# City of Lowell, Massachusetts
# Fiscal Year 2026 Budget




**Proposed Version - 5/13/2025**

Last updated 05/14/25

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# FISCAL YEAR 2026

# The Citizen's Guide to the Budget

Welcome to the City of Lowell's digital budget book for Fiscal Year 2026 (FY26), covering the period July 1st 2025 through June 30th 2026. 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 FY26 Budget to the City Council on May 13, 2025; 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 FY26 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 of Terminology[1]

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
   - Departmental narratives - including mission statements, accomplishments for the prior calendar year, goals for the next calendar year, organization charts, expenses, and personnel

6. **Capital Improvements** - *This section includes the following materials:*
   - Public Investment Capital Plans
   - Selective Capital Project Updates
   - The FY26 Capital Pla - including funded project Summary and Loan Order
   - The FY27-FY30 Capital Plan

7. **Addendums** - *This section includes the following materials:*
   - Municipal Finances 101 primer - 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, and Purchasing best practices and procedures
   - Technology Practices, Procedures, and Policies

8. **Appendix** - *This section includes the following materials:*
   - Funded FY26 Capital Plan Project Details[2]
   - Glossary of Terminology[1]

While this digital budget book is best viewed online, it may sent 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.

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**Footnote(s)**

1. The Glossary of Terminology appears in Section 2 when viewed online, but are automatically relocated to Section 8 when printed.
2. The Funded FY26 Capital Plan Project Details are available by clicking on the project when viewed online, but are automatically relocated to Section 8 when printed.

# FY2026 Transmittal Letter from City Manager Thomas A. Golden, Jr.

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

**Thomas A. Golden, Jr.**, City Manager

May 13, 2025

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 $617,355,830 Fiscal Year 2026 ('FY2026') operating budget for the city's general fund and three enterprise funds, beginning on July 1, 2025, and the $33,717,295 Capital Budget associated with the city's five-year capital improvement plan ('CIP') for FY2026 through FY2030.

As I set forth in my Administration's fourth 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 is 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 expand the tax base by attracting businesses into the HCID and other city-wide commercial zones, further our progress in achieving the goals set forth in *Lowell Forward,* the Master Plan for the City of Lowell. During these uncertain times, using a strategic combination of investments of our available local, state, and federal resources, the FY2026 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 this budget, 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 FY2026 that is responsive to the community and to the Lowell City Council's priorities.

If our goal is to deliver the quality of life that the residents of Lowell expect and deserve, we must continue to push forward, relentlessly. Since I took office in April of calendar year 2022, my team and I have worked collaboratively 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 heard success stories of quality work from existing employees and a new excitement for public service throughout the ranks. We will continue in FY2026 to invest in our workforce.

The success of those investments has stretched beyond the workplace and into the community. The historic level of investment in the infrastructure in Lowell's streets, sidewalks, bridges, has been unprecedented. As has the level of accessibility improvements and deduction of resources toward ADA compliance measures in city roads, parks, and buildings. In FY2025, the City Council appropriated $12.4 million for paving, sidewalks, accessibility improvements, and improvements to neighborhood business districts throughout the city. The total capital investment in FY2025 was $31 million and those projects, coupled with the investment in the parks from the American Rescue Plan Act ("ARPA") will transform the city, one neighborhood at a time. In the

FY2026 capital plan, my Administration has prepared a proposal to continue that momentum into the future, with a five-year capital plan. Using new software tools, departments will be able to use the budget software to keep residents up to date with projects funded in the capital plan.

These new components of the budget process have come as a direct result of advice from the City Council and input from the public. Leading up to the FY2026 budget proposal, my finance team and other members of the management team held additional public listening sessions. These sessions provided an opportunity to share some of the budget constraints that a Gateway City like Lowell faces each fiscal year. The conversations with the residents, the City Councilors and their collective and district priorities, the various department heads, and the senior management team; are at the essence of this funding proposal.

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 there is a lack of capital resources for equipment and tools to complete projects that are so desperately needed in our community. Together with the City Council, we implemented a comprehensive wage and class adjustment program. 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. The measure of that quality will be studied using data collected in the new 311 system. The data analysis and quality improvement plan will be a hallmark of the City of Lowell's "smart city" strategy.

I am pleased to report that the FY2026 budget is a balanced, responsible budget that continues this momentum and includes several highlights, such as:

1. **Continued Improvement in Financial Management** - The entire FY2026 budget is predicated on the Administration's and the Council's fiscal policies, and continues the momentum of the city, which recently resulted in a credit upgrade from Moody's. We have increased our savings account (a.k.a. the "rainy day" fund) to just over $17 million, a level never before attained by the City of Lowell. Furthermore, we have again reduced the reliance on reserves and one-time funds in this budget below that of last year, in an effort to work towards a more sustainable budget. I am so incredibly proud of the work of the finance team and good financial management is embedded in all decisions made as part of the budget process and is ingrained in the fabric of every decision we make in the operating and capital budget planning process.

2. **Integrated Water/ Wastewater Utility** - The FY2026 budget includes the first steps towards a reorganized Water and Sewer Utility departments into a single, integrated utility department, which will better accommodate the service needs of the community and enhance the city's cybersecurity posture. The Wastewater Utility has a long-running history of successful program management, effective operations, and proactive maintenance of its wastewater facilities. After an in-depth review of the two existing utilities, my Administration believes there is a strong organizational case for an integrated wastewater/ water utility. Utility integration would capitalize on the current strengths of the two utilities: strong leadership and a technically-trained staff at the Wastewater Utility would be merged with a capable and dedicated staff at the Drinking Water Utility. An integrated utility would have the ability to adopt common standards and achieve similar goals by leveraging the skills and experience of the current staffs and sharing that expertise between both utilities. Utility integration would create better opportunities for professional development and advancement through cross-training, job-sharing, and organizational re-structuring. Job-sharing and expanded roles would be valuable in three primary areas: maintenance, laboratory, and engineering. Re-structuring would require cross-training, with enhanced compensation and advancement opportunities. These components will come in later phases of the reorganization, but in FY2026 we will begin this transition and work with our partners in labor to achieve a mutually beneficial outcome. Ultimately, FY2026 will kick off our 5-year strategy to implement the best practices from the 2019 Hazen & Sawyer report, which

recommended such an integration in the city's utility departments.

3. **Enhanced & Reorganized Office of Cultural Affairs, Special Events, and Marketing ("CASE")** - Special events and the celebration of Lowell's cultural fabric are at the essence of Lowell's vitality. For the past three years of my Administration, with the support of the City Council we have used ARPA funding and other grants to enhance and bolster the cultural vitality of the downtown and the various neighborhoods, and increased the number of cultural events. The FY2026 budget builds upon this foundation by including funding to support the maintenance of our public murals and other public art installations, enhanced festival funding, and a funding stream for our partners at Mosaic Lowell. Additionally, the FY2026 budget will include adjustments to the organization to better enhance and streamline the CASE Office under the leadership of Melissa Desroches and assist in building out the marketing department to further promote Lowell and all the wonderful things going on in the city, to areas well beyond the Merrimack Valley.

4. **Reorganization of the Parks/ Streets Departments** - In the waning days of F2025 and thanks to the support of the City Council with an appropriation from free cash last year, the DPW Commissioner and members of the finance team engaged the Matrix Group, a consulting firm, to conduct and analysis and feasibility study for combining certain functions within the Parks and Streets Divisions of the Department of Public Works ("DPW"). Several of the recommendations from the study have been included in the funding requests and the organizational tables included in the FY2026 budget, including a new manner of management in the parks department, one which will be based on a theory of district ownership, using a system comprised of "team leaders" who will be responsible for all aspects of their designated section of the City. We have also invested in FY2026 in training and documenting procedures for the various seasonal tasks using industry standards, to achieve equity across all neighborhoods for parks amenities like baseball fields and other park features. It is so incredibly important that we standardize the maintenance plan for all of our open spaces, considering the historic investment made in the parks and open space by this City Council using the city's ARPA allocation. The FY2026 budget supports this standardization, as well as further invests in education and training for employees in safety through OSHA training, continuing education for commercial driver's licenses ("CDL"), and for other skilled labor.

5. **Creation of Lowell's first Facilities Department** - Perhaps one of the most notable goals of this FY2026 budget plan is also in the DPW. At the end of FY2025, the City Council took a vote to consolidate maintenance functions, formally, with the school department, to further enhance and improve the physical environment for Lowell's students. This fiscal year (FY2026) will be the start of a multi-year plan to create a true facilities department, which will change the organizational structure of DPW to better service the future of Lowell. Included in this newly formed division will be dedicated professionals to focus on the advanced building management systems ("BMS") and controls of the new Lowell High School building, and will have a dedicated account for outside contracts for professionals to help preserve the $381 million asset that is the new Lowell High School building.

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 FY2026 process due to some uncertainty at the federal level and with the FY2026 state budget process, which at the time of writing was with the State Senate. Some of the one-time strategies used in FY2023, FY2024, and FY2025 to help offset revenue shortfalls had to be replicated in FY2026, such as the use of the stabilization fund to mitigate the increase to the tax levy. I am pleased to report, however, 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 absorb negotiated salary increases from the successor contracts with the city's union partners. In order to hold the line on taxes and maintain an increase of 2.5% to the tax levy in FY2026, 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 FY2026 (7/1/2025) 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 2026 which is not only balanced in accordance with the law, but also supports the initiatives set forth by the City Council.

The FY2026 operating budgets for all major funds (General Fund, Parking Enterprise, Water Enterprise, and Sewer Enterprises) of $617,355,830 represents an increase of $34.3 million, or 5.9% over the prior year (FY2025). 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 $18.4 million, included in the FY2026 House Ways & Means ("HWM") version of the State budget, is another significant, consecutive increase for the school districts and is a direct result of the Legislature's implementation of the Student Opportunity Act (SOA Legilsation). Fixed costs increased significantly in FY2026, in the aggregate, including a $1.4 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 $2.37 million over the 2025 final Cherry Sheet estimate. These challenges are more fully detailed within the digital budget book.

I am confident that this City Council's spending decisions will have 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. Investment in Infrastructure
2. Focus on Quality of Life
3. Economic Development
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 fees for our residents. The audited financial results from FY2024 and year-end projections for FY2025 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 FY2025, the undesignated fund balance in the General Fund was $28.2 million. This represents a $5.5 million increase in the undesignated fund balance of the general fund over the prior year (FY2024). According to the latest draft of the audited basic financial statements, the total fund balance for all governmental funds was estimated to be $64.4 million. For comparison, in FY2022, the year prior to my appointment as City Manager, the combined fund balance was  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. The adherence to strong, sustainable fiscal policies by this Lowell City Council has begun to pay dividends. Just this past November, the rating agency, Moody's upgraded the city's credit from Aa3 to A1. Aside from the obvious symbolic benefit to having a major, third party credit rating endorse the city's good financial management, there are real, hard benefits to such a rating action, like a more competitive sale on debt obligations to be issued by the city to finance major capital projects like the

LHS construction project and the $175 million in Sewer separation work and the $99 million in water infrastructure work to occur over the next five years. Additionally, the credit upgrade is a signal to developers in the region and across the United States that Lowell is "open for business" and is a worthwhile investment.

While the financial management in Lowell is strong, as recognized by the ratings agencies and the Department of Revenue and the rating agencies, 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 $296,080,487 (net pension liability - as of 1/01/2023) and $622,020,157 (net OPEB liability - as of 6/30/2024), 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. FY2026 is an exciting year for Lowell's economic development, as we stand together on the precipice of an exciting future for all Lowellians. Perhaps the banner achievement and most exciting development on Lowell's horizon is the recently executed MOU in December of 2024 for Lowell to become the first Frontrunner City in the United States. This Frontrunner status will afford the city the to be connected to a global network of practitioners in the fields of finance, construction, design, sustainability, community engagement and community development to share knowledge, information, and bring their expertise and capital to Lowell. The FY2026 budget and capital plan contain strategic investments in DPD, as well as capital investments to support the city's endeavor to spur such development. The key aspect of the designation is to connect the city to a pipeline of global investment. The recently completed Lowell Forward Master Plan, our continuous work on improving sustainability across municipal buildings, our designation as a Geen Community, and our recent zoning changes appear in line with this program and its core pillars. This could present an opportunity for Lowell to continue advancing its goals while harnessing the support of a global initiative to support long-term sustainable development.

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. The city provided $1.8 million dollars in HOME funding for the creation of 19 units of housing in the Centralville neighborhood consisting of two buildings of rental housing in a highly diverse under severed low-income neighborhood. Additionally, in FY25 the city provided nine (9) first-time home buyers down payment assistance totaling $106,200. Those programs and initiatives will continue in FY2026. By utilizing special incentive programs available through the state, and with the support of the City Council, DIP Tax Credits—State credits were awarded to two projects: the Hildreth Building: $2.5M, which created 50 units of housing and at the Isobel Lofts, where $2 million in credits helped to create 26 new units. Market rate housing was also created using the local TIE agreement program at 218 Middlesex Street (37 new units); 484 Merrimack Street (17 new units); and Mass Mills Phase IV.

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 FY2026 budget answers the call to increase our investment in infrastructure. Also, embedded 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

This past year, DPW partnered with multiple entities to secure $590,442 in grant funding to advance energy efficiency and decarbonization efforts in the community, has secured $4,992,760 in grant funding to advance sustainability priorities. The projects which have been funded are projected to save: 101,918 kWh; 13,498 therms; and $41,972. These projects leveraged an additional $198,504 in utility incentives. For FY2026, the Division of Sustainability has 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. As FY2026 is just beginning, the Sustainability Division plans to apply for additional grants worth a total of $22,800,000.

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 three fiscal years 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 for FY2026 makes those important funding choices in equipment through 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 beyond FY2026. 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.

The capital budget for fiscal year 2026 continues the commitment to infrastructure. The total FY2026 capital plan proposal represents an investment of $33,717,295 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, funding is proposed for Council priorities such as: ADA related improvements ($1,035,020), municipal building improvements, including the city's various school buildings ($18,400,000), traffic improvements ($400,000), cybersecurity infrastructure investments for security and connectivity for municipal and school buildings to provide high-speed internet access for the schools and municipal departments ($2,739,000), the downtown sidewalk/ vault abandonment program ($500,000), park improvements in neighborhoods throughout the city ($3,000,000), vehicle replacements ($600,000). Perhaps most importantly is a continuation of the historic level of funding for street paving and bridge construction ($7,043,275).

We are finally making headway in attacking the dire needs of our infrastructure and the funding plan laid out in the FY2026 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.

**FY2026 Budget Highlights & Challenges**

While I am proud of the initiatives presented in this budget, planning for the FY2026 fiscal cycle was not without its challenges. Fixed costs have risen, including a $1.4 million increase in our pension assessment from PERAC. As of the date of this letter, “in FY2026 the increase in the Charter School tuition cost is $2.9 million, coupled with a loss of reimbursement for charter students from the state - a cost which must be absorbed into the tax levy. There are myriad other, smaller financial challenges which may not have the same individual impact, but taken together have put budgetary constraints on our ability to fund department request and initiatives. These fixed costs are further detailed in the Digital Budget Book by the finance department in the digital budget book, available online after delivery of the budget to the City Council.

Using the newly implemented Digital Budget Book and online tools from ClearGOV, we continue to offer an enhanced level of transparency and accountability to our residents with the document itself, and throughout the budget process. 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 online. To promote the tool and further seek the input of the residents and businesses, my finance team and I held two public input sessions on the budget, one earlier in the Winter and one at the beginning of the Spring, hosted by one of the neighborhood groups. I intend to expand this further in the coming years and I have noted that is has engaged residents in a way that I have never seen before.

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 schools and new positions which will be dedicated to the LHS building to manage and maintain the "state of the art" equipment that has been installed as part of the $381 million capital project, which is nearing completion and will be turned over the city when the project is complete. The FY2026 budget also includes some reorganizations of departments to better align services to the residents. With a focus on operational efficiency in the DPW this year, my Administration is proposing consolidations of functions, like the aforementioned facilities department and integrated water/ sewer utility department.

My Administration has held the line on discretionary spending and included funding only for contractual increases to service contracts for essential services. Personnel costs have been built into the budget according to the contracts with all of our partners in labor, and we have absorbed back into the budget several positions that had previously been funded by ARPA, like staff from the Health Department and school nurses, in order to mitigate the impact next fiscal year when the ARPA eligibility period expires. Those contracts, which provided much-needed compensation adjustments to help us attract and retain quality workers, are settled through June 30, 2027, providing us with fiscal certainty for our wage costs for the next two years. All of these fixed costs, combined with our financial commitment to our key focus areas, left little-to-no room for 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**

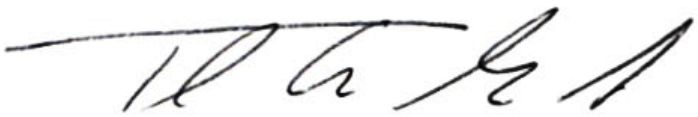
Many of the aforementioned initiatives and challenges represent a substantial cost, but my administration has worked tirelessly to limit the impact to the taxpayer. This budget includes a planned levy increase of 2.5%, plus new growth. Many difficult decisions were made to hold the line on taxes and 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 continue to phase-in the impact to mitigate the tax impact this year and next, as the full debt service comes online. 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 approximate $14 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 and acknowledge: Assistant City Manager for Fiscal Affairs, 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, Assistant City Manager for Fiscal Affairs

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 2026, 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:***

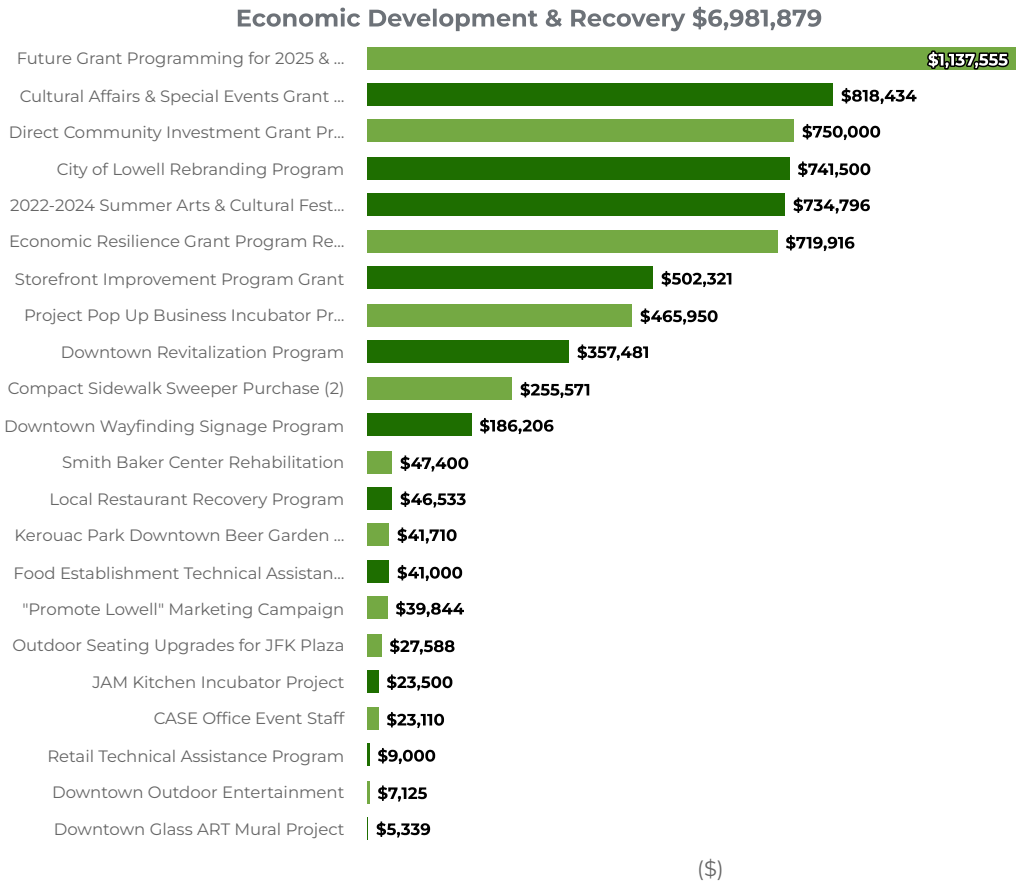
> Provide sufficient Economic Development to transform potential into progress, unemployment into opportunity, and propel our City towards a brighter, more prosperous future.

The FY2026 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 FY2026 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.

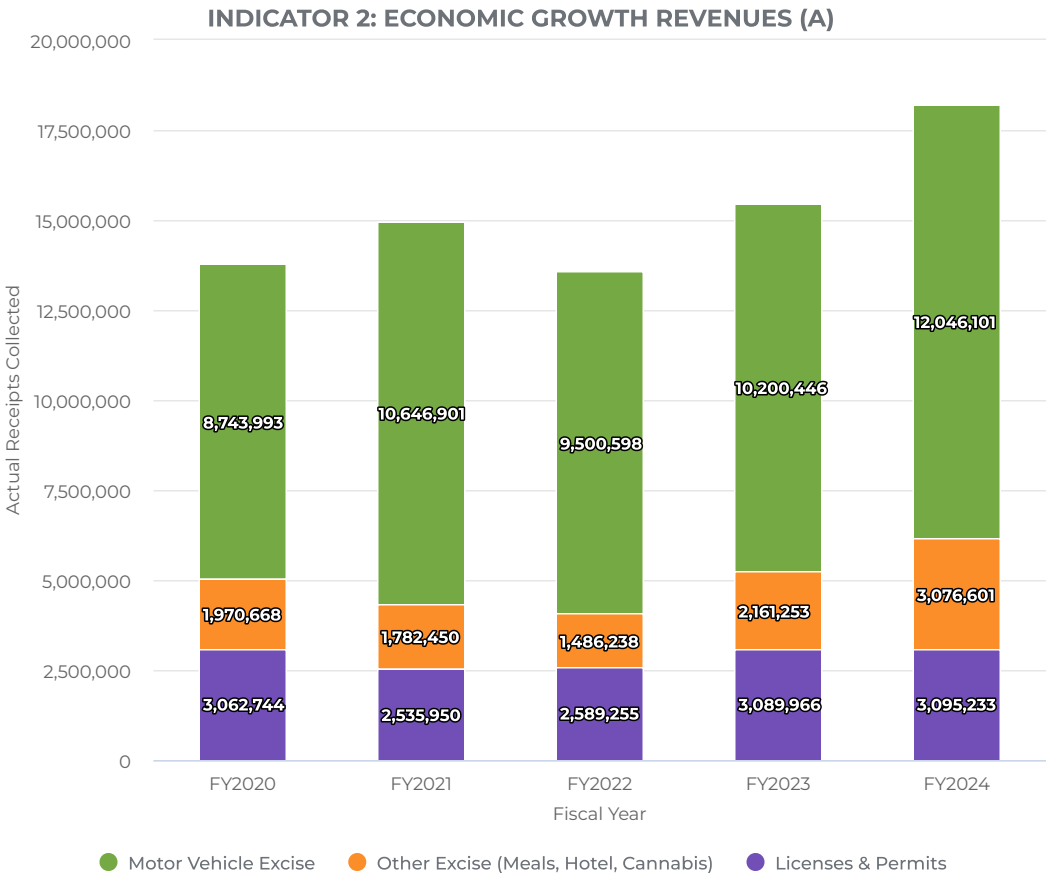
With the support of the City Council, the FY2026 budget will reinvigorate the local economy by lending support to businesses large and small and by formulating an economic plan using the American Rescue Plan Act (“ARPA”) stimulus funding as a catalyst for economic growth.

# Economic Development Key Performance Indicators



# Economic Development: Key Performance Indicator #2

Economic Development: Key Performance Indicator #2



# Priority 2: Quality of Life



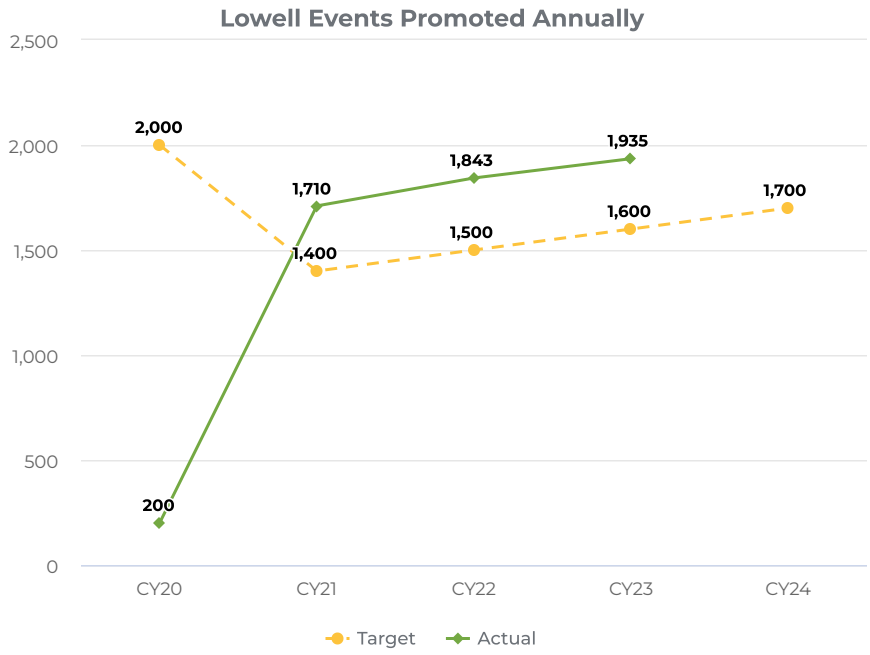

***Mission Statement:***

> 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.

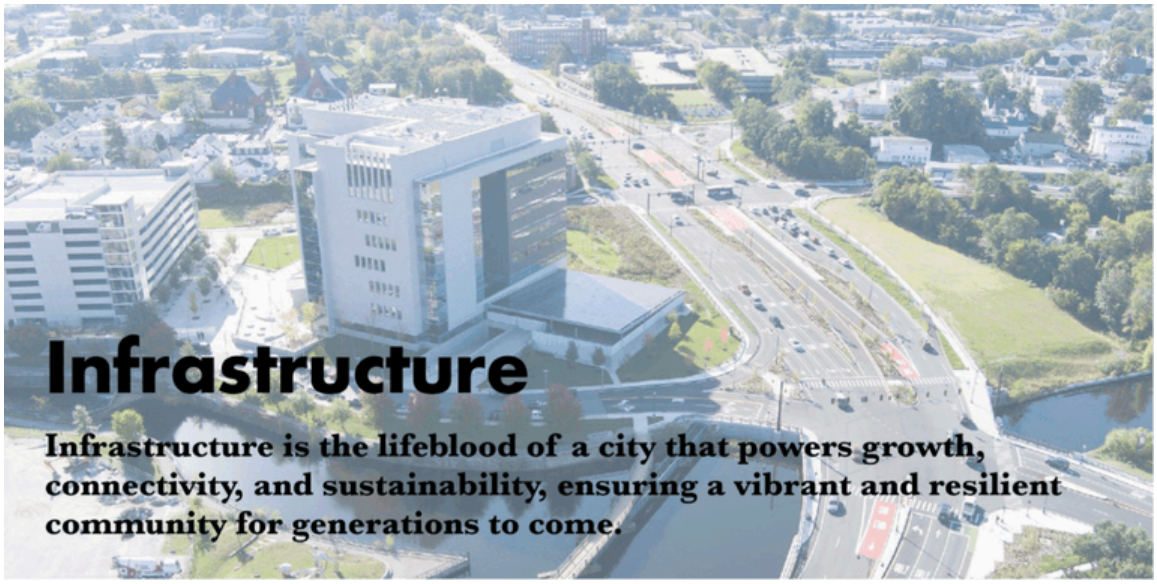
Throughout the FY2026 budget are examples of investment in "quality of life" measures, from investments in parks through the funding from the American Rescue Plan and the Parks Division of DPW; to the various human service investments made using federal Community Development Block Grants ("CDBG") and 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.

The Recreation Department was relocated from HHS to the Department of Public Works with the FY 2025 budget in July 2024, due in part to the City Council's commitment to aligning parks and recreation to further improve the quality of life within the City of Lowell.

# Quality of Life Key Performance Indicators



# Priority 3: Investment in Infrastructure




***Mission Statement:***

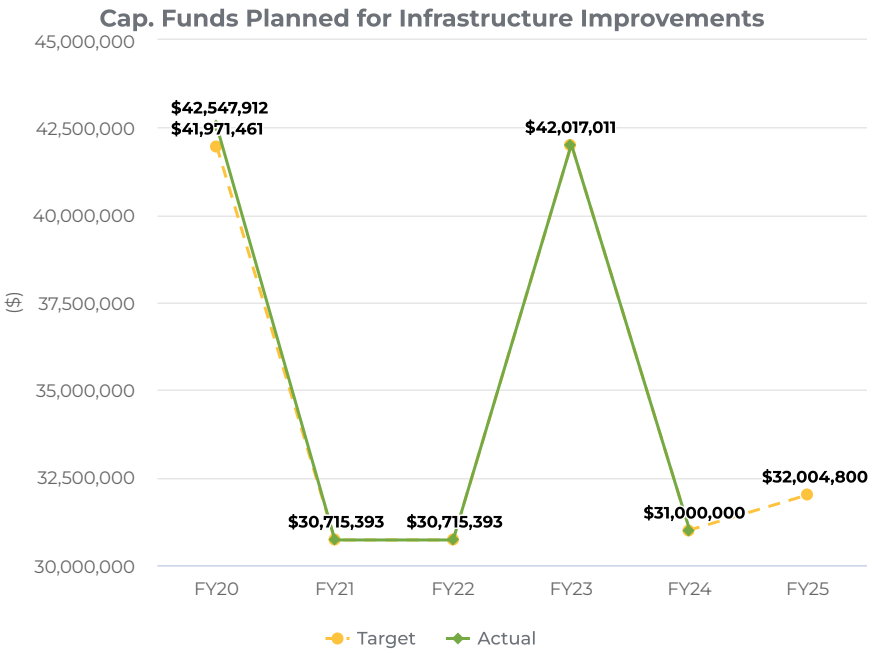
> Continue investing in infrastructure as the lifeblood of a city, powering growth, connectivity, and sustainability, and ensuring a vibrant and resilient community for generations to come.

Investment in infrastructure is a key priority area for the City Council and the City Administration. The FY2026 budget, and the FY2026 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 2026 continues the commitment to infrastructure. The total FY2026 capital plan proposal represents an investment of $33,717,295 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 $7.3 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.

The Facilities Division within the Department of Public Works is proposed for creation with the FY 2026 budget in July 2025, due in part to the City Council's commitment to ensuring that the City of Lowell prioritizes our building assets and infrastructure.

# Infrastructure Key Performance Indicators



# Priority 4: Commitment to Sustainability



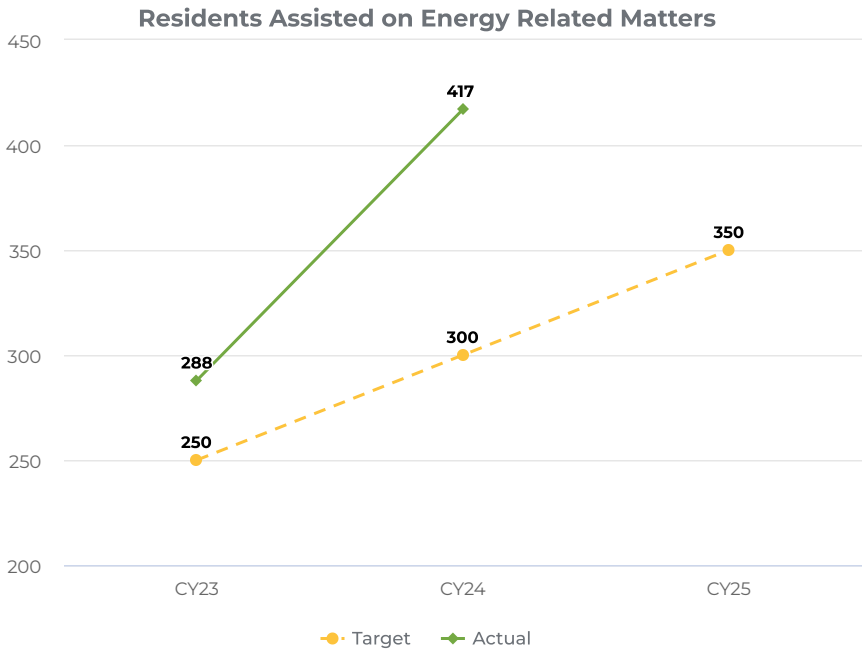

***Mission Statement:***

> 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 FY2026 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 FY2026.

# 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 2026.

**WHEREAS**, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2026 to the City Council on May 13, 2025, 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 May 27, 2025, 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 2026 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of **$549,599,846** 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 2026 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 | $1,000,000 | 6000 |
| 2. Parking Enterprise Fund | $0 | 4450 |
| 3. Water Enterprise Fund | $0 | 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 FY2026 budget for the general fund:

| Fund Description | Amount | Fund Number |
|---|---|---|
| 1. Vacant Foreclosed Properties | $100,000 | 1109 |
| 2. Sale of Cemetery Lots | $150,000 | 1723 |
| 3. Salary Stabilization | $605,000 | 8398 |
| 4. Sale of City Property | $3,547,000 | 1701 |
| 5. Capital Debt Service Stab. | $103,000 | 8397 |
| 6. Municipal Facility Stab. | $450,000 | 8396 |
| 7. PEG Access Special Revenue | $1,144,500 | 1710 |
| 8. Walgreens SRF | $20,000 | 1722 |
| 9. General Stabilization | $2,858,557 | 8401 |
| 10. Dog Licenses | $50,000 | 1714 |
| 11. Opioid Stabilization | $392,019 | 8424 |
| 12. Traffic Control SRF | $30,000 | 1737 |
| 13. 148A Building Fines | $150,000 | 1721 |

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 FY2026 operations of the Parking Enterprise fund:

| Fund Description | Amount | Fund Number |
|---|---|---|
| 14. General Stabilization | $2,387,658.69 | 8401 |

# Appropriation Order - General and Enterprise Funds

| Line Number | Department | Description | FY2026 Manager Recommended Appropriation |
|---|---|---|---|
| 2026-01 | City Council | Personal Services | $280,000 |
| 2026-02 | City Council | Ordinary Expenses | $6,175 |
| 2026-03 | Mayor | Personal Services | $74,035 |
| 2026-04 | Mayor | Ordinary Expenses | $26,350 |
| 2026-05 | City Clerk | Personal Services | $615,263 |
| 2026-06 | City Clerk | Ordinary Expenses | $13,237 |
| 2026-07 | City Manager | Personal Services | $1,636,617 |
| 2024-08 | City Manager | Ordinary Expenses | $5,623,393 |
| 2026-09 | CASE | Personal Services | $450,856 |
| 2026-10 | Finance | Personal Services | $397,525 |
| 2026-11 | Finance | Ordinary Expenses | $500 |
| 2026-12 | Auditing | Personal Services | $777,481 |
| 2026-13 | Auditing | Ordinary Expenses | $64,170 |
| 2026-14 | Purchasing | Personal Services | $365,223 |
| 2026-15 | Purchasing | Ordinary Expenses | $125,964 |
| 2026-16 | Assessing | Personal Services | $781,102 |
| 2026-17 | Assessing | Ordinary Expenses | $118,043 |
| 2026-18 | Treasurer | Personal Services | $790,350 |
| 2026-19 | Treasurer | Ordinary Expenses | $396,303 |
| 2026-20 | Human Relations | Personal Services | $559,974 |
| 2026-21 | Human Relations | Ordinary Expenses | $56,025 |
| 2026-22 | Management Information Systems | Personal Services | $1,423,611 |
| 2026-23 | Management Information Systems | Ordinary Expenses | $1,895,151 |
| 2026-24 | Law | Personal Services | $1,782,184 |
| 2026-25 | Law | Ordinary Expenses | $1,224,751 |
| 2026-26 | Elections | Personal Services | $456,187 |
| 2026-27 | Elections | Ordinary Expenses | $74,014 |
| 2026-28 | Planning & Development | Personal Services | $4,284,842 |
| 2026-29 | Planning & Development | Ordinary Expenses | $274,287 |
| 2026-30 | Police | Personal Services | $35,844,534 |
| 2026-31 | Police | Ordinary Expenses | $1,909,662 |
| 2026-32 | Fire | Personal Services | $27,044,803 |
| 2026-33 | Fire | Ordinary Expenses | $1,118,319 |
| 2026-34 | Lowell Public Schools | Single Line | $271,489,114 |
| 2026-35 | Greater Lowell Technical School | Single Line | $9,698,803 |
| 2026-36 | Essex Agricultural High School | Single Line | $127,194 |
| 2026-37 | Public Works - General | Personal Services | $7,614,074 |
| 2026-38 | Public Works – General | Ordinary Expenses | $13,335,116 |
| 2026-39 | Public Works – City Building Utility | Ordinary Expenses | $594,000 |
| 2026-40 | Parks | Personal Services | $2,187,189 |
| 2026-41 | Parks | Ordinary Expenses | $631,981 |
| 2026-42 | Cemetery | Personal Services | $266,809 |

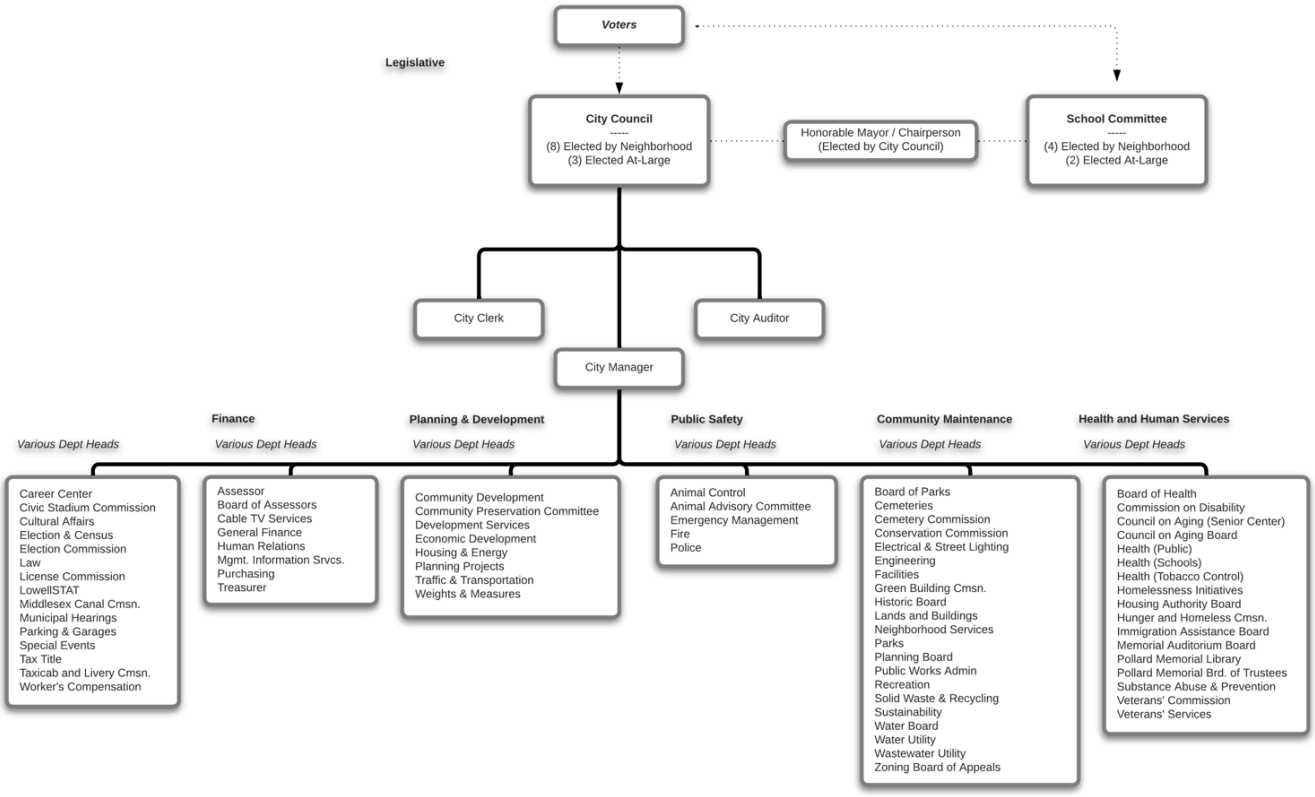
| Line Number | Department | Description | FY2026 Manager Recommended Appropriation |
|---|---|---|---|
| 2026-43 | Cemetery | Ordinary Expenses | $211,595 |
| 2026-44 | Health | Personal Services | $4,580,223 |
| 2026-45 | Health | Ordinary Expenses | $345,296 |
| 2026-46 | Council on Aging | Personal Services | $646,808 |
| 2026-47 | Council on Aging | Ordinary Expenses | $139,994 |
| 2026-48 | Veterans' | Personal Services | $223,024 |
| 2026-49 | Veterans' | Ordinary Expenses | $353,636 |
| 2026-50 | Recreation | Personal Services | $946,151 |
| 2026-51 | Recreation | Ordinary Expenses | $92,550 |
| 2026-52 | Library | Personal Services | $1,536,891 |
| 2026-53 | Library | Ordinary Expenses | $522,478 |
| 2026-54 | Unclassified | No. Middlesex | $43,164 |
| 2024-55 | Unclassified | Debt Service | $20,577,300 |
| 2026-56 | Unclassified | Workers Comp | $1,064,271 |
| 2026-57 | Unclassified | Unemployment | $400,000 |
| 2026-58 | Unclassified | Health Insurance | $31,425,000 |
| 2026-59 | Unclassified | Retirement | $36,927,350 |
| 2026-60 | Unclassified | Medicare Tax | $3,177,500 |
| **Subtotal** | **General Fund** | | **$499,648,441** |
| 2026-61 | Wastewater | Personal Services | $4,633,234 |
| 2026-62 | Wastewater | Ordinary Expenses | $12,362,944 |
| 2026-63 | Wastewater | Debt Service | $9,209,677 |
| **Subtotal** | **Wastewater Enterprise Fund** | | **$26,205,855** |
| 2026-64 | Parking | Personal Services | $615,205 |
| 2026-65 | Parking | Ordinary Expenses | $5,086,058 |
| 2026-66 | Parking | Debt Service | $5,157,726 |
| **Subtotal** | **Parking Enterprise Fund** | | **$10,858,990** |
| 2026-67 | Water | Personal Services | $3,214,300 |
| 2026-68 | Water | Ordinary Expenses | $5,075,130 |
| 2026-69 | Water | Debt Service | $4,597,129 |
| **Subtotal** | **Water Enterprise Fund** | | **$12,886,560** |
| **Grand Total All Funds** | | | **$549,599,846** |

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 | FY2026 Manager Recommended Appropriation |
|---|---|---|
| 2026-70 | General Fund - Cherry Sheet Assessments | $53,034,204 |
| 2026-71 | General Fund - Provision for Abatements & Exemptions (*Overlay*) | $700,000 |
| 2026-72 | Indirect costs of the enterprise funds | $14,021,781 |

# OVERVIEWS

# Organizational Chart by Function

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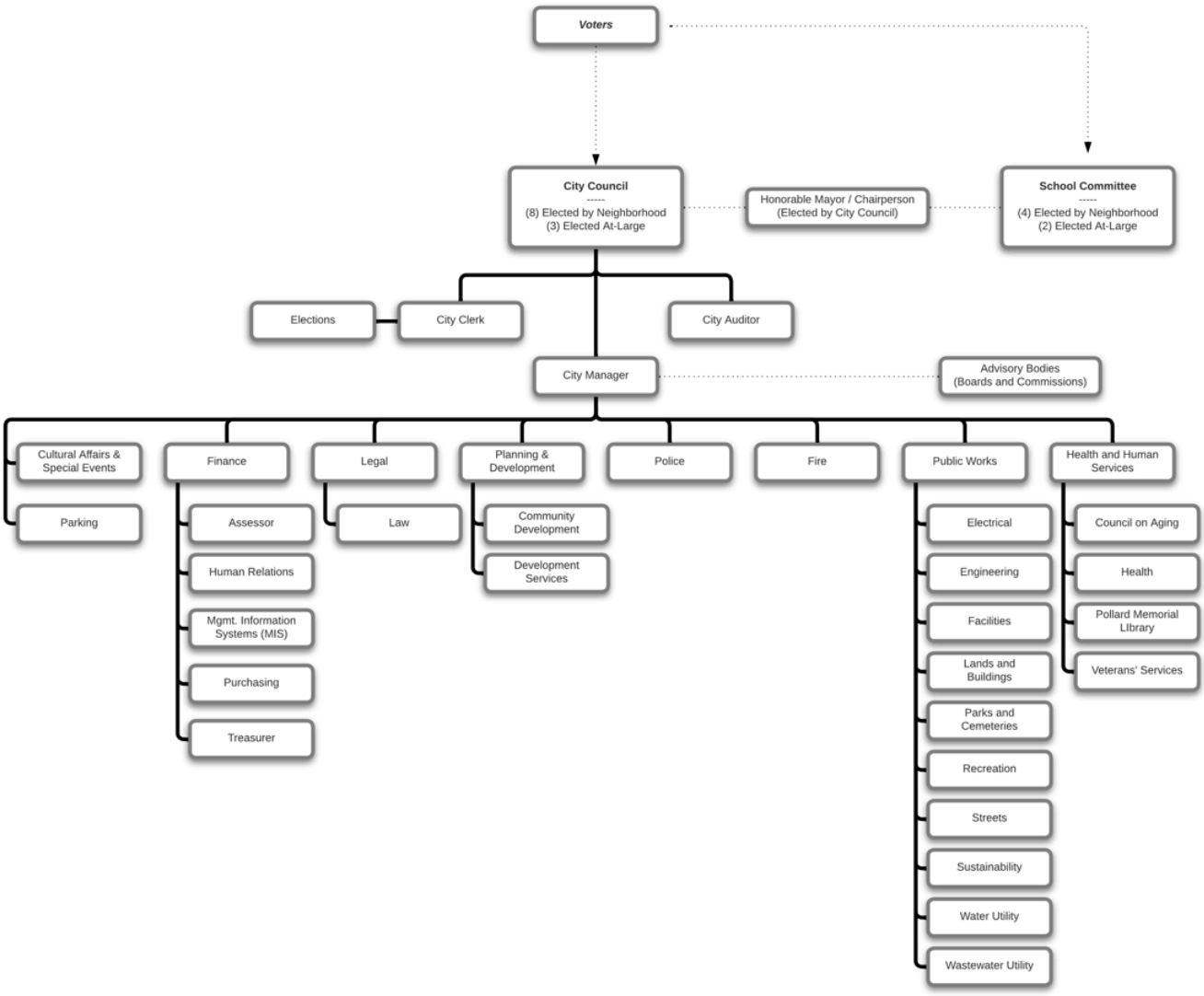
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Organizational Chart by Department

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**Footnote(s)**

1. Compiled during April 2025; 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 |
| Corey Belanger[1] | Councilor | District 3 | July 2024 | Decembter 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 |
| 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 |

Footnotes:

1. John J. Leahy was originally elected as Councilor for District 3, entering office in January 2024; Councilor Leahy resigned in July 2024, and Councilor Belanger was appointed to replace him.

# 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
**[Former] Councilor** John Leahy
**Councilor** Vesna Nuon
**Councilor** John Desoteaux
**Councilor** Corey Belanger (*new; not pictured)*

# 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/paulratha

# 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 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
Employee / Community Liaison, Ineabelle Dominguez
Assistant City Manager / DPD Director, Yovani Baez-Rose

**STANDING (L-R)**

City Manager, Thomas A. Golden, Jr.
Assistant City Manager for Fiscal Affairs, 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, Assistant City Manager for Fiscal Affairs



Conor Baldwin is the Assistant City Manager for Fiscal Affairs and has worked for the City of Lowell since 2010. He was appointed Chief Financial Officer ("CFO") in July 2014, and Assistant City Manager in 2024, 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 Assistant City Manager, 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 past 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 in various cultural non-profits and other organizations in Lowell.

# Inneabelle Dominguez, Employee / Community Liaison



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.

# 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.



# 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<br>375 Merrimack Street, 1st Floor, Room 36<br>978-674-4200 |
| Budget Department (http://lowellma.gov/151/Budget) | Deputy Chief Financial Officer: Austin Ball<br>375 Merrimack Street, 2nd Floor, Room 43<br>978-674-4400 |
| Career Center (http://lowellma.gov/478/Career-Center) | Executive Director: Shannon Norton<br>107 Merrimack Street<br>978-458-2503 |
| City Auditor | City Auditor: Kelly Oakes<br>375 Merrimack Street, 1st Floor, Room 27<br>978-674-4080 |
| City Clerk | City Clerk: Michael Geary<br>375 Merrimack Street, 1st Floor, Room 31<br>978-674-4161 |
| City Manager | City Manager: Thomas A. Golden, Jr.<br>375 Merrimack Street, 2nd Floor, Room 43<br>978-674-4400 |
| City Mayor | City Mayor: The Honorable Daniel P. Rourke<br>375 Merrimack Street, 2nd Floor, Room 50<br>978-674-4040 |
| Council on Aging (at Senior Center) | Executive Director: Kimberly Gagnon<br>276 Broadway Street<br>978-674-4131 |
| Cultural Affairs & Special Events | Director, Cultural Affairs and Special Events: Peter Crew<br>50 Arcand Drive, 2nd floor<br>978-674-4260 |
| Development Services | Director: Lloyd DeJesus<br>375 Merrimack Street, 2nd Floor, Room 55<br>978-674-4144 |
| Elections | Director: Will Rosenberry<br>375 Merrimack Street, Basement, Room 5<br>978-674-4046 |
| Finance General | Assistant City Manager for Fiscal Affairs: Conor Baldwin<br>375 Merrimack Street, 2nd Floor, Room 43<br>978-674-4400 |
| Fire | Chief: Phillip AJ Charron<br>99 Moody Street<br>978-459-5553 |
| Health and Human Services | Director: Lisa Golden<br>341 Pine Street<br>978-674-4010 |
| Human Relations | Director: Neil Osborne, Esq<br>375 Merrimack Street, Basement, Room 19<br>978-674-4105 |
| Law | City Solicitor: Corey Williams<br>375 Merrimack Street, 3rd Floor, Room 64<br>978-674-4050 |
| Management Information Systems (MIS) | Chief Information Officer: Mirán Fernandez<br>375 Merrimack Street, Room 2<br>978-674-4099 |

| Department | Department Head/ Contact |
|---|---|
| Parking & Garages | Director: Terry Ryan<br>75 John Street<br>978-674-4014 |
| Planning and Development | Director and Assistant City Manager: Yovani Baez-Rose<br>50 Arcand Drive, 2nd floor<br>978-674-4252 |
| Police | Superintendent: Gregory C. Hudon<br>50 Arcand Drive<br>978-937-3200 |
| Pollard Memorial Library | Director: Bridget Cooley<br>401 Merrimack Street<br>978-674-4120 |
| Public Works | Commissioner: Paul St. Cyr<br>1365 Middlesex Street<br>978-674-4111 |
| Purchasing | City Procurement Officer: P. Michael Vaughn<br>375 Merrimack Street, 3rd Floor, Room 60<br>978-674-4110 |
| Retirement | Board Administrator: Shannon Dowd<br>375 Merrimack Street, Basement, Room 3<br>978-674-4094 |
| Schools | Superintendent: Liam Skinner<br>155 Merrimack Street<br>978-674-4320 |
| Treasurer / Collector | City Treasurer: Theodoros Panagiotopoulos<br>375 Merrimack Street, 1st Floor, Room 30<br>978-674-4222 |
| Veterans' Services | Director: Eric Lamarche<br>276 Broadway Street, 2nd floor<br>978-674-4066 |
| Wastewater Utility | Executive Director: Aaron Fox<br>First Street Blvd (Rt 110)<br>978-674-4248 |
| Water Utility | Executive Director: Steven Duchesne<br>815 Pawtucket Boulevard<br>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 FY2026 was initiated in January of calendar year 2025 by City Manager Thomas A. Golden, Jr. and Conor M. Baldwin, Assistant City Manager for Fiscal Affairs.

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 27, 2025**

Budget instructions and financial sheets distributed to Department Heads.

**Feb 21, 2025**

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

**Feb 24, 2025**

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

**May 9, 2025**

Final Internal Budget Preparations by City Manager & Finance Department.

**May 13, 2025**

Introduction of FY2026 Operating and Capital Budget to Lowell City Council; proposed vote to accept timely submission of the budget (per MGL c. 44 s. 32).

**Jun 3, 2025**

Projected date for Public Hearing on FY2026 budget and subsequent vote by Lowell City Council on the FY2026 appropriation order & FY2026 capital plan loan order.

**Jun 23, 2025**

City Auditor to enter budget into the City of Lowell financial accounting system for all city departments & verify School Committee vote on FY2026 budget for Lowell Public Schools.

Jul 1, 2025

FY2026 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);

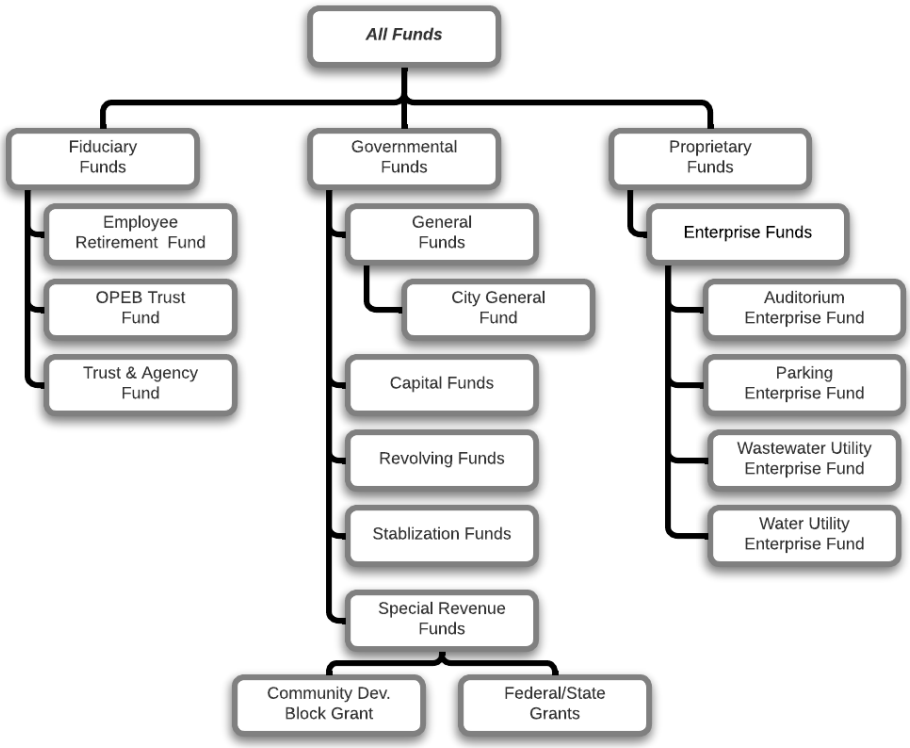
b. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP);

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 M. Baldwin**, *Assistant City Manager for Fiscal Affairs*

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 Addendums section of this document.

# GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

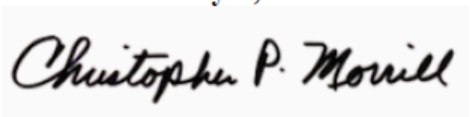
PRESENTED TO

**City of Lowell**

**Massachusetts**

For the Fiscal Year Beginning

**July 1, 2024**



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, 2024. 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, FY2024, and FY2025.*** 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

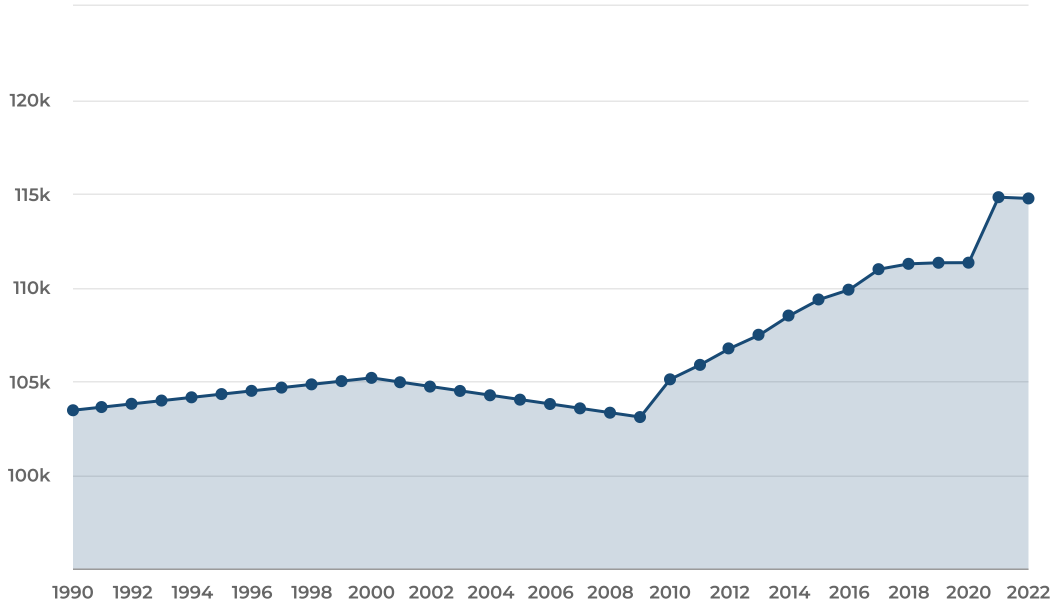
TOTAL POPULATION

**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*

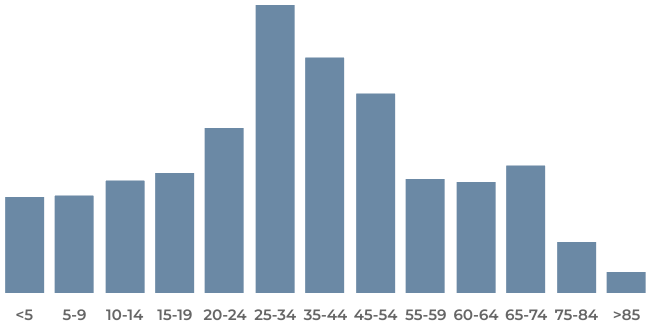
DAYTIME POPULATION

**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.*

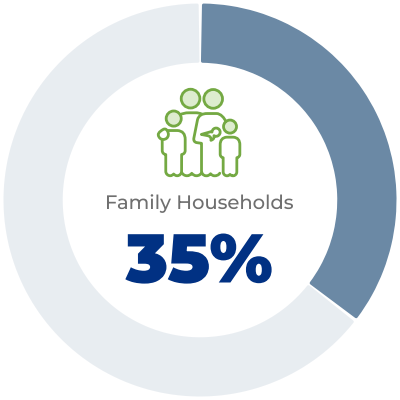
** Data Source: American Community Survey 5-year estimates*

# Household Analysis

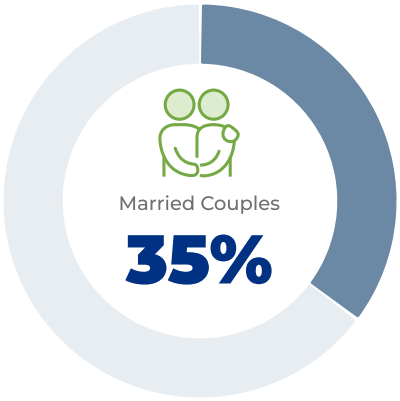
TOTAL HOUSEHOLDS

**42,343**

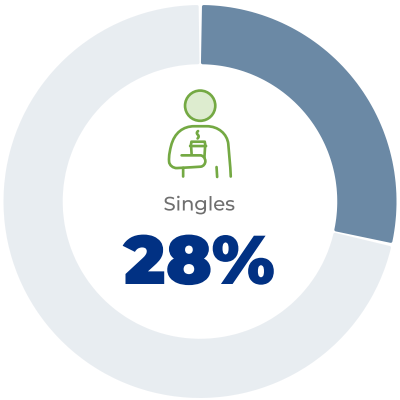
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.




▼ 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%**

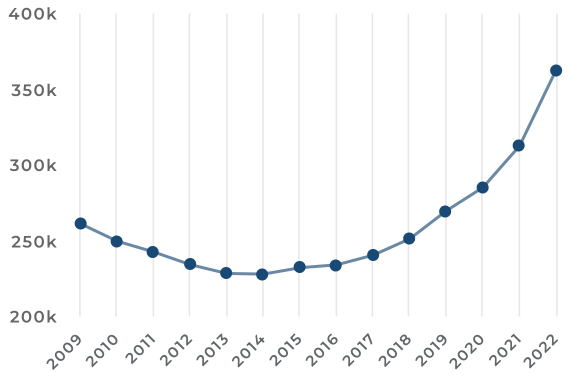
▲ 33%
higher than state average

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

# Housing Overview

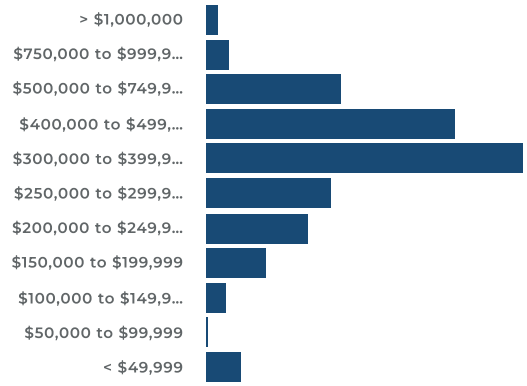
2022 MEDIAN HOME VALUE

**$362,800**



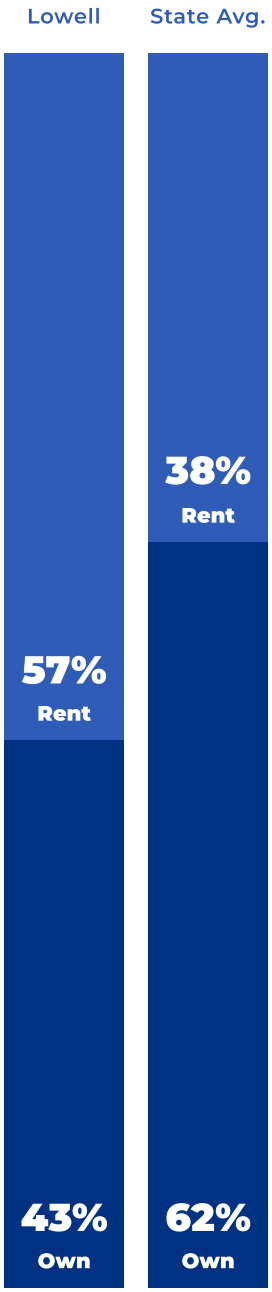

** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

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

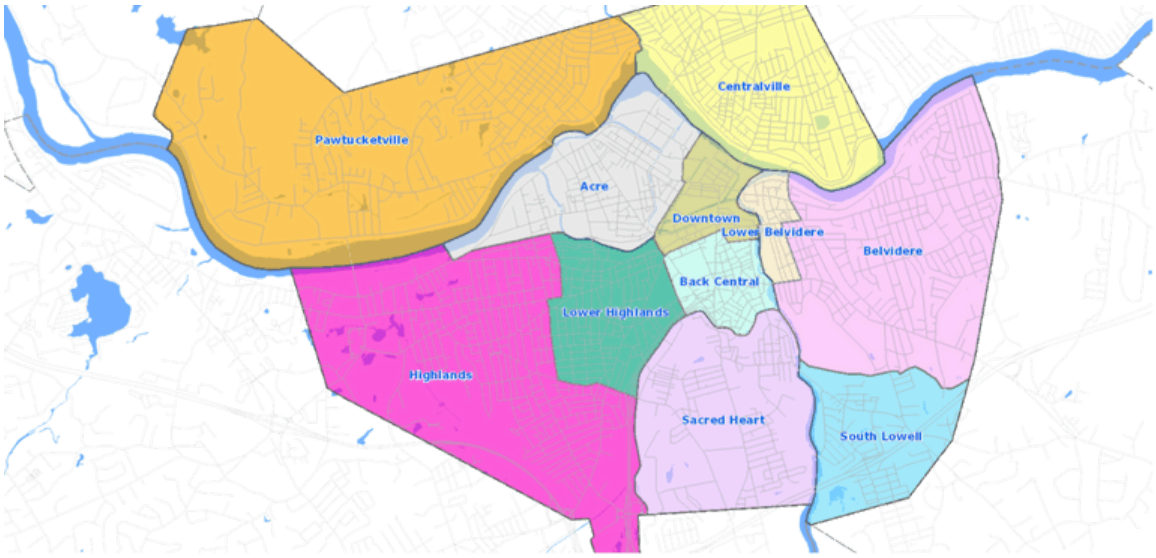


The City of Lowell is the fifth-largest city in the Commonwealth of Massachusetts, as of the most recent U.S. Census and its strategic location at the intersections of Routes 495, 93 and 3, provides excellent access to all points of interest in Massachusetts as well as New Hampshire and Maine. Commuter 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.

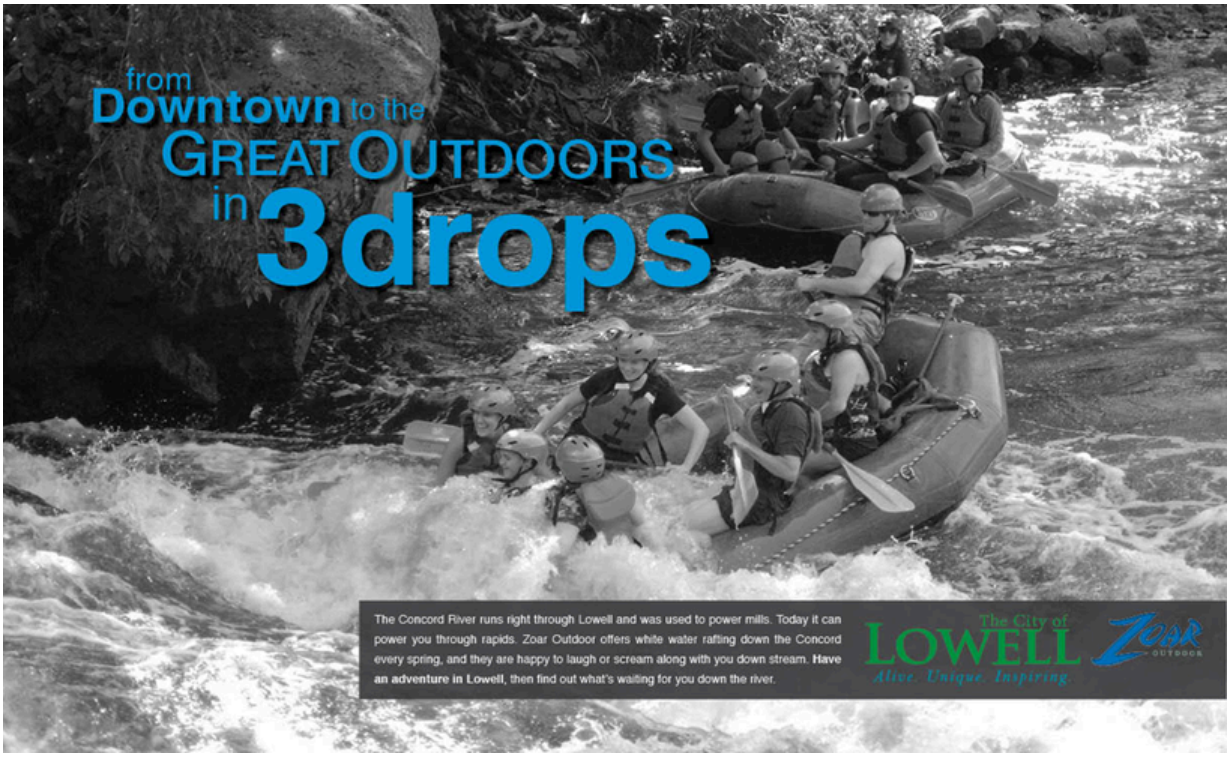
- Gas, electric and cable television services are provided by established private utilities.

- 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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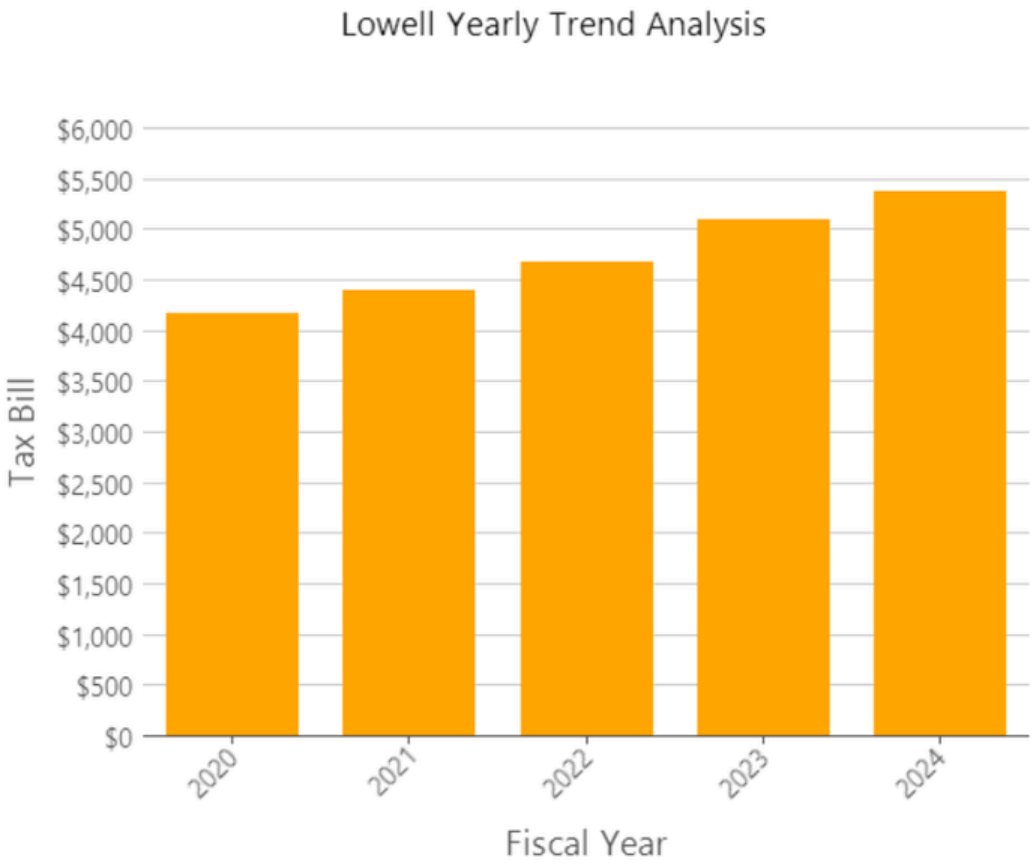
**Footnote(s)**

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

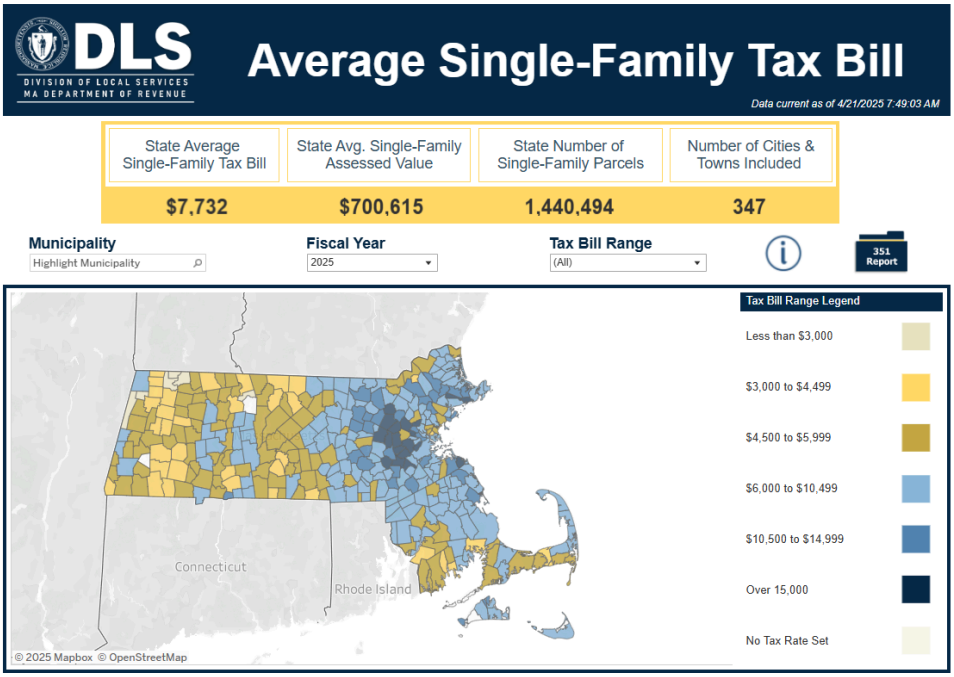
# Housing and Taxes

## Average Single Family Value & Tax Bill History




**FY2025 Data - Real Estate Taxes**[1]

| Type | Average Value | Average Tax Bill | Parcels |
|---|---|---|---|
| One Family | $480,287 | $5,513.24 | 11,918 |
| Two Family | $588,784 | $6,759.24 | 3,720 |
| Three Family | $683,657 | $7,848.38 | 803 |
| Condominium | $299,609 | $3,439.52 | 5,652 |

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**Footnote(s)**

1. Data Source: City of Lowell Assessor's Office - 2025 Tax Rate Recapitulation

## ASSESSMENTS

| Fiscal Year | Real Property | Personal Property | Total |
|---|---|---|---|
| 2025 | $13,478,395,271 | $510,926,820 | $13,989,322,091 |
| 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

(*per $1,000 of assessed value*)

| Fiscal Year | CIP | Residential |
|---|---|---|
| 2025 | 22.37 | 11.48 |
| 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 |
|---|---|
| 2025 | $178,803,600 |
| 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

The following table sets forth the list of the City's ten largest taxpayers based upon assessed valuations for fiscal 2025. The taxpayers listed below are current in their payments.

| Name | Nature of Business | Total Assessed Valuation for Fiscal 2025 | % of Total Value |
|---|---|---|---|
| National Grid / Colonial Gas | Public Utility | $227,984,730 | 1.63 % |
| Princeton Properties | Housing/Office Building | 184,435,000 | 1.32 |
| National Grid - Electric | Public Utility | 118,460,420 | 0.85 |
| CH LH Crosspoint LLC | Office Building | 112,711,000 | 0.81 |
| Winn Residential | Housing/ Subsidized | 84,018,400 | 0.60 |
| Westminster Preservation | Housing/ Subsidized | 71,695,800 | 0.51 |
| SMC Residences at Crosspoint | Housing | 69,709,900 | 0.50 |
| NE Heritage Properties | Housing | 66,795,600 | 0.48 |
| MAKOR Merrimack LLC | Housing | 52,313,500 | 0.37 |
| Valley Properties | Retail | 49,343,600 | 0.35 |
| Total | | $ 1,037,467,950 | 7.42 % |

# Education

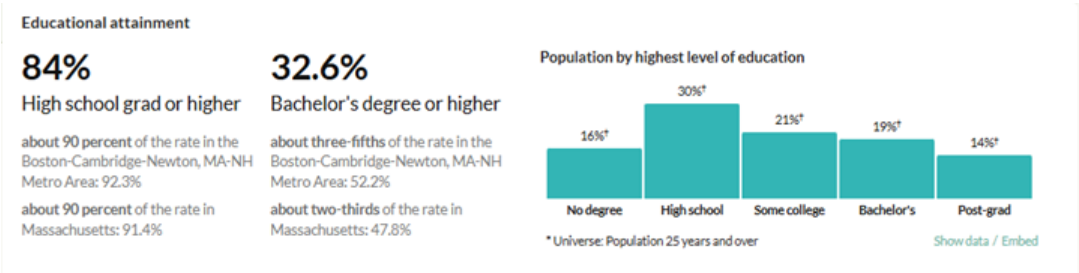
The City currently operates 12 elementary schools, 6 middle schools, 2 pre-K through grade 8 schools, 5 alternative schools, and 1 high school. Total estimated capacity of these buildings is approximately 16,800. Capacity in the High School is approximately 4,000, compared to current enrollment of 3,101. 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.

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

**PUBLIC SCHOOL ENROLLMENTS – OCTOBER 1,**

| | Actuals | | | | |
|---|---|---|---|---|---|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Elementary (PK-4) | 5,090 | 6,087 | 6,253 | 6,162 | 6,672 |
| Middle/Junior High (5-8) | 4,794 | 4,753 | 4,580 | 4,570 | 4,792 |
| Senior High (9-12) | 3,223 | 3,161 | 3,272 | 3,519 | 3,615 |
| SP/Other | 36 | 22 | 25 | 23 | 580 |
| Totals | 13,143 | 14,023 | 14,130 | 14,274 | 15,659 |

The City is a member of the Greater Lowell Technical High School District, which includes 4 communities: Lowell, Dracut, Tyngsborough, and Dunstable. As of October 1, 2023, there were 1,722 students enrolled from Lowell.



# Industry and Commerce

Lowell is a city with an industrial past and currently diverse modern economy. Education and health services are the largest sectors of the local economy representing 35 percent of total employment. Manufacturing, wholesale trade, transportation, public utilities, professional and business services, leisure and hospitality, and government are the other key sectors of Lowell's economy.

Over the past several decades, there has been a shift in Lowell's economy, from manufacturing to service-related industries such as banking and finance, medical care, and education.

| | Calendar Year | | | | |
|---|---|---|---|---|---|
| Industry | 2019 | 2020 | 2021 | 2022 | 2023 |
| Construction | 1,014 | 1,002 | 999 | 1,051 | 808 |
| Manufacturing | 3,301 | 2,970 | 2,935 | 3,063 | 3,104 |
| Trade, Transportation & Utilities | 4,236 | 4,021 | 4,294 | 4,245 | 4,369 |
| Information | 1,332 | 1,093 | 1,048 | 1,335 | 846 |
| Financial Activities | 1,441 | 1,406 | 1,218 | 1,062 | 847 |
| Professional & Business Services | 5,986 | 5,711 | 6,079 | 5,925 | 6,160 |
| Education & Health Services | 16,854 | 15,714 | 15,829 | 16,397 | 16,798 |
| Leisure & Hospitality | 3,457 | 2,470 | 2,700 | 2,997 | 3,046 |
| Other Services | 998 | 835 | 866 | 879 | 920 |
| Public Administration | 1,332 | 1,323 | 1,323 | 1,407 | 1,519 |
| Total Employment | 39,951 | 36,545 | 37,291 | 38,361 | 38,417 |
| Number of Establishments | 3,611 | 3,872 | 4,106 | 4,178 | 4,175 |
| Average Weekly Wage | $ 1,289 | $ 1,335 | $ 1,457 | $ 1,466 | $ 1,420 |
| Total Wages | $ 2,677,785,390 | $ 2,538,359,257 | $ 2,828,919,444 | $ 2,924,349,813 | $ 2,836,367,460 |

Source: Massachusetts Executive Office of Labor and Workforce Development.

## 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 | 3,500 |
| 3 | IBM | Software | 1,200 |
| 4 | UKG (formerly Kronos) | Software | 1,199 |
| 5 | Demoulas/ Market Basket | Supermarket | 1,094 |
| 6 | Middlesex Community College | Education | 819 |
| 7 | Community Teamwork (CTI) | Social Services | 669 |
| 8 | Lowell Community Health Center | Healthcare | 544 |
| 9 | MA/COM TEchnology Solutions | Electronics | 534 |
| 10 | Aramark Corp. | Hospitality/ Food Service | 435 |

# 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

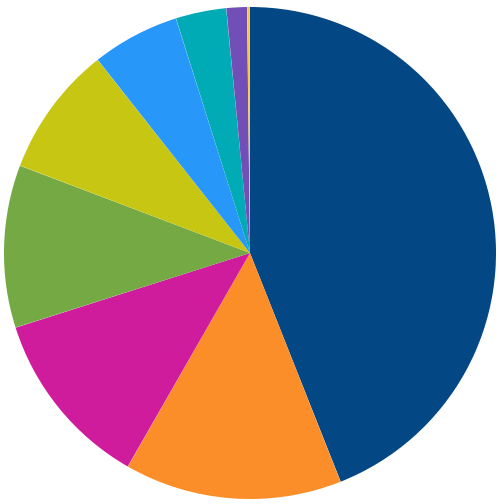
The City of LOWELL *Alive. Unique. Inspiring.*

**Conor M. Baldwin**, *Assistant City Manager for Fiscal Affairs*

# A Message from the Assistant City Manager/ CFO

With this budget for fiscal year 2026, City Manager Thomas A. Golden, Jr. and his finance team submit to the Lowell City Council a funding plan for the fourth 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 FY2026 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 FY2026—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 FY2026 are $617,355,830. Of that total, $499,648,411 are appropriations in the General Fund. According to accounting rules established by the Department of Revenue, the total for the General Fund appropriation 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.

**FY2026 Total Expenses by Category (all funds)**



- Lowell Public Schools **$271,616,308**
- Public Works **$88,219,948**
- Fixed Costs (Pension, Health Insurance, etc.) **$72,994,121**
- Public Safety **$65,917,318**
- State Assessments **$53,034,204**
- General Government (Executive, Finance, Planning, Legal, etc.) **$35,566,415**
- Debt Service (General Fund Only) **$20,577,300**
- Health & Human Services **$8,348,351**
- Culture/ Recreation **$1,038,701**
- Regional Assessments (NMCOG) **$43,164**

A breakdown of expenses by functional area is included in the pie chart, above. The chart highlights the commitment to education by the Lowell City Council & the City Manager's Administration, 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 2026 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.

Each year, 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 2026 amount for the direct appropriation from the tax levy for the Lowell Public Schools is proposed at $10 million and the total line-item appropriation for the school department is $271,489,114, an increase of approximately $14.4 million over FY2025. At the time of writing, the State Senate had only just approved its version of the state budget, and it had not yet 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 when a local City budget is approved in advance of a final budget from the Commonwealth.

Within the total expenditures of $617,355,830there are six (6) other major categories of expenditure in FY2026 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 aging, 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 about the budget can be directed to the Finance Department at City Hall at 978-674-4402.

# CITY OF LOWELL BUDGET TRENDS

**Budget and Appropriation Process**

Pursuant to state law (MGL c. 44 s. 32), the budget process begins with the City Manager's submission of a proposed budget for the ensuing fiscal year to the City Council within 170 days after the annual organization of the city government (which is ordinarily in early January). The City Council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation of the City Manager, the City Council may not make any appropriation for a purpose not included in the proposed budget, except by a two-thirds vote in the case of a failure of the City Manager to recommend an appropriation for such a purpose within 7 days after a request from the council. The City Council may not increase any item without the recommendation of the City Manager. If the City Council fails to act on any item of the proposed budget within 45 days, that item takes effect.

If the City Manager does not make a timely budget submission, provision is made for preparation of a budget by the City Council. Water and sewer department expenditures are required to be included in the budget adopted by the City Council. Provision is also made for supplementary appropriations upon recommendation of the City Manager. Under certain circumstances and subject to certain limits and requirements, the City Council, upon recommendation of the City Manager, may transfer amounts appropriated for the use of one department (except for the school department) to another appropriation for the same department or for the use of any other department. School Committees are not autonomous with respect to school expenditures for current purposes. The school budget is limited to the amount appropriated by the City Council, but the school committee retains full power to allocate the funds appropriated.

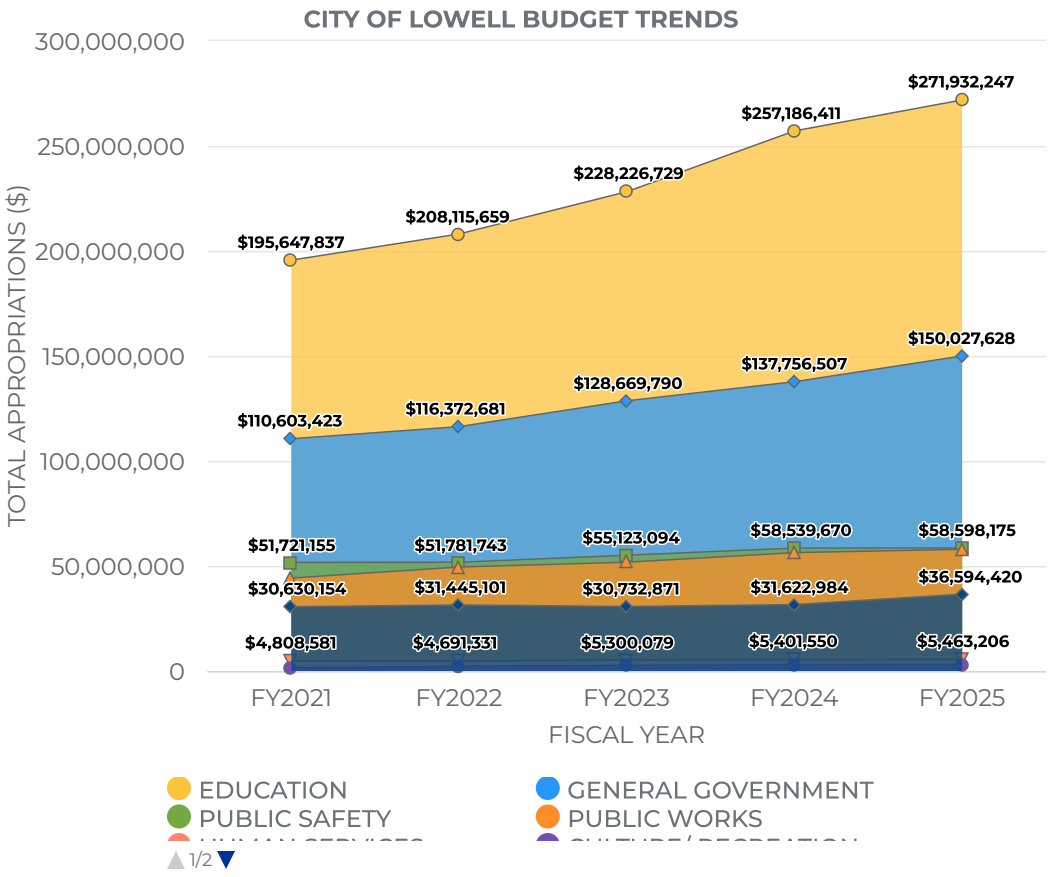
City department heads are generally required to submit their budget requests to the City Manager in early February. School department budgets, expenditures, and other financial matters requiring action by the City Council shall be submitted to the City Manager for review and comment after they have been acted upon by the School Committee. Mandatory items, such as state and county assessments, the overlay for abatements, abatements in excess of overlays, principal and interest not otherwise provided for and final judgments are included in the tax levy whether or not included in the budget, by law. Revenues are not required to be set forth in the budget but estimated non-tax revenues are taken into account by the assessors in fixing the tax levy.

**Budget Trends**

The table below sets forth the trend in general and enterprise fund budgets for the following fiscal years. Please note that the categories used in the table below are different, due to the reporting requirements for the city's annual disclosure to the IRS. For example, "general government" below includes "fixed costs" such as state assessments and other unclassified costs like health insurance and retirement, and "education" below includes Lowell Public Schools, as well as the city's regional assessments. The budgets summarized below exclude expenditures for "non-operating" or extraordinary items. (**NOTE:** *Due to COVID-19**,** the City's fiscal 2021 budget was appropriated in a series of "one twelfth" budgets for July, August, and September, and then the remainder of the 2021 fiscal year amounts were appropriated for October – June).*

CITY OF LOWELL HISTORICAL BUDGET TRENDS (ALL FUNDS)

| | FISCAL 2021 | FISCAL 2022 | FISCAL 2023 | FISCAL 2024 | FISCAL 2025 |
|---|---|---|---|---|---|
| **GENERAL GOVERNMENT** | $110,603,423 | $116,372,681 | $128,669,790 | $137,756,507 | $150,027,628 |
| **PUBLIC SAFETY** | $51,721,155 | $51,781,743 | $55,123,094 | $58,539,670 | $58,598,175 |
| **PUBLIC WORKS** | $44,274,295 | $49,515,758 | $51,794,067 | $56,364,562 | $57,959,848 |
| **HUMAN SERVICES** | $4,808,581 | $4,691,331 | $5,300,079 | $5,401,550 | $5,463,206 |
| **CULTURE/ RECREATION** | $1,587,137 | $2,272,515 | $2,709,139 | $3,063,681 | $3,160,406 |
| **EDUCATION** | $195,647,837 | $208,115,659 | $228,226,729 | $257,186,411 | $271,932,247 |
| **DEBT SERVICE** | $30,630,154 | $31,445,101 | $30,732,871 | $31,622,984 | $36,594,420 |
| **TOTAL** | **$439,272,583** | **$464,194,788** | **$502,555,769** | **$549,935,365** | **$583,735,930** |


CITY OF LOWELL BUDGET TRENDS
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
0
TOTAL APPROPRIATIONS ($)
$195,647,837
$208,115,659
$228,226,729
$257,186,411
$271,932,247
$110,603,423
$116,372,681
$128,669,790
$137,756,507
$150,027,628
$51,721,155
$51,781,743
$55,123,094
$58,539,670
$58,598,175
$30,630,154
$31,445,101
$30,732,871
$31,622,984
$36,594,420
$4,808,581
$4,691,331
$5,300,079
$5,401,550
$5,463,206
FY2021
FY2022
FY2023
FY2024
FY2025
FISCAL YEAR
EDUCATION
GENERAL GOVERNMENT
PUBLIC SAFETY
PUBLIC WORKS
1/2

## 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 FY2026.

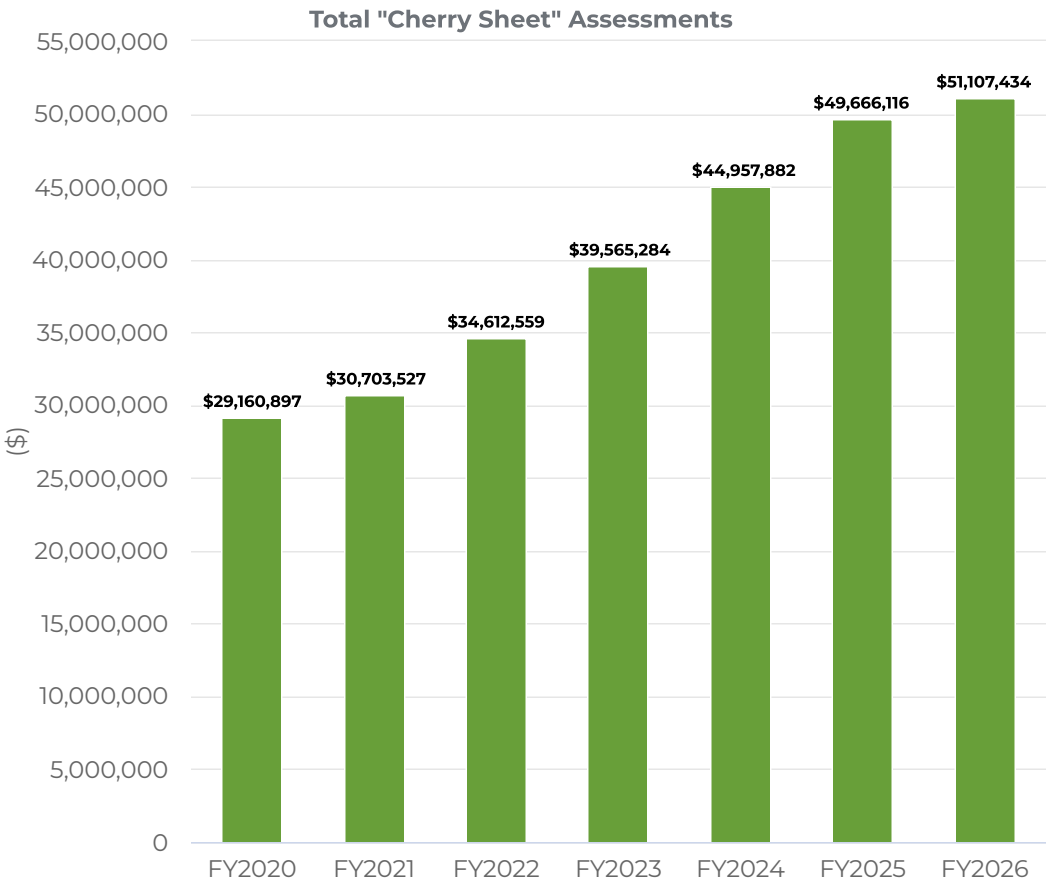
# FY2026 Fiscal Challenges - (1) Charter School Tuition Assessment

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.

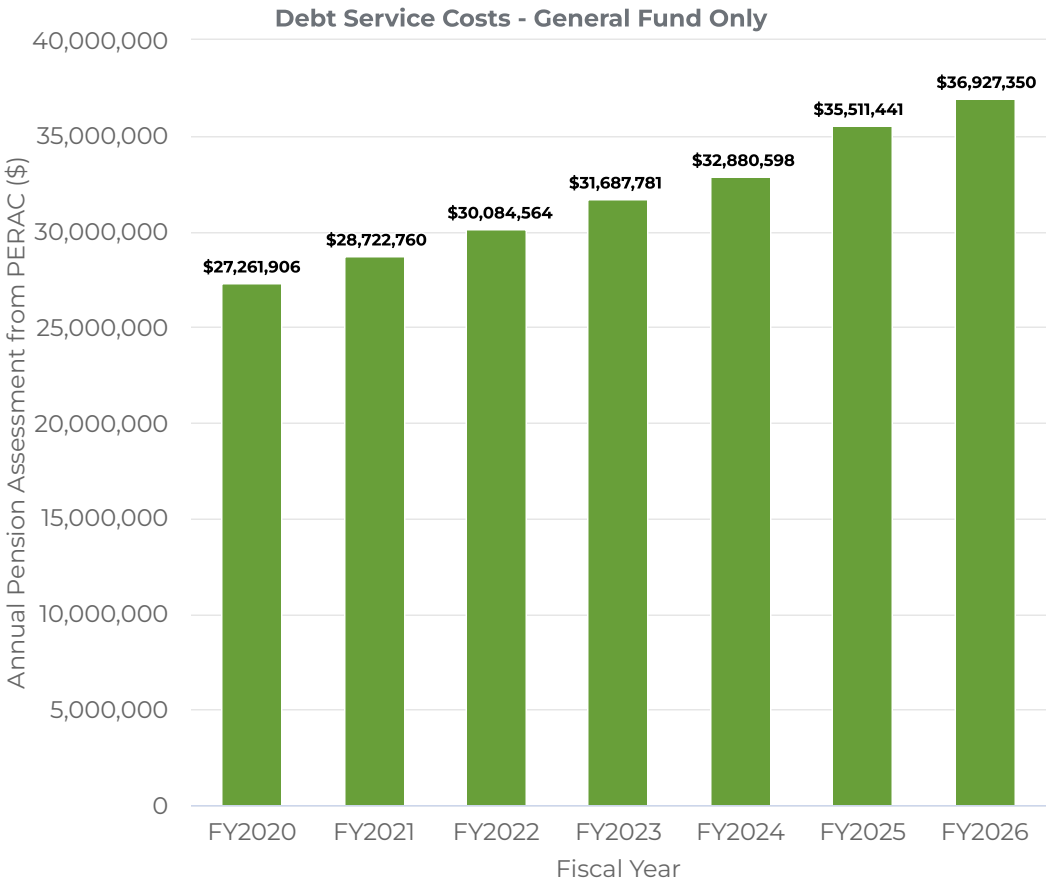
On the one hand, the need to maintain and repair our existing facilities grows greater each day, while on the other, our ability to devote much needed resources to the various ordinary and capital expenses necessary to address these needs is constrained by the net effect of the year-over year increase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


Total "Cherry Sheet" Assessments
55,000,000
50,000,000
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
($)
$29,160,897
$30,703,527
$34,612,559
$39,565,284
$44,957,882
$49,666,116
$51,107,434
FY2020
FY2021
FY2022
FY2023
FY2024
FY2025
FY2026

# FY2026 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.



# FY2026 Fiscal Challenges - (3) Debt Service Costs for Capital Improvements

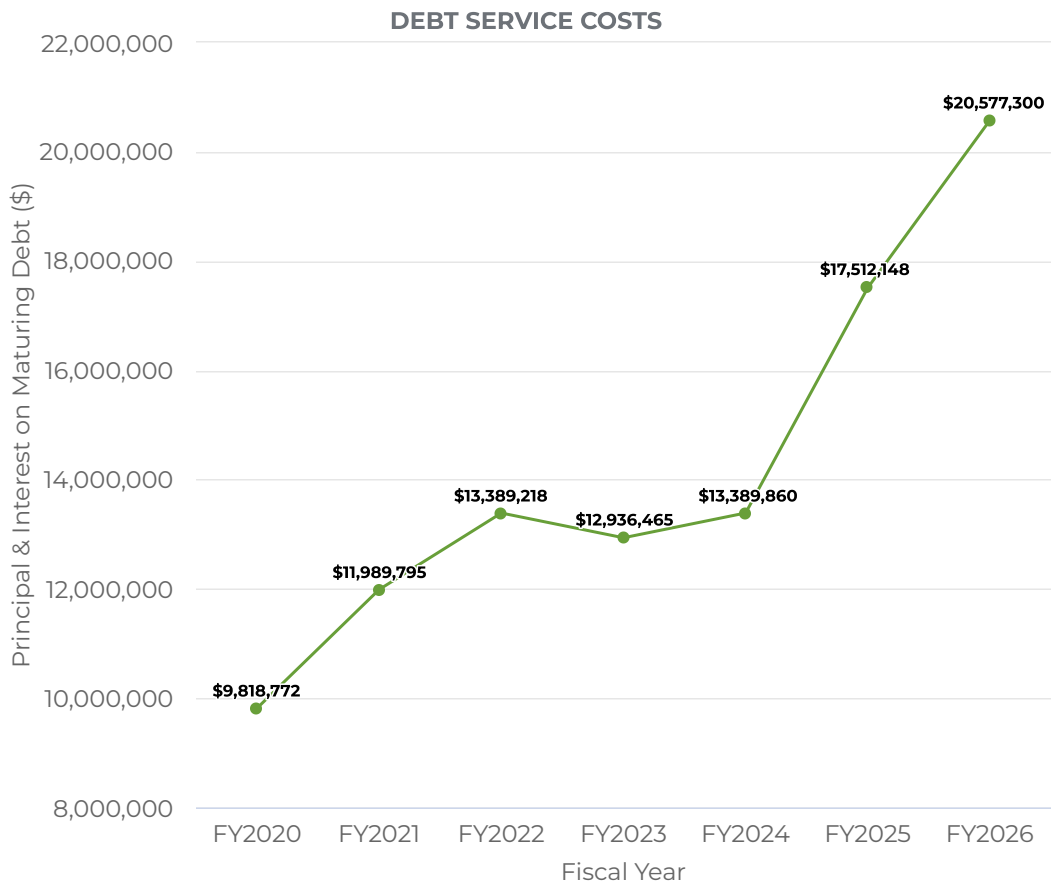
Currently, the City has approximately $367.566 million (excluding authorized refundings) of authorized unissued debt outstanding, comprised of the following:

$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.

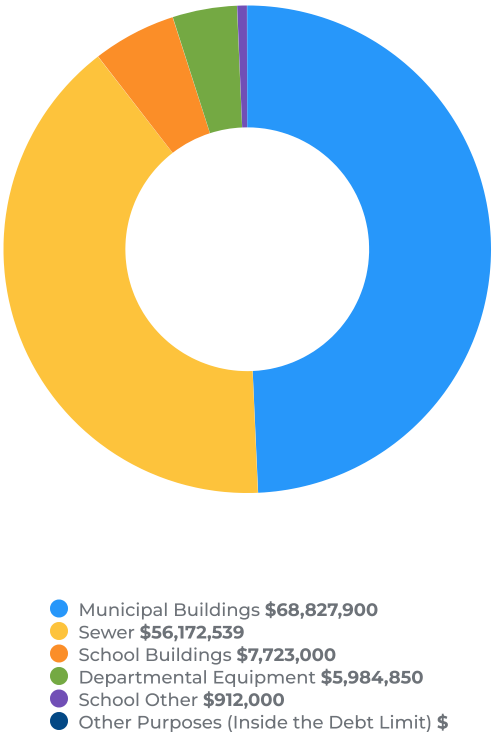
Of the $340,470,238 total amount outstanding, $99,657,222, or 29.3% of the total outstanding, is to be paid by the end of fiscal 2028, and $185,243,776, or 54.4%, is expected to be paid by the end of fiscal year 2033.

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



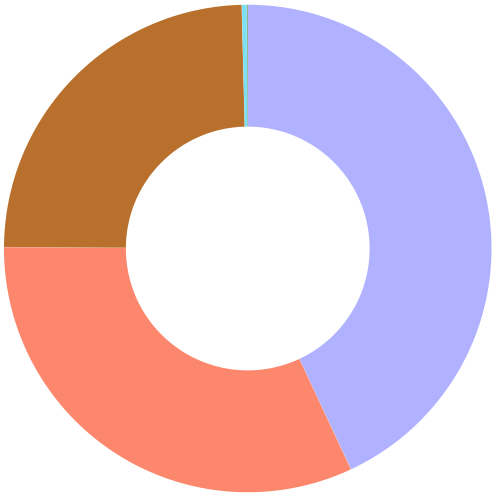
All Debt that the City of Lowell has outstanding is considered General Obligation -- meaning that the responsibility to pay rests with the City, whether the purpose of the debt is for Water/Sewer Improvements, School Construction or Renovation, Road work, Municipal buildings improvement projects or other. 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**

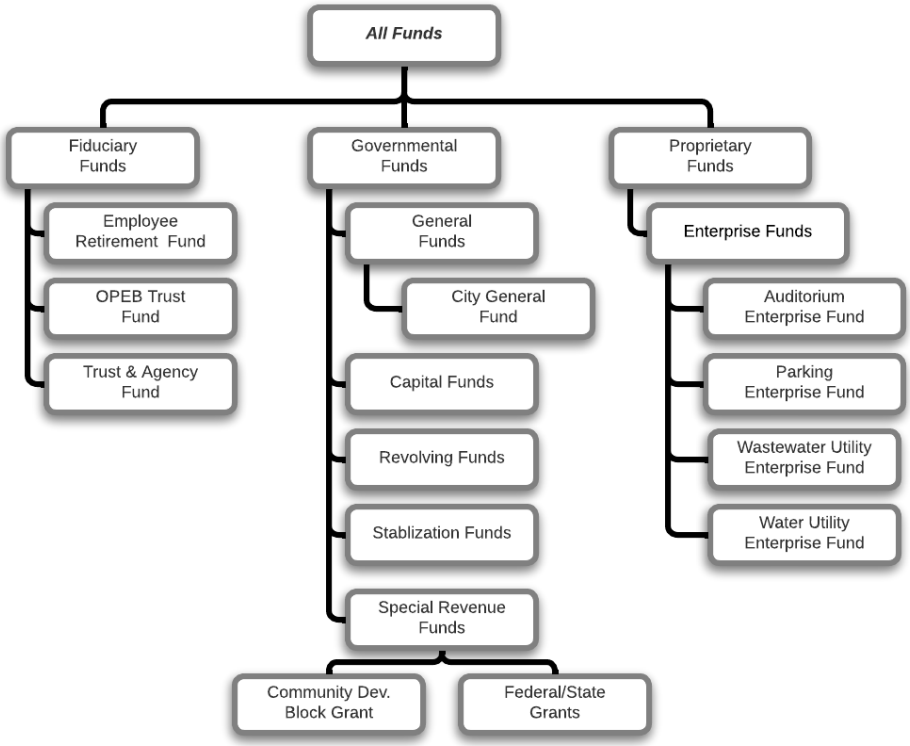
# Fund Summaries

*Organizing the financial records of a municipality into multiple, segregated locations for money is an important concept in Massachusetts municipal accounting and finance. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. The City of Lowell's accounting records are organized according to the Uniform Municipal Accounting System (UMAS) and therefore, the City Auditor uses multiple funds to account for the whole of each fiscal year's activity.*

## General Fund & Enterprise Funds

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

# 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).

# 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:

The Center's work included the following:

1. Reviewed the existing financial forecast tool;
2. Conducted an in-depth review of major local receipts budgets to actuals and assumptions used for future collections;
3. Conducted a comparison of Lowell's major local receipts categories to other Massachusetts cities;
4. Worked with finance officials to model scenarios for local and state receipts;
5. Reviewed and 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

Copies of the PDF version of the forecast summary are attached, below, and available for download by the public.

# City of Lowell - 5 Year Forecast for the General Fund

City of Lowell - Five-year Forecast
General Fund

| Line Number | Category | Assumptions | BUDGET | FORECAST | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| 1 | **Prior Year Levy** | *From last yr* | **178,803,601** | **185,446,140** | **192,780,954** | **200,308,639** | **207,962,999** | **215,846,562** |
| 2 | Prop. 2 1/2 Increase | *2.5%* | 4,470,090 | 4,996,813 | 5,180,184 | 5,368,376 | 5,559,735 | 5,756,824 |
| 3 | New Growth | *Three year avg.* | 2,172,449 | 2,338,001 | 2,347,501 | 2,285,984 | 2,323,829 | 2,319,105 |
| 4 | Tax Increase/(Decrease) | | - | - | - | - | - | - |
| **5** | **Subtotal Tax Levy Revenue** | *Calculated* | **185,446,140** | **192,780,954** | **200,308,639** | **207,962,999** | **215,846,562** | **223,922,491** |
| 6 | Local Aid | *5 Year Average* | 305,380,048 | 317,758,524 | 343,534,421 | 371,511,093 | 401,878,687 | 434,844,039 |
| 7 | Local Receipts | *3.00%* | 36,009,692 | 37,089,983 | 38,202,682 | 39,348,763 | 40,529,226 | 35,572,679 |
| 8 | Available Funds | *Reduce by 25%/yr* | 9,850,076 | 7,387,557 | 5,540,668 | 4,155,501 | 3,116,626 | 2,337,469 |
| **9** | **Gross Revenues** | *Sum (Line 6-8)* | **536,685,956** | **555,017,018** | **587,586,411** | **622,978,355** | **661,371,101** | **696,676,678** |
| 10 | Allowance for Abatements (Overlay) | *Flat* | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| 11 | State and County "Cherry Sheet" Charges | *5 Year Average* | 52,668,549 | 55,178,839 | 62,052,823 | 69,806,391 | 78,552,362 | 88,418,071 |
| 12 | Snow & Ice/ Other Deficits (a) | *0.00%* | - | - | - | - | - | - |
| **13** | **Subtotal To Be Raised** | *Sum (Line 10 - 12)* | **53,368,549** | **55,878,839** | **62,752,823** | **70,506,391** | **79,252,362** | **89,118,071** |
| 14 | Indirect Reimb (Enterprises) | *calculated* | 16,396,688 | 12,748,976 | 13,145,256 | 12,525,216 | 12,688,695 | 13,342,944 |
| **15** | **Net Revenue** | *Line 9 - Line 13 + Line 14* | **499,714,095** | **511,887,155** | **537,978,843** | **564,997,180** | **594,807,433** | **620,901,551** |
| 16 | School Budget (Ch. 70) | *5 Year Average* | 261,489,114 | 284,259,572 | 309,012,881 | 335,921,707 | 365,173,751 | 396,973,063 |
| 17 | School Budget (Local - Tax Levy) | *3.95%* | 10,000,000 | 10,395,000 | 10,805,603 | 11,232,424 | 11,676,105 | 12,137,311 |
| **18** | **Subtotal School Spending** | *Line 16 + 17* | **271,489,114** | **294,654,572** | **319,818,484** | **347,154,131** | **376,849,856** | **409,110,373** |
| 19 | Salaries & Wages | *3.00%* | 97,054,026 | 99,965,647 | 102,964,616 | 106,053,555 | 109,235,161 | 112,512,216 |
| 20 | Health/Dental Insurance | *10.50%* | 31,425,000 | 34,724,625 | 38,370,711 | 42,399,635 | 46,851,597 | 51,771,015 |
| 21 | Medicare Tax | *2.50%* | 3,177,500 | 3,256,938 | 3,338,361 | 3,421,820 | 3,507,365 | 3,595,050 |
| 22 | Pension Assessments | *From Latest Actuarial* | 36,927,350 | 40,942,112 | 43,071,102 | 37,865,658 | 39,114,801 | 40,394,467 |
| 23 | Unemployment | *2.00%* | 400,000 | 408,000 | 416,160 | 424,483 | 432,973 | 441,632 |
| 24 | Existing Debt - City Purposes | *Debt Schedule on File* | 11,830,188 | 10,231,298 | 9,965,011 | 9,367,113 | 9,077,068 | 7,734,774 |
| 25 | Existing Debt - School Purposes | *Debt Schedule on File* | 8,247,112 | 6,374,620 | 6,266,991 | 6,261,576 | 6,082,478 | 5,978,542 |
| 26 | Projected New Debt - City Purposes | *Debt Schedule on File* | - | 2,131,124 | 3,526,209 | 4,826,916 | 6,121,688 | 6,881,903 |
| 27 | Projected New Debt - School Purposes | *Debt Schedule on File* | - | 1,052,255 | 1,107,683 | 1,107,683 | 1,107,683 | 1,107,683 |
| 28 | LHS Project & Other MSBA Debt (Remaining) | *Debt Schedule on File* | - | 2,273,618 | 2,273,618 | 2,273,618 | 2,273,618 | 2,273,618 |
| 29 | Trash Removal | *Calculated* | 8,372,627 | 8,671,399 | 9,316,152 | 10,008,845 | 10,753,043 | 11,552,574 |
| 30 | Utilities (Heat/ Electric) | *Calculated* | 6,280,421 | 6,629,997 | 7,035,797 | 7,475,926 | 7,983,647 | 8,539,667 |
| 31 | Greater Lowell Technical HS | *2.50%* | 8,806,638 | 9,026,804 | 9,252,474 | 9,483,786 | 9,720,881 | 9,963,903 |
| 32 | GLTHS Capital Assessment | *Debt Schedule on File* | 892,165 | 706,329 | 684,415 | 662,500 | 640,585 | 618,670 |
| 33 | Snow & Ice | *Equal to prior year* | 1,350,000 | 1,350,000 | 1,350,000 | 1,350,000 | 1,350,000 | 1,350,000 |

City of Lowell - Five-year Forecast
General Fund

| Line Number | Category | Assumptions | BUDGET 2026 | FORECAST 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| 34 | Claims | *2.25%* | 900,000 | 920,250 | 940,956 | 962,127 | 983,775 | 1,005,910 |
| 35 | Retained Earning Deficit - WWTP | *From Enterprise* | - | - | - | - | - | - |
| 36 | Retained Earning Deficit - Water | *From Enterprise* | - | - | - | - | - | - |
| 37 | Retained Earning Deficit - Parking | *From Enterprise* | - | - | - | - | - | - |
| 38 | N Middlesex Area Comm | *2.50%* | 43,164 | 44,243 | 45,349 | 46,483 | 47,645 | 48,836 |
| 39 | All Other Expenses | *2.50%* | 12,518,790 | 12,831,759 | 13,152,553 | 13,481,367 | 13,818,401 | 14,163,861 |
| **40** | **Subtotal "City" Spending** | ***Sum (Line 19-39)*** | **228,224,981** | **241,541,017** | **253,078,157** | **257,473,090** | **269,102,410** | **279,934,321** |
| **41** | **Total Appropriations** | ***Line 18 + Line 40*** | **499,714,095** | **536,195,590** | **572,896,641** | **604,627,221** | **645,952,266** | **689,044,695** |
| **42** | **Surplus/(Deficit)** | ***Line 15 - Line 41*** | **0** | **(24,308,435)** | **(34,917,797)** | **(39,630,041)** | **(51,144,832)** | **(68,143,143)** |

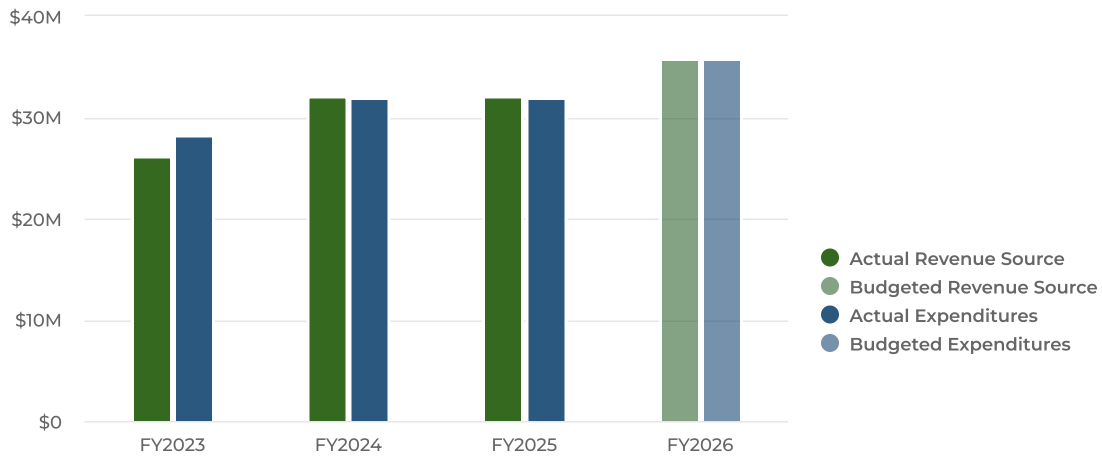
# Tax Levy Planning Tool

City of Lowell - Five-year Forecast
General Fund

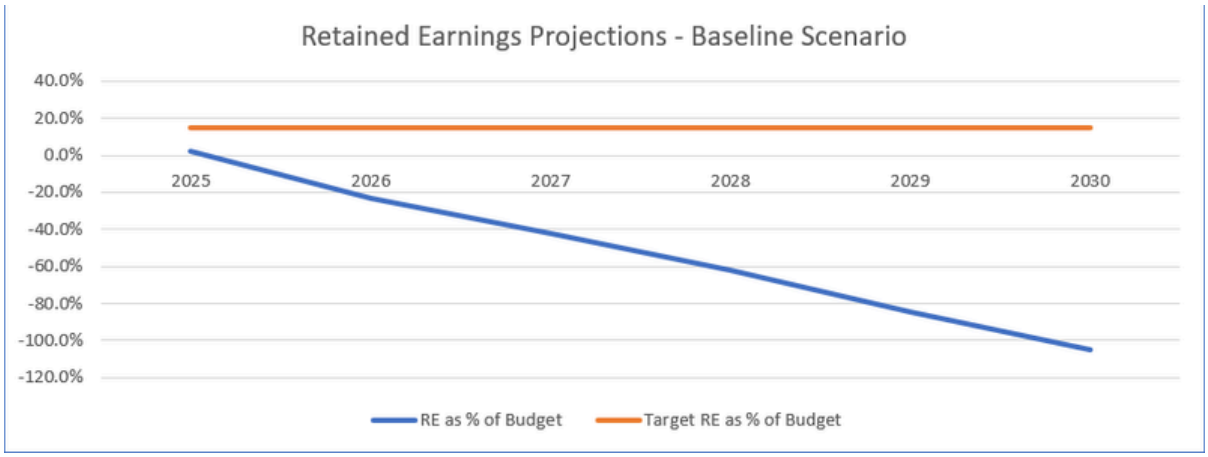
| Line Number | Category | Assumptions | BUDGET 2026 | FORECAST 2027 | 2028 | 2029 | 2030 | 2031 |
|---|---|---|---|---|---|---|---|---|
| 1a | Prior Year Levy Limit | *From DOR* | 192,878,131 | 199,872,534 | 207,207,348 | 214,735,033 | 222,389,392 | 230,272,956 |
| | Plus amended prior yr growth | | - | - | - | | | |
| 2a | *Plus Prop 2 1/2 Increase* | *Line 1 * 2.5%* | 4,821,953 | 4,996,813 | 5,180,184 | 5,368,376 | 5,559,735 | 5,756,824 |
| 3a | *Plus New Growth* | *3 Year Average* | 2,172,449 | 2,338,001 | 2,347,501 | 2,285,984 | 2,323,829 | 2,319,105 |
| **4a** | **New Levy Limit** | ***Sum Line 1a-3a*** | 199,872,534 | 207,207,348 | 214,735,033 | 222,389,392 | 230,272,956 | 238,348,884 |
| 5a | New Levy Limit | *Line 4a* | 199,872,534 | 207,207,348 | 214,735,033 | 222,389,392 | 230,272,956 | 238,348,884 |
| 6a | *Less Tax Levy* | *Line 5 (above)* | (185,446,140) | (192,780,954) | (200,308,639) | (207,962,999) | (215,846,562) | (223,922,491) |
| **7a** | **Excess Levy Capacity** | ***Line 5a + 6a*** | **14,426,394** | **14,426,394** | **14,426,394** | **14,426,394** | **14,426,394** | **14,426,394** |
| | *These percentages below represent the amount necessary, in excess of the levy increases above, to meet estimated expenses per assumptions listed* | | | | | | | |
| | **Deficit (prior pg.) as % of the Levy** | ***Line 40 / Line 5a*** | **0.00%** | **12.61%** | **17.43%** | **19.06%** | **23.69%** | **30.43%** |

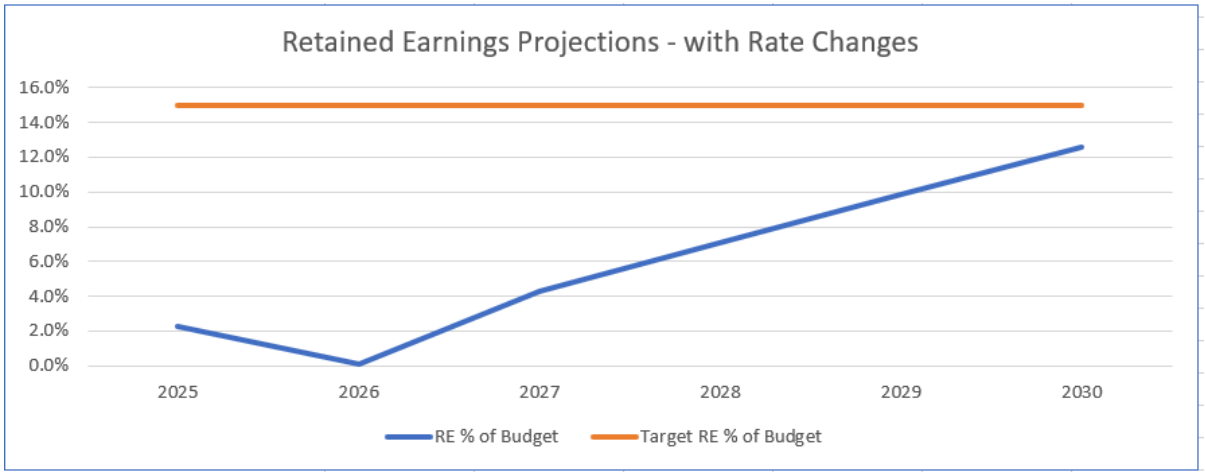
# Wastewater Enterprise Fund

## Summary



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

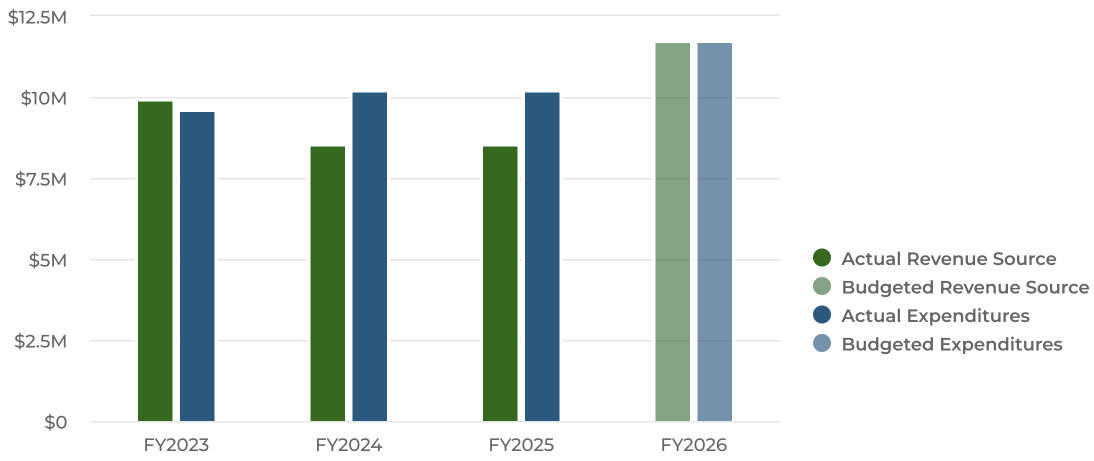


| Description | 2026 PROJECTED | 2027 PROJECTED | 2028 PROJECTED | 2029 PROJECTED | 2030 PROJECTED |
|---|---|---|---|---|---|
| **Revenues and Other Sources** | 12.00% | 20.00% | 5.00% | 5.00% | 5.00% |
| Usage Charges | $ 22,857,772 | $ 27,429,327 | $ 28,800,793 | $ 30,240,833 | $ 31,752,874 |
| Liens | $ 1,232,000 | $ 1,379,840 | $ 1,655,808 | $ 1,738,598 | $ 1,825,528 |
| Septage | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 | $ 2,500,000 |
| Junk/Scrap Metal | $ 3,040 | $ 3,040 | $ 3,040 | $ 3,040 | $ 3,040 |
| Laboratory Analysis | $ 16,170 | $ 16,170 | $ 16,170 | $ 16,170 | $ 16,170 |
| Tewksbury Assessment | $ 1,843,187 | $ 1,935,346 | $ 2,032,113 | $ 2,133,719 | $ 2,240,405 |
| Chelmsford Assessment | $ 2,098,670 | $ 2,203,603 | $ 2,313,783 | $ 2,429,473 | $ 2,550,946 |
| Dracut/Tyngsborough Assessment | $ 2,334,730 | $ 2,451,466 | $ 2,574,039 | $ 2,702,741 | $ 2,837,878 |
| Miscellaneous Revenue (all other revenues) | $ 243,733 | $ 243,733 | $ 243,733 | $ 243,733 | $ 243,733 |
| **Sub Total** | **$ 33,129,302** | **$ 38,162,526** | **$ 40,139,481** | **$ 42,008,308** | **$ 43,970,576** |
| Retained Earnings | $ - | $ - | $ - | $ - | $ - |
| Transfers/Adjustments | $ - | $ - | $ - | $ - | $ - |
| **Total Revenues and Other Sources** | **$ 33,129,302** | **$ 38,162,526** | **$ 40,139,481** | **$ 42,008,308** | **$ 43,970,576** |
| | | | | | |
| **Expenditures and Other Uses** | | | | | |
| Salaries and Wages | $ 4,607,081 | $ 4,745,293 | $ 4,887,652 | $ 5,034,282 | $ 5,185,310 |
| Ordinary Expenses | $ 12,362,944 | $ 12,610,203 | $ 12,862,407 | $ 13,119,655 | $ 13,382,048 |
| Existing Long Term Debt Service | $ 8,729,384 | $ 8,639,454 | $ 8,540,966 | $ 8,224,368 | $ 7,988,771 |
| New Long Term Debt Service | $ - | $ - | $ 1,153,500 | $ 1,875,158 | $ 4,126,109 |
| Short Term Debt (Related to New Debt Service) | $ 95,667 | $ 299,333 | $ 810,667 | $ 1,423,333 | $ 579,000 |
| **Sub Total** | **$ 25,795,075** | **$ 26,294,284** | **$ 28,255,192** | **$ 29,676,797** | **$ 31,261,239** |
| Indirect Costs | $ 9,657,816 | $ 9,947,550 | $ 10,245,977 | $ 10,553,356 | $ 10,869,957 |
| Transfers/Adjustments | $ - | $ - | $ - | $ - | $ - |
| **Total Expenditures and Other Uses** | **$ 35,452,891** | **$ 36,241,835** | **$ 38,501,169** | **$ 40,230,153** | **$ 42,131,196** |
| | | | | | |
| **Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses** | **$ (2,323,589)** | **$ 1,920,692** | **$ 1,638,312** | **$ 1,778,155** | **$ 1,839,380** |
| | | | | | |
| **Retained Earnings Summary** | | | | | |
| Certified Retained Earnings as of July 1, 2024 | | | | | |
| Available Retained Earnings Start of FY | $ 756,394 | $ (567,195) | $ 1,353,497 | $ 2,991,809 | $ 4,769,964 |
| Appropriations since Certification | $ - | $ - | $ - | $ - | $ - |
| Close out Prior Year Reserves | $ 1,000,000 | $ - | $ - | $ - | $ - |
| Create Following Year's Reserves | $ - | $ - | $ - | $ - | $ - |
| Current Year Surplus/(Deficit) | $ (2,323,589) | $ 1,920,692 | $ 1,638,312 | $ 1,778,155 | $ 1,839,380 |
| **Projected Retained Earnings Balance** | **$ (567,195)** | **$ 1,353,497** | **$ 2,991,809** | **$ 4,769,964** | **$ 6,609,344** |
| Projected Retained Earnings Balance as % of Budge | -1.6% | 3.7% | 7.8% | 11.9% | 15.7% |

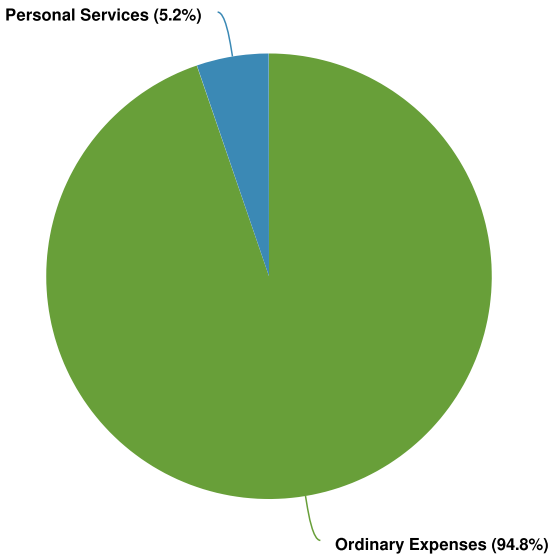
# Parking Enterprise Fund

## Summary

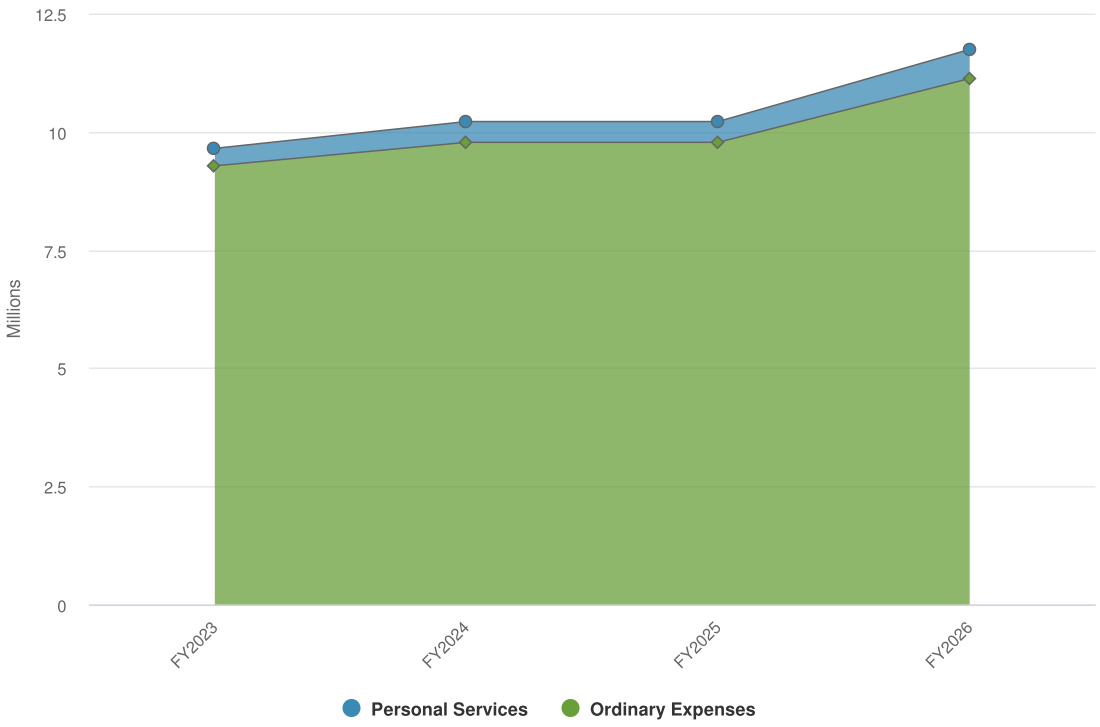



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Historical and Next Fiscal Year Expenditures by Expense Type

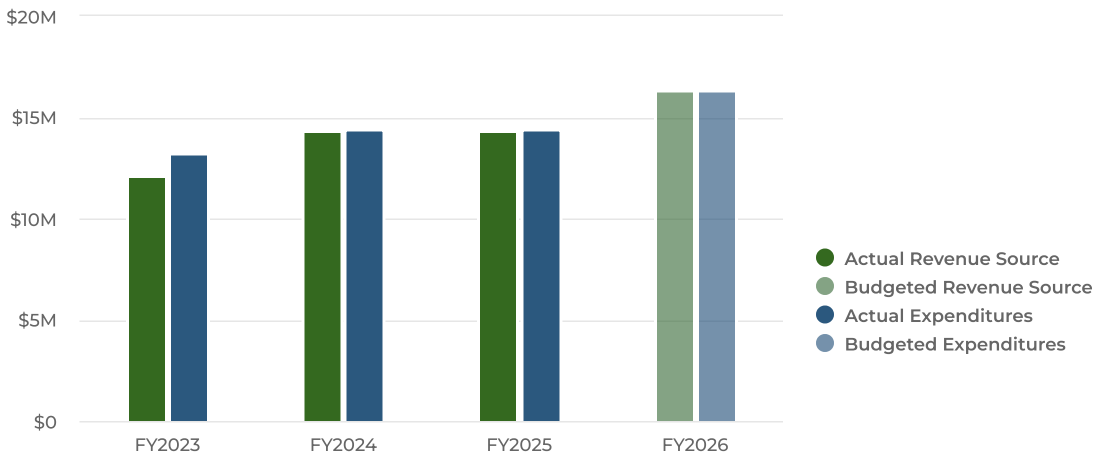



| Name | FY2022 Actual | FY2023 Actual | FY2025 Actual | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|
| Expense Objects | | | | | |
| Personal Services | $363,252.28 | $369,780.53 | $439,693.28 | $615,205.22 | N/A |
| Ordinary Expenses | $9,886,653.90 | $9,278,059.38 | $9,775,253.10 | $11,124,651.49 | N/A |
| **Total Expense Objects:** | **$10,249,906.18** | **$9,647,839.91** | **$10,214,946.38** | **$11,739,856.71** | **N/A** |

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

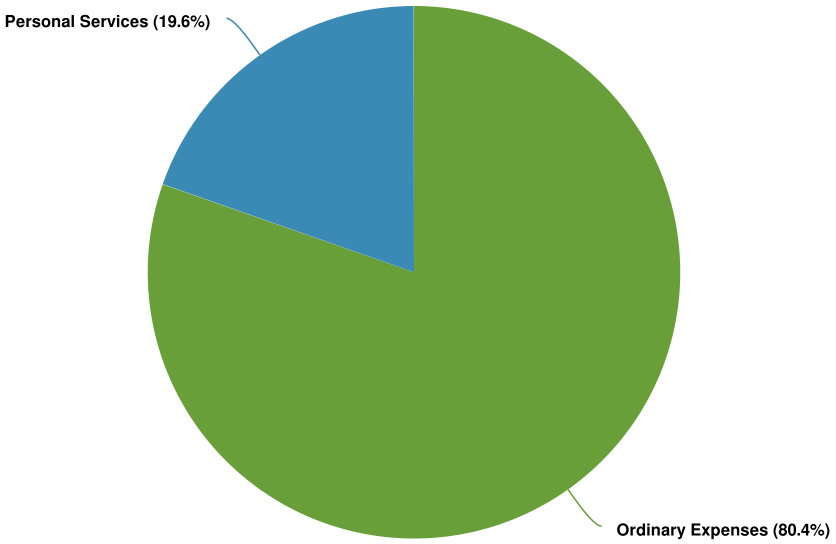
| | | | FORECAST | | | | |
|---|---|---|---|---|---|---|---|
| Line Number | Category | *Assumptions* | 2025 | 2026 | 2027 | 2028 | 2029 |
| 1 | MISC. - Penalties & Interest | *0.00%* | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 |
| 2 | Parking Tickets/ Fines | *3.00%* | 795,675 | 819,545 | 844,132 | 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

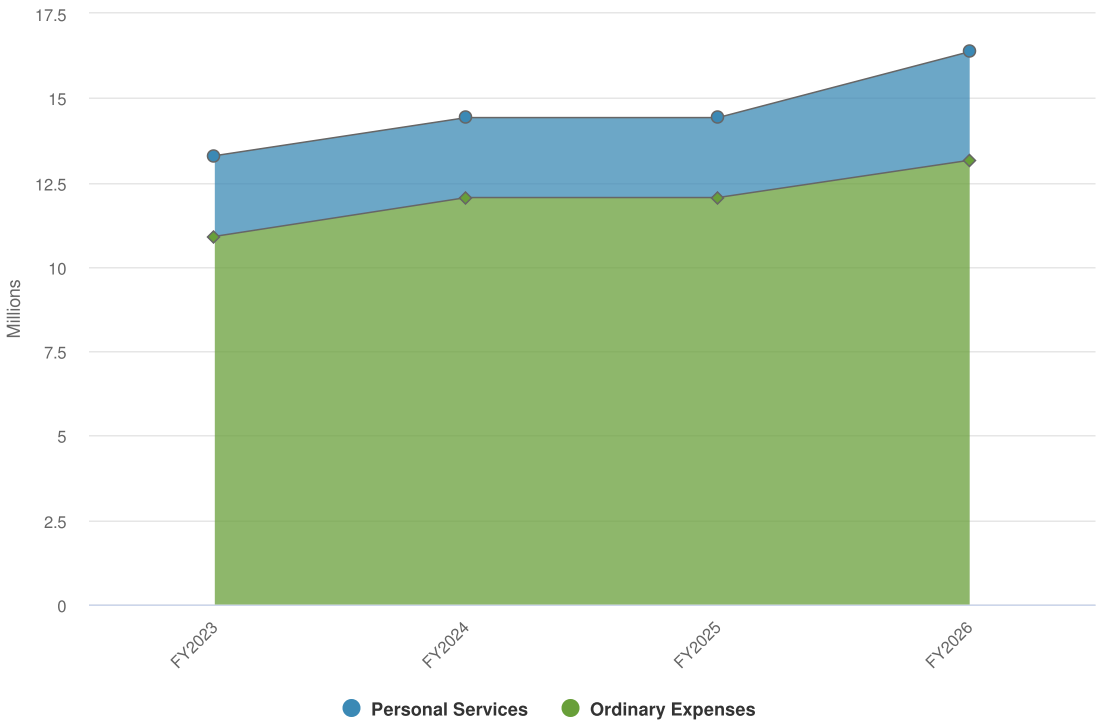



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

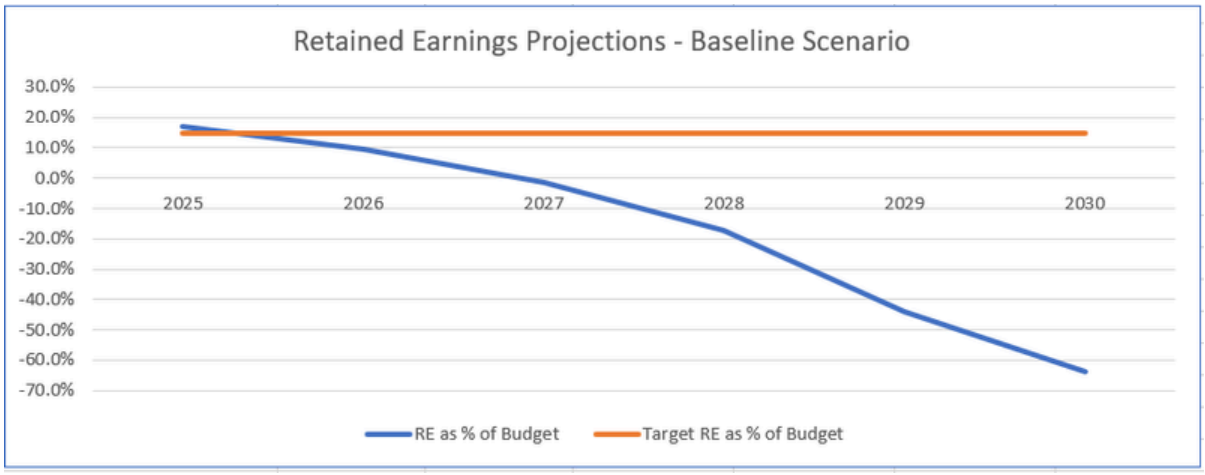


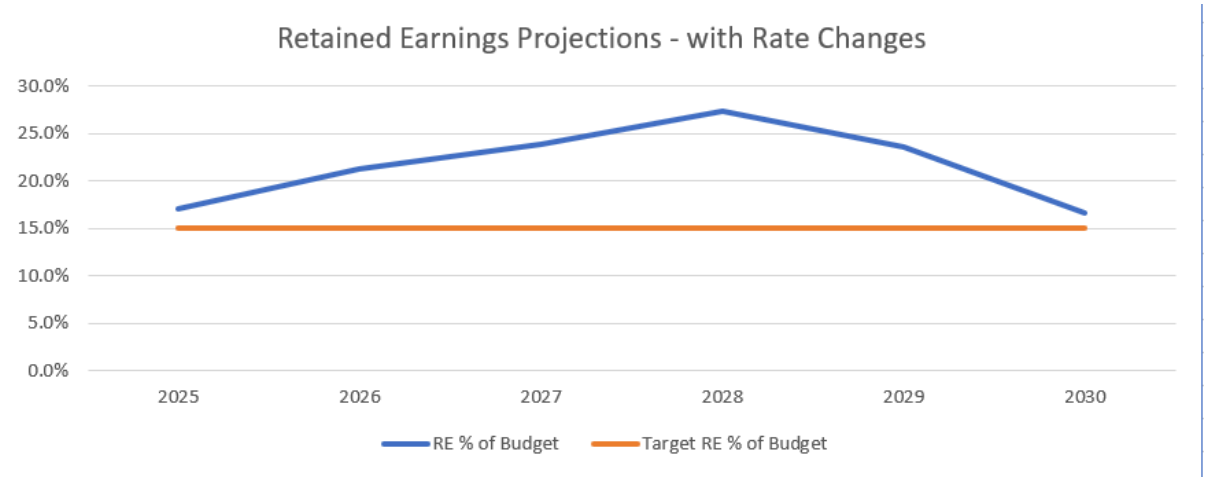
## Historical and Next Fiscal Year Expenditures by Expense Type




| Name | FY2022 Actual | FY2023 Actual | FY2025 Actual | FY2026 Budgeted | FY2025 Budgeted vs. FY2026 Budgeted (% Change) |
|---|---|---|---|---|---|
| Expense Objects | | | | | |
| Personal Services | $2,374,968.98 | $2,389,321.89 | $2,367,494.60 | $3,214,300.12 | 3.5% |
| Ordinary Expenses | $12,475,439.96 | $10,900,261.13 | $12,050,448.29 | $13,155,357.38 | 6.8% |
| **Total Expense Objects:** | **$14,850,408.94** | **$13,289,583.02** | **$14,417,942.89** | **$16,369,657.50** | **6.1%** |

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



| Description | 2026 PROJECTED | 2027 PROJECTED | 2028 PROJECTED | 2029 PROJECTED | 2030 PROJECTED |
|---|---|---|---|---|---|
| **Revenues and Other Sources** | 6.00% | 5.00% | 5.00% | 5.00% | 5.00% |
| Usage Charges | $ 15,118,747 | $ 15,874,685 | $ 16,668,419 | $ 17,501,840 | $ 18,376,932 |
| Liens | $ 672,000 | $ 712,320 | $ 747,936 | $ 785,333 | $ 824,599 |
| Fire Service Charges | $ 255,000 | $ 255,000 | $ 255,000 | $ 255,000 | $ 255,000 |
| Backflow Testing Charges | $ 143,000 | $ 143,000 | $ 143,000 | $ 143,000 | $ 143,000 |
| Junk/Scrap Metal | $ 2,007 | $ 2,007 | $ 2,007 | $ 2,007 | $ 2,007 |
| Permit Fees | $ 230,363 | $ 230,363 | $ 230,363 | $ 230,363 | $ 230,363 |
| Bulk Sales | $ - | $ - | $ - | $ - | $ - |
| Solar Renewable Energy | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous Revenue | $ 213,794 | $ 213,794 | $ 213,794 | $ 213,794 | $ 213,794 |
| **Sub Total** | **$ 16,634,911** | **$ 17,431,168** | **$ 18,260,519** | **$ 19,131,336** | **$ 20,045,695** |
| Retained Earnings | $ - | $ - | $ - | $ - | $ - |
| Transfers/Adjustments | $ - | $ - | $ - | $ - | $ - |
| **Total Revenues and Other Sources** | **$ 16,634,911** | **$ 17,431,168** | **$ 18,260,519** | **$ 19,131,336** | **$ 20,045,695** |
| | | | | | |
| **Expenditures and Other Uses** | | | | | |
| Salaries and Wages | $ 3,204,677 | $ 3,300,817 | $ 3,399,842 | $ 3,501,837 | $ 3,606,892 |
| Ordinary Expenses | $ 5,075,130 | $ 5,176,633 | $ 5,280,165 | $ 5,385,769 | $ 5,493,484 |
| Existing Long Term Debt Service | $ 4,103,639 | $ 3,778,285 | $ 3,607,127 | $ 3,303,597 | $ 3,177,142 |
| New Long Term Debt Service | $ 372,400 | $ 757,990 | $ 1,131,157 | $ 2,450,002 | $ 4,587,948 |
| Short Term Debt (Related to New Debt Service) | $ 87,278 | $ 265,736 | $ 397,329 | $ 159,034 | $ 174,398 |
| **Sub Total** | **$ 12,843,124** | **$ 13,279,461** | **$ 13,815,620** | **$ 14,800,239** | **$ 17,039,864** |
| Indirect Costs | $ 3,483,098 | $ 3,587,591 | $ 3,695,219 | $ 3,806,075 | $ 3,920,257 |
| Transfers/Adjustments | $ - | $ - | $ - | $ - | $ - |
| **Total Expenditures and Other Uses** | **$ 16,326,222** | **$ 16,867,052** | **$ 17,510,838** | **$ 18,606,315** | **$ 20,960,122** |
| | | | | | |
| **Excess (Deficiency) of Revenues and Available Funds > Expenditures and Other Uses** | **$ 308,689** | **$ 564,116** | **$ 749,680** | **$ 525,022** | **$ (914,427)** |
| | | | | | |
| **Retained Earnings Summary** | | | | | |
| Certified Retained Earnings as of July 1, 2024 | | | | | |
| Available Retained Earnings Start of FY | $ 2,613,500 | $ 3,469,278 | $ 4,033,394 | $ 4,783,074 | $ 4,393,669 |
| Appropriations since Certification | $ - | $ - | $ - | $ - | $ - |
| Close out Prior Year Reserves | $ 547,089 | $ - | $ - | $ - | $ 914,427 |
| Create Following Year's Reserves | $ - | $ - | $ - | $ (914,427) | $ (914,427) |
| Current Year Surplus/(Deficit) | $ 308,689 | $ 564,116 | $ 749,680 | $ 525,022 | $ (914,427) |
| **Projected Retained Earnings Balance** | **$ 3,469,278** | **$ 4,033,394** | **$ 4,783,074** | **$ 4,393,669** | **$ 3,479,242** |
| Projected Retained Earnings Balance as % of Budge | 21.2% | 23.9% | 27.3% | 23.6% | 16.6% |

# Debt Analysis

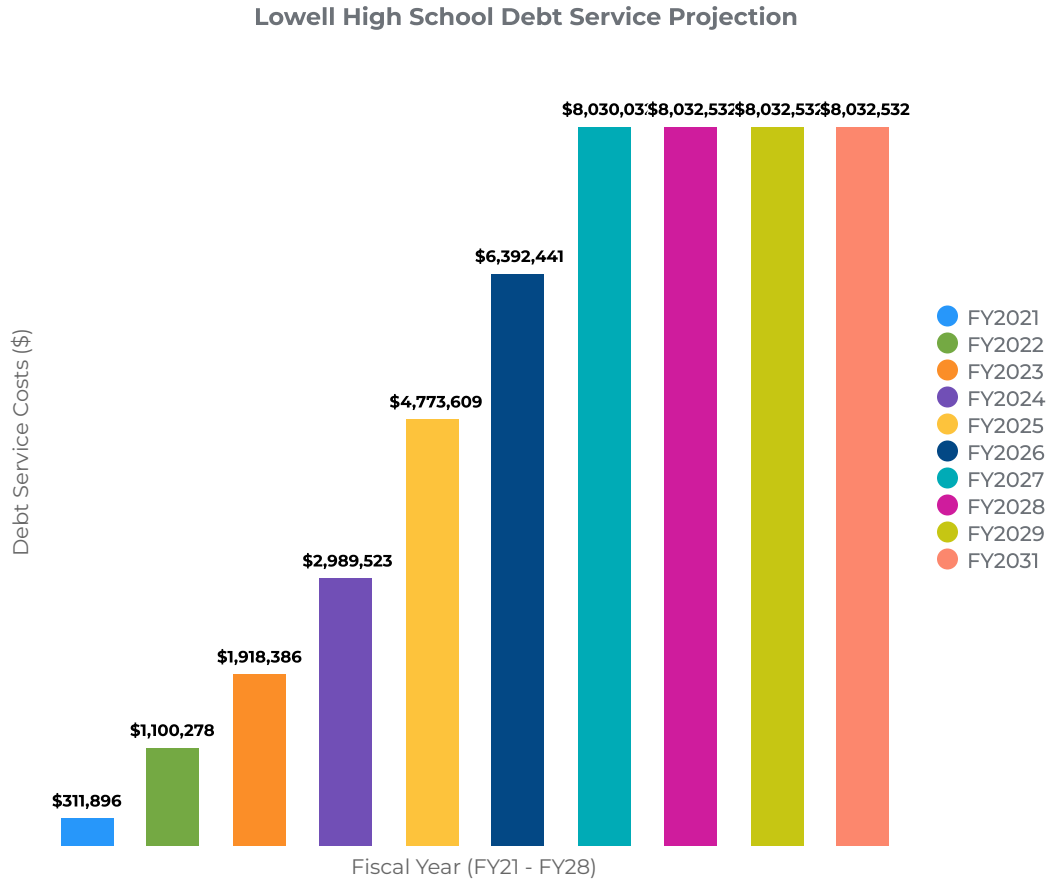
The mechanics involved in issuing debt may be the least understood financial process among citizens, local officials, and even some professional staff. Generally known is the statutory requirement that a town meeting or city council can authorize borrowing only by a two-thirds vote. State law also specifies the expenditure purposes that may be funded through debt and the allowed duration of borrowing terms (M.G.L. c. 44). A borrowing is made final when a majority of the board of selectmen or mayor signs the required documentation. However, between authorization and issuance much more occurs that is little noticed outside of the treasurer's office. Communities in Massachusetts have ongoing responsibilities to develop and maintain their capital assets, ideally doing so under capital improvement plans based on analyzed and prioritized community needs. Often times, especially for larger capital projects, communities need to borrow money for financing purposes. For these and other reasons, Massachusetts General Law authorizes cities and towns to issue debt under certain circumstances and durations. Often, the reasons for borrowing will dictate the type of debt a community chooses to take on since some options are better suited than others, depending on the nature of the need for funds.

