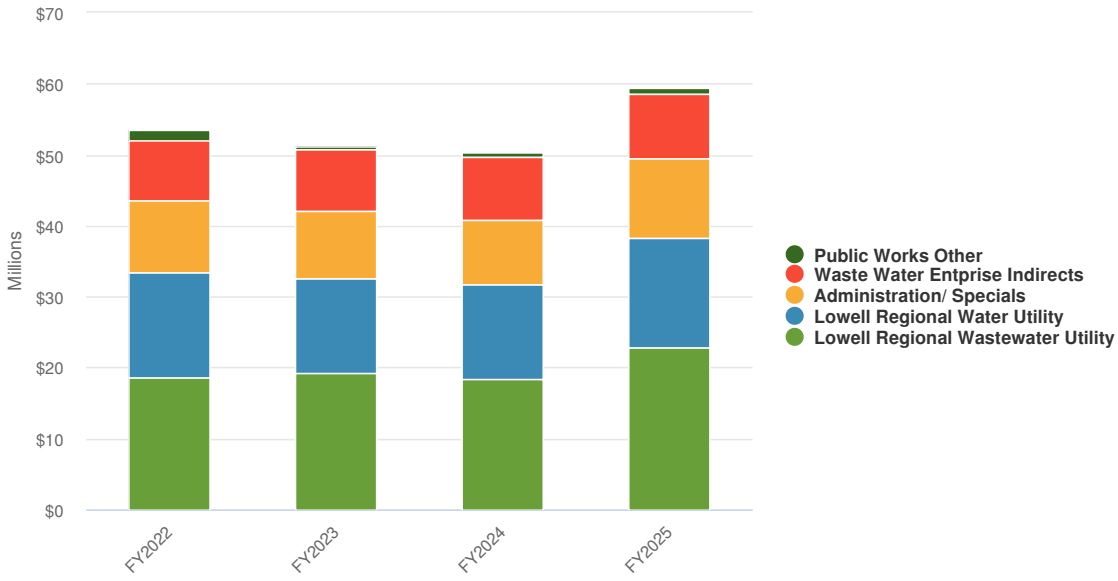


Enterprise Funds - Expenditures by Function

This chart is based on proposed budget numbers for the next fiscal year.



Enterprise Funds - Historical vs Next Fiscal Year Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expenditures				
Education				
Administration/ Specials				
SW SALARIES PERMANENT	$363,192.21	$367,488.28	$568,905.00	$601,678.00
SW OVERTIME	$60.07	$2,292.25	$20,000.00	$20,000.00
ENERGY-ELECTRICITY	$345,788.37	$335,859.29	$471,000.00	$455,000.00
TELEPHONE	$42,381.47	$37,856.35	$54,410.00	$108,000.00
REPAIR & MAINT-EQUIPMENT	$50,708.48	$129,871.44	$98,720.00	$98,720.00
REPAIR & MAINT-BUILDINGS	$252,310.55	$268,732.42	$196,736.00	$196,736.00
KIOSK REPAIR & MAINT	$6,403.00	$16,079.00	$6,000.00	$6,000.00
REPAIR & MAINT-ELEVATORS	$22,285.00	$51,013.32	$65,000.00	$65,000.00
SURFACE LOT REPAIR/MAINT	$10,212.91	$10,500.00	$50,000.00	$50,000.00
PAINT / METER DIVISION	$8,088.00	$27,633.73	$27,750.00	$27,750.00
UNIFORM RENTAL	$534.96	$753.55	$5,163.00	$5,163.00
INDEPENDENT AUDIT	$1,700.72	$1,850.00	$1,850.00	$1,850.00
PROF SVC -SUB CONTRACTORS	$1,746,777.43	$1,936,399.71	$2,007,400.00	$2,408,880.00
SECURITY SERV/MAINTENANCE	$508,349.37	$218,229.93	$0.00	$0.00
OTHER SERVICES	$0.00	$0.00	$3,700.00	$3,700.00
ONLINE PAYMENT CONV FEE	$0.00	$110,999.66	$230,000.00	$323,000.00
ON-0LINE PAYMENT PLATFORM	$213,046.23	$317,133.56	$160,000.00	$160,000.00
PRINTING & BINDING	$6,905.07	$2,157.89	$11,563.00	$11,563.00
INS. PREMIUMS - OTHER	$62,600.00	$64,000.00	$64,000.00	$64,000.00
INS. PREMIUMS - BONDS	$0.00	$0.00	$64,000.00	$64,000.00
MISCELLANEOUS CHARGES	$2,725.05	$1,110.36	$2,775.00	$3,000.00
IMPROV-SIGNALIZATION	$0.00	$0.00	$50,000.00	$50,000.00

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
TRANS DISABILITY REVOLVING	$20,000.00	$20,000.00	$20,000.00	$20,000.00
CUSTODIAL-SUPPLIES	$715.00	$660.00	$3,000.00	$3,000.00
OFFICE SUPPLIES	$1,344.55	$4,236.99	$5,000.00	$5,000.00
INT PARK LT DEBT SERVICE	$1,989,196.74	$1,784,682.18	$2,197,569.00	$1,912,186.00
PRINC PARK LT DEBT	$3,125,000.00	$3,136,300.00	$2,962,835.00	$3,363,300.00
INDIRECT TRANS OUT TO G/F	$1,469,581.00	$802,000.00	$1,060,963.00	$1,054,810.00
Total Administration/ Specials:	**$10,249,906.18**	**$9,647,839.91**	**$10,408,339.00**	**$11,082,336.00**
Total Education:	**$10,249,906.18**	**$9,647,839.91**	**$10,408,339.00**	**$11,082,336.00**
Public Works				
Lowell Regional Wastewater Utility				
SALARIES - PERMANENT	$2,885,604.68	$3,192,211.67	$3,465,595.00	$3,922,825.00
S & W TEMPORARY	$30,550.87	$22,536.00	$35,000.00	$35,000.00
OVERTIME	$194,499.49	$185,606.57	$150,000.00	$195,000.00
SW OVERTIME	$10,059.45	$0.00	$7,500.00	$7,500.00
S & W HOLIDAY	$23,103.13	$32,180.36	$41,000.00	$41,000.00
SHIFT DIFFERENTIAL	$38,356.47	$40,500.74	$46,125.00	$48,640.00
LICENSE INCENTIVE	$9,750.00	$13,250.00	$16,000.00	$14,000.00
S & W LONGEVITY	$1,142.44	$1,142.44	$1,150.00	$60.00
SICK LEAVE INCENTIVE PAY	$23,919.59	$25,330.04	$70,000.00	$25,000.00
UTILITIES	$1,753,920.54	$1,755,015.20	$1,831,000.00	$1,831,000.00
REPAIR & MAINT-BUILD & GRDS	$553,584.37	$627,608.41	$700,000.00	$750,000.00
SOFTWARE REPLACEMENT	$0.00	$0.00	$10,000.00	$55,000.00
SLUDGE REMOVAL	$3,923,233.93	$4,529,285.72	$5,800,000.00	$5,729,102.00
SPECIAL DETAIL	$44,516.00	$80,000.00	$50,000.00	$50,000.00
RENTAL OF EQUIPMENT	$2,780.87	$5,820.00	$0.00	$0.00
UNIFORM RENTAL	$14,275.66	$13,720.23	$15,000.00	$15,425.00
STREET SWEEPING	$118,891.81	$253,050.06	$100,000.00	$100,000.00
PROFESSIONAL SERVICES	$284,739.75	$267,187.20	$375,000.00	$250,000.00
TRAINING/EVALUATION PRG.	$15,970.75	$32,657.09	$35,000.00	$35,000.00
POSTAGE	$0.00	$1,267.75	$0.00	$0.00
CATCH BASIN CLEANING AND DISP.	$0.00	$0.00	$200,000.00	$200,000.00
STORMWATER	$0.00	$0.00	$50,000.00	$50,000.00
ENVIRONMENTAL MONITORING	$18,665.10	$48,076.24	$55,000.00	$55,000.00
REPLACE MOTOR VEHICLE	$44,908.00	$89,895.00	$90,000.00	$90,000.00
OFFICE FURNITURE & EQUIP	$2,205.40	$10,722.94	$11,000.00	$15,000.00
GAS & MOTOR OIL-SUPPLIES	$48,340.00	$70,947.00	$50,000.00	$50,000.00
CHEMICALS-SUPPLIES	$1,136,192.32	$1,684,068.72	$2,100,000.00	$2,100,000.00
LABORATORY-SUPPLIES	$33,103.27	$35,144.52	$38,000.00	$38,000.00
OFFICE SUPPLIES	$1,687.79	$3,954.00	$7,500.00	$7,500.00
MISC-SUPPLIES-OTHER	$0.00	$641.31	$0.00	$0.00
INDIRECT TRANS OUT GEN	$7,211,038.00	$6,124,901.08	$6,948,505.00	$7,099,536.00
COMP MAINT MANAGE SYST.	$0.00	$8,902.44	$0.00	$0.00
INS. PREMIUMS - OTHER	$67,600.00	$70,000.00	$70,000.00	$70,000.00

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
SETTLEMENTS	$0.00	$4,278.00	$4,200.00	$4,000.00
MISCELLANEOUS CHARGES	$13,057.99	$12,261.81	$0.00	$15,000.00
OVERHEAD COSTS	$0.00	$0.00	$15,000.00	$0.00
Total Lowell Regional Wastewater Utility:	**$18,505,697.67**	**$19,242,162.54**	**$22,387,575.00**	**$22,898,588.00**
Public Works Other				
IMPROVE-SEWERAGE	$977,437.50	$116,146.58	$900,000.00	$500,000.00
IMPROVE-SEWERAGE	$350,000.00	$349,999.61	$350,000.00	$350,000.00
IMPROVE-SEWERAGE	$5,200.00	$16,746.00	$27,917.00	$27,917.00
W/W REMOTE DIVERSION	$18,818.45	$3,270.37	$0.00	$0.00
W/W-GIS	$1,036.26	$7,118.04	$0.00	$0.00
Total Public Works Other:	**$1,352,492.21**	**$493,280.60**	**$1,277,917.00**	**$877,917.00**
Waste Water Entprise Indirects				
INT WW LT DEBT SEWER	$2,767,813.69	$2,813,899.00	$2,917,305.00	$3,204,197.00
INT TEMP LOANS/ADMIN/ORIG FEES	$114,142.69	$103,681.85	$103,189.00	$68,927.00
PRINC WW LT DEBT SEWER	$5,561,815.67	$5,671,343.26	$5,751,018.00	$5,936,553.00
Total Waste Water Entprise Indirects:	**$8,443,772.05**	**$8,588,924.11**	**$8,771,512.00**	**$9,209,677.00**
Lowell Regional Water Utility				
SW SALARIES PERMANENT	$2,141,072.47	$2,164,011.44	$2,592,197.00	$2,862,066.00
SW TEMPORARY	$8,886.00	$0.00	$43,000.00	$43,000.00
SW OVERTIME	$163,986.38	$162,566.67	$125,000.00	$125,000.00
SW OVERTIME	$5,367.77	$2,558.05	$7,000.00	$7,000.00
SW HOLIDAY	$26,708.77	$24,589.99	$26,709.00	$26,709.00
SW SHIFT DIFFERENTIAL	$20,657.05	$21,251.79	$25,500.00	$25,500.00
SW LONGEVITY	$52.06	$0.00	$53.00	$0.00
INCENTIVE BB ACTIVE EMPLOYEES	$8,238.48	$14,343.95	$14,500.00	$17,000.00
INT-WATER LONG TERM DEBT	$920,270.77	$884,541.42	$1,137,667.00	$991,688.00
INT WATER TEMP/ADMIN/ORIG FEES	$35,705.58	$32,513.31	$26,402.00	$70,049.00
PRINC DEBT SERVICE- WATER	$3,063,200.46	$3,100,403.25	$3,137,140.00	$3,535,392.00
ENERGY-ELECTRICITY	$976,462.81	$1,053,508.73	$1,079,015.00	$1,079,015.00
ENERGY-HEATING GAS	$74,889.50	$73,747.32	$83,000.00	$83,000.00
REPAIR & MAINT-EQUIPMENT	$29,279.81	$37,443.75	$53,406.00	$58,406.00
REPAIR & MAINT-OTHER	$69,584.83	$67,172.86	$91,750.00	$100,925.00
GATE INSERTION PROGRAM	$0.00	$0.00	$25,000.00	$25,000.00
SAFETY TRAINING PROGRAM	$7,381.09	$5,442.15	$8,657.00	$8,657.00
SLUDGE REMOVAL	$205,780.00	$208,036.83	$243,000.00	$243,513.00
SPECIAL DETAIL	$25,270.00	$49,110.00	$71,207.00	$71,207.00
RENTAL OF EQUIPMENT	$5,724.00	$5,076.00	$11,333.00	$11,333.00
PROFESSIONAL SERVICES	$124,572.69	$168,008.94	$232,000.00	$170,000.00
CONSUMER CONFIDENCE REPORTS	$414.61	$1,134.61	$2,993.00	$2,993.00
AUTOMOTIVE-SUPPLIES	$14,400.03	$14,302.08	$26,179.00	$26,179.00
GAS & MOTOR OIL-SUPPLIES	$30,539.00	$40,060.95	$30,539.00	$40,061.00

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
CHEMICALS-SUPPLIES	$1,030,633.43	$1,605,028.36	$1,856,769.00	$1,250,000.00
LABORATORY-SUPPLIES	$56,124.46	$32,794.72	$57,909.00	$57,909.00
PUBLIC WORKS-SUPPLIES	$88,185.10	$109,470.73	$131,350.00	$131,350.00
BUILDING-SUPPLIES	$5,690.22	$18,086.83	$21,799.00	$21,799.00
SAFE DRINKING WTR ASSMNT	$35,063.00	$35,145.92	$36,000.00	$36,000.00
LICENSE & FEES	$1,269.89	$865.53	$4,360.00	$4,360.00
CONF/SEM/EDU/TRAIN	$13,631.77	$9,675.00	$17,244.00	$17,000.00
TRANS REIMBURS.& SEMINARS	$670.72	$24.76	$7,739.00	$7,700.00
INS. PREMIUMS - OTHER	$32,600.00	$36,687.00	$0.00	$40,000.00
MISCELLANEOUS CHARGES	$4,112.92	$2,839.40	$4,360.00	$4,360.00
NEW CARBON FILTERS	$198,450.00	$184,000.00	$200,000.00	$200,000.00
INDIRECT TRANS OUT GEN	$4,822,628.00	$2,936,236.00	$2,983,062.00	$3,483,098.00
BUILDING IMPROVEMENT	$12,408.89	$34,861.71	$90,000.00	$90,000.00
LEAK DETECTION/BACKFLOW PREV	$17,351.87	$46,513.40	$51,312.00	$51,312.00
EMERGENCY REPAIR	$401,384.59	$0.00	$413,457.00	$0.00
NEW VEHICLES	$32,428.20	$55,129.80	$150,000.00	$150,000.00
HYDRANTS/DIST APPARATUS	$84,445.40	$24,744.01	$125,000.00	$125,000.00
METERS/ WATER & OTHER	$52,669.57	$27,655.76	$105,000.00	$105,000.00
PLC/SCADA EQUIPMENT/REPAIR	$2,216.75	$0.00	$23,125.00	$23,125.00
Total Lowell Regional Water Utility:	**$14,850,408.94**	**$13,289,583.02**	**$15,371,733.00**	**$15,421,706.00**
Total Public Works:	**$43,152,370.87**	**$41,613,950.27**	**$47,808,737.00**	**$48,407,888.00**
Total Expenditures:	**$53,402,277.05**	**$51,261,790.18**	**$58,217,076.00**	**$59,490,224.00**

Lowell Regional Wastewater Utility Enterprise



Aaron Fox
Executive Director

Mission:

> *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.*

Services Overview

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.

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

Calendar Year 2023 Accomplishments

- Developed the Sewer Backup (Check Valve) Reimbursement Program that provides reimbursements to eligible property owners throughout Lowell to reduce the risk of the sewer backups into their homes and businesses.
- Continued collaborative meetings with City departments regarding capital improvements and Operation & Maintenance issues.
- Phase 3 Duck Island Treatment Facility plant 100% design completed.
- Submitted Centralville Sewer Separation Preliminary Design to MassDEP and EPA, which outlines the timeline and phases for the project.
- Updated the Stormwater Management Program (SWMP) and the Stormwater Ordinance, which aims to control runoff, reduce pollution, and protect water resources from the impacts of rain and snowmelt.
- Finalized the EPA Consent Decree agreement that requires the Utility to efficiently and effectively continue the work that began decades ago to separate the stormwater drains from the sanitary sewerage system.
- 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.
- Maintained ISO 14001 Environmental Management System (EMS) certification for twenty-three straight years.
- Received NACWA Silver Award for excellent performance in Wastewater treatment for four straight years.
- 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.

Strategic Goals, Objectives, and Progress

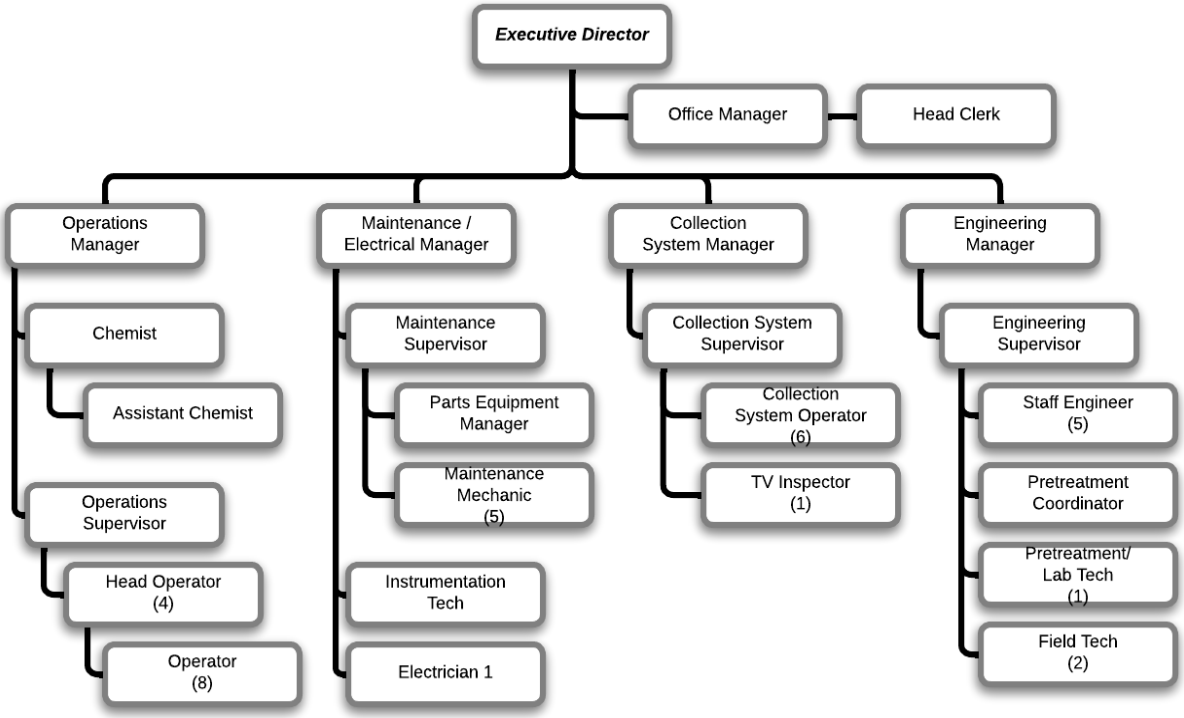
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2023	***COMPLETE***	Receive the NACWA Gold Award for zero violations **Update**: *The Utility received the NACWA Silver Award.*
2023	***COMPLETE***	Complete city-wide flow metering program to assess Inflow and Infiltration (I/I) **Update**: *The Utility completed the City-wide flow metering program.*
2023	***COMPLETE***	Purchase two new vacuum trucks utilizing ARPA funding **Update**: *The Utility received both vacuum trucks.*
2023	*Ongoing*	Fully license all CDL required positions **Update**: *The Utility has filled all vacant CDL positions and is working towards licensure.*
2023	***COMPLETE***	Update Wastewater's High Flow Management (HFM) Protocols **Update**: *The update HFM Protocols have been submitted and approved by MassDEP.*
2023	*Ongoing*	Complete design of the Douglas Road storage tank **Update**: *The storage tank design is anticipated to be completed in 2024.*
2024	**NEW**	Receive the NACWA Gold Award for zero violations
2024	**NEW**	Complete design for Phase I of the Centralville Sewer Separation Project
2024	**NEW**	Complete the Preliminary Design Report for Phase 3 sewer separation projects
2024	**NEW**	Complete construction of the Phase 3 Duck Island Wastewater Treatment Plant
2024	**NEW**	Procure engineer services for next phase of storm water and collection system projects
2024	**NEW**	Expand public education and outreach regarding wastewater activities

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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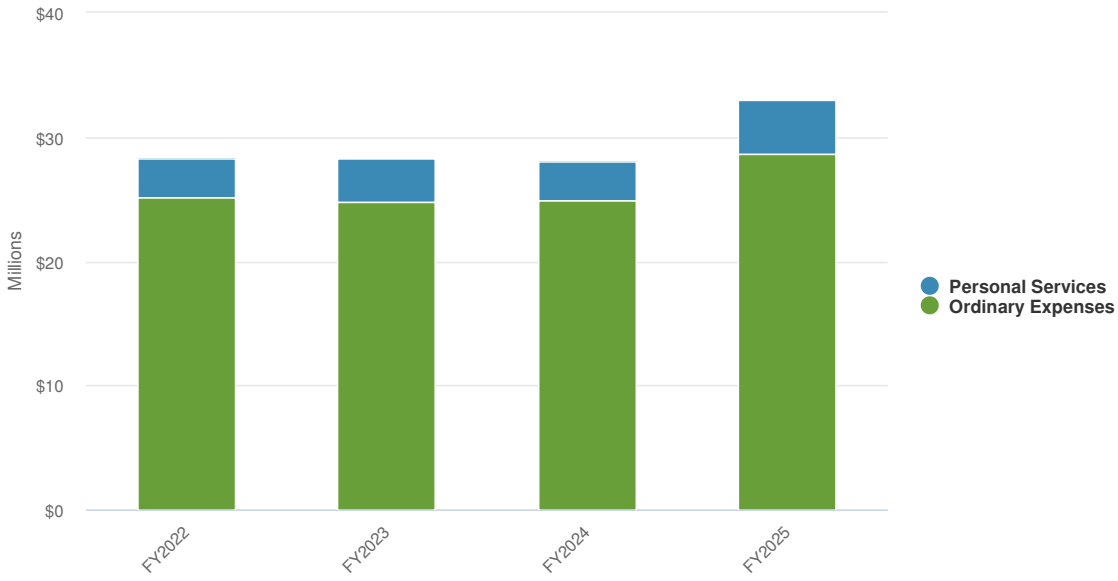
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$4,289,025
Ordinary Expenses (Including Indirect's / Debt)	$28,697,157
Total Personal Services and Ordinary Expenditures	**$32,986,182**
Other Funding Sources (see Financing Plan Below)	*$0*
Total Enterprise Fund Personal Services and Ordinary Expenditures Budgeted	**$32,986,182**

Historical vs Next Fiscal Year Expenditures by Expense Type



Wastewater Enterprise Fund Summary

WASTEWATER ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Estimate	FY25 Manager
Aggregate Wastewater Receipts	24,803,365	27,041,824	26,262,421	30,167,001	30,167,001	31,692,303

	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	3,041,778	3,216,985	3,647,082	3,832,370	4,102,203	4,289,025
Ordinary Expenses	8,487,620	9,430,166	10,639,367	12,884,617	14,417,842	12,387,944
Debt Service	8,377,828	8,443,772	8,674,730	9,209,677	9,209,677	9,209,677
Indirect Costs	5,023,201	7,211,038	6,124,901	6,948,505	7,099,536	7,099,536
Transfers/Appropriation from Retained Earnings	2,518,717	(278,455)				
Total Expenditures	27,449,143	28,023,506	29,086,080	32,875,169	34,829,258	32,986,182
Surplus/(Deficit)	**(2,645,778)**	**(981,683)**	**(2,823,659)**	**(2,708,169)**	**(4,662,257)**	**(1,293,879)**
Beginning Fund Balance	6,446,391	3,800,613	2,818,930	2,818,930	1,299,349	1,299,349
Estimated Operations			-	(2,708,169)	(4,662,257)	(1,293,879)
Projected Ending Fund Balance (*must be < 22 R.E.*)	6,446,391	3,800,613	2,818,930	110,761	(3,362,908)	5,470
Actual Operations	(2,645,778)	(981,683)				
Actual Ending Fund Balance (R.E.) (*must be >0*)	**3,800,613**	**2,818,930**	**2,818,930**	**1,299,349**	**(3,362,908)**	**5,470**

FY25 Projected Revenues

	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Budget Estimate
Usage	$17,323,971	$16,867,427	$19,936,000	$22,328,320

Industrial Usage				
Rate Relief				
Septage	$2,241,556	$2,489,798	$2,000,000	$2,000,000
Sewer Liens	$1,009,108	$1,270,632	$1,100,000	$1,100,000
Pre-Treatment Permits				
Laboratory Analysis	$9,614	$19,785	$19,000	$19,000
Tewksbury Assessment	$1,361,881	$1,629,786	$1,500,000	$1,614,000
Chelmsford Assessment	$1,963,109	$1,794,029	$1,900,000	$2,105,414
Dracut Assessment	$1,793,413	$1,975,529	$1,900,000	$2,325,568
Tyngsboro Assessment			$12,000	
ARPA - Offset Collection Division Capital			$1,600,000	
Legal Settlements				
Junk/ Scrap	$3,415	$4,666		
Misc Other	$259,352	$97,690	$200,000	
Other Misc. Interest	$76,403	$113,079		$200,000
Transfer from other funds	$1,000,000			
Sewer Retained Earnings				
Total	**$27,041,824**	**$26,262,421**	**$30,167,000**	**$31,692,302**

Footnote(s)

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SALARIES - PERMANENT	$2,885,605	$3,192,212	$3,465,595	$3,922,825
S & W TEMPORARY	$30,551	$22,536	$35,000	$35,000
OVERTIME	$194,499	$185,607	$150,000	$195,000
SW OVERTIME	$10,059	$0	$7,500	$7,500
S & W HOLIDAY	$23,103	$32,180	$41,000	$41,000
SHIFT DIFFERENTIAL	$38,356	$40,501	$46,125	$48,640
LICENSE INCENTIVE	$9,750	$13,250	$16,000	$14,000
S & W LONGEVITY	$1,142	$1,142	$1,150	$60
SICK LEAVE INCENTIVE PAY	$23,920	$25,330	$70,000	$25,000
Total Personal Services:	**$3,216,986**	**$3,512,758**	**$3,832,370**	**$4,289,025**
Ordinary Expenses				
UTILITIES	$1,753,921	$1,755,015	$1,831,000	$1,831,000
REPAIR & MAINT-BUILD & GRDS	$553,584	$627,608	$700,000	$750,000
SOFTWARE REPLACEMENT	$0	$0	$10,000	$55,000
SLUDGE REMOVAL	$3,923,234	$4,529,286	$5,800,000	$5,729,102
SPECIAL DETAIL	$44,516	$80,000	$50,000	$50,000
RENTAL OF EQUIPMENT	$2,781	$5,820	$0	$0
UNIFORM RENTAL	$14,276	$13,720	$15,000	$15,425
STREET SWEEPING	$118,892	$253,050	$100,000	$100,000
PROFESSIONAL SERVICES	$284,740	$267,187	$375,000	$250,000
TRAINING/EVALUATION PRG.	$15,971	$32,657	$35,000	$35,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
POSTAGE	$0	$1,268	$0	$0
CATCH BASIN CLEANING AND DISP.	$0	$0	$200,000	$200,000
STORMWATER	$0	$0	$50,000	$50,000
ENVIRONMENTAL MONITORING	$18,665	$48,076	$55,000	$55,000
REPLACE MOTOR VEHICLE	$44,908	$89,895	$90,000	$90,000
OFFICE FURNITURE & EQUIP	$2,205	$10,723	$11,000	$15,000
GAS & MOTOR OIL-SUPPLIES	$48,340	$70,947	$50,000	$50,000
CHEMICALS-SUPPLIES	$1,136,192	$1,684,069	$2,100,000	$2,100,000
LABORATORY-SUPPLIES	$33,103	$35,145	$38,000	$38,000
OFFICE SUPPLIES	$1,688	$3,954	$7,500	$7,500
MISC-SUPPLIES-OTHER	$0	$641	$0	$0
INDIRECT TRANS OUT GEN	$7,211,038	$6,124,901	$6,948,505	$7,099,536
COMP MAINT MANAGE SYST.	$0	$8,902	$0	$0
INS. PREMIUMS - OTHER	$67,600	$70,000	$70,000	$70,000
SETTLEMENTS	$0	$4,278	$4,200	$4,000
MISCELLANEOUS CHARGES	$13,058	$12,262	$0	$15,000
OVERHEAD COSTS	$0	$0	$15,000	$0
IMPROVE-SEWERAGE	$977,438	$116,147	$900,000	$500,000
IMPROVE-SEWERAGE	$350,000	$350,000	$350,000	$350,000
IMPROVE-SEWERAGE	$5,200	$16,746	$27,917	$27,917
W/W REMOTE DIVERSION	$18,818	$3,270	$0	$0
W/W-GIS	$1,036	$7,118	$0	$0
INT WW LT DEBT SEWER	$2,767,814	$2,813,899	$2,917,305	$3,204,197
INT TEMP LOANS/ADMIN/ORIG FEES	$114,143	$103,682	$103,189	$68,927
PRINC WW LT DEBT SEWER	$5,561,816	$5,671,343	$5,751,018	$5,936,553
Total Ordinary Expenses:	**$25,084,976**	**$24,811,609**	**$28,604,634**	**$28,697,157**
Total Expense Objects:	**$28,301,962**	**$28,324,367**	**$32,437,004**	**$32,986,182**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
EXECUTIVE DIRECTOR WASTEWATER	FOX	AARON	$131,577			x
DEPUTY DIRECTOR-WWTP	VACANT	VACANT	$124,698			x
OPERATIONS SUPERINTENTANT	TRANGHESE	NICHOLAS	$104,788			x
MAINTENANCE MANAGER	TAYLOR	JOHN	$110,935			x
ENGINEERING MANAGER	WALSH	EVAN	$111,742			x
ENGINEERING SUPERVISOR	STUER	MICHAEL	$103,310			x
MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$88,774			x
STAFF ENGINEER II	PUGH	JOHN	$92,637			x
STAFF ENGINEER I	BRINKMAN	TIMOTHY	$91,781			x
STAFF ENGINEER I	HALL	CLIFTON	$92,276			x
HEAD OPERATOR ASSISTANT OPERATOR	CASSIDY	MICHAEL	$90,572			x
STAFF ENGINEER I	BERGERON	GORDEN	$92,203			x
SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$91,253			x
COLLECTION SYSTEM SUPERVISOR	ROCHELEAU	ROBERT	$88,629			x
STAFF ENGINEER I	YOUNG	NICHOLAS	$89,056			x
INSTRUMENT TECH.	MORRISON	CHESTER	$77,813			x
PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$78,395			x
HEAD OPERATOR	O'NEILL	JASON	$79,851			x
HEAD OPERATOR	WILLETT	ERIK	$82,119			x
OFFICE MANAGER	BOISSON	BELINDA	$78,000			x
ASSISTANT CHEMIST	SHEA	JOANNE	$75,346			x
ELECTRICIAN I	CHRISTMAN	PETER	$80,829			x
HEAD OPERATOR	WEBER	ANTHONY	$79,560			x
PARTS EQUIPMENT MANAGER	HAMEL	FRED	$72,686			x
HEAD OPERATOR	PLEWE	MICHAEL	$72,857			x
OPERATOR II	BETTY	REAL	$69,219			x
MECHANIC III	MALCUIT	PAUL	$70,744			x
HEAD TV INSPECTOR	DAIGNEAULT	MATTHEW	$71,533			x
MECHANIC III	RIES	MARIO	$70,529			x
MECHANIC II	HIGGINS	BRIAN	$69,028			x
OPERATOR II	MORSE	DANIEL	$67,857			x
MECHANIC III	BASTIEN	MARK	$67,399			x
MECHANIC II	FULLER III	JOHN	$68,811			x
OPERATOR II	VACANT	VACANT	$65,275			x
MECHANIC I	REIS	RUI	$65,562			x
OPERATOR II	SHEEHAN	JASON	$53,763			x
OPERATOR II	ST. ONGE	MATTHEW	$53,763			x
OPERATOR II	TURNEY	TERRANCE	$68,180			x
MECHANIC I	ALVAREZ	GABRIEL	$64,133			x
HEAD CLERK GRADE 21	VACANT	VACANT	$60,652			x
MECHANIC I	MARTINEZ	DAVID	$56,453			x
MECHANIC I	WARD	BRIAN	$64,608			x
MECHANIC I	ANDRADE	MATHEUS	$58,472			x
MECHANIC I	LEFEBVRE	JASON	$60,296			x
OPERATOR I	VACANT	VACANT	$53,763			x
OPERATOR I	BRUNELLE	WILLIAM	$56,099			x
COLLECTION SYSTEMS MANAGER	VACANT	VACANT	$100,000			x
FIELD TECHNICIAN	VACANT	VACANT	$70,000			x
FIELD TECHNICIAN	VACANT	VACANT	$70,000			x
PRETREATMENT/LAB TECHNICIAN	VACANT	VACANT	$65,000			x

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Parking Garage Enterprise



Terry Ryan
Parking Director

Mission:

> *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.*

Services Overview

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 administrate residential parking programs and the Enforcement Team ensures parking compliance by applying fair and consistent enforcement.

Calendar Year 2023 Accomplishments

- **Kiosks:**
  - With the removal of 176 old Metric kiosks and the installation of 142 new Flowbird parking kiosks this past May and June, the city has transitioned to a Pay by Plate operation, modernizing the parking and enforcement operations. Parkers now can pay at the kiosk with cash, coin and/or card knowing that their transaction is secure and PCI Compliant. The kiosks also feature instructions in three languages: English, Spanish, and Portuguese. Additionally, parkers can continue to use the Passport App to pay for on-parking.
  - In support of the new kiosks, a video was produced with the help of Diandra Silk and LTC that demonstrates how to use the new kiosks with translations in English, Spanish, and Portuguese. Currently, Khmer is still being translated for use at the kiosk and in the video.
  - With working kiosks, enforcement officers are better equipped to do their job more efficiently and fairly.
  - The streets with kiosks have been divided into zones with signage posted and visible on the kiosks. A feature that allows for a “Free 15 Mins” has been implemented on Market St, Merrimack, Palmer, and Central Streets. On average 1,700 transactions per month are used with this feature.

- **Passport:**
  - Passport Labs continues to support parkers with their parking App available to iPhone and Android users along with parking payments accepted online. Passport's new back-office website, Passport Portal, provides detailed parking and enforcement data. This data is used to track parking demand, enforcement activity by citation count, violation type, and active parking sessions.

- **Staffing**:
  - Enforcement staffing has increased with the budget approval for an office administrative assistant and the staffing of shifts from 10 am to 6 pm Tuesday through Saturday and from 2 pm to 10 pm Monday through Friday. Recruitment and hiring continues.
  - 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 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 areas just outside of downtown, specifically at cars parked on curbs, cars parked within 20 feet of an intersection, and commercial vehicle violations.

- **Infrastructure**:
  - Infrastructure improvements continued to improve the parking experience. This past year over 30 cameras were upgraded and added to both the Edward Early Garage and the Leo Roy Garage. In addition to the cameras, a total of six steel doors were replaced at Ayotte, Early, and Roy Garages improving access control and preventing unauthorized entrance to the garages. Additionally, open areas of garages were fenced off in the Leo Roy and HCID to provide greater security. Replacement of a stairway roof was completed at the Leo Roy Garage this past summer replacing a rotted roof that leaked into the stairway causing water damage to the painted walls and stairways.
  - Elevators within the garages continue to be a significant issue as they age and suffer exposure to the elements, particularly at the Downes and Early Facilities.
  - A new parking control equipment RFP was released and in November, Amano One equipment was installed at the Early Garage, with installation scheduled for the Lower Locks in January of 2024 and the Leo Roy Garage in the Spring of 2024. This new equipment will replace 20-year-old equipment and provide a complete back-office monitoring system to allow flexible rates and remote access.

- **Laz Parking**:
  - LAZ Parking continues to be the contracted operator of the City Garages. Management changes occurred in December of 2023 and the Lowell operation is now led by Peter Furtado, a 20-year LAZ employee. Recent changes have included the use of a LAZ security car for patrolling the garages, overnight walking patrols, and reconfiguration of garage offices to improve the visibility of the staff. More extensive employee training and attendance requirements have been implemented along with a greater oversight of the LAZ Subscription Service has been put in place to better handle the passcard process. LAZ also began using credit card readers for the first time at the 2023 Folk Festival, providing easier access to garages. Now readers are used at all events. During the 2023 Folk Festival, over 5,600 cars were parked in City garages and lots with an additional 700 parked on the streets paying an on-street event rate.

- **Garage Inspections**:

- This past year, all garages were inspected for fire system safety. Each garage had deficiencies identified and are currently being addressed.

- **Ayotte and Downes Garage renovation:**
  - RFP was issued.
  - Bids should be received in early 2024.

- **Meetings**:
  - Participated in Finance Sub Committee discussions on rate changes for garage monthly passes, on-street parking, and residential parking permits.

Strategic Goals, Objectives, and Progress

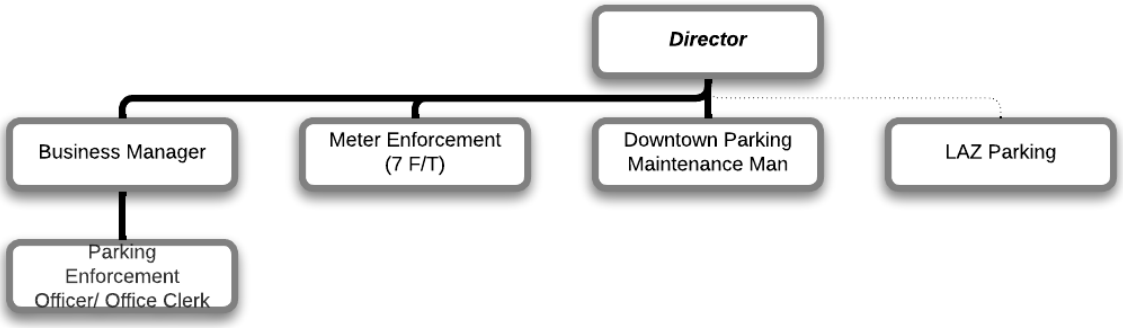
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2021	*Ongoing*	Building design review and begin renovation of John St and Ayotte garages. **Update**: *Work now scheduled for Summer 2024, delay caused by sub bid issue.*
2022	***COMPLETE***	Work to purchase and install appropriate number of parking kiosks. **Update**: *142 kiosks have been purchased and installed.*
2022	***COMPLETE***	Replace 3 enforcement cars with new electric/hybrid vehicles. **Update**: *The three cars were purchased off lease at a considerable saving 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.*
2023	*Ongoing*	Repair infrastructure issues with garages. (potholes, Tie bars, ...) **Update**: *Pothole and ten expander joints have been repaired in the Early garage. More expanders need to be replaced to stop leaks in LPD training center. Six old rotted steel doors have been replaced at garages, some with access control, a roof at Roy garage was replaced. Drainage pipes at Ayotte, Early and Roy garages were identified and replaced.*
2023	*Ongoing*	Expand camera systems in garages for improved safety **Update**: *30 cameras were added and repositioned along with three new monitors at Early and Roy garages. Two new monitors installed at Downes Garage for system wide coverage are awaiting activation.*
2023	*Ongoing*	Clean and re-paint LHS Door at Ayotte Garage. **Update**: *Door replaced, LHS expected to paint LHS mural on door beginning of March 2024.*
2023	*Ongoing*	Address aging HVAC equipment at Early Garage Retail spaces. **Update**: *Attempts made during the summer to repair equipment , but all of the systems are at their end of life, plan for total replacement.*
2023	*Ongoing*	Work with new MHO to support a more robust citation appeal system. **Update**: *New MHO hired on 20 hr/week position; appeals reduced from 700 to under 100.*
2024	*Ongoing*	Add Comcast Internet to five of the six garages to support PARCs equipment and camera bandwidth.
2024	**NEW**	Expand on Event Rate Parking Zones to include Boarding House Park.
2024	**NEW**	Purchase new Parking Kiosk Van to replace undrivable van.
2024	**NEW**	Prepare and Post RFP for Garage Operations Contract.
2024	**NEW**	Respond to RMV RFP to maintain RMV at Early Garage.
2024	**NEW**	Replace old/faded parking signs in campuses
2024	**NEW**	Paint L's and T's where needed.
2024	**NEW**	Work with enforcement officers to improve citation counts and parking revenue utilizing new technology.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



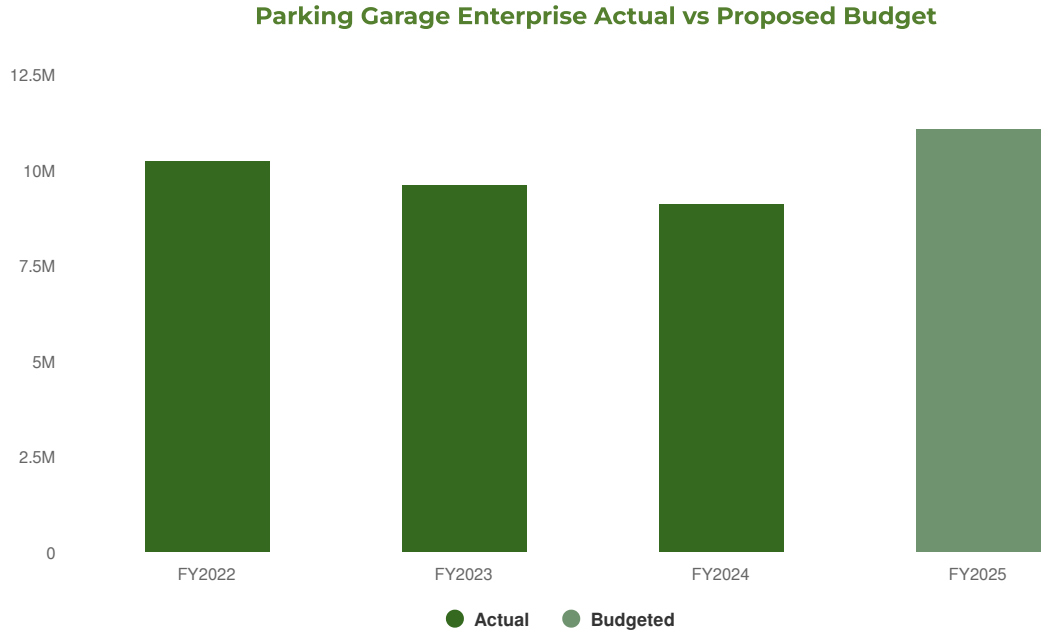
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Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures Summary

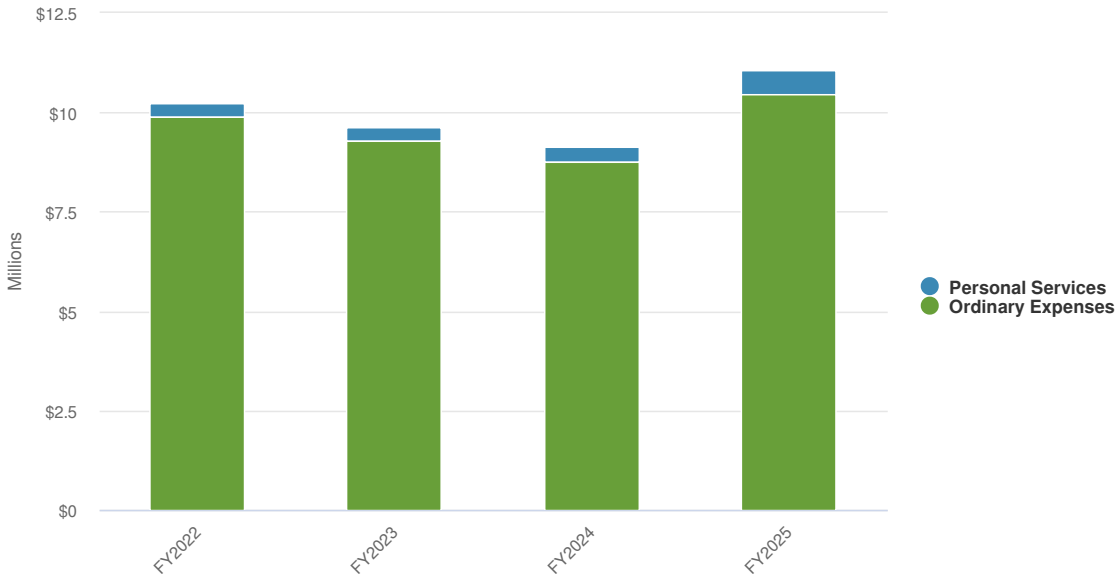
$11,082,336 $11,082,336
(100.00% vs. prior year)



Expenditures by Expense Type

Personal Services	$621,678
Ordinary Expenses (Including Indirect's / Debt)	$10,460,658
Total Personal Services and Ordinary Expenditures	**$11,082,336**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total Enterprise Fund Personal Services and Ordinary Expenditures Budgeted	**$11,082,336**

Budgeted and Historical Expenditures by Expense Type



Parking Enterprise Fund Summary

PARKING GARAGE ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actuals	FY24 Approved	FY25 Estimate	FY25 Manager
Garage Revenue	4,112,604	5,094,501	5,125,246	5,697,500	6,146,000	5,626,000
Meter Revenue	606,499	1,159,920	921,608	772,500	900,000	1,050,000
Other Revenue	118,675	127,458	684,820	138,677	134,174	364,174
Ticket Revenue	656,436	837,967	1,037,500	1,037,500	979,957	979,957
One-Time Revenue (ARPA, Stabilization, etc.)	-	3,000,000	2,834,616	-	-	-
Total Revenue	**5,494,214**	**10,219,846**	**7,769,174**	**7,646,177**	**8,160,131**	**8,020,131**

	FY21 Actual	FY22 Actual	FY23 Approved	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	325,404	363,252	491,923	588,905	613,849	621,678
Ordinary Expenses	3,015,668	3,302,876	4,239,675	3,598,067	4,155,463	4,130,362
Debt Service	4,895,234	5,114,197	5,070,192	5,275,486	5,275,486	5,275,486
Indirect Costs	1,118,221	1,469,581	802,000	1,058,951	1,054,810	1,054,810
Transfers/Adjustments	1,725,527	(1,886,579)	(549,646)			
Total Expenditures	11,080,054	8,363,327	10,054,144	10,521,409	11,099,609	11,082,337
Surplus/(Deficit)	**(5,585,841)**	**1,856,518**	**(2,284,970)**	**(2,875,232)**	**(2,939,478)**	**(3,062,206)**
Beginning Fund Balance	6,135,488	549,647	2,406,165	121,195	488,788	488,788
Estimated Operations			(2,284,970)		(2,939,478)	(3,062,206)
Projected Ending Fund Balance (*must be < 22 R.E.*)	6,135,488	549,647	**121,195**	121,195	**(2,450,690)**	**(2,573,418)**
Actual Operations	(5,585,841)	1,856,518				
Actual Ending Fund Balance (R.E.) (*must be >0*)	**549,647**	**2,406,165**	**121,195**	**488,788**	**(2,450,690)**	**(2,573,418)**

FY25 Projected Revenues

	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Budget Estimate
Ayotte	$937,239	$1,002,911	$867,000	$1,067,000
Downes	$1,117,702	$1,132,274	$1,250,000	$1,230,000
Davidson Lot	$281,683	$230,025	$204,000	$230,000
Roy	$1,085,905	$969,190	$1,122,000	$1,044,000
Meters - Streets	$1,159,920	$681,359	$1,300,500	$1,050,000
Early	$1,181,847	$1,387,499	$994,500	$1,525,000
Lower Lock	$329,956	$343,141	$510,000	$360,000
HCID	$160,169	$358,636	$750,000	$400,000
Ticket Reg Fees				
Ticket Late Fees	$16,352	$17,957	$90,100	$17,957
Ticket Mark Fees	$180,080	$187,020	$174,900	$187,000
Rental Pass Cards	$26,379	$28,720	$31,500	$31,500
Sign Permits	$18,087	$19,762	$20,000	$20,000
UML Debt Reimbursement	$82,674	$82,267	$82,674	$82,674
Miscellaneous - Legal				
Junk/ Scrap				
Other Interest	$318	$7,928	$1,000	
Retained Earnings				
Transfer in from the General Fund	$3,000,000	$2,838,439		
Parking Tickets	$641,535	$662,240	$772,500	$775,000
Total	**$10,219,846**	**$9,949,368**	**$8,170,674**	**$8,020,131**

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
SW SALARIES PERMANENT	$363,192	$367,488	$568,905	$601,678
SW OVERTIME	$60	$2,292	$20,000	$20,000
Total Personal Services:	**$363,252**	**$369,781**	**$588,905**	**$621,678**
Ordinary Expenses				
ENERGY-ELECTRICITY	$345,788	$335,859	$471,000	$455,000
TELEPHONE	$42,381	$37,856	$54,410	$108,000
REPAIR & MAINT-EQUIPMENT	$50,708	$129,871	$98,720	$98,720
REPAIR & MAINT-BUILDINGS	$252,311	$268,732	$196,736	$196,736
KIOSK REPAIR & MAINT	$6,403	$16,079	$6,000	$6,000
REPAIR & MAINT-ELEVATORS	$22,285	$51,013	$65,000	$65,000
SURFACE LOT REPAIR/MAINT	$10,213	$10,500	$50,000	$50,000
PAINT / METER DIVISION	$8,088	$27,634	$27,750	$27,750
UNIFORM RENTAL	$535	$754	$5,163	$5,163
INDEPENDENT AUDIT	$1,701	$1,850	$1,850	$1,850
PROF SVC -SUB CONTRACTORS	$1,746,777	$1,936,400	$2,007,400	$2,408,880
SECURITY SERV/MAINTENANCE	$508,349	$218,230	$0	$0
OTHER SERVICES	$0	$0	$3,700	$3,700
ONLINE PAYMENT CONV FEE	$0	$111,000	$230,000	$323,000
ON-0LINE PAYMENT PLATFORM	$213,046	$317,134	$160,000	$160,000
PRINTING & BINDING	$6,905	$2,158	$11,563	$11,563
INS. PREMIUMS - OTHER	$62,600	$64,000	$64,000	$64,000
INS. PREMIUMS - BONDS	$0	$0	$64,000	$64,000
MISCELLANEOUS CHARGES	$2,725	$1,110	$2,775	$3,000
IMPROV-SIGNALIZATION	$0	$0	$50,000	$50,000
TRANS DISABILITY REVOLVING	$20,000	$20,000	$20,000	$20,000
CUSTODIAL-SUPPLIES	$715	$660	$3,000	$3,000
OFFICE SUPPLIES	$1,345	$4,237	$5,000	$5,000
INT PARK LT DEBT SERVICE	$1,989,197	$1,784,682	$2,197,569	$1,912,186
PRINC PARK LT DEBT	$3,125,000	$3,136,300	$2,962,835	$3,363,300
INDIRECT TRANS OUT TO G/F	$1,469,581	$802,000	$1,060,963	$1,054,810
Total Ordinary Expenses:	**$9,886,654**	**$9,278,059**	**$9,819,434**	**$10,460,658**
Total Expense Objects:	**$10,249,906**	**$9,647,840**	**$10,408,339**	**$11,082,336**

Department Personnel List

				FUNDING[2]		
Position	**Last Name**	**First Name**	**FY2025**[1]	**G**	**A**	**O**
PARKING DIRECTOR	RYAN	TERENCE	$97,438			x
BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$76,201			x
ADMINISTRATIVE ASSISTANT	HANSON	KATHLEEN	$55,870			x
DOWNTOWN PARKING MAIN	VACANT	VACANT	$47,572			x
PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$49,612			x
PARKING ENFORMENT OFFICER	CHRISTMAN	ALEX	$42,720			x
PARKING ENFORMENT OFFICER	LARKIN	HEATHER	$49,612			x
PARKING ENFORMENT OFFICER	VACANT	VACANT	$45,822			x
PARKING ENFORMENT OFFICER	VACANT	VACANT	$40,167			x
PARKING ENFORMENT OFFICER	VACANT	VACANT	$40,167			x
PARKING ENFORMENT OFFICER	VACANT	VACANT	$40,167			x
METER ATTENDENT (W/C)	W/C	W/C	$16,330			x

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Lowell Regional Water Utility Enterprise



Steven Duchesne
Executive Director

Mission:

> *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.*

Services Overview

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.

Calendar Year 2023 Accomplishments

- Won Fluoride Award for thirteenth 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 47 fire hydrants throughout the City
- Responded to over 5374 service calls
- Carbon Filter GAC number four replaced
- Lagoon 3 residual cleaning removal
- Brookside and Boston Road water mains replaced
- No Sanitary Survey Violations
- Beaver Street 8” to 12” connection
- Chlorite day tank replaced
- Replaced level sensor on hypo tanks
- Replaced old ballast and fluorescent bulb lighting throughout the plant and grounds to low energy use LED’s
- Completed over 4,400 backflow prevention device tests
- Completed large meter survey
- R900 Collector System Installed

Strategic Goals, Objectives, and Progress

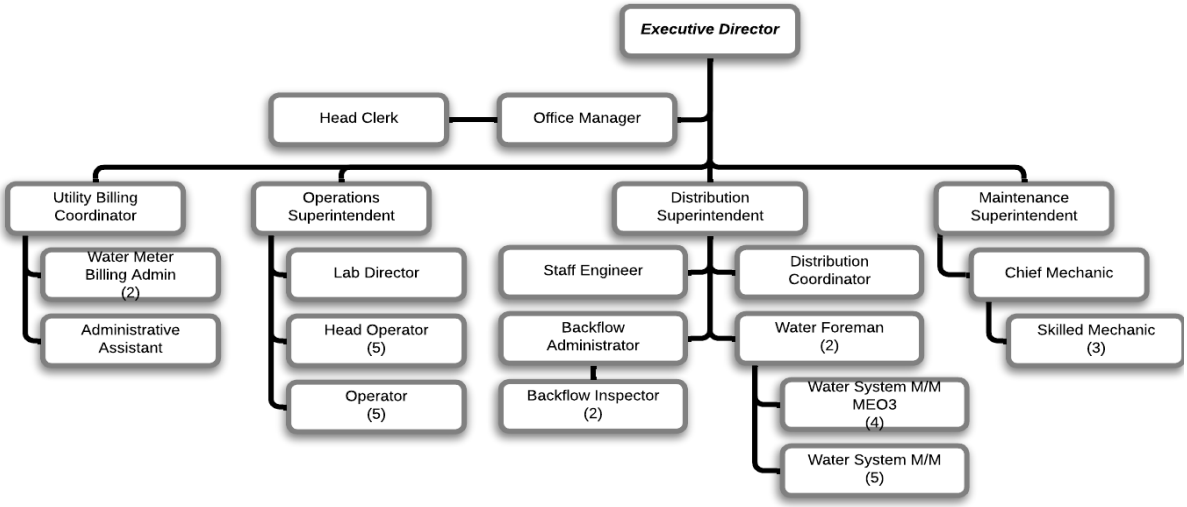
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2020	*Ongoing*	Install 24" redundant water main on Pawtucket Boulevard **Update**: *Tentative Completion May 2024*
2021	*Ongoing*	Complete large meter and back flow survey **Update**: *Ordered large meter completed in Feb. 2023; Backflow is pending approval of ordinance revisions*
2021	*Ongoing*	Conduct survey and study for lagoon expansion needs **Update**: *Survey discovered wetland and high water table; location yet to be determined*
2022	***COMPLETE***	Expand gate turn into Belvidere & Pawtucketville **Update**: *Completed Belvidere & Pawtucketville Spring of 2023*
2024	*Ongoing*	Conduct Flushing Program in Downtown areas **Update**: *Scheduled for Spring/Summer 2024*
2022	*Ongoing*	Replace Water Mains on Boston Road, Brookside Street, Rogers Street and include Martin St. **Update**: *Boston & Brookside are complete; Rogers and others are scheduled for Spring/Summer 2024*
2022	***COMPLETE***	Lagoon 1 Residual Cleaning **Update**: *Completed February 2023*
2023	*Ongoing*	Replace Raw Water Pump #4 **Update**: *On site; pending installation*
2023	*Ongoing*	Replace number four GAC Filter **Update**: *Completed number four replacement December 2023*
2023	*Ongoing*	Lagoon 3 Residual Cleaning **Update**: *Completion by May 31, 2024*
2023	*Ongoing*	Complete Lead Service Inventory and Implement Replacement Plan by Oct. 2024 **Update**: *In process*
2023	*Ongoing*	Replace Water Mains on Columbia Road area, Research Place, and Nobb Way **Update**: *Design is completed*
2024	***COMPLETE***	Complete Leak Detection Survey **Update**: *Completed 2/23 next survey will be 2025*
2024	**NEW**	Large Meter Installation
2024	**NEW**	Replace number one GAC Filter
2024	**NEW**	Lagoon #1 – Residual Cleaning
2024	**NEW**	Chemical Tank Cleaning
2024	**NEW**	Initiate leak detection (every two years)
2024	**NEW**	Pave Dummer and Phoenix Ave.