## 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

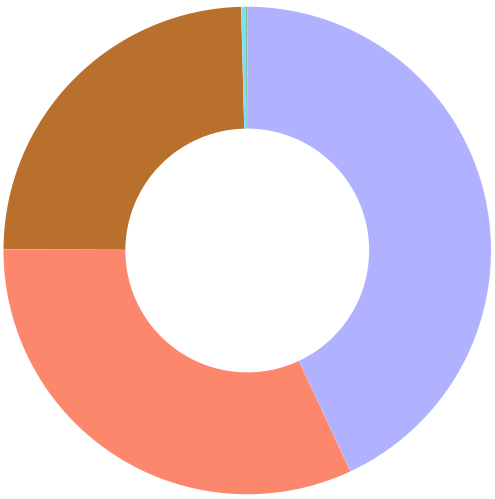
| | |
|---|---|
| **Equalized Valuation as of July 1, 2024** | $13,770,148,300 |
| **Debt Limit (5% of Equalized Valuation)** | $688,507415 |
| | |
| **Total Outstanding Debt a/o June 30, 2024** | $420,993,145 |
| **Total Authorized/ Unissued Debt as of June 30, 2024** | $545,529,652 |
| **TOTAL OUTSTANDING DEBT PLUS TOTAL AUTHORIZED/ UNISSUED** | **$966,522,797** |
| | |
| **Amount of Outstanding Debt Outside the Debt Limit** | $184,538,544 |
| **Amount of Authorized/ Unissued Debt Outside the Debt Limit (*Approximate)*** | $375,172,214 |
| **OUTSTANDING DEBT PLUS AUTHORIZED/ UNISSUED - OUTSIDE THE DEBT LIMIT** | **$559,710,758** |
| | |
| **Total Outstanding Debt Plus Total Authorized/ Unissued Debt** | $966,522,797 |
| **Less: Outstanding Debt Authorized/ Unissued - Outside the Debt Limit** | $559,710,758 |
| **Debt Subject to the Debt Limit** | $406,812,039 |
| | |
| **Debt Limit (5% of Equalized Valuation)** | $688,507,415 |
| **Remaining Borrowing Capacity Under Debt Limit** | $281,695,376 |

# 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.

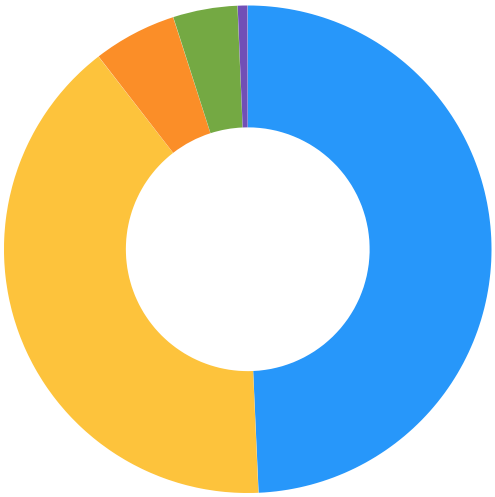
Further information is on file with the Finance Department. Inquiries can be directed to the City Manager's Office at 978-674-4402.

**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)**

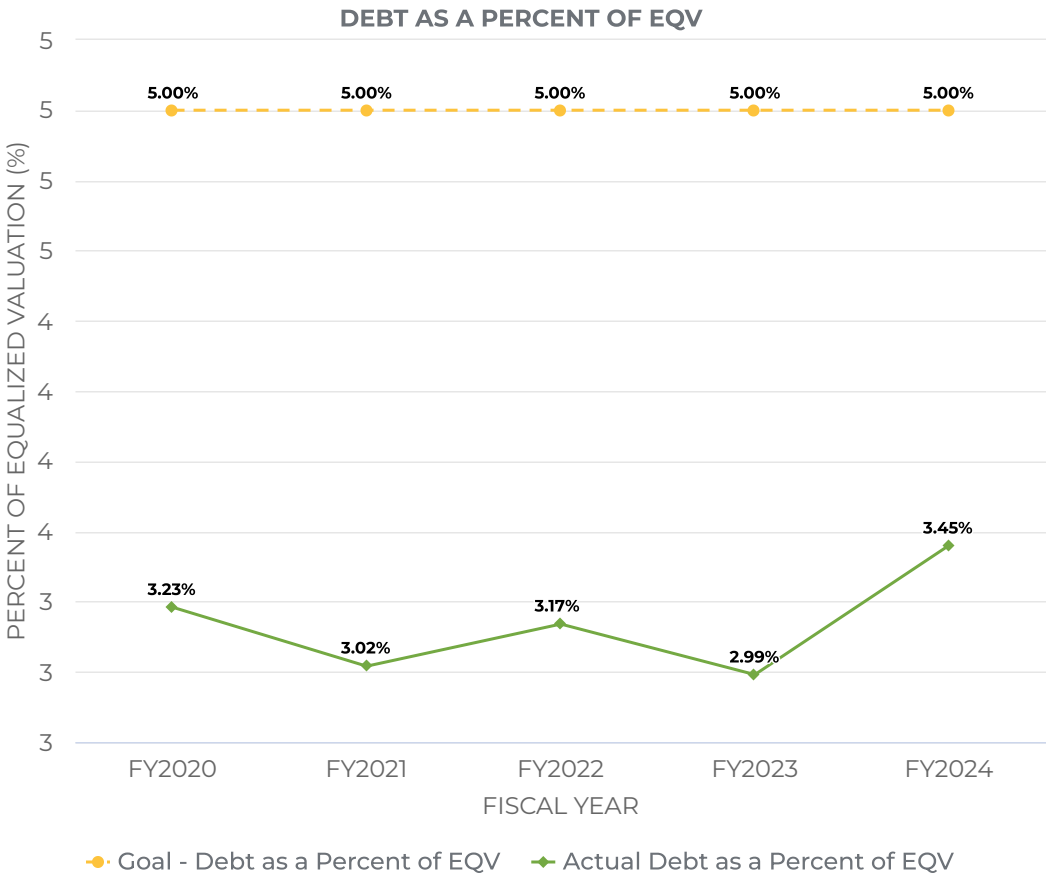


- Municipal Buildings **$68,827,900**
- Sewer **$56,172,539**
- School Buildings **$7,723,000**
- Departmental Equipment **$5,984,850**
- School Other **$912,000**
- Other Purposes (Inside the Debt Limit) **$**

# Debt Ratios

The following table sets forth the City's general obligation bonds outstanding, the the population, assessed valuation, per capita debt, and general obligation debt as a percentage of assessed valuation, for the end of the five most recent fiscal years.

| Fiscal Year End | General Obligation Bonds Outstanding | Population | State Equalized Valuation | Per Capita Debt | Debt as a % of I |
|---|---|---|---|---|---|
| 2024 | $392,708,977 | 115,554 | $11,375,052,400 | $3,398 | 3 |
| 2023 | $340,470,239 | 115,554 | $11,375,052,400 | $2,946 | 2 |
| 2022 | $312,339,894 | 115,554 | $9,848,176,600 | $2,703 | 1 |
| 2021 | $297,598,932 | 115,554 | $9,848,176,600 | $2,575 | 3 |
| 2020 | $264,438,247 | 115,554 | $8,192,976,800 | $2,288 | 1 |

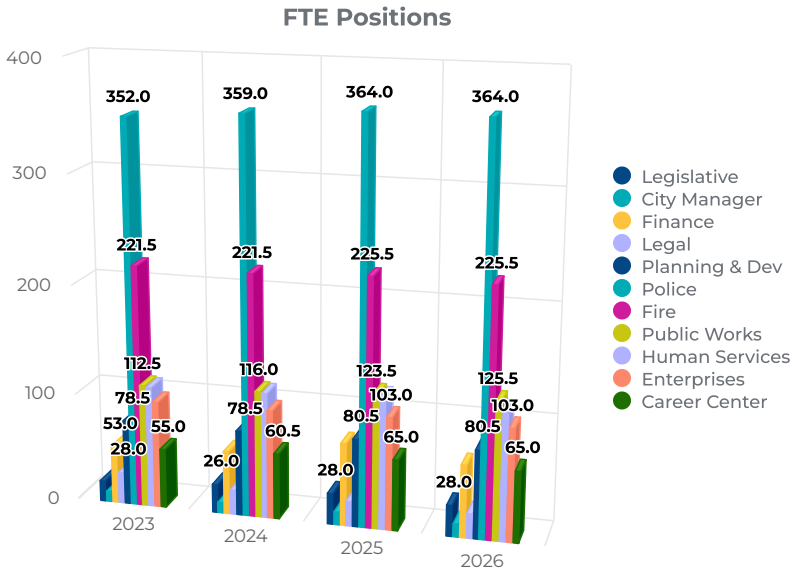


# Personnel Change Summary

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 Addendum.

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 City Department Actual FTE Positions[1]**

| Function | FY2023 | FY2024[2] | FY2025[2] | FY2026 |
|---|---|---|---|---|
| Legislative | 19.0 | 26.0 | 28.0 | 28.0 |
| City Manager | 10.0 | 10.0 | 12.0 | 12.0 |
| Finance | 53.0 | 58.0 | 75.5 | 66.5 |
| Legal | 28.0 | 22.0 | 22.0 | 22.0 |
| Planning & Dev | 78.5 | 78.5 | 80.5 | 80.5 |
| Police | 352.0 | 359.0 | 364.0 | 364.0 |
| Fire | 221.5 | 221.5 | 225.5 | 225.5 |
| Public Works | 112.5 | 116.0 | 123.5 | 125.5 |
| Human Services | 111.5 | 114.5 | 121.0 | 118.0 |
| Enterprise | 98.0 | 100.0 | 103.0 | 103.0 |
| Career Center[3] | 55.0 | 60.5 | 65.0 | 65.0 |
| | **1,139.0** | **1,166.0** | **1,220.0** | **1,210.0** |

==========

**Footnote(s):**

1. Position totals may be updated to accommodate department relocation or formula/calculation errors.
2. MassHire Lowell Career Center information is included for memo purposes only.

# Budgeted FTE Position Funding Summary

| Fund Used for Personnel | # of Positions |
|---|---|
| General Fund | 999 |
| ARPA Fund | 24 |
| Other Fund (Enterprise, Grants, ETC.) | 187 |

# 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)

# City of Lowell Fiscal Health Dashboard

Conor Baldwin
*Assistant City Manager/ CFO*

Austin Ball
*Deputy CFO*

## A Message from the Finance Department

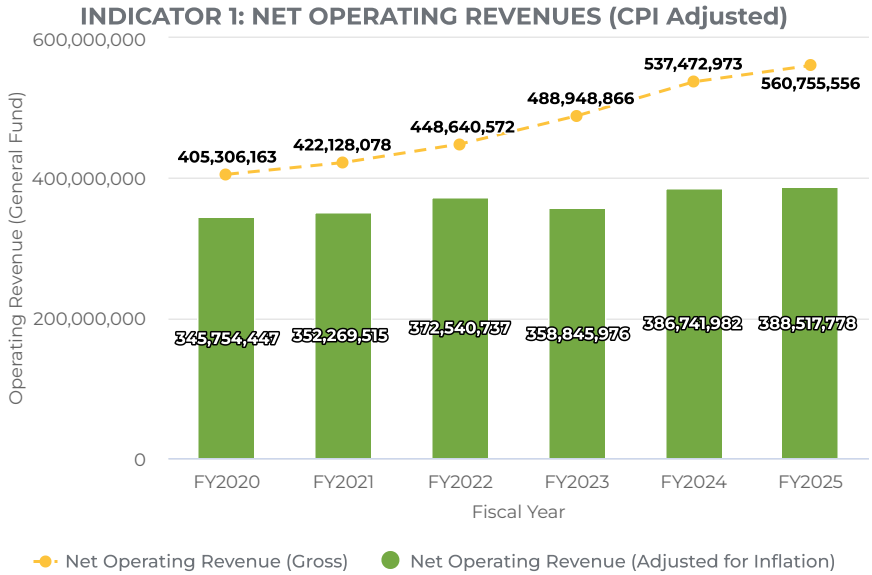
One of the principal reasons the City of Lowell has seen its standing in the financial community elevate within the last decade is its development and implementation of a long-term financial plan. To compliment this plan—and of likewise importance—has been the formulation of strong financial policies, recommended by the City Manager and adopted by the Lowell City Council each year along with the annual budget. The following data are the metrics upon which the Golden Administration evaluates policy goals and financial This strategy 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, Moody's  Moody's Investor Service, upgraded the City of Lowell's credit rating from 'A1' to 'Aa3'. This credit upgrade is a significant achievement for the finance team, and the City, as it recognizes the strong financial management of the city, but also the enormous economic development potential on the horizon for the City of Lowell. The work of the entire finance team, as well as the input of DPD, was instrumental in demonstrating the very strong financial management at City Hall, as well as the strong potential in the local economy. The increased credit rating to 'Aa3' will have a direct, financial impact on the city's budget, as the city's rating will help bolster competition on the sale of future general obligation debt and help to earn a lower interest rate on bonds, thereby reducing the city's borrowing costs for large financial obligations, such as the remainder of the LHS construction project, and the $175 million in sewer separation work to be financed over the next decade in the wastewater enterprise. Moody's Investor Service is among the world's most respected, widely utilized sources for credit ratings, research, and risk analysis. Moody's long-term obligation ratings are opinions of the relative credit risk of fixed-income obligations with an original maturity of one year or more. They address the possibility that a financial obligation will not be honored as promised. The "Aa" category of their rating scale is among the highest possible rating for investment-grade obligations and obligations rated "Aa" are judged to be of high quality and are subject to very low credit risk.

In their credit report, an executive summary of which is attached for reference, Moody's noted that "[t]he upgrade to Aa3 reflects the city's commitment to strong fiscal management and willingness to tap unused levy capacity and raise property tax revenue when needed to maintain balanced operations. These fiscal practices along with a strong economic development trend set the city apart from other Massachusetts gateway cities and increases our expectation that the city will maintain a stable financial position over the long term."

# INDICATOR 1: NET OPERATING REVENUE

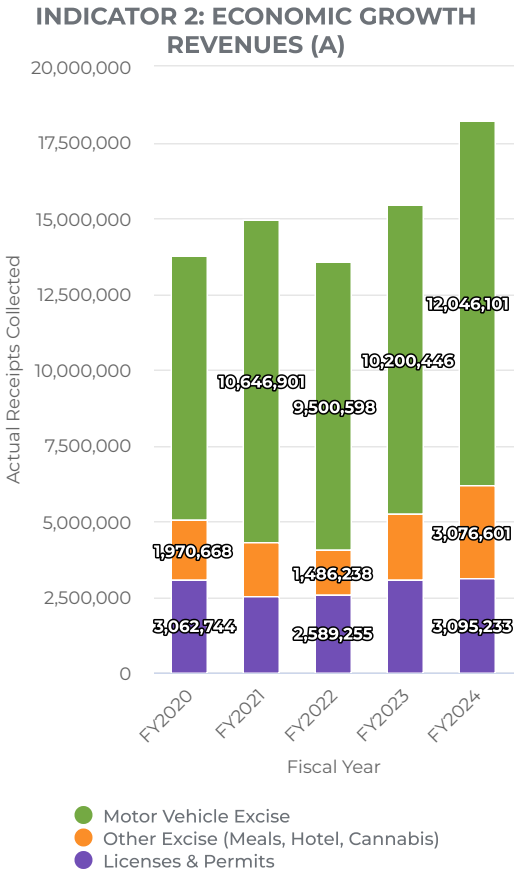


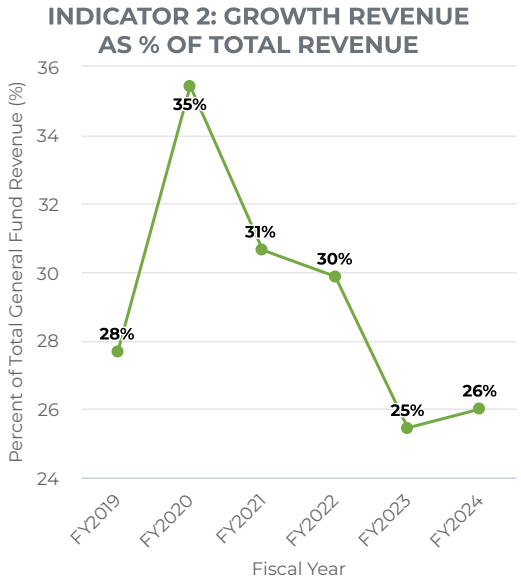

Consistent revenue growth is one measure of a city's ability to maintain existing service levels in the face of increasing costs. This indicator shows the change net operating revenues over time. Net operating revenues are calculated by using the total gross revenue available from all sources, less tax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

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

# INDICATOR 2: ECONOMIC GROWTH REVENUES

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

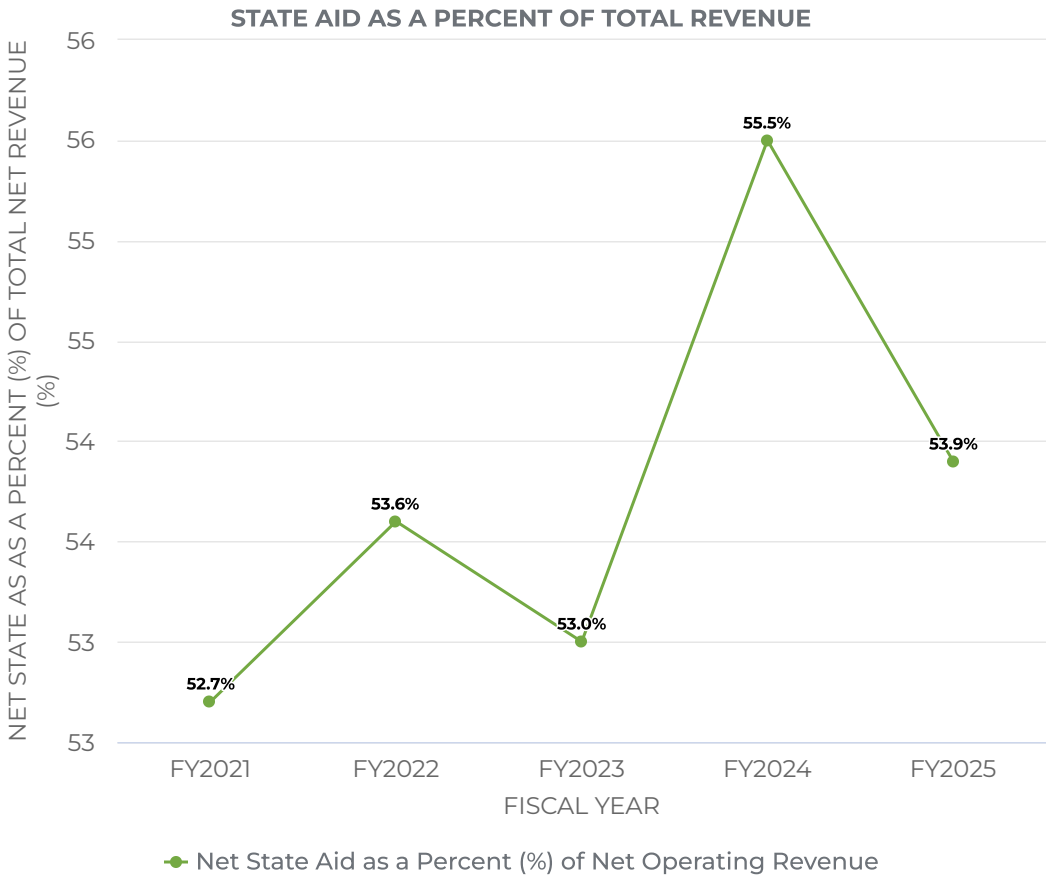


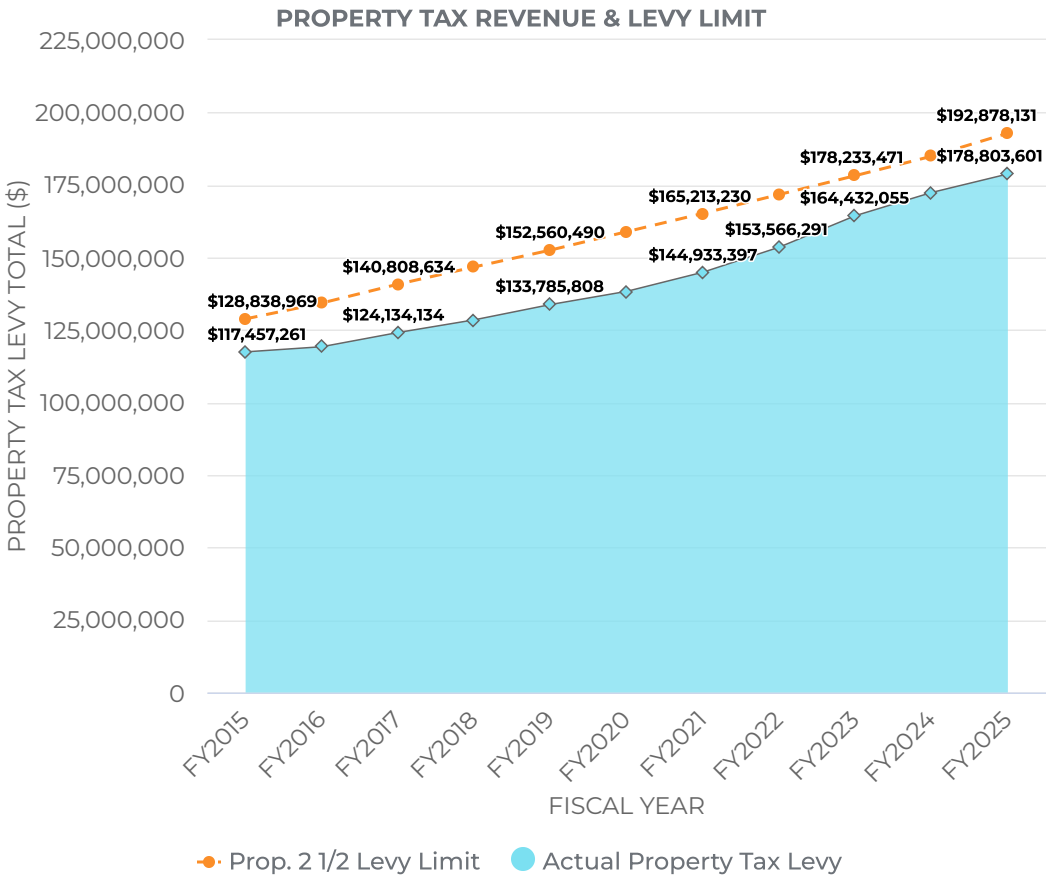
# INDICATOR 3: STATE REVENUE RELIANCE

A trend showing a decline in state aid as a percentage of total revenue may be considered a warning indicator. A significant portion of the city's annual revenue stream is dependent upon local aid form the Commonwealth.

For FY2026, the current version of the state budget has recently been released by the House of Representatives. Next, the Senate will release their version of the budget and, if changes are needed, a conference committee will be formed to reconcile the different versions. The exact amounts in the City of Lowell's major revenue accounts, such as that from Unrestricted General Government Aid ("UGGA") and educational aid for the Lowell Public Schools from the Chapter 70 education funding formula and the Student Opportunity Act ("SOA") are still to be determined.



# INDICATOR 4: PROPERTY TAX LEVY & PROP. 2 1/2 LIMITATIONS




A decline in property tax revenues, adjusted for inflation, indicates a city or town may face increasing difficulty funding a consistent level of service into the future. Tax levy growth is attributed both to the 2.5% annual increase in the levy limit allowed by Proposition 2.5, as well as any new growth. The levy is the overall amount of revenue a city or town raises through the property tax. It's divided by the total assessed value of all properties.

In order to make sure everyone pays their fair share, property is valued by a local assessor who determines the full and fair cash value of all the property in that city or town by performing data reviews and site visits. Local assessors factor in all variables including: What the property is used for; Location; Size of the lot; and Building size.

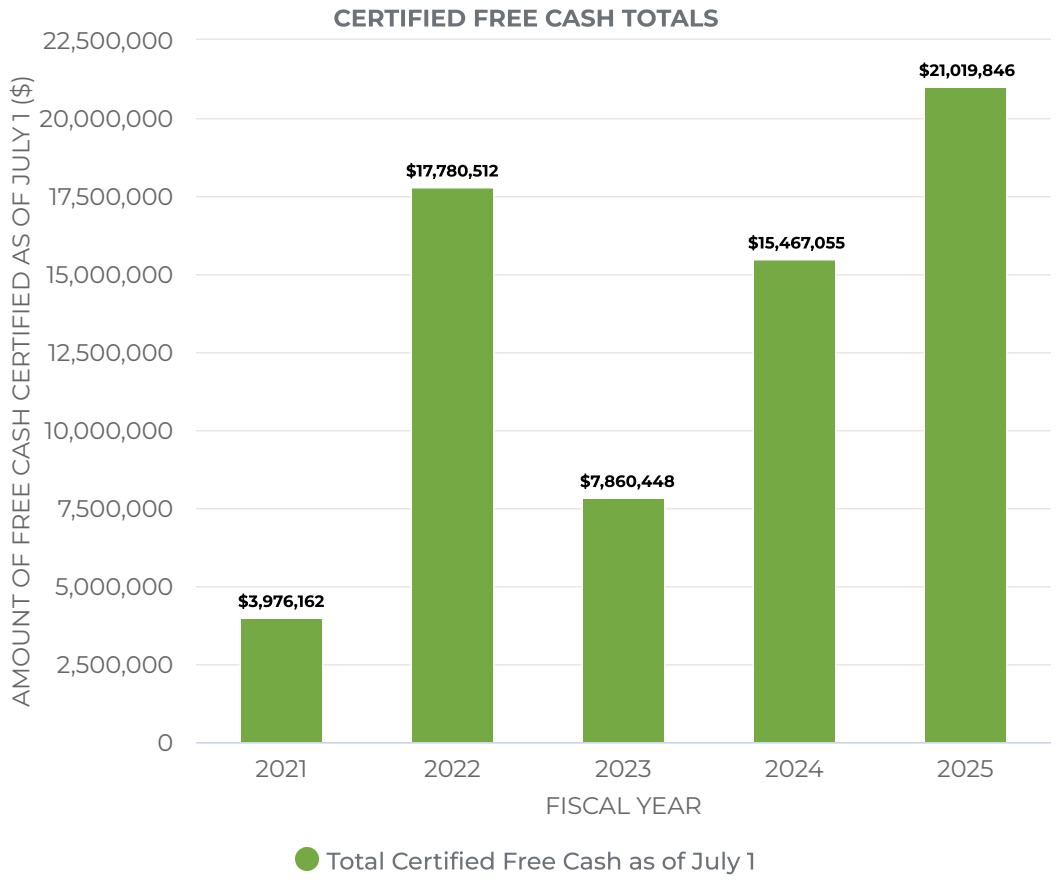
# INDICATOR 5: FREE CASH

Under the Massachusetts Uniform System of Accounting an amount known as "free cash" is certified as of the beginning of each fiscal year by the State Bureau of Accounts and this, together with certain subsequent tax receipts, is used as the basis for subsequent appropriations from available funds, which are not required to be included in the annual tax levy. Subject to certain adjustments, free cash is defined as surplus revenue (unreserved fund balance) less uncollected and
overdue property taxes from prior years.

Free cash is the portion of the General Fund balance that the state certifies as available for appropriation after analyzing the year-end balance sheet and deducting all outstanding liabilities and grant deficits. Simply put, free cash is a community's unrestricted, available funds that may be used as a funding source for appropriations. Free cash is generated when the actual operating results compare favorably with the budget. Specifically, free cash is generated when actual revenue collections are more than budget estimates, and when expenditures and encumbrances are less than appropriations, or both.

The undesignated fund balance for the City of Lowell's general fund as of 6/30/2023, which is the starting point for the free cash calculation was $28.2 million. The major contributing factors to the FY24 certification total were excess local receipts of $7.8 million as well as the total unencumbered and unexpended appropriations (i.e. “turn backs”) from departments, totaling $13.3 million of which the total salary amount between the city and schools was $8.9 million.

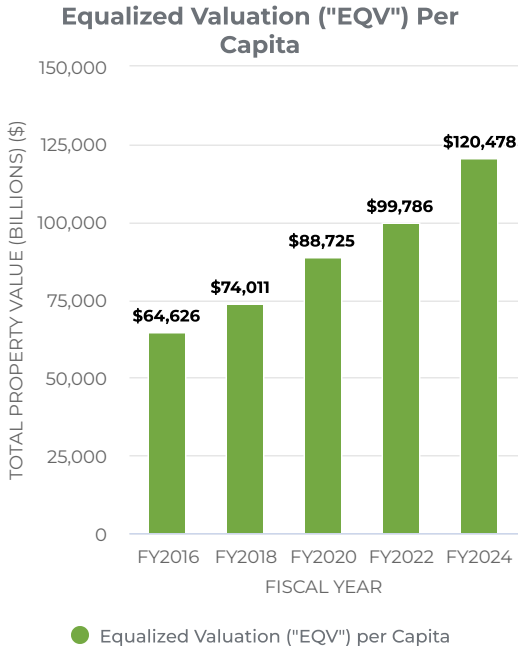
The chart below highlights the historical free cash levels in Lowell

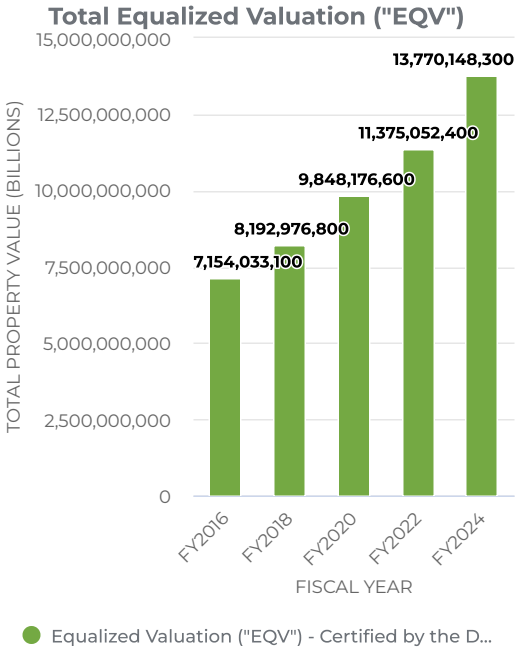


# INDICATOR 6: EQUALIZED VALUATION ("EQV")

In order to determine appropriate relative values for the purposes of certain distributions to and assessments upon cities and towns, the Commissioner of Revenue biennially makes Lowell a recurring determination of the fair cash value of the taxable property in each municipality as of January 1 of even numbered years. This is known as the “equalized value”.

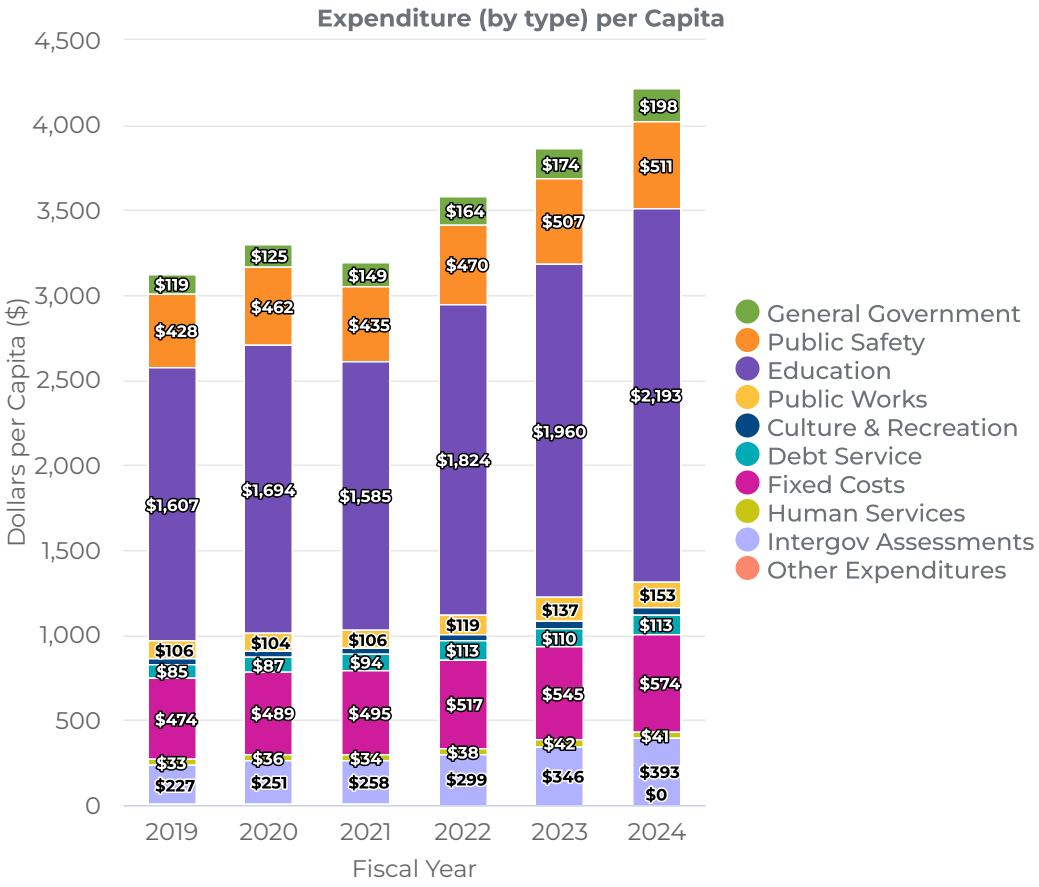
The following table sets forth the trend in equalized valuations of the City.



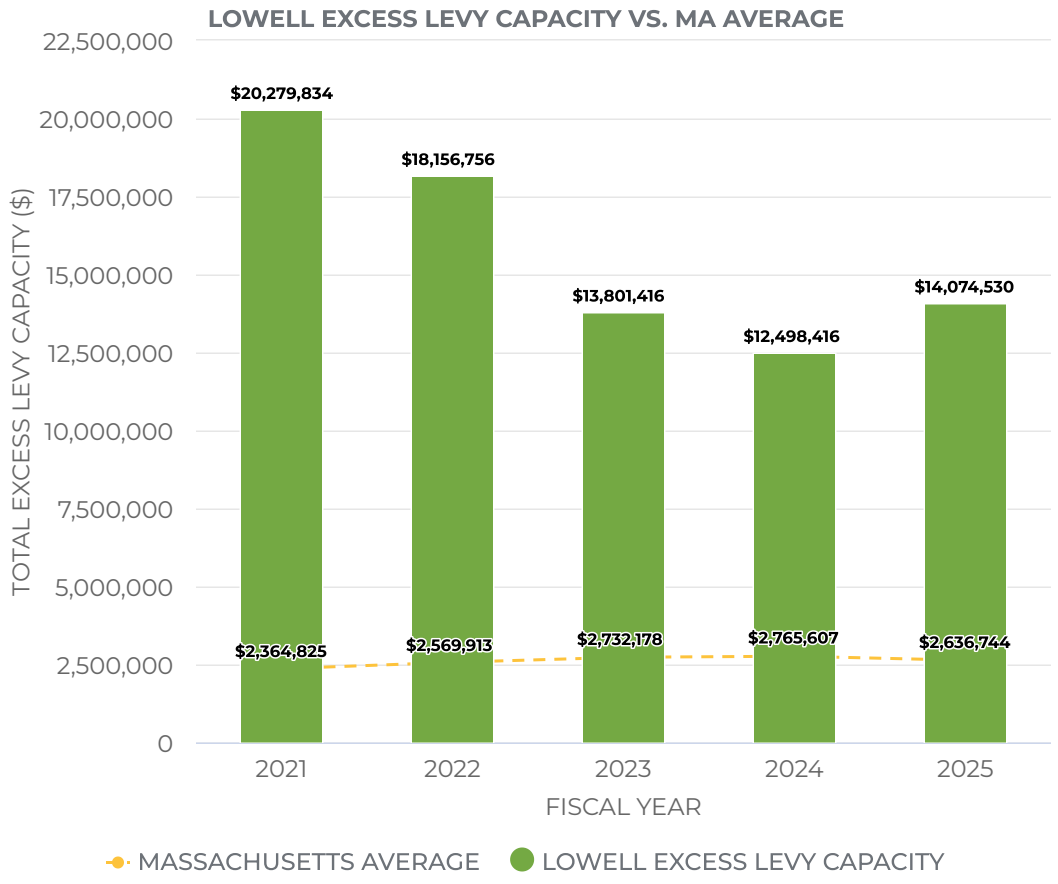
# INDICATOR 10: EXPENDITURE PER CAPITA (BY TYPE)

View the City of Lowell's General Fund spending across various governmental functions.



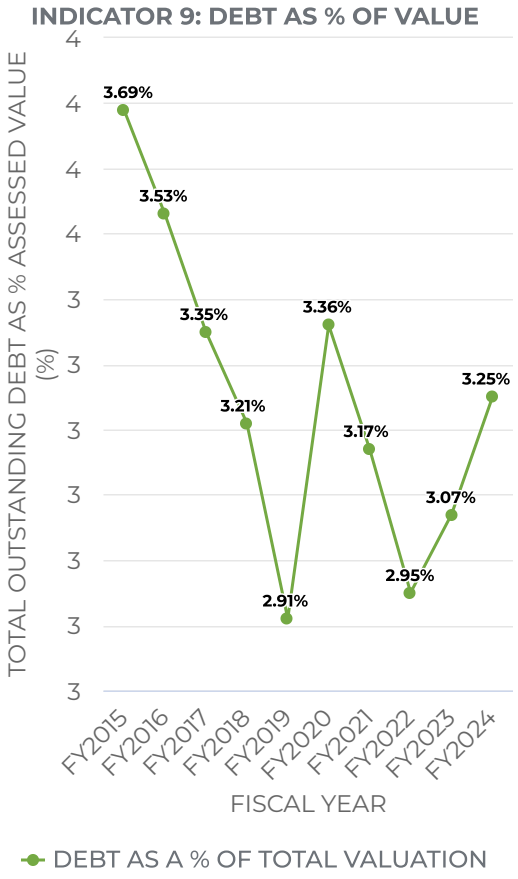
# INDICATOR 7: LOWELL EXCESS LEVY CAPACITY VS. MASSACHUSETTS AVERAGE

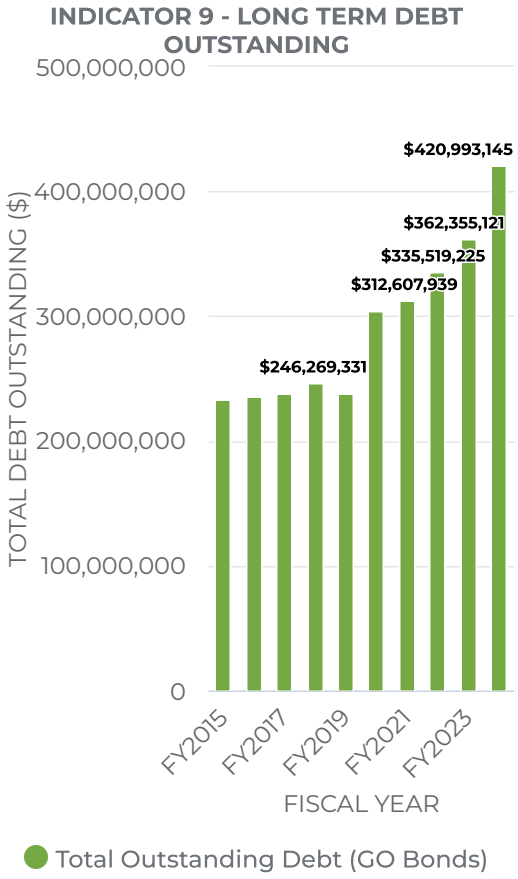
In Massachusetts, excess levy capacity is a financial indicator reflecting the difference between a municipality's levy limit (the maximum amount of property tax revenue allowed under Proposition 2 1/2) and the actual tax levy. It essentially represents a reserve of potential tax revenue that the City of Lowell could use without exceeding its annual levy limit.



# INDICATOR 9: LONG TERM DEBT OUTSTANDING

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

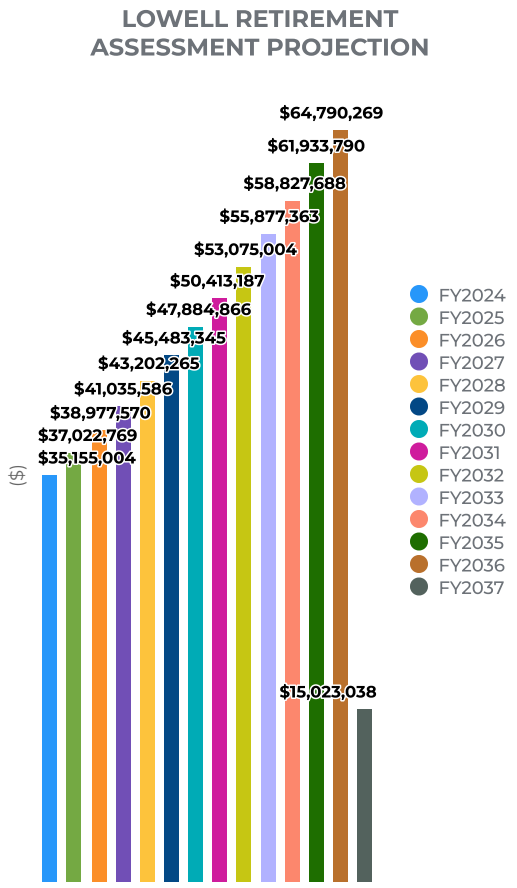


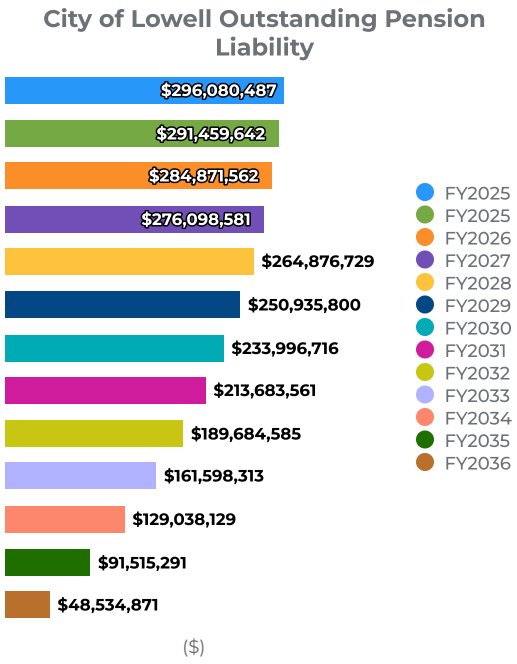



# INDICATOR 8: PENSION LIABILITY AND ANNUAL ASSESSMENT FROM PERAC

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

The measure is the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System. The last full actuarial study was done by KMS Actuaries, LLC as of January 1, 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.

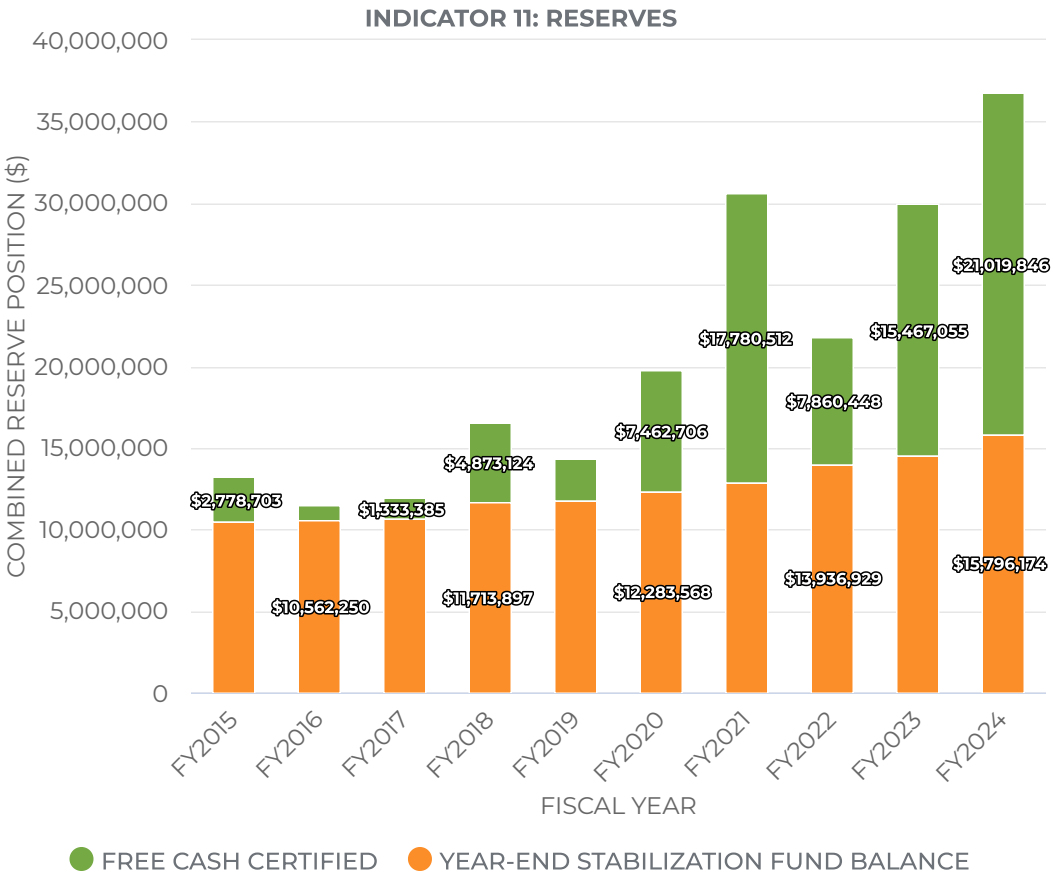


# INDICATOR 11: RESERVES

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

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



# 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 FY2026 are based on audited, actual collections from the past two completed fiscal years (FY23 and FY24) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY25). 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 FY24 budgeted revenues and expects to do the same in FY25. 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 FY26, 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 FY26 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 FY26. 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.

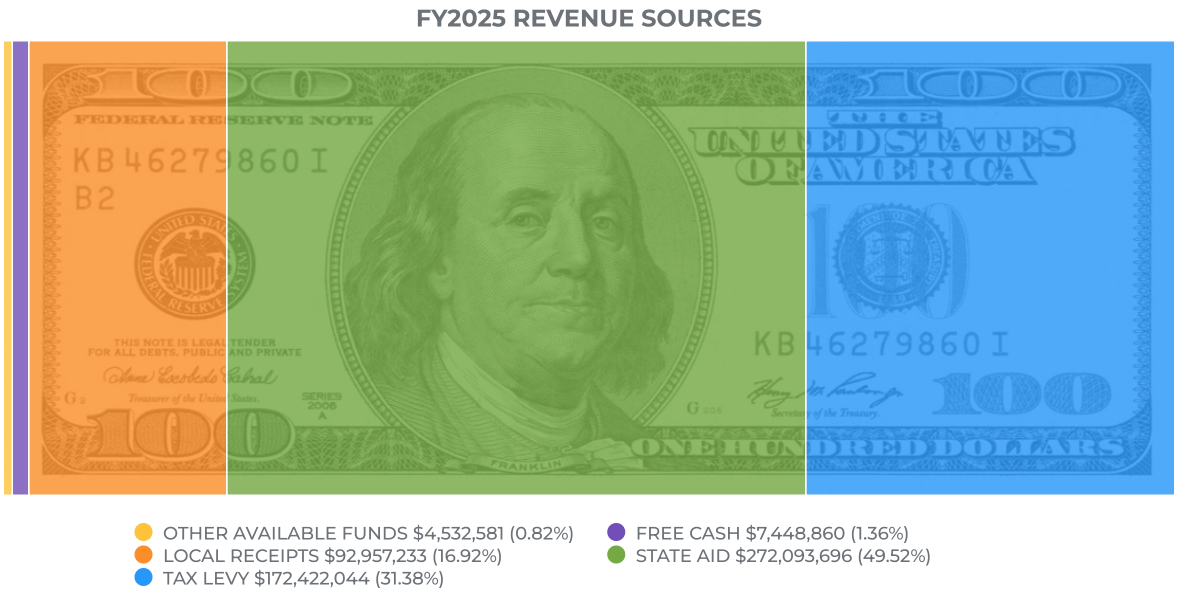
RENT/SALE OF CITY PROPERTY

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.

# Making Sense of Your Tax Dollars

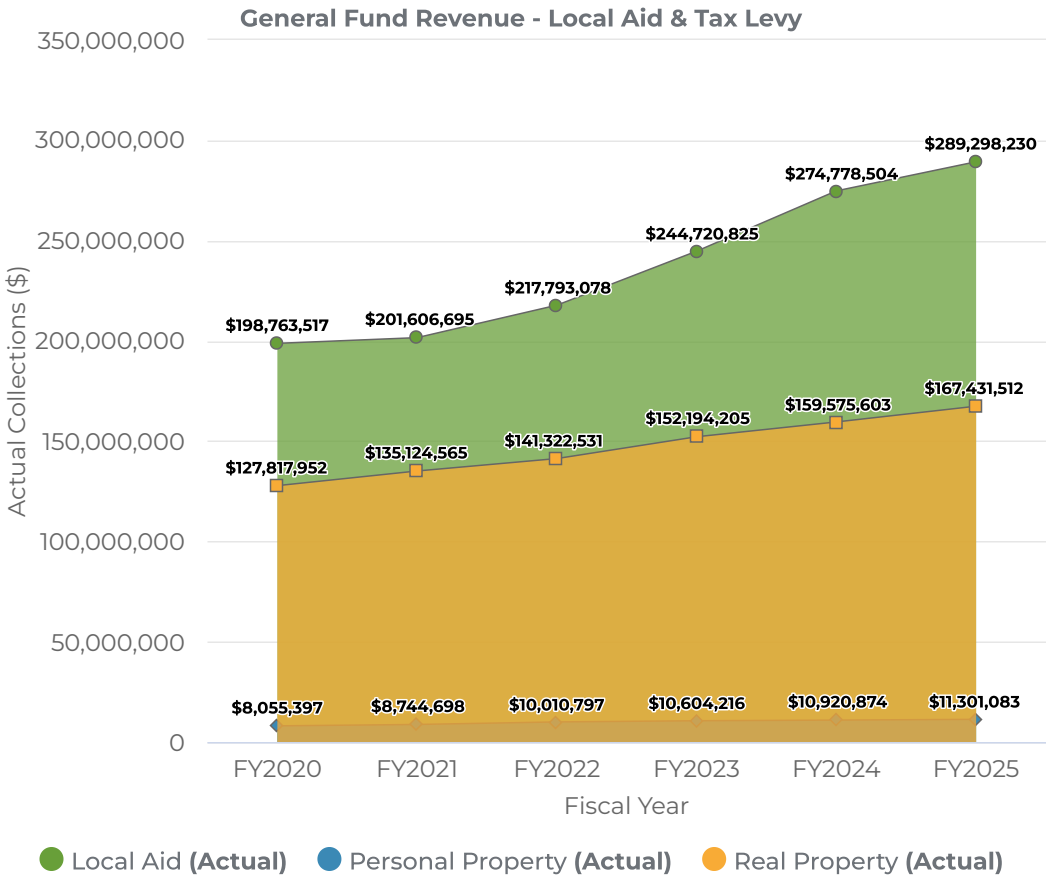



In Massachusetts, local receipts within the General Fund are revenue sources for towns and cities, other than property taxes and state aid. These receipts include things like motor vehicle excise, local option taxes, fees, fines, and investment earnings. They are a significant portion of municipal revenue, contributing to the General Fund, which is the primary fund used for general operations.

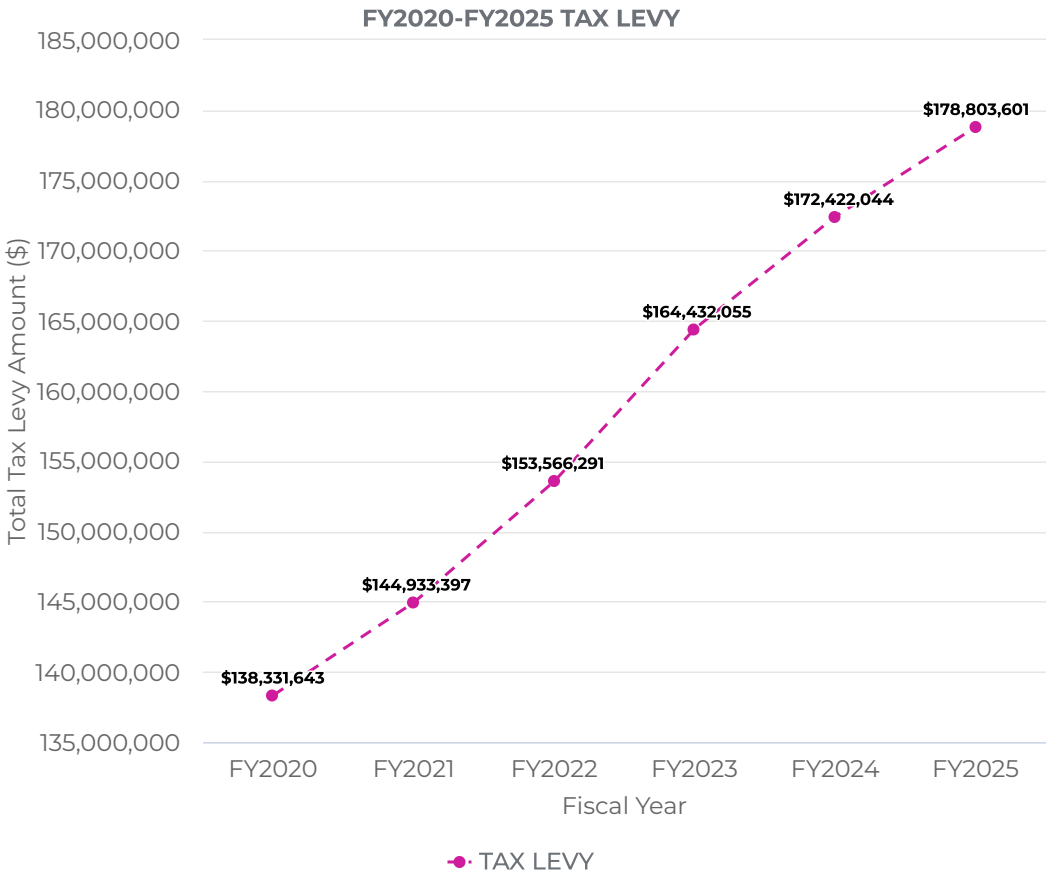
## PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source. Growth in spending has been limited, proportionally, to growth in local aid. The direction provided by the City Council has been to maintain service levels while limiting the increase in the tax levy below the amount allowed by law under Proposition 2 ½. Fiscal Year 2024 presents the city with another year of challenges in meeting rising fixed costs with limited revenue growth, but it also presents us with an opportunity to strategically realign resources to better reflect the City Manager's key priority areas. The City Manager has set the goals and expectation of his Administration to Department Heads and city employees. The Manager set goals and measurable benchmarks in each of these areas and the funding proposed in this budget sets forth to continue that same trend of progress and prosperity for residents, businesses, and all stakeholders in Lowell's future. The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures, less estimated receipts from other sources, and less appropriations voted from available funds. The total amount levied is subject to limitations prescribed by law. The estimated receipts for each fiscal year from other sources may not exceed the actual receipts during the preceding fiscal year from the same sources, unless approved by the State Commissioner of Revenue. Excepting special funds—the use of which is otherwise provided for by law—the deduction for appropriations voted from available funds for a fiscal year cannot exceed the "free cash" as of the beginning of the prior fiscal year, as certified by the State Director of Accounts, plus up to nine months' collections and receipts on account of earlier years' taxes after that date. Subject to certain adjustments, free cash is surplus revenue less uncollected overdue property taxes from earlier years. Although an allowance is made in the tax levy for abatements, no reserve is generally provided for uncollectible real property taxes. Since some of the levy is inevitably not collected, this creates a cash deficiency which may or may not be offset by other items. The table that follows illustrates the manner in which the City of Lowell's tax levy was determined for the following fiscal years.

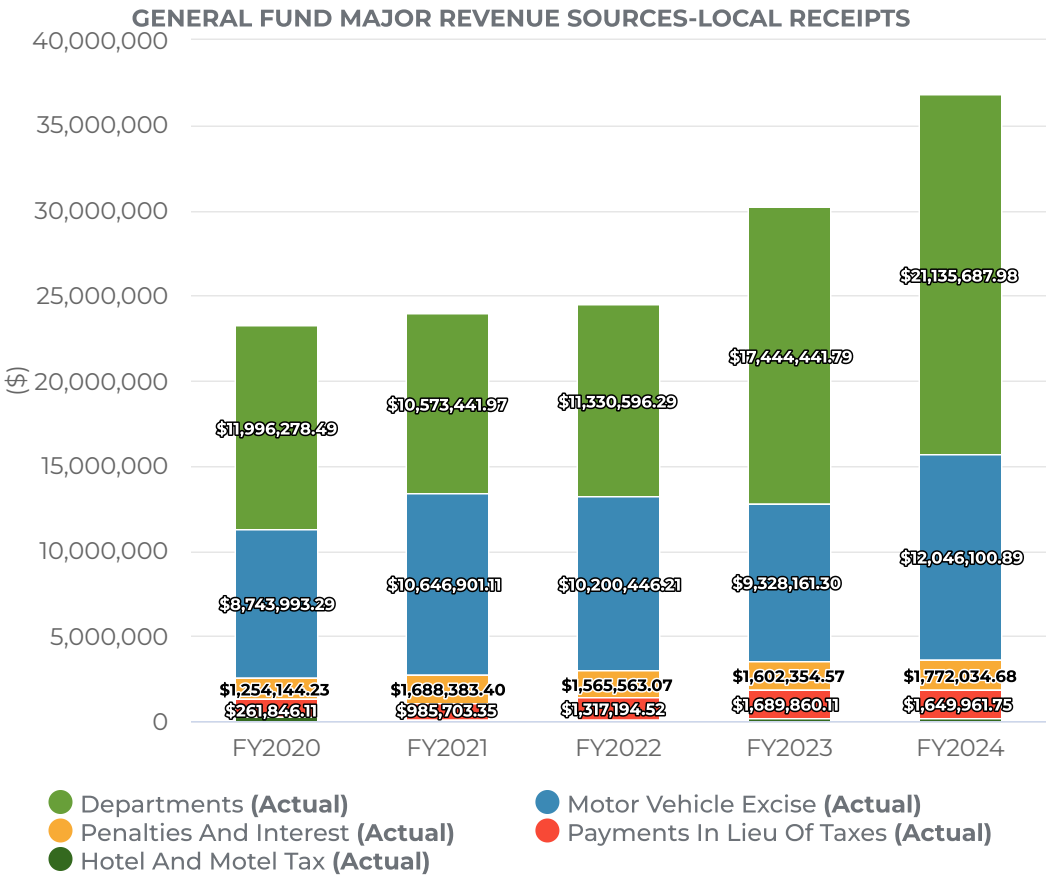
# GENERAL FUND MAJOR REVENUE SOURCES - LOCAL AID & TAXES



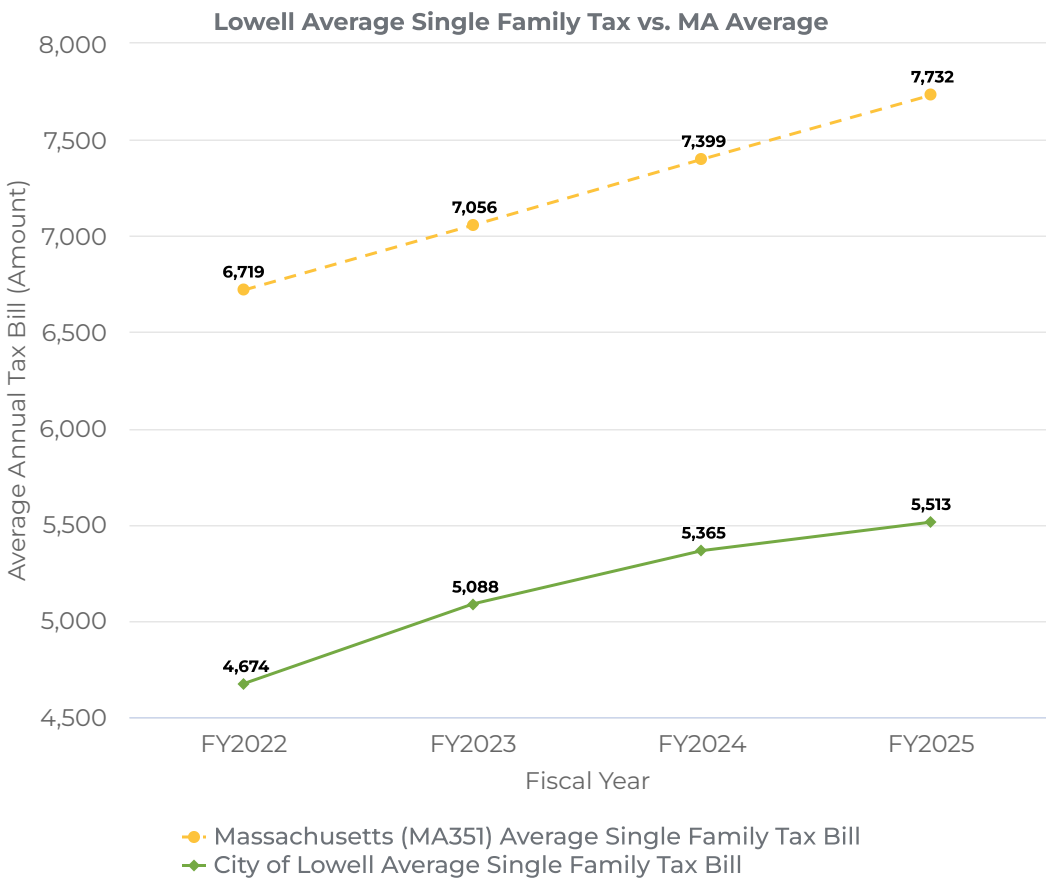
# HISTORICAL TAX LEVY



# HISTORICAL LOCAL RECEIPTS

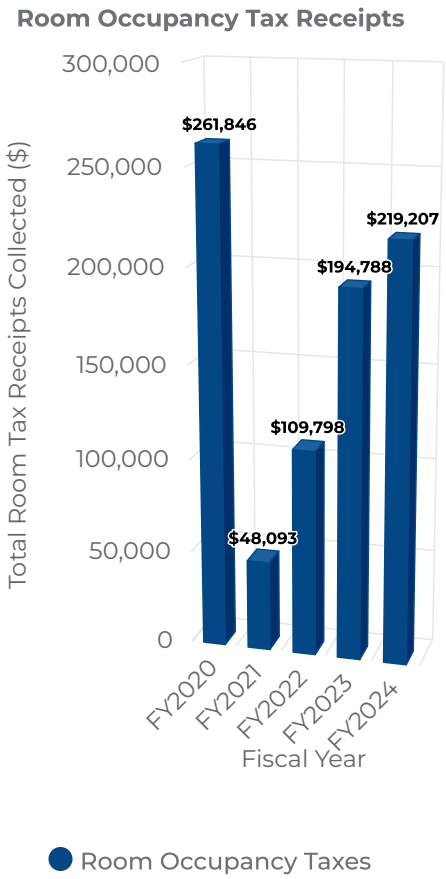


# LOWELL AVERAGE SINGLE FAMILY TAX BILL VS. MASSACHUSETTS AVERAGE

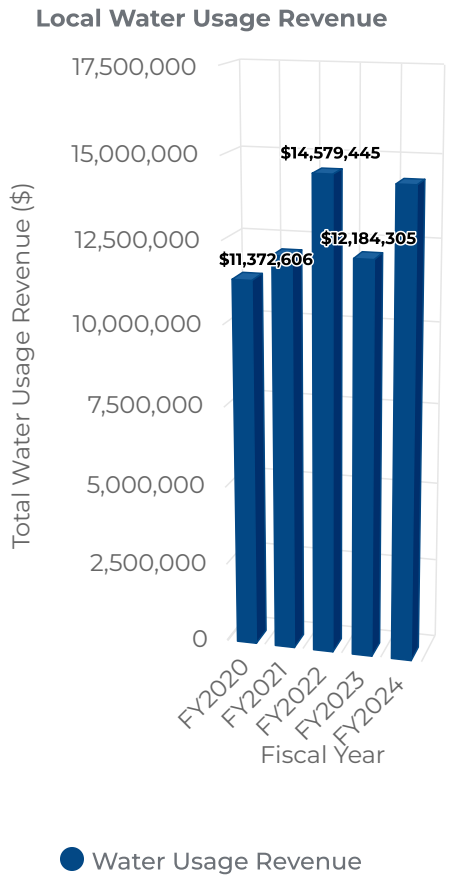


# Room Occupancy Tax

Under Chapter 64G, Section 3A, of the Massachusetts General Laws, local governments may tax the provision of hotel, motel, and lodging house and bed and breakfast rooms at a rate not to exceed six percent (6%) of the cost of renting such rooms. The tax is paid by the operator of the establishment to the State Commissioner of Revenue, who in turn pays the tax back to the municipality in which the rooms are located. The City levies the full 6.0% room occupancy tax as permitted under the law. The trend in room occupancy tax receipts is shown in the chart.



# Local Meals Excise Tax




In May 2010 the City enacted a local meals excise tax on sales of restaurant meals. The tax is a three-fourths percent tax on the gross receipts of a vendor from the sale of restaurant meals. The vendor pays the tax to the State Commissioner of Revenue, which in turn, pays the tax to the municipality in which the meal was sold. The trend in meals tax receipts in shown in the chart.

# Marijuana Excise Taxes

On May 15, 2018, the Lowell City Council accepted General Laws Chapter 64N section 3, a local excise on retail sales of marijuana, imposing an excise on the retail sales of marijuana at the rate of 3%, effective May 16, 2019. Also, on February of 2019, the Lowell City Council further voted to establish a Municipal Facility Stabilization Fund as authorized by MGL c. 40, section 5B (4th paragraph), which dedicated 25% of the revenue collections from the local option excise to improvements for municipal facilities. The trend in marijuana tax receipts is shown in the table below.

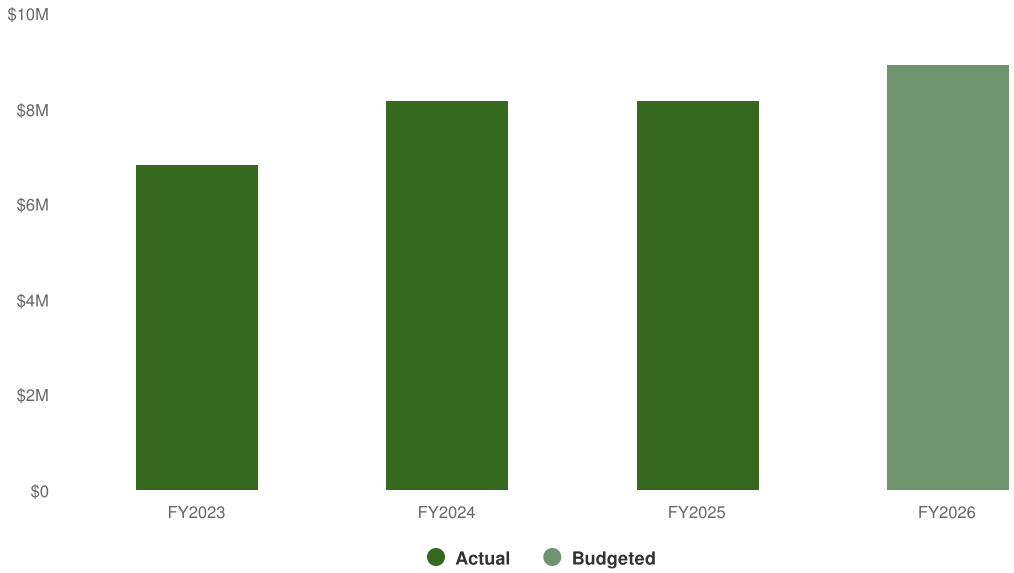
### Marijuana Excise Tax Collection

| Fiscal Year | Deposited into General Fund | Deposited into Facility Fund | Total Marijuana Excise Receipts |
|---|---|---|---|
| 2024 | $982,471 | $327,490 | $1,309,961 |
| 2023 | $811,986 | $270,662 | $1,082,648 |
| 2022 | $512,573 | $170,857 | $683,430 |
| 2021 | $296,188 | $98,729 | $394,917 |
| 2020 | $322,586 | $107,525 | $430,111 |

# Parking Enterprise Revenue Detail Summary

**$8,920,652** $8,920,652
(100.00% vs. prior year)

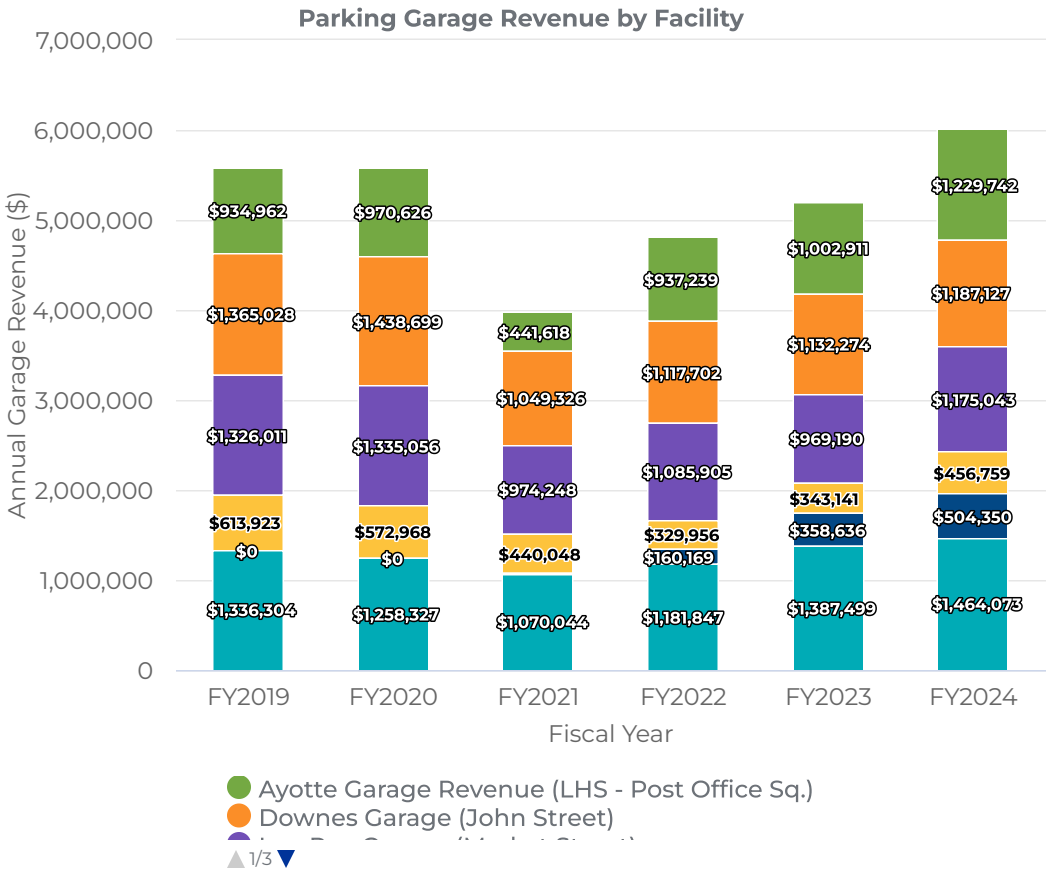
## Parking Enterprise Revenue Detail Proposed and Historical Budget vs. Actual



# Parking Revenue by Facility

The City of Lowell operates the various municipally-owned garages in the downtown Central Business District as an enterprise fund, in accordance with state finance law (M.G.L. c. 44 s. 53F 1/2). The chart below outlines the actual revenue collected from the major parking garage facilities over the past 6 fiscal years. The parking enterprise was hit particularly hard during the COVID-19 pandemic and revenue decreased as the utilization of the garages dropped, precipitously. The newest garage in the Hamilton Canal Innovation District ("HCID") was completed in March 2020 and has capacity for 900 cars on 7 floors (1 level below grade).

After a series of finance subcommittees and public hearings, the Lowell City Council amended the garage passcard rates in April of 2024 and, while the revenue has begun to recover, there is still an operating deficit in the enterprise fund, as a whole. The finance team is closely monitoring the garage revenue to determine the suitability of the current rates to cover the total debt service on the existing garages.



# On-Street Kiosk Revenue Collections

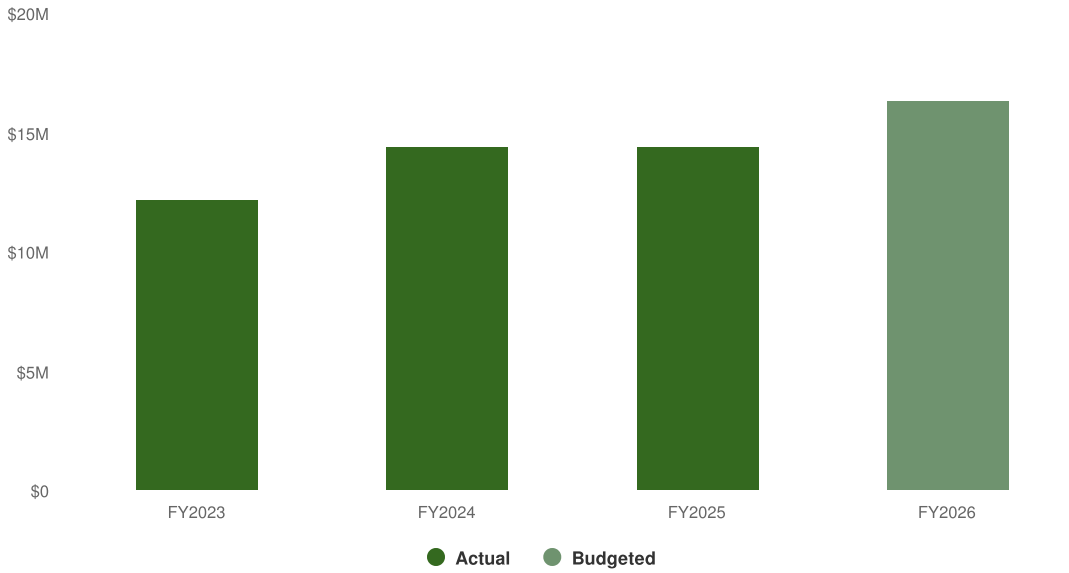
The chart below outlines the historical collections for on-street revenue in the parking enterprise fund. Similar to the aforementioned revenue decline in the city garages, the on-street revenue was likewise impacted from COVID-19. Unlike the garages, however, the on-street revenue has not yet recovered to pre-pandemic levels.



# Water Enterprise Revenue Detail Summary

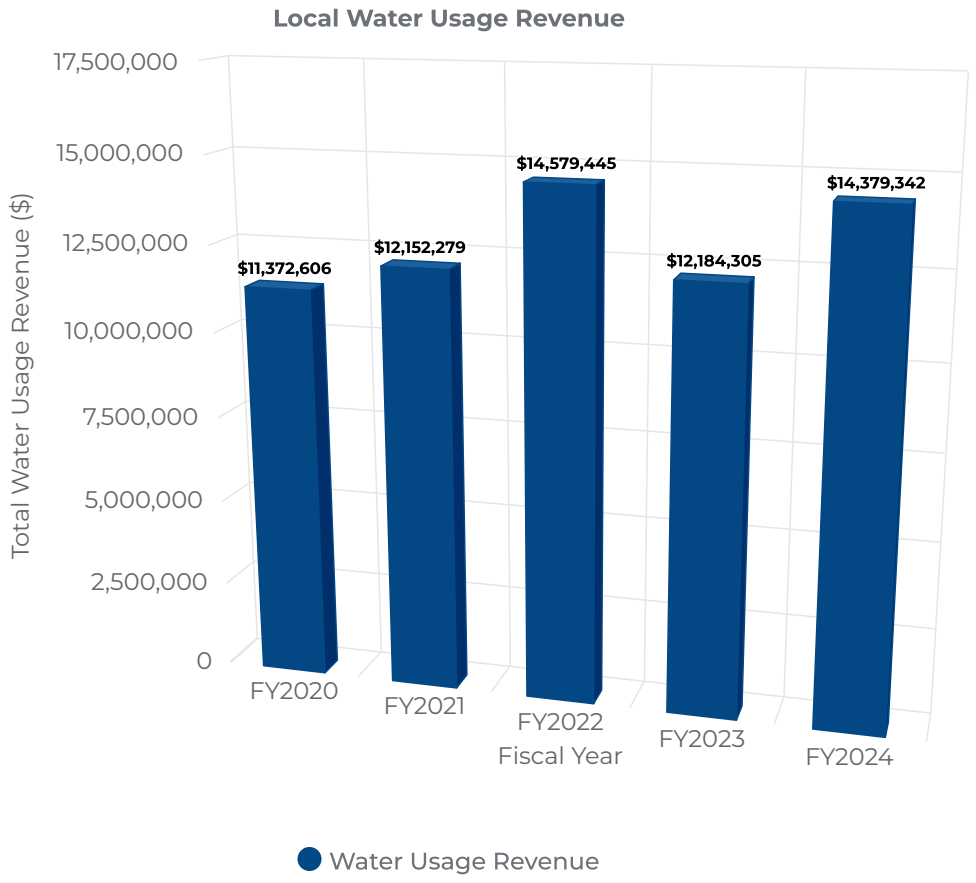
**$16,369,658** $16,369,658
(100.00% vs. prior year)

## Water Enterprise Revenue Detail Proposed and Historical Budget vs. Actual



# Water Rates & Service

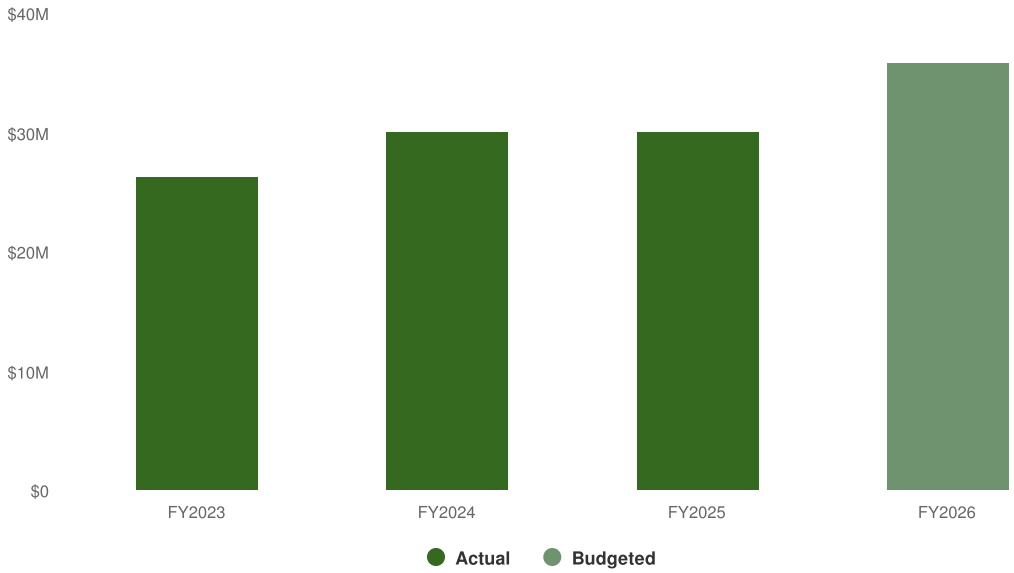
The City's water services are accounted for in an enterprise fund. Water is supplied to all City residents and businesses by the municipal water department. Current daily capacity is 30 million gallons. Current average daily consumption is 14 million gallons per day. The City's water treatment plant and distribution system has been extensively rehabilitated. The City has water supply contracts with the towns of Tewksbury, Dracut, Tyngsborough, and Chelmsford. The water rate was increased in June 2024, resulting in the current sliding scale range of $3.09 to $5.15 per hundred cubic feet ("hcf") per quarter of metered water consumption.



# Wastewater Enterprise Revenue Detail Summary

**$35,863,671** $35,863,671
(100.00% vs. prior year)

**Wastewater Enterprise Revenue Detail Proposed and Historical Budget vs. Actual**

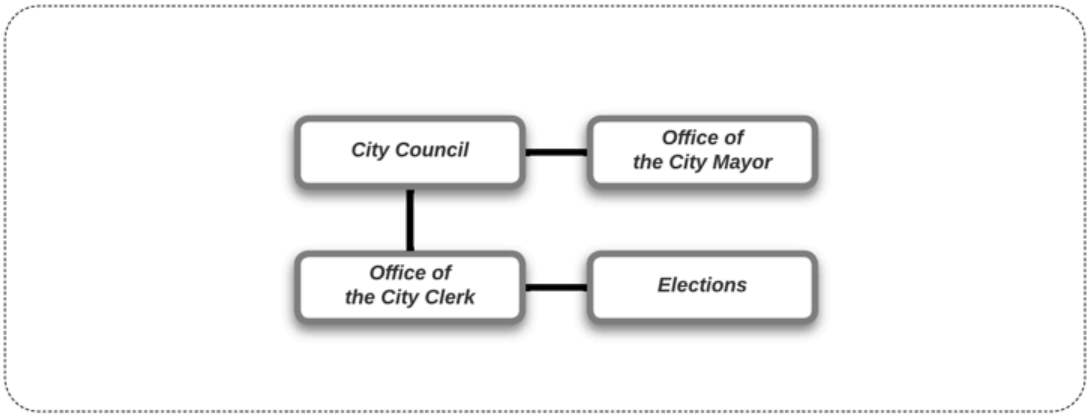


# DEPARTMENT DETAILS

# Legislative



**Honorable Daniel P. Rourke**
City Mayor

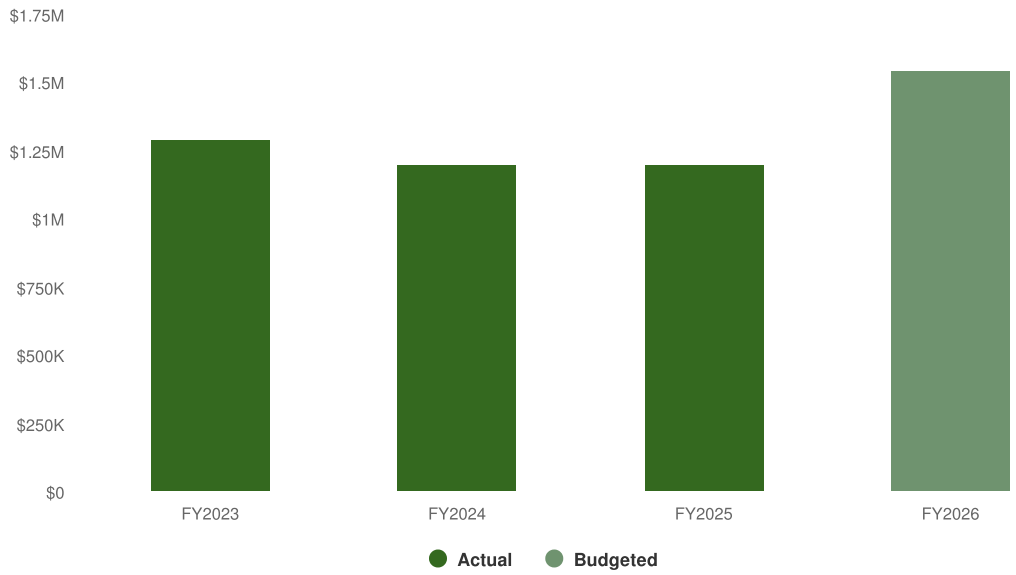



## Legislative - Expenditures Summary

***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.***

**$1,545,261** **$1,545,261**
(100.00% vs. prior year)

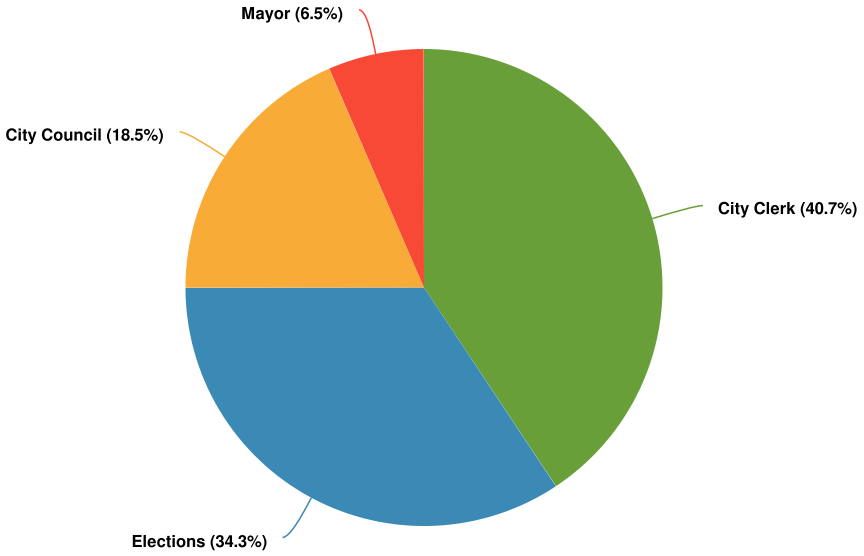
**Legislative Actual vs Proposed Budget**



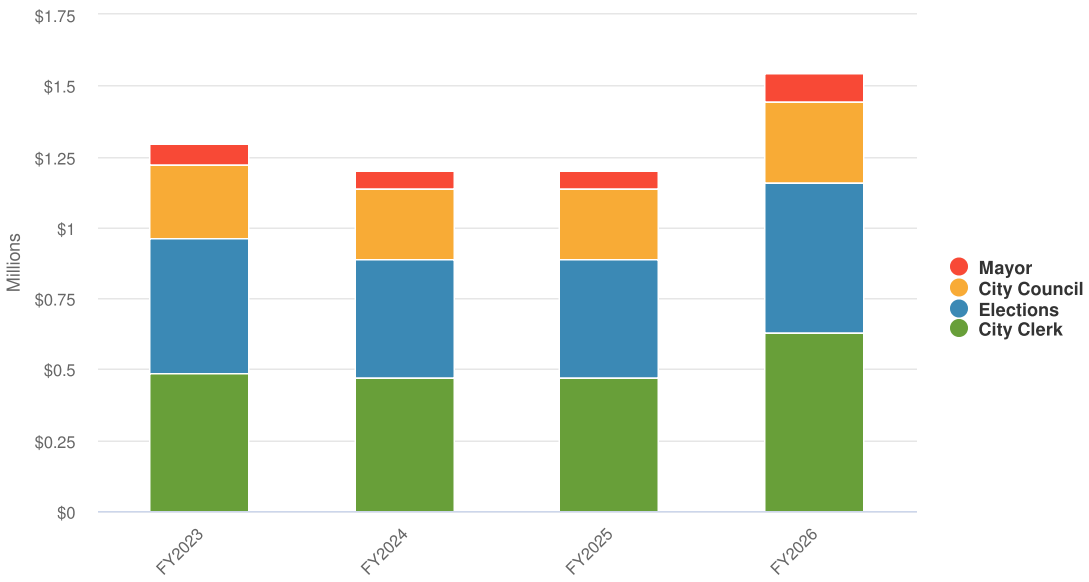
# Legislative - Expenditures by Function

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

## Legislative - Next Fiscal Year Expenditures by Function




## Legislative - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| City Council | $261,756.56 | $249,323.11 | $261,175.00 | $286,175.00 |
| Mayor | $71,361.13 | $64,619.54 | $98,638.00 | $100,385.00 |
| City Clerk | $487,773.47 | $471,239.31 | $569,027.00 | $628,500.00 |
| Elections | $473,977.63 | $415,305.76 | $381,543.00 | $530,201.00 |
| **Total General Government:** | **$1,294,868.79** | **$1,200,487.72** | **$1,310,383.00** | **$1,545,261.00** |
| **Total Expenditures:** | **$1,294,868.79** | **$1,200,487.72** | **$1,310,383.00** | **$1,545,261.00** |

# 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.

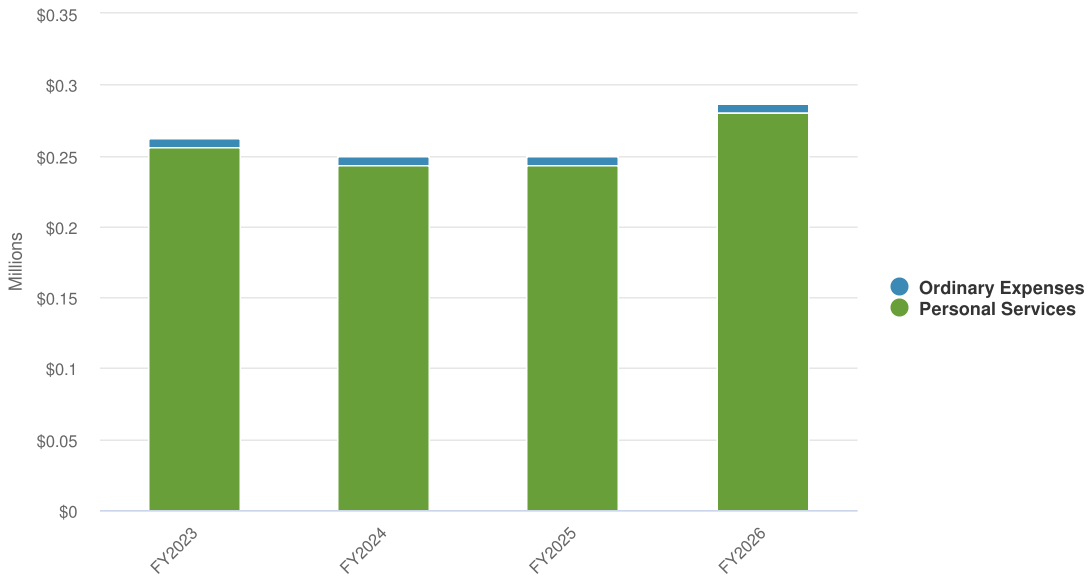
The City Council is the legislative body of the City of Lowell. All local ordinances and budget appropriations are approved by this body. The City Council conducts public hearings on significant decisions, providing the public an opportunity to express their opinion. The City Council can also request 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 | $280,000 |
| Ordinary Expenses | $6,175 |
| **Total Personal Services and Ordinary Expenditures** | **$286,175** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$286,175** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: City Council**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $ 280,000 |
| | ORDINARY EXPENDITURES | $ 6,175 |
| | ***Total Budgeted Expenditures*** | ***$ 286,175*** |
| | | FINANCING PLAN |
| | **INTERGOVERNMENTAL REVENUE** | $ 286,175 |
| *UNRESTRICTED AID (UGGA)* | | *$ 286,175* |
| | ***FY25 Total Budgeted Revenues*** | ***$286,175*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $255,981 | $242,981 | $255,000 | $280,000 |
| **Total Personal Services:** | **$255,981** | **$242,981** | **$255,000** | **$280,000** |
| | | | | |
| **Ordinary Expenses** | | | | |
| ADVERTISING | $5,776 | $6,342 | $6,175 | $6,175 |
| **Total Ordinary Expenses:** | **$5,776** | **$6,342** | **$6,175** | **$6,175** |
| **Total Expense Objects:** | **$261,757** | **$249,323** | **$261,175** | **$286,175** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| MAYOR | ROURKE | DANIEL | $30,000.00 | x | | |
| COUNCILOR | BELANGER | COREY | $25,000.00 | x | | |
| COUNCILOR | CHAU | SOKHARY | $25,000.00 | x | | |
| COUNCILOR | DESCOTEAUX | JOHN | $25,000.00 | x | | |
| COUNCILOR | GITSCHIER | ERIK | $25,000.00 | x | | |
| COUNCILOR | JENNESS | WAYNE | $25,000.00 | x | | |
| COUNCILOR | MERCIER | RITA | $25,000.00 | x | | |
| COUNCILOR | NUON | VESNA | $25,000.00 | x | | |
| COUNCILOR | ROBINSON | COREY | $25,000.00 | x | | |
| COUNCILOR | SCOTT | KIMBERLY | $25,000.00 | x | | |
| COUNCILOR | YEM | PAUL | $25,000.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 office of Mayor Daniel P. Rourke 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.

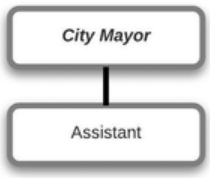
## Calendar Year 2024 Accomplishments

- Executed a Memorandum of Understanding ("MOU") the "Frontrunner city" program becoming the first city in the United States. Obtaining this designation as the United States' first "Frontrunner City," which highlights a municipalities' significant revitalization efforts through investments leveraged from private and public investments. All "Frontrunner" Communities commit to achieving the United Nations Sustainable Development Goal Number 11 by 2030, to make cities and human settlements inclusive, safe, resilient, and sustainable. Designation as a "Frontrunner City" will unlock significant monetary resources for Lowell's potential and other resources of the UEF and/ or the United Nations and its affiliate entities and organizations.
- Lead the effort, along with the City Manager's Office, to make Lowell the host city for the 2027 National Golden Gloves tournament, which will bring economic benefits to the downtown area and showcase all the wonderful things Lowell has to offer.
- Along with the members of the City Council, approved the MBTA zoning change to achieve compliance with the state requirement. This designation will assist housing affordability in Lowell.
- Worked with the City Administration to complete the *Lowell Forward* Master Plan, which identifies zoning to see whether our current regulations may be holding us back and what we can do in a safe and responsible way to increase housing stock going forward.
- Invited cultural arts and music groups to perform at City Hall and Council meetings.
- Held events honoring Veterans and returning military for their service and bravery.
- 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 help within our City. |
| 2024 | *Ongoing* | 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 increasing the interest of City government to our residents. |
| 2025 | **NEW** | Enhance and expand the city's Frontrunner City program that has currently been executed by the City Council. |
| 2025 | **NEW** | Provide leadership and facilitate partnerships with the City Manager's Office and the city's business community, educational partners, and other stakeholders to spur economic development opportunities in the LINC development area surrounding UMass Lowell, as well as in the various neighborhood business districts and the Downtown. |

# Organizational Chart

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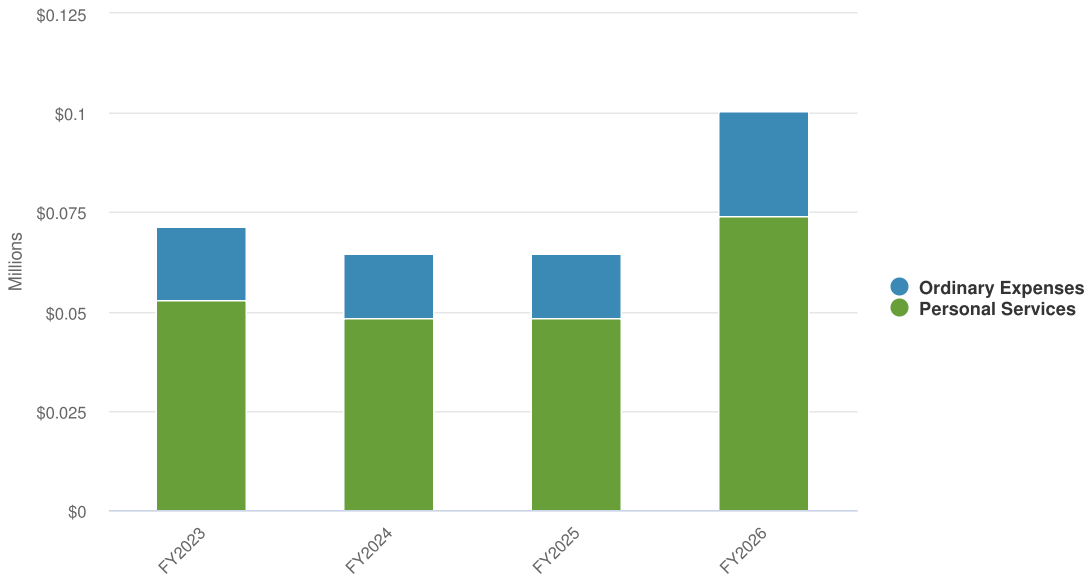
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $74,035 |
| Ordinary Expenses | $26,350 |
| **Total Personal Services and Ordinary Expenditures** | **$100,385** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$100,385** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Office of the City Mayor**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $74,035 |
| | ORDINARY EXPENDITURES | $26,350 |
| | ***Total Budgeted Expenditures*** | ***$100,385*** |
| | | FINANCING PLAN |
| | **TAXES** | $100,385 |
| *TAX LEVY* | | *$100,385* |
| | ***Total Budgeted Revenues*** | ***$100,385*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $52,795 | $48,380 | $67,288 | $74,035 |
| **Total Personal Services:** | **$52,795** | **$48,380** | **$67,288** | **$74,035** |
| | | | | |
| **Ordinary Expenses** | | | | |
| MAYOR'S PORTRAIT | $6,200 | $0 | $5,000 | $0 |
| OFFICE SUPPLIES | $6,146 | $7,700 | $4,350 | $4,350 |
| TRANS REIMBURS.& SEMINARS | $1,772 | $2,513 | $15,000 | $15,000 |
| OFFICE OPERATIONS | $4,448 | $6,026 | $7,000 | $7,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Total Ordinary Expenses: | $18,567 | $16,240 | $31,350 | $26,350 |
| Total Expense Objects: | $71,361 | $64,620 | $98,638 | $100,385 |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| Position | Last Name | First Name | FY2026[1] | G | A | O |
| ADMIN ASST - MAYOR | MWANGI | ERASTUS | $74,035 | x | | |

==========

**Footnote(s)**

1. Compiled during April 2025; 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.

The vision of the department is to provide exceptional service to our diverse community, elected officials and to abide by any legal mandates at the local, state and federal levels through expertise and cooperation.

# Calendar Year 2024 Accomplishments

- Maintained the City Council calendar and calendar of all subcommittees.
- Began initiating and migrating MUNIS dog licensing program.
- Coordinated with City Boards and commissions regarding posting of agendas.

**PROGRAM SUMMARIES**

1 Vital Records

- The Clerk's Office provided following vital records for calendar year 2024
  - Births 7,492
  - Deaths 3,119
  - Marriage 1,968
  - Marriage Intentions 880
  - Affidavits 306
  - Birth Affidavits
  - Death Affidavits
  - Marriage Affidavits

2. City Council Agenda and Minutes

- The Clerk's Office provided full support for approval and posting of hundreds of City Council meetings and minutes including all regular, special and subcommittee meetings within 48 hours as required by the Massachusetts Open Meeting Law.

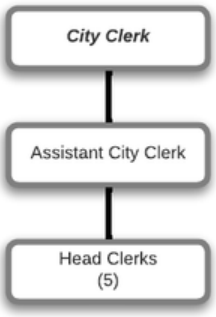
3. Licensing and Permit Services

- The Clerk's Office granted the following permits and licenses for the calendar year 2024
- Dog Licenses 711
- New/discharge Business Certificates 492
- Fuel Storage 58
- Raffles/baraars/canvassisng 26
- Zoning opinions/appeals/books 95
- Pole locations 46
- Attestations 72

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Restructure fee schedule |
| 2024 | *Ongoing* | Explore off-site records storage |
| 2025 | **NEW** | Integrate Elections Department under Clerk's supervision |
| 2025 | **NEW** | Work to increase the number of dog licenses issued in the City |
| 2025 | **NEW** | Explore establishment of archival procedures |

# Organizational Chart

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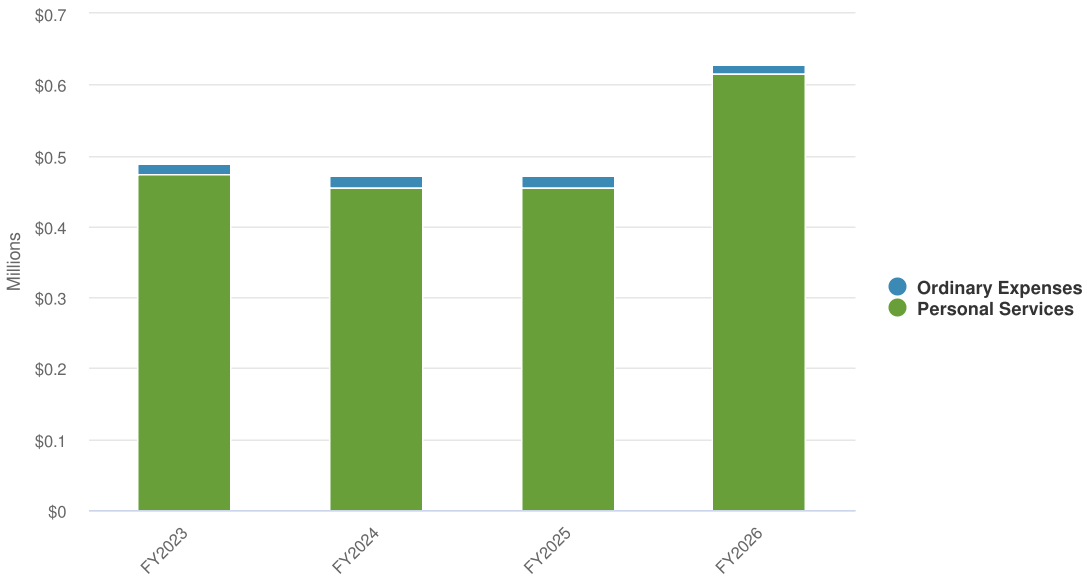
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $615,263 |
| Ordinary Expenses | $13,237 |
| **Total Personal Services and Ordinary Expenditures** | **$628,500** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$628,500** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: City Clerk** [1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $615,263 |
| | ORDINARY EXPENDITURES | $13,237 |
| | ***Total Budgeted Expenditures*** | ***$628,500*** |
| | | FINANCING PLAN |
| | **TAXES** | $256,956 |
| *TAX LEVY* | *$256,956* | |
| | **LICENSES AND PERMITS** | $61,544 |
| *MARRIAGE - LICENSE* | *$28,044* | |
| *BUSINESS PERMITS* | *$21,000* | |
| *GARAGE AND GAS* | $12,500 | |
| | **INTERGOVERNMENTAL REVENUE** | $50,000 |
| *DOG LICENSES* | *$50,000* | |
| | **MISCELLANEOUS REVENUE** | $ 260,000 |
| *CITY CLERK MISCELLANEOUS* | *$ 260,000* | |
| | ***Total Budgeted Revenues*** | ***$628,500*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| SALARIES - PERMANENT | $473,403 | $455,392 | $550,790 | $615,263 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Total Personal Services:** | **$473,403** | **$455,392** | **$550,790** | **$615,263** |
| | | | | |
| **Ordinary Expenses** | | | | |
| PROFESSIONAL SERVICES | $6,195 | $5,145 | $7,910 | $5,000 |
| OFFICE SUPPLIES | $5,027 | $5,744 | $3,030 | $3,000 |
| DUES & SUBSCRIPTIONS | $100 | $100 | $2,387 | $2,000 |
| COMPUTER EQUIPMT/SOFTWARE | $3,049 | $4,858 | $4,910 | $3,237 |
| **Total Ordinary Expenses:** | **$14,370** | **$15,847** | **$18,237** | **$13,237** |
| **Total Expense Objects:** | **$487,773** | **$471,239** | **$569,027** | **$628,500** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| CITY CLERK | GEARY | MICHAEL | $184,390.00 | x | | |
| ASSISTANT CITY CLERK | GITSCHIER | ANGELA | $124,583.94 | x | | |
| HEAD CLERK GRADE 21/35HR | CHOATE | DAVID | $61,826.70 | x | | |
| HEAD CLERK GRADE 21/35HR | GONZALEZ | ELIZABETH | $61,826.70 | x | | |
| HEAD CLERK GRADE 21/35HR | WOZNIAK | KELLY | $61,826.70 | x | | |
| HEAD CLERK GRADE 21/35HR | BASTIEN | DARYL | $60,873.56 | x | | |
| HEAD CLERK GRADE 21/35HR | MONSALVE | ELSA | $59,936.04 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Elections



**Will Rosenberry**
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.The Election and Census Department directs all Municipal, State and Federal Elections, administers the campaign finance law for municipal candidates and committees and conducts the Annual Street Listing (Census) within the City of Lowell. The department is responsible for the maintenance of all voter and resident records, serves as a source of public information, provides voter education and outreach and encourages participation. The department is also responsible for the certification of all nomination papers, petitions, and ballot questions. 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 Elections & Census Department also processes all outgoing mail for the City.

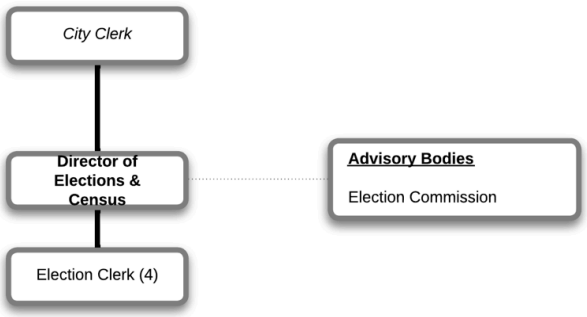
## Calendar Year 2024 Accomplishments

- Successfully onboarded new Director of Elections & Census.
- Reviewed and revised trainings, guidance and procedures for staff, poll workers and Election Commissioners

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2025 | **NEW** | Secure funding for the Annual Census and create online response system. |
| 2025 | **NEW** | Conduct a full review of the “street index”. |
| 2025 | **NEW** | Explore expanding mailroom operations and services. |
| 2025 | **NEW** | Coordinate with CASE to increase voter turnout. |

# Organizational Chart

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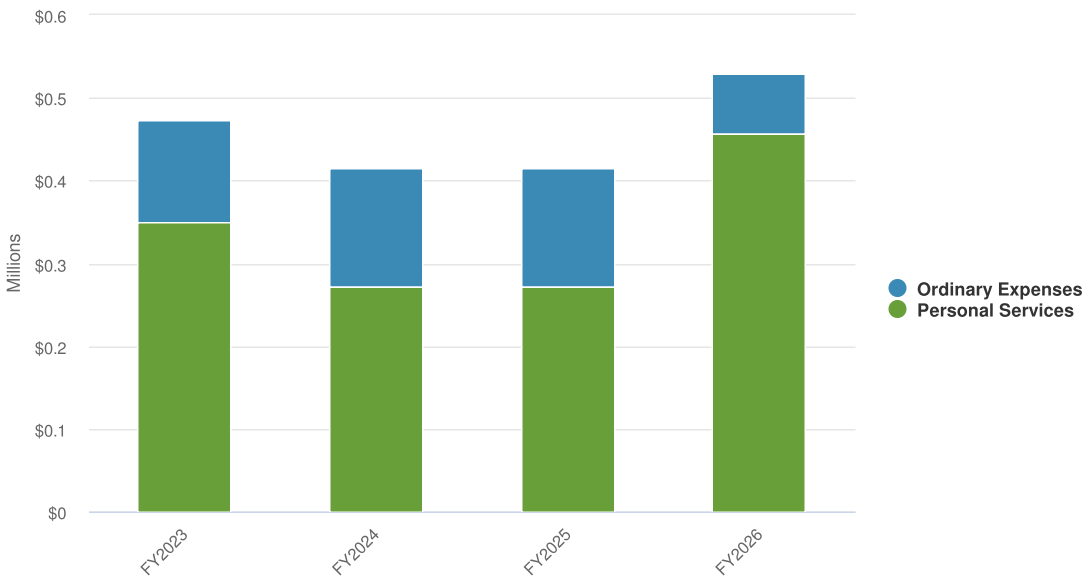
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $585,115 |
| Ordinary Expenses | $74,014 |
| **Total Personal Services and Ordinary Expenditures** | **$659,129** |
| *Other Funding Sources (see Financing Plan Below)* | *- $128,928* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$530,201** |

## Historical vs Next Fiscal Year Expenditures by Expense Type



**Personal Services and Ordinary Expenditures**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $585,115 |
| | ORDINARY EXPENDITURES | $74,014 |
| | ***Total Budgeted Expenditures*** | ***$659,129*** |
| | | FINANCING PLAN |
| | **TAXES** | $505,201 |
| *TAX LEVY* | *$505,201* | |
| | **CHARGES FOR SERVICES** | $153,928 |
| *ARPA FUNDING* | *$128,928* | |
| *INTEREST ON INVESTMENTS* | *$25,000* | |
| | ***Total Budgeted Revenues*** | ***$659,129*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $138,204 | $103,834 | $122,529 | $271,187 |
| S & W TEMPORARY | $189,488 | $137,023 | $175,000 | $165,000 |
| OVERTIME | $22,383 | $31,514 | $10,000 | $20,000 |
| **Total Personal Services:** | **$350,075** | **$272,371** | **$307,529** | **$456,187** |
| | | | | |
| **Ordinary Expenses** | | | | |
| PROFESSIONAL SERVICES | $28,928 | $20,520 | $14,350 | $14,350 |
| PRINTING & BINDING | $2,265 | $30,014 | $14,350 | $14,350 |
| CENSUS FORMS PRINTING | $25,487 | $39,834 | $16,850 | $16,850 |
| POSTAGE | $41,192 | $41,769 | $9,760 | $9,760 |
| VOTING MACHINE SUPPLIES | $12,825 | $4,340 | $14,350 | $14,350 |
| OFFICE SUPPLIES | $13,206 | $6,458 | $4,354 | $4,354 |
| **Total Ordinary Expenses:** | **$123,903** | **$142,935** | **$74,014** | **$74,014** |
| **Total Expense Objects:** | **$473,978** | **$415,306** | **$381,543** | **$530,201** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| DIR ELECTION AND CENSUS | ROSENBERRY | WILLIAM | $131,196.33 | x | | |
| ELECTION CLERK | PENH | YANIN | $68,484.76 | x | | |
| ELECTION CLERK | OCASIO MACHADO | KAYLEA | $66,705.82 | x | | |
| ELECTION CLERK | COUGHLIN | TIMOTHY | $64,557.45 | | x | |
| ELECTION CLERK | REYNOSO | PATRICIA | $64,370.95 | | x | |
| ELECTION COMMISSIONER | CLARK | LINDA | $1,200.00 | x | | |
| ELECTION COMMISSIONER | LAWRENCE | CANDACE | $1,200.00 | x | | |
| ELECTION COMMISSIONER | MURPHY | WILLIAM | $1,200.00 | x | | |
| ELECTION COMMISSIONER | POPE | JAMES | $1,200.00 | x | | |

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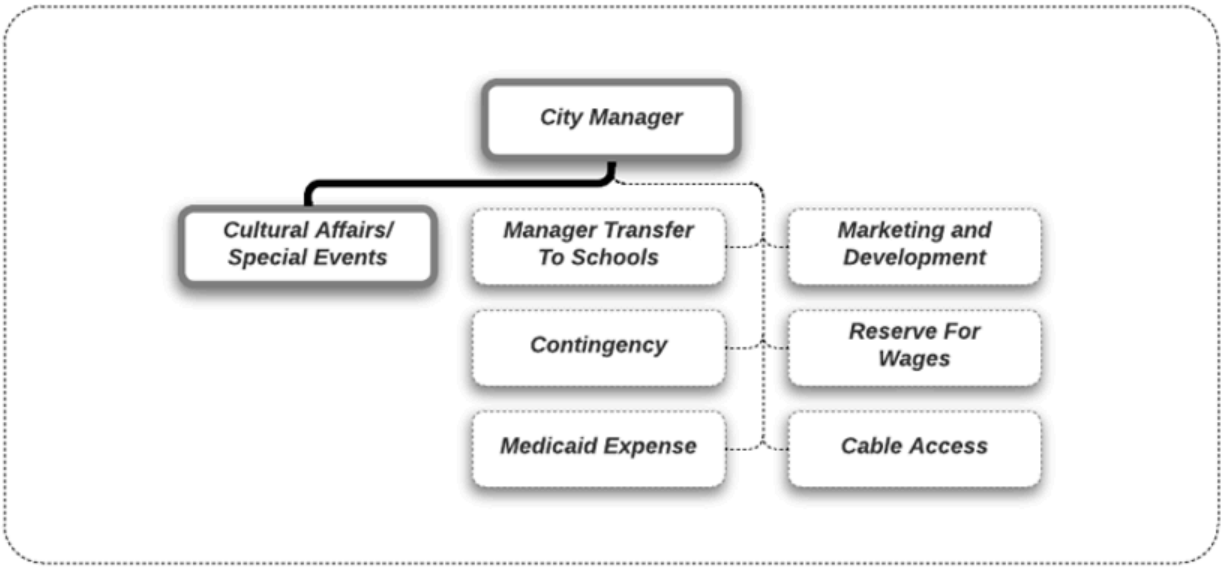
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# City Manager



**Thomas A. Golden, Jr**
City Manager

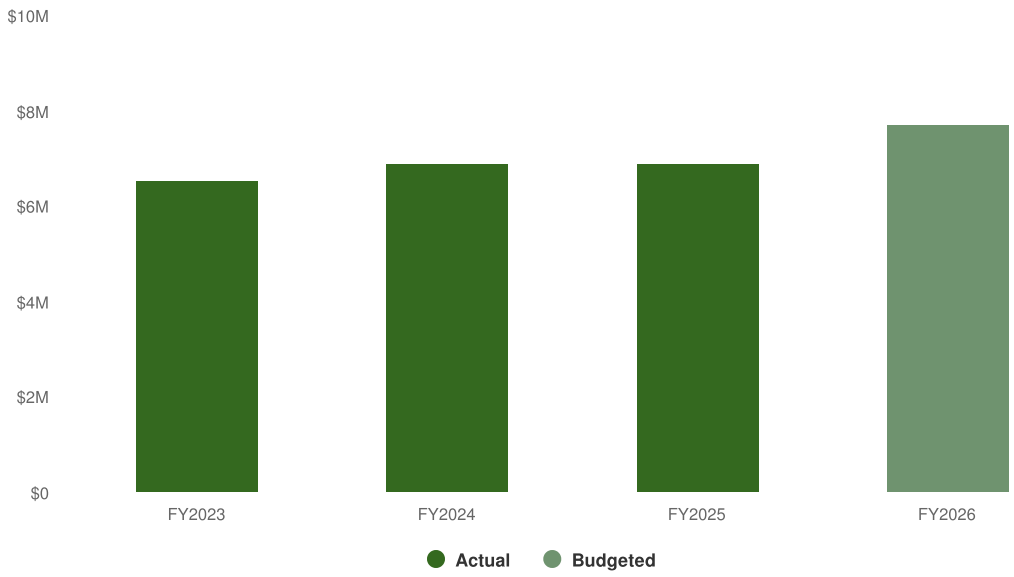


# City Manager - Expenditures Summary

***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.***

**$7,710,866** **$7,710,866**
(100.00% vs. prior year)

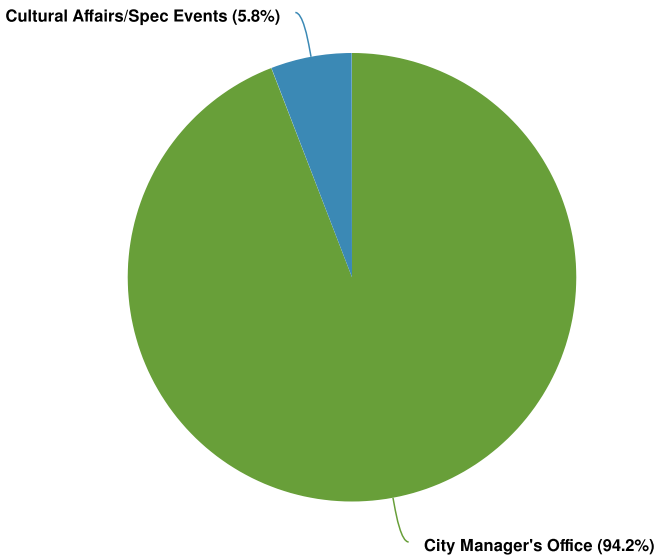
## City Manager Actual vs Proposed Budget



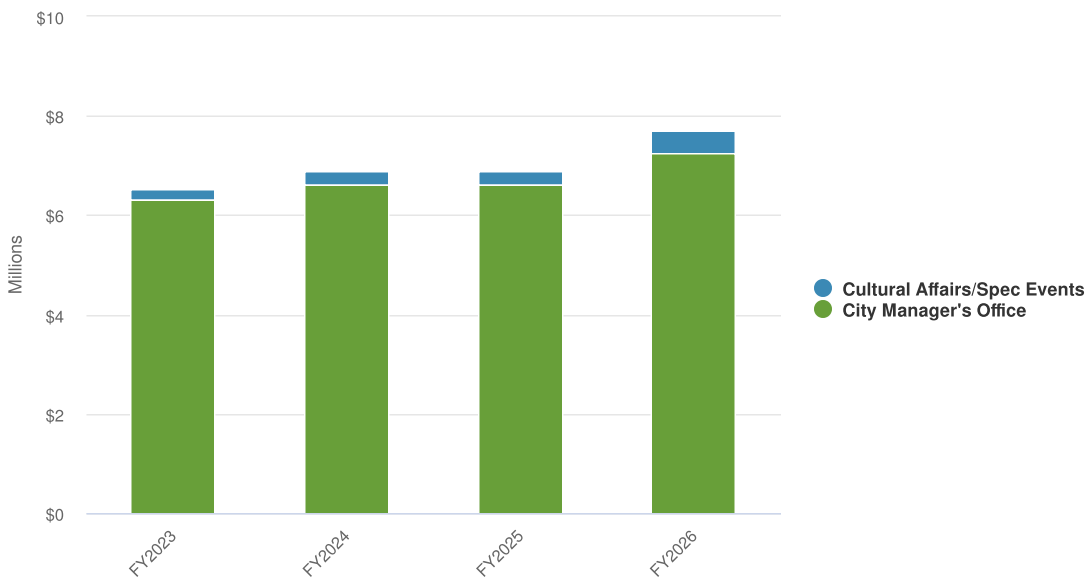
# City Manager - Expenditures by Function

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

## City Manager - Next Fiscal Year Expenditures by Function




## City Manager - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| City Manager's Office | $6,300,926.58 | $6,609,023.11 | $10,471,803.00 | $7,260,009.65 |
| Cultural Affairs/Spec Events | $232,662.02 | $271,731.19 | $417,619.00 | $450,855.90 |
| **Total General Government:** | **$6,533,588.60** | **$6,880,754.30** | **$10,889,422.00** | **$7,710,865.55** |
| **Total Expenditures:** | **$6,533,588.60** | **$6,880,754.30** | **$10,889,422.00** | **$7,710,865.55** |

# 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 include marketing development, cable access support, cultural affairs, and special events. Staff also supports the logistics of major events such as the WinterFest and the Folk Festival, among other special events.

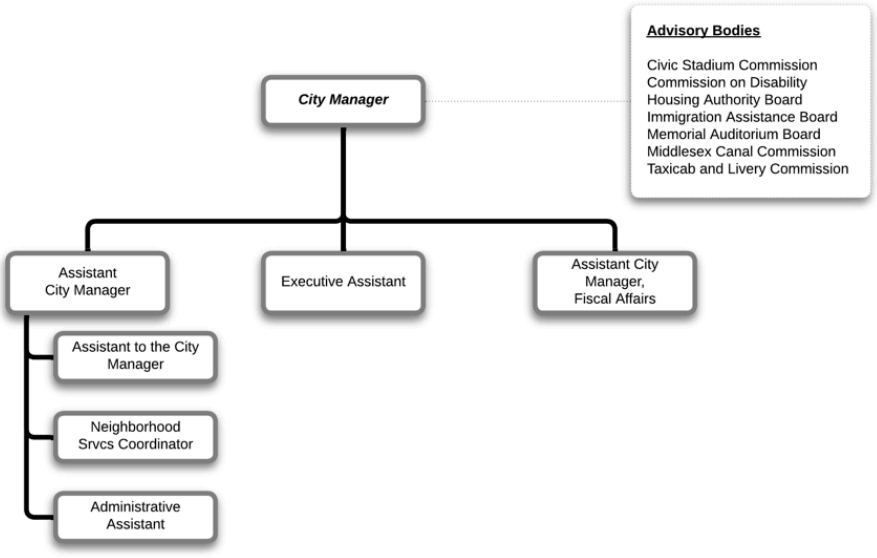
## Calendar Year 2024 Accomplishments

- In calendar year 2024 the city launched the customer service portal 311. With this launch it allows the residents to contact the relevant departments with any issues that they see in the community.
- For the first time in over a decade, Lowell's credit rating was increased by one of the major credit rating agencies, recognizing the work of the finance team and the good financial management of the CIty Council and the Administration, by increasing the city's rating to "Aa3". Read more by following this link
- Allocated $67.5 million in city-funded support to the Lowell Public Schools, and exceeded the net school spending ("NSS") requirement from the Commonwealth by $4.7 million for FY2024. The City is projected by the Commonwealth to exceed net school spending in FY2025 by $5.7 million.
- Oversaw major progress on some of the City's biggest capital projects. This includes but is not limited to: making major headway on roadway improvements and construction activity on the Lowell High School project. The City Manager's Office provided leadership for a completely revamped 5-year capital improvement plan for the Water Utility, to compliment the work ongoing in the Wastewater Utility.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Completed* | 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. This has been completed with the launch of 311 |
| 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. |
| **2025** | **NEW** | Manage the implementation of the reorganization of the Parks and Streets Divisions of DPW, using the recommendations and best practices included in the *Matrix Study of Parks & Streets*, completed in FY2024. |
| **2025** | **NEW** | Effectively manage and implement the remaining ARPA programs, using the remaining economic development funding, park improvement project funding, and other remaining federal dollars to implement the vision of the Lowell City Council and the residents of Lowell for the city's post-pandemic economic resurgence, as envisioned by the several public input sessions held during the ARPA study period. |
| **2025** | **NEW** | Further implement new and innovative ways to engage the community and actively promote and market the City of Lowell to the Merrimack Valley region, as well as to the greater area to promote economic development and spur increases to the tax base by attracting businesses to Lowell. |

# Organizational Chart

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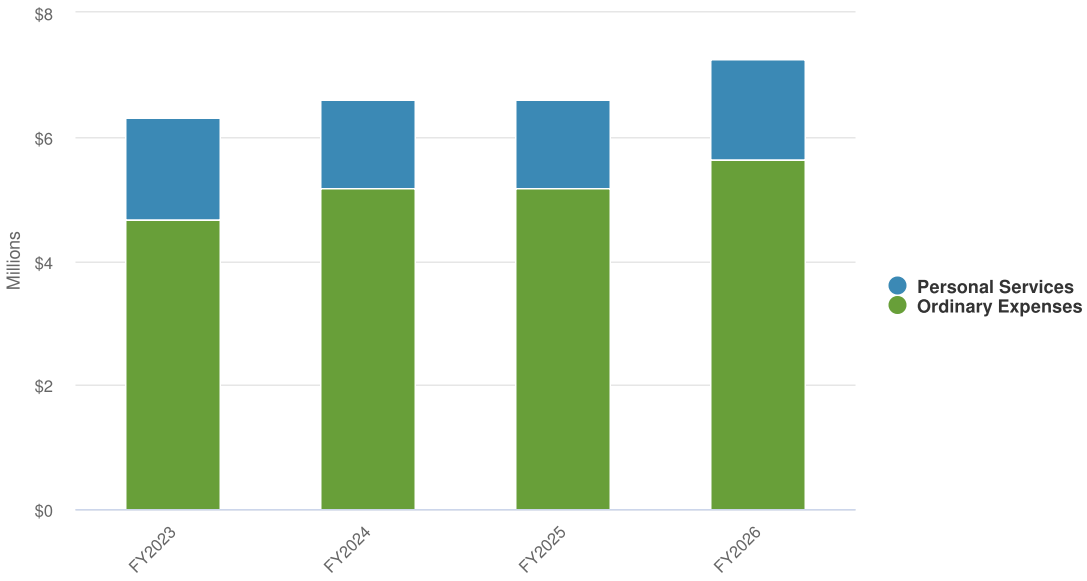
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,636,617 |
| Ordinary Expenses | $5,632,393 |
| **Total Personal Services and Ordinary Expenditures** | **$7,260,010** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$7,260,010** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: City Manager**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| **EXECUTIVE - OFFICE OF THE MANAGER** | $6,072,377 |
| *PERSONAL SERVICES* | *$1,488,734* |
| *ORDINARY EXPENDITURES* | *$4,583,643* |
| **MANAGER - MEDICAID EXPENSE** | $61,750 |
| *ORDINARY EXPENDITURES* | *$61,750* |
| **MARKETING DEVELOPMENT** | $565,250 |
| *PERSONAL SERVICES* | *$10,000* |
| *ORDINARY EXPENDITURES* | *$555,250* |
| **CONTINGENCY** | $118,750 |
| *ORDINARY EXPENSES* | *$118,750* |
| **CABLE ACCESS** | $366,883 |
| *PERSONAL SERVICES* | *$138,883* |
| *ORDINARY EXPENSES* | *$228,000* |
| **TRANSFER TO SCHOOL (GLRTHS/LPS)** | $75,000 |

| | | |
|---|---|---|
| *TRANSFER TO SCHOOL (GLRTHS/LPS)* | *$75,000* | |
| | ***Total Budgeted Expenditures*** | ***$7,260,010*** |
| | | *FINANCING PLAN* |
| | **TAXES** | $7,212,471 |
| *TAX LEVY* | *$1,808,867* | |
| *PERSONAL PROPERTY TAX* | *$4,472,290* | |
| *MEALS TAX* | *$931,341* | |
| | ***Total Budgeted Revenues*** | ***$7,260,010*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $640,821 | $588,766 | $748,670 | $830,195 |
| S & W TEMPORARY | $17,335 | $14,885 | $10,000 | $10,000 |
| OVERTIME | $0 | $0 | $10,000 | $0 |
| SW SICK LEAVE INCENTIVE PAY | $897,170 | $752,526 | $750,000 | $647,539 |
| SW OVERTIME | $0 | $7,285 | $0 | $10,000 |
| SALARIES - PERMANENT | $61,886 | $54,133 | $113,883 | $113,883 |
| STIPEND | $13,750 | $12,916 | $15,000 | $25,000 |
| **Total Personal Services:** | **$1,630,962** | **$1,430,511** | **$1,647,553** | **$1,636,617** |
| | | | | |
| **Ordinary Expenses** | | | | |
| OFFICE SUPPLIES | $3,492 | $9,150 | $4,500 | $4,500 |
| MISC-SUPPLIES-OTHER | $0 | $2,722 | $0 | $0 |
| DUES & SUBSCRIPTIONS | $2,758 | $3,769 | $2,000 | $2,000 |
| OUT OF STATE TRAVEL | $0 | $393 | $5,000 | $5,000 |
| SCHOOL-ELECTRICITY | $2,546,478 | $2,601,937 | $2,478,715 | $2,670,018 |
| SCHOOL-HEATING/GAS | $1,362,999 | $1,491,887 | $1,600,000 | $1,728,000 |
| REPAIR & MAINT-EQUIPMENT | $0 | $0 | $125 | $125 |
| LEASING EQUIP. & SERV. | $6,720 | $6,270 | $7,000 | $7,000 |
| MEDICAD REIMB.EXPENSE | $45,012 | $35,679 | $61,750 | $61,750 |
| PROFESSIONAL SERVICES | $28,315 | $91,298 | $50,000 | $50,000 |
| ADVERTISING | $418 | $0 | $1,730 | $1,730 |
| INS. PREMIUMS - OTHER | $10,898 | $8,995 | $13,750 | $13,750 |
| DATA PROC-EQUIP & SUPPLY | $0 | $0 | $500 | $500 |
| OFFICE FURNITURE & EQUIP | $676 | $0 | $1,000 | $1,000 |
| SALARY RESERVE | $0 | $0 | $3,530,160 | $0 |
| CONTINGENCY | $0 | $0 | $118,750 | $118,750 |
| MASS MUNICIPAL ASSOC DUES | $17,397 | $18,000 | $18,000 | $18,000 |
| IN-STA TRAVEL REIMB & SEM | $403 | $686 | $850 | $850 |
| TRANS REIMBURS.& SEMINARS | $4,657 | $4,515 | $10,000 | $10,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| CONFERENCES/SEMINARS/EDUC | $271 | $10,904 | $25,000 | $25,000 |
| LEGAL & FILING FEES | $8,616 | $20,280 | $50,000 | $50,000 |
| CONTRACTED SERVICES | $163,431 | $168,000 | $168,000 | $178,000 |
| MISC-SUPPLIES-OTHER | $0 | $0 | $500 | $500 |
| DUES & SUBSCRIPTIONS | $0 | $0 | $100 | $100 |
| PUBLIC ART/MAINTENANCE | $0 | $14,150 | $20,250 | $20,250 |
| PROF AUDITORIUM MANAGEMNT | $215,536 | $242,293 | $240,000 | $240,000 |
| MERRIMACK REPERTORY THEATRE | $25,000 | $35,000 | $20,000 | $20,000 |
| MARKETING | $96,491 | $188,787 | $175,000 | $150,000 |
| COMMUNICATIONS | $0 | $9,024 | $10,000 | $10,000 |
| LOWELL FESTIVAL | $64,811 | $100,509 | $100,000 | $100,000 |
| EQUIPMENT - OTHER | $50,000 | $50,000 | $36,570 | $36,570 |
| TRANSFER TO SCHOOL DEPT | $15,585 | $64,264 | $75,000 | $75,000 |
| MOSAIC LOWELL | | | | $25,000 |
| **Total Ordinary Expenses:** | **$4,669,965** | **$5,178,512** | **$8,824,250** | **$5,623,393** |
| **Total Expense Objects:** | **$6,300,927** | **$6,609,023** | **$10,471,803** | **$7,260,010** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| CITY MANAGER | GOLDEN | THOMAS | $276,158.00 | x | | |
| ASST CITY MANAGER | MACHADO | SHAWN | $172,447.00 | x | | |
| ASST TO THE CITY MANAGER | BURGESS | DOREEN | $124,602.00 | x | | |
| EXECUTIVE ASSISTANT-MANAGER | DESROCHES | MELISSA | $114,660.00 | x | | |
| ADMIN ASSISTANT MNGRS OFFICE | KEENE | SEAN | $72,090.00 | x | | |
| NEIGHBORHOOD LIAISON | RUHMANN | ERIK | $70,238.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 an integral component of 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, the Busker Series, 4th of July, Halloween MonsterBash, City of Lights Parade and Celebration - as well as 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.