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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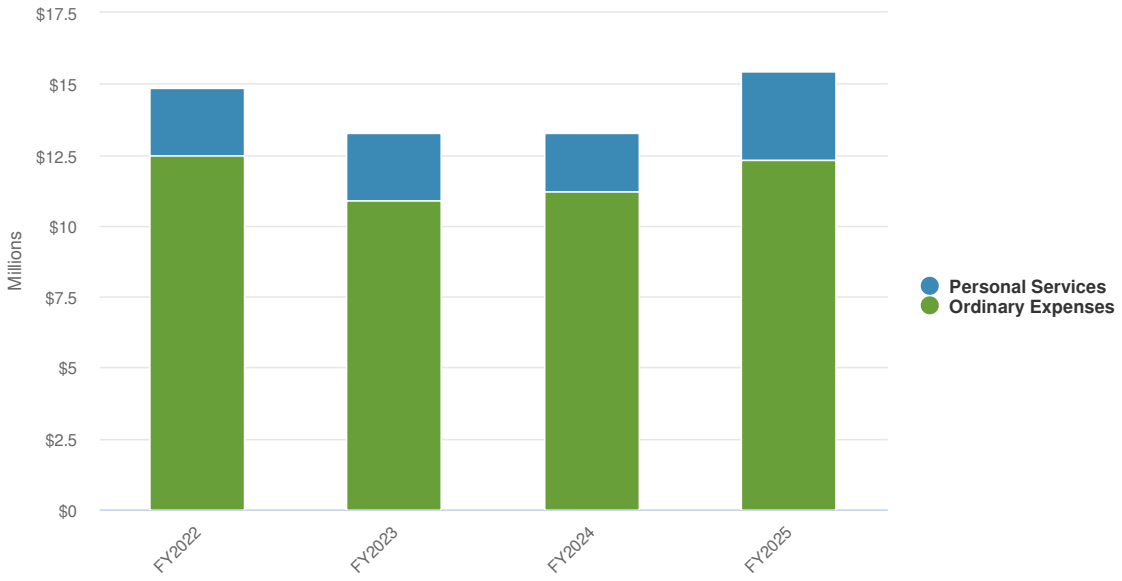
Footnote(s)

1. Compiled during April 2024; subject to change

Expenditures by Expense Type

Personal Services	$3,106,275
Ordinary Expenses (Including Indirect's / Debt)	$12,315,431
Total Personal Services and Ordinary Expenditures	**$15,421,706**
Other Funding Sources (see Financing Plan Below)	*- $0*
Total Enterprise Fund Personal Services and Ordinary Expenditures Budgeted	**$15,421,706**

Historical vs Next Fiscal Year Expenditures by Expense Type



Water Enterprise Fund Summary

WATER ENTERPRISE SUMMARY

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Estimate	FY25 Manager
Revenues	12,152,280	14,579,445	12,184,304	13,678,874	13,611,000	15,404,720

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Department Request	FY25 Manager
Personal Services	2,314,404	2,374,969	2,389,321	2,833,959	3,016,789	3,106,275
Ordinary Expenses	3,698,380	3,633,635	3,962,529	5,253,503	5,956,335	4,235,204
Debt Service	4,452,749	4,019,177	4,017,458	4,301,209	4,597,108	4,597,108
Indirect Costs	3,848,378	4,822,629	2,936,236	2,983,062	3,483,098	3,483,098
Transfers/Adjustments	833,322	-	-	-	-	-
Total Expenditures	15,147,233	14,850,410	13,305,545	15,371,733	17,053,330	15,421,685
Surplus/(Deficit)	**(2,994,953)**	**(270,965)**	**(1,121,241)**	**(1,692,859)**	**(3,442,330)**	**(16,965)**
Beginning Fund Balance	4,576,848	1,581,895	2,776,245	1,655,004	462,795	462,795
Estimated Operations			(1,121,241)		(3,442,330)	(16,965)
Projected Ending Fund Balance *(must be < 24 R.E.)*	4,576,848	1,581,895	**1,655,004**	1,655,004	(2,979,535)	445,830
Actual Operations	(2,994,953)	(270,965)	-			
Actual Ending Fund Balance (R.E.) *(must be >0)*	**1,581,895**	**2,776,245**	**1,655,004**	**462,795**	**(2,979,535)**	**445,830**

FY25 Projected Revenues

	FY22 Actual	FY23 Actual	FY24 Approved	FY25 Budgeted Estimate
Water Lien Revenue	$518,265	$678,284	$645,874	$678,000

Water Usage	$11,547,756	$11,061,902	$12,656,000	$14,174,720
Legal Settlements	$40,000			
Water Misc (Permits and Fees)	$191,899	$182,514	$275,000	$275,000
Transfer in from other funds				
Junk/ Scrap	$4,518	$787	$2,000	$2,000
Water Miscellaneous	$220,997	$247,435	$150,000	$275,000
Solar Renewable Energy Credits	$55,860		$100,000	
Premium from Bond Sale				
Transfer in from other funds	$2,000,000	$13,382		
Water Bulk	$150			
Total	**$14,579,445**	**$12,184,304**	**$13,828,874**	**$15,404,720**

Footnotes:

1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
Expense Objects				
Personal Services				
SW SALARIES PERMANENT	$2,141,072	$2,164,011	$2,592,197	$2,862,066
SW TEMPORARY	$8,886	$0	$43,000	$43,000
SW OVERTIME	$163,986	$162,567	$125,000	$125,000
SW OVERTIME	$5,368	$2,558	$7,000	$7,000
SW HOLIDAY	$26,709	$24,590	$26,709	$26,709
SW SHIFT DIFFERENTIAL	$20,657	$21,252	$25,500	$25,500
SW LONGEVITY	$52	$0	$53	$0
INCENTIVE BB ACTIVE EMPLOYEES	$8,238	$14,344	$14,500	$17,000
Total Personal Services:	**$2,374,969**	**$2,389,322**	**$2,833,959**	**$3,106,275**
Ordinary Expenses				
INT-WATER LONG TERM DEBT	$920,271	$884,541	$1,137,667	$991,688
INT WATER TEMP/ADMIN/ORIG FEES	$35,706	$32,513	$26,402	$70,049
PRINC DEBT SERVICE- WATER	$3,063,200	$3,100,403	$3,137,140	$3,535,392
ENERGY-ELECTRICITY	$976,463	$1,053,509	$1,079,015	$1,079,015
ENERGY-HEATING GAS	$74,890	$73,747	$83,000	$83,000
REPAIR & MAINT-EQUIPMENT	$29,280	$37,444	$53,406	$58,406
REPAIR & MAINT-OTHER	$69,585	$67,173	$91,750	$100,925
GATE INSERTION PROGRAM	$0	$0	$25,000	$25,000
SAFETY TRAINING PROGRAM	$7,381	$5,442	$8,657	$8,657
SLUDGE REMOVAL	$205,780	$208,037	$243,000	$243,513
SPECIAL DETAIL	$25,270	$49,110	$71,207	$71,207
RENTAL OF EQUIPMENT	$5,724	$5,076	$11,333	$11,333
PROFESSIONAL SERVICES	$124,573	$168,009	$232,000	$170,000
CONSUMER CONFIDENCE REPORTS	$415	$1,135	$2,993	$2,993
AUTOMOTIVE-SUPPLIES	$14,400	$14,302	$26,179	$26,179
GAS & MOTOR OIL-SUPPLIES	$30,539	$40,061	$30,539	$40,061
CHEMICALS-SUPPLIES	$1,030,633	$1,605,028	$1,856,769	$1,250,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Original Budget	FY2025 Budgeted
LABORATORY-SUPPLIES	$56,124	$32,795	$57,909	$57,909
PUBLIC WORKS-SUPPLIES	$88,185	$109,471	$131,350	$131,350
BUILDING-SUPPLIES	$5,690	$18,087	$21,799	$21,799
SAFE DRINKING WTR ASSMNT	$35,063	$35,146	$36,000	$36,000
LICENSE & FEES	$1,270	$866	$4,360	$4,360
CONF/SEM/EDU/TRAIN	$13,632	$9,675	$17,244	$17,000
TRANS REIMBURS.& SEMINARS	$671	$25	$7,739	$7,700
INS. PREMIUMS - OTHER	$32,600	$36,687	$0	$40,000
MISCELLANEOUS CHARGES	$4,113	$2,839	$4,360	$4,360
NEW CARBON FILTERS	$198,450	$184,000	$200,000	$200,000
INDIRECT TRANS OUT GEN	$4,822,628	$2,936,236	$2,983,062	$3,483,098
BUILDING IMPROVEMENT	$12,409	$34,862	$90,000	$90,000
LEAK DETECTION/BACKFLOW PREV	$17,352	$46,513	$51,312	$51,312
EMERGENCY REPAIR	$401,385	$0	$413,457	$0
NEW VEHICLES	$32,428	$55,130	$150,000	$150,000
HYDRANTS/DIST APPARATUS	$84,445	$24,744	$125,000	$125,000
METERS/ WATER & OTHER	$52,670	$27,656	$105,000	$105,000
PLC/SCADA EQUIPMENT/REPAIR	$2,217	$0	$23,125	$23,125
Total Ordinary Expenses:	**$12,475,440**	**$10,900,261**	**$12,537,774**	**$12,315,431**
Total Expense Objects:	**$14,850,409**	**$13,289,583**	**$15,371,733**	**$15,421,706**

Department Personnel List

Position	Last Name	First Name	FY2025[1]	FUNDING[2] G	A	O
EXECUTIVE DIRECTOR - WATER	DUCHESNE	STEVEN	$131,577			x
SUPERINTENDENT OF MAINT WATER	FARLEY	ROBERT	$108,792			x
SUPERINTENDENT OF OPERATIONS/ SAFETY	HEBERT	ROGER	$104,960			x
INTERIM SUPER - WATER	BASSETT	KEITH	$101,910			x
STAFF ENGINEER I	VACANT	VACANT	$81,479			x
CHIEF MECHANIC	LALLY	JAMES	$85,667			x
OFFICE MANAGER WATER	SPANOS	SHARON	$82,378			x
LAB DIRECTOR	CRONIN	TIMOTHY	$80,152			x
WATER FOREPERSON	COUGHLIN	CHARLES	$78,361			x
CROSS CNCT BACKFLOW ADMINISTR	LAIRD	THOMAS	$75,205			x
HEAD OPERATOR	GANNON	MICHAEL	$77,614			x
HEAD OPERATOR	BERGERON	DAVID	$77,299			x
WATER/SEWER UTILITY BILL MGR	MCLEOD HAMMERSLEY	CARRIE	$76,200			x
HEAD OPERATOR	POWERS	NIKOLAS	$77,564			x
WATER FOREPERSON	VACANT	VACANT	$66,846			x
ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	$74,787			x
HEAD OPERATOR	VACANT	VACANT	$63,256			x
HEAD OPERATOR	GEDDES	MARK	$71,047			x
WATER DISTRIBUTION SYSTEM COOR	NANGLE	KELLY	$71,472			x
BACKFLOW INSPECTOR	TROTT	KENNETH	$63,032			x
BACKFLOW INSPECTOR	PERRIN	RONALD	$65,933			x
SKILLED MECHANIC	PARIS	STEVEN	$58,156			x
SKILLED MECHANIC	VACANT	VACANT	$56,636			x
SKILLED MECHANIC	VACANT	VACANT	$56,636			x
WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	EGUIA	DANA	$58,779			x
WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	VACANT	VACANT	$62,599			x
WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	VACANT	VACANT	$60,123			x
WATER SYSTEMS MAINTENANCE PERSON	VACANT	VACANT	$57,991			x
FILTER OPERATOR	SAYER	MATTHEW	$59,464			x
FILTER OPERATOR	DELP	GEORGE	$59,464			x
WATER SYSTEMS MAINTENANCE PERSON/ MEO 3	TETREAULT	SHAWN	$62,599			x
WATER METER BILLING ADMIN.	SANTIAGO	MIRIAM	$59,665			x
WATER METER BILLING ADMIN.	MONSALVE	ELSA	$59,665			x
WATER SYSTEMS MAINTENANCE PERSON	PATENDAUDE	PETER	$56,055			x
WATER SYSTEMS MAINTENANCE PERSON	LANDRY	MATTHEW	$56,055			x
WATER SYSTEMS MAINTENANCE PERSON	HOFFMAN	SCOTT	$56,055			x
WATER SYSTEMS MAINTENANCE PERSON	FLYNN	BRENDAN	$56,055			x
FILTER OPERATOR	DEL PRIORE	DYLAN	$56,290			x
HEAD CLERK GRADE 21	SHEPHERD	KARNA	$53,348			x
FILTER OPERATOR	MCGRADE	COLIN	$50,791			x
FILTER OPERATOR	VACANT	VACANT	$50,109			x

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

MassHire Lowell Career Center



Shannon Norton
Executive Director

Mission:

> *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 services.*

Services Overview

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 8,286 job seekers and 1,100 employers during 2023.

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.

Calendar Year 2023 Accomplishments

- During the calendar year 2023 the Career Center served 8,286 customers (a 35% increase over 2022), 1,100 businesses (an 85% increase over 2022), 621(a 17% increase over 2022) people with disabilities, and 238 (an 18% increase over 2022) Veterans
- During 2023 we purchased and wrapped a Young Adult Van. This van can be used year-round in conjunction with the Parks Department to clean up areas around the city and provide young people with jobs.
- During 2023, our Summer Works program enrolled 266 young people and paid out $568,138 in wages, a $51k increase over 2022. These wages were spent by the youth in our community supporting local businesses. 13 participants enrolled in a Digital Office skill certification program. 18 participants took OSHA10 Certification. 58 participants took CPR/First Aid training. There were overall 65 worksites throughout the City.
- The Workforce Board's Connecting Activities program provided employment education to the middle schools in Lowell for the first time. Services were provided to the students at the Collegiate Charter School of Lowell for the first time.
- The Workforce Board's Connecting Activities program was awarded a $321k grant for their High School Senior Internship in Education Project (HSSIEP), offering students paid internships as teaching assistants. And another grant for $150k to provide STEM internships for high school students.
- The Workforce Board's employment transportation project ($2/Ryde) accomplished over 900 rides. We have been successful at continuing to build the ride sharing service. We will expand into group rides and will include the new immigrants located at the shelter in Lowell.
- The Workforce Board received a six-month planning grant from Commonwealth Corporation to plan for a three-year behavioral health grant. The grant will provide training for occupations in the behavioral health field for both unemployed and incumbent workers. The grant that will be implemented for next three years will be formally announced by Secretary Lauren Jones in collaboration with the Merrimack Valley and North Shore Workforce Boards:(Announcement embargoed until 2/23)
  - Behavioral Health - $2.2 Million (Greater Lowell as lead)
  - Healthcare Hub - $2.4 Million (North Shore as lead)
  - WFB & Career Center will each hire a new FTE for the grant's 3-year duration.
- The Workforce Board was awarded a$200k Re-Entry grant. Secretary of Labor and Workforce Development, Lauren Jones, came to the Workforce Board to make the announcement. This grant provides job readiness and placement services to inmates leaving the Billerica House of Correction.
- During 2023 we opened our ARPA skills center. We offer Quickbooks certification, Microsoft Office certification and digital literacy training. In addition, we placed 23 Lowell residents in occupational training funded with ARPA funds.
- In addition to our federally funded Workforce Innovation Opportunity Act training programs, we recruited for multiple group trainings offered through our community partners. Over 200 job seekers have taken advantage of these additional training programs:
  - 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
- These training courses 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.

Strategic Goals, Objectives, and Progress

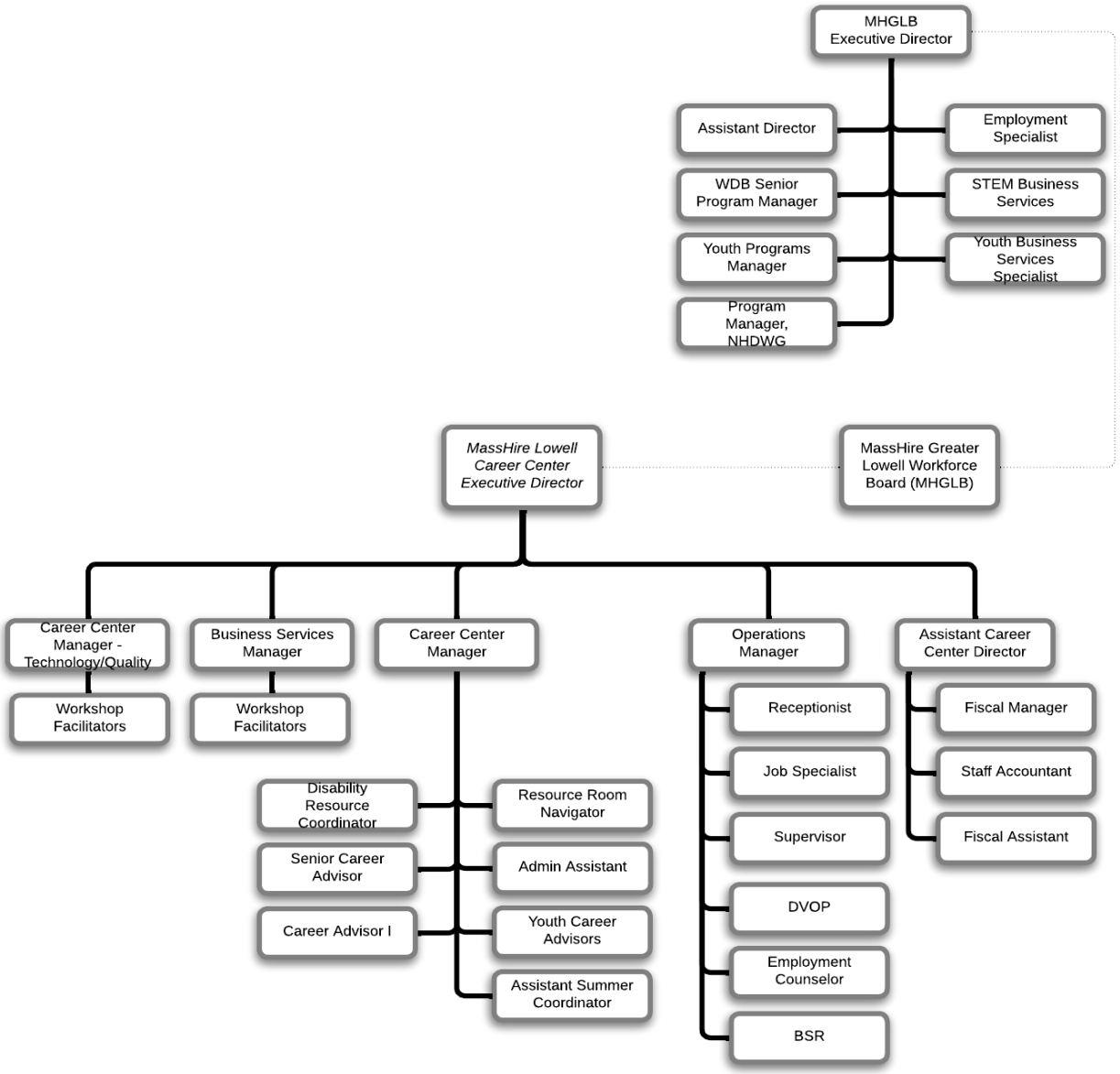
Calendar Year	Status	Strategic Goal / Objective, and Progress[1]
2019	***COMPLETE***	Pursue resources and grant development with a focus on industry sectors specifically: IT, Healthcare and Advanced Manufacturing.
2021	*Ongoing*	Transition to SharePoint and Microsoft Teams for staff to work together efficiently when remote or in the office **Update:** *Work is continuing on this project. The IT Manager will be implementing this year*
2022	*Ongoing*	Update signage in the center to be culturally and linguistically appropriate, including using digital signage that can be updated. **Update:** *Signs have been drafted*
2022	***COMPLETE***	Develop a marketing plan. This would include social media, billboards, bus advertising, regular press releases, radio spots, you-tube channel and podcasts. **Update:** *Developed a tik tok presence, and with the Workforce Board staff will be sending out regular press releases*
2023	*Ongoing*	Renovate a donated LRTA bus to deliver our services out in the community. **Update:** *Bus is at the GLTHS and will be sent to be wrapped this winter, with the goal to be usable by late spring 2024*
2023	***COMPLETE***	Develop a transportation initiative aimed at a pilot program to provide rides to those that need transportation to and from work **Update**: *Completed and in use throughout the community.*
2023	*Ongoing*	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 **Update:** *Staff will start work on this in March 2024*
2024	**NEW**	Move Young Adult Career Center to a bigger space to allow for more programming
2024	**NEW**	Expand the region's capacity for apprenticeships
2024	**NEW**	Update our security cameras and install card or phone access in place of keys at key entry points

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Footnote(s)

1. The Strategic Goals, Objectives, and Progress section is currently being redeveloped. Next year's budget will include a more expanded set of goals and metrics.

Organizational Chart



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Footnote(s)

1. MassHire Lowell Career Center information is included for memo purposes only
2. Compiled during April 2024; subject to change

Expenditures by Expense Type

	FY22 Approved	FY23 Approved	FY24 Approved	FY25 Request[1,2]
Salaries	$2,639,058	$3,433,887	$3,951,584	$4,254,077
Fringe Benefits	$475,030	$618,100	$711188	$765734
Overtime	$-	$3,000	$-	$-
	$3,114,088	4,054,987	$4,662,772	$5,019,811
	FY22 Approved	FY23 Approved	FY24 Approved	FY25 Request[1,2]
Advertising	$1,500	$1,500	$1,500	$1,500
Child Care	$5,000	$5,000	$5,000	$2,500
Clothing Allowance	$-	$-	$-	$-
Conferences/Meetings	$10,000	$10,000	$10,000	$10,000
Contractor Reimbursement	$263,650	$424,279	$247,995	$451,495
Custodial Supplies	$3,600	$3,600	$3,600	$7,000
Data Processing	$19,025	$31,000	$64,000	$100,000
Dues & Subscriptions	$12,500	$17,000	$33,000	$25,000
Electricity	$48,000	$54,000	$70,500	$80,000
Employee Support		$22,000	$22,000	$22,000
Equipment Rental (Copiers)	$13,900	$15,700	$15,700	$11,000
Furniture & Equipment	$1,000	$15,000	$9,000	$9,000
Gas	$10,000	$12,700	$12,700	$18,000
Gasoline Allowance (Customers)	$-	$-	$5,000	$5,000
Independent Audit	$10,000	$6,000	$6,000	$6,000
Instructional Supplies	$8,000	$8,000	$8,000	$13,970
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	$4,080	$6,360	$6,816
Misc Supplies (Customers)	$11,000	$18,400	$22,200	$22,200
Needs Based Payments	$-	$-	$-	$-
Network Access Fee	$13,518	$15,000	$15,000	$22,000
Office Supplies	$14,000	$14,000	$14,000	$14,000
Parking	$22,560	$6,000	$6,000	$8,400
Participant Fringe	$30,806	$66,999	$120,780	$119,138
Participant Wages	$342,286	$743,766	$1,342,000	$1,323,750
Postage	$5,000	$5,000	$5,000	$5,000
Printing & Binding	$3,000	$3,000	$3,000	$3,000
Professional Services	$68,200	$66,000	$66,000	$68,000
Promotional Activities	$1,200	$1,200	$1,200	$1,200
Rent	$326,078	$326,078	$331,671	$486,998
Repair & Maint of Equipment	$4,000	$5,000	$5,000	$5,000
Repair & Maintenance of Vehicle (Customers)	$-	$-	$1,700	$1,700
Stabilization	$-	$-	$-	$-
Staff Training	$10,000	$10,000	$20,000	$20,000
Telephone	$32,500	$49,250	$48,000	$48,000
Training Payments (Customers)	$139,971	$5,000	$55,868	$55,868
Transportation	$18,760	$45,000	$-	$-
Travel - In State	$7,000	$7,000	$7,000	$7,000
Travel - Out State	$7,400	$1,000	$5,000	$5,000
Tuition Reimbursement (Customers)	$465,000	$300,000	$350,000	$400,000

Uniforms/Other Clothing (Customers)	$3,000	$3,000	$3,000	$3,000
	$1,944,341	$2,332,440	$2,954,662	$3,400,423
TOTAL BUDGET	**$5,058,430**	**$6,387,427**	**$7,617,434**	**$8,420,234**

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Footnote(s)

1. MassHire Lowell Career Center information is included for memo purposes only
2. Compiled during April 2024; subject to change

Department Personnel List

Position[1]	Last Name	First Name	FY2025[2]	FUNDING[3] G	A	O
EXECUTIVE DIRECTOR OET	NORTON CALLES	SHANNON	$131,577			x
SUMMER COUNSELORS (TEMP, PART TIME)	VARIOUS	PART TIME	$118,000			x
ASST DIRECTOR OET	BOSCAJA	GABRIELA	$113,326			x
WIB DIRECTOR	COUGHLIN	KEVIN	$113,326			x
ASST. CAREER CENTER OF PROGRAMS	VACANT	VACANT	$104,206			x
ASST WIB DIRECTOR	VACANT	VACANT	$90,825			x
CAREER CENTER MANAGER	GAGNON	NANCY	$98,763			x
CAREER CENTER MANAGER	OCONNOR	TIMOTHY	$98,763			x
CAREER CENTER MANAGER	MCCARTHY	SHAUN	$96,152			x
IT MANAGER	DOBRUTCHI	DRAGOS	$96,152			x
CAREER CENTER MANAGER	DONOVAN	HEATHER	$88,503			x
OET YOUTH MANAGER	STURTEVANT	CATHLEEN	$93,615			x
ASST. CC MANAGER	VEILLETTE	AMY	$81,689			x
FT ASSIST CAREER CENTER MNGR	OBRIEN	JANET	$84,689			x
WB SENIOR PROGRAM MANAGER	VACANT	VACANT	$78,470			x
WORKSHOP SPECIALIST	MCINTOSH	ROBERT	$75,204			x
WORKSHOP SPECIALIST	FOLEY	JAMES	$75,204			x
CAREER ADVISOR OET	KAO	LEELEE	$60,219			x
SENIOR CAREER ADVISOR YNG ADLT	BETTENCOURT	LEAH	$60,219			x
IT/OPERATIONS SPECIALIST (ARPA)	CAMPBELL	NICHOLAS	$68,176		x	
BUSINESS SERVICE REP	HOVEY	TIMOTHY	$68,176			x
OET STAFF ACCOUNTANT	RICHARDS	GARY	$68,176			x
RESOURCE ROOM NAVIGATOR	TELES	BRENDA	$68,176			x
BUSINESS SERVICE REP	THAO	THAVRITH	$68,176			x
BUSINESS SERVICES/MARKET MNGR	NICHOLS	DAPHNE	$71,303			x
GRANT PROGRAM SPECIALIST	BERUBE	HUNTER	$68,176			x
BUSINESS SERVICE REP	GREEN	JAUNITA	$63,805			x
SENIOR CAREER ADVISOR YNG ADLT	PATTERSON	OHANA	$67,606			x
CAREER ADVISOR OET	COLON RIVERA	MADELINE	$67,288		x	
SCHOOL TO WORK COORDINATOR	VACANT	VACANT	$57,804			x
SCHOOL TO WORK COORDINATOR	MOR	KENNES	$63,805			x
OET YOUTH MANAGER	BERNIER	BRANDON	$69,429			x
CAREER ADVISOR OET	GABRIEL	COLLEEN	$63,805			x
CAREER ADVISOR OET	BERRIOS	YENISSA	$54,613			x
CAREER ADVISOR OET	ROGERS	KARRILEE CAMPBELL	$60,219			x
CAREER ADVISOR OET	AHERN	NATALIE	$52,704			x
CAREER ADVISOR OET	BENITEZ	JANESSA	$55,616			x
PROJECT MANAGER OET (APRA)	GAILLARDETZ	GLENNA	$77,444		x	
CAREER ADVISOR OET	PROEUNG	SARIM	$60,219			x
ADMIN ASST	LAURENCELLE	JANET	$61,010			x
CAREER ADVISOR OET	DUPONT	KATHLEEN	$61,010			x
CAREER ADVISOR OET	WASZAK	ELLEN	$63,805			x
CAREER ADVISOR OET	PEREZ	ANGELICA	$61,010			x
CAREER ADVISOR OET	AMADOR	NATHALIE	$61,010		x	
CAREER ADVISOR OET	COLLADO	ALEXIANA	$61,010		x	
CAREER ADVISOR OET	GULLAGE	CATHERINE	$61,010			x
CAREER ADVISOR OET	ESTRADA	MANUELA	$54,820			x
CAREER ADVISOR OET	HUERTA	ZARIS	$60,219			x
CAREER ADVISOR OET	KEO	KELIANI	$60,219			x
CAREER ADVISOR OET	ESTRADA	NICOLE	$52,704			x
CAREER ADVISOR OET	VACANT	VACANT	$52,704			x

CAREER ADVISOR OET	PEINERT	CASSIDY	$58,644			x
CAREER ADVISOR OET	RILEY	PAUL	$51,134			x
CAREER ADVISOR OET	MACCARONE	ASHLEY	$57,109			x
CAREER ADVISOR OET	WELLENSTEIN	VICTORIA	$58,922			x
OET FINANCIAL ASSISTANT	JANOWICZ	LAUREN	$57,109			x
CAREER ADVISOR OET	URBINA	CANO	$52,704			x
CAREER ADVISOR II (RETENTION)	VACANT	VACANT	$54,118			x
ADMIN ASST	VACANT	VACANT	$54,118			x
ADMIN ASST - YOUTH CENTER	VACANT	VACANT	$52,704			x
BUDGET ANALYST/ IT DIRECTOR (PART TIME)	VACANT	VACANT	$-			x
BUDGET ANALST	VACANT	VACANT	$69,371			x
WB PROGRAM MANAGER	VACANT	VACANT	$58,873			x
CAREER ADVISOR OET	VACANT	VACANT	$54,118			x
CAREER ADVISOR OET	VACANT	VACANT	$54,118			x

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Footnote(s)

1. MassHire Lowell Career Center information is included for memo purposes only
2. Compiled during April 2024; subject to change
3. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

CAPITAL IMPROVEMENTS

A Message from the City Manager

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

Thomas A. Golden, Jr., *City Manager*

Conor M. Baldwin, *Chief Financial Officer*

The FY2025 capital plan submission represents the first year of a revamped five-year capital improvement plan ("CIP") under my Administration. The City's Finance Team, has worked with the Umass Boston Collins Center to update and enhance the city's capital plan. Some of these recommendations have been implemented in this year's capital plan with the remaining recommendations and improvements to come in future years. Based on the feedback we have received from the Collins Center 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, schools 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 and lastly, based on the recommendations from the Collins Center, 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 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.

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 FY2025, 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. 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.

A Message from the Chief Financial Officer

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 (FY2025). All additional projects are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Also, three other major capital investments are occurring or are near completion since the presentation of FY2024's capital plan: the TIGER bridge project, Lord Overpass construction, and the Lowell High School project. TIGER is funded primarily through a federal TIGER grant, the Lord Overpass was substantially completed in October of 2023 and the LHS is in phase 2 of construction and will be entering phase three later this year. While the financing for these projects undoubtedly impacts the future operations of the city and carry significant budgetary considerations, the scale of these three 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, 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 building and infrastructure improvements. The City Council has made it one of their top priorities for this administration to enhance the state of the school's, municipal building as well as various park and open space improvements and though this plan we will begin to continue to gain some much needed progress.

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 $12 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 $13.8 million in FY2025. 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. In FY2025 proposed operating budget we saw an increase in the debt service cost rise from $13.1 million in FY2024 to $17.5 million in FY2025. This drastic increase to the operating budget was a significant challenge on the general fund, and this increase can be predominately tied to the High School construction. The Finance team has attached a chart to show the overall projected costs to the general fund to finance the remaining part of the construction. The City Administration and the Finance Team is acutely aware of the well needed and long over due investments in our roads, schools, municipal buildings, parks, vehicles and other MISC. priorities from the respective department heads. I am confident that this plan reflects the balancing act of including a set of capital requests and initiatives that represent the priorities of the Administration and will not significantly burden the operating budget.

Capital Plan Selection Criteria

The basic criteria for a project to be included in the capital plan remained unchanged for FY2025. 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 is 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.

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. 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. 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.

UMASS Boston Collins Center CIP Recomendations

EDWARD J. COLLINS, JR. CENTER FOR PUBLIC MANAGEMENT
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Memorandum

Background
This memorandum is submitted pursuant to an agreement between the City of Lowell and the Edward J. Collins Jr. Center for Public Management, University of Massachusetts -Boston that provides the Collins Center will deliver a "Memo outlining strengths and weaknesses of the current capital planning process and make recommendations for improvement."

Methodology
To determine the strengths and weaknesses of any system or organization, it is useful to compare the current practices of the system or organization to what is considered "best practices" as promulgated by a professional organization with a deep knowledge of the subject matter. For this report, we have used the best practices for capital planning as developed by the Government Finance Officers Association (GFOA)[1]. The GFOA Best Practices lists twelve elements that "provide an essential framework for…assuring that capital plans are consistent with overall organizational goals."
In preparation for this deliverable the Collins Center Project Team:

- Met with the Finance Director and Assistant Finance Director to discuss the project and agree to mutual expectations.
- Conducted two workshops with City Department Heads to receive their comments and input regarding the City's Capital Planning Process.
- Reviewed the City's current Debt Management and Capital Investment Policy and the FY24 Capital Improvement Budget and Plan.

This report will look at the current practices in the City of Lowell and compare those practices with the twelve "best practices" as recommended by the GFOA.

Findings

Best Practice #1:
Provide a description of how an organization will approach capital planning, including how stakeholder departments will collaborate to prepare a plan that best meets the operational and financial needs of the organization.

Both the City's Debt Management and Investment Policy and the FY24 Capital Improvement Budget Plan, in their introductory comments, demonstrate a clear understanding of how capital planning should take place and the necessity for long term planning to ensure city departments have the necessary assets to provide services to the community, now and in the future.
"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, Planning and Development Director/Assistant City Manager, 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."

Comments received during the two workshop meetings indicated that departments are interested in expanding discussions and communications particularly integrating Citywide goals and plans into the planning process to ensure alignment between the CIP and a variety of existing department capital plans. The re-activation of the Capital Planning Review Committee with its multiple department representation as provided for in the Debt Management and Capital Investment Policy would also enhance coordination between departments.

Best Practice #2

Provide a clear definition of what constitutes a capital improvement project.

The City's current Debt Management and Capital Investment Policy provides the following definition: "the minimum threshold for consideration of a project for funding in the capital plan shall be $25,000 and shall have a useful life of no less than 10 years." Exceptions have been made for non-police vehicles to addressan ageing fleet with high maintenance costs and reliability concerns. (A common municipal practice in preparing a comprehensive capital needs and capital improvement program typically has a useful life of five years for non-borrowed projects. See comment in Best Practice 7)
It would improve clarity and understanding for department staff if more specific guidelines could include an expanded definition of a capital project. For example:

- New public buildings, or additions to existing buildings, including land acquisition costs and equipment needed to furnish the new building or addition for the first time.
- Alterations, renovations, or improvements to existing buildings.
- Land acquisition and/or improvements, unrelated to public buildings, but necessary for conservation, recreation, or off-street parking.
- Major equipment acquisition, replacement, or refurbishment, including but not limited to vehicles (non-public safety vehicles may be excluded from value and useful life thresholds), furnishings, and information technology systems' hardware and software or other items that combined in purpose together make it a Capital Project.
- New construction or major improvements to City's physical infrastructure, including streets, sidewalks, stormwater drains, landfill, water system and the sanitary sewer system.
- Feasibility studies, engineering design services, or consultant services which are ancillary to a future Capital Project.

Best Practice #3
Establishment of a capital improvement program review committee and identification of members (for example, the finance officer or budget officer, representatives from planning, engineering, and project management, and as deemed appropriate, operations departments most affected by capital plans, along with a description of the responsibilities of the committee and its members.

The City's Debt management and Capital Investment Policy provides for the "establish(ment) (of) a committee of city officials who shall meet at least once a year to review and prioritize capital plan project funding request for funding in the CIP. The Chief Financial Officer, or his/her designee, shall function as the chair of the Committee and communicate all recommendations to the City Manager. Representation from the following functional areas will be sought each year according to funding availability: facilities (DPW/School Department) public safety (Police & Fire), economic development (PDB), transportation (DPD), infrastructure (DPW/Engineering) and technology (MIS)." It is recommended that this committee be reactivated and, given its importance in drafting the CIP, written procedures be developed governing its deliberations. Care should be taken to ensure that the needs of departments not represented on the committee are fairly considered.

Best Practice #4
A description of the role of the public and other external stakeholders in the process. (the level and type of public participation should be consistent with community expectations and past experience)

Currently there is only one opportunity for the public to participate in the CIP process and that is the annual budget hearing (combined operating and capital budgets) conducted by the City Council. At a minimum, we recommend the City conducts at least one public hearing on the proposed CIP prior to including the recommended CIP and capital budget in the annual budget.
In addition, other communities (such as Cambridge, Somerville and Andover) have developed mechanisms that set aside a specific dollar amount and allow residents to propose capital projects for consideration by the city. For example, the City of Cambridge has a robust participatory budgeting
program that it has run for a decade. In brief, the City designates $1million in its capital budget for projects that are voted on by community members (residents age 12+). There is an established process wherein community members submit project ideas, which are then researched and developed into formal project proposals in collaboration with City staff and approved for funding.

Best Practice #5
Identification of how decisions will be made in the capital planning process including a structured process for prioritizing need and allocating limited resources.

The FY24 Capital Budget and Plan document lists thirteen"key criteria that are used to prioritize each project," however, there is no description of how those criteria are used to prioritize the capital projects submitted for funding consideration. If a prioritization methodology exists it should be included in the CIP document. If not, one should be developed and approved by appropriate policy makers. Some municipalities have developed a rating system whereby numerical points

are assigned to projects based on the degree to which they advance the various evaluation criteria with projects receiving the most points receiving funding first. Other communities use a less structured prioritization system but still document how each project meets some or all the evaluation criteria. Once the methodology is developed it should be shared with Department Heads, included in CIP documentation, and adhered to in the development of the CIP on a consistent basis.

Best Practice #6
A requirement that the planning process includes an assessment of the government's fiscal capacity so that the final capital plan is based on what can realistically be funded by the government rather than being simply a wish list of unfunded needs.

The City of Lowell uses debt to finance the CIP exclusive of grants and other outside financing sources. It structures its debt payment schedule with declining interest payments to create "budgetary capacity created by paying off existing debt to issue more bonds to finance capital projects." By doing so, the percentage of the general fund going to pay debt service remains relatively stable from one budget year to the next while still providing funding for capital projects on an ongoing basis. Current city policy sets a maximum of 10% of the city's operating budget available for debt service with a floor of 2%. In recent years, this percentage has varied between 7.5% and 9%[2]. Further calculations provide for the actual dollar amount that can be spent to fund the CIP in any given fiscal year, both current and projected. Adherence to this policy achieves the purpose of this best practice.
The City does include a chart in its CIP that forecasts existing debt service and debt service projections for recommended projects over the five-year CIP period to meet its funding policy. it is suggested that the chart be expanded to maturity and that individual project debt projections be presented in some format in the CIP document for analysis purposes.

Best Practice #7
A procedure for accumulating necessary capital reserves for both new and replacement purchases.

Currently the City relies on borrowing to fund its CIP (exclusive of grants and other external financing sources). Consideration should be given to allocating a percentage of the operating budget to fund capital projects on a 'pay as you go' basis. The advantages of funding select capital needs from the operating budget are that it reduces costs (i.e., interest and other borrowing costs) and provides flexibility (e.g. in terms of timing) in acquiring assets that may not meet the minimum dollar amount and useful life requirements for borrowing. If the City establishes a pay as you go funding source, they should consider reducing the CIP threshold to 5 years for pay as you go to capture more CIP projects. Allocation of a percentage of operating funds for capital purposes can be phased gradually with the allocation percentage starting small and increasing each year until the target percentage set by policy is achieved.

Best Practice #8
A policy for linking funding strategies with useful life of the asset identifying when debt can be issued and any restrictions on the length of debt.

The City's Debt Management and Capital Investment Policy in Section II.d.ii provides that the City will adhere to MGL Chapter 44 which specifies the maximum maturity for bonds issued for various purposes. In addition, the policy provides that the City shall have "a goal of issuing debt for shorter periods than the maximum allowable when the statutory limit exceeds 10 years."

Best Practice #9
A requirement that a multi-year capital improvement plan be developed and that it includes long- term financing considerations and strategies.

The City currently uses a five-year time span in developing its capital improvement plan which is consistent with most other municipal CIPs. During discussions with Department Heads, it was brought forward that a longer planning period may be helpful given that much of the city's infrastructure, equipment and buildings have use full lives of 20, 30 and 50 years. To address this concern, the City may want to consider developing a facility and equipment inventory and improvement plan as a supplement to the five-year plan to identify major CIP projects that exceed the five-year period. To that end, the City is currently working with the Collins Center on developing a vehicle equipment inventory.

Best Practice #10
A process to ensure that capital project funding is consistent with legal requirements regarding full funding, multi-year funding or phased approaches to funding.

A reading of the Debt Management and Capital Investment Policy and the FY24 Capital Plan clearly shows that City financial staff understand and comply with legal requirements for issuing debt including statutory debt limits, different types of borrowing (General Obligation, Serial Bonds and Notes, Tax Credit Bonds and Notes and Bond Anticipation

Notes), and arbitrage requirements. In advance of debt issuance, the City works closely with their Financial Advisor and Bond Counsel to prepare an "Official Statement". This document, in addition to providing extensive information on the city's operations to potential investors, documents compliance to all legal requirements.

Best Practice #11

A requirement that the plan include significant capital maintenance projects.

The City's capital project prioritization methodology emphasizes maintenance of existing assets. Of the thirty projects recommended for funding in the FY25 capital plan, eighteen projects could reasonably be described as repairs and maintenance to existing buildings and infrastructure or replacement of vehicles and equipment. In terms of dollar value, these eighteen projects consume 79% of the total CIP budget of $31,000,000 or $24,400,000.

Best Practice #12

Provisions for monitoring and oversight of the CIP program, including reporting requirements and how to handle changes and amendments to the plan.

Included in the FY24 CIP document is a section entitled "Prior year selective project updates" that provides status updates on fourteen key prior year capital projects. In addition, Department Heads monitor their assigned capital projects throughout the year and report the status of those projects as part of the budget review process. Consideration should be given to formalizing this reporting by requiring quarterly updates using uniform electronic forms.

Additional Recommendations

Over the course of this project, additional recommendations were developed by the project team, including:

- Provide information on department's capital project requests so that policy makers can compare what was requested versus what was recommended to be funded.
- Provide supporting information on how project costs were estimated, for example vendor quotes, engineering/architect estimates, state contract prices, etc.
- Extend the timeline of debt related charts (long term debt, debt per capita, debt service as a percentage of net operating revenues and debt service by type) to include at least five years of projections.
- Ensure adequate training for department staff on the ClearGov tool. The City has contracted with ClearGov which should significantly improve efficiency of the development and maintenance of the CIP from department submissions to financial projections. However, a successful implementation must include extensive training for department staff. Also, ongoing "refresher" training is important.
- Consider expanding the CIP process to include enterprise funds, "pay as you go" projects, and projects potentially funded by non-general funding sources. This change would give elected officials, residents, and other stakeholders a more comprehensive understanding of capital needs and capital investments in the City.

Conclusion

The City should be commended for implementing capital planning policies and procedures that substantially comply with the 'best practices' as recommended by the GFOA with the few exceptions noted above.
The CIP document is comprehensive and illustrative with extensive financial information and considerable detail on individual projects including the impact on the operating budget.

American Rescue Plan Act (ARPA) Updates

Please click here to learn more about the city's various ARPA Projects.
City of Lowell (MA) ARPA Recovery Plan (cleargov.com)

Lowell High School Project Update

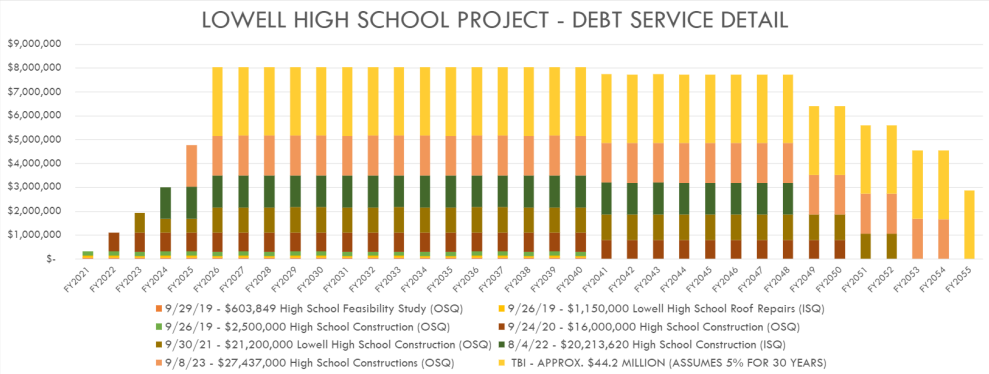
To view more information regarding the Lowell High School Project, please click here:
Lowell High School Project, MA | Official Website (lowellhsproject.com) (https://www.lowellhsproject.com/)

OWNER'S PROJECT MANAGER ("OPM") UPDATE – 4/30/2024	
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 AMOUNT	$9,465,570
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$9,465,570
INVOICES PAID (TO DATE)	$5,806,789.32
INVOICES RECEIVED (REPORTING PERIOD)	$110,330
CONTRACT AMOUNT REMAINING	$4,511,898
OPM ACTIVITIES (REPORTING PERIOD)	◦ Project Team with the City is holding bi- monthly SBC meetings 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)	$22,080,932.92
INVOICES RECEIVED (REPORTING PERIOD)	$125,352.24
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 AMOUNT	$307,788,806
PAYMENT SUMMARY	
TOTAL CONTRACT AMOUNT	$307,788,806
INVOICES PAID (TO DATE)	$161,518,009.98
INVOICES RECEIVED (REPORTING PERIOD)	$4,834,524.05
CONTRACT AMOUNT REMAINING	$208,638,342



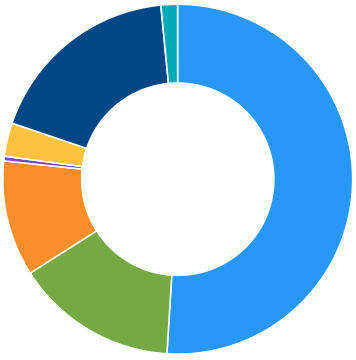
Capital Improvements: One-year Plan

Total Capital Requested

$32,504,800

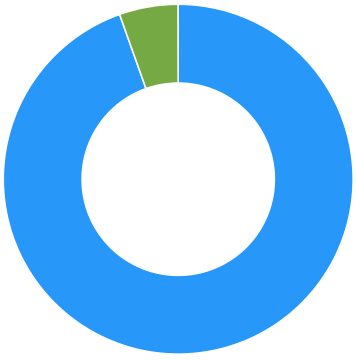
21 Capital Improvement Projects

Total Funding Requested by Department



City Manager's Office (51%)	$16,575,000.00
DPW General (15%)	$4,875,000.00
Lowell Fire Department (11%)	$3,472,500.00
Lowell Police Department (0%)	$142,300.00
Management Information Systems (MIS) (3%)	$1,000,000.(
Planning and Development (DPD) (18%)	$5,940,000.00
Public Works (2%)	$500,000.00
TOTAL	**$32,504,800.00**

Total Funding Requested by Source



CITY - General Fund, Bond Proceeds (95%)	$32,504,800.00
STATE - Apportionment, CH90 (Highway) (5%)	$1,867,902.(
TOTAL	**$34,372,702.00**

City Manager's Office Requests

Itemized Requests for 2025

ADA Plan Improvements (Building, Infrastructure, and Parks) **$1,825,000**

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...

City Wide Culvert and Drainage Improvements **$250,000**

The city administration is requesting capital funding to help repair and maintain the city's various culverts. A culvert is defined as a short tunnel like structure that primarily conveys water beneath an obstruction. One benefit of allowing...

Neighborhood "Pocket Park" Program (Various Park Improvements) **$500,000**

The City of Lowell Park's Division of DPW maintains over 75+ parks per year and capital funds are being requested in order to enhance some of the city's various parks. The city has many parks that are in need of upgrades and this funding will...

Paving, Sidewalks, and Bridges **$12,000,000**

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...

School Department - New School Building Improvements **$2,000,000**

The city is in the process of purchasing the former Ste Jeanne D'Arc Elementary School from the Archdiocese and is requesting capital funding for improvements to this building. If approved, this funding will allow the city administration to make...

Total: $16,575,000

Lowell Police Department Requests

Itemized Requests for 2025

Lowell Police Department Building Improvements **$142,300**

The Police Superintendent has requested capital funding for two new projects as well as additional funding for an already approved project. The proposed funding requested will allow LPD to upgrade their headquarters, install a new fence around the...

Total: $142,300

Lowell Fire Department Requests

Itemized Requests for 2025

Fire Department Emergency Equipment Replacement **$192,500**

The Fire Chief is requesting funding for various departmental equipment including new turnout gear for the Fire Departments new recruits. Also if approved this funding will be utilized for remote services in the fire trucks so they are able to...

Various Upgrades to Fire Houses **$3,000,000**

In the EMG Facility Assessment Report, many deficiencies were identified in the city's various fire houses. Currently, at the time of this writing, the city is in the process of finalizing a fully executed contract for an Owner's Project Manager...

Various Vehicle Replacement **$280,000**

In FY23, this administration along with the City Council authorized the purchase of 10 new fire apparatus with the use of ARPA funds. In FY24, the City Council authorized funding to replace four more vehicles in the Fire Department Fleet. This...

Total: $3,472,500

Planning and Development (DPD) Requests

Itemized Requests for 2025

Cawley Stadium Master Plan - Building & Field **$2,000,000**

Cawley Memorial Stadium was constructed in 1937 as a Works Progress Administration (WPA) project. Over time, the city expanded and built out additional athletic fields to create the larger Cawley Stadium/Martin Athletic Complex that exists...

Environmental Remediation **$1,150,000**

Grand ManorAdditional funding is requested to complete cleanup activities at the Grand Manor Condominiums. The City is currently obligated to complete remedial activities that include installation of an indoor air treatment (AEPMM) system, soil...

Heat Island Mitigation Planning **$200,000**

JFK Civic Center acts as the gateway between the public and City of Lowell government. It serves as an invaluable resource to Lowell, providing a stage for festivals, markets and numerous ceremonies throughout the year. Originally constructed in...

Open Space and Recreation Plan Update **$150,000**

This request is to fund consultant fees for the next update of the City's Open Space and Recreation Plan. The City is required to update its OSRP every 7 years to maintain eligibility status for state grants that DPD relies on to fund critical...

Sidewalk Vault Abandonment Program **$500,000**

Expand Citywide 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. This program will provide a mechanism for...

Various Traffic Improvements - Signalization & Site Improvements **$775,000**

Design and implementation of traffic signal updates. Projects may include minor signal improvements, flashing beacons, new signal analysis, and pedestrian crossing updates. This request is in accordance with Lowell Forward Mobility Goal 1:...

Various Urban Renewal Infrastructure work (JAM) **$715,000**

To advance the goals and objectives of the city's Urban Renewal Plans in the Jackson Appleton Middlesex (JAM) area, The Acre and the surrounding areas, DPD is proposing various infrastructure projects, but not limited to:Utopia Park-Replanting...

Various Urban Renewal Planning Actions (JAM) **$450,000**

To advance the goals and objectives of the city's Urban Renewal Plans in the Jackson Appleton Middlesex (JAM) area, The Acre and the surrounding areas, DPD is proposing various planning activities including, but not limited to:Architectural Design...

Total: $5,940,000

DPW General Requests

Itemized Requests for 2025

Various Municipal Building Improvements - Capital Projects **$1,375,000**

The DPW Commissioner has requested funding for various municipal building improvements. This funding will afford the DPW commissioner the flexibility to utilize this funding for a host of different projects, including roof repair and upgrades,...

Various School Building Improvements - Capital Projects **$3,500,000**

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...

Total: $4,875,000

Public Works Requests

Itemized Requests for 2025

DPW - Various Vehicle Improvements **$500,000**

The city's DPW fleet has fallen below the targets set for the average age and continued investment through the capital budget will help mitigat spikes in the replacement and repair costs from the annual DPW operating budget for vehicles. DPW is...

Total: $500,000

Management Information Systems (MIS) Requests

Itemized Requests for 2025

Cybersecurity Improvements (Hardware / Equipment / Software Upgrades) **$1,000,000**

The City of Lowell needs to upgrade its existing hardware and software throughout the organization to keep up with current and emerging cybersecurity related threats.

Total: $1,000,000

Summary of FY2025 Capital Projects

Requesting Department	Project Description	Amount	Category
City Manager	Paving, Sidewalks, and Bridges	$12,000,000	Infrastructure
DPW	Various School Building Improvements - Capital Projects	$3,500,000	Infrastructure
Lowell Fire Department	Various upgrades to Fire Houses	$3,000,000	Public Safety
DPD	Cawley Stadium Master Plan - Building & Field	$2,000,000	Community Main/ Dev
City Manager	School Department - New School Building Improvements	$2,000,000	Infrastructure
City Manager	ADA Plan Improvements (Building, Infrstructure, and Parks)	$1,825,000	Infrastructure
DPW	Various Municipal Building Improvements - Capital Projects	$1,375,000	Infrastructure
DPD	Environmental Remediation	$1,150,000	Environmental
MIS	Cybersecurity Improvments (Hardware/ Equipment Upgrades)	$1,000,000	Public Safety
DPD	Various Traffic Improvements - Signalization & Site Improvements	$775,000	Community Main/ Dev
DPD	Various Urban Renewal Infrastructure work (JAM)	$715,000	Community Main/ Dev
City Manager	Various Vehicle Replacement - (DPW)	$500,000	Vehicle Replacement
DPD	Sidewalk Vault Abandonment Program	$500,000	Community Main/ Dev
City Manager	Neighborhood "Pocket Park" Program (Various Park Improvments)	$500,000	Community Main/ Dev
DPD	Various Urban Renewal Planning Actions (JAM)	$450,000	Community Main/ Dev
Lowell Fire Department	Various Vehicle Replacement	$280,000	Vehicle Replacement
City Manager	City Wide Culvert and Drainage Improvements	$250,000	Infrastructure
DPD	Heat Island Mitigation Planning	$200,000	Community Main/ Dev
Lowell Fire Department	Fire Department Emergency Equipment Replacement	$192,500	Public Safety
DPD	Open Space and Recreation Plan Update	$150,000	Community Main/ Dev
Lowell Police Department	Lowell Police Department Building Improvements	$142,300	Public Safety
	Total:	$32,504,800	

City of Lowell FY2025 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 $32,504,800 to pay costs of the various capital improvements and purchases as described below, any related architectural and engineering services in connection therewith and all other 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 $1,825,000 is appropriated to pay costs of the following ADA related planning, re-construction, construction and improvements to various city buildings, parks, and sidewalks/ pavement and other infrastructure to meet compliance with the Americans with Disabilities Act (“ADA”).

Further Ordered: That the sum of $12,017,300 is appropriated to pay costs of the following building planning, re-construction, construction and improvements: various school building improvements, improvments to various fire houses, improvements to Cawley Stadium, improvements to the facility located at 50-68 Dracut Street, 223 & 245 University Avenue, and improvements to the Lowell Police Headquarters and Sign Shop garage.

Further Ordered: That the sum of $13,615,000 is appropriated to pay costs of the following roadway, paving, sidewalks and/or bridge planning, re-construction, construction and improvements: various city-wide paving, sidewalks, and bridge imprvements; various urban renewal infrastructure improvements in the JAM neighborhood, urban renewal planning actions, city-wide culvert and drainage improvements, and “heat island” mitigation planning and improvements.

Further Ordered: That the sum of $1,192,500 is appropriated to pay costs of the following acquiring items of departmental equipment: cybersecurity improvements hardware/ equipment upgrades and fire department emergency equipment replacement.

Further Ordered: That the sum of $1,150,000 is appropriated to pay costs of environmental remediation planning, re-construction, construction and improvements at various sites in the City of Lowell.

Further Ordered: That the sum of $500,000 is appropriated to pay costs of acquiring interests in land in certain sidewalk vaults throughout the city underneath certain sidewalks and public rights of way.

Further Ordered: That the sum of $650,000 is appropriated to pay costs of the following park planning, re-construction, construction and improvements: city manager “pocket park” improvement program at various park sites, and open space and recreation plan updates at various open spaces in the City of Lowell.

Further Ordered: That the sum of $775,000 is appropriated to pay costs of various traffic signalization improvement projects throughout the City of Lowell.

Further Ordered: That the sum of $780,000 is appropriated to pay costs of the following vehicle replacements: light vehicle replacement in the Lowell Fire Department (“LFD”) and light and heavy vehicle replacement in the Department of Public Works (“DPW”)

Further Ordered: That to meet the appropriations described herein, the Treasurer, with the approval of the City Manager, is authorized to borrow $32,504,800 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.

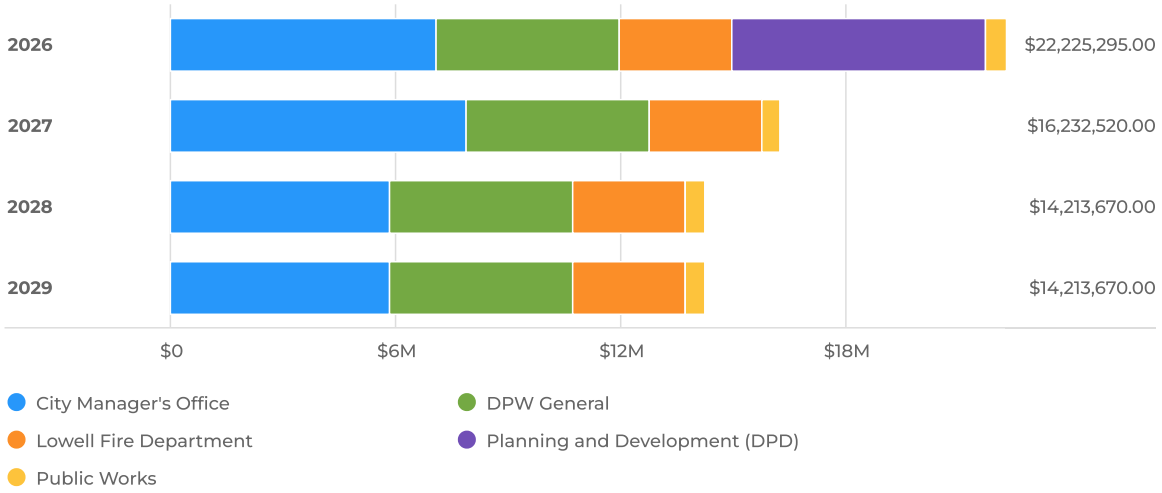
Capital Improvements: Multi-year Plan

Total Capital Requested

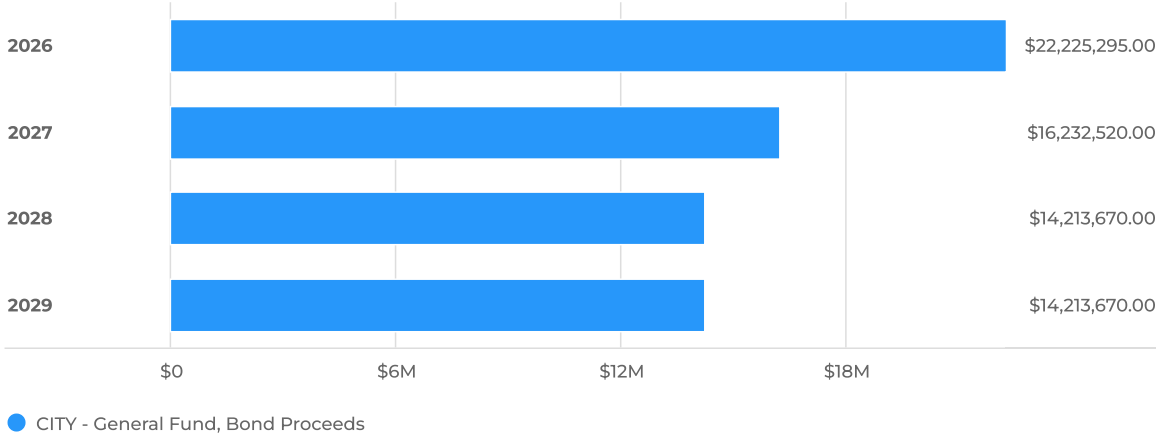
$66,885,155

24 Capital Improvement Projects

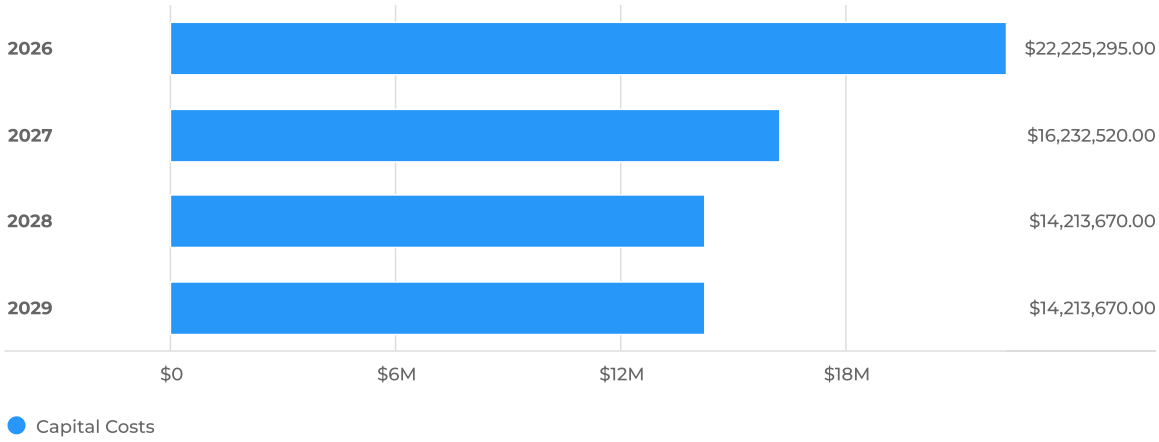
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

City Manager's Office Requests

Itemized Requests for 2026-2029

ADA Plan Improvements (Building, Infrastructure, and Parks) **$3,869,880**

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...

Neighborhood "Pocket Park" Program (Various Park Improvements) **$2,000,000**

The City of Lowell Park's Division of DPW maintains over 75+ parks per year and capital funds are being requested in order to enhance some of the city's various parks. The city has many parks that are in need of upgrades and this funding will...

Paving, Sidewalks, and Bridges **$20,743,275**

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...

Total: $26,613,155

Lowell Fire Department Requests

Itemized Requests for 2026-2029

Various Upgrades to Fire Houses **$12,000,000**

In the EMG Facility Assessment Report, many deficiencies were identified in the city's various fire houses. Currently, at the time of this writing, the city is in the process of finalizing a fully executed contract for an Owner's Project Manager...

Total: $12,000,000

Planning and Development (DPD) Requests

Itemized Requests for 2026-2029

Cawley Stadium Master Plan - Building & Field **$2,000,000**

Cawley Memorial Stadium was constructed in 1937 as a Works Progress Administration (WPA) project. Over time, the city expanded and built out additional athletic fields to create the larger Cawley Stadium/Martin Athletic Complex that exists...

Design Engineering On-Call **$100,000**

This funding would allow retention of an Engineering Consultant to provide on-call professional services on an as needed basis. Projects could include: traffic calming designs, safety and warrant analyses, transit stop design, bicycle facility...

Heat Island Mitigation Planning **$3,000,000**

JFK Civic Center acts as the gateway between the public and City of Lowell government. It serves as an invaluable resource to Lowell, providing a stage for festivals, markets and numerous ceremonies throughout the year. Originally constructed in...

LMA Improvements **$1,000,000**

Continue the repairs and upgrades to the Lowell Memorial Auditorium based on the Building Assessment carried out by Gale Associates in the Spring of 2024.

Roadway Striping **$172,000**

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...

Sidewalk Vault Abandonment Program **$500,000**

Expand Citywide 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. This program will provide a mechanism for...

Total: $6,772,000

DPW General Requests

Itemized Requests for 2026-2029

Various Municipal Building Improvements - Capital Projects **$5,500,000**

The DPW Commissioner has requested funding for various municipal building improvements. This funding will afford the DPW commissioner the flexibility to utilize this funding for a host of different projects, including roof repair and upgrades,...

Various School Building Improvements - Capital Projects **$14,000,000**

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...

Total: $19,500,000

Public Works Requests

Itemized Requests for 2026-2029

DPW - Various Vehicle Improvements **$2,000,000**

The city's DPW fleet has fallen below the targets set for the average age and continued investment through the capital budget will help mitigat spikes in the replacement and repair costs from the annual DPW operating budget for vehicles. DPW is...

Total: $2,000,000

Capital Plan Financial Analysis

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.

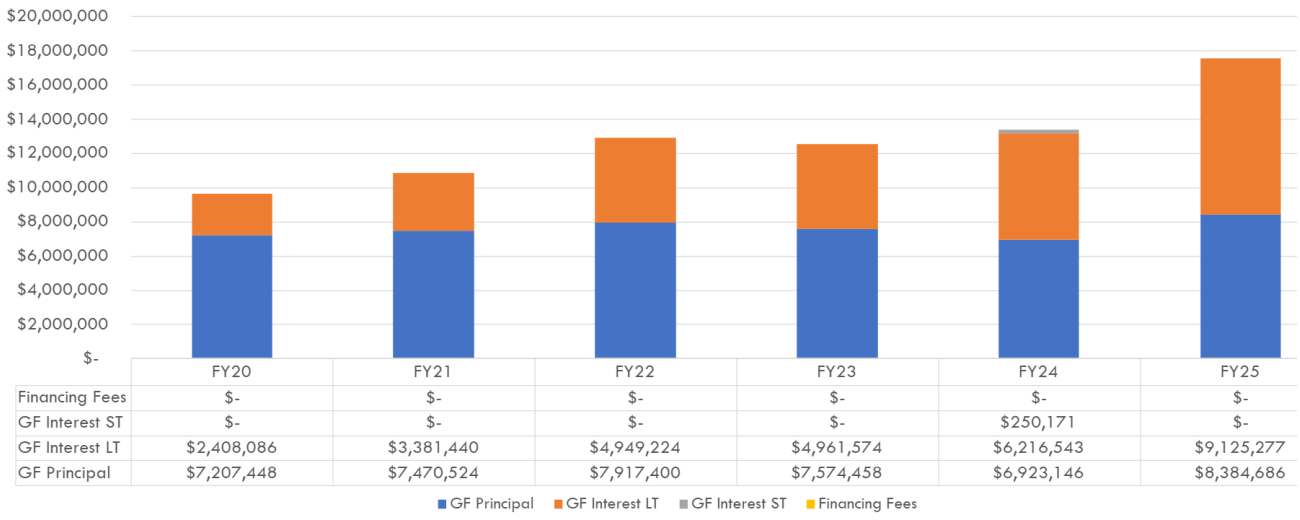
The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations.

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. 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.

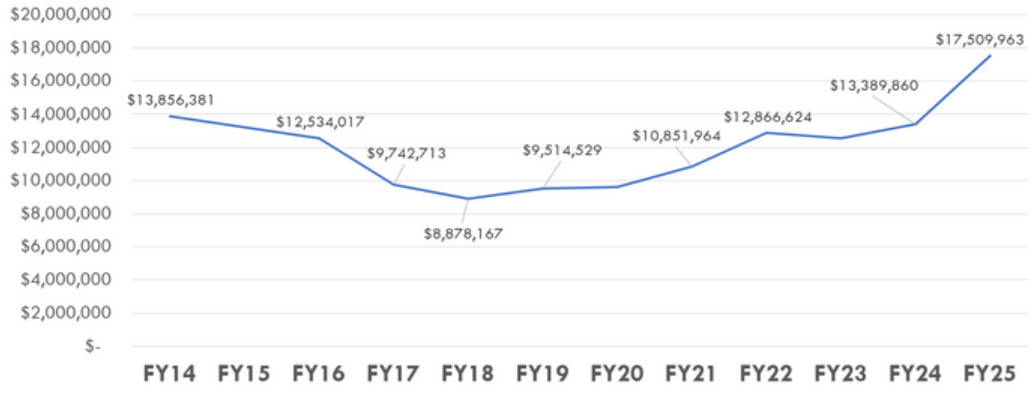
Preparation of a five-year capital improvement plan (CIP) is a best practice in municipal finance. Department Heads were asked to submit their short and medium term priorities to the Finance Office this spring for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, 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.

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.

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, 2023	$362,355,121
Total Authorized/ Unissued Debt as of June 30, 2023	$414,904,287
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	**$777,259,408**
Amount of Outstanding Debt Outside the Debt Limit	$147,401,570
Amout of Authorized/ Unissued Debt Outside the Debt Limit *(Approximate)*	$354,187,865
Outstanding Debt plus Authorized/ Unissued - Outside the Debt Limit	**$501,589,435**
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$777,259,408
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$501,589,435
Debt Subject to the Debt Limit	**$275,669,973**
Debt Limit (5% of Equalized Valuation)	$568,752,620
Remaining Borrowing Capacity Under Debt Limit	**$293,082,647**



	FY20	FY21	FY22	FY23	FY24	FY25
Financing Fees	$-	$-	$-	$-	$-	$-
GF Interest ST	$-	$-	$-	$-	$250,171	$-
GF Interest LT	$2,408,086	$3,381,440	$4,949,224	$4,961,574	$6,216,543	$9,125,277
GF Principal	$7,207,448	$7,470,524	$7,917,400	$7,574,458	$6,923,146	$8,384,686



APPENDICES

Financial literacy is a process...

What do you mean, I have to pay taxes? Why? What does the City do with my money?

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, 2024 was $549,935,365.

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 appendix 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 MINUS rate exceptions.

The property tax base is the value of all private land and buildings, and all business-related land and buildings within a municipality. The assessor’s job is to determine the price someone would pay for a property and/or building in the current real estate market. This is broadly known as a property’s market value. It’s difficult to determine market value because real estate is not bought or sold that often. Assessors solve this challenge by using statistical models to infer the market price of properties from the prices of similar properties that were recently sold. Policymakers decide what percentage of the market value is subject to taxation. This is known as the assessed value. They must also decide the amount of the tax as a percent of the assessed value. This is called the tax rate.

While tax rates are important, some of the most crucial decisions about property taxes are about when to make exceptions to the base-rate relationship. For example, nonprofit organizations like hospitals, universities, churches, synagogues and museums,among others, are not required to pay property taxes. Many senior citizens and others on fixed incomes pay reduced property taxes. The goal here is to keep home ownership affordable even if property values increase. Some municipalities offer property tax abatements, or temporary property tax reductions or exemptions, to encourage businesses to locate, stay or grow within their municipalities. It is essential to understand that there are benefits from these exemptions.

If a property’s assessed value increases, but the tax rate stays constant, the tax levy will still increase. In fact, if a property is subject to special assessments, or property taxes that apply only to certain properties, its levy can increase even if it’s assessed value decreases.

INCOME TAXES

Similar to property taxes, the income tax a person or corporation pays is determined by the tax base, the tax rate and any applicable exceptions. For income taxes, the tax base is taxable income, or total income minus any tax preferences. The state income tax is viewed by the Commonwealth of Massachusetts as one of its largest revenue sources. Though Massachusetts is often referred to as “Taxachusetts”, our state’s tax rate doesn’t lead the nation, and the state offers standard exemptions, or reductions of taxable income due to certain expenses which all taxpayers can claim, ranging from retirement savings, to health insurance, to investments in equipment and technology and dozens of other areas.

The income tax which a tax payer pays is usually expressed in terms of their effective tax rate, or the taxes paid per dollar of total taxable income. Income taxes are progressive because in general, higher income taxpayers pay a higher effective rate. Proponents say this is fair because those with higher incomes should contribute more to the public. Critics say this tax structure discourages individuals and businesses from investing. For that reason, many systems tax capital gains, or income related to investments, at a lower rate.

SALES TAXES

Most states and local governments in the U.S. collect some form of sales tax, and it is estimated that about 1/3 of state revenues are from sales taxes. A municipality's sales tax base is composed of all the retail sales of personal property, and certain services (e.g., meals, hotels, etc.) that take place within its borders.

The biggest challenge in determining sales tax is that it isn't always clear what is included in that base. For instance, a business pays state sales tax only if it has a substantial portion of its business, known as a sales tax nexus, in that state. When a company conducts business in multiple states, it must use complicated calculations, known as tax apportionment formulas, to determine the sales tax it owes in each state. Online retailers like Amazon.com have argued that they should not pay state sales tax because they do not have a nexus in any one state. Some states require consumers to pay a use tax if they purchase a good without paying sales tax. Some states tax construction, personal trainers, catering and other professional services, while many don't, leading to complex and costly sales tax administration.

Once the sales tax base is established, sales tax collections are simple to calculate. Municipal sales tax collections are simply the sales tax base, however defined, multiplied by its sales tax rate.

While sales taxes are flexible and adaptable, they are often viewed as regressive. In other words, those who are least able to pay it often pay comparatively more of it. Consider for example an item like children's school supplies. Most families need to buy them and they are usually not sales tax exempt. If a family with an annual income of $25,000 buys the same supplies as a family with an annual income of $250,000, and both pay $25 in sales taxes for these same essential items, then the lower-income family is paying a much larger portion of its total income in sales tax. Sales tax opponents argue that this is what makes the concept of a state sales tax inherently unfair.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenue is a combination of state and federal money made available to aid municipalities, accounts for a significant amount of municipal revenue, and allows municipalities to deliver many services they could not afford otherwise. Intergovernmental revenue is calculated through complex formulas for the distribution of aid to municipalities, but also introduces enormous uncertainty, as it cuts to it may threaten a municipality's long-term fiscal health.

"OTHER REVENUES"

This final category of revenue includes dozens of much smaller sources ranging from permit and license fees, to animal license fees, to cable television fees. Some non-profits make payments in lieu of taxes (commonly referred to as PILOTs) to offset some of what they don't pay in other taxes. While charges and fees are generally acceptable, they are often more difficult to forecast and plan.

Where the money goes...

How to think about cost.

A typical local government spends tens of millions of dollars each year on dozens of different programs and services. At the state level, the numbers are often tenfold! While it is the finance and accounting staff's responsibility to keep track of every penny, it is the elected official's responsibility to set the priorities, and the management team's responsibility to ensure that the money stays connected to those priorities.

The municipal budget essentially serves as the financial center – this is where the priorities are laid out in a plan to spend the municipality's limited resources. Unlike the federal government, municipalities generally can't spend more money than they collect. This is where the conflict of having anything you want vs having everything you want comes into play. This is why it is important to know what your programs and services cost, and how those costs may change as either policies or priorities change.

As with many things, cost is not always an obvious or black and white number. As such, it is important to understand the different types of costs that need to be factored into the total cost of what something actually costs. These costs essentially break down into:

DIRECT COSTS

These are factors that contribute exclusively to the total cost of one product or service. For example, the lease, maintenance and repairs, and commodities such as toner and paper are all direct costs to factor when making the printer budget. Indirect Costs – These are costs that are not directly accountable to an individual product or service. For example, in the printer budget example, electricity, physical office space, and employee time to manage the printers are instances of indirect costs.

FULL COSTS

These are the cost of the service, including the direct and indirect costs to produce that product or service.

FIXED COSTS

These are costs that do not depend on the volume of product or services provided. For example, in the printer budget example, the lease is a fixed cost, because it is the same regardless of the volume printed.

VARIABLE COSTS

These are costs that vary directly with the volume of product or services provided. For example, in the printer budget example, paper and toner are variable costs, because they increase in proportion to the volume printed.

For example, consider a municipality's community development division is putting together its printing budget for the coming year. It has three departments that share a multifunction printer. The building department uses the copier occasionally, however, the planning department uses it more frequently, and the licensing department uses it the most. How much of each department's budget should be allocated to the printing costs?

The division leases the printer, so it should plan to pay a vendor a set lease payment each month. It should also budget for repairs, and for commodities like toner and paper. The lease, maintenance, and commodities are all direct costs, or costs related only to printing. But the direct costs are only one part of the total cost.

The printer needs electricity and space within the office. Additionally, the department office manager will spend some of his or her time paying the lease, coordinating the repairs and ordering supplies. These are indirect costs, or costs that apply both to printing and to other parts of the division's operations. Indirect costs are often called overhead or administrate costs.

Indirect costs are more difficult to measure. The division needs to know how much of the total electricity the printer uses, how much space the printer occupies and how much time the office manager spends managing the printer. This information isn't always available, so analysts and accountants usually have to estimate these costs. With those estimates in place, the department can then calculate the full cost, or the direct costs plus the indirect costs, of printing. More complicated programs and services can have dozens of indirect cost items.

How much of these costs should each department cover? The division could simply assign each department one third of the full costs. In this case, the building department and the planning department will need to either locate more funding, or cut other services to allow licensing to contribute less than its share of the full cost. This isn't wrong or bad, per se. And in fact, these types of "subsidies" can be part of a clear policy priority. For services like licenses, the recipient or in this case a business, must pay the license fees. Most municipalities set the license fee equal to the full cost of issuing the license. The municipality might deliberately set its license fee well below full cost to issue it as a way of supporting local businesses. The trade-off is that building and planning department users will likely pay higher costs or experience lower quality service.

The biggest issue with subsidies is that we often don't know much about them. Many municipalities don't collect or analyze the information needed to get to full cost. Instead, they use simple cost allocation rules like the 1/3 rule cited in the printer example above. Or even worse, they ignore indirect costs altogether. In the simple printer example, a better cost allocation method might be to track the number of copies each department makes and to assign each department a share of the total cost equal to its share of the total number of pages printed. That sort of direct measurement and allocation is quite difficult for more complex services, especially when indirect costs are shared across multiple programs, services, or municipalities. Once you understand full costs and subsidies, you also realize that across-the-board cuts, hiring freezes, and other similar budgeting strategies rarely affect all programs equally.

The printer example above also illustrates a crucial cost principle. Always question "average costs." Some of the costs like the lease payments are fixed costs, meaning they're the same regardless of the number of pages printed. Paper is a variable cost, meaning it increases exactly in proportion to the number of pages printed. Other costs, like maintenance, have both a fixed and a variable component. Every program or service has a different cost behavior, or blend of fixed and variable costs.

Fixed costs are a key part of the cost behavior for the printer. As the division prints more, those fixed costs are distributed across a larger number of pages printed. In other words, there is an economy of scale in printing. The cost per printing for 1,000 pages will be much more than the cost per printing for 10,000 pages.

This brings us back to the concept of "average costs." When someone quotes an average cost per unit of a program or service, the most obvious questions that needs to be asked are: Average of what? At what level of service or output? Under what assumptions about fixed and variable costs? Does average include both the direct and indirect costs?

So what do these cost concepts mean for policy decisions? Say that the division in this example is facing a large budget shortfall and is considering changing its printing practices to save money. It might consider outsourcing its printing to a local printer. But without detailed knowledge of the full cost per copy at different quantities, it isn't possible to know if outsourcing will actuallysave 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 longterm 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.
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> **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.
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> **Essential Revenue**: These are bonds that are paid off by a specific revenue source from an essential service like a water utility or electric utility. These bonds are also credit worthy because citizens generally cannot do without these services, so the issuing government will always have access to revenues needed for repayment.

Non-Essential Revenue: These are bonds that are backed by a specific revenue stream from public housing, recreation centers, college dormitories, and other projects that are important by not necessarily essential to all taxpayers.

Lease Revenue: In a typical lease revenue structure, a special district like a public building commission issues the bonds, builds a facility and then leases that facility to a general government to use to deliver services. The special district then pays off the bonds with the lease payments. Lease revenue bonds are similar to GO bonds in that the issuer can appropriate different types of revenues to service the debt, and that bond investors tend to view them similar to other forms of debt. Nonetheless, they are not a formal general obligation pledge, so many municipalities are not required to count them as debt.

The vast majority of "munis" – as investors call municipal bonds – are tax exempt. Investors who buy them receive interest payments from the issuing government, but do not pay federal income taxes on those interest payments. Those interest proceeds are also exempt from most state and local invoice taxes. This tax exemption makes munis an attractive option for investors who want to earn stable, predictable income for retirement, college savings or other long-term investments. More than half of the $4 trillion in municipal bonds currently in circulation are held by individual investors.

In a public-private partnership (PPP or P3), an outside investor finances and builds a project on behalf of the government. In exchange, that investor(s) takes some or all of the future revenues generated by the project. The private partner can make money if it can properly manage the financing and construction risks, and the government can save money and preserve debt capacity for other projects. PPPs have worked well for projects that have a clear user charge, such as toll roads, water filtration facilities and port infrastructure. Many state governments and federal government agencies offer tools to facilitate PPPs.

How do we get the money?

Once you've decided to access the capital markets, you must confront a number of policy and strategy questions.

Should we seek a bond rating?

A bond rating is an outside expert's opinion on whether your municipality will repay a bond. Or put differently, ratings agencies assess the likelihood an issuer will default, or fail to repay a bond. Three major companies issue most of the ratings on municipal bonds. Each applies its own criteria when rating a jurisdiction, but all three pay careful attention to some of the same factors:

Stable revenue streams. Bonds backed by robust, predictable revenue streams (e.g., property taxes) earn better ratings than bonds backed by revenues from more speculative projects (e.g., convention centers).

Demographics.
Municipalities with growing populations and wealthy residents earn better ratings than those with stagnant populations or below average incomes.

Financial management and governance.
A municipality will be better rated if it produces financial reports on time, maintains a rainy day fund or other budget stabilization tools, effectively manages its cash flow, has a clear capital budgeting plan, and has policies to prepare for contingencies.

Bond ratings matter.
Improving your rating even by one notch can save money – perhaps hundreds of thousands of dollars – in borrowing costs. That said, some policymakers treat their municipality's bond rating as a grade on the quality of life in their community or on their effectiveness as a leader. Leadership and quality of life are only indirectly related to ratings. Fundamentally, a bond rating is nothing more than a statement about whether you will make good on a bond obligation.

Should we hire a financial advisor?

Most state and local governments do not have the staff expertise to navigate the municipal bond market. A financial adviser is an outside expert, sometimes connected to an investment bank, who can help your municipality manage the risks of assessing the public capital markets. Financial advisers can add tremendous value to your debt management process. At the same time, the municipal bond market's regulators have begun to carefully scrutinize relationships among issuers and financial advisers.

Competitive or negotiated sale?

An underwriter is a “middleman” between you and investors. Underwriters make money by lending you money, charging you a fee and then selling your bonds to investors at a higher price than what they paid you. When the underwriting process is complete, you have the money to begin your project. When an underwriter or other broker sells the bonds to an investor they notify the paying agent for the bonds. Later on, you pay your principal and interest on the bonds to the paying agent, and they distribute those payments to the investors.

There are two ways to engage an underwriter. One is a competitive sale. In this model, you develop the basic terms of the sale – how much money to borrow, what revenues to pledge for repayment, etc. – and then select an underwriter through an auction. The underwriter who offers to loan you money at the stated terms for the lowest interest rate wins the auction. The alternative is a negotiated sale in which you select the underwriter in advance and negotiate the terms. Negotiated sales typically happen through teams of underwriters known as an underwriting syndicate.

There are advantages and disadvantages to each method of sale. Competitive sales are generally more transparent and as such, some think they’re more accountable. Negotiated sales are less transparent, but they do offer the issuer more reliability in how and when to go to the market.

Should you seek credit enhancement?

Some bonds are backed by a third party that agrees to make principal and interest payments if the issuer cannot. This assurance, known as credit enhancement, is available from private insurers and from several state-level enhancement programs. For many BBB- and A- rated issuers it is cost effective to spend a few thousand dollars on a credit enhancement in exchange for several thousand dollars in saved borrowing costs.

Legacy costs...

Pensions and other post-employment benefits.

Few words can create as much of a stir to a state or municipal employee than the word "pension." Pensions are front and center in the ongoing fiscal dramas being played out in Detroit and Stockton (CA). Yet pensions are only part of the story, since many governments also offer their retirees 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 (FAS) 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 processional who uses sophisticated statistical analysis to predict life expectancy, risks in financial markets and other factors relevant to pensions. The total cost to provide pension benefits for the foreseeable future is known as the actuarial accrued liability (AAL).

Second, the actuarial liability must reflect differences in the time value of money. That is, the actuary must adjust the estimate to account for the fact that money the government will spend on these benefits in the future has less buying power – due to inflation and other factors – than money it will spend today. The number used to adjust the liability is known as the discount rate. Discount rates have emerged as one of the most controversial dimensions of public pension management. Critics believe state and local governments use discount rates that are too high, and therefore understate their pension liabilities. Proponents say those rates are appropriate given long-term trends in financial markets and funding risks.

Of the many numbers discussed in the pension context, the most important to policymakers is the annual required contribution or ARC. The ARC has two components. The first is the normal cost. This is the portion of the AAL the government must cover in a given year. The second is called the supplemental cost. If the plans' AAL exceeds its assets, it accrues an unfunded actuarial liability (UAL). Supplemental cost is the portion of the UAL the government must also cover in the current year. The ARC is highly sensitive to the actuarial assumptions on which it is based. Many municipalities pay into multiple pension plans, each with its own ARC.

Other Post-Employment Benefits

Many government employees, especially those in the police and fire service, are able to retire several years before they are eligible for Medicare at age 65. Many governments offer these retirees a way to offset the costs of health and life insurance during the interim period. Some offer access to the group health insurance plan that's available to active employees. Others go a step further and pay the insurance premiums on group health insurance on behalf of retirees. These benefits are known as other postemployment 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 CAFT contains two financial statements that speak to the government's overall finances, and several fund statements that report on the finances of specific funds or groups of funds. The two main government-wide financial statements are:

Statement of Net Position
This statement shows the relationship between the government's assets and liabilities. An asset is anything that has long-term value, such as cash, property and equipment. A liability is any outside claim on an asset. A key indicator of a government's financial condition is net assets, or the difference between assets and liabilities. The statement of net position is similar to the balance sheet for a nonprofit or profit company, and is prepared on the accrual basis.

Statement of Activities
This statement is similar to the income statement for a nonprofit or for-profit company. It identifies the government's revenues and expenses. However, unlike nonprofits and corporations, where we expect revenues to exceed expenses, expenses for governmental activities often exceed revenues. This is because general government services that do not charge a fee will incur more expenses than revenue. This statement is prepared on the accrual basis. A typical CAFR also contains three additional financial statements for each of the government's major funds or group of funds. For governmental funds, these statements are prepared on the modified basis of accounting. For enterprise funds, they are prepared on the full accrual basis.

Balance Sheet
This statement covers assets and liabilities within the fund. At the fund level, the difference between assets and liabilities is known as fund balance. Fund balance in the general fund is one of the most closely watched indicators of financial condition.

Statement of Revenues, Expenditures, and Changes in Fund Balance
This statement identifies the revenues and expenditures within the fund, and how the difference between revenues and expenditures affected fund balance.

Reconciliation
This is similar to the cash flow statement for a nonprofit or corporation. It shows how changes in revenues and expenditures within the fund added or subtracted to the government-wide net position.

The Audit Process

Once a government has prepared its financial statements, or hired an outside accountant to prepare its statements, it calls in an external auditor to review those statements. Some governments are required to engage an auditor from their state government, while others are expected to hire an outside auditor.

The auditor's main task is to offer a professional opinion on whether the financial statements fairly represent the government's actual financial position. To reach this conclusion, the auditor reviews the government's financial records and processes according to national generally accepted auditing standards (GAAS). This includes testing a sample of the government's financial records to ensure that financial staff process transactions in similar ways, and interviewing staff to better understand the policies and procedures for how to interpret certain types of transactions, among other procedures. The ideal outcome for the financial audit is an unqualified – or clean – audit opinion. This means there was no evidence the government's financial statements misrepresent its actual financial position.

The point of a financial audit is to ensure that your municipality has the accounting systems, management policies and trained staff in place to make sure resources are used as they should be. There is a misnomer that financial audits are designed to uncover fraud, waste and abuse. Audits occasionally identify these problems, but most cases of identified fraud are from whistle-blowers 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.

Personnel Summaries

Whether it is providing for our public safety, painting walls, enabling economic growth, collecting payments, issuing permits or licenses, mowing the grass, ensuring our water supply is clean, installing signs, generating payroll, issuing birth certificates, assessing traffic, or any of a variety of roles they meet, our diverse workforce successfully interacts with our community on a day-to-day basis, works hard to diligently meet the city's priorities, initiatives, and challenges and really is the City's 24x7 operational lifeblood.

For the purposes of this section:

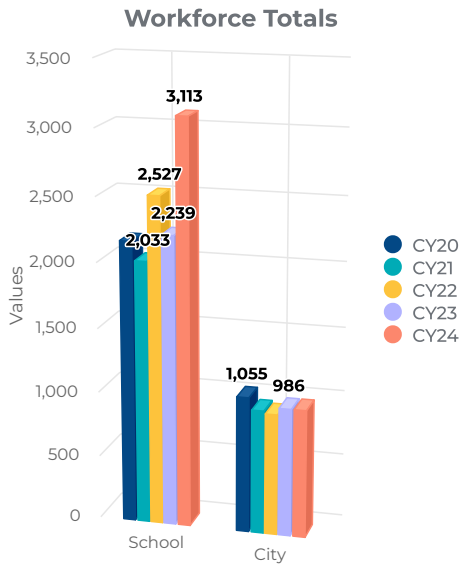
- "Workforce" personnel refers to full-time / part-time personnel which have been already been hired, and are considered part of our existing staff.
- "Full Time Equivalent" (or "FTE") personnel refers to full-time / part-time positions which have been budgeted for hiring throughout the organization.

The Workforce Data page summarizes the city's existing workforce (including the Scholls), including the total number of full and part-time employees on staff, union representation, hiring activity, workforce age group, employment status, ethnicity, and gender.

The FTE Positions page summarizes the number of budgeted full time equivalent (FTE) positions (excluding the Schools), including summaries by functional area, a budgeted FTE position list which details position changes, and a budgeted FTE position funding summary.

While the City's Human Relations Department strives to help fill all positions in order to help departments successfully meet their missions, employee separations for a variety of factors, make this a challenging goal.

Workforce Summary



Total Full and Part-Time Employees on Staff[1]

	Schools	City	Totals
CY20	2,183	1,055	**3,238**
CY21	2,033	965	**2,998**
CY22	2,527	939	**3,466**
CY23	2,239	956	**3,225**
CY24	3,113	993	**4,106**

These numbers represent the total number of employees hired and on staff, as opposed to the actual number of FTE positions budgeted yearly.

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Footnote(s):

1. This chart was compiled during May 2024, and is subject to change.

   Note that 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.

Workforce Union Representation

The City employs approximately **3,350** full and part-time employees[1], 2,355 of whom are employed by the Lowell Public School Department, 101 by the public works department (DPW Clerical, Lands & Building, Streets, Electrical, Engineering, Parks, Recreation, Cemeteries), 216 by the fire department, 317 by the police department, 84 by the water, sewer, and parking enterprise fund departments and the balance of 277 regular full time and part-time employees by various other departments of the City. Approximately 3,118 employees are represented by unions including teachers and administrators. The following is a summary of the approximate number of employees represented by each union:

School Employees Union	Employees	Contract Expires
LSAA Administrators	254	06/30/2023
SEIU Clerks	74	06/30/2023
UTL Cafateria Workers	54	06/30/2024
UTL Custodians	111	06/30/2024
UTL Paraprofessionals	518	06/30/2024
UTL Teachers	1,272	06/30/2024
Subtotal School Union Employees	**2,283**	

City Employees Union	Employees	Contract Expires
AFSCME 1705	181	06/30/2024
AFSCME 1705A	28	06/30/2024
AFSCME 2532	62	06/30/2024
Engineers	4	06/30/2024
Firefighters IAFF	208	06/30/2024
MVEA C	31	06/30/224
MVEA D	16	06/30/2024
MVEA Inspectors	14	06/30/2024
MVEA Wastewater	38	06/30/2024
Police Patrolmen	170	06/30/2024
Police Superiors	52	06/30/2024
SEIU 888 Wastewater	4	06/30/2024
SEIU 888 Water	3	06/30/2024
Traffic Supervisors	24	06/30/2024
Subtotal City Union Employees	**835**	

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Footnote(s):

1. This data for this section was compiled during March 2024, and is subject to change.

Workforce Hiring Activity (City Only)

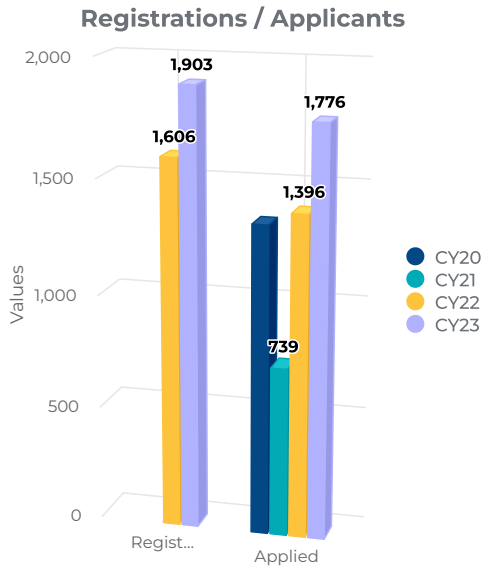
The City[1] routinely posts positions approved for hire throughout the calendar year[2], including full-time, part-time, temporary, voluntary, and seasonal positions, as identified and approved through through the City budget. Applicants may register online[3], and then choose to apply for any position(s) posted; sometimes applicants register but don't actually complete the application process. Below is a summary of hiring activity within the City. Charts below also reflect the number of website visitors registering for the City's online application process, along with information on the number of Lowell residents applying for positions within the City.

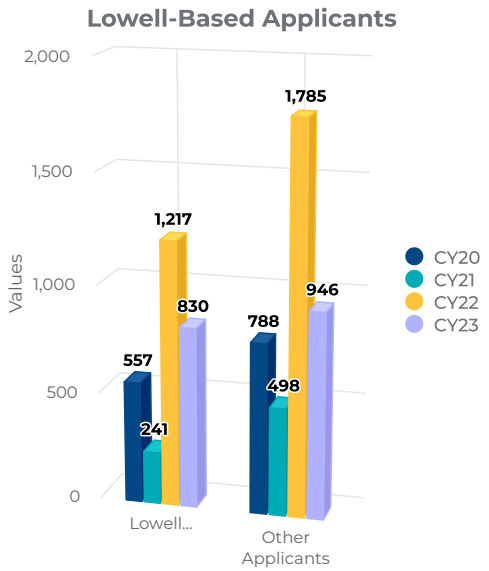
Calendar Year	Jobs Posted[4]
2020	116
2021	69
2022	174
2023	286
2024	272

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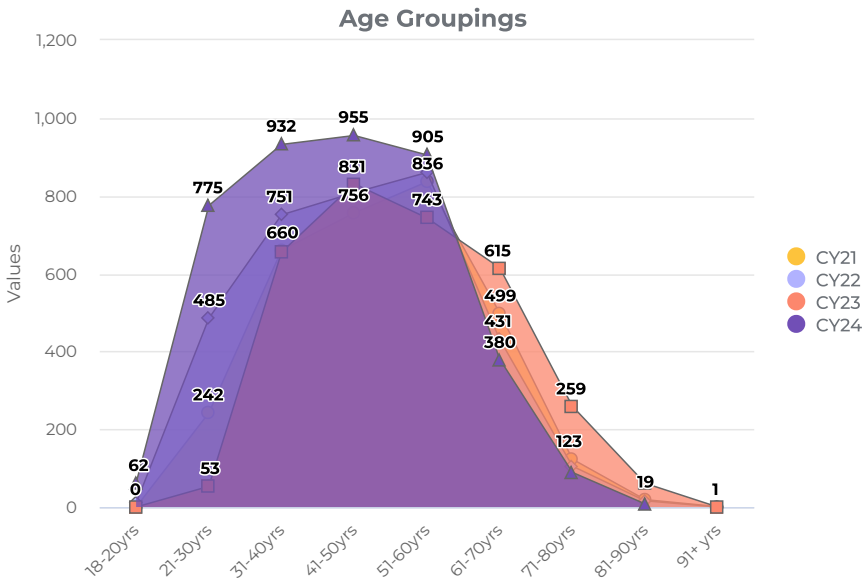
Footnote(s):

1. While the City's HR Department processes all new hires, this chart only includes positions posted for hiring within the City (as opposed to within Schools).
2. Compiled during May 2024; subject to change. Note that this does not include postings for Lowell Public Schools.
3. Online registration and application went live during calendar year 2022.
4. Jobs Posted includes initial and subsequent reposting of positions, as applicable.

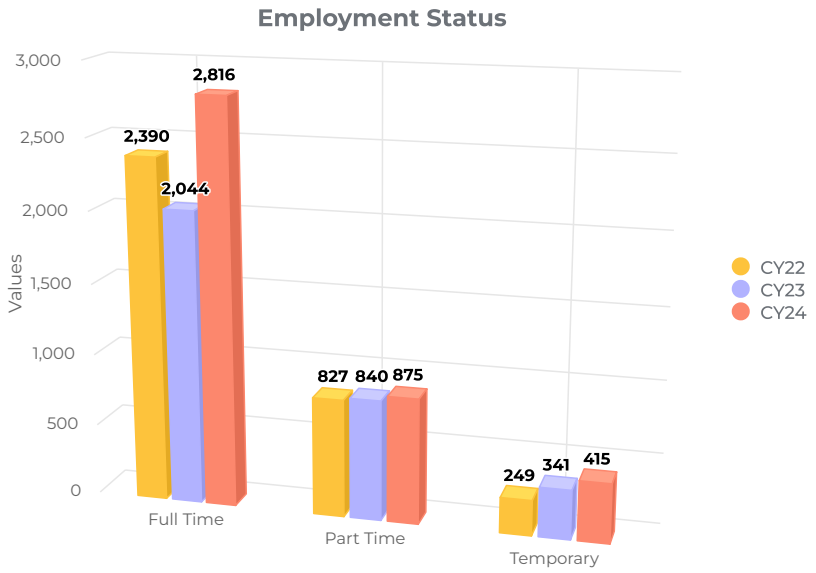




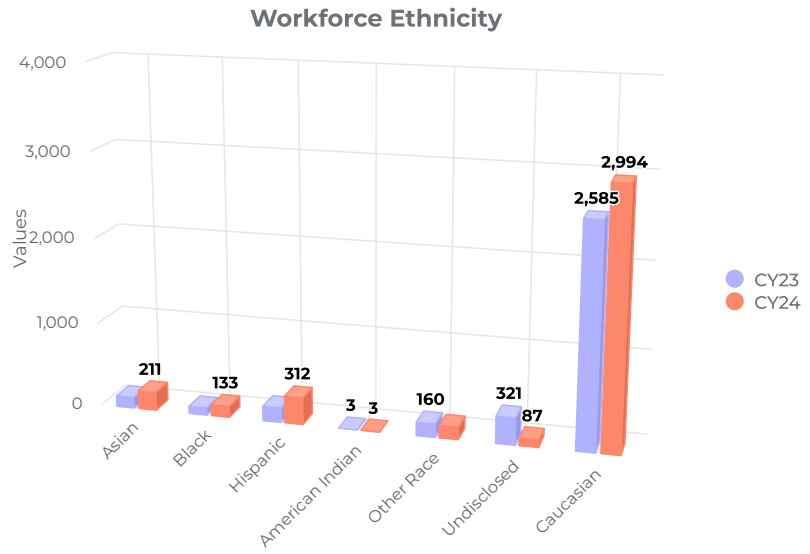
Workforce Ages



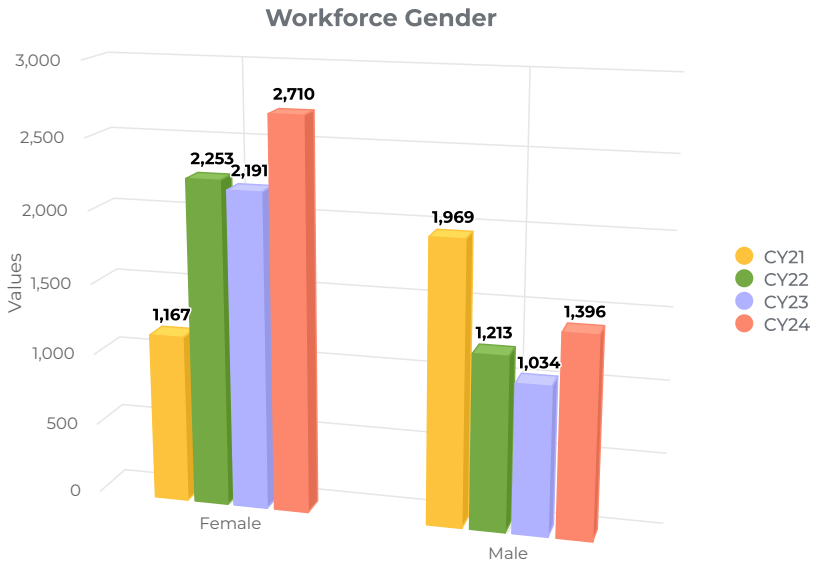
Workforce Employment Status



Workforce Ethnicity



Workforce Gender

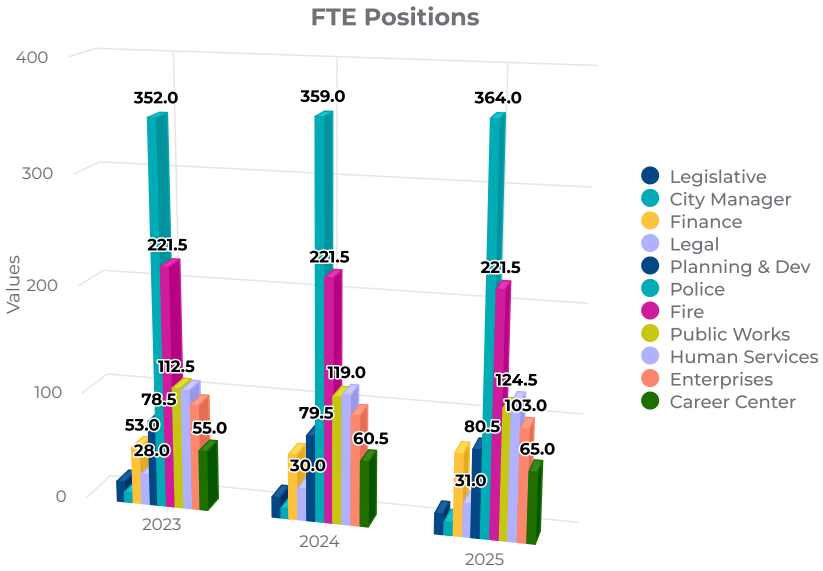


FTE Positions

This section is specifically focused on Full Time Equivalent (FTE) staffing levels, as opposed to general workforce information.

Please note that the term **"FTE staffing" refers to full-time / part-time personnel which have been budgeted for hiring** (but may not have actually been hired yet), whereas the term **"workforce" specifically refers to full-time / part-time staff personnel which have been hired**. "FTEs" are budgeted positions; once the position is filled, the individual filling that position becomes a member of the "workforce".

Budgeted Full Time Equivalent (FTE) Positions



Summary of Budgeted City Department FTE Positions[1]

Function	FY2023[2]	FY2024	FY2025
Legislative	19.0	19.0	19.0
City Manager	10.0	10.0	12.0
Finance	53.0	60.0	75.5
Legal	28.0	30.0	31.0
Planning & Dev	78.5	79.5	80.5
Police	352.0	359.0	364.0
Fire	221.5	221.5	221.5
Public Works	112.5	117.0	119.5
Human Services	111.5	119.0	124.5
Enterprise	98.0	101.0	103.0
Career Center[3]	55.0	60.5	65.0
	1,139.0	**1,176.5**	**1,215.5**

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Footnote(s):

1. This chart represents the number of Full Time Equivalent (FTE) positions budgeted per Fiscal Year, as opposed to the number of positions hired and on staff which fluctuates
2. Some FY23 numbers from the prior budget document were updated due to a formula error
3. MassHire Lowell Career Center information is included for memo purposes only

Budgeted FTE Position List

POSITION LIST (FTE)[1,2]

	FY23	FY24	FY25	+/-
Legislative - City Council				
Councilor	10	10	10	0.0
Mayor	1	1	1	0.0
Legislative - City Council Total:	**11**	**11**	**11**	**0**
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0.0
Legislative - Mayor Total:	**1**	**1**	**1**	**0**
Legislative - City Clerk				
Assistant City Clerk	1	1	1	0.0
City Clerk	1	1	1	0.0
Head Clerk	5	5	5	0.0
Legislative - City Clerk Total:	**7**	**7**	**7**	**0**
LEGISLATIVE TOTAL:	**19**	**19**	**19**	**0**

	FY23	FY24	FY25	+/-
City Manager - City Manager				
Administrative Assistant	1	1	1	0.0
Assistant City Manager	1	1	1	0.0
Assistant to the City Manager	1	1	1	0.0
City Manager	1	1	1	0.0
Executive Assistant	1	1	1	0.0
Neighborhood Liaison	1	1	1	0.0
City Manager - City Manager Total:	**6**	**6**	**6**	**0**
City Manager - CASE				
Director	1	1	1	0.0
Asst. Director/ Marketing & Communications	1	1	1	0.0
Downtown/Special Events Coordinator	1	1	1	0.0
Program Assistant	1	1	1	0.0
Communications Coordinator	0	0	1	1.0
Cultural Affairs Special Event Prog.	0	0	1	1.0
City Manager - CASE Total:	**4**	**4**	**6**	**2**
CITY MANAGER TOTAL:	**10**	**10**	**12**	**2**

	FY23	FY24	FY25	+/-
Finance - General Finance				
ARPA Finance Manager	1	1	1	0.0
ARPA Grant Fiscal Coordinator	1	1	1	0.0
ARPA Administrative Assistant	1	1	1	0.0
Chief Financial Officer	1	1	1	0.0
Deputy CFO	1	1	1	0.0
Finance - General Finance Total:	**5**	**5**	**5**	**0**
Finance - Auditor				
Asst. Auditor	1	1	1	0.0
Asst. Payroll Supervisor	1	1	1	0.0
City Auditor	1	1	1	0.0
Head Clerk	1	1	1	0.0
Payroll Financial Specialist	2	2	2	0.0
Payroll System Analyst	1	1	1	0.0
Senior Accountant	1	1	1	0.0
Finance - City Auditor Total:	**8**	**8**	**8**	**0**
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0.0
Deputy CPO / Compliance Officer	0	1	1	0.0
Compliance Officer	1	0	0	0.0
Head Clerk	1	1	1	0.0
Head Administrative Clerk	1	1	1	0.0

Finance - Purchasing Total:	**4**	**4**	**4**	**0**
Finance - Assessor				
Administrative Assistant to BOA	1	1	1	0.0
Administrative Assistant /Finance	1	1	1	0.0
Annual Chair Stipend	0	0	1	1.0
Head Clerk	0	1	1	0.0
Assessor	2	2	2	0.0
Assistant Assessor	2	2	2	0.0
Chief Assessor	1	1	1	0.0
Deputy Chief Assessor	0	1	1	0.0
Principal Clerk	1	1	1	0.0
Finance - Assessor Total:	**8**	**10**	**11**	**1**
Finance - Treasurer				
Assistant Collector	1	1	1	0.0
Assistant Treasurer	1	1	1	0.0
Head Clerk	5	5	5	0.0
Senior Accountant	2	2	2	0.0
Treasurer	1	1	1	0.0
Finance - Treasurer Total:	**10**	**10**	**10**	**0**
Finance - Human Relations				
Assistant HR Manager	1	1	1	0.0
Benefits Coordinator	1	1	1	0.0
HR Assistant (Part-Time)	0.5	0.5	0.5	0.0
HR Director	1	1	1	0.0
HR Generalist/ Recruiter	1	1	1	0.0
DEI Officer (City Manager's Office)	1	1	1	0.0
Personnel Assistant	1	1	1	0.0
Finance - Human Relations Total:	**6.5**	**6.5**	**6.5**	**0**
Finance - MIS				
311 Director and Data Analyst	0	1	1	0.0
311 Jr. Data Analyst	0	2	2	0.0
Application Specialist	2	2	3	1.0
Application Specialist - Schools	0	0	1	1.0
Application Specialist SAFE	0	0	1	1.0
Chief Information Officer	1	1	1	0.0
Cyber Security Specialist	0	1	1	0.0
Cyber Security Administrator	1	1	1	0.0
Deputy Chief Information Officer	0	0	1	1.0
Desktop Support Specialist	1	1	2	1.0
Desktop Support Specialist (SAFE)	0	0	2	2.0
GIS Manager	1	1	1	0.0
Jr. Desktop Support Specialist	0	0	1	1.0
MIS Director	1	1	1	0.0
MIS Director (SAFE)	0	0	1	1.0
MIS Director (APPS)	0	0	1	1.0
Network Systems Specialist	1	1	1	0.0
Office Manager	0	0	1	1.0
Sr. Application Systems Specialist	1	1	1	0.0
Sr. Network System Specialist	0	0	1	1.0
Systems Administrator	2	2	2	0.0
Systems Administrator (SAFE)	0	0	2	2.0
Technical Administrative Assistant	0.5	1.5	1	(0.5)
Technology Trainer	0	0	1	1.0
Finance - MIS Total:	**11.5**	**16.5**	**31**	**14.5**
FINANCE TOTAL	53	60	75.5	**15.5**

	FY23	**FY24**	**FY25**	**+/-**
Legal - Law				
1st Assistant City Solicitor - Operations	1	1	1	0.0
1st Assistant City Solicitor - Litigation	1	1	1	0.0
Assistant Contract Administrator	1	1	1	0.0

Assistant Workers Compensation Agent	1	1	1	0.0
Assistant Office Mgr/Contract Law	1	1	1	0.0
City Solicitor	1	1	1	0.0
Executive Secretary License Commission	1	1	1	0.0
License Comissioner	5	5	5	0.0
Municipal Hearing Officer	1	1	1	1.0
Nurse Case Manager	1	1	1	0.0
Office Manager./Litigation	1	1	1	0.0
Paralegal	1	1	1	0.0
Principal Clerk Law Ord	1	1	1	0.0
Solicitor 2nd Assistant- FT	5	5	5	5.0
Workers Compensation Agent	1	1	0	(1.0)
Legal - Law Total:	**23**	**23**	**22**	**(1)**
Legal - Elections				
Director of Elections	1	1	1	0.0
Election Clerk	2	2	2	0.0
Election Clerk (ARPA)	0	0	2	2.0
Election Commissioner	4	4	4	0.0
Legal - Elections Total:	**7**	**7**	**9**	**2**
LEGAL TOTAL	**30**	**30**	**31**	**1**

	FY23	FY24	FY25	+/-
DPD - Admin.				
Assistant City Manager/ DPD Director	1	1	1	0.0
Director of Development Services	1	1	1	0.0
DPD Deputy Director	1	1	1	0.0
Executive Secretary	1	1	1	0.0
DPD -Admin Total:	**4**	**4**	**4**	**0**
DPD - Project Review				
Assistant Planner	1	1	1	0.0
Assistant Planner, CPC	1	0	0	0.0
Associate Planner	1	1	1	0.0
Conservation Comm. Chair	1	1	1	0.0
Conservation Comm. Member	6	6	6	0.0
Historic Board Administrator	1	1	1	0.0
Planning Board Chair	1	1	1	0.0
Planning Board Member	6	6	6	0.0
Senior Planner	1	1	1	0.0
Zoning Board of Appeals Chair	1	1	1	0.0
Zoning Board of Appeals Member	6	6	6	0.0
DPD - Project Review Total:	**26**	**25**	**25**	**0**
DPD - Code Enforcement				
Board Enforcement Agent	1	1	1	0.0
Building Commissioner	1	1	1	0.0
Chief Plumb/Gas Fit/Sheet Metal Inspector	0	0	1	1.0
Local Inspector/ Plans Reviewer	4	5	5	0.0
Head Clerk	1	4	4	0.0
Office Manager	1	1	1	0.0
On Call Inspectors	1	1	1	0.0
Plumbing/Gas/Sheet Metal Inspector	1	1	1	0.0
Principal Clerk	3	0	0	0.0
Sanitary Code Enforcement Inspector	6	7	7	0.0
Senior Building Inspector/ Plans Reviewer	1	1	1	0.0
Senior Sanitary Code Inspector	1	1	1	0.0
Wire Inspector	2	2	2	0.0
DPD - Code Enforcement Total:	**23**	**25**	**26**	**1**
DPD - Housing & Energy				
Construction Manager	1	1	0	(1.0)
Director of Homelessness Initiatives	1	0	0	0.0
Downtown Coordinator	0	0	1	1.0
Energy Advocate	1	0	0	0.0

Energy Coordinator	1	0	0	0.0
Energy Manager	1	0	0	0.0
Housing & Energy Program Director	1	1	1	0.0
Secretary Housing - DPD	1	1	1	0.0
DPD - Housing Total:	**7**	**3**	**3**	**0**
DPD - Economic Development				
Asset Manager	1	1	1	0.0
Director Economic Development	1	1	1	0.0
Economic Development Assistant	1	1	1	0.0
Economic Development Specialist	1	1	1	0.0
DPD - Economic Development Total:	**4**	**4**	**4**	**0**
DPD - Planning/Project Management				
Special Projects Construction Manager (ARPA)	1	1	1	0.0
Chief Design Planner	1	1	1	0.0
Design Planner	1.5	2.5	2.5	0.0
Environmental Planner	1	1	1	0.0
Neighborhood Planner	1	1	1	0.0
Urban Renewal Manager	1	1	1	0.0
DPD - Planning/Project Management Total:	**6.5**	**7.5**	**7.5**	**0.0**
DPD - Transportation Group				
Assistant Transportation Engineer	1	1	1	0.0
Associate Transportation Planner	0	1	1	0.0
Transportation Engineer	1	1	1	0.0
DPD - Transportation Total:	**2**	**3**	**3**	**0**
DPD - Community Development				
Account Manager DPD	1	1	1	0.0
Associate Planner	1	1	1	0.0
Budget Director - DPD	0	1	1	0.0
Community Development Assistant	1	1	1	0.0
Community Development Director	1	1	1	0.0
Financial Specialist	1	1	1	0.0
Senior Finance Officer	1	1	1	0.0
Senior Program Manager	1	1	1	0.0
DPD - Community Development Total:	**7**	**8**	**8**	**0**
DPD TOTAL	**78.5**	**79.5**	**80.5**	**1.0**

	FY23	**FY24**	**FY25**	**+/-**
Public Safety - Police				
Captain	9	9	9	0.0
Deputy Superintendent	2	3	3	0.0
Lieutenant	13	13	13	0.0
Officer	195	195	195	0.0
Sergeant	30	31	31	0.0
Superintendent	1	1	1	0.0
Public Safety - Uniform Police Total:	**250**	**252**	**252**	**0**
Public Safety - Civilian				
Administrative Assistant Police	3	3	1	(2.0)
Administrative Assistant Police Grant	0	0	1	1.0
Animal Compliance Officer	1	1	0	(1.0)
Animal Control Officer	1	1	3	2.0
Budget Director - Police	1	1	1	0.0
Communications Manager Police	1	1	1	0.0
Computer Technician	1	1	0	(1.0)
Crime Analyst	2	2	2	0.0
Custodian	2	2	2	0.0
Digital Evidence Specialist	0	1	1	0.0
Director Public/Safety Research Planning	1	1	1	0.0
Director of Victim Services	1	1	1	0.0
Executive Secretary	1	1	1	0.0
Fiscal Coodinator Assistant	1	1	1	0.0

Grant Fiscal Coordinator	1	1	1	0.0
Head Clerk Grade 21	3	3	2	(1.0)
Head Clerk Grade 21C	0	0	2	2.0
Head Clerk/Public Records Access Officer	0	0	1	1.0
LPD Interns	0	0	6	6.0
MEO3/Lab/Spc/Assistant Animal Control	1	1	0	(1.0)
Motor Equipment Repairman	2	2	2	0.0
NIBRS Tracking Analyst	1	1	1	0.0
Police Cadet - Training Program	0	3	3	0.0
Police Mechanic	1	1	1	0.0
Principal Clerk Grade 22	3	3	3	0.0
Principal Crime Analyst	0	0	2	2.0
Program Analyst - Police	1	1	1	0.0
Program Manager Police 35HRS	2	2	1	(1.0)
Program Manager Police 40HRS	0	0	1	1.0
Sign Painter	1	1	3	2.0
Supervisor Paint & Meter	1	1	1	0.0
System Administrator	1	1	0	(1.0)
Systems Project Specialist	1	1	0	(1.0)
Tracking Analyst	1	1	0	(1.0)
Victims Services Advocate	1	1	1	0.0
Volunteer Coordinator	0	0	0	0.0
Public Safety - Police Civilian Total:	**37**	**41**	**48**	**7**
Public Safety - Dispatch				
Dispatcher	23	24	24	0.0
Lead Dispatcher	3	3	3	0.0
Public Safety - Police/ Fire Dispatch Total:	**26**	**27**	**27**	**0**
Public Safety - Detention				
Detention Attendant	5	5	5	0.0
Senior Detention Attendant	3	3	3	0.0
Supervisor Detention Attedant	1	1	1	0.0
Public Safety - Police Detention/ Lock-Up Total:	**9**	**9**	**9**	**0**
Public Safety - Traffic				
Head Clerk	1	1	0	(1.0)
Traffic Supervisor	28	28	28	0.0
W/F Meter Repair/Maintenance	1	1	0	(1.0)
Public Safety - Police Traffic Total:	**30**	**30**	**28**	**(2)**
PUBLIC SAFETY - POLICE TOTAL	**352**	**359**	**364**	**5**

	FY23	FY24	FY25	+/-
Public Safety - Fire				
Administrative Assistant	1	1	1	0.0
Assistant Fire Chief	1	1	1	0.0
Business Manager	1	1	1	0.0
Captain Fire	14	14	14	0.0
Fire Chief	1	1	1	0.0
Deputy Fire Chief	9	9	9	0.0
Emergency Management Coordinator	1	1	1	0.0
Firefighter	146	146	146	0.0
Grant Writer - Fire	1	1	1	0.0
Head Clerk 37.5 Grade 21B	1	1	1	0.0
IT	0.5	0.5	0.5	0.0
Lieutenant	43	43	43	0.0
ME Repairman/MEO3	1	1	1	0.0
Mechanic	1	1	1	0.0
PUBLIC SAFETY - FIRE TOTAL	**221.5**	**221.5**	**221.5**	**0**

	FY23	FY24	FY25	+/-
DPW - Finance/Admin				
Accountant	1	1	1	0.0

Administrative Assistant Manager	1	1	1	0.0
Contract Administrator	1	1	1	0.0
Deputy Commissioner Admin & Finance	1	1	1	0.0
Deputy Commissioner Operations	0	0	1	1.0
DPW Commissioner	1	1	1	0.0
Facilities & Project Manager	1	0.5	0.5	0.0
Head Clerk	0	1	1	0.0
Office Manager/Contract Admins-DPW	1	1	1	0.0
Principal Clerk	2	1	1	0.0
DPW - Finance/ Admin Total:	**9**	**8.5**	**9.5**	**1**
DPW - Engineering				
City Engineer	1	1	1	0.0
Construction Inspector/ Civil Engineer	1	1	0	(1.0)
Deputy City Engineer	0	0	1	1.0
Principal Clerk	1	1	1	0.0
Civil Engineer	3	4	5	1.0
Civil Engineer Grade 3	1	1	1	0.0
DPW - Engineering Total:	**7**	**8**	**9**	**1**
DPW - Lands & Buildings				
Brick Mason/Craftsperson	1	1	1	0.0
Building Custodian	1	1	1	0.0
Building Custodian/ Groundskeeper	1	1	1	0.0
Carpenter/Craftsperson	5	5	5	0.0
Chemical Applicator/Working Foreperson	1	1	1	0.0
Deputy Commissioner Facilities	1	1	1	0.0
General Foreperson/HVAC	1	1	1	0.0
HVAC Technician, Craftsperson	3	0	0	0.0
MEO Grade 3 Specialist/Laborer	1	1	1	0.0
Plumber/Irrigation Specialist	4	4	4	0.0
Roofer/Craftsperson	1	1	1	0.0
Senior Building Custodian	1	1	1	0.0
Wkg. Foreperson/Carpenter/Craftsperson	1	1	1	0.0
Wkg. Foreperson/HVAC Technician /Craftsperson/L	1	0	0	0.0
Wkg. Foreperson/Mason/Craftsperson	1	1	1	0.0
Wkg. Foreperson/Painter/Glazier	0	1	1	0.0
Wkg. Foreperson/Plumber/Irrigation	1	1	1	0.0
Wkg. Foreperson/Roofer/Craftsperson	1	1	1	0.0
DPW - Lands & Buildings Total:	**26**	**23**	**23**	**0**
DPW - Electrical Division				
City Electrician	1	1	1	0.0
Electrician Grade B/Master	1	1	1	0.0
Gr.B-Electrician/Fire Alarm/Journeyperson	5	5	5	0.0
WF Electrician - Grade B/ Master	0	0	1	1.0
DPW - Electrical Total:	**7**	**7**	**8**	**1**
DPW - Streets				
Deputy Commissioner Streets	1	1	1	0.0
General Foreperson Streets	1	1	1	0.0
Maintenance Person	0	1	1	0.0
MEO Gr III/Laborer	8	8	7	(1.0)
MEO Gr 3/Laborer/Watchperson	2	2	2	0.0
MEO Gr 3/Motor Equip. Repair/Welder	1	1	1	0.0
MEO Gr 3/Motor Equip. Repair	3	3	3	0.0
Motor Equipment Repair person	1	1	1	0.0
Safety Compliance & Recycling Enforcement	1	0	0	0.0
Recycling Coordinator	2	0	0	0.0
Recycling Enforcement Coordinator	1	0	0	0.0
Working Foreperson/ Motor Equipment Repair	1	1	1	0.0
Working Foreperson/Maintenance Person	1	1	1	0.0
Working Foreperson/ MEO III/ Laborer	2	3	3	0.0

Working Foreperson./ MEO III/ Tree Specialist	1	1	1	0.0
DPW - Streets Total:	**26**	**24**	**23**	**(1)**
DPW - Waste Collection & Disposal				
Code Enforcement Officer (Part-Time)	0.5	0.5	0.5	0.0
Field Services Technician	1	1	1	0.0
Head Clerk	0	0	1	1.0
Recycling Enforcement Coordinator	1	1	1	0.0
Safety Officer & Recycling Director	1	1	1	0.0
SW&R Technician (Part-Time)	0.5	0.5	0.5	0.0
DPW - SW&R Total:	**4**	**4**	**5**	**1**
DPW - Sustainability				
Deputy Commissioner - Sustainability	0	1	1	0.0
Lowell High School Facility Director	1	1	1	0.0
Working Foreperson/ HVAC Tech.	0	1	1	0.0
HVAC Technician/ Craftsperson	0	3	3	0.0
Energy Manager	0	1	1	0.0
Energy Coordinator	0	1	1	0.0
Energy Advocate	0	1	1	0.0
DPW - Sustainability Total:	**1**	**9**	**9**	**0**
DPW - Parks				
Chief Maintenance Craftsperson	1	1	1	0.0
Downtown Mgr/MEO III/Crafts Person	1	1	1	0.0
Grounds Maintenance/ MEO I/ Laborer	1	1	1	0.0
Junior Clerk	0.5	0.5	0	(0.5)
Maintenance Person	2	3	3	0.0
MEO Gr. 1	1	1	1	0.0
MEO 3/ Laborer	5	5	5	0.0
Park Foreperson	1	1	1	0.0
Park Maintenance Craftsperson/ Laborer	1	1	1	0.0
Park Maintenance/ MEO I/ Laborer	2	2	2	0.0
Sanitation Specialist	2	2	2	0.0
Stadium Manager/ MEO III/	1	1	1	0.0
Stockroom Maintenance	1	1	1	0.0
Superintendent Parks & Spaces	1	1	1	0.0
Working Foreperson/ MEO I/ Laborer	1	1	1	0.0
Working Foreperson/ Welder /Craftsperson	1	1	1	0.0
Working Foreperson/ Laborer	1	1	1	0.0
Working Foreperson/ MEO III/ Specialist	5	5	5	0.0
DPW - Parks Total:	**28.5**	**29.5**	**29**	**(0.5)**
DPW - Cemetery				
Admin Assistant	1	1	1	0.0
Head Clerk	1	1	1	0.0
Working Foreperson/ MEO III/ Specialist	1	1	1	0.0
Working Foreperson/ Cemetery Manager	1	1	1	0.0
DPW - Cemetery Total:	**4**	**4**	**4**	**0**
DPW TOTAL	**112.5**	**117**	**119.5**	**2.5**

	FY23	**FY24**	**FY25**	**+/-**
HHS - Health				
Asst. Syringe Collection Program Coordinator FT	0	1	1	0.0
Board of Health Member	4	4	4	0.0
Chair Board of Health	1	1	1	0.0
Clinic Based Registered Nurse	3	3	3	0.0
Clinical Nurse Manager	3	3	0	(3.0)
Clinical Recovery Specialist	1	2	2	0.0
Clinical School Nurse Manager	3	3	3	0.0
Community Health Coordinator	1	1	1	0.0
Contact Tracer	2	2	1	(1.0)
Custodian (Part-Time)	0.5	0.5	0.5	0.0

Deputy Director HHS - Finance	1	1	1	0.0
Director Health and Human Services	1	1	1	0.0
Director Homelessness Initiatives	0	1	1	0.0
Epidimiologist	1	1	1	0.0
FR-CRA Grant Coordinator	0	0.5	0	(0.5)
Head Administrative Clerk	1	1	1	0.0
Head Administrative Clerk Healt	0	0	1	1.0
Head Clerk	1	1	1	0.0
LWL Comm Opiod Outreach	0	0	1	1.0
MassCALL3 Prevention Coordinator	1	1	0	(1.0)
Masters Registered Nurse	0	0	6	6.0
Nurse Coordinator 52 Pays	1	1	1	0.0
Nurse School	29	29	27	(2.0)
P.H. Nurse Mgr/Clinic	1	1	1	0.0
Program Director - Tobacco	1	1	1	0.0
Secretary, Board of Health	1	1	1	0.0
Social Worker - Co-op Team	0	0	1	1.0
SOR PEC Grant Coordinator	0	1	1	0.0
Substance Abuse Coordinator	1	1	1	0.0
Substance Abuse Outreach Coordinator	1	1	0	(1.0)
Substance Use/Prev Grant Coordinator	0	0	1	1.0
Syringe Collection Program Coordinator FT	1	1	1	0.0
Vision/Hearing Screener	1	1	2	1.0
Youth Outreach Specialist	1	1	1	0.0
HHS - Health Total:	**62.5**	**67**	**69.5**	**2.5**
Health & Human Services - Council on Aging				
Bilingual Human Services Coordinator	1.5	1.5	2	0.5
Book Keeper (Part-Time)	0.5	0.5	0.5	0.0
Chef Manager	0	0	1	1.0
Civic Events Director	1	1	1	0.0
Council on Aging Director	1	1	1	0.0
Custodian	2.5	2.5	2.5	0.0
Human Services Coordinator (P/T)	0.5	0	0	0.0
Meals on Wheels	1	1	1	0.0
Minority Outreach Worker	0	0	1	1.0
Outreach Worker	1	1	1	0.0
Secretary/Receptionist COA	1	1	1	0.0
Utility Person	1	1	1	0.0
Volunteer Coordinator (Part-Time)	0.5	0.5	0.5	0.0
Weekend Bus Driver (Part-Time)	1	1	1	0.0
Weekend Bus Driver (Per Diem)	0	0	1	1.0
Weekend Chef (Part-Time)	1	1	1	0.0
Weekly Chef	1	1	1	0.0
HHS - Council on Aging Total:	**14.5**	**14**	**17.5**	**3.5**
HHS - Veterans				
Head Clerk Grade 21	2	2	2	0.0
Veterans Director	1	1	1	0.0
HHS - Veterans Total:	**3**	**3**	**3**	**0**
HHS - Recreation				
Associate Planner Rec	1	1	1	0.0
Coordinator of Youth Services	1	1	1	0.0
Head Clerk	0	0	1	1.0
Junior Clerk	1	1	0	(1.0)
Program Director Planner Rec	1	1	1	0.0
HHS - Recreation Total:	**4**	**4**	**4**	**0**
HHS - Library				
Administrative Assistant (P/T)	0.5	0.5	0.5	0.0
Assistant Library Director	1	1	1	0.0
Bldg Custodian	1	1	0	(1.0)
Building Custodian (P/T)	1	1	1	0.0
Bookmobile Librarian	0	1	1	0.0

Bookmobile Library Asst.	0	0	1	1.0
Bookmobile Library Asst. (P/T)	0	1	1	0.0
Bookmobile Library Aide (P/T)	0	0.5	0	(0.5)
Head of Circulation	1	1	0	(1.0)
Librarian I - Comm. Plan	1	1	0	(1.0)
Library 1 Reference	3	3	3	0.0
Library 1 Reference (P/T)	0	0	1	1.0
Library 1-Youth	2	2	2	0.0
Library Aide (P/T)	3	3	3	0.0
Library Assistant	6.5	6.5	6.5	0.0
Library Coordinator of Circulation	0	0	1	1.0
Library Coordinator of Community	1	1	1	0.0
Library Coordinator Technical	1	1	1	0.0
Library Coordinator of Youth Services	1	1	1	0.0
Library Director	1	1	1	0.0
Library IT Technician	1	1	0	(1.0)
Library Page	1.5	2.5	2.5	0.0
Literacy Assistant (P/T)	0.5	0.5	0.5	0.0
Literacy Director (P/T)	0.5	0.5	0.5	0.0
PML Building Custodian	0	0	1	1.0
HHS - Library Total:	**27.5**	**31**	**30.5**	**(0.5)**
HHS TOTAL	**111.5**	**119**	**124.5**	**5.5**

	FY23	FY24	FY25	+/-
Parking - Parking				
Administrative Assistant	0	1	1	0.0
Business Manager (Parking)	1	1	1	0.0
Downtown Parking Main	1	1	1	0.0
Meter Attendent (W/C)	1	1	1	0.0
Parking Director	1	1	1	0.0
Parking Enforcement Officer	6	7	7	0.0
PARKING TOTAL	**10**	**12**	**12**	**0.0**

	FY23	FY24	FY25	+/-
Water - Water				
Administrative Assistant	1	1	1	0.0
Backflow Inspector	2	2	2	0.0
Chief Mechanic	1	1	1	0.0
Cross Cnct Backflow Admin	1	1	1	0.0
Electrician Gr. B/Master	0	0	0	0.0
Executive Director - Water	1	1	1	0.0
Filter Operator	5	5	5	0.0
Head Clerk Grade 21	1	1	1	0.0
Head Operator	5	5	5	0.0
Interim Super - Water	0	0	1	1.0
Lab Director	1	1	1	0.0
Office Manager Water	1	1	1	0.0
Skilled Mechanic	3	3	3	0.0
Staff Engineer I	1	1	1	0.0
Superintendent Distribution	1	1	0	(1.0)
Superintendent of Maint Water	1	1	1	0.0
Superintendent of Operations/ Safety	1	1	1	0.0
Water Distribution System Coor	1	1	1	0.0
Water Foreperson	2	2	2	0.0
Water Meter Billing Admin	2	2	2	0.0
Water System Maintenance Person	5	5	5	0.0
Water System Maintenance Person/ MEO 3	4	4	4	0.0
Water/Sewer Utility Bill Mgr	1	1	1	0.0
WATER TOTAL	**41**	**41**	**41**	**0.0**

	FY23	FY24	FY25	+/-

Wastewater-Wastewater				
Assistant Chemist	1	1	1	0.0
Assistant Operations Superintendent	1	1	0	(1.0)
Chemist	1	1	0	(1.0)
Collection System Manager	0	0	1	1.0
Collection System Supervisor	1	1	1	0.0
Deputy Director-WWTP	0	0	1	1.0
Electrician I	2	2	1	(1.0)
Engineering Manager	1	1	1	0.0
Engineering Supervisor	1	1	1	0.0
Executive Director Wastewater	1	1	1	0.0
Field Technician	0	0	2	2.0
Head Clerk Grade 21	1	1	1	0.0
Head Operator	4	4	4	0.0
Head Operator Assistant Operator	0	0	1	1.0
Head TV Inspector	0	0	1	1.0
Instrument Tech.	1	1	1	0.0
Maintenance Manager	0	0	1	1.0
Maintenance Superintendent	1	1	0	(1.0)
Maintenance Supervisor	1	1	1	0.0
Mechanic I	6	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 I	8	8	2	(6.0)
Operator II	0	0	6	6.0
Parts Equipment Manager	1	1	1	0.0
Pretreatment Coordinator	1	1	1	0.0
Pretreatment/Lab Technician	0	0	1	1.0
Senior Treatment Chemist	0	0	1	1.0
Staff Engineer	5	6	4	(2.0)
Staff Engineer II	0	0	1	1.0
TV Inspector	2	2	0	(2.0)
Utility Engineer	1	0	0	0.0
WASTEWATER TOTAL	**48**	**48**	**50**	**2.0**

	FY23	FY24	FY25	+/-
Career Center - Career Center				
Admin Asst	2	2	2	0.0
Admin Asst - Youth Center	0	0	1	1.0
ARPA Program Manager	0	1	0	(1.0)
Asst WIB Director	1	1	1	0.0
Asst. CC Manager	1	2	1	(1.0)
Asst. Career Center of Programs	0	1	1	0.0
Assistant Director OET	1	1	1	0.0
Budget Analyst	0	0	1	1.0
Budget Analyst/ IT Director (Part Time)	0	0	1	1.0
Budget Analyst/IT Manager	1	1.5	0	(1.5)
Business Service Rep	2	3	3	0.0
Business Services/ Market Mnger	0	1	1	0.0
Career Advisor OET	0	22	26	4.0
Career Advisor I	15	2	0	(2.0)
Career Advisor II (Retention)	8	1	1	0.0
Career Advisor II, Young Adult	0	1	0	(1.0)
Career Center Manager	3	4	4	0.0
Career Center Supervisor	1	0	0	0.0
Career Center Technology Manager	1	0	0	0.0
Executive Director OET	1	1	1	0.0
Fiscal Manager	1	0	0	0.0
FT Assist Career Center Mngr	0	0	1	1.0

Grant Program Specialist	1	1	1	0.0
IT Manager	0	0	1	1.0
IT/Operations Specialist (ARPA)	1	1	1	0.0
Market Maker	1	1	0	(1.0)
OET Financial Assistant	1	1	1	0.0
OET Staff Accountant	1	1	1	0.0
OET Youth Manager	0	2	2	0.0
Project Manager OET (ARPA)	0	1	1	0.0
Resource Room Navigator	1	1	1	0.0
School To Work Coordinator	3	1	2	1.0
Senior Career Advisor Yng Adlt	0	1	2	1.0
Summer Counselor (Temp, Part Time)	1	1	1	0.0
WDB Director	1	1	0	(1.0)
WB Program Manager	0	0	1	1.0
WB Senior Program Manager	1	1	1	0.0
WIB Director	0	0	1	1.0
Workshop Specialist	2	2	2	0.0
Young Adult Supervisor	1	0	0	0.0
Youth Business Service Specialist	0	0	0	0.0
Youth Coordinator	1	0	0	0.0
Youth Program Coordinator	1	0	0	0.0
CAREER CENTER TOTAL	**55**	**60.5**	**65**	**4.5**

	FY23	**FY24**	**FY25**	**+/-**
TOTAL POSITIONS	**1,139.0**	**1,176.5**	**1,215.5**	**39.0**

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Footnote(s)

1. Compiled during April 2024; subject to change
2. Some FY23 numbers from the prior budget document were updated due to a formula error
3. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

Message from the Chief Financial Officer

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

Conor Baldwin, *Chief Financial Officer*

The City of Lowell has worked diligently to build, implement, and maintain strong fiscal policies that are used as the guiding principles to the city's day to day finance operations. These policies are intended to provide direction so that the City's finances are managed in a manner that will continue to provide for the delivery of quality services; ensure a balanced budget; and establish reserves necessary to meet known and unknown future obligations. The City of Lowell believes with these policies in place it can ensure fiscal sustainability, which means maintaining a long-term view of financial planning that anticipates and proactively addresses risks to preserve and enhance quality of life and service as identified and prioritized through city council input.