The Communications Team has expanded exponentially in 2024, with the hiring of a new Communications Coordinator, partnering with Communications staff at MassHire and the Workforce Investment Board to collaborate on city-wide projects like the Year in Review 2024 video presentation and Council booklet, as well as launching two Lowell Current newsletters—one for residents and one for local businesses. The Communications Team continues the work begun in 2023, expanding community engagement, streamlining efforts to inform the public, and continuing the dynamic approach to marketing and promotion of city events, helping the City reach a wider audience and keeping residents informed.

# Calendar Year 2024 Accomplishments

***CASE***

- Added a full-time staff member, Special Events Coordinator.
- Volunteer Fair: 21 organizations participated; 100 people attended.
- LCC granted over $135K in state funds to local organizations and individuals.
- Received a $35K grant from NEFA in partnership with the Cambodian Mutual Assistance Association (CMAA) for a mural in Cambodiatown.
- Creation and implementation of the Busker Series, collaborating with downtown businesses and local artists to provide outdoor entertainment and activities for visitors to Lowell, enhancing visitor experience to downtown Lowell.
- Build out of Art in City Hall, the goal is to install art in City Hall monthly to highlight local artists.
- The City permitted 7 public art pieces by community partners and funded 7 art projects.
- ARPA-funded public art projects completed: Let's Dance Lowell, Centralville Welcome Mural, The Water Dragon, North Common Welcome Mural, Acre Public Art Walk (which included 3 different murals), My Beautiful Mind Mural (a traffic-calming mural in front of City Hall).

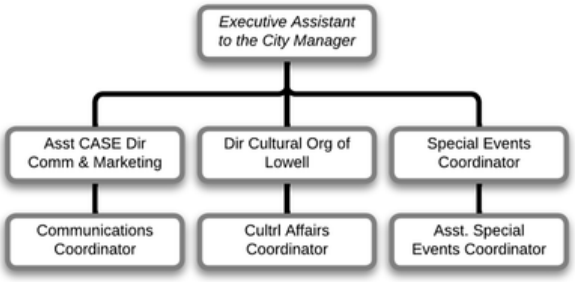
***Communications***

- Added a full-time staff member, Communications Coordinator.
- Partnered with MassHire and the Workforce Investment Board to create a Communications Team.
- Responsible for producing special projects for the City Manager's Office, such as the Year in Review 2024 video presentation to the City Council.
- Launched two newsletters, Lowell Current Residential and Lowell Current for Businesses.
- Social media engagement boosted to 134.8K accounts reached, 6.2K interactions.
- Created a commercial with a local artist which aired for City of Lights 2024 and reached just under 1 million viewers.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2023 | ***COMPLETE*** | Work with DPD on new plan for downtown Wayfinding |
| 2024 | ***COMPLETE*** | Start a pilot program with Refuge Lowell to paint Utility Boxes and Refuse barrels |
| 2024 | ***COMPLETE*** | Coordinate the installation of Lowell first City Wide Public Art Installation |
| 2024 | ***COMPLETE*** | Expand the City Communications Team |
| 2024 | ***COMPLETE*** | Disperse ARPA funds to Cultural Organizations and Public Artists |
| 2025 | *Ongoing* | Improve communication with residents and businesses--newsletters |
| 2025 | *Ongoing* | Rebranding City Assets |

# Organizational Chart

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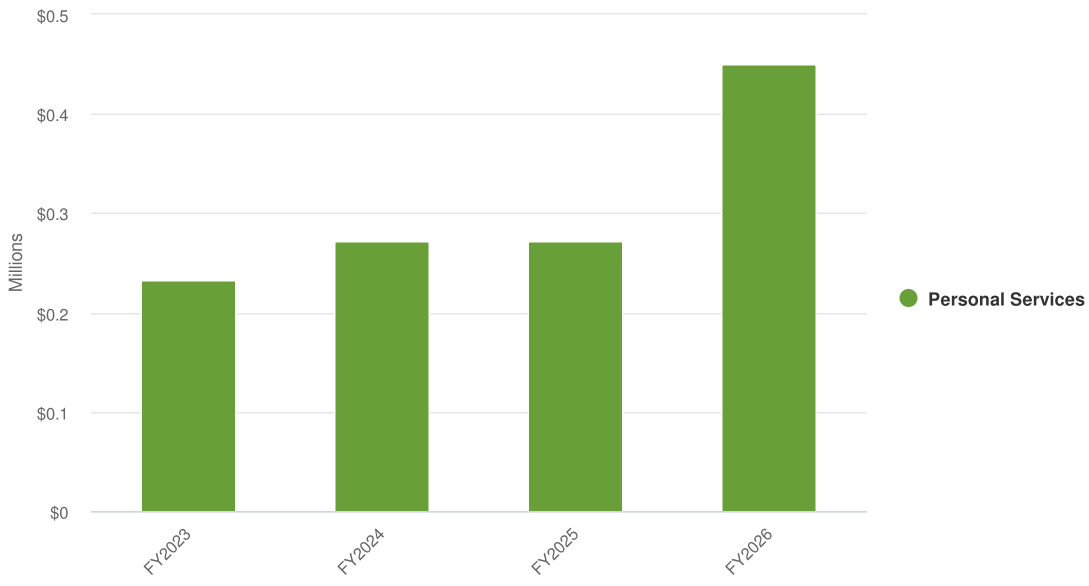
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $450,856 |
| Ordinary Expenses | $0 |
| **Total Personal Services and Ordinary Expenditures** | **$450,856** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$450,856** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: CASE**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $450,856 |
| | ORDINARY EXPENDITURES | $0 |
| | ***Total Budgeted Expenditures*** | ***$450,856*** |
| | | FINANCING PLAN |
| | **TAXES** | $450,856 |
| *TAX LEVY* | *$450,856* | |
| | ***Total Budgeted Revenues*** | ***$450,856*** |

==========

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SW SALARIES PERMANENT | $232,662 | $271,731 | $417,619 | $450,856 |
| **Total Personal Services:** | **$232,662** | **$271,731** | **$417,619** | **$450,856** |
| **Total Expense Objects:** | **$232,662** | **$271,731** | **$417,619** | **$450,856** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| DIRECTOR CULTURAL ORG OF LOWEL | CREWE | PETER | $108,665.57 | x | | |
| SPECIAL EVENTS COORDINATOR | DEI | ROBERTO | $91,274.49 | x | | |
| ASST CASE DIR COMM & MARKETING | SILK | DIANDRA | $85,200.45 | x | | |
| CULTRL AFFAIRS COORDINATOR | DUFFEY | ERIN | $64,507.17 | x | | |
| ASSISTANT SPECIAL EVENTS COORD | BOUCHER | SOPHIA | $50,604.11 | x | | |
| COMMUNICATIONS COORDINATOR | LOONIE | RYAN | $50,604.11 | x | | |

==========

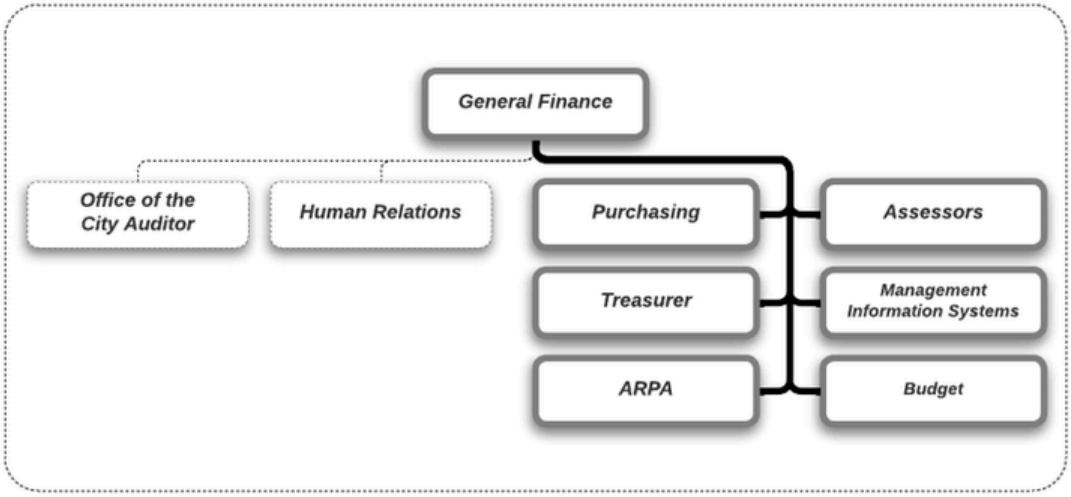
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Finance



**Conor Baldwin**
Assistant City Manager for Fiscal Affairs

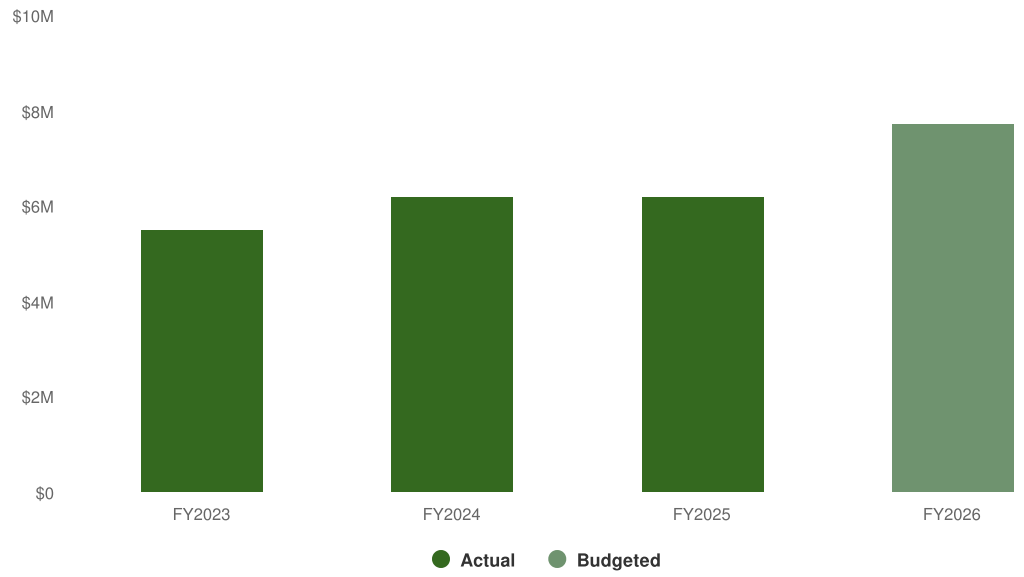


# Finance - Expenditures Summary

***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.***

**$7,736,422** **$7,736,422**
(100.00% vs. prior year)

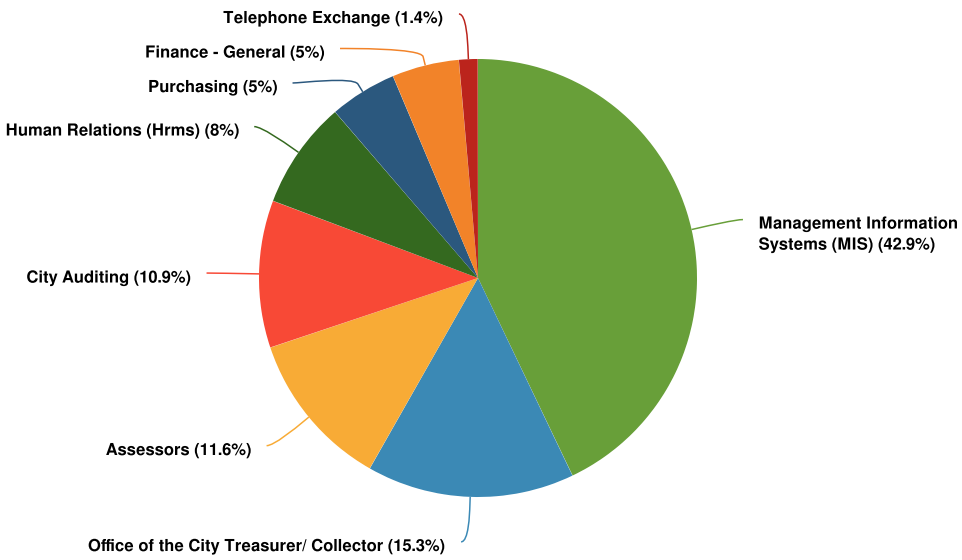
**Finance Actual vs Proposed Budget**



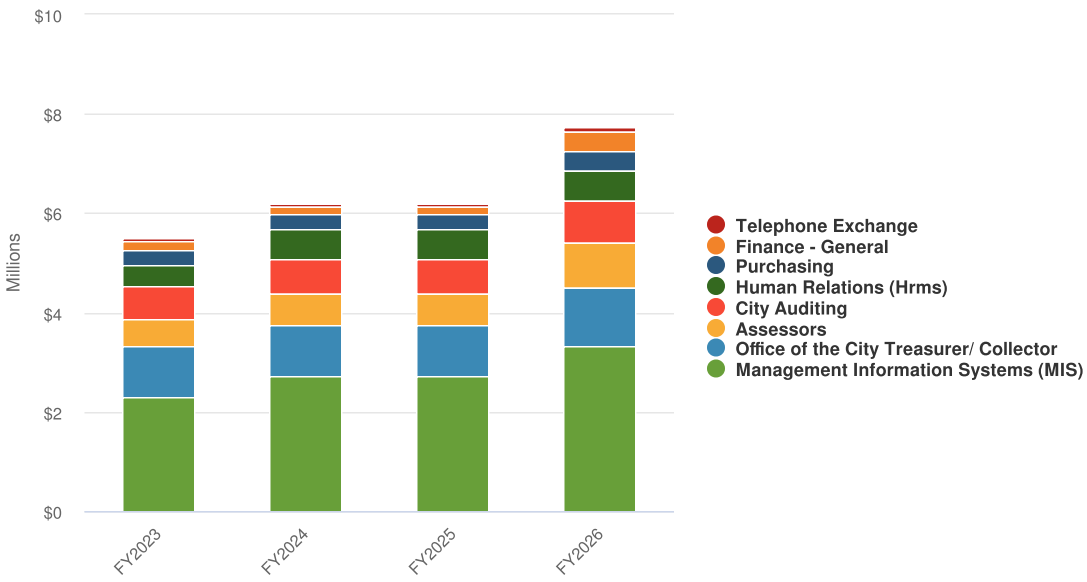
# Finance - Expenditures by Function

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

## Finance - Next Fiscal Year Expenditures by Function




## Finance - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Finance - General | | | | |
| Finance - General | $182,792.18 | $175,146.11 | $343,810.00 | $383,025.00 |
| **Total Finance - General:** | **$182,792.18** | **$175,146.11** | **$343,810.00** | **$383,025.00** |
| | | | | |
| City Auditing | $647,988.92 | $675,579.83 | $783,695.00 | $841,651.00 |
| **Total City Auditing:** | **$647,988.92** | **$675,579.83** | **$783,695.00** | **$841,651.00** |
| | | | | |
| Purchasing | $296,024.61 | $302,633.50 | $348,049.00 | $383,343.00 |
| **Total Purchasing:** | **$296,024.61** | **$302,633.50** | **$348,049.00** | **$383,343.00** |
| | | | | |
| Assessors | $543,023.64 | $648,631.76 | $871,890.00 | $899,145.00 |
| **Total Assessors:** | **$543,023.64** | **$648,631.76** | **$871,890.00** | **$899,145.00** |
| | | | | |
| Office of the City Treasurer/ Collector | $1,028,921.23 | $1,034,859.25 | $1,164,804.00 | $1,186,652.85 |
| **Total Office of the City Treasurer/ Collector:** | **$1,028,921.23** | **$1,034,859.25** | **$1,164,804.00** | **$1,186,652.85** |
| | | | | |
| Human Relations (Hrms) | $428,026.41 | $594,120.00 | $579,518.00 | $615,999.00 |
| **Total Human Relations (Hrms):** | **$428,026.41** | **$594,120.00** | **$579,518.00** | **$615,999.00** |
| | | | | |
| Management Information Systems (MIS) | $2,303,370.38 | $2,712,131.77 | $3,446,915.00 | $3,318,762.42 |
| **Total Management Information Systems (MIS):** | **$2,303,370.38** | **$2,712,131.77** | **$3,446,915.00** | **$3,318,762.42** |
| | | | | |
| Telephone Exchange | $77,212.26 | $58,775.74 | $117,844.00 | $107,844.00 |
| **Total Telephone Exchange:** | **$77,212.26** | **$58,775.74** | **$117,844.00** | **$107,844.00** |
| **Total General Government:** | **$5,507,359.63** | **$6,201,877.96** | **$7,656,525.00** | **$7,736,422.27** |
| **Total Expenditures:** | **$5,507,359.63** | **$6,201,877.96** | **$7,656,525.00** | **$7,736,422.27** |

# General Finance



**Conor Baldwin**
Assistant City Manager for Fiscal Affairs

***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 and the City Council.*

## Services Overview

The Finance Department is led by the City's Assistant City Manager for Fiscal Affairs and oversees all of the financial departments of the City. It prepares annual operating and capital budgets. The finance department also provides ongoing support of the budget throughout the year such as approving transfers, preparing quarterly reports, reviewing monthly data, and preparing trend analyses both within the various departments, as well as directly with the City Manager and the City Council. 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 2024 Accomplishments

- Increased the city's credit rating through Moody's Investor Service from "A1" to "Aa3". The increased credit rating to 'Aa3' will have a direct, financial impact on the city's budget, as the city's rating will help bolster competition on the sale of future general obligation debt and help to earn a lower interest rate on bonds, thereby reducing the city's borrowing costs for large financial obligations. (LHS construction project, and the $175 million in sewer separation work to be financed over the next decade in the wastewater enterprise)

- Received the GFOA's Distinguished Budget Presentation Award for the FY25 capital and operating budgets, with special recognition regarding the Capital Plan.

- 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, FY24, and projected for FY25.

- Increased the city "rainy day fund" to $21,019,846 million which has a direct effect on our bond rating;

- Implemented a digital budget book for fiscal year 2025. This is the first time the city has presented the budget in a interactive and digital format;

- Finished FY24 in balance and with $15,467,055 in "free cash".

- Presented a balanced FY2025 budget to the City Council;

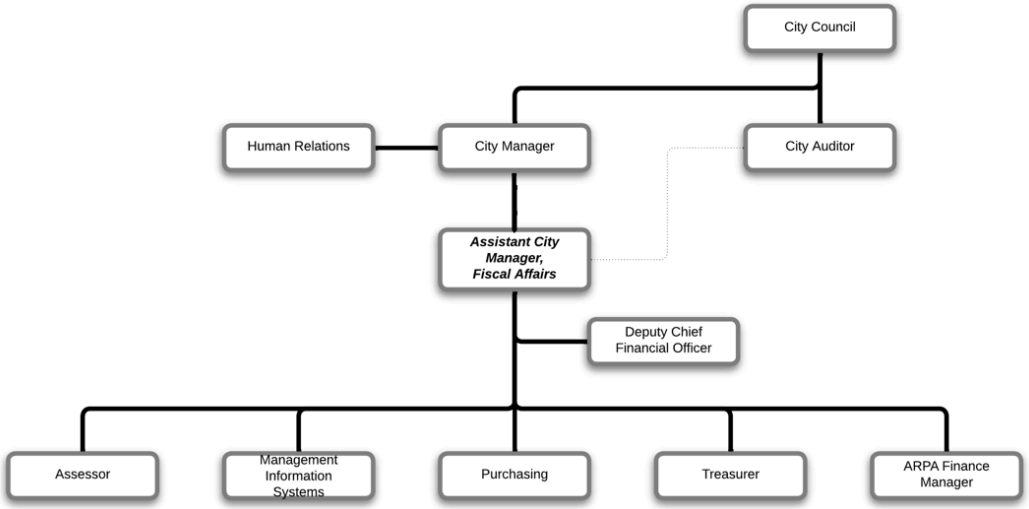
- Worked with Department Staff to resolve issues from the  Audit Management Letter.

- 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.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 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.<br><br>***Update**: For FY26, we were able to use a figure that was less than the amount used in FY25* |
| 2024 | *Ongoing* | Improve the city's credit rating, thereby decreasing the amount of interest paid from borrowing to finance capital projects such as the LHS Construction Project and the Sewer Separation project in the Wastewater Enteprise.<br><br>***Update:** In FY25, the credit rating agency, Moody's Investor Services,* |
| 2025 | **NEW** | Reassess the existing fiscal year budget book and assess how to reduce the quantity of material without compromising the quality of the material. |

# Organizational Chart

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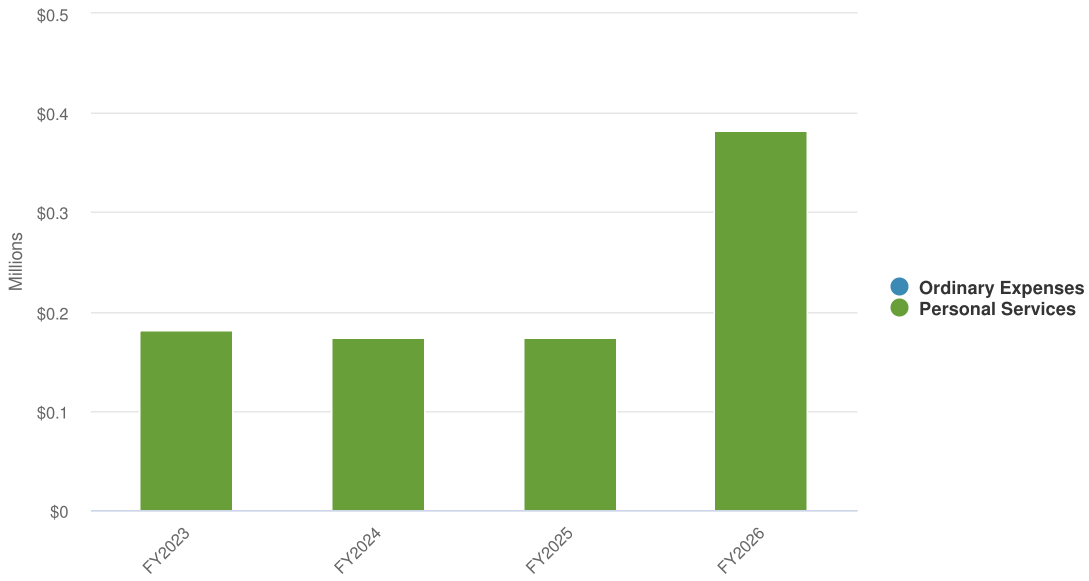
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $672,836 |
| Ordinary Expenses | $500 |
| **Total Personal Services and Ordinary Expenditures** | **$673,336** |
| *Other Funding Sources (see Financing Plan Below)* | *- $290,311* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$383,025** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: General Finance / Budget**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $672,836 |
| | ORDINARY EXPENDITURES | $500 |
| | ***Total Budgeted Expenditures*** | ***$673,336*** |
| | | FINANCING PLAN |
| | **CHARGES FOR SERVICES** | $290,311 |
| *ARPA FUNDING* | *$290,311* | |
| | **INTERGOVERNMENTAL REVENUE** | $382,525 |
| *STATE OWNED LAND* | *$382,525* | |
| | ***Total Budgeted Revenues*** | ***$673,336*** |

==========

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Finance - General | | | | |
| SW SALARIES PERMANENT | $181,757 | $174,300 | $342,860 | $382,525 |
| **Total Finance - General:** | **$181,757** | **$174,300** | **$342,860** | **$382,525** |
| **Total Personal Services:** | **$181,757** | **$174,300** | **$342,860** | **$382,525** |
| | | | | |
| Ordinary Expenses | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Finance - General** | | | | |
| CREDIT CARD CHARGES | $35 | $181 | $0 | $0 |
| OFFICE SUPPLIES | $1,000 | $665 | $950 | $500 |
| **Total Finance - General:** | **$1,035** | **$846** | **$950** | **$500** |
| **Total Ordinary Expenses:** | **$1,035** | **$846** | **$950** | **$500** |
| **Total Expense Objects:** | **$182,792** | **$175,146** | **$343,810** | **$383,025** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| ACM FOR FISCAL AFFAIRS | BALDWIN | CONOR | $251,054.00 | x | | |
| DPTY CHIEF FINANCIAL OFFICER | BALL | AUSTIN | $131,471.00 | x | | |
| ARPA FINANCE MANAGE | FLYNN | BRENDAN | $131,471.00 | | x | |
| ARPA GRANT FISCAL COORDINATOR | FINOCCHIARO | JESSICA | $90,227.00 | | x | |
| ARPA ADMIN ASSISTANT | CHUN | KHEMARA | $68,613.00 | | x | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Office of the City Auditor



**Kelly Oakes**
Auditor

***Mission:***

*The primary mission of the City Auditor is to provide independent oversight of City finances. The department examines all accounts, books, and records and performs pre-audits of all invoices and payrolls submitted for payment by city departments. The Auditor also provides accurate, timely and consistent financial reporting and certification of various data used in the annual tax rate setting process.*

## Services Overview

The Auditing Department is responsible for the general oversight of all City financial records. This oversight includes processing and recording all 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,accuracy and available funding 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.

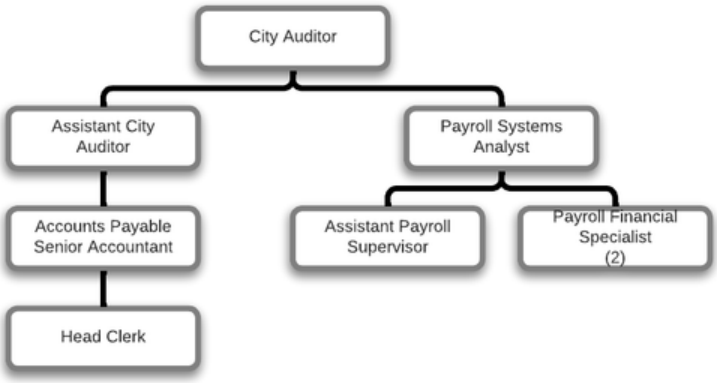
## Calendar Year 2024 Accomplishments

Being an auditor is not about making great accomplishments. We are tasked with verifying that others have followed the rules. We assist city departments in a variety of ways. In particular, we assist management in monitoring the design and proper functioning of internal control policies and procedures. In this capacity, the Auditing Department functions as an additional level of control and thus helps to provide reasonable assurance that the city is in compliance with applicable laws and regulations.

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Implement an electronic payment system for accounts payable, thus reducing the issuance of paper checks providing a more secure and efficient process. |
| 2024 | *Ongoing* | 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. |
| 2025 | **NEW** | |
| 2025 | **NEW** | |

# Organizational Chart

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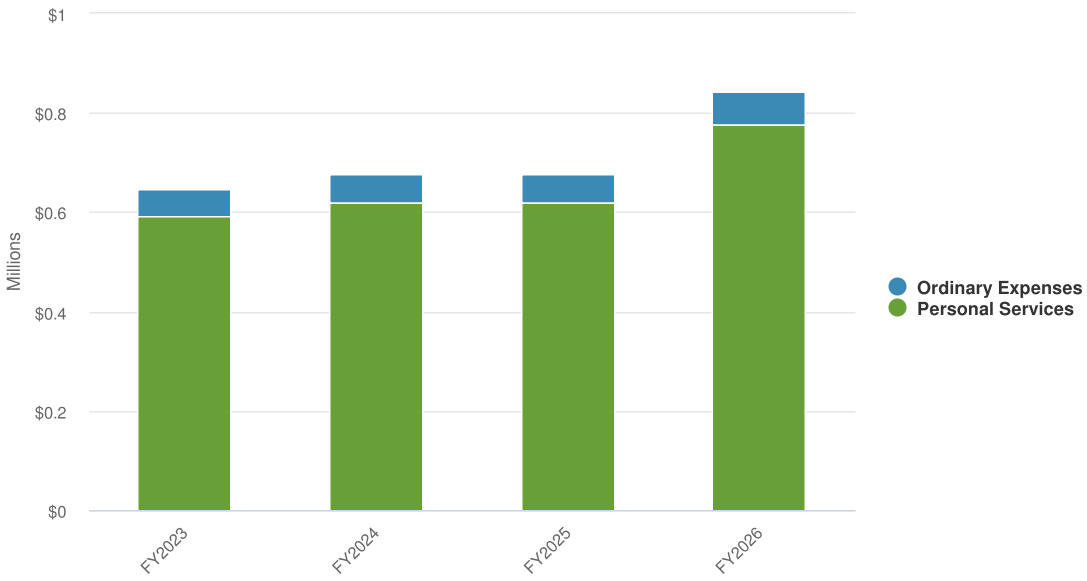
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $777,481 |
| Ordinary Expenses | $64,170 |
| **Total Personal Services and Ordinary Expenditures** | **$841,651** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$841,651** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Personal Services and Ordinary Expenditures**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $777,481 |
| ORDINARY EXPENDITURES | $64,170 |
| ***Total Budgeted Expenditures*** | **$841,651** |

| | FINANCING PLAN |
|---|---|
| **CHARGES FOR SERVICES** | $841,651 |
| *ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)* | *$841,651* |
| ***Total Budgeted Revenues*** | ***$841,651*** |

==========

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $573,394 | $611,108 | $709,525 | $777,481 |
| OVERTIME | $17,318 | $6,955 | $9,000 | $0 |
| **Total Personal Services:** | **$590,712** | **$618,062** | **$718,525** | **$777,481** |
| | | | | |
| **Ordinary Expenses** | | | | |
| INDEPENDENT AUDIT | $50,000 | $50,000 | $56,570 | $55,570 |
| LEASING EQUIP. & SERV. | $2,058 | $1,908 | $2,300 | $2,300 |
| FORMS & SUPPLIES | $4,419 | $5,508 | $5,000 | $5,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| LICENSE & FEES | $0 | $2 | $200 | $200 |
| IN-STA TRAVEL REIMB & SEM | $700 | $0 | $1,000 | $1,000 |
| INS. PREMIUMS - BONDS | $100 | $100 | $100 | $100 |
| **Total Ordinary Expenses:** | **$57,277** | **$57,518** | **$65,170** | **$64,170** |
| **Total Expense Objects:** | **$647,989** | **$675,580** | **$783,695** | **$841,651** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| AUDITOR | OAKES | KELLY | $185,000.00 | x | | |
| PAYROLL SYSTEM ANALYST | MARINO | KRISTIN | $118,000.00 | x | | |
| ASSISTANT CITY AUDITOR | OBEIRNE | KAREN | $109,738.00 | x | | |
| SENIOR ACCOUNTANT - AUDITING | LEBLANC | DIANE | $88,980.00 | x | | |
| ASST PAYROLL SUPERVISOR | RIOPELLE | LISA | $82,100.00 | x | | |
| FINANCE SPECIALIST P/R | MOLINA | DENISSE | $70,709.00 | x | | |
| FINANCE SPECIALIST P/R | SANTAW | KIRSTEN | $67,954.00 | x | | |
| HEAD CLERK GRADE 21/35HR | PACHECO | DANIELLA | $55,000.00 | x | | |

==========

**Footnote(s)**

1. Compiled during April 2025; 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 2024 Accomplishments

- Electronic purchase orders have reached over 55%, 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 60 new vendors per month, over 720 new vendors added for the year.
- Processed 144 sealed bids for FY25.
- Continue to assist with phone calls for various departments.
- 665 contract requests were processed through this office, including MSBA boiler contracts for Schools.
- Other Contracts: Freshman Academy Mechanical Project, Water Lagoon and Granular Activated Carbon replacements, Designs for: Cawley Stadium, LMA Ramp and Stair projects, St Louis Sponge Park, Clemente Park, Durkin Park, Jackson Street Park, O'Donnell, Maquire, North Common and Hadley Parks. City Hall Bathroom design and construction bids. City Hall Elevator design bid, the Garage renovation project.

## Strategic Goals, Objectives, and Progress

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

# Organizational Chart

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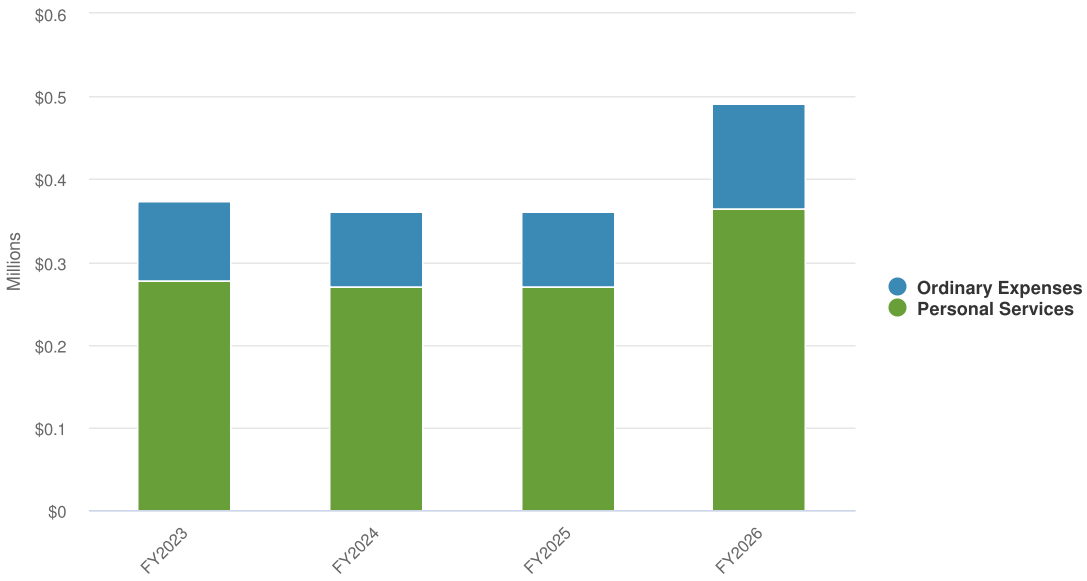
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $365,223 |
| Ordinary Expenses | $125,964 |
| **Total Personal Services and Ordinary Expenditures** | **$491,187** |
| *Other Funding Sources (see Financing Plan Below)* | - $0 |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$491,187** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Personal Services and Ordinary Expenditures**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $365,223 |
| ORDINARY EXPENDITURES | $125,964 |
| ***Total Budgeted Expenditures*** | **$491,187** |

| | FINANCING PLAN |
|---|---|
| **CHARGES FOR SERVICES** | $491,197 |
| *ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)* | *$491,197* |
| ***Total Budgeted Revenues*** | ***$491,187*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $277,710 | $270,219 | $329,623 | $364,917 |
| S & W HOLIDAY | $0 | $0 | $306 | $0 |
| SW LONGEVITY | $305 | $305 | $0 | $306 |
| **Total Personal Services:** | **$278,016** | **$270,524** | **$329,929** | **$365,223** |
| | | | | |
| **Ordinary Expenses** | | | | |
| REPAIR & MAINT-EQUIPMENT | $486 | $500 | $500 | $500 |
| ADVERTISING | $14,820 | $29,249 | $14,875 | $14,875 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| PRINTING & BINDING | $150 | $150 | $150 | $150 |
| OFFICE SUPPLIES | $1,458 | $1,396 | $1,500 | $1,500 |
| DUES & SUBSCRIPTIONS | $317 | $280 | $317 | $317 |
| TRANS REIMBURS.& SEMINARS | $778 | $534 | $778 | $778 |
| PROFESSIONAL SERVICES | $77,212 | $58,776 | $117,844 | $107,844 |
| **Total Ordinary Expenses:** | **$95,221** | **$90,885** | **$135,964** | **$125,964** |
| **Total Expense Objects:** | **$373,237** | **$361,409** | **$465,893** | **$491,187** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| PURCHASING AGENT | VAUGHN | PAUL | $146,753.07 | x | | |
| DEPUTY PURCHASING/COMPL OFFCR | THEMELIS | PAMELA | $89,658.36 | x | | |
| HEAD ADMINISTRATIVE CLERK 35HR | LIN | KARA SOKRA | $66,679.75 | x | | |
| HEAD CLERK GRADE 21/35HR | BENNETT | DONNA | $61,826.15 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)[1]

# 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 Assessing Department 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 29,611 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 Abutters List requests.

# Calendar Year 2024 Accomplishments

- Completed the Department of Revenue FY2025 interim year valuation of all Real ( 27,599 parcels) and Personal Property (2,012 accounts) throughout the City. The total assessed taxable value of $13,989,322,091 and $ 2,516,881,700 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 $ 2,879,555 in revenue for the city. This entailed reviewing and inspecting properties that had building permits issued from 7/1/2023 through 6/30/2024, including renovations, additions, and/or new construction.

- Reviewed and granted 518 personal exemptions for Low Income Seniors, Disabled Veterans, Blind and tax work-off programs.

- Administered 91,241 motor vehicle excise tax bills totaling $11,443,813 in motor vehicle excise tax

- Implemented online Motor Vehicle Abatements Applications to assist taxpayers and streamline processing

- Reviewed and granted 1,719 documented excise abatement applications and 98 excise exemptions

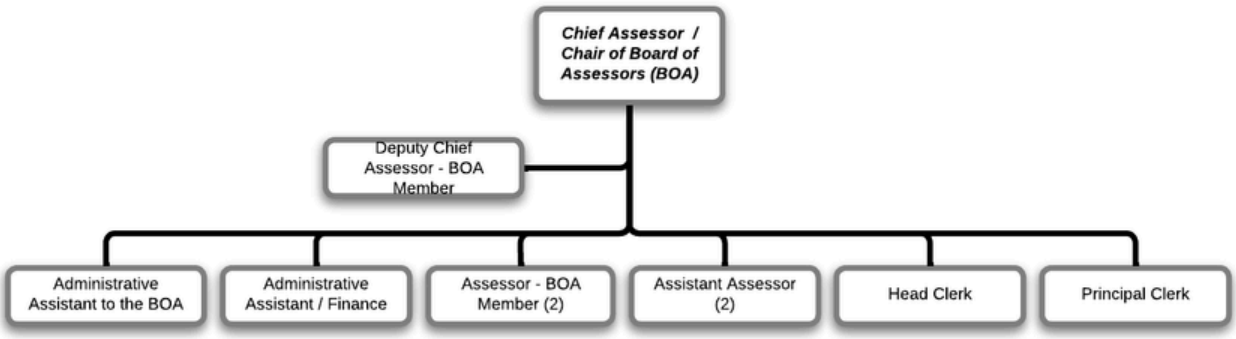
- Reviewed and analyzed 1,164 property deeds that were recorded at the No. Middlesex County Registry of Deeds. The corresponding ownership information was updated in the property database.

- Implemented PushPin (change detection software) review which identified 4800 parcels to review from aerial photography. This review enables us to ensure that the property data is complete and accurate in the system.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Work with MIS to implement field technology to assist with property inspections and identification of new growth by using mobile tablets |
| 2025 | **NEW** | Implement an online application for annual filings of Forms of List and Income and Expense Data |
| 2025 | **NEW** | Complete the 10-year cyclical inspection cycle by Calendar Year 2026 (to meet DOR Certification Standards) |
| 2025 | **NEW** | Enhance Public Relations/Transparency: Demystify the Assessment Valuation process by providing public outreach via attendance at Neighborhood Meetings, Powerpoint for posting to LTC and information section on Assessor's webpage. |

# Organizational Chart

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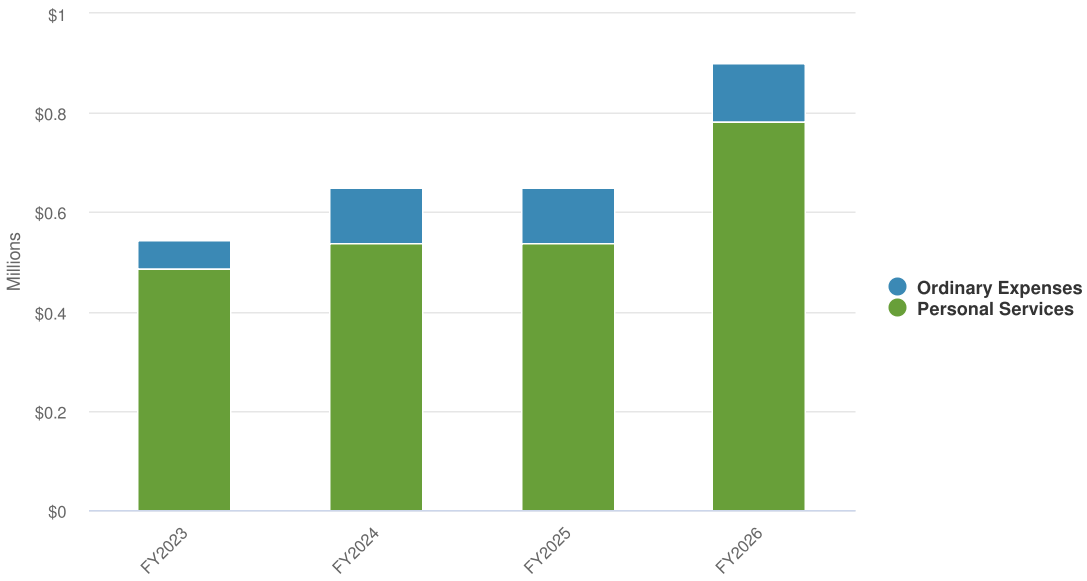
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $781,102 |
| Ordinary Expenses | $118,043 |
| **Total Personal Services and Ordinary Expenditures** | **$899,145** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$899,145** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Personal Services and Ordinary Expenditures**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $781,102 |
| ORDINARY EXPENDITURES | $118,043 |
| ***Total Budgeted Expenditures*** | **$899,145** |

| | | FINANCING PLAN |
|---|---|---|
| | **TAXES** | $892,645 |
| *TAX LIENS* | *$250,000* | |
| *PRO-FORMA TAX BILLS* | *$33,905* | |
| *RE PENALTY & INTEREST* | *$90,091* | |
| *RE RETURN FINE* | *$100,000* | |
| *L-OF TAX (VET/BLIND/SP)* | *$413,649* | |
| *GB BILL P&I* | *$5,000* | |
| | **INTERGOVERNMENTAL REVENUE** | $1,000 |
| *CONSTABLE FEES* | *$1,000* | |
| | **MISCELLANEOUS REVENUE** | $5,500 |
| *ASSESSORS' MISCELLANEOUS* | *$5,500* | |
| | ***Total Budgeted Revenues*** | ***$899,145*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| SALARIES - PERMANENT | $485,370 | $537,007 | $764,347 | $781,102 |
| **Total Personal Services:** | **$485,370** | **$537,007** | **$764,347** | **$781,102** |
| | | | | |
| **Ordinary Expenses** | | | | |
| REPAIR & MAINT-EQUIPMENT | $1,298 | $1,346 | $2,000 | $2,000 |
| APPRAISALS | $8,000 | $8,000 | $8,000 | $8,000 |
| PROF SERVICE-REVALUATION | $25,100 | $49,000 | $49,000 | $49,000 |
| ADVERTISING | $0 | $0 | $1,500 | $1,500 |
| PRINTING & BINDING | $65 | $546 | $1,000 | $1,000 |
| DATA PROC-EQUIP & SUPPLY | $299 | $7,376 | $18,500 | $18,500 |
| OFFICE SUPPLIES | $1,175 | $832 | $1,500 | $1,500 |
| TUITION REIMBURSEMENT | $2,909 | $5,233 | $5,000 | $5,000 |
| DUES & SUBSCRIPTIONS | $665 | $665 | $2,000 | $2,000 |
| TRANS REIMBURS.& SEMINARS | $6,270 | $14,777 | $9,500 | $20,000 |
| MISCELLANEOUS CHARGES | $89 | $141 | $0 | $0 |
| DATA PROCESSING-SPEC PROJ | $9,993 | $12,750 | $6,839 | $6,839 |
| LEASING EQUIP. & SERV. | $1,200 | $1,152 | $1,704 | $1,704 |
| OFFICE FURNITURE & EQUIP | $591 | $9,807 | $1,000 | $1,000 |
| **Total Ordinary Expenses:** | **$57,654** | **$111,625** | **$107,543** | **$118,043** |
| **Total Expense Objects:** | **$543,024** | **$648,632** | **$871,890** | **$899,145** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| ASSESSOR'S- DEPARTMENT HEAD | BRIDEAU | ELLEN | $163,403.98 | x | | |
| DEPUTY CHIEF ASSESSOR | RONDEAU | RYAN | $112,372.42 | x | | |
| ASSESSOR | HUGHES | CHRISTOPHER | $87,576.60 | x | | |
| ASSESSOR | LOMBARDO | AMY | $87,576.60 | x | | |
| ADMIN ASSISTANT/BOARD OF ASSES | PECH | CHORNAI | $76,941.26 | x | | |
| ADMIN ASSISTANT FINANCE ASSESR | CASHMAN | MELISSA | $69,080.41 | x | | |
| ASSISTANT ASSESSOR | FULLER | GREGORY | $64,192.23 | x | | |
| ASSISTANT ASSESSOR | MURPHY | CHASE | $60,821.07 | x | | |
| HEAD CLERK GRADE 21/35HR | NARTIFF | CORRIE | $57,637.10 | x | | |
| ANNUAL CHAIR STIPEND | ROTATES | ROTATES | $1,500.00 | x | | |
| PRINCIPAL CLERK GRADE 22 | VACANT | VACANT | $1.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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.

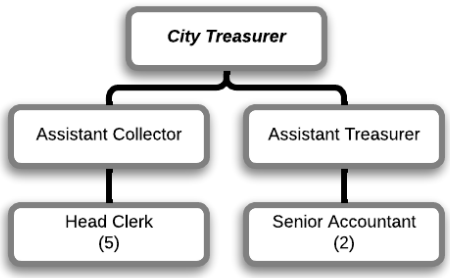
## Calendar Year 2024 Accomplishments

- Cash Deposit Management yielded $9.9M interest income in calendar 2024.
- Execution of Lockbox contract, effectively eliminating service fees, reducing $8K of annual expenses.
- Expedited the processing of FY24 tax takings ahead of Nov 1 tax law changes to ensure a clean cutoff for FY25.
- Worked in collaboration with the Law Department to initiate case filings with the Land Court.
- Offered payment plans for the collection of tax-title balances, enabling taxpayers achieve current status.
- Enhanced and formalized procedures to facilitate cross-training initiatives, fostering professional development and improving customer service.
- Implemented and integrated positive pay features to strengthen fund security and further reduce the risk of check fraud.
- Process improvements enabling the completion of monthly cash reconciliations within 30 to 45 days.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Implement updated cash management policies for city departments handling cash including school activity funds. |
| 2024 | ***COMPLETE*** | Work with MIS to migrate online merchant services to Tyler Payments. |
| 2025 | **NEW** | Collaborate with the Parking Department and LAZ to enhance cash controls and optimize revenue recognition processes. |
| 2025 | **NEW** | Engage and work in conjunction with Tyler Technology and IT support to test and implement new processes ensuring compliance with recent FY25 tax title law changes. |
| 2025 | **NEW** | Initiate Unclaimed Property program for uncashed payroll and accounts payable checks greater than 3 years old, in accordance with MGL Chapter 200A §9A. |

# Organizational Chart

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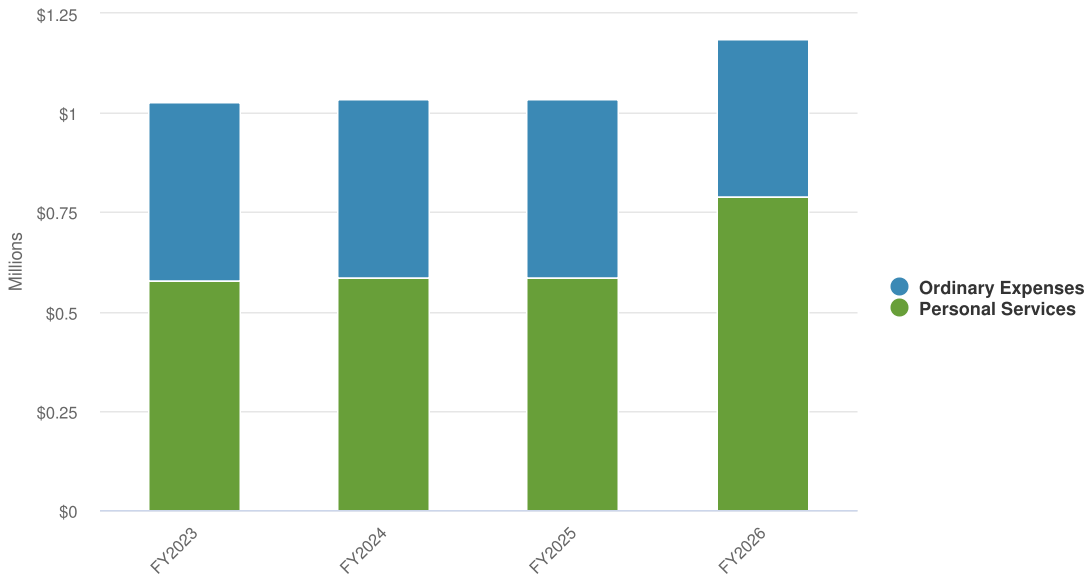
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $790,350 |
| Ordinary Expenses | $396,303 |
| **Total Personal Services and Ordinary Expenditures** | **$1,186,653** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,186,653** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Treasurer**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $790,350 |
| | ORDINARY EXPENDITURES | $396,303 |
| | ***Total Budgeted Expenditures*** | **$1,186,653** |
| | | FINANCING PLAN |
| | **TAXES** | $102,245 |
| *LIEN CERTIFICATES* | *$102,245* | |
| | **INTERGOVERNMENTAL REVENUE** | $878,834 |
| *INTEREST ON INVESTMENTS* | *$878,834* | |
| | **MISCELLANEOUS REVENUE** | $205,574 |
| *TREASURERS' MISCELLANEOUS* | *$205,574* | |
| | ***Total Budgeted Revenues*** | ***$1,186,653*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| SALARIES - PERMANENT | $577,451 | $586,619 | $738,501 | $790,350 |
| OVERTIME | $207 | $0 | $0 | $0 |
| **Total Personal Services:** | **$577,658** | **$586,619** | **$738,501** | **$790,350** |
| | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Ordinary Expenses | | | | |
| LEASING EQUIP. & SERV. | $5,228 | $5,228 | $6,500 | $6,500 |
| REPAIR & MAINT-EQUIPMENT | $1,470 | $1,470 | $2,000 | $2,000 |
| PROFESSIONAL SERVICES | $29,121 | $27,331 | $35,000 | $35,000 |
| BOND COUNSEL-BANKING SERV | $18,314 | $17,458 | $22,100 | $22,100 |
| POSTAGE | $278,752 | $270,881 | $197,563 | $167,563 |
| OFFICE SUPPLIES | $6,661 | $5,442 | $5,000 | $5,000 |
| DUES & SUBSCRIPTIONS | $140 | $280 | $150 | $150 |
| TRANSPORATION REIMBURSEMENT | $687 | $1,846 | $2,500 | $2,500 |
| TAX TITLE FEES | $67,098 | $74,448 | $150,490 | $150,490 |
| NO. MIDDLESEX AREA COMM | $39,359 | $40,343 | $0 | $0 |
| INS. PREMIUMS - BONDS | $4,433 | $3,513 | $5,000 | $5,000 |
| **Total Ordinary Expenses:** | **$451,263** | **$448,240** | **$426,303** | **$396,303** |
| **Total Expense Objects:** | **$1,028,921** | **$1,034,859** | **$1,164,804** | **$1,186,653** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| TREASURER/COLLECTOR PARK CLERK | PANAGIOTOPOULOS | THEODOROS | $142,862.04 | x | | |
| ASSISTANT TREASURER/HEAD CLERK | POIRIER | DUSTIN | $93,112.35 | x | | |
| ASST TAX COLLECTOR | HUNTER | STEPHANIE | $87,365.72 | x | | |
| SENIOR ACCOUNTANT | BUTT | DONNA | $77,716.60 | x | | |
| SENIOR ACCOUNTANT | LUNN | ITH | $76,308.29 | x | | |
| HEAD CLERK 37.5 GRADE 21B | FULLER | BIANCA | $64,115.29 | x | | |
| HEAD CLERK GRADE 39/37.5H | ADAMS | GILLIAN | $64,030.21 | x | | |
| HEAD CLERK 37.5 GRADE 21B | ORTIZ | GLADYS | $63,026.15 | x | | |
| HEAD CLERK 37.5 GRADE 21B | GONZALEZ | JUAN | $61,959.58 | x | | |
| HEAD CLERK 37.5 GRADE 21B | PEREIRA | ZENALIA | $59,853.63 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 2024 Accomplishments

- Actively participated in Employee Wellness Monthly Engagements
  - Rolled out during engagement included:
    - Free group meditation class during workday
    - Access to Microsoft's LinkedIn Learning Courses
    - Mini-Benefits Fair
    - Resume writing assistance

- Initiated employee open enrollment feedback survey

- Revision of Hiring Package
  - Updated forms
  - Reduce paperwork with eye towards moving to paperless distribution

- Initiated with Department Head review excessive use of Sick Leave
  - Established citywide review procedure that includes Sick Leave Counseling of employees with a pattern of excessive Sick Leave use

- Re-established random drug testing of all employees with a Commercial Driver's License (CDL)

- Supported public forum specifically for city employees who might be eligible for Student Loan Forgiveness

- Reduction HR paperwork
  - Published digital change of address and benefits form

- Maintained and updated 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

- Added supplemental insurance carrier AFLAC as a new employee option

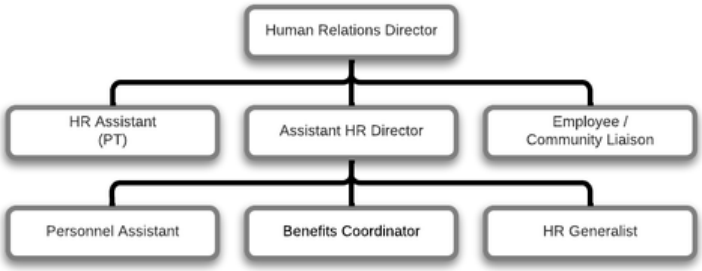
- Continued public engagements with presence at
  - Volunteer Fairs
  - Job Fairs

- Continued collaboration with MassHire to improve branding of the City as a positive place to work and grow.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Analyze data from time of hire to offer letter going out |
| 2024 | *Ongoing* | Review Exit interviews to capture more exit data |
| 2025 | **NEW** | Overhaul Onboarding process create more welcoming environment new hires across all departments |
| 2025 | **NEW** | Explore in collaboration with MIS improving paperless options for HR department operations maximizing MUNIS HR Module |
| 2025 | **NEW** | Making available new vision insurance coverage |

# Organizational Chart

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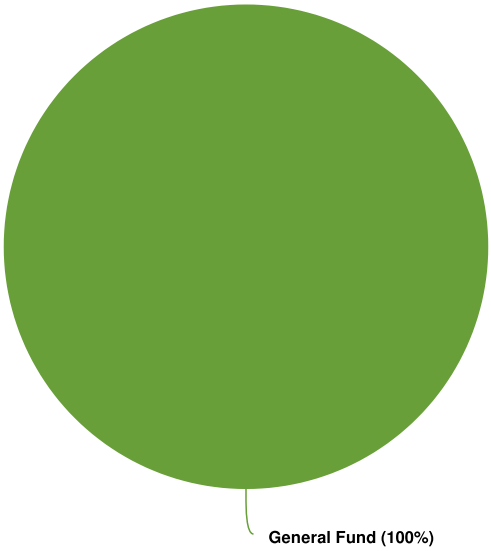
**Footnote(s)**

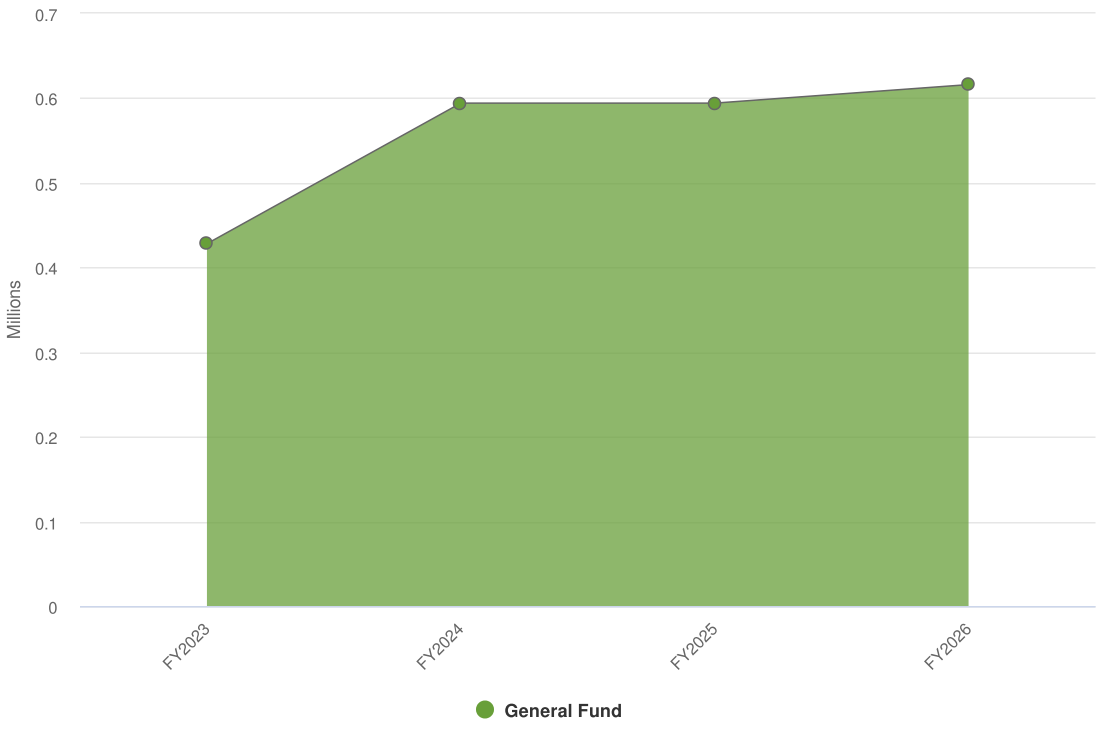
1. Compiled during April 2025; subject to change

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

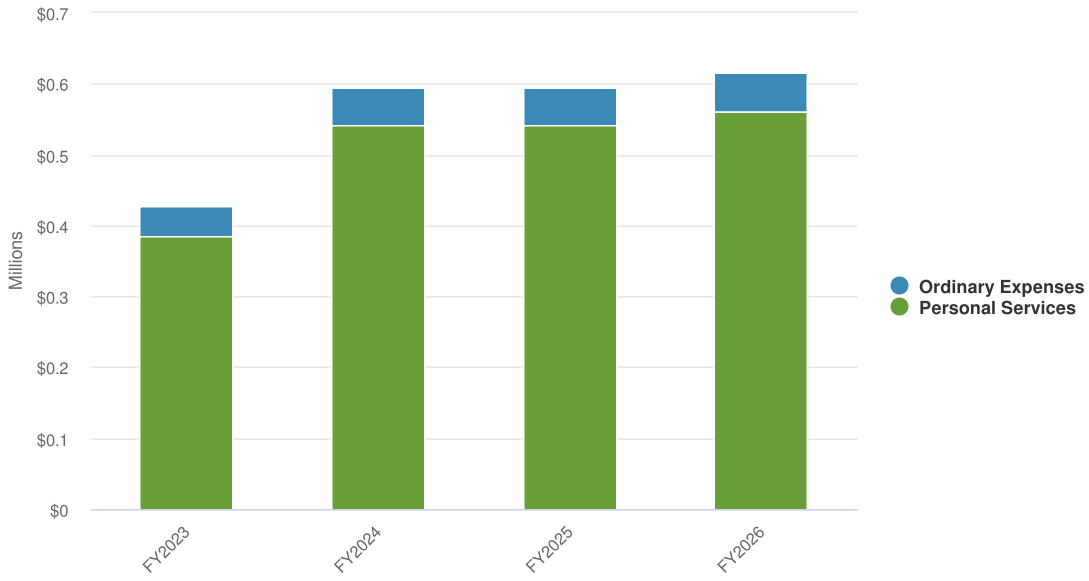



| Name | FY2021 Actual | FY2024 Original Budget | FY2024 Revised Budget | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| DRUG PROGRAM | $0.00 | $12,000.00 | $12,000.00 | $7,660.00 | $11,025.00 | $7,025.00 |
| ECONOMIC/PROF DEVELOPMENT | $435.14 | $1,000.00 | $1,000.00 | $344.00 | $1,000.00 | $1,000.00 |
| EMPLOYEE OF THE MONTH | $0.00 | $7,500.00 | $7,500.00 | $0.00 | $0.00 | $0.00 |
| PROFESSIONAL SERVICES | $6,074.52 | $5,500.00 | $5,500.00 | $0.00 | $5,000.00 | $2,500.00 |
| DEI Initiatives | $0.00 | $30,000.00 | $30,600.00 | $29,880.07 | $30,000.00 | $30,000.00 |
| PRE-EMPLOYMENT PHYSICALS | $9,025.00 | $11,000.00 | $11,000.00 | $11,000.00 | $11,000.00 | $11,000.00 |
| ADVERTISING | $1,200.00 | $5,000.00 | $5,000.00 | $1,583.15 | $5,000.00 | $2,500.00 |
| PRINTING & BINDING | $1,109.00 | $1,500.00 | $1,500.00 | $1,500.00 | $1,500.00 | $500.00 |
| OFFICE SUPPLIES | $315.85 | $650.00 | $650.00 | $606.88 | $650.00 | $650.00 |
| DUES & SUBSCRIPTIONS | $550.00 | $550.00 | $550.00 | $325.00 | $550.00 | $550.00 |
| TRANS REIMBURS.& SEMINARS | $0.00 | $150.00 | $150.00 | $0.00 | $150.00 | $150.00 |
| MISCELLANEOUS CHARGES | $251.00 | $150.00 | $150.00 | $77.35 | $150.00 | $150.00 |
| SALARIES - PERMANENT | $327,311.90 | $495,610.00 | $517,450.00 | $541,143.55 | $513,493.00 | $559,974.00 |
| S & W LONGEVITY | $147.23 | $148.00 | $148.00 | $0.00 | $0.00 | $0.00 |
| **Total General Fund:** | **$346,419.64** | **$570,758.00** | **$593,198.00** | **$594,120.00** | **$579,518.00** | **$615,999.00** |

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $624,310 |
| Ordinary Expenses | $56,025 |
| **Total Personal Services and Ordinary Expenditures** | **$680,335** |
| *Other Funding Sources (see Financing Plan Below)* | *- $64,336* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$615,999** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: HR**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $624,310 |
| | ORDINARY EXPENDITURES | $56,025 |
| | ***Total Budgeted Expenditures*** | **$680,335** |
| | | FINANCING PLAN |
| | **INTERGOVERNMENTAL REVENUE** | $680,335 |
| *MEDICAID REIMBURSEMENT* | *$615,999* | |
| *MASSHIRE FUNDING* | *$64,336* | |
| | ***Total Budgeted Revenues*** | ***$680,335*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $385,361 | $541,144 | $513,493 | $559,974 |
| S & W LONGEVITY | $147 | $0 | $0 | $0 |
| **Total Personal Services:** | **$385,509** | **$541,144** | **$513,493** | **$559,974** |
| | | | | |
| **Ordinary Expenses** | | | | |
| DRUG PROGRAM | $0 | $7,660 | $11,025 | $7,025 |
| ECONOMIC/PROF DEVELOPMENT | $990 | $344 | $1,000 | $1,000 |
| EMPLOYEE OF THE MONTH | $1,000 | $0 | $0 | $0 |
| PROFESSIONAL SERVICES | $5,437 | $0 | $5,000 | $2,500 |
| DEI Initiatives | $19,026 | $29,880 | $30,000 | $30,000 |
| PRE-EMPLOYMENT PHYSICALS | $11,000 | $11,000 | $11,000 | $11,000 |
| ADVERTISING | $2,700 | $1,583 | $5,000 | $2,500 |
| PRINTING & BINDING | $1,273 | $1,500 | $1,500 | $500 |
| OFFICE SUPPLIES | $650 | $607 | $650 | $650 |
| DUES & SUBSCRIPTIONS | $325 | $325 | $550 | $550 |
| TRANS REIMBURS.& SEMINARS | $0 | $0 | $150 | $150 |
| MISCELLANEOUS CHARGES | $116 | $77 | $150 | $150 |
| **Total Ordinary Expenses:** | **$42,518** | **$52,976** | **$66,025** | **$56,025** |
| **Total Expense Objects:** | **$428,026** | **$594,120** | **$579,518** | **$615,999** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| HUMAN RELATIONS DIRECTOR | OSBORNE | NEIL | $154,855.33 | x | | |
| ASSISTANT HUMAN RESOURCES MGR | DONOHUE | RENEE | $97,636.66 | x | | |
| EMPLOYEE / COMMUNITY LIAISON | DOMINGUEZ | INEABELLE | $96,066.83 | x | | |
| HUMAN RELATIONS ASSISTANT | BROGAN | LYNN | $73,030.16 | x | | |
| HEALTH BENEFITS COORDINATOR | FREITAS | LINDA | $73,030.16 | x | | |
| HR GENERALIST | DUPRAS | BRENDA | $65,354.32 | x | | |
| HUMAN RELATIONS ASSISTANT HRLY | DO | NANCY | $64,336.27 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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

The Management Information Systems (MIS) Department 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. As modern telephony systems, cable television, video technology, security access, smart devices, "bring your own devices", mobile devices, remote access, and other new and emerging technologies have converged, integrated, and linked into the city's various MIS systems, MIS is increasingly called upon to be involved in their implementation and support and strives to ensure that the technology employed by the city is practical, consistently implemented, properly utilized, fully operational, effectively secured and current.

Effective July 2024, MIS was restructured in order to consolidate technology governance by realigning the Police and Fire technology teams along with technology personnel from the Pollard Memorial Library and MassHire Career Center under a single MIS umbrella. This consolidation was designed to ensure that the technology throughout the organization is properly aligned, implemented, licensed, secured, supported, and administered according to government industry best practices. This consolidation has allowed MIS to create new technology teams focused on delivering long-term sustainable technical solutions and support services throughout the city in a more consistent manner, as described below.

**MIS Administration and Finance Team**
Managing project coordination/ management, reduction of costs, improvements in security, increased efficiencies, license/ contract management, grant/ financial oversight, strategic planning/ support, this team is responsible for all technology-related aspects of the city's government, and ensuring a comprehensive and cohesive approach to the implementation and use of technology throughout the city in accordance with the city's established technology roadmap, and in alignment with the Commonwealth of Massachusettes' and industry best practices and recommendations.

**MIS Applications Team**
Managing all the city's Enterprise Resource Planning (ERP) systems, GIS systems, 311 services, other business systems, and training of personnel on these systems and services, this team is responsible for the implementation, administration, security, development, training, and support of the city's critical applications across all departments, including public safety and schools.

**MIS Operations Team**
Managing all the city's help desk support, server systems, VoIP services, cybersecurity, continuity/ disaster recovery, and extensive local/ wide area network infrastructure solutions, this team is responsible for the implementation, administration, security, development, and support of critical operational infrastructure throughout the city.

**MIS Public Safety Team**
Managing all the Police and Fire public safety technology, including computer-aided dispatch systems, radio network infrastructure, and the 911 dispatch center, this team is responsible for the implementation, administration, security, development, and support of the city's critical public safety-related technology.

# Calendar Year 2024 Accomplishments

***MIS Administration and Finance Team***

- Successfully applied for, awarded, and received funding for the Municipal Local Cybersecurity Grant Program (MLCGP) through the MA Executive Office of Public Safety and Security's Office of Grants and Research (OGR) in order to assist with the development of cybersecurity incident response plans, conduct tabletop cybersecurity exercises, and expand the use of multifactor authentication tools to partner departments.
- Successfully applied for, awarded, and received funding for MA Cybersecurity Training Grant in order to provide cybersecurity training to city personnel.
- Successfully applied for, awarded, and received funding for the Cyber Resilient MA Grant to replace the existing Geographic Information System (GIS) Parcel Viewer system for roll-out during 2025.
- Successfully initiated the rewiring of the Library, leveraging the FCC E-Rate submission process for 2025-2026
- 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.
- Initiated a comprehensive assessment, inventory, and documentation of the city's overall technology resources.
- Initiated an MA Community Compact Grant application for the replacement of existing data backup and recovery solutions.
- Continued the roll-out and expansion of cloud-based IT documentation tools within the newly reorganized MIS Department in order to assist in operational and disaster preparedness.
- Continued to work on the city's video franchise license renewal with Comcast.
- Continued to work on the solicitation of alternative video franchise license options for the city.
- Continued to work on solicitation and negotiations with alternate Internet service providers for the city.
- Continued to work with regional municipal and state technology groups to assess best practices for current and emerging technologies.
- Continued to work on a detailed inventory of existing Verizon services within the city to identify additional cost savings long-term and began the process of consolidating services.

***MIS Applications Team***

- Successfully on-boarded additional personnel to ensure continuity and service levels required for the delivery of application services throughout the organization.
- Successfully transitioned the city's Enterprise Resources Planning (ERP) system from disaster recovery mode following the cyber-related event to a permanent Software as a Service (SaaS) environment.
- Successfully initiated the implementation of a new enterprise asset management (EAM) system designed to track all the city's assets and facilities, and manage all preventative and break/fix work orders.
- Successfully completed the GIS analysis for a variety of city projects such as the Acre Urban Renewal District, property analysis for the Law Department, Wastewater utility easements, Neighborhood voting districts, City-owned property, and Neighborhood Park and recreational areas.
- Continued the implementation of a new constituent services enterprise service request (311/ESR) system, and prepared for the migration from the prior system to a new one.
- Continued the implementation of the online applicant tracking system for online job postings as requested by HR.
- Continued the implementation of employee self-service tools including online time and attendance entry, time off requests, and other personnel systems.
- Continued the implementation of advanced time and attendance management tools, including time clocks.
- Continued the implementation of document management tools 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 the implementation and migration of animal license management tools.
- Continued the implementation of field access tools for the Water Department.
- Continued the implementation of field access violation citation tools for code enforcement personnel.
- Continued the implementation of citizen self-service tools including online permit application entry/ look-up/ and payment.
- Continued the implementation of a new online payment system.
- Continued the development of Enterprise GIS systems to enable workflow for mobile data entry, sewer video inspection integration, and contractor data access.
- 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) data and information display.

**MIS Operations Team**

- Successfully on-boarded additional personnel to ensure continuity and service levels required for the delivery of operations throughout the organization.
- Successfully managed 12,755 help desk work order request tickets across multiple MIS Teams.
  - Opened: 9,972 tickets with an additional 2,105 sub-assigned tickets
  - Completed: 10,603 tickets and an additional 2,152 sub-assigned tickets
- Successfully implemented project management for non-break/ fix requests in order to manage more requests whose nature is more complex, involved, or require additional planning.
- Successfully implemented EntraID cloud to cloud backup, leveraging new features in our existing Cloud backup offering.
- Successfully implemented drive encryption on city systems to improve the security baseline of devices.
- Successfully implemented cloud-based security information and event management (SIEM) in order to add comprehensive threat detecting and centralized logging.
- Successfully completed cybersecurity health checks with the Executive Office of Technology Services and Security from the state to establish and identify a baseline of the city's current cybersecurity footprint.
- Successfully initiated the comprehensive review and assessment of an updated hardware platform for desktop use across all MIS Teams and throughout the organization.
- Successfully initiated planning for the October 2025 scheduled "end of life" phase of Microsoft Windows.
- Successfully initiated the use of Intune autopilot for desktop refresh/ roll-out.
- Successfully initiated cybersecurity health checks with the School Department to identify a baseline of their current cybersecurity footprint.
- Successfully initiated various recalling/ rewiring projects throughout the city.
- Successfully completed new fiber build-out at various city garages for deployment and integration of new gates and revenue collection systems.
- Successfully completed the overhaul of all wireless network services throughout all city buildings and public safety facilities.
- Continued the migration of a variety of the city's infrastructure components into the government cloud space.
- Continued enrollment and participation in CISA Malware Domain, Cyber Hygiene Services related to vulnerability/ web application scanning.
- Continued to work closely with Public Safety and School MIS Teams on a variety of network projects, including the impact of the LHS project on network infrastructure components.
- Continued the implementation of new switching systems in order to upgrade the city's network infrastructure.
- Continued to work on the migration/ integration/ consolidation of various monitoring systems into the managed public safety system.

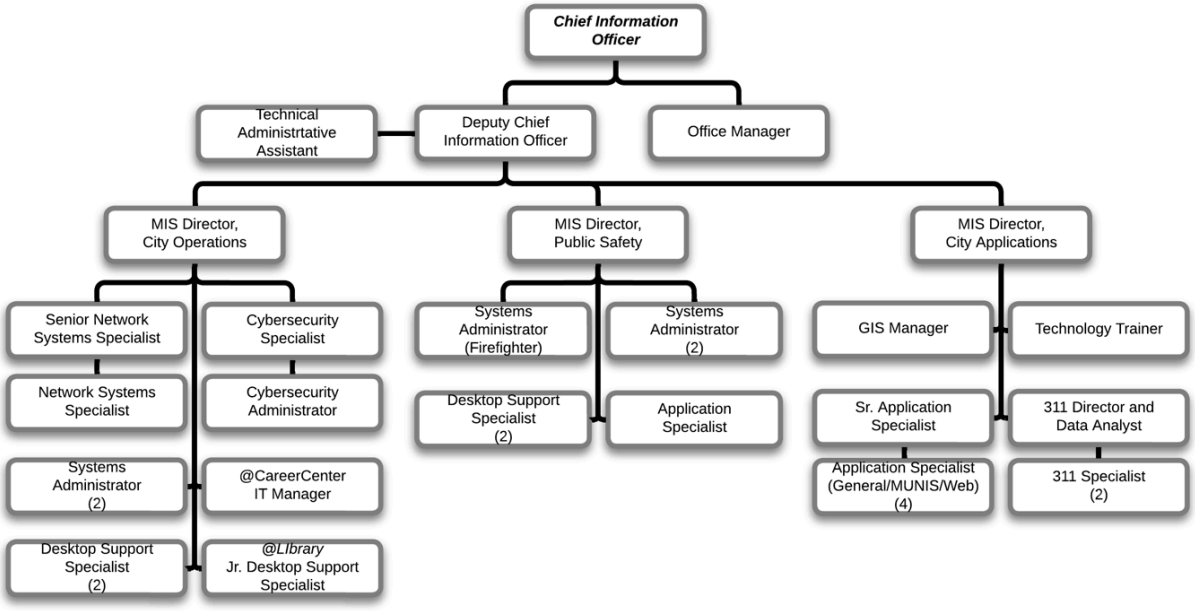
***MIS Public Safety Team***

- Successfully on-boarded additional personnel to ensure continuity and service levels required of a public safety environment.
- Successfully delivered support to police and fire locations throughout the city, and worked to meet their technology needs.
- Successfully upgraded the city's Computer Aided Dispatch (CAD) and Records Management Systems (RMS) throughout public safety.
- Successfully upgraded the public safety video recording services, and identified alternative backup solutions for long-term video storage and access.
- Successfully completed the setup and configuration of systems focused on in-service training at Police.
- Successfully initiated the upgrade of cellular services for field access to the Criminal Justice Information System (CJIS) and CAD/RMS from the field.
- Successfully initiated the implementation of mobile devices in vital Fire Department vehicles.
- Successfully initiated the migration of Public Safety inventory into the centralized MIS Help Desk system.
- Successfully initiated the integration of Multi-Factor Authentication (MFA) Single Sign On (SSO) throughout cloud-based services.
- Successfully initiated a project with the Public Works Department on the repeater radio system with subscribers for city-wide coverage.
- Successfully initiated a project with the School Department to update school radio systems for citywide coverage and expanded internal building coverage.
- Successfully initiated a CAD/RMS hardware upgrade.
- Successfully initiated a CAD/RMS system assessment.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Reorganize technology throughout the organization within the City MIS Department as a central point of consolidated governance.<br><br>***Update:*** *Completed the consolidation of personnel beneath a singular governance umbrella.* |
| 2024 | *Ongoing* | Roll out a comprehensive 311 system, ensuring seamless integration, user-friendly interfaces, and allow for timely responsiveness for residents.<br><br>***Update:*** *Continued the implementation, with go-live scheduled on "311 Day" (3/11/25).* |
| 2024 | *Ongoing* | Begin hardware refresh plan of desktop hardware to maintenance maximum value and support<br><br>***Update:*** *Continued planning for a complete hardware upgrade across the city.* |
| 2024 | *Ongoing* | Develop an updated Cybersecurity Incident Response Plan (CIRP) and improve IT documentation in the organization.<br><br>***Update:*** *Continued working on cybersecurity; grants awarded and working with vendors accordingly.* |
| 2025 | **NEW** | Working with DPW, roll out a comprehensive enterprise asset management system, including facilities and fleet and integration with the new 311 system. |
| 2025 | **NEW** | Begin planning for a comprehensive wide area network reconfiguration as the current wide area network ages. |

# Organizational Chart

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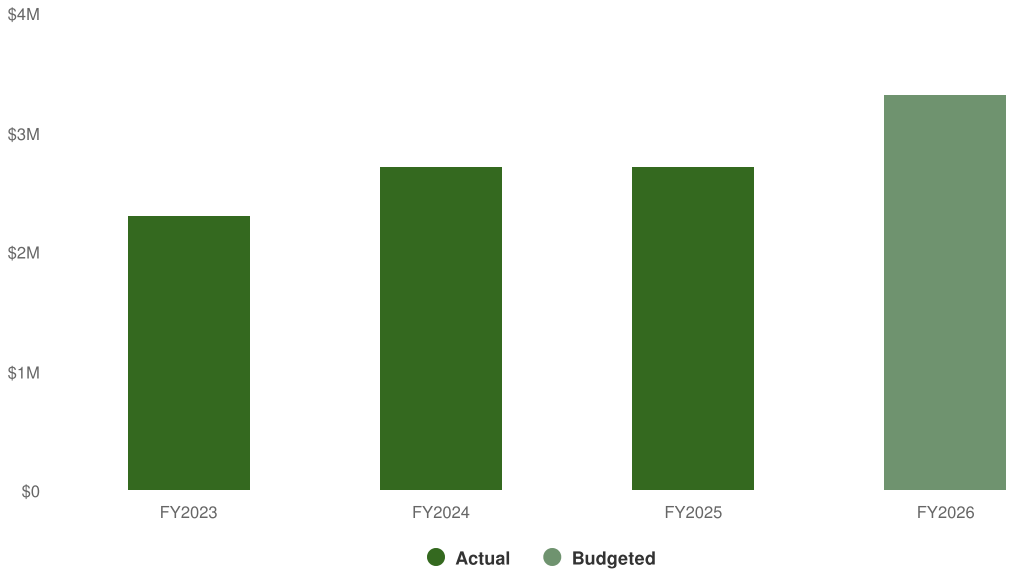
**Footnote(s)**

1. Compiled during April 2025; subject to change

## Expenditures Summary

**$3,318,762** $3,318,762
(100.00% vs. prior year)

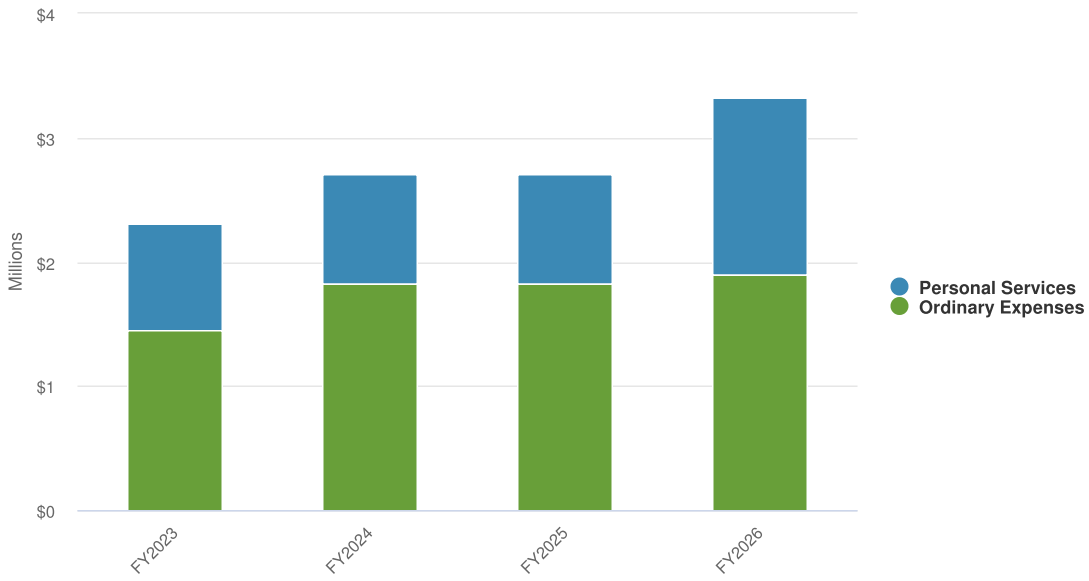
Management Information Systems (MIS) Proposed and Historical Budget vs. Actual




## Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $2,449,067 |
| Ordinary Expenses | $1,895,151 |
| **Total Personal Services and Ordinary Expenditures** | **$4,344,218** |
| *Other Funding Sources (see Financing Plan Below)* | *- $1,025,456* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$3,318,762** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Personal Services and Ordinary Expenditures**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $2,449,067 |
| ORDINARY EXPENDITURES | $1,895,151 |
| ***Total Budgeted Expenditures*** | **$4,344,218** |

| | | FINANCING PLAN |
|---|---|---|
| **CHARGES FOR SERVICES** | | $3,199,718 |
| *ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)* | *$2,174,262* | |
| *ARPA FUNDING* | *$1,025,456* | |
| **INTERGOVERNMENTAL REVENUE** | | $1,144,500 |
| PEG ACCESS SPECIAL REVENUE | *$1,144,500* | |
| ***Total Budgeted Revenues*** | | ***$4,344,218*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Management Information Systems (MIS) | | | | |
| SALARIES - PERMANENT | $824,538 | $878,466 | $1,291,764 | $1,413,611 |
| SW TEMPORARY | $63 | $0 | $0 | $0 |
| SW OVERTIME | $31,237 | $11,004 | $10,000 | $10,000 |
| **Total Management Information Systems (MIS):** | **$855,838** | **$889,470** | **$1,301,764** | **$1,423,611** |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Total Personal Services:** | **$855,838** | **$889,470** | **$1,301,764** | **$1,423,611** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Management Information Systems (MIS)** | | | | |
| CYBER - SOFTWARE LIC. & SUPPORT | $0 | $0 | $0 | $340,861 |
| REPAIR & MAINT-EQUIPMENT | $94,183 | $101,407 | $114,000 | $72,000 |
| DATA PROCESSING-SPEC PROJ | $6,682 | $281,750 | $231,750 | $15,000 |
| LEASING EQUIP. & SERV. | $156,441 | $170,388 | $206,781 | $172,000 |
| PROFESSIONAL SERVICES | $73,504 | $6,227 | $24,000 | $12,500 |
| EMPLOYEE TRAINING | $27,607 | $39,749 | $39,750 | $28,500 |
| DATA PROC-EQUIP & SUPPLY | $22,298 | $35,789 | $33,535 | $19,500 |
| COMPUTER EQUIPMT/SOFTWARE | $62,625 | $103,598 | $107,000 | $33,000 |
| OFFICE SUPPLIES | $2,627 | $2,795 | $4,140 | $4,140 |
| INSURANCE OTHER | $106,197 | $184,171 | $0 | $0 |
| SOFTWARE LIC. & SUPPORT | $895,369 | $896,788 | $1,384,195 | $1,197,650 |
| **Total Management Information Systems (MIS):** | **$1,447,532** | **$1,822,661** | **$2,145,151** | **$1,895,151** |
| **Total Ordinary Expenses:** | **$1,447,532** | **$1,822,661** | **$2,145,151** | **$1,895,151** |
| **Total Expense Objects:** | **$2,303,370** | **$2,712,132** | **$3,446,915** | **$3,318,762** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| CHIEF INFORMATION OFFICER | FERNANDEZ | MIRAN | $171,256.04 | x | | |
| DEPUTY CHIEF INFORMATION OFFCR | MEYERS | JOHN | $153,808.80 | | x | |
| MIS DIR PUBLIC SAFETY | HOUGHTON | GEORGE | $127,103.44 | | x | |
| MIS DIRECTOR APPLICATIONS | SILVA | MICHEAL | $127,103.44 | | x | |
| MIS DIRECTOR OPERATIONS | VACANT | VACANT | $127,103.44 | x | | |
| CYBER SECURITY SPECIALIST | MENEZES | COLIN | $126,832.41 | x | | |
| SYSTEM ADMINISTRATOR | FITZEMEYER | JAMES | $111,364.10 | | x | |
| SYSTEM ADMINISTRATOR | KAPECKAS | EDWARD | $111,364.10 | x | | |
| SYSTEM ADMINISTRATOR | KIM | ANDY | $111,364.10 | x | | |
| SYSTEM ADMINISTRATOR | MORAN | NEIL | $111,364.10 | x | | |
| NETWORK SYSTEM SPECIALIST | SWEENEY | ROBERT | $109,875.91 | x | | |
| GIS MANAGER | DONOVAN | JOSEPH | $109,123.47 | x | | |
| DESKTOP SUPPORT SPECIALIST | COOMAS | THOMAS | $94,061.05 | x | | |
| APPLICATION SPECIALIST | DONALDSON | JESSICA | $92,826.16 | x | | |
| APPLICATION SPECIALIST | FULLER | MARY | $90,415.61 | x | | |
| TECHNOLOGY TRAINER | NORTON | KARL | $90,415.61 | | x | |
| APPLICATION SPECIALIST | HALBEISEN | PETER | $89,234.10 | x | | |
| 311 SPECIALIST | RODRIGUEZ | EDITH | $88,071.92 | | x | |
| APPLICATION SPECIALIST | SCHECTER | DAVID | $88,071.92 | | x | |
| 311 SPECIALIST | VACANT | VACANT | $88,071.92 | | x | |
| DESKTOP SUPPORT SPECIALIST | ZEBROWSKI | JOHN | $88,071.92 | | x | |
| TECHNICAL ADMIN ASSISTANT | THEMELIS | KAREN | $68,782.49 | x | | |
| JR DESKTOP SUPPORT SPECIALIST | NOORI | KHALID | $63,373.35 | | x | |
| CYBERSECURITY ADMINISTRATOR | VACANT | VACANT | $1.00 | x | | |
| OFFICE MANAGER | VACANT | VACANT | $1.00 | x | | |
| 311 DIRECTOR AND DATA ANALYST | VACANT | VACANT | $1.00 | x | | |
| SR. APPLICATION SPECIALIST | VACANT | VACANT | $1.00 | x | | |
| APPLICATION SPECIALIST | VACANT | VACANT | $1.00 | x | | |
| SR. NETWORK SYSTEMS SPECIALIST | VACANT | VACANT | $1.00 | x | | |
| DESKTOP SUPPORT SPECIALIST | VACANT | VACANT | $1.00 | x | | |
| DESKTOP SUPPORT SPECIALIST | VACANT | VACANT | $1.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Legal



**Corey F. Williams**
City Solicitor

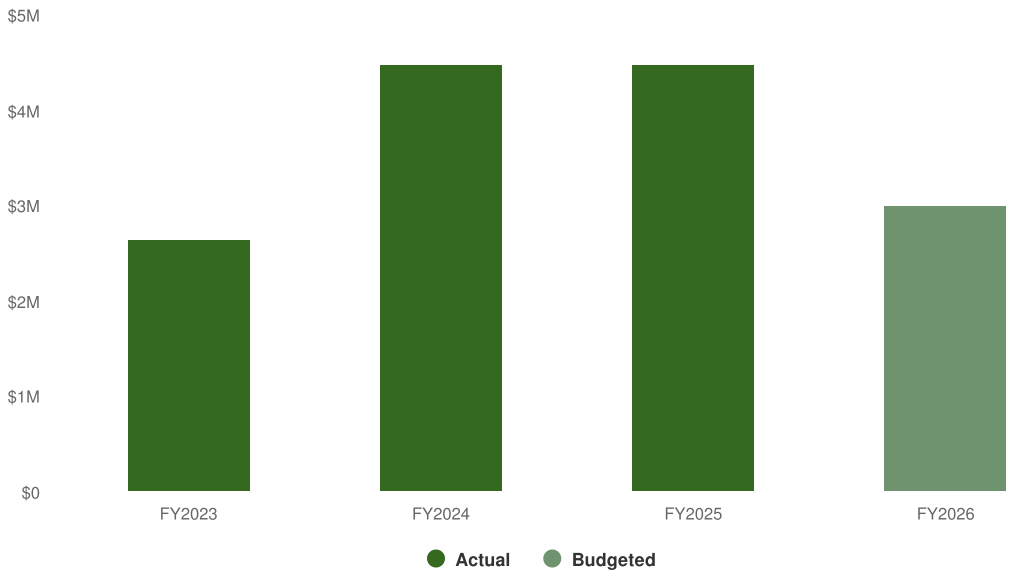
*Law*

## 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.***

**$3,006,935** **$3,006,935**
(100.00% vs. prior year)

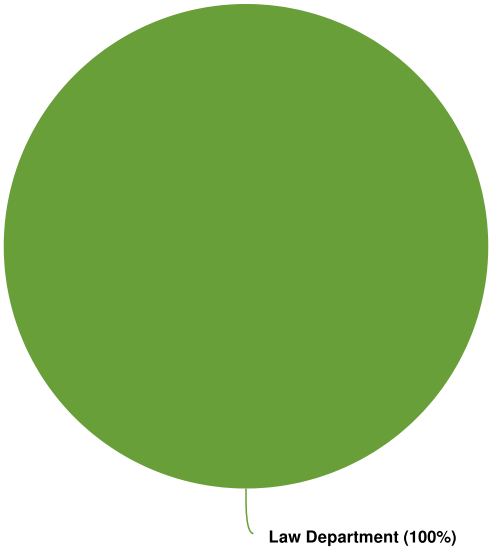
**Legal Actual vs Proposed Budget**



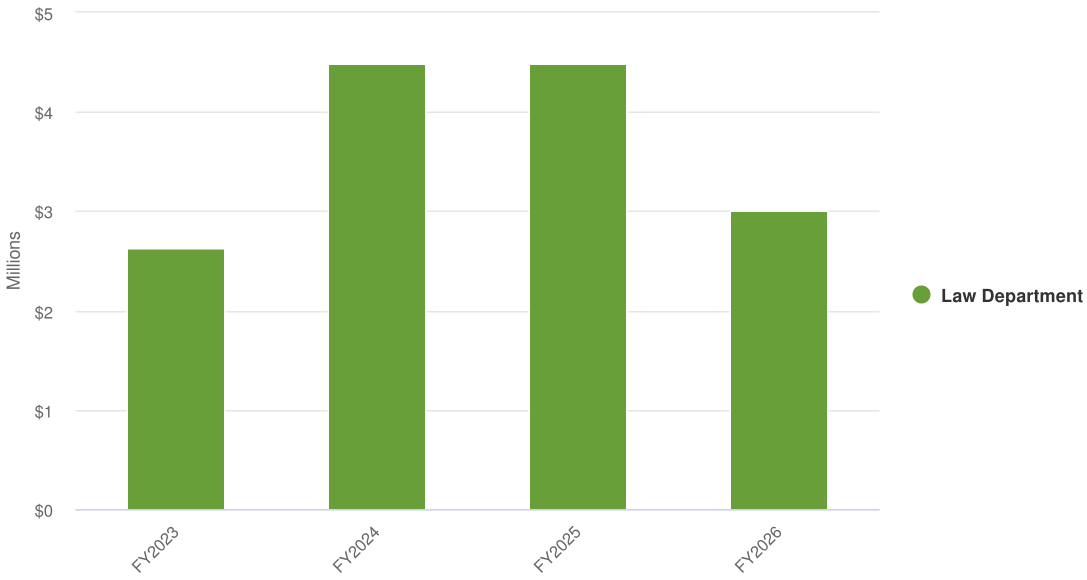
# Legal - Expenditures by Function

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

## Legal - Next Fiscal Year Expenditures by Function




## Legal - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Law Department | $2,635,859.58 | $4,482,366.44 | $2,940,121.00 | $3,006,935.00 |
| **Total General Government:** | **$2,635,859.58** | **$4,482,366.44** | **$2,940,121.00** | **$3,006,935.00** |
| **Total Expenditures:** | **$2,635,859.58** | **$4,482,366.44** | **$2,940,121.00** | **$3,006,935.00** |

# Law



**Corey F. Williams**
City Solicitor

***Mission:***

*To provide the highest level of professional, legal advice and representation for the entire City of Lowell; City Council, School Committee; City departments and department heads, including the School Department; and all City Boards/Councils/Commissions.*

## 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. The Law Department is comprised of 8 full-time attorneys which include the City Solicitor, two First Assistant City Solicitors and five Second Assistant City Solicitors.

In addition, the Law Department also oversees the License Commission, the Tax Title division, the Municipal Hearing Officer Program, Workers' Compensation, in-house nurse case manager and City physician services, and contract administration

The Workers' Compensation division oversees all injured on-duty claims for City, school, and public safety officers. This division 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. This division has seen great success in overseeing a significant reduction in the average duration of employees receiving injured benefits as well as an overall reduction in the expenditure of such benefits. This division 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 owed to 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. Per City Ordinance, the Municipal Hearing Officer role is held by an Assistant City Solicitor. Currently, this program includes appeals for Zoning and Sanitary violations, Animal Control violations, and Parking violations.

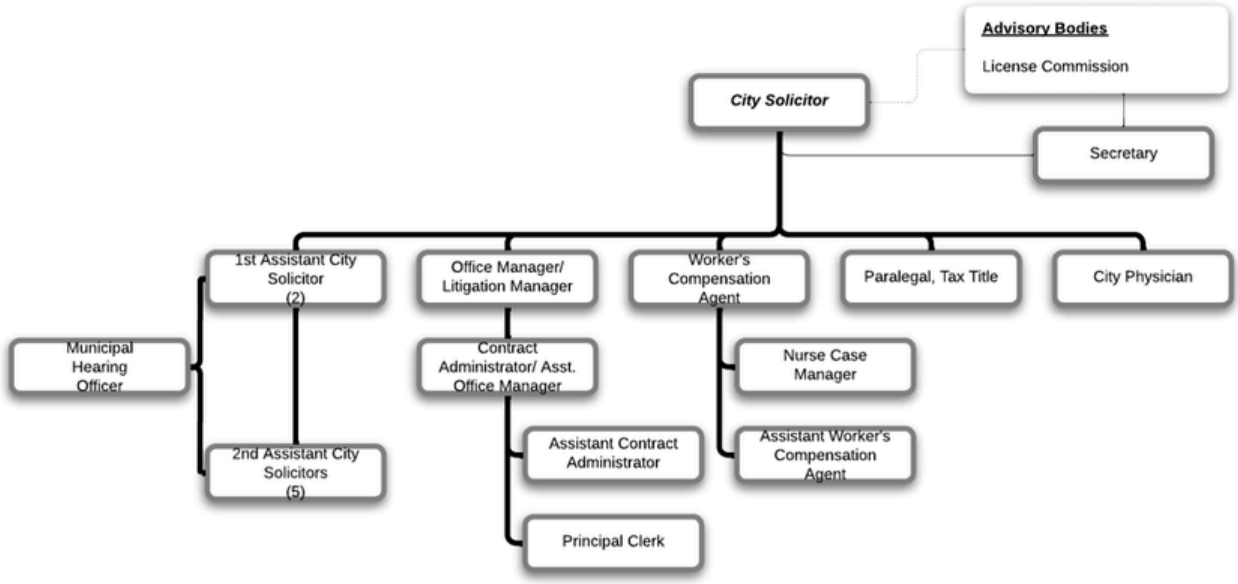
# Calendar Year 2024 Accomplishments

- Defended multiple cases on behalf of the City before executive-branch administrative agencies including but not limited to the Massachusetts Commission Against Discrimination, the Department of Industrial Accidents 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.
- In light of the recent Supreme Court Case, we updated the Tax Title section of the Law Department's website, informing the public of the changes.
- The hiring of a new Tax Title Paralegal, Olivia Hebert, which coincided with the recent policy changes within the Land Court.
- We implemented a 4-phase system for tax title, consisting of 160 notices of Impending Legal Action Letters, resulting in the redemption of over $80,000 which included the creation of a new template to notify taxpayers of defaulted payment plans.
- In collaboration with the Treasurer's Office, a new set of procedures for payment plans was created and implemented.
- In collaboration with Treasurer's and Assessor's Offices, we will be addressing 55 tax title accounts and repossessing them as land of low value. The total tax title for these accounts is $1,411,036.65. Nearly all the cases being addressed have been in tax title for 20+ years, many of which have already been filed with the Land Court.
- Total amount redeemed in 2024: $1,742,948.82.
- Noteworthy Federal litigation, including the dismissal of 2 separate lawsuits, totaling $18 million in potential exposure. These lawsuits included a wrongful death claim as well as a claim of unconstitutional deprivation of due process.
- The Municipal Hearing Officer successfully cleared the entire backlog of Code/Trash Violation appeals, which consisted of 400+ appeals. Additionally, the entire backlog of 700+ appeals for Parking Tickets was cleared.
- In June of 2024, the Municipal Hearing Officer reimplemented in-person appeals for Code/Trash violations, which hasn't happened post Covid. These hearings take place on the 2nd Tuesday of the month at 5pm.
- In October of 2024, the Municipal Hearing Officer reimplemented Dangerous Dog hearings for the first since December 2019.
- The successful arbitration of 3 labor grievances, where an arbitrator found that the City did not violate the Collective Bargaining Agreements and the grievances were denied.
- In 2024 the Law Department's contract administration drafted 349 new contracts and 233 contract amendments, for a total of 582.
- License Commission Secretary further simplified the annual license renewal forms and processes, reducing the annual alcohol license renewal from 10 pages in 2023 to 4 pages in 2024.
- License Commission Secretary created Alcohol License "Cheat Sheets" as well as new, updated "Walk-throughs" to further assist New License applicants, Transfer Applicants, and for the Abutter Notification process for alcohol licenses.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Increase collaboration between the Law Department and City Boards, Committees, and Commissions. |
| 2024 | ***COMPLETE*** | Increase the volume of tax title filings with the Land Court as a way of raising additional revenue for the City. |
| 2024 | *Ongoing* | Met with various committee members city-wide on specific issues when requested. Created an open line of communication with all City Boards, Committees and Commissions, emphasizing the City Law Department as a helpful resource. |
| 2024 | *Ongoing* | In 2023, 2 cases were filed with the Land Court.<br>In 2024, 39 cases were filed with the Land Court. |
| 2025 | **NEW** | Maintain a cleared backlog for Code/Trash/Parking violations, Worker's Compensation claims and contract/amendment requests. |
| 2025 | **NEW** | Conduct city-wide trainings on public records requests, open meeting law and conflicts of interest. |

# Organizational Chart

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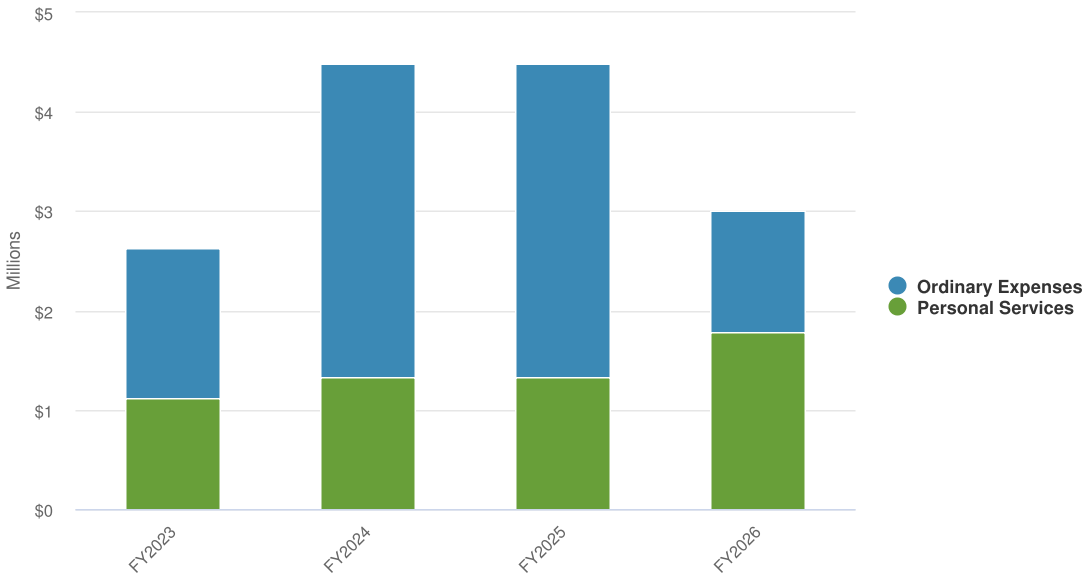
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,782,184 |
| Ordinary Expenses | $1,224,751 |
| **Total Personal Services and Ordinary Expenditures** | **$3,006,935** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0.00* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$3,006,935** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Law**

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| PERSONAL SERVICES | | $1,782,184 |
| ORDINARY EXPENDITURES | | $1,224,751 |
| ***Total Budgeted Expenditures*** | | **$3,006,935** |
| | | FINANCING PLAN |
| **TAXES** | | $900,000 |
| *TAX LEVY* | *$900,000* | |
| **CHARGES FOR SERVICES** | | $2,106,935 |
| *ENTERPRISE - INDIRECT COSTS (REIMBURSE GF)* | $1,796,385 | |
| *LIQUOR LICENSES* | *$275,000* | |
| *SPECIAL ALCOHOL LICENSES* | *$4,000* | |
| SPECIAL EVENTS LICENSE PERMITS | $1,550 | |
| *BEER & WINE LICENSES* | *$30,000* | |
| ***Total Budgeted Revenues*** | | ***$3,006,935*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SW SALARIES PERMANENT | $1,119,739 | $1,307,042 | $1,597,988 | $1,739,184 |
| SW TEMPORARY | $0 | $24,713 | $84,000 | $43,000 |
| **Total Personal Services:** | **$1,119,739** | **$1,331,755** | **$1,681,988** | **$1,782,184** |
| | | | | |
| **Ordinary Expenses** | | | | |
| REPAIR & MAINT-EQUIPMENT | $4,861 | $3,676 | $5,500 | $5,500 |
| LEGAL & FILING FEES | $2,240 | $5,470 | $6,000 | $5,500 |
| LEGAL RESEARCH | $195 | $154 | $2,000 | $1,500 |
| PROFESSIONAL SERVICES | $791,900 | $122,857 | $256,151 | $256,151 |
| PRINTING & BINDING | $338 | $330 | $1,000 | $1,000 |
| RESEARCH MHS | $35,856 | $67,937 | $72,882 | $40,500 |
| OFFICE SUPPLIES | $1,768 | $4,020 | $2,000 | $4,000 |
| DUES & SUBSCRIPTIONS | $3,588 | $1,149 | $4,000 | $3,500 |
| TRANS REIMBURS.& SEMINARS | $659 | $2,928 | $7,500 | $6,500 |
| CLAIMS POL/FIRE-ACTIVE | $315,654 | $630,637 | $300,000 | $300,000 |
| CLAIMS (LAW) GENERAL | $152,499 | $197,631 | $200,000 | $200,000 |
| FAX MACHINE | $0 | $0 | $1,000 | $0 |
| OFFICE FURNITURE & EQUIP | $0 | $995 | $100 | $500 |
| POL/FIRE-RETIRED CLAIM | $96,463 | $67,070 | $150,000 | $150,000 |
| COURT JUDGEMENTS | $110,000 | $2,045,656 | $250,000 | $250,000 |
| INS. PREMIUMS - OTHER | $100 | $100 | $0 | $100 |
| **Total Ordinary Expenses:** | **$1,516,121** | **$3,150,611** | **$1,258,133** | **$1,224,751** |
| **Total Expense Objects:** | **$2,635,860** | **$4,482,366** | **$2,940,121** | **$3,006,935** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| SOLICITOR | WILLIAMS | COREY | $184,389.39 | x | | |
| SOLICITOR 1ST ASSISTANT | MCKENNA | JOHN | $150,692.82 | x | | |
| SOLICITOR 1ST ASSISTANT | BRODERICK | MICHAEL | $139,024.40 | x | | |
| SOLICITOR 2ND ASSISTANT- FT | WOOD | THOMAS | $121,238.91 | x | | |
| SOLICITOR 2ND ASSISTANT- FT | BEAULIEU | GARRETT | $118,031.12 | x | | |
| SOLICITOR 2ND ASSISTANT- FT | FRENCH | TIMOTHY | $108,619.35 | x | | |
| OFFICE MANAGER/LITIGATION | GETTINGS | CELINE | $108,619.35 | x | | |
| SOLICITOR 2ND ASSISTANT- FT | BLAKE | CHRISTOPHER | $105,750.58 | x | | |
| SOLICITOR 2ND ASSISTANT- FT | HART PAULSON | OLIVIA | $105,750.58 | x | | |
| NURSE CASE MANAGER | DEMERS | SHARON | $87,465.43 | x | | |
| ASST OFFICE MGR/CONTRACT LAW | MARCOTTE | SARAH | $85,161.41 | x | | |
| CLAIM AGENT / WORKER COMP | VIEIRA | NELLIE | $76,342.74 | x | | |
| ASST CONTRACT ADMINISTRATOR | HESSION | HANNAH | $72,043.03 | x | | |
| PRINCIPAL CLERK LAW ORD | FILLMORE | SAVANNA | $68,312.79 | x | | |
| PARALEGAL | HEBERT | OLIVIA | $65,251.41 | x | | |
| ASST WORKERS COMP AGENT | VACANT | VACANT | $63,082.70 | x | | |
| EXECUTIVE SECRETARY-LICENSE | PYERS | JOHN | $79,407.98 | x | | |
| LICENSE COMMISSIONER | DONAHUE | JOSEPH | $1,300.00 | x | | |
| LICENSE COMMISSIONER | HOWE | MARTHA | $1,300.00 | x | | |
| LICENSE COMMISSIONER | KRIEGER | CLIFFORD | $1,300.00 | x | | |
| LICENSE COMMISSIONER | MERCIER | DENNIS | $1,300.00 | x | | |
| LICENSE COMMISSIONER | TAING | ANDREW | $1,300.00 | x | | |

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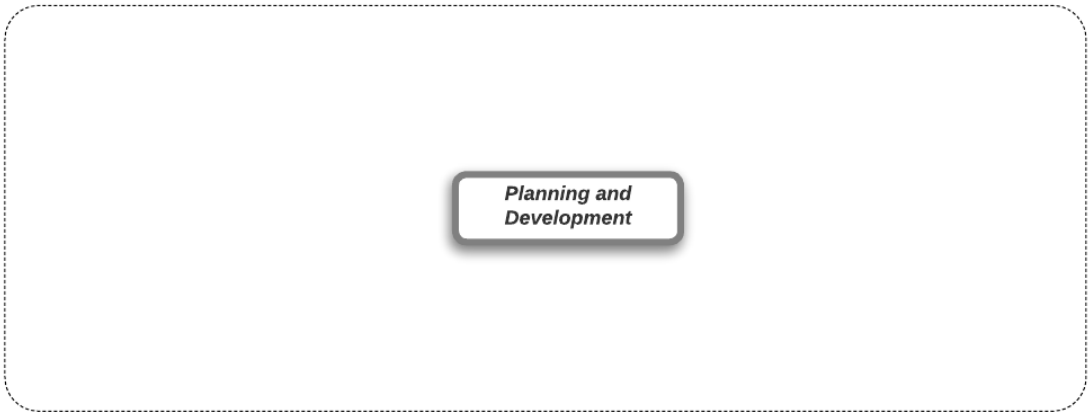
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Planning & Development



**Yovani Baez-Rose**
Director & Assistant City Manager

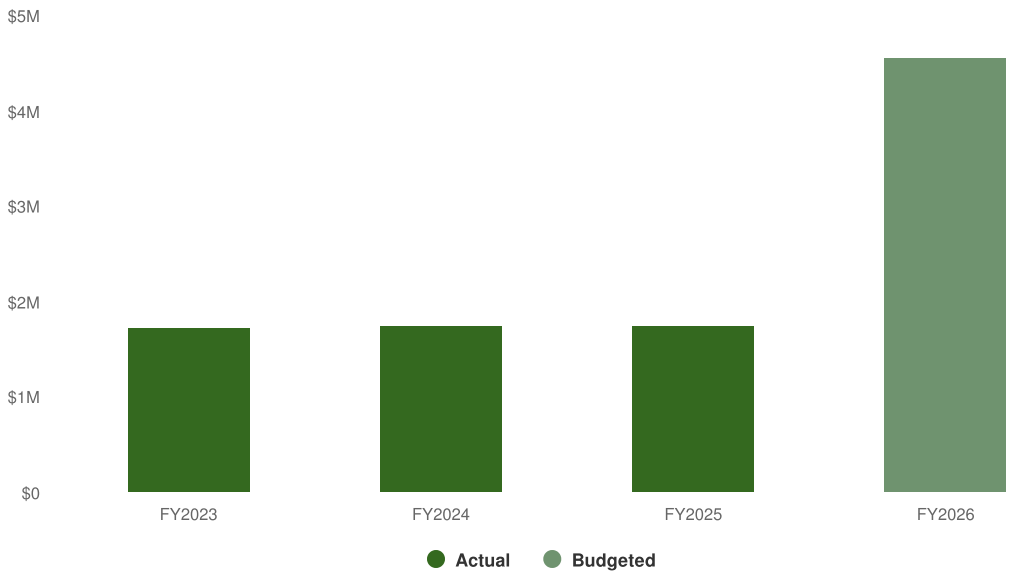


# Planning & Development - Expenditures Summary

***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.***

**$4,559,129** **$4,559,129**
(100.00% vs. prior year)

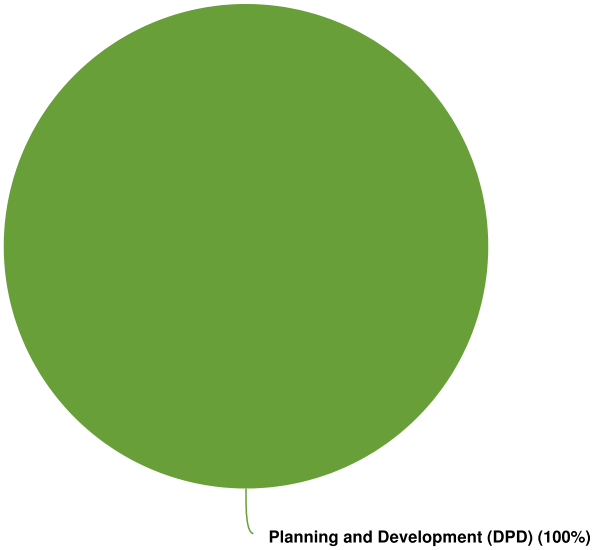
**Planning & Development Actual vs Proposed Budget**



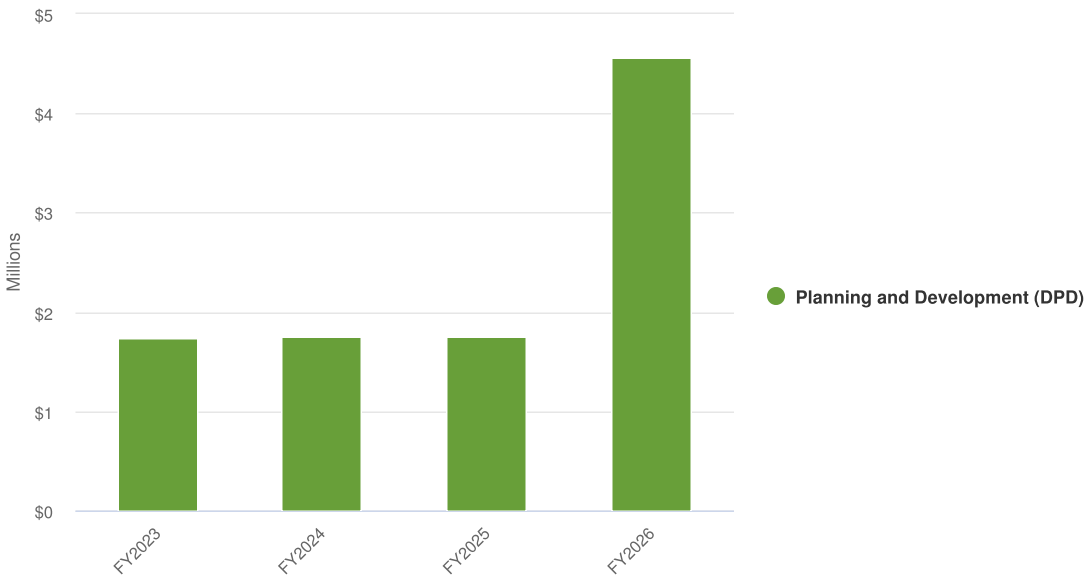
# Planning & Development - Expenditures by Function

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

## Budgeted Expenditures by Function Legislative - Expenditures by Function




## Budgeted and Historical Expenditures by Function Legislative - Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| General Government | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Planning and Development (DPD) | $1,729,687.53 | $1,751,232.49 | $4,257,925.00 | $4,559,128.62 |
| **Total General Government:** | **$1,729,687.53** | **$1,751,232.49** | **$4,257,925.00** | **$4,559,128.62** |
| **Total Expenditures:** | **$1,729,687.53** | **$1,751,232.49** | **$4,257,925.00** | **$4,559,128.62** |

# 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 worked on advancing designs on several significant open space projects across the city. These projects will transform parks across the city to better serve city residents and incorporate resilient design to ensure these spaces work for our community now and into the future. Our transportation staff rolled out several highly anticipated traffic calming projects in our neighborhoods and worked closely with the City Council to adopt a city- wide 25 MPH ordinance, all of these efforts help ensure our streets are safer for residents. Economic Development staff launched a pop-up program to support small businesses, provided funding for business expansion, technical assistance and tax incentives to promote economic activity in our central and neighborhood business districts.

In addition to supporting the implementation of 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. 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 2024 Accomplishments

***Development Services***

- DPD completed the Lowell Forward Comprehensive Plan and Housing Production Plan with both plans approved by the Lowell Planning Board in 2024. The plans included an unprecedented level of community input, creating a blueprint that will guide City policies, programs, budgeting, and other initiatives over the next 10-20 years.

- Upon completion of the Lowell Forward Comprehensive Plan and Lowell Housing Production Plan, DPD has begun implementation of these plans. An inclusionary Zoning Market Study was completed with our consultant RKG Associates, and DPD was awarded a $150,000 grant from Executive Office of Housing and Livable Communities (EOHLC) to undertake a comprehensive review and rewrite of the City's zoning ordinance.

- Project Review staff processed over 120 development applications requiring review from land use boards, providing urban design recommendation to better align projects with best planning practices and the objectives of the City's Lowell Forward Comprehensive Plan.

- Project Review staff reviewed land use board applications approving a total of 382 new housing units throughout the City in 2024.

- Project Review staff reviewed 13 Community Preservation Act funding applications with the Community Preservation Committee recommending $1,376,500 of funding toward 10 projects with the goal of increasing affordable housing and preserving/rehabilitating Lowell's historic buildings.

- DPD staff processed grant agreements for the 4 projects approved in the 2023-2024 CPC funding cycle with work completed on the rehabilitation of the Hamilton School (150 Middlesex Street), and substantial exterior work completed on the Vlahos Building (199-201 Market Street).

***Planning and Community Development***

*Project Management*

- *Veterans Park:*
  - The new Veterans Park (formerly Knott Park) in Belvidere was completed in July 2024. The project cost a total Of $850,000 and was funded through state earmarks. The new 1.17-acre park features meandering paths, stone seat walls, monuments dedicated to the branches of the military, a central ceremonial lawn, and a native border landscape. The project was designed by BETA group and built by BELKO landscape contractors. This project helped advance Parks, Open Spaces, and Trails Goal 1/Action 1: "Equitable invest in and maintain open space facilities including recreational facilities, open spaces, and trails in alignment with OSRP priorities, and to ensure inclusivity and accessibility for all ages and abilities. The Lowell Forward Progress Indicators for this project include approximately 550 linear feet of multi-use paths built, $850,000 invested in Belvidere open space, and 92 trees planted (18 existing trees were removed, so there was a net gain of 74 trees).

- *South Common Phase 3:*
  - South Common Phase 3 in Back Central was completed in November 2024. The project cost a total of $780,000 and was funded through a combination of PARC grant funds, CDBG funds, and ARPA funds. The project includes a new stage and stone seat wall surrounded by a 6,000 square foot rain garden with multilingual educational signage. The rain garden helps manage stormwater runoff into the bowl-shaped park and reduces the burden on the City's aging stormwater infrastructure. This project also included a new bike rack on Thorndike Street, and 35 new tree species planted and tagged, realizing the 2009 vision to create an urban arboretum at South Common. The project was design by Ray Dunetz Landscape Architects and was built by BELKO landscape contractors. This project helped advance Parks, Open Spaces, and Trails Goal 1/Actions 2 and 3: "Improve physical access to parks and outdoor programs by improving pedestrian and bicyclist infrastructure along key routs," and "Improve equitable communication about parks and outdoor programs by reducing barriers to participate. Examples include: developing a multilingual wayfinding strategy and a language access center," and Goal 2/Actions 1 and 2: "Plant trees along priority corridors and within urban heat islands in alignment with the City's Urban Forestry Plan," and "reduce impervious surfaces and install green infrastructure, where applicable, to manage stormwater runoff and mitigate flooding, and create a maintenance plan. The Lowell Forward Progress Indicators for this project include approximately 80 linear feet of multi-use paths built, $780,000 invested in Back Central open space, and 35 trees planted.

- *Armory Park Splash Pad + Rain Garden:*
  - The Armory Park Splash Pad and Rain Garden in the Lower Highlands neighborhood was completed in November 2024. The project cost a total of $235,000 and was funded through a state earmark. The new splash pad provides ADA access from the parking lot the the existing playground, a rain garden to help sustainably manage water runoff from the splash pad, a drinking fountain/bottle-filling station, benches, and a wheelchair-accessible picnic table. The project was designed by Kyle Zick Landscape Architects and was built by RAE Contracting. This project helped advance Parks, Open Spaces, and Trails Goal 2/Actions 1 and 2: "Plant trees along priority corridors and within urban heat islands in alignment with the City's Urban Forestry Plan," and "reduce impervious surfaces and install green infrastructure, where applicable, to manage stormwater runoff and mitigate flooding, and create a maintenance plan. The Lowell Forward Progress Indicators for this project include approximately 80 linear feet of multi-use paths built, $235,000 invested in Lower Highlands open space, and 13 trees planted.

- *Open Space Maintenance Plan:*
  - The Lowell Open Space Maintenance Plan was completed in May 2024. This planning project was funded through a $50,000 Housing Choice Grant from the Executive Office of Housing and Livable Communities (EOHLC). DPD worked with WOLA as a consultant to assess the City's open space needs, create a template for further data collection, and provide recommendations for transitioning to more resilient landscape types to reduce the maintenance burden of our parks. The data collection template generates a ranking score for each park based on the level of maintenance and capital improvement needs. This will be a critical tool for the City to assess and prioritize projects in the 2025 update of the Open Space and Recreation Plan (OSRP). This project helped advance Parks, Open Spaces, and Trails Goal 1/Action 1: "Equitably invest in and maintain open space facilities including recreational facilities, open spaces, and trails in alignment with OSRP priorities, and to ensure inclusivity and accessibility for all ages and abilities."

**2024 Design Projects (2025 Construction)**

*ARPA Neighborhood Improvements*

In 2024, all ARPA Neighborhood Improvement Plan Open Space Impact Projects were fully designed and bid out for construction. All contracts were executed, and funds encumbered by the December 31, 2024 ARPA encumbrance deadline. All projects are scheduled to begin construction in Spring 2025 and are anticipated to be complete November 2025. The total ARPA allocation for these projects is $8,780,556.32, but several projects include additional funding sources as outlined below. These projects will help advance se veral Lowell Forward goals and actions including, "equitably invest in and maintain open space facilities including recreational facilitie s, open spaces, and trails in alignment with OSRP priorities, and to ensure inclusivity and accessibility for all ages and abilities," "plant trees along priority corridors and within urban heat islands in alignment with the City's Urban Forestry Plan," "reduce impervious surfaces and install green infrastructure, where applicable, to manage stormwater runoff and mitigate flooding, and create a maintenance plan."

- Reilly Playground in Belvidere was designed in 2024 and will be constructed in 2025. The total project budget is $975,000 and is funded through ARPA. The project involves upgrading the playground to be universally accessible. Improvements will be made to the central paved area and the project will provide much needed seating, a shade structure, as well as new sealcoating on the basketball courts. The project was designed by Weston & Sampson and will be built by Belko Landscaping.

- Father Maguire Park in Pawtucketville was designed in 2024 and will be constructed in 2025. The total project budget is $1,430,000 and is funded through ARPA and a state earmark. This project involves upgrades to the volleyball, basketball, and tennis courts, striping for the addition of four (4) pickleball courts, and upgrades to the ages 5-12 playground at the north end of the property. The project was designed by Weston & Sampson and will be built by Belko Landscaping.

- Saint Louis Sponge Park Phase 1 in Centralville was designed in 2024 and will be constructed in 2025. The total project budget is $1,750,119 and is funded through ARPA, a state earmark, and capital funds. This project involves upgrading the 3 basketball courts with a high-albedo sealcoat, renovating the playground to be universally accessible with rubber safety surfacing, and installing a new splash pad and picnic plaza. The project was designed by Weston & Sampson and will be built by JAM Corporation.

- Jackson Street Pocket Park is a brand new half-acre park in Downtown Lowell. Design was completed in 2024 and construction is scheduled for 2025. The total project budget is $1,285,556.32 and is funded through ARPA and a PARC grant. This new park will transform an under-utilized city-owned lot into a public park featuring a unique inter-generational play space with a custom play wall and dynamic land forms, resilient native landscaping, shade tree canopy,

and site furnishings. The project was designed by GroundView LLC. with Supernormal Architects and will be built by ANJ Construction Corporation.

- O'Donnell Park in Sacred Heart was designed in 2024 and will be constructed in 2025. The total project budget is $1,382,582 and is funded through ARPA and CPA funds. The project includes a new, universally accessible playground, upgrades to the basketball courts, new basketball hoops, resurfacing of the existing tennis courts with pickleball and handball striping, and a reflective sealcoat. The project was designed by Weston & Sampson and will be built by Belko Landscaping.

- Clemente Park phase 1 was designed in 2024 and will be constructed in 2025. The total project budget is $1,837,500 and is funded through ARPA, CDBG, and CPA. This project involves reconfiguring the park to create a large event space, building 8 new volleyball courts, 1 new basketball court, and a new universally accessible playground with rubber safety surfacing. The project was designed by Brown Richardson & Rowe and will be built by ANJ Construction Corporation.

- Improvements to North Common were designed in 2024 and will be constructed in 2025. The total project budget is $1,174,013 and is funded through ARPA and a state earmark. This project involves upgrading the baseball field and creating a small plaza with a prefabricated concession stand. The project was designed by Weston & Sampson and will be built by David W. White Sports Construction and Kneeland Construction.

- Hadley Park Playground, in the Highlands neighborhood, was designed in 2024 and will be constructed in 2025. The total project budget is $860,000 and is funded through ARPA. Planned upgrades include poured-in-place rubber surfacing, swings, and a new "canal boat" play structure. The project was designed by Weston & Sampson and will be built by Horticultural Services LLC.

- Durkin Park Improvements: Durkin Park designs were completed in 2024 and improvements will be constructed in 2025. This project is funded through Community Development Block Grant (CDBG) funds. DPD is currently in the process of selecting a contractor for this work. Park improvements will include upgrading and expanding the playground to be universally accessible, basketball court improvements and providing an ADA-accessible ramp to the existing community garden and outdoor classroom.

- Muldoon Park Boat Launch Design and Engineering: The Muldoon Boat Launch project includes the installation of a kayak launch with an ADA-compliant gangway, and other site improvements necessary for access within the project area. Bowman Consulting was contracted for design in 2024. A Notice of Intent was recently approved by the Lowell Conservation Commission and allows Bowman to continue with additional steps in the environmental permitting process. An updated schedule for construction is anticipated in early 2025.

- McPherson Park Traffic Playground: CBA Landscape Architects was selected as the design consultant for the McPherson Park Traffic Playground in February 2024 and design was completed in December 2024. This project involves converting 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. Alongside the design process, substantial community engagement efforts were undertaken in 2024 for the Traffic Playground project. In June, DPD staff hosted two student-focused community engagement events at the McAuliffe and Greenhalge Elementary Schools to create excitement about the project and understand students preferences for design direction. In addition to these student-focused events, DPD also hosted a "Pop Up Traffic Playground" event on-site at McPherson in early October 2024 where residents were able to test out a semi-permanent traffic playground made using low-cost materials. Construction is anticipated to begin in Spring 2025 and be completed by Fall 2025.

**Ongoing Projects**

- *Open Space and Recreation Plan (OSRP)*
  - The City's current OSRP expires in February 2026. To maintain eligibility for state open space grants, DPD will be updating this plan in 2025 including community engagement to help prioritize projects for the action plan. The total project budget is $150,000 and is funded through the capital budget. The project includes community engagement materials, translations, interpretation services, and consultant services for data collection and plan writing.

- *Saint Louis Sponge Park Phase 2 + Riverview Park Design + Engagement*
  - In 2024, DPD secured $978,120 in MVP Action Grant funds to design phase 2 of the Saint Louis Sponge Park project, as well as $500,000 in CDBG funds to design all phases of Riverview Park across the VFW Highway from Saint Louis. This project includes design services and community engagement. DPD is partnered with Lowell Parks &

Conservation Trust and UMass Lowell and is in the process of bringing a team of consultants on board. The design will explore nature-based solutions like bioretention ponds, bioswales, urban reforestation, and pollinator habitat creation to mitigate inland flooding, urban heat island effect, and other impacts of climate change. The design will also explore educational components like an outdoor classroom, multilingual signage, and climate-themed public art.

- *Hadley Park Field Lighting*
  - DPD hired Gale Associates to complete design and permitting for new athletic field lights at Hadley Park. The total project budget is $85,160.00 and is funded through ARPA. This project is not yet funded for construction. Design is anticipated to be complete in 2025.

- *South Common Dog Park*
  - The new South Common Dog Park, located in the Back Central neighborhood, will begin design in spring 2025. The project budget for design is $120,000 and is funded through Community Development Block Grant (CDBG) funds. DPD is currently in the process of selecting a designer for the work. The final design is estimated to be complete in December 2025; and will include ADA-accessible paths, double-gate entryways, and separate small-dog and training areas.

- *Acre Crossing*
  - Construction of the Acre Crossing roadway improvements was put out to bid in 2024. Dagle Electrical Construction was selected and the project is being funded with both MassWorks and capital plan funds. Work is anticipated to begin in April 2025.

- *HCID Infrastructure Phase Two*
  - Funding for this project has been reallocated to provide design and implementation of infrastructure improvements for the surrounding area. Proposed improvements will include supporting the redevelopment of Parcels 2, 3, & 4 by completing sidewalk and crossing improvements, construction of new open space consisting of a plaza that will support the landing area of the future Swamp Locks pedestrian bridge, providing clear and visible access for the paths leading to Utopia Park, and landscaping and accessibility improvements to the park. TEC and Copley-Wolf Design Group Inc. have partnered on the design. Bid documents are expected to be completed in March 2025.

- *JFK Temporary Ramp*
  - A fully accessible temporary ramp will be constructed in JFK Plaza in early 2025. The original intent of this project was to design and install a new, fully compliant, permanent ramp. The existing ramp in JFK Plaza is currently non-compliant. Constructability issues regarding the location of the Moody Street Tunnel were discovered during the design process. Design of the temporary ramp was completed by TEC in March 2025. This ramp is being installed while DPD explores options for installing a new, compliant ADA-ramp. This project is funded with Community Development Block Grant (CDBG) funding.

- *Cambodia Town Gateway Arch*
  - The Cambodia Town Gateway Arch project is an outcome of the 2023 Cambodia Town Neighborhood Plan, which outlined an arch to celebrate Cambodia Town as one of its priority actions. There is currently a $200,000 state earmark dedicated to design and engineering for the project. An RFP for a feasibility study and engineering design is intended to be submitted in late Spring 2025, using a portion or all of the $200,000 earmark. The feasibility study will detail at least three possible locations for the project and at least three different scales of the project, with associated cost estimates for the different scales. A location and scale will be chosen from these proposals and then a design RFP will be submitted to engage a Cambodian artist to create the artistic design for the arch. The artistic design process is intended to be completed in 2026.

- *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. Title review to support easement acquisition was completed in 2024.

***Housing***

- The city provided $1.8 million dollars in HOME funding for the creation of 19 units of housing in the Centralville neighborhood consisting of two buildings of rental housing in a highly diverse under severed low-income neighborhood.

- The city provided nine (9) first-time homebuyers downpayment assistance totaling $106,200 this year.

***Economic Development***

- ARPA Technical Assistance Programs—Technical assistance is available to Lowell-based retail and restaurant businesses. In 2024, the department hosted two workshops for restaurants and provided one-on-one assistance to five businesses through Prepshift, our technical assistance consultant for restaurants. For retail technical assistance, nine businesses participated in the program.

- ARPA Economic Resilience Grant Program—In 2024, the economic development office oversaw $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.

- ARPA Storefront Improvement Program—In 2024, 27 projects have been completed, totaling $388,000 in grant funding.

- ARPA Project Pop-Up—This ARPA-funded program grew in 2024, with the expansion to two pop-up retail incubators in downtown Lowell. In the past year, four brands were incubated, and one converted to a permanent storefront in a long-term commercial vacancy.

- 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 no 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. In 2024, a total of $420,000 has been awarded to fourteen (14) Lowell businesses. Each business received $30,000.

- Downtown Vacant Storefront Program—In 2024, four new Downtown Businesses have received state tax credits under this program valued at $40,000: Koto, Trem Caipira, Revival Aesthetics, and Gifu Lowell. In addition, each business received at least $10,000 each in the form of City's grants or forgivable loans.

- Asset Management—This year, Asset Management closed 12 properties for a total of $815,706.25 and created 14 units of housing.

- HDIP Tax Credits—State credits were awarded to two projects:
  - 1. Hildreth Building: $2.5M, 50 units
  - 2. Isobel Lofts: $2M, 26 units

- Local TIE agreements were awarded to the HDIP projects as well as three additional market-rate housing developments:
  - 1. 218 Middlesex St: 37 market-rate units
  - 2. 484 Merrimack St: 17 market-rate units
  - 3. Mass Mills Phase IV

- In addition to the activities listed above, the Economic Development department participated in Recast Small Scale Manufacturing accelerator program in 2024, which enhanced our capacity to help businesses grow within Lowell and attract larger manufacturers. We completed a feasibility study for kitchen incubator in JAM district, received One Stop grant for Downtown Business Improvement District technical assistance, and hosted 20 ribbon-cutting events.

***Transportation Engineering Management***

- Westford and Stedman Intersection Improvements - completed design and will begin construction in March 2025.

- Branch and Middlesex Street Improvements- completed design

- Woburn Street Rectangular Rapid Flashing Beacon (RRFP): Completed

- Concord River wall repair: Design and Permitting complete and will begin construction in spring 2025.

- City Hall Bus Stop/Cardinal O'Connell Reconfiguration: Design progressing, with temporary street art completed in June 2024.