While fiscal sustainability and long-term preparedness stand as the main objectives behind the fiscal policies, they also serve to:

- Ensure the City operates under financial controls that are in accordance with all Federal, State, and Local laws and direct its financial resources towards meeting the City's goals.
- Guide the City Council, City Manager, and all city departments to make informed and accountable decisions that best reflect the economic, social, and environmental impacts of all issues.
- Promote transparency in all our financial endeavors by providing accurate and timely information on the City's financial condition.
- Maintain internal controls that ensure the legal use of financial resources.

Finally, it is also important to note this section of the budget is intended to establish a set of financial management policies but not the procedures essential to carry out these policies. As previously noted, policies are the terms and conditions which guide and direct the City in making financial management decisions. Policies can be fluid in nature and are consistently evaluated to ensure they support our financial goals and strategies.

General Financial Practices, Procedures, and Policies

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

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

Most recently the rating agency, Standard & Poor's (S&P), affirmed Lowell's stable outlook and affirmed their Financial Management Analysis of Lowell's fiscal management as 'very strong' during a bond issue in July of FY2023. The rating rationale was based on a number of factors, among them were:

- Very strong management, with "strong" financial policies and practices under [S&P's] Financial Management Assessment methodology;
- Very strong liquidity, with total government available cash at 18.6% of total governmental fund expenditures and 5.7x governmental debt service, and access to external liquidity we consider strong;
- Strong management and historically conservative budgeting practices, which have allowed the city to maintain stable financial operations over several years.

When detailing the management conditions, S&P wrote:

> "Strong management and historically conservative budgeting practices have allowed the city to maintain stable financial operations over several years. Despite early concerns for revenue reductions because of the pandemic, management did well to manage its costs with the support of stimulus funds, which the city used in certain situations to support the budget. Lowell was able to produce a sizable surplus at the close of fiscal 2021, increasing budgetary reserves to strong levels. For fiscal 2022, the city estimates another operating surplus for similar reasons, although not as robust." (S&P Credit Report, July 2022)

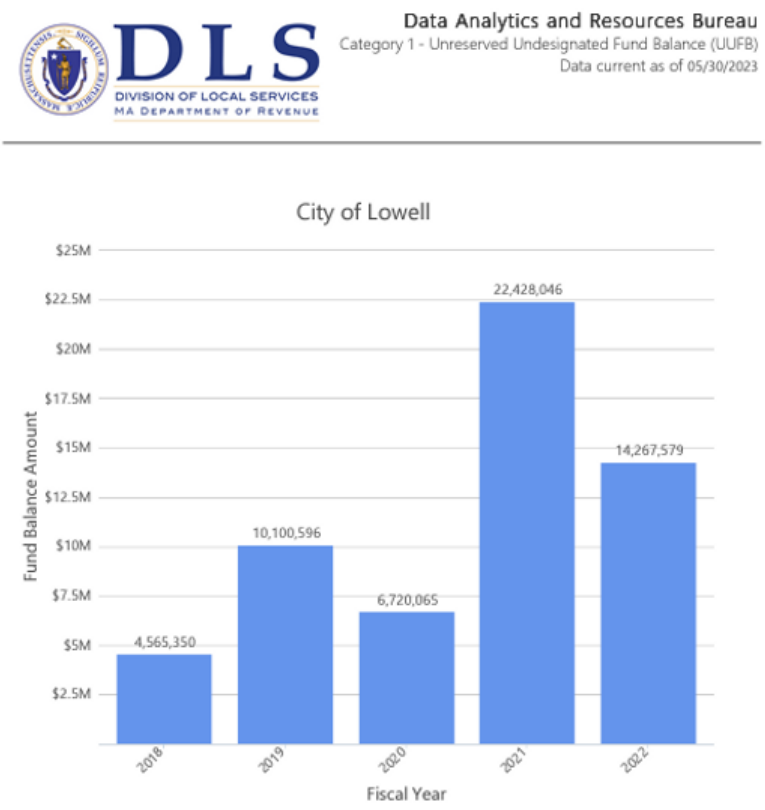
The rating agencies have recognized the conservative nature of the City's budgeting and financial management processes. In the area of debt issuance, it is particularly important to maintain all of the relevant indices at or below national standards. These indices are detailed later in this section.

In the fall of Calendar Year 2022, the ratings agencies remarked further on Lowell's stable financial position with the following statements:

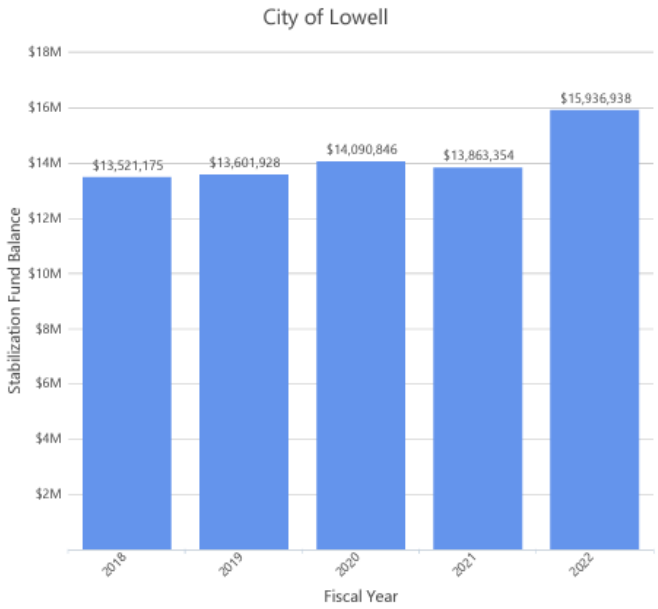
"Officials are conservative with revenue and expenditure assumptions, and they consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and management monitors performance regularly and makes monthly reports on budget-to-actual results to the city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

We note in September 2018, the city developed and adopted an OPEB policy to address the financial challenge those liabilities pose. The policy dedicates an annual appropriation into the budget, beginning in fiscal year 2020, of 10% of the annual certified free cash total to the OPEB trust. Lastly, the city maintains a Computer Use Policy, which it established in 2018. The intent of the policy is to mitigate cyber security breaches and ensure that the technology resources made available to employees are responsibly managed. Lowell's financial reserves are at its strongest level and budgetary performance remains steady with the aid of ARPA and CARES Act funding"

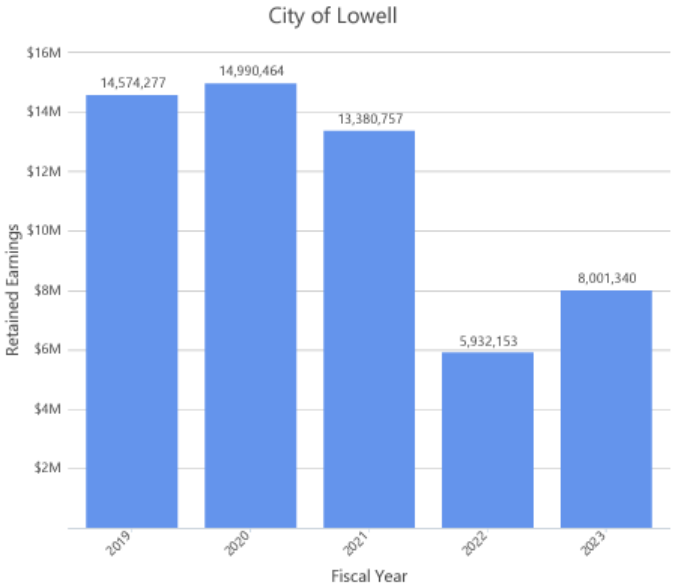
The following charts compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with historical data, as reported to the Massachusetts Department of Revenue ("DOR")1.

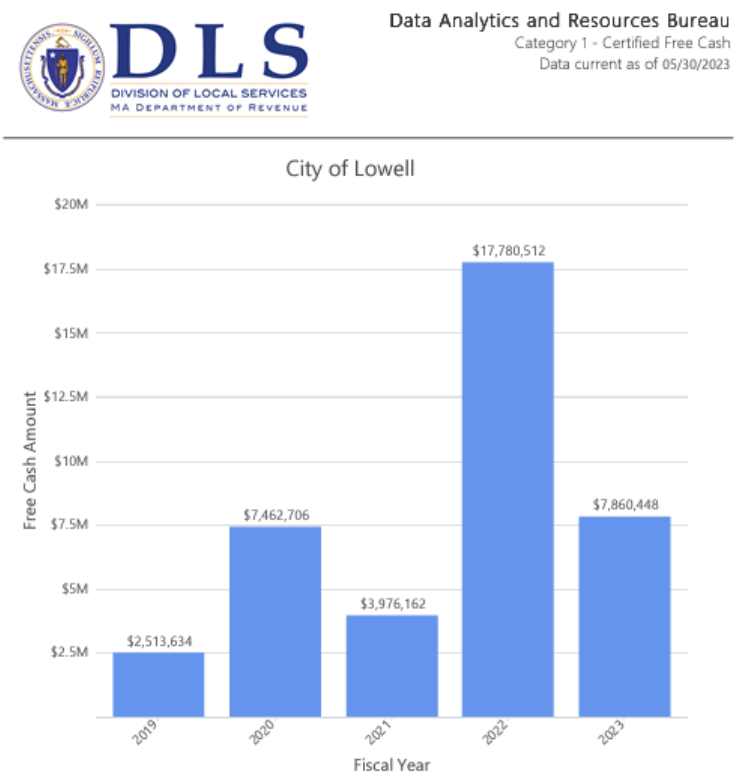


Data Analytics and Resources Bureau
Category 1 - Stabilization Fund Balance
Data current as of 05/30/2023



Data Analytics and Resources Bureau
Category 1 - Enterprise Fund Retained Earnings
Data current as of 05/30/2023





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Footnotes

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

Effective Dates

FINANCIAL MANAGEMENT TEAM POLICY

Implementation Date	07/01/2018
Revised	05/30/2023
Revised	

Background and Purpose

FINANCIAL MANAGEMENT TEAM POLICY

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

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

Scope and Applicability

FINANCIAL MANAGEMENT TEAM POLICY

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

Policy Statement and Data

FINANCIAL MANAGEMENT TEAM POLICY

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

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

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

References

FINANCIAL MANAGEMENT TEAM POLICY

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

Effective Dates

SUBMISSION OF BUDGET AND BUDGET MESSAGE POLICY

Implementation Date	07/01/2018
Revised	05/01/2023
Revised	

Policy Statement and Data

SUBMISSION OF BUDGET AND BUDGET MESSAGE POLICY

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

References

SUBMISSION OF BUDGET AND BUDGET MESSAGE POLICY

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

Effective Dates

BALANCED BUDGET POLICY

Implementation Date	07/01/2018
Revised	05/01/2023
Revised	

Background and Purpose

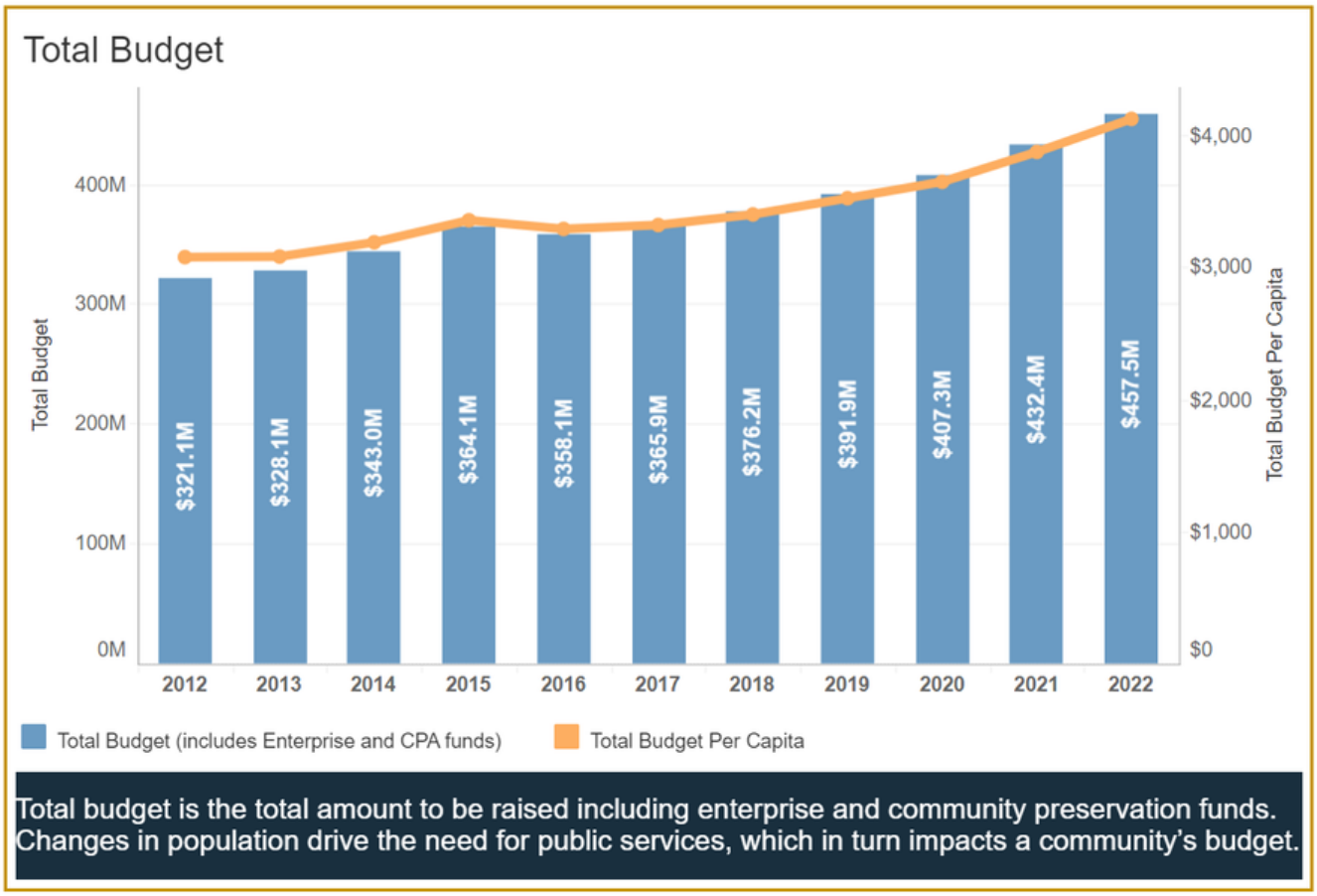
BALANCED BUDGET POLICY

All Massachusetts municipalities are required by state law to prepare balanced annual budgets. The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

Policy Statement and Data

BALANCED BUDGET POLICY

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



References

BALANCED BUDGET POLICY

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

Effective Dates

GRANT OVERSIGHT POLICY

Implementation Date	01/04/2016
Revised	05/30/2023
Revised	

Background and Purpose

GRANT OVERSIGHT POLICY

Municipalities in Massachusetts often receive significant grants from other governments and organizations to support their programs and activities. Often times these grants come with requirements that apply to operations, compliance, sub-recipient monitoring and/or reporting. Typically there are negative consequences for failing to meet these requirements, such as the need to return funds to the grantor. Likewise, a grant may result in a program that continues, or an asset that must be maintained, well beyond the expiration of the grant.

To help avoid these negative consequences or unanticipated burdens, the Government Finance Officers Association (“GFOA”) recommends that governments create both a grant administrative oversight policy (grant policy) and a grant administrative oversight committee (oversight committee) to ensure adherence to that policy.

A centralized grant oversight committee should analyze grants before they are accepted, renewed, or continued to determine whether acceptance, renewal, or continuation would be appropriate or advisable, considering the City of Lowell’s current operational and financial status. The GFOA recommends that a grant oversight committee be both interdisciplinary and permanent, and meet no less frequently than once each quarter.

Policy Statement and Data

GRANT OVERSIGHT POLICY

In accordance with the best practices promulgated by the GFOA and the Massachusetts Division of Local Services ("DLS"), the following policy is hereby established. All Department Heads in the City of Lowell, not including the School Department, shall take certain steps before applying for or accepting any grants. Those steps include the submission of all grant-funded programs or assets to a grant oversight committee to be considered and evaluated before making a decision to renew or continue. All requests are to be submitted by the requesting department, upon the written approval of the Department Head by email to grant to: grantcommittee@lowellma.gov. Requests are to be made using a form approved by the grant oversight committee and include all relevant financial details regarding the grant application, award, and monitoring requirements. Department Heads are to submit applications with as much advance notification as reasonably possible prior to the application deadline.

The composition of the oversight committee shall consist of the following five (5) ex-officio employees:

I. The Chief Financial Officer (CFO), Deputy CFO, Assistant City Manager, City Auditor, City Treasurer/ Collector.

The committee shall also include the following:

II. One Department Head or other senior city employee having expertise in the application for—and monitoring of state and federal grant programs. This position should be rotated on a periodic basis and shall serve at the pleasure of the City Manager.

In addition to the permanent members of the committee there shall be flexibility to appoint subject matter experts, on an ad-hoc basis, to help address specialized situations. For example, there may be a need to deliberate human resources or legal issues. Depending on the need for these ad hoc members they may only need to be included for a short period of time.

The committee will be involved before applying for, accepting, renewing, or continuing a grant to ensure that all of the following occur:

i. A department or agency that it is seeking a new grant or renewing an existing grant notifies the committee of its intent, which prompts the committee to analyze all applicable grant requirements before a decision to accept or renew is made;
ii. A department or agency seeking a grant describes to the committee how the grant is consistent with the City Manager & City Council's mission, strategic priorities and/or adopted plans. The fact that the grant would provide additional funding for a department is not reason, of itself, to attempt to obtain the grant;
iii. A department or agency seeking resources performs a cost/benefit analysis prior to grant application or acceptance. As necessary, the department should perform the analysis with assistance from those with special expertise (e.g., engineers). This analysis would also include costs that the government may incur at the expiration/termination of the grant and costs that may be incurred because of requirements for the government to continue certain activities/programs after the grant expires/terminates (see points 7 and 8 below);
iv. Oversight responsibility (both departmental and individual) is assigned for any new or renewed programs or activities that result from the grant, including responsibility for the financial reporting required by the grant;
v. It is determined how the grant will be monitored, including the monitoring of any sub-recipients that may receive pass-through grants;
vi. It is determined that proper resources will be available to support the grant (e.g., financial, human resource, information technology, etc.);
vii. There is an evaluation of the potential need for the government to incur personnel costs after the term of the grant. Such costs could be for personnel that will terminate with the expiration/termination of the grant (e.g., severance, unemployment, etc.), or costs that the City of Lowell may incur because of a need to retain employees for a specified period after the grant expires/terminates (e.g., a public safety grant that requires law enforcement personnel to remain employed for a specified period of time); and
viii. There is an evaluation of the potential that the government will incur operating and maintenance costs for assets after the expiration of the grant.

Prior to submission to the City Council for acceptance, the grant committee shall recommend approval to the City Manager or, in the case that the committee does not recommend approval to the City Manager, shall present an analysis as to rational for non-approval to be taken under advisement by the City Manager.

Once the grant has been approved by the City Council and award has been made by the Grantor, the relevant Department Head will notify the City Auditor and City Treasurer once the grant funds have been disbursed, so that they can be accounted for properly on the city's General Ledger.

The City of Lowell's annual operations are funded in large-part by grants. The following is an aggregate total of operating grants and contributions to the city's governmental activities, as reported below:[1]

	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
Penalties and interest on taxes	854,538	1,511,353
Payments in lieu of taxes	1,405,928	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 capital assets	100,000	1,933,206
Miscellaneous	435,925	337,288
Total revenues	547,452,074	544,410,662

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Footnotes

1. Data Source: City of Lowell's Audited Financial Statement, FY2019. The statements can be viewed here: http://lowellma.gov/DocumentCenter/View/11818/Lowell-FY2019-Financial-Statements

References

GRANT OVERSIGHT POLICY

- M.G.L., Chapter 44 § 53A
- Best Practice, GFOA, Establishing a Grants Administration Oversight Committee. https://www.gfoa.org/materials/establishing-a-grants-administration-oversight-committee

Auditing Practices, Procedures, and Policies

The Office of the City Auditor is generally responsible for a variety of key financial tasks, all of which require clear procedures and policies including the following:

- **Financial Oversight** - The Auditor is responsible for the approval, payment and recording of all financial transactions for the City, this includes monitoring all City spending in order to ensure that all departmental expenditures correspond with state and federal laws, that expenses are accounted for and properly documented, and that spending does not exceed the budgets established by the City Council and City Manager.

- **Financial Safeguards** - The Auditor is responsible for establishing appropriate controls, policies and procedures, coordinating internal audits and analysis of City operations and programs, and implementing recommendations made by the City's outside independent auditors through the annual management letter.

- **Financial Reporting** - The Auditor is responsible for assisting the City Council in its review of the City budget, maintaining fixed assets records, and preparing the City's various reports, analysis, and public financial statements, for the City Council, State, and Federal agencies.

- **Payroll** - The Auditor is responsible for processing payrolls for all employees, including deductions, W-2 Federal and State reporting, and all accruals.

- **Accounts Payable** - The Auditor is responsible for reviewing all contracts, purchase orders, and invoices, and processes all payments made by the City.

Effective Dates

ENTERPRISE FUND POLICY

Implementation Date	07/01/2020
Revised	05/30/2023
Revised	

Policy Statement and Data

ENTERPRISE FUND POLICY

A. **General Policy Regarding City of Lowell Enterprise Funds**

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

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

B. **Indirect Cost Calculation Policy**

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

i. Allocation Percentages

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

ii. Indirect Costs - Payroll

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

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

iii. Indirect Costs – Ordinary Expenses

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

iv. Health Insurance

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

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

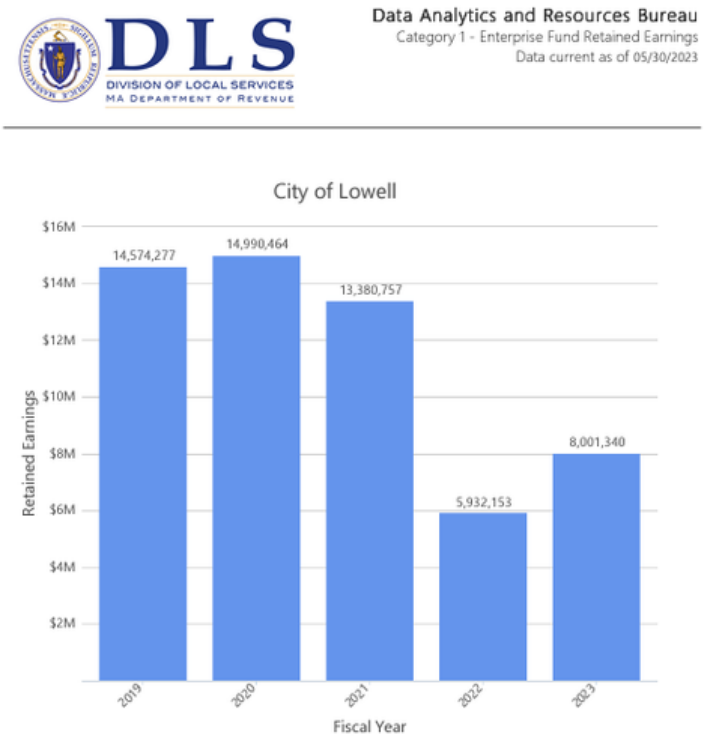
The active and retiree health insurance allocations are added to get the enterprise's total health insurance allocation for the year.

v. Pension Costs

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

vi. Medicare Tax

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



References

ENTERPRISE FUND POLICY

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

Effective Dates

LAW ENFORCEMENT TRUST FUND (LETF) POLICY

Implementation Date	07/01/2020
Revised	05/30/2023
Revised	

Background and Purpose

LAW ENFORCEMENT TRUST FUND (LETF) POLICY

The Lowell Police Department participates in joint criminal investigations with various federal law enforcement agencies that result in the seizing of assets for federally initiated forfeiture cases. The seizing of such assets may (at the discretion of the United States) result in the sharing with the Lowell Police Department of either currency or other types of property if the federal forfeiture is successfully litigated.

Policy Statement and Data

LAW ENFORCEMENT TRUST FUND (LETF) POLICY

I. **ASSET FORFEITURE AND EQUITABLE SHARING PROGRAM**

1. The internal procedures for control and tracking of federally shared asset forfeiture cases are as follows:

A. **Submitting a Request for Shared Funds**

1. No later than 45 days from the seizure, the seizing detective shall create the electronic DAG-71 form in the Department of Justice's Asset Forfeiture Program Equitable Sharing eShare Portal - https://systems.forfeiture.gov/
2. Upon completing the DAG-71, the seizing detective shall notify, via email, the Budget Director or designee and the Superintendent's office of the submission of the DAG-71.
3. The Budget Director or designee shall review the submitted DAG-71 to ensure that the form has been properly completed.
4. The Budget Director or designee shall print a copy of the DAG-71 and forward to the following persons for approval of submission of the DAG-71: Superintendent, Deputy Superintendent or designee.
5. Upon receiving approval (executed DAG-71) for submission from the proper personnel, the Budget Director or designee shall electronically submit the DAG-71 via the eShare Portal - https://systems.forfeiture.gov/

B. **Receiving Funds**

Upon receiving the shared funds, the Budget Director or designee shall ensure that the monies are deposited into the proper Law Enforcement Trust Fund account, by submitting the turn-in sheet with the LETF Account number to the Auditing Department to proper posting.

C. **Tracking Procedures**

The Budget Director or designee shall track all requests for shared federal funds through the eShare Portal - https://systems.forfeiture.gov/

D. **Internal Controls For Required Financial Reporting**

1. The Budget Director or designee shall track all the revenue and expenditures in Quicken and the Equipment purchased using LETF fund throughout the year using the "LETF Inventory Tracking" excel file.
2. At the conclusion of each quarter, the Budget Director or designee shall:
    a. Prepares quarterly statement of the LETF balances and the transaction detail of the expenditures processed during the reporting period.
    b. Submits the quarterly statement (referenced in D.2.a) to Superintendent for approval.
    c. Submits the approved quarterly statement to the Manager's Office via email to the CFO and the City Auditor.
3. At the conclusion of each fiscal year, all shared receipts of forfeited monies and inventory of forfeited property shall be reviewed by the Budget Director or designee. The Budget Director or designee shall process and deliver the required Federal Annual Certification Report to the Department of Justice or the Department of Treasury as appropriate.

II. **RETAINING EQUITABLE SHARED ASSET PAPERWORK**

LPD follows the Guide to Equitable Sharing for State and Local Government Agencies records retention; Section VII.D, as well as, reports including revenue and expenditure data will be retained for five (5) fiscal years provided applicable audits have been released; in addition, the use of shared cash, proceeds, real property, or tangible personal property, including but not limited to Forms DAG-71, Equitable Sharing Agreement and Certification forms, accounting and bookkeeping documents, logs and records, bank records and statements, and audit reports shall be retained for not less than five (5) years.

III. **INTERNAL CONTROL OF ADVANCE PAYMENTS FOR INFORMANTS**

Informant money will be replenished by reconciliation of the expenses. This will go through the City of Lowell Procurement Process. A Purchase Order in the amount $5,000 was approved. Money will be drawn on the purchase order by filling out the Law Enforcement Trust Fund Invoice. This report will serve as an invoice to replenish only the expenses that were paid out.

The reconciliation of the account is as follows:

- The approved Information/Contraband Procurement (ICP) Forms are compiled and forwarded to the coordinator in the Finance Office.
- The Coordinator lists all expenses from the ICP Forms on a spreadsheet by: Date, Case Number, brief description of expenses if needed with amount paid. This spreadsheet is approved by the Budget Director.
- The Law Enforcement Trust Fund Invoice will be filled out and forwarded for signatures. The invoice will then be processed through auditing department and a check will be issued.

1. ***Internal Control***
   The Information/Contraband Procurement Forms are compiled and reviewed by the Captain in charge. He will forward carbon copies of these Forms to the coordinator. This reconciliation is to confirm the expenses for this period. The Coordinator will note the available balance and reconcile with the Special Investigations Section (SIS) Supervisor to the ledger.

2. ***Monitoring Cash***
   The Check is cashed by the Special Investigations Section (SIS) Supervisor and the money is kept in the safe along with all Information/Contraband Procurement Forms. Only two SIS Supervisors have access to the safe. The disbursement of money is monitored by the SIS Supervisors to ensure the money is spent according to the guide to equitable sharing for law enforcement agencies.

3. ***Ledger***
   The SIS Supervisors maintains a Ledger Book for all withdrawals of money. The front sheets in the Ledger book give a running balance of money on hand and is reconciled by the SIS Supervisor and approved by the Captain in charge. Money is given to detectives ahead of time to aid them in completing their cases.

   Example: Detective Doe receives permission from the Supervisor to receive $100 for ongoing cases. The SIS Supervisor in charge of the ledger will write down the disbursement in the front of the ledger and also, record Detective Doe's $100 under his name in the back of the ledger book. This Detective now owes the fund $100, he will disburse to informant say $20 and $20 each separate disbursement must have an ICP Form filled out. He will turn these forms into the SIS Supervisor in charge, who will subtract the $40 from Detective Doe's Sheet in the back of the ledger book. Once the money supply has been depleted to a level determined by the Captain in charge reconciliation will be required to issue the Law Enforcement Trust Invoice to the City Lowell.

IV. **INVENTORY TRACKING**

- All purchases using the Law Enforcement Trust Fund will be ordered by the Lowell Police Department Finance Division following the purchasing procedures. All LETF purchases will be authorized by the Police Chief and entered into the purchasing system and will be approved by Budget Director and CFO.
- The Budget Director will receive the equipment and update the LETF inventory tracking sheet when the equipment has been delivered to the Lowell Police Department Headquarters.
- The Budget Director will then document the equipment that was received on a LETF Inventory Tracking sheet and will contact the person the equipment will be assigned to. The Inventory Tracking sheet contains the following information.

Category	Description	Age as of today
Name	Warranty Expires	Dispose Condition
ID Tag	Price	Dispose Date
Dept/Area	% of Federal Funds	Year
Assign to/Location	Condition	Model No.
Date	Unit Value	Serial No.
Warrant #	Qty	
Supplier	Value	

Note: *Inventory Tracking system is being explored. Once it is confirmed, the system will be replacing the Excel spreadsheet file.*

- The person assigned the equipment will be required to sign and date the Equipment assignment form when the equipment leaves the possession of the Budget Director.

- The Inventory Tracking Report will be submitted with the Quarterly Financial Report to the Manager's Office via email to the CFO and the City Auditor.

- The physical inventory count will be conducted yearly and the records will be saved in the LETF folder.

Effective Dates

ACCOUNTS PAYABLE POLICY

Implementation Date	05/11/2021
Revised	05/30/2023
Revised	

Background and Purpose

ACCOUNTS PAYABLE POLICY

The primary responsibility of the Accounts Payable department (“A/P”) is the payment of the City’s expenses. To accomplish its established goals and objectives within the City and applicable federal government's guidelines, A/P reviews all invoices from external vendors as well as internal payments to employees. It is the responsibility of A/P to ensure that each expenditure paid by the City is represented by an authorized source document (traditionally an invoice and/or purchase order), has a proper account number, and is paid in a timely manner upon receipt in the office. A/P may at times need the assistance of the department incurring an expense to assist in identifying the business purpose or other necessary information if not clearly noted on the invoice by the vendor or the department. In these instances, A/P will generally return the invoice to the department to clarify the outstanding issue. A/P will additionally return invoices for departments for other questions including ambiguous payment amounts, services that appear to be outside of business activities, etc.

Policy Statement and Data

ACCOUNTS PAYABLE POLICY

General Guidelines:

The City's general policy is that funds should be expended only for essential City business. Additionally, the City receives grants and awards from the federal and state governments and must be in compliance with the terms of the agencies supporting the City. The IRS also has strict guidelines for employee reimbursement requirements that the City must maintain. See further details below.

Payment by the City must be supported by a source document, which in most instances is an independent, itemized invoice. The original invoice represents confirmation from a third-party that a product or service was provided to the City. Since the City has a decentralized purchasing system, the majority of invoices are received within the department that requested the product or service. All requests for reimbursement must contain the underlying detail that comprises the total expense incurred. (This means items paid by credit card must include the charge receipt and/or statement, and the supporting documentation evidencing the actual payment). Upon receipt of an invoice it is the responsibility of the department initiating the product or service for the following:

- Assess the validity of the invoice received. (Note: We pay from original invoices only, please mark any faxes or copies that may become necessary to use as "Use as Original" so we know that the department has verified the authenticity of the invoice). This includes the vendor name and payment address, actual product or service description, delivery dates, terms, cost and mathematical accuracy. Any errors on the invoice must be clearly marked.

- Have an approved individual of the department sign (original signatures are required, however, the City is working on a DocuSign element), date and encode the invoice/purchase order with the appropriate full general ledger account number/PO number, including fund, department and object codes. This approval validates that the invoice represents a product or service with a business purpose.

- Forward the approved invoice to A/P within an appropriate time to take advantage of offered discounts when applicable or to otherwise meet the minimum terms. An invoice received in A/P signifies that the approving department is validating the business expense and all data on the invoice.

It is the general policy of the City to directly mail checks to vendors from the Treasurer's Office. This policy is to establish effective internal controls over checks and reduce administrative time.

Payment Cycle:

In general, it is the policy of A/P to make payments to the City's vendors with sufficient time to either take advantage of offered discounts, or to comply with the terms noted on their respective invoice. This policy is impacted by factors including the timely receipt of a valid, approved invoice. While it is important to comply with the vendor's terms for continued favorable pricing and relationship maintenance, we are also cognizant of fundamental cash management and attempt to limit the time an invoice would theoretically remain "prepaid". Generally, approval of an invoice and payment should occur after the product/service is received. Be aware that ordering goods or services near fiscal year end should be avoided, the state procurement guidelines indicate that a good has to be received or a service rendered by fiscal year end in order to use funds appropriated.

New Vendors:

The tax status of a vendor must be established prior to making payment. To set up a new vendor, include the appropriate form as described below with the payment request:

- U.S. Person/Entity: Obtain from the new vendor a completed IRS FormW-9, Request for Taxpayer Identification Number and Certification.

- International Person/Entity: If the vendor is an individual who is not a US Citizen or Resident, a Foreign National Information Form and an IRS Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) must be provided. If the vendor is a business entity, obtain an IRS Form W-8BEN-E Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities).

Payment for Services:

Any payments made to an independent contractor or an unincorporated vendor for services require the City to prepare and mail an IRS Form 1099 for US persons/entities or an IRS Form 1042-S for International persons/entities performing services in the U.S., after the calendar year-end. Per IRS regulations the City must receive from a service provider either a completed and signed Form W-9 or a Foreign National Information Form to ensure proper tax treatment.. The appropriate tax form must have been filed with the Purchasing Department prior to payment of services. The Foreign National Information Form, if applicable, is needed for each time service is provided.

Employee reimbursements/expenses:

Some expenses, while ordinary and necessary for an employee's work, are considered personal, living or family expenses and thus cannot be paid or reimbursed as business expenses. Common examples are regular commuting expenses, personal use of company vehicles, and reimbursement for certain clothing. Payment of such personal expenses constitutes taxable income to the recipient. Certain de-minimis benefits, defined as any property or service that is provided to an employee that has so little value that accounting for it would be unreasonable or administratively impracticable, may be provided tax free. Examples include personal use of an office copier machine or an office water cooler.

The IRS distinction between business and personal expenses can be complex and the following expenses require additional diligence in ensuring that the expense is reasonable and supports a business purpose:

Travel and Meals- Reimbursements for travel expenses follow the same general guidelines noted above for payments to vendors. Ensure that a valid business explanation is noted on the request. All requests for reimbursement must contain the underlying detail that comprises the total expense incurred. Out of state travel needs to be approved by City Council vote beforehand. It is important to remember that travel expenses should fit into the classification as required for events necessary to administer City business.

Clothing including Uniforms - The IRS allows for nontaxable clothing, including uniforms to be provided or reimbursed to employees in limited situations.

- Working condition fringe benefit: In general the employee must wear the clothes as a condition of employment and the clothes are not suitable for everyday wear in any situation. Both conditions must be met in order to be treated as tax free. Examples of items that qualify are safety items, i.e. safety goggles, steel toe work boots and other clothing required by OSHA regulations; and specific uniforms; such as campus police.

- De Minimis fringe benefit: Items of clothing of low value may be treated as non- taxable if provided infrequently to an employee. Examples include t-shirts provided on an annual basis for special events or a single item bearing the City's name on an employee's uniform.

The following are generally not considered valid business expenses and are therefore not reimbursable (this list is not meant to be all inclusive):

- Floral arrangements
- Fruit baskets
- Gift card purchases
- General gifts for employees, other than those authorized by Human Resources
- Retirement expenses including dinners, parties or gifts

This policy is subject to periodic modification to coincide with changing business issues and external guidelines or regulations. Any changes to the policy will be made directly within this document, and only those modifications that are substantive in nature will require additional communication to the City.

Effective Dates

TRAVEL ALLOWANCE & REIMBURSEMENT POLICY

Implementation Date	10/25/1995
Revised	05/20/2023
Revised	

Background and Purpose

TRAVEL ALLOWANCE & REIMBURSEMENT POLICY

The City of Lowell recognizes the need to reimburse employees who incur certain expenses essential to the transaction of official city business,. Any expenses to be reimbursed must be approved in advance, and in order to comply with IRS regulations, and avoid reimbursements from becoming taxable to the employee, all expenses require a valid business purpose, accurate record keeping, and timely submission for reimbursement.

Policy Statement and Data

TRAVEL ALLOWANCE & REIMBURSEMENT POLICY

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

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

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

Lodging and Meals: The city will allow a fixed per diem rate of $50.00 per day[1], for each day that an employee is traveling while conducting official city business. Reimbursement for meals may include gratuities up to 15% for breakfast/lunch and up to 20% for dinner, and other incidentals (excluding alcohol). Meal allowance and reimbursement forms are to be completed by all employees who wish to be compensated for meal expenses each month that they are incurred.

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

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Footnotes

1. Under review per City Council initiative in 2023 - to be reviewed by Finance Department for FY2024

Effective Dates

COSO INTERNAL CONTROL FRAMEWORK RESERVE POLICY

Implementation Date	07/01/2020
Revised	05/01/2023
Revised	

Background and Purpose

COSO INTERNAL CONTROL FRAMEWORK RESERVE POLICY

"COSO" is an acronym for the Committee of Sponsoring Organizations. The committee created the framework in 1982, with various updates since, as a system which may be used to establish internal controls to be integrated into business processes. Collectively, these controls are designed to provide reasonable assurance that the organization is operating ethically, transparently, and in accordance with established industry standards.

Policy Statement and Data

COSO INTERNAL CONTROL FRAMEWORK RESERVE POLICY

The City of Lowell has adopted the internal control framework promulgated by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). COSO is sponsored by, among other organizations, the American Institute of Certified Public Accountants and the Institute of Internal Auditors.

COSO broadly defines internal control as a process, affected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

1. Effectiveness and efficiency of operations
2. Reliability of financial reporting
3. Compliance with applicable laws and regulations

Five Interrelated Components

The COSO internal control framework identified five interrelated components:

- **Control Environment**

  The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.

  Control environment factors include the integrity, ethical values and competence of the entity's people; management's philosophy and operating style; the way management assigns authority and responsibility, and organizes and develops its people; and the attention and direction provided by the board of directors.

- **Risk Assessment**

  Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed. Because economic, industry, regulatory and operating conditions will continue to change, mechanisms are needed to identify and deal with the special risks associated with change.

- **Control Activities**

  Control activities are the policies and procedures that help ensure management directives are carried out. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives.

  Control activities occur throughout the organization, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.

- **Information and Communication**

  Pertinent information must be identified, captured and communicated in a form and timeframe that enable people to carry out their responsibilities. Information systems produce reports, containing operational, financial and compliance-related information, that make it possible to run and control the business. They deal not only with internally generated data, but also information about external events, activities and conditions necessary to informed business decision-making and external reporting.

  Effective communication also must occur in a broader sense, flowing down, across and up the organization. All personnel must receive a clear message from top management that control responsibilities must be taken seriously. They must understand their own role in the internal control system, as well as how individual activities relate to the work of others. They must have a means of communicating significant information upstream.

  There also needs to be effective communication with external parties, such as customers, suppliers, regulators and shareholders.

- **Monitoring**

Internal control systems need to be monitored–a process that assesses the quality of the system's performance over time. This is accomplished through ongoing monitoring activities, separate evaluations, or a combination of the two.

Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities, and other actions personnel take in performing their duties. The scope and frequency of separate evaluations will depend primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures.

Summary of COSO Components and Principles of Internal Control

Components of Internal Control	Principles
A. Control Environment	1. Demonstrate Commitment to Integrity and Ethical Values 2. Exercise Oversight Responsibility 3. Establish Structure, Responsibility and Authority 4. Demonstrate Commitment to Competence 5. Enforce Accountability
B. Risk Assessment	6. Define Objectives and Risk Tolerances 7. Identify, Analyze, and Respond to Risks 8. Assess Fraud Risk 9. Identify, Analyze, and Respond to Change
C. Control Activities	10. Design Control Activities 11. Design Activities for the Information System 12. Implement Control Activities
D. Information and Communication	13. Use Quality Information 14. Communicate Internally 15. Communicate Externally
E. Monitoring	16. Perform Monitoring Activities 17. Evaluate Issues and Remediate Deficiencies

The following describes characteristics of internal control relating to each of the five components of internal control that should reasonably ensure compliance with the requirements of Federal statutes, regulations, and the terms and conditions of Federal awards. (The bracketed information highlights a relationship to one of the COSO principles.).

A. **Control Environmen**t. The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

- There is a sense of conducting operations ethically, as evidenced by a code of conduct or other verbal or written directive. [Principle 1]

Recommended Code of Conduct for Public Employees

The Office of the Inspector General (OIG) has developed the attached Code of Conduct as a supplement to M.G.L. c.268A, the conflict of interest law. The Code sets standards of conduct for public employees engaged in official business relationships. The OIG recommends that local jurisdictions adopt the Code to preserve the integrity of business relationships and to maintain the highest level of public confidence in the impartial operation of government.

INTRODUCTION

The Massachusetts conflict of interest law, Chapter 268A of the Massachusetts General Laws, prohibits public employees from soliciting or accepting gratuities of substantial value for or because of their official duties. The law covers all state, county, and municipal employees, as well as employees of independent state authorities, districts, and commissions. The State Ethics Commission, which enforces the conflict of interest law, is authorized to impose civil fines of up to $2,000 for each violation of the law and to recover damages. The law also carries criminal penalties, including fines and terms of imprisonment.

The conflict of interest law encourages public agencies to establish and enforce standards of conduct. This Code of Conduct is designed to supplement the conflict of interest law by setting standards of conduct for all employees with respect to relationships with individuals and entities with whom the public sector conducts official business. The purpose of this Code is to preserve the integrity of these relationships and to maintain the highest level of public confidence in the impartial operation of government.

This Code prohibits certain activities that could result in a conflict of interest or create the appearance of a conflict of interest. Exceptions to the Code's prohibitions are limited to specific circumstances in which an overriding public interest is served by the exception or in which the relationship in question is primarily personal.

The Massachusetts Office of the Inspector General has developed this Code for use by public agencies throughout the Commonwealth. Five major areas are addressed by this Code: gifts and gratuities, reimbursement of travel expenses, honoraria, testimonial and retirement functions, and groundbreaking and dedication ceremonies. This Code is not all-inclusive. It does not regulate every conceivable situation in which a public employee may be offered gifts or other items of monetary value. It does not address other activities prohibited by the conflict of interest law, such as bribery, participation in official matters affecting one's financial interests or those of one's family or business, and misuse of one's official position. For information or advice on matters not covered by this Code, guidance may be sought from local counsel and from the State Ethics Commission. As used in this Code, "we" and "our" refer to the agency adopting this Code; "you" refers to the agency's employees or members.

- Management makes evident its support of adequate information and reporting systems. [Principle 1]

  Management regards the accounting function as a means for monitoring and exercising control over the entity`s various activities and sets the tone that high-quality and transparent financial reporting is expected. A disciplined, objective process, including discussions with staff, boards and external auditors, is used in selecting accounting principles and developing estimates. Management also uses this process to assess internal controls and correct any known weaknesses in internal controls on a timely basis.

- There is a governing board or equivalent that is responsible for receiving all reports and communications from the auditor, and ensuring that audit findings and recommendations are adequately addressed, and they fulfill those responsibilities. [Principle 2]

  The governing board is responsible for receiving all reports and communications from the auditor, and ensuring that audit findings and recommendations are adequately addressed, and they fulfill those responsibilities. As findings and recommendations are brought forward through the audit process, the appropriate management personnel are required to complete corrective action plans to address them. The governing board provides the necessary follow-up to ensure that the corrective action is implemented to resolve the findings and recommendations.

- Key managers' responsibilities are clearly defined. [Principle 3].

  Job descriptions have been developed that clearly define key manager's roles and responsibilities. The job descriptions are reviewed on an annual basis and updated as necessary to address any changes to the organizational and internal control structures that are identified.

- Key managers have adequate knowledge and experience to discharge their responsibilities. [Principle 4]

  Employees have the competence and training necessary for their assigned level of responsibility or the nature and complexity of the entity's activities. Before hiring new employees, job descriptions are evaluated and compared to potential employees' knowledge, skills, abilities and credentials before making hiring decisions, especially for key positions. Employees are subject to periodic evaluations of job performance and competencies.

- Management's commitment to competence ensures that staff receives adequate training to perform their duties. [Principle 4]

  Appropriate human resource policies ensure that employees who are hired have the necessary knowledge, skills, and experience to perform their function within the institution. The employees receive appropriate training and career development opportunities. The organizational structure is set up to provide for appropriate delegation of responsibility and authority as well as adequate supervision for operating activities at all levels.

  Staff meetings and annual fraud risk assessments are used to regularly educate and communicate to management and employees the importance of internal controls and to raise their level of understanding of existing controls and any changes that have been implemented. Key management also regularly attends professional development conferences and seminars to further enhance competency and their ability to perform their duties.

- Staff is knowledgeable about compliance requirements and is given responsibility to communicate all instances of noncompliance to management. [Principle 4]

Staff regularly attends professional development conferences and seminars to stay current on compliance requirements that affect the entity. These conferences and seminars are facilitated through professional organizations such as the Mass Association of Accountant's and Auditors, Mass Treasurer/Collector's Association, Mass Association of School Business Officials, Mass Department of Revenue, Mass Department of Elementary and Secondary Education. Furthermore, staff is encouraged to report all instances of noncompliance to management.

- Management initiates positive responsiveness to prior compliance and control findings. [Principle 4]

  In the event that a compliance or control finding is identified, management will immediately analyze and evaluate the conditions and criteria that caused the findings. With the understanding gained from this process, a corrective action plan will then be developed and implemented to correct the compliance and control findings that have been identified. Management will reevaluate the results of the corrective actions that were taken to ensure that the findings have been resolved. If further actions are deemed necessary, further analysis, evaluation and corrective actions will take place until the matter has been satisfactorily resolved.

- Management demonstrates respect for and adherence to program compliance requirements. [Principle 5]

  Management, through its attitudes and actions, demonstrates character, integrity and ethical values, which set the standard of conduct for compliance with program requirements for the entity as a whole. Management and staff are made familiar with the policies and practices with regards to ethics and accepted business practices through a code of conduct, governance guidelines and management and staff manuals. Management also follows ethical guidelines in dealing with external parties, including suppliers, contributors, creditors and insurers.

B. **Risk Assessment**. Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

- Program managers and staff understand and have identified key compliance objectives and risk tolerances. [Principle 6]

  Key compliance objectives and risk tolerances for Federal awards:

Compliance Objectives	Risk Tolerance	Likelihood of Non Compliance	Significance of Non Compliance	Control Effectiveness	Residual Risks
Activities Allowed or Unallowed	Low	Low	High	High	Low
Allowable Costs/Cost Principles	Low	Low	High	High	Low
Cash Management	Low	Low	High	High	Low
Eligibility	Low	Low	High	High	Low
Equipment and Real Property Mgt	Low	Low	High	High	Low
Matching Level of Effort	Low	Low	High	High	Low
Period of Availability of Funds	Low	Low	High	High	Low
Procurement, Suspension & Debarment	Low	Low	High	High	Low
Program Income	Low	Low	High	High	Low
Reporting	Low	Low	High	High	Low
Subrecipient Monitoring	Low	Low	High	High	Low
Special Tests and Provisions	Low	Low	High	High	Low

Activities Allowed or Unallowed –

The specific requirements for activities allowed or unallowed are unique to each Federal program and are found in the Federal statutes, regulations, and the terms and conditions of the Federal award pertaining to the program. For programs listed in the OMB Compliance Supplement, the specific requirements of the governing statutes and regulations are included in Part 4, "Agency Program Requirements" or Part 5, "Clusters of Programs," as applicable. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program.

The Key compliance objectives associated with these compliance requirements is that Federal awards are used for allowable activities under each Federal program. The key risk associated with these compliance requirements is that Federal awards will be used to fund activities that are not allowable under the applicable award. Management has assessed the risk of noncompliance as low due to the following internal controls.

The grant activities and budgets are approved by the awarding agencies. Program management is responsible for approving invoices and ensuring that grant funds are used for approved activities. Program expenditures are charged against approved budgets which are recorded in the accounting system. Expenditures are also reviewed and approved by the department head to ensure that they are allowable activities under the Federal program. The expenditures are processed through the warrants payable process which subjects them to additional review and approval by the appropriate officials. The accounting and auditing function is responsible for ensuring that funds are available under the Federal award and that the activities are appropriate for the budgeted line items being charged.

Allowable Costs/Cost Principles –

Basic Guidelines

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under Federal awards;

1. Be necessary and reasonable for the performance of the Federal award and be allocated thereto under the principles in 2 CFR part 200, subpart E.

2. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the Federal award as to types or amount of cost items.

3. Be consistent with policies and procedures that apply uniformly to both Federally financed and other activities of the non-Federal entity.

4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200.

6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other Federally financed program in either the current or a prior period.

7. Be adequately documented.

The Key compliance objective associated with this compliance requirement is that Federal awards are used for allowable costs under each Federal program. The key risks associated with this compliance requirement include whether or not the costs are necessary and reasonable to carry out the grant, are consistent with the policies and procedures that apply to Federal and non-Federally financed expenditures, are not included as part of a match of Federal funds and must be adequately documented. Management has assessed the risk of noncompliance as low due to the following internal controls. The grant activities and budgets are approved by the awarding agencies. Program management is responsible for approving invoices and ensuring that goods and services charged to the grant are allowable costs under the terms of the grant agreement. Program expenditures are charged against approved budgets which are recorded in the accounting system. For many of the Federal awards, salaries are a significant cost element being charged. Time and effort documentation is required to be maintained and approved by department heads to substantiate the salaries charged to each Federal award. Non-salary expenditures are also reviewed and approved by the department head to ensure that they are allowable costs under the Federal award. The salary and non-salary expenditures are processed through the accounts payable and payroll processes which subject them to additional review and approval by the applicable officials. The accounting and auditing function is responsible for ensuring that funds are available under the Federal award and that the expenditures are appropriate for the budgeted line items being charged.

Cash Management –

Non-Federal Entities Other Than States

Non-Federal entities must minimize the time elapsing between the transfer of funds from the U.S. Treasury or pass-through entity and disbursement by the non-Federal entity for direct program or project costs and the proportionate share of allowable indirect costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means (2 CFR section 200.305(b)).

What constitutes minimized elapsed time for funds transfer will depend on what payment system/method a non-Federal entity uses. For example:

- The U.S. Department of Health and Human Service (HHS) processes its financial transactions with non-Federal entities through HHS's Program Support Center (PCS), which uses the Payment Management System (PMS). Usually, payments from PMS process overnight and the funds would be available in a non-Federal entity's account the next business day. HHS also processes payments through same day wires (mostly State governments).

- Federal agencies, such as the U.S. Department of Commerce, and U. S. Department of the Interior, use the U.S. Treasury's Automated Standard Application for Payments (ASAP) system for grant and cooperative agreement payments. Non-Federal entities can use the ASAP on-line process to request and receive same-day payment.

Under the advance payment method, Federal awarding agency or pass-through entity payment is made to the non-Federal entity before the non-Federal entity disburses the funds for program purposes (2 CFR section 200.3). A non-Federal entity must be paid in advance provided that it maintains, or demonstrates the willingness to maintain, both written procedures that minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by the non-Federal entity, as well as a financial management system that meets the specified standards for fund control and accountability (2 CFR section 200.305(b)(1)).

The reimbursement payment method is the preferred payment method if (a) the non-Federal entity cannot the meet the requirements in 2 CFR section 200.305(b)(1) for advance payment, (b) the Federal awarding agency sets a specific condition for use of the reimbursement or (3) if requested by the non-Federal entity (2 CFR sections 200.305(b)(3) and 200.207)). The reimbursement payment method also may be used on a Federal award for construction or for other construction activity as specified in 2 CFR section 200.305(b)(3), program costs must be paid by non-Federal entity funds before submitting a payment request (2 CFR section 200.305(b)(3)), i.e., the non-Federal entity must disburse funds for program purposes before requesting payment from the Federal awarding agency or pass-through entity.

To the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional Federal cash draws (2 CFR section 200.305(b)(5)).

Except for interest exempt under the Indian Self-Determination and Education Assistance Act (23 USC 450), interest earned by non-Federal entities other than States on advances of Federal funds is required to be remitted annually to the U. S. Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852. Up to $500 per year may be kept for administrative expenses (2 CFR section 200.305(b)(9)).

The Key compliance objective associated with this compliance requirement is to minimize the time elapsing between the transfer of funds from the Federal agency and disbursement by the grant recipient. This requirement is not applicable for the majority of the federal awards because they operate on a reimbursement basis. For grants where advance payments are received, the recipient may retain interest earned up to $500 per year for administrative expenses. Interest earned in excess of $500 will be returned to the U. S. Department of Health and Human Services, Payment Management System, P.O. Box 6021, Rockville, MD 20852. The key risk associated with this compliance requirement is that interest earned on Federal funds in excess of $500 is not returned to the Federal government. Management has assessed the risk of noncompliance as low due to the following factors. The majority of the Federal awards received operate on a reimbursable basis. For advance funded Federal awards, the risk is considered low because funds are typically expended in a timely fashion after being received from the Federal agency. Also, current interest rates are low which significantly minimizes the risk that interest earned will exceed $500. Interest earned is monitored on a monthly basis by the grant administrator and procedures are in place to ensure that any interest in excess of $500 is returned to the Federal government.

Eligibility –

The specific requirements for eligibility are unique to each Federal program and are found in the statutes, regulations, and the terms and conditions of the Federal award pertaining to the program. For programs listed in the Supplement, these specific requirements are in Part 4, "Agency Program Requirements," or Part 5, "Clusters of Programs," as applicable. This compliance requirement specifies the criteria for determining the individuals, groups of individuals (including area of service delivery), or subrecipients that can participate in the program and the amounts for which they qualify.

The Key compliance objectives associated with this compliance requirement are to determine whether required eligibility determinations were made (including obtaining any required documentation/verification), that individual program participants or groups of participants (including area of service delivery) were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program. Management has assessed the risk of noncompliance as low due to the following factors: Per the compliance supplement matrix, eligibility is not applicable for the majority of the Federal awards received. The most significant programs with eligibility requirements are the Title I and School Lunch programs. For both programs, the state provides significant oversight and training to ensure that eligibility requirements are being met.

School lunch eligibility can be confirmed by income verification or by providing documentation of participation in the Federal supplemental nutrition assistance program (SNAP). By November 15th of each school year, the grant recipient must verify the current free and reduced price eligibility of households selected from a sample of applications that it has approved for free and reduced price meals. The verification sample size is based on the total number of approved applications on file on October 1st. The results of the testing are reported to the state to facilitate their monitoring responsibilities.