- Appleton and Central Intersection Improvement: Design progressing
- Jackson Street and Marston Street Intersection: design completed and submitted for grant construction funding.
- Longline striping contract executed one mobilization of three in 3-year contract: Completed 130,000 LF (approximately 24 miles) of centerline and shoulder striping as well as 23,000 LF of crosswalks striped (approximately 150 crosswalks)
- Andover Street at High Street Intersection: began redesign of existing signal as well as the road alignment between Nesmith Street and the Concord River Bridge
- Awarded $200,0000 SS4A grant for supplemental safety action plans in several neighborhoods. Coordinated with NMCOG on their regional action planning efforts
- Held scoping meetings for $3M Safe Routes to School grant with MassDOT designer along School Street
- Neighborhood traffic calming program - installed 6 permanent speed humps on 3 streets this fall with good feedback from abutting residents. Dashboard of requests and eligible streets to be published in February 2025. Evaluating locations for speed humps to be installed summer 2025 outside of Engineering paving contracts.
- On-call contract to redesign four signals, two beacon locations final design completed and to be constructed spring 2025
- Performed first walk audit on Central Street conducted. Final report published
- Coordinated with MassDOT on two Vulnerable Road User projects: Bus stops and signals for small quick build projects
- All About Roundabouts page published on website: All About Roundabouts | Lowell, MA

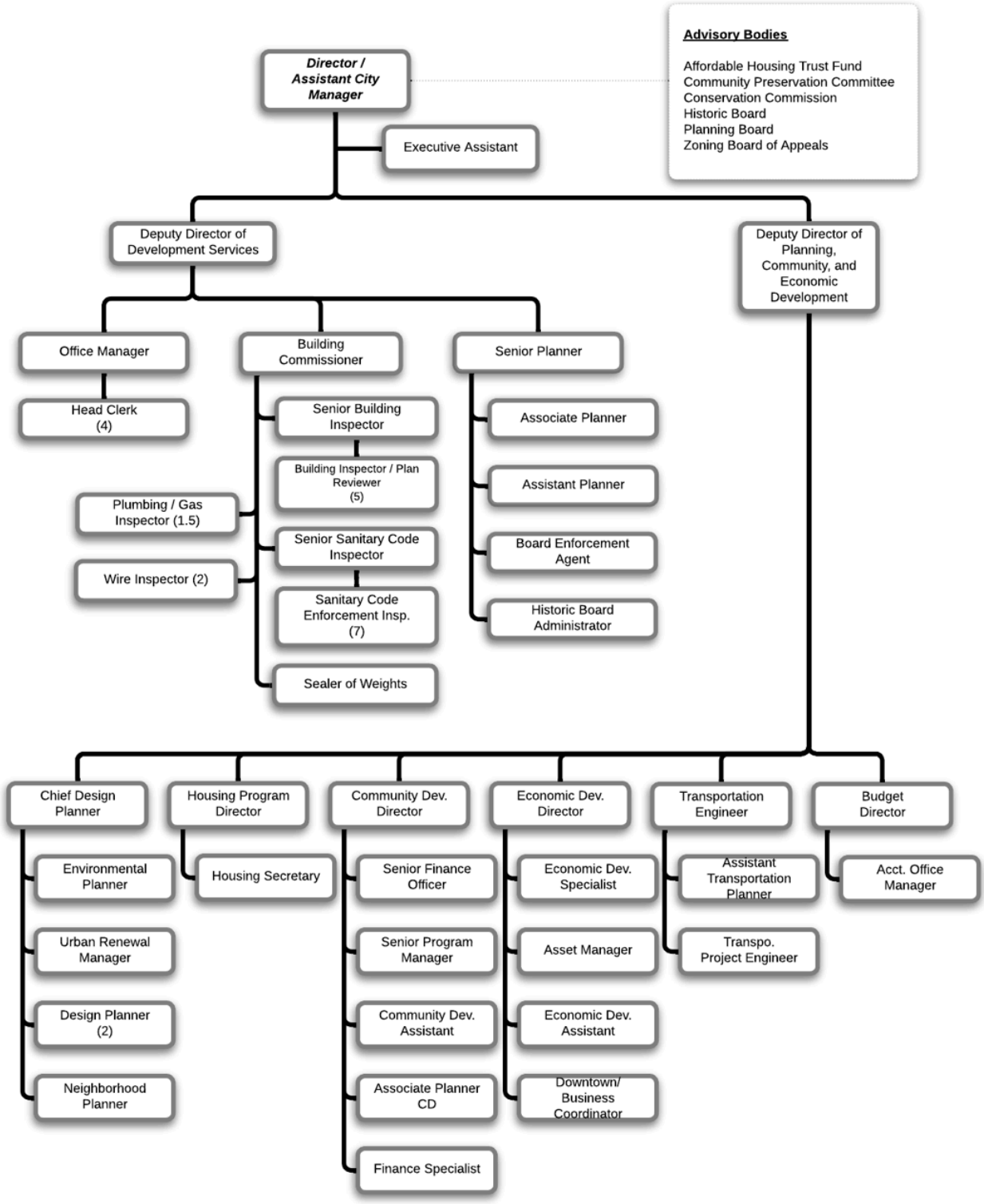
***Community Development***

- The Community Development Office successfully completed the FY24-25 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 in March.
- The Community Development Office also completed HUD's annual Consolidated Annual Performance and Evaluation Report for FY23-24. This report shows progress and accomplishments toward the 5-year Consolidated Plan at the end of each fiscal year. For the previous fiscal year, FY23-24, the Community Development Office received approximately $2,121,442 CDBG funds, $941,413 HOME funds, and $187,136 ESG funds. The city received close to level funding for FY23-24.
- 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 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. The Community Development Office also coordinates with the Director of Homelessness Initiatives Office at the City of Lowell Health Department.
- In FY 2024-2025, Community Development Block Grant (CDBG) funding was awarded to 14 social service activities who received either $15,000 or $30,000 for their projects. Funds were provided to organizations that dealt with the following issues- food insecurity, services for the disabled, youth programming, social service assistance to disadvantaged populations, and homebuyer counseling. The city also provided funding to assist upgrading and renovating community facilities and economic development opportunities. Some of the projects funded included: Boys and Girls Club, Riverview Park Design, South Common Dog Park, Lowell Housing Authority, and ADA accessibility. Acre Family Day, and the City of Lowell Small Business Assistance Program. Our Emergency Solutions Grant (ESG) went out to assist 5 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 | *Ongoing* | 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 | *Ongoing* | 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. |
| 2025 | **NEW** | The Department of Planning and Development will continue tracking Traffic Calming Requests and will implement 35 temporary or permanent improvements across the city. |
| 2025 | **NEW** | The Department of Planning and Development Land Use staff will process 140 applications through the city's Zoning Board, Planning Board, Conservation Commission, and Historic Board representing in excess of $175 million dollars invested in the City of Lowell. |

# Organizational Chart

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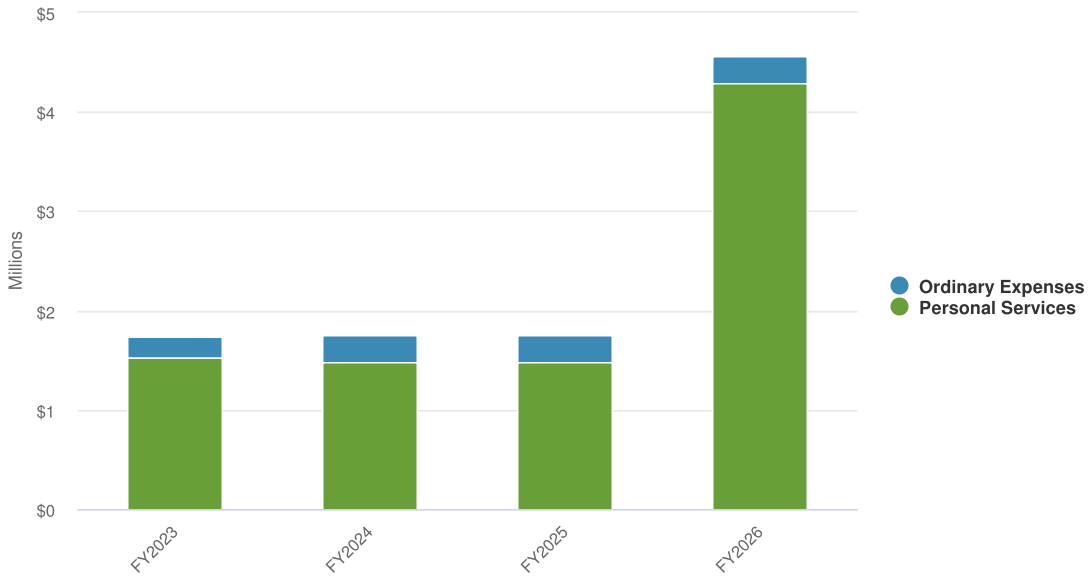
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $5,001,567 |
| Ordinary Expenses | $274,287 |
| **Total Personal Services and Ordinary Expenditures** | **$5,275,854** |
| *Other Funding Sources (see Financing Plan Below)* | *- $764,226* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$4,511,628** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPD**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $5,001,567 |
| ORDINARY EXPENDITURES | $274,287 |
| ***Total Budgeted Expenditures*** | **$5,275,854** |

| | | FINANCING PLAN |
|---|---|---|
| **TAXES** | | $80,856 |
| *MEALS TAX* | *$5,856* | |
| GB LIEN | $75,000 | |
| **LICENSES AND PERMITS** | | $2,474,399 |
| *BUILDING PERMITS* | *$1,740,000* | |
| *PLUMBING PERMITS* | *$107,000* | |
| *GAS PERMITS* | *$60,000* | |
| *RENTAL UNIT PERMITS* | *$155,155* | |
| *CODE AND INSPECTION SIGNS* | *$14,254* | |

| | | | |
|---|---|---|---|
| *CODE AND INSPECTION PERMITS* | | *$130,000* | |
| *OCCUPANCY PERMITS* | | *$200,000* | |
| *SHEET METAL PERMITS* | | *$65,000* | |
| *SUNDAY ENTERTAINMENT* | | *$540* | |
| *TAXI LICENSES* | | *$1,600* | |
| *LODGING REVENUE* | | *$850* | |
| | **CHARGES FOR SERVICES** | | $84,700 |
| *CODE & INSPECTION FINES* | | *$70,000* | |
| *INSPECTIONAL 21D VIOLATIONS* | | *$14,700* | |
| | **INTERGOVERNMENTAL REVENUE** | | $1,966,674 |
| *ARPA* | | *$137,485* | |
| MISC GRANTS | | $626,741 | |
| *MEALS TAX* | | *$187,638* | |
| *RECEIPTS IN LIEU OF TAXES* | | *$536,000* | |
| *VACANT FORECLOSED REVOLVING* | | *$48,810* | |
| *148A FINES* | | *$150,000* | |
| *SALE OF CITY LOTS* | | *$150,000* | |
| *TRAFFIC CONTROL* | | *$30,000* | |
| *VACANT FORECLOSED* | | *$100,000* | |
| | **MISCELLANEOUS REVENUE** | | $669,225 |
| *ADVERT & RECORDING PL BOARD* | | *$18,000* | |
| *WIRE MISC* | | *$550,000* | |
| *GB LIEN REVENUS* | | *$15,000* | |
| *BOARD OF APPEALS FEES* | | *$28,225* | |
| *CODE AND INSPECTIONS MISCELLANEOUS* | | *$5,000* | |
| *SEALER MISC* | | *$28,000* | |
| SMALL CELL REVENUE | | $25,000 | |
| | ***Total Budgeted Revenues*** | | ***$5,275,854*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $1,503,098 | $1,454,555 | $3,948,838 | $4,237,342 |
| S & W TEMPORARY | $0 | $0 | $10,000 | $30,000 |
| SW OVERTIME | $27,018 | $32,285 | $17,500 | $17,500 |
| SALARIES - PERMANENT | $1,440,336 | $1,510,598 | $0 | $0 |
| **Total Personal Services:** | **$1,530,116** | **$1,486,840** | **$3,976,338** | **$4,284,842** |
| | | | | |
| **Ordinary Expenses** | | | | |
| TELEPHONE | $15,694 | $22,600 | $22,600 | $22,600 |
| REPAIR & MAINT- EQUIPMENT | $0 | $205 | $5,801 | $5,801 |
| LEASING EQUIP. & SERV. | $3,936 | $6,367 | $6,686 | $6,686 |
| PROFESSIONAL SERVICES | $10,922 | $8,386 | $25,000 | $25,000 |
| APPRAISALS | $0 | $6,500 | $7,500 | $7,500 |
| SEALER WEIGHTS & MEASURES | $44,000 | $52,500 | $65,500 | $0 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| ADVERTISING | $5,163 | $5,429 | $7,000 | $7,000 |
| PRINTING & BINDING | $1,450 | $2,488 | $2,500 | $2,500 |
| INS. PREMIUMS - OTHER | $0 | $991 | $8,000 | $23,700 |
| OFFICE SUPPLIES | $8,687 | $16,762 | $10,000 | $10,000 |
| UNIFORMS & OTHER CLOTHING | $1,878 | $3,335 | $1,500 | $5,000 |
| DUES & SUBSCRIPTIONS | $2,437 | $2,413 | $2,500 | $2,500 |
| TRANS - MONTHLY ALLOWANCE | $74,800 | $75,600 | $86,400 | $125,400 |
| TRANS REIMBURS.& SEMINARS | $11,283 | $11,956 | $14,000 | $14,000 |
| BLG/INSP/TRN/EDUC/ENFORCE | $4,211 | $10,129 | $5,000 | $5,000 |
| EDUCATION REIMBURSEMNTS | $0 | $0 | $2,000 | $2,000 |
| MISCELLANEOUS CHARGES | $4,269 | $11,947 | $4,000 | $4,000 |
| REPAIR & MAINT OF VEHICLES | $0 | $0 | $1,000 | $1,000 |
| GAS & MOTOR OIL-SUPPLIES | $0 | $285 | $3,600 | $3,600 |
| IMPROV-SIGNALIZATION | $9,350 | $0 | $0 | $0 |
| OFFICE FURNITURE & EQUIP | $1,492 | $26,500 | $1,000 | $1,000 |
| **Total Ordinary Expenses:** | **$199,572** | **$264,393** | **$281,587** | **$274,287** |
| **Total Expense Objects:** | **$1,729,688** | **$1,751,232** | **$4,257,925** | **$4,559,129** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| DPD- DIRECTOR ASST MANAGER | BAEZ ROSE | YOVANI | $172,423.08 | x | | |
| DEP DIR DEVELOPMENT SERVICES | DEJESUS | LLOYD | $131,451.36 | x | | |
| DPD DEPUTY DIRECTOR | ESPITIA | CAMILO | $127,969.53 | x | | |
| EXECUTIVE SECRETARY | KENNEDY | CATHERINE | $81,626.44 | x | | |
| SR PLANNER | CIGLIANO | FRANCESCA | $98,324.64 | x | | |
| HISTORIC BOARD ADMINISTRATOR | STOWELL | STEPHEN | $92,547.88 | x | | |
| ASSOCIATE PLANNER DPD | RICKER | DYLAN | $86,416.44 | x | | |
| ASSIST PLANNER DPD | CUTRUMBES | PETER | $81,157.25 | x | | |
| ASSOCIATE PLANNER - DPD | VILLATORO | SANDRA | $81,157.25 | | | x |
| PLANNING BOARD, CHAIR | LINNEHAN | THOMAS | $1,400.00 | x | | |
| PLANNING BOARD, MEMBER | CHENG | CALEB | $1,000.00 | x | | |
| PLANNING BOARD, MEMBER | FRESCHETTE | GERARD | $1,000.00 | x | | |
| PLANNING BOARD, MEMBER | TENCZAR | DANIEL | $1,000.00 | x | | |
| PLANNING BOARD, MEMBER | WALKER | LUCIA | $1,000.00 | x | | |
| PLANNING BOARD, ALTERNATE MEMBER | SAR | THEL | $200.00 | x | | |
| PLANNING BOARD, ALTERNATE MEMBER | VACANT | VACANT | $200.00 | x | | |
| ZONING BOARD, CHAIR | PECH | VANDOEUN | $1,400.00 | x | | |
| ZONING BOARD, MEMBER | BRIERE | MARK | $1,000.00 | x | | |
| ZONING BOARD, MEMBER | CALLAHAN | SEAN | $1,000.00 | x | | |
| ZONING BOARD, MEMBER | MCCARTHY | DENNIS | $1,000.00 | x | | |
| ZONING BOARD, MEMBER | PROCOPE | GEORGE | $1,000.00 | x | | |
| ZONING BOARD, ALTERNATE MEMBER | HOVEY | TIMOTHY | $200.00 | x | | |
| ZONING BOARD, ALTERNATE MEMBER | NICKERSON | JOHN | $200.00 | x | | |
| CONSERVATION COMMISSION, CHAIR | BUITENHUYS | BRADLEY | $1,400.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | BELLEY | PAUL | $1,000.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | BURNS | MARIE | $1,000.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | CICCARELLI | ROBERTO | $1,000.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | DILLON | KEVIN | $1,000.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | DOWNS | PERRY | $1,000.00 | x | | |
| CONSERVATION COMMISSION, MEMBER | LAPUT | STEPHEN | $1,000.00 | x | | |
| DIRECTOR ECONOMIC DEVELOPMENT | CARTER | ALLISON | $119,841.00 | x | | |
| ECONOMIC DEVELOPMENT SPECIALIS | DICKINSON | MARIA | $93,874.00 | x | | |
| ASSET MANAGER | COULOURAS | GEORGE | $88,241.00 | x | | |
| ECONOMIC DEVELOPMENT ASSISTANT | BURGOS | NICOLE | $74,403.00 | x | | |
| CHIEF DESIGN PLANNER | BROWN | SARAH | $115,008.00 | x | | |
| URBAN RENEWAL MANAGER | MARTINEZ | JORGE | $93,900.00 | x | | |
| DESIGN PLANNER - 35 HRS | WILSON | JESSICA | $90,520.00 | x | | |
| DESIGN PLANNER - 35 HRS | MARTINEZ | BRIANNA | $84,669.00 | x | | |
| ENVIRONMENTAL PLANNER | REILING | REESE | $83,059.00 | x | | |
| NEIGHBORHOOD PLANNER | STROD | JESSE | $74,396.00 | x | | |
| COMMUNITY DEVELOPMENT ASSIST | MCKENNA SQUIRES | ASHLEY | $63,982.00 | | | x |
| DIRECTOR COMMUNITY DEVELOPMENT | YAFFA | ELIOT | $104,838.00 | | | x |
| BUDGET DIRECTOR - DPD | DESMOND | EVERLIDIS | $101,522.00 | x | | |
| SENIOR FINANCE OFFICER | HAMILTON | CHARLES | $87,317.00 | | | x |
| ACCOUNT MANAGER DPD | HAYES HACKETT | KIMBERLY | $72,762.00 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| SENIOR PROGRAM MANAGER | MURPHY | SUSAN | $72,054.00 | | | x |
| FINANCIAL SPECAILIST | FLEURY | CHERYL | $69,345.00 | | | x |

| | | | | | | |
|---|---|---|---|---|---|---|
| TRANSPORTATION ENGINEER | OLTMAN | ELIZABETH | $131,158.00 | x | | |
| ASSOCIATE TRANSPORT PLANNER | LAKSHMINARAYANAN | KAVYA | $78,001.00 | x | | |
| ASSISTANT TRANSPORTATION ENGINEER | VACANT | VACANT | $66,354.00 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| HOUSING PROG DIRECTOR | FERREIRA | PHILIP | $93,573.00 | x | | x |
| DOWNTOWN COORDINATOR | SKINNER | LIAM | $74,288.00 | x | | |
| SECRETARY HOUSING-DPD | SOLOMON | AMY | $54,475.00 | | | x |

| | | | | | | |
|---|---|---|---|---|---|---|
| INSPECTIONAL SERVICES COMM | FULLER | DAVID | $146,755.00 | x | | |
| SR BUILD INSPEC/PLANS REVIEWER | NOCCO | STEVEN | $117,231.00 | x | | |
| LOCAL INSPEC/PLANS REVIEWER | CHHUON | BUN SONG | $104,737.00 | x | | |
| LOCAL INSPEC/PLANS REVIEWER | HOWLING | PETER | $104,737.00 | x | | |
| LOCAL INSPEC/PLANS REVIEWER | MIERZWA | EDWARD | $104,737.00 | x | | |
| LOCAL INSPEC/PLANS REVIEWER | GARAS | MOHEB | $101,611.00 | x | | |
| OFFICE MANAGER | WEISSBACH | KERRY | $98,882.00 | x | | |
| LOCAL INSPEC/PLANS REVIEWER | PEREIRA DEOLIVEIRA | MARCOS | $96,643.00 | x | | |
| SENIOR SANITARY CODE INSPECTOR | SHEEHAN | MATTHEW | $89,728.00 | x | | |
| CHF PLUMB/GAS FIT/SHEET METAL | LEBLANC | WARREN | $84,921.00 | x | | |
| WIRE INSPECTOR | CATIZONE | NICHOLAS | $81,303.00 | x | | |
| WIRE INSPECTOR | GEORGE | JACOB | $80,977.00 | x | | |
| BOARD ENFORCEMENT AGENT | BOND | MABEL | $79,596.00 | x | | |
| CODE ENFORCER | ATTA | CLEMENT | $74,489.00 | x | | |
| CODE ENFORCER | MCPHILLIPS | ADAM | $74,489.00 | x | | |
| CODE ENFORCER | RIVERA | AUREA | $74,489.00 | x | | |
| CODE ENFORCER | BUJNOWSKI | DIANE | $74,059.00 | x | | |
| CODE ENFORCER | MOUSTAFA | HASSAM | $69,111.00 | | x | |
| CODE ENFORCER | WALSH | GARY | $68,374.00 | | x | |
| CODE ENFORCER | NORMANDIN | MARK | $67,699.00 | x | | |
| SEALER OF WEIGHTS AND MEASURES | VACANT | VACANT | $65,000.00 | x | | |
| HEAD CLERK GRADE 21/35HR | LLEWELLYN | NICOLE | $60,997.00 | x | | |
| HEAD CLERK GRADE 21/35HR | SMITH BROWN | PATRICIA | $60,997.00 | x | | |
| HEAD CLERK GRADE 21/35HR | BRODERICK | ASHLEY | $60,352.00 | x | | |
| HEAD CLERK GRADE 21/35HR | SAM | PHARY | $60,352.00 | x | | |

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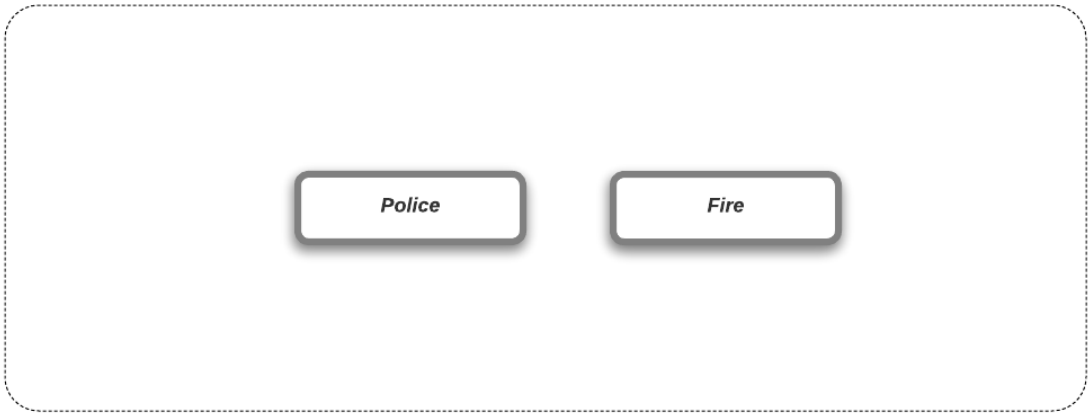
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Public Safety

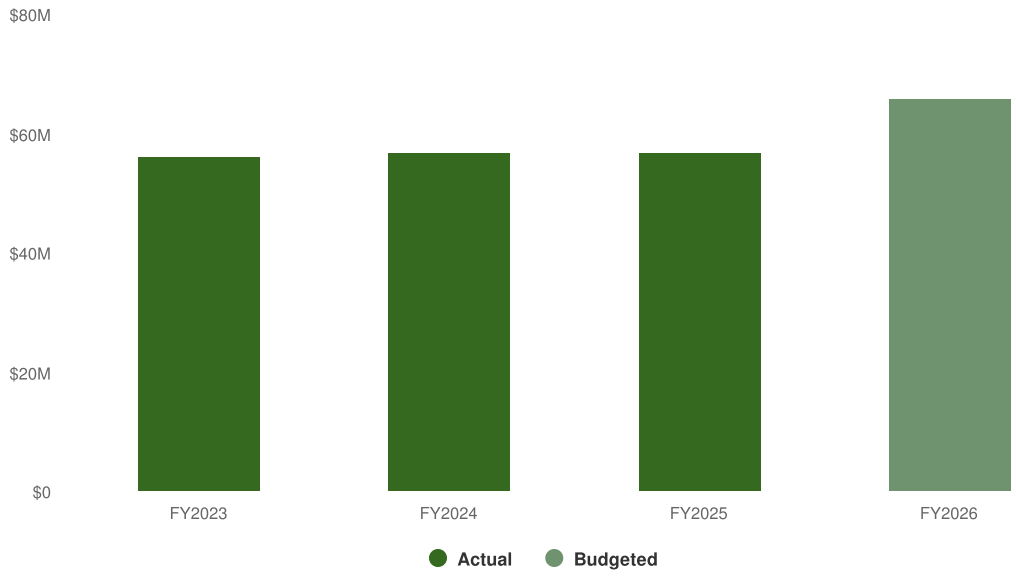



## Public Safety - Expenditures Summary

***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.***

**$65,917,318** **$65,917,318**
(100.00% vs. prior year)

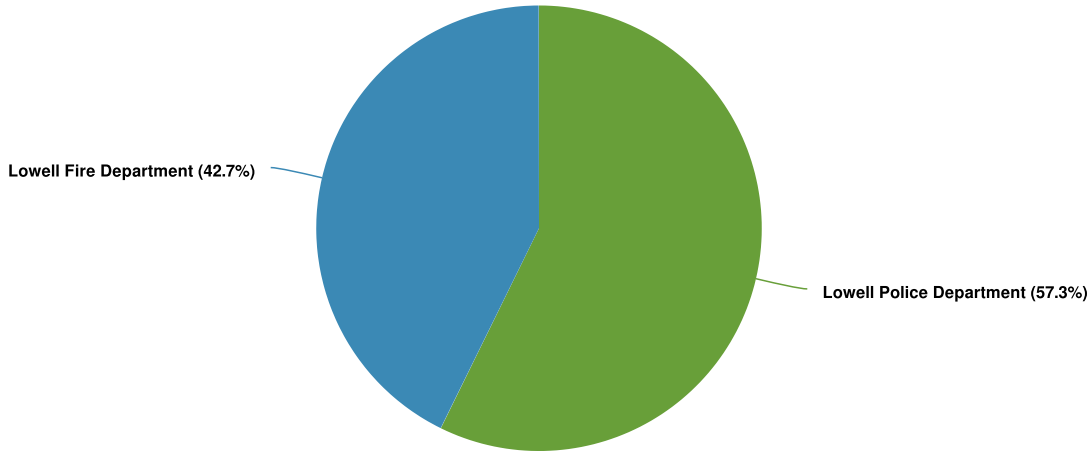
**Public Safety Actual vs Proposed Budget**



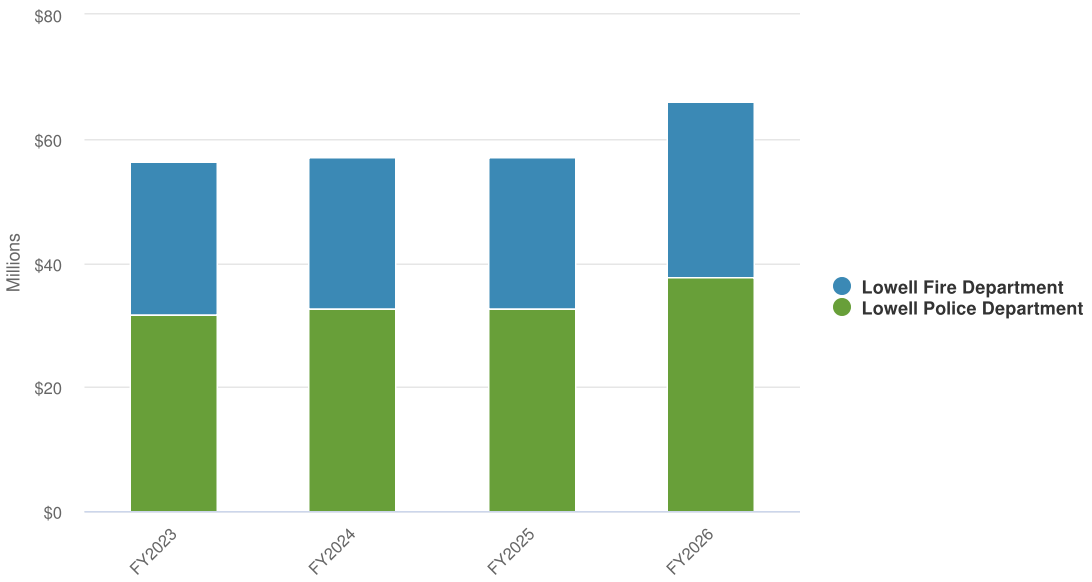
# Public Safety - Expenditures by Function

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

## Public Safety - Next Fiscal Year Expenditures by Function




## Public Safety - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| Public Safety | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Lowell Police Department | $31,714,047.32 | $32,617,706.97 | $33,672,070.00 | $37,754,196.00 |
| Lowell Fire Department | $24,491,550.58 | $24,339,883.48 | $25,482,464.00 | $28,163,122.00 |
| **Total Public Safety:** | **$56,205,597.90** | **$56,957,590.45** | **$59,154,534.00** | **$65,917,318.00** |
| **Total Expenditures:** | **$56,205,597.90** | **$56,957,590.45** | **$59,154,534.00** | **$65,917,318.00** |

# 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 2024 Accomplishments

- Compstat Crimes[1] (comparing 2023-2024)
  - Burglary decreased 21%
  - Car Breaks decreased 20%
  - Disorderly Conduct decreased 22%

- LPD Co-Response Program 2024 Data:
  - LPD Officers referred 106 individuals to the LPD Co-Response Clinicians.
  - Two individuals with behavioral health conditions were diverted from arrest by LPD Officers.
  - Twenty individuals were diverted from unnecessary hospital admissions due to the presence of a Co-Response Clinician.

- Continued increased community collaboration:
  - Partnered with the Officer Sean Collier Memorial Fund, the Department of Conservation & Recreation and the Massachusetts State Police Dive team to provide a learn to swim program for approximately 75 youth.
  - Formed new partnership with Strongwater Farm to offer programming to at-risk youth.
  - Continued strong collaboration with Lowell Public Schools with after school boxing clinics, a 6-week basketball clinic, as well as Wrestling and Basketball clinics during February and April vacations.
  - Continued collaborating with Holy Trinity church to offer open gym basketball on Friday nights.
  - Continued collaboration with the Merrimack Valley Flag Football League and the Afro-American Community Collaborative to offer a 3-day Flag Football clinic in the summer as well as a 4-week Flag Football neighborhood challenge.
  - Worked with the Lowell Public Schools to host 8 screenings of “How the Grinch Stole Christmas” where over 1,000 students and families were in attendance.
  - Partnered with the Police Activities League (PAL) of Massachusetts to bring 80 youth to a Boston Red Sox game.
  - LPD Boxing program continues going strong for the third year with approximately 30-40 participants per week.

- Partnered with Target and the Police Activities League (PAL) of Massachusetts on the Heroes & Helpers Program and included the Lowell Fire Department and Massachusetts State Police. Together we were able to serve 100 youth.

- Hosted fourth annual Youth Outreach Event on JFK Plaza.

- Continued Segway, foot patrols and boat patrols of the Merrimack River.

- Hosted third annual Middle School Jamboree in partnership with the Lowell Public Schools and UMass Lowell.

- The twenty-sixth year of the Student Police Academy was at full capacity levels with over 200 youth participants.

- Received $1,883,002 in Federal, State and Private grant funds, which included (but was not limited to):
  - Municipal Staffing Grant for overtime funds to boost community policing efforts.
  - Shannon Community Safety Initiative funding which focuses on gang prevention, intervention and suppression strategies; majority of the funding is focused on youth programs.
  - Municipal Road Safety Program funding, which focuses on traffic enforcement initiatives.
  - E911 Support and Incentive Grant, which helps fund dispatchers.

- Collaborated with the Massachusetts State Police Gang Unit and Massachusetts State Police Detectives assigned to the Middlesex District Attorney’s Office during a 8 month operation that concluded with the arrest of 5 individuals in connection with trafficking firearms and drugs.

- Launched Safe Place Initiative (Via the initiative, businesses will be able to sign up to receive a decal for the front of their business identifying it as a safe place for LGBTQ+ individuals to go to if they are the victim of harassment or a hate crime.)

- Partnered with the DEA on the One Pill Can Kill Campaign.

- Thirty-six officers graduated from the Lowell Police Academy, twelve of which were welcomed into the LPD.

- Completed department wide initial certifications through POST Commission.

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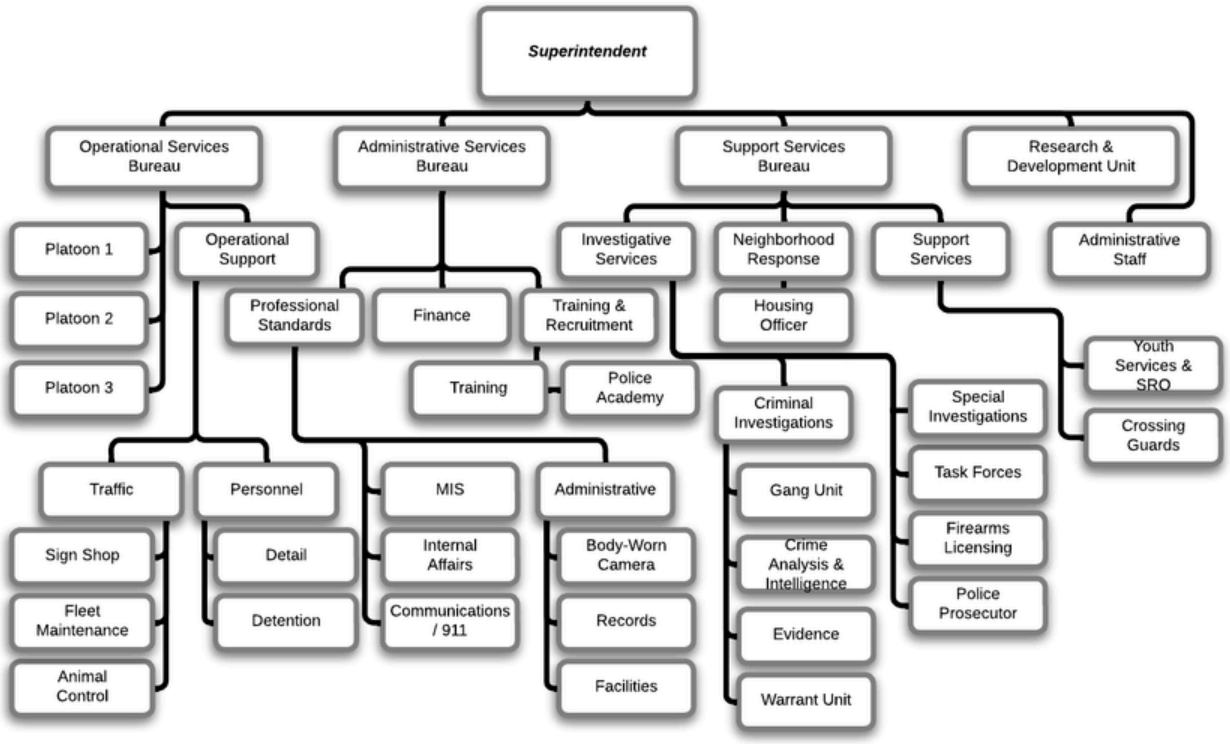
**Footnote(s)**

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

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Add new software to improve citizen convenience to accessing motor vehicle accident reports.<br><br>***Update****: Contracted with LexisNexis to provide access to online motor vehicle accident reports.* |
| 2024 | ***COMPLETE*** | Reinvigorate and Implement Citizen Police Academy and Citizen Advisory Committee<br><br>***Update****: Held Citizens' Police Academy and began holding monthly Citizen Advisory Committee meetings.* |
| 2025 | **NEW** | Reduce the number of motor vehicle accidents through prevention, intervention, and suppression activities. |
| 2025 | **NEW** | Assess CAD, RMS and other IT systems to address modernization and efficiency. |

## Organizational Chart

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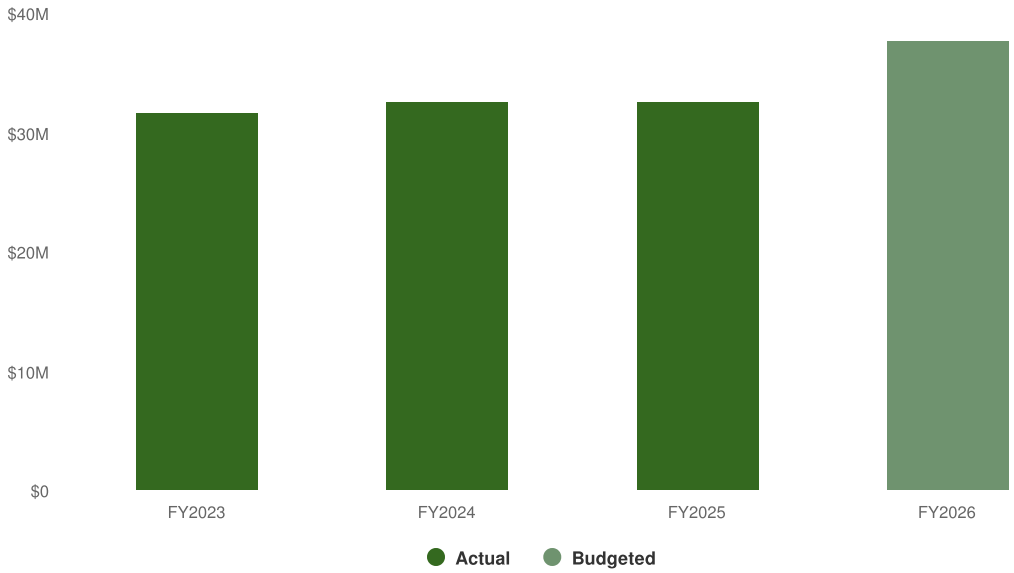
**Footnote(s)**

1. Compiled during April 2025; subject to change

## Expenditures Summary

**$37,754,196** **$37,754,196**
(100.00% vs. prior year)

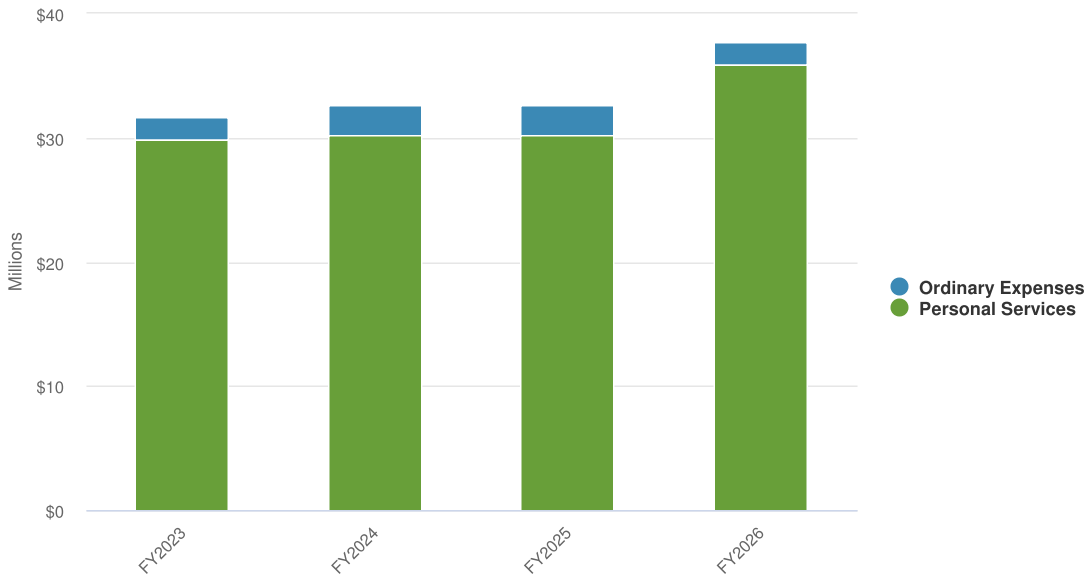
**Police Proposed and Historical Budget vs. Actual**




## Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $36,170,169 |
| Ordinary Expenses | $1,909,662 |
| **Total Personal Services and Ordinary Expenditures** | **$38,079,831** |
| *Other Funding Sources (see Financing Plan Below)* | *- $325,635* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$37,754,196** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Lowell Police Department**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $36,170,169 |
| | ORDINARY EXPENDITURES | $1,909,662 |
| | ***Total Budgeted Expenditures*** | **$38,079,831** |

| | | FINANCING PLAN |
|---|---|---|
| | **TAXES** | $36,209,746 |
| *TAX/LEVY* | *$35,383,746* | |
| *MARIJUANA EXCISE TAX* | *$826,000* | |
| | **LICENSES AND PERMITS** | $270,000 |
| *LIQUOR LICENSES* | *$260,000* | |
| *POLICE - FIREARMS* | *$10,000* | |
| | **CHARGES FOR SERVICES** | $1,124,450 |
| *POLICE TOWING REIMBURSEMENT* | *$225,000* | |
| *MV NON RENEWAL FEES* | *$140,000* | |
| *SPECIAL DETAIL RECEIPTS* | *$289,000* | |
| *COURT FINES* | *$470,450* | |
| | **INTERGOVERNMENTAL REVENUE** | $475,635 |
| *MISC GRANTS* | *$325,635* | |
| *HISTORICAL STAFFING TURNOVER* | *$150,000* | |
| | ***Total Budgeted Revenues*** | ***$38,079,831*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $26,991,420 | $27,316,473 | $28,980,810 | $32,696,759 |
| S & W TEMPORARY | $19,176 | $44,972 | $6,017 | $38,316 |
| OVERTIME | $1,292,803 | $1,445,480 | $1,025,000 | $1,025,000 |
| S & W HOLIDAY | $394,596 | $411,591 | $467,400 | $433,759 |
| SPECIAL EVENTS POLICE | $23,526 | $59,459 | $59,542 | $59,542 |
| SW SHIFT DIFFERENTIAL | $260,258 | $286,629 | $301,981 | $669,500 |
| S & W LONGEVITY | $222 | $97 | $100 | $100 |
| COURT TIME | $214,839 | $217,269 | $290,206 | $290,206 |
| SW POLICE ALLOWANCE | $173,010 | $12,650 | $34,500 | $34,500 |
| COMP TIME | $146,497 | $99,527 | $185,000 | $185,000 |
| K-9 STIPEND | $56,660 | $58,337 | $59,852 | $59,852 |
| PROF SERV FOR EAP | $12,500 | $47,500 | $30,000 | $30,000 |
| OUT OF GRADE/PHYS FIT | $23,149 | $28,708 | $36,000 | $36,000 |
| Physical Fitness Incentive | $175,000 | $173,750 | $200,000 | $200,000 |
| UNIFORM ALLOWANCE | $71,981 | $55,485 | $80,000 | $80,000 |
| UNIFORMS-TRAFFIC SUPERVSR | $5,055 | $4,780 | $6,000 | $6,000 |
| **Total Personal Services:** | **$29,860,693** | **$30,262,706** | **$31,762,408** | **$35,844,534** |
| | | | | |
| **Ordinary Expenses** | | | | |
| REPAIR & MAINT- EQUIPMENT | $91,257 | $186,022 | $186,232 | $186,232 |
| REPAIR & MAINT OF VEHICLES | $108,309 | $102,044 | $105,000 | $105,000 |
| REPAIR & MAINT-COMPUTER EQUIP | $415,482 | $329,784 | $369,485 | $369,485 |
| REPAIR & MAINT-POLICE JAIL ARE | $14,987 | $22,410 | $16,580 | $16,580 |
| HEPATITIS SHOTS | $600 | $600 | $600 | $600 |
| ANIMAL CONTROL-CHG/EXPENS | $15,897 | $16,956 | $32,460 | $32,460 |
| K-9 EXPENSES | $7,639 | $7,230 | $9,850 | $9,850 |
| POLICE-RENTAL-SUB STATION | $49,400 | $51,405 | $43,800 | $43,800 |
| PAINT / METER DIVISION | $39,690 | $92,464 | $30,000 | $30,000 |
| RENTAL OF EQUIPMENT | -$8 | $0 | $0 | $0 |
| KENNEL SERVICES | $41,693 | $42,176 | $35,000 | $35,000 |
| PSYCHOLOGICAL EXAMS | $16,112 | $9,584 | $9,588 | $9,588 |
| TRAINING/EVALUATION PRG. | $58,469 | $76,126 | $80,000 | $80,000 |
| COMMUNICATION-CDMA | $103,646 | $124,191 | $125,874 | $125,874 |
| OPIOID REDUCTION PROGRAM EXP | $3,126 | $0 | $0 | $0 |
| FOOD SERVICE-SUPPLIES | $10,852 | $12,571 | $13,200 | $13,200 |
| GAS & MOTOR OIL-SUPPLIES | $291,741 | $325,315 | $332,551 | $332,551 |
| GARAGE/AUTO PARTS SUPPLY | $79,763 | $91,682 | $80,000 | $80,000 |
| OFFICE SUPPLIES | $7,500 | $9,489 | $7,500 | $7,500 |
| MISC-SUPPLIES-OTHER | $8,151 | $12,428 | $7,500 | $7,500 |
| POLICE-LEGAL DEFENSE FUND | $60,725 | $60,100 | $64,350 | $64,350 |
| DUES & SUBSCRIPTIONS | $7,164 | $12,364 | $9,600 | $9,600 |
| IN-STA TRAVEL REIMB & SEM | $430 | $173 | $1,850 | $1,850 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| NO. MIDD LAW ENFORCE CNTY | $5,500 | $5,500 | $5,500 | $5,500 |
| MISCELLANEOUS CHARGES | $15,880 | $15,966 | $17,160 | $17,160 |
| COMP HARDWARE-SOFTWARE UNDER 5 | $122,485 | $324,237 | $82,762 | $82,762 |
| POLICE-DIVE TEAM EQUIPMNT | $5,877 | $5,733 | $6,700 | $6,700 |
| POLICE CARS | $172,783 | $123,435 | $120,000 | $120,000 |
| POLICE PHOTO LAB & EQUIP | $3,204 | $0 | $0 | $0 |
| POLICE EQUIPMENT OTHER | $36,148 | $221,804 | $35,000 | $35,000 |
| PORTABLE RADIOS & OTHER | $12,415 | $13,328 | $13,500 | $13,500 |
| OFFICE FURNITURE & EQUIP | $2,210 | $11,794 | $15,000 | $15,000 |
| INS. PREMIUMS - OTHER | $44,230 | $48,090 | $53,020 | $53,020 |
| **Total Ordinary Expenses:** | **$1,853,355** | **$2,355,001** | **$1,909,662** | **$1,909,662** |
| **Total Expense Objects:** | **$31,714,047** | **$32,617,707** | **$33,672,070** | **$37,754,196** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| POLICE SUPERINTENDENT | HUDON | GREGORY | $263,454.00 | x | | |
| DEPUTY SUPERINTENDENT POLICE | LEBLANC | MARK | $213,874.00 | x | | |
| DEPUTY SUPERINTENDENT POLICE | NOBREGA | FRANK | $213,874.00 | x | | |
| DEPUTY SUPERINTENDENT POLICE | GENDREAU | STEPHEN | $205,319.00 | x | | |
| CAPTAIN POLICE | FAY | JAMES | $191,658.00 | x | | |
| CAPTAIN POLICE | KILMARTIN | MICHAEL | $191,658.00 | x | | |
| CAPTAIN POLICE | NOBREGA | MARISOL | $191,658.00 | x | | |
| CAPTAIN POLICE | PANAGIOTAKOS | CHRISTOPHER | $191,658.00 | x | | |
| CAPTAIN POLICE | PEASLEE | DAVID | $191,658.00 | x | | |
| CAPTAIN POLICE | PENROSE | MATHEW | $191,658.00 | x | | |
| CAPTAIN POLICE | DESMARAIS | DANIEL | $186,076.00 | x | | |
| CAPTAIN POLICE | ODONNELL | AIDAN | $186,076.00 | x | | |
| CAPTAIN POLICE | ROJAS | GUILLERMO | $186,076.00 | x | | |
| LIEUTENANT POLICE | KILBRIDE | TIMOTHY | $171,123.00 | x | | |
| LIEUTENANT POLICE | NOONE | JONATHAN | $171,123.00 | x | | |
| LIEUTENANT POLICE | SIOPES | THOMAS | $171,123.00 | x | | |
| LIEUTENANT POLICE | BEAUCHESNE | DAWN | $166,139.00 | x | | |
| LIEUTENANT POLICE | COMTOIS | JOSEPH | $166,139.00 | x | | |
| LIEUTENANT POLICE | FLORENCE | WILLIAM | $166,139.00 | x | | |
| LIEUTENANT POLICE | GONZALEZ | FELIX | $166,139.00 | x | | |
| LIEUTENANT POLICE | KELLEHER | JAMES | $166,139.00 | x | | |
| LIEUTENANT POLICE | COYLE | STEVEN | $164,278.00 | x | | |
| LIEUTENANT POLICE | MORRILL | STEPHEN | $164,278.00 | x | | |
| LIEUTENANT POLICE | MURRAY | JOSEPH | $164,278.00 | x | | |
| LIEUTENANT POLICE | CORMIER | RAYMOND | $159,493.00 | x | | |
| LIEUTENANT POLICE | RAMIREZ | JOSE | $132,911.00 | x | | |
| SERGEANT POLICE | DALY | THOMAS | $152,788.00 | x | | |
| SERGEANT POLICE | QUIRBACH | DAVID | $152,788.00 | x | | |
| SERGEANT POLICE | CASEY | PATRICK | $148,338.00 | x | | |
| SERGEANT POLICE | CESARZ | RICHARD | $148,338.00 | x | | |
| SERGEANT POLICE | COYLE | RYAN | $148,338.00 | x | | |
| SERGEANT POLICE | DELANEY | CHRISTY | $148,338.00 | x | | |
| SERGEANT POLICE | HICKEY | THOMAS | $148,338.00 | x | | |
| SERGEANT POLICE | KELLY | JOSEPH | $148,338.00 | x | | |
| SERGEANT POLICE | KEW | DAVID | $148,338.00 | x | | |
| SERGEANT POLICE | LALLY | DAVID | $148,338.00 | x | | |
| SERGEANT POLICE | MARSHALL | MICHAEL | $148,338.00 | x | | |
| SERGEANT POLICE | MASTAS | MATTHEW | $148,338.00 | x | | |
| SERGEANT POLICE | MCMANUS | BRIAN | $148,338.00 | x | | |
| SERGEANT POLICE | OTERO | DANIEL | $148,338.00 | x | | |
| SERGEANT POLICE | PEACE | NADJA | $148,338.00 | x | | |
| SERGEANT POLICE | RAMOS | ALEXANDER | $148,338.00 | x | | |
| SERGEANT POLICE | VELEZ | JUSTIN | $148,338.00 | x | | |
| SERGEANT POLICE | WHALEN | TIMOTHY | $148,338.00 | x | | |
| SERGEANT POLICE | BERGERON | MICHAEL | $142,405.00 | x | | |
| SERGEANT POLICE | BOUVIER | MICHAEL | $142,405.00 | x | | x |
| SERGEANT POLICE | BURD | JASON | $142,405.00 | x | | |
| SERGEANT POLICE | CAMARA | MICHAEL | $142,405.00 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| SERGEANT POLICE | COUGHLIN | LINDA | $142,405.00 | x | | |
| SERGEANT POLICE | DOKOS | NICHOLAS | $142,405.00 | x | | |
| SERGEANT POLICE | DOWNS KUM | CHRISTAL | $142,405.00 | x | | |
| SERGEANT POLICE | KELLY | TRACY | $142,405.00 | x | | |
| SERGEANT POLICE | LAGANAS | NICHOLAS | $142,405.00 | x | | |
| SERGEANT POLICE | CZARNIONKA | CASIMIR | $130,538.00 | x | | |
| SERGEANT POLICE | ELMORE | CONNOR | $118,671.00 | x | | |
| SERGEANT POLICE | RIVERA | RAFAEL | $118,671.00 | x | | |
| SERGEANT POLICE | LAVOIE | DAVID | $110,907.00 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| POLICE OFFICER | BOMIL | KERRI | $115,528.00 | x | | |
| POLICE OFFICER | BOMIL | CHRISTOPHER | $115,528.00 | x | | |
| POLICE OFFICER | BORODAWKA | JOSEPH | $115,528.00 | x | | |
| POLICE OFFICER | CALLERY | STACI | $115,528.00 | x | | |
| POLICE OFFICER | CHUM | RICHY | $115,528.00 | x | | |
| POLICE OFFICER | COLEMAN | SAMANTHA | $115,528.00 | x | | |
| POLICE OFFICER | COLON | FEBY | $115,528.00 | x | | |
| POLICE OFFICER | DEANGELIS | ADAM | $115,528.00 | x | | |
| POLICE OFFICER | FEEHAN | THOMAS | $115,528.00 | x | | |
| POLICE OFFICER | GOLOJUCH | JOHN | $115,528.00 | x | | |
| POLICE OFFICER | LACHER | GLENN | $115,528.00 | x | | |
| POLICE OFFICER | LUCIER | STEPHEN | $115,528.00 | x | | |
| POLICE OFFICER | MERRILL | JAKE | $115,528.00 | x | | |
| POLICE OFFICER | MORALES JIMENEZ | LUIS | $115,528.00 | x | | |
| POLICE OFFICER | OSER | JUSTIN | $115,528.00 | x | | |
| POLICE OFFICER | OSTLER | RYAN | $115,528.00 | x | | |
| POLICE OFFICER | PELTON | JEFFREY | $115,528.00 | x | | |
| POLICE OFFICER | QUIGLEY | JOHN | $115,528.00 | x | | |
| POLICE OFFICER | RICHARD | ROBERT | $115,528.00 | x | | |
| POLICE OFFICER | SANTIAGO | JOSE | $115,528.00 | x | | |
| POLICE OFFICER | SAR | RASMEY | $115,528.00 | x | | |
| POLICE OFFICER | SEPE | ANDREW | $115,528.00 | x | | |
| POLICE OFFICER | ALLARD | ROBERT | $110,907.00 | x | | |
| POLICE OFFICER | ALVAREZ | RAUL | $110,907.00 | x | | |
| POLICE OFFICER | ANTONETTY | EMMANUEL | $110,907.00 | x | | |
| POLICE OFFICER | BOLIVAR | ANDRES | $110,907.00 | x | | |
| POLICE OFFICER | BOTERO | JESSICA | $110,907.00 | x | | |
| POLICE OFFICER | BUTH | SOBEN | $110,907.00 | x | | |
| POLICE OFFICER | CALAVRITINOS | BRANDON | $110,907.00 | x | | |
| POLICE OFFICER | CASSIDY | RYAN | $110,907.00 | x | | |
| POLICE OFFICER | COOPER | TIMOTHY | $110,907.00 | x | | |
| POLICE OFFICER | COSTELLO | CONOR | $110,907.00 | x | | |
| POLICE OFFICER | DALESSANDRO | STEVEN | $110,907.00 | x | | |
| POLICE OFFICER | DALY | ANDREW | $110,907.00 | x | | |
| POLICE OFFICER | DEANGELO | ANTONIA | $110,907.00 | x | | |
| POLICE OFFICER | DECARVALHO | KEVIN | $110,907.00 | x | | |
| POLICE OFFICER | DENO | SOCRATES | $110,907.00 | x | | |
| POLICE OFFICER | DESIMONE | ALEC | $110,907.00 | x | | |
| POLICE OFFICER | DRAKOULAKOS | PETER | $110,907.00 | x | | |
| POLICE OFFICER | DUCHARME | ADAM | $110,907.00 | x | | |
| POLICE OFFICER | ERICKSON | COREY | $110,907.00 | x | | |
| POLICE OFFICER | FIGUEROA | FELIX | $110,907.00 | x | | |
| POLICE OFFICER | GATTO | JASON | $110,907.00 | x | | |
| POLICE OFFICER | GIRALDO | SANTIAGO | $110,907.00 | x | | |
| POLICE OFFICER | GOLNER | ALEC | $110,907.00 | x | | |
| POLICE OFFICER | GOMEZ | OSCAR | $110,907.00 | x | | |

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|---|---|---|---|---|---|---|
| POLICE OFFICER | GONSALVES | CHRISTOPHER | $110,907.00 | x | | |
| POLICE OFFICER | GREENHALGH | WARREN | $110,907.00 | x | | |
| POLICE OFFICER | GRIFFIN | KEVIN | $110,907.00 | x | | |
| POLICE OFFICER | HANSON | CHRISTIAN | $110,907.00 | x | | |
| POLICE OFFICER | HUNTER | STEPHEN | $110,907.00 | x | | |
| POLICE OFFICER | JEAN JR | RAYMOND | $110,907.00 | x | | |
| POLICE OFFICER | KANDROTAS | MICHAEL | $110,907.00 | x | | |
| POLICE OFFICER | KRUG | MATTHEW | $110,907.00 | x | | |
| POLICE OFFICER | KRYGOWSKI | CODY | $110,907.00 | x | | |
| POLICE OFFICER | KYDD | NICHOLAS | $110,907.00 | x | | |
| POLICE OFFICER | LORENZI | JOSE | $110,907.00 | x | | |
| POLICE OFFICER | LOUIS | KNUD HENRY | $110,907.00 | x | | |
| POLICE OFFICER | MATOS | JAMES | $110,907.00 | x | | |
| POLICE OFFICER | MCCABE | MATTHEW | $110,907.00 | x | | |
| POLICE OFFICER | MUNERA | NICHOLE | $110,907.00 | x | | |
| POLICE OFFICER | OSBORN | CHRISTOPHER | $110,907.00 | x | | |
| POLICE OFFICER | PEKARSKI | GREGORY | $110,907.00 | x | | |
| POLICE OFFICER | PERRIN JR | DANIEL | $110,907.00 | x | | |
| POLICE OFFICER | PHAY | TONG | $110,907.00 | x | | |
| POLICE OFFICER | PHILIPPE | DONALD | $110,907.00 | x | | |
| POLICE OFFICER | REID | RONALD | $110,907.00 | x | | |
| POLICE OFFICER | ROBBINS | PAUL | $110,907.00 | x | | |
| POLICE OFFICER | ROUSSELL | TIMOTHY | $110,907.00 | x | | |
| POLICE OFFICER | SZABLAK | ANNE | $110,907.00 | x | | |
| POLICE OFFICER | VAN | KYLE | $110,907.00 | x | | |
| POLICE OFFICER | VANN | ANDETH | $110,907.00 | x | | |
| POLICE OFFICER | WESTAWAY | DANIEL | $110,907.00 | x | | |
| POLICE OFFICER | YAN | ANTONY | $110,907.00 | x | | |
| POLICE OFFICER | YOUNG | FREDERIQUE | $110,907.00 | x | | |
| POLICE OFFICER | ZANOLI | LUKE | $110,907.00 | x | | |
| POLICE OFFICER | CASSELLA | MATTHEW | $101,665.00 | x | | |
| POLICE OFFICER | CHHOR | LEANG | $101,665.00 | x | | |
| POLICE OFFICER | COUTURE | DAVID | $101,665.00 | x | | |
| POLICE OFFICER | DAVIS | EDWARD | $101,665.00 | x | | |
| POLICE OFFICER | DELISLE | JOSHUA | $101,665.00 | x | | |
| POLICE OFFICER | DOWER | MINDY | $101,665.00 | x | | |
| POLICE OFFICER | FINN | BRADY | $101,665.00 | x | | |
| POLICE OFFICER | JACQUES | CHRISTOPHER | $101,665.00 | x | | |
| POLICE OFFICER | JOYCE | ROBERT | $101,665.00 | x | | |
| POLICE OFFICER | KIENG | BUNTHA | $101,665.00 | | | x |
| POLICE OFFICER | KINGAN | DANIEL | $101,665.00 | x | | |
| POLICE OFFICER | LAROCQUE | CHRISTINE | $101,665.00 | x | | |
| POLICE OFFICER | MARTIR | WILLIAM | $101,665.00 | x | | |
| POLICE OFFICER | MERRILL | SCOTT | $101,665.00 | x | | |
| POLICE OFFICER | PARADISE | PAUL | $101,665.00 | x | | |
| POLICE OFFICER | PROULX | JONATHAN | $101,665.00 | x | | |
| POLICE OFFICER | SANN | JOHNNY | $101,665.00 | x | | |
| POLICE OFFICER | SAUVE | SCOTT | $101,665.00 | x | | |
| POLICE OFFICER | SUONG | CHASE | $101,665.00 | x | | |
| POLICE OFFICER | TRANI | MATTHEW | $101,665.00 | x | | |
| POLICE OFFICER | WIGGINS | RODERICK | $101,665.00 | x | | |
| POLICE OFFICER | BELANGER | BERNARD | $92,423.00 | x | | |
| POLICE OFFICER | BETTENCOURT | DERIK | $92,423.00 | x | | |
| POLICE OFFICER | BOUASRI | EMALY | $92,423.00 | x | | |
| POLICE OFFICER | BRITO | DANNY | $92,423.00 | x | | |
| POLICE OFFICER | BRITO | JAIME | $92,423.00 | x | | |

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|---|---|---|---|---|---|---|
| POLICE OFFICER | CASEY | SEAN | $92,423.00 | x | | |
| POLICE OFFICER | CASSELLA | JAMES | $92,423.00 | x | | |
| POLICE OFFICER | CHRISTIANSEN | NIELS | $92,423.00 | x | | |
| POLICE OFFICER | DEMAIO | JAMES | $92,423.00 | x | | |
| POLICE OFFICER | DEMELLO | DREYSON | $92,423.00 | x | | |
| POLICE OFFICER | DEROSA | NICHOLAS | $92,423.00 | x | | |
| POLICE OFFICER | DEVLIN | SHAUN | $92,423.00 | x | | |
| POLICE OFFICER | EXARHOULAKOS | DEMETRIOS | $92,423.00 | x | | |
| POLICE OFFICER | FENLON | TODD | $92,423.00 | x | | |
| POLICE OFFICER | FINN | CASEY | $92,423.00 | x | | |
| POLICE OFFICER | GIARDINA | MICHAEL | $92,423.00 | x | | |
| POLICE OFFICER | GOYETTE | SHANE | $92,423.00 | x | | |
| POLICE OFFICER | GRIFFIN | KYLE | $92,423.00 | x | | |
| POLICE OFFICER | HYDE | ERIC | $92,423.00 | x | | |
| POLICE OFFICER | JEAN | RAYMOND | $92,423.00 | x | | |
| POLICE OFFICER | KELLY | CHRISTOPHER | $92,423.00 | x | | |
| POLICE OFFICER | KRUG | KYLE | $92,423.00 | x | | |
| POLICE OFFICER | KUM | SARETH | $92,423.00 | x | | |
| POLICE OFFICER | LANE | JAMES | $92,423.00 | x | | |
| POLICE OFFICER | LEFEBVRE | SHAWN | $92,423.00 | x | | |
| POLICE OFFICER | LESSIEUR | DOMINIC | $92,423.00 | x | | |
| POLICE OFFICER | MACDONALD | PATRICK | $92,423.00 | x | | |
| POLICE OFFICER | MAWN | NICHOLAS | $92,423.00 | x | | |
| POLICE OFFICER | MEJIA | CAROLINA | $92,423.00 | x | | |
| POLICE OFFICER | MERCADO | CARLOS | $92,423.00 | x | | |
| POLICE OFFICER | NOBREGA | JASON | $92,423.00 | x | | |
| POLICE OFFICER | OCONNOR | AISLING | $92,423.00 | x | | |
| POLICE OFFICER | PHOTHIMATH | JUDY | $92,423.00 | x | | |
| POLICE OFFICER | PIMENTEL | CHRISTIAN | $92,423.00 | x | | |
| POLICE OFFICER | POITRAS | DAVID | $92,423.00 | x | | |
| POLICE OFFICER | QUINONES | MIGUEL | $92,423.00 | x | | |
| POLICE OFFICER | RIOS | LUIS | $92,423.00 | x | | |
| POLICE OFFICER | RIVERA | JONATHAN | $92,423.00 | x | | |
| POLICE OFFICER | RODRIGUEZ | GEORVELLISSE | $92,423.00 | x | | |
| POLICE OFFICER | ROURKE | BRIAN | $92,423.00 | x | | |
| POLICE OFFICER | ROYER | RAYMOND | $92,423.00 | x | | |
| POLICE OFFICER | RUDY | KORY | $92,423.00 | x | | |
| POLICE OFFICER | RUDY | ALLORA | $92,423.00 | x | | |
| POLICE OFFICER | RUIZ | AUGUSTIN | $92,423.00 | x | | |
| POLICE OFFICER | SIOPES | ARLEEN | $92,423.00 | x | | |
| POLICE OFFICER | SPANOS | ANDREW | $92,423.00 | x | | |
| POLICE OFFICER | SULLIVAN | TIMOTHY | $92,423.00 | x | | |
| POLICE OFFICER | TORRES | ERICA | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $92,423.00 | x | | |
| POLICE OFFICER | VELEZ | ARAMIS | $92,423.00 | x | | |
| POLICE OFFICER | VILLAVICENCIO | IVAN | $92,423.00 | x | | |

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|---|---|---|---|---|---|---|
| POLICE OFFICER | WAGNER | JACK | $92,423.00 | x | | |
| POLICE OFFICER | WEBB | E ANTHONY | $92,423.00 | x | | |
| POLICE OFFICER | DASILVA | DYLAN | $79,740.00 | x | | |
| POLICE OFFICER | RATTE | EMILY | $79,740.00 | x | | |
| POLICE OFFICER | ARROYO | JOSE | $72,874.00 | x | | |
| POLICE OFFICER | DEJESUS | DANIEL | $72,874.00 | x | | |
| POLICE OFFICER | DEROSA | CHRISTOPHER | $72,874.00 | x | | |
| POLICE OFFICER | DOUGAL | DAVID | $72,874.00 | x | | |
| POLICE OFFICER | HERNANDEZ | ELIZABETH | $72,874.00 | x | | |
| POLICE OFFICER | HOR | JIMMY | $72,874.00 | x | | |
| POLICE OFFICER | MORROW | PARKER | $72,874.00 | x | | |
| POLICE OFFICER | MUSANGU | CHERUBIN | $72,874.00 | x | | |
| POLICE OFFICER | TORRES | KIMBERLY | $72,874.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $72,874.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $72,874.00 | x | | |
| POLICE OFFICER | VACANT | VACANT | $66,005

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|---|---|---|---|---|---|---|
| TRAFFIC SUPERVISOR- POLICE | MCPHILLIPS | ERIN | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | NOLAN | RICHARD | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | ORTIZ | NANCY | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | PATENAUDE | HAZEL | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | SANCHEZ | MILDRED | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | SHEEHAN | CORINA | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | SIROIS | RICHARD | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | VACANT | VACANT | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- POLICE | VENTURA | COLLEEN | $15,589.53 | x | | |
| TRAFFIC SUPERVISOR- HRLY | SCANLON | PAMELA | $5,196.48 | x | | |

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|---|---|---|---|---|---|---|
| DIR PUBLIC/SAFETY RESRCH PLANG | MANZI | MARYANN | $126,251.26 | x | | |
| BUDGET DIRECTOR - POLICE | ROTH | KAREN | $104,306.00 | x | | |
| PROGRAM ANALYST POLICE - ORDIN | FERREIRA | MEGHAN | $101,617.05 | x | | |
| COMMUNICATION MANAGER-POL | PAGE | CHRISTINA | $99,140.00 | x | | |
| PROGRAM MANAGER POLICE 35HRS | KEEFE | KATHLEEN | $93,532.82 | x | | x |
| SUPERVISOR PAINT & METER | COOPER | JOHN | $87,498.03 | x | | |
| EXECUTIVE SECRETARY | MARTIN | CAROLE | $83,613.14 | x | | |
| POLICE MECHANIC | TSOUPRAKOS | KYRIAKOULIS | $83,246.00 | x | | |
| ADMIN ASSISTANT POLICE | CALLERY | CATHERINE | $82,186.91 | x | | |
| ADMIN ASSISTANT POLICE | KENNEY | DEBORAH | $82,186.91 | x | | |
| ADMIN ASSISTANT SUPER OFC LPD | HANIFAN | KIMBERLY | $81,626.32 | x | | |
| DIRECTOR OF VICTIM SERVICES | TIENG | MOLYKA | $81,626.00 | x | | |
| HD CLRK PUBLIC RECORD ACCS OFC | COOK | JACQUELINE | $74,984.00 | x | | |
| DIGITAL EVIDENCE SPECIALIST | MORRIS | HALEY | $73,029.82 | x | | x |
| PROGRAM MANAGER POLICE 40HRS | REYNOLDS | JILLIAN | $73,029.82 | x | | x |
| HEAD CLERK GRADE 21C/40HR | DAVEY | KERRI | $69,711.10 | x | | |
| HEAD CLERK GRADE 21C/40HR | MAILLE | ANGELA | $69,711.10 | | | |
| ANIMAL CONTROL OFFICER | EMOND | GERARD | $66,390.57 | x | | |
| VICTIM SERVICE ADVOCATE | ORTIZ HERNANDEZ | SUJEIDI | $65,354.08 | x | | |
| HEAD CLERK GRADE 21C/40HR | PAULO | JOSEPH | $65,311.00 | x | | |
| ANIMAL CONTROL OFFICER | CARABALLO | ANDRE | $65,091.20 | x | | |
| ANIMAL CONTROL OFFICER | PALENCIA | JACQUELINE | $65,091.20 | x | | |
| FISCAL COORDINATOR ASSISTANT | PARKER | JESSICA | $65,006.00 | x | | |
| PRINCIPAL CRIME ANALYST | NOBREGA | MADELINE | $63,943.00 | x | | x |
| HEAD CLERK GRADE 21/35HR | OUILLETTE | KATHLEEN | $60,997.00 | x | | |
| MOTOR EQUIPMENT REPAIRMAN | ALBA | ERIK | $60,887.01 | x | | |
| MOTOR EQUIPMENT REPAIRMAN | MENDES | ANDREW | $60,887.01 | x | | |
| PRINCIPAL CLERK GRADE 22 | DUPRAS | DANIEL | $58,973.11 | x | | |
| PRINCIPAL CLERK GRADE 22 | KONDRA | DOREEN | $58,973.11 | x | | |
| PRINCIPAL CLERK GRADE 22 | SIMPSON | ERIN | $58,973.11 | x | | |
| TRACKING ANALYST | JEDRASZEK | KYLEE | $57,241.66 | x | | |
| GRANT FISCAL COORDINATOR | WOZNIAK | PAIGE | $57,241.66 | x | | |
| SIGN PAINTER | HUDON | BRANDON | $55,917.18 | x | | |
| CUSTODIAN 1705 GRADE 06 | MOSSIO | JEAN | $54,663.87 | x | | |
| SIGN PAINTER | JAQUEZ CHARTIER | NYZEAH | $49,892.00 | x | | |
| SIGN PAINTER | VACANT | VACANT | $47,347.00 | x | | |
| CUSTODIAN 1705 GRADE 06 | VACANT | VACANT | $46,623.00 | x | | |
| POLICE CADET TRAINNG UNIT | NOBREGA | KAIDEN | $42,848.00 | x | | |
| POLICE CADET TRAINNG UNIT | TEAL | BAYLEE | $42,848.00 | x | | |
| POLICE CADET TRAINNG UNIT | VACANT | VACANT | $42,848.00 | x | | |

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|---|---|---|---|---|---|---|
| SUPERVISOR OF DETENTION ATTNDS | SHURTLEFF | DONNA | $67,118.55 | x | | |
| SENIOR DETENTION ATTENDENT | LINSCOTT | CHRISTOPHER | $61,638.11 | x | | |
| SENIOR DETENTION ATTENDENT | PILATO | ROBIN | $61,638.11 | x | | |
| SENIOR DETENTION ATTENDENT | TAYLOR | DOUGHLAS | $60,670.92 | x | | |

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|---|---|---|---|---|---|---|
| DETENTION ATTENDENT | KAUR | SUKHJIT | $52,554.76 | x | | |
| DETENTION ATTENDENT | LOVE | JOHN | $52,554.76 | x | | |
| DETENTION ATTENDENT | OM | SOTITIA | $52,554.76 | x | | |
| DETENTION ATTENDENT | RAUSEO | BRANDON | $52,554.76 | x | | |
| DETENTION ATTENDENT | REYES | LUMARIS | $47,736.64 | x | | |

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|---|---|---|---|---|---|---|
| LEAD DISPATCHER | CALLERY | CHRISTOPHER | $76,782.96 | x | | |
| LEAD DISPATCHER | KOUY | DEN | $76,782.96 | x | | |
| LEAD DISPATCHER | ZAWADZKI | MICHAEL | $76,782.96 | x | | |
| DISPATCHER | DENEU | JUSTIN | $69,802.69 | x | | |
| DISPATCHER | FERNANDEZ | JACQUELINE | $69,802.69 | x | | |
| DISPATCHER | GANNON | BARRY | $69,802.69 | x | | |
| DISPATCHER | LEMAY | CHRISTOPHER | $69,802.69 | x | | |
| DISPATCHER | MASON | MICHAEL | $69,802.69 | x | | |
| DISPATCHER | MORRILL | REBECCA | $69,802.69 | x | | |
| DISPATCHER | NEVILLE | LORI | $69,802.69 | x | | |
| DISPATCHER | OCONNELL | SEAN | $69,802.69 | x | | |
| DISPATCHER | PALISOUL | JENNIFER | $69,802.69 | x | | |
| DISPATCHER | POTH | JENNIFER | $67,676.93 | x | | |
| DISPATCHER | RALLS | SARAH | $66,549.89 | x | | |
| DISPATCHER | VINCENT | MARIE | $66,549.89 | x | | |
| DISPATCHER | OUELLETTE | ZACHARY | $65,639.80 | x | | |
| DISPATCHER | TORRES | XAVIEN | $65,639.80 | x | | |
| DISPATCHER | ZAIM | BENJAMIN | $65,344.00 | x | | |
| DISPATCHER | CRESPO | GABRIELA | $64,461.36 | x | | |
| DISPATCHER | CUNLIFFE | BAILEE | $64,461.36 | x | | |
| DISPATCHER | FREITAS | DERRICK | $64,461.36 | x | | |
| DISPATCHER | GENAO | YASLENI | $64,461.36 | x | | |
| DISPATCHER | OLEARY | MEGHAN | $64,461.36 | x | | |
| DISPATCHER | RIOS | EXAVIER | $64,461.36 | x | | |
| DISPATCHER | VACANT | VACANT | $63,606.06 | x | | |
| DISPATCHER | VACANT | VACANT | $63,606.06 | x | | |
| DISPATCHER | VACANT | VACANT | $63,606.06 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 services 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 2024 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 various kitchen, hazmat mitigation and other minor projects. Structural Projects underway on firehouse apparatus floors at both Gorham and Lawrence Sts.

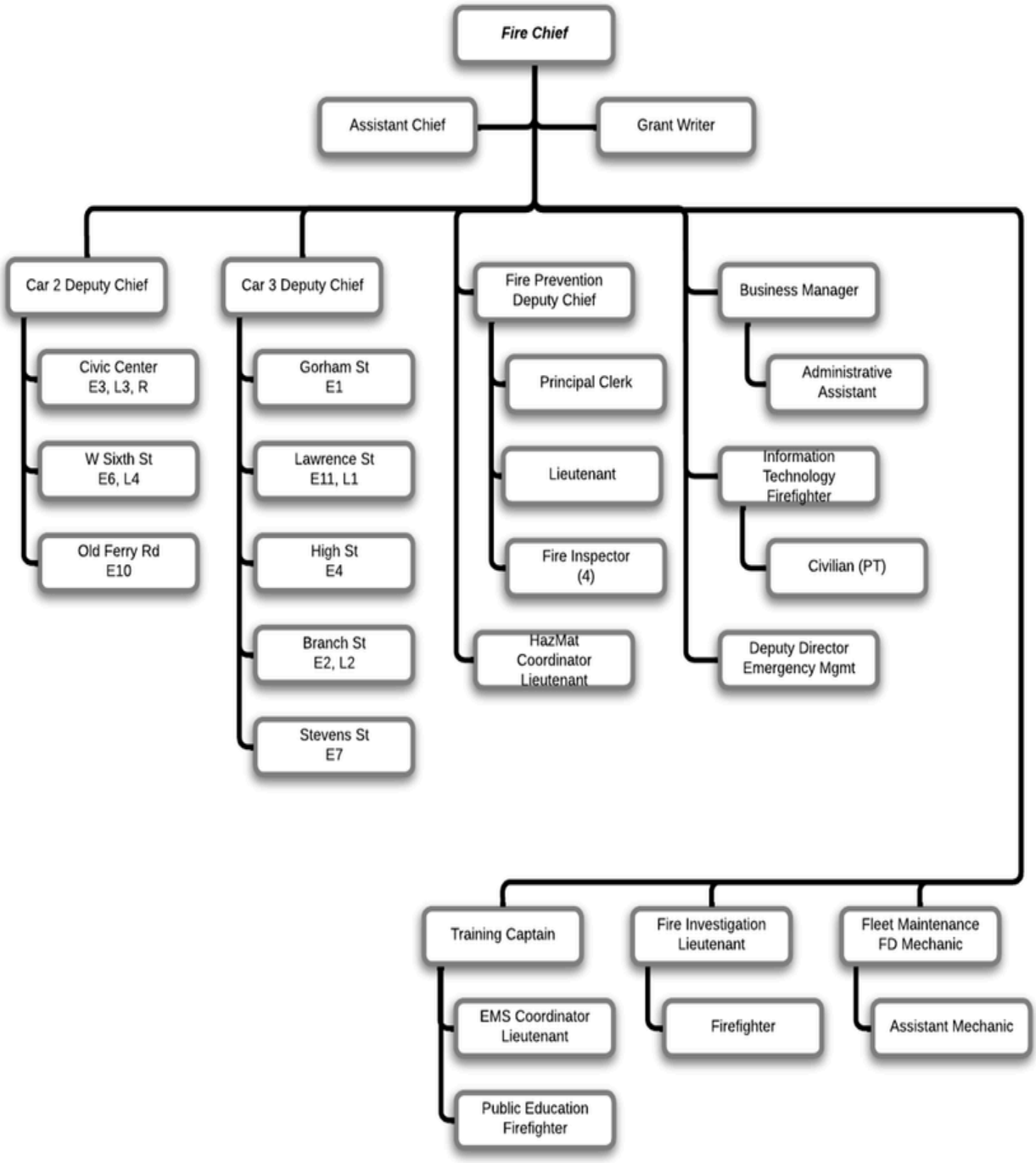
- Placed new vehicles in-service using ARPA funding , Engine 1, Engine 3, Engine 4, Engine 6, and Engine 11. Performed 2,370 fire inspections -- including schools, nursing homes, boarding houses, smoke detector inspections on home sales, and follow-up inspections on code violations in various buildings in the city. We project 3,697 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 25,000 people by the end of the calendar year.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Complete OPM review and assessment of all fire houses for improvement projects and potential station replacements.<br><br>***Update:*** *Review completed with documents sent to the City Council* |
| 2024 | *Ongoing* | Allocate funding and complete structural repairs of apparatus bays at the Lawrence and Gorham St. fire houses.<br><br>***Update:*** *Funding allocation completed, projects at both houses ongoing* |
| 2025 | **NEW** | Utilize various grants and capital funds to upgrade and replace firefighting equipment including battery powered tools |
| 2025 | **NEW** | Implement new radio fireground procedures to increase firefighter safety |

# Organizational Chart

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**Footnote(s)**

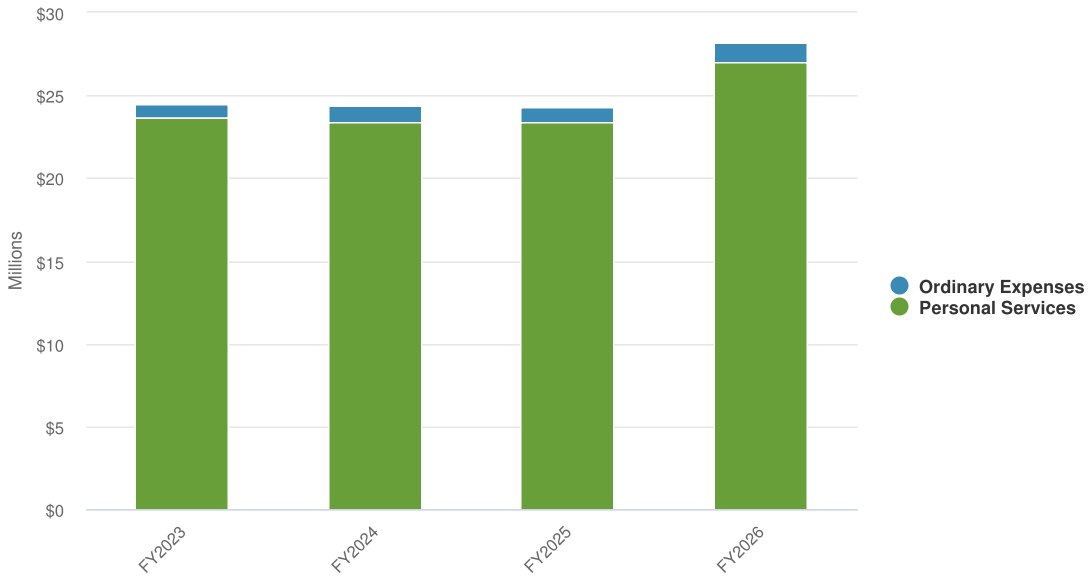
1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $27,194,803 |
| Ordinary Expenses | $1,118,319 |
| **Total Personal Services and Ordinary Expenditures** | **$28,313,122** |
| *Other Funding Sources (see Financing Plan Below)* | *- $150,000* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$28,163,122** |

-

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Lowell Fire Department**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $27,194,803 |
| | ORDINARY EXPENDITURES | $1,118,319 |
| | ***Total Budgeted Expenditures*** | **$28,313,122** |
| | | FINANCING PLAN |
| | **TAXES** | $27,958,122 |
| *TAX/LEVY* | *$27,958,122* | |
| | **LICENSES AND PERMITS** | $30,000 |
| *FIRE - MISC PERMITS* | *$30,000* | |
| | **CHARGES FOR SERVICES** | $175,000 |
| *SPECIAL DETAIL RECEIPTS* | *$100,000* | |
| *FIRE SMOKE DETECTORS* | *$75,000* | |
| | **INTERGOVERNMENTAL REVENUE** | $150,000 |
| *HISTORICAL STAFFING TURNOVER* | *$150,000* | |

***Total Budgeted Revenues*** ***$28,313,122***

==========

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $18,702,063 | $19,162,002 | $19,461,997 | $23,018,535 |
| APPARATUS DETAIL PAY | $15,176 | $26,619 | $42,100 | $42,100 |
| SW TEMPORARY | $6,541 | $0 | $0 | $0 |
| OVERTIME | $3,054,126 | $2,305,221 | $2,684,075 | $2,000,000 |
| OVERTIME-PUBLIC EDUCATION | $15,897 | $9,408 | $17,000 | $17,000 |
| S & W-OVERTIME/HOLIDAY | $254,727 | $266,257 | $279,274 | $279,274 |
| S & W HOLIDAY | $1,287,909 | $1,328,338 | $1,363,400 | $1,304,302 |
| S & W LONGEVITY | $2,180 | $194 | $1,000 | $1,000 |
| COURT TIME | $582 | $1,764 | $2,200 | $2,200 |
| OUT OF GRADE COMPENSATION | $212,630 | $245,215 | $268,392 | $268,392 |
| HAZARDOUS MATERIAL COMP. | $1,902 | -$10,473 | $35,000 | $35,000 |
| BUY BACK VACATION (IOD) | $125,477 | $51,847 | $77,000 | $77,000 |
| **Total Personal Services:** | **$23,679,211** | **$23,386,393** | **$24,231,438** | **$27,044,803** |
| | | | | |
| **Ordinary Expenses** | | | | |
| REAPIR & MAINT-BUILDINGS | $3,794 | $3,479 | | $4,625 |
| CUSTODIAL-SUPPLIES | $7,664 | $5,536 | | $6,500 |
| BUILDING REHAB./RENOV. | $0 | $778 | | $3,700 |
| REAPIR & MAINT-BUILDINGS | | $6,078 | $4,625 | $4,625 |
| CUSTODIAL-SUPPLIES | | $6,947 | $6,500 | $6,500 |
| BUILDING REHAB./RENOV. | | $1,927 | $3,700 | $3,700 |
| ENERGY- ELECTRICITY | $49,981 | $37,494 | $61,000 | $61,000 |
| ENERGY- HEATING GAS | $81,642 | $84,019 | $93,501 | $99,000 |
| REPAIR & MAINT- EQUIPMENT | $4,975 | $8,230 | $9,250 | $9,250 |
| REPAIR & MAINT OF VEHICLES | $136,576 | $186,054 | $353,031 | $200,000 |
| REPAIR & MAINT-COMPUTER EQUIP | $0 | $132,017 | $167,000 | $167,000 |
| HAZARDOUS WASTE COLLECT. | $2,388 | $5,853 | $6,013 | $6,013 |
| LADDER TESTING | $0 | $3,545 | $6,200 | $6,200 |
| HEALTH & SAFETY/CONTRACT | $18,198 | $37,000 | $35,000 | $35,000 |
| PROFESSIONAL SERVICES | $0 | $0 | $1,388 | $1,388 |
| PROF.SVC-EMT/AMBULANCE | $7,838 | $8,825 | $8,400 | $8,400 |
| CodeRED | $12,403 | $13,023 | $10,000 | $10,000 |
| CELLULAR SERV/EMER MGMT | $9,071 | $2,533 | $10,000 | $10,000 |
| Alarm Monitoring Svc | $57,660 | $97,854 | $85,000 | $85,000 |
| PRE-RETIRE PHYSICALS | $6,987 | $14,612 | $9,250 | $9,250 |
| TRAINING/EVALUATION PRG. | $36,872 | $3,576 | $9,250 | $9,250 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| PRINTING & BINDING | $1,450 | $2,025 | $2,128 | $2,128 |
| DUES & SUBSCRIPTIONS | $4,762 | $5,609 | $5,500 | $5,500 |
| IN-STA TRAVEL REIMB & SEM | $330 | $779 | $925 | $925 |
| EDUCATION REIMBURSEMNTS | $2,687 | $1,709 | $5,000 | $5,000 |
| FIREFIGHTER-SUPPLIES | $11,605 | $13,122 | $23,125 | $23,125 |
| LEPC-SUPPLIES/TRAVEL/MISC. | $5,660 | $2,723 | $12,000 | $12,000 |
| COMPUTER EQUIPMT/SOFTWARE | $21,364 | $29,495 | $35,000 | $35,000 |
| MEDICAL & SURGICAL-SUPPLY | $17,973 | $14,652 | $25,900 | $25,900 |
| GAS & MOTOR OIL-SUPPLIES | $139,533 | $137,777 | $140,000 | $140,000 |
| AUTOMOTIVE-TIRES & TUBES | $16,717 | $14,306 | $18,500 | $18,500 |
| HARDWARE-SUPPLIES | $1,256 | $703 | $1,500 | $1,500 |
| OFFICE SUPPLIES | $1,576 | $1,800 | $1,850 | $1,850 |
| EDUCATION INCENTIVE | $5,160 | $6,120 | $5,500 | $5,500 |
| UPGRADE RADIO SYSTEM | $17,727 | $14,003 | $18,600 | $18,600 |
| OTHER(SCUBA.ETC) EQUIPMEN | $3,412 | $8,950 | $7,000 | $7,000 |
| SCBA EQUIPMENT(AIR TANKS) | $29,363 | $10,876 | $19,740 | $19,740 |
| 4" HOSE & HARDWARE | $2,806 | $10,456 | $13,875 | $13,875 |
| OFFICE FURNITURE & EQUIP | $307 | $0 | $2,775 | $2,775 |
| REPLACE-REPAIR APPAREL | $83,488 | $8,462 | $20,000 | $20,000 |
| INS. PREMIUMS - OTHER | $9,116 | $10,546 | $13,000 | $13,000 |
| **Total Ordinary Expenses:** | **$812,339** | **$953,491** | **$1,251,026** | **$1,118,319** |
| **Total Expense Objects:** | **$24,491,551** | **$24,339,883** | **$25,482,464** | **$28,163,122** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| FIRE CHIEF | CHARRON | PHILLIP | $238,222.40 | x | | |
| ASSISTANT FIRE CHIEF | KEENE | DAVID | $157,357.20 | x | | |
| | | | | | | |
| DEPUTY CHIEF FIRE | CASEY | TIMOTHY | $153,890.97 | x | | |
| DEPUTY CHIEF FIRE | CRABTREE | ROBERT | $153,890.97 | x | | |
| DEPUTY CHIEF FIRE | GALLAGHER | PETER | $153,890.97 | x | | |
| DEPUTY CHIEF FIRE | NORMANDIN | JAMES | $153,890.97 | x | | |
| DEPUTY CHIEF FIRE | DESTREMPE | ROBERT | $146,692.51 | x | | |
| DEPUTY CHIEF FIRE | KELLY | FRANCIS | $146,692.51 | x | | |
| DEPUTY CHIEF FIRE | GIKAS | JEFFERY | $143,094.15 | x | | |
| DEPUTY CHIEF FIRE | BEANE | ROBERT | $143,093.50 | x | | |
| DEPUTY CHIEF FIRE | ROTH | JOSEPH | $143,093.50 | x | | |
| TEMP DEPUTY CHIEF FIRE | GAUVREAU | JASON | $122,681.61 | x | | |
| | | | | | | |
| CAPTAIN FIRE | DOWLING | BRETT | $133,478.24 | x | | |
| CAPTAIN FIRE | PINET | CELINE | $133,478.22 | x | | |
| CAPTAIN FIRE | POTTER | BRYANT | $133,478.22 | x | | |
| CAPTAIN FIRE | RYAN | MICHAEL | $133,478.22 | x | | |
| CAPTAIN FIRE | STRUNK | JASON | $133,478.22 | x | | |
| CAPTAIN FIRE | JACKSON | CHRISTOPHER | $129,879.42 | x | | |
| CAPTAIN FIRE | LUNA | JOSHUA | $126,280.41 | x | | |
| TEMP CAPTAIN FIRE | LOMBARD | KEVIN | $124,641.97 | x | | |
| CAPTAIN FIRE | CALAVRITINOS | ARTHUR | $122,681.61 | x | | |
| CAPTAIN FIRE | KILBRIDE | NATHAN | $122,681.61 | x | | |
| CAPTAIN FIRE | LYKO | NORMAN | $122,681.61 | x | | |
| CAPTAIN FIRE | MCCAULEY | KEVIN | $122,681.61 | x | | |
| CAPTAIN FIRE | SOUSA | HERMAN | $122,681.61 | x | | |
| CAPTAIN FIRE | HAMILTON | JAMES | $117,565.16 | x | | |
| | | | | | | |
| LIEUTENANT FIRE | BUGLER | TIMOTHY | $124,641.97 | x | | |
| LIEUTENANT FIRE | DILLON | KEVIN | $124,641.97 | x | | |
| LIEUTENANT FIRE | FELDE | CHRISTOPHER | $124,641.97 | x | | |
| LIEUTENANT FIRE | POITRAS | JOSHUA | $124,641.97 | x | | |
| LIEUTENANT FIRE | PROVENCHER | DAVID | $124,641.97 | x | | |
| LIEUTENANT FIRE | QUEALY | SEAN | $124,641.97 | x | | |
| LIEUTENANT FIRE | SEAGER | ERIC | $124,641.97 | x | | |
| LIEUTENANT FIRE | STELMOKAS | MARY | $124,641.97 | x | | |
| LIEUTENANT FIRE | WADE | DOUGLAS | $124,641.97 | x | | |
| LIEUTENANT FIRE | MCDOWELL | SCOTT | $121,042.96 | x | | |
| LIEUTENANT FIRE | WILSON | BENJAMIN | $121,042.96 | x | | |
| LIEUTENANT FIRE | SHARKEY | WILLIAM | $118,761.33 | x | | |
| LIEUTENANT FIRE | LAFONTAINE | ANDRE | $117,444.16 | x | | |
| LIEUTENANT FIRE | MCCLUSKEY | MICHAEL | $117,444.16 | x | | |
| LIEUTENANT FIRE | PATTERSON | JARED | $117,444.16 | x | | |
| LIEUTENANT FIRE | RYDER | CHRISTOPHER | $117,444.16 | x | | |
| LIEUTENANT FIRE | BACCAM | SOUTTHAVONE | $117,444.08 | x | | |
| LIEUTENANT FIRE | ARMSTRONG | CHRISTOPHER | $113,845.16 | x | | |
| LIEUTENANT FIRE | BOLDRIGHINI | MICHAEL | $113,845.15 | x | | |
| LIEUTENANT FIRE | CALLAHAN | MICHAEL | $113,845.15 | x | | |
| LIEUTENANT FIRE | CARVALHO | RYAN | $113,845.15 | x | | |
| LIEUTENANT FIRE | CASEY | KEVIN | $113,845.15 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| LIEUTENANT FIRE | DOUGHTY | MICHAEL | $113,845.15 | x | | |
| LIEUTENANT FIRE | EATON | DANIEL | $113,845.15 | x | | |
| LIEUTENANT FIRE | GLEN | WILLIAM | $113,845.15 | x | | |
| LIEUTENANT FIRE | HAUGHT | MICHAEL | $113,845.15 | x | | |
| LIEUTENANT FIRE | LATHAM | FRANCIS | $113,845.15 | x | | |
| LIEUTENANT FIRE | LATOUR | RICHARD | $113,845.15 | x | | |
| LIEUTENANT FIRE | MCCABE | PATRICK | $113,845.15 | x | | |
| LIEUTENANT FIRE | OLEJARZ | ERIC | $113,845.15 | x | | |
| LIEUTENANT FIRE | POIRIER | KEITH | $113,845.15 | x | | |
| LIEUTENANT FIRE | RATTY | BENJAMIN | $113,845.15 | x | | |
| LIEUTENANT FIRE | ROBERTSON | ANDREW | $113,845.15 | x | | |
| LIEUTENANT FIRE | SIROIS | SHAWN | $113,845.15 | x | | |
| LIEUTENANT FIRE | SO | CHANTH | $113,845.15 | x | | |
| LIEUTENANT FIRE | SULLIVAN | JOHN | $113,845.15 | x | | |
| LIEUTENANT FIRE | TORRES | HECTOR | $113,844.71 | x | | |
| LIEUTENANT FIRE | CAMPBELL | MATTHEW | $111,563.31 | x | | |
| LIEUTENANT FIRE | HEGARTY | NEIL | $111,563.31 | x | | |
| TEMP LIEUTENANT FIRE | GENDRON | WILLIAM | $111,162.54 | x | | |
| TEMP LIEUTENANT FIRE | KOUY | BUNTHA | $111,162.54 | x | | |
| LIEUTENANT FIRE | DEXTER | MICHAEL | $108,708.16 | x | | |
| LIEUTENANT FIRE | HOWELL | MICHAEL | $108,708.16 | x | | |
| LIEUTENANT FIRE | CARROLL | RYAN | $102,848.27 | x | | |
| TEMP LIEUTENANT FIRE | BAIN | DANIEL | $95,249.96 | x | | |
| TEMP LIEUTENANT FIRE | BAXLEY | JEFFREY | $95,249.92 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| FIREFIGHTER | BUGLER | STEVEN | $111,162.54 | x | | |
| FIREFIGHTER | CHRISTIAN | JASON | $111,162.54 | x | | |
| FIREFIGHTER | DUFFY | DAVID | $111,162.54 | x | | |
| FIREFIGHTER | GREEN | ROBERT | $111,162.54 | x | | |
| FIREFIGHTER | HAMILTON | NICHOLAS | $111,162.54 | x | | |
| FIREFIGHTER | PATTERSON | AARON | $111,162.54 | x | | |
| FIREFIGHTER | PATTERSON | BRIAN | $111,162.54 | x | | |
| FIREFIGHTER | SAVAGE | TIMOTHY | $111,162.54 | x | | |
| FIREFIGHTER | COUILLARD | BRYAN | $107,564.18 | x | | |
| FIREFIGHTER | COUPAL | JEREMY | $107,563.53 | x | | |
| FIREFIGHTER | RIVERA | MARLENE | $107,563.53 | x | | |
| FIREFIGHTER | NADEAU | COREY | $106,046.74 | x | | |
| FIREFIGHTER | CHUM | SOPHORN | $103,964.73 | x | | |
| FIREFIGHTER | JANEIRO | MICHAEL | $103,964.73 | x | | |
| FIREFIGHTER | LOPEZ | ALEX | $103,964.73 | x | | |
| FIREFIGHTER | RYAN | NICHOLAS | $103,964.73 | x | | |
| FIREFIGHTER | SANTOS | BRENDA | $103,964.73 | x | | |
| FIREFIGHTER | SEM | WILLIAM | $102,447.73 | x | | |
| FIREFIGHTER | YANN | VANNAK | $101,682.89 | x | | |
| FIREFIGHTER | DEJESUS | COREY | $100,366.16 | x | | |
| FIREFIGHTER | BAHOU | MATTHEW | $100,365.72 | x | | |
| FIREFIGHTER | BERLUS | VICTOR | $100,365.72 | x | | |
| FIREFIGHTER | BOUDREAU | JAMES | $100,365.72 | x | | |
| FIREFIGHTER | CHOATE | TED | $100,365.72 | x | | |
| FIREFIGHTER | CRUZ | SANTOS | $100,365.72 | x | | |
| FIREFIGHTER | DOLAN | JAMES | $100,365.72 | x | | |
| FIREFIGHTER | DOSTER | JONATHAN | $100,365.72 | x | | |
| FIREFIGHTER | FOOTE | KEVIN | $100,365.72 | x | | |
| FIREFIGHTER | HARLAND | WILLIAM | $100,365.72 | x | | |
| FIREFIGHTER | HUMPHREY | WALTER | $100,365.72 | x | | |
| FIREFIGHTER | LOTTI | EDWARD | $100,365.72 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| FIREFIGHTER | MALDONADO | LUIS | $100,365.72 | x | | |
| FIREFIGHTER | MCNEIL | DAVID | $100,365.72 | x | | |
| FIREFIGHTER | MCNEIL | JAMES | $100,365.72 | x | | |
| FIREFIGHTER | MERRICKS | TROY | $100,365.72 | x | | |
| FIREFIGHTER | MORALES | JOSE | $100,365.72 | x | | |
| FIREFIGHTER | MURPHY | SEAN | $100,365.72 | x | | |
| FIREFIGHTER | NUON | KHEMARO | $100,365.72 | x | | |
| FIREFIGHTER | ODONNELL | MICHAEL | $100,365.72 | x | | |
| FIREFIGHTER | PEKKALA | BRUCE | $100,365.72 | x | | |
| FIREFIGHTER | POIRIER | MARC | $100,365.72 | x | | |
| FIREFIGHTER | QUADROS | GARY | $100,365.72 | x | | |
| FIREFIGHTER | RODRIGUEZ | JOSUE | $100,365.72 | x | | |
| FIREFIGHTER | SABETTI | ANTHONY | $100,365.72 | x | | |
| FIREFIGHTER | THACH | KEVIN | $100,365.72 | x | | |
| FIREFIGHTER | TORRES | HECTOR | $100,365.72 | x | | |
| FIREFIGHTER | UNDERWOOD | THOMAS | $100,365.72 | x | | |
| FIREFIGHTER | WEBER | HANS | $100,365.72 | x | | |
| FIREFIGHTER | BUCKLEY | JOHN | $100,166.10 | x | | |
| FIREFIGHTER | MCLEOD | TIMOTHY | $100,166.10 | x | | |
| FIREFIGHTER | JIMENEZ | WILFREDO | $98,848.93 | x | | |
| FIREFIGHTER | MANISCALCO | JAKE | $98,848.93 | x | | |
| FIREFIGHTER | ROBERTSON | MATTHEW | $98,848.93 | x | | |
| FIREFIGHTER | WEAVER | BRETT | $98,848.93 | x | | |
| FIREFIGHTER | KING | RYAN | $98,083.88 | x | | |
| FIREFIGHTER | RUIZ | JOSEPH | $98,083.88 | x | | |
| FIREFIGHTER | WARD | MATTHEW | $98,083.88 | x | | |
| FIREFIGHTER | DASILVA | STEVEN | $95,249.92 | x | | |
| FIREFIGHTER | DEMERS | IAN | $95,249.92 | x | | |
| FIREFIGHTER | DIAZ | LUIS | $95,249.92 | x | | |
| FIREFIGHTER | FELDE | STEPHEN | $95,249.92 | x | | |
| FIREFIGHTER | JIMENEZ | OSCAR | $95,249.92 | x | | |
| FIREFIGHTER | JONES | JASON | $95,249.92 | x | | |
| FIREFIGHTER | LACHANCE | PAUL | $95,249.92 | x | | |
| FIREFIGHTER | LYLE | STEPHEN | $95,249.92 | x | | |
| FIREFIGHTER | MCGUIRE | MICHAEL | $95,249.92 | x | | |
| FIREFIGHTER | MCNEIL | PAUL | $95,249.92 | x | | |
| FIREFIGHTER | PRESTON | KOREY | $95,249.92 | x | | |
| FIREFIGHTER | ROBLES | LUIS | $95,249.92 | x | | |
| FIREFIGHTER | SILVA | MARIO | $95,249.92 | x | | |
| FIREFIGHTER | SILVA | DAVID | $95,249.92 | x | | |
| FIREFIGHTER | VALLIANT | PHILIP | $95,249.92 | x | | |
| FIREFIGHTER | CENTENO | GABRIEL | $94,485.08 | x | | |
| FIREFIGHTER | CENTENO | EDGARDO | $94,485.08 | x | | |
| FIREFIGHTER | CLEMENT | JOSEPH | $94,485.08 | x | | |
| FIREFIGHTER | COOPER | BENNIE | $94,485.08 | x | | |
| FIREFIGHTER | DILLON | JAMES | $94,485.08 | x | | |
| FIREFIGHTER | FLYNN | STEVEN | $94,485.08 | x | | |
| FIREFIGHTER | GARCIA | WILLIAM | $94,485.08 | x | | |
| FIREFIGHTER | GRIMES | MICHAEL | $94,485.08 | x | | |
| FIREFIGHTER | GROOMS | DARRYN | $94,485.08 | x | | |
| FIREFIGHTER | JARRIE | TATIANA | $94,485.08 | x | | |
| FIREFIGHTER | JARRIE | MICHAEL | $94,485.08 | x | | |
| FIREFIGHTER | LY | JUSTIN | $94,485.08 | x | | |
| FIREFIGHTER | MALDONADO | ROBERTO | $94,485.08 | x | | |
| FIREFIGHTER | PASTRANA | JULIO | $94,485.08 | x | | |
| FIREFIGHTER | PASTRANA | JULIO | $94,485.08 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| FIREFIGHTER | PEREZ | NELSON | $94,485.08 | x | | |
| FIREFIGHTER | RAMOS | GEORGE | $94,485.08 | x | | |
| FIREFIGHTER | RIVERA | FRANKIE | $94,485.08 | x | | |
| FIREFIGHTER | ROCHELEAU | JUSTIN | $94,485.08 | x | | |
| FIREFIGHTER | RODRIGUEZ | WILFREDO | $94,485.08 | x | | |
| FIREFIGHTER | ROMAN | BILLY | $94,485.08 | x | | |
| FIREFIGHTER | SANTOS | MICHAEL | $94,485.08 | x | | |
| FIREFIGHTER | WILLIAMS | HARRISON | $94,485.08 | x | | |
| FIREFIGHTER | BAIN | TIMOTHY | $89,369.28 | x | | |
| FIREFIGHTER | BOISVERT | STEVEN | $89,369.28 | x | | |
| FIREFIGHTER | CABRERA | JOVAN | $89,369.28 | x | | |
| FIREFIGHTER | COOPER | JOSEPH | $89,369.28 | x | | |
| FIREFIGHTER | COREY | WILLIAM | $89,369.28 | x | | |
| FIREFIGHTER | COSTA | KEVIN | $89,369.28 | x | | |
| FIREFIGHTER | CRONK | ANTHONY | $89,369.28 | x | | |
| FIREFIGHTER | DAIGNEAULT | JOSEPH | $89,369.28 | x | | |
| FIREFIGHTER | DAVIS | PANNEL | $89,369.28 | x | | |
| FIREFIGHTER | DELORME | JOSEPH | $89,369.28 | x | | |
| FIREFIGHTER | DILLON | MICHAEL | $89,369.28 | x | | |
| FIREFIGHTER | DOMINGUEZ | ELVIN | $89,369.28 | x | | |
| FIREFIGHTER | DOWLING | ADAM | $89,369.28 | x | | |
| FIREFIGHTER | DUPREY | CHRISTOPHER | $89,369.28 | x | | |
| FIREFIGHTER | FAUSTINO | NICHOLAS | $89,369.28 | x | | |
| FIREFIGHTER | GONZALEZ | MIGDOEL | $89,369.28 | x | | |
| FIREFIGHTER | GREENHALGE | TIMOTHY | $89,369.28 | x | | |
| FIREFIGHTER | LEITE | ANTHONY | $89,369.28 | x | | |
| FIREFIGHTER | MALDONADO | GLENNIS | $89,369.28 | x | | |
| FIREFIGHTER | MALDONADO | JOEL | $89,369.28 | x | | |
| FIREFIGHTER | MARTINEZ | MANUEL | $89,369.28 | x | | |
| FIREFIGHTER | MARTINEZ | GERARDO | $89,369.28 | x | | |
| FIREFIGHTER | MARTINEZ | FERNANDO | $89,369.28 | x | | |
| FIREFIGHTER | MERCADO | EZEQUIEL | $89,369.28 | x | | |
| FIREFIGHTER | MURPHY | MICHAEL | $89,369.28 | x | | |
| FIREFIGHTER | NEWELL | MATTHEW | $89,369.28 | x | | |
| FIREFIGHTER | ORTOLANI | KEITH | $89,369.28 | x | | |
| FIREFIGHTER | PURCELL | BRENT | $89,369.28 | x | | |
| FIREFIGHTER | RIVERA | BENJAMIN | $89,369.28 | x | | |
| FIREFIGHTER | RIVERA | GILCEASAR | $89,369.28 | x | | |
| FIREFIGHTER | ROY | MATTHEW | $89,369.28 | x | | |
| FIREFIGHTER | UNDERWOOD | RYAN | $89,369.28 | x | | |
| FIREFIGHTER | COTE | JASON | $88,671.93 | x | | |
| FIREFIGHTER | BAIZ NOGUE | JORGE ANDRES | $83,813.00 | x | | |
| FIREFIGHTER | FORSLIND | STEPHEN | $82,791.29 | x | | |
| FIREFIGHTER | VALENTIN | JOSE | $82,791.29 | x | | |
| FIREFIGHTER | WALLACE | JOHN | $82,791.29 | x | | |
| FIREFIGHTER | CARNAZZO | MICHAEL | $82,791.08 | x | | |
| FIREFIGHTER | OCONNOR | RORY | $82,419.57 | x | | |
| FIREFIGHTER | RIVAL | ROBERT | $82,419.57 | x | | |
| FIREFIGHTER | KOERBER | MATTHEW | $76,538.72 | x | | |
| FIREFIGHTER | MEJIA | LEQUINN | $76,538.72 | x | | |
| FIREFIGHTER | VACANT | VACANT | $76,538.72 | x | | |
| FIREFIGHTER | VACANT | VACANT | $76,538.72 | x | | |
| FIREFIGHTER | VACANT | VACANT | $76,538.72 | x | | |
| FIREFIGHTER | VACANT | VACANT | $76,538.72 | x | | |
| FIREFIGHTER | VALENTIN | JONATHAN | $76,538.72 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| EMERGENCY MANAGEMENT COOR | TECCE | HEATHER | $113,103.95 | x | | |
| BUSINESS MANAGER | VAIL | SHERROLD | $94,276.52 | x | | |
| MECHANIC FIRE | PASCUCCI | DANIEL | $86,882.64 | x | | |
| ADMIN ASSISTANT MVEAD GR25 | HOWARD | DEBORAH | $77,333.88 | x | | |
| HEAD CLERK 37.5 GRADE 21B | TAMAYO | CATALINA | $59,793.05 | x | | |
| GRANT WRITER - FIRE | ROY | MAX | $58,958.64 | x | | |
| MOTOR EQUIPMENT REPAIRMAN | MCMENIMAN | CHARLES | $58,744.40 | x | | |
| IT (PT) | VACANT | VACANT | $22,259.33 | | | |

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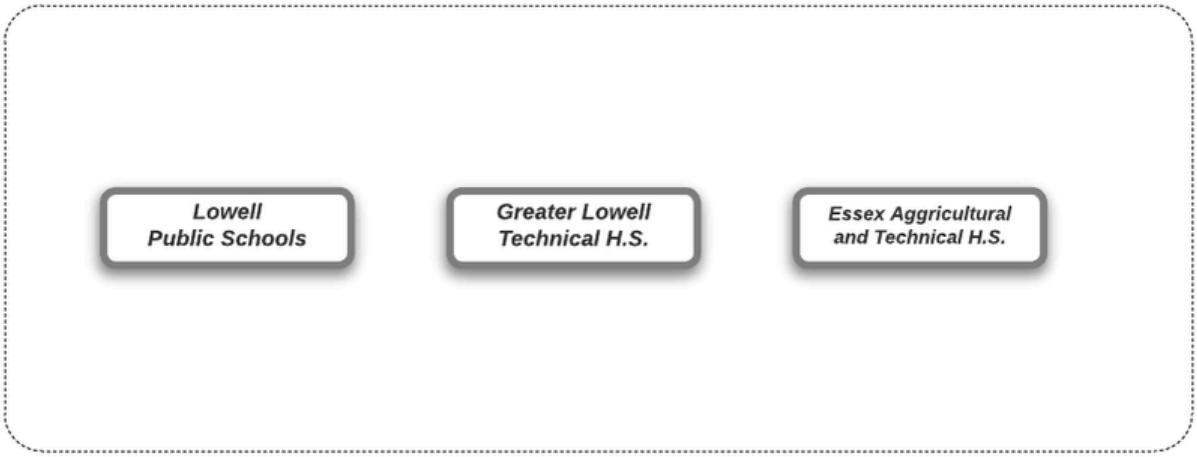
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source

# Education


Lowell
Public Schools
Greater Lowell
Technical H.S.
Essex Aggricultural
and Technical H.S.

# 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) | $271,489,114 |
| | ***Total Budgeted Expenditures*** | ***$271,489,114*** |
| | | **FINANCING PLAN** |
| | **TAXES** | $10,000,000 |
| *TAX LEVY* | *$10,000,000* | |
| | **INTERGOVERNMENTAL REVENUE** | $261,489,114 |
| *CHAPTER 70 EDUCATION AID* | *$261,489,114* | |
| | ***Total Budgeted Revenues*** | ***$271,489,114*** |

==========

**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.

**Financing Plan: GLRTHS**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| ORDINARY EXPENSES (SINGLE LINE) | | $9,698,803 |
| ***Total Budgeted Expenditures*** | | ***$9,698,803*** |
| | | FINANCING PLAN |
| **TAXES** | | $826,134 |
| *TAX LEVY* | *$826,134* | |
| **INTERGOVERNMENTAL REVENUE** | | $8,872,669 |
| *CHARTER SCHOOL REIMBURSEMENT* | *$8,872,669* | |
| ***Total Budgeted Revenues*** | | ***$9,698,803*** |

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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.

# 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) | $127,194 |
| | ***Total Budgeted Expenditures*** | ***$127,194*** |
| | | FINANCING PLAN |
| | **TAXES** | $127,194 |
| *TAX LEVY* | | *$127,194* |
| | ***Total Budgeted Revenues*** | ***$127,194*** |

==========

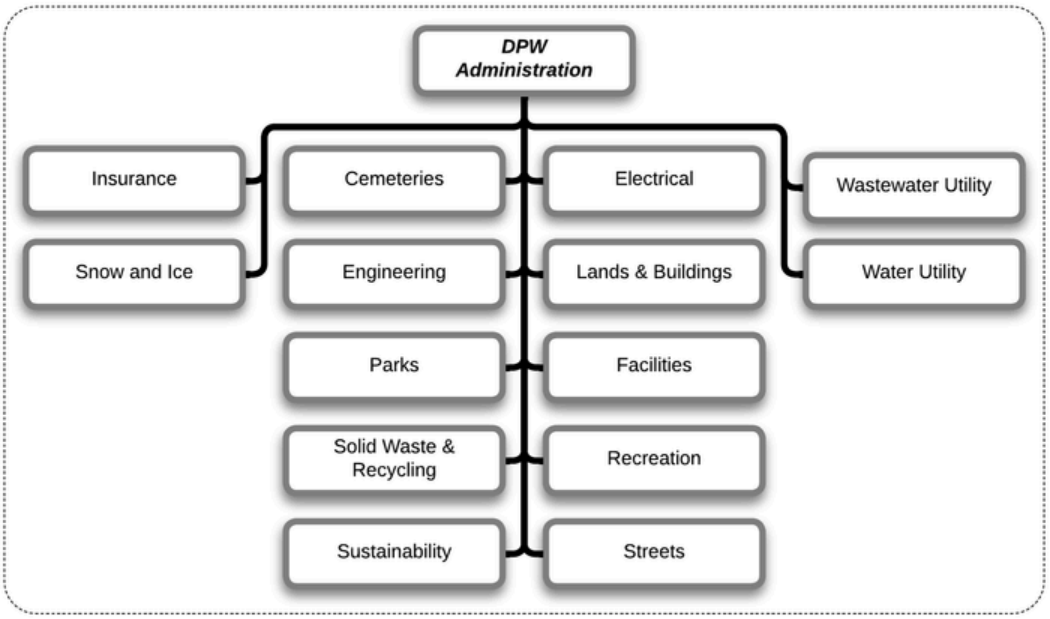
**Footnote(s)**

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

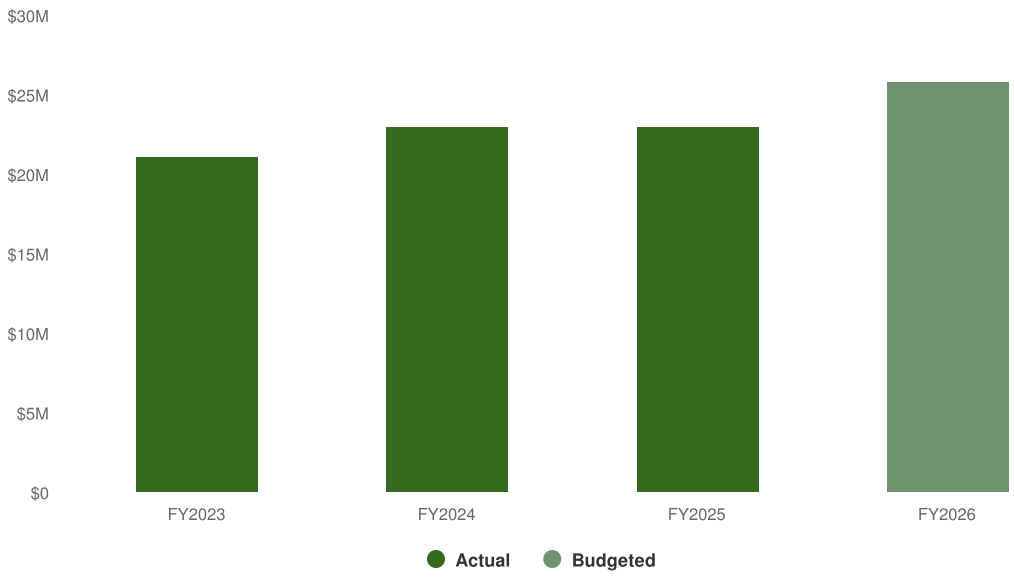


# Public Works - Expenditures Summary

***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.***

**$25,879,464** $25,879,464
(100.00% vs. prior year)

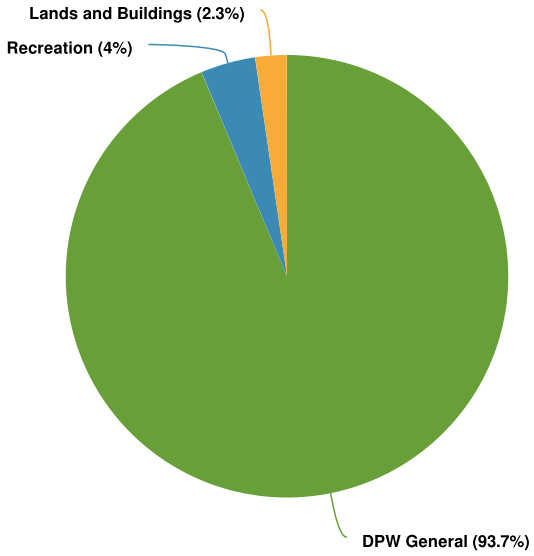
## Public Works Actual vs Proposed Budget



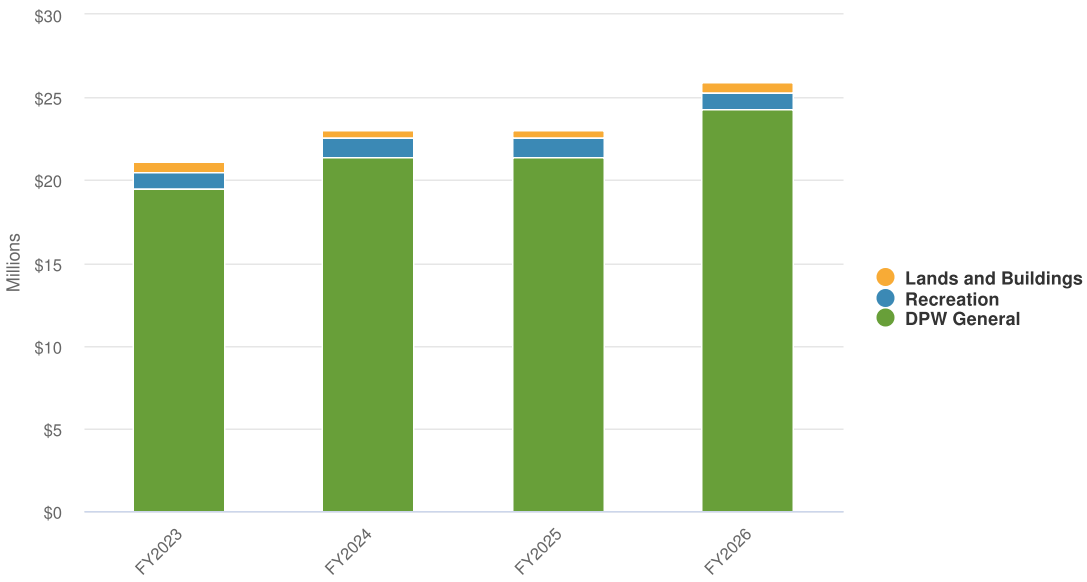
# Public Works - Expenditures by Function

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

## Public Works - Next Fiscal Year Expenditures by Function




## Public Works - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| Public Works | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Lands and Buildings | | | | |
| Lands and Buildings | $604,824.45 | $427,283.95 | $631,000.00 | $594,000.00 |
| **Total Lands and Buildings:** | **$604,824.45** | **$427,283.95** | **$631,000.00** | **$594,000.00** |
| | | | | |
| DPW General | | | | |
| Facilities | $430,096.58 | $362,299.20 | $227,920.00 | $1,350,000.00 |
| Lands and Buildings | $1,767,808.60 | $2,254,318.56 | $2,134,418.00 | $2,185,930.65 |
| DPW General | $1,024,262.48 | $1,507,092.00 | $851,000.00 | $1,050,000.00 |
| Electrical | $860,542.46 | $1,063,065.70 | $1,101,334.00 | $1,156,927.24 |
| Streets | $1,505,197.16 | $1,570,252.49 | $2,034,651.00 | $2,148,253.47 |
| Finance and Administration | $1,107,432.16 | $1,054,214.76 | $1,506,619.00 | $1,472,795.40 |
| Engineering | $495,763.81 | $596,388.61 | $1,025,844.00 | $1,051,583.19 |
| Snow and Ice | $2,001,244.62 | $1,687,968.53 | $1,350,000.00 | $1,350,000.00 |
| Solid Waste & Recycling | $7,297,662.47 | $7,874,434.01 | $8,682,982.00 | $8,372,626.80 |
| Sustainability | $0.00 | $482,074.96 | $839,522.00 | $811,072.51 |
| Cemetery | $488,254.12 | $566,325.47 | $538,703.00 | $478,403.60 |
| Parks | $2,478,474.23 | $2,391,738.63 | $2,688,808.00 | $2,819,169.76 |
| **Total DPW General:** | **$19,456,738.69** | **$21,410,172.92** | **$22,981,801.00** | **$24,246,762.62** |
| **Total Public Works:** | **$20,061,563.14** | **$21,837,456.87** | **$23,612,801.00** | **$24,840,762.62** |
| | | | | |
| Culture & Recreation | | | | |
| Recreation | $1,028,791.05 | $1,147,186.91 | $1,028,278.00 | $1,038,701.00 |
| **Total Culture & Recreation:** | **$1,028,791.05** | **$1,147,186.91** | **$1,028,278.00** | **$1,038,701.00** |
| **Total Expenditures:** | **$21,090,354.19** | **$22,984,643.78** | **$24,641,079.00** | **$25,879,463.62** |

# Administration and Finance



**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 nearly 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) internal divisions, with an additional two (2) divisions - Water and Wastewater - reporting 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.

The Administration and Finance Division 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 311 reporting portal). Ongoing clerical tasks include personnel managemetn, payroll, accounts payable, accounts receivable, solid waste & recycling accounts, contracts (including snow and ice-related contracts), capital project cash flow, repair/ replacement program project management, city property damage claims, insurance on City-owned assets, tree hearings, 311 related 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.

# Calendar Year 2024 Accomplishments

**Financial & Budgetary Oversight**

- Provided administrative support for an **Operating Budget of $23.59M, a Capital Projects Budget of $19.9M,** and **Chapter 90 projects totaling $1.86M.**
- Processed over **1,360 purchase order requests** and managed approximately 13,074 invoices, ensuring efficient financial operations.

**Capital Project Administration & Capital Improvements**

Under the leadership of **DPW Project Manager Mark Byrne,** the City of Lowell has made substantial investments in school facility upgrades and athletic complex improvements. Several projects have been successfully completed, with additional projects currently in development.

**Completed Projects – FY21 Accelerated Repair Program**

Oversaw the construction administration and closeout services for the **$21.4 million** FY21 Accelerated Repair Program, which included roof and boiler replacements across multiple school facilities:

- **MacAuliffe School** – New roof installed.
- **Robinson School** – New roof, new boilers, new exterior windows, and new exterior doors installed.
- **McAvinnue School** – New boilers installed.
- **Wang School** – New roof and new boilers installed.
- **Bartlett School** – New boilers installed; new handicapped ramp constructed.
- **Butler School** – New boilers installed.
- **Shaughnessy School** – New roof and new boilers installed.
- **Pawtucket School** – New chiller installation project completed.
- **Carvalho Turf Field** – Project successfully completed in September 2024.

**Ongoing & Future Capital Projects**

**Cawley Stadium & Martin Athletic Complex Improvements**

Significant investments have been allocated for upgrades at **Martin Athletic Complex (Cawley Stadium)** to enhance facilities used by Lowell's district schools and athletic teams.

- **Cawley Stadium Training Center**
  - A **$5 million** state-of-the-art training center is in design development, with plans to go out to bid in **March/April 2025**.
  - Pending approval, the facility is expected to be completed by **July 2026**, aligning with the final phase of the **Lowell High School rebuild**.
  - Features include:
    - Weight room
    - Locker rooms
    - Internal and external restrooms
    - Coach/trainer offices
    - Film/community room
    - Space for a concession stand (subject to design modifications)
- **Track Expansion Project**
  - **$1 million** has been allocated to expand the six-lane track to **eight lanes**, ensuring compliance with modern competition standards.
- **Cawley Stadium Grandstand Improvements**
  - Five renovation options proposed, ranging from **$9 million** (structural repairs) to **$42 million** (complete rebuild).
  - The **City Council** is discussing a phased approach due to funding concerns, balancing maintenance with long-term sustainability.

- **Lowell High School Renovation & Rebuild**
  - The **$400 million** renovation remains a major city investment, with final phases scheduled for completion by **August 2026**.
- **Long-Term Athletic Complex Visio**n
  - The **Lowell Athletic and Activities Foundation** is spearheading a long-term vision for a modernized sports facility for students and the community.

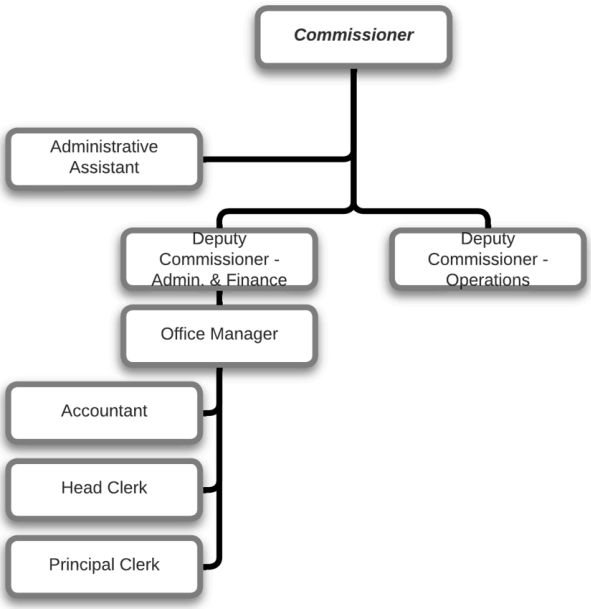
**Financial Considerations**

- The training center's financing includes an estimated **$280,000 annual debt service** over 30 years at a **4% borrowing rate**.
- The city continues to explore funding sources for **Cawley Stadium's grandstand renovation**, balancing priorities with other municipal needs such as a **new police station** and **school upgrades**.

# 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. |

# Organizational Chart - DPW Administration and Finance

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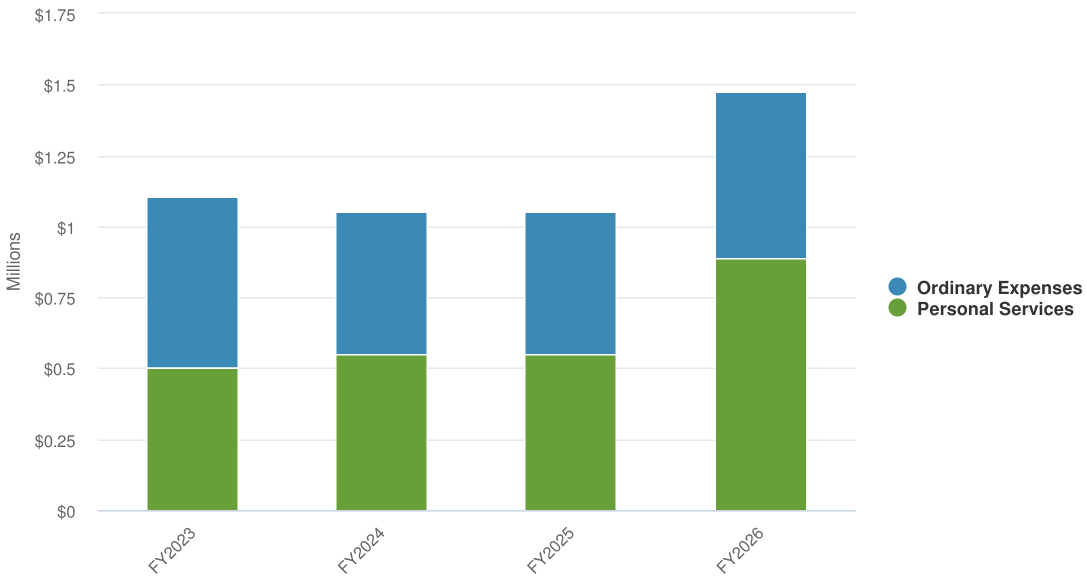
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $885,816 |
| Ordinary Expenses | $586,979 |
| **Total Personal Services and Ordinary Expenditures** | **$1,472,795** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,472,795** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Administration and Finance**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $885,816 |
| | ORDINARY EXPENDITURES | $586,979 |
| | ***Total Budgeted Expenditures*** | **$1,472,795** |

| | | FINANCING PLAN |
|---|---|---|
| | **TAXES** | $907,795 |
| *MOTOR VEHICLE EXCISE* | *$7,795* | |
| *MOTOR VEHICLE EXCISE P&I* | *$900,000* | |
| | **INTERGOVERNMENTAL REVENUE** | $450,000 |
| *MUNICIPAL FACILITY STAB FUND* | *$450,000* | |
| | **CHARGES FOR SERVICES** | $85,000 |
| *DPW STREET OPENINGS* | *$85,000* | |
| | **MISCELLANEOUS REVENUE** | $30,000 |
| *DPW MISCELLANEOUS* | *$30,000* | |
| | ***Total Budgeted Revenues*** | ***$1,472,795*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Finance and Administration** | | | | |
| SALARIES - PERMANENT | $485,147 | $521,186 | $846,530 | $855,816 |
| S & W TEMPORARY | $0 | $6,290 | $31,059 | $30,000 |
| OVERTIME | $16,724 | $24,018 | $5,000 | $0 |
| **Total Finance and Administration:** | **$501,871** | **$551,495** | **$882,589** | **$885,816** |
| **Total Personal Services:** | **$501,871** | **$551,495** | **$882,589** | **$885,816** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Finance and Administration** | | | | |
| ENERGY- ELECTRICITY | $139,683 | $147,837 | $160,286 | $160,286 |
| ENERGY- HEATING GAS | $28,923 | $30,935 | $45,793 | $45,793 |
| TELEPHONE | $9,515 | $8,819 | $7,000 | $7,000 |
| RENTAL OF EQUIPMENT | $3,626 | $0 | $7,000 | $0 |
| UNIFORM RENTAL | $14,897 | $12,202 | $15,000 | $15,000 |
| LEASING EQUIP. & SERV. | $5,922 | $7,338 | $7,900 | $7,900 |
| PROFESSIONAL SERVICES | $80,722 | $175,823 | $100,000 | $100,000 |
| INSPECTION STICKERS | $9,421 | $12,245 | $14,000 | $14,000 |
| TREE REMOVAL SERVICE | $119,390 | $0 | $106,051 | $55,000 |
| TRAINING/EVALUATION PRG. | $44,506 | $0 | $18,000 | $18,000 |
| ADVERTISING | $4,998 | $3,849 | $5,000 | $5,000 |
| TRANSPORATION REIMBURSEMENT | $527 | $511 | $1,500 | $1,500 |
| MISCELLANEOUS CHARGES | $33,281 | $9,874 | $0 | $21,000 |
| GAS & MOTOR OIL | $95,888 | $74,535 | $120,000 | $120,000 |
| PUBLIC WORKS-SUPPLIES | $8,619 | $9,360 | $10,000 | $10,000 |
| OFFICE SUPPLIES | $5,642 | $9,392 | $6,500 | $6,500 |
| **Total Finance and Administration:** | **$605,561** | **$502,720** | **$624,030** | **$586,979** |
| **Total Ordinary Expenses:** | **$605,561** | **$502,720** | **$624,030** | **$586,979** |
| **Total Expense Objects:** | **$1,107,432** | **$1,054,215** | **$1,506,619** | **$1,472,795** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| DPW COMMISSIONER | ST CYR | PAUL | $171,584.29 | x | | |
| DEPUTY COMMISSIONER - OPERATIONS | VACANT | VACANT | $131,577.00 | x | | |
| DEPUTY COMMISSIONER - ADMIN & FINANCE | VACANT | VACANT | $114,398.00 | X | | |
| ADMIN ASSISTANT DPW | COOPER | DAWN | $96,900.66 | x | | |
| OFF MNGR/CONTRACT ADMIN DPW | PILATO | LISA | $91,832.67 | x | | |
| HEAD CLERK GRADE 21/35HR | ZANNINI RIVARD | TAMI | $61,526.57 | x | | |
| ACCOUNTANT | TSAOUSIS | JOHN | $61,357.25 | x | | |
| PRINCIPAL CLERK GRADE 22 | XAYSONGKHAM | ROSANNA | $53,839.96 | x | | |

==========

**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Electrical



**Steve Coutu**
City Electrician

***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 Electrical 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.

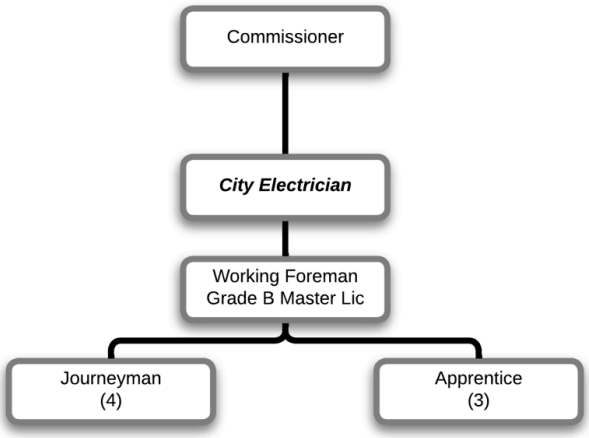
## Calendar Year 2024 Accomplishments

- 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

## Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Electrical

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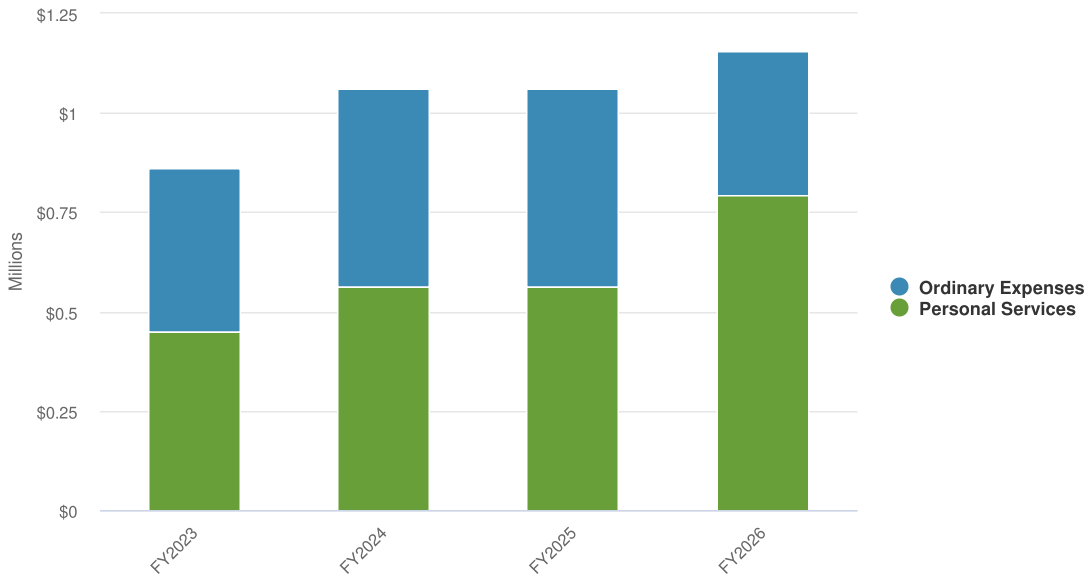
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $791,177 |
| Ordinary Expenses | $365,750 |
| **Total Personal Services and Ordinary Expenditures** | **$1,156,927** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,156,927** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Electrical**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $791,177 |
| | ORDINARY EXPENDITURES | $365,750 |
| | ***Total Budgeted Expenditures*** | ***$1,156,927*** |
| | | FINANCING PLAN |
| | **TAXES** | $1,156,927 |
| *MV EXCISE TAX* | *$1,156,927* | |
| | ***Total Budgeted Revenues*** | ***$1,156,927*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Electrical | | | | |
| SW SALARIES PERMANENT | $399,824 | $468,318 | $653,184 | $716,177 |
| SW OVERTIME | $49,251 | $93,698 | $82,400 | $75,000 |
| **Total Electrical:** | **$449,075** | **$562,016** | **$735,584** | **$791,177** |
| **Total Personal Services:** | **$449,075** | **$562,016** | **$735,584** | **$791,177** |
| | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Ordinary Expenses | | | | |
| Electrical | | | | |
| CONTRACTED SERVICES | $0 | $0 | $15,000 | $15,000 |
| REPAIR & MAINT ELECTRIC/PRTS | $76,470 | $31,895 | $35,000 | $35,000 |
| ELECTRICAL SUPPLIES | $60,187 | $86,065 | $60,000 | $60,000 |
| ALARM SYSTEM MAINT | $15,808 | $11,732 | $35,000 | $35,000 |
| ENERGY-STREET LIGHTING | $199,485 | $288,239 | $200,000 | $200,000 |
| REPAIR & MAINT-D'TOWN LITE SUP | $59,518 | $83,119 | $20,750 | $20,750 |
| **Total Electrical:** | **$411,467** | **$501,050** | **$365,750** | **$365,750** |
| **Total Ordinary Expenses:** | **$411,467** | **$501,050** | **$365,750** | **$365,750** |
| **Total Expense Objects:** | **$860,542** | **$1,063,066** | **$1,101,334** | **$1,156,927** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| CITY ELECTRICIAN | COUTU | STEVEN | $138,403.28 | x | | |
| WF ELECTRIA GRADE B MASTER LIC | KENNEY | JOHN | $95,636.46 | x | | |
| ELECTRICIAN JOURNEYMAN/FR ALAR | FULLER | MATTHEW | $79,382.54 | x | | |
| ELECTRICIAN JOURNEYMAN/FR ALAR | GENDREAU | STEVEN | $79,382.54 | x | | |
| ELECTRICIAN JOURNEYMAN/FR ALAR | KELLEHER | DANIEL | $79,382.54 | x | | |
| ELECTRICIAN JOURNEYMAN/FR ALAR | DAVIS | ALEX | $76,923.33 | x | | |
| ELECTRICIAN APPRENTICE/FR ALAR | HUDON | ZACKARY | $55,688.85 | x | | |
| ELECTRICIAN APPRENTICE/FR ALAR | KENNEY | JOHN | $55,688.85 | x | | |
| ELECTRICIAN APPRENTICE/FR ALAR | VACANT | VACANT | $55,688.85 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Engineering



**Ting Chang**
City Engineer

***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 Engineering 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.

# Calendar Year 2024 Accomplishments

Under the management of **Principal Engineer Ting Chang**, the City of Lowell has made substantial investments in school facility upgrades and athletic complex improvements. Several projects have been successfully completed, with additional projects currently in development.

- **Project Management & Infrastructure Improvements:**
  - Managed the preparation of bid documents, cost estimates, and oversight for **$11 million** in road, sidewalk, and bridge reconstruction projects.

- **Roadway Resurfacing & Maintenance:**
  - **Roadway Paving:** 34,856 linear feet (6.6 miles) across 27 streets
  - **Microsurfacing:** 18,803 linear feet (3.6 miles) across 14 streets
  - **Cape Seal:** 5,895 linear feet (1.1 miles) across 9 streets
  - **Fog Seal:** 14,720 linear feet (2.8 miles) across 6 streets
  - **Crack Seal:** 55,815 linear feet (11 miles) across 51 streets
  - **Localized Paving:** 8,137 linear feet (1.5 miles) across 48 locations
  - **Sidewalk Reconstruction & Repair:** 24,259 linear feet (4.6 miles)
  - **ADA Ramp Reconstruction:** 123 ramps upgraded

- **Major Project Completions:**
  - **Beaver Street Bridge Reconstruction:** Completed and opened to traffic in August 2024
  - **Shattuck Street Reconstruction:** Completed in November 2024

- **Gas Main Trench Restoration:**
  - 23,363 linear feet (4.4 miles) restored across 43 streets

- **MassDOT Project Coordination & Updates:**
  - **Andover Street Expansion Project:** Completed in Spring 2024
  - **Andover Street Pavement Preservation ($3.5 million):** Project scoping and conceptual design in progress
  - **Rourke Bridge Reconstruction ($240 million):** Advertised for construction bids
  - **Lowell Connector Reconstruction ($10 million):** Design phase in progress
  - **Route 113 Repaving (1.5 miles, $12 million):** Design completed; advertised for construction bids
  - **Route 110 Repaving ($20 million):** Advertised for construction bids
  - **Route 38 Intersection Improvement ($3.3 million):** Currently under construction

- **Regulatory & Compliance Initiatives:**
  - Developed and implemented the **Drain Layer Ordinance**; currently, **26 contractors** are licensed for water, sewer, and drainage work in the city.