Eligibility for the Title I program is determined based on poverty levels of the population residing in the school attendance areas. A Local Educational Agency (LEA) must determine which school attendance areas are eligible to participate in Title I Part A. A school attendance area is generally eligible to participate if the percentage of children from low-income families is at least as high as the percentage of children from low-income families in the LEA as a whole or at least 35 percent. An LEA may also designate and serve a school in an ineligible attendance area if the percentage of children from low-income families enrolled in that school is equal to or greater than the percentage of such children in a participating school attendance area. When determining eligibility, an LEA must select a poverty measure from among the following data sources: (1) the number of children ages 5–17 in poverty counted in the most recent census; (2) the number of children eligible for free and reduced price lunches; (3) the number of children in families receiving Temporary Assistance for Needy Families (TANF); (4) the number of children eligible to receive Medicaid assistance; or (5) a composite of these data sources. The LEA must use that measure consistently across the district to rank all its school attendance areas according to their percentage of poverty. An LEA must serve eligible schools or attendance areas in rank order according to their percentage of poverty. An LEA must serve those areas or schools above 75 percent poverty, including any middle or high schools, before it serves any with a poverty-percentage at or below 75 percent. After an LEA has served all areas and schools with a poverty rate above 75 percent, the LEA may serve lower-poverty areas and schools either by continuing with the district-wide ranking or by ranking its schools at or below 75 percent poverty according to grade-span grouping (e.g., K-6, 7-9, 10-12). If an LEA ranks by grade span, the LEA may use the district-wide poverty average or the poverty average for the respective grade-span grouping. An LEA may serve, for one additional year, an attendance area that is not currently eligible but that was eligible and served in the preceding year. The poverty levels are derived from census poverty estimates and are compiled at the local level and submitted to the State for review and approval as part of the application process.

Equipment and Real Property Management –

Equipment means tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000 (2 CFR section 200.33). Title to equipment acquired by a non-Federal entity under grants and cooperative agreements vests in the non-Federal entity subject to certain obligations and conditions (2 CFR section 200.313(a)).

Non-Federal entities other than States must follow 2 CFR sections 200.313(c) through (e) which require that:

1. Equipment acquired with Federal awards is used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award or, when appropriate, under other Federal awards; however, the non-Federal entity must not encumber the equipment without prior approval of the Federal awarding agency (2 CFR sections 200.313(c) and (e)).

2. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal award identification number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property.

3. A physical inventory of the property must be taken and the results reconciled with the property records at least once every 2 years (2 CFR section 200.313(d)(2)).

4. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated (2 CFR section 200.313(d)(3)).

5. Adequate maintenance procedures must be developed to keep the property in good condition (2 CFR section 200.313(d)(4)).

6. If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return (2 CFR section 200.313(d)(5)).

7. When original or replacement equipment acquired under a Federal award is no longer needed for a Federal program (whether the original project or program or other activities currently or previously supported by the Federal government), the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the award. Items of equipment with a current per-unit fair market value of $5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the Federal awarding agency. If the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of $5,000 may be retained or sold. The Federal awarding agency is entitled to the Federal interest in the equipment, which is the amount calculated by multiplying the current market value or sale proceeds by the Federal agency's participation in total project costs (2 CFR section 200.313(e) and 200.41).

The key risks associated with these compliance requirements is that equipment or real property acquired with Federal funds will not be used for the programs or projects for which it was acquired, that proper documentation will not be maintained to account for the real property, that proper inventory controls will not be maintained and that dispositions will not be in accordance with Federal regulations for property that has a fair market value in excess of $5,000. Management has assessed the risk of noncompliance as low because Federal funds are not typically used to purchase equipment or real property in excess of $5,000 and in instances where this does occur, controls are in place to ensure that the compliance requirements are met.

Control activities are more fully described in our Internal Control Manual.

Matching Level of Effort and Earmarking –

The specific requirements for matching, level of effort, and earmarking are unique to each Federal program and are found in the statutes, regulations, and the terms and conditions of awards pertaining to the program. For programs listed in this Supplement, these specific requirements are in Part 4, "Agency Program Requirements," or Part 5, "Clusters of Programs," as applicable. However, for matching, 2 CFR section 200.306 provides detailed criteria for acceptable costs and contributions.

"Matching," "level of effort," and "earmarking" are defined as follows:

1. *Matching* or cost sharing includes requirements to provide contributions (usually non-Federal) of a specified amount or percentage to match Federal awards. Matching may be in the form of allowable costs incurred or in-kind contributions (including third-party in-kind contributions).

2. *Level of effort* includes requirements for (a) a specified level of service to be provided from period to period, (b) a specified level of expenditures from non-Federal or Federal sources for specified activities to be maintained from period to period, and (c) Federal funds to supplement and not supplant non-Federal funding of services.

3. *Earmarking* includes requirements that specify the minimum and/or maximum amount or percentage of the program's funding that must/may be used for specified activities, including funds provided to subrecipients. Earmarking may also be specified in relation to the types of participants covered.

The following is a list of the basic criteria for acceptable matching:

- Are verifiable from the non-Federal entity's records;
- Are not included as contributions for any other Federal award;
- Are necessary and reasonable for accomplishment of project or program objectives;
- Are allowed under 2 CFR part 200, subpart E (Cost Principles);
- Are not paid by the Federal Government under another award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs;
- Are provided for in the approved budget when required by the Federal awarding agency; and
- Conform to other provisions of this part, as applicable.

The key risks associated with these compliance requirements is that grant matching requirements, level of effort requirements, or earmarking requirements will not be met. Management has assessed the risk of noncompliance as low because it does not have Federal awards with matching or earmarking requirements. For Federal awards that have level of effort requirements, the Federal awards are passed-through the Massachusetts Department of Elementary and Secondary Education (DESE) who is responsible for monitoring compliance. The monitoring is completed on an annual basis with data that is collected through the DESE's End-of-Year Financial Reporting requirements. In addition to the DESE monitoring requirements, the education appropriation has increased on an annual basis over the last ten years which reduces the risk that level of effort requirements will not be met.

Control activities are more fully described in our Internal Control Manual.

Period of Availability of Funds –

A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity (2 CFR section 200.309).

Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award (2 CFR section 200.343(b)). When used in connection with a non-Federal entity's utilization of funds under a Federal award, "obligations" means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period (2 CFR section 200.71).

The key risk associated with this compliance requirement is that allowable costs will be charged to a Federal award prior to the period of performance unless prior authorization was received by the Federal awarding agency and that any obligations incurred under the Federal award are not liquidated within 90 calendar days after the end date of the period of performance unless an extension has been granted by the Federal awarding agency. Management has assessed the risk of noncompliance as low because internal controls are in place to ensure that costs can only be charge during the period of performance. These controls include the ability of management to inactivate accounts after the period of availability of funds and the use of purchase requisitions and purchase orders to commit funds which require review and approval by management to ensure that commitments and expenditures are within the period of availability.

Control activities are more fully described in our Internal Control Manual.

Procurement and Suspension and Debarment –

Non-Federal entities other than States, including those operating Federal programs as subrecipients of States, must follow the procurement standards set out at 2 CFR sections 200.318 through 200.326. They must use their own documented procurement procedures, which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal statutes and the procurement requirements identified in 2 CFR part 200. A non-Federal entity must:

1. Meet the general procurement standards in 2 CFR section 200.318, which include oversight of contractors' performance, maintaining written standards of conduct for employees involved in contracting, awarding contracts only to responsible contractors, and maintaining records to document history of procurements.

2. Conduct all procurement transactions in a manner providing full and open competition, in accordance with 2 CFR section 200.319.

3. Use the micro-purchase and small purchase methods only for procurements that meet the applicable criteria under 2 CFR sections 200.320(a) and (b). Under the micro-purchase method, the aggregate dollar amount does not exceed $3,500 ($2,000 in the case of acquisition for construction subject to the Wage Rate Requirements (Davis-Bacon Act)). Small purchase procedures are used for purchases that exceed the micro-purchase amount but do not exceed the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable (2 CFR section 200.320(a)). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources (2 CFR section 200.320(b)).

4. For acquisitions exceeding the simplified acquisition threshold, the non-Federal entity must use one of the following procurement methods: the sealed bid method if the acquisition meets the criteria in 2 CFR section 200.320(c); the competitive proposals method under the conditions specified in 2 CFR section 200.320(d); or the noncompetitive proposals method (i.e., solicit a proposal from only one source) but only when one or more of four circumstances are met, in accordance with 2 CFR section 200.320(f).

5. Perform a cost or price analysis in connection with every procurement action in excess of the simplified acquisition threshold, including contract modifications (2 CFR section 200.323(a)). The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used (2 CFR section 200.323(d)).

6. Ensure that every purchase order or other contract includes applicable provisions required by 2 CFR section 200.326. These provisions are described in Appendix II to 2 CFR part 200, "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."

The key risks associated with this compliance requirement are that micro-purchases (less than $3,500) will not be distributed equitably among qualified suppliers, purchases in excess of the micro-purchase threshold ($3,500) and below the MGL Chapter 30B threshold ($10,000) requiring price/rate quotes will not be adhered to, purchases in excess of the MGL Chapter 30B threshold ($50,000) requiring competitive bids will not be adhered to. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that individuals responsible for procurement have received training and certification under the Massachusetts Public Procurement Officer program sponsored by the Massachusetts Inspector General's Office. Click on the following link to learn more about the certification process http://www.mass.gov/ig/mcppo/. Written policies and procedures are maintained with regards to purchasing that are distributed to department heads to inform them of any new or updated procedures as well as conducting continuing education with regards to purchasing policies and procedures.

Program Income –

Program income is gross income earned by a non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance (unless there is a requirement for disposition of program income after the end of the period of performance as provided in 2 CFR section 200.307(f)).

Program income (2 CFR section 200.80) includes, but is not limited to income from:

- Fees for services performed,
- The use or rental of real or personal property acquired under Federal awards,
- The sale of commodities or items fabricated under Federal awards,
- License fees and royalties on patents and copyrights, except as provided below, and
- Principal and interest on loans made with Federal award funds.

Program income does not include:

- Interest earned on advances of Federal funds.
- Except as otherwise provided in Federal statutes, regulations or the terms and conditions of the Federal award, rebates, credits, discounts and interest earned on any of them.
- Taxes, special assessments, levies, fines, and other such revenues raised by a non-Federal entity, unless the Federal award or Federal awarding agency regulations specifically identify the revenues as program income (2 CFR section 200.307(c)).
- The proceeds from the sale of equipment or real property acquired in whole or in part under the Federal award (2 CFR section 200.307(d)).

Royalties or income earned by an institution of higher education or a nonprofit organization on inventions conceived or first actually reduced to practice in the performance of work under a funding agreement with a Federal agency that is shared with the inventor (2 CFR section 200.307(g); 37 CFR sections 401.2 and 401.14(k); 35 USC 201(i), and 35 USC 202(c)(7)(B)).

The key risk associated with this compliance requirement is that the program income will not be used in accordance with the allowable methods as indicated in 2 CFR section 200.307(e). Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that program income is generally not applicable to our organization. If program income is received, the default method for using program income is the deduction method. Under the deduction method, program income is deducted from the total allowable costs unless the otherwise directed by the Federal awarding or pass-through agency.

Reporting –

Financial Reporting

Recipients must use the standard financial reporting forms or such other forms as may be authorized by OMB (approval is indicated by an OMB paperwork control number on the form) when reporting to the Federal awarding agency. Each recipient must report program outlays and program income on a cash or accrual basis, as prescribed by the Federal awarding agency. If the Federal awarding agency requires reporting of accrual information and the recipient's accounting records are not normally maintained on the accrual basis, the recipient is not required to convert its accounting system to an accrual basis but may develop such accrual information through analysis of available documentation. The Federal awarding agency may accept identical information from the recipient in machine-readable format, computer printouts, or electronic outputs in lieu of closed formats or on paper.

Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of available documentation.

The financial reporting requirements for subrecipients are as specified by the pass-through entity. In many cases, these will be the same as or similar to those for recipients.

The standard financial reporting forms for grants and cooperative agreements are as follows:

- Request for Advance or Reimbursement (SF-270) (OMB No. 0348-0004)). Recipients are required to use the SF-270 to request reimbursement payments under non-construction programs, and may be required to use it to request advance payments.

- Outlay Report and Request for Reimbursement for Construction Programs (SF-271) (OMB No. 0348-0002)). Recipients use the SF-271 to request funds for construction projects unless they are paid in advance or the SF-270 is used.

- Federal Financial Report (FFR) (SF-425/SF-425A) (OMB No. 0348-0061)). Recipients use the FFR as a standardized format to report expenditures under Federal awards, as well as, when applicable, cash status (Lines 10.a, 10.b, and 10c). References to this report include its applicability as both an expenditure and a cash status report unless otherwise indicated.

Electronic versions of the standard forms are located on OMB's home page (http://www.whitehouse.gov/omb/grants_forms).

Financial reporting requirements for cost reimbursement contracts subject to the Federal Acquisition Regulation (FAR) are contained in the terms and conditions of the contract.

Performance and Special Reporting

Non-Federal entities may be required to submit performance reports at least annually but not more frequently than quarterly, except in unusual circumstances, using a form or format authorized by OMB (2 CFR section 200.328(b)(1)). They also may be required to submit special reports as required by the terms and conditions of the Federal award.

Compliance testing of performance and special reporting are only required for data that are quantifiable and meet the following criteria:

1. Have a direct and material effect on the program.

2. Are capable of evaluation against objective criteria stated in the statutes, regulations, contract or grant agreements pertaining to the program.

The key risks associated with this compliance requirement are that the required standardized forms will not be used for reporting and that reporting will not be completed on a timely basis. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that the majority of the Federal awards are received from pass-through entities which provide a significant amount of training and oversight to ensure that reporting requirements are met for each Federal award. Also, reporting responsibilities are centralized with the grant administrators. Management also provides oversight to ensure that monthly, quarterly and annual reporting is completed on a timely basis and that the proper standardized forms are utilized.

Control activities are more fully described in our Internal Control Manual.

Subrecipient Monitoring –

A pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient:

- (1) the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.331(a)(1);

- (2) all requirements imposed by the PTE on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.331(a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the Federal award (e.g., financial, performance, and special reports) (2 CFR section 200.331(a)(3)).

- *Evaluate Risk* – Evaluate each subrecipient' s risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR section 200.331(b)). This evaluation of risk may include

consideration of such factors as the following:

1. The subrecipient' s prior experience with the same or similar subawards;

2. The results of previous audits including whether or not the subrecipient receives single audit in accordance with 2 CFR part 200, subpart F, and the extent to which the same or similar subaward has been audited as a major program;

3. Whether the subrecipient has new personnel or new or substantially changed systems; and

4. The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

- *Monitor* – Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR sections 200.331(d) through (f)). In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:

1. Reviewing financial and programmatic (performance and special reports) required by the PTE.
2. Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means.
3. Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 CFR section 200.521.

Ensure Accountability of For-Profit Subrecipients – Some Federal awards may be passed through to for-profit entities. For-profit subrecipients are accountable to the PTE for the use of the Federal funds provided. Because 2 CFR part 200 does not make subpart F applicable to for-profit subrecipients, the PTE is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients for the subaward. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient' s compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits (2 CFR section 200.501(h)).

The key risks associated with this compliance requirement are that the award and requirements will not be clearly communicated to a subrecipient, that evaluation of the risk of noncompliance for purposes of determining appropriate subrecipient monitoring will not be appropriate, and that required monitoring activities will not be performed. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that no Federal funds are currently awarded to subrecipients.

Special Tests and Provisions –

The specific requirements for Special Tests and Provisions are unique to each Federal program and are found in the statutes, regulations, and the provisions of contract or grant agreements pertaining to the program.

The key risk associated with this compliance requirement is that the recipient will not be aware of special tests and provisions and will not adhere to the specific requirements associated with them. Management has assessed the risk of noncompliance as low. The low risk assessment is based on the fact that an evaluation of grant awards is completed on an annual basis to determine if special tests and provisions are applicable to any grant awards. If special tests and provisions are identified, the administrative team is notified and procedures are put in place to ensure compliance.

- Management is aware of results of monitoring, audits, and reviews, and considers related risk of noncompliance. [Principle 7]

  Management holds regular meetings and is updated on the results of monitoring activities, audits and reviews. Action plans are developed to address any weaknesses in internal or noncompliance that is noted. Additional follow-up is done to make sure that action plans are implemented and that the corrective action addressed any matters noted.

- Management and employees identify, analyze, and adequately respond to risks related to achieving the defined objectives. [Principle 7]

  Management holds regular meetings and discusses risk related to achieving defined objectives. Material risks are analyzed by management and controls are assessed to ensure that risks are reduced to an acceptable level.

- The organizational structure provides identification of risks of noncompliance [Principle 7]
  - Key managers have been given responsibility to identify and communicate risks of noncompliance.
  - Employees who require close supervision (e.g., they are inexperienced) are identified.
  - Management has identified and assessed complex operations, programs, or projects.

- Management considers the potential for fraud when identifying, analyzing, and responding to risk. This assessment includes at a minimum the following: [Principle 8]
  - types of fraud,
  - fraud risk factors, and
  - response to fraud risks.

  During times of significant financial hardship, the increased stress to the organization can increase the risk that prepared budgets are not sufficient to meet actual expenditures. However, the financial reality is that if recurring revenues are not sufficient to fund recurring expenditures, eventually budget cuts will have to be made.

  In the governmental environment, any major organizational restructuring is a long and involved process where management has sufficient lead time to adjust the budget to reflect the new organizational structure.

  There is risk that elected officials may react to increased financial pressures by not implementing or enforcing sound business policies which could lead to a deteriorating financial condition. Examples would include not raising water rates to cover 100% of the cost of providing the service, improper procurement practices, and depletion of reserves to fund operations.

  Lack of foresight in completing long term capital plans can lead to deteriorating infrastructure which will have an adverse effect on the long term financial condition.

  GASB pronouncements can add to the financial burden of a community.

  A community can face financial pressures related to technological resources.

  The government must comply with grant restrictions and all grants are supplied to the accounting office to review the allowability of activities and costs. The Federal grants are audited as part of the single audit which reduces risk. Monitoring reviews are made periodically by the granting agencies. The risk related to noncompliance with Federal and state grants could result in termination of future grants.

  Most grants are drawn down monthly, quarterly or up front. For reimbursable grants the only delay in receipt is the timing of the reimbursement requests.

  The largest risk is a revenue reduction from state aid and excise taxes. However this risk is minimal as the community can increase their major revenue source by 2 1/2% each year. It will cause appropriation reductions but there is no risk the government will go out of business.

  If serious conditions occur due to mismanagement the state has come in several times and put in a control board which has been successful in turning the communities around in a relative short period of time.

  If there is a significant economic downturn, which results in a decreasing revenue base for the community, the community will be forced to reduce services.

There are very few real risks related to the government's revenues. The Department of Revenue (DOR) does not allow the community to budget more than the actual revenue received in the prior year unless they can clearly demonstrate the increase is justified.

The major revenue sources are:

Real estate and personal property taxes which the billing is set by the assessor and first year collections are usually about 95% and in the next year the community usually collect another 4%. Any unpaid amounts are liened against the parcel and therefore the community has secured its position. Due to these factors, risk is minimal.

State Aid is reasonably known before the year begins and is part of the budgetary process. It is always 100% collected and normally received in quarterly payments. Risk is considered minimal.

Motor Vehicle Excise bills are created by the Registry of Motor Vehicles and are substantially collected. Although unpaid amounts cannot be liened they are marked at the registry and the owner cannot renew the registration or license with paying all amounts due.

User fees are based on costs of providing the services and readings taken for actual usage. Any unpaid fees can be liened and depending on the circumstances the service can be stopped until the fee is paid.

Bad debt allowance is minimal.

There is significant risk related to the year-end accrual entries since the entries are done only once a year. Therefore the infrequency of the accounting increases the possibility of error but not fraud or misappropriation of assets.

All of the risks previously mentioned are minimized through a combination of factors, which include:

The Department of Revenue is the oversight board for how all communities must maintain their statutory accounts, in addition, they publish the UMAS manual that is the authoritative budgetary book that dictates how all transactions should be recorded. In conjunction with this, the community is required to submit annual reports under this basis of accounting to the DOR.

The DOR issued a comprehensive guide on how to implement GASB 34 which included all GAAP to date and how the community would convert their statutory financial statements into GAAP. All communities are required to use this guidance when preparing their audited financial statements.

Any new pronouncements are addressed by the community through continuing education provided by the Accountant's and Auditor's Associations and discussions with the independent auditors. Before implementing any new accounting policies, consultations are conducted with the independent auditors.

The major governmental expense is payroll. Procedures are maintained for hiring and dismissing employees. The Personnel department, Treasurer's Office and Accounting Department need to be informed of any personnel changes. Any new full-time employee joins the retirement system and deductions must be turned over monthly. Employees are charged to a department appropriation which is diligently monitored by the department heads. Therefore the risk of full-time fictitious employees is minimal. Salary levels are controlled by collective bargaining and the annual increases are normally 0% to 3% which is covered by prop 2 1/2. If reductions have to be made in the workforce it is usually covered by attrition, retirement, or reducing staffing levels based on seniority. The reductions are normally not made in the finance areas due to the limited number of staff and minor dollars in relation to the total budget. Therefore internal financial controls are usually not adversely affected by layoffs.

Employee benefits are directly related to actual employees and the health insurance account is monitored each month. Although it is possible that terminated employees are not removed from the rolls timely the risk of material financial statement error is minimal.

Pension expense is an annual assessment made by the retirement system.

Debt service is structured with the assistance of financial advisors. There is very little risk related to this expenditure.

The remaining expenses are monitored through annual budgets, capital committees, management and department heads. There is a risk that expenses may be recorded in the wrong period through error or financial statement fraud but the risk is minimized by the fact that accounting personnel are instructed not to pay a bill related to the prior period unless a separate appropriation is made for unpaid bills. This process takes months and through past experience the risk is minimal. The recording of expenses in the wrong fiscal year is only important in budgeted funds as multi-year funds such as capital projects, certain grants and revolving funds carryover any unspent resources to the following year.
The risk related to investment activity relates to investing in high risk investments which could result in a permanent loss of operating or capital funds.

MGL limits local government's legal investments which significantly reduces investment risk. There is minimal personal benefit to the Treasurer based on investment performance. Therefore, the likelihood that the Treasurer would knowingly violate MGL regulations is minimal. The commonwealth updates its legal list of investments annually.

The risk related to financing is not having access to the financing markets to meet cash flow needs. In addition, there are several forms of complex financing arrangements that places risk to the community through interest rate increases. We have never experienced an inability to access financing at competitive rates.

The MGL does not allow for local governments to engage in complex financing arrangements such as swaptions. In order for a community to borrow, a series of third parties are involved in the process including financial advisors, the executive branch of the government, bond counsel, DOR, which ensure that the financing is in compliance with MGL. This area does not carry a significant risk.

The financial statements are expected to be widely distributed to Federal agencies, State agencies, citizens, used in official statements, continuing disclosures and other. The risks are community related if there are qualifications in the opinion, findings on the single audit or significant deficiencies. We do not believe any of these risks are significant because they are minimized through the independent audit process.

The risks related to IT include:

- failure to backup critical data and programs.
- lack of sufficient personnel with appropriate knowledge and skills due to budgetary constraints. There is risk associated with the loss of a critical IT employee if the employee could not be replaced immediately through internal or external sources.
- lack of adequate documentation of policies and procedures related to IT and financial applications.
- lack of contingency plans for alternative processing in the event of loss or interruption of the IT function.
- the risk of maintaining multiple computing environments without adequate integration.

These risks have been mitigated by the employment of an IT Director with suitable skills, knowledge and experience. In addition, written policies and procedures have been adopted to ensure that each of these risks has been addressed.

- Processes are established to implement significant changes in program objectives and procedures. [Principle 9]
  Grant agreements, contracts and the Federal compliance supplement are reviewed on an annual basis to identify significant changes to program objectives and procedures. Oversight agencies and pass-through entities, such as the Department of Education, provide training and resource materials to assist in the identification of changes to program objectives and procedures. Once significant changes are identified, policies and procedures are developed to ensure compliance. These policies and procedures are communicated to management at weekly meetings and departmental staff is made aware of the changes by management.

C. **Control Activities.** The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system.

- Adequate segregation of duties is provided between performance, review, and recordkeeping of a task. [Principle 10]

  Management should divide or segregate key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for:
  - authorizing transactions,
  - processing and recording them,
  - reviewing the transactions, and
  - handling any related assets or process so that no one individual controls all key aspects of a transaction or event.

  In other words, control activities related to authority, custody, and accounting of operations ought to be separated to achieve adequate segregation of duties.

  If segregation of duties is not practical within an operational process because of limited personnel for example, adding closer supervision, cross-training or frequent reviews may be an alternative for this control activity.

  Segregation of duties is achieved at the departmental level as well as at the entity-wide level. Grant drawdowns and requests for reimbursement are initiated at the departmental level and cash receipts are recorded by the Treasurer's office and are wired into a bank account maintained by the Treasurer. The Treasurer has custody of all of the bank accounts. Departments will typically notify the Treasurer when a drawdown or reimbursement request has been made to assist the Treasurer with the identification of funds received.

  For the majority of the Federal awards, payroll is the most significant transaction class. The grant application process typically requires a detailed budget to be approved indicating the payroll positions to be charged, and the number of FTE's associated with each position. Time and effort documentation is maintained by each employee paid from the grant and is approved by the department head to ensure that only eligible payroll is charged to the Federal awards. For disbursements, purchase requisitions and purchase orders are utilized which are approved at the department level, approved by the procurement officer and approved by the Accountant/Auditor. Control activities are more fully described in our Internal Control Manual.

- Supervision of employees is commensurate with their level of competence. [Principle 10]

  Employee's competence is evaluated on an ongoing basis. The level of employee supervision is planned and adjusted based on the evaluation of the employee's performance and competence. As an employee's level of competence increases, supervision of that employee can be reduced to a lower level.

- Personnel possess adequate knowledge and experience to discharge their responsibilities. [Principle 10]

  Personnel are evaluated during the hiring process against specific roles and responsibilities that they are applying for. Candidates for management level positions typically require prior experience that would allow them to complete the responsibilities of the position. Staff level positions do not always require prior experience, but personnel must possess the ability to perform the roles and responsibilities given sufficient training and supervision.

- Equipment, inventories, cash, and other assets secured physically and periodically counted and compared to recorded amounts. [Principle 10]

  Equipment is tagged and inventoried on a periodic basis. Commodities for the school lunch program are also inventoried on a regular basis. Cash and other assets are counted and reconciled to the general ledger and supporting documentation on a monthly basis. Any discrepancies noted are investigated and resolved as part of the reconciliation process.

- Computer and program controls include [Principle 11]:
  - Data entry controls, e.g., edit checks.
  - Exception reporting.
  - Access controls.
  - Reviews of input and output data.
  - Computer general controls and security controls.

Data entry controls primarily relate to the reconciliation process. This is where most data entry errors are discovered and corrected. Some of the most important reconciliations include cash, receivables, Federal awards, departmental appropriations, payroll withholdings, etc.

Exception reporting is mainly used in the billing process to identify issues with customer utility bills and to ensure that bills are in line with expectations. Outliers are reviewed and investigated to ensure accuracy.

Data access is controlled through the use of user profiles in the accounting system and through physical safeguards for manual records such as locking information in a safe, file cabinet or other secure area. Computer passwords are also changed periodically and require strong passwords to reduce the risk of hacking.

Input and output data is reconciled to supporting documentation by the accounting department as well as the departments that are responsible for the transactions.

- Operating policies and procedures exist and are clearly written and communicated. [Principle 11]

- Procedures are in place to implement changes in statutes, regulations, and the terms and conditions affecting Federal awards. [Principle 11]

  Grant managers are responsible for identifying changes in statutes, regulations and terms and conditions affecting Federal awards and are responsible for updating processes and procedures to ensure compliance. Federal awarding agencies as well as pass-through entities also provide training seminars to highlight changes in statutes, regulations and terms and conditions affecting Federal awards. The seminars are designed to educate the grant recipients about how to comply with the changes.

- Management prohibits intervention or overriding established controls. [Principle 11]

  Management reviews compliance with established controls to ensure that controls are not intervened with or overridden. For example, supporting documentation is reviewed to ensure that required reviews and approvals by department heads are occurring and that the required signoffs are present documenting department head approval.

D. **Information and Communication**. The quality of information management and personnel communicate and use to support the internal control system.

- The accounting system provides for separate identification of Federal and non-Federal transactions and allocation of transactions applicable to both. [Principle 13]

  A fund based accounting system is maintained that provides a separate accounting of Federal funds. This facilitates identification of Federal awards and accounting and reporting requirements.

- Adequate source documentation exists to support amounts and items reported. A recordkeeping system is established to ensure that accounting records and documentation are retained for the time period required in the statutes, regulations, and the terms and conditions applicable to the program. [Principle 13]

  Source documents are typically maintained at the department level where responsibility for administration of the Federal award exists as well as in the accounting and treasury departments. Supporting documentation is required for the receipt and disbursement processes. For disbursements, the original invoice must be submitted to the accounting department and is maintained with the approved warrant. For receipts, supporting documentation must be provided to the treasurer's office along with a turnover sheet that is used to record the transaction. All documentation is maintained in accordance with Federal and State record retention requirements. See 2CFR Section 200.333 for UG record retention requirements. Massachusetts record retention requirements can be found at https://www.sec.state.ma.us/arc/arcrmu/rmuidx.htm.

- Accurate information is accessible to those who need it. [Principle 13]

  Accurate financial information can be obtained from the accounting system. This information is reconciled to departmental records on a monthly basis. Program related information is maintained at the department level and can be obtained by contacting the applicable department.

- Reports are provided timely to managers for review and appropriate action. [Principle 13]

Financial information is available to managers on a real-time basis through access to the accounting system. Audits and review reports are available to managers for review and appropriate action. From a practical standpoint, any matters warranting corrective action are discussed at the time of the audit. Responses from management and corrective actions are requested at that time and are typically implemented prior to the audit being finalized or very soon thereafter. Corrective action plans are required to be submitted to the Federal audit clearinghouse with the annual submission which helps to facilitate timely implementation.

- Reconciliations and reviews ensure accuracy of reports. [Principle 13]

  Monthly reconciliations of general ledger accounts are required. This includes reconciliation of cash accounts between bank and general ledger balances and reconciliation of revenue and expenditure transactions.

- Actions are taken as a result of communications received. [Principle 13]

  Audits and review reports are available to managers for review and appropriate action. Any matters warranting corrective action are communicated to management during the audit. Responses from management and corrective actions are requested at that time and are typically implemented prior to the audit being finalized or very soon thereafter. Corrective action plans are required to be submitted to the Federal audit clearinghouse with the annual submission which helps to facilitate timely implementation.

- Established internal and external communication channels exist. [Principle 14]
  - Staff meetings.
  - Bulletin boards.
  - Memos, circulation files, e-mail.
  - Surveys, suggestion box.

  Management meets on a regular basis to discuss emerging issues and other pertinent matters. Staff meetings are held on an as needed basis at the discretion of the department head. Other communications are made using bulletin boards, memo's emails and surveys.

- Employees' duties and control responsibilities are effectively communicated. [Principle 14]

  Employee roles and responsibilities are documented by the human resources department and communicated to each employee. Control responsibilities are documented in the internal control document and are communicated to employees by management. Procedure manuals are maintained at the department level documenting the control responsibilities of each position in the department.

- Channels of communication for people to report suspected improprieties have been established. [Principle 14]

  Employees are encouraged to report improprieties to their direct supervisor, however in situations where this is not practical; they are encouraged to report to the next highest ranking level of management. In instances where this is still not practical, employees are encouraged to bring the matter to the City Manager.

- There are established channels of communication between the pass-through entity and subrecipients. [Principle 15]

  We do not currently provide any subawards to subrecipients.

E. **Monitoring**. Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

- Ongoing monitoring is built-in through independent reconciliations, staff meeting feedback, rotating staff, supervisory review, and management review of reports. [Principle 16]

  Various reconciliations are performed by program staff, including reconciliation of general ledger balances to departmental records, reconciliation of external financial reporting to general ledger balances and other applicable supporting documentation. Management is responsible for reviewing and approving the reconciliations on a monthly basis. Staff meetings are held on a regular basis. Staff meetings are held to disseminate information to staff and to provide a forum for staff members to bring internal control and other issues to management's attention.

- Periodic site visits are performed at decentralized locations and checks are performed to determine whether procedures are being followed as intended. [Principle 16]

  The Accounting function is responsible for performing periodic site visits to assess whether or not departments are adhering to established policies and procedures. This involves meeting with program management and staff to assess their understanding of their roles and responsibilities and the required control activities. Additionally supporting documentation is reviewed to ensure that control activities are being performed as required and that department heads are providing the necessary oversight and supervision through review and approval of supporting documentation. For example, this oversight includes review and approval of purchase requisitions, invoices, time and effort documentation for staff being paid from Federal funds, account reconciliations and other pertinent documentation to ensure compliance with program requirements.

- Management meets with program monitors, auditors, and reviewers to evaluate the condition of the program and controls. [Principle 16]

  The results of site visits, audits and other reviews are evaluated by management to determine whether internal controls are operating as designed and to assess the effectiveness of the internal controls at achieving the control objectives.

- Management follows up on irregularities and deficiencies to determine the cause. [Principle 17]

  Any irregularities or deficiencies noted during the site visits are followed up on immediately by management. Management assesses whether or not the irregularities or deficiencies could result in a material noncompliance or a material weakness in internal controls. Based on this assessment, a determination is made as to whether or not there is a weakness in the design or operation of controls. If the deficiency relates to the operation of internal controls, the deficiency is addressed with the department head and staff members to ensure that controls operate as designed on a go-forward basis. If the deficiency relates to the design of internal controls, the controls are assessed and modifications to existing procedures are implemented to correct the deficiency.

- Internal audit routinely tests for compliance with Federal requirements. [Principle 17]

  Internal audits are performed on an annual basis to verify compliance with grant agreements, laws and regulations pertaining to Federal awards and are performed by individuals independent of the department that is administering the Federal program. Any noncompliance noted in the internal audits is brought to the attention of the department head as well as management. Management requires the department head to develop corrective action plans and additional follow-up is completed to ensure that the corrective actions are implemented and that the deficiencies are satisfactorily resolved.

- If there is a governing Board, the Board reviews the results of all monitoring or audit reports and periodically assesses the adequacy of corrective action. [Principle 17]

  Monitoring and auditing results are presented to the governing Board on an annual basis. The results of monitoring and audits are reviewed by the governing Board and the status of corrective actions is confirmed. In instances where corrective actions have not been fully implemented, the governing Board will provide the necessary oversight and follow-up to ensure that the corrective actions are taken.

References

COSO INTERNAL CONTROL FRAMEWORK RESERVE POLICY

- COSO Organization

Treasury Practices, Procedures, and Policies

The Office of the City Treasurer and Collector is responsible for a variety of key financial tasks, all of which require clear procedures and policies including the following:

- **Financial Safeguards**
  The Treasurer/Collector is responsible for establishing appropriate controls, policies and procedures related to the collection of funds throughout the City.

- **Collection of Payments**
  The Treasurer/Collector is responsible for the collection of all payments, including electronic fund transfers, cash, other payment tenders.

- **Issuance of Debt**
  The Treasurer/Collector is responsible for assisting the CFO with the issuance of short-term and long-term debt, and

- **Disbursement** of Funds
  Any money that the City spends is disbursed through the Treasurer/Collector.

- **Financial Reporting**
  The Treasurer/Collector is responsible for reconciling bank accounts and the details of all receivables.

Effective Dates

INVESTMENT POLICY

Implementation Date	07/01/2015
Revised	05/30/2023
Revised	

Background and Purpose

INVESTMENT POLICY

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

Policy Statement and Data

INVESTMENT POLICY

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

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

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

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

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

Investment Instruments

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

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

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

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

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

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

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

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

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

Diversification

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

Authorization

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

Ethics

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

Relationship with Financial Institutions

Financial institutions shall be selected first and foremost with regard to safety. Municipalities/districts shall subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers shall be recognized, reputable dealers.

When using the Veribanc rating service, the treasurer may invest in such banks that show a green rating in a particular quarter. If a rating is yellow, the treasurer shall contact the appropriate banking institution and request in writing an explanation of the change in rating and the expected time table for it to be changed to green.

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

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

Reporting Requirements

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

a. A listing of the individual accounts and individual securities held at the end of the reporting period.
b. A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the "Diversification" section of this Investment Policy.

c. A summary of the income earned on a monthly basis and year to date basis shall be reported.
d. The municipal treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City's cash position.
e. The report shall demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

Restrictions

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

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

References

INVESTMENT POLICY

- Massachusetts General Law Chapter 44 §§ 55, 55A and 55B

Effective Dates

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

Implementation Date	07/01/2019
Revised	05/30/2023
Revised	

Background and Purpose

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

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

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose. M.G.L. c. 44 §10 specifies that the debt limit for towns is 5% of Equalized Valuation. Based upon Lowell's current valuation, the debt limit would be approximately $301.4 million. In accordance with M.G.L. c. 58 § 10C, the Commissioner of Revenue has determined that the equalized valuation for the City of Lowell as of 2022 is $11,375,052,400[1].

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

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

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Footnotes

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

Policy Statement and Data

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

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

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

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

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

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

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

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

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

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

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

b. Capital Planning Review Committee:

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

c. Bond Rating

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

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

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

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

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

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

d. Debt Guidelines

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

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

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

e. Debt Strategies

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

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

f. Debt Limit Background

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

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

g. Types of Obligations

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

ii. *Serial Bonds and Notes*. These are generally required to be payable in annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. A level debt service schedule, or a schedule that provides for a more rapid amortization of principal than level debt service, is permitted. The principal amounts of certain economic development bonds supported by tax increment financing may be payable in equal, diminishing or increasing amounts beginning within 5 years after the date of issue. The maximum terms of serial bonds and notes vary from one year to 40 years, depending on the purpose of the issue. The maximum terms permitted are set forth in the statutes. In addition, for many projects, the maximum term may be determined in accordance with useful life guidelines promulgated by the State Department of Revenue ("DOR") Serial bonds and notes may be issued for the purposes set forth in the statutes. In addition, serial bonds and notes may be issued for any capital purpose set forth in the DOR useful life guidelines that has a useful life of at least 5 years. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum applicable term measured from the date of the original bonds or notes and must produce present value savings over the debt service of the refunded bonds. Generally, the first required annual payment of principal of the refunding bonds cannot be later than the first principal payment of any of the bonds or notes being refunded thereby, however, principal payments made before the first principal payment of any of the bonds or notes being refunded thereby may be in any amount.
Serial bonds may be issued as "qualified bonds" with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature not less than 10 nor more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service paid by the State from state aid or other state payments; administrative costs and any loss of interest income to the State are to be assessed upon the city or town.

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

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

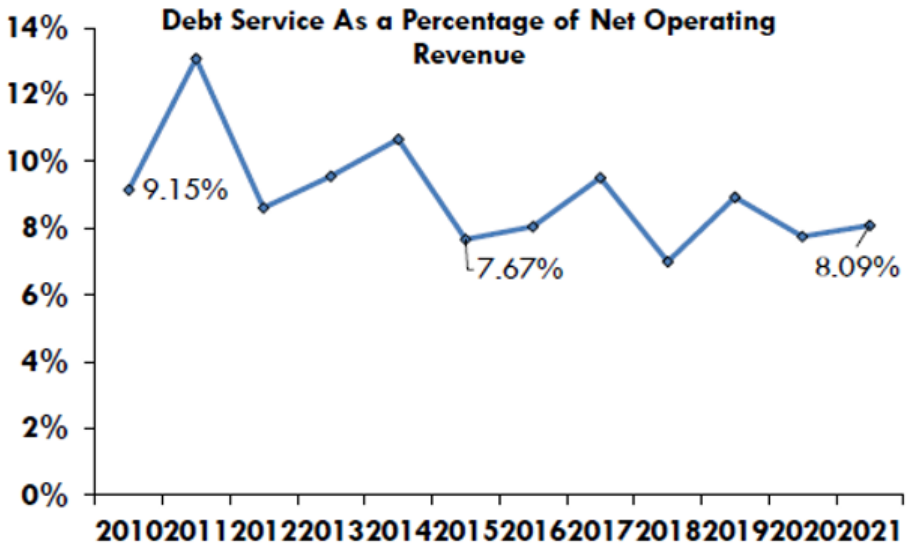
Debt Ratios

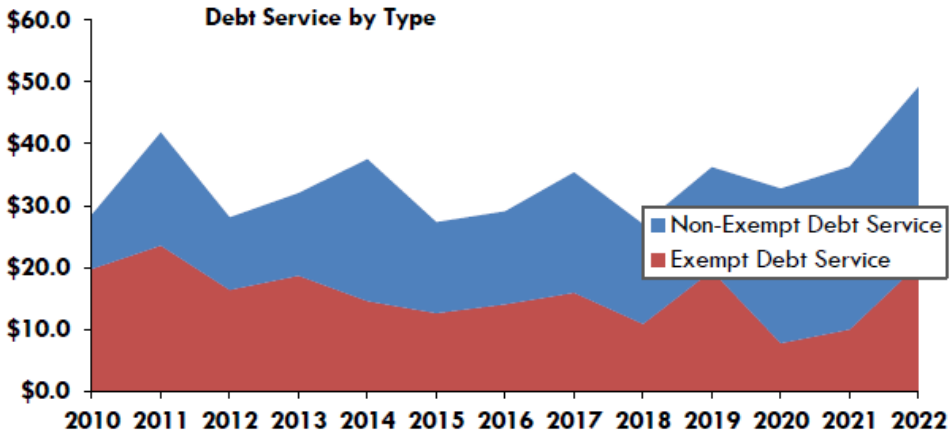
Fiscal Year	General Obligation Bonds Outstanding	Population[3]	Assessed Valuation[4]	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2022	$312,339,894	115,554	$11,375,052,400	$2,703	2.74%
2021	$297,598,932	106,519	$9,848,176,600	$2,794	3.02%
2020	$264,438,247	106,519	$8,192,976,800	$2,483	3.2%
2019	$209,125,420	106,519	$8,183,602,800	$1,963	2.5%
2018	$224,464,495	106,519	$7,154,033,100	$1,893	2.9%
2017	$224,464,495	106,519	$7,154,033,100	$1,893	3.2%
2016	$236,079,708	106,519	$6,552,635,400	$2,132	3.3%
2015	$233,750,883	106,519	$6,552,635,400	$2,147	3.8%
2014	$225,286,056	106,519	$6,085,685,748	$2,069	3.7%
2013	$233,561,059	106,519	$6,082,517,858	$2,145	3.8%

Fiscal Year	General Obligation Bonds Outstanding	Population[3]	Assessed Valuation[4]	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2012	$242,943,543	106,519	$6,095,108,518	$2,281	4.0%
2011	$230,425,550	106,519	$6,149,861,125	$2,163	3.7%
2010	$204,910,795	106,519	$6,390,673,111	$1,924	3.2%

Debt Lmit Calculation

Equalized Valuation as of January 1, 2022	$	11,375,052,400
Debt Limit (5% of Equalized Valuation)	$	568,752,620
Total Outstanding Debt as of June 30, 2022[5]	$	335,519,225
Total Authorized/ Unissued Debt as of June 30, 2022 (Approximate)	$	453,627,1968
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	**$**	**789,146,421**
Amount of Outstanding Debt Outside the Debt Limit	$	119,940,974
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$	401,816,96[6]
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**





Fiscal Year	Non-Exempt Debt Service	Exempt Debt Service	Total Debt Service	Operating Revenue (Nominal Dollars)	As % of Net Operating Revenue: 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)

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

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Footnotes

1. Based on the 2010 federal census.
2. 2014 equalized valuation is used for fiscal 2015 and 2016; 2016 equalized valuation is used for fiscal 2017 and fiscal 2018; 2018 equalized valuation is used for fiscal 2019 and fiscal 2020.

3. Based on the 2010 federal census.
4. 2014 equalized valuation is used for fiscal 2015 and 2016; 2016 equalized valuation is used for fiscal 2017 and fiscal 2018; 2018 equalized valuation is used for fiscal 2019 and fiscal 2020.
5. Projected debt as of 6/30/2022.
6. Currently, the City has approximately $453.6 million (excluding authorized refundings) of authorized unissued debt outstanding, comprised of the following: $279.436 million school bonds authorized for construction and reconstruction of a new high school. The total amount authorized for this project will be reduced to the extent of school building grant funds paid to the City by the Massachusetts School Building Authority (MSBA). The reimbursement rate will be approximately 80% of reimbursable project costs. $60.705 million sewer and $43 million water bonds authorized for the reconstruction of water and sewer mains and facility upgrades throughout the City. The City is aggressively working to maintain and improve its water and sewer infrastructure. Financing will be through the Massachusetts Clear Water Trust. Rates will be raised to support this debt as it is issued. Additionally, the City will have authorized unissued debt of approximately $40.731 million for various capital improvements.

References

DEBT MANAGEMENT AND CAPITAL INVESTMENT POLICY

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

Effective Dates

RESERVE POLICY

Implementation Date	07/01/2018
Revised	05/01/2023
Revised	

Background and Purpose

RESERVE POLICY

The purpose of this policy is ternary:

1. Preserve the creditworthiness of the City for borrowing monies at favorable interest rates;
2. Provide working capital to meet cash flow needs during the year;
3. Attempt to stabilize fluctuations from year to year in property taxes paid by the city's taxpayers.

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

Scope and Applicability

RESERVE POLICY

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

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

Policy Statement and Data

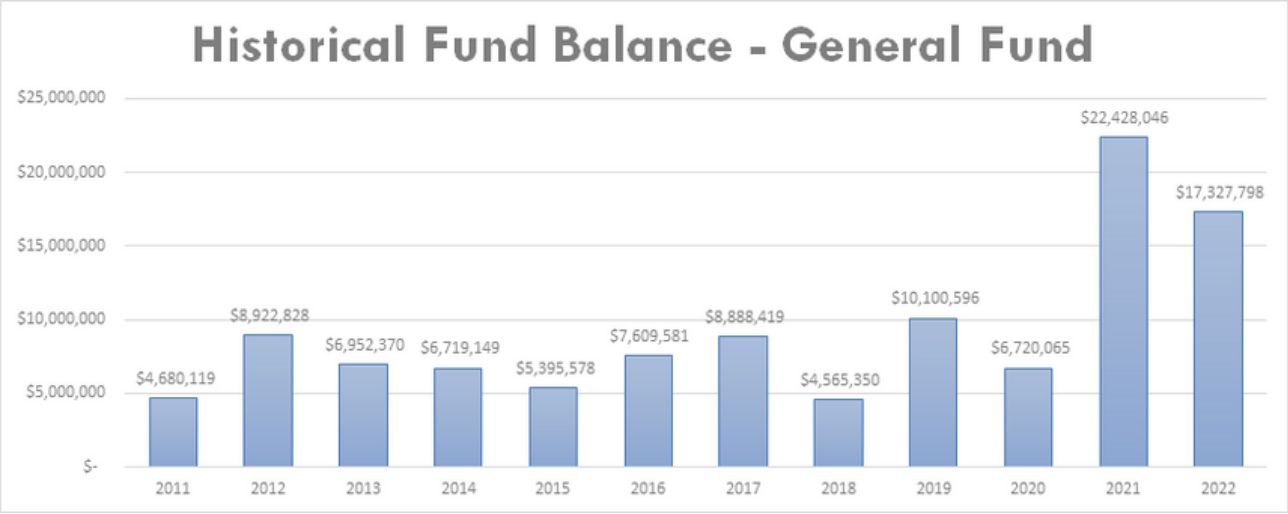
RESERVE POLICY

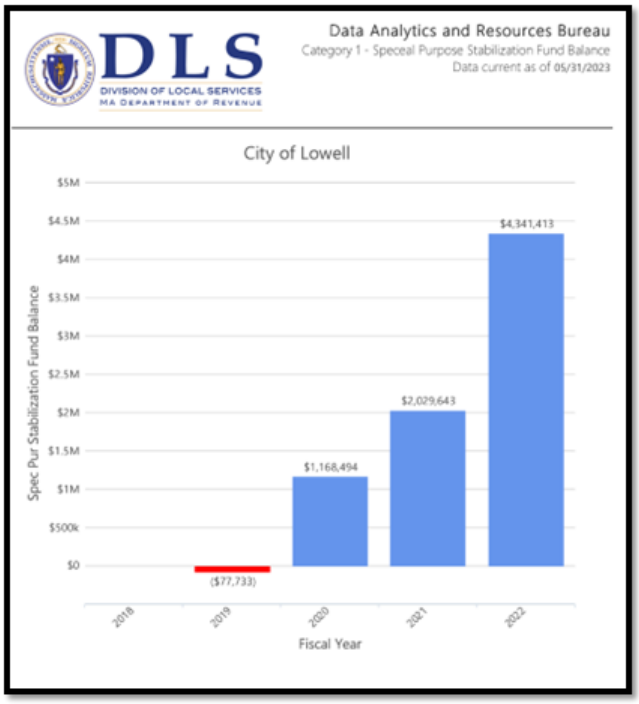
Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City of Lowell to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

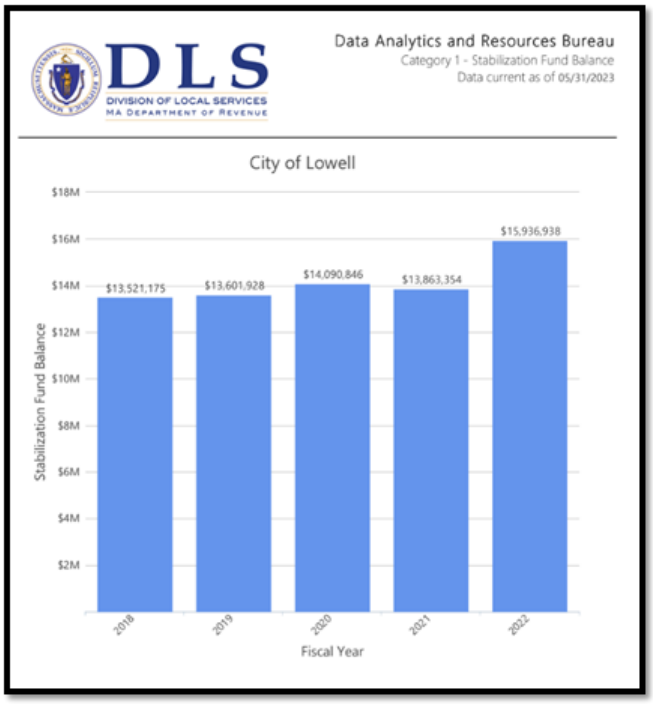
- An unassigned General Fund (GAAP) balance as of June 30 of each year equal to or greater than 10% of the ensuing fiscal year's tax levy and total general fund balance as of June 30 of each year equal to or greater than 7% of the ensuing fiscal year's operating revenue.

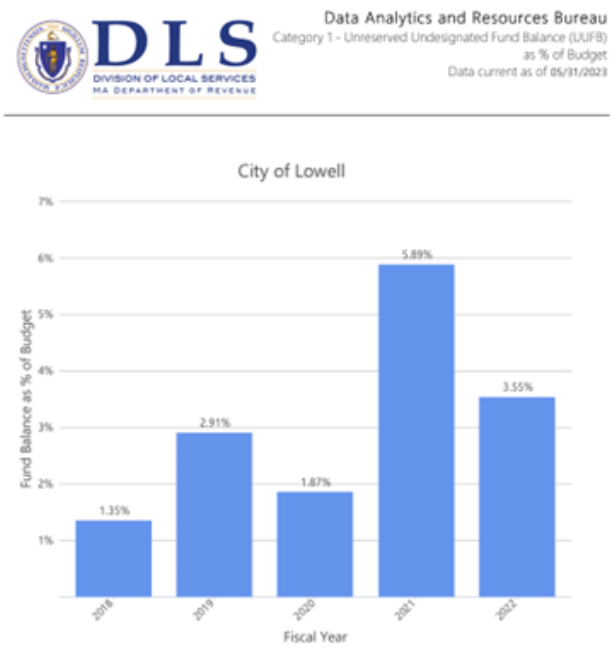
In order to achieve the goal of mitigating certain unforeseen future fiscal events, the City of Lowell shall annually appropriate an amount equal to at least 5% of the most recently certified "Free Cash" total by the Department of Revenue ("DOR") into the city's general, stabilization account.

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









References

RESERVE POLICY

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

Effective Dates

OPEB FUNDING POLICY

Implementation Date	07/01/2019
Revised	05/31/2023
Revised	

Background and Purpose

OPEB FUNDING POLICY

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

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

Policy Statement and Data

OPEB FUNDING POLICY

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

FUNDING SOURCES

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

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

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

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

Investment Policy Statement

The primary purpose of this Investment Policy Statement (the "IPS") is to provide a clear understanding regarding the City of Lowell (the "City") OPEB Trust's (the "Trust") investment objectives, performance goals, and risk tolerance.

A. Scope

This IPS applies to all funds that are separately designated as long-term OPEB funds for the City or any of its separately identified enterprises. Any additional contributions to the Trust will be maintained in the same manner.

B. Authority

Massachusetts General Law Chapter 32B, Section 20 allows a city, City, county or municipal lighting plant to set up a special trust fund, the Other Post-Employment Benefits (OPEB) Liability Trust Fund. The governmental unit's treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

C. Diversification

The following asset classes can be included in the Trust in order to construct a diversified investment portfolio that is both prudent and appropriate given the City's actuarial assumed discount rate, target rate of return, investment objective, and risk tolerance. The investment parameters and asset allocation definitions that will govern the Investment Manager of the diversified portfolio are included in the addendums to this IPS.

Equities

The primary objective of the Trust's equity allocation is to provide long–term total returns that are, at a minimum, consistent with appropriate broad market indexes through full market cycles.

The Investment Manager of the diversified portfolio can purchase and manage the equity allocation using individual equities, such as domestic common stocks, preferred stocks, and/or American-Depository Receipts (ADRs).

The Investment Manager can also utilize other investments such as, mutual funds, exchange traded funds, closed-end funds, etc. Total equity exposure is able to include, both domestic and international equities, both developed and emerging countries and geographic regions, as well as large-, mid-, and small-market capitalization weighted companies. Direct holdings of common stock, preferred stock, and/or ADRs in any one company should not exceed 5% of the market value of the invested portfolio.

Investing directly in real estate, private placements, letter stock, or initial public offerings is strictly prohibited. The Investment Manager of the diversified portfolio shall not engage directly in margin transactions, short sales, or any other leveraged or inverse investment vehicles. Mutual funds, exchange-traded funds, and closed-end funds, however, may engage in margin, leverage, and/or short sales. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Fixed Income

The primary objectives of the Trust's fixed income allocation are to preserve capital and generate a reasonable level of cash flow. The secondary objective is to provide price returns that exhibit lower correlation to the broad global equity markets in order to reduce the overall risk of the portfolio.

The Investment Manager of the diversified portfolio can purchase and manage the fixed income allocation using individual bonds that are United States Dollar denominated only. Issuer selection can include domestic corporate bonds and any obligations of the United States Government and/or its agencies.

The Investment Manager can also utilize other investment vehicles such as, mutual funds, exchange traded funds, closed-end funds, etc. Total fixed income exposure is able to include, both domestic and international bonds, both developed and emerging countries and geographic regions. Direct holdings of individual corporate bonds in any one company should not exceed 5% of the market value of the invested portfolio; however, this is not applicable to the United States Government and/or its agencies. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds.

Investing directly in real estate, mortgages, collateral or non-collateral loans, private placements, fixed income or interest rate futures, or any other specialized fixed income ventures is strictly prohibited. Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Alternative Investments

The primary objective of the Trust's alternative allocation is to provide long-term capital appreciation that is less correlated to broad global equity and fixed income indexes.

The Investment Manager of the diversified portfolio can only purchase those strategies that are deemed to be alternative through daily-liquid diversified investment vehicles such as, mutual funds, exchange-traded funds, closed-end funds, etc. The only exceptions to the daily liquidity rule are private equity and real estate exposures and investment strategies. Private equity vehicles may also hold private debt as part of a diversified strategy.

Investing directly in unit-investment trusts (UITs) and business development companies (BDCs) are strictly prohibited.

Cash and Cash Equivalents

Cash will be maintained to provide periodic cash distributions, when necessary. Cash will not normally be held as a strategic investment asset, although the Investment Manager may seek to allow cash to build to the maximum level in times of market uncertainty.

D. Specific Risks

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The City will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

In regard to fixed-income investments, the City will only purchase investment grade securities. Lower-quality investments may only be held through diversified vehicles, such as mutual funds or exchange-traded funds. Investments in fixed income securities will be made primarily for income and capital preservation.

Custodial Risk

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

The City will review the financial institution's financial statements and the background of the sales representative. The intent of this qualification is to limit the City's exposure to only those institutions with a proven financial strength, Capital adequacy of the firm, and overall affirmative reputation in the municipal industry.

Further, all securities not held directly by the City, will be held in the City's name and tax identification number by a third-party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The City will minimize Concentration of Credit Risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. As stated above, securities of a single corporate issuer (with the exception of the United States Government and its Agencies) will not exceed 5% of the portfolio value.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

The City will manage interest rate risk by managing duration, as a measure of interest rate sensitivity, in the Trust.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment or a deposit. The City will, as much as feasible, mitigate foreign currency risk.

E. Standards of Care

The standard of prudence to be used by the Treasurer shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. The Treasurer acting in accordance with written procedures and this IPS, and exercising reasonable due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided the purchases and sale of securities is carried out in accordance with the terms of this IPS.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

In addition, this section would also apply to M.G.L. Chapter 44 Section 55A which refers to the liability of the Treasurer for losses due to bankruptcy.

F. Ethics

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

G. Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to their financial soundness and stability. Brokers should be recognized, reputable dealers. All cash and securities shall be held in either a bank that is allowable for the deposit of public funds, provided funds on deposit are insured by the Federal Deposit Insurance Corporation (FDIC), or in an Investment Brokerage Account that is insured by the Securities Investor Protection Corporation (SIPC). If a banking institution is selected as manager, the City will subscribe to Veribanc©, a recognized bank rating service.

The Treasurer shall require any brokerage houses and broker/dealers, wishing to do business with the City, to supply the following information to the Treasurer:

- Annual financial statements
- If acting as a Registered Investment Adviser, Form ADV Part II report
- Errors & Omissions insurance amounting to, at a minimum, the total fair market value of the Trust Funds Portfolio.
- A statement that the Advisor has read the City’s IPS and will comply with it on an annual basis
- Annual review all advisors through www.finra.org: Broker Check

H. Reporting Requirements

On a Semi-Annual basis, a report containing the following information will be prepared by the Treasurer and distributed to the City Manager, as appropriate. The semi-annual report will include the following information, as a minimum requirement:

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

I. Performance Measurement and Evaluation

- The individual and custom benchmarks that will be monitored for performance reporting and analysis of the Trust’s portfolio are stated and described in the addendums to this IPS.

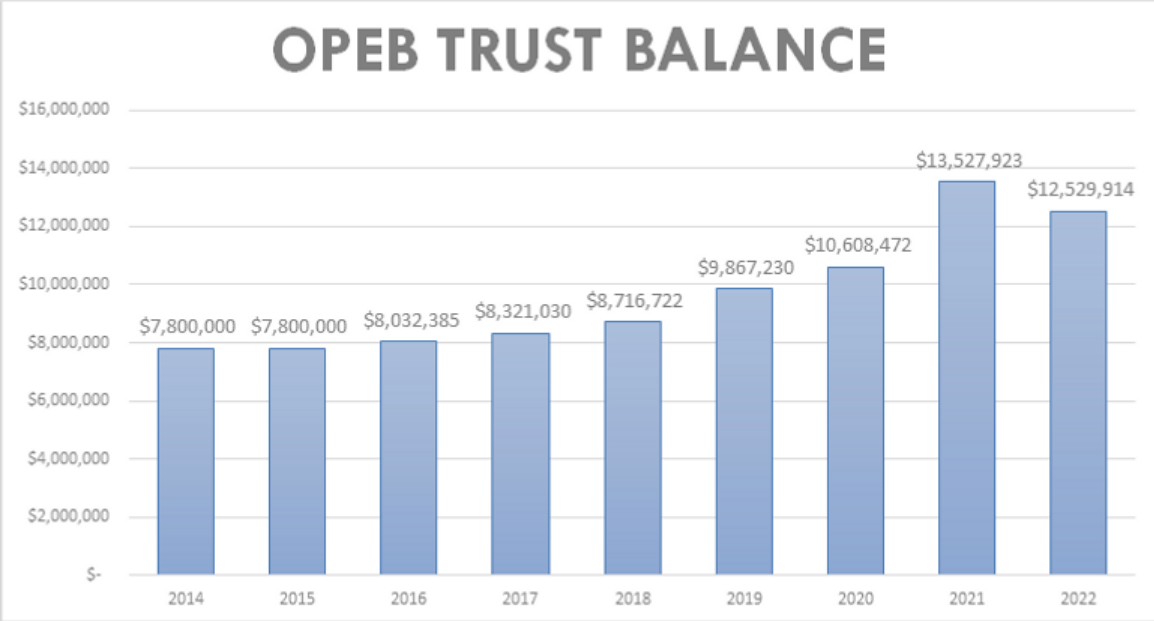
- It is expected that the respective asset classes of the Trust’s diversified portfolio will outperform their respective benchmarks, net of fees and expenses, on a long term (market cycle) basis.

J. Supervision

- The Treasurer will meet with the investment manager(s) as frequently as semi-annually to monitor the performance of the funds and the investment manager(s) compliance with these guidelines. The Treasurer will receive and review portfolio management reports semi-annually.

- The Treasurer will review this Investment Policy Statement at least once a year to ensure that it remains appropriate and complete.

- The Treasurer has the option to review the management of funds to consider going out to bid periodically.



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

References

OPEB FUNDING POLICY

- GFOA Best Practice, Establishing and Administering an OPEB Trust (https://www.gfoa.org/establishing-and-administering-opeb-trust), September 2016.
- M.G.L. c. 32B § 20
- M.G.L. c. 203C § 1-11
- M.G.L. c. 41 § 46

Effective Dates

CONTINUING DISCLOSURE POLICY

Implementation Date	07/01/2020
Revised	05/31/2023
Revised	

Background and Purpose

CONTINUING DISCLOSURE POLICY

In order to sell most types of bonds, the municipal issuer must enter into a written agreement or undertaking to make certain annual financial information about the issuer publicly available for as long as any bonds remain outstanding. The contractual obligation by the municipal issuer to make information available on an annual basis is referred to as “continuing disclosure.” The exact type of information required to be updated annually and publicly disclosed typically differs depending on the type of bond issue, but generally consists of the annual financial statements of the issuer and certain specific operating data.

Policy Statement and Data

CONTINUING DISCLOSURE POLICY

Federal securities laws prohibit making any untrue statement of a material fact or omitting any material fact necessary in order to make disclosure statements, in the light of the circumstances under which they were made, not misleading. City of Lowell, Massachusetts (the "Issuer") has executed continuing and/or significant events disclosure certificates (generally referred to herein as "disclosure agreements") in connection with the Issuer's bond and note issues (generally referred to herein as "bonds"). The Issuer's preliminary official statements and final official statements (generally referred to herein as "official statements") describe compliance with the Issuer's disclosure agreements. The Issuer has adopted these procedures to ensure compliance with the Issuer's disclosure agreements in a manner that is consistent with federal securities laws. These procedures will be reviewed and will be updated as necessary to accurately reflect the responsibilities of the Issuer's finance team.

The financial officer of the Issuer (or such other officer as may from time to time be designated by the Issuer's Chief Executive Officer, as defined in M.G.L. c.4, §7) (the "Compliance Officer") will take primary responsibility for (A) ensuring the timeliness and sufficiency of the Issuer's disclosure filings and (B) ensuring the accuracy of the Issuer's official statements regarding compliance with the disclosure agreements, each as further described below. Hilltop Securities Inc. has been retained by the Issuer (the "Dissemination Agent") to assist the Issuer with the making of the various filings required by its disclosure agreements.

Disclosure Agreement Requirements

The Issuer has agreed to provide certain information for the benefit of the owners of the Issuer's bonds, and to assist purchasers of the Issuer's bonds in complying with Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934 (as amended, the "Rule"). The requirements of the Issuer's disclosure agreements are generally described below. The respective disclosure agreements, which shall be maintained by the Compliance Officer, should be consulted for a full description of the Issuer's obligations under such agreements.

I. Annual Reports

The Issuer has agreed to provide Annual Reports that contain:

1. Quantitative information for the preceding fiscal year of the type presented in the Issuer's applicable Official Statement regarding (i) the revenues and expenditures of the Issuer relating to its operating budget, (ii) capital expenditures, (iii) fund balances, (iv) property tax information, (v) outstanding indebtedness and overlapping debt of the Issuer, (vi) pension obligations of the Issuer, and (vii) other post-employment benefits liability of the Issuer; and
2. The most recently available audited financial statements of the Issuer, prepared in accordance with generally accepted accounting principles, with certain exceptions permitted by the Massachusetts Uniform Municipal Accounting System promulgated by the Department of Revenue of the Commonwealth. If audited financial statements for the preceding fiscal year are not available when the Annual Report is submitted, the Annual Report will include unaudited financial statements for the preceding fiscal year and audited financial statements for such fiscal year shall be submitted when available.

The Annual Report is due not later than 270 days after the end of each fiscal year, or as otherwise specified in an applicable disclosure agreement. If the Issuer is unable to provide an Annual Report to the Municipal Securities Rulemaking Board (MSRB) via its Electronic Municipal Market Access (EMMA) website by the due date, the Issuer shall post notice on EMMA regarding its inability to make a timely filing of this information.

The Annual Report may be submitted as a single document or as separate documents comprising a package and may crossreference other information from other documents, including official statements of debt issues of the Issuer or related public entities which are available to the public on EMMA, provided that the audited financial statements of the Issuer may be submitted when available separately from the balance of the Annual Report.

II. Reporting of Significant Events

The Issuer has agreed to file a notice with the MSRB of any of the events enumerated below with respect to the Issuer's bonds. Any such notice shall be filed in a timely manner not in excess of ten business days after the occurrence of the event.

1. Principal and interest payment delinquencies.

2. Non-payment related defaults, if material.
3. Unscheduled draws on debt service reserves reflecting financial difficulties.
4. Unscheduled draws on credit enhancements reflecting financial difficulties.
5. Substitution of credit or liquidity providers, or their failure to perform.
6. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the bonds, or other material events affecting the tax status of any of the bonds.
7. Modifications to rights of the registered owners, including beneficial owners, of the bonds, if material.
8. Bond calls, if material, and tender offers.
9. Defeasances.
10. Release, substitution or sale of property securing repayment of any of the bonds, if material.
11. Rating changes.
12. Bankruptcy, insolvency, receivership or similar event of an obligated person (as such term is defined in the Rule).[1]
13. The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of an obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
14. Appointment of a successor or additional trustee or the change of name of a trustee, if material.
15. Incurrence of a financial obligation of an obligated person, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of an obligated person, any of which affect the registered owners, including beneficial owners, of the bonds, if material.[2]
16. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of an obligated person, any of which reflect financial difficulties.[2]

A. **Ensure Timeliness and Sufficiency of Disclosure Filings**

I. Annual Reports

The Compliance Officer will take primary responsibility for ensuring that the Issuer's Annual Report is assembled to include the information required by the relevant disclosure agreement and is filed on EMMA within 270 days after the end of the Issuer's fiscal year, or as otherwise specified in an applicable disclosure agreement. The Issuer's Annual Report will be posted on EMMA by the Dissemination Agent. To ensure the Issuer's Annual Reports are complete, accurate and not misleading, the Issuer agrees to take the following steps, adjusted as appropriate to coordinate with the Issuer's disclosure agreements and internal procedures:

1. The Compliance Officer will assemble a finance team of relevant officials of the Issuer;
2. The Compliance Officer will submit a draft of the Annual Report to the finance team for review on or before March 1 of each calendar year;
3. The finance team will review the Annual Report and consult with relevant officials of the Issuer, the Issuer's municipal advisor, bond counsel, disclosure counsel and general counsel, as appropriate, regarding any questions that arise with respect to the accuracy or completeness of the Annual Report to ensure that it is accurate, complete and not misleading;
4. The finance team will make such changes as are necessary to ensure that the Annual Report is accurate, complete and not misleading;
5. When the Annual Report is final and all questions regarding its accuracy and completeness and any potentially misleading statements have been resolved, the finance team will provide written or email confirmation to the Compliance Officer prior to the filing deadline confirming that the Annual Report is ready for filing; and
6. The Compliance Officer will arrange for filing of the Annual Report on EMMA on or before the date that is 270 days after the end of the Issuer's fiscal year, or as otherwise specified in an applicable disclosure agreement.

In addition, to ensure timely filing of the Issuer's Annual Report, the Compliance Officer will utilize an alert system (e.g., alerts from EMMA, DAC (Digital Assurance Certification, LLC) and/or electronic calendar notifications) with respect to the following:

7. The March 1 deadline for submitting the Annual Report to the finance team;
8. The Annual Report filing deadline; and
9. Additional internal deadlines, as appropriate.

II. Reporting of Significant Events

The Compliance Officer will review and monitor the events specified in the Issuer's disclosure agreements to ensure that notice is posted in a timely manner, not in excess of ten business days after the occurrence of an event. Any event notices will be posted on EMMA by the Dissemination Agent. Among other procedures as may coordinate with the Issuer's internal procedures, the Compliance Officer will:

1. Utilize an alert system of the nature described above to ensure the Compliance Officer periodically reviews the events specified in the Issuer's disclosure agreements to determine whether any event may have occurred that requires filing notice on EMMA;
2. Establish an internal process by which the Issuer's official with primary responsibility for finance, the business manager, any similar official of the school and electric departments, if any, and the head of any other department of the Issuer with authority to enter into a financial obligation or agreement of the kind described in event number 15 of the Rule, shall provide to the finance team with all relevant documentation relating to any proposed financial obligation or agreement described in event number 15 of the Rule sufficiently in advance of the execution thereof;
3. Designate a relevant member or members of the Issuer's finance team to be included in the review and approval process for financial obligations and agreements described in event number 15 of the Rule; and
4. Upon review of the financial obligations and agreements described in event number 15 of the Rule, the relevant finance team member will determine in consultation with other relevant officials of the Issuer, including the Issuer's municipal advisor, bond counsel, disclosure counsel and general counsel, as appropriate, whether such obligations or agreements are material. If any such financial obligations or agreements are determined to be material, the Issuer will arrange for a timely filing of notice on EMMA regarding the incurrence of such financial obligations or agreements.

B. **Ensure Accuracy of Official Statements regarding Compliance**

The Compliance Officer will be responsible for ensuring the accuracy of the Issuer's official statements regarding the Issuer's compliance with its disclosure agreements. In furtherance of this responsibility, the Compliance Officer will take the following steps before approving any official statement:

1. Review both (i) the timeliness and (ii) the sufficiency of the Issuer's Annual Report filings for the five-year period preceding the official statement, noting any instances of late or incomplete filings;
2. Review the list of events specified in the Issuer's disclosure agreements to determine, in consultation with relevant officials of the Issuer, whether any event has occurred during the five-year period preceding the official statement and, if any such event has occurred, confirm that notices of such event or events have been timely filed on EMMA;
3. Consult with the Issuer's finance team, filing agent, municipal advisor, bond counsel, disclosure counsel and general counsel, as appropriate, with respect to any question regarding the Issuer's disclosure compliance;
4. If needed, file corrective or missing disclosure and/or notices on EMMA; and
5. Collaborate with the Issuer's bond counsel or disclosure counsel, as appropriate, to draft a statement regarding the Issuer's disclosure compliance in the five-year period preceding the official statement that reflects any instances of material noncompliance by the Issuer during such period.

Conclusion

The Issuer and the Compliance Officer understand and acknowledge that these procedures create ongoing responsibilities related to (A) ensuring the timeliness and sufficiency of the Issuer's disclosure filings and (B) ensuring the accuracy of the Issuer's official statements regarding compliance with the disclosure agreements. The Issuer will periodically consult with bond counsel or disclosure counsel, as appropriate, to ensure these procedures are effective in producing disclosure that is timely, complete and not misleading.

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Footnotes

1. As noted in the Rule, this event is considered to occur when any of the following occur: (i) the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of an obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or (ii) the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of an

obligated person.

2. For purposes of event numbers 15 and 16, the term “financial obligation” means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term “financial obligation” excludes municipal securities for which a final official statement has been provided to the MSRB consistent with the Rule. In the case of a Massachusetts municipality, a “financial obligation” would include, among other things and if material, any bonds or notes for which a final official statement has not been filed with the MSRB, bonds and interim loan notes issued through the Massachusetts Clean Water Trust, so-called “state house” notes, loans obtained through the Massachusetts Water Resources Authority, bonds issued through the United States Rural Development Administration, letters of credit, and lease purchase agreements.

Effective Dates

CASH RECEIPT POLICY

Implementation Date	07/01/2015
Revised	05/6/2024
Revised	

Background and Purpose

CASH RECEIPT POLICY

The establishment of sound financial controls and practices to assure all cash receipts are deposited on a timely basis, are recorded on a timely basis, and to assure that cash is reconciled on a timely basis is essential to the City's payment and collection systems.

Policy Statement and Data

CASH RECEIPT POLICY

General Receipts

It is the city's policy that the treasurer/collector's office is responsible for the entry of cash receipts to the MUNIS system. The lone exception to this policy is the City Clerk's office. The City Clerk staff enters a daily batch to MUNIS. The Treasurer reserves the right to expand this program if he is satisfied that appropriate cash controls are in place. The treasurer/collector's office is responsible for all bank deposits with the exception of school lunch receipts, school athletic receipts and parking garage receipts. In all other instances the city and school departments must turn over receipts to the treasurer's office not less than once a week. At a minimum, revenue shall be turned over immediately to the treasurer's office when the department has collected $250 in cash or $500 in checks.

It is each department's responsibility to establish internal procedures to safeguard the collection and remittance of receipts until turned over to the treasurer.

As required by the Government Accounting Standards Board (GASB), the Auditor will conduct on-going surveys to identify, analyze, and manage the risk of asset misappropriation and fraud within each Department. This assessment is done to strengthen our internal controls and to flush out any weaknesses in our systems.

PROCEDURES:

- Departments will issue customers receipts that are pre-numbered and clearly identify the form of payment (cash, check, money order, etc.).
- Departments that collect receipts will complete a turn-in or other form supplied by the Treasurer entitled Schedule of Departmental Payments to the Treasurer - Attachment VII.11 to report respective receipts by appropriate General Ledger revenue account. The Departments will completely describe the types of payments on the turn-in sheet.
- Departmental staff shall deliver the form with the cash and checks to the treasurer/collector's office.
- The treasurer/collector's clerk signs the turn-in form as a verification that the total amount indicated on the form reconciles with the total cash and checks presented and make copies of any check over $25,000 to be attached to the internal sheet.
- The department retains one copy of the turn-in form as signed by the treasurer/collector's clerk, and another copy will be turned into the Auditors with the daily reconciled work.
- The treasurer/collector's clerk enters all receipts reported on the schedule as miscellaneous receipts in the Accounts Receivable module of MUNIS by the respective code.
- Departmental cash receipts (as well as all committed receipts) are reported on a Cash Sheet and tape that balances to all "departmental turnovers" and other committed receipts for the day. When all cash, checks and the tape reconcile, the deposit slip is then prepared and all documentation is turned over to the accountant for recording in the Cashbook and deposit at the bank.
- All cash receipts activity for a specific date will be entered to a MUNIS batch the day after receipt. The MUNIS Payments Proof must reconcile to the Cash Sheet and tape submitted to the assistant treasurer/collector on the prior day.
- Each city and school department that receives cash receipts should review the MUNIS Revenue Year to Date Report for their department each month to verify that all cash receipts that were turned over to the treasurer/collector are recorded accurately to the respective General Ledger account. Any discrepancies shall be reported to the auditor.

School Lunch and School Athletic Receipts

The city policy is that school officials responsible for these programs have authority to make deposits at the bank. The deposits shall be made on the same date that the cash/checks are collected.

PROCEDURES:

- As documentation of the deposit the school department should provide one copy of the deposit slip to the treasurer/collector, submit one copy of the Schedule of Departmental Payments to the Treasurer indicating the General Ledger revenue account(s) and submit a copy of the cash register receipt from the school site as record of the "sales activity."
- The treasurer/collector's office will provide a copy of the school's Schedules of Departmental Payments to the auditor as to allow the auditor to verify that all school receipts are properly posted to the General Ledger.

Parking Garage Receipts

The city policy is that garage personnel have authority to make deposits at the bank. Deposits are made daily. Credit card payments are also accepted by the garages.

PROCEDURES:

- Garage receipts are deposited daily and Schedules of Departmental Payments to the Treasurer are submitted weekly. Garage personnel will include one copy of each deposit slip along with printouts of bank activity to support charge card activity.
- The treasurer/collector's office will provide a copy of the Parking's Schedule of Departmental Payments to the auditor as to allow the auditor to verify that all Parking receipts are properly posted to the General Ledger.

Reconciliation of Cash

It is the policy of the City that the treasurer/collector and the auditor shall reconcile cash as recorded in the Treasurer's Cashbook and as recorded on the General Ledger within 30 days of the close of the prior month. The treasurer maintains a Reconciliation of Cash Notebook documenting the reconciliation for each period.

PROCEDURES:

- The treasurer/collector or designee reconciles the Treasurer's Cashbook to the bank statements.
- The treasurer/collector identifies all reconciling items between the cashbook and the bank statements. These items will include: deposits in transits, outstanding checks and other items that represent timing differences between the bank and the cashbook.
- The treasurer/collector will correct the cashbook for the reconciling items that are not the result of timing differences (that would clear the next month).
- The treasurer/collector will then meet with the Auditor to review all potential adjustments to be made to the cashbook and/or the General Ledger based on the reconciliation to the bank statements and based on supporting documentation.
- The treasurer/collector will maintain the cashbook on a daily basis for warrants issued, deposits, transfers between accounts and investment income.
- After the month's activity in the cashbook is reconciled to the bank statements, the treasurer/ collector or designee produces the month-end MUNIS Account Trial Balance for Treasurer's Cash and the MUNIS Account Detail History for Treasurer's Cash.
- The treasurer/collector produces a spreadsheet based on: Cash Receipts, Cash Disbursements, Petty Cash, Tailings and Reconciliation of Cash
    1. Receipts reconciliation documenting:
        - The receipts per the cashbook and
        - Receipts per MUNIS General Ledger

    2. Disbursements Reconciliation documenting:
        - The disbursements per the cashbook and
        - The disbursements per MUNIS General Ledger.

  These reconciliations are evidence that the cashbook ending balance agrees to the cash on the General Ledger. If there are variances the treasurer/collector and auditor research and document any adjustments.
- A final Cash Reconciliation Summary Statement is produced and signed by both the treasurer/ collector and by the auditor that states the cash balances per the General Ledger and per the cashbook, and documents any adjustments to either the cashbook or to the General Ledger.

Flow of Information

Collector's receipts process

The primary receipts into the Collector's office are for Taxes (property, vehicle excise, etc.), other fees (called "Local Receipts"), and user charges (water/sewer). Cash/checks are collected by the Treasurer/Collector's office (and to a lesser extent by various departmental staff) over the counter, via lockbox, through the mail and wired directly from mortgage companies and banks (on behalf of taxpayers).

Principal clerks along with head clerks (occasionally the Treasurer/Collector and Assistant Treasurer/Collector) are involved in the collections over-the-counter. Cash drawers are used in the Treasurer's office to make change each day for over-the-counter receipts. All over-the-counter receipts are processed through MUNIS and are assigned sequentially numbered transaction numbers. A portion of the remittance advice or tax bill serves as the receipt for the collector receipts; these receipts are reconciled to cash registers daily. The remittance advice or tax bill is kept in the cash drawer as a component of the balancing process. At the end of the day, the Accountant ties out the batch of remittance advices to the checks/cash receipts at the end of each day and places all of the checks and support in the vault for safe keeping.

Processing of batches is done each morning (for the previous day's receipts) and the Assistant Auditor posts the counter receipts to the MUNIS subsidiary accounts receivable ledger. The MUNIS Payment Proof report is then reconciled to the actual deposit batch by the Accountant. Once these amounts agree, the Accountant prepares a daily batch deposit and places the checks in the safe until they are deposited at the bank.

In addition to over-the-counter receipts, the City also has a bank Lockbox which accepts payments for property and excise taxes, local receipts, and user charges. The payments come through the U.S. mail to the lockbox and the City's account is credited the same day for the payment. The Treasurer or the Accountant access the bank account online and download the daily activity report to post into the receivable subsidiary ledger. A copy of this report and the MUNIS G/L Lockbox Batch Report is printed to support the transactions recorded to the G/L. The City also provides an online payment option. Receipts from this activity are deposited into a City account and processed in the same manner as the lockbox receipts. This information is maintained in the Treasurer's office.

Once receipts are posted to MUNIS, the Assistant Auditor reviews the supporting documentation and accepts/posts the receipts to the general ledger.

Departmental Receipts (Turnovers)

Most departments use a standard turn-in form to submit their receipts to the Treasurer's Office. In cases where a department does not use the standard form, they will use their own format listing the department, type of receipt, the account code and the amount. The Accountant collects the turnover forms, ties the total schedules submitted to the cash/checks then reviews the schedules for accuracy and will question any incorrect accounting code. The Accountant posts these into MUNIS and to the cash book, and prepares the deposit slips. The Treasurer's office makes deposits regularly and posts the receipts into MUNIS. We also have an armored car service that picks up the receipts on a daily basis and takes them to the bank.

City departments are submitting both copies of the turn-in form to the Treasurer/Collector with their checks for deposit; the T/C then forwards the second copy to the Auditor once the deposit is made and the batch is balanced for the day.

Cash Reconciliations

The City Treasurer maintains a Cash Book, in the city's ERP System (MUNIS); the Assistant Treasurer is responsible for maintaining the cashbook. The Assistant City Treasurer makes copies of all of the bank statements and goes through each account to reconcile once the statements are received. The cashbook is reconciled to the bank statements monthly. The A/T downloads all bank statements from the respective bank as well as receives the bank statements, unopened, and will make his/her own copies to use and maintain in the files with the completed reconciliations. Outstanding checks are examined for those that are outstanding for a considerable amount of time, however, it was noted by the Treasurer that there are many outstanding checks that are in tailings (and/or need to be in tailings). The Treasurer reviews the Cash Statement (printed out of QuickBooks) and compares this statement to the Bank Statements once they have all been reconciled.

The Treasurer is responsible for reconciling the cashbook to the G/L. Reconciling items between the cashbook & G/L are first handled when the Treasurer and Assistant Treasurer go through the details of an account and try to resolve any discrepancies in the department first. If they are unable to reconcile any variances, they will consult with the Assistant Auditor to verify the information independently and complete the reconciliation. Significant journal entries are typically not needed to reconcile cash; but adjustments are made when necessary.

A final Cash Reconciliation Summary Statement is required to be produced and signed by both the treasurer/ collector and by the auditor that states the cash balances per the General Ledger and per the cashbook, and documents any adjustments to either the cashbook or to the General Ledger.

References

CASH RECEIPT POLICY

- M.G.L. c. 41 §§ 35, 41, and 57

Purchasing Practices, Procedures, and Policies

The Office of the City Treasurer and Collector is responsible for a variety of key financial tasks, all of which require clear procedures and policies including the following:

- Coordination of the disposal of surplus property and supplies;
- Ensuring that all purchases are open, fair, competitive, obtained at the lowest possible cost and obtained in the best interest of the City;
- Implementing and administering the purchasing policies and practices of the City;
- Maintaining procurement records in accordance with M.G.L. c30B.
- Providing procurement support to City departments, divisions, bureaus, and boards; and
- Verifying that purchases of goods and services are made in accordance with applicable Commonwealth law and City ordinances.

Effective Dates

RESERVE SYSTEM ORDINANCE

Implementation Date	12/23/2008
Revised	12/23/2008
Revised	

Background and Purpose

RESERVE SYSTEM ORDINANCE

Municipal finance law requires that a city must have a prior appropriation before entering into a contract. These same laws prohibit a department of a city from incurring a liability in excess of an appropriation made for the department. Purchase orders or contracts are mechanisms used by the City to ensure that funding is available for a particular good or service. This system of checks/balances is referred to as the City's "Reserve System", and is codified in the City of Lowell's Code or Ordinances as §§ 28-32.

Policy Statement and Data

RESERVE SYSTEM ORDINANCE

It shall be the duty of the City Auditor to set up a reserve system in the books of the Auditor's Department, and he shall set up encumbered balances, as follows:

A. Immediately upon the passage of this article a certified list of all permanent employees shall be furnished the City Auditor by the executive and administrative heads of the several departments. Such list shall contain whatever information may be deemed essential for the proper maintenance of the Auditor's records. The Auditor shall, at least once a year, prove his records by a checkup with the various departments.

B. A standard form of payroll shall be made up by the City Auditor, subject to the approval of the chief executive officer of the City. The City Auditor shall have these payrolls printed from time to time in such quantities as he may deem advisable and shall furnish the same to the several departments, charging them to the various departmental appropriations (in the usual manner) at cost.

C. Nothing in Subsection B pertaining to the use of a standard form of payroll shall prohibit the City Auditor, with the approval of the chief executive officer of the City, from using, in lieu of the standard form of payroll, a system and format of data processing or computerized automation for the preparation and maintenance of payrolls and payroll records for such departments of the City as the Auditor shall determine.

D. For expenditures of any and all kinds which may be contemplated by the executive and administrative heads of the several departments to be paid for out of the appropriations or receipts allotted to the several departments of the City, no obligation shall be incurred against appropriations until the City Auditor verifies the availability of an appropriation for such expenditures.

E. No contract for construction work or for the purchase of apparatus, supplies or materials, whether for repairs or original construction, shall be deemed to have been made or awarded unless and until the City Auditor has certified in writing that there is a sufficient balance in the appropriations or receipts with which to pay the amount required by the terms of the contract. Upon the execution of the contract the City Auditor shall be notified, then the City Auditor shall set aside in reserve an amount from the appropriations or receipts sufficient to meet the obligation incurred by the contract.

F. A standard form of purchase order shall be made up by the City Auditor, subject to the approval of the chief executive officer of the City. The City Auditor shall have these purchase orders printed from time to time in such quantities as he may deem advisable and shall furnish the same to the several departments, charging them to the various departmental appropriations (in the usual manner) at cost.

G. Any outstanding contracts or obligations that have been previously entered into by the executive or administrative heads of any and all departments, on which full payment has not been made, shall, upon the passage of this article, be immediately submitted to the City Auditor for his approval, in order that a reserve may be set aside from the appropriation or receipts of the department to take care of the amount required by the contract, in accordance with the provisions contained in this article.

References

RESERVE SYSTEM ORDINANCE

- City of Lowell Code of Ordinances §§ 28-32

Effective Dates

CREDIT CARD POLICY

Implementation Date	1/15/2021
Revised	5/31/2023
Revised	

Background and Purpose

CREDIT CARD POLICY

To establish the policy and procedures for the use of city credit cards by department heads or their designee. These procedures are intended to accomplish the following:

- To ensure that procurement with credit cards is accomplished pursuant to the policy and procedures established by the administration
- To enhance productivity, significantly reduce paperwork, improve internal controls and reduce the overall cost associated with approved purchases as listed below
- To ensure appropriate internal controls are established within each department procuring with credit cards so that they are used for authorized purposes only
- To ensure that the city bears no legal liability from inappropriate use of credit cards

Scope and Applicability

CREDIT CARD POLICY

The City Administration will make all decisions regarding the issuance of individual cards and establishment of any and all additional controls for their use. The limit on each card shall be $15,000.

Policy Statement and Data

CREDIT CARD POLICY

GENERAL: From the City Code of Ordinances (included for reference purposes only).

A. The city credit card is only to be used in the following situations:
   - Emergencies that are of a public safety nature
   - Only if a purchase order cannot be issued or cannot be paid through normal accounts payable warrant process
   - Charges for supplies and equipment shall not exceed $500 per transaction without approval from the City Manager
   - Conference / Training registration
   - Out of state travel approved by the City Council
   - Other items specifically authorized by the City Manager

B. The credit card will not be used for personal purchases of any kind. Use of credit cards for personal purchases or expenses with the intention of reimbursing the city is prohibited and will result in disciplinary action.
C. Splitting of charges to avoid the $500 transaction limit (without approval of the administrators) set for the credit card is prohibited.
D. Department heads are required to authorize payment of the charge on their receipt. This includes charges made by any designated individual.
E. No cash advances (ATM, traveler's checks, money orders, etc.) are allowed using the credit card.
F. The credit cards are not to be used to pay invoices or statements of any kind.
G. All purchases made with the credit cards shall be paid from within the grace periods so that no interest charges or penalties will accrue.
H. Any incentive program benefits derived by the use of the city credit cards will be the property of the city. The City Administration will determine the use of such inventive program benefits.
I. All credit card users shall take all measures necessary to ensure the security of the credit card and the card number.
J. Lack of proper documentation or authorization will result in loss of credit card privileges and/or personal liability.
K. Misuse of a city credit card by an employee may result in loss of the credit card and/or disciplinary action against the employee, up to and including termination of employment.
L. When using the credit card, city employees must insure that the goods or services to be purchased are budgeted and allowable expenses. All unauthorized expenses will not be paid by the City of Lowell. The city reserves the right to collect payment for unauthorized expenditures from the employee.
M. The employee is responsible for managing any returns or exchanges and ensuring that proper credit is received for returned merchandise. The card holder will review the next statement to ensure that the return was properly credited.
N. Random audits may be conducted for credit card activity and receipt retention as well as other internal accounting controls.
O. It is the responsibility of the employee to immediately notify the administrators of any lost or stolen credit card.
P. The City of Lowell is a municipal government exempt from sales tax. Sales tax shall not be included with the cost of any purchase. Please be sure to have a copy of the city's tax exemption certificate with you when making a purchase. Sales tax costs cannot be paid with city funds. The individual making the purchase may be personally responsible for payment of sales tax.

Procedures For Use

A. Employees who need to use the credit card account must ask first for permission from card administrators.
B. Employees must sign out the credit card for use and maintain physical possession of the card at all times. All users must follow secure practices for online credit card use as determined by the Chief Information Officer.
C. The City of Lowell will be billed monthly on one statement, which will go to the Deputy Chief Financial Officer. Itemized receipts must be obtained by the cardholder and turned in to the Deputy CFO (either via email scanned PDF or a hard copy) within one week of purchase date. It is incumbent upon each department head to submit invoices to the Deputy CFO promptly as to avoid interest fee and late charges. If receipts are submitted late causing finance charges, the responsible party may have the credit card use revoked.
D. The Deputy CFO shall verify that goods and/services purchased with the credit card have been received by the City prior to authorizing payment.
E. The credit card will be reconciled monthly by the Deputy CFO for unauthorized charges and other discrepancies.
F. The use of the credit card is a privilege but also requires greater vigilance and responsibility. Employees must follow all existing procedures set forth by the City Manager's Office and the City Auditor's Office for their purchases or face disciplinary measures including dismissal, repayment of unauthorized expenditures and criminal charges.
G. Each authorized cardholder must sign an Agreement to Accept City Credit Card prior to issuance of the credit card. Forms will be kept on file in the Budget Department.

H. When using the city credit card, the authorized cardholder shall:
    - Determine if the intended purchase is within the cardholder's credit card limits
    - Inform the merchant that the purchase is tax exempt. The tax exempt number is 046-001-396. Review the receipt before leaving the store and request a credit if taxes were charged in error (See Appendix A)
    - Obtain an itemized receipt for all purchases

I. It is the cardholder's responsibility to retain the receipts and other documentation.

J. Upon separation of employment, cardholders shall surrender their city credit card to the City Manager's Office on or before their last day of work and prior to issuance of final compensation to the cardholder.

Audits

CREDIT CARD POLICY

Random audits will be conducted for both credit card activity and receipt retention as well as statement review by the Finance Department. The detailed activity is also reviewed annually by the city's independent auditing firm.

Authority

CREDIT CARD POLICY

These policies are adopted by the City Manager in accordance with MGL c.4, sec 7, cl. Fifth B as it relates to management of City's prudential affairs and authority over expenditures.

References

CREDIT CARD POLICY

- M.G.L. c. 4 § 7.
- City of Lowell Credit Card Purchase Request document (available at Purchasing Office)

Effective Dates

PROCUREMENT OF GOODS AND SERVICES

Implementation Date	07/01/2015
Revised	05/31/2023
Revised	

Background and Purpose

PROCUREMENT OF GOODS AND SERVICES

All purchasing activities are subject to any existing or future valid legislative act, municipal ordinance, decree, order or regulation of any public body, commission or authority having jurisdiction over the City of Lowell, and order of decree by a court of competent jurisdiction to which the City of Lowell or any predecessor or successor in title may be a party.

Scope and Applicability

PROCUREMENT OF GOODS AND SERVICES

All purchasing activities are subject to any existing or future valid legislative act, municipal ordinance, decree, order or regulation of any public body, commission or authority having jurisdiction over the City of Lowell, and order of decree by a court of competent jurisdiction to which the City of Lowell or any predecessor or successor in title may be a party.

Policy Statement and Data

PROCUREMENT OF GOODS AND SERVICES

1. Procurement Procedures

The using department must enter a requisition into the MUNIS system

a. The using department must obtain a price quote from vendor or from a published catalog or provide an independent cost estimate and;
b. Provide a specification that includes an accurate description of the material, equipment, or service to be purchased. A good description of the supplies or services intended for purchase is essential to a successful procurement. A purchase description typically includes detailed specification of supplies, including any drawings, a detailed scope of services, or both. It also includes estimated quantities, a schedule for performance, and the delivery terms and;
c. Each item to be purchased must be entered one line item at a time on the requisition, or enter "per attached quote" which is scanned and attached to the on-line requisition
    i. Considerations:
        1. Begin requisition process in a timely fashion, factor in the time needed to both procure the goods and services and the delivery lead time and;
        2. Avoid proprietary specifications whenever possible. Proprietary specifications cite specific name brands or have the effect of restricting the procurement to one source. Proprietary specifications are acceptable only when "no other manner of description suffices" and written justification for this decision must be provided and;
d. Forward to Purchasing any list of prospective vendors and;
e. Any other pertinent information.

In the event Federal Funds are used, the using department must first Click https://www.sam.gov/SAM/ to determine if the individual and/or companies have been debarred or suspended from receiving federal funds. The using department must also attach to the requisition that this step was taken before approving the requisition, Purchasing will also verify.

2. Purchasing Dollar Thresholds

Under $10,000	Most reasonable source using sound business practice
	Requisition and Purchase order required
	Invoice & voucher signed by department & forwarded to auditing for processing
	Once all orders (for each department) for a company exceed $10,000 then three (3) quotes are required, before the PO is created.
$10,000 - $49,999	Minimum of three (3) telephone or fax quotes
	Requisition, Purchase Order and written contract required
	Invoice, Purchase Order & Voucher signed by department & forwarded to auditing for processing
	See below regarding Goods or Services Procurements
$10,000	Sealed bids for Chapter30.39m procurements, for Chapter 149 procurements post notice for two (2) weeks
$50,000 - $100,000	Sealed bid, publicly advertised and post notice for two (2) weeks. Requisition, Purchase order and written contract required. Invoice, Purchase Order & Voucher signed by department & forwarded to auditing for processing
Over $100,000	Sealed bid, publicly advertised and post notice for two (2) weeks. Also advertised in the state "Goods and Services" bulletin Requisition, Purchase order and written contract required. Invoice, Purchase Order & Voucher signed by department & forwarded to auditing for processing

SERVICE PROCUREMENTS

Departments are able to solicit themselves, including the advertising and contractual requirements, as per the delegation from the Chief Procurement Officer on file with the Massachusetts Inspector General

GOOD PROCUREMENTS
Up until $9,999 Departments obtain quote, creates requisition and Purchasing places purchase order.

$10,000 to $49,999 Departments obtain quote, creates requisition (forward to Purchasing suggesting other vendors), Purchasing solicits a minimum of two other quotes (will use vendor database & vendors suggested by end users), coordinate contracts and create purchase order.

$50,000 and above Departments obtain quote, creates requisition (forward to Purchasing suggested other vendors and all technical specifications), Purchasing places advertisements on City web page, Local newspaper and either in Goods and Services Bulletin or Central Register and posts on Purchasing Bulletin Board will mail bids to vendors, coordinate contracts and create purchase order.

3. Purchasing Signature Authorization

Under $5,000 Purchase Orders are signed by Chief Procurement Officer

Over $5,000 Contracts (when needed) are signed by the Vendor, City Auditor, City Solicitor (to form), Chief Procurement Officer and/or Department Head and the City Manager.

4. Procurement Descriptions

What are Supplies? "Supplies" are defined under the law as "all property other than real property, including equipment, materials, printing, and further including services incidental to the delivery, conveyance, and installation of such property."

What are Services? "Services" are defined as "the furnishing of labor, time, or effort by a contractor, not involving the furnishing of a specific end product or other than reports." It is important to note that if labor to be performed is applicable to prevailing wages, the wage rate schedule must be must be requested and received from the Commonwealth of Massachusetts Division of Occupational Safety (see form on next page) "prior" to soliciting quotes or bids regardless of anticipated cost. The prevailing wage rates must be attached to quote request and also to all requisitions that are later mailed with purchase orders to contractors unless they have been previously included in a contract.

"Procurement of Services" In compliance with the Inspector General's Office Rules and Regulations, the "Procurement of Services" form (see form included within this section) must be attached to the service order requisition to attest that Chapter 30B requirements are being observed.

Delegation of Services A Department Head must request a delegation approval from the Chief Procurement Officer/Purchasing Agent in order to carry out services under Chapter 30B. A delegation request form is completed by the Chief Procurement Officer and forwarded to the Office of the Inspector General. Approval is in effect upon receipt by the Inspector General unless otherwise notified and shall remain in effect without termination. Delegations are approved at the department level, not by position; therefore, when there is a change in department head, re-approval is not required.

5. Procurement Types

Most Reasonable Source:

Purchasing performs due diligence to ensure goods procured are at the lowest responsive price using sound business practices

Phone Quotes:

Purchasing obtains quotes via phone from a minimum of three sources, records offers on bid tabulation and attaches to file copy of purchase order with requisition

Fax Quotes:

Purchasing obtains quotes via fax from a minimum of three sources, records offers on bid tabulation and attaches to file copy of purchase order with requisition

Sealed Bid - Low Bid:

Purchasing mails IFBs to bidder list and advertises as required. Public Opening. Awarded to the lowest responsive and responsible bidder.

Sealed Proposal - RFP:

Purchasing mails RFPs to bidder list and advertises as required. No Public Opening. Awarded to bidder best meeting the evaluation criteria.

State Contract:

When requesting an order using a MA State Contract, the following should accompany the requisition:

- Contract # and OSD Update #
- Copy of the Contract
- Quote from Vendor showing prices, scope of work, etc.
- Prevailing Wage Rates (if applicable); some state contracts specify that the city or town seek wage rates

Sole Source:

Sole-source procurements are made without advertising or competition. Chapter 30B places strict limitations on the award of sole-source procurements for supplies or services.

NO CONTRACT FOR $ 10,000.00 OR MORE CAN BE AWARDED WITHOUT ADVERTISING AND COMPETITION, except for the following items:

- School textbooks, library books, and any instructional materials can be purchased without competition if, after reasonable investigation, it determined that there is ONLY once source such books or materials.
- Water, sewer, gas, electricity, or telephone services can be procured from a public utility company without competition if there is ONLY one source for the services.
- Sole Source contracts or procurements for LESS THAN $10,000.00 may be made without competition when a reasonable investigation shows that there is only one source for the required supply or service. Documentation fully explaining and describing the conditions that cause the Vendor to be the only source for said supply or service must be attached to the requisition and signed by the Department Head.

Emergency.

If time is not available to fully comply with Chapter 30B requirements due to an unforeseen emergency, procurement for a necessary service may be allowable. Definitions of an “emergency” are as follows:

- If designer selection procedures are followed, health or safety of persons will be endangered, or a deadline for action set by a court or federal agency cannot be met. M.G.L. c, 7, ~38J.
- Extreme emergency caused by enemy attack, sabotage, or other such hostile actions or resulting from explosion, fire, flood, earthquake, hurricane, tornado, or other such catastrophe. M.G.L. c. 30, ~39M(a).
- Extreme emergency involving the health and safety of people or property. M.G.L. c. 149, ~44J(6).

Multi-year Contracts:

Chapter 30B permits local governments to enter into contracts for any period of time. Any contract in excess of three years, including any renewal, extension, or option provision, however, must be authorized by a majority vote of the City Council prior to the solicitation for bids or proposals.

No contract can be entered into until the funds for the first fiscal year are available. The payment and performance obligations for each succeeding year of a multiple-year contract shall be subject to the sufficient appropriation or other availability of funds. (e.g., State or Federal Grants). [G.L. c.30B, ~12 (a)]

Disposal of Surplus:

Disposal of all tangible surplus supplies including motor vehicles, machinery, computer equipment, furniture, and other materials or supplies shall be arranged by the Purchasing Agent. The term “supplies” does not include real property.

A list of all items to be advertised “FOR SALE” must be submitted to the Purchasing Agent. The sale of such supplies or equipment shall be handled by the Purchasing Agent acting with the proper official of the City familiar with and in charge of the supplies or equipment proposed to be sold.

Designer Selection:

The Chief Procurement Officer will select ad-hoc technical review committees to rank the designer proposals. When the designer review committee completes their evaluations and forwards to the CPO to begin the negotiations with the top-ranked finalist. If an agreement cannot be made the next finalist is considered.

6. Procurement Massachusetts General Laws

a. **M.G.L. Chapter 30B**

Supplies & Services

Estimated Contract Value	Under $10,000	$10,000 - $49,999	$50,000 and Over
Procurement Procedure	Sound Business Practice	Solicit three oral or written quotes	Sealed Bids or Proposals (M.G.L. c30B ~5 or 6)
Advertised Required	No	No	Advertise once in a newspaper at least two weeks before due date, and post a notice on City website. If $100,000 or more, advertise in the Goods and Services Bulletin.
Award Contract to:	Responsible person offering a competitive price	Responsible person offering the lowest price	Under ~5, the responsive and responsible bidder offering the lowest price. Under ~6 the most advantageous proposal from a responsive and responsible proposer taking into consideration price and evaluation criteria
Written Contract	No	Yes	Yes
Maximum Contract Term	Three Years, unless majority vote authorizes	Three Years, unless majority vote authorizes	Three Years, unless majority vote authorizes

b. **M.G.L. Chapter 149**

Building Construction Contracts

Estimated Contract Value	Under $10,000	$10,000 to $50,000	$50,000 to $150,000	Over $150,000	Over $10,000,00
Procurement Procedure	Sound business practices	Solicit written price quotes	Sealed Bids (using M.G.L. c30, ~39m procedure)	Sealed Bids	Solicit statements of qualifications
Advertising Requirements	No	Advertise once in the Central Register and post on Purchasing bulletin board two weeks before opening. Using City web site and Comm-Pass optional	Advertise once in the Central Register, Comm Buys and newspaper at least two weeks before due date and post on Purchasing bulletin board or website	Advertise once in the Central Register, Comm Buys and newspaper at least two weeks before due date and post on Purchasing bulletin board or website	Advertise once in the Central Register, Comm Buys and newspaper and Comm-Pass at least two weeks before bid due date
DCAM Certification	No	No	No	Required for general bidders and filed sub-bidders	Required for general bidders and filed sub-bidders
OSHA Training	No	Yes	Yes	Yes	Yes
City Prequalification	No	No	No	Optional* if use prequalification process	Yes

Estimated Contract Value	Under $10,000	$10,000 to $50,000	$50,000 to $150,000	Over $150,000	Over $10,000,00
Filed Sub-bids	No	No	No	Yes ($25,000 and over)	Yes ($25,000 and over)
Bid Deposit	No	No	5% of the value of the total bid	5% of the value of the total bid, or sub-bid	5% of the value of the total bid, or sub-bid
Payment Bond	50% payment bond, if project is $2,000 or above	50% payment bond	50% payment bond	100% payment bond	100% payment bond
Performance Bond	No	No	No	100% performance bond	100% performance bond
Prevailing Wage	Yes	Yes	Yes	Yes	Yes
Contractor Evaluation	No	No	No	Yes	Yes

c. **M.G.L. Chapter 30, ~39M**

PUBLIC WORKS (non-building) CONSTRUCTION

Estimated Contract Value	Under $10,000	$10,000 - $50,000	Over $50,000
Procurement Procedure	No	Sealed Bids	Sealed Bids
Advertising Requirements	No	Advertise once in the Central Register, Comm Buys and newspaper at least two weeks before due date and post for one week on Purchasing bulletin board or website	Advertise once in the Central Register, Comm Buys and newspaper at least two weeks before due date and post for one week on Purchasing bulletin board or website
DCAM Certification	No	No	No
OSHA Training	No	Yes	Yes
City Prequalification	No	No	No
Filed Sub-bids	No	No	No
Bid Deposit	No	5% of the value of the total bid	5% of the value of the total bid
Payment Bond	No	50% payment bond	50% payment bond
Performance Bond	No	No	No
Prevailing Wage	Yes	Yes	Yes

d. **M.G.L. Chapter 30B, alternate per reference M.G.L. c30~39M (d)**

PUBLIC WORKS (non-building) CONSTRUCTION

Estimated Contract Value	Over $10,000 up to $25,000
Procurement Procedure	Sealed Bids
Advertising Requirements	Advertise once in local newspaper at least two weeks before bids are due, and post a notice on Purchasing bulletin board for at least two weeks before bids are due. M.G.L. c9~20A requires an advertisement in the Central Register
DCAM Certification	No
OSHA Training	Yes
City Prequalification	No

Estimated Contract Value	Over $10,000 up to $25,000
Filed Sub-bids	No
Bid Deposit	No
Payment Bond	No
Performance Bond	No
Prevailing Wage	Yes

e. **M.G.L. Chapter 7, ~ ~ 38A ½ - O**

PUBLIC BUILDING PROJECTS DESIGN SERVICES

Estimated Construction Cost Design Fee* should not exceed 10% of construction costs	$100,000 or Less Or Designer fee less than $10,000	Over $100,000
Procurement Procedure	No, recommend soliciting qualifications and prices from at least three designers.	Qualifications-based selection process. Jurisdiction must either set the design fee or set a not-to-exceed fee limit and negotiate the fee with the top-ranked designer within the fee limit
Advertising Required	No	Advertise once in the Central Register, Comm Buys and the local newspaper at least two weeks before the deadline for filing applications
Designer Selection Board	No	No – adopt selection procedure, use DSB Application for Municipalities
Designer Evaluation (submit to DCAM and Designer Selection Board)	No	Yes
Registration	Yes	Yes
Insurance	No	10% of the total cost of the project or $1 million, whichever is less
Prevailing Wage	No	No

7. Sale of Surplus Goods

Chapter 30B defines procedures to dispose of surplus supplies. Disposal of all tangible surplus supplies including motor vehicles, machinery, computer equipment, furniture, and other materials or supplies shall be arranged by the Purchasing Agent. The term “supplies” does not include real property.

A list of all items to be advertised “FOR SALE” must be submitted to the Purchasing Agent. The sale of such supplies or equipment shall be handled by the Purchasing Agent acting with the proper official of the City familiar with and in charge of the supplies or equipment proposed to be sold.

Less than $5,000. All surplus supplies with an estimated net value of less than $5,000 will posted on the City of Lowell web page for one (1) week, posted on the Purchasing bulletin board and per Lowell City Council vote:

1. The department head possessing the property to be disposed of shall circulate an inquiry amongst other City departments to determine any City need for said property;
2. The City shall obtain a certification of value of the property to be disposed of from a qualified appraiser or a dealer of like or similar property;
3. The City shall, through its Inspectional Services Department and/or Division of Planning and Development, offer through some public means the disposition of said property by sale, transfer (with or without consideration), swap or gift, depending on the nature and value of the property;
4. The City Council shall by vote authorize the ultimate disposition of the tangible property by sale, transfer (with or without consideration), swap or gift;
5. Notwithstanding these regulations for the disposition of tangible personal property of the City of Lowell, such property having either no market value or a value less than one hundred ($100) dollars, may be disposed of by sale, transfer (with or without consideration), swap or gift by vote of a majority of the City Council without compliance

with any of the listed disposition procedures (1 through 4 above);
6. As required by MGL c 30B ~15 tangible personal property having a value of five thousand ($5,000) dollars or more shall be disposed of in accordance with said statutory requirements; and
7. Nothing in these regulations shall prevent other means of disposing of personal tangible City of Lowell property as otherwise authorized by law.

More than $5,000. All surplus supplies with an estimated net value of more than $5,000 will posted on the City of Lowell web page for two (2) weeks, advertised in a local newspaper two (2) weeks prior to the bid opening & posted on Purchasing bulletin board.

More than $100,000. All surplus supplies with an estimated net value of more than $100,000 will posted on the City of Lowell web page for two (2) weeks, advertised in a local newspaper two (2) weeks prior to the bid opening, posted on Purchasing bulletin board and are also published in the Goods and Services Bulletin.

Sale by Bid or Auction. The notice must include the following information:
- Complete description of surplus supplies offered
- When, where and how surplus supplies can be inspected by the public prior to opening
- All terms and conditions of sale
- Place and deadline for submitting bids
- Statement that City reserves the right to reject any and all bids
- Non-collusion form included in bid package
- Public bid opening

You can sell or swap surplus supplies within the City of Lowell or with other local, state, federal governments or with the Commonwealth. These transactions are not subject to 30B regulations as they are intra/intergovernmental agreements.

Charitable Donations. The City can dispose of surplus supplies at less than fair market value to any organization that has an IRS tax exempt status. Any such donation must be approved in advance by a majority vote of the City Council.

Trade-Ins. Surplus Supplies can be traded in as part of a Chapter 30B bid or proposal process. Quotes can only be used in the value of the trade in is below $5,000.

8. Procurement Process

1. **Overview**

   The using department has a need for a good or service. The using department must allow enough time to award a new contract and follow these steps:
   a. Prior to Requisition
      1. Create a specification
      2. Get a price quote
      3. Determine that you have adequate funding in place
   b. Requisition
      1. Enter information into MUNIS system
      2. Get requisition approved in MUNIS
      3. Attach specification, price quote and suggested bidder list to online requisition, or forward hard copies to Purchasing
   c. Bidding Cycle
      1. Depending on dollar value of requisition, quotes or bids are solicited
      2. Some bids will require either pre-bid conferences and /or site inspections, while Purchasing will conduct these meetings, the using department is required to attend/assist.
      3. Bids are received. Most bids (IFBs) are awarded to the lowest responsive and responsible bidder who meets specification; there are some bids (RFPs) that are not publicly opened as they are awarded to the bidder who offers the City the best value.
   d. Technical Review
      1. For those goods and services procurements that require a technical review, the using department is responsible that the bidders offer is in strict accordance with the specification. A transmittal form is used for signoff.
   e. Purchase Order

1. Purchasing issues purchase order to the recommended vendor. All bids and service (needing labor) procurements require a written contract. A fully executed contract is required before a purchase order can be created. No goods or services can be rendered before a purchase order is issued.

2. **Requisition in Detail**
   [detailed entry procedures are available to all requisition users upon request, but are omitted from this document]

3. **Requisition Approval Process**
   a. Using Department Clerk enters requisition in MUNIS
   b. Department Head approves requisition in MUNIS
   c. City Auditor approves requisition in MUNIS
   d. Deputy Chief Financial Officer approves requisitions above $1,000 in MUNIS
   e. Purchasing approves requisition (to create purchase order) in MUNIS

   Upon Purchasing (last) approval, requisition will print in purchasing office for further distribution.

4. **Receiving/Invoice Instructions**

   Invoices will be sent directly to the ordering departments.

   All invoices will be submitted for payment on the new Accounts Payable form.

   Department Heads will sign the face of each invoice for authorization for payment (original signatures only).

   Clerks will fill out the new AP form and this will serve as your warrant and have Department Head sign the bottom of each form (again original signatures only).

   This form will be the header for each pack of invoices to be paid. Fill out the form in its entirety and make sure you denote full or partial liquidation of invoice. Up to 25 invoices can be submitted with one AP form. You will attach the following to each pack of invoices:

   Staple together:
   1. invoice with department ok on face
   2. copy of purchase order for each invoice
   3. receiving copy if received

   Paper clip each pack of invoices to the appropriate AP form.

   NOTE:
   You must use the new AP form supplied by Auditing to process payments. There are two different AP forms: one for Purchase Order and one for Vouchers (for payments of invoices without purchase orders).

5. **Further Procurement Information**

   The Purchasing Department shall mail or email the vendor a copy of the purchase order. Departments can view their Purchase Orders online.

References

PROCUREMENT OF GOODS AND SERVICES

- REQUEST FOR QUOTES document (available at Purchasing Office)
- DEPARTMENT REVIEW of bids document (available at Purchasing Office)
- APPEAL/PROTEST PROCEDURES (available at Purchasing Office)
- RECORD OF PERFORMANCE FORM (available at Purchasing Office)
- Massachusetts Inspector General's Municipal, County, District and Local Authority Procurement of Supplies, Services, and Real Property Manual
- Massachusetts State Contracts at the Comm-Pass homepage
- Massachusetts General Laws
- To submit a Goods & Services Bulletin advertisement
- To submit a Central Register advertisement
- To request Prevailing Wage Sheets
- City of Lowell Purchasing Department bids

Technology Practices, Procedures, and Policies

TECHNOLOGY PRACTICES, PROCEDURES, AND POLICIES

Since 1995, when the City of Lowell issued its first "Computer Usage Policy", technology has grown more powerful and complex, been further integrated into much more of what we do, and the city has invested millions of dollars in its information systems and facilities. The power and complexity of the technology used to manage the city's services, requires standards and guidelines be in place in order to ensure that the taxpayer's technology investment is safe, secured, and available.

These policies are not intended to discourage anyone from using the city's technology or data in performing their job – rather, they are intended to ensure that the city's technology and data is used responsibly, and that it is adequately protected from events which may jeopardize city services, whether internal, external, deliberate, or accidental. These policies are updated often, in order to keep up with technology shifts and evolving threats as they arise.

While definitive policies cannot be readily formulated for every possible scenario which may arise, these policies are intended to ensure that:

1. Safe, responsible, and secured computing conditions are maintained,

2. A consistent, effective, and efficient delivery of the appropriate levels of service and support are provided, and

3. The cost effectiveness of the technology for the taxpayer is maximized.

Effective Dates

TECHNOLOGY POLICY

Implementation Date	11/16/1995
Revised	05/31/2023
Revised	

Background and Purpose

TECHNOLOGY POLICY

The City of Lowell's Technology Policies are intended to ensure that the City of Lowell's ("City") technology resources are available and utilized appropriately, in accordance with local, state, and federal laws, and the City's own various policies and procedures. The policies contained in this document are intended to work together comprehensively as a single City Technology Policy ("Policy").

The Policy is designed to:

1. Ensure safe, responsible, and secured computing conditions are maintained,
2. Ensure a consistent, effective, and efficient delivery of the appropriate levels of service and support are provided, and
3. Ensure that the cost effectiveness of the technology for the taxpayer is maximized.

Scope and Applicability

TECHNOLOGY POLICY

This Policy applies to all users ("Users"). Users include, but are not limited to, all City and School employees, contractors, visitors, or any other personnel using, accessing, or otherwise interacting with the City's data, hardware, software, and other technology resources ("Resources"). Resources include, but are not limited to, all hardware and data (regardless of origination, destination, custody, funding source, or format), all media and the facilities containing them, all host or remote technology systems (e.g., workstations/PCs, mobile and handheld devices, telecommunication/radio devices, system software, application software, and data), and communications networks or systems which may be directly, indirectly, or remotely controlled, administered, accessed or otherwise interact with other City Resources.

All Users having previously completed a Computer Usage Policy Acknowledgement Form are required to continue observing and abiding by these updated Policies which replaces the Computer Usage Policy originally issued in 1995. Users of City Resources release the City of Lowell and its personnel from any and all claims and damages of any nature arising from a User's use of (or inability use) any City Resources.

This policy is subject to ad-hoc and periodic modification to coincide with changing business issues and external guidelines or regulations. Any changes to the policy will be made directly within this document, and only those modifications that are substantive in nature will require additional communication to the City. If any component of this Policy conflicts with any applicable collective bargaining agreement (CBA), the component shall be subject to the CBA, and the remaining non-conflicting features of this policy shall remain in effect.

Policy Statement and Data

TECHNOLOGY POLICY

PRIVACY STATEMENT

USERS OF CITY RESOURCES HAVE NO PRIVACY RIGHTS. NO EXPECTATION OF PRIVACY IS MADE, GIVEN, SUGGESTED, RESERVED, IMPLIED, OR OTHERWISE ASSOCIATED WITH THE USE OF CITY RESOURCES. Passwords do not imply privacy; Users may not expect any privacy in the use of City Resources.

COMPLIANCE

Violations of this Policy may result in disciplinary actions as deemed applicable by City Management and/or the appropriate governing body. If violations of this Policy are discovered that consist of illegal activities, the City may notify the appropriate authorities. The City reserves the right to pursue appropriate legal actions to recover any financial losses suffered as a result of violations of this Policy.

References

TECHNOLOGY POLICY

- MA Cybersecurity Resources (https://www.mass.gov/info-details/cybersecurity-resources)
- MA Password Best Practices and Recommendations (https://www.mass.gov/guides/password-best-practices-and-recommendations)
- Stop. Click. Think. (https://www.stopthinkclick.org/) Federal Resources that promote the practice of safe computing for businesses and individuals.
- A Guide to Massachusetts Public Records Law (https://www.sec.state.ma.us/pre/prepdf/guide.pdf)
- Municipal Records Retention Schedule (https://www.sec.state.ma.us/arc/arcpdf/Municipal_Retention_Schedule_20200406.pdf)

Effective Dates

GENERAL USE POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

GENERAL USE POLICY

The City's Resources are owned, operated, administered, and managed by the City of Lowell, provided as a business tool to users in order to facilitate timely and efficient business use, and are to be used for business-purposes only. The appropriate use ("Appropriate Use") and protection of all City Resources is expected from all Users. Appropriate Use of these resources is defined as use which is City business-related; all other use is inappropriate.

Policy Statement and Data

GENERAL USE POLICY

General Use of City Resources is subject to the following:

- All City Resources are the property of the City.
- The City's MIS Department is responsible for establishing the rules and guidelines for the use of these Resources.
- The City reserves the right without notice, to limit, restrict, monitor, block, access, search, review, modify, or disclose the use of any and all City Resources, including but not limited to, any City Resources or materials ("Materials") including, but not limited to, data, applications, Internet access or emails.
- The term "personal computer" does not suggest that Users have the choice of what general City Resources are made available, or of what applications are installed or configured on City Resources assigned to Users; applications may be installed, modified, or removed without notice.
- The City retains ownership of all City Resources and Materials stored, maintained, deleted, added to, modified, received, sent, or otherwise accessible via the City's Resources unless otherwise copyrighted, trademarked, or agreed to through the City's Law Department.
- Any Materials sent to or from City Resources must comply with federal and state laws regarding the protection of personally identifiable ("PID") information (e.g., DOB, SSN, Name and Address information), and applicable Record Retention Laws. PID data should always be encrypted.
- All Users are expected to appropriately guard against the loss, theft, or corruption of the City's Resources. Data files and materials should not be stored on local device storage areas (e.g., hard drives, flash memory, etc.); all data files and materials should be stored on network drives, or otherwise be appropriately backed up to prevent against disaster and assist with recovery.
- All City Resources are subject to discovery; even if a User believes they have deleted Materials, they may be retained on other City Resources. Users should NOT generally delete Materials unless they are clearly considered trivial or irrelevant (e.g., an email about coffee/pizza being served somewhere), as they may be subject to Records Retention Laws.
- City Resources and Materials must not be taken off-site by Users without written approval.
- Only City-issued email addresses are to be used for City-related business.
- Access to 3rd party email and/or messaging systems is generally not allowed and is subject to review and approval by the City Hall MIS Department.
- City Resources may be configured with remote management tools to assist with loading additional applications and software. Users shall not remove, disable, or otherwise modify any applications or software installed by the City Hall MIS Department. The City Hall MIS Department will only assist with the installation of additional applications or software deemed necessary and appropriate for City-related business use.

Effective Dates

COMPUTING ETHICS POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

COMPUTING ETHICS POLICY

With so many Users sharing City Resources, misuse by even a few Users has the potential to disrupt the City's business, interrupt the work of others, and create an unwelcome or unsafe environment. All Users are therefore required to exhibit and exercise responsible, prudent, and ethical behavior when using City Resources.

Policy Statement and Data

COMPUTING ETHICS POLICY

Ethical Use of the City Resources needs to be consistent with, and subject to, the following:

- The use of City Resources and Materials should always be conducted in a truthful and accurate manner; Users should never misrepresent themselves in order to gain access to any City Resources or Materials, or in order to deceive anyone interacting with City Resources or Materials.

- Users should make every effort to keep their communications and correspondence professional and appropriately personable.

- Users must make every prudent and reasonable effort to protect against the theft, loss, or damage of City Resources and Materials.

- Users must only access City Resources and Materials as expressly authorized by City administration and management ("Management"), must not attempt to bypass or defeat any City Resources, security, or firewall restrictions, and must not disable, hinder, render inoperable, or otherwise tamper with City Resources or Materials.

- Users may not authorize anyone to use their City Resource accounts for any reason, are responsible for properly locking down access to systems when they are away from them, and are responsible for any Materials transmitted, accessed, or otherwise entered or modified from systems/accounts Users are logged into.

- Users must not use any City Resources recklessly, negligently, irresponsibly, carelessly, excessively, or in any way that might needlessly interfere with the work of others directly or indirectly, impact other City Resources, cause offense to others, or waste City Resources. This includes, but is not limited to:
    1. Using City Resources for any private, personal, unlawful, unethical, commercial, political campaigning, monetary gain, or legally questionable activity;
    2. Accessing inappropriate sites including adult content, online gambling, and dating sites;
    3. Using encryption technology that has not been approved for use by the City's MIS Department;
    4. Using personally owned technology (or technology which is owned by another organization or business) for conducting City business, where official City records are created but not maintained by the City;
    5. Accessing sites that distribute security exploits (hacking sites), or using security exploit tools (hacking tools) to attempt to elevate user privileges or to otherwise obtain unauthorized resources.
    6. Intentionally intercepting, accessing, altering, copying, distributing, moving or removing City Resources or Materials without Management permission;
    7. Accessing City Resources related to other Users, constituents, businesses, or anyone else, without a City-related business purpose requiring you to do so;
    8. Creating unnecessary network traffic, system processing load, congestion, disruption, disablement, alteration, impairment, or monopolizing of Resources.
    9. Establishing any remote control, remote access, or remote monitoring services without the written permission of the City MIS Department or for any non business-related purposes;
    10. Loading software or data from untrustworthy sources (e.g., freeware, or shareware), or without ensuring that all files are properly scanned for viruses or other malicious software code prior to introduction to City Resources;
    11. Connecting, installing, introducing, or otherwise initiating unauthorized technology into the City;
    12. Transmitting or making accessible offensive, fraudulent, sexually explicit, profane, obscene, harassing, intimidating, threatening, or defamatory Materials;
    13. Using online shopping sites, social network sites, or media sites for personal and non business-related use; and
    14. Using City Resources in a manner which may subject the City to any liability claim.

- Users must abide by copyright law and intellectual property rights; downloading non business-related Materials (e.g., games, music files, videos, etc.) is prohibited.

Effective Dates

PASSWORD POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

PASSWORD POLICY

Passwords are used to control and secure access to various systems.

Policy Statement and Data

PASSWORD POLICY

The use of passwords to control and secure access to systems is subject to the following:

- Passwords do not imply privacy; Users may not expect any privacy in the use of City Resources.
- Passwords should not be generally shared with anyone, written down or posted in your work area, or otherwise stored on non-MIS authorized devices.
- Management reserves the right to request password information related to 3rd party systems; please check with MIS for additional information.
- All Technology Users are required to change their passwords every three (3) months or ninety (90) days at a minimum.
- All network passwords are required to meet strong-password guidelines, are subject to lockout-based failed login attempts, and will require contacting the MIS Help Desk in order to be re-enabled.
- Multifactor authentication devices (“MFAs”) are issued for controlled access to a variety of the City’s Technology, and may be used in combination with passwords.

Effective Dates

CYBERSECURITY POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

CYBERSECURITY POLICY

Cybersecurity is a shared responsibility and each one of us is entrusted with protecting our public assets and helping to ensure the continuity of government services.