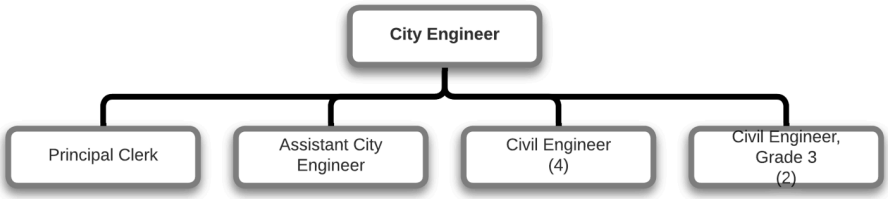
- **Inspections & Permitting:**
  - Conducted **178 trench inspections**
  - **Project Reviews & Permits Issued:**
    - Reviewed **115** projects for Planning, Zoning, and Conservation Commission, including ANR Plan reviews
    - Reviewed **24** utility petitions
    - Issued **183** driveway permits
    - Issued **61** dumpster/pod permits
    - Issued **668** street opening, trench, and sewer permits

- **Ongoing & Future Projects:**
  - **Complete Streets Design** for French Street and Father Morrissette Boulevard in progress
  - **Citywide Roadway Assessment** underway
  - **City Bridge Database** development in progress

# Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Engineering

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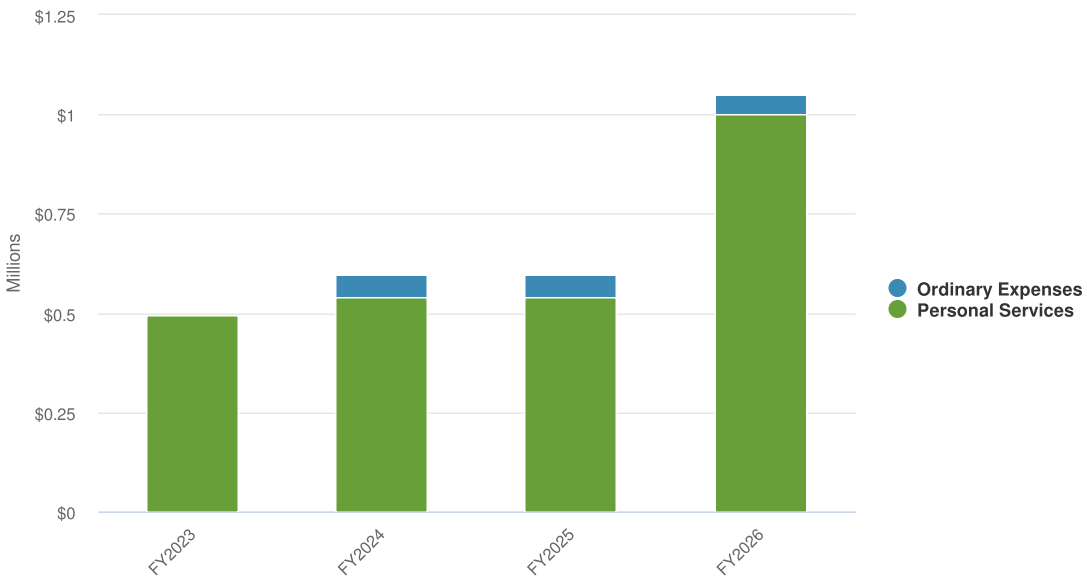
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,001,586 |
| Ordinary Expenses | $50,000 |
| **Total Personal Services and Ordinary Expenditures** | **$1,051,583** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,051,583** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Engineering**[1]

| | | | |
|---|---|---|---|
| | | | PROGRAM EXPENDITURES |
| | | PERSONAL SERVICES | $1,001,586 |
| | | ORDINARY EXPENDITURES | $50,000 |
| | | ***Total Budgeted Expenditures*** | **$1,051,583** |
| | | | |
| | | | FINANCING PLAN |
| | | **TAXES** | $1,031,583 |
| *MV EXCISE* | | *$1,031,583* | |
| | | **MISCELLANEOUS REVENUE** | $20,000 |
| *ENGINEERING MISC* | | *$20,000* | |
| | | ***Total Budgeted Revenues*** | ***$1,051,583*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| **Engineering** | | | | |
| SALARIES - PERMANENT | $467,582 | $516,704 | $894,594 | $965,333 |
| SW TEMPORARY | $11,008 | $5,380 | $20,800 | $20,800 |
| SW OVERTIME | $17,173 | $16,862 | $15,450 | $15,450 |
| **Total Engineering:** | **$495,764** | **$538,946** | **$930,844** | **$1,001,583** |
| **Total Personal Services:** | **$495,764** | **$538,946** | **$930,844** | **$1,001,583** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Engineering** | | | | |
| DESIGN/ENGINEERG/ARCHITEC | $0 | $57,443 | $95,000 | $50,000 |
| **Total Engineering:** | **$0** | **$57,443** | **$95,000** | **$50,000** |
| **Total Ordinary Expenses:** | **$0** | **$57,443** | **$95,000** | **$50,000** |
| **Total Expense Objects:** | **$495,764** | **$596,389** | **$1,025,844** | **$1,051,583** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| CITY ENGINEER | CHANG | TING | $146,040.93 | x | | |
| CIVIL ENGINEER | GLEASON | JOHN | $128,601.25 | x | | |
| ASSISTANT CITY ENGINEER | BEATI | DAVID | $124,698.00 | x | | |
| CIVIL ENGINEER | CADY | JOSEPH | $113,209.01 | x | | |
| CIVIL ENGINEER | LEWIS | DANIEL | $106,236.53 | x | | |
| CIVIL ENGINEER | CONNERS | JENNIFER | $101,947.00 | x | | |
| CIVIL ENGINEER GREADE 3 | REVEIL | MOISE | $90,119.81 | x | | |
| CIVIL ENGINEER GREADE 3 | ADDALA | VENKKATA | $90,002.00 | x | | |
| PRINCIPAL CLERK ENGINEERS | LOSCHIAVO | JAMES | $64,478.66 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

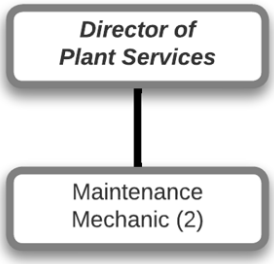
# Facilities

**vacant**
Deputy 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.*

## Organizational Chart - DPW Facilities

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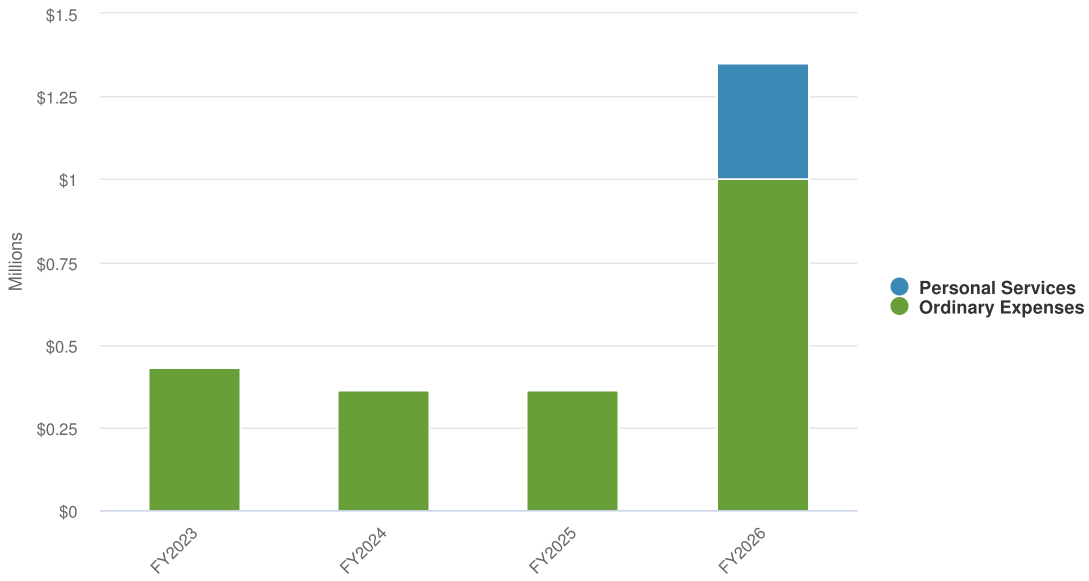
**Footnote(s)**

1. Compiled during April 2025; subject to change

## Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $350,000 |
| Ordinary Expenses | $1,000,000 |
| **Total Personal Services and Ordinary Expenditures** | **$1,350,000** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,350,000** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Facilities**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $350,000 |
| | ORDINARY EXPENDITURES | $1,000,000 |
| | ***Total Budgeted Expenditures*** | **$1,350,000** |
| | | FINANCING PLAN |
| | **TAXES** | $1,000,000 |
| *MV EXCISE* | *$1,000,000* | |
| | **INTERGOVERNMENTAL REVENUE** | $350,000 |
| *SALARY STABILIZATION* | *$350,000* | |
| | ***Total Budgeted Revenues*** | ***$1,350,000*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Facilities | | | | |
| Salaries Permanent | | $0 | $0 | $290,000 |
| Salaries OT | | $0 | $0 | $60,000 |
| **Total Facilities:** | | **$0** | **$0** | **$350,000** |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Total Personal Services:** | | **$0** | **$0** | **$350,000** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Facilities** | | | | |
| DPW-VARIOUS SCHL PROJECTS | $430,097 | $362,299 | $227,920 | $1,000,000 |
| **Total Facilities:** | **$430,097** | **$362,299** | **$227,920** | **$1,000,000** |
| **Total Ordinary Expenses:** | **$430,097** | **$362,299** | **$227,920** | **$1,000,000** |
| **Total Expense Objects:** | **$430,097** | **$362,299** | **$227,920** | **$1,350,000** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| Position | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| DIRECTOR OF PLANT SERVICES | VACANT | VACANT | $150,000.00 | x | | |
| MAINTENANCE MECHANIC | VACANT | VACANT | $75,000.00 | x | | |
| MAINTENANCE MECHANIC | VACANT | VACANT | $65,000.00 | x | | |

==========

**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Lands and Buildings



**Glenn Rivard**
Deputy 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 Lands and Buildings 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.

# Calendar Year 2024 Accomplishments

Under the leadership of **Glenn Rivard**, the Land & Buildings Department has successfully completed numerous projects, enhancing the city's public facilities, infrastructure, and overall functionality. Glenn's dedication and expertise have played a key role in ensuring that these improvements are completed efficiently and to the highest standards. Below is a summary of the department's key accomplishments:

**Facility Renovations & Upgrades**

- **Parks Department Renovation** – Completed a full renovation, including the construction of a new breakroom and roof. Installed cabinets, plumbing fixtures, new flooring, and sheetrock to enhance the space.
- **Murkland School** – Upgraded and installed a new hot water system, storage tank, circulators, piping, boiler, and gas lines to improve efficiency and reliability.
- **STEM Academy** – Installed a brand-new hot water system, two high-efficiency boilers, expansion tanks, piping, gas lines, circulators, and two storage tanks, ensuring improved energy performance and sustainability.
- **Pine Street Firehouse** – Renovated the entire kitchen, repainted rooms, and installed new flooring throughout all bedrooms and the kitchen for enhanced comfort and functionality.
- **Branch Street Firehouse** – Freshly painted the kitchen, hallways, bedrooms, and entranceway to revitalize the facility.
- **Fire & Police Precinct** – Installed a new dividing wall and completed all associated electrical work, including wiring and new outlets.
- **McAvinnue School** – Repointed brickwork at the front entrance and playground area to preserve structural integrity and aesthetics.
- **St. Jeanne D'Arc School** – Conducted extensive plumbing repairs throughout the building, installed a new water heater, and ensured the school was fully operational for a successful and timely reopening.
- **Lincoln School** – Refreshed the facility by painting classrooms, door frames, the front entrance, and the main foyer.

**Infrastructure & Maintenance**

- **Cawley Stadium** – Power-washed all spectator stands and grandstand walls. Repainted all grandstand walls and interior locker rooms, installed new ceiling tiles, and repaired the irrigation system on the baseball field and practice fields.
- **Slat Shed Landfill** – Replaced the old roof, repaired plywood siding, and ensured the structure remains secure and weatherproof.
- **Baseball Dugouts** – Installed new roofing in all dugouts across the city, enhancing the facilities for local teams.
- **Graffiti Removal** – Responded to and removed numerous graffiti reports throughout the city, with major clean-up efforts focused on Beaver Street.
- **Library & School Painting** – Repainted all library windows and sashes, entranceways at multiple schools, and handrails at STEM Academy, Butler School, and Shaughnessy School.

**Plumbing & Mechanical Repairs**

- **West 6th Street Firehouse** – Repaired and replaced bathroom fixtures and faucets to improve usability and efficiency.
- **School & Citywide Maintenance Requests** – Addressed work orders throughout the schools, fire stations, Lowell Memorial Auditorium, City Hall, JFK Building, and all police precincts to ensure continuous maintenance and repairs.

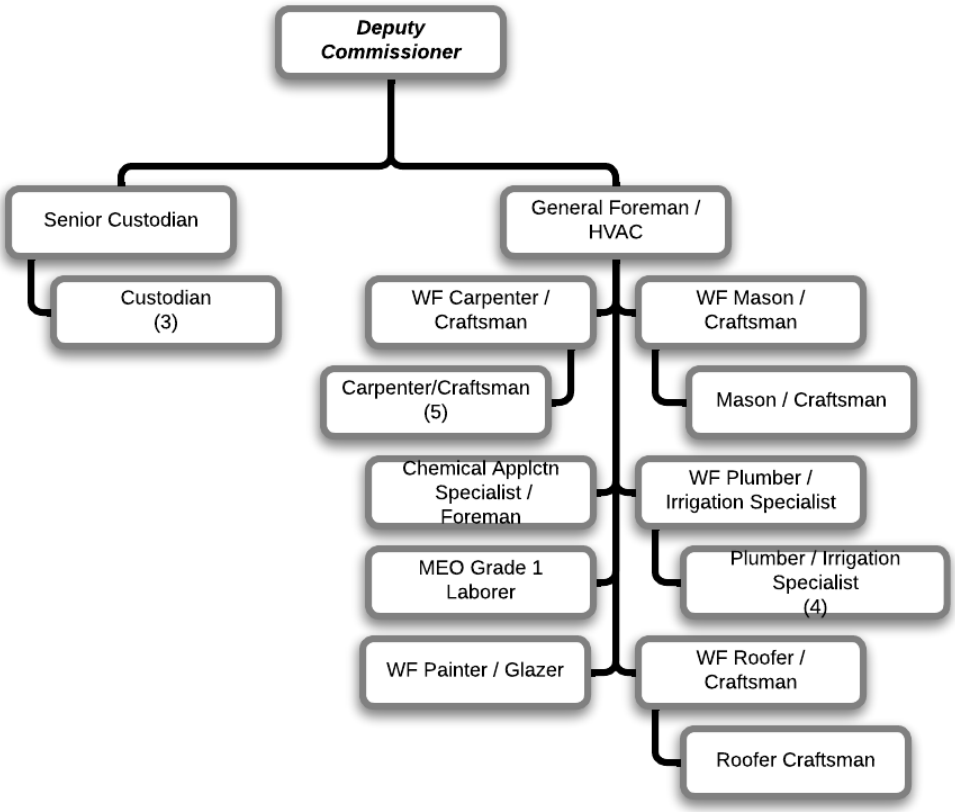
**Contracted Repairs & Upgrades**

- **Window, Door & Elevator Repairs** – Coordinated and managed contractor work for repairing and replacing windows, doors, and elevators across municipal buildings.
- **Garage Doors** – Oversaw the repair and replacement of garage doors throughout the city's public facilities.
- **Roofing Projects** – Repaired and replaced sections of City Hall's roofing and completed roof repairs across various municipal and school buildings.
- **Masonry & Sidewalk Repairs** – Repaired sidewalks and structural walls at multiple schools. Addressed tripping hazards throughout downtown, including the area in front of City Hall, improving pedestrian safety.
- **Citywide Street Improvements** – Poured and installed new concrete sidewalks on multiple streets to enhance accessibility and infrastructure.

# Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Lands & Buildings

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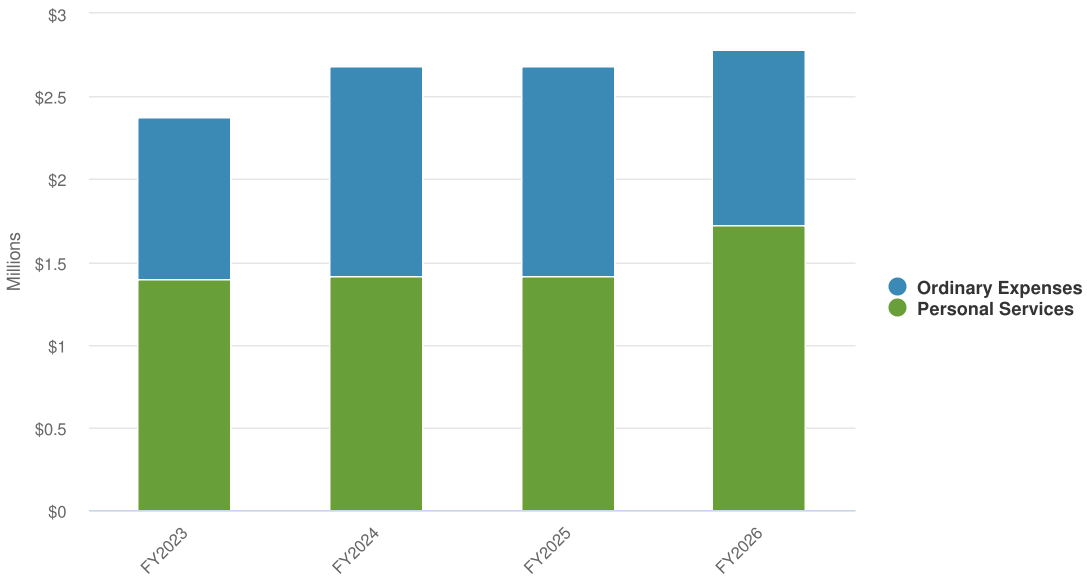
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,725,331 |
| Ordinary Expenses | $1,054,600 |
| **Total Personal Services and Ordinary Expenditures** | **$2,779,931** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$2,779,931** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Lands and Building**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $1,725,331 |
| | ORDINARY EXPENDITURES | $1,054,600 |
| | ***Total Budgeted Expenditures*** | **$2,779,931** |
| | | FINANCING PLAN |
| | **TAXES** | $2,779,931 |
| *TAX LEVY* | *$1,000,000* | |
| *MV EXCISE* | *$1,779,931* | |
| | ***Total Budgeted Revenues*** | ***$2,779,931*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY 2026 20250430 AB | FY2026 Budgeted |
|---|---|---|---|---|---|
| Expense Objects | | | | | |
| Personal Services | | | | | |
| Lands and Buildings | | | | | |
| SALARIES - PERMANENT | $1,160,015 | $1,265,629 | $1,523,818 | $1,616,331 | $1,625,331 |
| S & W TEMPORARY | $432 | $0 | $0 | $0 | $0 |
| SW OVERTIME | $232,558 | $148,949 | $100,000 | $100,000 | $100,000 |
| **Total Lands and Buildings:** | **$1,393,005** | **$1,414,578** | **$1,623,818** | **$1,716,331** | **$1,725,331** |
| **Total Personal Services:** | **$1,393,005** | **$1,414,578** | **$1,623,818** | **$1,716,331** | **$1,725,331** |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY 2026 20250430 AB | FY2026 Budgeted |
|---|---|---|---|---|---|
| | | | | | |
| **Ordinary Expenses** | | | | | |
| **Lands and Buildings** | | | | | |
| ENERGY- ELECTRICITY | $440,937 | $294,541 | $420,000 | $420,000 | $420,000 |
| ENERGY-HEATING GAS | $163,887 | $132,743 | $211,000 | $174,000 | $174,000 |
| **Total Lands and Buildings:** | **$604,824** | **$427,284** | **$631,000** | **$594,000** | **$594,000** |
| | | | | | |
| **Lands and Buildings** | | | | | |
| REPAIR & MAINT-ELEVATORS | $0 | $55,576 | $0 | $0 | $0 |
| CONTRACTED SERVICES | $0 | $117,307 | $40,000 | $40,000 | $40,000 |
| REPAIR & MAINT-BUILDINGS | $159,163 | $414,220 | $250,000 | $250,000 | $250,000 |
| CUSTODIAL-SUPPLIES | $14,470 | $19,232 | $15,450 | $15,450 | $15,450 |
| GRAFFITI SUPPLIES | $5,874 | $6,001 | $10,000 | $10,000 | $10,000 |
| BUILDING-SUPPLIES | $102,709 | $120,876 | $90,000 | $90,000 | $90,000 |
| BUILDING REHAB./RENOV. | $87,597 | $101,655 | $100,000 | $50,000 | $50,000 |
| IRRIGATION EQUIPMENT | $4,991 | $4,873 | $5,150 | $5,150 | $5,150 |
| **Total Lands and Buildings:** | **$374,803** | **$839,741** | **$510,600** | **$460,600** | **$460,600** |
| **Total Ordinary Expenses:** | **$979,628** | **$1,267,025** | **$1,141,600** | **$1,054,600** | **$1,054,600** |
| **Total Expense Objects:** | **$2,372,633** | **$2,681,603** | **$2,765,418** | **$2,770,931** | **$2,779,931** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| DEPUTY COMMISSIONER FACILITIES | RIVARD | GLENN | $123,978.57 | x | | |
| GENERAL FOREMAN-HVAC | CONLON | THOMAS | $94,805.83 | x | | |
| WF CHEMICAL APPLCTR GRFTI/W/TR | PILATO | GEORGE | $78,600.80 | x | | |
| PLUMBER IRRIGATION SP | SMITH | DAVID | $76,308.52 | x | | |
| PLUMBER IRRIGATION SP | FOLEY | SCOTT | $75,122.95 | x | | |
| PLUMBER IRRIGATION SP | VACANT | VACANT | $75,122.95 | x | | |
| PLUMBER IRRIGATION SP | VACANT | VACANT | $75,122.95 | x | | |
| WF CARPENTER CRAFTSMN NO TRVEL | JUTRAS | NORMAN | $71,605.12 | x | | |
| WF MASON/CRAFTSMAN NO TRAVEL | LAMARRE | BRIAN | $71,605.12 | x | | |
| PLUMBER IRRIGATION SPCLS/FRMAN | MCCREADY | MICHAEL | $70,407.22 | x | | |
| WF ROOFER/CRAFTSMAN NO TRAVEL | MCLAUGHLIN | THOMAS | $68,745.31 | x | | |
| MEO3 SPECIALIST/LABORER GR80 | ZAPATKA | EDWIN | $68,145.90 | x | | |
| CARPENTER/CRAFTSMAN GRADE65 | BASSETT | JUSTIN | $65,095.93 | x | | |
| CARPENTER/CRAFTSMAN GRADE65 | JOHNPIER | SHAWN | $65,095.93 | x | | |
| BRICKMASON/CRAFTSMAN GRADE65 | JUTRAS | GERARD | $65,095.93 | x | | |
| CARPENTER/CRAFTSMAN GRADE65 | LADEBAUCHE | ERIC | $65,095.93 | x | | |
| PAINTER GLAIZER WORKING FOREMN | QUINLAN | GARRETT | $63,834.18 | x | | |
| CARPENTER/CRAFTSMAN GRADE65 | DOUGHERTY | PATRICK | $60,906.57 | x | | |
| CARPENTER/CRAFTSMAN GRADE65 | JACQUES | JOSEPH | $60,906.57 | x | | |
| ROOFER/CRAFTSMAN NO TRAVEL | LANDRY | MICHAEL | $60,906.57 | x | | |
| SENIOR BULING CUSTODIAN | NOEL | JAMES | $58,545.14 | x | | |
| BLDG CUSTODIAN/GROUNDSKEEPER | COLLUPY | BRAD | $55,138.33 | x | | |
| BUILDING CUSTODIAN | CONLON | HOLLY | $55,138.33 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Parks and Cemeteries



**Shannon Cohan**
Superintendent of Parks

***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 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.

The 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 2024 Accomplishments

**Parks**

Under the guidance of **Shannon Cohan, Superintendent of Parks,** the department successfully implemented several initiatives to improve and maintain Lowell's public spaces:

- Executed the **City of Lowell Snow and Ice Master Plan**, ensuring timely and effective snow removal across municipal buildings, parking lots, sidewalks, and park pathways.
- Strengthened relationships with **sports leagues, neighborhood associations, garden clubs, schools, nonprofits, and residents** to support park maintenance and programming.
- Planted 7 **new park trees** and 1 **street tree**, enhancing the city's green spaces.
- Worked with the **Department of Planning & Development (DPD)** to advance **redevelopment plans for Kittredge Park, Crowley Park, Callery Park, and Clemente Park.**
- Partnered with DPD to oversee **construction efforts at Hovey Park.**
- Coordinated the **resurfacing of Cawley Track**, improving athletic facilities for public and school use.
- Acquired and deployed a **new trash collection truck**, servicing **440 waste bins throughout downtown and park areas.**
- Collaborated with DPD to install **new benches and trash bins** throughout downtown, enhancing public seating and waste management.
- Assisted in citywide initiatives alongside the **Health Department, Law Department, Senior Center, DPW, DPD, and Library** to support various community projects.

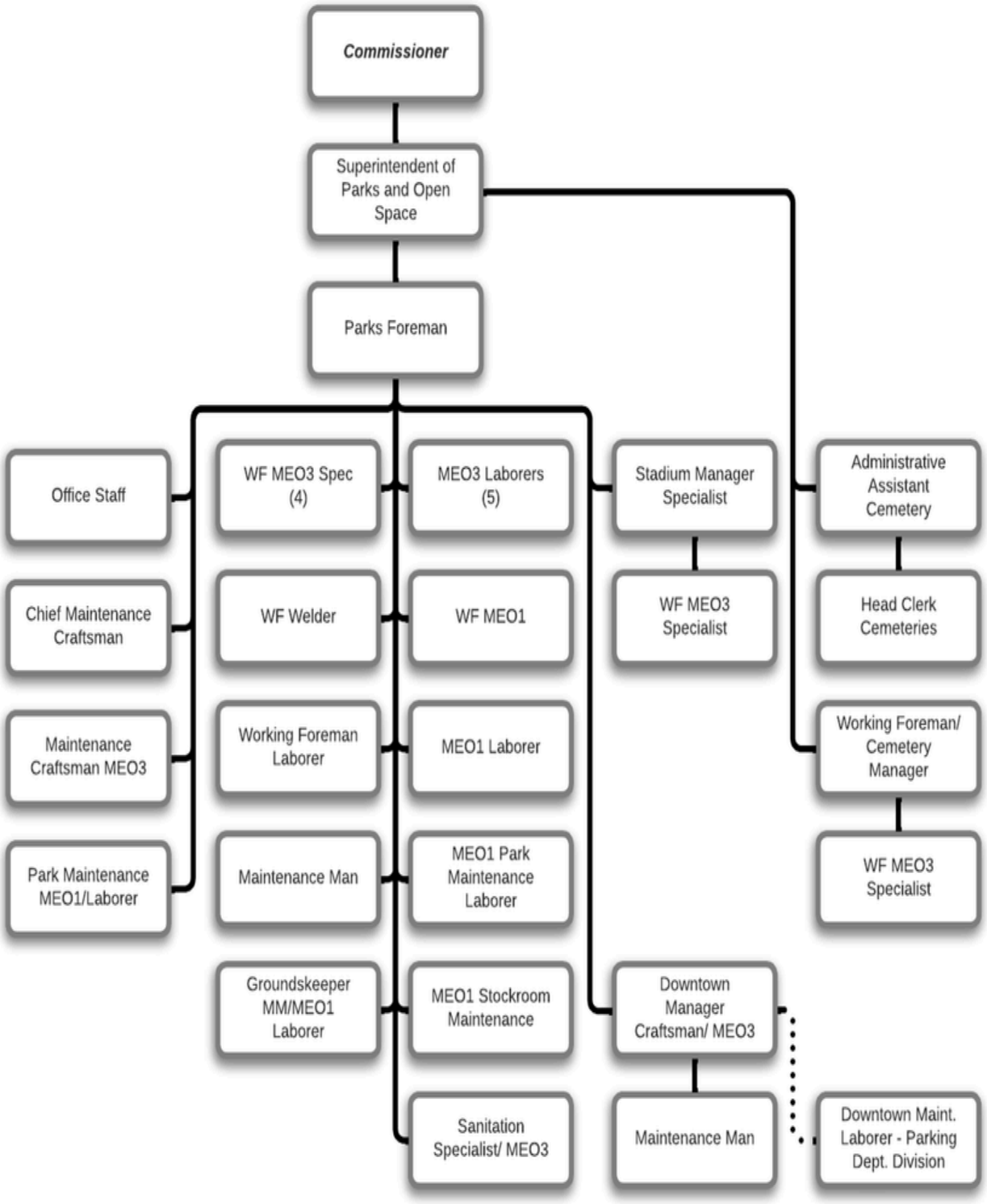
**Cemeteries**

- Acted as the **primary point of contact** for Cemetery vendors, funeral directors, and monument providers, ensuring smooth operations.
- Conducted 217 **burials**, a YoY increase of 16 from 2023, while maintaining professional and respectful cemetery services.
- Continued the **mapping of Edson and Westlawn Cemeteries**, recording all existing monuments, trees, and shrubs.
- Fulfilled multiple **genealogy research requests**, assisting families with historical records.
- Processed **applications for government markers**, ensuring eligible individuals received proper recognition.
- Laid **94 new foundations** for headstones and markers at **Edson, Westlawn I, and Westlawn II Cemeteries.**
- Progressed with the **digital archiving of Cemetery Owner records**, converting files into PDF format to preserve historical documents.

# Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Parks and Cemeteries

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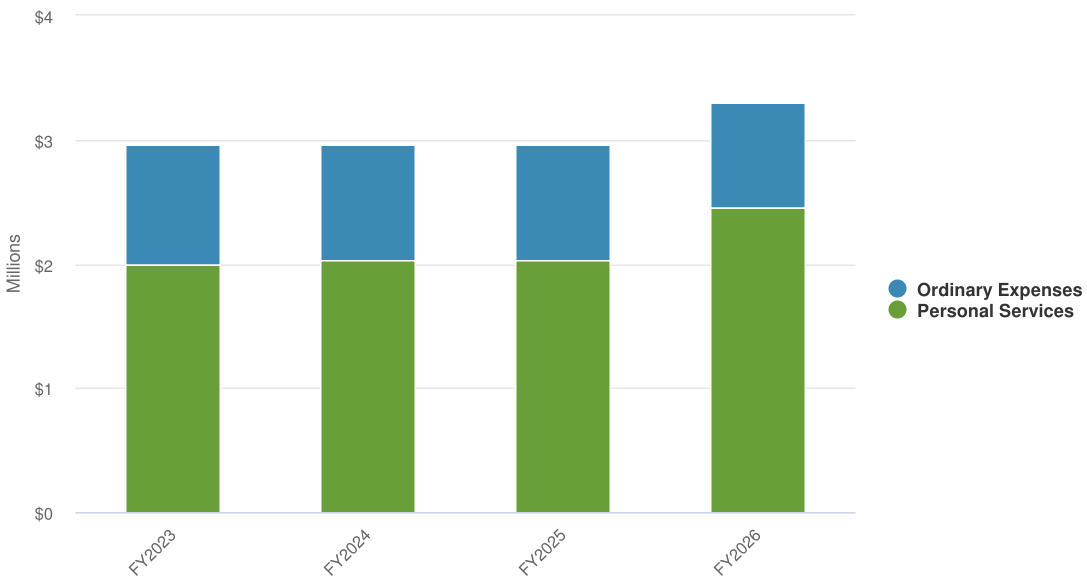
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $2,453,997 |
| Ordinary Expenses | $843,576 |
| **Total Personal Services and Ordinary Expenditures** | **$3,297,573** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$3,297,573** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Parks**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $2,187,189 |
| | ORDINARY EXPENDITURES | $631,981 |
| | ***Total Budgeted Expenditures*** | ***$2,819,170*** |
| | | FINANCING PLAN |
| | **TAXES** | $2,734,170 |
| *MV EXCISE TAX* | *$2,734,170* | |
| | **LICENSES AND PERMITS** | $85,000 |
| *PERMITS PARKS* | *$85,000* | |
| | ***Total Budgeted Revenues*** | ***$2,819,170*** |

**Financing Plan: DPW - Cemeteries**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $266,809 |
| | ORDINARY EXPENDITURES | $211,595 |
| | ***Total Budgeted Expenditures*** | ***$478,404*** |
| | | FINANCING PLAN |
| | **TAXES** | $283,404 |
| *MV EXCISE TAX* | *$283,404* | |
| | **CHARGES FOR SERVICES** | $195,000 |
| *CEMETERY OPENINGS* | *$180,000* | |
| *CEMETERY MISC* | *$15,000* | |
| | ***Total Budgeted Revenues*** | ***$478,404*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| **Cemetery** | | | | |
| SALARIES - PERMANENT | $244,062 | $259,851 | $276,108 | $236,809 |
| S & W TEMPORARY | $0 | $2,112 | $15,000 | $10,000 |
| OVERTIME | $28,563 | $32,903 | $26,000 | $20,000 |
| **Total Cemetery:** | **$272,625** | **$294,866** | **$317,108** | **$266,809** |
| | | | | |
| **Parks** | | | | |
| SALARIES - PERMANENT | $1,444,966 | $1,524,040 | $1,789,427 | $1,934,339 |
| S & W TEMPORARY | $50,890 | $75,261 | $100,000 | $75,000 |
| OVERTIME | $202,240 | $117,293 | $130,000 | $155,000 |
| OVERTIME-SPECIAL EVENTS | $9,544 | $10,300 | $0 | $10,300 |
| S & W HOLIDAY | $0 | $0 | $10,300 | $0 |
| SW SHIFT DIFFERENTIAL | $1,707 | $1,907 | $2,100 | $2,100 |
| INDIRECT - WORKERS COMP | $10,200 | $10,396 | $0 | $10,450 |
| **Total Parks:** | **$1,719,547** | **$1,739,197** | **$2,031,827** | **$2,187,189** |
| **Total Personal Services:** | **$1,992,172** | **$2,034,064** | **$2,348,935** | **$2,453,997** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Cemetery** | | | | |
| ENERGY- HEATING GAS | $8,622 | $11,486 | $11,000 | $11,000 |
| ENERGY- ELECTRICITY | $4,160 | $4,597 | $6,000 | $6,000 |
| PROFESSIONAL SERVICES | $174,725 | $215,733 | $169,495 | $159,495 |
| INS. PREMIUMS - OTHER | $0 | $0 | $3,000 | $3,000 |
| GROUNDSKEEPING-SUPPLIES | $3,116 | $3,318 | $3,500 | $3,500 |
| OFFICE SUPPLIES | $1,238 | $1,228 | $1,500 | $1,500 |
| CEMETERY-FLOWERS | $4,999 | $5,150 | $5,000 | $5,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| MISCELLANEOUS CHARGES | $705 | $810 | $800 | $800 |
| WESTLAWN II-CEM.IMPROVEMT | $3,050 | $1,000 | $3,500 | $3,500 |
| IMPROVEMENT-CEMETERY AVE | $0 | $0 | $8,800 | $0 |
| CEMETERY GEN.IMPROVEMENT | $8,200 | $14,266 | $0 | $8,800 |
| FENCES | $6,814 | $13,870 | $9,000 | $9,000 |
| **Total Cemetery:** | **$215,629** | **$271,459** | **$221,595** | **$211,595** |
| | | | | |
| **Parks** | | | | |
| BUILDING-SUPPLIES | $3,408 | $3,568 | $3,500 | $3,500 |
| FIELD MAINT/OTHER | $9,726 | $10,168 | $10,300 | $10,300 |
| VARNUM PARK- IMPROVEMENT | $3,030 | $1,880 | $3,200 | $3,200 |
| PARKS-POOL RENOVATIONS | $7,920 | $9,794 | $10,000 | $10,000 |
| ENERGY- ELECTRICITY | $129,132 | $124,721 | $150,000 | $150,000 |
| ENERGY- HEATING GAS | $39,768 | $54,054 | $40,000 | $40,000 |
| TELEPHONE | $281 | $1,864 | $2,200 | $2,200 |
| REPAIR & MAINT-EQUIPMENT | $73,862 | $94,898 | $78,085 | $78,085 |
| POOL MAINTENANCE | $24,832 | $25,736 | $25,000 | $25,000 |
| PROFESSIONAL SERVICES | $49,821 | $50,492 | $50,000 | $50,000 |
| TRAINING/EVALUATION PRG. | $2,450 | $3,788 | $10,000 | $10,000 |
| BOTANICAL GARDENS | $4,297 | $4,496 | $4,496 | $4,496 |
| ADVERTISING | $0 | $532 | $1,500 | $1,500 |
| INS. PREMIUMS - OTHER | $0 | $0 | $5,000 | $5,000 |
| PARK SUPPLIES-OTHER | $30,687 | $30,431 | $32,000 | $22,750 |
| GAS & MOTOR OIL-SUPPLIES | $35,000 | $50,000 | $50,000 | $50,000 |
| OFFICE SUPPLIES | $835 | $898 | $1,000 | $1,000 |
| MISC-SUPPLIES-OTHER | $8,484 | $14,572 | $15,000 | $15,000 |
| LICENSES | $3,916 | $3,330 | $5,000 | $5,000 |
| COMPUTER EQUIPMT/SOFTWARE | $2,182 | $2,182 | $2,400 | $2,400 |
| IMPROVMNT-LELACHUER RENOVATNS | $2,901 | $0 | $0 | $0 |
| IMPROV-PARKS & PLAYGROUND | $79,644 | $76,937 | $70,000 | $70,000 |
| IMPROV-PARKS & PLAYGROUND | $3,055 | $3,131 | $3,500 | $3,500 |
| IMPROV-PARKS & PLAYGROUND | $9,934 | $29,997 | $30,000 | $30,000 |
| IMPROV-PARKS & PLAYGROUND | $4,000 | $4,120 | $4,120 | $4,120 |
| IMPROV-PARKS & PLAYGROUND | $950 | $245 | $2,060 | $2,060 |
| IMPROV-PARKS & PLAYGROUND | $5,315 | $15,343 | $0 | $0 |
| IMPROV-PARKS & PLAYGROUND | $4,993 | $5,149 | $5,150 | $5,150 |
| MISC EQUIPMENT | $196,286 | $9,685 | $10,000 | $5,000 |
| FENCES | $14,788 | $16,413 | $25,750 | $15,000 |
| TRIMMER, MOWERS | $3,933 | $4,117 | $4,120 | $4,120 |
| COMMUNICATION EQUIP/EXPEN | $3,500 | $0 | $3,600 | $3,600 |
| **Total Parks:** | **$758,927** | **$652,541** | **$656,981** | **$631,981** |
| **Total Ordinary Expenses:** | **$974,556** | **$924,001** | **$878,576** | **$843,576** |
| **Total Expense Objects:** | **$2,966,728** | **$2,958,064** | **$3,227,511** | **$3,297,573** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| SUPERINTENDENT PARKS & SPACES | COHAN | SHANNON | $126,318.34 | x | | |
| PARKS FOREMAN | VACANT | VACANT | $82,894.59 | x | | |
| DOWNTOWN MNGR MEO III CRAFTSMN | LARKIN | EDWARD | $76,669.95 | x | | |
| CHIEF MAINTENANCE CRAFTSMAN | APOSTOLOS | CHRISTOS | $76,592.96 | x | | |
| STADIUM MNGR CRAFTSMN/MEO3/LAB | TREMLETT | PATRICK | $76,308.52 | x | | |
| WELDER CRAFTSMAN W/O TRAVEL | ZANNONI | TIMOTHY | $72,161.84 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | CALLERY | CONOR | $69,508.14 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | DEMANGE | RICHARD | $69,508.14 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | VACANT | VACANT | $66,266.27 | x | | |
| MEO3 LARORER GRADE 09 | CARUSO | DAVID | $64,267.19 | x | | |
| MEO3 LARORER GRADE 09 | FRENCH | HEATHER | $64,267.19 | x | | |
| MEO3 LARORER GRADE 09 | JANOWICZ | CHRISTOPHER | $64,267.19 | x | | |
| SANITATION SPECIALIST MEO3 | GONZALEZ | LUIS | $62,337.15 | x | | |
| SANITATION SPECIALIST MEO3 | VACANT | VACANT | $62,303.86 | x | | |
| STOREKEEPER/MEO1 NO LICENSE | HERON | DEREK | $61,507.33 | x | | |
| WORKFOREMAN LBR MEO1 | BELLEROSE | BRETT | $61,394.68 | x | | |
| MEO3 SPECIAL LABORER WORKFORCE | BROTHERS | MICHAEL | $61,347.41 | x | | |
| PARK MAINTENANCE/ MEO I/ LABORER | VACANT | VACANT | $61,132.75 | x | | |
| PARK MAINTENANCE/ MEO I/ LABORER | VACANT | VACANT | $61,132.75 | x | | |
| GNDSKPER MM MEO1 LABORER NOLIC | MCGAFFIGAN | DEREK | $60,541.36 | x | | |
| MEO3 LARORER GRADE 09 | BURK | JOSHUA | $59,043.79 | x | | |
| MEO3 SPECIAL LABORER WORKFORCE | GIROUX | TIMOTHY | $57,861.19 | x | | |
| MEO3 LARORER GRADE 09 | KAYE | RYAN | $57,826.34 | x | | |
| MAINTENANCE MAN | PIRES | ANTHONY | $56,518.94 | x | | |
| MAINTENANCE MAN | SANTIAGO | LUIS | $56,518.94 | x | | |
| PARKS MAINTENANCE MAN | ROSE | MATTHEW | $55,484.00 | x | | |
| MEO1 LABORER | PASTRANA | JULIO | $55,030.01 | x | | |
| LABORER WORKFOREMAN | CASSELLA | WILLIAM | $52,772.00 | x | | |
| PRKS MNTNANCE MEO1 NOLIC | POWERS | ANTHONY | $52,555.94 | x | | |
| PARKS DISTRICT SUPERVISOR STIPEND | VACANT | VACANT | $30,000.00 | x | | |
| | | | | | | |
| WF CEMETERY MANAGER | GAVIN | KEVIN | $95,636.46 | x | | |
| ADMIN ASSISTANT MVEAC GRADE 54 | OXTON | JADE | $71,664.00 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | LITTLE | MARK | $69,508.14 | x | | |
| HEAD CLERK | VACANT | VACANT | $1.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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, oor hockey, volleyball, lifeguard/CPR/ First Aid trainings, dance, tennis, summer day programs, and more. For the adult population, classes in dance, adult tness, and swim lessons are also offered.

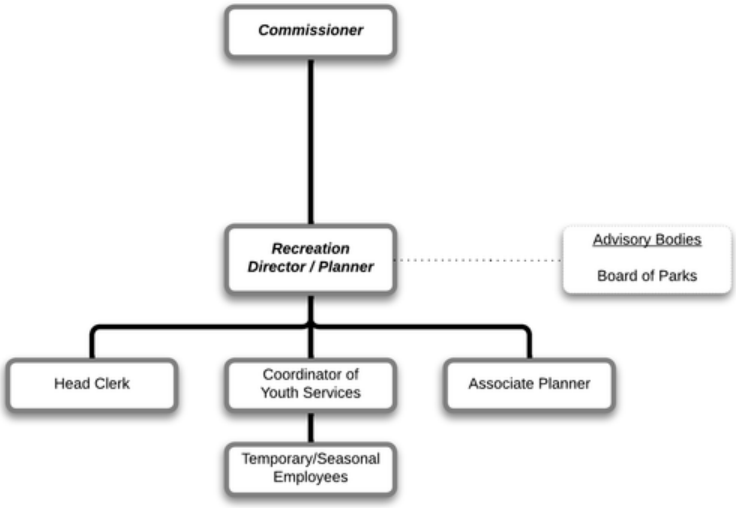
## Calendar Year 2024 Accomplishments

- Completed our three year ARPA funded summer school program.
- We served breakfast (3537) and lunch (6235) at our summer programs to provide meals to our youth totaling 10,503 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 227 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 increased with the additiona of a Golf program.
- Added the book mobile to our daily summer programs.
- Have a Babysitting program planned for May 2025.

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Add a babysitting program for 11-14 year olds. |
| 2024 | ***COMPLETE*** | Add the book mobile to our summer programming schedule. |
| 2025 | **NEW** | Increase training for adaptive swim lessons. |
| 2025 | **NEW** | Increase water safety trainings and presentations. |

# Organizational Chart

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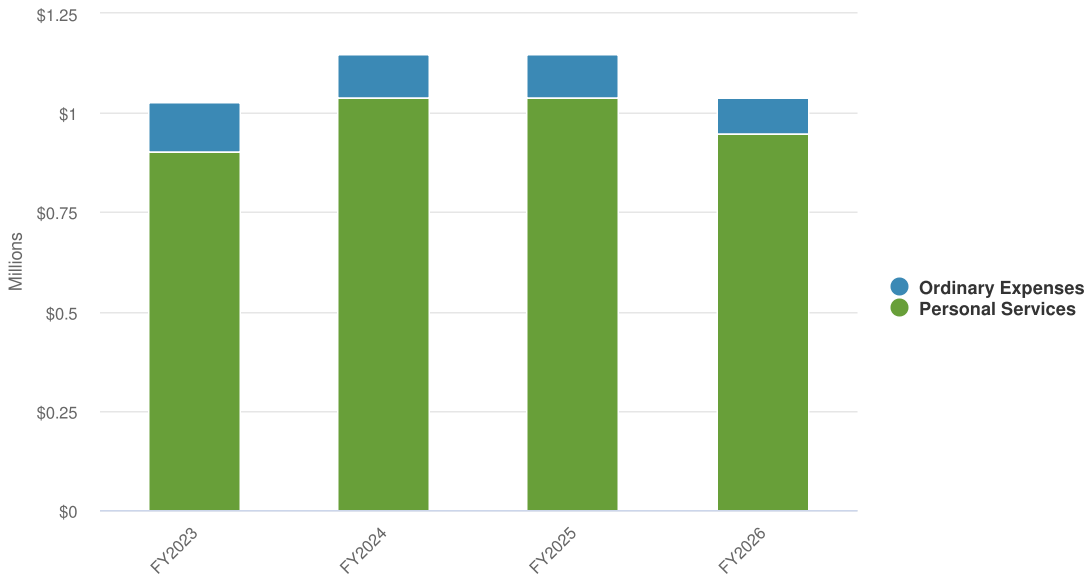
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $946,151 |
| Ordinary Expenses | $92,550 |
| **Total Personal Services and Ordinary Expenditures** | **$1,038,701** |
| *Other Funding Sources (see Financing Plan Below)* | *- $* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$1,038,701** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Recreation**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $946,151 |
| | ORDINARY EXPENDITURES | $92,550 |
| | ***Total Budgeted Expenditures*** | **$1,038,701** |
| | | FINANCING PLAN |
| | **TAXES** | $953,701 |
| *TAX LEVY* | *$953,701* | |
| | **LICENSES AND PERMITS** | $85,000 |
| *PERMIT PARKS* | $85,0000 | |
| | ***Total Budgeted Revenues*** | ***$1,038,701*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| SALARIES - PERMANENT | $242,215 | $222,141 | $287,356 | $307,779 |
| S & W TEMPORARY | $650,929 | $798,794 | $645,372 | $635,372 |
| OVERTIME | $7,991 | $17,972 | $3,000 | $3,000 |
| **Total Personal Services:** | **$901,134** | **$1,038,908** | **$935,728** | **$946,151** |
| | | | | |
| Ordinary Expenses | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| WINTER RECREATIONAL PROGM | $37,129 | $38,607 | $40,000 | $40,000 |
| SPECIAL PROGRAMS/PROJECTS | $67,386 | $29,907 | $30,000 | $30,000 |
| SUMMER PROGRAM SUPPLIES | $6,158 | $20,472 | $11,000 | $11,000 |
| OFFICE SUPPLIES | $634 | $896 | $850 | $850 |
| TRANS REIMBURS.& SEMINARS | $4,355 | $4,186 | $4,200 | $4,200 |
| MISCELLANEOUS CHARGES | $11,995 | $14,212 | $6,500 | $6,500 |
| **Total Ordinary Expenses:** | **$127,657** | **$108,279** | **$92,550** | **$92,550** |
| **Total Expense Objects:** | **$1,028,791** | **$1,147,187** | **$1,028,278** | **$1,038,701** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| PROGRAM DIRECTOR PLANNER REC | FATICANTI | F PETER | $93,069.88 | x | | |
| ASSOCIATE PLANNER REC | MONTBLEAU | ANASTASIA | $84,608.98 | x | | |
| COORDINATOR OF YOUTH SERVICES | HICKEY | KAITLYN | $74,416.60 | x | | |
| HEAD CLERK GRADE 21/35HR | LARKIN | HEATHER | $55,683.43 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Solid Waste and Recycling



**Chris Sullivan**
Safety Officer / Recycling Enforce Coordinator

***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 Solid Waste & Recycling 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.

# Calendar Year 2024 Accomplishments

**Efficient Waste Collection & Management**

Chris Sullivan oversees the entire Solid Waste and Recycling division, where his leadership has been crucial in driving the success of waste collection and recycling initiatives across the city. His strategic oversight has led to significant improvements in both operational efficiency and community engagement. Under his management, the division has streamlined waste collection, reduced missed pickups to an all-time low, and optimized the city's recycling processes to achieve substantial cost savings.

- Successfully managed and oversaw the collection and disposal of trash, recycling, and yard waste for the entire city, ensuring seamless service for residents.
- Reduced the average missed pickup rate to under 0.05% in 2024, a dramatic improvement from the previous rate of 2%, showcasing enhanced efficiency and service reliability.
- Managed a $7.5 million division budget, providing comprehensive curbside collection services to over 35,000 residential customer units across the city.

**Recycling Program Enhancements & Cost Savings**

- Maintained a curbside recycling rate of 17%, optimizing collection processes while achieving an annual cost savings of over $250,000.
- Eliminated Lowell Housing Authority (LHA) from curbside recycling routes due to contamination issues, centralizing their recycling efforts at a designated clubhouse. This strategic move resulted in perpetual cost savings of approximately $97,000 per year.
- Recovered $20,000 in recycling inventory by streamlining operations and removing LHA from the collection routes.
- Acquired $84,500 in external grant funding from the Massachusetts Department of Environmental Protection (DEP) to support sustainability initiatives.
- Earned Environmental Justice (EJ) community status under the Recycling Dividend Program (RDP), increasing per-point funding from $3,000 to $4,000, significantly boosting financial resources for waste management initiatives.
- Partnered with Otto Cart Manufacturing to reinstate retro lids for existing trash and recycling totes, eliminating the need for costly replacements and saving the city $28,000 per year indefinitely.

**Community Engagement & Public Education**

- Expanded public education efforts by developing new educational materials distributed via social media and the “Lowell Recycle” App, enhancing resident awareness and participation in sustainable waste practices.
- Enhanced the Resident Recycling Drop-Off Compactor at DPW by extending hours, now open until 7 PM on Tuesdays, providing greater accessibility for residents.
- Organized and managed multiple drop-off events, including two Household Hazardous Waste Days, granting residents access to over 15 reciprocal drop-off events in neighboring communities.
- Continued the monthly “Material Saturday” event, providing residents with additional opportunities to properly dispose of recyclables and hazardous materials.

**Expanded Recycling & Sustainability Programs**

- Managed the city's mattress collection and recycling program, now in its 9th year in partnership with UTEC, ensuring the responsible disposal of bulky waste.
- Enhanced curbside pickup services by partnering with CMRK, providing convenient recycling solutions for all residents.
- Strengthened curbside outreach, education, and enforcement initiatives, resulting in a notable reduction in contamination rates.
- Managed a full-time Recycling Enforcement Officer, generating approximately $100,000 in revenue from violations while also significantly decreasing contamination rates citywide.
- Replaced and repaired hundreds of trash and recycling carts, effectively extending their lifespan and reducing unnecessary expenditures.

**Financial Optimizations & Contract Management**

- Conducted an extensive audit of senior cart billings, identifying miscalculations and successfully increasing revenue by $100,000 per quarter.
- Issued Waste Management (WM) & Disposal Contracts for bid for the first time in over 15 years, ensuring competitive pricing and improved service agreements.
- Partnered with Winn Waste to recover $4,200 in rebates, retroactively applying for funds that had gone unclaimed for the past three years.
- Secured a $7,100 credit from Waste Management (WM) after identifying and correcting billing discrepancies for services incorrectly charged to the city.
- Transitioned to Blue Rhino for propane tank disposal, resulting in an annual savings of over $4,000.

**Technology & Operational Innovations**

- Implemented Third Eye Technology on WM collection trucks, enabling real-time detection of missed, blocked, and contaminated stops, streamlining waste collection efficiency.
- Strengthened waste management technology infrastructure by actively managing the “Lowell Recycle” smartphone app and maintaining the official Solid Waste & Recycling website (LowellRecycle.org).

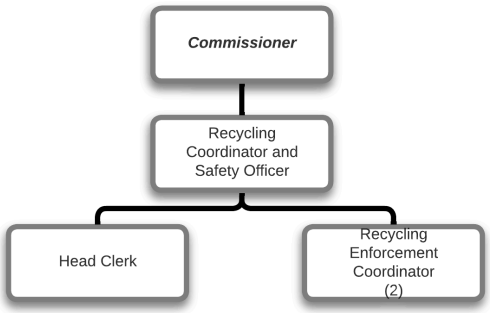
**Safety & Compliance Initiatives**

- Launched a comprehensive DPW Safety Program, providing OSHA-certified training on Personal Protective Equipment (PPE), Safety Data Sheets (SDS), Bloodborne Pathogens (BBP), and Ladder Safety to ensure workplace safety and regulatory compliance.
- Obtained certification for playground safety inspections and audits, ensuring that all school and park playgrounds meet safety and compliance standards.
- Established ongoing collaboration with Parks and School Facilities Departments to proactively address and resolve safety concerns, maintenance issues, and code violations.

# Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Solid Waste & Recycling

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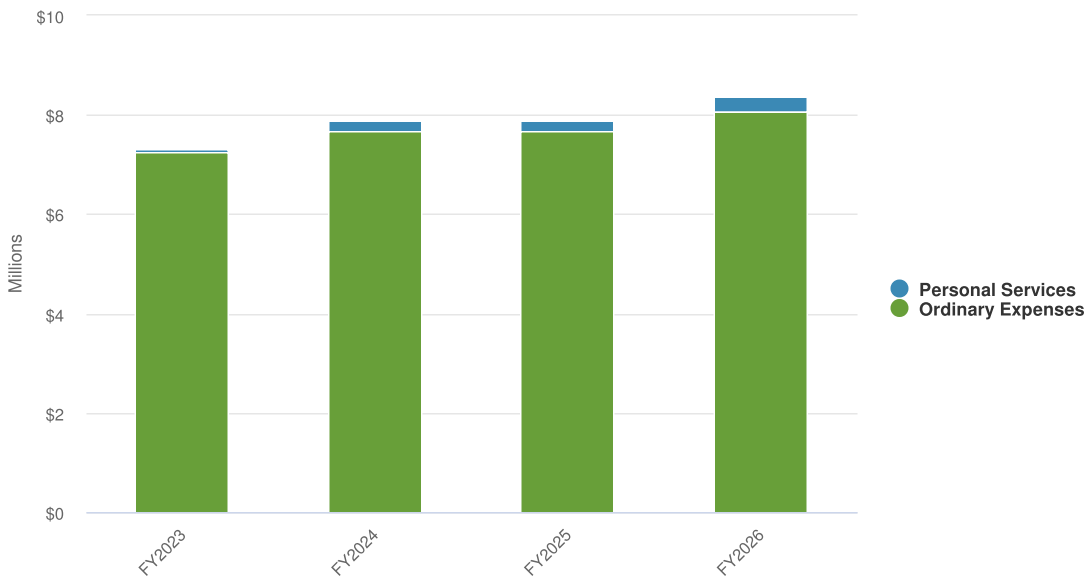
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $300,686 |
| Ordinary Expenses | $8,071,941 |
| **Total Personal Services and Ordinary Expenditures** | **$8,372,627** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$8,372,627** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




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

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| PERSONAL SERVICES | | $300,686 |
| ORDINARY EXPENDITURES | | $8,071,941 |
| ***Total Budgeted Expenditures*** | | **$8,372,627** |
| | | FINANCING PLAN |
| | **TAXES** | $2,743,977 |
| *TAX LEVY* | *$2,743,977* | |
| | **CHARGES FOR SERVICES** | $5,628,650 |
| *TRASH RECYCLING SERVICES* | *$5,625,000* | |
| DUMPSTER FEES | $3,650 | |
| ***Total Budgeted Revenues*** | | ***$8,372,627*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| **Solid Waste & Recycling** | | | | |
| SW SALARIES PERMANENT | $58,787 | $195,125 | $321,662 | $300,686 |
| **Total Solid Waste & Recycling:** | **$58,787** | **$195,125** | **$321,662** | **$300,686** |
| **Total Personal Services:** | **$58,787** | **$195,125** | **$321,662** | **$300,686** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Solid Waste & Recycling** | | | | |
| OVERFLOW BAGS | $29,428 | $40,937 | $40,000 | $40,000 |
| TRASH COLLECTION | $7,190,634 | $7,588,727 | $8,270,320 | $7,980,941 |
| OFFICE SUPPLIES | $0 | $41 | $1,000 | $1,000 |
| RECYCLING SUPPLIES | $18,814 | $49,604 | $50,000 | $50,000 |
| **Total Solid Waste & Recycling:** | **$7,238,876** | **$7,679,309** | **$8,361,320** | **$8,071,941** |
| **Total Ordinary Expenses:** | **$7,238,876** | **$7,679,309** | **$8,361,320** | **$8,071,941** |
| **Total Expense Objects:** | **$7,297,662** | **$7,874,434** | **$8,682,982** | **$8,372,627** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| Position | Last Name | First Name | FY2026[1] | G | A | O |
| RECYCLE COORD/SAFETY OFCR | SULLIVAN | CHRISTOPHER | $114,085.67 | x | | |
| RCYCLNG ENFORCEMNT COORD | WITTS | BRIAN | $64,194.43 | x | | |
| HEAD CLERK GRADE 21/35HR | MERCIER | KRISTINE | $61,526.57 | x | | |
| RECYCLNG ENFORCEMNT COORD | DEROSA | GREGORY | $60,878.94 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Streets



**Andy Silva**
Deputy 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 Streets 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.

## Calendar Year 2024 Accomplishments

**Snow and Ice Management**

- Implemented advanced GPS tracking on plows for real-time monitoring and efficient route management.
- Established strategic salt stockpiling locations across the city for faster response times.
- Expanded the use of brine pre-treatment to reduce salt usage and improve road safety.
- Introduced smart salt spreaders that adjust application rates based on road conditions.
- Implemented liquid de-icing agents to improve effectiveness in extreme cold temperatures.
- Established a priority plowing route system to ensure main roads and emergency routes are cleared first.
- Utilized data collection and analytics to assess snow removal efficiency and improve future operations.
- Launched a post-storm debris cleanup initiative to quickly clear sidewalks and bus stops.
- In the process of implementing 311 system for digital reporting systems for residents to report uncleared streets or snow-related hazards.

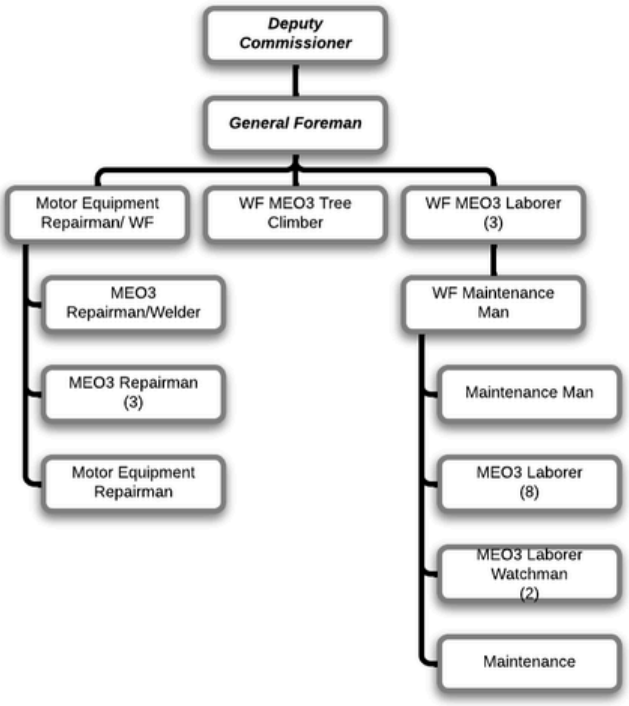
**Fleet Management**

- Invested in newer eco-friendly work vehicles to reduce fuel costs and emissions.
- Upgraded fleet with automated vehicle maintenance tracking systems to reduce downtime.
- Implemented a comprehensive fleet replacement schedule for aging vehicles.
- Installed telematics in city vehicles to monitor fuel usage, route efficiency, and vehicle performance.
- Used real-time tracking software to dynamically assign vehicles based on service demand.
- Implemented AI-driven predictive maintenance to reduce unexpected vehicle failures.
- Introduced fuel efficiency incentives for DPW drivers to promote better driving habits.
- Partnered with regional municipal fleet-sharing programs to reduce costs on underutilized vehicles.
- Explored public-private partnerships for maintenance and procurement to leverage cost savings

## Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Streets

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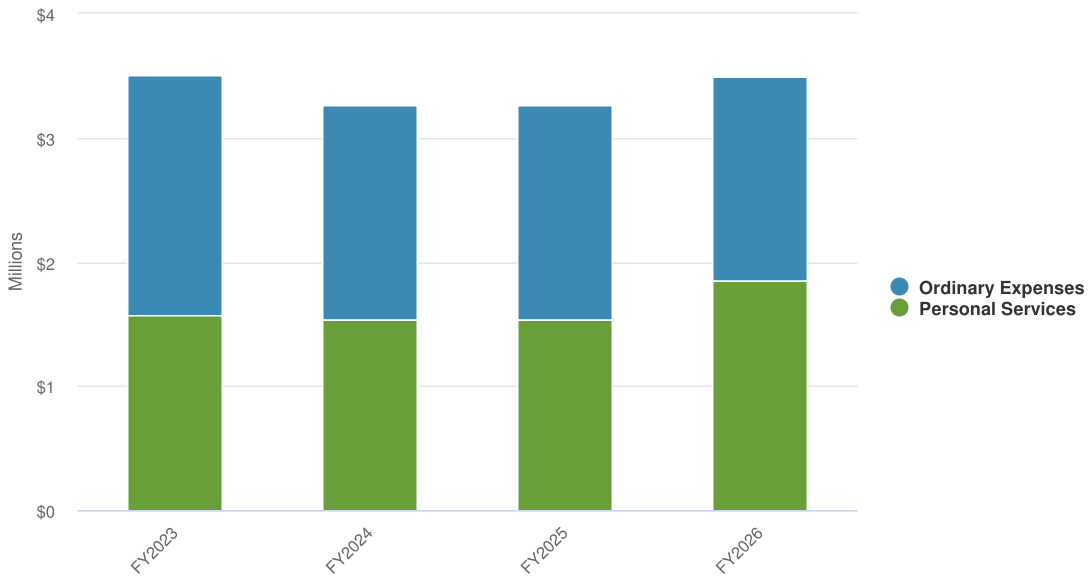
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,643,408 |
| Ordinary Expenses | $504,846 |
| **Total Personal Services and Ordinary Expenditures** | **$2,148,253** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$2,148,253** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Streets**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $1,643,408 |
| | ORDINARY EXPENDITURES | $504,846 |
| | ***Total Budgeted Expenditures*** | **$2,148,253** |
| | | FINANCING PLAN |
| | **TAXES** | $2,148,253 |
| *MV EXCISE TAX* | *$2,148,253* | |
| | ***Total Budgeted Revenues*** | ***$2,148,253*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Streets | | | | |
| SALARIES - PERMANENT | $1,091,740 | $1,199,286 | $1,462,307 | $1,583,408 |
| SW TEMPORARY | $0 | $0 | $7,500 | $0 |
| SW OVERTIME | $142,332 | $125,460 | $60,000 | $60,000 |
| **Total Streets:** | **$1,234,072** | **$1,324,745** | **$1,529,807** | **$1,643,408** |
| | | | | |
| Snow and Ice | | | | |
| SNOW OVERTIME | $342,350 | $210,554 | $200,000 | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Total Snow and Ice:** | **$342,350** | **$210,554** | **$200,000** | |
| **Total Personal Services:** | **$1,576,422** | **$1,535,299** | **$1,729,807** | **$1,643,408** |
| | | | | |
| **Ordinary Expenses** | | | | |
| **Streets** | | | | |
| REPAIR & MAINT-EQUIPMENT | $98,889 | $95,282 | $370,065 | $370,067 |
| AUTOMOTIVE-TIRES & TUBES | $110,966 | $96,382 | $73,429 | $73,429 |
| PLOWS & FRAMES | $2,760 | $12,100 | $15,000 | $15,000 |
| IMPROV-HIGHWAY-SIDEWALKS | $58,509 | $41,744 | $46,350 | $46,350 |
| **Total Streets:** | **$271,125** | **$245,507** | **$504,844** | **$504,846** |
| | | | | |
| **Snow and Ice** | | | | |
| SNOW & ICE REMOVAL CONTR. | $633,600 | $607,340 | $775,000 | |
| MISCELLANEOUS CHARGES | $372,327 | $435,529 | $50,000 | |
| SNOW-ICE SAND & SALT SUP. | $652,967 | $434,546 | $325,000 | |
| **Total Snow and Ice:** | **$1,658,895** | **$1,477,414** | **$1,150,000** | **$0** |
| **Total Ordinary Expenses:** | **$1,930,020** | **$1,722,922** | **$1,654,844** | **$504,846** |
| **Total Expense Objects:** | **$3,506,442** | **$3,258,221** | **$3,384,651** | **$2,148,253** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| DEPUTY COMMISSIONER STREETS | SILVA | ANDY | $103,563.17 | x | | |
| GENERAL FOREMAN-STREETS | HOWE | KEVIN | $92,333.38 | x | | |
| MOTOR EQUIPMNT REPAIRMN/WRKFRM | BERMAN | CRAIG | $83,939.81 | x | | |
| MTR EQUIP REPRPRS MEO3/WELDER | BUTZ | ADAM | $76,308.52 | x | | |
| MTR EQUIP REPRM/MEO 3 | CHEA | MACKARA | $69,841.20 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | BALAMOTIS | GREGORY | $69,508.14 | x | | |
| MEO3 WORKFOREMAN | BEAUDRY | FRANCIS | $69,508.14 | x | | |
| SPECIAL LABORER MEO3 WRKFORMAN | LEHMAN | JEFFREY | $69,508.14 | x | | |
| WORKING FOREPERSON/ MEO III/ LABORER | VACANT | VACANT | $68,758.87 | x | | |
| MEO3 SPECIALIST/LABORER GR80 | BALOUS | MICHEAL | $68,145.90 | x | | |
| MEO3 SPECIALIST/LABORER GR80 | ROBICHAUD | KEVIN | $68,145.90 | x | | |
| MEO3 SPECIALIST/LABORER GR80 | SURPRENANT | JEFFREY | $68,145.90 | x | | |
| WF DPW MAINTENANCE PERSON | ROBICHAUD | NICHOLAS | $64,716.13 | x | | |
| MEO3 LARORER GRADE 09 | DUMAS | ARMAND | $64,267.19 | x | | |
| MEO3 LARORER GRADE 09 | LYONS | JOHN | $64,267.19 | x | | |
| MEO3 LARORER GRADE 09 | RIVERA | WILFREDO | $64,267.19 | x | | |
| MEO GRADE 3/ MOTOR EQUIP. REPAIR | VACANT | VACANT | $64,186.70 | x | | |
| MEO GRADE 3/ MOTOR EQUIP. REPAIR | VACANT | VACANT | $64,186.70 | x | | |
| MEO3 LARORER GRADE 09 | BARRON | MICHAEL | $62,337.15 | x | | |
| MEO3 LARORER GRADE 09 | BEAUCHESNE | NICHOLAS | $62,337.15 | x | | |
| MOTOR EQUIPMENT REPAIR PERSON | VACANT | VACANT | $58,103.52 | x | | |
| MEO3 LARORER GRADE 09 | SERVITELLI | ANTHONY | $55,391.71 | x | | |
| MAINTENANCE PERSON | VACANT | VACANT | $51,640.27 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Sustainability



**Katherine Moses**
Sustainability Director

***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 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.

# Calendar Year 2024 Accomplishments

- *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.

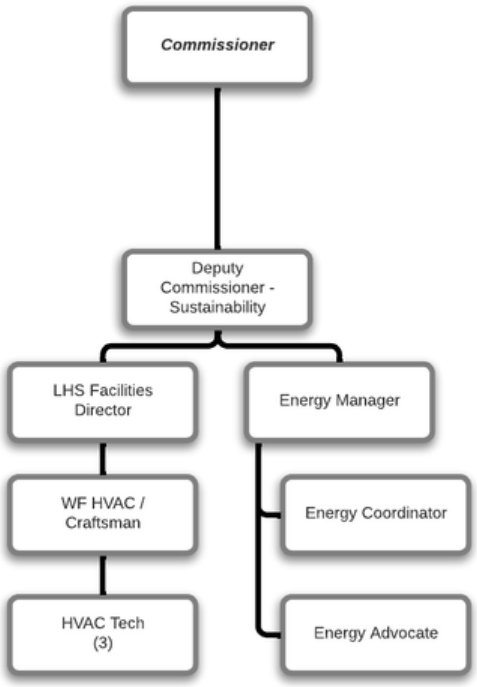
- *Grants*
  - Partnered with multiple entities to secure $590,442 in grant funding to advance energy efficiency and decarbonization efforts in the community
  - Secured $4,992,760 in grant funding to advance sustainability priorities. Projects funded are projected to save: 101,918 kWh; 13,498 therms; 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.

# Strategic Goals, Objectives, and Progress

***Goals, Objectives, and Progress are currently listed within Public Works Administration and Finance.***

# Organizational Chart - DPW Sustainability

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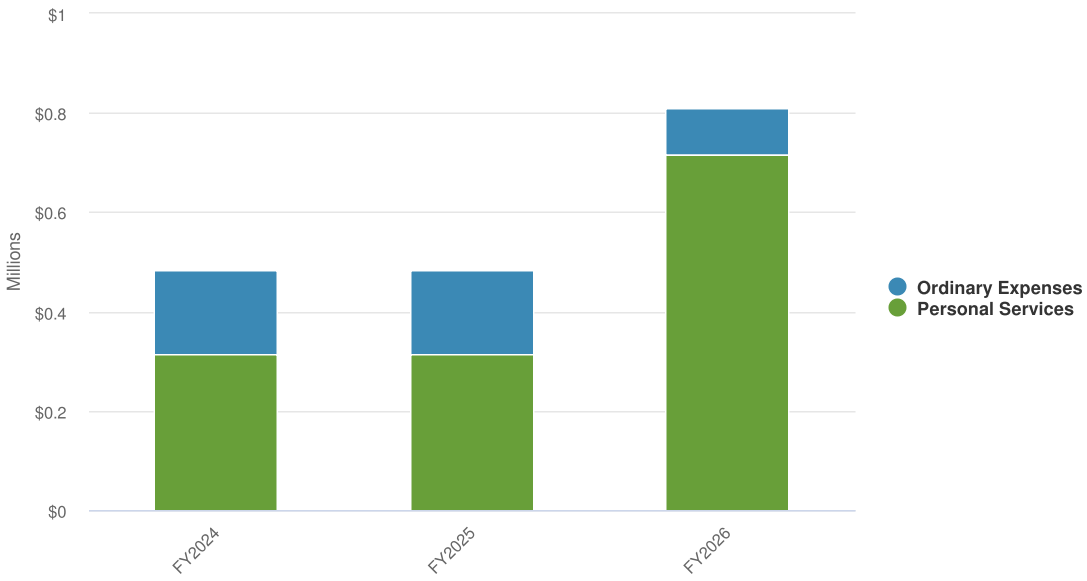
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $716,073 |
| Ordinary Expenses | $95,000 |
| **Total Personal Services and Ordinary Expenditures** | **$811,073** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$811,073** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: DPW - Sustainability**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $716,073 |
| | ORDINARY EXPENDITURES | $95,000 |
| | ***Total Budgeted Expenditures*** | **$811,073** |
| | | FINANCING PLAN |
| | **TAXES** | $811,073 |
| *REAL ESTATE TAX* | | *$641,073* |
| | **MISC CHARGES** | |
| MASS ELECTRIC REBATE | | $170,000 |
| | ***Total Budgeted Revenues*** | ***$811,073*** |

**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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| Sustainability | | | | |
| SW SALARIES PERMANENT | $0 | $288,793 | $714,522 | $686,073 |
| SW OVERTIME | $0 | $26,187 | $30,000 | $30,000 |
| **Total Sustainability:** | **$0** | **$314,980** | **$744,522** | **$716,073** |
| **Total Personal Services:** | **$0** | **$314,980** | **$744,522** | **$716,073** |
| | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Ordinary Expenses** | | | | |
| **Sustainability** | | | | |
| DPW-VARIOUS SCHL PROJECTS | $0 | $124,780 | $45,000 | $45,000 |
| CONTRACTED SERVICES | $0 | $42,315 | $50,000 | $50,000 |
| **Total Sustainability:** | **$0** | **$167,095** | **$95,000** | **$95,000** |
| **Total Ordinary Expenses:** | **$0** | **$167,095** | **$95,000** | **$95,000** |
| **Total Expense Objects:** | **$0** | **$482,075** | **$839,522** | **$811,073** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| Position | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| DIRECTOR OF SUSTAINABILITY | MOSES | KATHERINE | $123,978.57 | x | | |
| LHS FACILITIES DIRECTOR | LUNA | ALMANDO | $120,737.23 | x | | |
| ENERGY MANAGER | TOBIN | JAMES | $85,926.52 | x | | |
| WORKING FOREPERSON/ HVAC TECH. | VACANT | VACANT | $77,596.27 | x | | |
| HVAC TECH/CRAFTSPSN | LUTKUS | KYLE | $73,957.36 | x | | |
| ENERGY COORDINATOR | HAGAN | CYNTHIA | $71,729.00 | x | | |
| HVAC TECH/CRAFTSPSN | ROJAS | CARLOS | $66,073.78 | x | | |
| HVAC TECH/CRAFTSPSN | VACANT | VACANT | $66,073.78 | x | | |
| ENERGY ADVOCATE | VARGAS | VICTOR | $65,353.00 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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.*

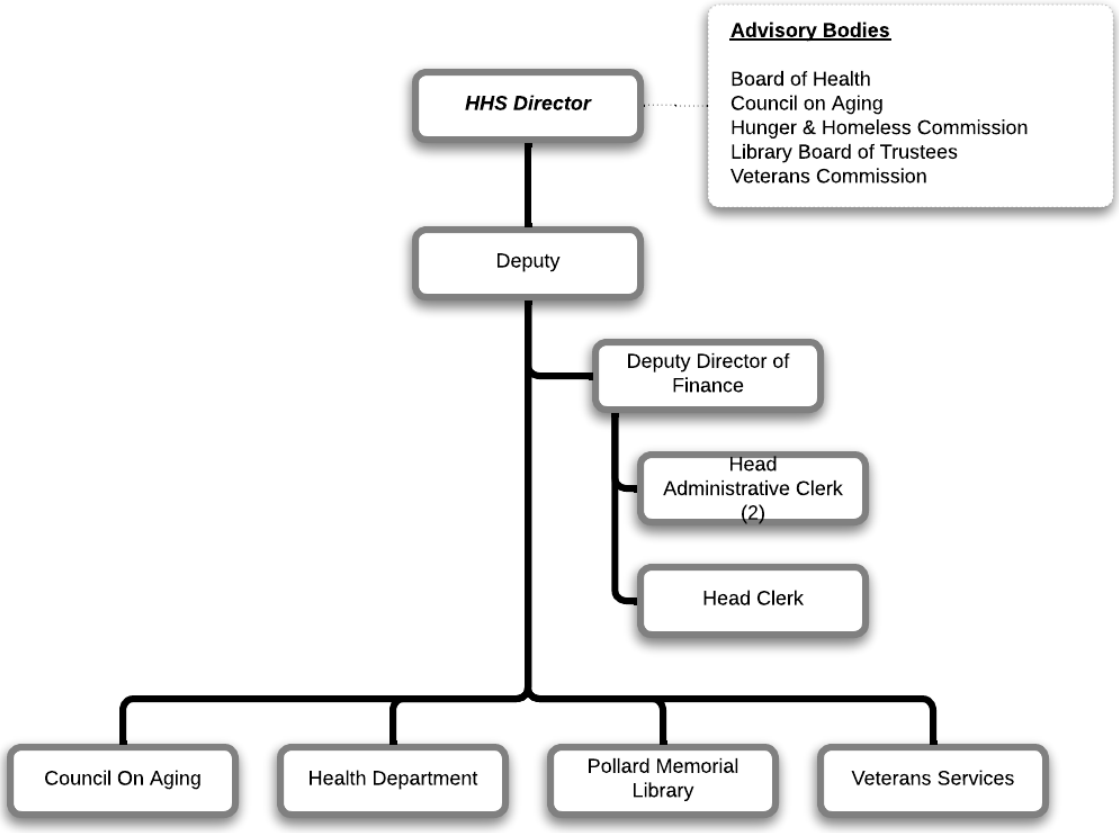
## Services Overview

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

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**Footnote(s)**

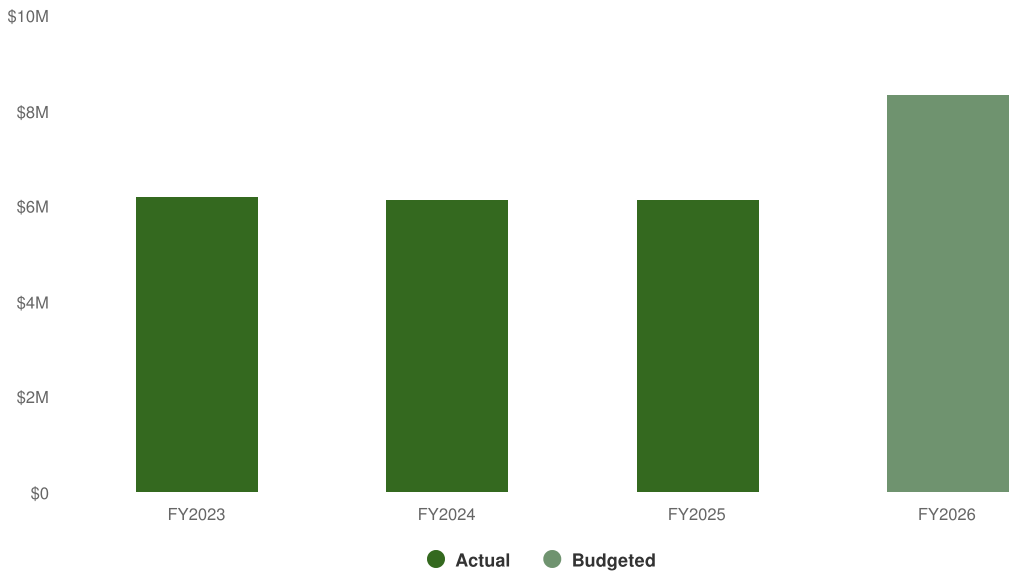
1. Compiled during April 2025; subject to change

# 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.***

**$8,348,351** **$8,348,351**
(100.00% vs. prior year)

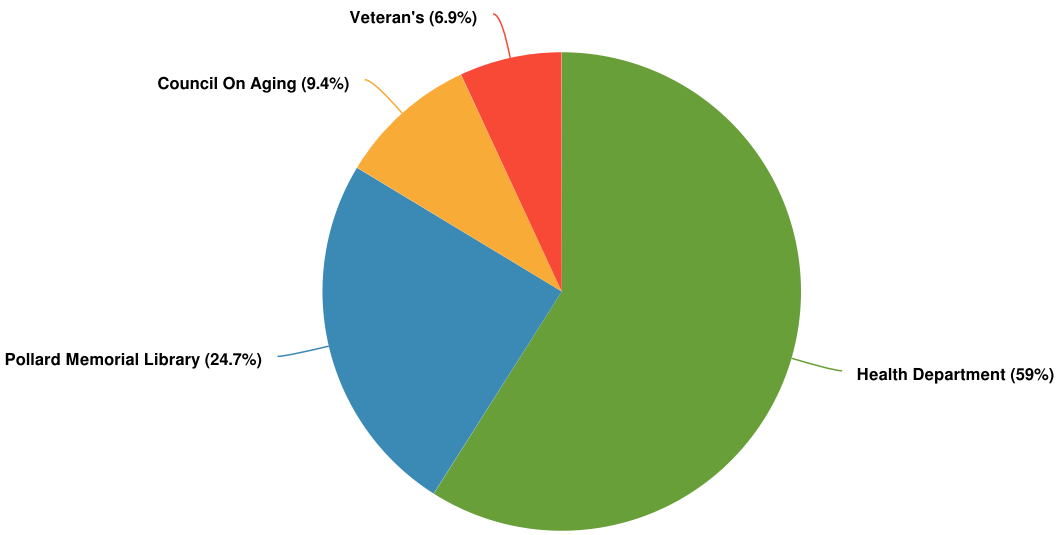
## Health and Human Services Actual vs Proposed Budget



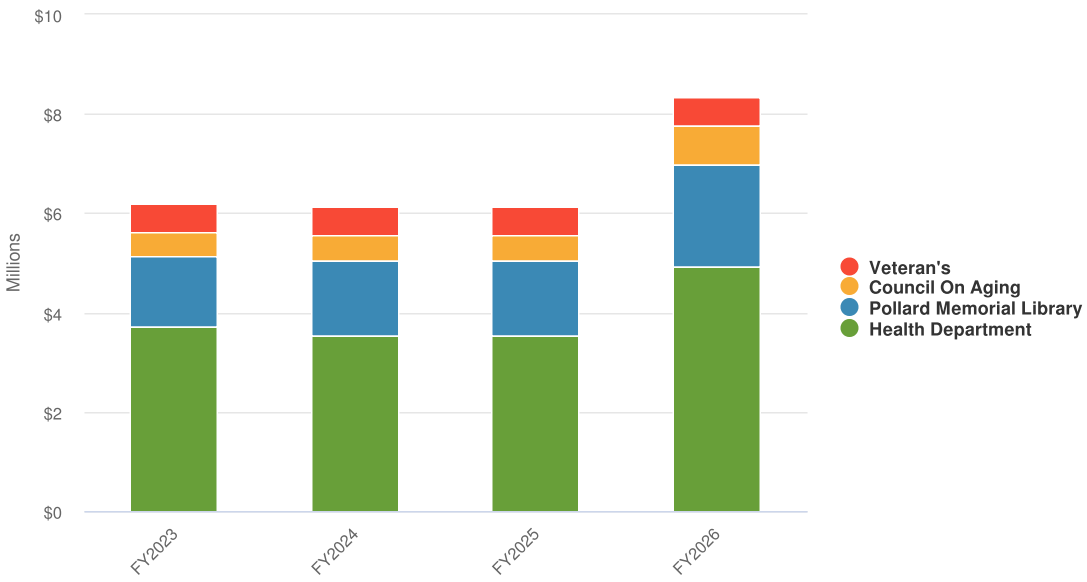
# Health and Human Services - Expenditures by Function

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

## Health and Human Services - Next Fiscal Year Expenditures by Function




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




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| Health & Human Services | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Health Department | $3,727,722.47 | $3,529,723.47 | $4,297,495.00 | $4,925,519.00 |
| Council On Aging | $495,507.52 | $531,128.48 | $629,208.00 | $786,802.45 |
| Veteran's | $564,708.48 | $573,271.11 | $562,536.00 | $576,660.00 |
| Pollard Memorial Library | $1,400,246.14 | $1,512,111.78 | $2,103,209.00 | $2,059,369.11 |
| **Total Health & Human Services:** | **$6,188,184.61** | **$6,146,234.84** | **$7,592,448.00** | **$8,348,350.56** |
| **Total Expenditures:** | **$6,188,184.61** | **$6,146,234.84** | **$7,592,448.00** | **$8,348,350.56** |

# Health Department



**Lisa Golden**
Director

***Mission:***

*The mission of the Lowell Health Department is to protect and promote the health and well-being of the people of Lowell through equitable public health services.*

# Services Overview

The **Administrative Division** is comprised of the Department Head, Deputy Director – Finance, Community Health Coordinator, 2 Administrative Head Clerks, 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 Three departments within Health and Human Services (Pollard Library, Council on Aging, and Veterans Services). The Clerks are responsible for the annual renewal of Funeral Director licenses, processing of all Lowell Tobacco Permits, Lowell Burial Permits, 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 Community Health Coordinator works to provide comprehensive public health outreach and education through various programs, services, and collaborations with City departments/divisions and community partners.

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 infectious disease investigation and control, immunization, emergency preparedness, and community education. The Public Health Nursing Division works with the Epidemiologist and Contact Tracers to conduct surveillance and follow-up activities for over seventy (70) reportable diseases including providing case management for people with tuberculosis (TB). 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 Nursing Division offers weekly vaccines in the office and in-home vaccinations throughout the year in addition to annual flu vaccine clinics in the fall. The Public Health Nurses conduct health education sessions in the community, including at the Lowell Senior Center and UMass Lowell. The Public Health Nursing Division 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 96.8 % 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 26,000 administrations last year. The number of nurse visits in 2024 totaled 123,213. 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 nine-member Lowell Community Opioid Outreach Program (CO-OP) team, which includes 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 114 permitted establishments in Lowell, and 114 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 2024 Accomplishments

***Public Health Nursing - Clinics Division***

- Provided TB case management services to:
  - 26 individuals being evaluated or treated for TB disease
  - 78 TB class A/B arrivals
  - 29 close contacts
  - 13 individuals with LTBI under the age of 18
- With epidemiology, performed approximately 175 disease investigations for 23 different infectious diseases.
- With Contact Tracing, distributed approximately 800 Covid-19 self-test kits
- Administered 269 influenza, Covid-19, and Hepatitis A vaccines (14 in-home)
- Performed approximately 160 blood pressure screenings
- Worked with local partners to coordinate several events offering vaccination, TB testing, and STI testing services at the Lowell Emergency Assistance Shelter.
- Provided community education at the Senior Center, UMass Lowell, Fallon Healthcare, Lowell Public Schools, and more.

***Public Health Nursing - School Division***

- School Nurses worked diligently to achieve a 96.8% student immunization compliance.
- Successfully collaborated with our Public Health Division the State on a program to establish migrant health assessments & vaccine planning of migrants housed at ICC.
- In collaboration with LPS Safety Committee we successfully finalized the LPS Medical & Behavioral Health Emergency Response Plan for each school building
- Successfully trained all the School Nurses on the LPS new response plan for an intruder in a school building, A.L.I.C.E. Alert, Lockdown, Inform, Counter, Evacuate.
- Continued to work in collaboration with many of our community partners to support & maintain ongoing community initiatives.
- Successfully hired & oriented 6 School Nurses, 3 more Substitute Nurses, & 2 vision & hearing screeners.
- Offer placement of nursing students from UML to help increase awareness of the field of Public Health & School Nursing among healthcare professionals.
- We celebrated the incredible careers of three outstanding school nurses who had each dedicated 30 years of service to their school communities, with an unwavering commitment to the health and well-being of students that has left a lasting impact on countless children, families, and staff members.

***Substance Abuse and Prevention Division***

- Facilitated workshops on substance use and the developing brain to students at seven local schools.
- Trained 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 100 families engaged in LPS's Coordinated Family and Community and facilitated 50 play groups Engagement Program to support equitable kindergarten preparedness and parent-child connections at home.
- Collaborated with Lowell public schools, Latin X, and Coalition for a better acre.
- Coordinated $125,000 in grant funding from the Department of Public Health to prevent youth substance misuse among children.
- The syringe collection program had 2,631 pick up requests.
- The Syringe Collections Coordinators proactively collected 18,270 needles from the community.
- The Co-Op Team provided post overdose follow up visits to 796 individuals.
- The Co-Op Team distributed Naloxone In 195 encounters
- The Co-Op Team provided Service in 2235 encounters, including 253 involving youth
- The Co-Op Team referred 587 referrals to substance use disorder treatment and provided counseling support in 1472 encounters.
- Host 2 unwanted medication and sharps disposal days
- Continued with year three of the $1.9 million First Responder Harm Reduction Grant partnering with UML, Lowell House, and Pridestar.

***Administrative Division***

- 1,162 Burial permits processed
- Processed multiple licenses including: Tobacco (114); Funeral Directors (20); Body Art (10); Body Art Establishments (6); and
- Animal Inspectors (3),

***Tobacco Control Program***

- We conducted 591 inspections in Lowell and 373 in Lawrence.
- We conducted 168 compliance checks in Lowell and 262 in Lawrence. We had a total of 12 sales of tobacco to minors in Lowell and 25 in Lawrence. The rate of tobacco sales to minors for Lowell was 7.1% for the calendar year, surpassing our goal of keeping the rate at about 10%. We were also able to lower the Lawrence's rate of sale from 15.9% in the previous year to 9.5%.
- We succeeded in making 9 changes to the Lawrence tobacco sales regulations. These changes were adopted by the Lawrence Board of Health on December 10, 2024, bringing the regulations into conformance with state law.
- We succeeded in drafting a proposed new regulation to restrict the sale, manufacturing, and distribution of Kratom products in the city. The new regulation was adopted by the Lowell Board of Health on December 4, 2024 and went into effect on January 2, 2025.

***Homelessness***

- Student/school visits--- Visit middle schools and provide Presentations and Q&A on homelessness.
- 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, send out weekly data information
- Hunger and Homeless Commission – providing agendas, minutes, and speakers.
- 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.
- Train and access VESTA and HMIS for data
- Work with Lowell Housing Authority to streamline process of housing homeless individuals.

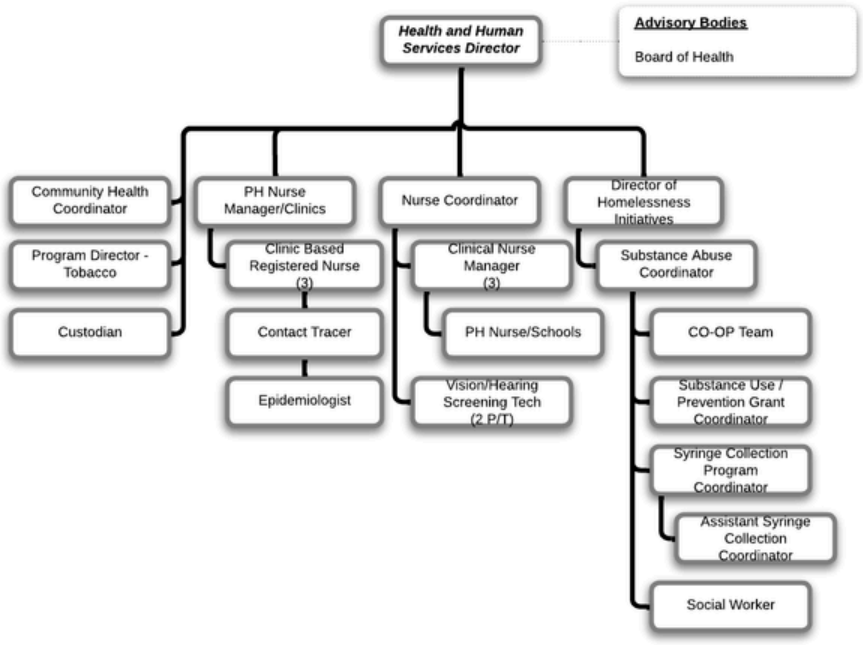
***Meetings:***

- Homeless Engagement Committee - Tuesdays at 1pm at the Eliot Church. Goal is to develop programming to engage our homeless individuals who continually refuse.
- Individual Homeless Update - Tuesdays at 2pm at the Eliot Church. Goal is for agencies working together to keep each other updated on issues and individuals. Collaborators: Eliot Human Services, Eliot Day Center, Tufts Medical, LTLC, COOP, DMH, LPD, VINFEN, Casa Esperanza, Bedford VA, Lowell Community Health, CTI, Lowell House.
- Friday Morning Outreach - Fridays 9-11am. Last met Oct. 4. Goal is to encourage our clients to engage in services. Collaborators: Eliot Human Services, Eliot Day Center, Tufts Medical, LTLC,

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Start to offer "Stop the Bleed" and "Hands Only CPR" education to the Public. |
| 2025 | **NEW** | Apply for Public Health Accreditation. |
| 2025 | **NEW** | Maintain the rate of tobacco sales to minor below 10% in Lowell and Lawrence. |

# Organizational Chart

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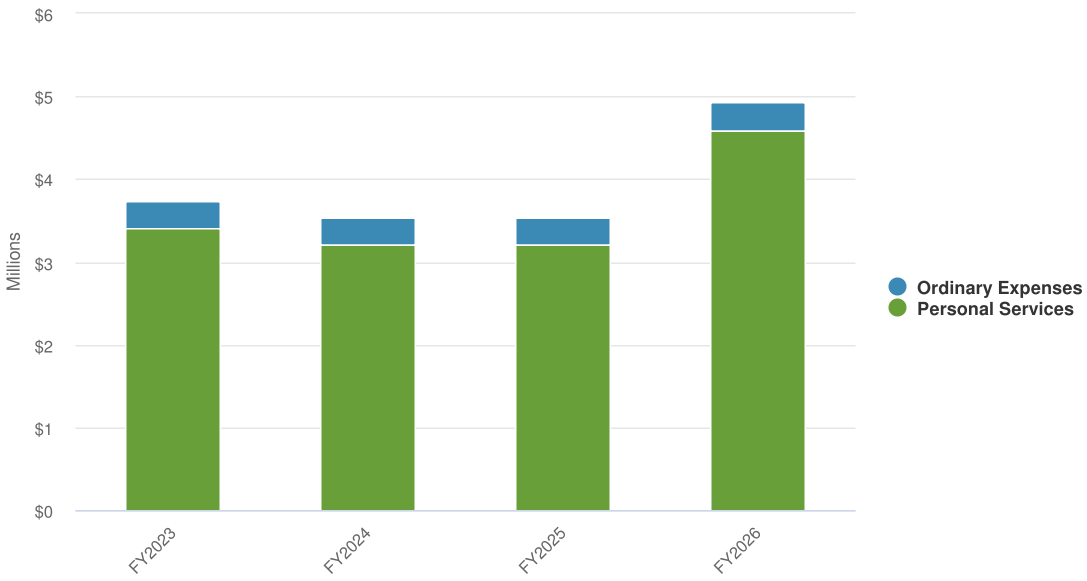
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $5,129,903 |
| Ordinary Expenses | $345,296 |
| **Total Personal Services and Ordinary Expenditures** | **$5,475,199** |
| *Other Funding Sources (see Financing Plan Below)* | *- $549,680* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$4,925,519** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Health**[1]

| | PROGRAM EXPENDITURES |
|---|---|
| PERSONAL SERVICES | $5,129,903 |
| ORDINARY EXPENDITURES | $345,296 |
| ***Total Budgeted Expenditures*** | **$5,475,199** |

| | | FINANCING PLAN |
|---|---|---|
| **TAXES** | | $4,519,119 |
| *TAX/LEVY* | *$4,212,791* | |
| UNRESTRICTED AIDE (UGGA) | 306,328 | |
| **LICENSES AND PERMITS** | | $127,850 |
| *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* | |
| *HEALTH FUNERAL LIC* | *$2,000* | |
| *HEALTH CANTEEN* | *$5,400* | |
| *HEALTH MAN ICE CREAM* | *$850* | |
| **CHARGES FOR SERVICES** | | $161,200 |
| *TOBACCO FINES* | *$30,000* | |
| *21D VIOLATIONS - HEALTH CODE* | *$120,000* | |
| *NIGHT SOIL* | *$11,200* | |
| **INTERGOVERNMENTAL REVENUE** | | $549,680 |
| *MISC. GRANTS* | *$549,680* | |

| | | | |
|---|---|---|---|
| | **MISCELLANEOUS REVENUE** | | $117,350 |
| *FOOD ESTABLISHMENTS* | | *$114,000* | |
| *HEALTH MISC* | | *$3,350* | |
| | ***Total Budgeted Revenues*** | | ***$5,475,199*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $3,239,542 | $3,016,786 | $3,778,434 | $4,431,458 |
| S & W TEMPORARY | $126,189 | $116,937 | $105,468 | $105,468 |
| STIPENDS- OTHER | $33,343 | $35,884 | $38,297 | $38,297 |
| OVERTIME | $5,529 | $34,557 | $5,000 | $5,000 |
| **Total Personal Services:** | **$3,404,603** | **$3,204,165** | **$3,927,199** | **$4,580,223** |
| | | | | |
| **Ordinary Expenses** | | | | |
| ENERGY-ELECTRICITY | $29,907 | $24,588 | $27,000 | $27,000 |
| TELEPHONE | $5,262 | $6,045 | $8,220 | $8,220 |
| REPAIR & MAINT- EQUIPMENT | $3,828 | $5,407 | $6,500 | $6,500 |
| REPAIR & MAINT OF VEHICLES | $2,052 | $1,511 | $2,500 | $2,500 |
| PREMISES RENTAL/LEASE | $237,676 | $237,676 | $237,676 | $237,676 |
| PROFESSIONAL SERVICES | $0 | $2,475 | $19,500 | $15,000 |
| ADVERTISING | $293 | $275 | $2,000 | $500 |
| PRINTING & BINDING | $881 | $611 | $925 | $925 |
| GAS & MOTOR OIL-SUPPLIES | $134 | $76 | $1,000 | $1,000 |
| COOP APPRL/EQUIP | $81 | $0 | $2,000 | $2,000 |
| CUSTODIAL-SUPPLIES | $1,198 | $1,495 | $1,500 | $1,500 |
| HEALTH NURSE SUPPLIES | $12,879 | $17,284 | $18,000 | $12,000 |
| OFFICE SUPPLIES | $1,093 | $1,099 | $1,100 | $600 |
| MISC-SUPPLIES-OTHER | $345 | $498 | $500 | $500 |
| OUTREACH SERVICES | $0 | $2,326 | $2,500 | $2,500 |
| DUES & SUBSCRIPTIONS | $1,025 | $1,015 | $1,500 | $1,500 |
| TRANS REIMBURS.& SEMINARS | $6,591 | $7,654 | $12,950 | $8,450 |
| COMPUTER EQUIPMT/SOFTWARE | $13,596 | $6,341 | $14,000 | $8,000 |
| MISC EQUIPMENT | $1,463 | $4,999 | $5,000 | $3,000 |
| OFFICE FURNITURE & EQUIP | $315 | $923 | $925 | $925 |
| INS. PREMIUMS - OTHER | $4,498 | $3,262 | $5,000 | $5,000 |
| **Total Ordinary Expenses:** | **$323,119** | **$325,559** | **$370,296** | **$345,296** |
| **Total Expense Objects:** | **$3,727,722** | **$3,529,723** | **$4,297,495** | **$4,925,519** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| DIR HEALTH AND HUMAN SERVICES | GOLDEN | LISA | $163,404.00 | x | | |
| DEPUTY DIRECTOR HHS - FINANCE | VACANT | VACANT | $113,413.00 | x | | |
| HEAD ADMINISTRATIVE CLRK HEALT | ALEXANDER | KERRY | $71,542.00 | x | | |
| | | | | | | |
| CHAIR BOARD OF HEALTH | KEEGAN | JO ANNE | $4,600.00 | x | | |
| BOARD OF HEALTH MEMBER | CULLEN-LUTTER | KATHLEEN | $4,000.00 | x | | |
| BOARD OF HEALTH MEMBER | GALVIN, MD | WILLIAM | $4,000.00 | x | | |
| BOARD OF HEALTH MEMBER | GENDRON | ERIN | $4,000.00 | x | | |
| BOARD OF HEALTH MEMBER | KEEGAN | ALLISON | $4,000.00 | x | | |
| SECRETARY, BOARD OF HEALTH | ALEXANDER | KERRY | $2,500.00 | x | | |
| | | | | | | |
| P.H. NURSE MGR/CLINIC | CHAUNCEY MCCRACKEN | NICOLE | $135,555.00 | x | | |
| DIRECTOR HMLESNES INITIATIVES | FITZPATRICK | MAURA | $124,583.00 | x | | |
| CLINIC BASED REGISTERED NURSE | FINN | MARTHA | $123,232.00 | x | | |
| EPIDEMIOLOGIST | YEBOAH | GISELA | $89,873.00 | | | x |
| PROGRAM DIRECTOR - TOBACCO | PUNGIRUM | CESAR | $83,193.00 | | | x |
| COMMUNITY HEALTH COORDINATOR | WILLIAMS | HAYLEY | $81,106.00 | x | | |
| SOCAIL WORKER HHS | CHEA | SOMMALY | $76,381.00 | x | | |
| CONTACT TRACER | LENG | SREYDUONG | $74,023.00 | | | x |
| SUBSTANCE USE/PREV GRANT COORD | BHAGAT | ANJALI | $72,477.00 | | | x |
| CLINICAL RECOVERY SPECIALIST | ANIELLO | JOSEPH | $72,079.00 | | | x |
| SYRINGE COL PROG COORD FT | GONZALEZ | ANDRES | $71,841.00 | x | | |
| HEAD ADMINISTRATIVE CLRK HEALT | PULTAR | KRISTIN | $69,589.00 | x | | |
| SOR-PEC GRANT COORDINATOR | VACANT | VACANT | $66,385.00 | | | x |
| YOUTH OUTREACH SPECIALIST | VACANT | VACANT | $66,243.00 | | | x |
| CLINICAL RECOVERY SPECIALIST | CASEY | GARRETT | $64,813.00 | x | | |
| ASST SYRINGE COL PROG COORD FT | CALLAHAN | THOMAS | $62,968.00 | x | | |
| HEAD CLERK GRADE 21/35HR | BETTY | NANCY | $60,997.00 | x | | |
| PT PROJECT DIRECTOR GRANT | HUON | PAULINA | $25,407.00 | | | x |
| CUSTODIAN PT | PERGAKIS | DEMETRIOS | $21,644.00 | x | | |
| CLINIC BASED REGISTERED NURSE | VACANT | VACANT | $1.00 | x | | |
| CLINIC BASED REGISTERED NURSE | VACANT | VACANT | $1.00 | x | | |
| SUBSTANCE ABUSE COORDINATOR | VACANT | VACANT | $1.00 | x | | |
| | | | | | | |
| NURSE COORDINATOR | MOFFETT | MARYBETH | $135,672.00 | x | | |
| CLINICAL SCHOOL NURSE MNGR | DESRUISSEAUX | HOPE | $123,338.00 | x | | |
| CLINICAL SCHOOL NURSE MNGR | MCGRATH | COLLEEN | $123,338.00 | x | | |
| CLINICAL SCHOOL NURSE MNGR | NUSKY | KIRSTIN | $123,338.00 | x | | |
| MASTERS REGISTERED NURSE | MOTE | RONALD | $112,125.00 | x | | |
| MASTERS REGISTERED NURSE | ZAIM | MARY | $112,125.00 | x | | |
| NURSE SCHOOL | HUYNH | HUYEN | $106,050.00 | x | | |
| NURSE SCHOOL | UNG | SANDRA | $102,677.00 | x | | |
| MASTERS REGISTERED NURSE | MEADE | REBECCA | $101,747.00 | x | | |
| MASTERS REGISTERED NURSE | MEAD | MEAGHAN | $101,286.00 | x | | |
| MASTERS REGISTERED NURSE | BAKER | JACQUELINE | $98,520.00 | x | | |
| MASTERS REGISTERED NURSE | NEALON | JENNIFER | $98,520.00 | x | | |
| NURSE SCHOOL | HUMPHREY | JESSICA | $96,269.00 | x | | |
| NURSE SCHOOL | WASILEUSKAS | MARY | $96,269.00 | x | | |
| MASTERS REGISTERED NURSE | BROOKINGS | DEBORAH | $95,403.00 | x | | |
| MASTERS REGISTERED NURSE | MCGOWAN | JENNIFER | $95,401.00 | x | | |
| MASTERS REGISTERED NURSE | DUCA | KATELYN | $94,970.00 | x | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| NURSE SCHOOL | HEATH | ERIN | $93,227.00 | x | | |
| NURSE SCHOOL | OROURKE | MARY | $93,227.00 | x | | |
| NURSE SCHOOL | CLOUTIER | KAITLYN | $93,226.00 | x | | |
| NURSE SCHOOL | COX | KEIRSTIN | $93,226.00 | x | | |
| NURSE SCHOOL | MCDONALD | ELIZABETH | $93,226.00 | x | | |
| NURSE SCHOOL | NANEZ | AMANDA | $93,226.00 | x | | |
| NURSE SCHOOL | RALLS | DANIELLE | $93,226.00 | x | | |
| NURSE SCHOOL | REIS | LINDSEY | $93,226.00 | x | | |
| MASTERS REGISTERED NURSE | BIGELOW | CHRISTINA | $91,976.00 | x | | |
| MASTERS REGISTERED NURSE | LIM SAM | SOVANNY | $91,573.00 | x | | |
| NURSE SCHOOL | MCCLINTICK | ANNA | $90,287.00 | x | | |
| NURSE SCHOOL | FLEURY | ELAINE | $84,703.00 | x | | |
| NURSE SCHOOL | HONG | MELANIE | $84,703.00 | x | | |
| NURSE SCHOOL | DURAN | YULISSA | $82,051.00 | x | | |
| SCHOOL REGISTERED NURSE | MAINVILLE | SARA | $79,137.00 | x | | |
| SCHOOL REGISTERED NURSE | VACANT | VACANT | $79,137.00 | x | | |
| SCHOOL REGISTERED NURSE | VACANT | VACANT | $79,137.00 | x | | |
| VISION/HEARING SCREENING TECH | DUFFY | KATHLEEN | $20,672.00 | x | | |
| VISION/HEARING SCREENING TECH | LESSARD | MONIQUE | $19,380.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 dietitian 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, 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.

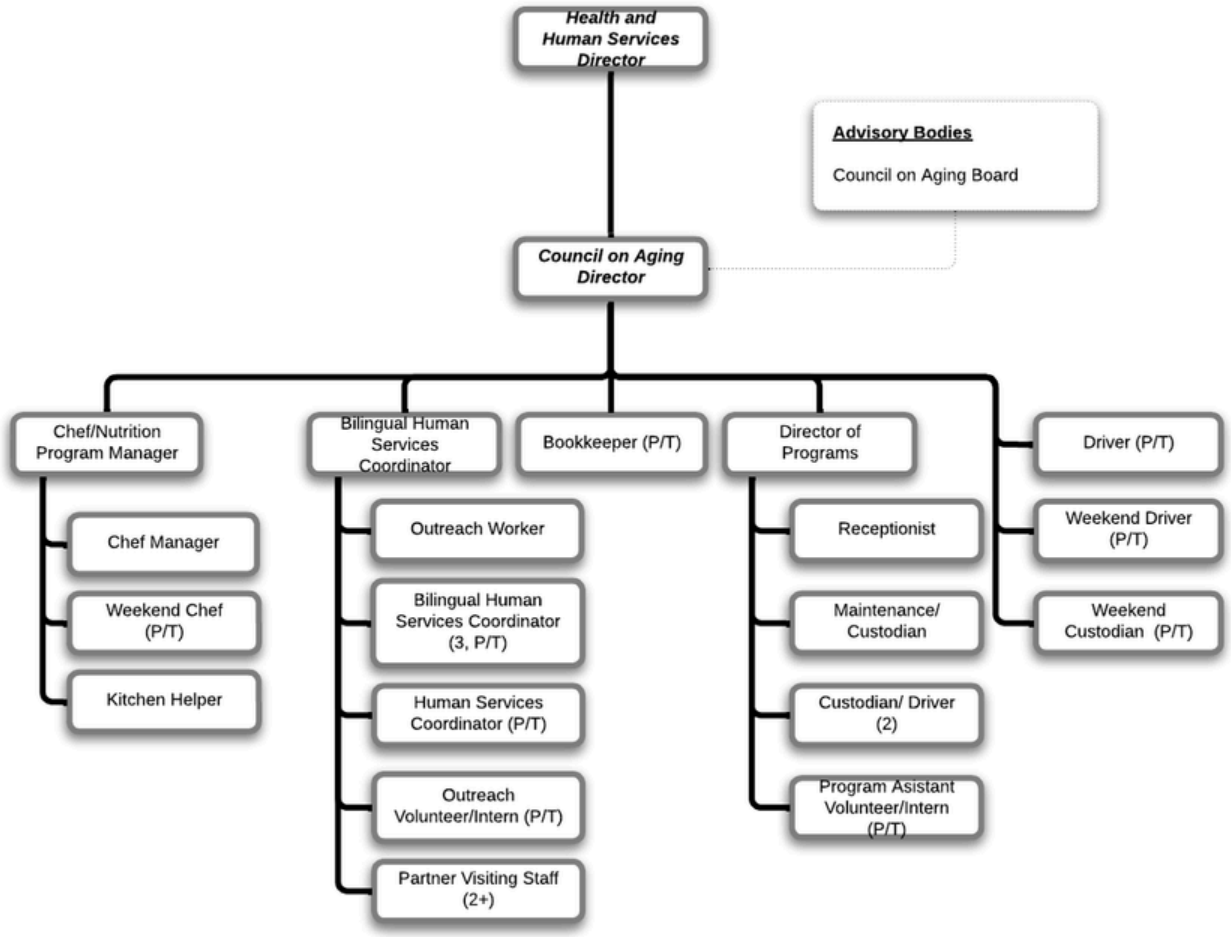
# Calendar Year 2024 Accomplishments

- 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 and hired a weekend chef and weekend custodian to assist with our 7-day a week operation.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | ***COMPLETE*** | Assess staffing to better accommodate the senior's needs (e.g., separate the custodian and driver position). |
| 2025 | **NEW** | Increase participation in our wellness programs. |
| 2025 | **NEW** | Enhance social engagement through community events. |
| 2025 | **NEW** | Work with the COA and FLCOA Boards to organize a monthly or quarterly night event to accommodate seniors who still work during the day. |
| 2025 | **NEW** | Bring back bus trips to their full compacity during the Spring/Summer/Fall months |

# Organizational Chart

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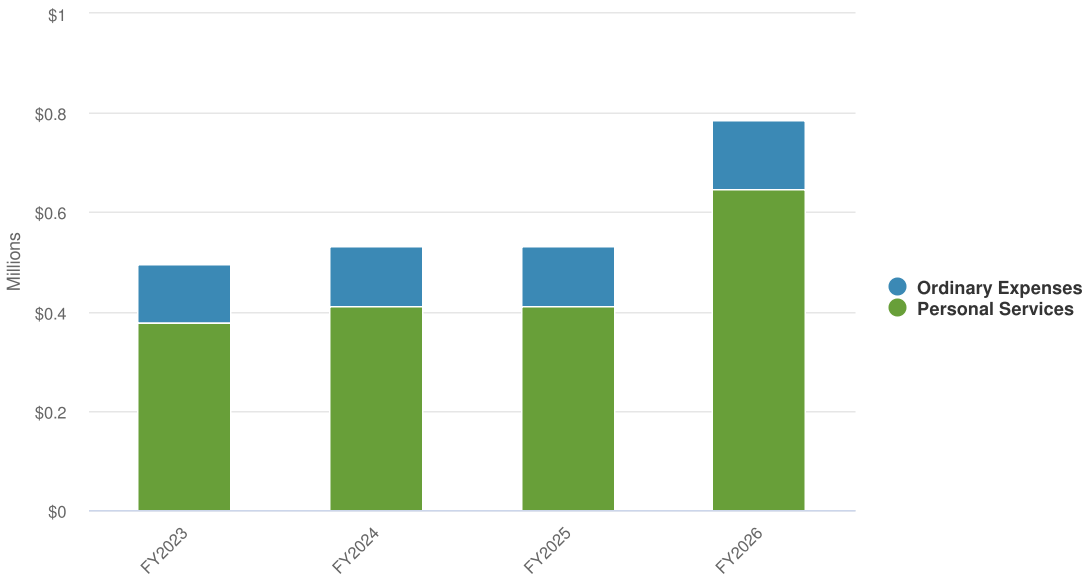
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $803,349 |
| Ordinary Expenses | $139,994 |
| **Total Personal Services and Ordinary Expenditures** | **$943,343** |
| *Other Funding Sources (see Financing Plan Below)* | *- $156,541* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$786,802** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Personal Services and Ordinary Expenditures**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $803,349 |
| | ORDINARY EXPENDITURES | $139,994 |
| | ***Total Budgeted Expenditures*** | **$943,343** |

| | | FINANCING PLAN |
|---|---|---|
| | **TAXES** | $756,802 |
| *TAX LEVY* | *$756,802* | |
| | **CHARGES FOR SERVICES** | $186,541 |
| *WALGREENS CAPITAL IMPROVEMENT* | *$30,000* | |
| *State Funding* | *$156,541* | |
| | ***Total Budgeted Revenues*** | ***$943,343*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| SALARIES - PERMANENT | $374,763 | $409,280 | $477,713 | $645,308 |
| OVERTIME | $1,742 | $902 | $1,500 | $1,500 |
| **Total Personal Services:** | **$376,504** | **$410,183** | **$479,213** | **$646,808** |
| | | | | |
| Ordinary Expenses | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| ENERGY- ELECTRICITY | $53,054 | $56,002 | $62,000 | $62,000 |
| ENERGY- HEATING GAS | $15,376 | $12,933 | $18,500 | $18,500 |
| REPAIR & MAINT OF VEHICLES | $1,542 | $2,607 | $4,200 | $2,000 |
| ELDERLY SERVICE | $3,392 | $3,555 | $6,060 | $5,060 |
| MISC-SUPPLIES-OTHER | $0 | $2,095 | $0 | $0 |
| MEALS ON WHEELS-ELDERLY | $0 | $12,000 | $12,000 | $11,000 |
| SENIOR LUNCH | $7,706 | $0 | $0 | $0 |
| GAS & MOTOR OIL-SUPPLIES | $4,678 | $3,034 | $6,250 | $3,050 |
| CLEANING-SUPPLIES | $6,436 | $193 | $6,385 | $5,884 |
| OFFICE SUPPLIES | $925 | $1,446 | $1,600 | $1,000 |
| TRANS REIMBURS.& SEMINARS | $200 | $0 | $1,000 | $500 |
| MISC EQUIPMENT | $1,388 | $630 | $2,000 | $1,000 |
| INS. PREMIUMS - OTHER | $24,306 | $26,451 | $30,000 | $30,000 |
| **Total Ordinary Expenses:** | **$119,003** | **$120,946** | **$149,995** | **$139,994** |
| **Total Expense Objects:** | **$495,508** | **$531,128** | **$629,208** | **$786,802** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| COUNCIL ON AGING DIRECTOR | GAGNON | KIMBERLY | $106,908.37 | x | | |
| CIVIC EVENTS DIRECTOR | ERICKSON | AURORA | $79,355.45 | x | | |
| COA CHEF | WILKINS | JOSEPH | $70,963.52 | | | x |
| HUMAN SERVICES CRD BILING 25H | DIEPPA | CLARIBEL | $70,000.00 | x | | |
| CHEF MANAGER COA | RILEY | EDWARD | $60,355.08 | x | | |
| OUTREACH WORKER | LEAL | AMY | $55,883.71 | x | | |
| BUILDING CUSTODIAN | ZABIEREK | DOUGLAS | $54,663.87 | x | | |
| MEALS ON WHEELS DRIVER | CORREA | KARL | $50,196.43 | x | | |
| CUSTODIAN 1705 GRADE 06 | FITZPATRICK | MARY LOU | $49,847.22 | x | | |
| SECRETARY/RECEPTIONIST COA | DONNELLY | TARA | $47,742.32 | x | | |
| HUMAN SERVICES CRD BILING 14H | KHWEISS | AUGAM | $26,458.64 | | | x |
| CUSTODIAN PT | MCSORLEY | KYLE | $23,566.40 | x | | |
| BOOKKEEPER | HARVEY | LIANE | $20,888.40 | | | x |
| CUSTODIAN PT | GONZALEZ FIGUEROA | MARANGELY | $18,853.12 | x | | |
| BUS DRIVER | DUBOIS | NEIL | $16,496.48 | | | x |
| WEEKEND CHEF COOK | GONZALEZ OLIVERO | STEPHANIE | $16,496.48 | x | | |
| BUS DRIVER | WILLIAMS | THOMAS | $11,440.00 | x | | |
| HUMAN SERVICES CRD BILING 14H | VACANT | VACANT | $21,736.00 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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.

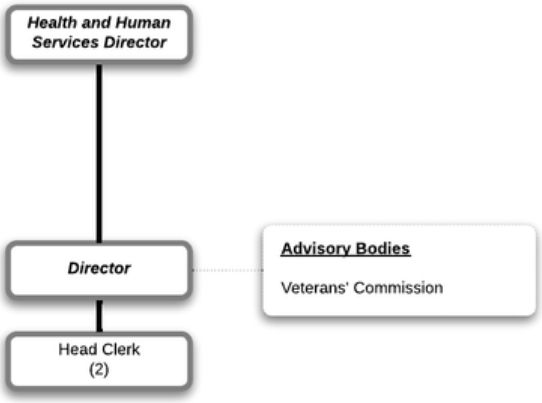
# Calendar Year 2024 Accomplishments

- Weekly situational report meetings with the Executive office of Veterans Services (EOVS)
- Food access summit in collaboration with the Veterans Affairs, and Bedford VA produce market
- Member of the Mass. Veterans Service Officer Association executive board, meeting Monthly
- Maintain and manage USA flags for display on central Street
- Provide and place over 6000 grave flags for all Lowell Cemeteries
- Manage the Veterans Memorial Square Program
- Manage the Lowell Hero banner program
- Attend Monthly Veterans Commission meetings
- Manage the Gold Star Wreath program
- Created a small Veterans Food pantry
- Received over 700 walk-ins
- Processed Monthly State reports, ensuring the City is reimbursed at the maximum
- Answered over 1500 phone call inquiries
- Attended state mandated training
- Received Veterans Affairs accreditation, allowing our office to continue essential services through the Veterans Administration
- In Collaboration with Hidden Battles organization, assisted with a field day for veterans.
- Processed over 300 veterans affairs compensation/pension and widows benefits claims
- Participated at the EOVS Veterans resource/benefits information day at Patriots Place, serving over 600 Veterans.
- Managed benefits under the Chapter 115 benefit program.
- over 50 Mass. Health senior Buy-in applications
- Organized a Memorial Day service at City Hall
- Participated in City wide Memorial Day events
- Processed Bi-annual benefits updates required by the State
- Attended training to maintain access to the Mass. Military Records
- Attended multiple round table VSO events regarding the HERO act
- Placing 1800 plus grave flags in memory of the total war dead from Lowell

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | Send outreach letters as attachment to excise tax and/or property tax bills.<br><br>***Update**: The mailing took place in April.* |
| 2025 | **NEW** | Begin onsite quarterly informational session at Lowell housing locations. |
| 2025 | **NEW** | Revive the Veterans I.D. program. |

# Organizational Chart

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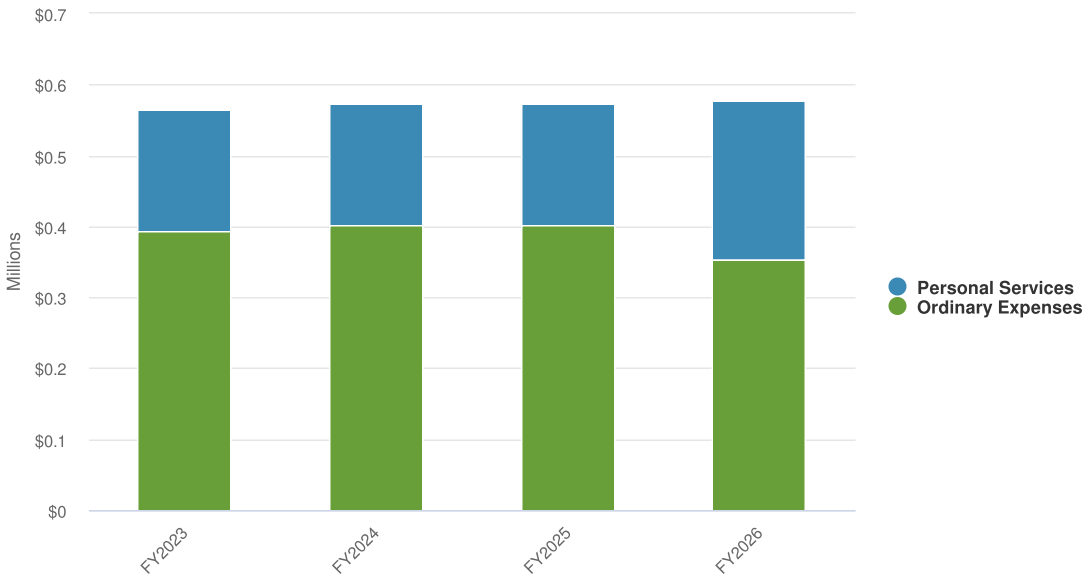
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $223.024 |
| Ordinary Expenses | $353.636 |
| **Total Personal Services and Ordinary Expenditures** | **$576.660** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$576,660** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Veterans**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | PERSONAL SERVICES | $223.024 |
| | ORDINARY EXPENDITURES | $353.636 |
| | ***Total Budgeted Expenditures*** | **$576.660** |
| | | FINANCING PLAN |
| | **TAXES** | $207,174 |
| *TAX LEVY* | | *$207,174* |
| | **INTERGOVERNMENTAL REVENUE** | $369,486 |
| *VETERAN'S BENEFITS* | | *$369,486* |
| | ***Total Budgeted Revenues*** | ***$576,660*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $171,932 | $170,847 | $198,900 | $223,024 |
| **Total Personal Services:** | **$171,932** | **$170,847** | **$198,900** | **$223,024** |
| | | | | |
| **Ordinary Expenses** | | | | |
| CELEBRATIONS | $7,975 | $16,118 | $20,000 | $15,000 |
| INS. PREMIUMS - OTHER | $0 | $7,600 | $8,000 | $8,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| LEASING EQUIP. & SERV. | $1,754 | $1,560 | $1,754 | $1,754 |
| SIGNS-SUPPLIES | $0 | $371 | $0 | $0 |
| OFFICE SUPPLIES | $629 | $973 | $1,100 | $1,100 |
| TRANS REIMBURS.& SEMINARS | $801 | $0 | $1,500 | $1,500 |
| VETERANS' SERVICES | $381,616 | $375,801 | $331,282 | $326,282 |
| **Total Ordinary Expenses:** | **$392,776** | **$402,424** | **$363,636** | **$353,636** |
| **Total Expense Objects:** | **$564,708** | **$573,271** | **$562,536** | **$576,660** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| VETERANS DIRECTOR | LAMARCHE | ERIC | $96,032.00 | x | | |
| HEAD CLERK GRADE 21/35HR | FELIX | CARMEN | $63,496.00 | x | | |
| HEAD CLERK GRADE 21/35HR | MCGUIRE | NANCY | $63,496.00 | x | | |

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**Footnote(s)**

1. Compiled during April 2025; 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 and genealogy 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. The Lowell Library Bookmobile celebrated its first anniversary this year and we were able to visit Lowell's neighborhoods, interact with patrons of all ages, and represent the library at many city and neighborhood events.

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 residents by offering materials in a variety of languages, English learning materials like dictionaries and 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 through outreach services and participating in many community events

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 2024 Accomplishments

**Communicate & Connect**

- Tours were offered for patrons of all ages including those at the CTI Preschool, the Collegiate Charter School, the McAvinnue School, Abisi Adult Education, YES! Program – Coalition for a Better Acre, International Institute of New England, Cambodian American Literacy Arts Association, the Boys & Girls Club of Greater Lowell, the Lincoln, Murkland, and Reilly Schools, and more.

- Outreach visits were made to the CTI Toddler Corner, the Hellenic Academy, the Bartlett School Community Reader Day, the Lowell Public School Fair at Pawtucketville Elementary School, the Greater Lowell Technical High School (for library card sign-up day), the Morey School Community Reader Day, the Greenhalge School, the Youth Resource Fair at the Freshman Academy at Lowell High, the Recreation Department's Tiny Tots program, the Bailey School Summer Enrichment program, as well as Back to School nights at the McAuliffe, Lincoln, Bailey, Greenhalge schools and the Vocational School and others.

- Library and bookmobile staff participated in community events including Kids Week, stops at the Boys & Girls Club of Grater Lowell, the Khmer Celebration at Clemente Park, Healthy Kids Day at the YMCA, House of Hope visits, Lowell Community Charter School Block Party, Acre Fest, Lowell Pride Day, the Juneteenth Jubilee at Muldoon Park, the Neighborhood Summer Picnic, National Night Out at the Morey School, Back to School Bash Coalition for a Better Acre, Boys &Girls Club of Greater Lowell Open House, the Back to School Event at the Center for Hope and Healing, Dance 4 Peace by the Teen Block at the Lowell Community Health Center, the International Institute of New England's 2nd Annual Youth Speed Networking Workshop, the Mill City Harvest Festival, the Lowell Hispanic & Latinx Festival, Monsterbash, Trunk or Treat at the Greater Lowell Family YMCA, Trunk or Treat – Glow in the Dark at Gage Park, and City of Lights.

- The bookmobile team worked with Lowell Telemedia Center to create a promotional piece that was shared with the community in early 2024.

- The bookmobile continued year-round stops at the Senior Center, International Institute of New England, Latinx Community Center, Rogers Hall, Saab Residences, Fairhaven Rehabilitation & Nursing Facility, Princeton Park, Riverplace Towers, and the Lowell Housing Authority. Warmer weather stops include the Coalition for a Better Acre, House of Hope, Lowell Community Health Center, Lowell National Historical Park, Mill City Grows, and the Recreation Department Summer Youth Adventure and Tiny Tots programs at the Daley School/Highland Park, Shedd Park, Gage Park, Morey School, and Wang School/Leblanc Park. Pop-up events were held at various city parks. The bookmobile also participated in a number of community events throughout the year and was always happy to welcome patrons throughout the city!

- The Library welcomed three Lowell High School classes to visit Memorial Hall and discuss the murals by Paul Philippoteaux. Approximately seventy students were able to appreciate the art and talk about the history of the Civil War and Lowell.

- The Pollard Memorial Library Foundation ambassadors assisted with the library's participation in Doors Open Lowell. They greeted visitors and shared with everyone the chance to learn more about the library's art and military artifacts using QR codes as part of a self-guided tour. The tour information can be found at https://lowelllibrary.org/about-us/library-history/dol-home/.

- The African Community Center released their book Welcome to Lowell! The African Community Center of Lowell's Guide to New Immigrants and Refugees which includes a description of the library and 2 pages documenting our assets for new community members.

- Library staff attended listening session for the Burmese and Afghan communities in the city.

- The Library accepted a photograph of Moody Street from the City Engineer's Collection which is part of the Chasing Annie Powell 100 posters project. This poster is currently on display in the Colburn Street lobby.

- Bridget Cooley served on a Banned Books panel at lala books in September where she talked about the importance of the community being involved with book selection and supporting the freedom to read for all members of the community. Later in the year, she partnered with the National Park Service to offer a walking tour highlighting the History of Lowell's Libraries.

**Strengthening Core Services**

- The Children's Department offered a wide variety of programming focused on literacy (Mother Goose and various storytimes), STEM (Little Makers and Lego Club), crafts, baby yoga, family game days, special movie and craft events, and so much more!

- Special activities in the Children's Department this year included a special Dinosaur Storytime, our Winter and Summer Reading challenges, various scavenger hunts in the building, a Star Wars Reads event, holiday celebrations like Unscary Halloween, Hanukkah Storytime, Gingerbread Decorating and more!

- The Children's Department added new phonics books to assist with children's learning of the English language. These can be used by all ages but are targeted for early learners.

- The Young Adult area held programming in crafting, food/snack tastings, gaming, painting, rubber duckie cosplay activities, Animanga Club, cookie decorating, fandom activities, zines, jewelry making, terrariums, and more

- The Children's and Bookmobile staff gave out special activity bags from GBH based on the television show, Work It Out Wombats, which is focused on teaching children to use computational thinking. Each kit contained a book, activity sheets, and a tactile activity. These were handed out during the Week of the Young Child, April 6-12.

- To address community requests for technology, the library added Zoom to all computers to allow patrons access to these services and three borrowable webcam kits, three new AWE learning stations loaded with a number of educational games were purchased for the Children's Department, which include English, Spanish, and French language modules, a new color enabled printer was installed in the Reference Room, an upgrade to our printing service was completed so that patrons can print from their mobile phones and devices, and payment options for the printer and copier on the second floor were updated to accept Google & Apple Pay.

- Adult programming included topics like taxpayer clinics, the creative writing group, Lowell Chamber Orchestra's Loving to Hate Contemporary Music, various Parker Lecture Series events, various activities around the eclipse including programming and distributing 525 pairs of glasses, arts & crafts, local history topics including the history of the Smith Baker building and house history research, gardening topics like composting, Medicare information sessions, canning, a patent medicine tour with Bill Walsh, our annual Lowell Celebrates Kerouac kick-off of a marathon reading of Doctor Sax, and various virtual programs.

- Our annual Lowell Reads program ran from mid-September to November 2024. The theme was the Language of Food, and we offered multiple titles of books for all ages. We partnered with Lowell restaurants to complete a restaurant crawl that had a reading list to go with each menu. A sticker contest was held. Patrons contributed to making donations of food for the Merrimack Valley Food Bank. Multiple author talks, presentations and special activities were offered for all of our age groups.

- All ages programming highlighting conservation were held including a program in partnership with the Friends and Zoo New England on Blanding's turtles and one held in partnership with Lowell Loves Wildlife on birds including hawks and owls.

- A special event as part of Brazliian Independence Week Celebration was held at the Library in partnership with the Massachusetts Alliance of Portuguese Speakers with an interactive and multilingual storytime with author Zito Camillo and a special guest visitor from the Lowell Humane Society.

- Local authors highlighted in the library include: Emilie-Noelle Provost, Tracy Guan, and Chanda Ouk Wolf. Lowell artists showcased either through our programming showcase or the display on Colburn Street have included Tom Whiting, Linette Moore, Sally Chapman, Debbie Roy, Elizabeth Nelson, and Nino G.

- Increased craft programming was undertaken for adults in 2024 including Try a Fiber Art and expansion of the fiber arts activities and weekly group work sessions.

- The Reference Room underwent a reorganization process to make it easier for patrons to find resources that they need including moving Lowell City Directories and Documents, streamlining family histories, and a local author section was created to highlight Lowell authors.

- New electronic resources added for patrons in 2024 included Candid for help with accessing grants and foundation information, AtoZ databases will help with creating mailing lists, finding information about businesses and applying for

jobs, CreativeBug can be used to access arts and crafts videos, as well as ABC Mouse, a new online education program offering more than 10,000 learning activities in reading and language arts, math, science, social studies, art and music.

- The Navilens signage has been hung to assist those with limited vision to make their way around the building. This signage can also be used by the community and the text can be translated into various languages.

- The Library and bookmobile staff offered special programming for Kids Week and April Staycation with a number of events offered for families with special partnerships with the Lowell National Historical Park and the Lowell Humane Society.

- Registration forms were updated to streamline processes. The registration forms are now for Children (0-12) and Teens/Adults (13+). This will allow teens to have greater access to resources without the requirement of a parent or guardian having to come to the library. Also in 2024, our consortium allowed us to have a new registration module so we can accommodate other communities' patrons within our library, and they can do the same. Residents can also register for an e-card immediately on our webpage to gain access to our library resources from anywhere with a valid Lowell mailing address. The consortium has started a new eRenew process for patrons with email addresses in the system. Patrons with email addresses in the system will now receive a reminder a month before their cards expire to allow them to renew online.

- New barcode scanners were installed at the desks to be able to allow patrons to use their mobile devices to scan the library cards saved on their phones in services like Google & Apple wallets. The Merrimack Valley Library Consortium rolled out a new app for phones to allow patrons to access the catalog, their accounts, and their cards on their devices.

- In 2024, we were able to resume our technology classes at the Senior Center and run various Tech Days and Nights for technology one-on-one sessions with the assistance of a UMass Lowell navigator student.

**Organizational Excellence**

- The Strategic Plan Refresh was held with trustees and staff with the formal document being approved in fall 2024. Some of the various task groups have been meeting to talk about how to meet the Library's goals.

- The Library hosted an Eagle Scout who created bookcases to hold the World War II discharge records that are now available in Memorial Hall for those doing research.

- Claire Day is representing Lowell as part of the Massachusetts Teen Choice Book Award Committee. Claire also became Co-Chair for the Teen Users Group for our consortium. A new Teen Advisory Board has been created to help with programming in the YA section and making sure that the needs of teens are being heard in the library.

- Bridget Cooley served as a member of the Lowell High School Scholarship Selection Committee.

- The elevator replacement project was taken on and completed in 2024 allowing access to all floors of the library.

- The Massachusetts Board of Library Commissioners held a meeting at the Library on Thursday, May 2. It was a wonderful opportunity to showcase the Library, thank the commissioners for all that they do to support the library community and advocate for libraries on the state level.

- Representatives from the Library Initiative for Teens and Tweens visited the library to evaluate and make suggestions for upgrading the Young Adult space of the library.

- Staff training topics for 2024 included serving teen patrons, safety issues, updates on library technology, and more.

- The Library staff have been doing an evaluation of the collection and reviewing all of our materials. We are committed to making sure as many of our materials as possible are up to date, replacing lost, missing and billed items, and making sure that our collection represents what Lowell residents are seeking. We have been removing old, outdated, and damaged materials, along with ordering new books, DVDs, and audiobooks. We are also reviewing patron requests both in the building and at outreach events. All patrons are welcomed to submit materials purchase requests at https://lowelllibrary.org/research/ask-a-librarian/purchase-suggestion-form.

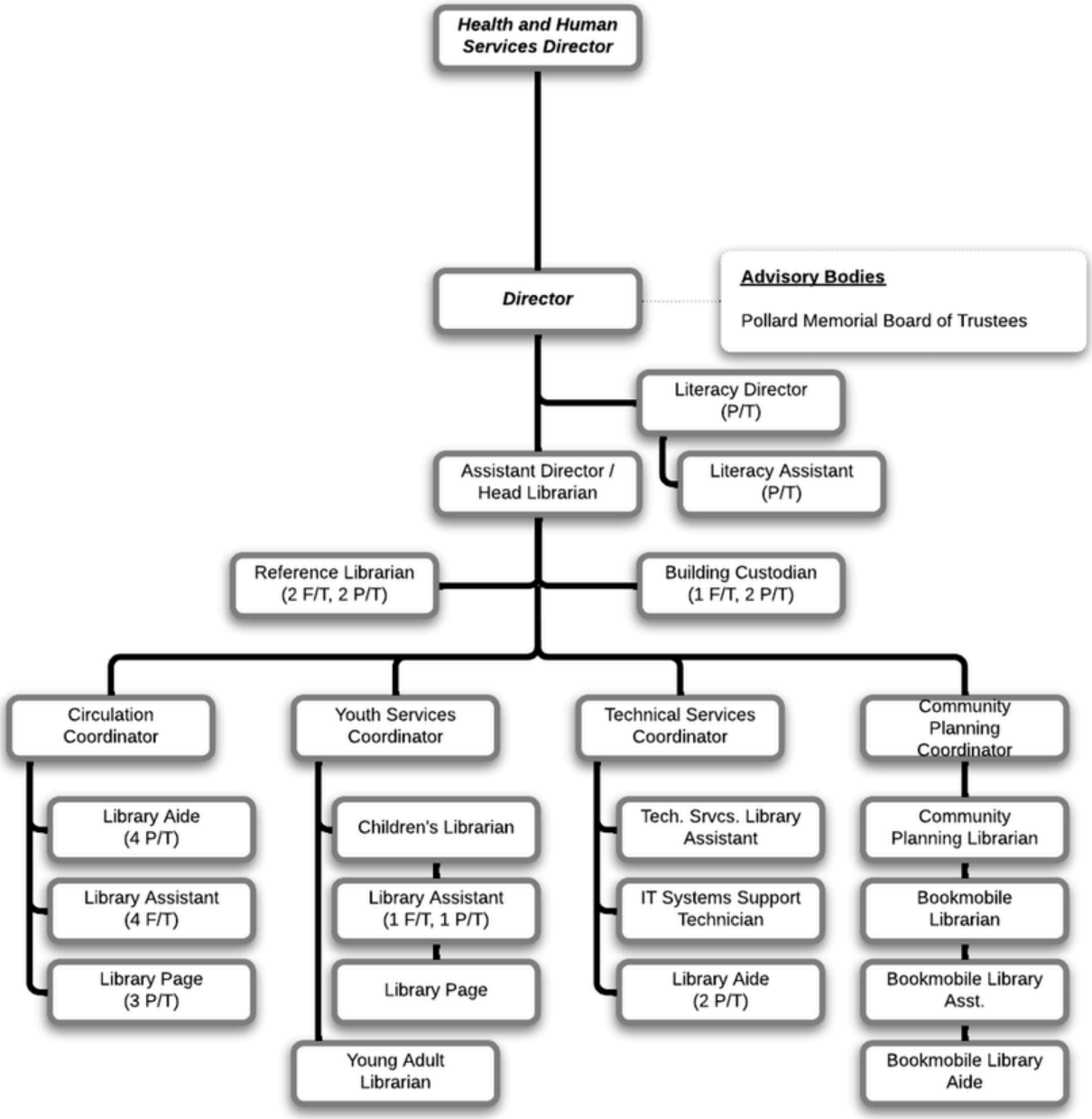
- Additionally, the staff have been working on making the library more user friendly as we have been working on shifting projects so that books are in the order of the catalog, we've been putting more items on display for better browsing, and additional display formats have been purchased to showcase themed topics and newer materials.

- The Library has accepted historical voter registration books which have been transferred from City Hall. These will be helpful to those doing genealogical research about family members who lived in Lowell. Additional historical materials from City Hall were transferred in 2024 and are searchable in our catalog.

## Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2024 | *Ongoing* | 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.<br><br>***Update:*** *Materials were evaluated, new materials purchased, and this is a commitment to continuing purchasing materials for this section going forward.* |
| 2024 | *Ongoing* | 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.<br><br>***Update:*** *The Library is working with MIS to expand WiFi efficacy and speed in the building. Color printing options are now available as well as the alternative pay solutions. Webcam kits are available for patrons. We are working to include options for hardware and software in other languages represented in the city.* |
| 2025 | **NEW** | The Library is committed to evaluating the library collections to ensure that similar materials are organized together. The staff will be evaluating the library's holdings to ensure that materials are shelved together with the goal to provide enhancements in browsability and ease of use for the community. Making the library's organization of materials easier for patrons to use will be a priority of 2025. |
| 2025 | **NEW** | The library will be working to create a more welcoming space for patrons of all ages. We will be purchasing new library furniture for specific areas, obtain shareable materials to be used in the library, and enhancing the ways that patrons can use the library (gaming systems, board games and puzzles, as well as more resources that patrons need to complete studying, research projects, etc.). Priority areas for upgrades in 2025 will be the Children's and Young Adult sections. We will also be utilizing library space to create more programming space and greater opportunities for community use of the library. |
| 2025 | **NEW** | The library will create new training opportunities for staff focused on customer service, library services, technology, etc. We will also formalize the library training manual and construct a training platform for onboarding of staff members. |

# Organizational Chart

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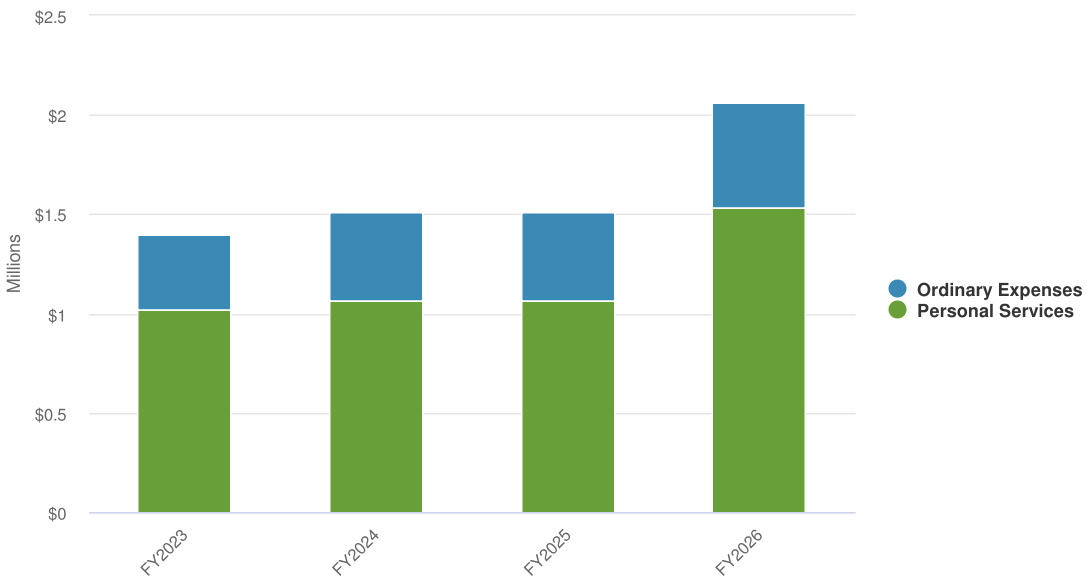
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $1,814,557 |
| Ordinary Expenses | $522,478 |
| **Total Personal Services and Ordinary Expenditures** | **$2,337,035** |
| *Other Funding Sources (see Financing Plan Below)* | *- $277,666* |
| **Total General Fund Personal Services and Ordinary Expenditures Budgeted** | **$2,059,369** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Library**[1]

| | | |
|---|---|---|
| | | PROGRAM EXPENDITURES |
| | PERSONAL SERVICES | $1,814,557 |
| | ORDINARY EXPENDITURES | $522,478 |
| | ***Total Budgeted Expenditures*** | **$2,337,035** |
| | | FINANCING PLAN |
| | **TAXES** | $2,047,369 |
| *TAX LEVY* | *$2,047,369* | |
| | **INTERGOVERNMENTAL REVENUE** | $277,666 |
| *ARPA* | *$135,017* | |
| *MISC. GRANTS / STATE AIDE* | *$142,649* | |
| | **MISCELLANEOUS REVENUE** | $12,000 |
| *LIBRARY MISCELLANEOUS* | *$10,000* | |
| *E-RATE REVENUE* | *$2,000* | |
| | ***Total Budgeted Revenues*** | ***$2,337,035*** |

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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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $937,524 | $962,326 | $1,310,371 | $1,403,731 |
| SW TEMPORARY | $76,606 | $97,170 | $301,869 | $126,160 |
| SHIFT DIFFERENTIAL | $4,743 | $5,691 | $5,150 | $7,000 |
| **Total Personal Services:** | **$1,018,872** | **$1,065,187** | **$1,617,390** | **$1,536,891** |
| | | | | |
| **Ordinary Expenses** | | | | |
| CUSTODIAL-SUPPLIES | $2,925 | $5,000 | $5,000 | $5,000 |
| BOOKMOBILE & GAS | $0 | $5,413 | $0 | $0 |
| ENERGY- ELECTRICITY | $51,445 | $79,939 | $76,000 | $76,000 |
| REPAIR & MAINT- EQUIPMENT | $7,023 | $9,500 | $9,500 | $8,000 |
| LEASING EQUIP. & SERV. | $29,531 | $35,000 | $35,000 | $31,500 |
| MV-LIBRARY-CONSORTIUM | $54,598 | $54,598 | $56,319 | $56,319 |
| PROFESSIONAL SERVICES | $41,428 | $44,280 | $90,000 | $85,000 |
| LIBRARY-AUD/MICRO/BKS SUP | $172,114 | $189,365 | $190,000 | $236,659 |
| OFFICE SUPPLIES | $22,309 | $23,829 | $24,000 | $24,000 |
| **Total Ordinary Expenses:** | **$381,374** | **$446,925** | **$485,819** | **$522,478** |
| **Total Expense Objects:** | **$1,400,246** | **$1,512,112** | **$2,103,209** | **$2,059,369** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| LIBRARY DIRECTOR | COOLEY | BRIDGET | $108,665.57 | x | | |
| ASSISTANT DIRECTOR/HEAD LIBRAN | SHARBROUGH | CHRISTINE | $86,146.30 | x | | |
| LIBRARY COORD YOUTH SERVICES | HANCOCK | MARY | $80,164.90 | x | | |
| LIBRY COORDINAT OF CIRCULATION | MANNING | ELIZABETH | $78,555.79 | x | | |
| LIBRARY COORDINATOR AUTOMATION | COOPER | DOUGLAS | $76,474.63 | x | | |
| COMMUNITY PLANNER COORDINATOR | JUNGHANSS | GWENDOLYN | $75,963.43 | x | | |
| LIBRARY 1-YOUTH | ELDRED | LAUREN | $68,269.43 | x | | |
| LIBRARY 1 REFERENCE | ZAYA | ALISON | $68,269.43 | x | | |
| LIBRARY 1 REFERENCE | BROWNING | JENNIFER | $66,997.81 | x | | |
| LIBRARY 1-YOUTH | DAY | CLAIRE | $66,551.33 | x | | |
| LIBRARY 1 REFERENCE | GRACEFFA | MIA | $66,104.86 | x | | |
| LIBRARIAN - BOOKMOBILE | THOMAS | RYAN | $64,836.61 | | x | |
| LIBRARY ASSISTANT | DOMINIQUE | KEITH | $58,324.78 | x | | |
| LIBRARY ASSISTANT | FERNALD | CHRISTINE | $58,324.78 | x | | |
| LIBRARY ASSISTANT | LEROW | FALICIA | $58,324.78 | x | | |
| LIBRARY ASSISTANT | MACPHAIL | DUNCAN | $58,324.78 | x | | |
| LIBRARY ASSISTANT | NEALEY | JANE | $55,823.16 | x | | |
| LIBRARY ASST - BOOKMOBILE | PAOLILLI | CHARLES | $54,373.06 | | x | |
| LIBRARY ASSISTANT | BAKER | KATELYN | $53,676.44 | x | | |
| BUILDING CUSTODIAN | HICKEY | EDWARD | $42,007.90 | x | | |
| LIBRARIAN I PART/TIM | COLT | PAMELA | $26,624.00 | x | | |
| PT LIBRARY ADMIN ASST | MOORE | LINETTE | $26,182.00 | x | | |
| LIBRARY ASSISTANT-NON UNION | SCHNEYER | REBECCA | $26,182.00 | x | | |
| PART TIME LITERACY DIRECTOR | MILLER | SARAH | $25,935.00 | | | x |
| CUSTODIAN PT | PROCTOR | PATRICIA | $21,736.00 | | | x |
| CUSTODIAN PT | DUHAMEL | NORMAN | $21,242.00 | x | | |
| LIBRARY LITERACY ASSISTANT | HARTMANN | MARY | $18,278.00 | | | x |
| LIBRARY AIDEx | LEO | STEPHEN | $16,302.00 | | | x |
| LIBRARY AIDE | LOVE | INGE | $16,302.00 | | | x |
| LIBRARY AIDE | BLAKE | SUSANNAH | $15,808.00 | | | x |
| LIBRARY AIDE BOOKMOBILE | MELKONIAN | PAUL | $15,808.00 | | x | |
| LIBRARY PAGE | KELLY | MARIA | $14,820.00 | x | | |
| LIBRARY AIDE | BOATENG | KWAME | $14,144.00 | | | x |
| LIBRARY AIDE | CARMODY | MEGHAN | $14,144.00 | | | x |
| LIBRARIAN I PART/TIM | SAMPAS | ANTHONY | $13,312.00 | x | | |
| LIBRARY AIDE | TAING | SEAR | $13,299.00 | x | | |
| LIBRARY PAGE | HANCOCK | CIERAN | $11,700.00 | x | | |
| LIBRARY PAGE | POOLE | KIRA | $11,700.00 | x | | |
| LIBRARY PAGE | WAUGH | SHEMAR | $11,700.00 | x | | |

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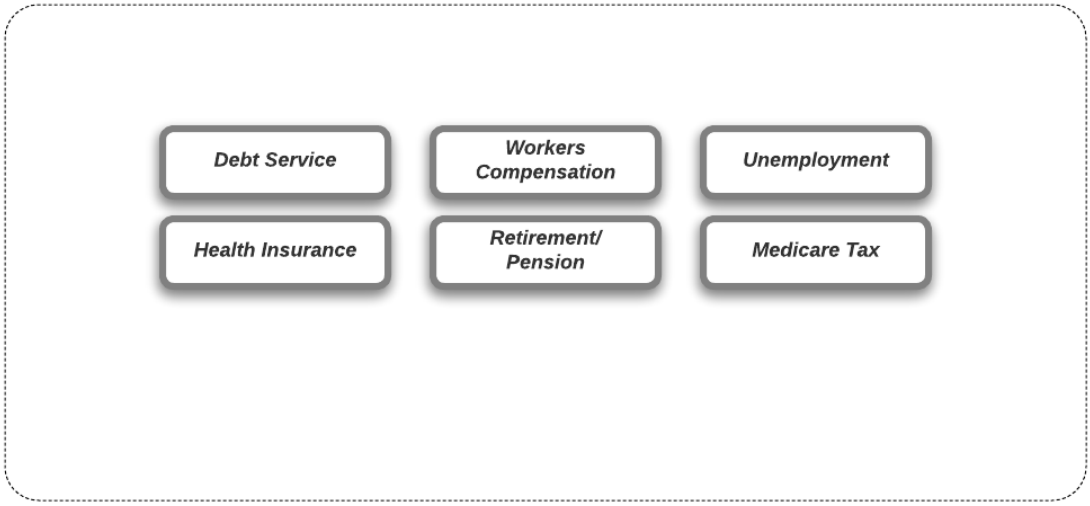
**Footnote(s)**

1. Compiled during April 2025; subject to change
2. Funding Sources: G (General Fund), A (ARPA), O (Other funding source)

# Fixed Costs

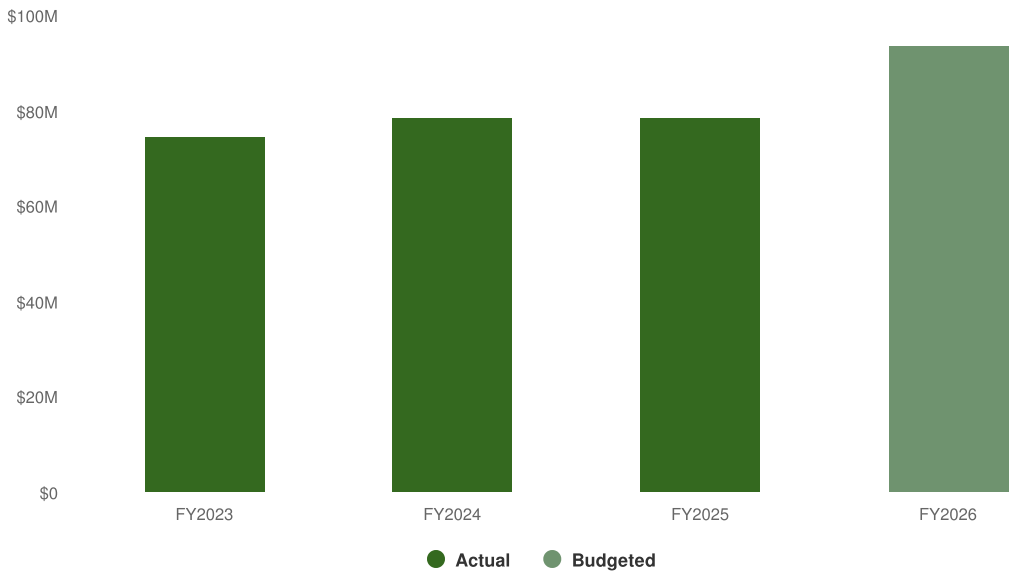

Debt Service
Workers Compensation
Unemployment
Health Insurance
Retirement/ Pension
Medicare Tax

# 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.***

**$93,571,421** **$93,571,421**
(100.00% vs. prior year)

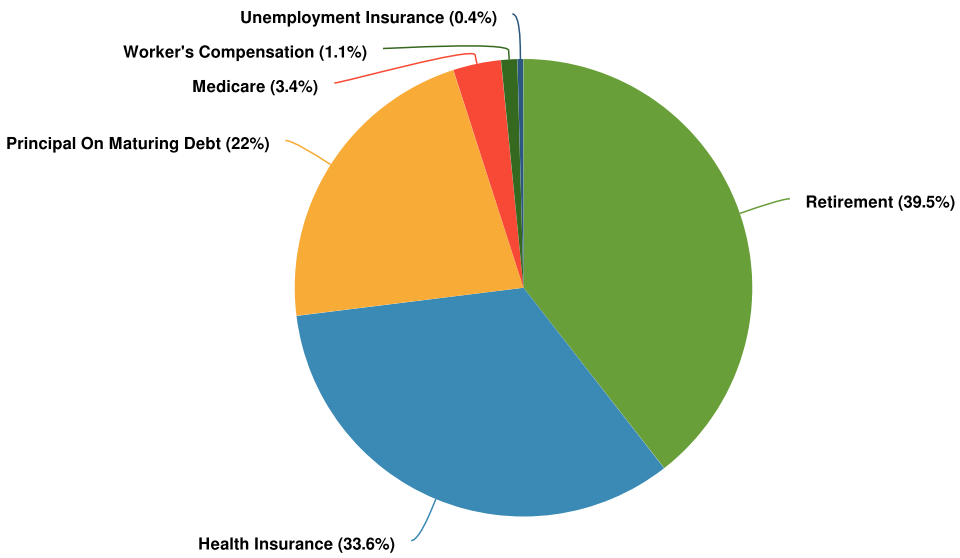
**Fixed Costs Actual vs Proposed Budget**



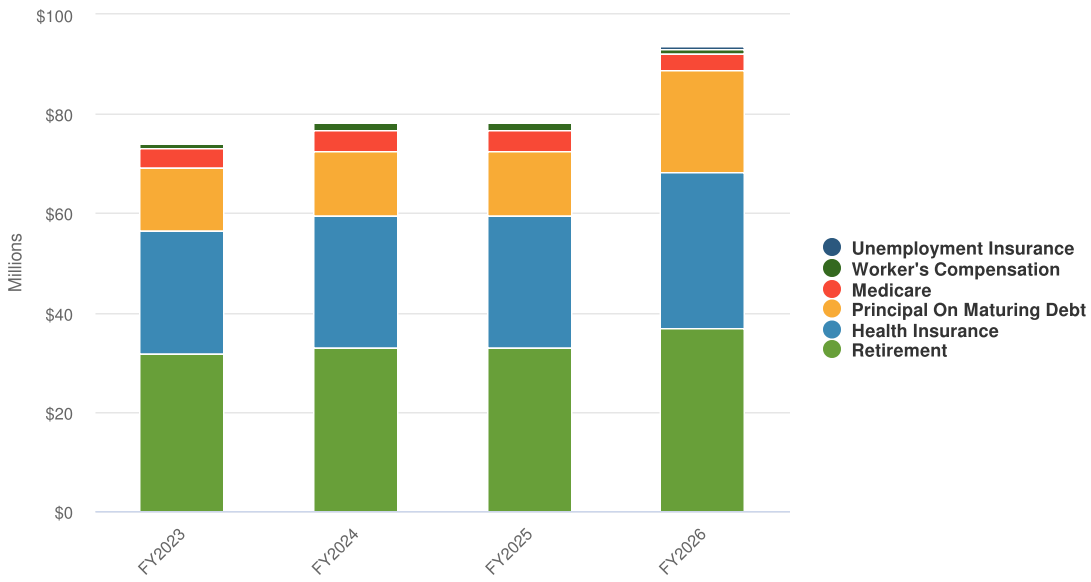
# Fixed Costs - Expenditures by Function

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

## Fixed Costs - Next Fiscal Year Expenditures by Function




## Fixed Costs - Historical vs Next Fiscal Year Expenditures by Function



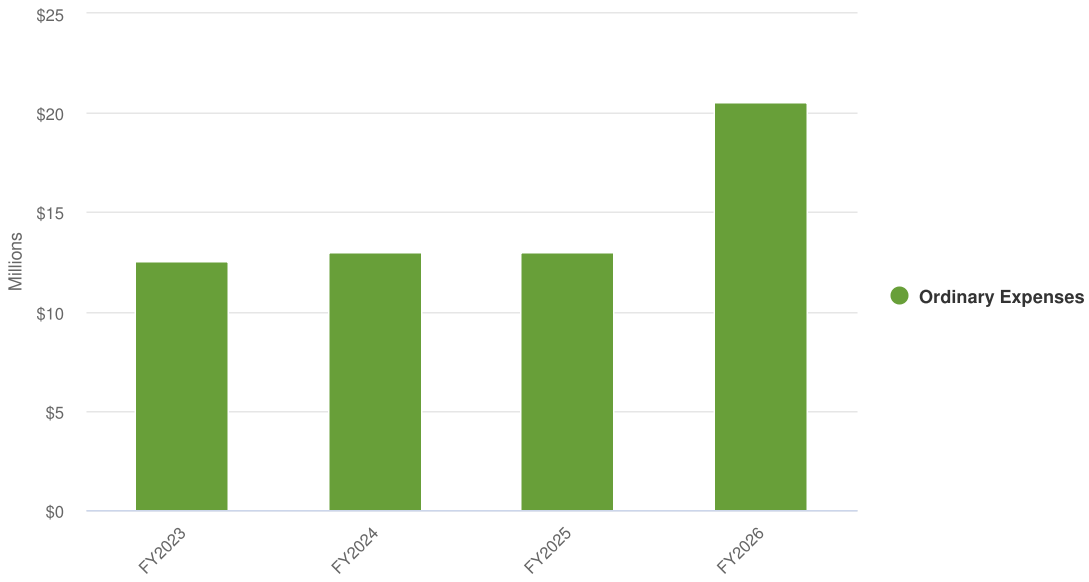

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| Debt Services | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Principal On Maturing Debt** | | | | |
| PROFESSIONAL SERVICES | $0.00 | $0.00 | $0.00 | $198,785.15 |
| INT ON GEN LONG TERM DEBT | $4,961,574.31 | $5,942,917.91 | $9,125,278.00 | $9,702,479.07 |
| INT ON TEMPORARY LOANS | $0.00 | $162,188.68 | $2,185.00 | $500,000.00 |
| DEBT PRINCIPAL- GENERAL | $7,574,458.00 | $6,854,600.00 | $8,384,686.00 | $10,176,036.00 |
| **Total Principal On Maturing Debt:** | **$12,536,032.31** | **$12,959,706.59** | **$17,512,149.00** | **$20,577,300.22** |
| **Total Debt Services:** | **$12,536,032.31** | **$12,959,706.59** | **$17,512,149.00** | **$20,577,300.22** |
| | | | | |
| **Miscellaneous** | | | | |
| **Retirement** | | | | |
| RETIRE-PENSION (SCH) | $9,369,801.00 | $10,275,506.00 | $11,281,373.00 | $11,151,483.00 |
| RET-PENSION (CITY) | $22,292,974.00 | $22,728,703.61 | $24,205,068.00 | $25,775,867.00 |
| NON-CONTRIB-PENSI & ANNUITIES | $23,509.31 | $5,674.67 | $25,000.00 | $0.00 |
| **Total Retirement:** | **$31,686,284.31** | **$33,009,884.28** | **$35,511,441.00** | **$36,927,350.00** |
| | | | | |
| **Worker's Compensation** | | | | |
| WORKERS' COMP - SCHOOL | $882,585.03 | $1,158,042.03 | $841,000.00 | $841,000.00 |
| WORKERS' COMP - CITY | $160,826.75 | $358,683.79 | $223,271.00 | $223,271.00 |
| **Total Worker's Compensation:** | **$1,043,411.78** | **$1,516,725.82** | **$1,064,271.00** | **$1,064,271.00** |
| | | | | |
| **Unemployment Insurance** | | | | |
| UNEMPLOYMENT COMP-CITY | $57,905.40 | $56,238.21 | $100,000.00 | $100,000.00 |
| UMEMPLOYMENT COMP-SCHOOL | $186,362.62 | $249,149.68 | $300,000.00 | $300,000.00 |
| **Total Unemployment Insurance:** | **$244,268.02** | **$305,387.89** | **$400,000.00** | **$400,000.00** |
| | | | | |
| **Health Insurance** | | | | |
| HEALTH INSURANCE | $24,898,483.66 | $25,961,620.18 | $27,943,589.00 | $31,100,000.00 |
| DENTAL INSURANCE | $0.00 | $500,000.00 | $250,000.00 | $250,000.00 |
| INTERFND TRAN OUT-TRUST FUND | $0.00 | $44,436.52 | $75,000.00 | $75,000.00 |
| **Total Health Insurance:** | **$24,898,483.66** | **$26,506,056.70** | **$28,268,589.00** | **$31,425,000.00** |
| | | | | |
| **Medicare** | | | | |
| MEDICARE TAX | $3,996,837.26 | $4,255,330.24 | $3,177,500.00 | $3,177,500.00 |
| **Total Medicare:** | **$3,996,837.26** | **$4,255,330.24** | **$3,177,500.00** | **$3,177,500.00** |
| **Total Miscellaneous:** | **$61,869,285.03** | **$65,593,384.93** | **$68,421,801.00** | **$72,994,121.00** |
| **Total Expenditures:** | **$74,405,317.34** | **$78,553,091.52** | **$85,933,950.00** | **$93,571,421.22** |

# 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 | $20,577,300 |
| | ***Total Budgeted Expenditures*** | ***$20,577,300*** |
| | | FINANCING PLAN |
| | **TAXES** | $8,961,926 |
| *TAX LEVY* | *$8,716,317* | |
| *PP P&I* | *$45,000* | |
| *RE P&I* | *$200,609* | |
| | **CHARGES FOR SERVICES** | $3,500,000 |
| *SALE OF CITY PROPERTY* | *$3,500,000* | |
| | **MISCELLANEOUS REVENUE** | $8,115,374 |
| *INTEREST ON INVESTMENTS* | *$7,715,592* | |
| *UML DEBT REIMB* | *$149,782* | |
| *GRANT REIMB TO GF* | *$250,000* | |
| | ***Total Budgeted Revenues*** | ***$20,577,300*** |

==========

**Footnote(s)**

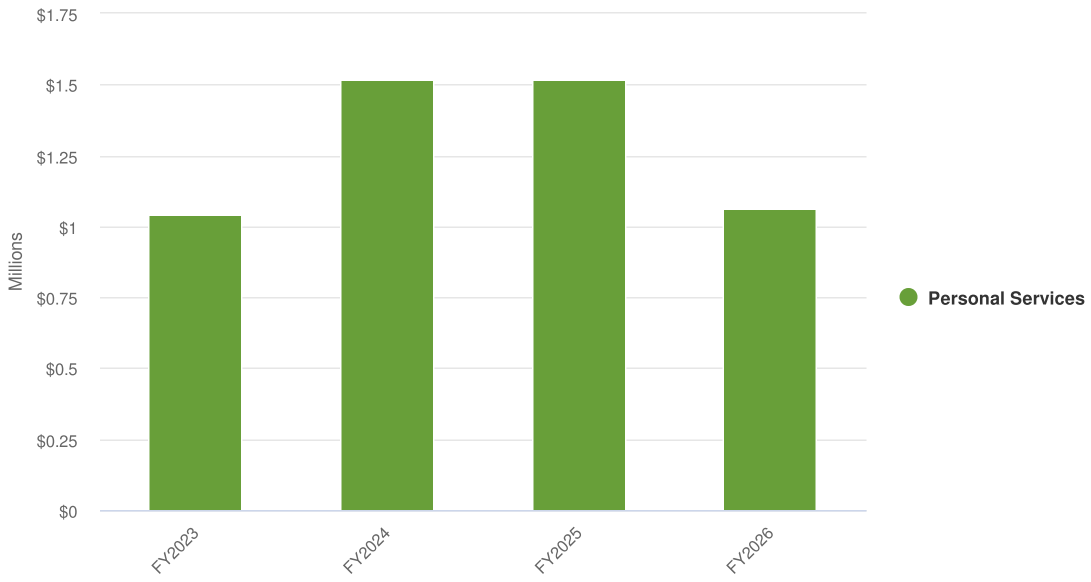
1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Ordinary Expenses** | | | | |
| PROFESSIONAL SERVICES | $0 | $0 | $0 | $198,785 |
| INT ON GEN LONG TERM DEBT | $4,961,574 | $5,942,918 | $9,125,278 | $9,702,479 |
| INT ON TEMPORARY LOANS | $0 | $162,189 | $2,185 | $500,000 |
| DEBT PRINCIPAL- GENERAL | $7,574,458 | $6,854,600 | $8,384,686 | $10,176,036 |
| **Total Ordinary Expenses:** | **$12,536,032** | **$12,959,707** | **$17,512,149** | **$20,577,300** |
| **Total Expense Objects:** | **$12,536,032** | **$12,959,707** | **$17,512,149** | **$20,577,300** |

# 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** | $857,2961 |
| *TAX LEVY* | *$857,296* | |
| | **INTERGOVERNMENTAL REVENUE** | $206,975 |
| *SALARY STABILIZATION* | *$206,975* | |
| | ***Total Budgeted Revenues*** | ***$1,064,271*** |

==========

**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.

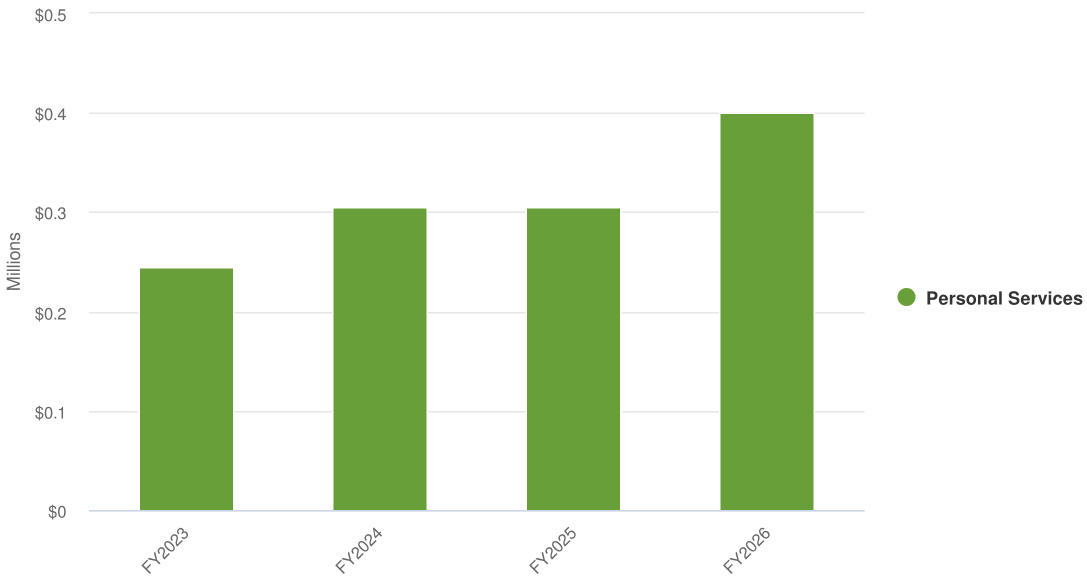
| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Personal Services** | | | | |
| WORKERS' COMP - SCHOOL | $882,585 | $1,158,042 | $841,000 | $841,000 |
| WORKERS' COMP - CITY | $160,827 | $358,684 | $223,271 | $223,271 |
| **Total Personal Services:** | **$1,043,412** | **$1,516,726** | **$1,064,271** | **$1,064,271** |
| **Total Expense Objects:** | **$1,043,412** | **$1,516,726** | **$1,064,271** | **$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 |
| | **MISC CHARGES** | $400,000 |
| *TRANSFER INTO GF (INDIRECT)* | *$400,000* | |
| | ***Total Budgeted Revenues*** | ***$400,000*** |

==========

**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.

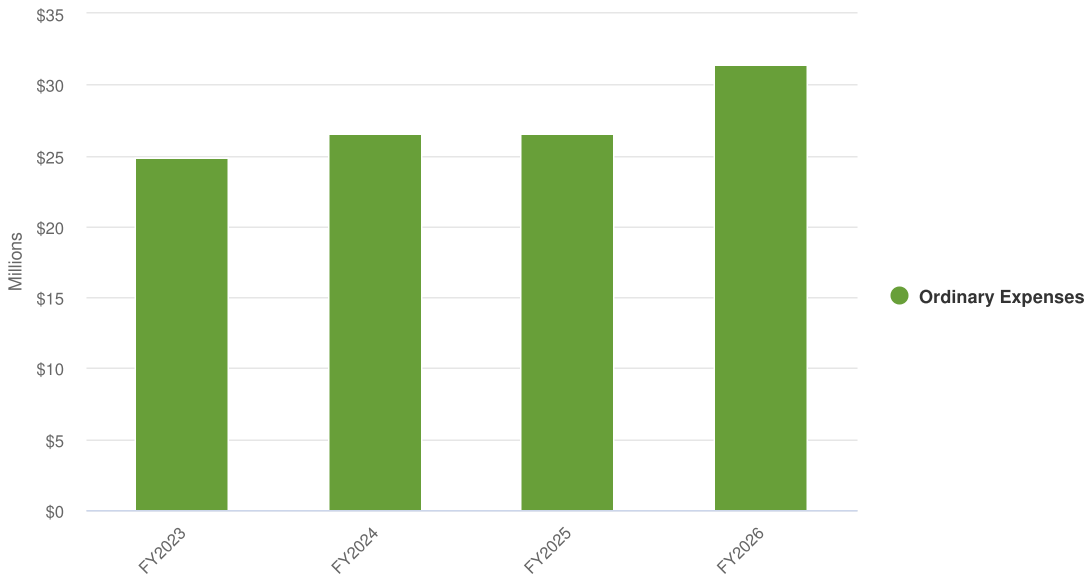
| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |
| Personal Services | | | | |
| UNEMPLOYMENT COMP-CITY | $57,905 | $56,238 | $100,000 | $100,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| UMEMPLOYMENT COMP-SCHOOL | $186,363 | $249,150 | $300,000 | $300,000 |
| **Total Personal Services:** | **$244,268** | **$305,388** | **$400,000** | **$400,000** |
| **Total Expense Objects:** | **$244,268** | **$305,388** | **$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 | $31,425,000 |
| | ***Total Budgeted Expenditures*** | ***$31,425,000*** |
| | | FINANCING PLAN |
| | **TAXES** | $17,873,250 |
| *TAX LEVY* | *$17,873,250* | |
| | **INTERGOVERNMENTAL REVENUE** | $13,551,750 |
| TRANSFER IN FROM PARKING GARAGE | $973,449 | |
| TRANSFER IN FROM ENTERPRISE FUND (INDIRECT) | $9,719,744 | |
| GENERAL STABILIZATION | $2,858,557 | |
| | ***Total Budgeted Revenues*** | ***$31,425,000*** |

==========

**Footnote(s)**

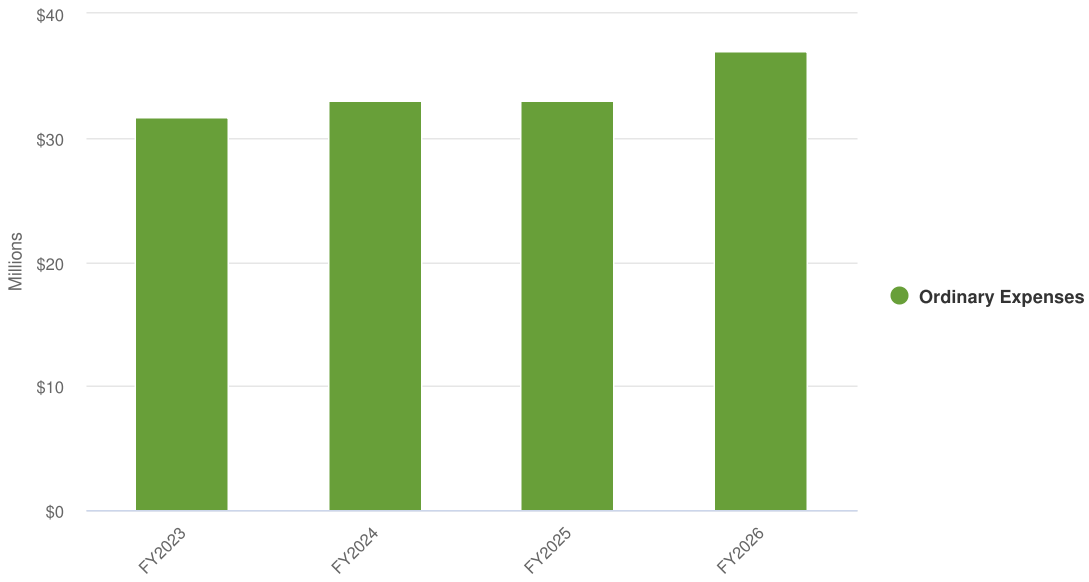
1. Only TAXES are part of the City's tax-related collections; all others are considered "Other Funding Sources", which may include a variety of grants and other offsets.

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Ordinary Expenses** | | | | |
| HEALTH INSURANCE | $24,898,484 | $25,961,620 | $27,943,589 | $31,100,000 |
| DENTAL INSURANCE | $0 | $500,000 | $250,000 | $250,000 |
| INTERFND TRAN OUT-TRUST FUND | $0 | $44,437 | $75,000 | $75,000 |
| **Total Ordinary Expenses:** | **$24,898,484** | **$26,506,057** | **$28,268,589** | **$31,425,000** |
| **Total Expense Objects:** | **$24,898,484** | **$26,506,057** | **$28,268,589** | **$31,425,000** |

# Retirement/ Pension

## Expenditures by Expense Type

### Historical vs Next Fiscal Year Expenditures by Expense Type




**Financing Plan: Retirement/Pension**[1]

| | | PROGRAM EXPENDITURES |
|---|---|---|
| | ORDINARY EXPENDITURES | $36,927,350 |
| | ***Total Budgeted Expenditures*** | ***$36,927,350*** |
| | | FINANCING PLAN |
| | **TAXES** | $30,231,443 |
| *PERSONAL PROPERTY* | *$5,230,500* | |
| | **INTERGOVERNMENTAL REVENUE** | $31,696,850 |
| *UNRESTRICTED AID (UGGA)* | *$31,696,850* | |
| | ***Total Budgeted Revenues*** | ***$36,927,350*** |

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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.

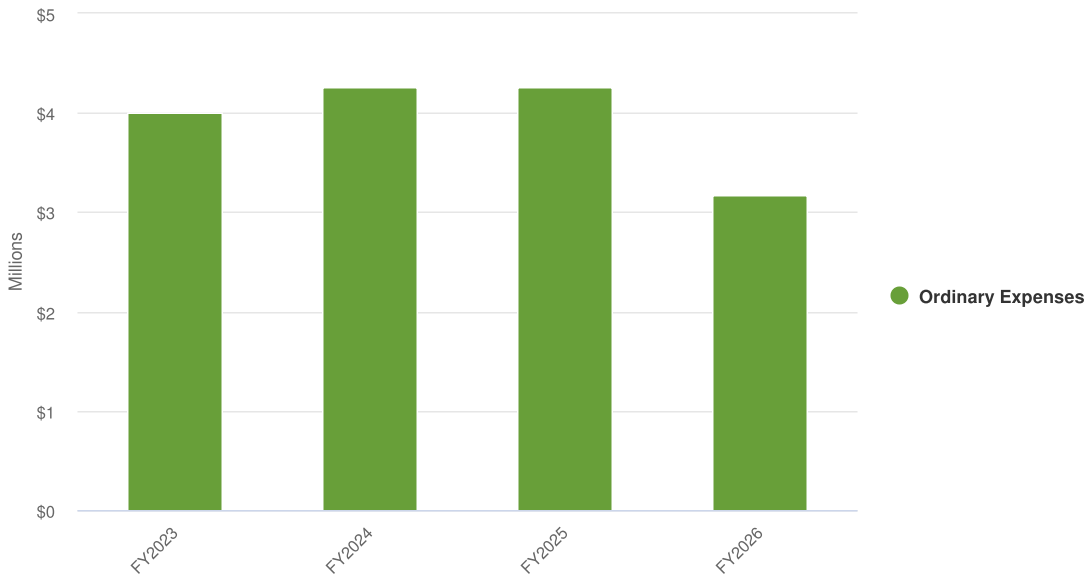
| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Ordinary Expenses** | | | | |
| RETIRE-PENSION (SCH) | $9,369,801 | $10,275,506 | $11,281,373 | $11,151,483 |
| RET-PENSION (CITY) | $22,292,974 | $22,728,704 | $24,205,068 | $25,775,867 |
| NON-CONTRIB-PENSI & ANNUITIES | $23,509 | $5,675 | $25,000 | $0 |
| **Total Ordinary Expenses:** | **$31,686,284** | **$33,009,884** | **$35,511,441** | **$36,927,350** |
| **Total Expense Objects:** | **$31,686,284** | **$33,009,884** | **$35,511,441** | **$36,927,350** |

# 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** | $2,693,499 |
| *TAX LEVY* | *$2,693,499* | |
| | **INTERGOVERNMENTAL REVENUE** | $484,001 |
| *MEDICAID REIMBURSEMENT* | *$484,001* | |
| | ***Total Budgeted Revenues*** | ***$3,177,500*** |

==========

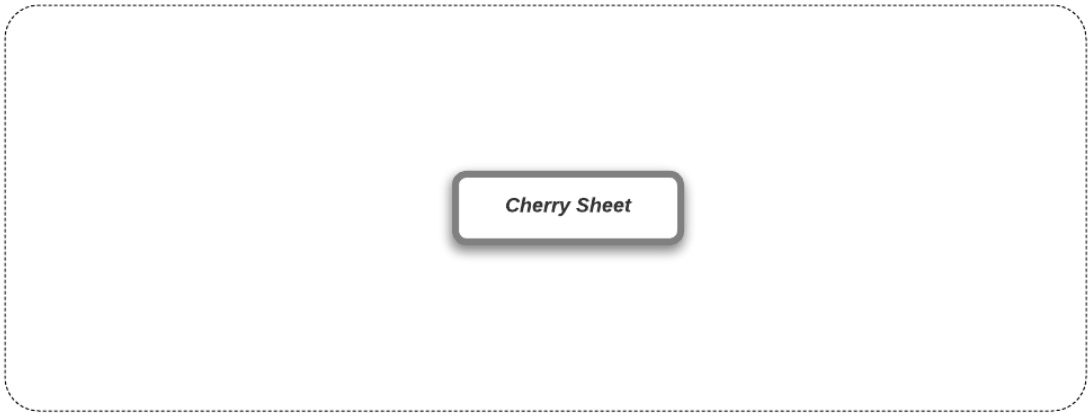
**Footnote(s)**

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 | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expense Objects | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Ordinary Expenses** | | | | |
| MEDICARE TAX | $3,996,837 | $4,255,330 | $3,177,500 | $3,177,500 |
| **Total Ordinary Expenses:** | **$3,996,837** | **$4,255,330** | **$3,177,500** | **$3,177,500** |
| **Total Expense Objects:** | **$3,996,837** | **$4,255,330** | **$3,177,500** | **$3,177,500** |

# Cherry Sheet

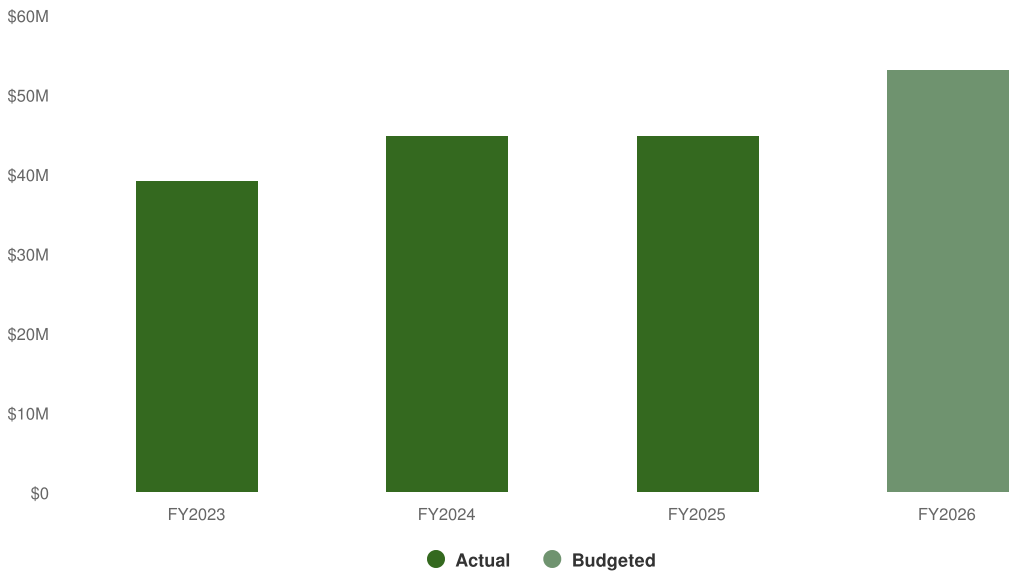


# Cherry Sheet - Expenditures Summary

***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.***

**$53,204,562** **$53,204,562**
(100.00% vs. prior year)

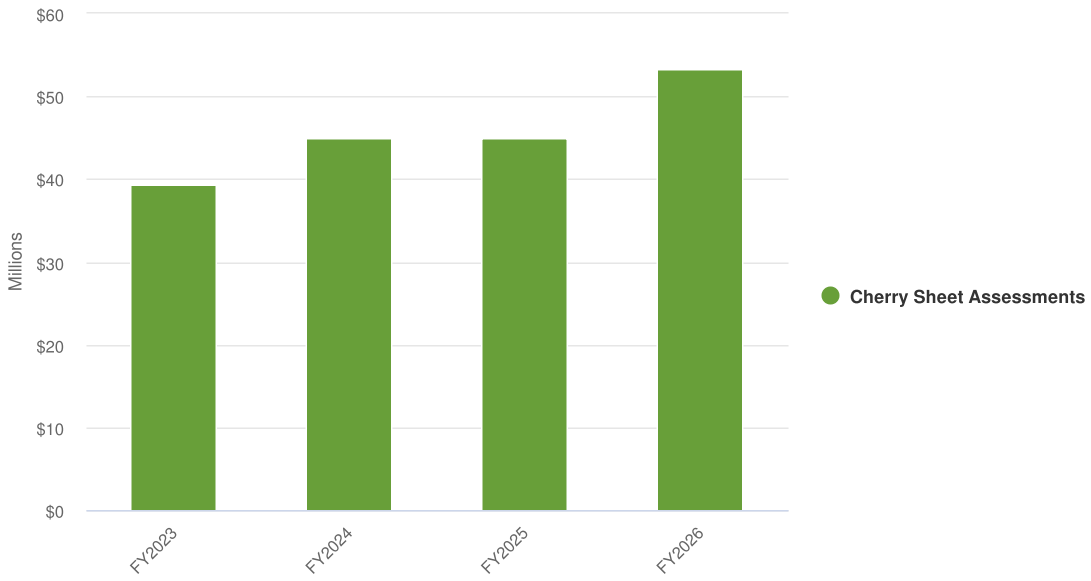
**Cherry Sheet Actual vs Proposed Budget**




# Cherry Sheet - Expenditures by Function

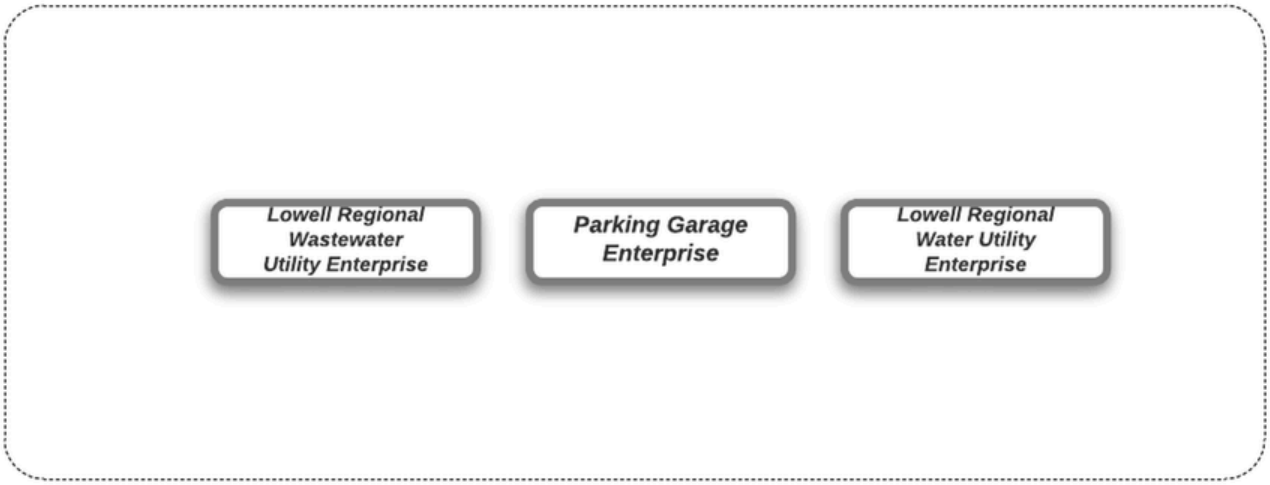
***This chart is based on proposed budget numbers for the next fiscal year.***

## Cherry Sheet - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expenditures** | | | | |
| **State Assessments** | | | | |
| **Cherry Sheet Assessments** | | | | |
| NO. MIDDLESEX AREA COMM | $0.00 | $0.00 | $43,164.00 | $43,164.00 |
| CHARTER SCHOOL | $36,391,375.00 | $41,943,326.00 | $46,813,046.00 | $49,723,129.00 |
| SCHOOL CHOICE | $1,321,378.00 | $1,383,055.00 | $1,135,929.00 | $1,670,932.00 |
| ESSEX COUNTY TECH TUITION | $61,548.00 | $66,464.00 | $115,000.00 | $127,194.00 |
| AIR POLLUTION CONTROL DIS | $29,644.00 | $30,558.00 | $31,257.00 | $31,897.00 |
| REGIONL TRANSIT AUTHORITY | $1,097,209.00 | $1,124,639.00 | $1,152,755.00 | $1,181,574.00 |
| SPECIAL EDUCATION | $14,029.00 | $29,272.00 | $30,443.00 | $30,114.00 |
| NON RENEWAL-EXCISE TAX | $259,740.00 | $259,740.00 | $253,200.00 | $303,020.00 |
| MOSQUITO CONTROL DISTRICE | $85,928.00 | $87,140.00 | $91,322.00 | $93,538.00 |
| **Total Cherry Sheet Assessments:** | **$39,260,851.00** | **$44,924,194.00** | **$49,666,116.00** | **$53,204,562.00** |
| **Total State Assessments:** | **$39,260,851.00** | **$44,924,194.00** | **$49,666,116.00** | **$53,204,562.00** |
| **Total Expenditures:** | **$39,260,851.00** | **$44,924,194.00** | **$49,666,116.00** | **$53,204,562.00** |

# Enterprise Funds

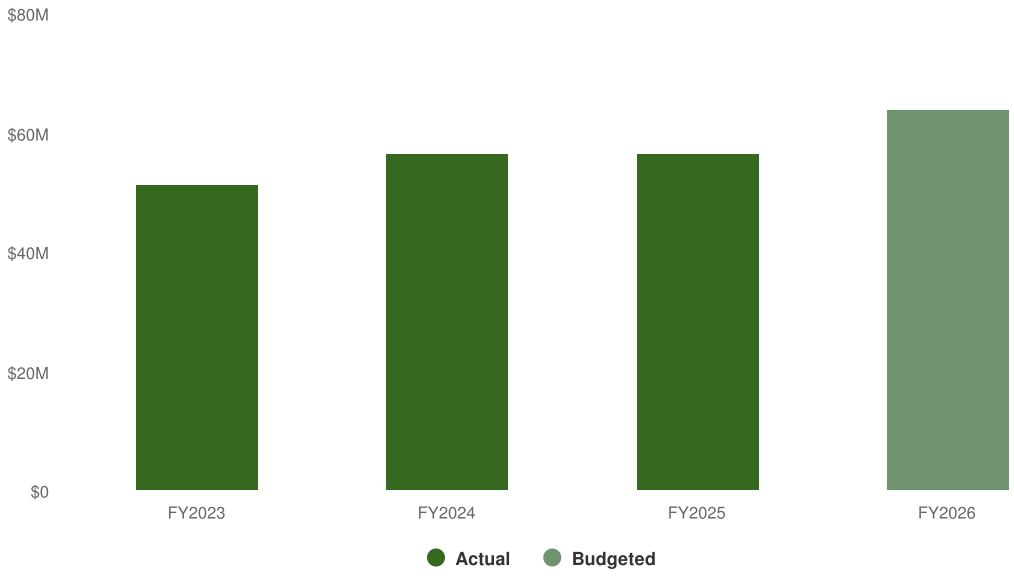



## Enterprise Funds - Expenditures Summary

***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.***

**$63,973,185** **$63,973,185**
(100.00% vs. prior year)

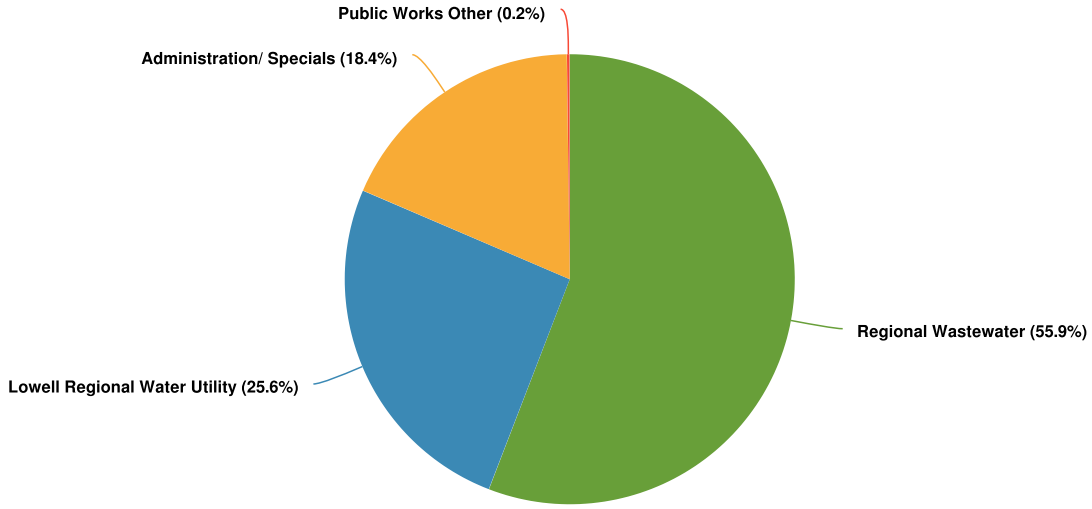
**Enterprise Funds Actual vs Proposed Budget**



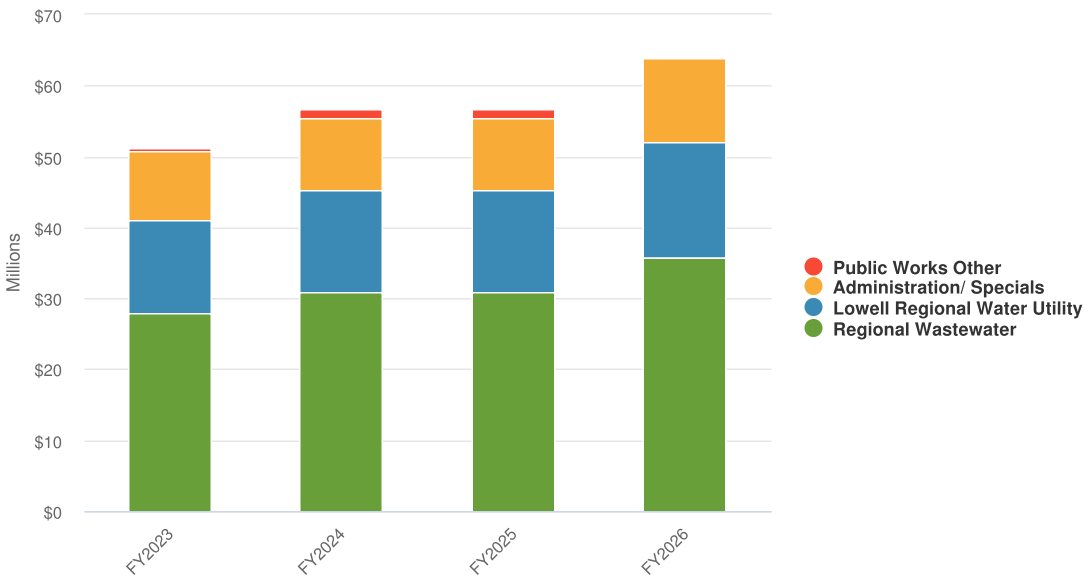
# Enterprise Funds - Expenditures by Function

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

## Enterprise Funds - Next Fiscal Year Expenditures by Function




## Enterprise Funds - Historical vs Next Fiscal Year Expenditures by Function




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| Expenditures | | | | |
| Public Works | | | | |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Parking** | | | | |
| **Administration/ Specials** | | | | |
| SW SALARIES PERMANENT | $367,488.28 | $434,876.92 | $601,678.00 | $595,205.22 |
| SW OVERTIME | $2,292.25 | $4,816.36 | $20,000.00 | $20,000.00 |
| ENERGY-ELECTRICITY | $335,859.29 | $322,484.97 | $455,000.00 | $464,000.00 |
| TELEPHONE | $37,856.35 | $16,127.30 | $108,000.00 | $108,000.00 |
| REPAIR & MAINT-EQUIPMENT | $129,871.44 | $119,466.02 | $98,720.00 | $126,695.00 |
| REPAIR & MAINT-BUILDINGS | $268,732.42 | $94,296.66 | $196,736.00 | $220,000.00 |
| KIOSK REPAIR & MAINT | $16,079.00 | $0.00 | $6,000.00 | $56,000.00 |
| REPAIR & MAINT-ELEVATORS | $51,013.32 | $100,964.13 | $65,000.00 | $90,000.00 |
| SURFACE LOT REPAIR/MAINT | $10,500.00 | $32,819.15 | $50,000.00 | $50,000.00 |
| PAINT / METER DIVISION | $27,633.73 | $13,197.23 | $27,750.00 | $27,750.00 |
| UNIFORM RENTAL | $753.55 | $3,766.60 | $5,163.00 | $20,300.00 |
| INDEPENDENT AUDIT | $1,850.00 | $1,850.00 | $1,850.00 | $1,850.00 |
| PROF SVC -SUB CONTRACTORS | $1,936,399.71 | $2,007,399.41 | $2,408,880.00 | $3,087,700.00 |
| SECURITY SERV/MAINTENANCE | $218,229.93 | $506,817.53 | $0.00 | $0.00 |
| OTHER SERVICES | $0.00 | $3,593.71 | $3,700.00 | $3,700.00 |
| ONLINE PAYMENT CONV FEE | $110,999.66 | $158,649.54 | $323,000.00 | $403,000.00 |
| ON-0LINE PAYMENT PLATFORM | $317,133.56 | $218,318.82 | $160,000.00 | $204,000.00 |
| PRINTING & BINDING | $2,157.89 | $9,029.44 | $11,563.00 | $11,563.00 |
| INS. PREMIUMS - OTHER | $64,000.00 | $64,000.00 | $64,000.00 | $64,000.00 |
| INS. PREMIUMS - BONDS | $0.00 | $0.00 | $64,000.00 | $64,000.00 |
| MISCELLANEOUS CHARGES | $1,110.36 | $2,946.51 | $3,000.00 | $5,000.00 |
| IMPROV-SIGNALIZATION | $0.00 | $3,330.00 | $50,000.00 | $50,000.00 |
| TRANS DISABILITY REVOLVING | $20,000.00 | $20,000.00 | $20,000.00 | $20,000.00 |
| CUSTODIAL-SUPPLIES | $660.00 | $1,625.32 | $3,000.00 | $3,500.00 |
| OFFICE SUPPLIES | $4,236.99 | $3,306.91 | $5,000.00 | $5,000.00 |
| INT PARK LT DEBT SERVICE | $1,784,682.18 | $2,076,800.85 | $1,912,186.00 | $1,811,822.49 |
| PRINC PARK LT DEBT | $3,136,300.00 | $2,933,500.00 | $3,363,300.00 | $3,345,904.00 |
| INDIRECT TRANS OUT TO G/F | $802,000.00 | $1,060,963.00 | $1,054,810.00 | $880,867.00 |
| **Total Administration/ Specials:** | **$9,647,839.91** | **$10,214,946.38** | **$11,082,336.00** | **$11,739,856.71** |
| **Total Parking:** | **$9,647,839.91** | **$10,214,946.38** | **$11,082,336.00** | **$11,739,856.71** |
| | | | | |
| **Regional Wastewater** | | | | |
| UTILITIES | $1,755,015.20 | $1,634,432.06 | $1,831,000.00 | $1,831,000.00 |
| REPAIR & MAINT-BUILD & GRDS | $627,608.41 | $801,436.15 | $750,000.00 | $650,000.00 |
| SOFTWARE REPLACEMENT | $0.00 | $10,000.00 | $55,000.00 | $73,000.00 |
| SLUDGE REMOVAL | $4,529,285.72 | $5,751,474.62 | $5,729,102.00 | $6,114,000.00 |
| SPECIAL DETAIL | $80,000.00 | $112,864.00 | $50,000.00 | $125,000.00 |
| RENTAL OF EQUIPMENT | $5,820.00 | $0.00 | $0.00 | $0.00 |
| UNIFORM RENTAL | $13,720.23 | $11,523.09 | $15,425.00 | $10,000.00 |
| STREET SWEEPING | $253,050.06 | $75,029.75 | $100,000.00 | $100,000.00 |
| PROFESSIONAL SERVICES | $267,187.20 | $285,157.75 | $250,000.00 | $250,000.00 |
| TRAINING/EVALUATION PRG. | $32,657.09 | $34,806.43 | $35,000.00 | $35,000.00 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| POSTAGE | $1,267.75 | $0.00 | $0.00 | $0.00 |
| CATCH BASIN CLEANING AND DISP. | $0.00 | $197,837.82 | $200,000.00 | $275,000.00 |
| STORMWATER | $0.00 | $47,220.00 | $50,000.00 | $50,000.00 |
| ENVIRONMENTAL MONITORING | $48,076.24 | $54,125.70 | $55,000.00 | $55,000.00 |
| REPLACE MOTOR VEHICLE | $89,895.00 | $96,514.12 | $90,000.00 | $410,444.00 |
| OFFICE FURNITURE & EQUIP | $10,722.94 | $10,583.29 | $15,000.00 | $15,000.00 |
| GAS & MOTOR OIL-SUPPLIES | $70,947.00 | $44,337.04 | $50,000.00 | $50,000.00 |
| CHEMICALS-SUPPLIES | $1,684,068.72 | $2,052,648.43 | $2,100,000.00 | $2,050,000.00 |
| LABORATORY-SUPPLIES | $35,144.52 | $37,819.72 | $38,000.00 | $38,000.00 |
| OFFICE SUPPLIES | $3,954.00 | $6,410.60 | $7,500.00 | $7,500.00 |
| MISC-SUPPLIES-OTHER | $641.31 | $0.00 | $0.00 | $0.00 |
| SALARIES - PERMANENT | $3,192,211.67 | $3,208,617.00 | $3,922,825.00 | $4,265,494.91 |
| S & W TEMPORARY | $22,536.00 | $46,621.00 | $35,000.00 | $35,000.00 |
| OVERTIME | $185,606.57 | $229,996.95 | $195,000.00 | $200,850.00 |
| SW OVERTIME | $0.00 | $2,225.04 | $7,500.00 | $7,500.00 |
| S & W HOLIDAY | $32,180.36 | $31,616.93 | $41,000.00 | $42,230.00 |
| SHIFT DIFFERENTIAL | $40,500.74 | $44,712.65 | $48,640.00 | $50,099.00 |
| LICENSE INCENTIVE | $13,250.00 | $11,635.00 | $14,000.00 | $14,000.00 |
| S & W LONGEVITY | $1,142.44 | $439.06 | $60.00 | $60.00 |
| SICK LEAVE INCENTIVE PAY | $25,330.04 | $25,779.09 | $25,000.00 | $18,000.00 |
| INDIRECT TRANS OUT GEN | $6,124,901.08 | $6,948,505.00 | $7,099,536.00 | $9,657,816.00 |
| COMP MAINT MANAGE SYST. | $8,902.44 | $0.00 | $0.00 | $0.00 |
| INS. PREMIUMS - OTHER | $70,000.00 | $70,000.00 | $70,000.00 | $70,000.00 |
| SETTLEMENTS | $4,278.00 | $202,500.00 | $4,000.00 | $14,000.00 |
| MISCELLANEOUS CHARGES | $12,261.81 | $14,805.57 | $15,000.00 | $15,000.00 |
| INT WW LT DEBT SEWER | $2,813,899.00 | $2,917,305.00 | $3,204,197.00 | $3,204,197.00 |
| INT TEMP LOANS/ADMIN/ORIG FEES | $103,681.85 | $104,886.64 | $68,927.00 | $68,927.00 |
| PRINC WW LT DEBT SEWER | $5,671,343.26 | $5,734,075.26 | $5,936,553.00 | $5,936,553.00 |
| **Total Regional Wastewater:** | **$27,831,086.65** | **$30,857,940.76** | **$32,108,265.00** | **$35,738,670.91** |
| | | | | |
| **Public Works Other** | | | | |
| IMPROVE-SEWERAGE | $116,146.58 | $788,327.48 | $500,000.00 | $0.00 |
| IMPROVE-SEWERAGE | $349,999.61 | $350,000.00 | $350,000.00 | $0.00 |
| IMPROVE-SEWERAGE | $16,746.00 | $27,385.00 | $27,917.00 | $125,000.00 |
| W/W REMOTE DIVERSION | $3,270.37 | $16,318.00 | $0.00 | $0.00 |
| W/W-GIS | $7,118.04 | $0.00 | $0.00 | $0.00 |
| **Total Public Works Other:** | **$493,280.60** | **$1,182,030.48** | **$877,917.00** | **$125,000.00** |
| | | | | |
| **Lowell Regional Water Utility** | | | | |
| INT-WATER LONG TERM DEBT | $884,541.42 | $1,118,153.25 | $991,688.00 | $991,688.00 |
| INT WATER TEMP/ADMIN/ORIG FEES | $32,513.31 | $29,248.77 | $70,049.00 | $70,049.00 |
| PRINC DEBT SERVICE- WATER | $3,100,403.25 | $3,114,063.32 | $3,535,371.00 | $3,535,392.00 |
| SW SALARIES PERMANENT | $2,164,011.44 | $2,149,088.28 | $2,862,066.00 | $2,983,091.12 |
| SW TEMPORARY | $0.00 | $0.00 | $43,000.00 | $30,000.00 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| SW OVERTIME | $162,566.67 | $139,667.50 | $125,000.00 | $125,000.00 |
| SW OVERTIME | $2,558.05 | $0.00 | $7,000.00 | $7,000.00 |
| SW HOLIDAY | $24,589.99 | $26,855.58 | $26,709.00 | $26,709.00 |
| SW SHIFT DIFFERENTIAL | $21,251.79 | $22,734.99 | $25,500.00 | $25,500.00 |
| SW STANDBY PAY | $0.00 | $12,430.95 | $0.00 | $0.00 |
| INCENTIVE BB ACTIVE EMPLOYEES | $14,343.95 | $16,717.30 | $17,000.00 | $17,000.00 |
| ENERGY-ELECTRICITY | $1,053,508.73 | $1,211,204.92 | $1,079,015.00 | $1,211,204.92 |
| ENERGY-HEATING GAS | $73,747.32 | $100,803.11 | $83,000.00 | $100,803.11 |
| REPAIR & MAINT-EQUIPMENT | $37,443.75 | $35,817.16 | $58,406.00 | $58,406.00 |
| REPAIR & MAINT-OTHER | $67,172.86 | $74,389.63 | $100,925.00 | $100,925.00 |
| GATE INSERTION PROGRAM | $0.00 | $10,945.00 | $25,000.00 | $25,000.00 |
| SAFETY TRAINING PROGRAM | $5,442.15 | $3,953.77 | $8,657.00 | $8,657.00 |
| SLUDGE REMOVAL | $208,036.83 | $178,423.64 | $243,513.00 | $273,198.15 |
| SPECIAL DETAIL | $49,110.00 | $21,457.26 | $71,207.00 | $71,207.00 |
| RENTAL OF EQUIPMENT | $5,076.00 | $4,728.00 | $11,333.00 | $11,333.00 |
| PROFESSIONAL SERVICES | $168,008.94 | $209,482.42 | $170,000.00 | $241,185.00 |
| CONSUMER CONFIDENCE REPORTS | $1,134.61 | $501.80 | $2,993.00 | $1,500.00 |
| AUTOMOTIVE-SUPPLIES | $14,302.08 | $7,583.52 | $26,179.00 | $26,179.00 |
| GAS & MOTOR OIL-SUPPLIES | $40,060.95 | $35,524.79 | $40,061.00 | $40,061.00 |
| CHEMICALS-SUPPLIES | $1,605,028.36 | $1,755,946.91 | $1,250,000.00 | $1,720,556.20 |
| LABORATORY-SUPPLIES | $32,794.72 | $29,859.32 | $57,909.00 | $57,909.00 |
| PUBLIC WORKS-SUPPLIES | $109,470.73 | $106,539.78 | $131,350.00 | $131,350.00 |
| BUILDING-SUPPLIES | $18,086.83 | $11,938.80 | $21,799.00 | $21,799.00 |
| SAFE DRINKING WTR ASSMNT | $35,145.92 | $33,332.65 | $36,000.00 | $36,000.00 |
| LICENSE & FEES | $865.53 | $1,659.30 | $4,360.00 | $4,360.00 |
| CONF/SEM/EDU/TRAIN | $9,675.00 | $10,806.16 | $17,000.00 | $17,000.00 |
| TRANS REIMBURS.& SEMINARS | $24.76 | $97.64 | $7,700.00 | $2,700.00 |
| INS. PREMIUMS - OTHER | $36,687.00 | $0.00 | $40,000.00 | $40,000.00 |
| CLAIMS (LAW) GENERAL | $0.00 | $104,500.00 | $0.00 | $0.00 |
| MISCELLANEOUS CHARGES | $2,839.40 | $2,668.60 | $4,360.00 | $4,360.00 |
| NEW CARBON FILTERS | $184,000.00 | $198,800.00 | $200,000.00 | $200,000.00 |
| INDIRECT TRANS OUT GEN | $2,936,236.00 | $2,983,062.00 | $3,483,098.00 | $3,483,098.00 |
| BUILDING IMPROVEMENT | $34,861.71 | $18,228.00 | $90,000.00 | $90,000.00 |
| LEAK DETECTION/BACKFLOW PREV | $46,513.40 | $663.00 | $51,312.00 | $51,312.00 |
| EMERGENCY REPAIR | $0.00 | $202,194.52 | $0.00 | $0.00 |
| NEW VEHICLES | $55,129.80 | $146,800.00 | $150,000.00 | $150,000.00 |
| HYDRANTS/DIST APPARATUS | $24,744.01 | $105,870.11 | $125,000.00 | $250,000.00 |
| METERS/ WATER & OTHER | $27,655.76 | $169,735.00 | $105,000.00 | $105,000.00 |
| PLC/SCADA EQUIPMENT/REPAIR | $0.00 | $11,466.14 | $23,125.00 | $23,125.00 |
| **Total Lowell Regional Water Utility:** | **$13,289,583.02** | **$14,417,942.89** | **$15,421,685.00** | **$16,369,657.50** |
| **Total Public Works:** | **$51,261,790.18** | **$56,672,860.51** | **$59,490,203.00** | **$63,973,185.12** |
| **Total Expenditures:** | **$51,261,790.18** | **$56,672,860.51** | **$59,490,203.00** | **$63,973,185.12** |

# 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.

The Duck Island Wastewater Treatment Facility 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. The facility 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 disposal or 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

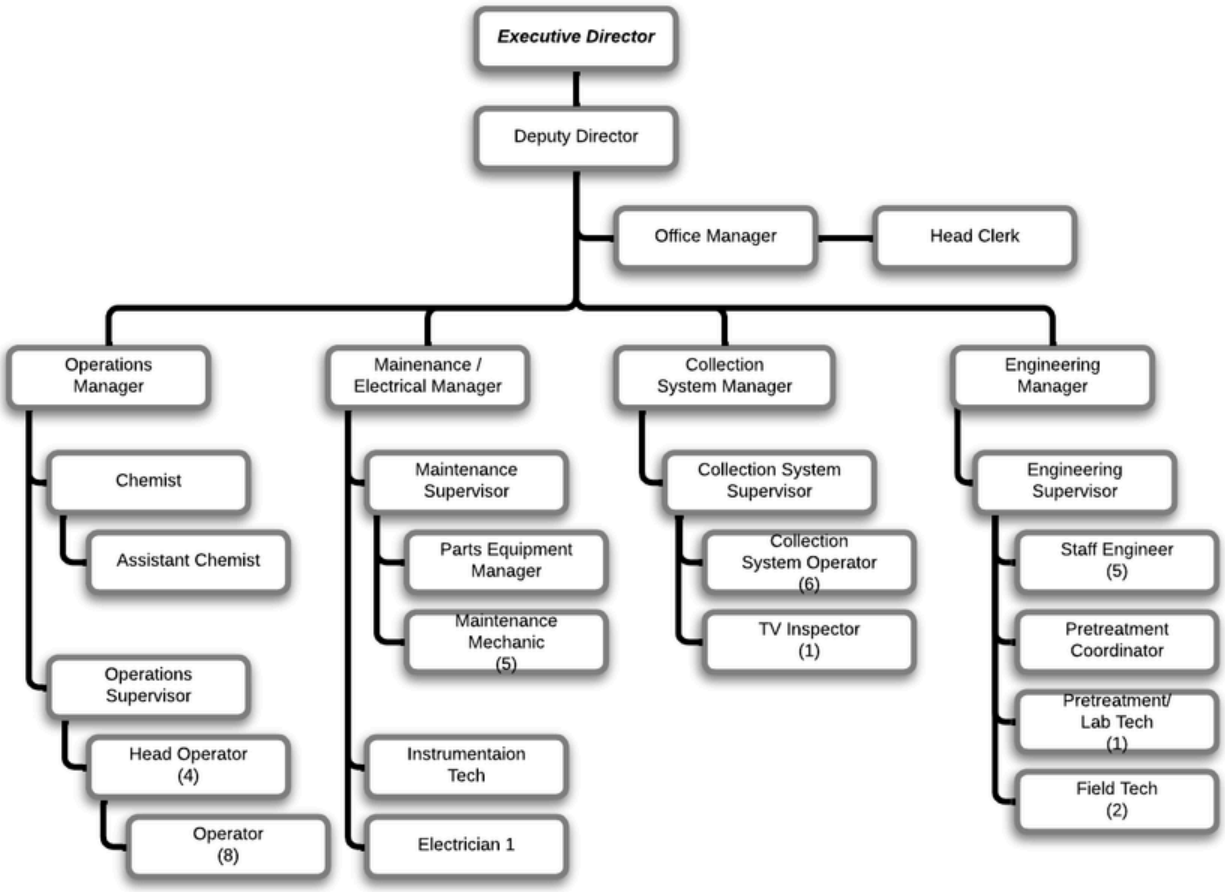
# Calendar Year 2024 Accomplishments

- Implemented an ARPA Funded Sewer Backup (Check Valve) Reimbursement Program that provided 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.
- Responded to 283 citizen requests with an over 97% resolution rate
- Treated 10.2 billion gallons of Gallons of Wastewater.
- Inspected and cleaned 25 miles of sewer lines.
- Cleaned 2402 catch basins.
- Douglas & Windward Flood Relief Tank design completed.
- Phase 3 Duck Island Treatment Facility plant construction is underway. The project was awarded $27.8 million dollars by the Massachusetts Clean Water Trust, which provides $4.15 million (14.9%) in principal forgiveness and a favorable 1.5% interest rate loan.
- Submitted the Lower Highlands Sewer Separation Preliminary Design to MassDEP and EPA, which outlines the timeline and phases for the project.
- Continued to implement 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 45 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-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*** | Fully license all CDL required positions<br><br>***Update:*** *The Utility has filled all vacant CDL positions and positions have obtained licensure.* |
| 2023 | ***COMPLETE*** | Complete design of the Douglas Road storage tank<br><br>***Update:*** *The storage tank design was completed in 2024.* |
| 2024 | ***COMPLETE*** | Complete design for Phase I of the Centralville Sewer Separation Project<br><br>***Update:*** *The design was completed in 2024.* |
| 2024 | ***COMPLETE*** | Complete the Preliminary Design Report for Phase 3 sewer separation Projects<br><br>***Update:*** *The Phase 3 Preliminary Design Report was completed in 2024.* |
| 2024 | *Ongoing* | Complete construction of the Phase 3 Duck Island Wastewater Treatment Plant<br><br>***Update:*** *Construction began in July 2024 and is anticipated to be completed in Summer 2026.* |
| 2024 | ***COMPLETE*** | Procure engineer services for next phase of storm water and collection system projects<br><br>***Update:*** *An engineering consultant was selected.* |
| 2024 | *Ongoing* | Expand public education and outreach regarding wastewater activities<br><br>***Update:*** *The Utility continues to create pamphlets, presentations, and updates to its website.* |
| 2025 | **NEW** | Complete construction of the Phase 1 Centralville Sewer Separation Project |
| 2025 | **NEW** | Receive the NACWA Gold Award for zero violations |
| 2025 | **NEW** | Comply with the newly established effluent phosphorus limit that goes into effect Summer 2025. |
| 2025 | **NEW** | Complete design of the Phase 2B Centralville Sewer Separation Project |
| 2025 | **NEW** | Initiate design of the Phase 3 – Lower Highlands Sewer Separation Project |
| 2025 | **NEW** | Increase training efforts for Utility staff |

# Organizational Chart

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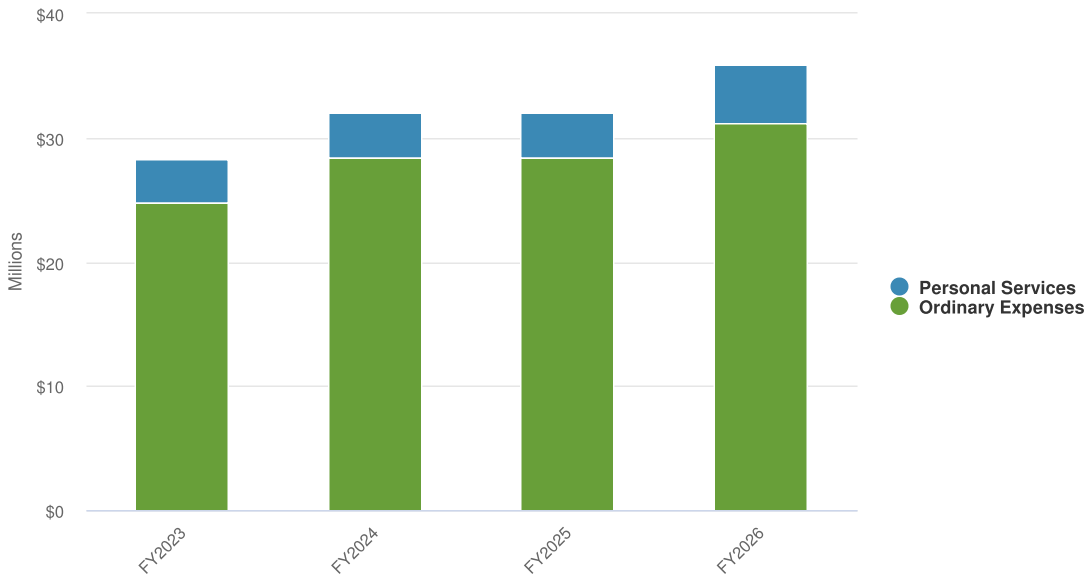
**Footnote(s)**

1. Compiled during April 2025; 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




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SALARIES - PERMANENT | $3,192,212 | $3,208,617 | $3,922,825 | $4,265,495 |
| S & W TEMPORARY | $22,536 | $46,621 | $35,000 | $35,000 |
| OVERTIME | $185,607 | $229,997 | $195,000 | $200,850 |
| SW OVERTIME | $0 | $2,225 | $7,500 | $7,500 |
| S & W HOLIDAY | $32,180 | $31,617 | $41,000 | $42,230 |
| SHIFT DIFFERENTIAL | $40,501 | $44,713 | $48,640 | $50,099 |
| LICENSE INCENTIVE | $13,250 | $11,635 | $14,000 | $14,000 |
| S & W LONGEVITY | $1,142 | $439 | $60 | $60 |
| SICK LEAVE INCENTIVE PAY | $25,330 | $25,779 | $25,000 | $18,000 |
| **Total Personal Services:** | **$3,512,758** | **$3,601,643** | **$4,289,025** | **$4,633,234** |
| | | | | |
| **Ordinary Expenses** | | | | |
| UTILITIES | $1,755,015 | $1,634,432 | $1,831,000 | $1,831,000 |
| REPAIR & MAINT-BUILD & GRDS | $627,608 | $801,436 | $750,000 | $650,000 |
| SOFTWARE REPLACEMENT | $0 | $10,000 | $55,000 | $73,000 |
| SLUDGE REMOVAL | $4,529,286 | $5,751,475 | $5,729,102 | $6,114,000 |
| SPECIAL DETAIL | $80,000 | $112,864 | $50,000 | $125,000 |
| RENTAL OF EQUIPMENT | $5,820 | $0 | $0 | $0 |
| UNIFORM RENTAL | $13,720 | $11,523 | $15,425 | $10,000 |
| STREET SWEEPING | $253,050 | $75,030 | $100,000 | $100,000 |
| PROFESSIONAL SERVICES | $267,187 | $285,158 | $250,000 | $250,000 |
| TRAINING/EVALUATION PRG. | $32,657 | $34,806 | $35,000 | $35,000 |
| POSTAGE | $1,268 | $0 | $0 | $0 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| CATCH BASIN CLEANING AND DISP. | $0 | $197,838 | $200,000 | $275,000 |
| STORMWATER | $0 | $47,220 | $50,000 | $50,000 |
| ENVIRONMENTAL MONITORING | $48,076 | $54,126 | $55,000 | $55,000 |
| REPLACE MOTOR VEHICLE | $89,895 | $96,514 | $90,000 | $410,444 |
| OFFICE FURNITURE & EQUIP | $10,723 | $10,583 | $15,000 | $15,000 |
| GAS & MOTOR OIL-SUPPLIES | $70,947 | $44,337 | $50,000 | $50,000 |
| CHEMICALS-SUPPLIES | $1,684,069 | $2,052,648 | $2,100,000 | $2,050,000 |
| LABORATORY-SUPPLIES | $35,145 | $37,820 | $38,000 | $38,000 |
| OFFICE SUPPLIES | $3,954 | $6,411 | $7,500 | $7,500 |
| MISC-SUPPLIES-OTHER | $641 | $0 | $0 | $0 |
| INDIRECT TRANS OUT GEN | $6,124,901 | $6,948,505 | $7,099,536 | $9,657,816 |
| IMPROVE-SEWERAGE | $116,147 | $788,327 | $500,000 | $0 |
| IMPROVE-SEWERAGE | $350,000 | $350,000 | $350,000 | $0 |
| IMPROVE-SEWERAGE | $16,746 | $27,385 | $27,917 | $125,000 |
| W/W REMOTE DIVERSION | $3,270 | $16,318 | $0 | $0 |
| W/W-GIS | $7,118 | $0 | $0 | $0 |
| COMP MAINT MANAGE SYST. | $8,902 | $0 | $0 | $0 |
| INS. PREMIUMS - OTHER | $70,000 | $70,000 | $70,000 | $70,000 |
| SETTLEMENTS | $4,278 | $202,500 | $4,000 | $14,000 |
| MISCELLANEOUS CHARGES | $12,262 | $14,806 | $15,000 | $15,000 |
| INT WW LT DEBT SEWER | $2,813,899 | $2,917,305 | $3,204,197 | $3,204,197 |
| INT TEMP LOANS/ADMIN/ORIG FEES | $103,682 | $104,887 | $68,927 | $68,927 |
| PRINC WW LT DEBT SEWER | $5,671,343 | $5,734,075 | $5,936,553 | $5,936,553 |
| **Total Ordinary Expenses:** | **$24,811,609** | **$28,438,329** | **$28,697,157** | **$31,230,437** |
| **Total Expense Objects:** | **$28,324,367** | **$32,039,971** | **$32,986,182** | **$35,863,671** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| CHIEF UTILITY OFFICER | VACANT | VACANT | $160,000.00 | | | x |
| EXECUTIVE DIRECTOR WASTEWATER | FOX | AARON | $146,737.05 | | | x |
| MAINTENANCE/ELECTRICAL MGR | KELLEHER | DANIEL | $126,486.02 | | | x |
| ENGINEERING MANAGER | WALSH | EVAN | $121,314.73 | | | x |
| OPERATIONS SUPERINTENTANT | TRANGHESE | NICHOLAS | $113,755.22 | | | x |
| COLLECTION SYSTEM MANAGER | BETTY | REAL | $110,703.36 | | | x |
| ENGINEER SUPER UNITII PROFESSI | BERGERON | GORDEN | $109,294.73 | | | x |
| SENIOR TREATMENT CHEMIST | MCGOWAN | JIN | $100,408.80 | | | x |
| STAFF ENGINEER II | PUGH | JOHN | $99,447.63 | | | x |
| STAFF ENGINEER I | BUTLER | MICHAEL | $99,446.78 | | | x |
| STAFF ENGINEER I | YOUNG | NICHOLAS | $99,219.94 | | | x |
| ASSISTANT OPERATIONS/HEAD OPR | CASSIDY | MICHAEL | $99,163.13 | | | x |
| STAFF ENGINEER I | HALL | CLIFTON | $99,095.62 | | | x |
| STAFF ENGINEER I | BRINKMAN | TIMOTHY | $98,565.81 | | | x |
| MAINTENANCE SUPERVISOR | PAQUETTE | JEFFREY | $97,237.54 | | | x |
| COLLECTION SYS SUPERVISOR | ROCHELEAU | ROBERT | $97,081.57 | | | x |
| HEAD OPERATOR | WEBER | ANDREW | $88,609.27 | | | x |
| PRETREATMENT COORDINATOR | DAIGNEAULT | AMY | $88,261.74 | | | x |
| HEAD OPERATOR | WILLETT | ERIK | $87,966.14 | | | x |
| INSTRUMENTATION ELECTRICIAN | MORRISON | CHESTER | $87,866.89 | | | x |
| HEAD OPERATOR | ONEILL | JASON | $87,643.87 | | | x |
| ELECTRICIAN 1 | CHRISTMAN | PETER | $86,583.81 | | | x |
| ASSISTANT CHEMIST | SHEA | JOANNE | $84,995.44 | | | x |
| OFFICE MANAGER | BOISSON | BELINDA | $84,113.77 | | | x |
| HEAD OPERATOR | PLEWE | MICHAEL | $81,349.36 | | | x |
| HEAD TV INSPECTOR OPERATOR | DAIGNEAULT | MATTHEW | $78,197.38 | | | x |
| EQUIPMENT PARTS MANAGER | HAMEL | FREDERICK | $77,861.03 | | | x |
| FIELD TECHNICIAN | TURNEY | TERRANCE | $77,508.39 | | | x |
| MAINTENANCE MECHANIC | MALCUIT | PAUL | $76,032.49 | | | x |
| COLLECTION SYSTEM OPERATOR | FULLER | JOHN | $76,025.21 | | | x |
| MAINTENANCE MECHANIC | HIGGINS | BRIAN | $75,489.61 | | | x |
| MAINTENANCE MECHANIC | BASTIEN | MARK | $75,229.09 | | | x |
| FIELD TECHNICIAN | MEYERS | DEREK | $72,728.83 | | | x |
| OPERATOR II | MORSE | DANIEL | $72,685.64 | | | x |
| OPERATOR I | SHEEHAN | JASON | $72,685.64 | | | x |
| MAINTENANCE MECHANIC | REIS | MARIO | $72,502.31 | | | x |
| MAINTENANCE MECHANIC | REIS | RUI | $72,502.31 | | | x |
| COLLECTION SYSTEM OPERATOR | WARD | BRIAN | $71,909.48 | | | x |
| COLLECTION SYSTEM OPERATOR | ANDRADE | MATHEUS | $66,266.81 | | | x |
| COLLECTION SYSTEM OPERATOR | VACANT | VACANT | $66,017.00 | | | x |
| COLLECTION SYSTEM OPERATOR | LEFEBVRE | JASON | $65,783.50 | | | x |
| PRETREATMENT LAB TECHNICIAN | ST ONGE | MATTHEW | $65,439.87 | | | x |
| OPERATOR I | BRUNELLE | WILLIAM | $65,351.65 | | | x |
| COLLECTION SYSTEM OPERATOR | MARTINEZ | DAVID | $64,146.42 | | | x |
| HEAD CLERK/WASTEWATER | MARRERO COLON | JAZMIN | $63,958.46 | | | x |
| OPERATOR I | DORNEY | EUGENE | $60,297.91 | | | x |
| OPERATOR I | ELLEDGE | MATTHEW | $56,146.00 | | | x |
| OPERATOR I | KIMBALL | KATHRYN | $56,146.00 | | | x |
| OPERATOR I | VACANT | VACANT | $56,146.00 | | | x |
| OPERATOR I | RHYNER | MARC | $53,088.70 | | | x |
| DEPUTY DIRECTOR | VACANT | VACANT | $1.00 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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 6,177 parking spaces within six 24/7 accessible garages, 1,706 metered on-street parking spaces, , 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 2024 Accomplishments

**Completed Projects:**

- Installed new AMANO One parking control systems (gates, ticket readers and pay on foot machines at Lower Locks (Jan 24) and Leo Roy (Nov 24) Garages.
- Painted EV Spaces located in parking garages making the spaces visible.
- Purchased a new Ford Transit Connect that is used for parking kiosk maintenance and support.
- Lines striped at Davidson Lot and Lot A, and on roof of Early Garage for over 400 spaces.
- Power washed driveways at all garages.
- Fourth floor steps repaired at Leo Roy Garage, connecting the garage to the condo units at Canal Place.
- April 2024 new parking ordinance passed.
- Installed a separate network in garages that will support both the Internet and Bandwidth requirements of new garage gate equipment and cameras.
- Bid 24-90 awarded to Structural Preservation Systems for $7M Renovation of Ayotte and Downes Garages that began in August of 2024 and is expected to be completed in July of 2025. This work will repair/replace sealants, drainage pipes and drains, cement issues and structure issues in both facilities.
- Repaired multiple drainpipes at the Leo Roy and Ayotte garages.
- Provided 100 spaces at the Early Garage for LCHC patients in return for LCHC staff to park in the HCID Garage.
- Started using a LAZ safety vehicle to patrol garages and respond quickly to customer needs.
- Added four (4) cameras to the Early Garage.
- For the first time ever, event revenue surpassed $1M dollars coming in at $1,012,685.90. Many thanks to LAZ event staff for their hard work at all city events in 2024 in all kinds of weather
- Trained LAZ personnel in the proper way to maintain fire suppression systems within the garages.

**Enforcement:**

- First time that the Parking Department is staffed with six enforcement officers covering shifts from 8AM to 10PM Monday thru Saturday.
- For the first time over $42,000 was collected from on street event revenue utilizing the kiosks and Passport App.
- Issued 44,200 parking citations totaling over $1.5M in fines, a 75% increase over 2023.
- Collected over 40,000 citation payments totaling $1.6M (68% higher than 2023)

**Community:**

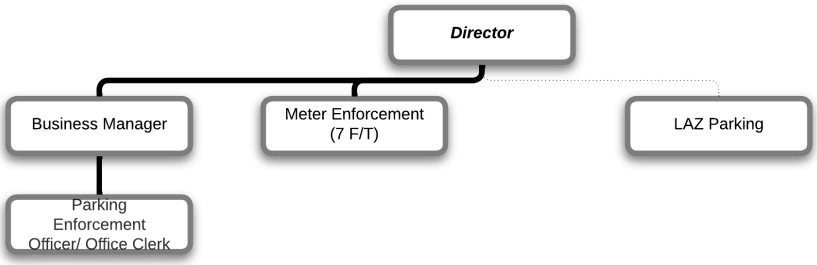
- Provided 5 parking spaces for Hope Dove Food Bank.
- Provided free parking for numerous City and non-profit events.
- Worked with LHS to redesign and paint LHS door at Ayotte Garage.Supported parking needs for Folk Festival, including providing additional handicap spaces on the first floor of the Downes and Leo Roy Garages, providing ample handicap parking within close proximity of stages.

- The Parking Dept has supported the parking needs for graduations, Folk Fest, PWHL. UML, LMA and etc.
- Provided over 30,000 free 15 min parking blocks downtown at a cost of $13,000 allowing customers to park for quick stops.
- Provided free parking to city employees at the Lower Locks Garage for the Folk Festival.
- Donated $42,000 to the Folk Festival Foundation based on parking use during the Folk Festival. This is the highest amount ever donated.
- Successfully supported the parking needs of the Jehovah Witness Convention held at the Tsongas Center/Ayotte garage over three weekends in July with an average of 1,000 vehicles for each weekend.
- Held LAZ career fairs at Parking Dept Office.

# 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.<br><br>***Update:*** *Work now scheduled for Summer 2024, delay caused by sub bid issue.*<br>***Update:*** *Construction in progress with completion scheduled for July 2025.* |
| 2023 | *Ongoing* | Repair infrastructure issues with garages. (potholes, Tie bars, ….)<br><br>***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 identiied and replaced.*<br><br>***Update:*** *Metal door replacement is ongoing within garages, cement fixes, and drainage pipe replacement continues.* |
| 2023 | *Ongoing* | Expand camera systems in garages for improved safety.<br><br>***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.*<br>***Update:*** *Internet has been installed at garages providing secure network. Cameras and gates require final tie into Parking Office.* |
| 2023 | ***COMPLETE*** | Clean and re-paint LHS Door at Ayotte Garage.<br><br>***Update:*** *Door replaced, LHS expected to paint LHS mural on door beginning of March 2024.*<br>***Update****: Door is complete* |
| 2023 | *Ongoing* | Address aging HVAC equipment at Early Garage Retail spaces.<br><br>***Update:*** *Attempts made during the summer to repair equipment , but all of the systems are at their end of life, plan for total replacement.*<br>***Update:*** *No update, equipment still needs to be replaced.* |
| 2023 | *Ongoing* | Work with new MHO to support a more robust citation appeal system.<br><br>***Update:*** *New MHO hired on 20 hr/week position; appeals reduced from 700 to under 100.*<br>***Update****: NEW MHO is attorney in Solicitors Office.* |
| 2024 | ***COMPLETE*** | Add Comcast Internet to ive of the six garages to support PARCs equipment and camera bandwidth.<br><br>***Update:*** *Internet installed into five remaining garages.* |
| 2024 | *Ongoing* | Expand on Event Rate Parking Zones to include Boarding House Park. |
| 2024 | ***COMPLETE*** | Purchase new Parking Kiosk Van to replace undrivable van. |
| 2024 | ***COMPLETE*** | Prepare and Post RFP for Garage Operations Contract. |
| 2024 | ***COMPLETE*** | Respond to RMV RFP to maintain RMV at Early Garage. |
| 2024 | *Ongoing* | Replace old/faded parking signs in campuses |
| 2024 | *Ongoing* | Paint L's and T's where needed. |
| 2024 | *Ongoing* | Work with enforcement officers to improve citation counts and parkingvenue utilizing new technology. |
| 2025 | **NEW** | Replace PARCS Equipment at Ayotte and Downes Garages |
| 2025 | **NEW** | Replace elevators at Downes Garage |

# Organizational Chart

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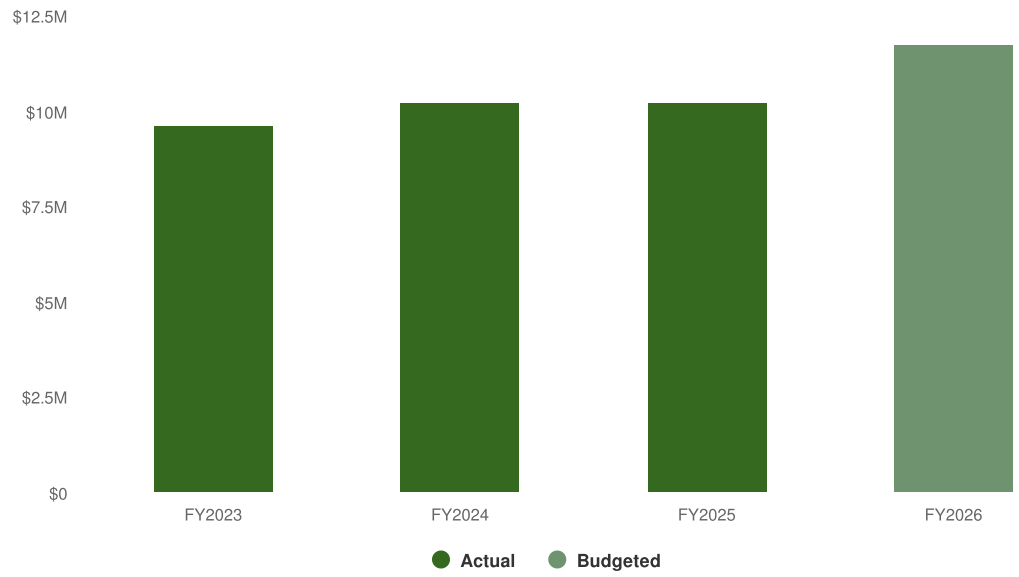
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures Summary

**$11,739,857** $11,739,857
(100.00% vs. prior year)

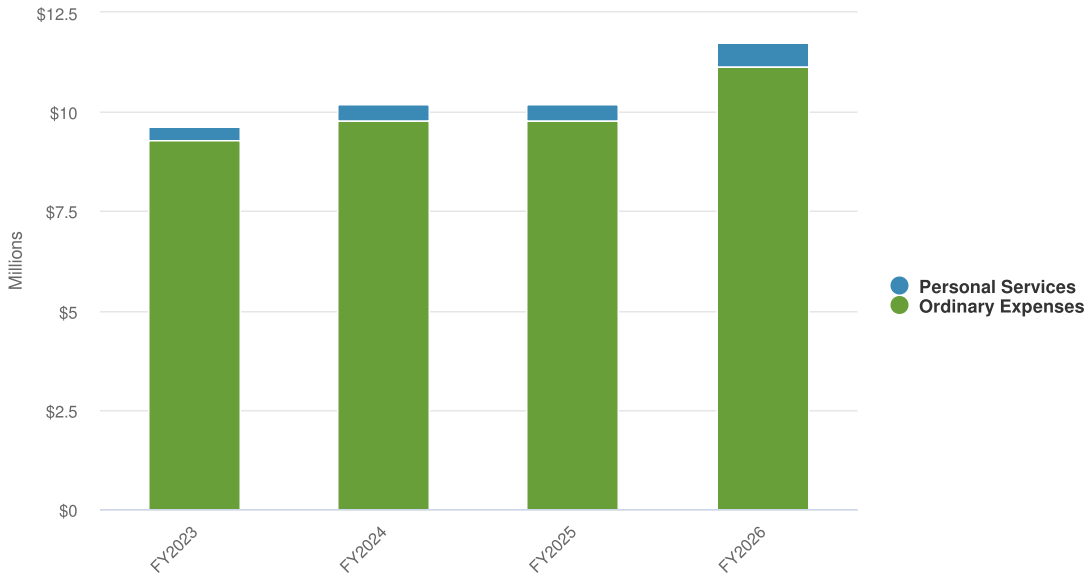
**Parking Garage Enterprise Actual vs Proposed Budget**



# 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




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SW SALARIES PERMANENT | $367,488 | $434,877 | $601,678 | $595,205 |
| SW OVERTIME | $2,292 | $4,816 | $20,000 | $20,000 |
| **Total Personal Services:** | **$369,781** | **$439,693** | **$621,678** | **$615,205** |
| | | | | |
| **Ordinary Expenses** | | | | |
| ENERGY-ELECTRICITY | $335,859 | $322,485 | $455,000 | $464,000 |
| TELEPHONE | $37,856 | $16,127 | $108,000 | $108,000 |
| REPAIR & MAINT-EQUIPMENT | $129,871 | $119,466 | $98,720 | $126,695 |
| REPAIR & MAINT-BUILDINGS | $268,732 | $94,297 | $196,736 | $220,000 |
| KIOSK REPAIR & MAINT | $16,079 | $0 | $6,000 | $56,000 |
| REPAIR & MAINT-ELEVATORS | $51,013 | $100,964 | $65,000 | $90,000 |
| SURFACE LOT REPAIR/MAINT | $10,500 | $32,819 | $50,000 | $50,000 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| PAINT / METER DIVISION | $27,634 | $13,197 | $27,750 | $27,750 |
| UNIFORM RENTAL | $754 | $3,767 | $5,163 | $20,300 |
| INDEPENDENT AUDIT | $1,850 | $1,850 | $1,850 | $1,850 |
| PROF SVC -SUB CONTRACTORS | $1,936,400 | $2,007,399 | $2,408,880 | $3,087,700 |
| SECURITY SERV/MAINTENANCE | $218,230 | $506,818 | $0 | $0 |
| OTHER SERVICES | $0 | $3,594 | $3,700 | $3,700 |
| ONLINE PAYMENT CONV FEE | $111,000 | $158,650 | $323,000 | $403,000 |
| ON-0LINE PAYMENT PLATFORM | $317,134 | $218,319 | $160,000 | $204,000 |
| PRINTING & BINDING | $2,158 | $9,029 | $11,563 | $11,563 |
| INS. PREMIUMS - OTHER | $64,000 | $64,000 | $64,000 | $64,000 |
| INS. PREMIUMS - BONDS | $0 | $0 | $64,000 | $64,000 |
| MISCELLANEOUS CHARGES | $1,110 | $2,947 | $3,000 | $5,000 |
| IMPROV-SIGNALIZATION | $0 | $3,330 | $50,000 | $50,000 |
| TRANS DISABILITY REVOLVING | $20,000 | $20,000 | $20,000 | $20,000 |
| CUSTODIAL-SUPPLIES | $660 | $1,625 | $3,000 | $3,500 |
| OFFICE SUPPLIES | $4,237 | $3,307 | $5,000 | $5,000 |
| INT PARK LT DEBT SERVICE | $1,784,682 | $2,076,801 | $1,912,186 | $1,811,822 |
| PRINC PARK LT DEBT | $3,136,300 | $2,933,500 | $3,363,300 | $3,345,904 |
| INDIRECT TRANS OUT TO G/F | $802,000 | $1,060,963 | $1,054,810 | $880,867 |
| **Total Ordinary Expenses:** | **$9,278,059** | **$9,775,253** | **$10,460,658** | **$11,124,651** |
| **Total Expense Objects:** | **$9,647,840** | **$10,214,946** | **$11,082,336** | **$11,739,857** |

# Department Personnel List

| | | | | FUNDING[2] | | |
|---|---|---|---|---|---|---|
| **Position** | **Last Name** | **First Name** | **FY2026[1]** | **G** | **A** | **O** |
| PARKING DIRECTOR | RYAN | TERENCE | $108,661.75 | | | x |
| BUSINESS MANAGER (PARKING) | SCANLON | ANNE | $81,626.39 | | | x |
| OFFICE ASSISTANT | HANSON | KATHLEEN | $61,113.91 | | | x |
| PARKING ENFORMENT OFFICER | CARTEIRO | PAULINO | $53,144.38 | | | x |
| PARKING ENFORMENT OFFICER | MARQUEZ | RIQUELVIN | $49,450.23 | | | x |
| PARKING ENFORMENT OFFICER | OMALLEY | MICHAEL | $49,450.23 | | | x |
| PARKING ENFORMENT OFFICER | CHRISTMAN | ALEX | $48,025.08 | | | x |
| PARKING ENFORMENT OFFICER | MATHERLY | DAWNA | $47,911.09 | | | x |
| PARKING ENFORMENT OFFICER | VACANT | VACANT | $47,911.09 | | | x |
| PARKING ENFORMENT OFFICER | MCCARTHY | KELLEY | $47,911.07 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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 standards and purifies over 4.0 billion gallons of water to over 135,000 customers while meeting all state and federal water quality parameters.

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 2024 Accomplishments

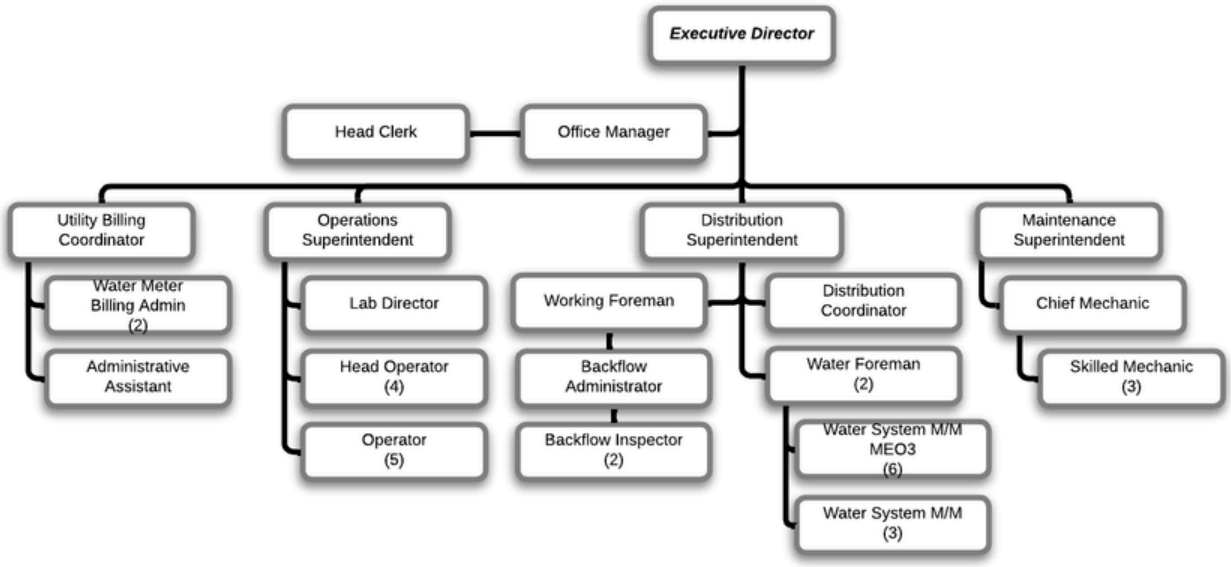
- Utility had over 100% efficiency raw water to finish water ratio, due to recycling of backwash water.
- All State and Federal required reports were completed and submitted ahead of schedule.
- Fire Hydrant: Installed or repaired 47 fire hydrants throughout the City Responded to over 5374 service calls.
- Carbon Filter GAC filter media #1 replaced.
- Lagoon 1 residual cleaning removal.
- 36” Redundant main on VFW/Pawtucket Blvd. installed.
- All backflow prevention device were inspected and tested.
- Large meter installation started approximately 200+ meters have been installed.
- Lead & Copper Rule Improvement (LCRI) database submitted to DEP for known lead service (public and private).
- No deficiencies or non-compliance on L&C sampling program.
- Increased fire protection in the Columbia Road area by replacing water main. Flow tests performed July ’22 was 130 GPM, Flow test in Feb’25 was over 1000 GPM.

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2020 | ***COMPLETE*** | Install 36" redundant water main on Pawtucket Boulevard<br><br>***Update:*** *Completion July 202* |
| 2021 | ***COMPLETE*** | Complete large meter and back flow survey<br><br>***Update:*** *Large Meter Installations began Oct. 2024* |
| 2021 | *Ongoing* | Conduct survey and study for lagoon expansion needs<br><br>***Update:*** *Test pit drillings Feb.2025 to monitor river's influence water table levels* |
| 2024 | *Ongoing* | Conduct Flushing Program in Downtown areas<br><br>***Update:*** *Rescheduled for Spring/Summer 2025* |
| 2022 | *Ongoing* | Replace Water Mains on Boston Road, Brookside Street, Rogers Street and include Martin St.<br><br>***Update:*** *Boston & Brookside are complete; Rogers and others arerescheduled for Spring/Summer 2025 because Columbia Rd. area prioritized for fire protection* |
| 2023 | *Ongoing* | Replace Raw Water Pump #4<br><br>**Update**: *On site; pending installation* |
| 2023 | ***COMPLETE*** | Replace number four GAC Filter<br><br>***Update:*** *Completed number four replacement Jan. 2024* |
| 2023 | ***COMPLETE*** | Lagoon 3 Residual Cleaning<br><br>***Update:*** *Completed May 2024* |
| 2023 | *Ongoing* | Complete initial Lead Service Inventory and Implement Replacement Plan by Oct. 2024<br><br>***Update:*** *Submitted to DEP – Oct. 2024 – per (LCRI) continuing inspections public and private through 2027* |
| 2023 | *Ongoing* | Replace Water Mains on Columbia Road area, Martin St., Research Place, and Nobb Way<br><br>***Update:*** *Phase 1 Columbia Road competed; Martin St., Research Place and Nobb Way scheduled May 2025* |
| 2024 | *Ongoing* | Large Meter Installation<br><br>***Update:*** *Began installations Oct. 2024* |
| 2024 | ***COMPLETE*** | Replace number one GAC Filter<br><br>***Update:*** *Number 1 GAC Filter media replaced Nov.. 2024* |
| 2024 | ***COMPLETE*** | Lagoon #1 – Residual Cleaning<br><br>***Update:*** *Completed Nov. 2024* |
| 2024 | ***COMPLETE*** | Chemical Tank Cleaning<br><br>***Update:*** *Completed 1/14/25* |
| 2024 | *Ongoing* | Initiate leak detection (every two years)<br><br>***Update:*** *Waiting on quotes* |

| | | |
|---|---|---|
| 2024 | ***COMPLETE*** | Pave Dummer and Phoenix Ave.<br><br>***Update:*** *Completed Sept. 2024* |
| 2025 | **NEW** | Phase II Columbia Road Area Main Replacement |
| 2025 | **NEW** | Exercise valves and hydrants within scope of sewer separation project in Centralville. |
| 2025 | **NEW** | Replacement of GAC media for (PFAS) (DBP) remediation in filter #2 |
| 2025 | **NEW** | Lagoon #2 – Residual Cleaning |
| 2025 | **NEW** | Clean PAC Tank #3 |
| 2025 | **NEW** | 16" Gate insertion on Dutton St. over Western Canal. |

# Organizational Chart

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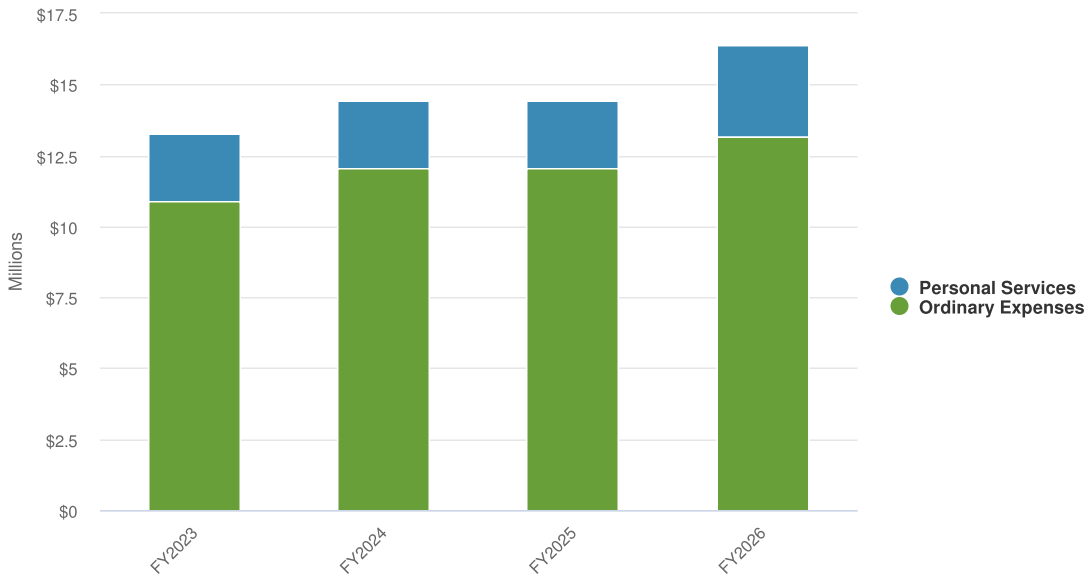
**Footnote(s)**

1. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | |
|---|---|
| Personal Services | $3,214,300 |
| Ordinary Expenses (Including Indirect's / Debt) | $13,155,317 |
| **Total Personal Services and Ordinary Expenditures** | **$16,396,617** |
| *Other Funding Sources (see Financing Plan Below)* | *- $0* |
| **Total Enterprise Fund Personal Services and Ordinary Expenditures Budgeted** | **$16,396,617** |

## Historical vs Next Fiscal Year Expenditures by Expense Type




| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| **Expense Objects** | | | | |
| **Personal Services** | | | | |
| SW SALARIES PERMANENT | $2,164,011 | $2,149,088 | $2,862,066 | $2,983,091 |
| SW TEMPORARY | $0 | $0 | $43,000 | $30,000 |
| SW OVERTIME | $162,567 | $139,668 | $125,000 | $125,000 |
| SW OVERTIME | $2,558 | $0 | $7,000 | $7,000 |
| SW HOLIDAY | $24,590 | $26,856 | $26,709 | $26,709 |
| SW SHIFT DIFFERENTIAL | $21,252 | $22,735 | $25,500 | $25,500 |
| SW STANDBY PAY | $0 | $12,431 | $0 | $0 |
| INCENTIVE BB ACTIVE EMPLOYEES | $14,344 | $16,717 | $17,000 | $17,000 |
| **Total Personal Services:** | **$2,389,322** | **$2,367,495** | **$3,106,275** | **$3,214,300** |
| | | | | |
| **Ordinary Expenses** | | | | |
| INT-WATER LONG TERM DEBT | $884,541 | $1,118,153 | $991,688 | $991,688 |
| INT WATER TEMP/ADMIN/ORIG FEES | $32,513 | $29,249 | $70,049 | $70,049 |
| PRINC DEBT SERVICE- WATER | $3,100,403 | $3,114,063 | $3,535,371 | $3,535,392 |
| ENERGY-ELECTRICITY | $1,053,509 | $1,211,205 | $1,079,015 | $1,211,205 |
| ENERGY-HEATING GAS | $73,747 | $100,803 | $83,000 | $100,803 |
| REPAIR & MAINT-EQUIPMENT | $37,444 | $35,817 | $58,406 | $58,406 |
| REPAIR & MAINT-OTHER | $67,173 | $74,390 | $100,925 | $100,925 |
| GATE INSERTION PROGRAM | $0 | $10,945 | $25,000 | $25,000 |
| SAFETY TRAINING PROGRAM | $5,442 | $3,954 | $8,657 | $8,657 |
| SLUDGE REMOVAL | $208,037 | $178,424 | $243,513 | $273,198 |
| SPECIAL DETAIL | $49,110 | $21,457 | $71,207 | $71,207 |
| RENTAL OF EQUIPMENT | $5,076 | $4,728 | $11,333 | $11,333 |

| Name | FY2023 Actual | FY2024 Actual | FY2025 Original Budget | FY2026 Budgeted |
|---|---|---|---|---|
| PROFESSIONAL SERVICES | $168,009 | $209,482 | $170,000 | $241,185 |
| CONSUMER CONFIDENCE REPORTS | $1,135 | $502 | $2,993 | $1,500 |
| AUTOMOTIVE-SUPPLIES | $14,302 | $7,584 | $26,179 | $26,179 |
| GAS & MOTOR OIL-SUPPLIES | $40,061 | $35,525 | $40,061 | $40,061 |
| CHEMICALS-SUPPLIES | $1,605,028 | $1,755,947 | $1,250,000 | $1,720,556 |
| LABORATORY-SUPPLIES | $32,795 | $29,859 | $57,909 | $57,909 |
| PUBLIC WORKS-SUPPLIES | $109,471 | $106,540 | $131,350 | $131,350 |
| BUILDING-SUPPLIES | $18,087 | $11,939 | $21,799 | $21,799 |
| SAFE DRINKING WTR ASSMNT | $35,146 | $33,333 | $36,000 | $36,000 |
| LICENSE & FEES | $866 | $1,659 | $4,360 | $4,360 |
| CONF/SEM/EDU/TRAIN | $9,675 | $10,806 | $17,000 | $17,000 |
| TRANS REIMBURS.& SEMINARS | $25 | $98 | $7,700 | $2,700 |
| INS. PREMIUMS - OTHER | $36,687 | $0 | $40,000 | $40,000 |
| CLAIMS (LAW) GENERAL | $0 | $104,500 | $0 | $0 |
| MISCELLANEOUS CHARGES | $2,839 | $2,669 | $4,360 | $4,360 |
| NEW CARBON FILTERS | $184,000 | $198,800 | $200,000 | $200,000 |
| INDIRECT TRANS OUT GEN | $2,936,236 | $2,983,062 | $3,483,098 | $3,483,098 |
| BUILDING IMPROVEMENT | $34,862 | $18,228 | $90,000 | $90,000 |
| LEAK DETECTION/BACKFLOW PREV | $46,513 | $663 | $51,312 | $51,312 |
| EMERGENCY REPAIR | $0 | $202,195 | $0 | $0 |
| NEW VEHICLES | $55,130 | $146,800 | $150,000 | $150,000 |
| HYDRANTS/DIST APPARATUS | $24,744 | $105,870 | $125,000 | $250,000 |
| METERS/ WATER & OTHER | $27,656 | $169,735 | $105,000 | $105,000 |
| PLC/SCADA EQUIPMENT/REPAIR | $0 | $11,466 | $23,125 | $23,125 |
| **Total Ordinary Expenses:** | **$10,900,261** | **$12,050,448** | **$12,315,410** | **$13,155,357** |
| **Total Expense Objects:** | **$13,289,583** | **$14,417,943** | **$15,421,685** | **$16,369,658** |

# Department Personnel List

| Position | Last Name | First Name | FY2026[1] | FUNDING[2] G | A | O |
|---|---|---|---|---|---|---|
| EXECUTIVE DIRECTOR - WATER | DUCHESNE | STEVEN | $144,781.00 | | | x |
| SUPERINTENDENT OF MAINT WATER | FARLEY | ROBERT | $117,062.40 | | | x |
| SUPERINTENDENT OF OPERATIONS | HEBERT | ROGER | $116,251.20 | | | x |
| SUPERINTENDENT OF DISTRIBUTION | VACANT | VACANT | $109,616.00 | | | x |
| CHIEF MECHANIC WATER | LALLY | JAMES | $91,520.00 | | | x |
| OFFICE MANAGER WATER | SPANOS | SHARON | $87,734.40 | | | x |
| LAB DIRECTOR | CRONIN | TIMOTHY | $87,339.20 | | | x |
| WATER FOREMAN | COUGHLIN | CHARLES | $83,928.00 | | | x |
| HEAD OPERATOR WATER | GANNON | MICHAEL | $82,992.00 | | | x |
| HEAD FILTER OPERATOR | BERGERON | DAVID | $81,744.00 | | | x |
| HEAD OPERATOR WATER | POWERS | NIKOLAS | $81,744.00 | | | x |
| WATER/SEWER UTILITY BILL MGR | MCLEOD | CARRIE | $81,577.60 | | | x |
| CROSS CNCT BACKFLOW ADMINISTR | LAIRD | THOMAS | $81,536.00 | | | x |
| ADMINISTRAIVE MVEAC GRADE19 | ROANE | GERTRUDE | $80,080.00 | | | x |
| WATER DISTRIBUTION SYSTEM COOR | NANGLE | KELLY | $78,769.60 | | | x |
| HEAD OPERATOR WATER | GEDDES | MARK | $78,624.00 | | | x |
| WATER FOREMAN | VACANT | VACANT | $72,839.00 | | | x |
| BACKFLOW INSPECTOR/TESTER | PERRIN | RONALD | $72,779.20 | | | x |
| BACKFLOW INSPECTOR/TESTER | TROTT | KENNETH | $69,409.60 | | | x |
| STAFF ENGINEER | VACANT | VACANT | $67,957.76 | | | x |
| WATER MAINTENANCE MAN MEO3 | TETREAULT | SHAWN | $66,560.00 | | | x |
| WATER MAINTENANCE MAN MEO3 | EGUIA | DANA | $66,040.00 | | | x |
| WATER MAINTENANCE MAN MEO3 | GAGNE | TYLER | $65,520.00 | | | x |
| WATER METER BILLING ADMIN. | SANTIAGO | MIRIAM | $65,000.00 | | | x |
| FILTER OPERATOR | SAYER | MATTHEW | $63,689.60 | | | x |
| FILTER OPERATOR | DEL PRIORE | DYLAN | $63,668.80 | | | x |
| FILTER OPERATOR | DELP | GEORGE | $63,668.80 | | | x |
| WATER MAINTENANCE MAN MEO3 | VACANT | VACANT | $62,599.00 | | | x |
| WATER METER BILLING ADMIN. | MACHADO | JENNIFER | $61,942.40 | | | x |
| WATER SYSTEM MAINTENANCE MAN | FLYNN | BRENDAN | $59,904.00 | | | x |
| WATER SYSTEM MAINTENANCE MAN | HOFFMAN | SCOTT | $59,904.00 | | | x |
| WATER SYSTEM MAINTENANCE MAN | PATENAUDE | PETER | $59,904.00 | | | x |
| FILTER OPERATOR | MCGRADE | COLIN | $59,176.00 | | | x |
| HEAD CLERK GRADE 21/35HR | SHEPHERD | KARNA | $58,622.20 | | | x |
| FILTER OPERATOR | THIBODAUX | ZACHARY | $57,387.20 | | | x |
| SKILLED MECHANIC WATER UTILITY | HURLEY | DANIEL | $54,371.20 | | | x |
| WATER MAINTENANCE MAN MEO3 | MORALES | ANTHONY | $53,040.00 | | | x |
| WATER MAINTENANCE MAN MEO3 | PRIDE | ALEXANDER | $53,040.00 | | | x |
| STAFF ENGINEER | VACANT | VACANT | $67,957.76 | | | x |
| SKILLED MECHANIC WATER UTILITY | WALTON | KEITH | $52,811.20 | | | x |

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**Footnote(s)**

1. Compiled during April 2025; 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 9,184 job seekers and 1,029 employers during 2024.

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, individuals 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.

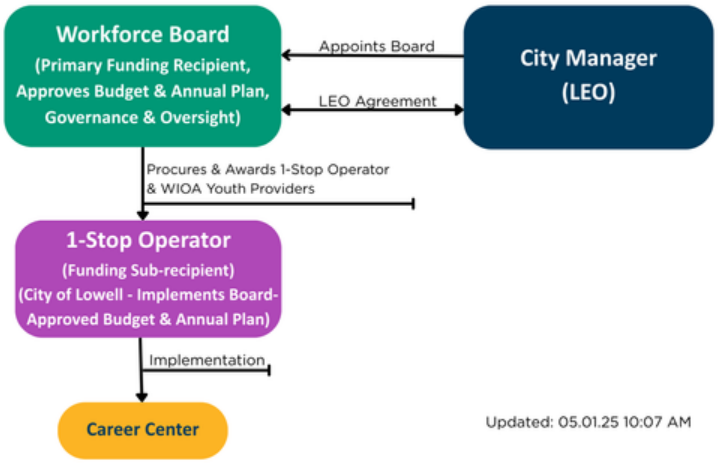
# Calendar Year 2024 Accomplishments

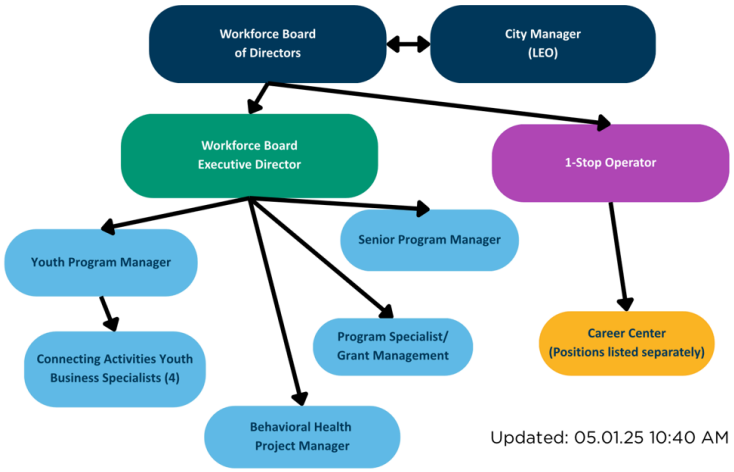
- During the Calendar year 2024 we served 10,469 customers a 26% increase over 2023. We served 802 employers, 247 veterans and 675 people with disabilities. Of the total customers 6,106 were Unemployment Claimants.
- In March the State awarded the Workforce Board a three -year Behavioral Health grant in the amount of $2,200,000. Greater Lowell is the lead for this project. The other workforce areas are Merrimack Valley and the North Shore. This grant will provide training in the behavioral health field. Occupations include recovery coaches and substance use disorder counselors
- In April the Workforce Board's Connecting Activities staff conducted a job fair at Lowell High. Hundreds of students attended and 40 employers were present
- In May the Career Center had a job fair at Middlesex Community College. This was a two day job fair. Over 500 people attended and 50 employers were present
- In June 12 migrants housed at the shelter site in Lowell completed a personal care aide course at Middlesex Community College
- Our youth employment program employed 300 young adults and paid out over $400k in wages to the young adults
- The Young Adult Career Center moved to a larger space at 650 Suffolk Street. This new space allows us to serve more young adults and expand programming
- In October we had a job fair with 22 employers and 170 job seekers at Chelmsford Town Hall
- The Mobile Career Center had a ribbon cutting in front of City Hall and participated in the City of Lights parade
- In November we had a job fair honoring our Veteran population. This was a partnership with Hidden Battles and Middlesex Community College. 33 Employers were present and 180 job seekers attended
- We secured $600k in funding from the State to provide services to the migrants located at the Lowell shelter site. We have enrolled 333 migrants in this program and placed 222 in jobs. We have the highest job placement rate for placing migrants in jobs in the State. Our job placements make up 33% of the State's total job placements. The grant funding provides ESOL classes, CNC machining training and digital literacy.
- Two Career Center staff were recognized by the National Association of Workforce Professionals as "workforce heroes" during workforce development month
- The Workforce Board along with Merrimack Valley and North Shore completed an updated Regional Blueprint. The Blueprint was presented to the EOLWD Secretary Lauren Jones. The Blueprint can be found on the Greater Lowell Workforce Board's website
- During 2024 the Workforce Board's Connecting Activities program served 9 local schools, over 2,600 students, 391 students in part time unsubsidized jobs, 51 STEM paid internships and expanded services to the local middle schools
- The Connecting Activities staff had a job fair at Greater Lowell Technical High School. Hundreds of students attended and over 40 employers were present.
- Our Veterans Rep has created a newsletter specific to job seekers who are veterans

# Strategic Goals, Objectives, and Progress

| Calendar Year | Status | Strategic Goal / Objective, and Progress[1] |
|---|---|---|
| 2021 | *Ongoing* | Transition to SharePoint and Microsoft Teams for staff to work together efficiently when remote or in the office<br><br>***Update:*** *Work is continuing on this project. We will be transitioned by Spring* |
| 2022 | ***COMPLETE*** | Update signage in the center to be culturally and linguistically appropriate, including using digital signage that can be updated. |
| 2023 | ***COMPLETE*** | Renovate a donated LRTA bus to deliver our services out in the community. |
| 2023 | ***COMPLETE*** | 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 |
| 2024 | ***COMPLETE*** | Move Young Adult Career Center to a bigger space to allow for more programming |
| 2024 | *Ongoing* | Expand the region's capacity for apprenticeships<br><br>***Update:*** *We have had presentations on site by State Apprenticeship staff and are planning out how we can work with employers on this* |
| 2024 | ***COMPLETE*** | Update our security cameras and install card or phone access in place of keys at key entry points<br><br>***Update:*** *This had to be scrapped. The costs were prohibitive* |
| 2025 | **NEW** | Work with the Bike Connector to develop a program to provide training for young people to fix electric bikes |
| 2025 | **NEW** | Create a more efficient system of tracking the Career Centers assets/equipment |
| 2025 | **NEW** | Generate more revenue by becoming a partner with DTA and their SNAP program |

# Organizational Chart

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**Footnote(s)**

1. MassHire Lowell Career Center information is included for memo purposes only
2. Compiled during April 2025; subject to change

# Expenditures by Expense Type

| | FY23 Approved | FY24 Approved | FY25 Approved | FY26 Request |
|---|---|---|---|---|
| Salaries | 3,433,887 | 3,951,584 | 4,216,301 | 4,589,094 |
| Fringe Benefits | 618,100 | 711,188 | 765,735 | 871,928 |
| Overtime | 3,000 | | | - |
| | 4,054,987 | 4,662,772 | 4,982,036 | 5,461,021 |
| | | | | |
| | **FY23 Approved** | **FY24 Approved** | **FY25 Approved** | **FY26 Request** |
| Advertising | 1,500 | 1,500 | 1,500 | 1,500 |
| Child Care | 5,000 | 5,000 | 2,500 | 2,500 |
| Clothing Allowance | - | - | - | - |
| Conferences/Meetings | 10,000 | 10,000 | 10,000 | 10,000 |
| Contractor Reimbursement | 424,279 | 247,995 | 451,495 | 551,665 |
| Custodial Supplies | 3,600 | 3,600 | 7,000 | 7,000 |
| Data Processing | 31,000 | 64,000 | 100,000 | 60,000 |
| Dues & Subscriptions | 17,000 | 33,000 | 25,000 | 25,000 |
| Electricity | 54,000 | 70,500 | 80,000 | 80,000 |
| Employee Support | 22,000 | 22,000 | 22,000 | 22,000 |
| Equipment Rental (Copiers) | 15,700 | 15,700 | 11,000 | 11,000 |
| Furniture & Equipment | 15,000 | 9,000 | 9,000 | 68,246 |
| Gas | 12,700 | 12,700 | 18,000 | 18,800 |
| Gasoline Allowance (Customers) | - | 5,000 | 5,000 | 5,000 |
| Independent Audit | 6,000 | 6,000 | 6,000 | 6,000 |
| Instructional Supplies | 8,000 | 8,000 | 13,970 | 13,970 |
| Insurance & Bonding | 7,888 | 7,888 | 7,888 | 16,388 |
| Licenses & Fees | 4,000 | 4,000 | 4,000 | 4,000 |
| Misc Rental (Storage) | 4,080 | 6,360 | 6,816 | 6,936 |
| Misc Supplies (Customers) | 18,400 | 22,200 | 22,200 | 22,200 |
| Needs Based Payments | - | - | - | - |
| Network Access Fee | 15,000 | 15,000 | 22,000 | 22,000 |
| Office Supplies | 14,000 | 14,000 | 14,000 | 14,000 |
| Parking | 6,000 | 6,000 | 8,400 | 8,400 |
| Participant Fringe | 66,999 | 120,780 | 119,138 | 77,234 |
| Participant Wages | 743,766 | 1,342,000 | 1,323,750 | 514,895 |
| Postage | 5,000 | 5,000 | 5,000 | 5,000 |
| Printing & Binding | 3,000 | 3,000 | 3,000 | 3,000 |
| Professional Services | 66,000 | 66,000 | 68,000 | 149,800 |
| Promotional Activities | 1,200 | 1,200 | 1,200 | 1,200 |
| Rent | 326,078 | 331,671 | 486,998 | 442,385 |
| Repair & Maint of Equipment | 5,000 | 5,000 | 5,000 | 5,000 |
| Repair & Maintenance of Vehicle (Customers) | - | 1,700 | 1,700 | 1,700 |
| Stabilization | - | - | - | - |
| Staff Training | 10,000 | 20,000 | 20,000 | 20,000 |
| Telephone | 49,250 | 48,000 | 48,000 | 48,000 |
| Training Payments (Customers) | 5,000 | 55,868 | 55,868 | 64,300 |
| Transportation | 45,000 | - | - | - |
| Travel - In State | 7,000 | 7,000 | 7,000 | 7,000 |
| Travel - Out State | 1,000 | 5,000 | 5,000 | 5,000 |
| Tuition Reimbursement (Customers) | 300,000 | 350,000 | 400,000 | 400,000 |
| Uniforms/Other Clothing (Customers) | 3,000 | 3,000 | 3,000 | 3,000 |
| | 2,332,440 | 2,954,662 | 3,400,423 | 2,724,119 |
| | | | | |
| **TOTAL BUDGET** | **6,387,427** | **7,617,434** | **8,382,459** | **8,185,140** |

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**Footnote(s)**

1. MassHire Lowell Career Center information is included for memo purposes only

2. Compiled during April 2025; subject to change

# Department Personnel List

| Position[1] | Last Name | First Name | FUNDING[3] G | A | O |
|---|---|---|---|---|---|
| | | | | | |
| EXECUTIVE DIRECTOR OET | NORTON CALLES | SHANNON | | | x |
| ASST DIRECTOR OET | BOSCAJA | GABRIELA | | | x |
| WIP SR DIRECTOR | COUGHLIN | KEVIN | | | x |
| CAREER CENTER MANAGER | GAGNON | NANCY | | | x |
| CAREER CENTER MANAGER | OCONNOR | TIMOTHY | | | x |
| INFORMATION TECH MANAGER | DOBRUTCHI | DRAGOS | | | x |
| CAREER CENTER MANAGER | MCCARTHY | SHAUN | | | x |
| OET YOUTH MANAGER | STURTEVANT | CATHLEEN | | | x |
| CAREER CENTER MANAGER | DONOVAN | HEATHER | | | x |
| BUSINESS SERVICES/MARKET MNGR | REN | WILLIAM | | | x |
| FT ASSIST CAREER CENTER MNGR | OBRIEN | JANET | | | x |
| FT ASSIST CAREER CENTER MNGR | VEILLETTE | AMY | | | x |
| FISCAL MANAGER OET | RICHARDS | GARY | | | x |
| PROJECT MANAGER OET | GAILLARDETZ | GLENNA | | | x |
| SENIOR PROGRAM MANAGER | MCQUAIDE | SUSAN | | | x |
| BUDGET ANALYST | SOK | BRIAN | | | x |
| OET STAFF CLERK | FOLEY | JAMES | | | x |
| OET STAFF ORDINACE | MCINTOSH | ROBERT | | | x |
| PROJECT MANAGER OET | SUON | TYLER | | | x |
| SENIOR CAREER ADVISOR YNG ADLT | NICHOLS | DAPHNE | | | x |
| CAREER ADVISOR OET | BERNIER | BRANDON | | | x |
| SENIOR CAREER ADVISOR YNG ADLT | PATTERSON | OHANA | | | x |
| GRANT PROGRAM SPECIALIST | BERUBE | HUNTER | | | x |
| COMPUTER WORKSHOP INSTRUCT | CAMPBELL | NICHOLAS | | | x |
| CAREER ADVISOR OET | COLON RIVERA | MADELINE | | | x |
| BUSINESS SERVICE REP | HOVEY | TIMOTHY | | | x |
| RESOURCE ROOM NAVIGATOR | TELES | BRENDA | | | x |
| BUSINESS SERVICE REP | THAO | THAVRITH | | | x |
| SENIOR CAREER ADVISOR YNG ADLT | HUERTA | ZARIS | | | x |
| CAREER CENTER YTH BUSINESS SPE | GABRIEL | COLLEEN | | | x |
| CAREER CENTER YTH BUSINESS SPE | GREEN | JAUNITA | | | x |
| CAREER CENTER YTH BUSINESS SPE | MOR | KENNES | | | x |
| CAREER ADVISOR OET | WASZAK | ELLEN | | | x |
| CAREER CENTER YTH BUSINESS SPE | NUTTER | GERARD | | | x |
| CAREER ADVISOR OET | BETTENCOURT | LEAH | | | x |
| CAREER ADVISOR OET | COLLADO | ALEXIANA | | | x |
| CAREER ADVISOR OET | DUPONT | KATHLEEN | | | x |
| CAREER ADVISOR OET | GULLAGE | CATHERINE | | | x |
| CAREER ADVISOR OET | KAO | LEE LEE | | | x |
| CAREER ADVISOR OET | KEO | KEILANI | | | x |
| CAREER ADVISOR OET | PEREZ | ANGELICA | | | x |
| CAREER ADVISOR OET | PROEUNG | SARIM | | | x |
| CAREER ADVISOR OET | ROGERS | KARRILEE CAMPBELL | | | x |
| CAREER ADVISOR OET | SENAT | EMMANUEL | | | x |
| CAREER ADVISOR OET | WELLENSTEIN | VICTORIA | | | x |
| CAREER ADVISOR OET | KUILAN | YOLANDA | | | x |
| CAREER ADVISOR OET | PEINERT | CASSIDY | | | x |
| OET FINANCIAL ASSISTANT | JANOWICZ | LAUREN | | | x |
| CAREER ADVISOR OET | MACCARONE | ASHLEY | | | x |
| CAREER ADVISOR OET | BENITEZ | JANESSA | | | x |
| ADMIN ASST CC GRANTS | SILVA | SHIKA | | | x |
| ADMIN ASST CC GRANTS | WESTLAKE | GRACE | | | x |
| CAREER ADVISOR OET | ESTRADA ROSARIO | NICOLE | | | x |

| | | | | | |
|---|---|---|---|---|---|
| CAREER ADVISOR OET | AHERN | NATALIE | | | x |
| CAREER ADVISOR OET | MANSFIELD | ANNA | | | x |
| CAREER ADVISOR OET | RILEY | PAUL | | | x |
| CAREER ADVISOR OET | UONG-DOWNS | CASSANDRA | | | x |

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**Footnote(s)**

1. MassHire Lowell Career Center information is included for memo purposes only
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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**, *Assistant City Manager for Fiscal Affairs*

The FY2026 capital plan submission represents the second 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. 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 FY2026, 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 Assistant City Manager for Fiscal Affairs, 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 Assistant City Manager for Fiscal Affairs

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 (FY2026). All additional projects are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Also, one other major capital investment that is occurring since the presentation of FY2025's capital plan is the Lowell High School project. The LHS project is currently on Phase 3 of the project with Phase 4 beginning in January of 2026. 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 $5.5 million to be included in this capital plan request to the City Council. This is in addition to the estimated Chapter 90 amount for FY26 of $1.8 million for a total of $7.3 million in FY2026. 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 the FY2026 proposed operating budget we saw an increase in the debt service cost rise from $17.5 million in FY2025 to $20.5 million in FY2026. 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 in the selective capital project updates section, 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 FY2026. 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.

# American Rescue Plan Act (ARPA) Updates

The ARPA Finance Team has fully encumbered the $76,009,996 awarded to the city as of the 12/31/2024 deadline. 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

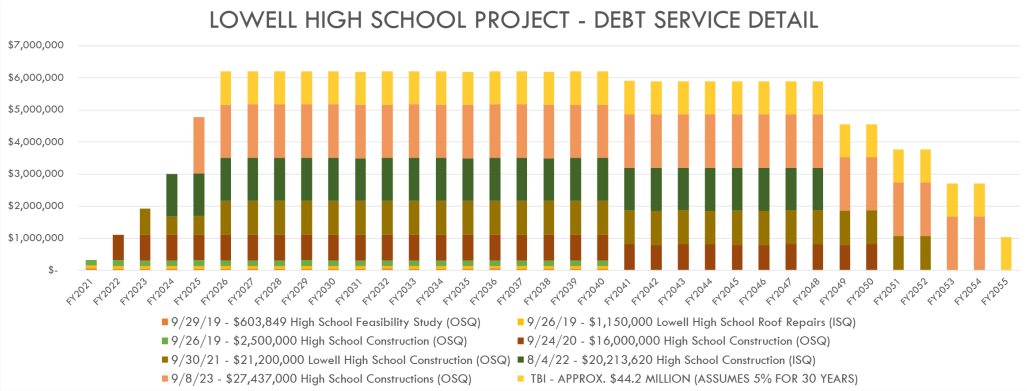
To view more information regarding the Lowell High School Project, please click here:
Lowell High School Project, MA | Official Website (lowellhsproject.com) (https://www.lowellhsproject.com/)

| OWNER'S PROJECT MANAGER ("OPM") UPDATE – 4/30/2025 | |
|---|---|
| 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) | $7,808,549 |
| INVOICES RECEIVED (REPORTING PERIOD) | $97,625 |
| CONTRACT AMOUNT REMAINING | $1,657,021 |
| OPM ACTIVITIES (REPORTING PERIOD) | ◦ Project Team with the City is holding monthly SBC meetings and attending City Council meetings as necessary.<br>◦ 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.<br>◦ Currently in the process of getting costs estimates with the overage from the 1922's basement slab issue. Costs are expected to be finalized in late June. |

| DESIGNER UPDATE – 4/30/2025 | |
|---|---|
| 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) | $25,589,340 |
| INVOICES RECEIVED (REPORTING PERIOD) | $141,169 |
| CONTRACT AMOUNT REMAINING | $1,680,476 |
| 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.<br>◦ Architect provides timely and comprehensive Requisition and Weekly Meeting Minutes reviews and responses. Ongoing review of submittals and PCOs.<br>◦ Working with the city's OPM on cost estimates and design for the replacement of the 1922's building basement floor |

| GENERAL CONTRACTOR UPDATE – 4/30/2025 | |
|---|---|
| COMPANY NAME | SUFFOLK CONSTRUCTION COMPANY |
| CONTRACT SUMMARY | |
| ORIGINAL CONTRACT AMOUNT | $305,210,277 |
| CONTRACT AMENDMENTS (TO DATE) | 32 |
| VALUE OF CONTRACT AMENDMENTS (TO DATE) | $13,886,455 |
| CONTRACT TYPE | CM AT-RISK (MGL c. 149A) |
| TOTAL CONTRACT AMOUNT | $319,096,732 |
| PAYMENT SUMMARY | |
| TOTAL CONTRACT AMOUNT | $319,096,732 |
| INVOICES PAID (TO DATE) | $224,949,346 |
| INVOICES RECEIVED (REPORTING PERIOD) | $6,962,860 |
| CONTRACT AMOUNT REMAINING | $94,147,386 |



# Lowell Public School ARP Program Summary

| Date of Issuance | Original Principal Amount | Description of Borrowing Purpose | Year Principal Issued | Annual Debt Service* | Final Payment Date |
|---|---|---|---|---|---|
| 2012 | $ 1,000,000 | MSBA Green Repair Program | 2012 | $ 62,188 | 2033 |
| 2015 | $ 1,052,794 | MSBA Green Repair Program | 2015 | $ 81,400 | 2036 |
| 2019 | $ 2,600,000 | High School Land Acquistion (non-MSBA) | 2019 | $ 183,975 | 2040 |
| 2019 | $ 603,849 | MSBA - LHS Construction Project | 2019 | $ 43,225 | 2040 |
| 2019 | $ 262,019 | MSBA - LHS Construction Project | 2019 | $ 175,800 | 2040 |
| 2020 | $ 16,000,000 | MSBA - LHS Construction Project | 2020 | $ 796,225 | 2050 |
| 2020 | $ 1,650,000 | MSBA - Acellerated Repair Program | 2020 | $ 179,844 | 2050 |
| 2021 | $ 21,200,000 | MSBA - LHS Construction Project | 2021 | $1,062,089 | 2052 |
| 2022 | $ 20,213,620 | MSBA - LHS Construction Project | 2022 | $1,331,313 | 2048 |
| 2022 | $ 17,000 | MSBA - Acellerated Repair Program | 2022 | $ 5,375 | 2027 |
| 2023 | $ 50,000 | Non-MSBA School Building Improvements | 2023 | $ 11,750 | 2029 |
| 2023 | $ 2,000,000 | MSBA - Acellerated Repair Program | 2023 | $ 123,438 | 2054 |
| 2023 | $ 27,437,000 | MSBA - LHS Construction Project | 2023 | $1,666,581 | 2054 |
| 2024 | $ 5,111,111 | MSBA - Acellerated Repair Program | 2023 | $ 302,606 | 2054 |
| 2024 | $ 21,304,485 | MSBA - LHS Construction Project | 2024 | $1,246,509 | 2055 |
| 2024 | $ 2,500,000 | MSBA - Acellerated Repair Program | 2024 | $ 150,101 | 2054 |
| | | | | | |
| | $ 123,001,878 | | | $7,422,417 | |

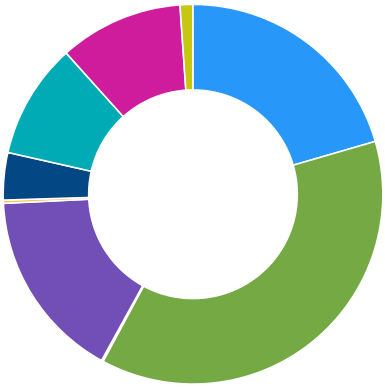
# Capital Improvements: One-year Plan

## Total Capital Requested

# $36,944,295

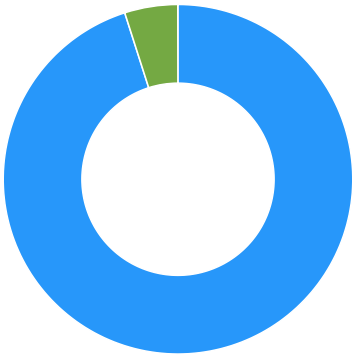
**30 Capital Improvement Projects**

### Total Funding Requested by Department



| | |
|---|---|
| City Manager's Office (21%) | $7,578,295.00 |
| DPW General (37%) | $13,800,000.00 |
| Elections (0%) | $52,000.00 |
| Lowell Fire Department (16%) | $6,000,000.00 |
| Lowell Police Department (0%) | $100,000.00 |
| Management Information Systems (MIS) (4%) | $1,487,000.00 |
| Parking Clerk (10%) | $3,627,000.00 |
| Planning and Development (DPD) (11%) | $3,900,000.00 |
| Pollard Memorial Library (1%) | $400,000.00 |
| **TOTAL** | **$36,944,295.00** |

### Total Funding Requested by Source



| | |
|---|---|
| CITY - General Fund, Bond Proceeds (95%) | $36,044,295.00 |
| STATE - Apportionment, CH90 (Highway) (5%) | $1,867,902.00 |
| **TOTAL** | **$37,912,197.00** |

# City Manager's Office Requests

### Itemized Requests for 2026

**ADA Plan Improvements (Building, Infrastructure, and Parks)** **$1,035,020**

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)** **$1,000,000**

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** **$5,543,275**

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: $7,578,295**

# Lowell Police Department Requests

### Itemized Requests for 2026

**Computer Aided Dispatch (CAD) and Records Management System (RMS) Update** **$100,000**

The Lowell Police and Fire Departments would like to assess other Computer Aided Dispatch (CAD), Records Management Systems (RMS) and other IT systems to address modernization and efficiency. The LPD/LFD is requesting funds to hire a consultant to...