Policy Statement and Data

CYBERSECURITY POLICY

Cybersecurity is a responsibility everyone must share in to protect the data entrusted to us, and is subject to the following:

- All Users are required to demonstrate due diligence when accessing websites and reviewing emails.
- Educational opportunities about this topic are mandated per the City Manager, including CyberStregth Assessments, Training Assignments, and Mock Phishing Emails. These educational opportunities are intended to help you improve the City's overall cybersecurity posture, and the skills you learn through this program will also be beneficial in protecting you and your family's cybersecurity at home.
- The City participates in the Federal Government's "Stop. Think. Click." program, encouraging users to carefully assess websites and emails before clicking on them. For additional details, please contact the Help Desk.
- No one from within the City will ever email or call anyone asking that you confirm your password or other personally identifiable information.
- The City uses a variety of tools to block potentially malicious websites and emails; questions about blocked websites and emails should be directed to the MIS Department.

Effective Dates

SOCIAL NETWORKS & SOCIAL MEDIA POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

SOCIAL NETWORKS & SOCIAL MEDIA POLICY

Social networks consist of social media content within online communities of people or organizations that share interests and/or activities and use a wide variety of Internet technology to make the interaction a rich and robust experience. Social media may facilitate discussion on City issues, operations, and services by providing members of the public the opportunity to participate in a variety of ways via the Internet. Examples of social networks and social media ("Social Media") include, but are not limited to, Facebook, Blogs, My Space, RSS, YouTube, Second Life, Twitter, LinkedIn, Delicious, Flicker, various 3rd party email accounts, instant messaging tools and general websites.

The City views Social Media positively, recognizes that these tools may significantly influence reputation, and understands that Social Media is the basis for much wider changes taking place in online media that may increasingly affect City services delivered to constituents. Because of this, the City has an overriding interest and expectation in deciding "what is said" on behalf of the City on Social Media, and how the City is portrayed. The use of Social Media must be tempered with common sense, good judgment, discretion, and responsible use in order to maximize the benefits of these resources and minimize potential liability.

Policy Statement and Data

SOCIAL NETWORKS & SOCIAL MEDIA POLICY

Use of Social Media is subject to the following:

- The City's uses of Social Media must meet one of the following three categories:
  1. As a channel for disseminating time-sensitive information as quickly as possible;
  2. As a channel for enhancing communications with constituents, businesses, and stakeholder organizations related to conducting business with the City; and
  3. As a channel for marketing, promoting, or otherwise furthering the City's goals and objectives by publishing news and articles, facilitating discussions, and communicating information related to City accomplishments, promotions, or other marketing events.

- The City's website (lowellma.gov) will remain the City's official, primary and predominant Internet presence.

- Wherever possible, content posted to City Social Media will also be available on the City's primary sites.

- Wherever possible, content posted to City Social Media should contain links directing users back to the City's official websites for in-depth information, forms, documents, or online services necessary to conduct business with the City.

- The City reserves the right at its sole discretion to determine which Social Media sites and tools are appropriate and applicable to best represent the City, as well as which Users may access Social Media tools, or post on behalf of the City.

- Users may not create (or have created for them) any Social Media site on behalf of, for, designed to represent, or otherwise intended to officially promote the City in any official capacity, without first obtaining written permission from the City MIS Department.

- Ownership of any Social Media sites created on behalf of, for, designed to represent, or otherwise intended to promote the City in any official capacity, must be transferred to the City prior to going live online; the City retains ownership of all Materials posted on City-owned Social Media sites.

- All Social Media sites must be registered with the City MIS Department. Registration must include the department coordinating the Social Media, any email associated with the account, administrative account and password credentials, and must identify which Users may be accessing/managing the Social Media site for updates and commentary approval. The City MIS Department must be updated with any changes to any registration information as applicable.

- Wherever possible, City Social Media sites shall comply with all appropriate City policies and standards, and shall include information on or links to existing City privacy policies, terms of use, accessibility policies, social media policies, terms of comment, information on third party providers, information on personal information collected by third parties, and or intellectual property disclaimers, as applicable; please see the City MIS Department for links or templates.

- Users and visitors to City Social Media sites shall be notified that the intended purpose of the site is to serve as a mechanism for communication between City departments and members of the public. City Social media site articles and comments containing any of the following forms of content shall not be allowed:
  1. Comments not topically related to the particular social medium article being commented upon;
  2. Comments in support of or opposition to political campaigns or ballot measures;
  3. Profane language or content;
  4. Content that promotes, fosters, or perpetuates discrimination on the basis of race, creed, color, age, religion, marital status, status with regard to public assistance, national origin, physical or mental disability, or sexual orientation;

5. Sexual content or links to sexual content;
6. Solicitations of commerce;
7. Conduct or encouragement of illegal activity;
8. Information that may tend to compromise the safety or security of the public or public systems; or
9. Content that violates a legal ownership interest of another party.
10. Any content removed based on these guidelines must be retained, including the time, date and identity of the poster when available.

- The City reserves the right to restrict or remove any content that is deemed in violation of this Social Media policy or any applicable law.

- Submission of comments by members of the public to City Social Media constitutes participation in a limited public forum, and is subject to record retention laws.

- Commentary on Social Media shall be moderated, and anonymous posting should be disabled or otherwise not allowed. Enrollment of public commentators shall be accompanied by valid contact information, including name, address and email address, as applicable.

- City Users who participate or otherwise engage in City Social Media must:
    1. Identify themselves as a City Employee;
    2. Conduct themselves in an appropriate manner, and keeping in mind that Material they post may be viewed by others as representing the City;
    3. Add value to the City through your interaction, by providing worthwhile information and perspective;
    4. Avoid comments or topics that may be considered objectionable or inflammatory ;
    5. Frame comments or opposing views in a positive manner;
    6. Protect your privacy, the privacy of citizens, and other City information; ensure to follow all privacy protection laws;
    7. Distinguish between personal commentary “when speaking for yourself”, and not in their City capacity; and
    8. Correct any mistakes or mistaken information that may be communicated, but not alter any previous posts without indicating that you have done so.

- City Users who participate in non-City Social Media are encouraged to:
    1. Make it clear that they are speaking for themselves, and not on behalf of the City, through the use of a disclaimer along the lines of “The postings on this site are my own and do not represent the City’s position(s) or opinion(s).”; and
    2. To avoid using the City of Lowell seal, tagline, or other marketing related material in your Social Media to avoid confusing visitors, or suggesting the appearance that your Social Media posts are representative of the City’s position, opinion, or view.

Effective Dates

CITY ISSUED DEVICE POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

CITY ISSUED DEVICE POLICY

Advances in technology and cellular telephony services have enabled fast communication, email integration, remote wireless connectivity, and more productive mobile employees. The City may issue devices ("Devices") to Users to assist them with conducting City business-related activities. Devices include, but are not limited to, laptop computers, cell phones and pagers, tablets and GPS systems, and radio and wireless equipment.

Policy Statement and Data

CITY ISSUED DEVICE POLICY

Use of City issued Devices is subject to the following:

- City Devices must be properly recorded, inventoried, asset tagged, and registered as appropriate.
- City Devices do not include any accessories beyond what is factory shipped. If Users wish to add any accessories, it must be either funded by the User or through the User's department.
- It is the User's responsibility to ensure that City issued Devices are kept in a safe, functioning and reasonable condition. Equipment must remain free of any writing, drawing, stickers, or labels that are not the property of the City. It is the Department's responsibility to fund, acquire, and install cases designed to minimize damage to Devices. Users should contact the City MIS Department with any questions about how to maintain City issued Devices, cases for them, or training on them.
- No data, including but not limited to confidential information, should be permanently stored on City Devices; to maintain the integrity of City Materials, frequent data backups and transfers must be maintained between City Resources and City Devices.
- City Devices should not be left unattended in public places, or in places where they may be subject to harsh environmental conditions.
- City Devices which are damaged, lost, or stolen must be reported to Management as soon as possible; Users may be responsible for damages or replacement, as determined by Management. The City may, at its own discretion, choose to remotely wipe or reset lost or stolen Devices, and Users agree to assist with Device recovery as applicable.
- City Devices must be returned upon separation of employment. Users are responsible for ensuring that City Materials are properly transferred prior to being returned, and that Devices are completely unlocked and ready for redeployment as appropriate.
- The loss or theft of a City Device must be reported to the City MIS Department immediately, along with a summary of the data and/or any PID information which may have been on the City Device.

Effective Dates

PERSONAL DEVICE USE POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

PERSONAL DEVICE USE POLICY

The City recognizes that Users may have privately owned or personal Devices ("Personal Devices") which they are interested in:

1. Using for City business-related purposes,
2. Using for personal use while leveraging the City's Resources (e.g., City or public Internet connectivity), or
3. using for purely personal use while leveraging their own private Internet connectivity (e.g., personal cellular connectivity).

Policy Statement and Data

PERSONAL DEVICE USE POLICY

Use of Personal Devices is subject to the following:

- All Personal Devices which use City Resources are subject to the City Technology Policy.
- The use of Personal Devices being used for purely personal use while on City property or otherwise representing the City, must be conducted in a manner that doesn't needlessly interfere with their own work, the work of others directly or indirectly, cause offense to others, violate any applicable laws, or otherwise violate any City policies (e.g., sexual harassment, etc.).
- The City will not be responsible for any Personal Devices, or any damage or loss that might arise from using Personal Devices to remotely connect to, interface with, integrate with, or interact with City Resources, regardless of whether it is being used for City business-related purposes or personal use.
- Integration of Personal Devices with the City's Resources (e.g., for access to email) must be authorized by Management in advance.
- Only ActiveSync compatible Personal Devices or Personal Devices which can run the Microsoft Outlook application are allowed to synchronize directly with the City's Email systems. By using ActiveSync to synchronize your Personal Device with the City's Email system Users agree to allow their Personal Device to be remotely wiped or reset in the event that the Personal Device is lost or stolen, in order to protect access to the City's Resources and any PID information which may be on the Personal Device.
- The City will neither integrate nor support 3rd party applications on Personal Devices into City systems.
- Technical support for Personal Devices is limited to instructional support only; any support beyond instructional support (e.g., hands on support, or installation/configuration support) must be handled in a manner independent of the City (e.g., using support options available through the manufacturer).

Effective Dates

ID & ACCESS BADGE / CREDENTIALS POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

ID & ACCESS BADGE / CREDENTIALS POLICY

The City may choose to issue Users an ID & Access Badge/Credentials ("ID") in order to:

1. Identify themselves when working with other employees, citizens, or businesses while representing the City, and
2. For controlled access to authorized areas.

Policy Statement and Data

ID & ACCESS BADGE / CREDENTIALS POLICY

Use of City issued IDs is subject to the following:

- IDs are to be used for identification purposes and for controlled access to authorized areas.
- IDs require the Users' photograph, name, employee number, and job title.
- IDs are assigned to specific Users, and should not be shared with other Users.
- Users are responsible for all activity conducted through the use of their ID.
- Users should NOT "swipe" other Users into any area.
- Photographs taken for use with IDs become the property of the City of Lowell, and may be incorporated into other City systems, as deemed appropriate.
- IDs should not be defaced in any way – do not write on it, place labels on it, or punch holes in it.
- IDs should be displayed or otherwise available whenever conducting City business, or otherwise representing the City.
- IDs must be presented for review when requested.
- Lost, stolen or otherwise misplaced IDs, must be reported to MIS immediately so that they may be deactivated, and another issued as appropriate.
- IDs are the property of the City of Lowell, and must be surrendered upon demand.

Effective Dates

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

Implementation Date	07/01/2023
Revised	04/22/2024
Revised	

Background and Purpose

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

Throughout the course of employment with the City, Users may create and work with a variety of Materials, and acquire and work with a variety of Technology. All City Materials (whether hard copy or electronic) are subject to Commonwealth of Massachusetts' records retention laws, and All City Technology should be properly inventoried and taken care of to avoid compromise, damage, or loss.

Scope and Applicability

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

Policy Statement and Data

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

All Users have a duty to care for and a responsibility to maintain City Technology and Materials in accessible and good working condition at all times, and to prevent them from events which may jeopardize City services, whether internal, external, deliberate, or accidental. This includes but is not limited to City issued laptops, monitors, smart phones, IDs, multifactor authentication devices, etc. All technology purchases must be presented to MIS within 30 days of receipt for review, asset tagging, registration, and recording into the City's inventory and technology management system(s).

Leading up to and upon separation from the City, Users are responsible for ensuring that any City Materials which they have created or otherwise worked with are neither modified, deleted, removed, or otherwise impacted, accordingly. Likewise, Users are responsible for ensuring that any City Technology which may have been assigned to them is in working condition, accessible, and unlocked (e.g., passwords removed, or logged with MIS accordingly, etc.).

If an employee is separating from the City, it is critical that neither emails nor data files be deleted or otherwise removed. Generally speaking:

1. Emails should NOT be deleted or otherwise purged from the City's systems;
2. Data files should NOT be deleted or otherwise purged from Devices or the Network; and
3. Neither Emails nor Data files should be released or otherwise shared with unauthorized personnel.

Audits

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

Authority

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

References

DUTY TO CARE FOR AND RESPONSIBILITY TO MAINTAIN CITY TECHNOLOGY AND MATERIALS POLICY

APPENDIX

CITY MANAGER'S OFFICE REQUESTS

ADA Plan Improvements (Building, Infrastructure, and Parks)

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	City Manager's Office
Request Groups	Infrastructure
Type	Capital Improvement

Description

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 service to supplement other capital monies to improve streets, sidewalks and curbing, further reducing operating costs while allowing for accessibility. The debt services will be paid by the general fund operating budget.

Images



Details

Original Applicant/Requestor/Title	Thomas Golden, Jr. - City Manager
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

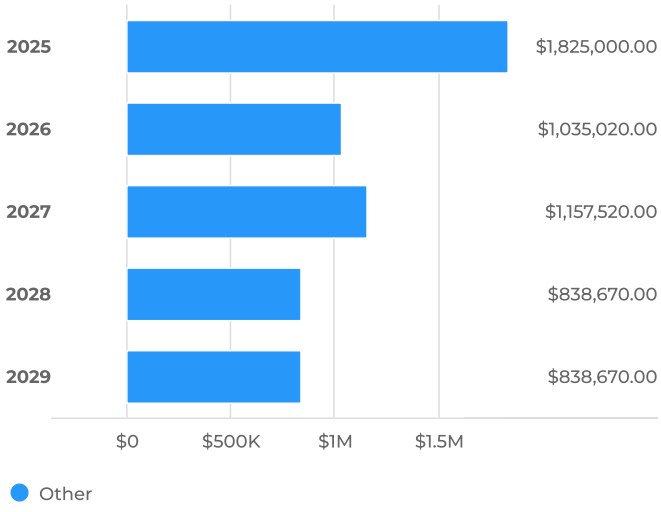
Existing Conditions

This project funding request from the Office of the City Manager continues the City Manager's pledge/commitment to fund an amount of approximately 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.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$1,825,000	$5.695M	$5.695M

Capital Cost by Year



Capital Cost for Budgeted Years



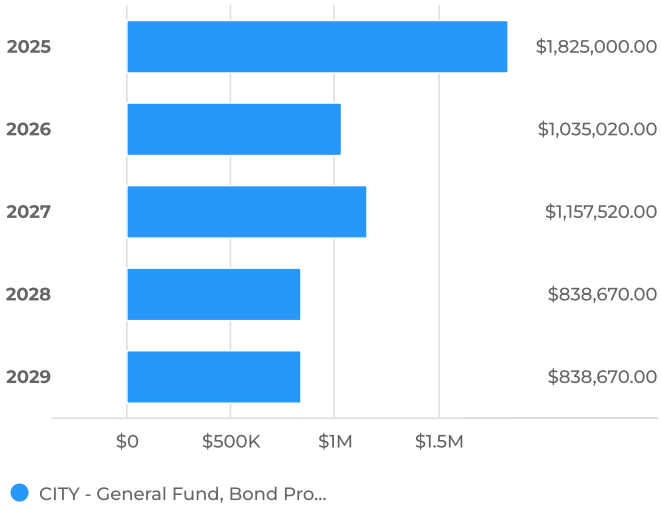
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$1,825,000	$1,035,020	$1,157,520	$838,670	$838,670	$5,694,880
Total	**$1,825,000**	**$1,035,020**	**$1,157,520**	**$838,670**	**$838,670**	**$5,694,880**

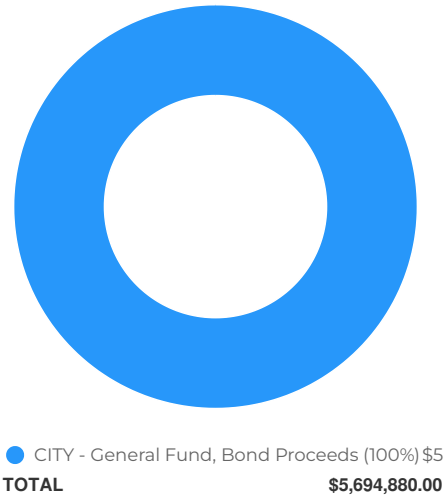
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$1,825,000	$5.695M	$5.695M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$1,825,000	$1,035,020	$1,157,520	$838,670	$838,670	$5,694,880
Total	**$1,825,000**	**$1,035,020**	**$1,157,520**	**$838,670**	**$838,670**	**$5,694,880**

City Wide Culvert and Drainage Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	City Manager's Office
Request Groups	Infrastructure
Type	Capital Improvement

Description

The city administration is requesting capital funding to help repair and maintain the city's various culverts. A culvert is defined as a short tunnel like structure that primarily conveys water beneath an obstruction. One benefit of allowing surface runoff to travel below an obstruction is that the water will not travel around or over the obstruction. If the obstruction is a road, diverting runoff over the road will lead to flooding, sediment deposition, and unsafe driving conditions. Diverting runoff around the road will lead to flooded ditches, sediment deposition and a continued risk of road flooding.

Details

Original Applicant/Requestor/Title	Thomas Golden, Jr. - City Manager
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

Existing Conditions

The current state of the city's culvert's ranges from good to subpar, with this funding the Engineering Office along with the Wastewater Department will be able to prioritize and upgrade some of the current culverts that are not in good condition.

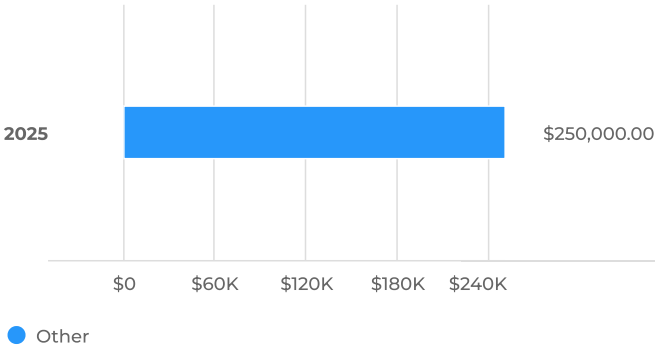
Comments

Culverts serve an important hydraulic function in conveying water beneath an obstruction. They are popular for conveying surface runoff beneath the embankments of roads and highways. Culverts can also come in a wide variety of installation types, barrel shapes, and materials. Each choice among a culvert’s variables are decided by the installation’s particular needs and environmental conditions.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$250,000	$250K	$250K

Capital Cost by Year



Capital Cost for Budgeted Years



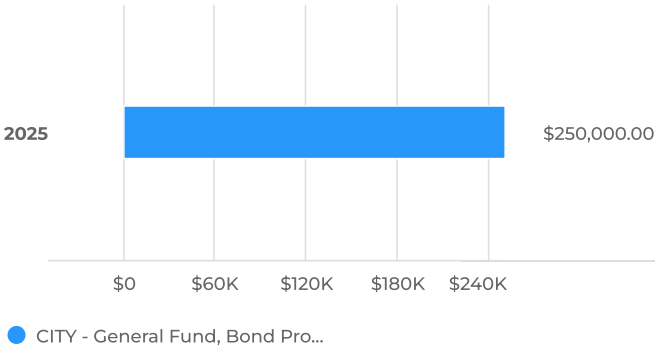
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$250,000	$250,000
Total	**$250,000**	**$250,000**

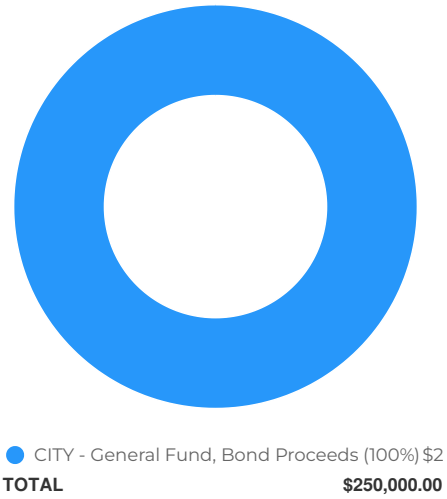
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$250,000	$250K	$250K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$250,000	$250,000
Total	**$250,000**	**$250,000**

Neighborhood "Pocket Park" Program (Various Park Improvements)

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	City Manager's Office
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

The City of Lowell Park's Division of DPW maintains over 75+ parks per year and capital funds are being requested in order to enhance some of the city's various parks. The city has many parks that are in need of upgrades and this funding will allow the DPW Commissioner the flexibility to enhance some of these parks. The goal of this administration as well as the City Council has always have quality parks for our children to play at.

Details

Original Applicant/Requestor/Title	Thomas Golden, Jr. - City Manager
Type of Project	Refurbishment
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

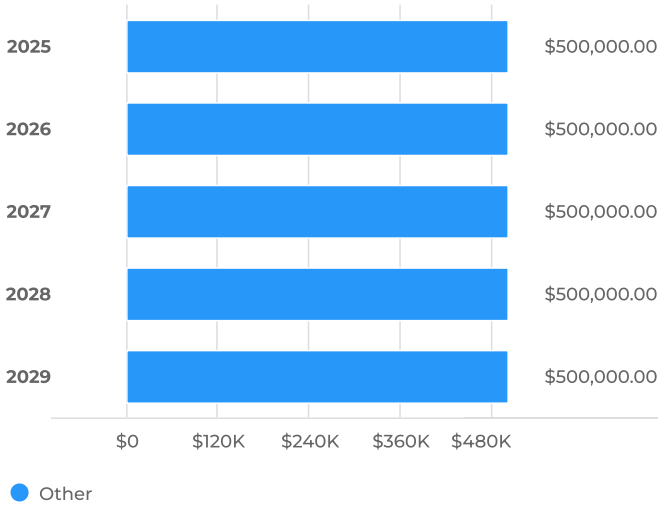
Existing Conditions

Through the American Rescue Plan Act ("ARPA"), the city was able to utilize approximately $9 million dollars on various park improvements throughout the city. This additional funding is needed as that funding only covered 10 parks and subsequently more funding is needed. One of the City Council's top priorities since my tenure, has been to enhance open space and park improvements, this funding will afford us the opportunity to continue to build up these parks to the level our residents expect.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$2.5M	$2.5M

Capital Cost by Year



Capital Cost for Budgeted Years



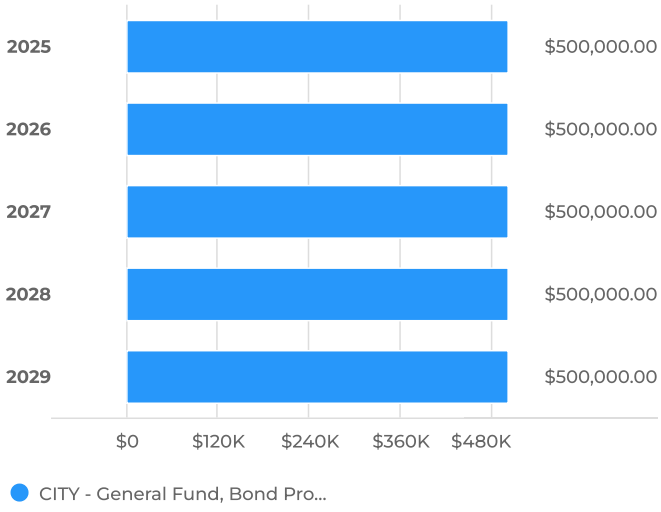
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,500,000**

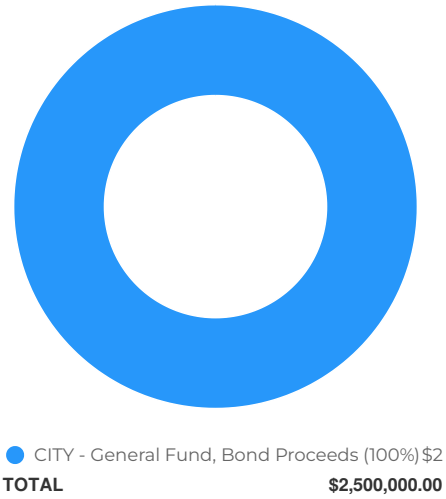
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$2.5M	$2.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,500,000**

Paving, Sidewalks, and Bridges

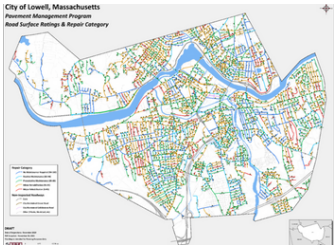
Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	City Manager's Office
Request Groups	Infrastructure
Type	Capital Improvement

Description

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.

Images





French Street



Chelmsford St

Details

Original Applicant/Requestor/Title	Thomas Golden, Jr. - City Manager
Type of Project	Paving, Sidewalks, and Bridges
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

Existing Conditions

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)

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.

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.

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.

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.

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.

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

Comments

The average RSR of Lowell's roadway network is currently 69.4. 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.

Overall Roadway Repair Backlog Summary

Repair Method:	Length (Miles)	Area (SY)	Percent repair	Unit Cost (SY)	Estimated Cost
Major Rehabilitation	17.3	267,048	7.4%	$ 45	$ 12,017,160
Minor Rehabilitation	96.3	1,591,441	41.0%	$ 25	$ 39,786,025
Preventative Maintenance	37.6	626,730	16.0%	$ 12	$ 7,520,760
Routine Maintenance	35.6	592,389	15.1%	$ 3	$ 1,777,167
No Maintenance	48.2	797,948	20.5%	$ -	$ -
Total	**235**	**3,875,556**	**100.0%**		**$ 61,101,112**

2024 Spent:

Repair Method:	Cost	%	Miles
Major Rehabilitation	**$ 1,464,023**	**20.1%**	**2.2**
Minor Rehabilitation:	**$ 2,514,145**	**34.5%**	**3.5**
Preventative Maintenance:	**$ 900,000**	**12.4%**	**5.3**
Routine Maintenance:	**$ 363,000**	**5.0%**	**11.4**
Sidewalk & ADA Ramp Reconstruction:	**$ 2,045,674**	**28.1%**	**4.6**
Total	**$ 7,286,842**	**100%**	**27**

2025 Target:

Repair Method:	Cost	%
Major Rehabilitation	**$ 1,500,000**	**16.3%**
Minor Rehabilitation:	**$ 3,500,000**	**38.0%**
Preventative Maintenance:	**$ 1,200,000**	**13.0%**
Routine Maintenance:	**$ 500,000**	**5.4%**
Sidewalk & ADA Ramp Reconstruction:	**$ 2,500,000**	**27.2%**
Total	**$ 9,200,000**	**100.00%**

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.

For 2024, Engineering Division propose allocation of funding as follows, including routine and preventive maintenance, minor and major roadway rehabilitation, and sidewalk reconstruction:

2024 Paving List:

Street Name	From	To	Sidewalk Reconstruction
Bachelder St	Walker St	Wilder St	Both sides
Baldwin St	Middlesex St	Westford St	N/A
Beacon Ter	Beacon St	Durant St	N/A
Boulevard St	Varnum Ave	End	N/A
Broadway	Walker St	School St	Both sides
Brown St	E. Merrimack St	End	Both sides
Carolyn St	Ennell St	Bunker Hill St	Both sides
Carmine St	Woburn St	Chamberlain St	N/A
E. Durant St	Christian St	Bradley St	N/A
E. Sixth St	Christian St	Dracut Town Line	N/A
Eighth Ave	Mammoth Road	Lamb St	Both sides
Fidler Ter	Mt. Pleasant St	End	N/A
Gardner Ave	University Ave	Mt. Hope St	Both sides
Hadley St	Middlesex St	Princeton Blvd	N/A
Kerry Street	10th St	End	N/A
Linden St	Union St	Pollard St	Both Sides
London St	Gorham St	Quebec St	Both Sides
Meredith St	Kerry St	Christian St	N/A
Orchard St	Varnum Ave	Woodward Ave	Both Sides
Otis St	Moore St	Bourne St	Both Sides
Pawtucket Blvd (EB)	Dunbar Ave	Clay Pit Brook	N/A
Pawtucket St	Broadway	Wilder St	N/A
Pollard St	Linden St	Chapel St	Both Sides
Pratt Ave	Middlesex St	Princeton Blvd	N/A
Reservoir St	Christian St	Mt. Pleasant St	N/A
Smith St	Westford St	Shaw St	Both Sides
Sprague Ave	Boylston St	Tewksbury Town Line	N/A
St. Paul St	Campbell Dr	Fairfield St	N/A
Stackpole St	Brown St	Nesmith St	Both Sides
West Fifth Ave	Woodward Ave	Courtland St	N/A
Westchester St	Campbell Dr	Fairfield St	N/A
Western Ave	School St	End	Add Infill

2024 Preventative Maintenance List:

Street Name	From	To	Treatment
Bond St	Highland Ave	Stevens St	Crack Seal & Double layers Microsurfacing
Bristol St	Rumford St	Woburn St	Crack Seal & Rubberized Chip Seal with Microsurfacing top course
Burtt St	Westford St	Pine St	Crack Seal & Double layers Microsurfacing
Butman Rd	Hovey St	Andover St	Crack Seal & Double layers Microsurfacing
Canterbury St	Rumford St	Woburn St	Crack Seal & Rubberized Chip Seal with Microsurfacing top course
Carroll Parkway	Stevens St	End	Crack Seal & Double layers Microsurfacing
Chatham St	Stevens St	End	Crack Seal & Double layers Microsurfacing
Chauncey Ave	B St	Shaw St	Crack Seal & Double layers Microsurfacing
Commonwealth Ave (West side)	Woburn St	Woburn St	Crack Seal & Rubberized Chip Seal with Microsurfacing top course
Conoyle St	Sanders Ave	End	Crack Seal & Double layers Microsurfacing
Crystal St	End	End	Crack Seal & Rubberized Chip Seal with Microsurfacing top course
D Street	Stevens St	Powell St	Crack Seal & Double layers Microsurfacing
Frothingham St	Douglas Rd	Butman Rd	Crack Seal & Double layers Microsurfacing
Light Ave	Morey St	Stevens St	Crack Seal & Double layers Microsurfacing
Luce St	Andover St	Hovey St	Crack Seal & Double layers Microsurfacing
Morey St	Shaw St	Light Ave	Crack Seal & Double layers Microsurfacing
Pentucket Ave	Andover St	Hovey St	Crack Seal & Double layers Microsurfacing
Rindo Park Dr	Lincoln Parkway	Sanders Ave	Crack Seal & Double layers Microsurfacing
Rumford St	Commonwealth Ave	End	Crack Seal & Rubberized Chip Seal with Microsurfacing top course
Sanders Ave	Tyler Park	Rindo Park Dr	Crack Seal & Double layers Microsurfacing
South Walker St	D St	Liberty St	Crack Seal & Double layers Microsurfacing
Warwick St	B St	Liberty St	Crack Seal & Double layers Microsurfacing
Wedge St	Lincoln Parkway	Sander St	Crack Seal & Double layers Microsurfacing
Winthrop St	Wilder St	Puffer St	Crack Seal & Double layers Microsurfacing

2024 Routine Maintenance:

Street Name	From	To	Treatment
Acropolis Road	Gumpus Rd	#150	Crack Seal
Belvidere Circle			Crack Seal
Brattle Street	Alcott St	Douglas Rd	Crack Seal
Burnham Road			Crack Seal
Clark Road			Crack Seal
Colonial Park Drive			Crack Seal
Davidson Street			Crack Seal
Dinsmore Street			Crack Seal
Donald Terrace			Crack Seal
Douglas Terrace			Crack Seal
Easton Street			Crack Seal
Elmont Road			Crack Seal
Enfield Street			Crack Seal
Eugene Street			Crack Seal
Florida Street			Crack Seal
Floyd Street	Central St	Kinsman St	Crack Seal
Gerson Terrace			Crack Seal
Glenmere Street			Crack Seal
Gumpus Rd			Crack Seal
Hollis Street			Crack Seal & Fog Seal
Hovey Street			Crack Seal & Fog Seal
Industrial Ave East	Hale Brook	End	Crack Seal
Johnson Street			Crack Seal
Kearney Drive			Crack Seal
Kildeer Lane			Crack Seal
Kino Road			Crack Seal
Laurie Lane			Crack Seal
Lisa Lane			Crack Seal
Mammoth Road	Riverside Street	Town Line	Crack Seal & Fog Seal
Middlesex Street	Gorham St	Canal Street	Crack Seal
Morningside Drive			Crack Seal
N. Billerica Road			Crack Seal & Fog Seal
Newhall Street	Chamber St	Livingston Street	Crack Seal
Penny Street			Crack Seal
School Street	Liberty St	Pevey Street	Crack Seal
Stedman Street	Westford St	Town Line	Crack Seal & Fog Seal
Varnum Ave	Johnson Street	Rule Lane	Crack Seal
Wayside Lane			Crack Seal
Westford Street	Chelmsford Street	School St	Crack Seal
Westview Drive			Crack Seal
Westview Road			Crack Seal & Fog Seal
Winward Road			Crack Seal
White Street	Riverside St	Mt. Hope St	Crack Seal
Wood Street	Westford St	Middlesex st	Crack Seal
Woodvale Lane			Crack Seal

2024 Localized Paving:

Street	From/To
Aiken st	From northern canal to NPS
Aiken st	From Perkins St to Bus turnout
Aiken St	At Ennell & Lakeview Ave
Circuit Ave	At Grafton St
Dutton Street	At Willie Street
Ennell St	At Aiken St
Felton St	At Circuit Ave
Grafton St	From Circuit Ave to Woburn St
Grafton St	At #43
Gorham St	Multiple locations between Appleton and Veterans Way
Halivah Street	Andover st to #165
Lawrence St	From train bridge to Billerica st
Pawtucket St	At Aiken St
Wentworth Ave	At #12
Wentworth Ave	At # 50
Willie St	At Dutton St

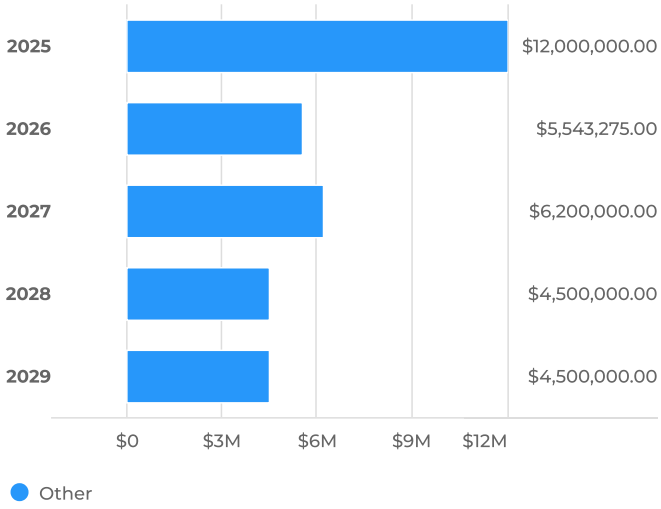
Capital Cost

FY2025 Budget
$12,000,000

Total Budget (all years)
$32.743M

Project Total
$32.743M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$12,000,000	$5,543,275	$6,200,000	$4,500,000	$4,500,000	$32,743,275
Total	**$12,000,000**	**$5,543,275**	**$6,200,000**	**$4,500,000**	**$4,500,000**	**$32,743,275**

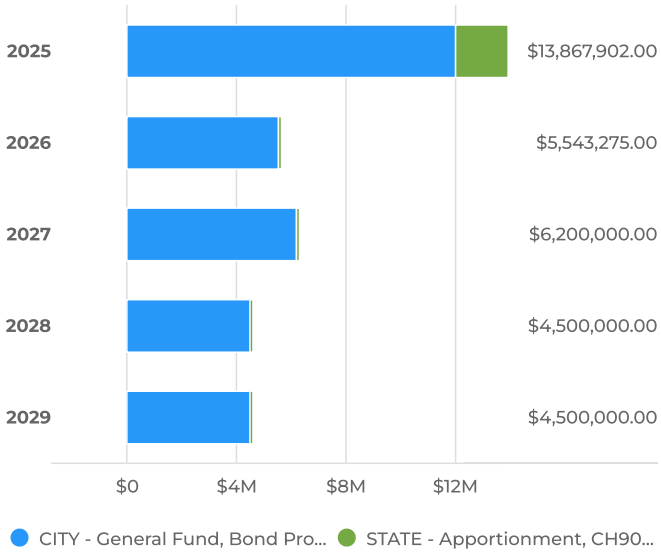
Funding Sources

FY2025 Budget
$13,867,902

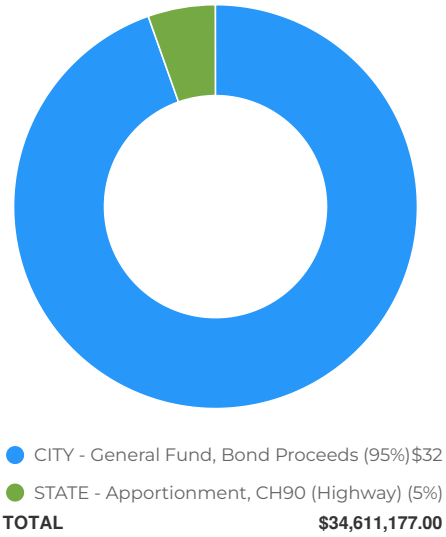
Total Budget (all years)
$34.611M

Project Total
$34.611M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$12,000,000	$5,543,275	$6,200,000	$4,500,000	$4,500,000	$32,743,275
STATE - Apportionment, CH90 (Highway)	$1,867,902					$1,867,902
Total	**$13,867,902**	**$5,543,275**	**$6,200,000**	**$4,500,000**	**$4,500,000**	**$34,611,177**

School Department - New School Building Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	City Manager's Office
Request Groups	Infrastructure
Type	Capital Improvement

Description

The city is in the process of purchasing the former Ste Jeanne D'Arc Elementary School from the Archdiocese and is requesting capital funding for improvements to this building. If approved, this funding will allow the city administration to make the necessary repairs to the building in order to make this building a permanent school. Once these repairs are accomplished the School Department will submit to the Department of Secondary Education ("DESE"), to officially make this an approved school building.

Images



Details

Original Applicant/Requestor/Title	Thomas Golden, Jr. - City Manager
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

Existing Conditions

This building is currently in good shape, however they're some repairs that need to be made in order to make this building ADA compliant as well as fit the needs of our school children. The main repair that needs to be made is to upgrade and enhance the elevator in this building.

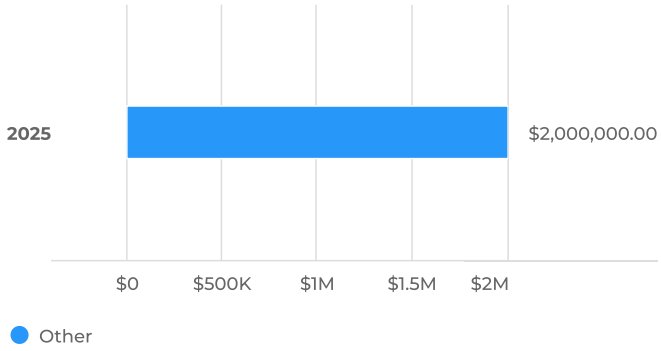
Capital Cost

FY2025 Budget
$2,000,000

Total Budget (all years)
$2M

Project Total
$2M

Capital Cost by Year



Capital Cost for Budgeted Years



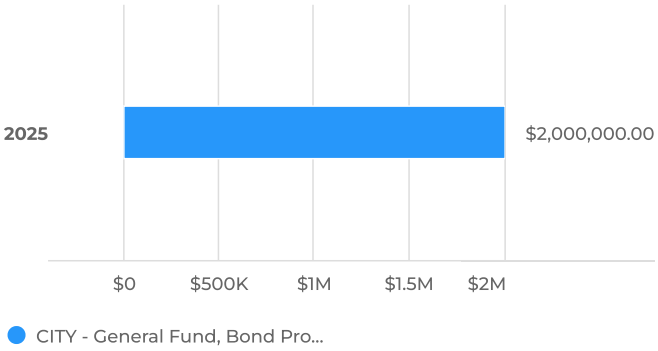
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$2,000,000	$2,000,000
Total	**$2,000,000**	**$2,000,000**

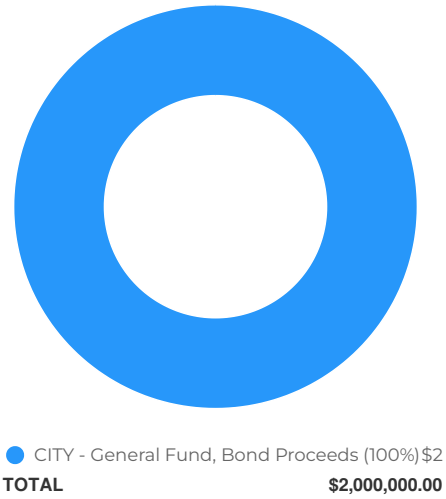
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$2,000,000	$2M	$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$2,000,000	$2,000,000
Total	**$2,000,000**	**$2,000,000**

DPW GENERAL REQUESTS

Various Municipal Building Improvements - Capital Projects

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	DPW General
Request Groups	Infrastructure
Type	Capital Improvement

Description

The DPW Commissioner has requested funding for various municipal building improvements. This funding will afford the DPW commissioner the flexibility to utilize this funding for a host of different projects, including roof repair and upgrades, enhancements / replacements to city building elevators, and other various projects in City Hall.

Details

Original Applicant/Requestor/Title	Paul St. Cyr, Commissioner
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Works

Existing Conditions

The current shape of many of the city's municipal buildings are subpar. Several years ago, the city did a study on the current state of the city building's through a contract with EMG. These reports informed the administration and DPW Commissioner the need to enhance the current state of our municipal buildings. Many of the city's roofs need repair's or enhancements as well as many of the city's elevators and if approved this funding would allow DPW to begin to attack some of these outstanding issues.

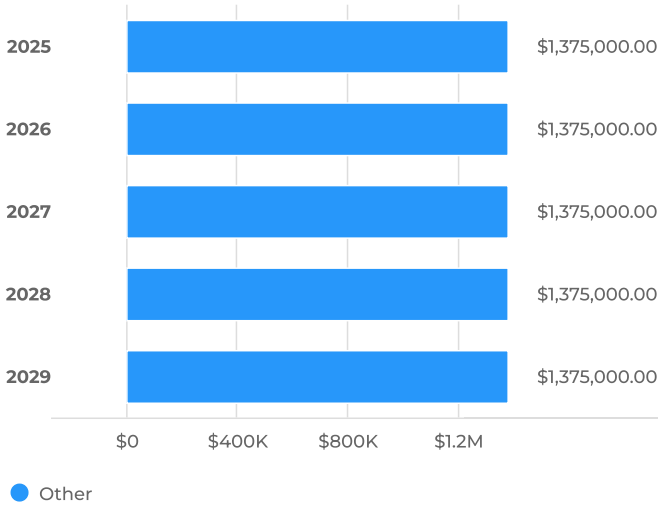
Capital Cost

FY2025 Budget
$1,375,000

Total Budget (all years)
$6.875M

Project Total
$6.875M

Capital Cost by Year



Capital Cost for Budgeted Years



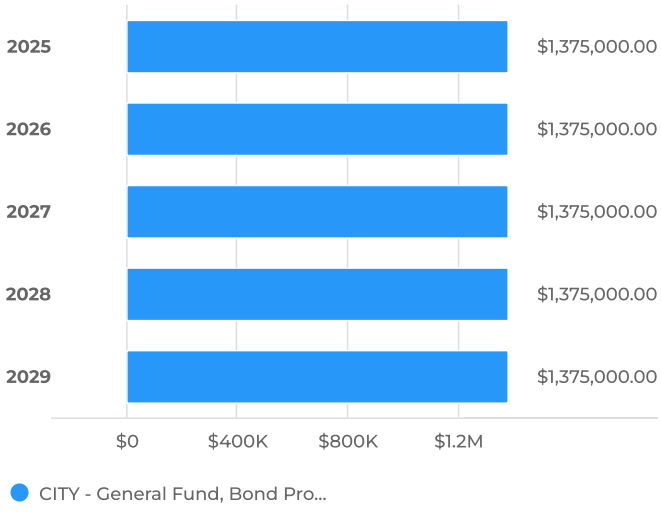
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$1,375,000	$1,375,000	$1,375,000	$1,375,000	$1,375,000	$6,875,000
Total	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$6,875,000**

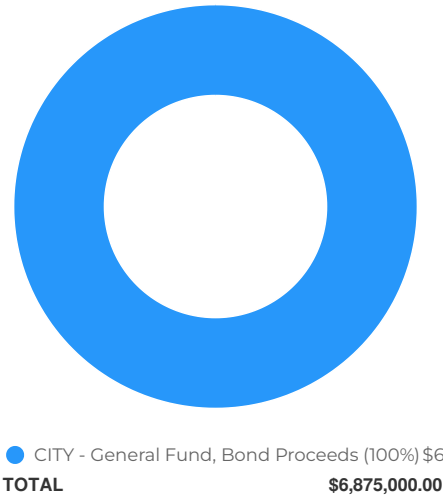
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$1,375,000	$6.875M	$6.875M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$1,375,000	$1,375,000	$1,375,000	$1,375,000	$1,375,000	$6,875,000
Total	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$1,375,000**	**$6,875,000**

Various School Building Improvements - Capital Projects

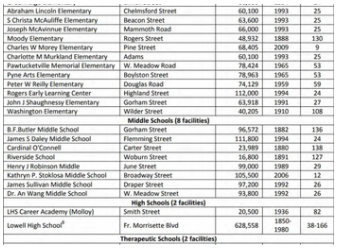
Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	DPW General
Request Groups	Infrastructure
Type	Capital Improvement

Description

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.

Images



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[a]	Fr. Morissette Blvd	628,558	1850-1980	38-166
Therapeutic Schools (2 facilities)				

Details

Original Applicant/Requestor/Title	Paul St. Cyr, Commissioner
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Works

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 recent years as part of the ARP program. 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 aging facility needs.

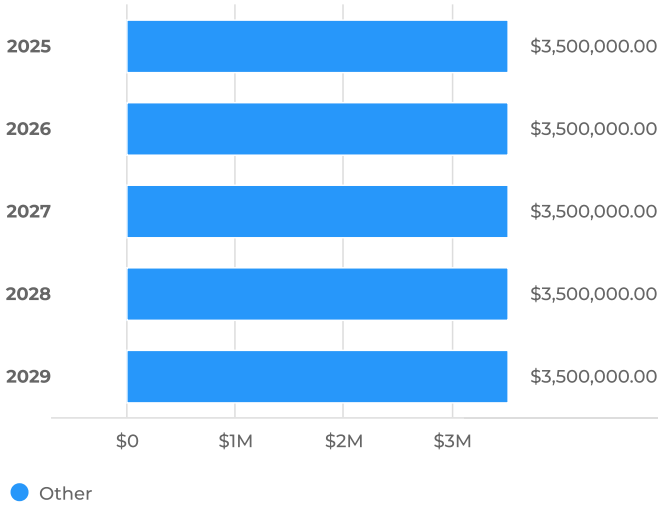
Comments

The DPW Commissioner in conjunction with the City Manager and Finance Team met as a group to discuss capital funding for the city's various schools. One of the cornerstones of the administration is funding to improve and enhance our schools. The city has been lucky to utilize funding provided to us by the federal government through the American Rescue Plan Act ("ARPA") to enhance some current HVAC and ventilation projects. However, this administration is asking to put additional funding into the FY25 Capital Plan for some much-needed repairs and enhancements for various projects throughout the schools.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$3,500,000	$17.5M	$17.5M

Capital Cost by Year



Capital Cost for Budgeted Years



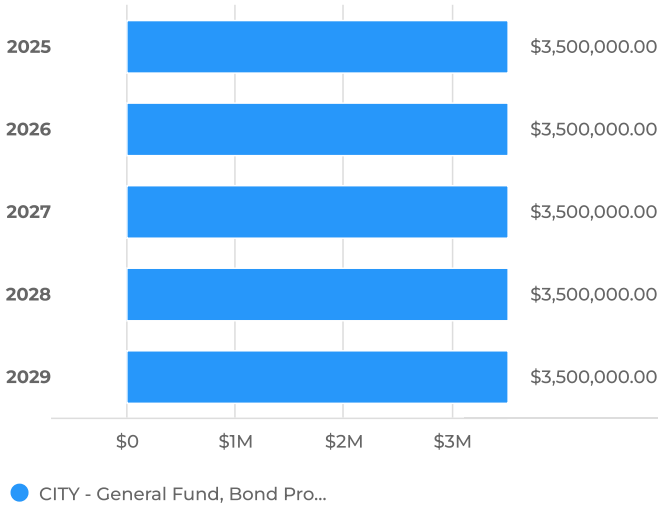
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$17,500,000
Total	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$17,500,000**

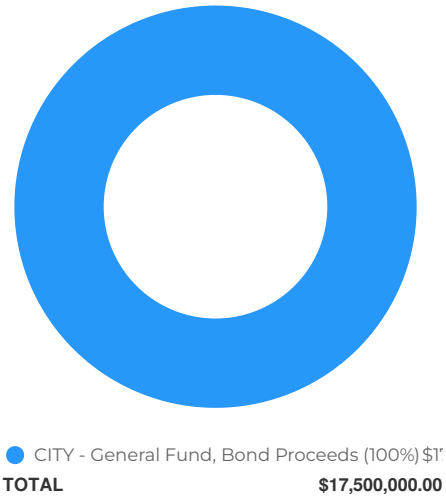
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$3,500,000	$17.5M	$17.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$3,500,000	$17,500,000
Total	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$3,500,000**	**$17,500,000**

LOWELL FIRE DEPARTMENT REQUESTS

Fire Department Emergency Equipment Replacement

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Lowell Fire Department
Request Groups	Public Safety
Type	Other

Description

The Fire Chief is requesting funding for various departmental equipment including new turnout gear for the Fire Departments new recruits. Also if approved this funding will be utilized for remote services in the fire trucks so they are able to connect remotely into the dispatch system. The goal of this project is to provide remote services to all firetrucks and vehicles, and connect fire devices to the main dispatch system. This involves initial costs for installation and the build out, for 28 devices, of the computer environment to support functionality, as well as the recurring costs associated with the system out to 3 years time.

Images



Details

Original Applicant/Requestor/Title	Phillip A. J. Charron - Fire Chief
City Manager's Strategic Focus Area	Public Safety
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Type of Project	Replacement
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Safety

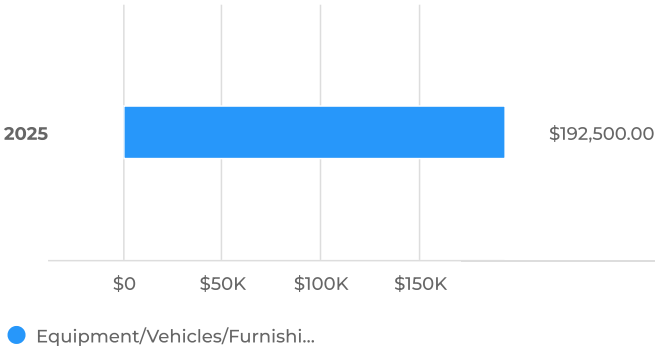
Existing Conditions

All Firefighters must have 2 sets of gear, currently 7 new recruits will be hired in the coming fiscal year and are in need of new gear. The remote services would be a new feature in the city's fire apparatus vehicles and would allow for better and more secure accessibility.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$192,500	$192.5K	$192.5K

Capital Cost by Year



Capital Cost for Budgeted Years



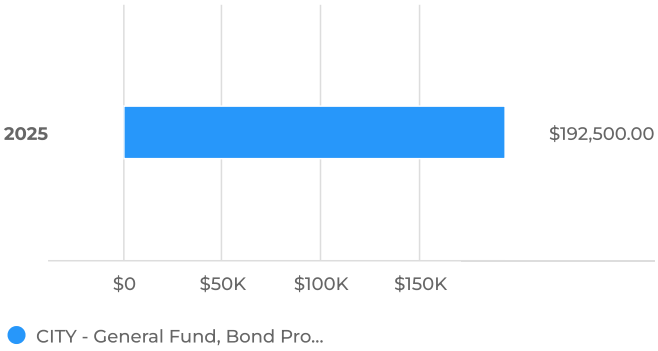
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicles/Furnishings	$192,500	$192,500
Total	**$192,500**	**$192,500**

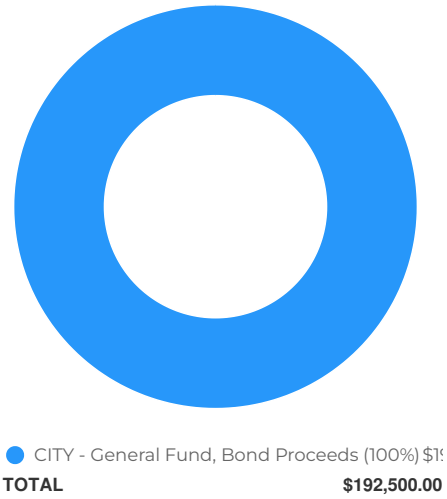
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$192,500	$192.5K	$192.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$192,500	$192,500
Total	**$192,500**	**$192,500**

Various Upgrades to Fire Houses

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Lowell Fire Department
Request Groups	Public Safety
Type	Capital Improvement

Description

In the EMG Facility Assessment Report, many deficiencies were identified in the city's various fire houses. Currently, at the time of this writing, the city is in the process of finalizing a fully executed contract for an Owner's Project Manager ("OPM"), to assess the city's fire houses and give us prioritized recommendations. Based on the feedback the administration will receive from this report, there will be many inadequacies that this administration will be looking to correct. We expect to have this report back from the OPM sometime later this fall and will be sure to inform the Council and the public on the findings of this report.

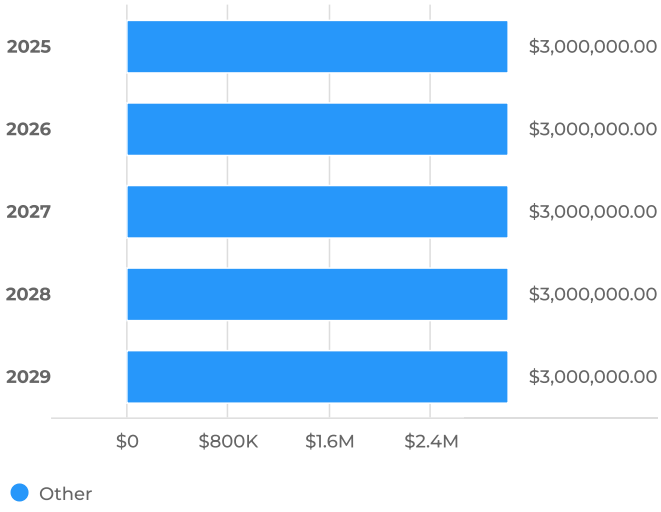
Details

Original Applicant/Requestor/Title	Phillip A. J. Charron - Fire Chief
Type of Project	Improvement
City Manager's Strategic Focus Area	Public Safety
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Safety

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$3,000,000	$15M	$15M

Capital Cost by Year



Capital Cost for Budgeted Years



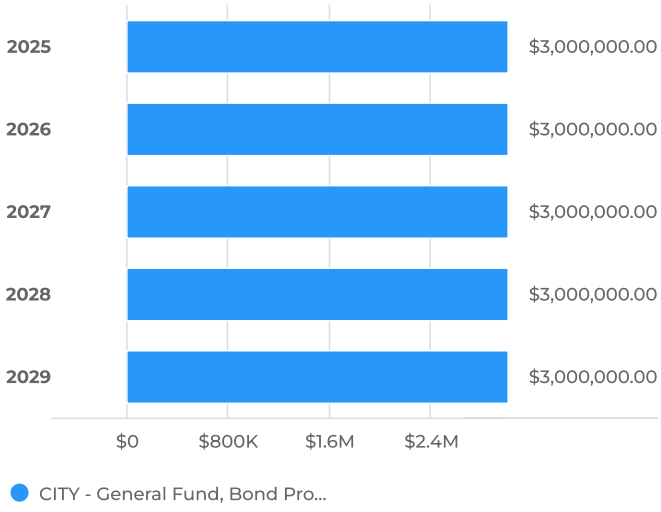
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Other	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$15,000,000
Total	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$15,000,000**

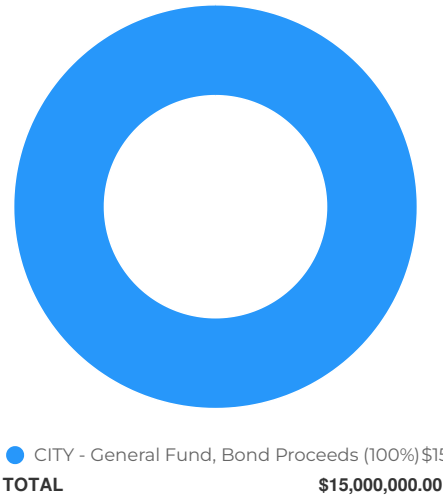
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$3,000,000	$15M	$15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$15,000,000
Total	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**	**$15,000,000**

Various Vehicle Replacement

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Lowell Fire Department
Request Groups	Vehicle Replacement
Type	Capital Equipment

Description

In FY23, this administration along with the City Council authorized the purchase of 10 new fire apparatus with the use of ARPA funds. In FY24, the City Council authorized funding to replace four more vehicles in the Fire Department Fleet. This request from the Fire Chief allows the Fire Department the opportunity to continue to build back their fleet of vehicles.

Details

Original Applicant/Requestor/Title	Phillip A. J. Charron - Fire Chief
New Purchase, Replacement, or Upgrade	Replacement
New or Used Asset	New Vehicle
Useful Life	10 or more years
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
City Manager's Strategic Focus Area	Public Safety
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Safety

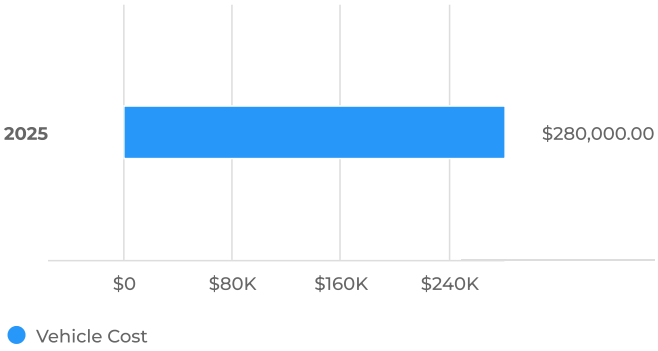
Existing Conditions

The recommendation of the administration is to replace five vehicles in the Fire Department's fleet. The current shape of Car #1, A25, Car #16 and two academy vehicles is beyond repair and all vehicles need to be fully replaced.

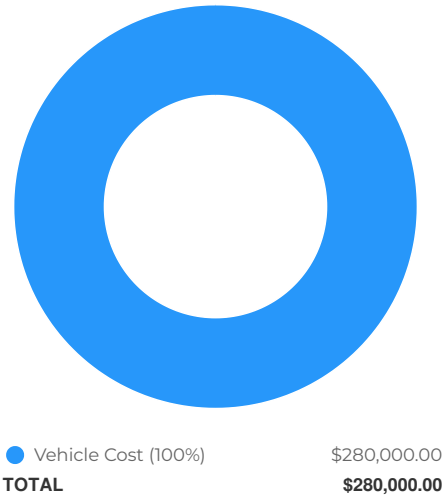
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$280,000	$280K	$280K

Capital Cost by Year



Capital Cost for Budgeted Years



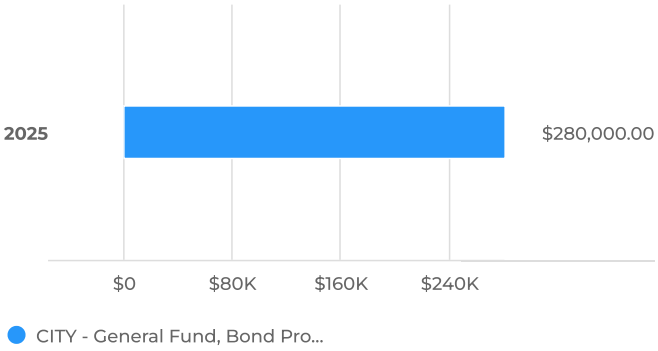
Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Cost	$280,000	$280,000
Total	**$280,000**	**$280,000**

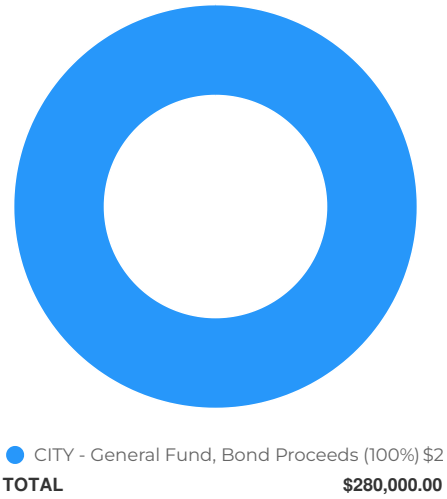
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$280,000	$280K	$280K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$280,000	$280,000
Total	**$280,000**	**$280,000**

LOWELL POLICE DEPARTMENT REQUESTS

Lowell Police Department Building Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Lowell Police Department
Request Groups	Public Safety
Type	Capital Improvement

Description

The Police Superintendent has requested capital funding for two new projects as well as additional funding for an already approved project. The proposed funding requested will allow LPD to upgrade their headquarters, install a new fence around the Arch Street Garage and remodel the roll call room. In terms of the LPD headquarters, costs have increased tremendously since this project began. This project was sent out to bid again and bids are currently scheduled to be opened on April 9th. The LPD received one bid in the amount of $269,000. We are requesting an increase of $150,000 for this project in order to complete the necessary security upgrades to the front desk of the LPD Headquarters. For the Arch Street Garage Fence LPD is requesting funding to repair and secure the fence surrounding the Arch Street Garage, which houses the LPD Fleet Maintenance and Sign Shop. The LPD has experienced a break into the area previously where catalytic converters were stolen. This funding would repair and secure existing fencing. Lastly, the roll call room will be updated to better suit the needs of modern policing. Commercial grade carpeting will replace flooring that is worn and cracked. New workstation desks and chairs will replace existing tables and chairs that are over 28 yrs old. Data and additional electrical wiring will be added to accommodate additional workspace. The cracked walls and chipped paint will be redone. New AV screens will replace the existing screen that has become blurry and hard to use. The report writing area will be related to a more private area adjacent to roll call. The sergeant's office will also be relocated to a more centralized location from its current location in the sally port to an under used room near the current roll call room.