**Total: $100,000**

# Lowell Fire Department Requests

### Itemized Requests for 2026

**Various Upgrades to Fire Houses** **$6,000,000**

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: $6,000,000**

# Planning and Development (DPD) Requests

## Itemized Requests for 2026

**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.

**Martin Sports Complex** **$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...

**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** **$400,000**

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:...

**Total: $3,900,000**

# DPW General Requests

## Itemized Requests for 2026

**DPW Fleet Replacement** **$600,000**

This capital improvement request is to continue the on-going vehicle replacement program at DPW. Many of the vehicles at DPW are past their useful life and with this additional funding, it will afford DPW the opportunity to continue making...

**Paving of School Parking Lots** **$1,500,000**

Replacement of School Parking Lots at the Robinson, Bartlett (South End) and Murkland Schools.

**Purchase a Roadway Paving Machine** **$700,000**

The Department of Public Works would like to purchase a Roadway Paving Machine and relevant Associated Equipment in order to move some of the localized paving work in house. With the purchase of this machine it...

**Reilly School Gym Floor Replacement** **$300,000**

Funding is requested to replace the current Reilly School Gymnasium floor.

**Reilly School HVAC Upgrades** **$1,700,000**

The work will include Abatement and Replacement of Heating Distribution System & Equipment update including the assessment of the condition hydronic components,...

**Replacement of Pawtucketville School Roof** **$5,000,000**

The Pawtucketville School roof is in need of being replaced. Since this roof doesn't meet the criteria for MSBA ARP funding, the city has decided to add this to the current capital plan. As the Council is aware we have had many issues due to this...

**Various Upgrades to the St. Jeanne D' Arc School** **$4,000,000**

Required renovations of the Former St. Jeanne D'Arc School to make it suitable to...

**Total: $13,800,000**

# Management Information Systems (MIS) Requests

### Itemized Requests for 2026

**Enterprise Asset Management Software Implementation** **$82,000**

Working together with DPW, MIS would like to move forward with the next phase of the Tyler Enterprise Asset Management (EAM) implementation, by engaging Tyler Implementation Services to assist with integration of the city's school-related facility...

**Metropolitan Area Network (MAN) Communications Assessment and Design** **$130,000**

Reliance on technology continues to grow and the City of Lowell recognizes the limitations of our existing connectivity, which is critical for ensuring the seamless interoperability of governmental operations, public safety systems, and city...

**Technology Upgrades and Replacements** **$1,275,000**

A significant amount of the city's overall technology infrastructure has been functioning beyond its designated shelf life, and is starting to fail.  MIS recommends capital funds be put in place over the next few years in order to fund the...

**Total: $1,487,000**

# Elections Requests

### Itemized Requests for 2026

**Voting Booth Replacement** **$52,000**

Modern voting booths are easier to install, breakdown and store and offer more flexibility in arranging polling locations. Replacing the voting booths will ensure ADA compliance, increase voter convenience and vastly improve the voter experience....

**Total: $52,000**

# Pollard Memorial Library Requests

### Itemized Requests for 2026

**Back Staircase and Colburn Street Lobby Resurfacing** **$50,000**

The Library has been recarpeted in most public areas and offices, but the back staircase and Colburn Street lobby were not included in the project. The Colburn Street lobby is an area approximately 8 feet by 15 feet that serves as the accessible...

**Library Waterproofing** **$250,000**

This winter, the library experienced a number of leaks throughout the upper floors of the building. Library artwork had to be removed temporarily to ensure that it wasn't damaged, and it was reported to the Director by the masons who came to...

**Meeting Room & Minor Enclosed Spaces** **$100,000**

The goal of this project is two-fold. The first is to create 3 additional meeting room/multipurpose areas to be used by Library programming staff and the community for meeting room spaces. We have had to turn away members of the community due to...

**Total: $400,000**

# City of Lowell FY2026 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 $33,717,295 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 $33,717,295 is appropriated to pay costs of (i) ADA related improvements ($1,035,020), (ii) municipal building improvements ($18,400,000), (iii) traffic improvements ($400,000), (iv) design/engineering/feasibility studies and acquiring items of departmental equipment and computer hardware and software ($2,739,000), (v) acquiring interests in land ($500,000), (vi) park improvements ($3,000,000), (vii) vehicle replacements ($600,000), (viii) street paving and bridge construction, reconstruction and/or repair ($7,043,275), as well as any related architectural and engineering services to these projects and all other costs incidental and related thereto.

**Further Ordered:** That to meet the appropriations described herein, the Treasurer, with the approval of the City Manager, is authorized to borrow $33,717,295 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 or convenient 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.

# Parking Clerk Requests

## Itemized Requests for 2026

| | |
|---|---|
| **Ayotte Garage Elevators** | **$500,000** |

The two elevators will need to be replaced based on age and usage. These elevators are used heavily for events at the Tsongas Center and LHS Students and staff and more as LINK Project rolls out.

| | |
|---|---|
| **Ayotte Stairway Ceilings** | **$150,000** |

The ceiling above the front stairways need to be cleaned and repainted.

| | |
|---|---|
| **Early Garage HVAC Replacement** | **$1,000,000** |

The HVAC equipment that serves the MA RMV, All Smiles Dental, Lowell LPD Training Center and Restaurant space all needs to be replaced. There have been numerous requests for this work to be done by all four tenants. The Parking...

| | |
|---|---|
| **Leo Roy Expansion Joint** | **$267,000** |

The expansion Joint at the Leo Roy garage is leaking.., Gale Assoc will provide ( for $17K)a complete a structural evaluation of the expansion joint at the elevated levels of the parking garage and to provide a letter report outlining our...

| | |
|---|---|
| **Lower Lock Parking Garage Stairway's** | **$180,000** |

Repair Stairways at Lower Lock Garage. Stairways are located on either side of the main Warren St Entrance.

| | |
|---|---|
| **Parking Garage Critical Structural Repairs** | **$1,350,000** |

Significant repairs are required to three of the city parking garages, the Edward Early, Leo Roy and Lower Locks. Early Garage: Immediate Repairs.Leo Roy Garage:Expansion Joint Repairs. Repairs will be classified into four...

| | |
|---|---|
| **Parking Garage Security Cameras** | **$180,000** |

Currently, the cameras in the Ayotte and Downes Garages are obsolete. Three cameras are approved (PO 22506771) for the Downes but at least 30 additional cameras have to be added to replace obsolete cameras in the two garages , on the roof,...

**Total: $3,627,000**

# City of Lowell FY2026 Capital Plan Loan Order - Parking Enterprise Fund

THE COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL
In City Council
LOAN ORDER
(Parking Improvements)

To borrow $3,627,00 to pay costs of the various parking improvements 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 $3,627,000 is appropriated to pay costs of repairing, reconstructing, constructing, remodeling, refurbishing and purchasing equipment for, parking garages, structures, lots, including, but not limited to structural repairs, elevator repairs and/or replacement, HVAC replacement, and purchase of security equipment, and payment of costs incidental or related thereto.

**Further Ordered:** That to meet the appropriations described herein, the Treasurer, with the approval of the City Manager, is authorized to borrow $3,627,000 and to issue bonds or notes therefor under G.L. c. 44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary or convenient 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.

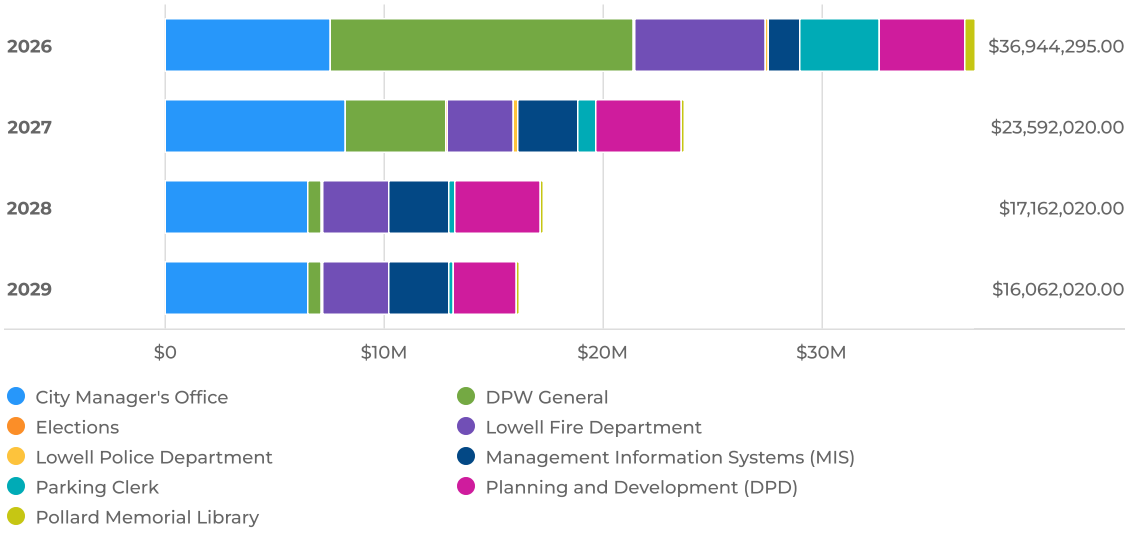
# Capital Improvements: Multi-year Plan

## Total Capital Requested

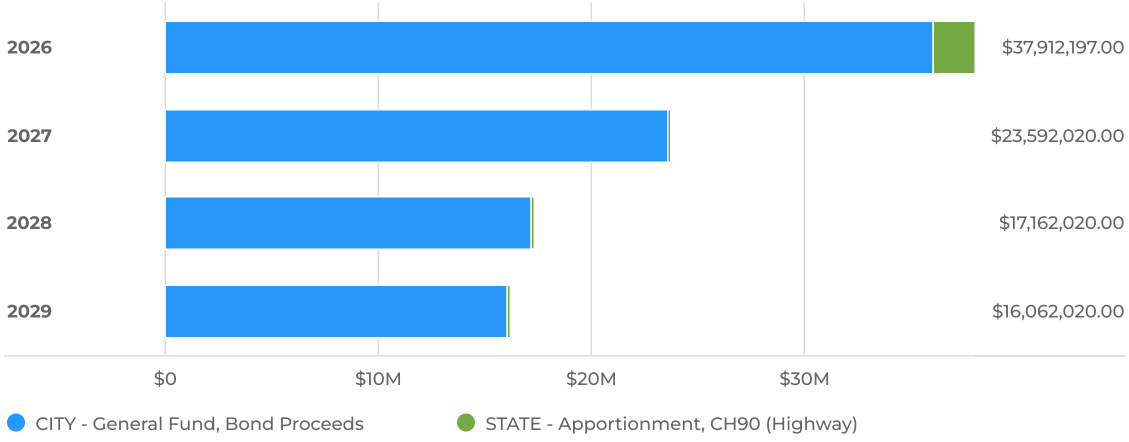
# $93,760,355

**31 Capital Improvement Projects**

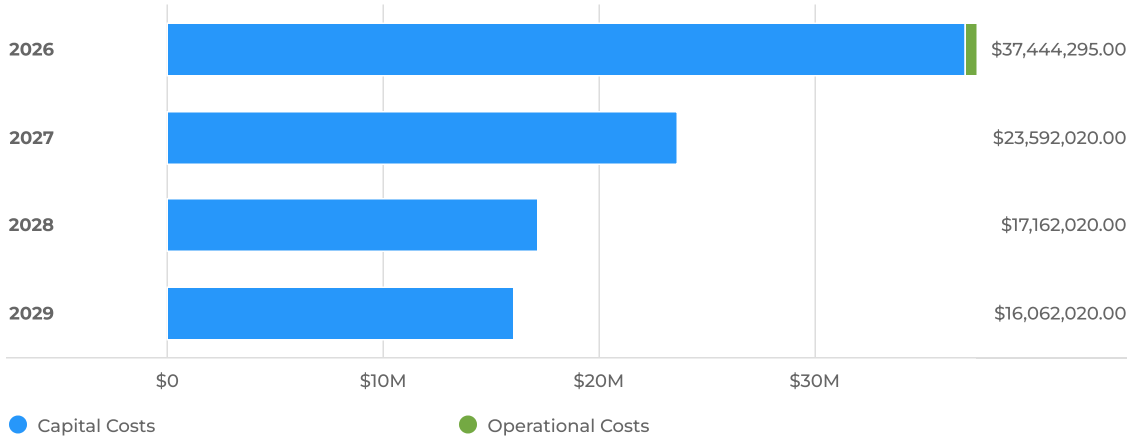
### Total Funding Requested by Department




### 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)** **$4,140,080**

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)** **$4,000,000**

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: $28,883,355**

# Lowell Police Department Requests

## Itemized Requests for 2026-2029

**Computer Aided Dispatch (CAD) and Records Management System (RMS) Update** **$300,000**

The Lowell Police and Fire Departments would like to assess other Computer Aided Dispatch (CAD), Records Management Systems (RMS) and other IT systems to address modernization and efficiency. The LPD/LFD is requesting funds to hire a consultant to...

**Total: $300,000**

# Lowell Fire Department Requests

### Itemized Requests for 2026-2029

**Various Upgrades to Fire Houses** **$15,000,000**

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: $15,000,000**

# Planning and Development (DPD) Requests

### Itemized Requests for 2026-2029

**LMA Improvements** **$3,000,000**

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.

**Martin Sports Complex** **$8,000,000**

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...

**Sidewalk Vault Abandonment Program** **$2,000,000**

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** **$1,600,000**

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:...

**Total: $14,600,000**

# DPW General Requests

### Itemized Requests for 2026-2029

**DPW Fleet Replacement** **$2,400,000**

This capital improvement request is to continue the on-going vehicle replacement program at DPW. Many of the vehicles at DPW are past their useful life and with this additional funding, it will afford DPW the opportunity to continue making...

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Funding is requested to replace the current Reilly School Gymnasium floor.

**Reilly School HVAC Upgrades** **$1,700,000**

The work will include Abatement and Replacement of Heating Distribution System & Equipment update including the assessment of the condition hydronic components,...

**Replacement of Pawtucketville School Roof** **$5,000,000**

The Pawtucketville School roof is in need of being replaced. Since this roof doesn't meet the criteria for MSBA ARP funding, the city has decided to add this to the current capital plan. As the Council is aware we have had many issues due to this...

**Various Upgrades to the St. Jeanne D' Arc School** **$8,000,000**

Required renovations of the Former St. Jeanne D'Arc School to make it suitable to...

**Total: $19,600,000**

# Management Information Systems (MIS) Requests

### Itemized Requests for 2026-2029

**Enterprise Asset Management Software Implementation** **$82,000**

Working together with DPW, MIS would like to move forward with the next phase of the Tyler Enterprise Asset Management (EAM) implementation, by engaging Tyler Implementation Services to assist with integration of the city's school-related facility...

**Metropolitan Area Network (MAN) Communications Assessment and Design** **$4,630,000**

Reliance on technology continues to grow and the City of Lowell recognizes the limitations of our existing connectivity, which is critical for ensuring the seamless interoperability of governmental operations, public safety systems, and city...

**Technology Upgrades and Replacements** **$5,100,000**

A significant amount of the city's overall technology infrastructure has been functioning beyond its designated shelf life, and is starting to fail.  MIS recommends capital funds be put in place over the next few years in order to fund the...

**Total: $9,812,000**

# Elections Requests

### Itemized Requests for 2026-2029

**Voting Booth Replacement** **$208,000**

Modern voting booths are easier to install, breakdown and store and offer more flexibility in arranging polling locations. Replacing the voting booths will ensure ADA compliance, increase voter convenience and vastly improve the voter experience....

**Total: $208,000**

# Pollard Memorial Library Requests

### Itemized Requests for 2026-2029

**Back Staircase and Colburn Street Lobby Resurfacing** **$50,000**

The Library has been recarpeted in most public areas and offices, but the back staircase and Colburn Street lobby were not included in the project. The Colburn Street lobby is an area approximately 8 feet by 15 feet that serves as the accessible...

**Library Waterproofing** **$250,000**

This winter, the library experienced a number of leaks throughout the upper floors of the building. Library artwork had to be removed temporarily to ensure that it wasn't damaged, and it was reported to the Director by the masons who came to...

**Meeting Room & Minor Enclosed Spaces** **$100,000**

The goal of this project is two-fold. The first is to create 3 additional meeting room/multipurpose areas to be used by Library programming staff and the community for meeting room spaces. We have had to turn away members of the community due to...

**Total: $400,000**

# Parking Clerk Requests

## Itemized Requests for 2026-2029

| | |
|---|---|
| **Ayotte Garage Elevators** | **$500,000** |

The two elevators will need to be replaced based on age and usage. These elevators are used heavily for events at the Tsongas Center and LHS Students and staff and more as LINK Project rolls out.

| | |
|---|---|
| **Ayotte Stairway Ceilings** | **$150,000** |

The ceiling above the front stairways need to be cleaned and repainted.

| | |
|---|---|
| **Early Garage HVAC Replacement** | **$1,000,000** |

The HVAC equipment that serves the MA RMV, All Smiles Dental, Lowell LPD Training Center and Restaurant space all needs to be replaced. There have been numerous requests for this work to be done by all four tenants. The Parking...

| | |
|---|---|
| **Leo Roy Expansion Joint** | **$267,000** |

The expansion Joint at the Leo Roy garage is leaking.., Gale Assoc will provide ( for $17K)a complete a structural evaluation of the expansion joint at the elevated levels of the parking garage and to provide a letter report outlining our...

| | |
|---|---|
| **Leo Roy Garage Stairways** | **$180,000** |

Repair of two stairways in the Leo Roy Garage. Both sets of stairways are pitted and need to be repaired.

| | |
|---|---|
| **Lower Lock Parking Garage Stairway's** | **$180,000** |

Repair Stairways at Lower Lock Garage. Stairways are located on either side of the main Warren St Entrance.

| | |
|---|---|
| **Parking Garage Critical Structural Repairs** | **$2,500,000** |

Significant repairs are required to three of the city parking garages, the Edward Early, Leo Roy and Lower Locks. Early Garage: Immediate Repairs.Leo Roy Garage:Expansion Joint Repairs. Repairs will be classified into four...

| | |
|---|---|
| **Parking Garage Security Cameras** | **$180,000** |

Currently, the cameras in the Ayotte and Downes Garages are obsolete. Three cameras are approved (PO 22506771) for the Downes but at least 30 additional cameras have to be added to replace obsolete cameras in the two garages , on the roof,...

**Total: $4,957,000**

# 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.

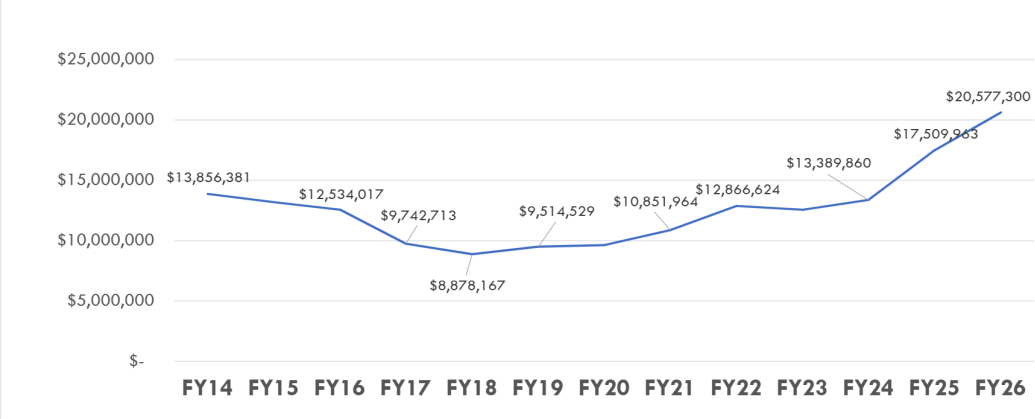
The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations.

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 in late winter for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of state and local governments, school districts, and other government agencies, and therefore require careful planning.

Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts. The debt service payments related to financing all of these projects have been incorporated into our General Fund forecasts. Please refer to the forecasts for each individual major operating fund, in the Financial Overview section of this budget, for detail.

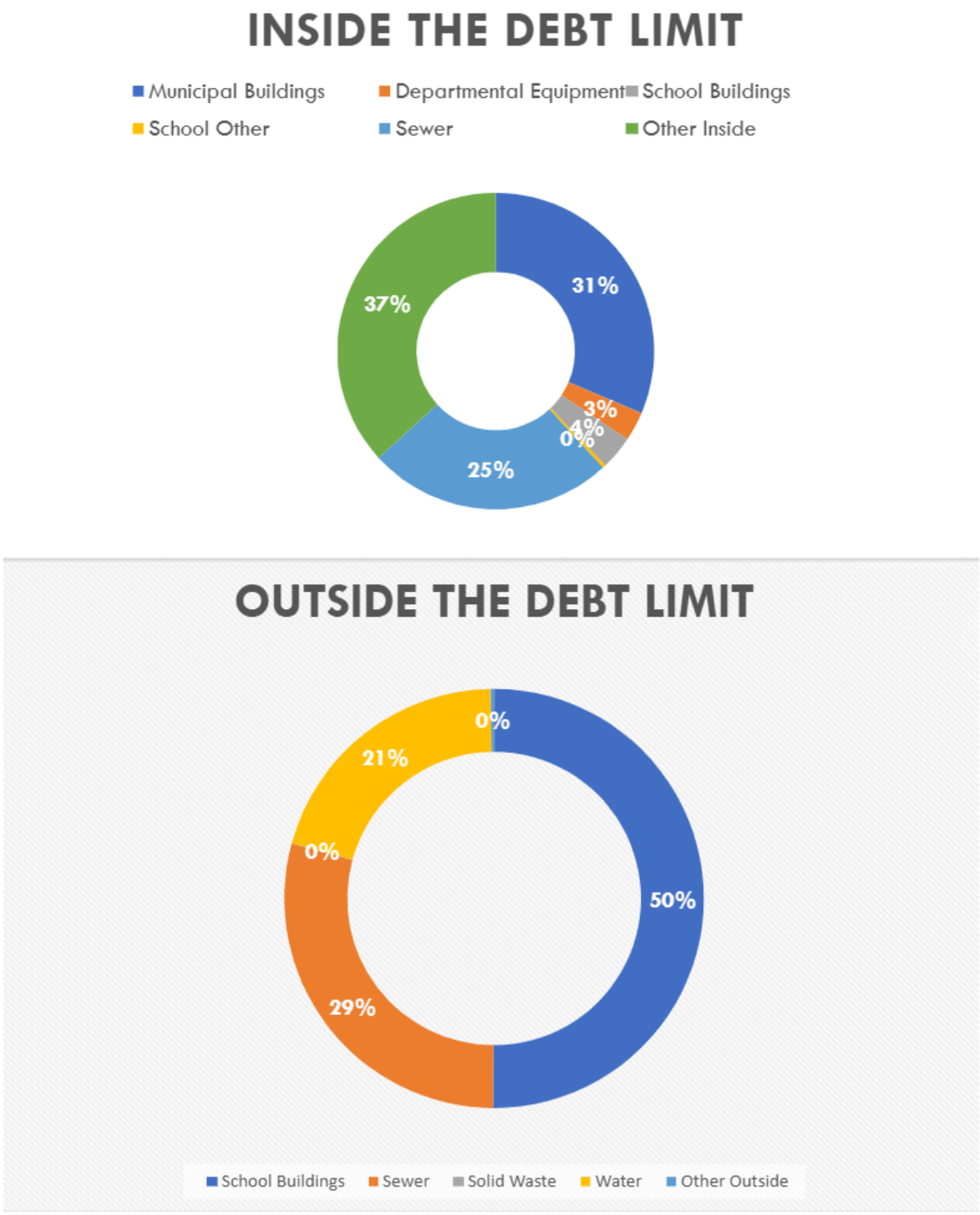
| | |
|---|---|
| **Equalized Valuation as of January 1, 2024** | $13,770,148,300 |
| **Debt Limit (5% of Equalized Valuation)** | **$688,507,415** |
| | |
| Total Outstanding Debt a/o June 30, 2024 | $420,993,145 |
| Total Authorized/ Unissued Debt as of June 30, 2024 | $545,529,652 |
| **Total Outstanding Debt Plus Total Authorized/ Unissued Debt** | **$966,522,797** |
| | |
| Amount of Outstanding Debt Outside the Debt Limit | $184,538,544 |
| Amount of Authorized/ Unissued Debt Outside the Debt Limit *(Approximate)* | $375,172,214 |
| **Outstanding Debt plus Authorized/ Unissued - Outside the Debt Limit** | **$559,710,758** |
| | |
| Total Outstanding Debt Plus Total Authorized/ Unissued Debt | $966,522,797 |
| Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit | $559,710,758 |
| **Debt Subject to the Debt Limit** | **$406,812,039** |
| | |
| Debt Limit (5% of Equalized Valuation) | $688,507,415 |
| **Remaining Borrowing Capacity Under Debt Limit** | **$281,695,376** |



| PURPOSE (INSIDE THE DEBT LIMIT) | AMOUNT OUTSTANDING 6/30/24 | |
|---|---|---|
| Municipal Buildings | $ | 65,389,689 |
| Departmental Equipment | $ | 6,195,340 |
| School Buildings | $ | 7,115,060 |
| School Other | $ | 745,000 |
| Sewer | $ | 52,200,774 |
| Other Inside | $ | 76,524,570 |

| PURPOSE (OUTSIDE THE DEBT LIMIT) | AMOUNT OUTSTANDING 6/30/24 | |
|---|---|---|
| School Buildings | $ | 92,387,000 |
| Sewer | $ | 53,801,519 |
| Solid Waste | $ | 60,000 |
| Water | $ | 37,815,026 |
| Other Outside | $ | 475,000 |

| AMOUNT OUTSTANDING 6/30/24 | | |
|---|---|---|
| TOTAL OUTSTANDING DEBT | $ | 392,708,978 |


INSIDE THE DEBT LIMIT
Municipal Buildings
Departmental Equipment
School Buildings
School Other
Sewer
Other Inside
31%
3%
4%
0%
25%
37%
OUTSIDE THE DEBT LIMIT
0%
21%
0%
50%
29%
School Buildings
Sewer
Solid Waste
Water
Other Outside

# ADDENDUMS

# 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.
>
> **Debt affordability** is a municipality's future ability to pay down debt. It's difficult to evaluate because future financial resources are closely linked to growth in a municipality's tax base, its population growth and other factors. At the same time, debt affordability is a crucial part of priority-setting because it's entirely possible for a government to take on debt it can't repay while staying well below its legal debt limit.

## Which financing tool is best for you?

There are three main ways to finance local capital investments: pay-as-you-go, municipal bonds, and public-private partnerships.

Many capital investments are financed pay-as-you-go. This means that the municipality pays for the project with existing financial resources. Sources of pay-as-you-go financing include savings from previous budgets and special capital project funds where the municipality saves up money for projects over time.

However, most municipalities cannot save up enough to finance multimillion dollar capital improvements. So instead, they issue municipal bonds. A bond is like a mortgage. The borrower takes money from a lender and agrees to pay it back over time with interest. A municipal bond is any bond issued by a state or local government.

There are four basic types of municipal bonds, with each type corresponding to the revenues the issuing government uses to pay back the loan as follows:

> **General Obligation (GO)**: GO bonds are backed by the government's "full faith and credit" or "taxing power." This means it is willing to use whatever revenues it has available for repayment. GOs are generally seen as the most credit worth in the market, and fund a variety of general public projects like municipal buildings, parks, and schools.
>
> **Essential Revenue**: These are bonds that are paid off by a specific revenue source from an essential service like a water utility or electric utility. These bonds are also credit worthy because citizens generally cannot do without these services, so the issuing government will always have access to revenues needed for repayment.

**Non-Essential Revenue**: These are bonds that are backed by a specific revenue stream from public housing, recreation centers, college dormitories, and other projects that are important by not necessarily essential to all taxpayers.

**Lease Revenue**: In a typical lease revenue structure, a special district like a public building commission issues the bonds, builds a facility and then leases that facility to a general government to use to deliver services. The special district then pays off the bonds with the lease payments. Lease revenue bonds are similar to GO bonds in that the issuer can appropriate different types of revenues to service the debt, and that bond investors tend to view them similar to other forms of debt. Nonetheless, they are not a formal general obligation pledge, so many municipalities are not required to count them as debt.

The vast majority of "munis" – as investors call municipal bonds – are tax exempt. Investors who buy them receive interest payments from the issuing government, but do not pay federal income taxes on those interest payments. Those interest proceeds are also exempt from most state and local invoice taxes. This tax exemption makes munis an attractive option for investors who want to earn stable, predictable income for retirement, college savings or other long-term investments. More than half of the $4 trillion in municipal bonds currently in circulation are held by individual investors.

In a public-private partnership (PPP or P3), an outside investor finances and builds a project on behalf of the government. In exchange, that investor(s) takes some or all of the future revenues generated by the project. The private partner can make money if it can properly manage the financing and construction risks, and the government can save money and preserve debt capacity for other projects. PPPs have worked well for projects that have a clear user charge, such as toll roads, water filtration facilities and port infrastructure. Many state governments and federal government agencies offer tools to facilitate PPPs.

# How do we get the money?

Once you've decided to access the capital markets, you must confront a number of policy and strategy questions.

## Should we seek a bond rating?

A bond rating is an outside expert's opinion on whether your municipality will repay a bond. Or put differently, ratings agencies assess the likelihood an issuer will default, or fail to repay a bond. Three major companies issue most of the ratings on municipal bonds. Each applies its own criteria when rating a jurisdiction, but all three pay careful attention to some of the same factors:

**Stable revenue streams**. Bonds backed by robust, predictable revenue streams (e.g., property taxes) earn better ratings than bonds backed by revenues from more speculative projects (e.g., convention centers).

**Demographics**.
Municipalities with growing populations and wealthy residents earn better ratings than those with stagnant populations or below average incomes.

**Financial management and governance**.
A municipality will be better rated if it produces financial reports on time, maintains a rainy day fund or other budget stabilization tools, effectively manages its cash flow, has a clear capital budgeting plan, and has policies to prepare for contingencies.

**Bond ratings matter**.
Improving your rating even by one notch can save money – perhaps hundreds of thousands of dollars – in borrowing costs. That said, some policymakers treat their municipality's bond rating as a grade on the quality of life in their community or on their effectiveness as a leader. Leadership and quality of life are only indirectly related to ratings. Fundamentally, a bond rating is nothing more than a statement about whether you will make good on a bond obligation.

## Should we hire a financial advisor?

Most state and local governments do not have the staff expertise to navigate the municipal bond market. A financial adviser is an outside expert, sometimes connected to an investment bank, who can help your municipality manage the risks of assessing the public capital markets. Financial advisers can add tremendous value to your debt management process. At the same time, the municipal bond market's regulators have begun to carefully scrutinize relationships among issuers and financial advisers.

## Competitive or negotiated sale?

An underwriter is a “middleman” between you and investors. Underwriters make money by lending you money, charging you a fee and then selling your bonds to investors at a higher price than what they paid you. When the underwriting process is complete, you have the money to begin your project. When an underwriter or other broker sells the bonds to an investor they notify the paying agent for the bonds. Later on, you pay your principal and interest on the bonds to the paying agent, and they distribute those payments to the investors.

There are two ways to engage an underwriter. One is a competitive sale. In this model, you develop the basic terms of the sale – how much money to borrow, what revenues to pledge for repayment, etc. – and then select an underwriter through an auction. The underwriter who offers to loan you money at the stated terms for the lowest interest rate wins the auction. The alternative is a negotiated sale in which you select the underwriter in advance and negotiate the terms. Negotiated sales typically happen through teams of underwriters known as an underwriting syndicate.

There are advantages and disadvantages to each method of sale. Competitive sales are generally more transparent and as such, some think they’re more accountable. Negotiated sales are less transparent, but they do offer the issuer more reliability in how and when to go to the market.

## Should you seek credit enhancement?

Some bonds are backed by a third party that agrees to make principal and interest payments if the issuer cannot. This assurance, known as credit enhancement, is available from private insurers and from several state-level enhancement programs. For many BBB- and A- rated issuers it is cost effective to spend a few thousand dollars on a credit enhancement in exchange for several thousand dollars in saved borrowing costs.

# Legacy costs...

***Pensions and other post-employment benefits.***

Few words can create as much of a stir to a state or municipal employee than the word “pension.” Pensions are front and center in the ongoing fiscal 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:

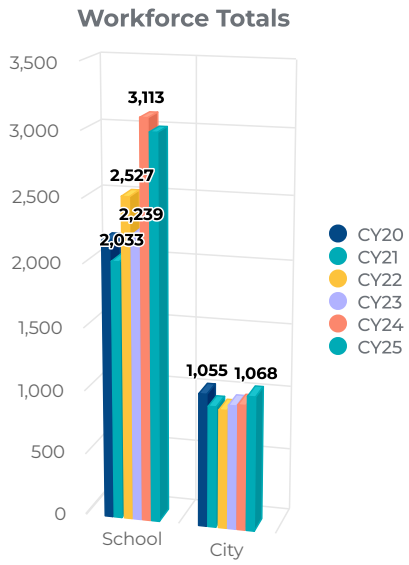
- "Workforce" personnel refers to full-time / part-time personnel which have already been hired, and are considered part of our existing staff.
- "Full Time Equivalent" (or "FTE") personnel refers to full-time / part-time positions which have been (or are in the process of being) hired throughout the organization.

**The Workforce Data page** summarizes the city's existing workforce (including Schools) 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 full-time equivalent (FTE) positions (excluding Schools) hired or in the process of being hired, 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[2] |
|---|---|---|---|
| **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** |
| **CY25** | 3,016 | 1,068 | **4,084** |

These numbers represent the total number of employees hired and on staff, as opposed to the total number of positions budgeted yearly.

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**Footnote(s):**

1. This chart was compiled during May 2025, and is subject to change.
2. 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 permanent full/part-time employees are counted.

# Workforce Union Representation

The City employs approximately **4,084** full and part-time employees[1], 3,016 of whom are employed by the Lowell Public School Department, 106 by the public works department (DPW Clerical, Lands & Building, Streets, Electrical, Engineering, Parks, Recreation, Cemeteries), 216 by the fire department, 314 by the police department, 93 by the water, sewer, and parking enterprise fund departments and the balance of 339 regular full-time and part-time employees by various other departments of the City. Approximately 3,100 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[2] |
|---|---|---|
| LSAA Administrators | 253 | 06/30/2027 |
| SEIU Clerks | 76 | 06/30/2023 |
| UTL Cafateria Workers | 55 | 06/30/2027 |
| UTL Custodians | 112 | 06/30/2027 |
| UTL Paraprofessionals | 491 | 06/30/2027 |
| UTL Teachers | 1,258 | 06/30/2027 |
| **Subtotal School Union Employees** | **2,245** | |

| City Employees Union | Employees | Contract Expires |
|---|---|---|
| AFSCME 1705 | 185 | 06/30/2027 |
| AFSCME 1705A | 29 | 06/30/2027 |
| AFSCME 2532 | 70 | 06/30/2027 |
| Engineers | 4 | 06/30/2027 |
| Firefighters IAFF | 206 | 06/30/2027 |
| MVEA C | 35 | 06/30/2027 |
| MVEA D | 17 | 06/30/2027 |
| MVEA Inspectors | 14 | 06/30/2027 |
| MVEA Wastewater | 32 | 06/30/2027 |
| Police Patrolmen | 178 | 06/30/2027 |
| Police Superiors | 55 | 06/30/2027 |
| SEIU 888 Wastewater | 4 | 06/30/2027 |
| SEIU 888 Water | 3 | 06/30/2027 |
| Traffic Supervisors | 23 | 06/30/2027 |
| **Subtotal City Union Employees** | **855** | |

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**Footnote(s):**

1. This data for this section was compiled during April/May 2025, and is subject to change.
2. Expired contracts are currently in negotiations.

# Workforce Hiring Activity (City Only)

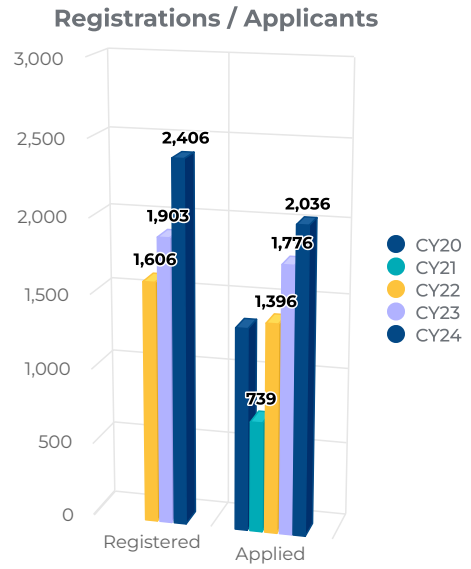
The City[1] routinely posts positions approved for hire throughout the calendar year[2], including full-time, part-time, temporary, voluntary, and seasonal positions, as identified and approved through the City budget. Applicants may register online[3], and then choose to apply for any position(s) posted; 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.

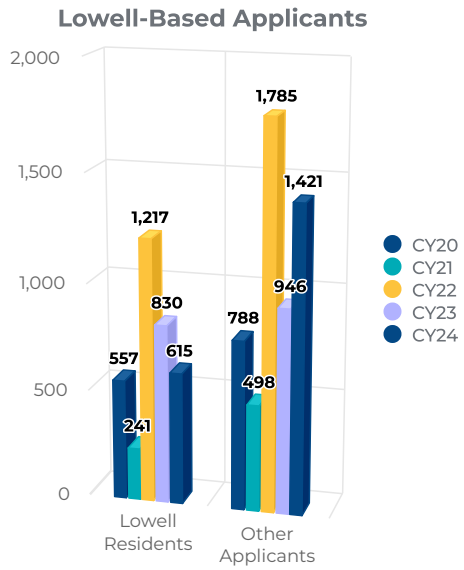
| Calendar Year | Jobs Posted[4] |
|---|---|
| 2020 | 116 |
| 2021 | 69 |
| 2022 | 174 |
| 2023 | 286 |
| 2024 | 272 |
| 2025[5] | 55 |

==========

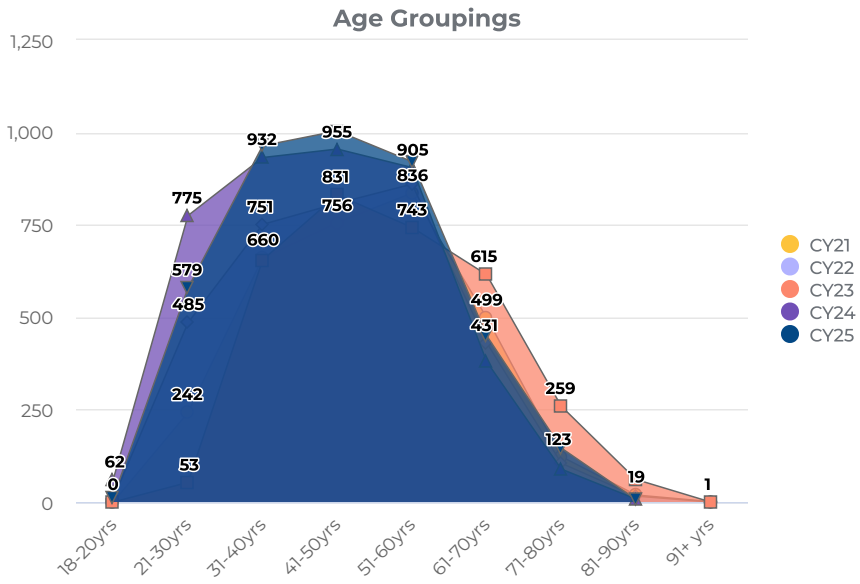
**Footnote(s):**

1. While the City's HR Department processes all new hires, this chart only includes positions posted for hiring within the City. Note that this does not include postings for Lowell Public Schools.
2. Compiled during May 2025; subject to change.
3. Online registration and application went live during the calendar year 2022.
4. Jobs Posted includes initial and subsequent posting, as applicable.
5. Represents jobs posted during calendar year 2025 through May 2025.

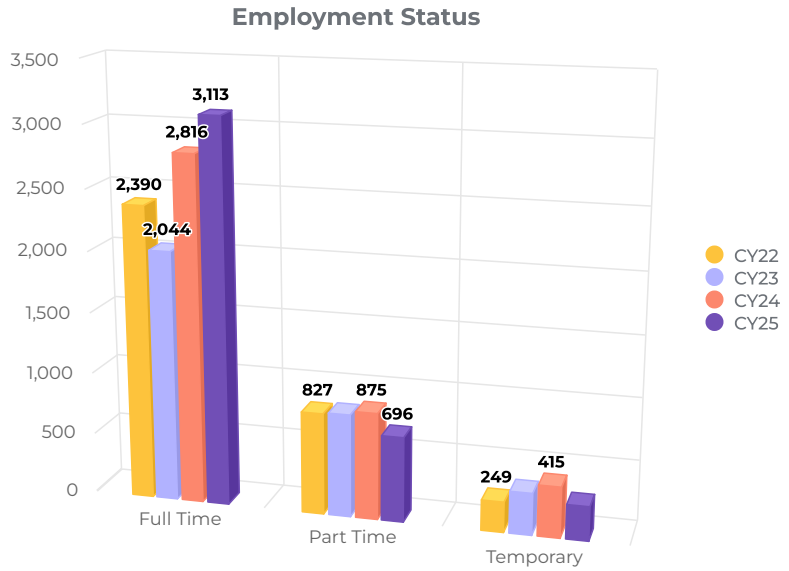


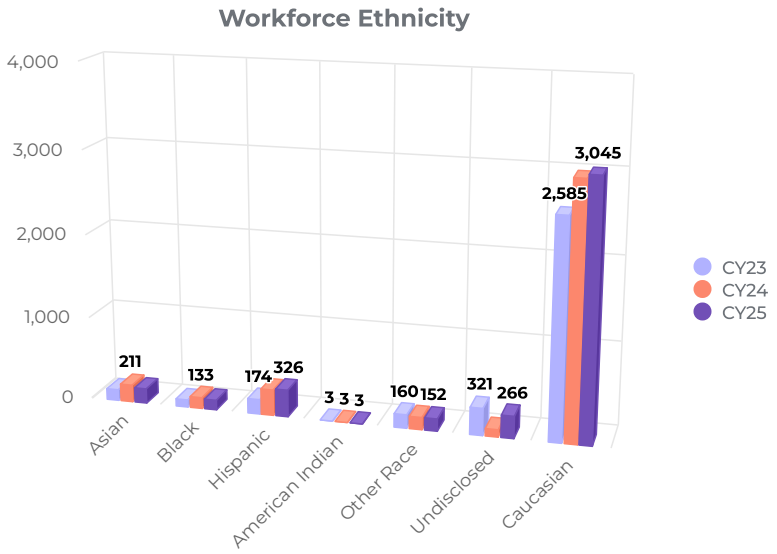
# Workforce Ages



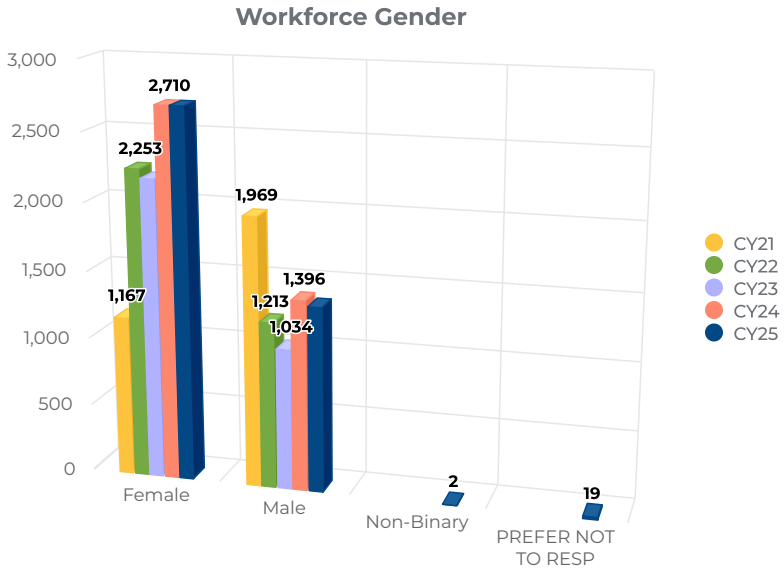

# Workforce Employment Status



# Workforce Ethnicity




# Workforce Gender

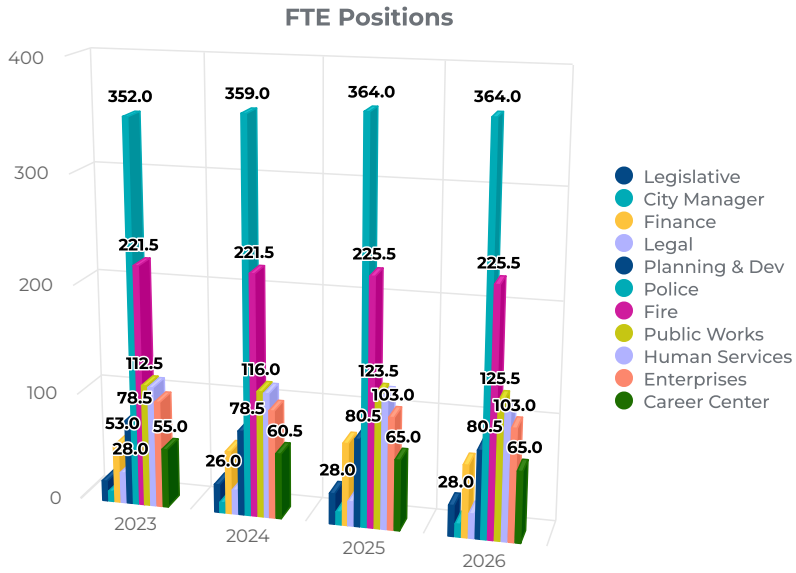


# FTE Positions

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 and hired or are in the process of being hired**, whereas the term **"workforce" specifically refers to full-time / part-time staff personnel which have been hired (and may include casual employees)**. "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 City Department Actual FTE Positions[1]**

| Function | FY2023 | FY2024[2] | FY2025[2] | FY2026 |
|---|---|---|---|---|
| Legislative | 19.0 | 26.0 | 28.0 | 28.0 |
| City Manager | 10.0 | 10.0 | 12.0 | 12.0 |
| Finance | 53.0 | 58.0 | 75.5 | 66.5 |
| Legal | 28.0 | 22.0 | 22.0 | 22.0 |
| Planning & Dev | 78.5 | 78.5 | 80.5 | 80.5 |
| Police | 352.0 | 359.0 | 364.0 | 364.0 |
| Fire | 221.5 | 221.5 | 225.5 | 225.5 |
| Public Works | 112.5 | 116.0 | 123.5 | 125.5 |
| Human Services | 111.5 | 114.5 | 121.0 | 118.0 |
| Enterprise | 98.0 | 100.0 | 103.0 | 103.0 |
| Career Center[3] | 55.0 | 60.5 | 65.0 | 65.0 |
| | **1,139.0** | **1,166.0** | **1,220.0** | **1,210.0** |

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**Footnote(s):**

1. Position totals may be updated to accommodate department relocation or formula/calculation errors.
2. MassHire Lowell Career Center information is included for memo purposes only.

# Budgeted FTE Position List

**POSITION LIST (FTE)**[1,2]

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Legislative - City Council** | | | | |
| Councilor | 10 | 10 | 10 | 0.00 |
| Mayor | 1 | 1 | 1 | 0.00 |
| *Legislative - City Council Total:* | **11** | **11** | **11** | **0.00** |
| **Legislative - Mayor's Office** | | | | |
| Assistant to Mayor | 1 | 1 | 1 | 0.00 |
| *Legislative - Mayor Total:* | **1** | **1** | **1** | **0.00** |
| **Legislative - City Clerk** | | | | |
| Assistant City Clerk | 1 | 1 | 1 | 0.00 |
| City Clerk | 1 | 1 | 1 | 0.00 |
| Head Clerk | 5 | 5 | 5 | 0.00 |
| *Legislative - City Clerk Total:* | **7** | **7** | **7** | **0.00** |
| **Legislative - City Clerk - Elections** | | | | |
| Director of Elections/ Municipal Hearing | 1 | 1 | 1 | 0.00 |
| Election Clerk | 2 | 2 | 2 | 0.00 |
| Election Clerk (ARPA) | 0 | 2 | 2 | 0.00 |
| Election Commissioner | 4 | 4 | 4 | 0.00 |
| *Legislative - City Clerk - Elections Total:* | **7** | **9** | **9** | **0.00** |
| **LEGISLATIVE TOTAL:** | **26** | **28** | **28** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **City Manager - City Manager** | | | | |
| Administrative Assistant | 1 | 1 | 1 | 0.00 |
| Assistant City Manager | 1 | 1 | 1 | 0.00 |
| Assistant to the City Manager | 1 | 1 | 1 | 0.00 |
| City Manager | 1 | 1 | 1 | 0.00 |
| Executive Assistant | 1 | 1 | 1 | 0.00 |
| Neighborhood Liason | 1 | 1 | 1 | 0.00 |
| *City Manager - City Manager Total:* | **6** | **6** | **6** | **0.00** |
| **City Manager - CASE** | | | | |
| Director | 1 | 1 | 1 | 0.00 |
| Asst. Director/ Marketing & Communications | 1 | 1 | 1 | 0.00 |
| Downtown/Special Events Coordinator | 1 | 1 | 1 | 0.00 |
| Program Assistant | 1 | 1 | 1 | 0.00 |
| Assistant Special Events Coord | 0 | 0 | 0 | 0.00 |
| Communications Coordinator | 0 | 1 | 1 | 0.00 |
| Cultural Affairs Special Eevent Prog. | 0 | 1 | 1 | 0.00 |
| *City Manager - CASE Total:* | **4** | **6** | **6** | **0.00** |
| **CITY MANAGER TOTAL:** | **10** | **12** | **12** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Finance - General Finance** | | | | |
| ARPA Finance Manager | 1 | 1 | 1 | 0.00 |
| ARPA Grant Fiscal Coordinator | 1 | 1 | 1 | 0.00 |
| ARPA Administrative Assistant | 1 | 1 | 1 | 0.00 |
| Assistant City Manager for Fiscal Affairs/ CFO | 1 | 1 | 1 | 0.00 |
| Deputy CFO | 1 | 1 | 1 | 0.00 |
| *Finance - General Finance Total:* | **5** | **5** | **5** | **0.00** |
| **Finance - Budget** | | | | |
| Deputy CFO | 0 | 0 | 0 | 0.00 |
| *Finance - Budget Total:* | **0** | **0** | **0** | **0.00** |
| **Finance - Auditor** | | | | |
| Asst. Auditor | 1 | 1 | 1 | 0.00 |
| Asst. Payroll Supervisor | 1 | 1 | 1 | 0.00 |
| City Auditor | 1 | 1 | 1 | 0.00 |
| Head Clerk | 1 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Payroll Financial Specialist | 2 | 2 | 2 | 0.00 |
| Payroll System Analyst | 1 | 1 | 1 | 0.00 |
| Senior Accountant | 1 | 1 | 1 | 0.00 |
| *Finance - City Auditor Total:* | **8** | **8** | **8** | **0.00** |
| **Finance - Purchasing** | | | | |
| CPO/Purchasing Agent | 1 | 1 | 1 | 0.00 |
| Deputy CPO / Compliance Officer | 1 | 1 | 1 | 0.00 |
| Compliance Officer | 0 | 0 | 0 | 0.00 |
| Head Clerk | 1 | 1 | 1 | 0.00 |
| Head Administrative Clerk | 0 | 1 | 1 | 0.00 |
| *Finance - Purchasing Total:* | **3** | **4** | **4** | **0.00** |
| **Finance - Assessor** | | | | |
| Administrative Assistant to BOA | 1 | 1 | 1 | 0.00 |
| Administrative Assistant /Finance | 1 | 1 | 1 | 0.00 |
| Annual Chair Stipend | 0 | 1 | 1 | 0.00 |
| Head Clerk | 0 | 1 | 1 | 0.00 |
| Assessor | 2 | 2 | 2 | 0.00 |
| Assistant Assessor | 2 | 2 | 2 | 0.00 |
| Chief Assessor | 1 | 1 | 1 | 0.00 |
| Deputy Chief Assessor | 1 | 1 | 1 | 0.00 |
| Principal Clerk | 1 | 1 | 0 | (1.00) |
| *Finance - Assessor Total:* | **9** | **11** | **10** | **(1.00)** |
| **Finance - Treasurer** | | | | |
| Assistant Collector | 1 | 1 | 1 | 0.00 |
| Assistant Treasurer | 1 | 1 | 1 | 0.00 |
| Head Clerk | 5 | 5 | 5 | 0.00 |
| Senior Accountant | 2 | 2 | 2 | 0.00 |
| Treasurer | 1 | 1 | 1 | 0.00 |
| *Finance - Treasurer Total:* | **10** | **10** | **10** | **0.00** |
| **Finance - Human Relations** | | | | |
| Assistant HR Manager | 1 | 1 | 1 | 0.00 |
| Health Benefits Coordinator | 1 | 1 | 1 | 0.00 |
| HR Assistant (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| HR Director | 1 | 1 | 1 | 0.00 |
| HR Generalist/ Recruiter | 1 | 1 | 1 | 0.00 |
| Employee/ Community Liaison | 0 | 0 | 0 | 0.00 |
| DEI Officer (City Manager's Office) | 1 | 1 | 1 | 0.00 |
| HR Assistant | 1 | 1 | 1 | 0.00 |
| *Finance - Human Relations Total:* | **6.5** | **6.5** | **6.5** | **0.00** |
| **Finance - MIS** | | | | |
| 311 Director and Data Analyst (Applications) | 1 | 1 | 0 | (1.00) |
| 311 Specialist (Applications) | 2 | 2 | 2 | 0.00 |
| Application Specialist (Applications) | 2 | 3 | 3 | 0.00 |
| Application Specialist (Schools) | 0 | 1 | 0 | (1.00) |
| Application Specialist (Public Safety) | 0 | 1 | 1 | 0.00 |
| Chief Information Officer | 1 | 1 | 1 | 0.00 |
| Cyber Security Specialist (Operations) | 1 | 1 | 1 | 0.00 |
| Cyber Security Administrator (Operations) | 1 | 1 | 0 | (1.00) |
| Deputy Chief Information Officer | 0 | 1 | 1 | 0.00 |
| Desktop Support Specialist (Operations) | 1 | 2 | 1 | (1.00) |
| Desktop Support Specialist (Public Safety) | 0 | 2 | 1 | (1.00) |
| GIS Manager (Applications) | 1 | 1 | 1 | 0.00 |
| Jr. Desktop Support Specialist (Library) | 0 | 1 | 1 | 0.00 |
| MIS Director, Operations | 1 | 1 | 1 | 0.00 |
| MIS Director, Public Safety | 0 | 1 | 1 | 0.00 |
| MIS Director, Application | 0 | 1 | 1 | 0.00 |
| Network Systems Specialist (Applications) | 1 | 1 | 1 | 0.00 |
| Office Manager | 0 | 1 | 0 | (1.00) |
| Sr. Application Systems Specialist (Applications) | 1 | 1 | 0 | (1.00) |
| Sr. Network System Specialist (Operations) | 0 | 1 | 0 | (1.00) |
| Systems Administrator (Operations) | 2 | 2 | 2 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Systems Administrator (Public Safety) | 0 | 2 | 2 | 0.00 |
| Technical Administrative Assistant | 1.5 | 1 | 1 | 0.00 |
| Technology Trainer | 0 | 1 | 1 | 0.00 |
| *Finance - MIS Total:* | **16.5** | **31** | **23** | **(8.00)** |
| **FINANCE TOTAL** | **58** | **75.5** | **66.5** | **(9.00)** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Legal - Law** | | | | |
| 1st Assistant City Solicitor | 7 | 2 | 2 | 0.00 |
| Assistant Contract Administrator | 1 | 1 | 1 | 0.00 |
| Assistant Workers Compensation Agent | 1 | 1 | 1 | 0.00 |
| Assistant Office Mgr/Contract Law | 1 | 1 | 1 | 0.00 |
| City Solicitor | 1 | 1 | 1 | 0.00 |
| Executive Secretary License Commission | 1 | 1 | 1 | 0.00 |
| License Comissioner | 5 | 5 | 5 | 0.00 |
| Municipal Hearing Officer | 0 | 1 | 1 | 0.00 |
| Nurse Case Manager | 1 | 1 | 1 | 0.00 |
| Office Manager./Litigation | 1 | 1 | 1 | 0.00 |
| Paralegal | 1 | 1 | 1 | 0.00 |
| Principal Clerk Law Ord | 1 | 1 | 1 | 0.00 |
| Solicitor 2nd Assistant- FT | 0 | 5 | 5 | 0.00 |
| Workers Compensation Agent | 1 | 0 | 0 | 0.00 |
| *Legal - Law Total:* | **22** | **22** | **22** | **0.00** |
| **LEGAL TOTAL** | **22** | **22** | **22** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **DPD - Admin.** | | | | |
| Assistant City Manager/ DPD Director | 1 | 1 | 1 | 0.00 |
| Director of Development Services | 1 | 1 | 1 | 0.00 |
| DPD Deputy Director | 1 | 1 | 1 | 0.00 |
| Executive Secretary | 1 | 1 | 1 | 0.00 |
| *DPD -Admin Total:* | **4** | **4** | **4** | **0.00** |
| **DPD - Project Review** | | | | |
| Assistant Planner | 1 | 1 | 1 | 0.00 |
| Assistant Planner, CPC | 0 | 0 | 0 | 0.00 |
| Associate Planner | 1 | 2 | 2 | 0.00 |
| Conservation Comm. Chair | 1 | 1 | 1 | 0.00 |
| Conservation Comm. Member | 6 | 6 | 6 | 0.00 |
| Historic Board Administrator | 1 | 1 | 1 | 0.00 |
| Planning Board Chair | 1 | 1 | 1 | 0.00 |
| Planning Board Member | 6 | 6 | 6 | 0.00 |
| Senior Planner | 1 | 1 | 1 | 0.00 |
| Zoning Board of Appeals Chair | 1 | 1 | 1 | 0.00 |
| Zoning Board of Appeals Member | 6 | 6 | 6 | 0.00 |
| *DPD - Project Review Total:* | **25** | **26** | **26** | **0.00** |
| **DPD - Code Enforcement** | | | | |
| Board Enforcement Agent | 1 | 1 | 1 | 0.00 |
| Building Commissioner | 1 | 1 | 1 | 0.00 |
| Chief Plumb/Gas Fit/Sheet Metal Inspector | 0 | 1 | 1 | 0.00 |
| Local Inspector/ Plans Reviewer | 5 | 5 | 5 | 0.00 |
| Head Clerk | 4 | 4 | 4 | 0.00 |
| Office Manager | 1 | 1 | 1 | 0.00 |
| On Call Inspectors | 0 | 1 | 1 | 0.00 |
| Plumbing/Gas/Sheet Metal Inspector | 1 | 1 | 1 | 0.00 |
| Principal Clerk | 0 | 0 | 0 | 0.00 |
| Sanitary Code Enforcement Inspector | 7 | 7 | 7 | 0.00 |
| Sealer of Weights and Measures | 0 | 0 | 0 | 0.00 |
| Senior Building Inspector/ Plans Reviewer | 1 | 1 | 1 | 0.00 |
| Senior Sanitary Code Inspector | 1 | 1 | 1 | 0.00 |
| Wire Inspector | 2 | 2 | 2 | 0.00 |
| *DPD - Code Enforcement Total:* | **24** | **26** | **26** | **0.00** |

| | | | | |
|---|---|---|---|---|
| **DPD - Housing & Energy** | | | | |
| Construction Manager | 1 | 0 | 0 | 0.00 |
| Director of Homelessness Initiatives | 0 | 0 | 0 | 0.00 |
| Downtown Coordinator | 0 | 1 | 1 | 0.00 |
| Energy Advocate | 0 | 0 | 0 | 0.00 |
| Energy Coordinator | 0 | 0 | 0 | 0.00 |
| Energy Manager | 0 | 0 | 0 | 0.00 |
| Housing Program Director | 1 | 1 | 1 | 0.00 |
| Secretary Housing - DPD | 1 | 1 | 1 | 0.00 |
| *DPD - Housing Total:* | **3** | **3** | **3** | **0.00** |
| **DPD - Economic Development** | | | | |
| Asset Manager | 1 | 1 | 1 | 0.00 |
| Director Economic Development | 1 | 1 | 1 | 0.00 |
| Economic Development Assistant | 1 | 1 | 1 | 0.00 |
| Economic Development Specialist | 1 | 1 | 1 | 0.00 |
| *DPD - Economic Development Total:* | **4** | **4** | **4** | **0.00** |
| **DPD - Planning/Project Management** | | | | |
| Special Projects Construction Manager (ARPA) | 1 | 1 | 1 | 0.00 |
| Chief Design Planner | 1 | 1 | 1 | 0.00 |
| Community Development Assist | 0 | 0 | 0 | 0.00 |
| Design Planner | 2.5 | 2.5 | 2.5 | 0.00 |
| Environmental Planner | 1 | 1 | 1 | 0.00 |
| Neighborhood Planner | 1 | 1 | 1 | 0.00 |
| Urban Renewal Manager | 1 | 1 | 1 | 0.00 |
| *DPD - Planning/Project Management Total:* | **7.5** | **7.5** | **7.5** | **0.00** |
| **DPD - Transportation Group** | | | | |
| Assistant Transportation Engineer | 1 | 1 | 1 | 0.00 |
| Associate Transportation Planner | 1 | 1 | 1 | 0.00 |
| Transportation Engineer | 1 | 1 | 1 | 0.00 |
| *DPD - Transportation Total:* | **3** | **3** | **3** | **0.00** |
| **DPD - Community Development** | | | | |
| Account Manager DPD | 1 | 1 | 1 | 0.00 |
| Associate Planner | 1 | 0 | 0 | 0.00 |
| Budget Director - DPD | 1 | 1 | 1 | 0.00 |
| Community Development Assistant | 1 | 1 | 1 | 0.00 |
| Community Development Director | 1 | 1 | 1 | 0.00 |
| Financial Specialist | 1 | 1 | 1 | 0.00 |
| Senior Finance Officer | 1 | 1 | 1 | 0.00 |
| Senior Program Manager | 1 | 1 | 1 | 0.00 |
| *DPD - Community Development Total:* | **8** | **7** | **7** | **0.00** |
| **DPD TOTAL** | **78.5** | **80.5** | **80.5** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Public Safety - Police - Officers** | | | | |
| Captain | 9 | 9 | 9 | 0.00 |
| Deputy Superintendent | 3 | 3 | 3 | 0.00 |
| Lieutenant | 13 | 13 | 13 | 0.00 |
| Officer | 195 | 195 | 195 | 0.00 |
| Sergeant | 31 | 31 | 31 | 0.00 |
| Superintendent | 1 | 1 | 1 | 0.00 |
| *Public Safety - Uniform Police Total:* | **252** | **252** | **252** | **0.00** |
| **Public Safety - Police - Civilians** | | | | |
| Administrative Assistant Police | 3 | 1 | 1 | 0.00 |
| Administrative Assistant Police Grant | 0 | 1 | 1 | 0.00 |
| Admin Assistant Super OFC LPD | 0 | 0 | 0 | 0.00 |
| Animal Compliance Officer | 1 | 0 | 0 | 0.00 |
| Animal Control Officer | 1 | 3 | 3 | 0.00 |
| Budget Director - Police | 1 | 1 | 1 | 0.00 |
| Communications Manager Police | 1 | 1 | 1 | 0.00 |
| Computer Technician | 1 | 0 | 0 | 0.00 |
| Crime Analyst | 2 | 2 | 2 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Custodian | 2 | 2 | 2 | 0.00 |
| Digital Evidence Specialist | 1 | 1 | 1 | 0.00 |
| Director Public/Safety Research Planning | 1 | 1 | 1 | 0.00 |
| Director of Victim Services | 1 | 1 | 1 | 0.00 |
| Executive Secretary | 1 | 1 | 1 | 0.00 |
| Fiscal Coodinator Assistant | 1 | 1 | 1 | 0.00 |
| Grant Fiscal Coordinator | 1 | 1 | 1 | 0.00 |
| Head Clerk Grade 21 | 3 | 2 | 2 | 0.00 |
| Head Clerk Grade 21C | 0 | 2 | 2 | 0.00 |
| Head Clerk/Public Records Access Officer | 0 | 1 | 1 | 0.00 |
| LPD Interns | 0 | 6 | 6 | 0.00 |
| MEO3/Lab/Spc/Assistant Animal Control | 1 | 0 | 0 | 0.00 |
| Motor Equipment Repairman | 2 | 2 | 2 | 0.00 |
| NIBRS Tracking Analyst | 1 | 1 | 1 | 0.00 |
| Police Cadet - Training Program | 3 | 3 | 3 | 0.00 |
| Police Mechanic | 1 | 1 | 1 | 0.00 |
| Principal Clerk Grade 22 | 3 | 3 | 3 | 0.00 |
| Principal Crime Analyst | 0 | 2 | 2 | 0.00 |
| Program Analyst - Police | 1 | 1 | 1 | 0.00 |
| Program Manager Police 35HRS | 2 | 1 | 1 | 0.00 |
| Program Manager Police 40HRS | 0 | 1 | 1 | 0.00 |
| Sign Painter | 1 | 3 | 3 | 0.00 |
| Supervisor Paint & Meter | 1 | 1 | 1 | 0.00 |
| System Administrator | 1 | 0 | 0 | 0.00 |
| Systems Project Specialist | 1 | 0 | 0 | 0.00 |
| Tracking Analyst | 1 | 0 | 0 | 0.00 |
| Victims Services Advocate | 1 | 1 | 1 | 0.00 |
| Volunteer Coordinator | 0 | 0 | 0 | 0.00 |
| *Public Safety - Police Civilian Total:* | **41** | **48** | **48** | **0.00** |
| **Public Safety - Police - Dispatch** | | | | |
| Dispatcher | 24 | 24 | 24 | 0.00 |
| Lead Dispatcher | 3 | 3 | 3 | 0.00 |
| *Public Safety - Police/ Fire Dispatch Total:* | **27** | **27** | **27** | **0.00** |
| **Public Safety - Police - Detention** | | | | |
| Detention Attendant | 5 | 5 | 5 | 0.00 |
| Senior Detention Attendant | 3 | 3 | 3 | 0.00 |
| Supervisor Detention Attedant | 1 | 1 | 1 | 0.00 |
| *Public Safety - Police Detention/ Lock-Up Total:* | **9** | **9** | **9** | **0.00** |
| **Public Safety - Police - Traffic** | | | | |
| Head Clerk | 1 | 0 | 0 | 0.00 |
| Traffic Supervisor | 28 | 28 | 28 | 0.00 |
| W/F Meter Repair/Maintenance | 1 | 0 | 0 | 0.00 |
| *Public Safety - Police Traffic Total:* | **30** | **28** | **28** | **0.00** |
| **PUBLIC SAFETY - POLICE TOTAL** | **359** | **364** | **364** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Public Safety - Fire** | | | | |
| Administrative Assistant | 1 | 1 | 1 | 0.00 |
| Assistant Fire Chief | 1 | 1 | 1 | 0.00 |
| Business Manager | 1 | 1 | 1 | 0.00 |
| Captain Fire | 14 | 14 | 14 | 0.00 |
| Fire Chief | 1 | 1 | 1 | 0.00 |
| Deputy Fire Chief | 9 | 9 | 9 | 0.00 |
| Emergency Management Coordinator | 1 | 1 | 1 | 0.00 |
| Firefighter | 146 | 150 | 150 | 0.00 |
| Grant Writer - Fire | 1 | 1 | 1 | 0.00 |
| Head Clerk 37.5 Grade 21B | 1 | 1 | 1 | 0.00 |
| IT | 0.5 | 0.5 | 0.5 | 0.00 |
| Lieutenant | 43 | 43 | 43 | 0.00 |
| ME Repairman/MEO3 | 1 | 1 | 1 | 0.00 |
| Mechanic | 1 | 1 | 1 | 0.00 |

| PUBLIC SAFETY - FIRE TOTAL | 221.5 | 225.5 | 225.5 | 0.00 |
|---|---|---|---|---|

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **DPW - Admin/Finance** | | | | |
| Accountant | 1 | 1 | 1 | 0.00 |
| Administrative Assistant Manager | 1 | 1 | 1 | 0.00 |
| Contract Administrator | 1 | 1 | 1 | 0.00 |
| Deputy Commissioner Admin & Finance | 1 | 1 | 1 | 0.00 |
| Deputy Commissioner Operations | 0 | 1 | 1 | 0.00 |
| DPW Commissioner | 1 | 1 | 1 | 0.00 |
| Facilities & Project Manager | 0.5 | 0.5 | 0.5 | 0.00 |
| Head Clerk | 1 | 1 | 1 | 0.00 |
| Office Manager/Contract Admins-DPW | 1 | 1 | 1 | 0.00 |
| Principal Clerk | 1 | 1 | 1 | 0.00 |
| *DPW - Finance/ Admin Total:* | **8.5** | **9.5** | **9.5** | **0.00** |
| **DPW - Electrical** | | | | |
| City Electrician | 1 | 1 | 1 | 0.00 |
| Electrician Apprentice/ FR ALAR | 0 | 0 | 0 | 0.00 |
| Electrician Grade B/Master | 1 | 1 | 1 | 0.00 |
| Gr.B-Electrician/Fire Alarm/Journeyperson | 5 | 5 | 5 | 0.00 |
| WF Electrician - Grade B/ Master | 0 | 1 | 1 | 0.00 |
| *DPW - Electrical Total:* | **7** | **8** | **8** | **0.00** |
| **DPW - Engineering** | | | | |
| City Engineer | 1 | 1 | 1 | 0.00 |
| Construction Inspector/ Civil Engineer | 1 | 0 | 0 | 0.00 |
| Assistant City Engineer | 0 | 1 | 1 | 0.00 |
| Principal Clerk | 1 | 1 | 1 | 0.00 |
| Civil Engineer | 4 | 5 | 5 | 0.00 |
| Civil Engineer Grade 3 | 1 | 1 | 1 | 0.00 |
| *DPW - Engineering Total:* | **8** | **9** | **9** | **0.00** |
| **DPW - Facilities** | | | | |
| Director of Plant Services | **0** | **0** | **1** | **1.00** |
| Maintenance Mechanic | **0** | **0** | **2** | **2.00** |
| *DPW - Facilities Total:* | **0** | **0** | **3** | **3.00** |
| **DPW - Lands & Buildings** | | | | |
| Brick Mason/Craftsperson | 1 | 1 | 1 | 0.00 |
| Building Custodian | 1 | 1 | 1 | 0.00 |
| Building Custodian/ Groundskeeper | 1 | 1 | 1 | 0.00 |
| Carpenter/Craftsperson | 5 | 5 | 5 | 0.00 |
| Chemical Applicator/Working Foreperson | 1 | 1 | 1 | 0.00 |
| Deputy Commissioner Facilities | 1 | 1 | 1 | 0.00 |
| General Foreperson/HVAC | 1 | 1 | 1 | 0.00 |
| HVAC Technician, Craftsperson | 0 | 0 | 0 | 0.00 |
| MEO Grade 3 Specialist/Laborer | 1 | 1 | 1 | 0.00 |
| Plumber/Irrigation Specialist | 4 | 4 | 4 | 0.00 |
| Roofer/Craftsperson | 1 | 1 | 1 | 0.00 |
| Senior Building Custodian | 1 | 1 | 1 | 0.00 |
| Wkg. Foreperson/Carpenter/Craftsperson | 1 | 1 | 1 | 0.00 |
| Wkg. Foreperson/HVAC Technician /Craftsperson/L | 0 | 0 | 0 | 0.00 |
| Wkg. Foreperson/Mason/Craftsperson | 1 | 1 | 1 | 0.00 |
| Wkg. Foreperson/Painter/Glazier | 1 | 1 | 1 | 0.00 |
| Wkg. Foreperson/Plumber/Irrigation | 1 | 1 | 1 | 0.00 |
| Wkg. Foreperson/Roofer/Craftsperson | 1 | 1 | 1 | 0.00 |
| *DPW - Lands & Buildings Total:* | **23** | **23** | **23** | **0.00** |
| **DPW - Parks** | | | | |
| Chief Maintenance Craftsperson | 1 | 1 | 1 | 0.00 |
| Downtown Mgr/MEO III/Crafts Person | 1 | 1 | 1 | 0.00 |
| Grounds Maintenance/ MEO I/ Laborer | 1 | 1 | 1 | 0.00 |
| Junior Clerk | 0.5 | 0 | 0 | 0.00 |
| Maintenance Person | 2 | 3 | 3 | 0.00 |
| MEO Gr. 1 | 1 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| MEO 3/ Laborer | 5 | 5 | 5 | 0.00 |
| Park Foreperson | 1 | 1 | 1 | 0.00 |
| Park Maintenance Craftsperson/ Laborer | 1 | 1 | 1 | 0.00 |
| Park Maintenance/ MEO I/ Laborer | 2 | 2 | 2 | 0.00 |
| Parks Maintenanceman | 0 | 0 | 0 | 0.00 |
| Sanitation Specialist | 2 | 2 | 2 | 0.00 |
| Stadium Manager/ MEO III/ | 1 | 1 | 1 | 0.00 |
| Stockroom Maintenance | 1 | 1 | 1 | 0.00 |
| Superintendent Parks & Spaces | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ MEO I/ Laborer | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ Welder /Craftsperson | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ Laborer | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ MEO III/ Specialist | 5 | 5 | 5 | 0.00 |
| *DPW - Parks Total:* | **28.5** | **29** | **29** | **0.00** |
| **DPW - Cemetery** | | | | |
| Admin Assistant | 1 | 1 | 1 | 0.00 |
| Head Clerk | 1 | 1 | 0 | (1.00) |
| Working Foreperson/ MEO III/ Specialist | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ Cemetery Manager | 1 | 1 | 1 | 0.00 |
| *DPW - Cemetery Total:* | **4** | **4** | **3** | **(1.00)** |
| **DPW - Recreation** | | | | |
| Associate Planner Rec | 1 | 1 | 1 | 0.00 |
| Coordinator of Youth Services | 1 | 1 | 1 | 0.00 |
| Head Clerk | 0 | 1 | 1 | 0.00 |
| Junior Clerk | 1 | 0 | 0 | 0.00 |
| Program Director Planner Rec | 1 | 1 | 1 | 0.00 |
| *DPW - Recreation Total:* | **4** | **4** | **4** | **0.00** |
| **DPW - Solid Waste & Recycling** | | | | |
| Code Enforcement Officer (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| Field Services Technician | 1 | 1 | 1 | 0.00 |
| Head Clerk | 0 | 1 | 1 | 0.00 |
| Recycling Enforcement Coodinator | 1 | 1 | 1 | 0.00 |
| Safety Officer & Recycling Director | 1 | 1 | 1 | 0.00 |
| SW&R Technician (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| *DPW - SW&R Total:* | **4** | **5** | **5** | **0.00** |
| **DPW - Streets** | | | | |
| Deputy Commissioner Streets | 1 | 1 | 1 | 0.00 |
| General Foreperson Streets | 1 | 1 | 1 | 0.00 |
| Maintenance Person | 1 | 1 | 1 | 0.00 |
| MEO Gr III/Laborer | 8 | 7 | 7 | 0.00 |
| MEO Gr 3/Laborer/Watchperson | 2 | 2 | 2 | 0.00 |
| MEO Gr 3/Motor Equip. Repair/Welder | 1 | 1 | 1 | 0.00 |
| MEO Gr 3/Motor Equip. Repair | 3 | 3 | 3 | 0.00 |
| Motor Equipment Repair person | 1 | 1 | 1 | 0.00 |
| Safety Compliance & Recycling Enforcement | 0 | 0 | 0 | 0.00 |
| Recycling Coordinator | 0 | 0 | 0 | 0.00 |
| Recycling Enforcement Coodinator | 0 | 0 | 0 | 0.00 |
| Working Foreperson/ Motor Equipment Repair | 1 | 1 | 1 | 0.00 |
| Working Foreperson/Maintenance Person | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ MEO III/ Laborer | 3 | 3 | 3 | 0.00 |
| Working Foreperson./ MEO III/ Tree Specialist | 1 | 1 | 1 | 0.00 |
| *DPW - Streets Total:* | **24** | **23** | **23** | **0.00** |
| **DPW - Sustainability** | | | | |
| Deputy Commissioner - Sustainability | 1 | 1 | 1 | 0.00 |
| Lowell High School Facility Director | 1 | 1 | 1 | 0.00 |
| Working Foreperson/ HVAC Tech. | 1 | 1 | 1 | 0.00 |
| HVAC Technician/ Craftsperson | 3 | 3 | 3 | 0.00 |
| Energy Manager | 1 | 1 | 1 | 0.00 |
| Energy Coordinator | 1 | 1 | 1 | 0.00 |
| Energy Advocate | 1 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| *DPW - Sustainability Total:* | **9** | **9** | **9** | **0.00** |
| **DPW TOTAL** | **116** | **123.5** | **125.5** | **2.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **HHS - Health** | | | | |
| Asst. Syringe Collection Program Coordinator FT | 1 | 1 | 1 | 0.00 |
| Board of Health Member | 4 | 4 | 4 | 0.00 |
| Chair Board of Health | 1 | 1 | 1 | 0.00 |
| Clinic Based Registered Nurse | 3 | 3 | 1 | (2.00) |
| Clinical Nurse Manager | 3 | 0 | 0 | 0.00 |
| Clinical Recovery Specialist | 2 | 2 | 2 | 0.00 |
| Clinical School Nurse Manager | 3 | 3 | 3 | 0.00 |
| Community Health Coordinator | 1 | 1 | 1 | 0.00 |
| Contact Tracer | 2 | 1 | 1 | 0.00 |
| Custodian (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| Deputy Director HHS - Finance | 1 | 1 | 1 | 0.00 |
| Director Health and Human Services | 1 | 1 | 1 | 0.00 |
| Director Homelessness Initiatives | 0 | 1 | 1 | 0.00 |
| Epidimiologist | 1 | 1 | 1 | 0.00 |
| FR-CRA Grant Coordinator | 0.5 | 0 | 0 | 0.00 |
| Head Administrative Clerk | 1 | 1 | 1 | 0.00 |
| Head Administrative Clerk Healt | 0 | 1 | 1 | 0.00 |
| Head Clerk | 1 | 1 | 1 | 0.00 |
| LWL Comm Opiod Outreach | 0 | 1 | 1 | 0.00 |
| MassCALL3 Prevention Coordinator | 1 | 0 | 0 | 0.00 |
| Masters Registered Nurse | 0 | 6 | 6 | 0.00 |
| Nurse Coordinator 52 Pays | 1 | 1 | 1 | 0.00 |
| Nurse School | 29 | 27 | 27 | 0.00 |
| P.H. Nurse Mgr/Clinic | 1 | 1 | 1 | 0.00 |
| Program Director - Tobacco | 1 | 1 | 1 | 0.00 |
| School Registered Nurse | 0 | 0 | 0 | 0.00 |
| Secretary, Board of Health | 1 | 1 | 1 | 0.00 |
| Social Worker - Co-op Team | 0 | 1 | 1 | 0.00 |
| SOR PEC Grant Coordinator | 1 | 1 | 1 | 0.00 |
| Substance Abuse Coordinator | 1 | 1 | 0 | (1.00) |
| Substance Abuse Outreach Coordinator | 1 | 0 | 0 | 0.00 |
| Substance Use/Prev Grant Coordinator | 0 | 1 | 1 | 0.00 |
| Syringe Collection Program Coordinator FT | 1 | 1 | 1 | 0.00 |
| Vision/Hearing Screener | 1 | 2 | 2 | 0.00 |
| Youth Outreach Specialist | 1 | 1 | 1 | 0.00 |
| *HHS - Health Total:* | **66** | **69.5** | **66.5** | **(3.00)** |
| **HHS - Council on Aging** | | | | |
| Bilingual Human Services Coordinator | 1.5 | 2 | 2 | 0.00 |
| Book Keeper (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| Chef Manager | 0 | 1 | 1 | 0.00 |
| Civic Events Director | 1 | 1 | 1 | 0.00 |
| Council on Aging Director | 1 | 1 | 1 | 0.00 |
| Custodian | 1 | 1 | 1 | 0.00 |
| Custodian (P/T) | 2 | 2 | 2 | 0.00 |
| Human Services Coordinator (P/T) | 0 | 0 | 0 | 0.00 |
| Meals on Wheels | 1 | 1 | 1 | 0.00 |
| Minority Outreach Worker | 0 | 1 | 1 | 0.00 |
| Outreach Worker | 1 | 1 | 1 | 0.00 |
| Secretary/Receptionist COA | 1 | 1 | 1 | 0.00 |
| Utility Person | 1 | 1 | 1 | 0.00 |
| Volunteer Coordinator (Part-Time) | 0.5 | 0.5 | 0.5 | 0.00 |
| Weekend Bus Driver (Part-Time) | 1 | 1 | 1 | 0.00 |
| Weekend Bus Driver (Per Diem) | 0 | 1 | 1 | 0.00 |
| Weekend Chef (Part-Time) | 1 | 1 | 1 | 0.00 |
| COA Chef | 1 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| *HHS - Council on Aging Total:* | **14.5** | **18** | **18** | **0.00** |
| **HHS - Veterans** | | | | |
| Head Clerk Grade 21 | 2 | 2 | 2 | 0.00 |
| Veterans Director | 1 | 1 | 1 | 0.00 |
| *HHS - Veterans Total:* | **3** | **3** | **3** | **0.00** |
| **HHS - Library** | | | | |
| Administrative Assistant (P/T) | 0.5 | 0.5 | 0.5 | 0.00 |
| Assistant Library Director | 1 | 1 | 1 | 0.00 |
| Bldg Custodian | 1 | 0 | 0 | 0.00 |
| Building Custodian (P/T) | 1 | 1 | 1 | 0.00 |
| Bookmobile Librarian | 1 | 1 | 1 | 0.00 |
| Bookmobile Library Asst. | 0 | 1 | 1 | 0.00 |
| Bookmobile Library Asst. (P/T) | 1 | 1 | 1 | 0.00 |
| Bookmobile Library Aide (P/T) | 0.5 | 0 | 0 | 0.00 |
| Head of Circulation | 1 | 0 | 0 | 0.00 |
| Librarian I - Comm. Plan | 1 | 0 | 0 | 0.00 |
| Library 1 Reference | 3 | 3 | 3 | 0.00 |
| Library 1 Reference (P/T) | 0 | 1 | 1 | 0.00 |
| Library 1-Youth | 2 | 2 | 2 | 0.00 |
| Library Aide (P/T) | 3 | 3 | 3 | 0.00 |
| Library Assistant | 6.5 | 6.5 | 6.5 | 0.00 |
| Library Coordinator of Circulation | 0 | 1 | 1 | 0.00 |
| Library Coordinator of Community | 1 | 1 | 1 | 0.00 |
| Library Coordinator Technical | 1 | 1 | 1 | 0.00 |
| Library Coordinator of Youth Services | 1 | 1 | 1 | 0.00 |
| Library Director | 1 | 1 | 1 | 0.00 |
| Library IT Technician | 1 | 0 | 0 | 0.00 |
| Library Page | 2.5 | 2.5 | 2.5 | 0.00 |
| Literacy Assistant (P/T) | 0.5 | 0.5 | 0.5 | 0.00 |
| Literacy Director (P/T) | 0.5 | 0.5 | 0.5 | 0.00 |
| PML Building Custodian | 0 | 1 | 1 | 0.00 |
| *HHS - Library Total:* | **31** | **30.5** | **30.5** | **0.00** |
| **HHS TOTAL** | **114.5** | **121** | **118** | **(3.00)** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Wastewater-Wastewater** | | | | |
| Assistant Chemist | 1 | 1 | 1 | 0.00 |
| Assistant Operations Superintendent | 1 | 0 | 0 | 0.00 |
| Chemist | 1 | 0 | 0 | 0.00 |
| Chief Utility Officer | 0 | 0 | 1 | 1.00 |
| Collection System Manager | 0 | 1 | 1 | 0.00 |
| Collection System Operator | 0 | 0 | 0 | 0.00 |
| Collection System Supervisor | 1 | 1 | 1 | 0.00 |
| Deputy Director-WWTP | 0 | 1 | 0 | (1.00) |
| Electrician I | 2 | 1 | 1 | 0.00 |
| Engineering Manager | 1 | 1 | 1 | 0.00 |
| Engineering Supervisor | 1 | 1 | 1 | 0.00 |
| Executive Director Wastewater | 1 | 1 | 1 | 0.00 |
| Field Technician | 0 | 2 | 2 | 0.00 |
| Head Clerk Grade 21 | 1 | 1 | 1 | 0.00 |
| Head Operator | 4 | 4 | 4 | 0.00 |
| Head Operator Assistant Operator | 0 | 1 | 1 | 0.00 |
| Head TV Inspector | 0 | 1 | 1 | 0.00 |
| Instrument Tech. | 1 | 1 | 1 | 0.00 |
| Maintenance Manager | 0 | 1 | 1 | 0.00 |
| Maintenance Mechanic | 0 | 0 | 0 | 0.00 |
| Maintenance Superintendent | 1 | 0 | 0 | 0.00 |
| Maintenance Supervisor | 1 | 1 | 1 | 0.00 |
| Mechanic I | 6 | 6 | 6 | 0.00 |
| Mechanic II | 2 | 2 | 2 | 0.00 |
| Mechanic III | 3 | 3 | 3 | 0.00 |
| Office Manager | 1 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Operations Superintendent | 1 | 1 | 1 | 0.00 |
| Operator I | 8 | 2 | 2 | 0.00 |
| Operator II | 0 | 6 | 6 | 0.00 |
| Parts Equipment Manager | 1 | 1 | 1 | 0.00 |
| Pretreatment Coordinator | 1 | 1 | 1 | 0.00 |
| Pretreatment/Lab Technician | 0 | 1 | 1 | 0.00 |
| Senior Treatment Chemist | 0 | 1 | 1 | 0.00 |
| Staff Engineer | 6 | 4 | 4 | 0.00 |
| Staff Engineer II | 0 | 1 | 1 | 0.00 |
| TV Inspector | 2 | 0 | 0 | 0.00 |
| Utility Engineer | 0 | 0 | 0 | 0.00 |
| **WASTEWATER TOTAL** | **48** | **50** | **50** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Parking - Parking** | | | | |
| Administrative Assistant | 1 | 1 | 1 | 0.00 |
| Business Manager (Parking) | 1 | 1 | 1 | 0.00 |
| Downtown Parking Main | 1 | 1 | 1 | 0.00 |
| Meter Attendent (W/C) | 0 | 1 | 1 | 0.00 |
| Parking Director | 1 | 1 | 1 | 0.00 |
| Parking Enforcement Officer | 7 | 7 | 7 | 0.00 |
| **PARKING TOTAL** | **11** | **12** | **12** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Water - Water** | | | | |
| Administrative Assistant | 1 | 1 | 1 | 0.00 |
| Backflow Inspector | 2 | 2 | 2 | 0.00 |
| Chief Mechanic | 1 | 1 | 1 | 0.00 |
| Cross Cnct Backflow Admin | 1 | 1 | 1 | 0.00 |
| Electrician Gr. B/Master | 0 | 0 | 0 | 0.00 |
| Executive Director - Water | 1 | 1 | 1 | 0.00 |
| Filter Operator | 5 | 5 | 5 | 0.00 |
| Head Clerk Grade 21 | 1 | 1 | 1 | 0.00 |
| Head Filter Operator | 0 | 0 | 0 | 0.00 |
| Head Operator | 5 | 5 | 5 | 0.00 |
| Interim Super - Water | 0 | 1 | 1 | 0.00 |
| Lab Director | 1 | 1 | 1 | 0.00 |
| Office Manager Water | 1 | 1 | 1 | 0.00 |
| Skilled Mechanic | 3 | 3 | 3 | 0.00 |
| Staff Engineer I | 1 | 1 | 1 | 0.00 |
| Superintendent Distribution | 1 | 0 | 0 | 0.00 |
| Superintendent of Maint Water | 1 | 1 | 1 | 0.00 |
| Superintendent of Operations/ Safety | 1 | 1 | 1 | 0.00 |
| Water Distribution System Coor | 1 | 1 | 1 | 0.00 |
| Water Foreperson | 2 | 2 | 2 | 0.00 |
| Water Meter Billing Admin | 2 | 2 | 2 | 0.00 |
| Water System Maintenance Person | 5 | 5 | 5 | 0.00 |
| Water System Maintenance Person/ MEO 3 | 4 | 4 | 4 | 0.00 |
| Water/Sewer Utility Bill Mgr | 1 | 1 | 1 | 0.00 |
| **WATER TOTAL** | **41** | **41** | **41** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **Career Center - Career Center** | | | | |
| Admin Asst | 2 | 2 | 2 | 0.00 |
| Admin Asst - Youth Center | 0 | 1 | 1 | 0.00 |
| ARPA Program Manager | 1 | 0 | 0 | 0.00 |
| Asst WIB Director | 1 | 1 | 1 | 0.00 |
| Asst. CC Manager | 2 | 1 | 1 | 0.00 |
| Asst. Career Center of Programs | 1 | 1 | 1 | 0.00 |
| Assistant Director OET | 1 | 1 | 1 | 0.00 |
| Budget Analyst | 0 | 1 | 1 | 0.00 |
| Budget Analyst/ IT Director (Part Time) | 0 | 1 | 1 | 0.00 |

| | | | | |
|---|---|---|---|---|
| Budget Analyst/IT Manager | 1.5 | 0 | 0 | 0.00 |
| Business Service Rep | 3 | 3 | 3 | 0.00 |
| Business Services/ Market Mnger | 1 | 1 | 1 | 0.00 |
| Career Advisor OET | 22 | 26 | 26 | 0.00 |
| Career Advisor I | 2 | 0 | 0 | 0.00 |
| Career Advisor II (Retention) | 1 | 1 | 1 | 0.00 |
| Career Advisor II, Young Adult | 1 | 0 | 0 | 0.00 |
| Career Center Manager | 4 | 4 | 4 | 0.00 |
| Career Center Supervisor | 0 | 0 | 0 | 0.00 |
| Career Center Technology Manager | 0 | 0 | 0 | 0.00 |
| Executive Director OET | 1 | 1 | 1 | 0.00 |
| Fiscal Manager | 0 | 0 | 0 | 0.00 |
| FT Assist Career Center Mngr | 0 | 1 | 1 | 0.00 |
| Grant Program Specialist | 1 | 1 | 1 | 0.00 |
| IT Manager | 0 | 1 | 1 | 0.00 |
| IT/Operations Specialist (ARPA) | 1 | 1 | 1 | 0.00 |
| Market Maker | 1 | 0 | 0 | 0.00 |
| OET Financial Assistant | 1 | 1 | 1 | 0.00 |
| OET Staff Accountant | 1 | 1 | 1 | 0.00 |
| OET Staff Ordinance | 0 | 0 | 0 | 0.00 |
| OET Youth Manager | 2 | 2 | 2 | 0.00 |
| Project Manager OET (ARPA) | 1 | 1 | 1 | 0.00 |
| Resource Room Navigator | 1 | 1 | 1 | 0.00 |
| School To Work Coordinator | 1 | 2 | 2 | 0.00 |
| Senior Career Advisor Yng Adlt | 1 | 2 | 2 | 0.00 |
| Summer Counselor (Temp, Part Time) | 1 | 1 | 1 | 0.00 |
| WDB Director | 1 | 0 | 0 | 0.00 |
| WB Program Manager | 0 | 1 | 1 | 0.00 |
| WB Senior Program Manager | 1 | 1 | 1 | 0.00 |
| WIB Director | 0 | 1 | 1 | 0.00 |
| Workshop Specialist | 2 | 2 | 2 | 0.00 |
| Young Adult Supervisor | 0 | 0 | 0 | 0.00 |
| Youth Business Service Specialist | 0 | 0 | 0 | 0.00 |
| Youth Coordinator | 0 | 0 | 0 | 0.00 |
| Youth Program Coordinator | 0 | 0 | 0 | 0.00 |
| **CAREER CENTER TOTAL** | **60.5** | **65** | **65** | **0.00** |

| | FY24 | FY25 | FY26 | +/- |
|---|---|---|---|---|
| **TOTAL POSITIONS** | **1166.0** | **1220.0** | **1210.0** | **(10.0)** |

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**Footnote(s)**

1. Compiled during April/May 2025; subject to change.
2. Position totals may be updated to accommodate department relocation or formula/calculation errors.

# Message from the Chief Financial Officer

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

**Conor M. Baldwin**, *Assistant City Manager for Fiscal Affairs*

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)

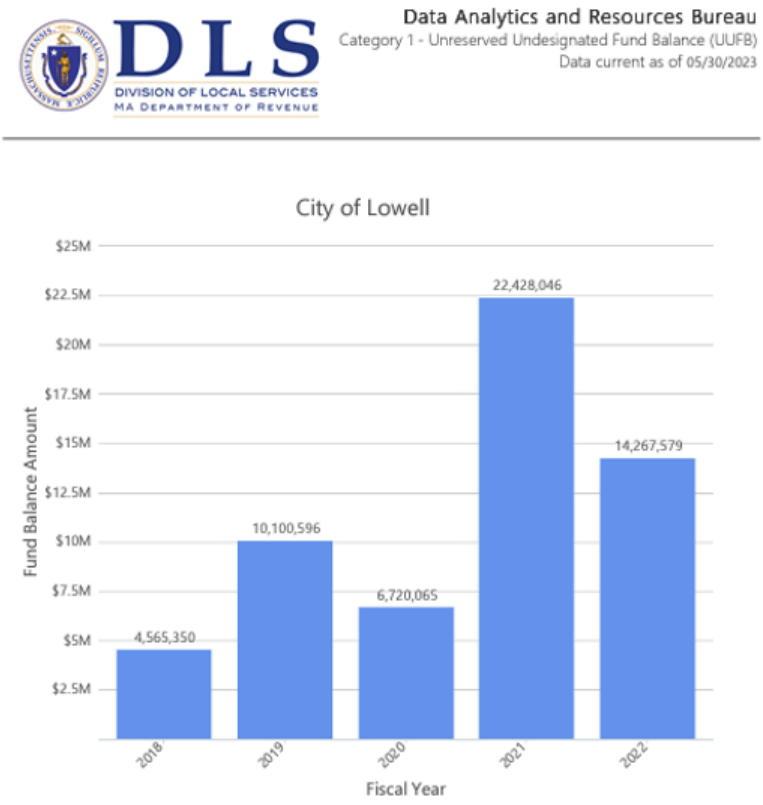
The rating agencies have recognized the conservative nature of the City's budgeting and financial management processes. In the area of debt issuance, it is particularly important to maintain all of the relevant indices at or below national standards. These indices are detailed later in this section.

In the fall of Calendar Year 2022, the ratings agencies remarked further on Lowell's stable financial position with the following statements:

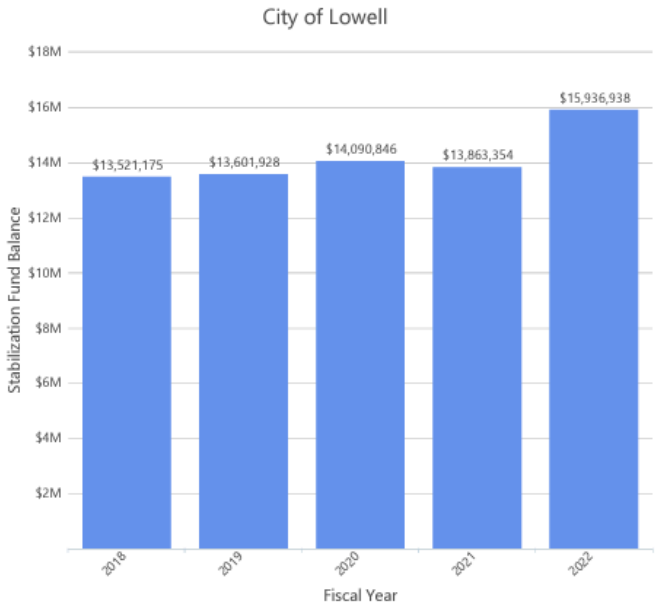
"Officials are conservative with revenue and expenditure assumptions, and they consider historical trends when developing the budget. They have the flexibility to amend the budget as needed, and management monitors performance regularly and makes monthly reports on budget-to-actual results to the city 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"

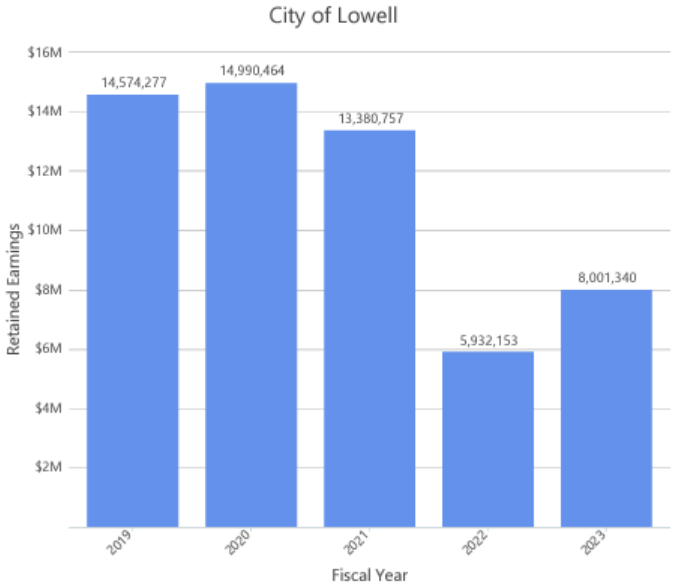
The following charts compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with historical data, as reported to the Massachusetts Department of Revenue ("DOR")1.

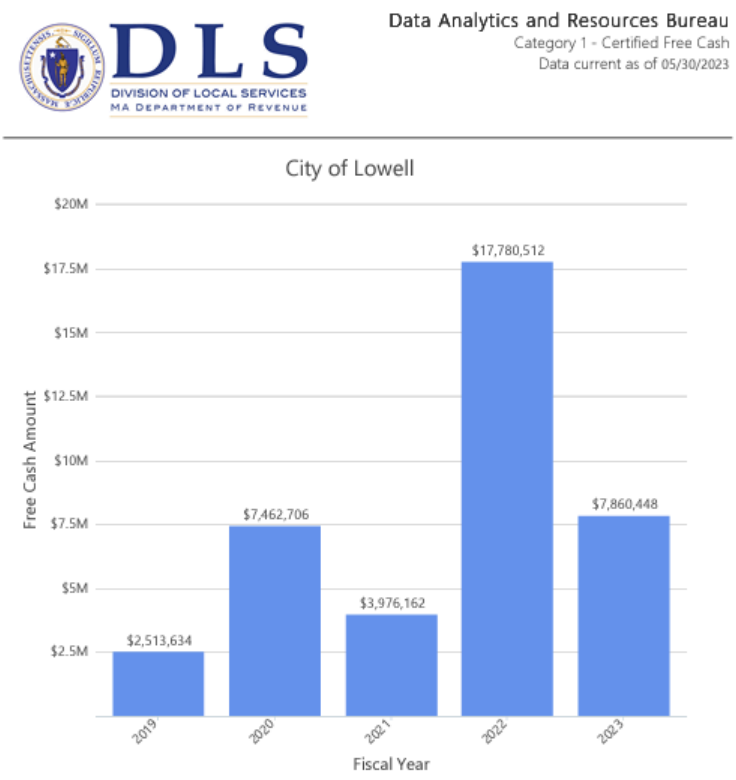


Data Analytics and Resources Bureau
Category 1 - Stabilization Fund Balance
Data current as of 05/30/2023




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

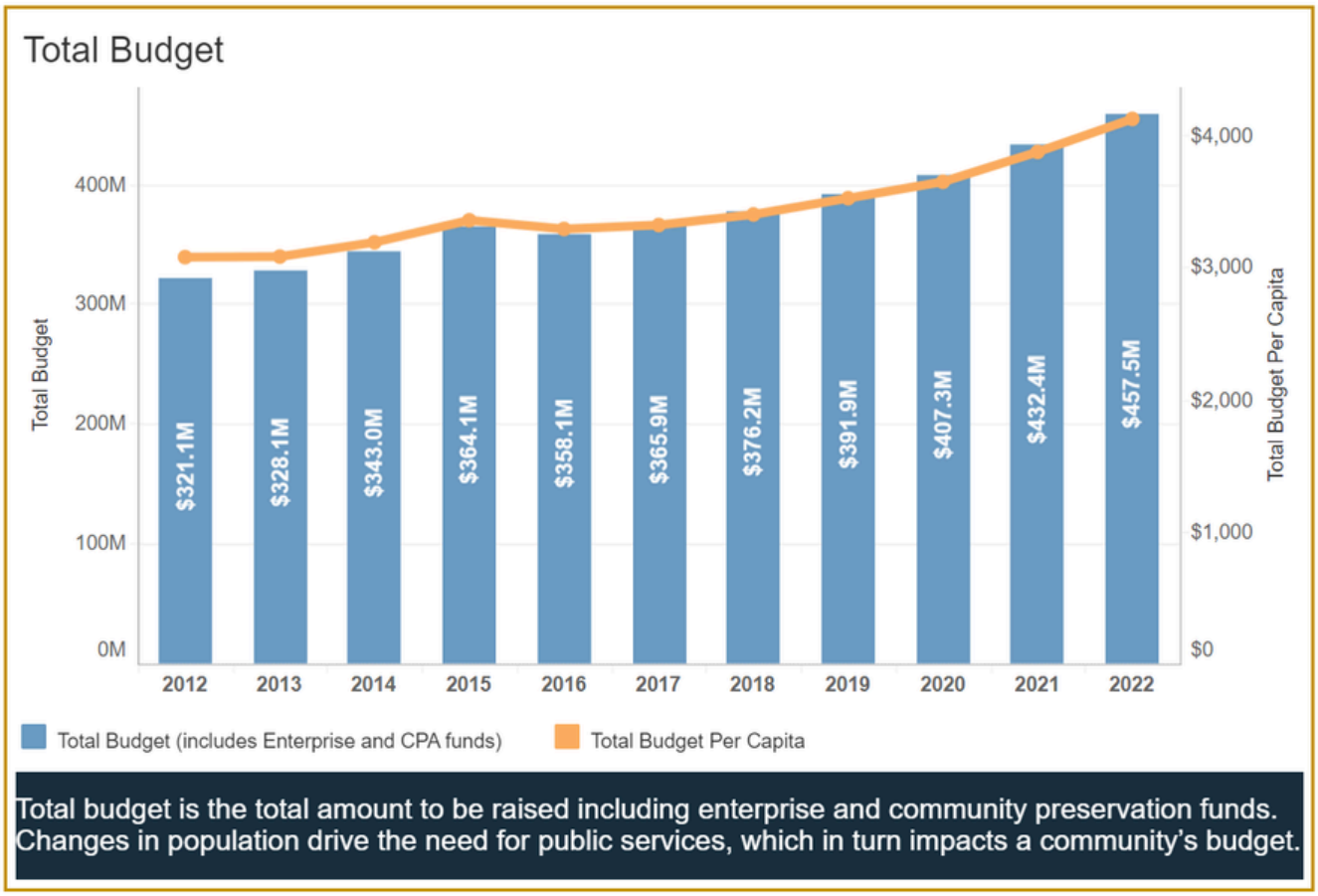
**BALANCED BUDGET POLICY**

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.

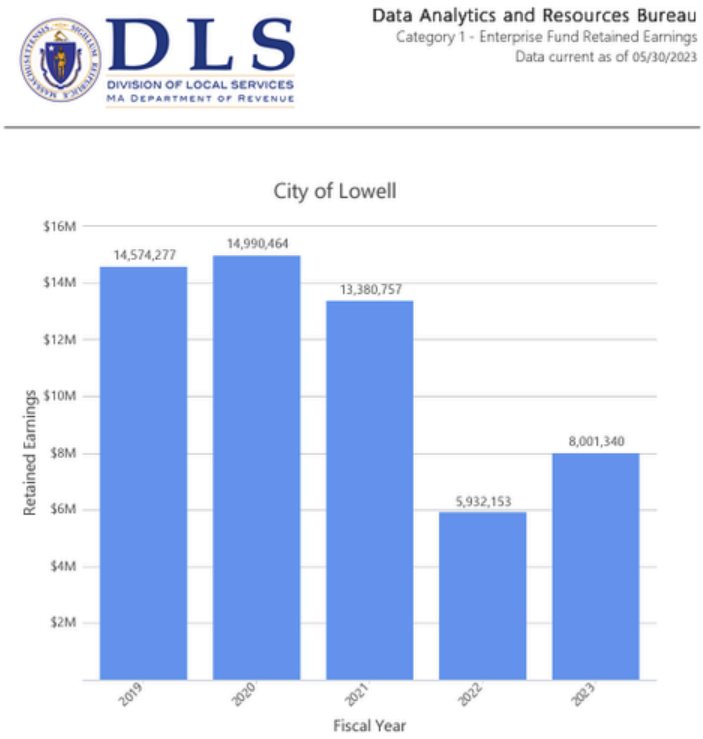
The active and retiree health insurance allocations are added to get the enterprise's total health insurance allocation for the year.

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<br>2. Exercise Oversight Responsibility<br>3. Establish Structure, Responsibility and Authority<br>4. Demonstrate Commitment to Competence<br>5. Enforce Accountability |
| B. Risk Assessment | 6. Define Objectives and Risk Tolerances<br>7. Identify, Analyze, and Respond to Risks<br>8. Assess Fraud Risk<br>9. Identify, Analyze, and Respond to Change |
| C. Control Activities | 10. Design Control Activities<br>11. Design Activities for the Information System<br>12. Implement Control Activities |
| D. Information and Communication | 13. Use Quality Information<br>14. Communicate Internally<br>15. Communicate Externally |
| E. Monitoring | 16. Perform Monitoring Activities<br>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

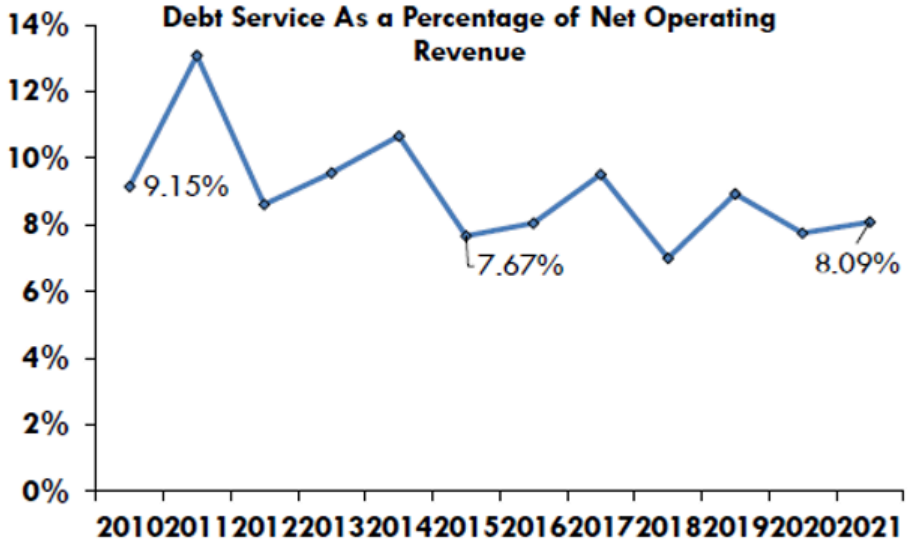
# Debt Ratios

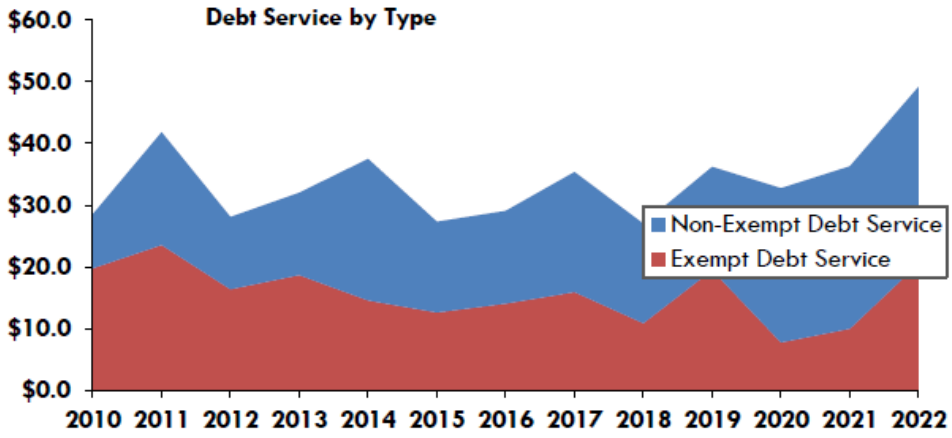
| Fiscal Year | General Obligation Bonds Outstanding | Population[3] | Assessed Valuation[4] | Net Debt Per Capita | Debt as a Percent of Assessed Valuation |
|---|---|---|---|---|---|
| 2022 | $312,339,894 | 115,554 | $11,375,052,400 | $2,703 | 2.74% |
| 2021 | $297,598,932 | 106,519 | $9,848,176,600 | $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% |

| Fiscal Year | General Obligation Bonds Outstanding | Population[3] | Assessed Valuation[4] | Net Debt Per Capita | Debt as a Percent of Assessed Valuation |
|---|---|---|---|---|---|
| 2015 | $233,750,883 | 106,519 | $6,552,635,400 | $2,147 | 3.8% |
| 2014 | $225,286,056 | 106,519 | $6,085,685,748 | $2,069 | 3.7% |
| 2013 | $233,561,059 | 106,519 | $6,082,517,858 | $2,145 | 3.8% |
| 2012 | $242,943,543 | 106,519 | $6,095,108,518 | $2,281 | 4.0% |
| 2011 | $230,425,550 | 106,519 | $6,149,861,125 | $2,163 | 3.7% |
| 2010 | $204,910,795 | 106,519 | $6,390,673,111 | $1,924 | 3.2% |

# 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

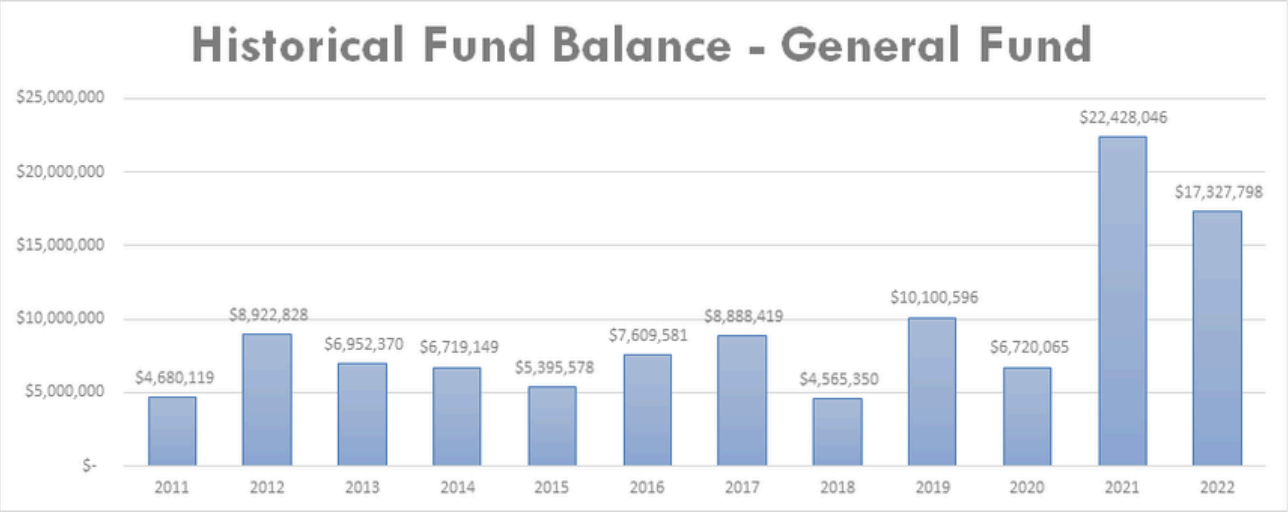
**RESERVE POLICY**

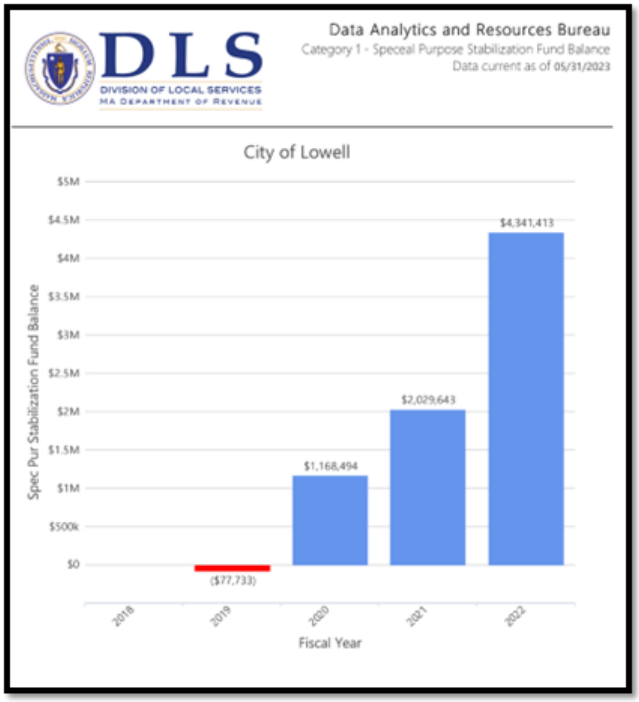
Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City of Lowell to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

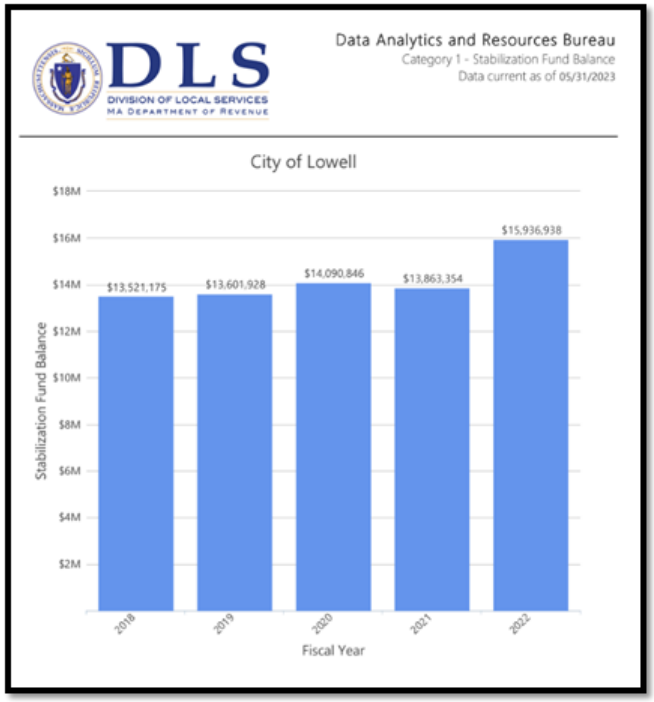
- An unassigned General Fund (GAAP) balance as of June 30 of each year equal to or greater than 10% of the ensuing fiscal year's tax levy and total general fund balance as of June 30 of each year equal to or greater than 7% of the ensuing fiscal year's operating revenue.

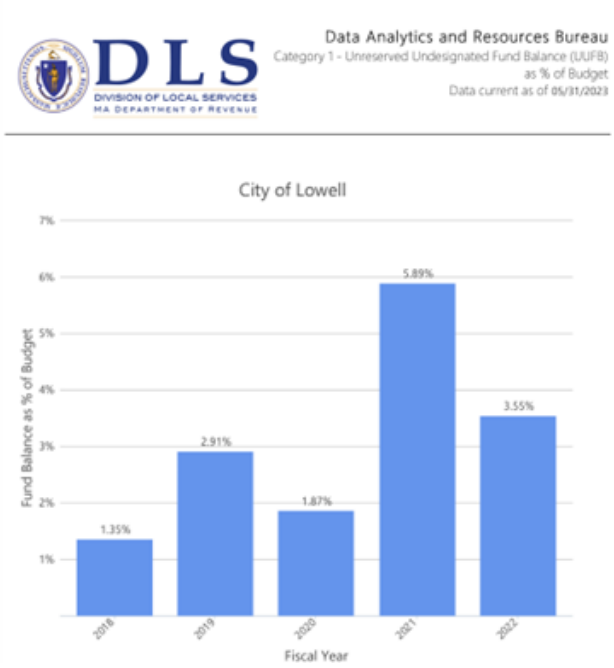
In order to achieve the goal of mitigating certain unforeseen future fiscal events, the City of Lowell shall annually appropriate an amount equal to at least 5% of the most recently certified "Free Cash" total by the Department of Revenue ("DOR") into the city's general, stabilization account.

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.

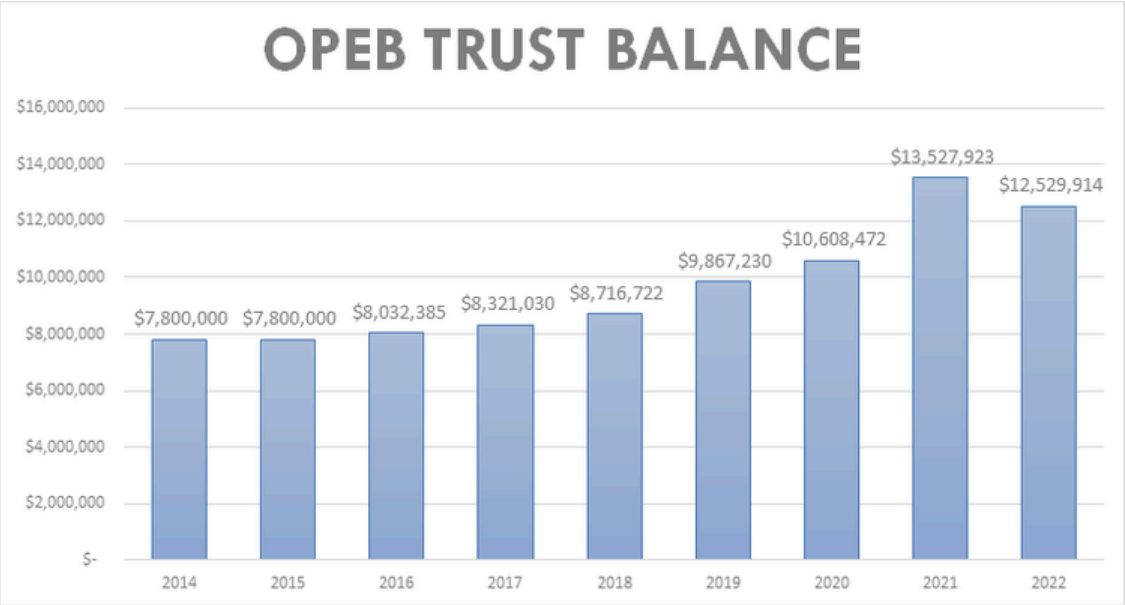
- It is expected that the respective asset classes of the Trust's diversified portfolio will outperform their respective benchmarks, net of fees and expenses, on a long term (market cycle) basis.

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

This requests information is generated from , Proposed Version.

# ADA Plan Improvements (Building, Infrastructure, and Parks)

## Overview

| | |
|---|---|
| Request Owner | Austin Ball, Deputy 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 |

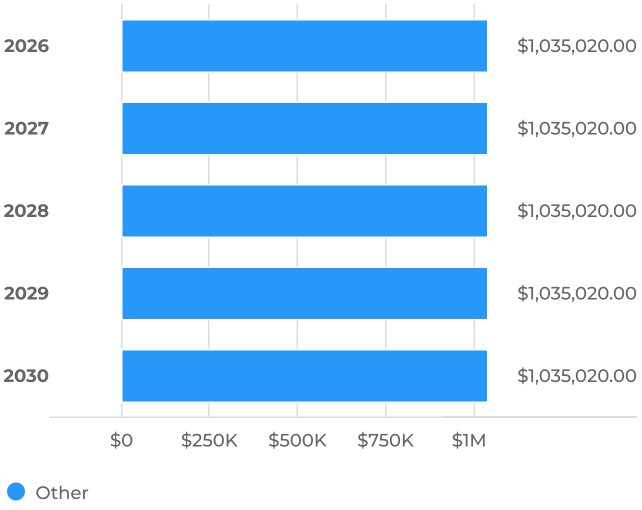
### Existing Conditions

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.

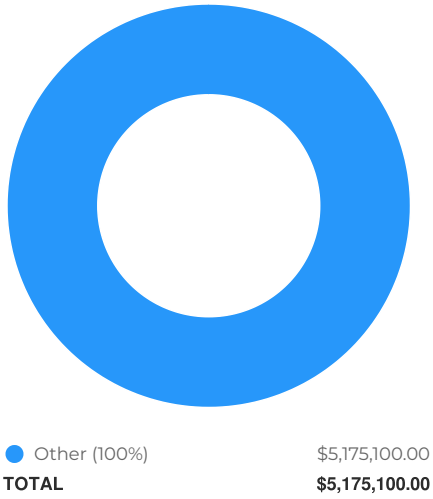
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,035,020 | $5.175M | $5.175M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



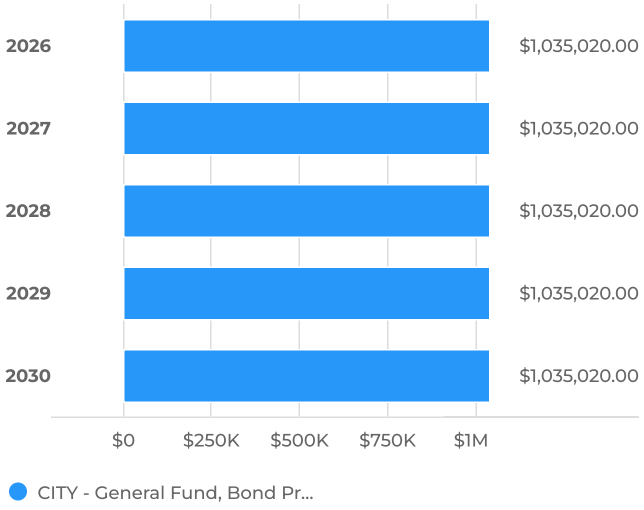

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Other | $1,035,020 | $1,035,020 | $1,035,020 | $1,035,020 | $1,035,020 | $5,175,100 |
| **Total** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$5,175,100** |

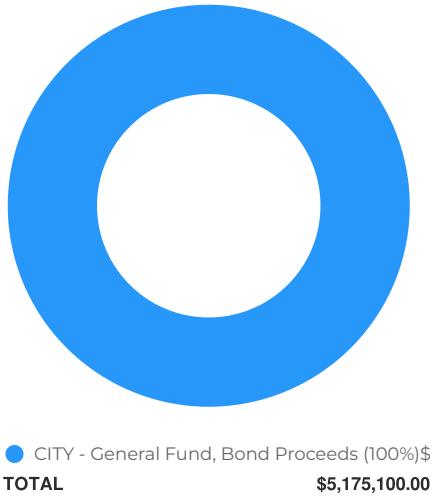
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,035,020 | $5.175M | $5.175M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,035,020 | $1,035,020 | $1,035,020 | $1,035,020 | $1,035,020 | $5,175,100 |
| **Total** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$1,035,020** | **$5,175,100** |

This requests information is generated from , Proposed Version.

# Neighborhood "Pocket Park" Program (Various Park Improvements)

## Overview

| | |
|---|---|
| Request Owner | Yovani Baez-Rose, Assistant City Manager / DPD Director |
| 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.

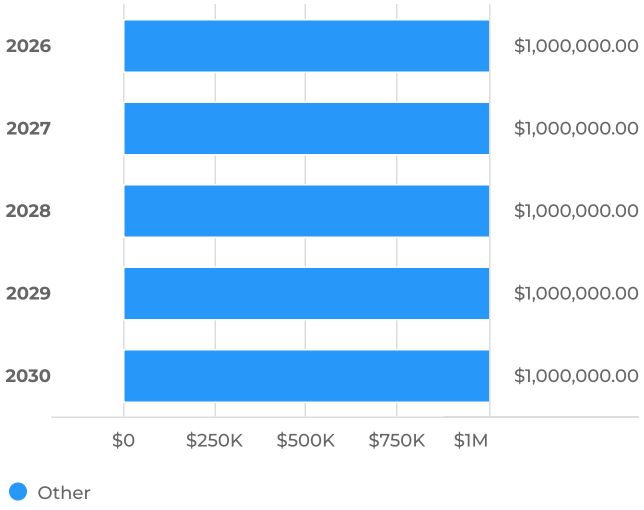
### Comments

DPD would welcome the opportunity to work with the Parks Department on improvements at park locations througout the city that are not being funded by ARPA Neighborhood Improvement funding.

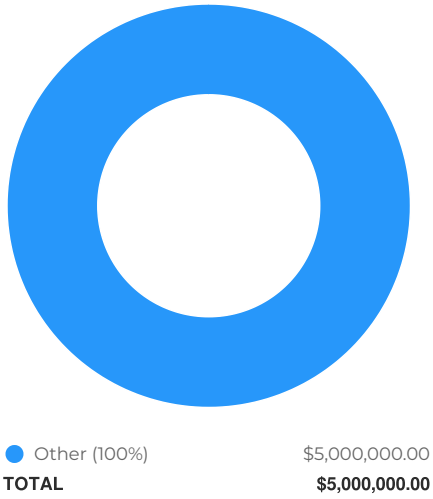
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,000,000 | $5M | $5M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



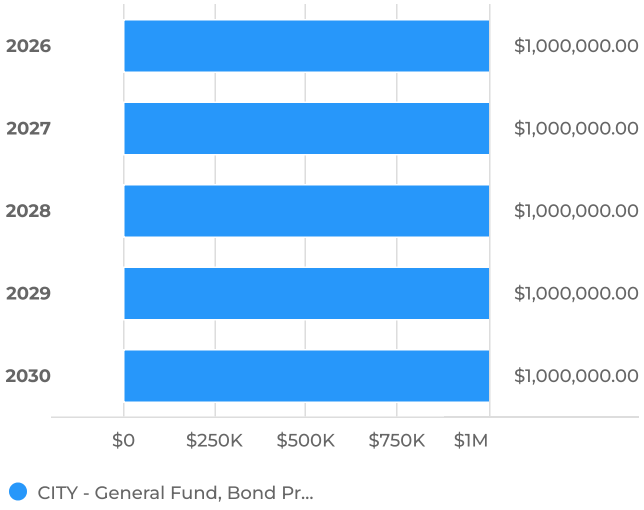

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Other | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $5,000,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$5,000,000** |

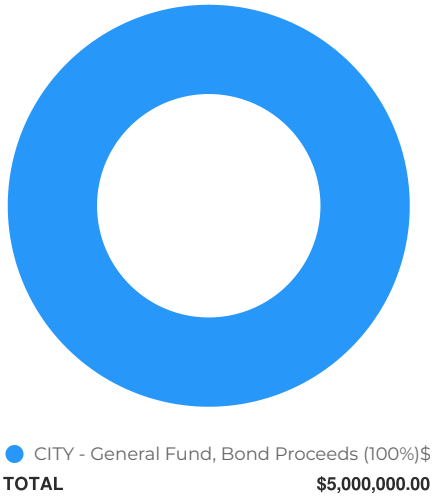
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,000,000 | $5M | $5M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $5,000,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$5,000,000** |

This requests information is generated from , Proposed Version.

# Paving, Sidewalks, and Bridges

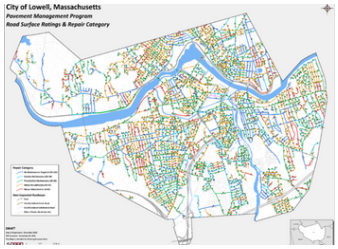
## Overview

| | |
|---|---|
| Request Owner | Austin Ball, Deputy 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.

| | District | 1/1/2025-12/31/2025 | |
|---|---|---|---|
| ***Roadway paving project street breakdown:*** | | Roadway (LF) | Sidewalk (LF) |
| ***Newport Construction - M/O & Reclaim (Fy 25 Paving: $6,831,080.90)*** | | | |
| ***Mill and overlay (1.5" top)*** | | | |
| Barasford Ave (Andover Street to E. Merrimack Street) | 3 | 620 | 1240 |
| Broadway (Walker st to Pawtucket Street) | 7 | 2000 | 4000 |
| Powell Street (Chelmsford Street to Liberty Street) | 6 | 2300 | 4600 |
| Third Street (Bridge Street to Simpson Street) | 2 | 1450 | 2900 |
| | | | |
| ***Reclaim (2" binder and 1.5" top)*** | | | |
| Ashland Street (Georgia Ave to Sanders Ave) | 8 | 285 | |
| Douglas Road (SW: Andover Street to Gersom Terrace, Roadway: Frothingham to Glenellyn & Hovey to Gerson Terrace) | 3 | 2680 | 4426 |
| Grand Street (Westford Street to Chelmsford Street) | 6 | 720 | 1440 |
| Leverett Street (Washington Street to Cambridge Street) | 5 | 500 | 1180 |
| Magnolia Street (Varnum Ave to Pawtucket Street) | 1 | 1020 | 0 |
| Morey Street (Light Ave to Pine Street) | 6 | 480 | 400 |
| Pembroke Street (Georgia Ave to Sanders Ave) | 8 | 285 | |
| Phebe Ave (Sarah Ave to Bodwell Ave) | 1 &4 | 590 | 1180 |
| Seventh Ave (SW:Mammoth Road to University Ave, Roadway: Mammoth Road to Avon Street) | 7 | 1390 | 3630 |
| Ruth Street (Wedge Street to Parker Street) | 8 | 750 | 1500 |
| Washington Street (Lincoln Stret to Hale Street) | 5 | 1210 | 2080 |
| Windsor Park Road (Andover Street to E. Merrimack Street) | 3 | 800 | 0 |
| | | | |
| **Total (LF)** | | **17080** | **28576** |
| **Total (Miles)** | | **3.2** | **5.4** |

| *Pavement Preservation Treatment: Capital Fy 25 ($915,000)* | | 1/1/2025-12/31/2025 | |
|---|---|---|---|
| **Crackseal & Double layers Mircrosurfacing Street:** | | Roadway (LF) | Sidewalk (LF) |
| Adams Street (Suffolk Street to Dublin Street) | 7 | 486 | |
| Alyssa Drive (Pine Street to End) | 8 | 343 | |
| Arlene Road (Walker Street to Pevey Street) | 7 | 978 | |
| Barbara Street (Laplume Ave to End) | 1 | 1307 | |
| Boylston Street (Rt 495 Bridge to Tewksbury TL) | 3 | 484 | |
| Butler Ave (Gorham Street to Crosby Street) | 5 | 618 | |
| Clare Street (Oliver Street to Broadway) | 7 | 846 | |
| Cooks Way (Dublin Street to Dublin street) | 7 | 391 | |
| Dabby Way (Totman Road to End) | 1 | 319 | |
| Dublin Street (Cork Street to Fletcher Street) | 7 | 500 | |
| Freedom Way (Independence Drive to End) | 1 | 314 | |
| Independence Drive (Mary Theresa Ter to Freedom Way) | 1 | 425 | |
| Kelly Circle (Varnum Ave to End) | 1 | 778 | |
| Laplume Ave (W. Meadow Road to W. Meadow Road) | 1 | 1201 | |
| Meadowview Drive (Varnum Ave to End) | 1 | 888 | |
| Miriam Lane (Clark Road to Alcott Street) | 3 | 590 | |
| Mt Vernon Street (Broadway to Rock Street) | 7 | 590 | |
| Oheir Way (Clark Road to Miriam Lane) | 3 | 765 | |
| Old Ferry Road (Varnum Ave to Pawtucket Blvd) | 1 | 1470 | |
| Patriot Way (Independence Dr to End) | 1 | 474 | |
| Shea Street (E. Meadow Road to Dracut TL) | 1 | 704 | |
| Suffolk Street (Adams Street to Broadway) | 7 | 918 | |
| Townsend Ave (Pawtucket Blvd to Varnum Ave) | 1 | 1052 | |
| W. Meadow Road (Gumpus Road to Mammoth Road) | 1 | 3355 | |
| Wedgemere Drive (Douglas Road to End) | 3 | 694 | |
| Westford Street (Stedman Street to Wood Street) | 8 | 1471 | |
| | | | |
| **Total (LF)** | | **21961** | |
| **Total (Miles)** | | **4.2** | |
| **Crack Seal Street & Cape Seal (Rubberized Chip Seal with Mircrosurface top course)** | | | |
| Brookside Road (Varnum Ave to Woodward Ave) | 1 | 637 | |
| Cornell Street (Princeton Blvd to Middlesex Street) | 8 | 742 | |
| East Meadow Road (Mammoth Road to University Ave) | 1 | 1798 | |
| Jennifer Road (Varnum Ave to Bedford Ave | 1 | 644 | |
| W Meadow Road (Varnum Aver to Gumpus Road) | 7 | 1847 | |
| Worthen Street (Merrimack Street to Broadway) | 7 | 917 | |
| | | | |
| **Total (LF)** | | **6585** | |
| **Total (Miles)** | | **1.2** | |

| *Routine Treatment: Capital FY 25 ($379,130)* | | 1/1/2025-12/31/2025 | |
|---|---|---|---|
| **Crack Seal** | | Roadway (LF) | Sidewalk (LF) |
| Bridge Street (VFW Highway to Willard Street) | 2 | 1900 | |
| Church Street (Veterans Way to Concord River) | 4 | 1363 | |

| | | | |
|---|---|---|---|
| Lawrence Street (Church Street to Andrews Street) | 4 & 5 | 3560 | |
| Fletcher Street (Willie Street to Dane Street) | 7 | 1850 | |
| Gorham Street (Hales Street to Lincoln Street) | 5 | 1440 | |
| Princeton Blvd (Livingston Street to Wilder Street) | 6 & 8 | 1615 | |
| Riverside Street (VFW Highway to University Ave) | 1 | 2785 | |
| W Sixth Street (Lakeview Ave to Bridge Street) | 2 | 3560 | |
| **Total (LF)** | | **18073** | |
| **Total (Miles)** | | **3.4** | |
| **Fog Seal (Crack sealed in 2024)** | | | |
| Alma St (Riverside St to End) | 4 | 1596 | |
| Avalon St (Varnum Ave to End) | 1 | 268 | |
| Bedford Ave (Pawtucket Blvd to Varnum Ave) | 1 | 1666 | |
| Duren Ave (Middlesex st to End) | 8 | 449 | |
| Foch St (Webber St to End) | 8 | 370 | |
| Forrest Park Lane (Shadow Dr to End) | 1 | 311 | |
| Fowler Rd (Varnum Ave to Katherine Dr) | 1 | 1128 | |
| Ina St (Third Ave to Fourth Ave) | 1 | 452 | |
| Joffre St (Middlesex St to End) | 8 | 589 | |
| Karen St (Dingwell St to Dingwell St) | 8 | 679 | |
| Lafayette St (Riverside St to End) | 4 | 1304 | |
| Lexington Ave (Pawtucket Blvd to Varnum Ave) | 1 | 1773 | |
| Linda Ln (Shadow Dr to End) | 1 | 316 | |
| Mansion Dr (Andover St to End) | 3 | 590 | |
| Manufacturers St (Plain St to Short St) | 5 | 1652 | |
| Meadow Dr (Varnum Ave to End) | 1 | 547 | |
| Melrose Ave (Pawtucket Blvd to Malden Ave) | 1 | 860 | |
| Parkview Ave (Hovey St to Mansur St) | 3 | 1138 | |
| Robin Ln (Shadow Dr to End) | 1 | 293 | |
| Rosemont St (Lafayette St to Sparks St) | 4 | 764 | |
| Rule Ln (Varnum Ave to Meadowview Dr) | 1 | 476 | |
| Shadow Dr (Tower Dr to Robin Lane) | 1 | 712 | |
| Shirley Ave (Pawtucket Blvd to Malden Ave) | 1 | 864 | |
| Sparks St (Martin St to Rosemount St) | 4 | 898 | |
| Swan St (Boston Rd to Industrial Ave E) | 5 | 2099 | |
| Tower Dr (Varnum Ave to End) | 1 | 1071 | |
| Trotting Park Rd (Anson St to End) | 1 | 3772 | |
| | | | |
| **Total (LF)** | | **26637** | |
| **Total (Miles)** | | **5.0** | |
| **Crack Seal & Fog Seal Street** | | | |
| Beacon Street (11th Street to End/Durant Street) | 2 | 3319 | |
| Beech Street (3rd Street to 10th Street) | 2 | 1582 | |
| Billerica Street (Lawrence Street to Denton Street) | 5 | 2347 | |
| Bolton Street (Billerica Street to Easton Street) | 5 | 942 | |
| Clifton Street (Billerica Street to Easton Street) | 5 | 774 | |
| Fremont Street (3rd Street to 10th Street) | 2 | 1590 | |
| Glenwood Street (Wentworth Ave to Douglas Road) | 3 | 2230 | |
| Mt Pleasant Street (Bradley Street to 10th Street) | 2 | 2190 | |
| Myrtle Street (3rd Street to 10th Street) | 2 | 1520 | |
| Sixth Street (Bridge Street to Beacon Street) | 2 | 1870 | |
| 10th Street (Bridge Street to Dracut TL) | 2 | 3100 | |
| | | | |
| **Total (LF)** | | **21464** | |
| **Total (Miles)** | | **4.1** | |

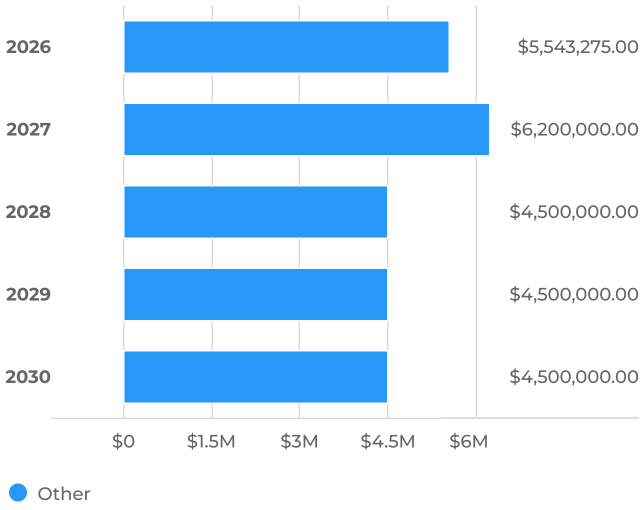
## Capital Cost

FY2026 Budget
$5,543,275

Total Budget (all years)
$25.243M

Project Total
$25.243M

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



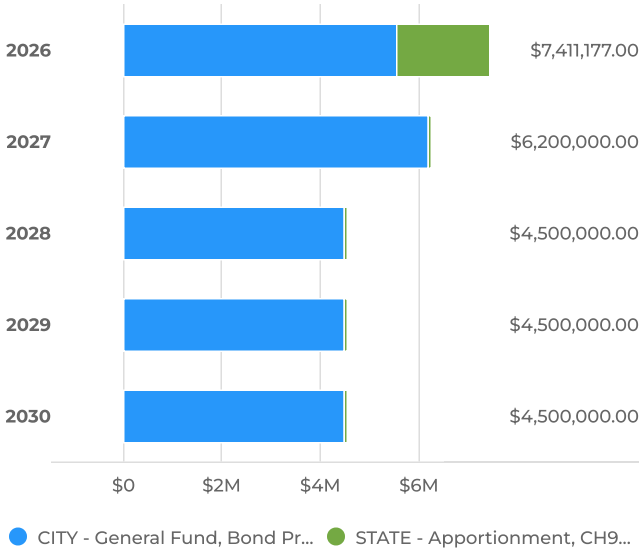

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Other | $5,543,275 | $6,200,000 | $4,500,000 | $4,500,000 | $4,500,000 | $25,243,275 |
| **Total** | **$5,543,275** | **$6,200,000** | **$4,500,000** | **$4,500,000** | **$4,500,000** | **$25,243,275** |

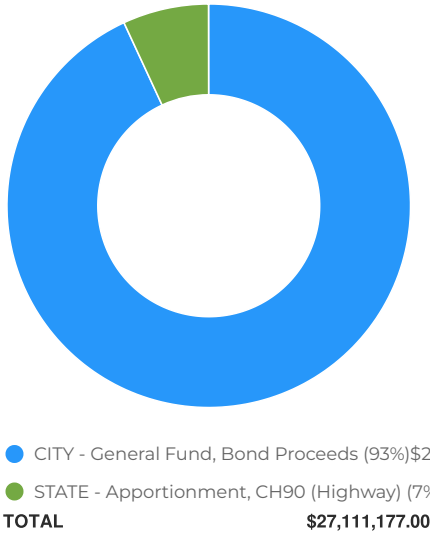
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $7,411,177 | $27.111M | $27.111M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $5,543,275 | $6,200,000 | $4,500,000 | $4,500,000 | $4,500,000 | $25,243,275 |
| STATE - Apportionment, CH90 (Highway) | $1,867,902 | $0 | $0 | $0 | $0 | $1,867,902 |
| **Total** | **$7,411,177** | **$6,200,000** | **$4,500,000** | **$4,500,000** | **$4,500,000** | **$27,111,177** |

# DPW GENERAL REQUESTS

This requests information is generated from , Proposed Version.