Images


Arch Street Garage Fence


Arch Street Garage Fence


Arch Street Garage Fence:


Arch Street Garage Fence:


Arch Street Garage Fence:


Arch Street Garage Fence:


Arch Street Garage Fence:

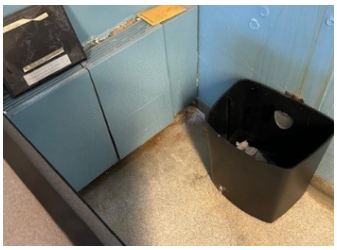

Arch Street Garage Fence:


Arch Street Garage Fence:


Roll Call Room


Roll Call Room


Roll Call Room


Roll Call Room


Roll Call Room


Roll Call Room

Details

Original Applicant/Requestor/Title	Gregory C. Hudon - Superintendent of Police
Type of Project	Improvement
City Manager's Strategic Focus Area	Public Safety
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Public Safety

Existing Conditions

The existing fence is broken in several places, which can be seen in the attached pictures. Furniture and desks are dilapidated and over 28 years old. Flooring is worn and cracked. Wiring is not adequate for the additional report writing workstations. Walls are chipped and peeling and have not been painted in over 20 years. Security door to cell block needs to be relocated for security purposes. AV screen used for roll call announcements is failing and in need of updating. There is no dedicated, private area for officers to write reports. Currently, old tables are used as workstations, and these are pushed against a wall in the main roll call area. The sergeant's office is located in another area of the department, in a room off the sally port. Pictures are attached to highlight the existing conditions.

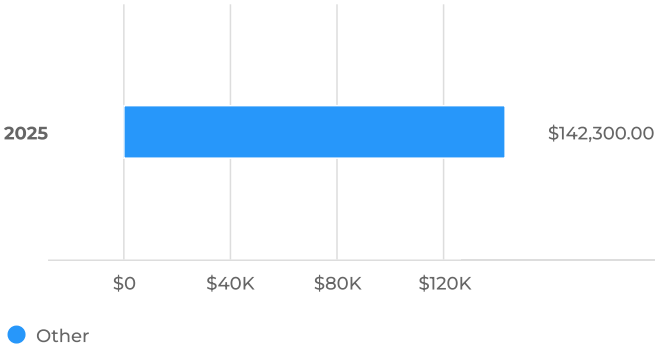
Comments

In regards to the roll call room, this room is a heavily used area that has not been modernized or updated in decades. It does not function as a modern-day roll call room should. These improvements will consolidate patrol supervisors and officers in one professionalized area and will not only allow for streamlined information sharing but will improve the morale of the patrol force as well.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$142,300	$142.3K	$142.3K

Capital Cost by Year



Capital Cost for Budgeted Years



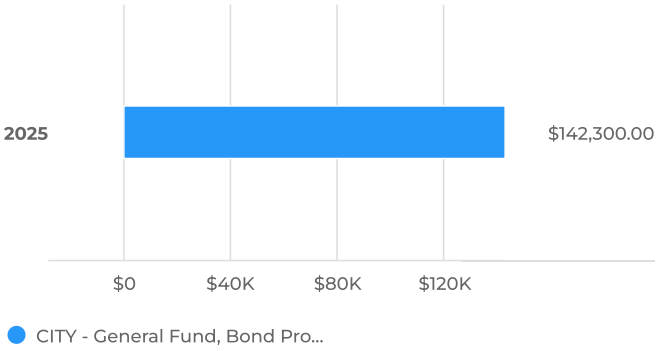
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$142,300	$142,300
Total	**$142,300**	**$142,300**

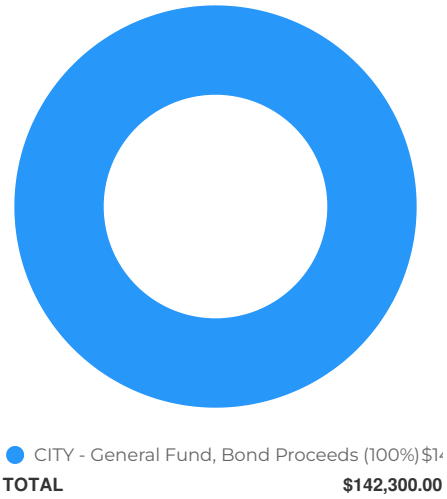
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$142,300	$142.3K	$142.3K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$142,300	$142,300
Total	**$142,300**	**$142,300**

MANAGEMENT INFORMATION SYSTEMS (MIS) REQUESTS

Cybersecurity Improvements (Hardware / Equipment / Software Upgrades)

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Management Information Systems (MIS)
Request Groups	Public Safety
Type	Capital Equipment

Description

The City of Lowell needs to upgrade its existing hardware and software throughout the organization to keep up with current and emerging cybersecurity related threats.

Details

Original Applicant/Requestor/Title	John Meyers - MIS Director
New Purchase, Replacement, or Upgrade?	Upgrade
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
City Manager's Strategic Focus Area	Public Safety
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

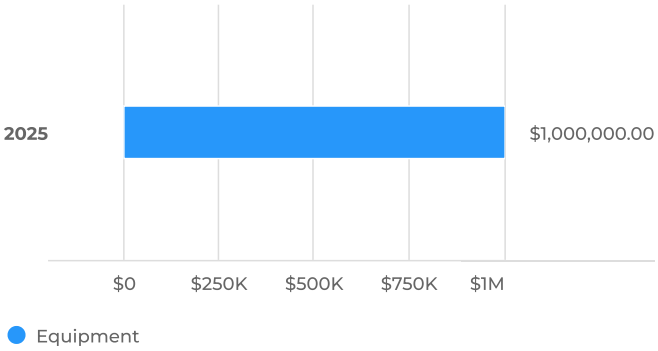
Existing Conditions

The City of Lowell's infrastructure (e.g., network cabling, network equipment, network software, servers, databases, etc.), throughout the organization is out of date, degrading, and subject to failure. Additional monitoring systems and services within the City need to be installed to ensure prompt response and action to cyber-related events. Replacement of out-dated systems related to system operations and backup/ disaster recovery/ continuity is essential.

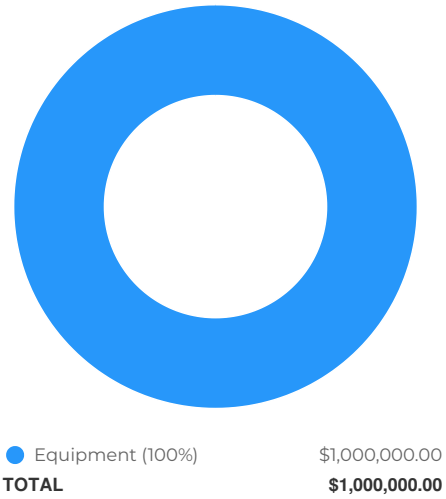
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$1,000,000	$1M	$1M

Capital Cost by Year



Capital Cost for Budgeted Years



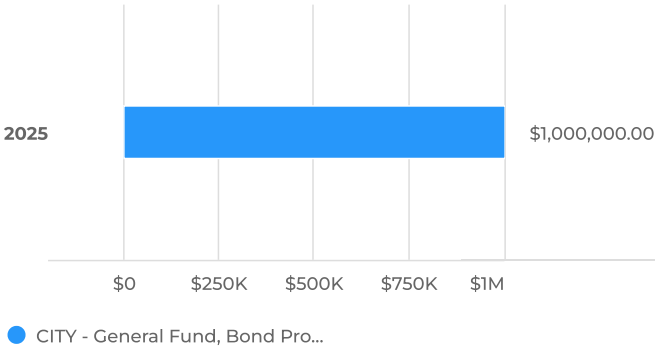
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

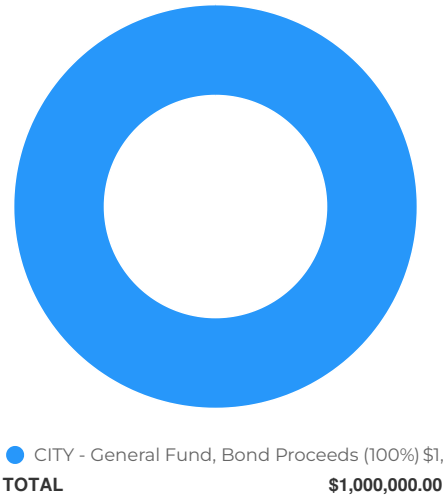
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$1,000,000	$1M	$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

PLANNING AND DEVELOPMENT (DPD) REQUESTS

Cawley Stadium Master Plan - Building & Field

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

Cawley Memorial Stadium was constructed in 1937 as a Works Progress Administration (WPA) project. Over time, the city expanded and built out additional athletic fields to create the larger Cawley Stadium/Martin Athletic Complex that exists today.

DPD is currently expending an FY22 Capital Plan Request to complete Stadium Assessment and Master Planning activities for the Martin Complex. The Master Plan will help to identify needs throughout the entire complex and includes an assessment of pedestrian connections/access, signage, traffic circulation, and amenities at the site. DPD is requesting Capital Plan funds to implement the recommended Martin Complex upgrades based on the Master Plan findings.

Images













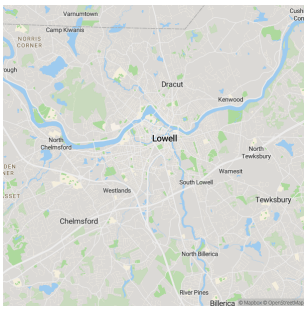

Details

Original Applicant/Requestor/Title	Sarah Brown - Chief Design Planner
Type of Project	Replacement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested

Location

Address: Cawley Stadium

Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development



Existing Conditions

Existing conditions at the Martin Complex vary from newer elements to areas in need of significant repair and rehabilitation. Signage is rusted and damaged. Paved areas are in significant disrepair. Bleachers and other fixtures are old and in need of replacement. Site navigation between fields is unclear and confusing.

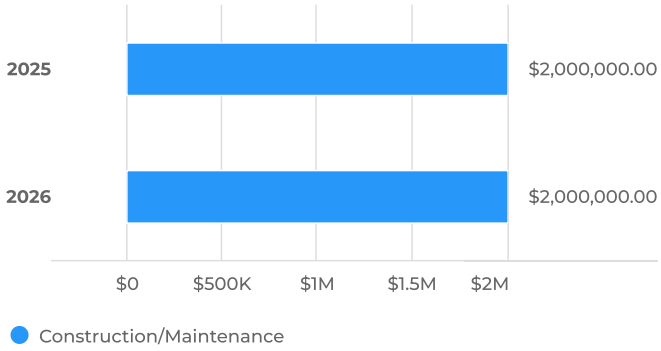
Comments

Capital Plan funds are being requested for FY25. These funds will complement a $2 million earmark the City is receiving to implement the much-needed repairs to the existing grandstands and Cawley Stadium waterproofing. Capital Plan funds will be utilized to methodically address the many needs at the site and to secure additional grant funding, where possible.

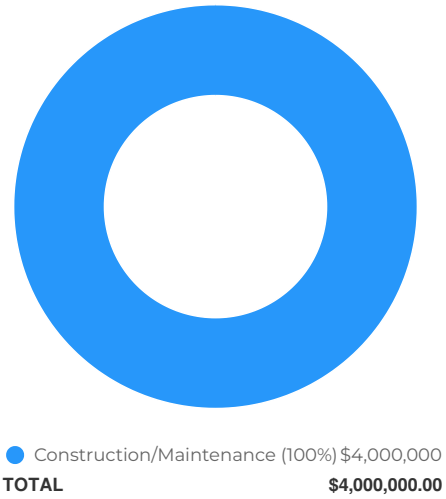
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$2,000,000	$4M	$4M

Capital Cost by Year



Capital Cost for Budgeted Years



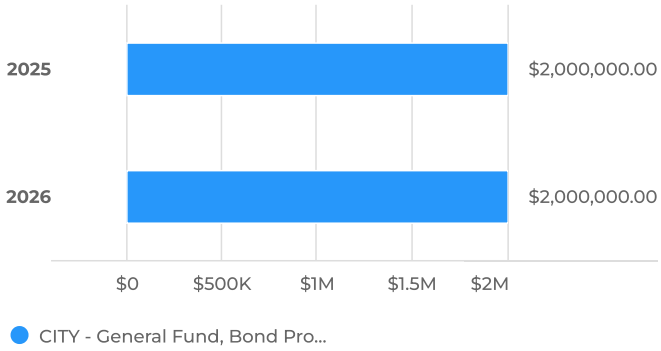
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	$2,000,000	$2,000,000	$4,000,000
Total	**$2,000,000**	**$2,000,000**	**$4,000,000**

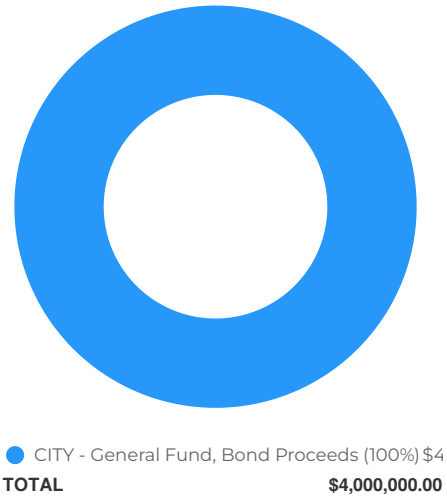
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$2,000,000	$4M	$4M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
CITY - General Fund, Bond Proceeds	$2,000,000	$2,000,000	$4,000,000
Total	**$2,000,000**	**$2,000,000**	**$4,000,000**

Design Engineering On-Call

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Other

Description

This funding would allow retention of an Engineering Consultant to provide on-call professional services on an as needed basis. Projects could include: traffic calming designs, safety and warrant analyses, transit stop design, bicycle facility design, non-signalized intersection geometric layouts.

This request is in accordance with Lowell Forward Mobility Goal 1: Safe, equitable and connected mobility network that accommodates all users.

Details

Original Applicant/Requestor/Title	Elizabeth Oltman, PE - City Transportation Engineer
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Type of Project	Other
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

Existing Conditions

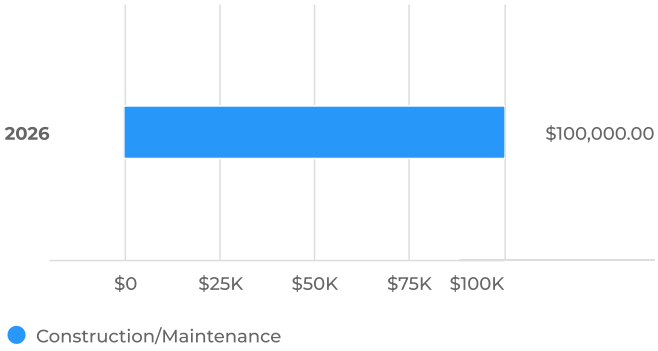
Continued resident concerns regarding speeds and multi-modal safety.

Capital Cost

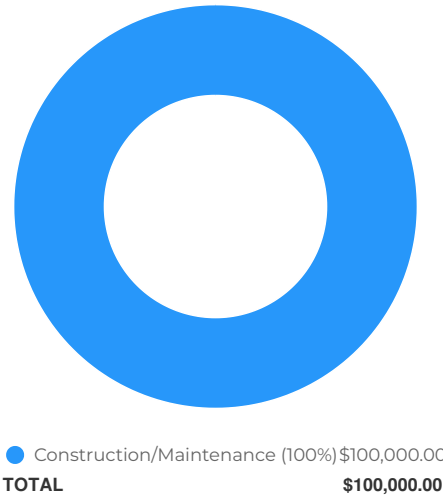
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

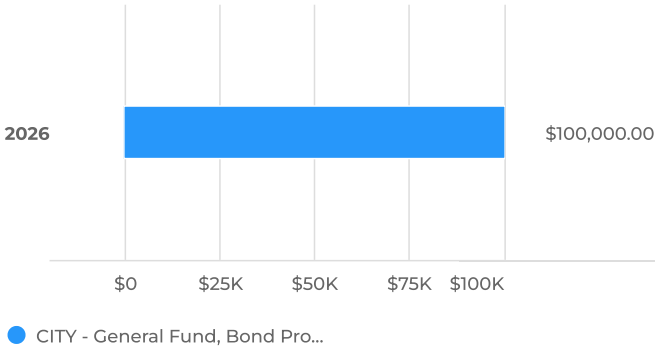
Capital Cost	FY2026	Total
Construction/Maintenance	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

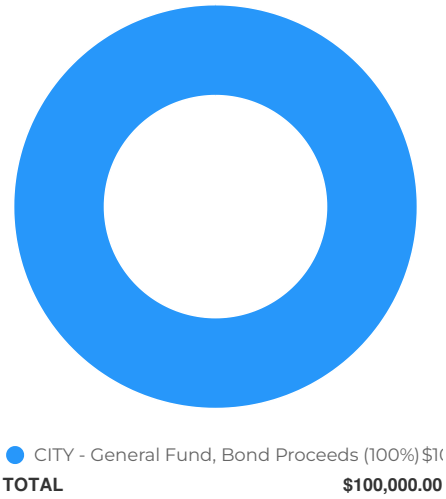
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
CITY - General Fund, Bond Proceeds	$100,000	$100,000
Total	**$100,000**	**$100,000**

Environmental Remediation

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Environmental
Type	Capital Improvement

Description

Grand Manor

Additional funding is requested to complete cleanup activities at the Grand Manor Condominiums. The City is currently obligated to complete remedial activities that include installation of an indoor air treatment (AEPMM) system, soil remediation, and capping a portion of the property.

The proposed work includes the following:

1. Vapor Intrusion Testing
2. Carbon Filter Maintenance (for two units prior to AEPMM operation)
3. Project Management and Oversight
4. Installation, Startup and Monitoring of AEPMM System
5. Soil Removal and Cap Installation
6. Status and Completion Reporting to MassDEP
7. Permanent Solution and Activity and Use Limitation Implementation
8. Certification and Compliance Fees to MassDEP
9. Deck Footing Design and Installation
10. Existing Soil Pile Removal

VFW Highway @ Beaver Brook/ Riverview Park

As part of MassDOT's reconstruction of the Beaver Brook Bridge, metals and asbestos contaminated soils were discovered on City-owned property at 432 West Sixth Street. This discovery has led to the environmental assessment of four parcels of land totaling approximately 5.68 acres from near Beaver Brook to the Aiken Street/Ouellette Bridge, also known as "VFW Highway @ Beaver Brook."

Given the extent of contamination at the site, costs to remediate have been estimated at a range of $2,800,000 to $3,500,000 for the properties to remain undeveloped. Recognizing this issue, DPD is proceeding with plans to create "Riverview Park," a waterfront extension of Saint Louis Park that will provide residents with recreational opportunities not otherwise available in the Centralville neighborhood. DPD has applied for a $5 million U.S. Environmental Protection Agency Brownfields Cleanup Grant to fully remediate the City-owned property in preparation for redevelopment. Should the City not be awarded funds to cleanup the site in this grant round, interim measures must be taken to meet regulatory timelines for remediation.

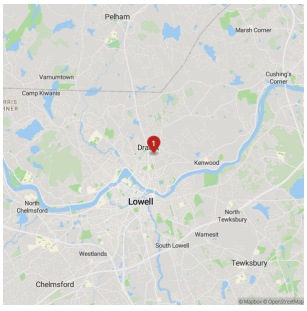
If cleanup grant funds are not awarded, Capital Plan funding will be utilized to:

- Excavate and dispose of soils that are classified as "Imminent Hazard."
- Implement a "Temporary Solution Statement" that will provide the City more time to address cleanup actions.

Details

Original Applicant/Requestor/Title	Sarah Brown - Chief Design Planner
Type of Project	Other improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE

Location



Request Origin Internal, Planning and Development

Existing Conditions

Grand Manor

n/a

VFW Highway @ Beaver Brook/ Riverview Park

The site is currently subject to a release of contamination that was discovered as part of MassDOT's bridge replacement and roadway improvement activities along VFW Highway. Since initial discovery, the City has conducted assessment of the areas impacted by MassDOT's work. This includes the discovery of an Immediate Response Action/Imminent Hazard for lead in soil. Full environmental assessment of the site is now complete.

DPD plans to utilize information from the environmental assessments to inform the design of "Riverview Park," which needs an update since it was first conceptualized in 2008. DPD plans to incorporate the remediation of contamination at the property with the construction of this new amenity for residents in the Centralville neighborhood. Riverview Park was the subject of significant public involvement and support.

Comments

Grand Manor

This work needs to be completed per litigation with the residents/owners and the Condominium Association at Grand Manor Condominiums. For further information about the litigation, please contact Law. This Funding Request is based on rough estimates made for the City by its consultant/LSP, TRC. The AEPMM system design is complete, but with changing regulations requires some modification. Additionally, costs for installation have gone up since the design was originally completed.

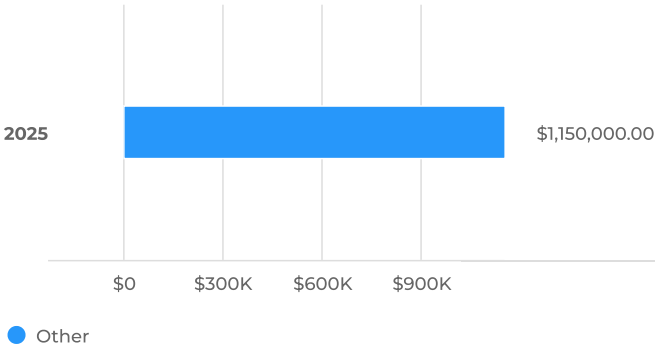
VFW Highway @ Beaver Brook/ Riverview Park

Funding for this work is necessary to continue to remain in compliance with the Massachusetts Contingency Plan/MassDEP should cleanup grant funding not be awarded.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$1,150,000	$1.15M	$1.15M

Capital Cost by Year



Capital Cost for Budgeted Years



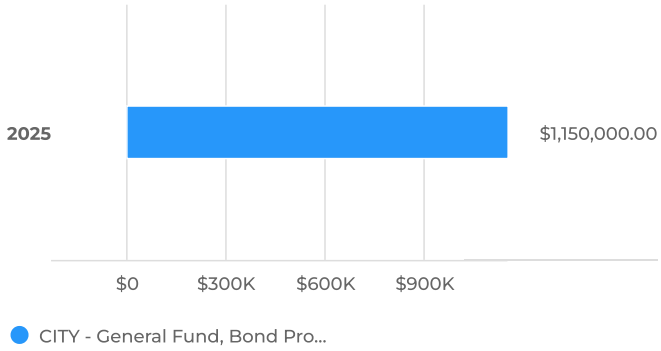
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$1,150,000	$1,150,000
Total	**$1,150,000**	**$1,150,000**

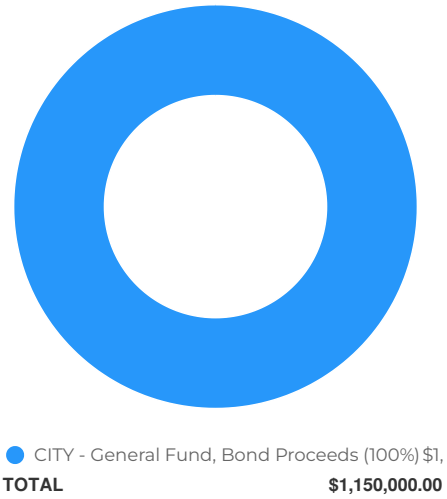
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$1,150,000	$1.15M	$1.15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$1,150,000	$1,150,000
Total	**$1,150,000**	**$1,150,000**

Heat Island Mitigation Planning

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

JFK Civic Center acts as the gateway between the public and City of Lowell government. It serves as an invaluable resource to Lowell, providing a stage for festivals, markets and numerous ceremonies throughout the year. Originally constructed in the 1970s, with original pavers still intact, critical issues have developed and the plaza is showing its age.

Even with previous investments, significant safety and accessibility concerns remain. Uneven walking surfaces, drainage issues, and safety hazards continue to pose challenges to public access and capacity for ongoing maintenance needs. Ramps leading to the upper deck of the plaza are not ADA-accessible. Initial evaluations performed by DPD in 2023 to replace the ramps revealed concerns about the condition of the Moody Street Tunnel beneath JFK Plaza and its ability to withstand construction activity.

Previous City investments have resulted in significant improvements to safety and security with the installation of new concrete steps, properly laid out entrances, and defined boundaries between the plaza and municipal buildings. Additionally, the City has been able realize new asphalt-paved pathways, transformation of the existing fountain into a feature garden, and creation of a monument garden in the shade of the existing trees. However; the paver plaza has not undergone a major maintenance project since its construction. Uneven walking surfaces, drainage issues, and safety hazards continue to pose challenges to public access and capacity for ongoing maintenance needs.

With the deterioration of the existing plaza, there is an opportunity to provide much-needed passive recreational space in the downtown that can also provide a maximum amount of space for festivals and events, minimize maintenance costs, and create clear pathways to various municipal services. DPD has produced several conceptual designs and is seeking funding for full design and construction of the proposed improvements.

DPD proposes accelerating a portion of its FY27 ask to complete the following work:

- Design/Master Planning of plaza improvements to support the creation of passive recreational space, better accommodate festivals and events, minimize maintenance costs, and create clear pathways to various municipal services.
- Geotechnical Study of the Moody Street Tunnel to determine if the condition of the tunnel can support rehabilitation of the plaza and replacement of the existing ramps.

Images


Ramp from JFK/Moody Parking Area

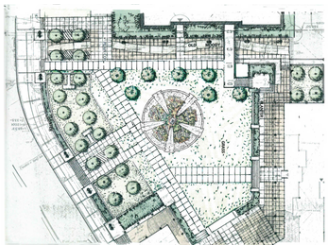

Ramp from Plaza to Upper Deck


Plaza Near Ramp


JFK Plaza


JFK Plaza


JFK Plaza


JFK Plaza Conceptual Design


JFK Plaza


JFK Plaza


JFK Plaza


JFK Plaza


JFK Plaza

Details

Original Applicant/Requestor/Title	Jorge Martinez - Urban Renewal Project Manager
Type of Project	Refurbishment
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

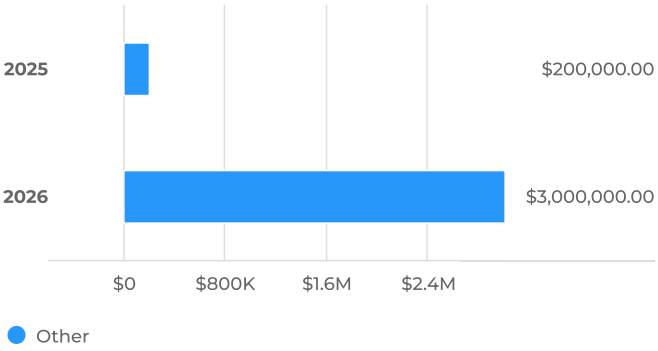
Existing Conditions

Pavers in the JFK Plaza are in need of significant repair and rehabilitation. While maintenance is ongoing, pavers continue to become damaged, lift, sink, cause safety hazards and create drainage issues.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$200,000	$3.2M	$3.2M

Capital Cost by Year



Capital Cost for Budgeted Years



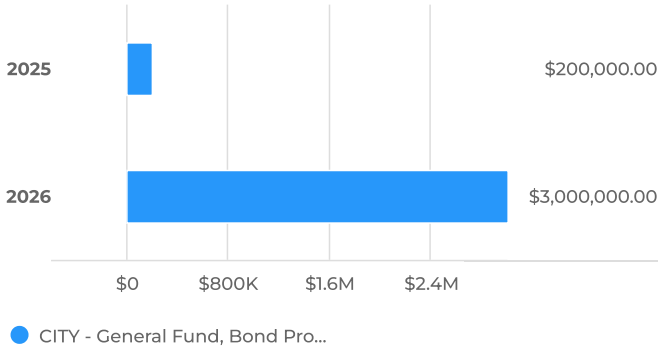
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Other	$200,000	$3,000,000	$3,200,000
Total	**$200,000**	**$3,000,000**	**$3,200,000**

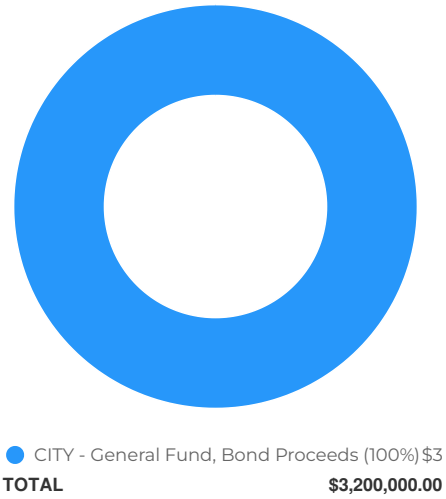
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$200,000	$3.2M	$3.2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
CITY - General Fund, Bond Proceeds	$200,000	$3,000,000	$3,200,000
Total	**$200,000**	**$3,000,000**	**$3,200,000**

LMA Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

Continue the repairs and upgrades to the Lowell Memorial Auditorium based on the Building Assessment carried out by Gale Associates in the Spring of 2024.

Images



Lowell Memorial Auditorium

Details

Original Applicant/Requestor/Title	Yovani Baez-Rose - ACM/DPD Director
Type of Project	Improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

Existing Conditions

The building is currently undergoing several upgrades including an entire exterior wall waterproofing and the resetting and repair of the exterior granite steps in front of the building. DPD also funded a building assessment that provides a consistent and comprehensive survey of the facilities and identifies the current conditions of the auditorium and all its components, provides information on the lifecycle and useful remaining life of the building elements and systems, identifies and prioritizes major maintenance deficiencies, and produces cost estimates to repair or replace such deficiencies. The study includes but it's not limited to structures, foundation, exterior walls, roof, interiors, mechanical, electrical, and plumbing systems, as well as the wholistic understanding of the building code compliance.

Comments

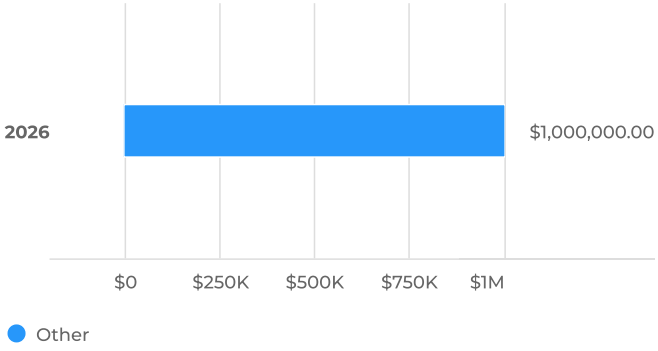
The Lowell Memorial Auditorium located in downtown Lowell is a staple of the City with a strong cultural value that support the arts while serving as an economic development engine in the community. Future investment in this building will preserve its quality and support future events.

Capital Cost

Total Budget (all years)
$1M

Project Total
$1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

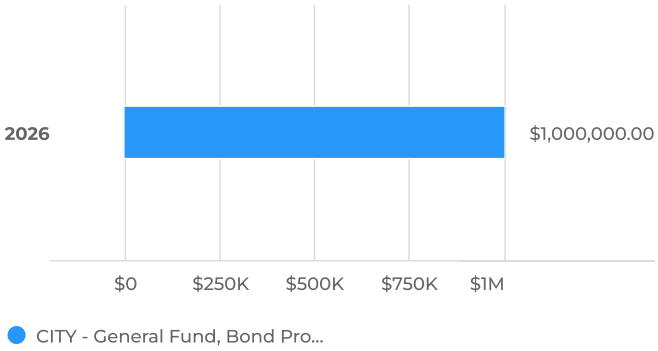
Capital Cost	FY2026	Total
Other	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

Funding Sources

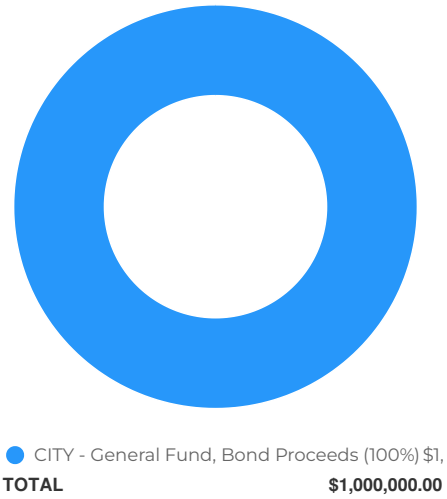
Total Budget (all years)
$1M

Project Total
$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
CITY - General Fund, Bond Proceeds	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

Open Space and Recreation Plan Update

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

This request is to fund consultant fees for the next update of the City's Open Space and Recreation Plan. The City is required to update its OSRP every 7 years to maintain eligibility status for state grants that DPD relies on to fund critical open space upgrades such as the Hovey Playground Improvement Project and the ongoing improvements at South Common. The City's current Plan will expire in 2026, so the planning process must take place in 2024-2025. The *Open Space and Recreation Planner's Workbook* published by the Division of Conservation Services advises that an OSRP update process typically takes 12-18 months. This process will involve in-depth community engagement building upon the engagement that was recently conducted as part of the Lowell Forward Master Plan update. Working with the community, the consultant will collect and analyze extensive data, define goals and objectives, and identify and prioritize projects for the next 7-year action plan. The OSRP is an extensive document with many state-mandated requirements that must be met. Working with a consultant will help ensure that the Plan is compliant and aligned with community goals.

Details

Original Applicant/Requestor/Title	Jessica Wilson - Design Planner
Type of Project	Other improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

Existing Conditions

The previous 2019-2026 Open Space and Recreation Plan was completed in-house by DPD Staff with no budget. Given the current volume of active open space projects, DPD Staff does not have the capacity to complete a planning process as complex as an OSRP update. Working with a consultant on the Plan will allow DPD Staff to continue to focus on the implementation of ongoing projects, while laying the groundwork for the next 7 years of open space improvement work. It will also allow for a more robust community engagement process to meet the City's current standards for citizen participation.

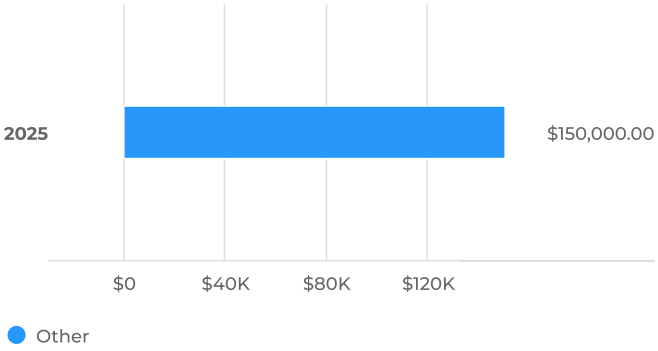
Comments

$150,000 in capital funds would help close the gap on potential state grants that DPD intends to apply for. $150,000 is the minimum amount required to begin this process.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$150,000	$150K	$150K

Capital Cost by Year



Capital Cost for Budgeted Years



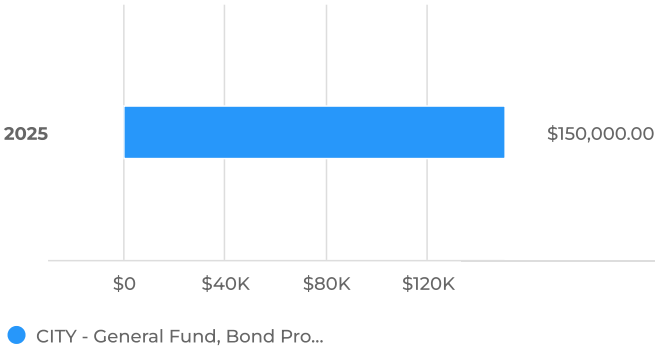
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$150,000	$150,000
Total	**$150,000**	**$150,000**

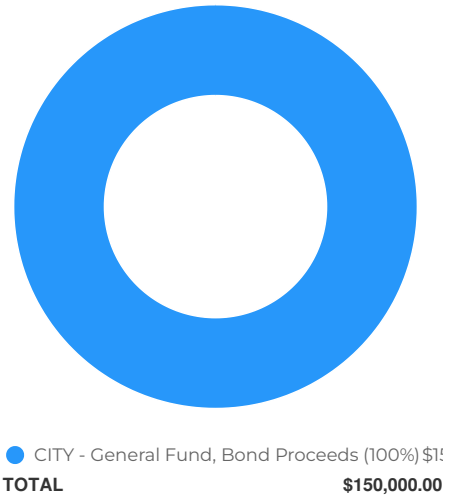
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$150,000	$150K	$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$150,000	$150,000
Total	**$150,000**	**$150,000**

Roadway Striping

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

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.

Details

Original Applicant/Requestor/Title	Elizabeth Oltman, PE - City Transportation Engineer
Type of Project	Paving, Sidewalks, and Bridges
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

Existing Conditions

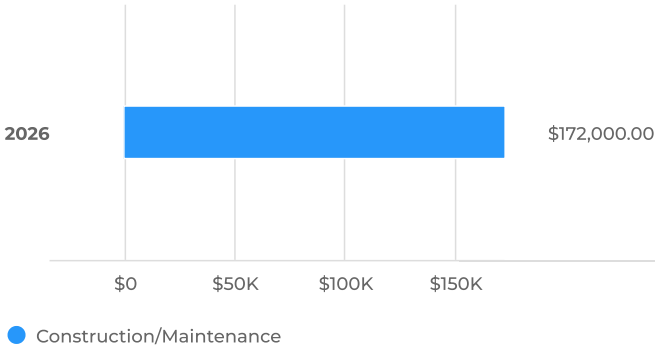
Roadway striping is currently inconsistent. Centerlines and shoulder lines are painted yearly with standard roadway paint, which is worn easily by vehicle traffic and salt/sand application.

Capital Cost

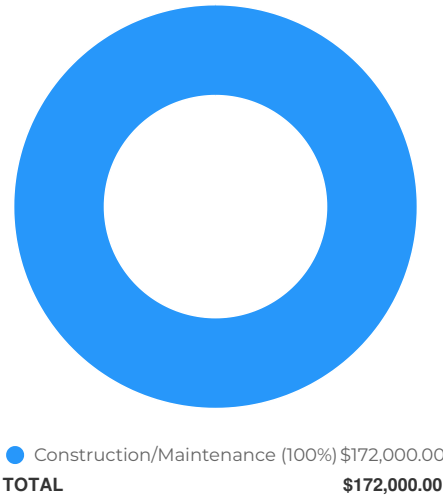
Total Budget (all years)
$172K

Project Total
$172K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

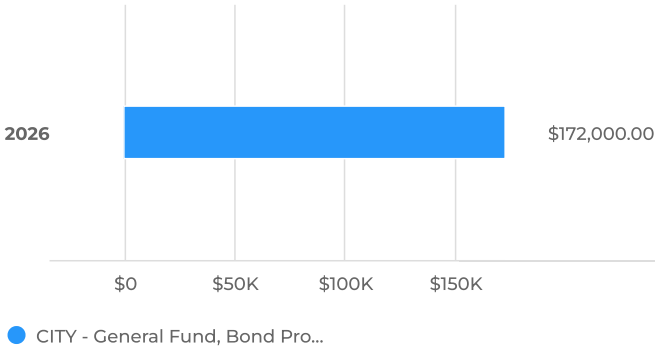
Capital Cost	FY2026	Total
Construction/Maintenance	$172,000	$172,000
Total	**$172,000**	**$172,000**

Funding Sources

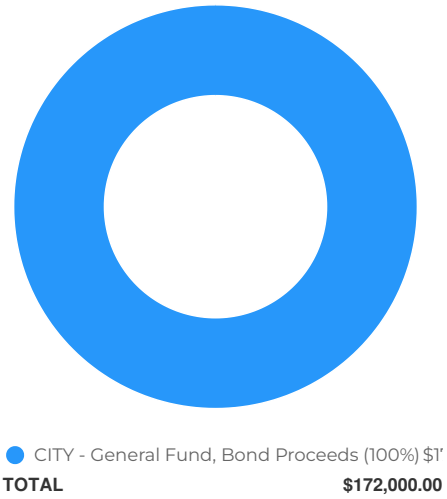
Total Budget (all years)
$172K

Project Total
$172K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
CITY - General Fund, Bond Proceeds	$172,000	$172,000
Total	**$172,000**	**$172,000**

Sidewalk Vault Abandonment Program

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

Expand Citywide 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. This program will provide a mechanism for the City to partner with property owners that are interested in abandoning these spaces that extend beneath City sidewalks.

Images



Details

Original Applicant/Requestor/Title	Yovani Baez-Rose - ACM/DPD Director
Type of Project	Sidewalk, Replacement/Refurbish
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

Existing Conditions

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.

Comments

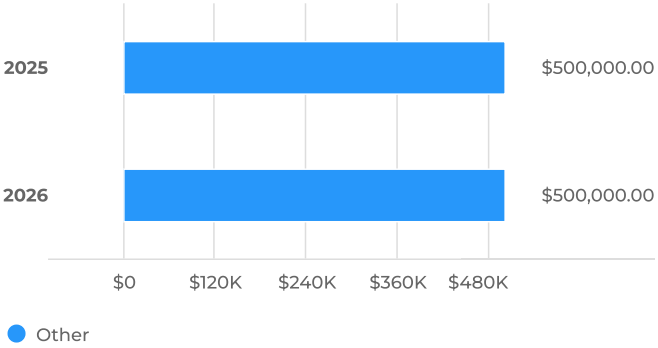
A formal vault abandonment policy and application process is being finalized between DPD and Engineering. Once a property owner does the necessary work to fill secure their building and seal access to the vault, the City will move forward on the sidewalk filling work. This program has gotten a lot of 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 property owners eager to move forward on projects on their properties-which we have no funding for at this time. DPD and Engineering believe once we begin work on some vaults we will get additional interest from property owners and want to be prepared to fund this work on a continuous basis.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$1M	$1M

Capital Cost by Year



Capital Cost for Budgeted Years



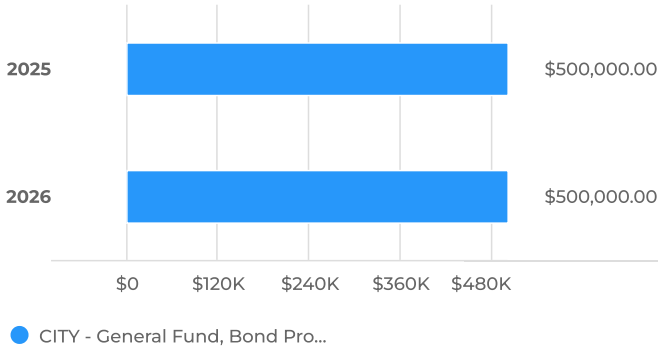
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Other	$500,000	$500,000	$1,000,000
Total	**$500,000**	**$500,000**	**$1,000,000**

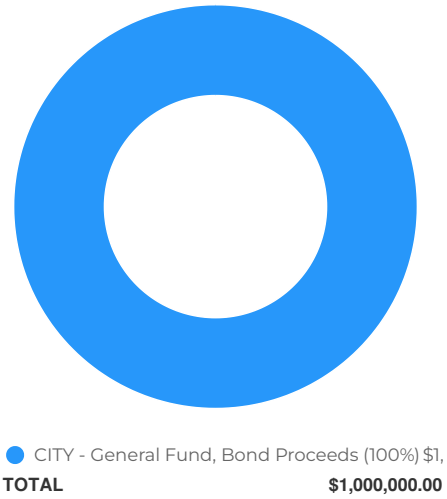
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$1M	$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
CITY - General Fund, Bond Proceeds	$500,000	$500,000	$1,000,000
Total	**$500,000**	**$500,000**	**$1,000,000**

Various Traffic Improvements - Signalization & Site Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

Design and implementation of traffic signal updates. Projects may include minor signal improvements, flashing beacons, new signal analysis, and pedestrian crossing updates. This request is in accordance with Lowell Forward Mobility Goal 1: Safe, equitable and connected mobility network that accommodates all users and the Proactive Maintenance Guiding Value.

Details

Original Applicant/Requestor/Title	Elizabeth Oltman, PE - Transportation Engineer
Type of Project	Traffic Improvements
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

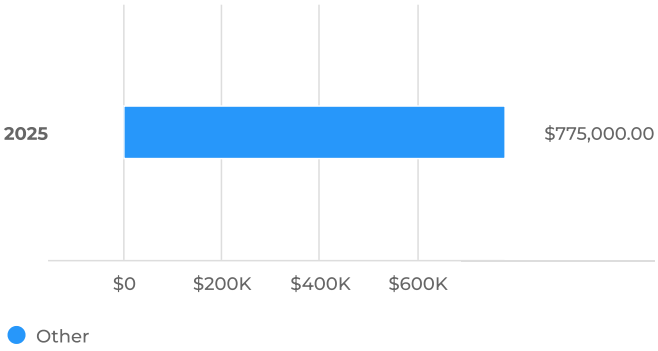
Existing Conditions

Aging traffic signals with outdated pedestrian infrastructure have prompted resident questions and engineering concerns.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$775,000	$775K	$775K

Capital Cost by Year



Capital Cost for Budgeted Years



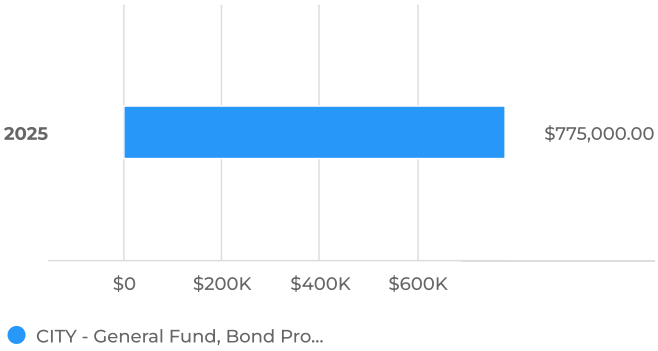
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$775,000	$775,000
Total	**$775,000**	**$775,000**

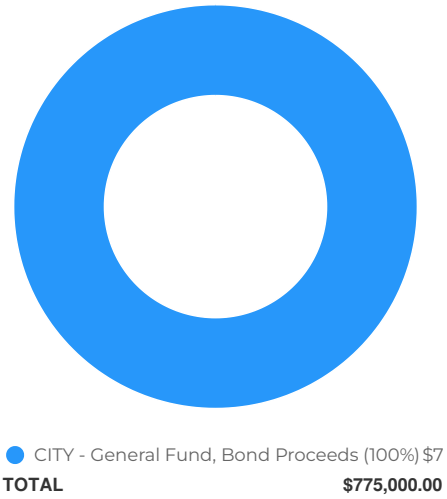
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$775,000	$775K	$775K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$775,000	$775,000
Total	**$775,000**	**$775,000**

Various Urban Renewal Infrastructure work (JAM)

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

To advance the goals and objectives of the city's Urban Renewal Plans in the Jackson Appleton Middlesex (JAM) area, The Acre and the surrounding areas, DPD is proposing various infrastructure projects, but not limited to:

1. Utopia Park- Replanting low-maintenance species and installing lighting at Utopia Park to ensure that Utopia Park remains an amenity to the area as future developments begin to take shape around it.
2. Suffolk and Hanover St, Design and Engineering- Bring an outside engineering firm on to design and engineer a pedestrian plaza between Hanover and Suffolk St and develop a traffic circulation plan that will reroute traffic to larger, more navigable streets.
3. High-use Bus Stops in Urban Renewal Areas- High-use bus stops at several locations within urban renewal areas.
4. Layout Plans for Streets F & G- Hire a consultant to develop layout plans for the acceptance of Streets F & G within the Hamilton Canal.
5. Other infrastructure needs, as identified.

Images


Utopia Park


Utopia Park


Suffolk and Hanover St


High-Use Bus Shelters in Urban Renewal Areas


High-Use Bus Shelters in Urban Renewal Areas

Details

Original Applicant/Requestor/Title	Jorge Martinez - Urban Renewal Project Manager
Type of Project	Refurbishment
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, Planning and Development

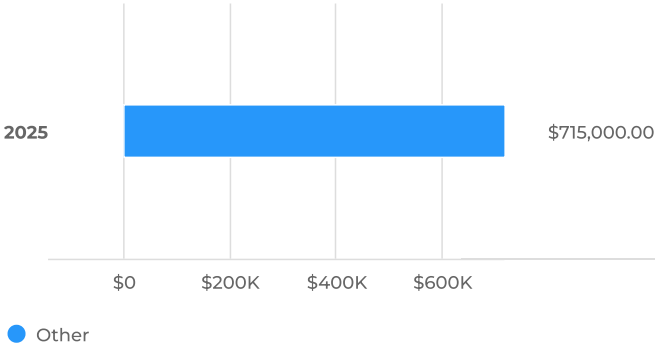
Existing Conditions

- Utopia Park - The installation of lighting and re-planting will create an amenity for both guests of the Hamilton Canal and future residents and tenants of upcoming developments.
- Suffolk and Hanover Street - Closing Suffolk Street and Hanover Street will create a pedestrian space that will act as an amenity for both pedestrians and nearby businesses.
- Broadway St Bus Shelters - Designing and constructing bus shelters on Broadway St will help advance the goals indicated in Lowell Forward.
- Layout Plans for Streets F & G - The development of layout plans for Streets F & G will be the next step in developing parcels 15 & 16 within the HCID.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$715,000	$715K	$715K

Capital Cost by Year



Capital Cost for Budgeted Years



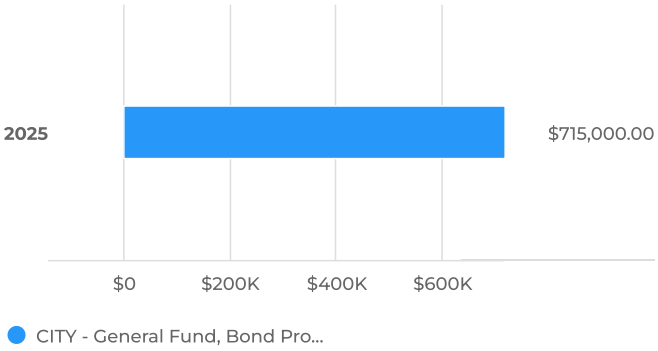
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$715,000	$715,000
Total	**$715,000**	**$715,000**

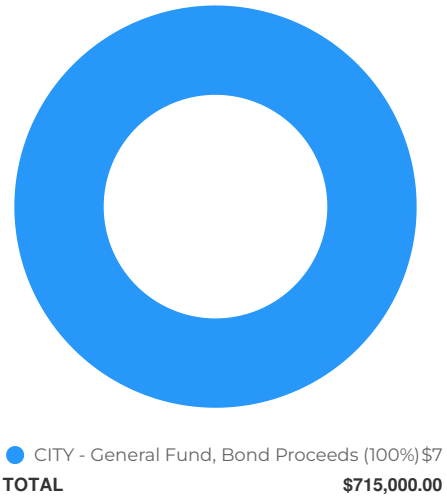
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$715,000	$715K	$715K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$715,000	$715,000
Total	**$715,000**	**$715,000**

Various Urban Renewal Planning Actions (JAM)

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Planning and Development (DPD)
Request Groups	Community Maintenance / Quality of Life
Type	Capital Improvement

Description

To advance the goals and objectives of the city's Urban Renewal Plans in the Jackson Appleton Middlesex (JAM) area, The Acre and the surrounding areas, DPD is proposing various planning activities including, but not limited to:

1. Architectural Design Standards for the Acre- Utilize a consultant to develop architectural design standards for vertical construction within the Acre neighborhood to control the urban form that the Acre neighborhood will develop in the future.
2. Jackson- Appleton- Middlesex (JAM) Architectural Design Standards- Utilize a consultant to develop architectural design standards for vertical construction in the JAM Plan boundary.
3. Acre Plan Dutton St Extension- An area analysis of a roughly 1,200 linear foot stretch of Dutton Street that will research what types of housing and what mix of uses would be most successful in the area. The analysis will consist of recommended zoning Changes, land use, public outreach, housing feasibility study, and housing changes.
4. River Meadow Brook/ Concord River Greenway Pedestrian Path- Undergo a feasibility study to determine the possibility of connecting the River Meadow Brook walkway to the Concord River Greenway. The study will also determine the layout and orientation of the prospective path.

Images


Architectural Design Standards for the Acre


Architectural Design Standards for the Acre


Appleton St Architectural Design Standards


Appleton St Architectural Design Standards


Acre Plan Dutton St Extension



Acre Plan Dutton St Extension

Details

Original Applicant/Requestor/Title	Jorge Martinez - Urban Renewal Project Manager
Type of Project	Other improvement
City Manager's Strategic Focus Area	Quality of Life
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE

Request Origin	Internal, Planning and Development

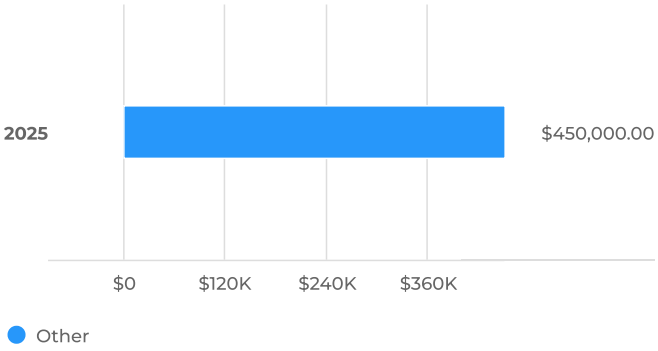
Comments

While most sections of the Acre neighborhood have buildings that appear similar to one another, certain buildings in the neighborhood look dissimilar from one another. Everything from the height of buildings, types of roofs, colors, and materials can be governed through the development of carefully crafted architectural standards. The Appleton Street corridor also has this same issue, specifically as it relates to frontage and parking placement.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$450,000	$450K	$450K

Capital Cost by Year



Capital Cost for Budgeted Years



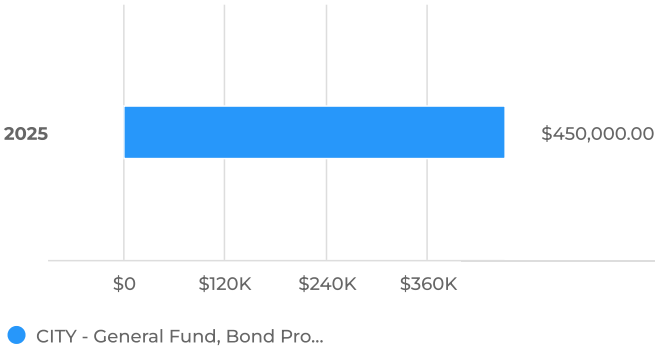
Capital Cost Breakdown

Capital Cost	FY2025	Total
Other	$450,000	$450,000
Total	**$450,000**	**$450,000**

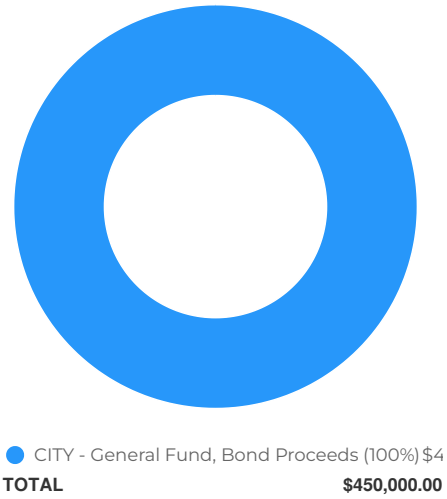
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$450,000	$450K	$450K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
CITY - General Fund, Bond Proceeds	$450,000	$450,000
Total	**$450,000**	**$450,000**

PUBLIC WORKS REQUESTS

DPW - Various Vehicle Improvements

Overview

Request Owner	Conor Baldwin, Chief Financial Officer
Department	Public Works
Request Groups	Vehicle Replacement
Type	Capital Equipment

Description

The city's DPW fleet has fallen below the targets set for the average age and continued investment through the capital budget will help mitigat spikes in the replacement and repair costs from the annual DPW operating budget for vehicles. DPW is also in the process of exploring leasing options for FY25 to maximize the annual operating budget. The debt service associated with this capital investment will be paid by the general fund.

Details

Original Applicant/Requestor/Title	Thomas A. Golden, Jr. - City Manager
New Purchase, Replacement, or Upgrade	New
New or Used Asset	New Vehicle
Useful Life	10 or more years
Is ARPA Funding Requested?	NO - ARPA Funding is NOT being requested
City Manager's Strategic Focus Area	Quality of Life
Lowell's ARPA Expenditure Category	NO ARPA REQUESTED / NOT APPLICABLE
Request Origin	Internal, City Manager

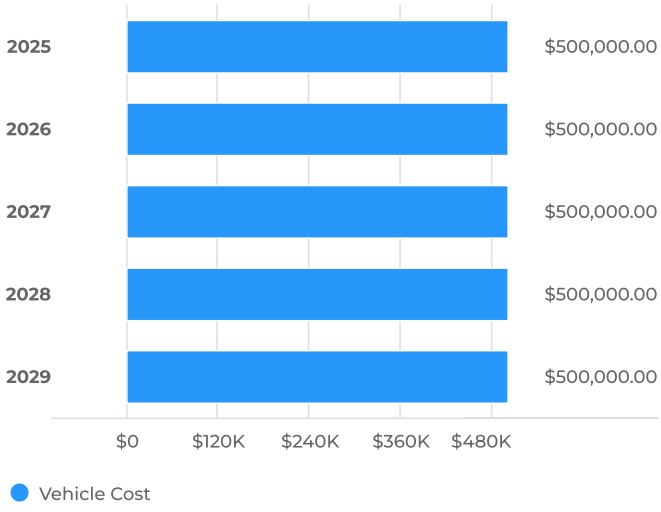
Existing Conditions

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 if its heavy fleet in FY22 and this effort with the help of the City Council has continued in FY23/FY24. 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 one of DPW’s top priority requests because a failure to begin replacing the aging fleet could compromise the ability for DPW to perform public safety duties, especially during snow and ice events.

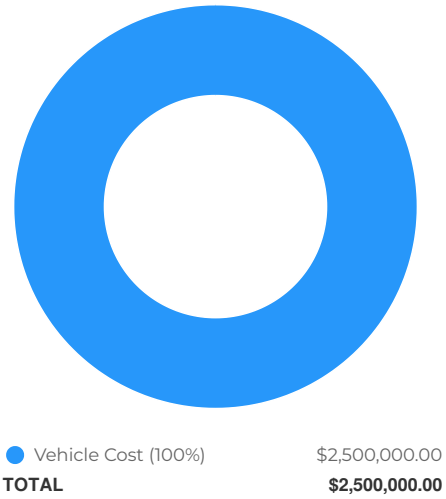
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$2.5M	$2.5M

Capital Cost by Year



Capital Cost for Budgeted Years



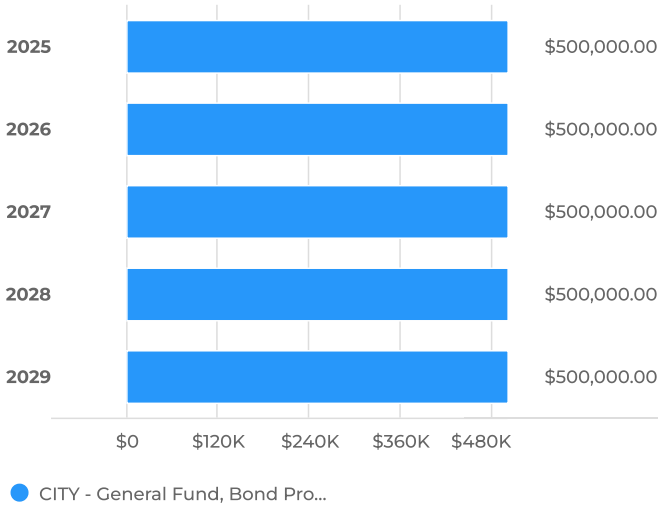
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Vehicle Cost	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,500,000**

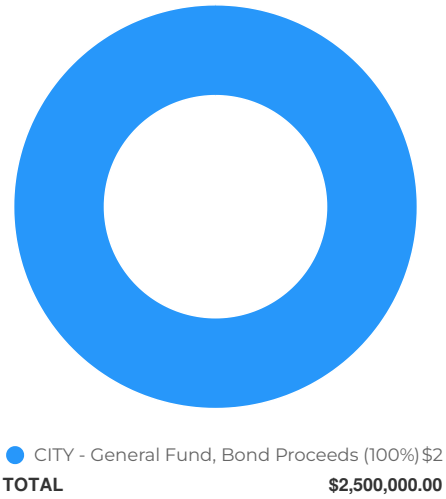
Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
$500,000	$2.5M	$2.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CITY - General Fund, Bond Proceeds	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
Total	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$2,500,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Actual (e.g., FY24 Actual): The actual amount expended on a line item in the stated fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Approved (e.g., FY24 Approved): The actual amount approved by the City Council to be expended on this line item in the stated fiscal year.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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 means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – 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 and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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 monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

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.

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.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows 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, if any. 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 chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. 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 community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: 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.

Full Faith and Credit: A 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 identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

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

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

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.

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.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

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 prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

OPEB (Other Post-Employment Benefits): Generally speaking, OPEB refers to retiree healthcare but can also include other benefits for retirees like life insurance or legal coverage. Unlike pensions, which is also a "post-employment benefit," retiree healthcare is generally not protected or guaranteed.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the 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 status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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 a full faith and credit obligation. Bonds issued by a government that are paid through a secured stream (e.g., derived from the financed project, outside grants, or other taxes related to the project).

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (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.)

Underwriter(s): Underwriters are municipal securities dealers: they help governments sell municipal bonds. To do this, they (or sometimes, a single underwriter) will purchase the bonds from a municipality, then turn around and sell the bonds on the municipal market. Underwriters are paid by a fee from governments and will usually take a cut of the bond sale. Underwriters and municipalities negotiate what the terms of the deal will be. Typically, this will include the interest rate of the bond, the term (life or the bond) and the initial offering price. In a competitive sale (versus a negotiated one), underwriters bid on the change to work with a municipality, which then chooses the best deal.

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unfunded Pension Liability: An unfunded pension liability is the gap between the value of the earned pension benefits payable to current employees and retirees and the value of the assets of the fund at a given balance date.

Unreserved Fund Balance (Surplus Revenue Account): 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): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.