# DPW Fleet Replacement

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Vehicle Replacement |
| Type | Capital Equipment |

## Description

This capital improvement request is to continue the on-going vehicle replacement program at DPW. Many of the vehicles at DPW are past their useful life and with this additional funding, it will afford DPW the opportunity to continue making improvements to it's fleet.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| 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 | Other |
| Request Origin | Internal, Public Works |

### Existing Conditions

The vehicles we would like to replace are:

- 2 Landscape Dump Trucks (Parks)
- 1 Bucket Truck (Electrical)
- 4 Service Vans (L&B Trades/Engineering)

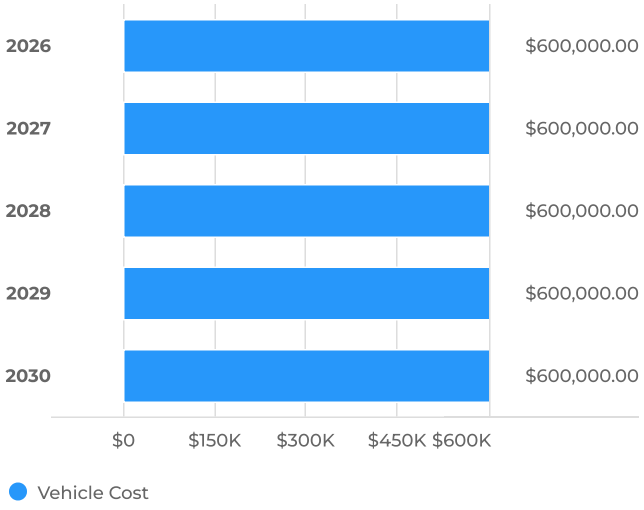
### Comments

Replacement of these units will remove failing units from Parks, Electrical, L&B, and Engineering.

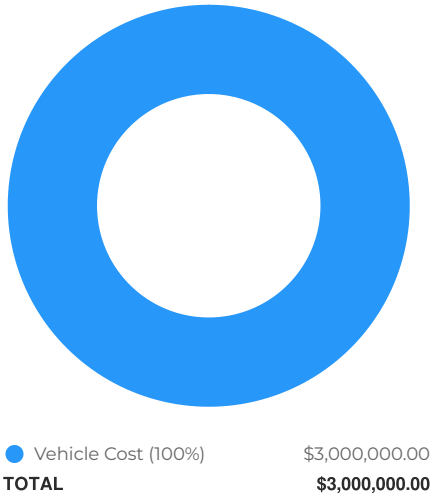
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $600,000 | $3M | $3M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



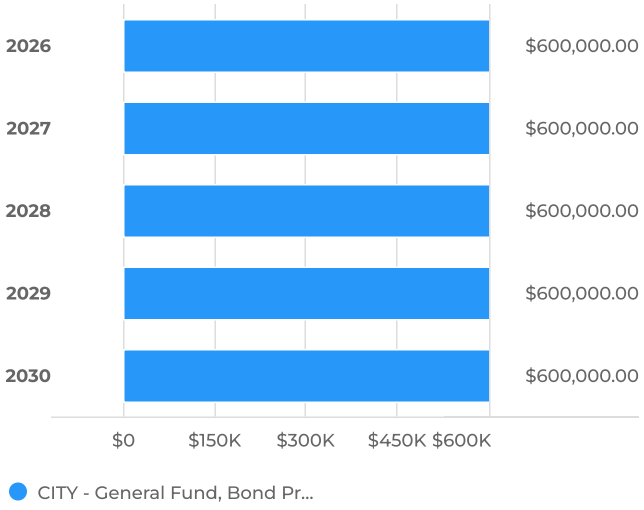

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Vehicle Cost | $600,000 | $600,000 | $600,000 | $600,000 | $600,000 | $3,000,000 |
| **Total** | **$600,000** | **$600,000** | **$600,000** | **$600,000** | **$600,000** | **$3,000,000** |

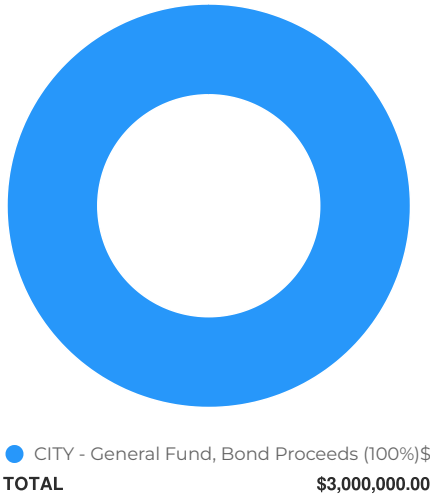
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $600,000 | $3M | $3M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $600,000 | $600,000 | $600,000 | $600,000 | $600,000 | $3,000,000 |
| **Total** | **$600,000** | **$600,000** | **$600,000** | **$600,000** | **$600,000** | **$3,000,000** |

This requests information is generated from , Proposed Version.

# Paving of School Parking Lots

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Community Maintenance / Quality of Life |
| Type | Capital Improvement |

## Description

Replacement of School Parking Lots at the Robinson, Bartlett (South End) and Murkland Schools.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| Type of Project | Roadway, Resurface Current |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

### Existing Conditions

For many schools, the age of their parking lots and driveways are reaching the end of their lifecycle. Such is the case at the Robinson, Bartlett and Murkland Schools. There are drainage issues at the Murkland School driveway, a condition that will be addressed during the paving project. The faculty Lot at the Robinson School was not paved with the remainder of the Beacon Street Campus in 2018. The lot has significant issues with condition and trip hazards and needs replacement. The Entire Bartlett School Parking lot needs replacement. This request includes the South end of the building which has outlived its useful life. The North Section of parking will take place in phase two as considerable redesign, sitework and roadway construction will have to occur to expand the parking by adding retaining walls, electrical services, lighting, all of which fall outside of the typical school parking lot renewal)

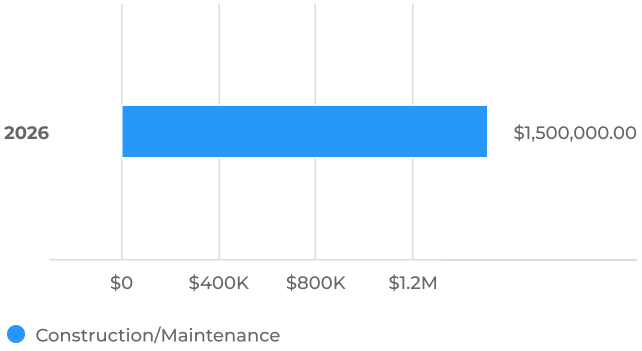
### Comments

We expect to complete this work during the Summer/Fall of2025 if the funding is appropriated.

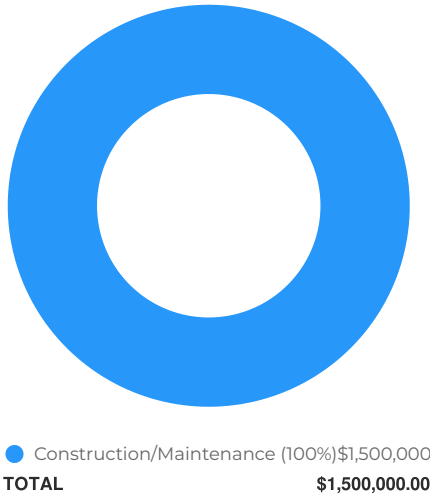
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,500,000 | $1.5M | $1.5M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



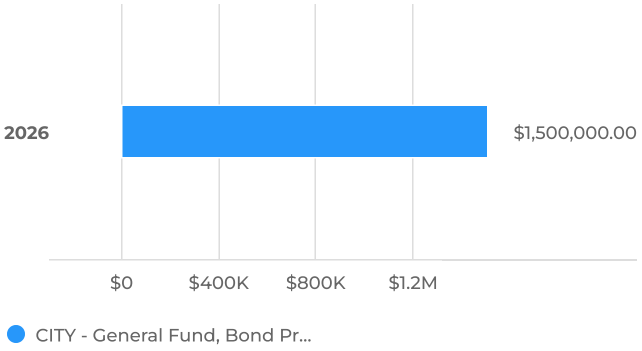

### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Construction/Maintenance | $1,500,000 | $1,500,000 |
| **Total** | **$1,500,000** | **$1,500,000** |

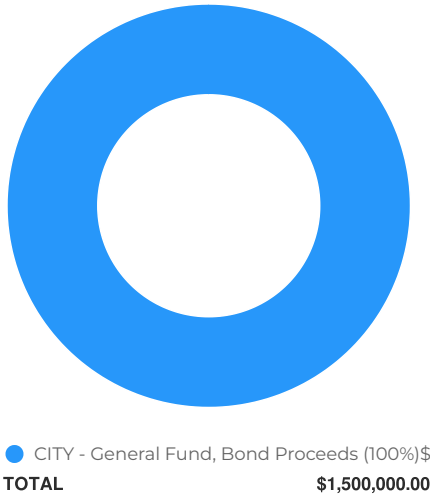
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,500,000 | $1.5M | $1.5M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,500,000 | $1,500,000 |
| **Total** | **$1,500,000** | **$1,500,000** |

This requests information is generated from , Proposed Version.

# Purchase a Roadway Paving Machine

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Community Maintenance / Quality of Life |
| Type | Capital Equipment |

## Description

The Department of Public Works would like to purchase a Roadway Paving Machine and relevant Associated Equipment in order to move some of the localized paving work in house. With the purchase of this machine it will ultimately lead to a cost savings for the department by having city employees preform this work rather than contracting it out.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

### Existing Conditions

More than a decade ago, the Street's Division lost the last piece of paving equipment belonging to the City. As we look to build out a "Construction Crew" as part of the overarching capital plan for horizontal construction, we must invest in the proper equipment to take on the tasks ahead. The goal of this new crew will help offset the exorbitant costs of contracted roadway construction. Further, it will allow the City to be nimble by taking on many of the ad hoc or smaller projects that due to contractor mobilizations cost, become cost prohibitive to complete. This effort will allow the city to complete more square footage and help to take a strategic stance on responding to the epidemic of failed pedestrian sidewalks and localized paving needs.

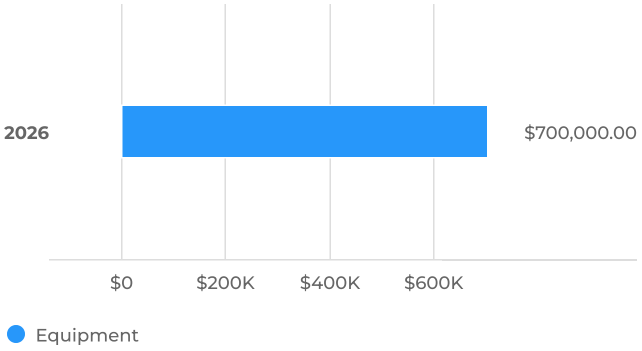
### Comments

The equipment will include a paving/finisher, rollers and associated sitework equipment. Some of the existing heavy truck equipment will now get year round use during warm weather paving and winter snow fighting.

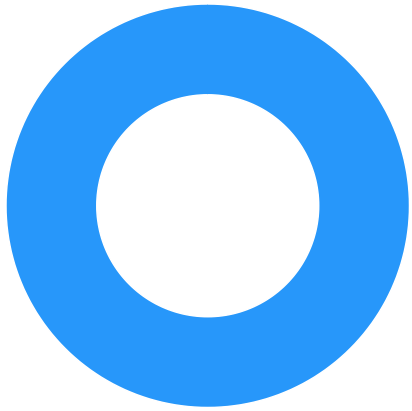
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $700,000 | $700K | $700K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



| | |
|---|---|
| Equipment (100%) | $700,000.00 |
| **TOTAL** | **$700,000.00** |

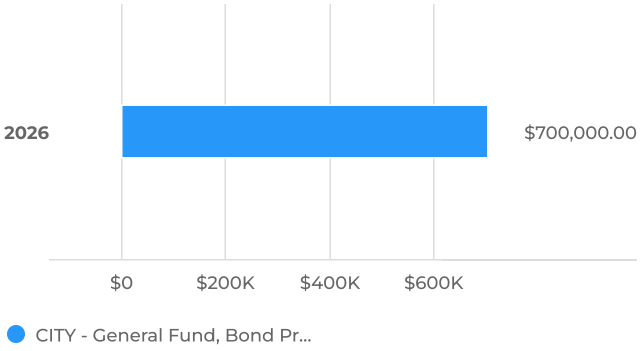
### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Equipment | $700,000 | $700,000 |
| **Total** | **$700,000** | **$700,000** |

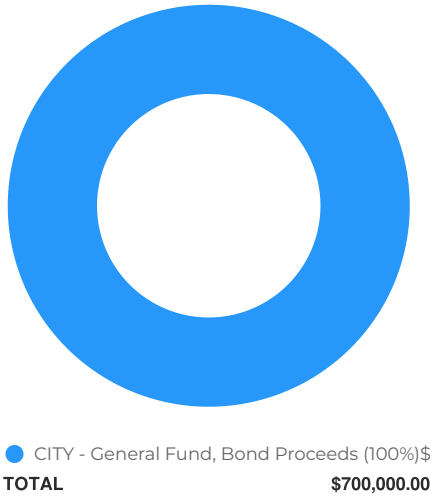
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $700,000 | $700K | $700K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $700,000 | $700,000 |
| **Total** | **$700,000** | **$700,000** |

This requests information is generated from , Proposed Version.

# Reilly School Gym Floor Replacement

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

Funding is requested to replace the current Reilly School Gymnasium floor.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| Type of Project | Replacement |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

### Existing Conditions

The gymnasium floor is original to the school. There is not enough remaining material to allow for refinishing of the floor. The Reilly is the third most active gym in the school district used by LHS *N* Teams for practices and games. At this time, a full replacement is required.

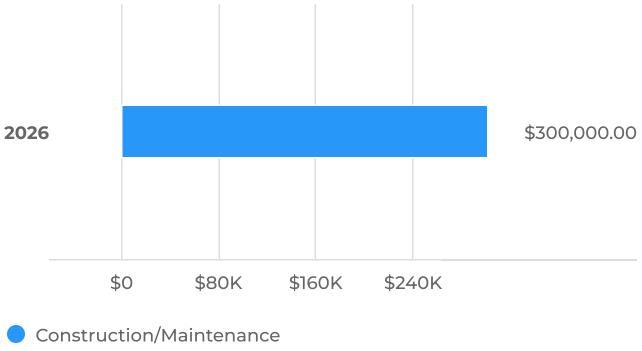
### Comments

The flooring has lived its entire useful life and needs to be replaced.

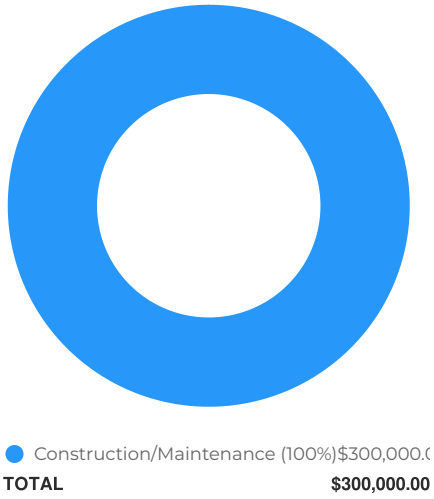
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $300,000 | $300K | $300K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



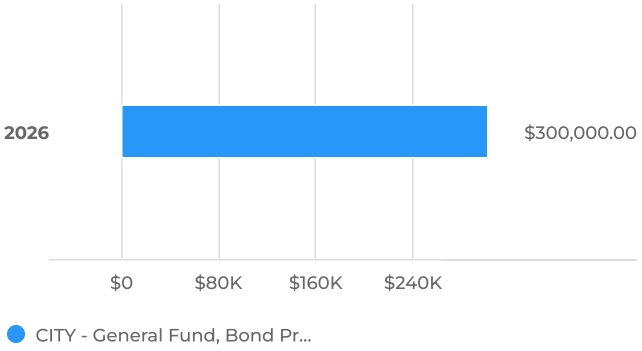

### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Construction/Maintenance | $300,000 | $300,000 |
| **Total** | **$300,000** | **$300,000** |

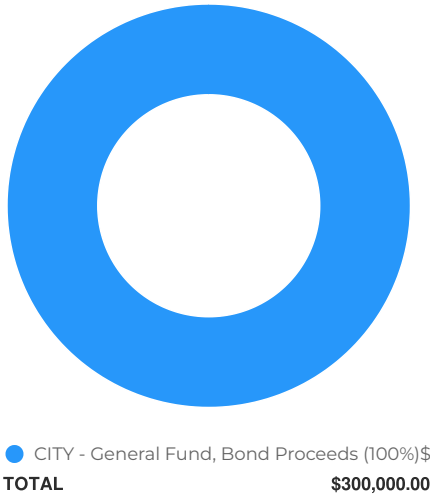
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $300,000 | $300K | $300K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $300,000 | $300,000 |
| **Total** | **$300,000** | **$300,000** |

This requests information is generated from , Proposed Version.

# Reilly School HVAC Upgrades

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

The work will include Abatement and Replacement of Heating Distribution System & Equipment update including the assessment of the condition hydronic components, demolition of the
existing heating distribution loops, installation of new distribution loops including tie-ins to the existing heating plant. In addition, to complete the work started in 2021, the remaining 26 univent will be replaced within the school classrooms as well as two AHU that serve the Gymnasium and Cafeteria.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| Type of Project | Improvement |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

### Existing Conditions

The distribution lines are 67 years old - original to the school as are the remaining univents to be replaced. There is an abundance of failing pipe and existing univents that are obsolete. Replacement parts are no longer available to make repairs which causes code violation issues due to the lack of air turnover within the classroom spaces.

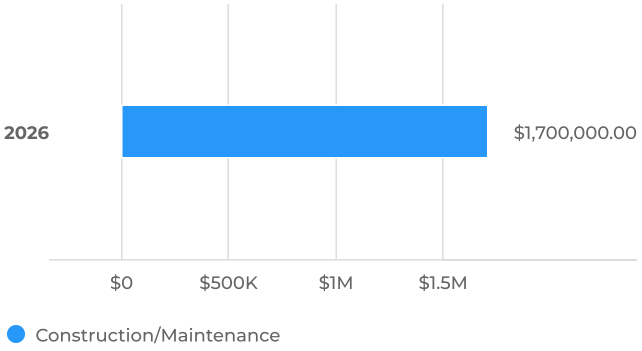
### Comments

We expect to complete this work during the Summer/Fall of2026 if the funding is appropriated.

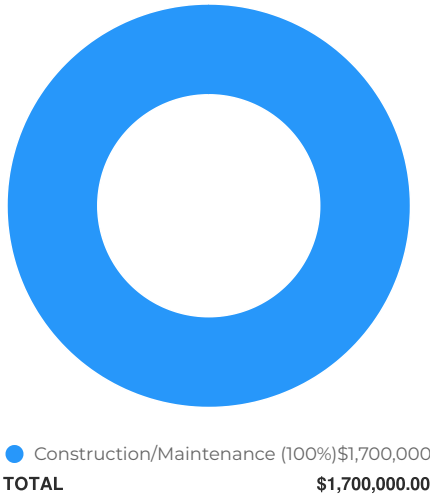
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,700,000 | $1.7M | $1.7M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



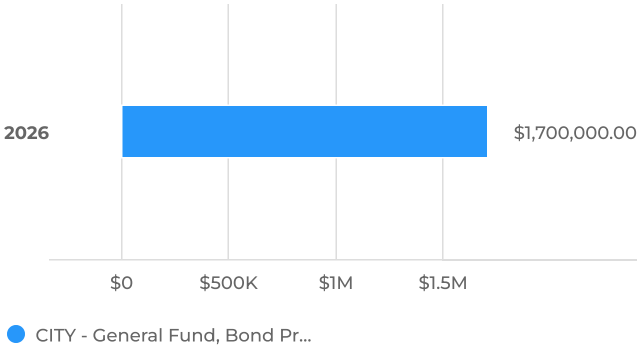

### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Construction/Maintenance | $1,700,000 | $1,700,000 |
| **Total** | **$1,700,000** | **$1,700,000** |

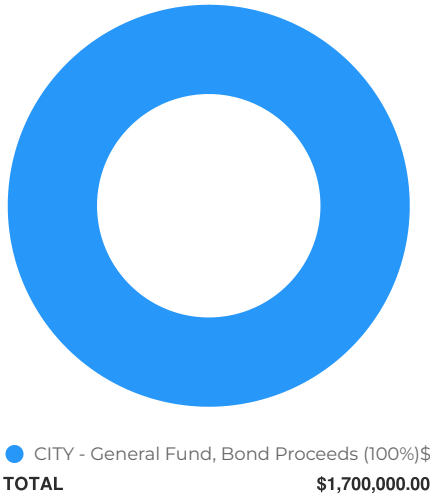
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,700,000 | $1.7M | $1.7M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,700,000 | $1,700,000 |
| **Total** | **$1,700,000** | **$1,700,000** |

This requests information is generated from , Proposed Version.

# Replacement of Pawtucketville School Roof

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

The Pawtucketville School roof is in need of being replaced. Since this roof doesn't meet the criteria for MSBA ARP funding, the city has decided to add this to the current capital plan. As the Council is aware we have had many issues due to this roof including mold. By replacing the roof, we hope to alleviate these ongoing issues.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| Type of Project | Improvement |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Schools |

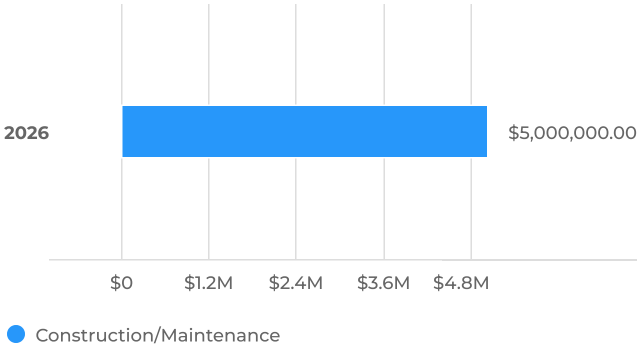
### Existing Conditions

The gym roof has leaked since the extensive building renovation and expansion in 1999. Several
attempts have been to repair issues with in-house and outside vendors. These fixes were temporary at best. Additionally, since the issue has continued for 25 years, the substructure supporting the roofing material and insulation has been compromised requiring a full replacement.
The design is underway for the roof replacement with construction expected to commence during the summer vacation after the solar panels are decommissioned to all construction to proceed.

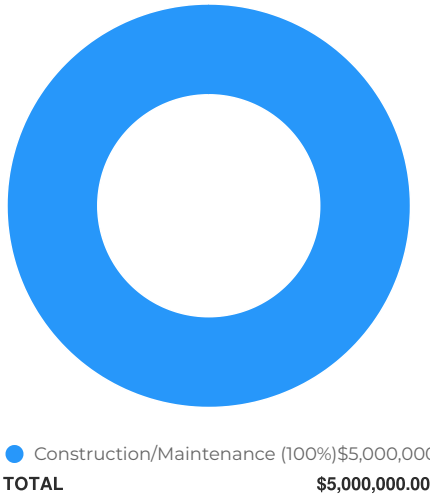
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $5,000,000 | $5M | $5M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



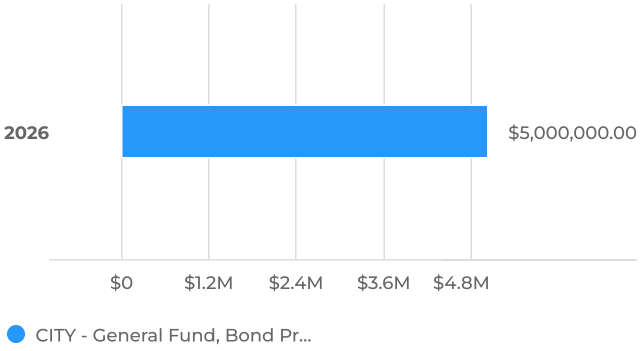

### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Construction/Maintenance | $5,000,000 | $5,000,000 |
| **Total** | **$5,000,000** | **$5,000,000** |

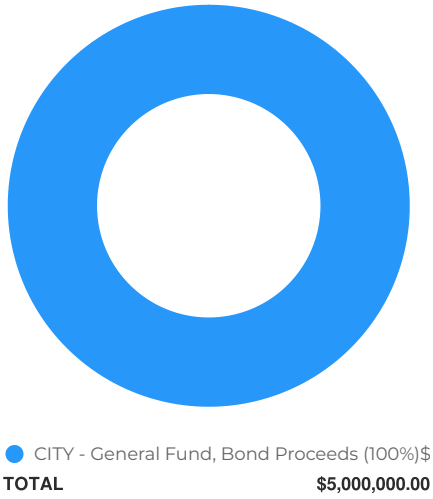
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $5,000,000 | $5M | $5M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $5,000,000 | $5,000,000 |
| **Total** | **$5,000,000** | **$5,000,000** |

This requests information is generated from , Proposed Version.

# Various Upgrades to the St. Jeanne D' Arc School

## Overview

| | |
|---|---|
| Request Owner | Paul St. Cyr, DPW COMMISSIONER |
| Department | DPW General |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

Required renovations of the Former St. Jeanne D'Arc School to make it suitable to
house the LPSD's Special Education Program. The goal of this project is to complete the majority of the work by the start of the 2026 School Year.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Paul St. Cyr |
| Type of Project | Improvement |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

### Existing Conditions

The basic components and layout of the building will provide the much-needed space to adequately house the program relieving the School Department's need to lease space in Chelmsford. However, the building was built more than 70 years ago and needs significant renewal. Nearly all of the mechanical systems are original to the school
and as was the norm for construction during that time, there exists the need of extensive abatement of ACMs. In addition to installation of a fully functioning HVAC system, installation of fire suppression to the building will be required. Amending the egresses to the campus will include ADA compliant access to the entire building. There are 22 Full Size classrooms in the building, however, specific programming spaces must be built out to accommodate all facets of the services that an Autism Program requires. (one on one, and small group spaces, cool down areas, assisted toileting facilities, nutrition programs, meeting spaces, etc.) One of the largest expenses this project will incur is the addition of a three-stop elevator.

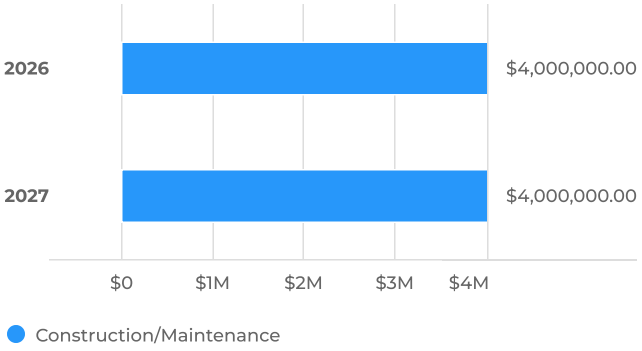
### Comments

The OPM has been selected for this project and as soon as they are on-boarded, we will move forward with the design component of the process.

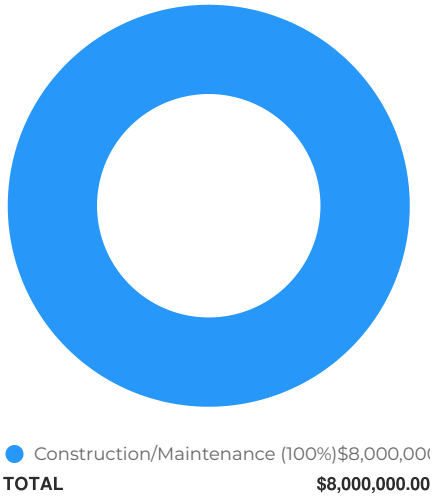
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $4,000,000 | $8M | $8M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



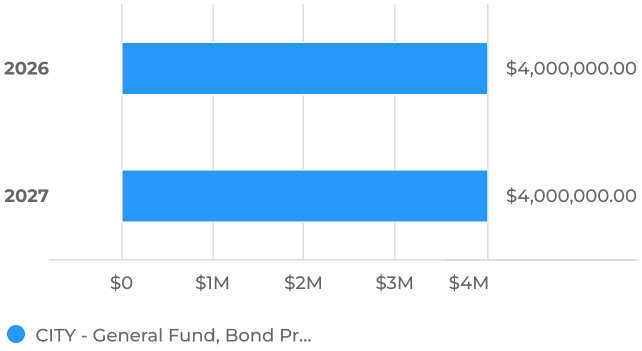

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | Total |
|---|---|---|---|
| Construction/Maintenance | $4,000,000 | $4,000,000 | $8,000,000 |
| **Total** | **$4,000,000** | **$4,000,000** | **$8,000,000** |

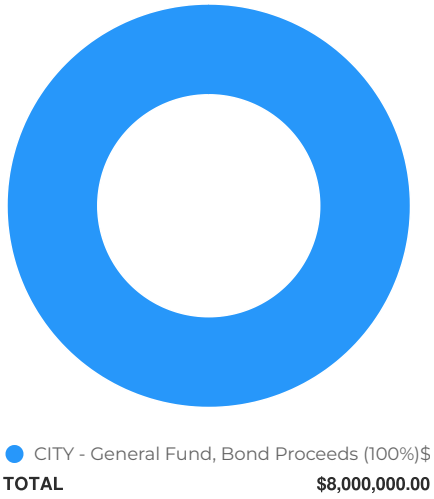
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $4,000,000 | $8M | $8M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | Total |
|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $4,000,000 | $4,000,000 | $8,000,000 |
| **Total** | **$4,000,000** | **$4,000,000** | **$8,000,000** |

# ELECTIONS REQUESTS

This requests information is generated from , Proposed Version.

# Voting Booth Replacement

## Overview

| | |
|---|---|
| Request Owner | Will Rosenberry, DIR ELECTION/MUNICPL HEARING |
| Department | Elections |
| Request Groups | Community Maintenance / Quality of Life, Infrastructure |
| Type | Capital Equipment |

## Description

Modern voting booths are easier to install, breakdown and store and offer more flexibility in arranging polling locations. Replacing the voting booths will ensure ADA compliance, increase voter convenience and vastly improve the voter experience. 250 "Franklin Voting Booths" would be sufficient to outfit the entire city.




## Images






## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | William Rosenberry, Director of Elections & Census |
| New Purchase, Replacement or Upgrade | Upgrade |
| 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 |

## Supplemental Attachments

**(/resource/cg-prod-v2/projects/documents/3d4d5fa3197a0783d795.pdf)**

### Existing Conditions

Our current wooden voting booths were likely constructed in the 1998 when the city switched from a punch card voting to an optical scan system. They are unsightly, damaged, and require a significant amount of labor to install. Their design also limits how they can be configured within a polling place. Ballots have been damaged, and the booths have caused splinters but the most concerning fact is that they are not ADA compliant.



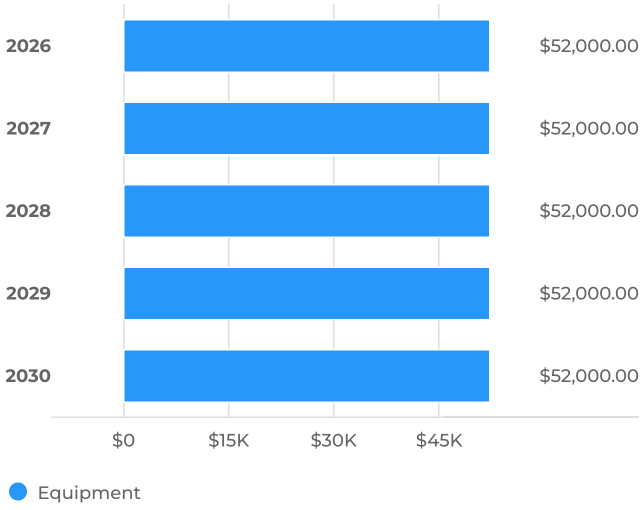
## Comments

If a full replacement is not possible in this Capital Budget the Department is open to a phased purchasing approach over a series of fiscal years. They are currently about $1000 each, but tariffs are expected to cause the price to increase.

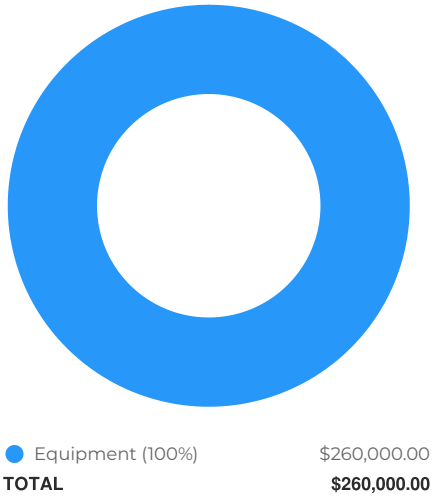
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $52,000 | $260K | $260K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



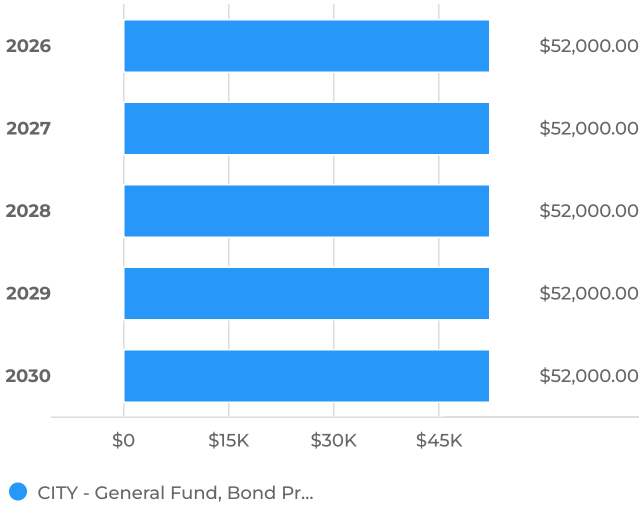

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Equipment | $52,000 | $52,000 | $52,000 | $52,000 | $52,000 | $260,000 |
| **Total** | **$52,000** | **$52,000** | **$52,000** | **$52,000** | **$52,000** | **$260,000** |

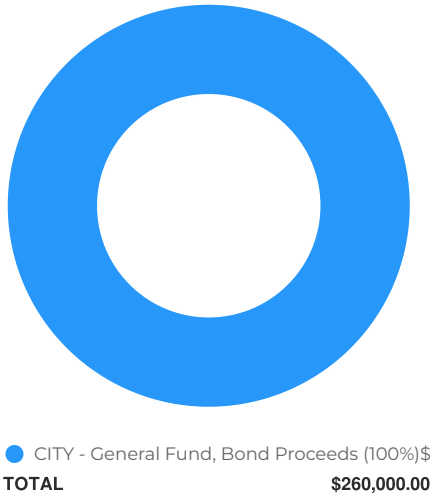
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $52,000 | $260K | $260K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $52,000 | $52,000 | $52,000 | $52,000 | $52,000 | $260,000 |
| **Total** | **$52,000** | **$52,000** | **$52,000** | **$52,000** | **$52,000** | **$260,000** |

# LOWELL FIRE DEPARTMENT REQUESTS

This requests information is generated from , Proposed Version.

# Various Upgrades to Fire Houses

## Overview

| | |
|---|---|
| Request Owner | Phil Charron, FIRE CHIEF |
| 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.

***Updated:*** An Owner's Project Manager ("OPM") was brought on board in August 2024, Colliers Engineering and Design. A complete review of the nine firehouses has been done by the "OPM" and fire department command staff, which includes the evaluation of the 2018 EMG reports as they pertain to fire department infrastructure, several field walk-throughs of each station and numerous meetings to identify building conditions. The "OPM" has presented to the City Council and the Facilities Sub-Committee a report which identifies the key areas of concern and the repairs required according to their priority and to the overall conditions in each firehouse. According to the updated report given to the Facilities Sub-Committee on 3/18/25, the most critical aspects of firehouse condition needing to be addressed are assessment and repair work associated with "structural and foundation repair", and the identification and "removal of hazardous materials at the basement level". Five firehouses have been earmarked for this important work; Gorham Street (1875), Branch Street (1877), High Street (1889), West Sixth Street (1900), and Lawrence Street (1891). The estimated costs associated with this work are $6,360,000. These funds, not withstanding any unforeseen issues, will cover the costs associated with the structural engineering assessment and report, hazard identification and testing, actual structural repairs needed at or below the foundation lines, and abatement projects necessary to remove any hazards below grade. Please see attached the Colliers Memorandum of 3/18/2025.

## 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 |

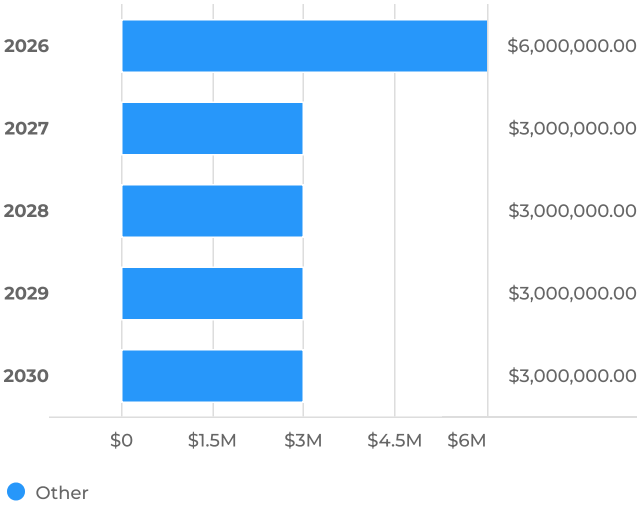
## Supplemental Attachments

**(/resource/cg-prod-v2/projects/documents/510e505778fce7a4fba6.pdf)**

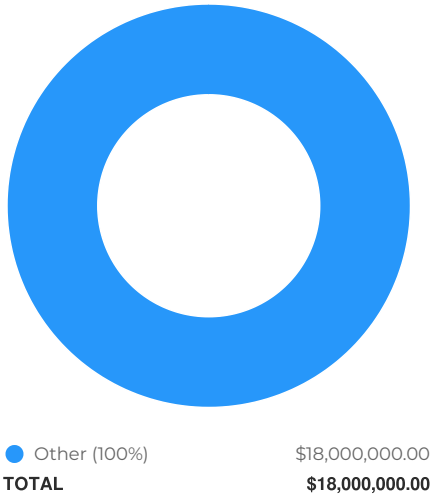
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $6,000,000 | $18M | $18M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



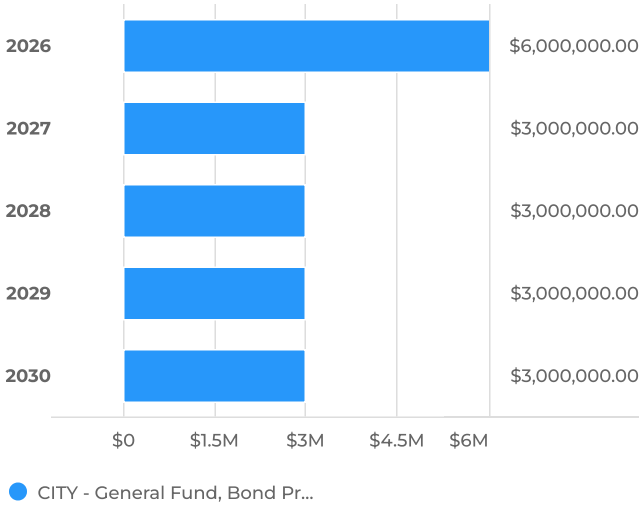

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Other | $6,000,000 | $3,000,000 | $3,000,000 | $3,000,000 | $3,000,000 | $18,000,000 |
| **Total** | **$6,000,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$18,000,000** |

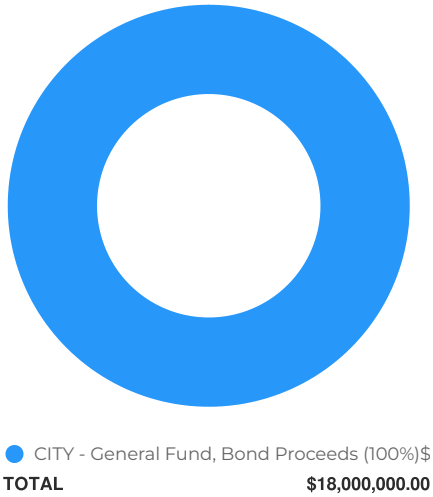
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $6,000,000 | $18M | $18M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $6,000,000 | $3,000,000 | $3,000,000 | $3,000,000 | $3,000,000 | $18,000,000 |
| **Total** | **$6,000,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$3,000,000** | **$18,000,000** |

# LOWELL POLICE DEPARTMENT REQUESTS

This requests information is generated from , Proposed Version.

# Computer Aided Dispatch (CAD) and Records Management System (RMS) Update

## Overview

| | |
|---|---|
| Request Owner | Maryann Manzi, DIR PUBLIC/SAFETY RESRCH PLANG |
| Department | Lowell Police Department |
| Request Groups | Public Safety |
| Type | Capital Improvement |

## Description

The Lowell Police and Fire Departments would like to assess other Computer Aided Dispatch (CAD), Records Management Systems (RMS) and other IT systems to address modernization and efficiency. The LPD/LFD is requesting funds to hire a consultant to help select and eventually implement the project to change to a new CAD/RMS vendor. This funding request would span 3 years.

The first year would include the selection process of a new software (s) to meet the needs of both the LPD and LFD. This includes conducting an analysis of current technology, needs assessment, timeline/budget, demonstrations of new technologies, drafting the RFP and contract negotiations.

The second and third years would include project management, vendor oversight and data migration.

A capital request in FY2027 would include the cost of the new software(s). It is difficult to give an approximate cost of new software(s) without properly going through the selection process first.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Lowell Police and Fire Departments / Maryann Manzi / Public Safety Research & Planning Director |
| Type of Project | New Purchase |
| 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 |

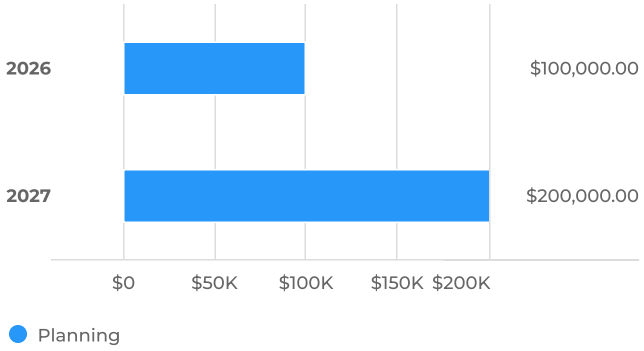
### Existing Conditions

The LPD/LFD have been utilizing our current vendor, Larimore, for nearly 20 years. There have been many technological advances in the industry during the past twenty years. However, the vendor has not progressed in a manner to meet the needs of both the LPD and LFD. The current vendor is very small compared to other vendors in the industry and only has 2 other customers in Massachusetts. The CAD/RMS is not user-friendly, inefficient, and difficult to navigate. Additionally, most systems are now based in the cloud, which is generally a more cost-effective solution and less prone to incurring hardware-based downtime. Larimore currently does not have a cloud-based option.

## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $100,000 | $300K | $300K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



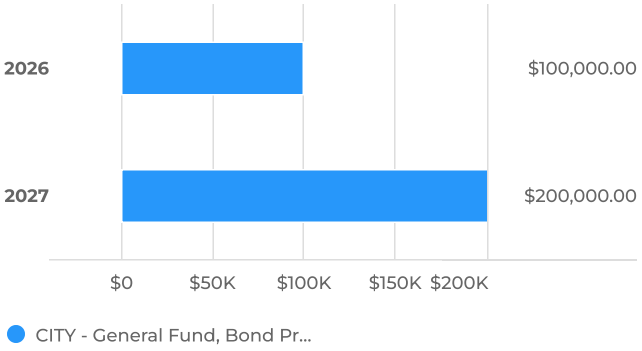

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | Total |
|---|---|---|---|
| Planning | $100,000 | $200,000 | $300,000 |
| **Total** | **$100,000** | **$200,000** | **$300,000** |

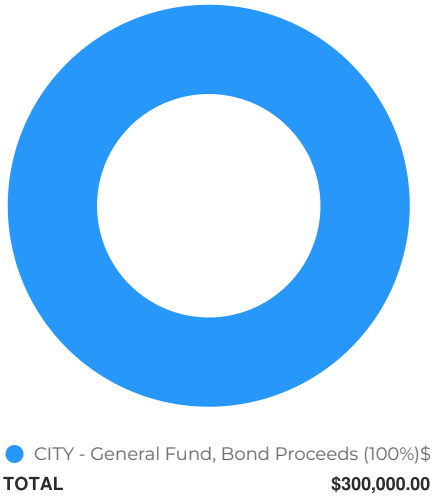
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $100,000 | $300K | $300K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | Total |
|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $100,000 | $200,000 | $300,000 |
| **Total** | **$100,000** | **$200,000** | **$300,000** |

# MANAGEMENT INFORMATION SYSTEMS (MIS) REQUESTS

This requests information is generated from , Proposed Version.

# Enterprise Asset Management Software Implementation

## Overview

| | |
|---|---|
| Request Owner | Miran Fernandez, Chief Information Officer |
| Department | Management Information Systems (MIS) |
| Request Groups | Infrastructure, Public Safety, Community Maintenance / Quality of Life, Vehicle Replacement, Environmental, Public Sector Workforce |
| Type | Capital Equipment |

## Description

Working together with DPW, MIS would like to move forward with the next phase of the Tyler Enterprise Asset Management (EAM) implementation, by engaging Tyler Implementation Services to assist with integration of the city's school-related facility assets (e.g., buildings and grounds) for preventative maintenance and work orders.  EAM is intended to enable effective management, minimizing the total cost of owning, operating, and servicing assets throughout the city, and enables a complete view of our assets.  The EAM tools integrate with ESR and Tyler Munis, allowing for robust reporting while simultaneously creating a robust repository of the city's assets for for future use.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Miran Fernandez, Chief Information Officer |
| New Purchase, Replacement, or Upgrade? | New |
| City Manager's Strategic Focus Area | Public Safety |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

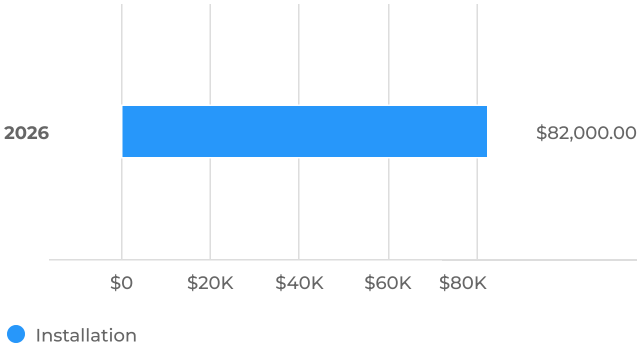
### Existing Conditions

MIS is currently in the process of implementing EAM within DPW to help manage the city's horizontal and vertical assets, with the goal to integrate EAM into the City's 311/ESR system, and allow for work order entry against these assets.  Lacking a full EAM implementation, the city is unable to see a complete view of our assets.  This has led to a lack of preventative maintenance, and our inability to successfully manage work processes, quantify the value of our assets, identify maintenance schedules to achieve tactical short-term goals, and establish performance functionality metrics to achieve strategic long-term goals.

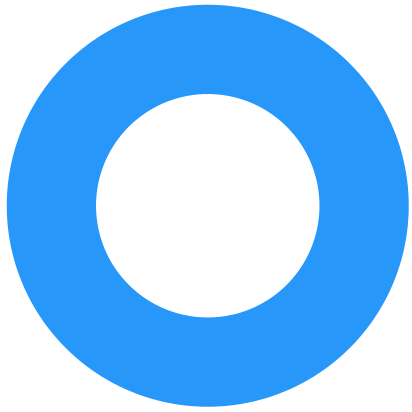
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $82,000 | $82K | $82K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



| | |
|---|---|
| Installation (100%) | $82,000.00 |
| **TOTAL** | **$82,000.00** |

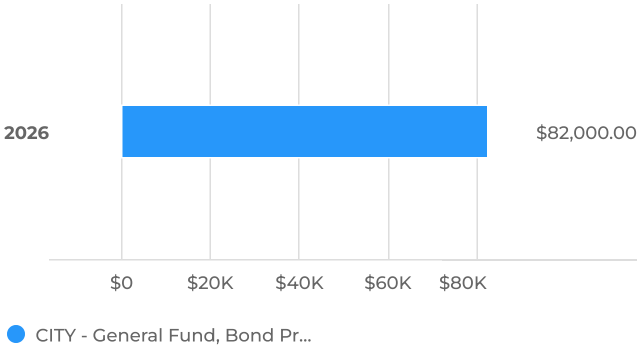
### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Installation | $82,000 | $82,000 |
| **Total** | **$82,000** | **$82,000** |

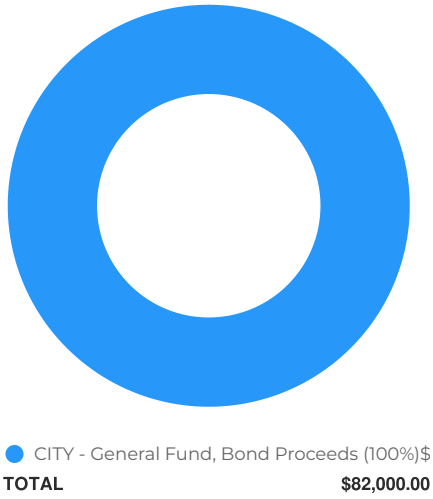
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $82,000 | $82K | $82K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $82,000 | $82,000 |
| **Total** | **$82,000** | **$82,000** |

This requests information is generated from , Proposed Version.

# Metropolitan Area Network (MAN) Communications Assessment and Design

## Overview

| | |
|---|---|
| Request Owner | Miran Fernandez, Chief Information Officer |
| Department | Management Information Systems (MIS) |
| Request Groups | Infrastructure, Public Sector Workforce, Public Safety |
| Type | Capital Equipment |

## Description

Reliance on technology continues to grow and the City of Lowell recognizes the limitations of our existing connectivity, which is critical for ensuring the seamless interoperability of governmental operations, public safety systems, and city infrastructure. To address these challenges, the Management Information Systems (MIS) Department seeks to engage a third-party consultant to conduct a comprehensive assessment of the city's communication networks and connectivity needs.

Due to the scope of this project, multiple phases are involved.  This initial assessment phase will evaluate current communication systems, identify deficiencies, and develop a strategic plan for upgrading technology across the city.  Subsequent phases will include implementation of the plan, to include construction, to be submitted under future capital plan requests. These improvements are essential to enhance public safety, modernize city infrastructure, and position Lowell to meet the growing demands of a connected, efficient, and future-ready community.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Miran Fernandez, Chief Information Officer |
| New Purchase, Replacement, or Upgrade? | New |
| 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 |

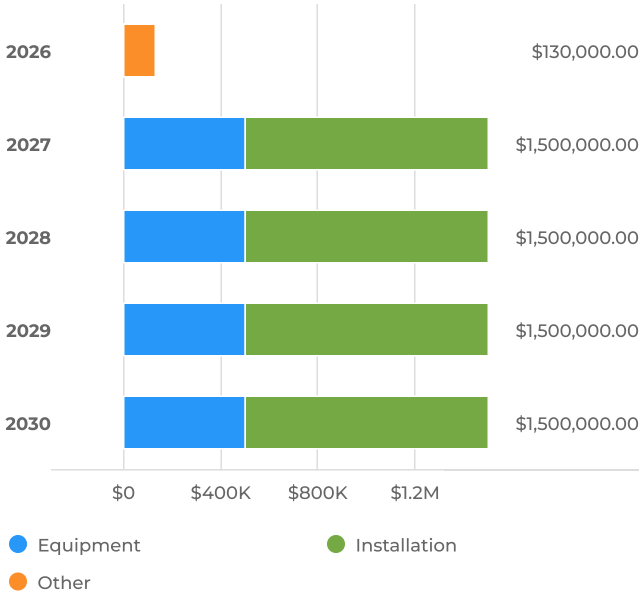
### Existing Conditions

The City of Lowell's communications infrastructure connects over 100 city locations, spanning municipal, school, public safety, and enterprise departments. Over time, this network has evolved from a patchwork of technologies from various vendors, equipment of differing ages and capabilities and agreements. As a result, the city is experiencing significant challenges with these aging and diverse networks in the near future with issues related to performance, data and voice interoperability, coverage gaps, and limited bandwidth. Moreover, much of the city's fiber optic cabling has either reached or exceeded its expected lifespan, contributing to connectivity limitations and increasing the risk of extended service interruptions in the near future. The lack of redundancy within the current design further compounds these vulnerabilities, as a single line or link failure can disrupt connectivity for multiple sites until restored. Addressing these issues is critical to ensuring reliable network performance and maintaining uninterrupted operations across all departments and services.

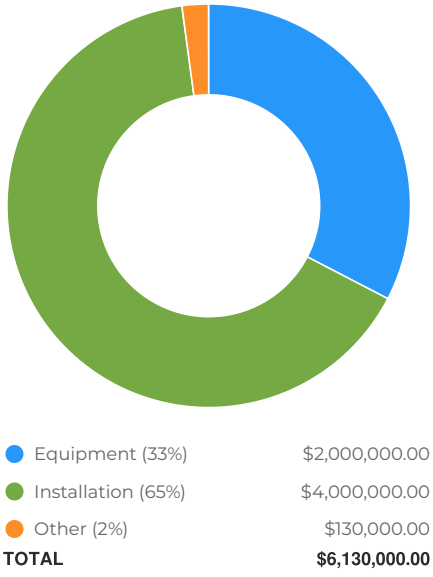
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $130,000 | $6.13M | $6.13M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



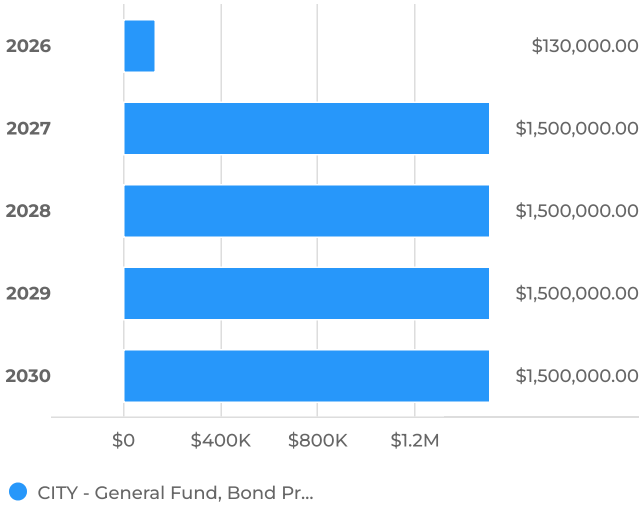

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Equipment | $0 | $500,000 | $500,000 | $500,000 | $500,000 | $2,000,000 |
| Installation | $0 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $4,000,000 |
| Other | $130,000 | $0 | $0 | $0 | $0 | $130,000 |
| **Total** | **$130,000** | **$1,500,000** | **$1,500,000** | **$1,500,000** | **$1,500,000** | **$6,130,000** |

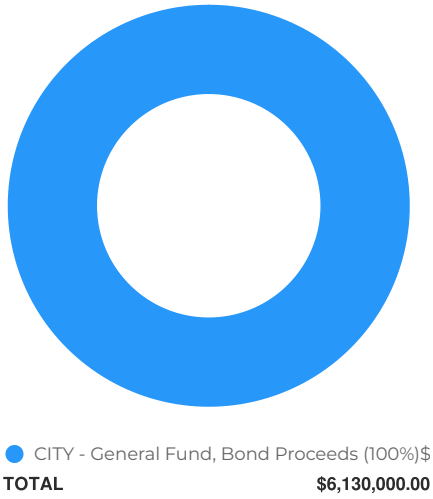
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $130,000 | $6.13M | $6.13M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $130,000 | $1,500,000 | $1,500,000 | $1,500,000 | $1,500,000 | $6,130,000 |
| **Total** | **$130,000** | **$1,500,000** | **$1,500,000** | **$1,500,000** | **$1,500,000** | **$6,130,000** |

This requests information is generated from , Proposed Version.

# Technology Upgrades and Replacements

## Overview

| | |
|---|---|
| Request Owner | Miran Fernandez, Chief Information Officer |
| Department | Management Information Systems (MIS) |
| Request Groups | Infrastructure, Public Safety, Public Sector Workforce |
| Type | Capital Equipment |

## Description

A significant amount of the city's overall technology infrastructure has been functioning beyond its designated shelf life, and is starting to fail.  MIS recommends capital funds be put in place over the next few years in order to fund the stabilization and replacement of these systems.  This project is far-reaching and ranges from desktop and server systems and architecture, to backend systems and architecture, to local and wide-area network cabling, fiber optics and assemblies, and network systems to tie the infrastructure together.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Miran Fernandez, Chief Information Officer |
| New Purchase, Replacement, or Upgrade? | Replacement |
| 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 |

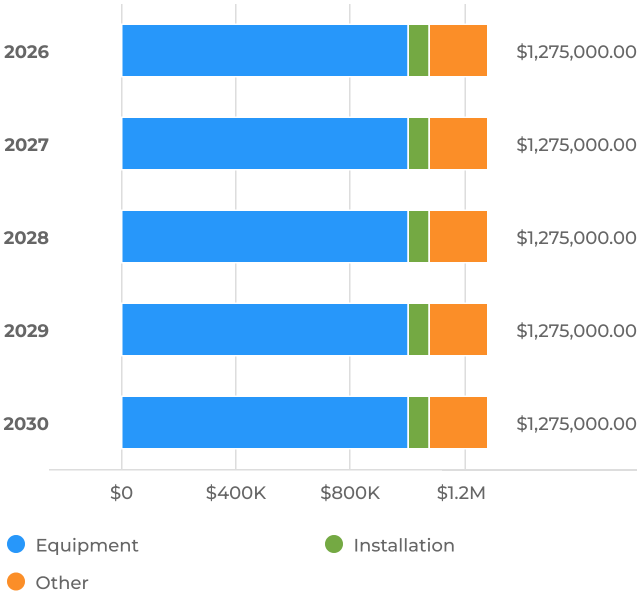
### Existing Conditions

The MIS Department has been assessing the city's overall technology infrastructure and equipment throughout the organization and has found much of it to be lacking in a variety of ways.  This includes structured cabling installations from the 1980s and 1990s, as well as operation and monitoring systems.  Much of the city's existing technology infrastructure is functioning beyond the capacities or specifications it was designed for.  In other cases, the technology may present security concerns or challenges.  In most cases the technology's shelf life has expired or technology advances which can deliver significant efficiency and productivity gains exist. As this technology ages, maintenance and replacement components become more expensive and challenging to source.

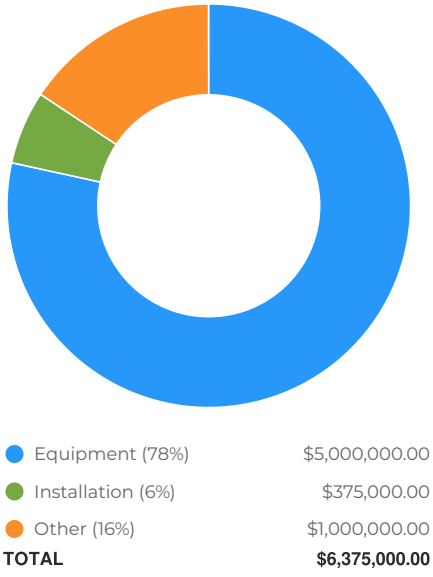
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,275,000 | $6.375M | $6.375M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



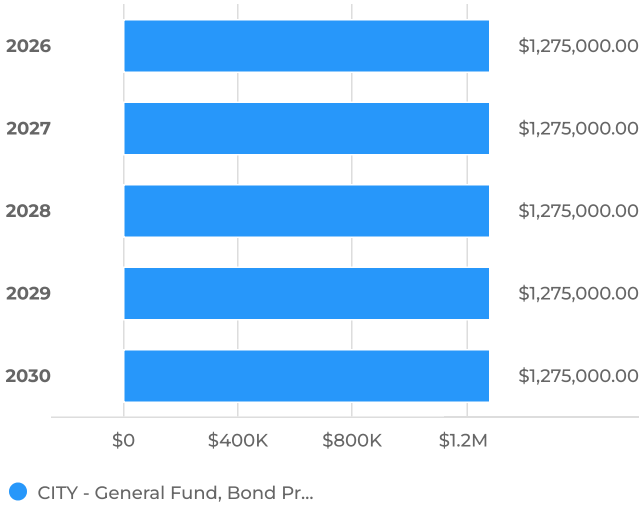

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Equipment | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $5,000,000 |
| Installation | $75,000 | $75,000 | $75,000 | $75,000 | $75,000 | $375,000 |
| Other | $200,000 | $200,000 | $200,000 | $200,000 | $200,000 | $1,000,000 |
| **Total** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$6,375,000** |

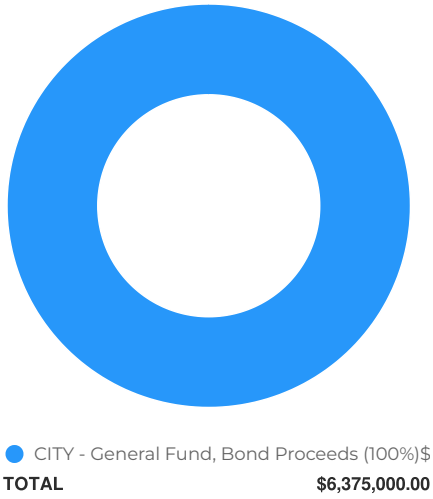
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,275,000 | $6.375M | $6.375M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,275,000 | $1,275,000 | $1,275,000 | $1,275,000 | $1,275,000 | $6,375,000 |
| **Total** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$1,275,000** | **$6,375,000** |

# PARKING CLERK REQUESTS

This requests information is generated from , Proposed Version.

# Ayotte Garage Elevators

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure, Public Safety |
| Type | Capital Improvement |

## Description

The two elevators will need to be replaced based on age and usage. These elevators are used heavily for events at the Tsongas Center and LHS Students and staff and more as LINK Project rolls out.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Replacement |
| 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 |

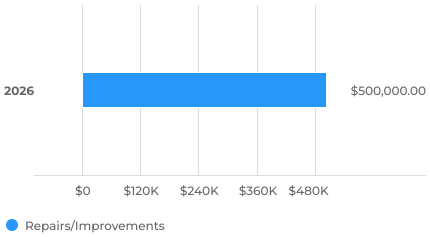
### Existing Conditions

On a scale of one to ten with 10 as perfect condition, these elevators right now are at a 4.

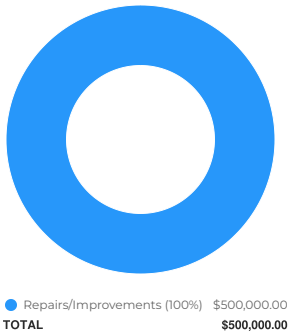
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $500,000 | $500K | $500K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)




**Capital Cost Breakdown**

| Capital Cost | FY2026 | Total |
|---|---|---|
| Repairs/Improvements | $500,000 | $500,000 |
| **Total** | **$500,000** | **$500,000** |

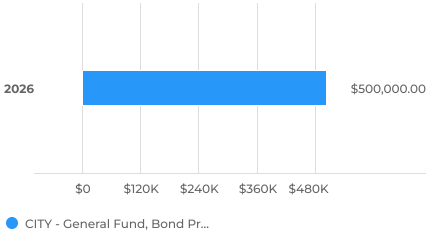
### Funding Sources

FY2026 Budget
$500,000

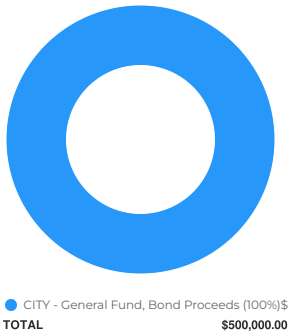
Total Budget (all years)
$500K

Project Total
$500K

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




**Funding Sources Breakdown**

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $500,000 | $500,000 |
| **Total** | **$500,000** | **$500,000** |

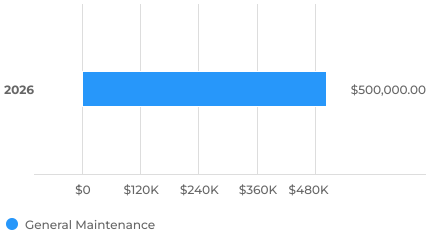
### Operational Costs

FY2026 Budget
$500,000

Total Budget (all years)
$500K

Project Total
$500K

Operational Costs by Year (Proposed)




Operational Costs for Budgeted Years (Proposed)




**Operational Costs Breakdown**

| Operational Costs | FY2026 | Total |
|---|---|---|
| General Maintenance | $500,000 | $500,000 |
| **Total** | **$500,000** | **$500,000** |

This requests information is generated from , Proposed Version.

# Ayotte Stairway Ceilings

## Overview

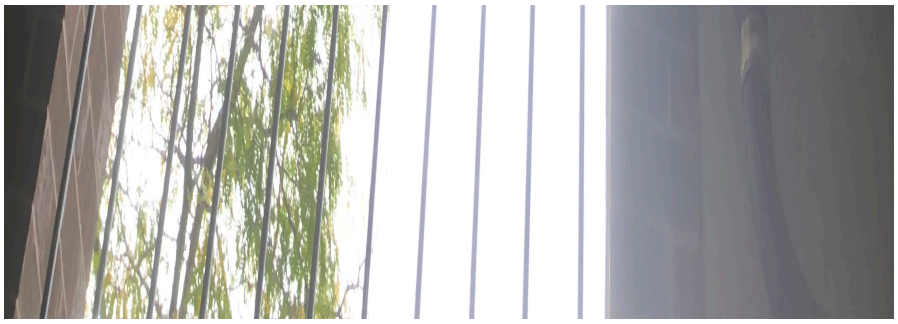
| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

The ceiling above the front stairways need to be cleaned and repainted.





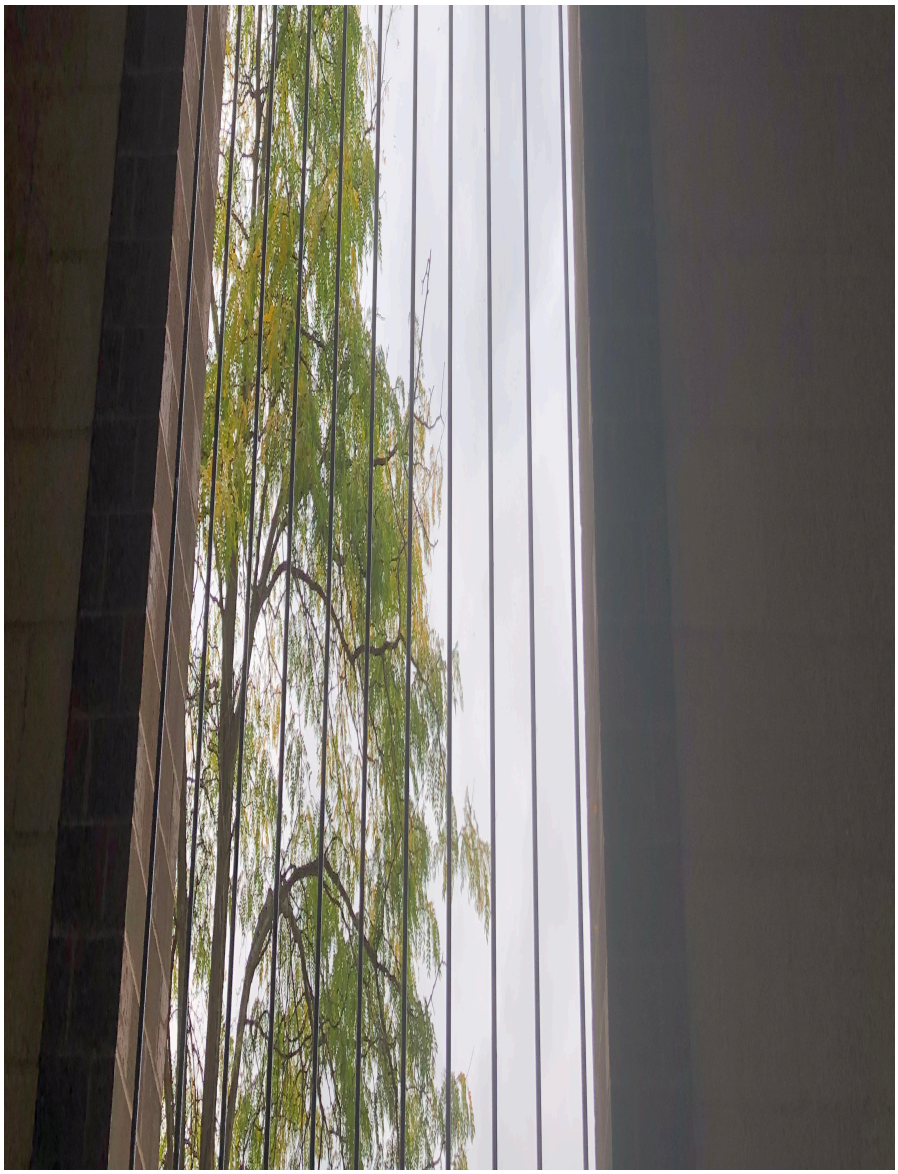
















## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Refurbishment |
| 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 |

### Existing Conditions

As the pictures show, the ceiling of the two front stairways need to be cleaned and painted. This job is a prerequisite to repairing the stairs and any covering to the openingsat each stairway.

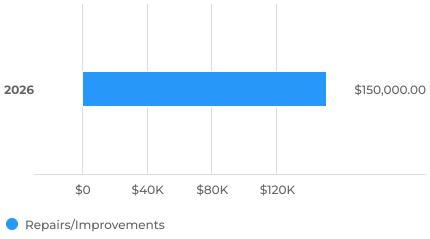
### Comments

The Tsongas is home to UML sports, the PWHL and MA Pirates and the ceiling should be taken care of as part of needed renovations at the garage.

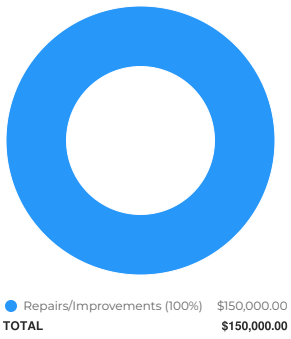
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $150,000 | $150K | $150K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



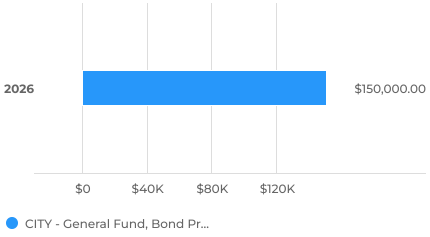

**Capital Cost Breakdown**

| Capital Cost | FY2026 | Total |
|---|---|---|
| Repairs/Improvements | $150,000 | $150,000 |
| **Total** | **$150,000** | **$150,000** |

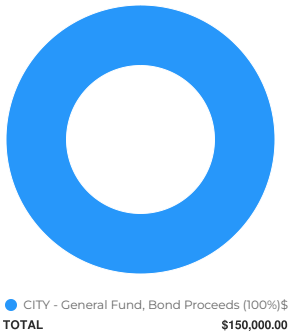
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $150,000 | $150K | $150K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $150,000 | $150,000 |
| **Total** | **$150,000** | **$150,000** |

This requests information is generated from , Proposed Version.

# Early Garage HVAC Replacement

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

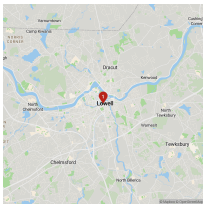
## Description

The HVAC equipment that serves the MA RMV, All Smiles Dental, Lowell LPD Training Center and Restaurant space all needs to be replaced. There have been numerous requests for this work to be done by all four tenants. The Parking Department has made numerous repairs to the equipment to extend life of the equipment. Any future economic development of RMV space and restaurant space will rely on a functioning HVAC System.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Replacement |
| City Manager's Strategic Focus Area | Economic Development |
| 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 |

## Location




## Supplemental Attachments

**BVLW Engineers Scope of Services(/resource/cg-prod-v2/projects/documents/f60c1b2523077f764512.docx)**

Scope of Services and Proposed Fee for Early

### Existing Conditions

Current conditions are poor. The RMV units cannot keep up with the demand during hot months and when this happens the RMV has to close the office. The units were not maintained/cleaned until 2023 when the Parking Dept had EMCOR come in and do a complete service on all units which has helped.





**Comments**

EMCOR Proposal for the replacement of RMV Units (only) is attached at $400K.  Proposal (https://cityoflowellmass-my.sharepoint.com/:b:/r/personal/tryan_lowellma_gov/Documents/oldHDrive/Projects/Early%20Garage%20AC%20Replacements/RMV/EMCOR%20Proposal%20RMV%20Unicsf=1&web=1&e=Y3T56s)

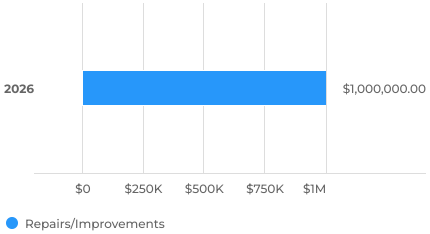
### Capital Cost

FY2026 Budget
$1,000,000

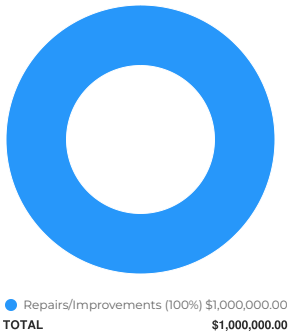
Total Budget (all years)
$1M

Project Total
$1M

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)




| Capital Cost Breakdown | | |
|---|---|---|
| **Capital Cost** | **FY2026** | **Total** |
| Repairs/Improvements | $1,000,000 | $1,000,000 |
| **Total** | **$1,000,000** | **$1,000,000** |

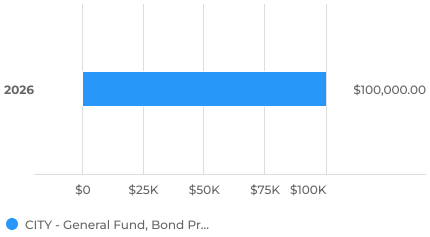
### Funding Sources

FY2026 Budget
$100,000

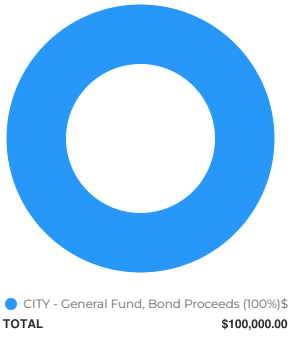
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




| Funding Sources Breakdown | | |
|---|---|---|
| **Funding Sources** | **FY2026** | **Total** |
| CITY - General Fund, Bond Proceeds | $100,000 | $100,000 |
| **Total** | **$100,000** | **$100,000** |

This requests information is generated from , Proposed Version.

# Leo Roy Expansion Joint

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

The expansion Joint at the Leo Roy garage is leaking.,  Gale Assoc will provide ( for $17K (https://cityoflowellmass-my.sharepoint.com/:b:/r/personal/tryan_lowellma_gov/Documents/oldHDrive/Garages/Roy%20%20Market%20St/Expansion%20Joint%20Issue/2025%200103%20Leo%20Roy%20Gacsf=1&web=1&e=HfL6yg))a complete a structural evaluation of the expansion joint at the elevated levels of the parking garage and to provide a letter report outlining our findings, opinions, and options for repair. Gale will classify repairs into four (4) categories: potential fall hazard, immediate (repair within one (1) year), short term (repair within one to three (1 to 3) years), and long term (greater than three (3) years). The letter report will include a construction cost budget estimate for proposed repairs.  The Capital request is to provide funding for fall hazards and immediate repairs recommended.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Refurbishment |
| 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 |

## Supplemental Attachments

Leo Roy Expansion Joint(/resource/cg-prod-v2/projects/documents/062240a37be9d4619c2f.pdf)

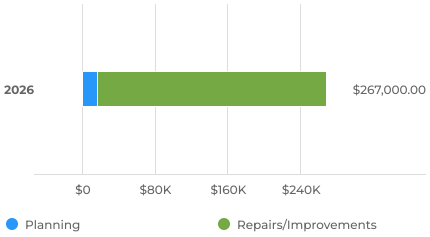
### Existing Conditions

Water is leaking along Expansion Joint and will only get worse.

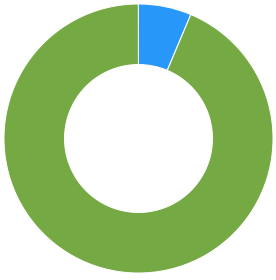
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $267,000 | $267K | $267K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



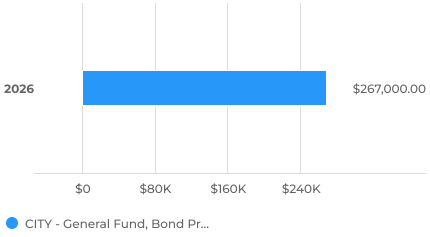

**Capital Cost Breakdown**

| Capital Cost | FY2026 | Total |
|---|---|---|
| Planning | $17,000 | $17,000 |
| Repairs/Improvements | $250,000 | $250,000 |
| **Total** | **$267,000** | **$267,000** |

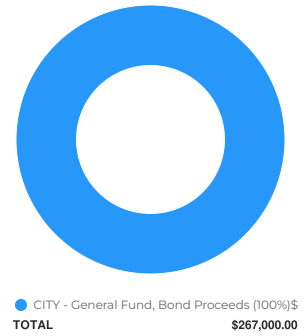
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $267,000 | $267K | $267K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $267,000 | $267,000 |
| **Total** | **$267,000** | **$267,000** |

This requests information is generated from , Proposed Version.

# Leo Roy Garage Stairways

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure, Public Safety |
| Type | Capital Improvement |

## Description

Repair of two stairways in the Leo Roy Garage.  Both sets of stairways are pitted and need to be repaired.

## Details

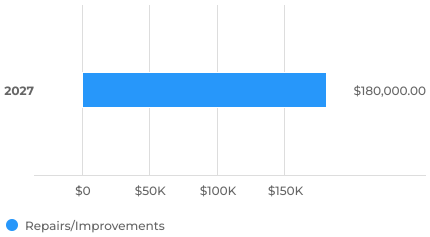
| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Refurbishment |
| City Manager's Strategic Focus Area | Economic Development |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Lowell's ARPA Expenditure Category | NO ARPA REQUESTED / NOT APPLICABLE |

## Capital Cost

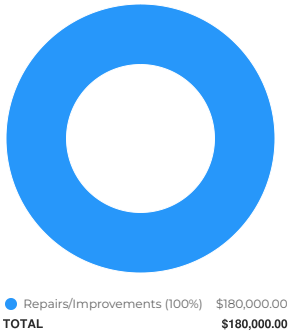
Total Budget (all years)
$180K

Project Total
$180K

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)




### Capital Cost Breakdown

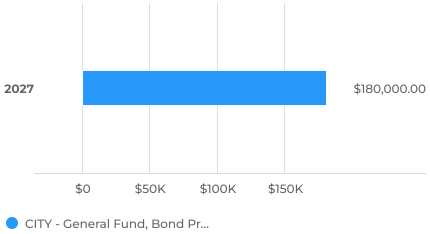
| Capital Cost | FY2027 | Total |
|---|---|---|
| Repairs/Improvements | $180,000 | $180,000 |
| **Total** | **$180,000** | **$180,000** |

## Funding Sources

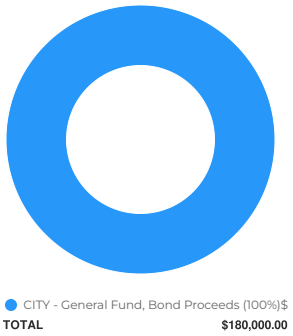
Total Budget (all years)
$180K

Project Total
$180K

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2027 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $180,000 | $180,000 |
| **Total** | **$180,000** | **$180,000** |

This requests information is generated from , Proposed Version.

# Lower Lock Parking Garage Stairway's

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Infrastructure, Public Safety |
| Type | Capital Improvement |

## Description

Repair Stairways at Lower Lock Garage.  Stairways are located on either side of the main Warren St Entrance.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan |
| Type of Project | Refurbishment |
| City Manager's Strategic Focus Area | Economic Development |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Lowell's ARPA Expenditure Category | NO ARPA REQUESTED / NOT APPLICABLE |

### Existing Conditions























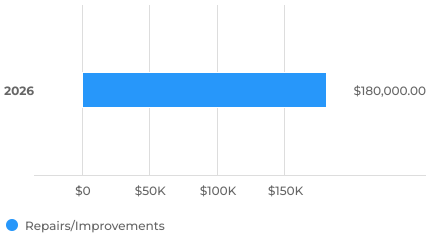


The condition of steps is poor.

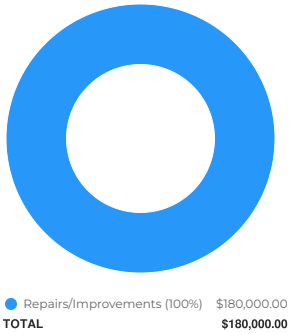
### Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $180,000 | $180K | $180K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



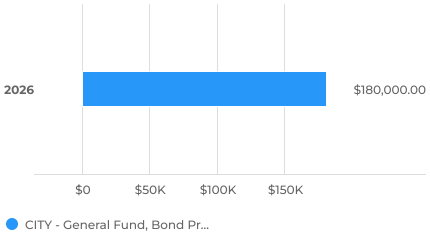

**Capital Cost Breakdown**

| Capital Cost | FY2026 | Total |
|---|---|---|
| Repairs/Improvements | $180,000 | $180,000 |
| **Total** | **$180,000** | **$180,000** |

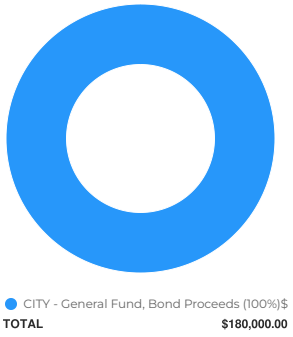
### Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $180,000 | $180K | $180K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




**Funding Sources Breakdown**

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $180,000 | $180,000 |
| **Total** | **$180,000** | **$180,000** |

This requests information is generated from , Proposed Version.

# Parking Garage Critical Structural Repairs

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Est. Start Date | 07/01/2025 |
| Department | Parking Clerk |
| Request Groups | Infrastructure |
| Type | Capital Improvement |

## Description

Significant repairs are required to three of the city parking garages, the Edward Early, Leo Roy and Lower Locks.

**Early Garage:** Immediate Repairs.

| Repair Prioritization | Quantity of Joint Sealant Replacement (linear feet) | Quantity of Corroded Flange Connections with Underside Concrete Deterioration | Quantity of Concrete Deterioration Adjacent to Flange Connection | | |
|---|---|---|---|---|---|
| | | | Moderate | Moderate/ Light | Minor |
| Immediate | 3000 (47 joints) | 28 locations | 89 locations | X | X |

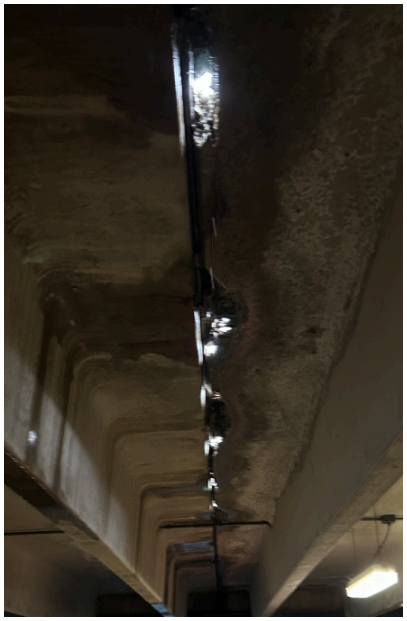
**Leo Roy Garage:**

Expansion Joint Repairs. Repairs will be classified into four (4) categories: potential fall hazard, immediate (repair within one (1) year), short term (repair within one to three (1 to 3) years), and long term (greater than three (3) years). FY26 will be immediate repair items. Without the benefit of a completed structural evaluation, a cost estimate of $500K is being used. For FY27 and estimate will be $250K and the long term will be $100K.



**Lower Locks:**

Issues Identified week of 4/9/25: Immediate repair is to cover these holes, with engineering to provide design to complete repairs. ACME Waterproof on site to check, and will provide safety repair. Top picture is on the seldom-used upper floor, while the second photo is on the second floor. All are coned off for safety.





## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| Type of Project | Refurbishment |
| City Manager's Strategic Focus Area | Public Safety |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Safety |

## Existing Conditions

**Early Garage:**

The need is to follow up on the study conducted in 2023 (https://cityoflowellmass-my.sharepoint.com/:b:/r/personal/tryan_lowellma_gov/Documents/oldHDrive/Garages/Early%20Garage/Double%20Tee%20Beam%20Flange%20Connection%20Evaluation/E csf=1&web=1&e=OKuAob). Immediate repair work was performed with flange connectors replaced and cement fixes made. Capital requests would follow up on work performed and items listed as "Immediate".

For FY26, $400 for Immediate sealant repair/replacement and Identified Flange and Cement work.

For FY27, $300K for Short Term repairs and in FY28, $200K for continuation of flange repairs.

**Leo Roy:**

Cement falling has been an issue at the Leo Roy garage and I have had previous "Make Safe" projects at the garage. This past time, in January 2025, I requested Gale Assoc to walk the garage with me and, in addition to cement issues, we looked at the expansion joint. Based on the walk-thru, I requested a more detailed study of the expansion joint, which was quoted at $17K. In the meantime, I secured ACME Waterproofing to return to the garage and perform another make safe of the 1st, 2nd and 3rd floors of the garage. This work begins April 14, 2025. The $17K was to be encumbered in FY26 budget and the capital request is for the project's immediate repair costs. To repair the expansion joint, I have requested $500K for immediate repairs, and then for FY27 approximately $250K and $100K in FY28.

**Lower Locks:**

Just this week, I was alerted to cement issues at Lower Locks. ACME Waterproofing came to evaluate the holes on the 2nd and ramp to the roof and requested an engineering review prior to any work. I have reached out to Desman Consulting for a walk-through. The immediate safety issues I hope to fund with the FY25 budget. I am looking at a FY26 capital expenditure of $400K, to cover the evaluation and to make short-term repairs to garage decks and sealants. In FY27, I would request $100K. These requests are outside of stairways capital requests as they are more infrastructure safety items.

## Comments

All of the garages are in need of major repairs even with the repairs and work done to them over the past few years. Stairs have been replaced at the LL, potholes, flange connectors and roof leaks fixed at the Early, cement repairs, stairway roofs at the Leo Roy, and both the Downes and Ayotte renovation projects are currently underway. New gates, cameras and multiple steel door replacements have been installed.

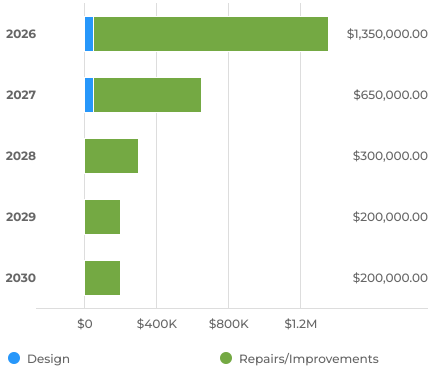
### Capital Cost

FY2026 Budget
$1,350,000

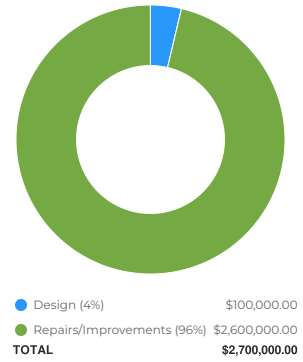
Total Budget (all years)
$2.7M

Project Total
$2.7M

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)




**Capital Cost Breakdown**

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Design | $50,000 | $50,000 | $0 | $0 | $0 | $100,000 |
| Repairs/Improvements | $1,300,000 | $600,000 | $300,000 | $200,000 | $200,000 | $2,600,000 |
| **Total** | **$1,350,000** | **$650,000** | **$300,000** | **$200,000** | **$200,000** | **$2,700,000** |

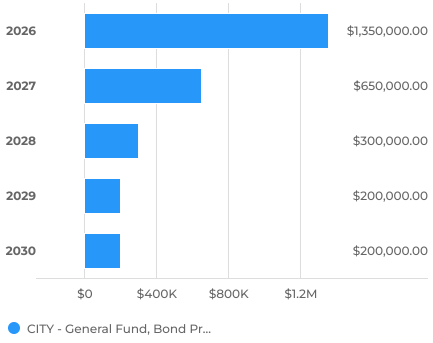
### Funding Sources

FY2026 Budget
$1,350,000

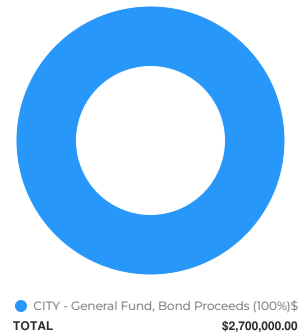
Total Budget (all years)
$2.7M

Project Total
$2.7M

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




**Funding Sources Breakdown**

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,350,000 | $650,000 | $300,000 | $200,000 | $200,000 | $2,700,000 |
| **Total** | **$1,350,000** | **$650,000** | **$300,000** | **$200,000** | **$200,000** | **$2,700,000** |

This requests information is generated from , Proposed Version.

# Parking Garage Security Cameras

## Overview

| | |
|---|---|
| Request Owner | Terry Ryan, PARKING DIRECTOR |
| Department | Parking Clerk |
| Request Groups | Public Safety |
| Type | Capital Equipment |

## Description

Currently, the cameras in the Ayotte and Downes Garages are obsolete.  Three cameras are approved (PO 22506771) for the Downes but at least 30 additional cameras have to be added to replace obsolete cameras in the two garages , on the roof, stairways, pay stations, elevator lobbies and outside perimeter.

## Images



Downes Cameras

View of active cameras.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Terence Ryan / Parking Director |
| 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 |

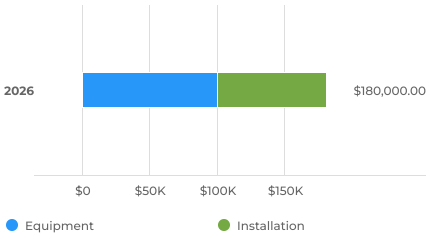
### Existing Conditions

Now only nine obsolete cameras are operational at the Downes and six at the Ayotte Garage.

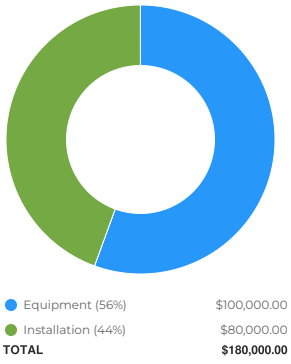
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $180,000 | $180K | $180K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



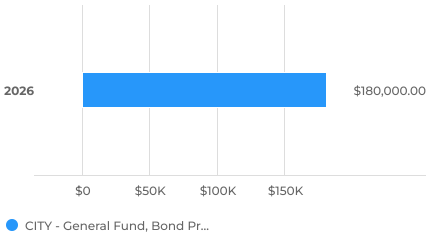

**Capital Cost Breakdown**

| Capital Cost | FY2026 | Total |
|---|---|---|
| Equipment | $100,000 | $100,000 |
| Installation | $80,000 | $80,000 |
| **Total** | **$180,000** | **$180,000** |

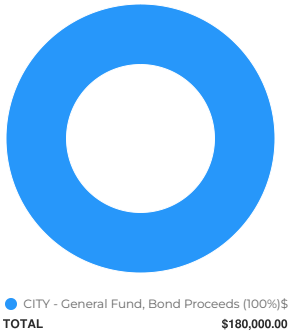
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $180,000 | $180K | $180K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $180,000 | $180,000 |
| **Total** | **$180,000** | **$180,000** |

# PLANNING AND DEVELOPMENT (DPD) REQUESTS

This requests information is generated from , Proposed Version.

# LMA Improvements

## Overview

| | |
|---|---|
| Request Owner | Austin Ball, Deputy 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.

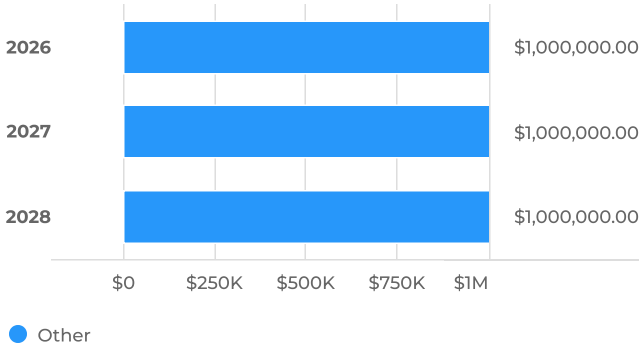
### Comments

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

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,000,000 | $3M | $3M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



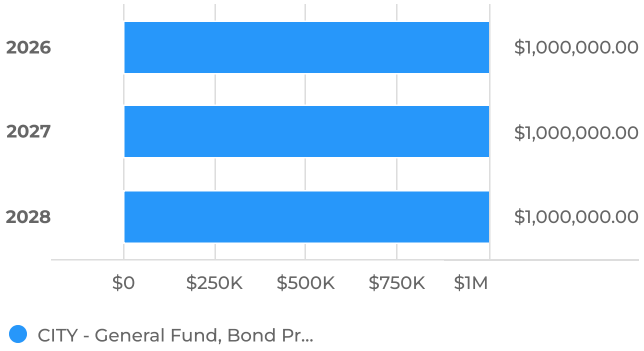

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | Total |
|---|---|---|---|---|
| Other | $1,000,000 | $1,000,000 | $1,000,000 | $3,000,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$3,000,000** |

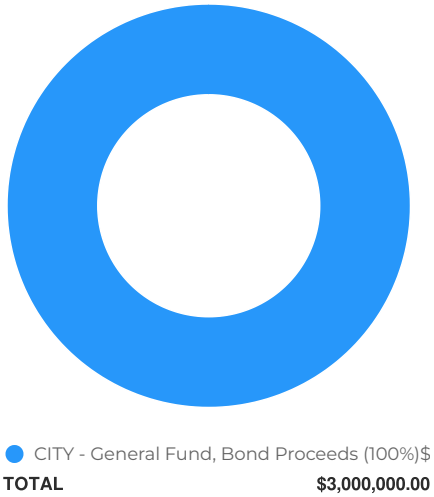
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $1,000,000 | $3M | $3M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | Total |
|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $1,000,000 | $1,000,000 | $1,000,000 | $3,000,000 |
| **Total** | **$1,000,000** | **$1,000,000** | **$1,000,000** | **$3,000,000** |

This requests information is generated from , Proposed Version.

# Martin Sports Complex

## Overview

| | |
|---|---|
| Request Owner | Yovani Baez-Rose, Assistant City Manager / DPD Director |
| 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.

The City successfully installed new synthetic turf at Lucas Carvalho Field. This project was completed prior to the start of the fall soccer season and was utilized by a large number of Lowell High student athletes. The next phase of planned work at Cawley includes the construction of a new field house facility. This project is fully designed with construction documents completed. With additional FY26 Capital Funds the project will be fully funded and able to move forward this summer.

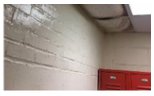
## Images











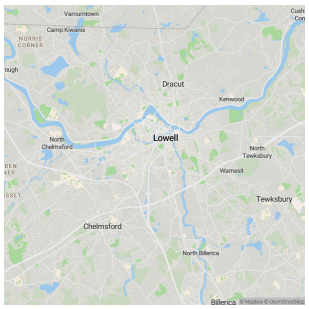

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Yovani Baez-Rose, ACM/DPD Director |
| Type of Project | Improvement |
| City Manager's Strategic Focus Area | Quality of Life |

## Location

Address: Cawley Stadium

| | |
|---|---|
| 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 existing grandstand, lockers, bathrooms and concessions spaces are in a state of disrepair.

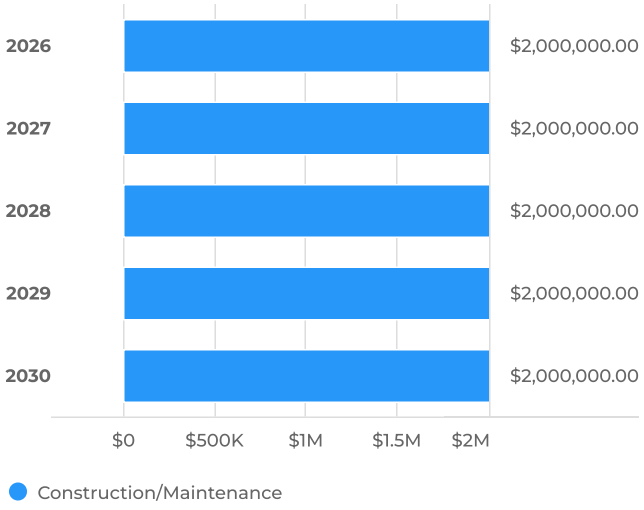
## Comments

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.

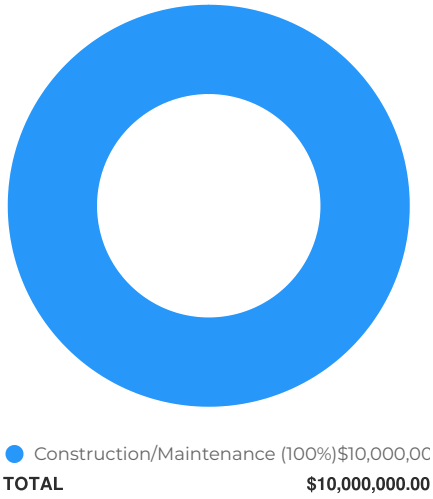
## Capital Cost

| Total Historical | FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|---|
| $2,000,000 | $2,000,000 | $10M | $12M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



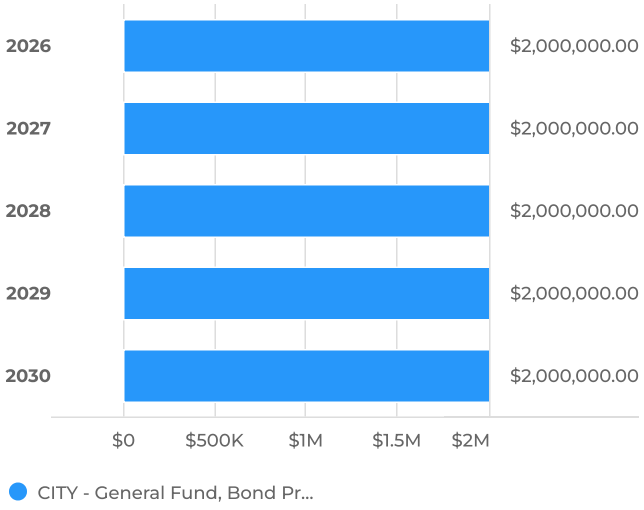

### Capital Cost Breakdown

| Capital Cost | Historical | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|---|
| Construction/Maintenance | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $12,000 |
| **Total** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$12,000** |

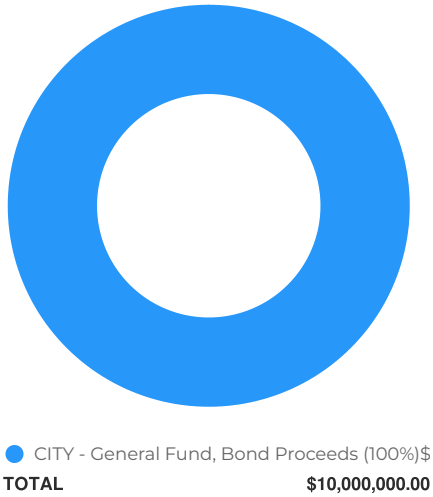
## Funding Sources

| Total Historical | FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|---|
| $2,000,000 | $2,000,000 | $10M | $12M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | Historical | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $2,000,000 | $12,000,000 |
| **Total** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$2,000,000** | **$12,000,000** |

This requests information is generated from , Proposed Version.

# Sidewalk Vault Abandonment Program

## Overview

| | |
|---|---|
| Request Owner | Yovani Baez-Rose, Assistant City Manager / DPD Director |
| 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

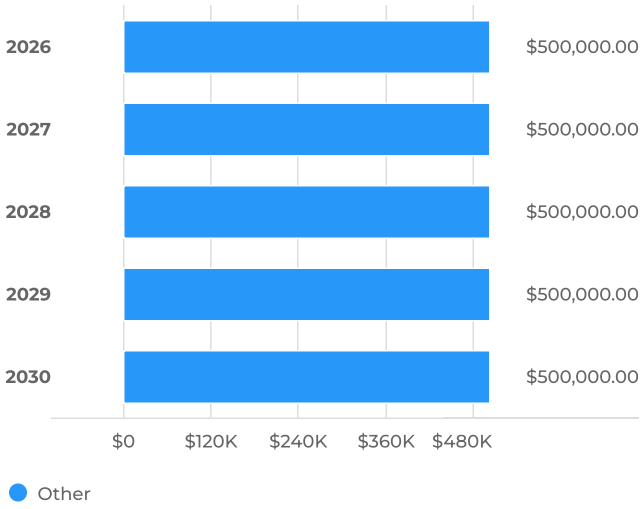
A formal vault abandonment policy and application process is being finalized between DPD and Engineering. Once a property owner does the necessary work to fill secure their building and seal access to the vault, the City will move forward on the sidewalk filling work. This program has gotten a lot of 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.

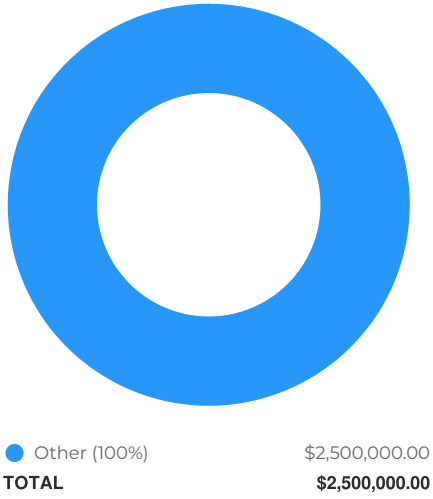
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $500,000 | $2.5M | $2.5M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



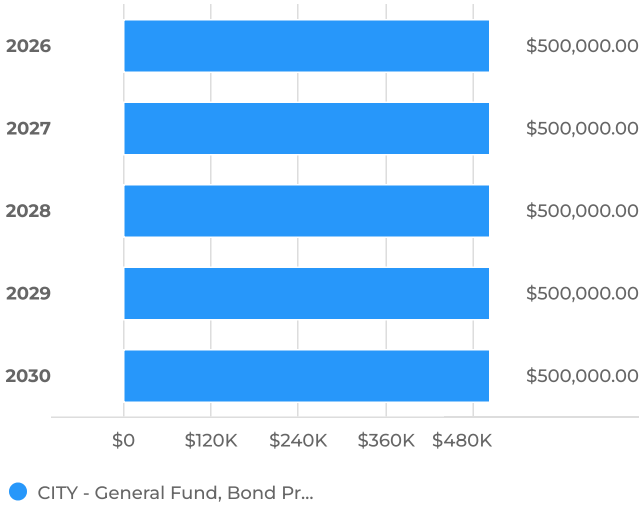

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | 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** |

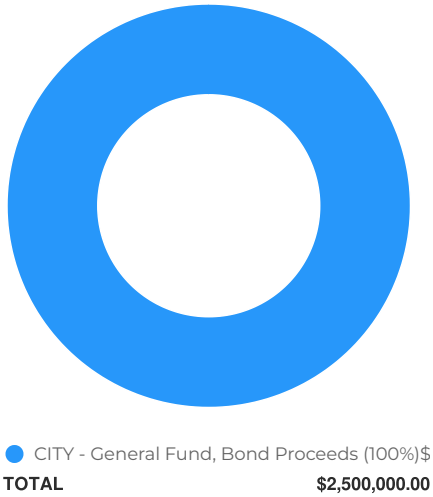
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $500,000 | $2.5M | $2.5M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | 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** |

This requests information is generated from , Proposed Version.

# Various Traffic Improvements - Signalization & Site Improvements

## Overview

| | |
|---|---|
| Request Owner | Yovani Baez-Rose, Assistant City Manager / DPD Director |
| 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.

### Comments

**Update on prior year funding request:**

Designed for four traffic signal and two Rapid Rectangular Flashing Beacon (RRFB) location improvements. (constructed with Rideshare funds)

Design and install Thorndike Street traffic signal bus lane changes.

Evaluate future traffic signal at East Merrimack Street and High Street intersection.

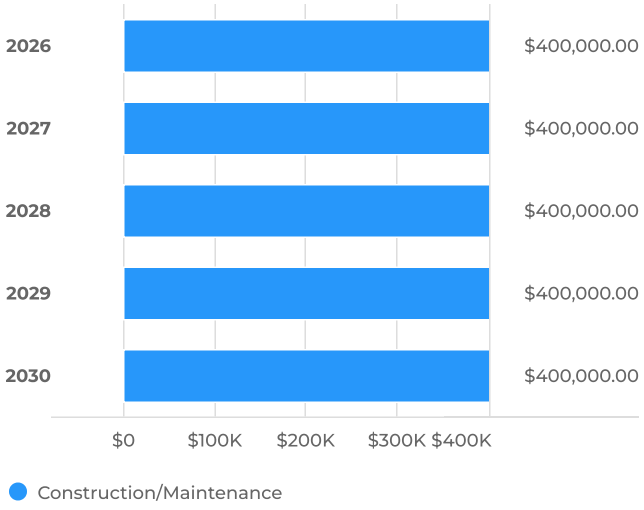
Finalized design and began construction of Westford Street and Stedman Street intersection.

Design of replacement signal at Andover Street and High Street intersection. Prior year capital funds to be used for construction.

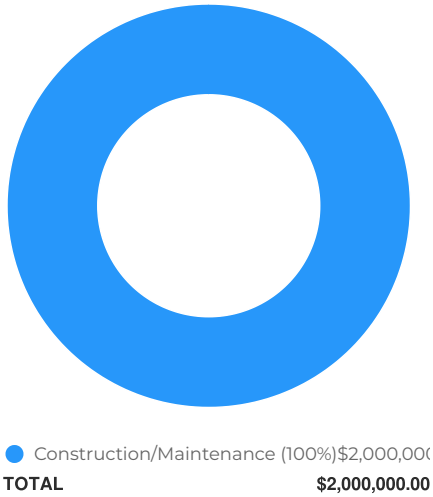
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $400,000 | $2M | $2M |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



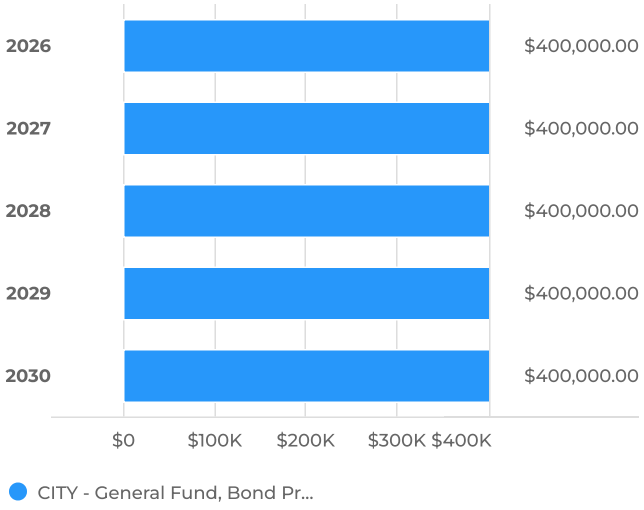

### Capital Cost Breakdown

| Capital Cost | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| Construction/Maintenance | $400,000 | $400,000 | $400,000 | $400,000 | $400,000 | $2,000,000 |
| **Total** | **$400,000** | **$400,000** | **$400,000** | **$400,000** | **$400,000** | **$2,000,000** |

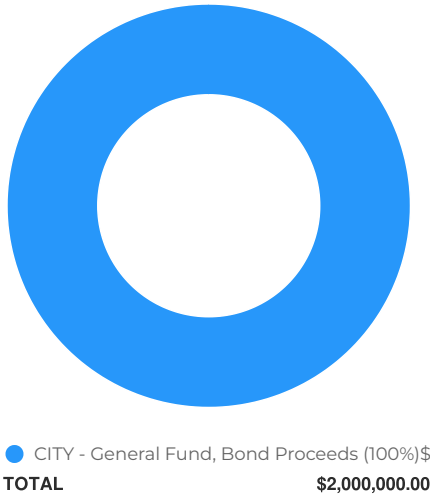
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $400,000 | $2M | $2M |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | FY2027 | FY2028 | FY2029 | FY2030 | Total |
|---|---|---|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $400,000 | $400,000 | $400,000 | $400,000 | $400,000 | $2,000,000 |
| **Total** | **$400,000** | **$400,000** | **$400,000** | **$400,000** | **$400,000** | **$2,000,000** |

# POLLARD MEMORIAL LIBRARY REQUESTS

This requests information is generated from , Proposed Version.

# Back Staircase and Colburn Street Lobby Resurfacing

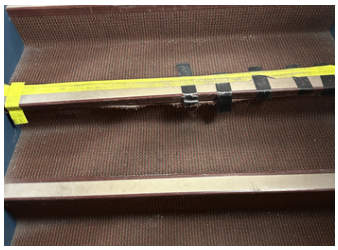
## Overview

| | |
|---|---|
| Request Owner | Bridget Cooley, LIBRARY DIRECTOR |
| Est. Start Date | 08/01/2025 |
| Est. Completion Date | 09/30/2025 |
| Department | Pollard Memorial Library |
| Request Groups | Community Maintenance / Quality of Life |
| Type | Capital Improvement |

## Description

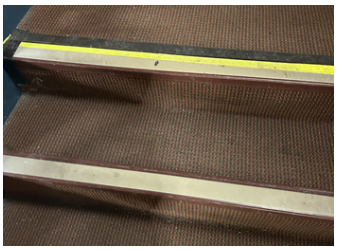
The Library has been recarpeted in most public areas and offices, but the back staircase and Colburn Street lobby were not included in the project. The Colburn Street lobby is an area approximately 8 feet by 15 feet that serves as the accessible entrance to the building. It is slightly uneven and has very worn and rippling industrial carpet. The back staircase appears to have been last carpeted during the renovation when the building opened in 2002. This staircase needs to be redone as we have at least 10 stairs with the caps loosened (currently affixed with tape) and there is bunching on the carpeting on the stairs or carpeting coming off the concrete in certain places.

## Images



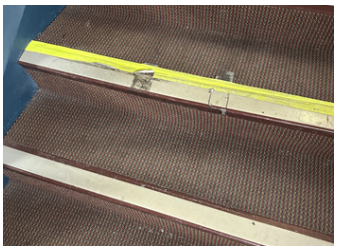
Stair 1 in need of repair

location: back staircase



Stair 2 in need of repair

location: back staircase



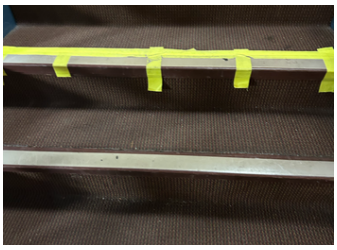
Stair 3 in need of repair

location: back staircase



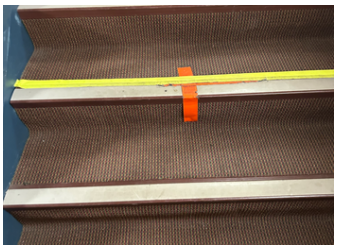
Stair 4 in need of repair

location: back staircase



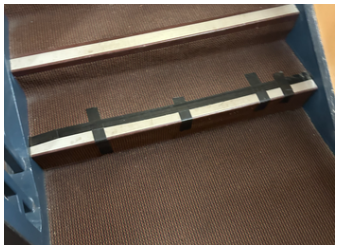
Stair 5 in need of repair

location: back staircase



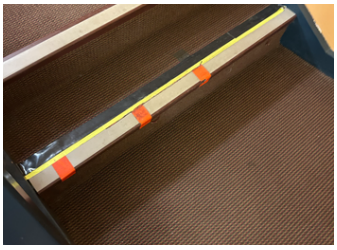
Stair 6 in need of repair

location: back staircase



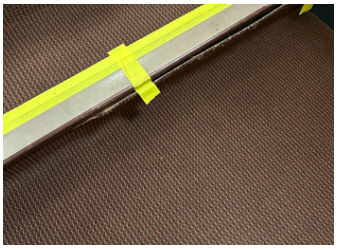
Stair 7 in need of repair

location: back staircase



Stair 8 in need of repair

location: back staircase



Stair 9 in need of repair

location: back staircase



Stair 10 in need of repair

location: back staircase



Colburn Street Lobby

rippling by the right exit door and near the doorway to the Meeting Room



Colburn Street Lobby

Rippling and worn carpet in need of replacement



Colburn Street Lobby

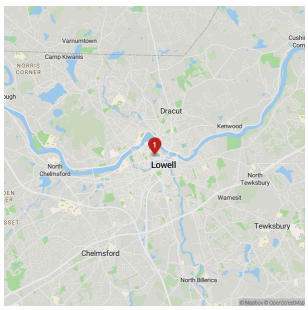
Right exit door carpet tearing on edges and rippling by door.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Bridget Cooley, Director |
| Type of Project | Refurbishment |
| City Manager's Strategic Focus Area | Quality of Life |
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |

## Location

Address: 401 Merrimack Street




## Supplemental Attachments

**Colburn Street estimate(/resource/cg-prod-v2/projects/documents/7e9ce54bcfefaa270ec6.pdf)**

Estimate for carpeting materials plus labor to update the Colburn Street Lobby

**Back Staircase Estimate Cost(/resource/cg-prod-v2/projects/documents/b87b61bb5afa457e47ba.pdf)**

Estimated cost to install vinyl/rubber treads for entire back staircase

## Existing Conditions

In both cases, the carpet has rippling and may become a tripping hazard for patrons accessing these spaces. This staircase needs to be redone as we have at least 10 stairs with the caps loosened (currently affixed with tape) to minimize safety issues. This may be a significant tripping hazard and could cause issues with access to the back stairs, which serve as emergency egress for the upper floors.

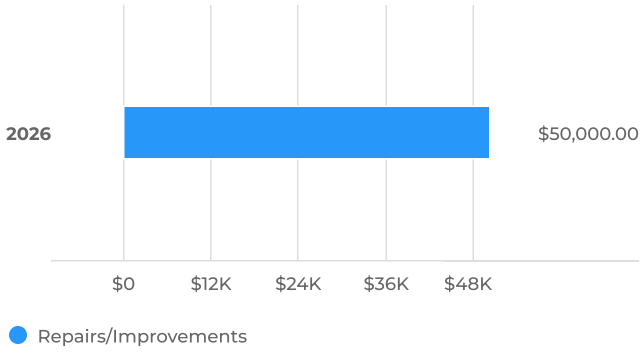
### Comments

Using recent quotes for the project, it is currently estimated at nearly $42,000. The request was increased to $50,000 due to timing as the current economic climate might have an increase in materials and labor costs.

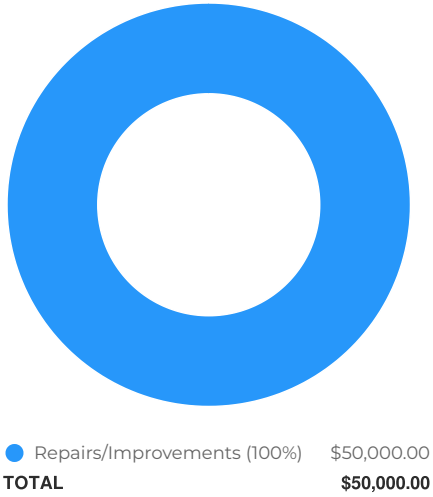
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $50,000 | $50K | $50K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)

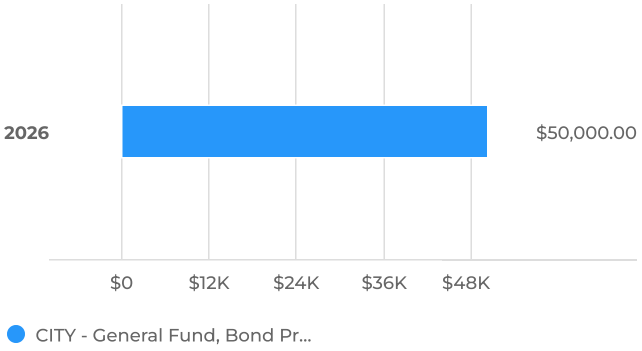



| Capital Cost Breakdown | | |
|---|---|---|
| **Capital Cost** | **FY2026** | **Total** |
| Repairs/Improvements | $50,000 | $50,000 |
| **Total** | **$50,000** | **$50,000** |

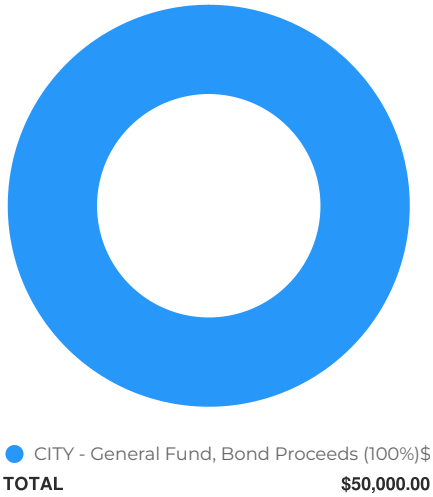
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $50,000 | $50K | $50K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $50,000 | $50,000 |
| **Total** | **$50,000** | **$50,000** |

This requests information is generated from , Proposed Version.

# Library Waterproofing

## Overview

| | |
|---|---|
| Request Owner | Bridget Cooley, LIBRARY DIRECTOR |
| Department | Pollard Memorial Library |
| Request Groups | Community Maintenance / Quality of Life |
| Type | Capital Improvement |

## Description

This winter, the library experienced a number of leaks throughout the upper floors of the building. Library artwork had to be removed temporarily to ensure that it wasn't damaged, and it was reported to the Director by the masons who came to repair that the rubber lining under the slate roof was rippling, worn and torn. They recommended that we submit for a replacement of the roof. We also experienced ice dams in some sections which caused significant damage to ceiling tiles, paint, and plaster. The missing downspouts cause water to pool on the ground and, at times, seep into the building. City Hall recently completed adding downspouts to the building and would like to utilize additional funding for roof waterproofing repairs.

## Images



Second Floor Memorial Hall

Water damage due to seepage from the curved roof



Damage between second and third floor near Lincoln

Leakage that ran down from the roof/crawlspace on the third floor to the landing before the second floor



Tech services damage around the slanted roof

This leakage is around where the roof slants down towards Merrimack Street in the Technical Services office.



Tech Services damage 2

Additional damage in Tech Services on the Merrimack Street side.



Literacy Office damage

Water damage due to an ice dam on the roof between flat and slanted areas in the center of the roof/near elevator



Community Planning Office

Long time water damage in the CP office. Additional leaking along sprinkler heads happened this past winter.

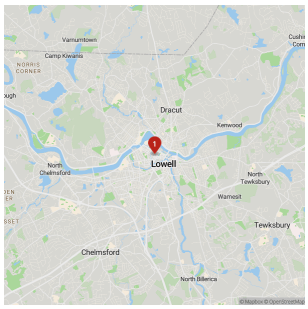
## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Bridget Cooley, Director |
| Type of Project | Replacement |
| City Manager's Strategic Focus Area | Quality of Life |

## Location

Address: 401 Merrimack Street

| | |
|---|---|
| Is ARPA Funding Requested? | NO - ARPA Funding is NOT being requested |
| Request Origin | Internal, Public Works |




## Existing Conditions

Offices on the third floor and some areas on the second floor have experienced significant water damage. The library has been having the pointing of the walls replaced, but there is no current plan to address the roof issues nor the missing bronze downspouts. Due to the ongoing leaking issues, I have a large budget as I am unsure if there is any damage to the structural beams, walls, and other fixtures behind dropped ceilings and plaster. I am attempting to cover all possible issues that may arise when the rubber is removed and we may have to fix walls and structures underneath the actual roof or in areas that sustained water damage due to issues with the roof.

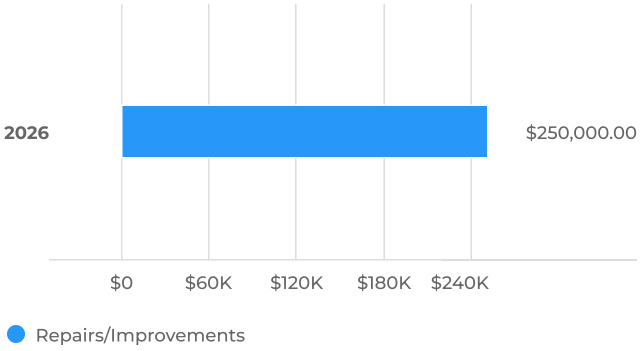
## Comments

This funding would significantly help the Pollard Memorial Library with waterproofing / drainage related repairs and enhancements.

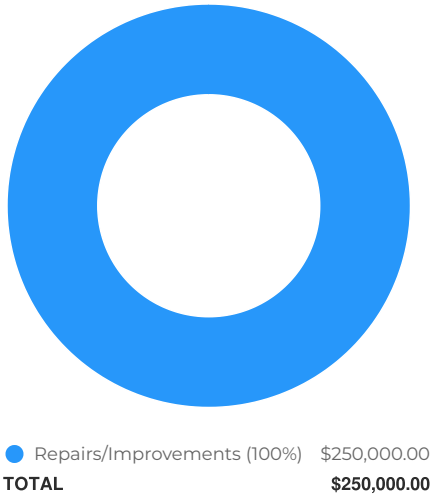
## Capital Cost

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $250,000 | $250K | $250K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



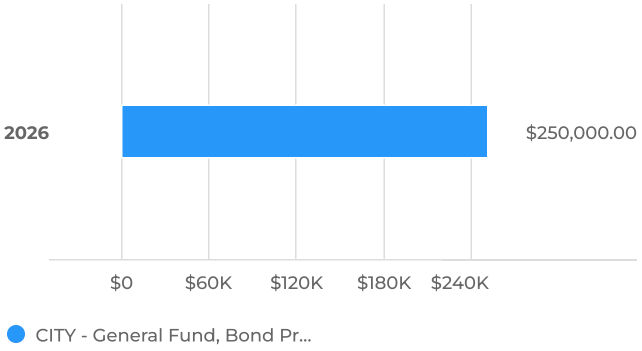

### Capital Cost Breakdown

| Capital Cost | FY2026 | Total |
|---|---|---|
| Repairs/Improvements | $250,000 | $250,000 |
| **Total** | **$250,000** | **$250,000** |

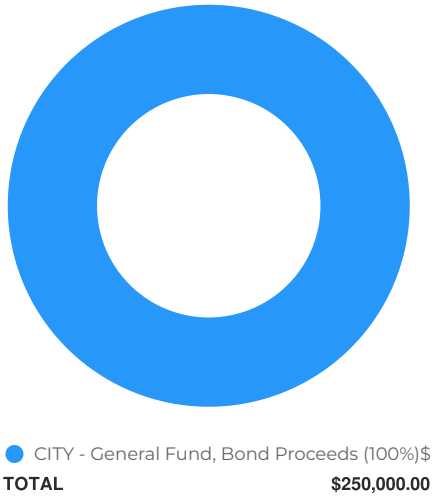
## Funding Sources

| FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|
| $250,000 | $250K | $250K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | FY2026 | Total |
|---|---|---|
| CITY - General Fund, Bond Proceeds | $250,000 | $250,000 |
| **Total** | **$250,000** | **$250,000** |

This requests information is generated from , Proposed Version.

# Meeting Room & Minor Enclosed Spaces

## Overview

| | |
|---|---|
| Request Owner | Bridget Cooley, LIBRARY DIRECTOR |
| Est. Start Date | 10/01/2025 |
| Est. Completion Date | 11/28/2025 |
| Department | Pollard Memorial Library |
| Request Groups | Community Maintenance / Quality of Life |
| Type | Capital Improvement |

## Description

The goal of this project is two-fold. The first is to create 3 additional meeting room/multipurpose areas to be used by Library programming staff and the community for meeting room spaces. We have had to turn away members of the community due to the lack of adequate meeting room space. Currently, our singular meeting room space has been used by Library personnel for programming, City Departments for community meetings, local nonprofits for both programming and meeting purposes, the Health and Sustainability departments for wellness and community education related to saving funds, individual community groups for planning meetings, etc. The major issue for this is that the meeting room can host approximately 75+ people, but not all need that size of space. By adding glass enclosures throughout the building, we can create semi-private spaces while allowing for the historic architecture to come through. We will use the existing components of the building to be able to create spaces that will allow for the creation of a small (max 10 people), medium (max 20 people) and a multipurpose meeting room. The space on the second floor will use an existing doorway from the Reference Room with a glass doorway near the elevator to make a new multipurpose space. In the future, if the library wants to create a maker space, we will be able to use this space for that purpose.

The second is to create a safety barrier for our children and teens. Because of the current format of the library, adults can go anywhere in the library without knowing exactly which areas of the building that they are walking. We've committed both state aid and other grant funds to purchase new furniture to make these areas stand out and look different from the adult areas. We would like to create doorways with glass around and above the doors to highlight the area into which adults are entering. The 3-doorway access to the Children's Area and the Doorway access with 2 glass walls for the Young Adult area would have multiple benefits. The first would be to highlight that they are entering an area with minors. This would help to better guarantee the safety of the children within the library environment. The glass would also help to dampen the noise caused by these groups and create a more peaceful environment for the adults in the library. Lastly, the ability to lock spaces would allow us the flexibility to be able to utilize the library during off hours while limiting access to the rest of the building. The biggest challenge for us being open outside our normal operating hours is that we have no way to limit access to all areas of the buildings. By being able to lock off the children's area, we can limit access to just the ground floor and this would allow us to be open for special events in the city as a quiet space with public restrooms without requiring staff on all floors.

In order of priority, there are the following (all with locking doorways):

1. Meeting room on the first floor – approximately 13' x 18' with locking door (medium sized meeting room)
2. Meeting room on the first floor – approximately 13' enclosed hexagon/rectangle (small sized meeting room)
3. Children's Room enclosed – 3 access points
4. YA Room enclosed – 1 access point with 2 additional walls.
5. Microfilm Area enclosed

## Images




Children's Area Access Point 1

One of the many walkthrough entrances to the Children's Area



Children's Area Access Point 2

One of the many walkthrough entrances to the Children's Area




Children's Area Access Point 3

One of the many walkthrough entrances to the Children's Area



Microfilm Area

This is an area that we will want to change into a multipurpose space as we have multiple microfilm machines in the Reference Room as well



Young Adult Area to enclose

This is the YA area that we'd like to give teens more privacy and the ability to interact in their own area without adults accessing the space for their own purposes.



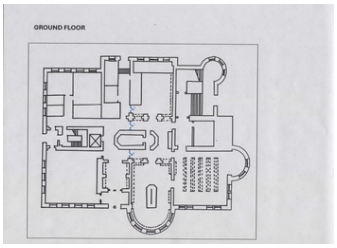
Meeting Room Space - First Floor

This shows you the current usage of the First Floor. We'd like to enclose the alcove to create a small meeting room and utilize the rest of the space to create a medium sized space.



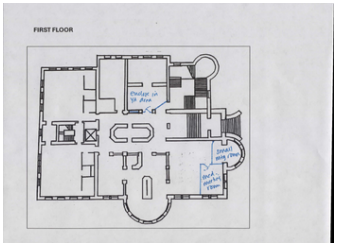
Meeting Room Space - First Floor

This is another view of the current space - This shows you the current usage of the First Floor. We'd like to enclose the alcove (to the right in this picture) to create a small meeting room and utilize the rest of the space to create a medium sized space.



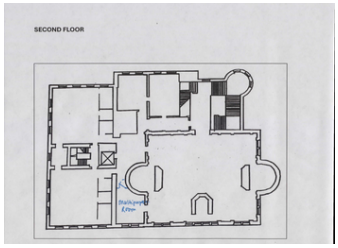

Ground Floor Blueprint

The blue lines show where the proposed walls/doors are desired.




First Floor Blueprint

The blue lines show where the proposed walls/doors are desired.




Second Floor Blueprint

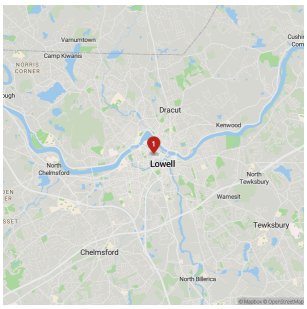
The blue lines show where the proposed walls/doors are desired.

## Details

| | |
|---|---|
| Original Applicant/Requestor/Title | Bridget Cooley, 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 |
| Request Origin | Internal, Public Works |

## Location

Address: 401 Merrimack Street




## Supplemental Attachments

**Quotes of items found online(/resource/cg-prod-v2/projects/documents/d440fd283ca8040a9b42.pdf)**

Quotes of various items, sizing, etc. to help with estimation of project cost.

### Existing Conditions

We have already prepared the areas for the creation of these spaces and glass walls. DPW assisted us with removing a section of shelving on the first floor and most other spaces are utilizing existing formats. We will be using existing architecture to help create the spaces.

### Comments

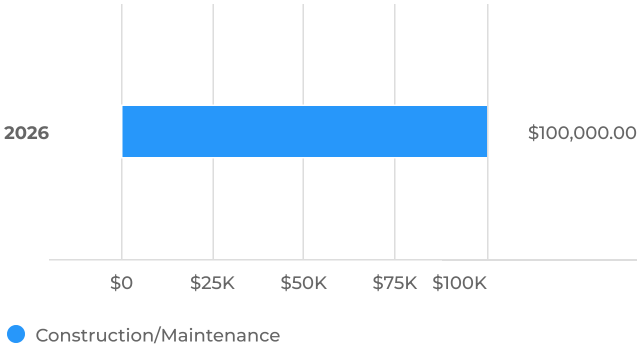
We are estimating the following costs of physical materials based on online pricing and are calculating at 50% installation cost as well.

1. Meeting room on the first floor – approximately 13' x 18' with locking door - estimated materials cost $18,500 with an installation & shipping cost of $9,000
2. Meeting room on the first floor – approximately 13' enclosed hexagon/rectangle (small-sized meeting room) - estimated materials cost of $14,500 with an installation & shipping cost of $7,250
3. Children's Room enclosed – 3 access points - $4,300 @ with total installation & shipping cost estimated at $6,500
4. YA Room enclosed – 1 access point with 2 additional walls - estimated materials cost of $15,000 with installation & shipping cost of $7,500
5. Microfilm Area enclosed - $4,300 with an installation & shipping cost of $2,000

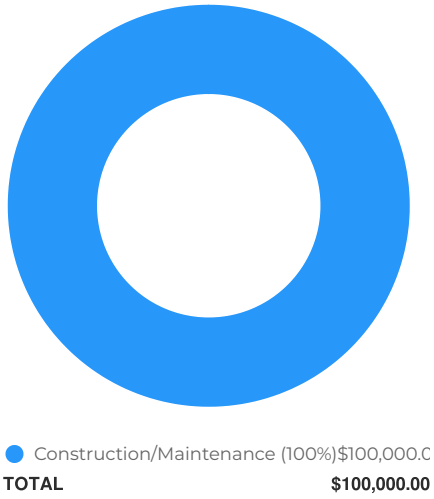
## Capital Cost

| Total Historical | FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|---|
| $100,000 | $100,000 | $100K | $200K |

Capital Cost by Year (Proposed)




Capital Cost for Budgeted Years (Proposed)



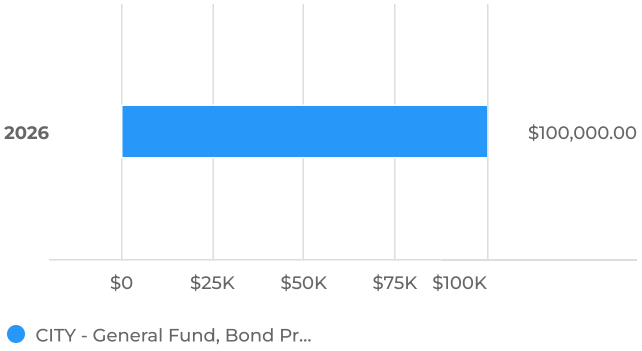

### Capital Cost Breakdown

| Capital Cost | Historical | FY2026 | Total |
|---|---|---|---|
| Construction/Maintenance | $0 | $100,000 | $100,000 |
| Other | $100,000 | $0 | $100,000 |
| **Total** | **$100,000** | **$100,000** | **$200,000** |

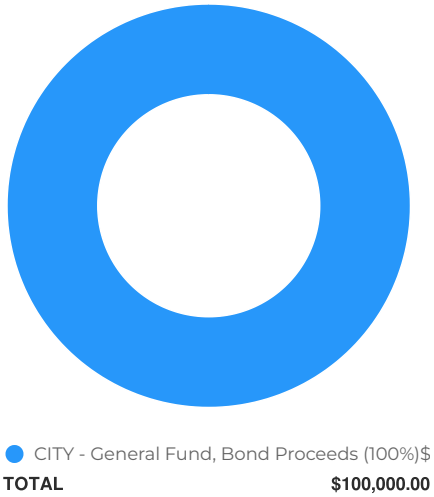
## Funding Sources

| Total Historical | FY2026 Budget | Total Budget (all years) | Project Total |
|---|---|---|---|
| $100,000 | $100,000 | $100K | $200K |

Funding Sources by Year (Proposed)




Funding Sources for Budgeted Years (Proposed)




### Funding Sources Breakdown

| Funding Sources | Historical | FY2026 | Total |
|---|---|---|---|
| CITY - General Fund, Bond Proceeds | $100,000 | $100,000 | $200,000 |
| **Total** | **$100,000** | **$100,000** | **$200,000** |

# 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., FY26 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., FY26 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.