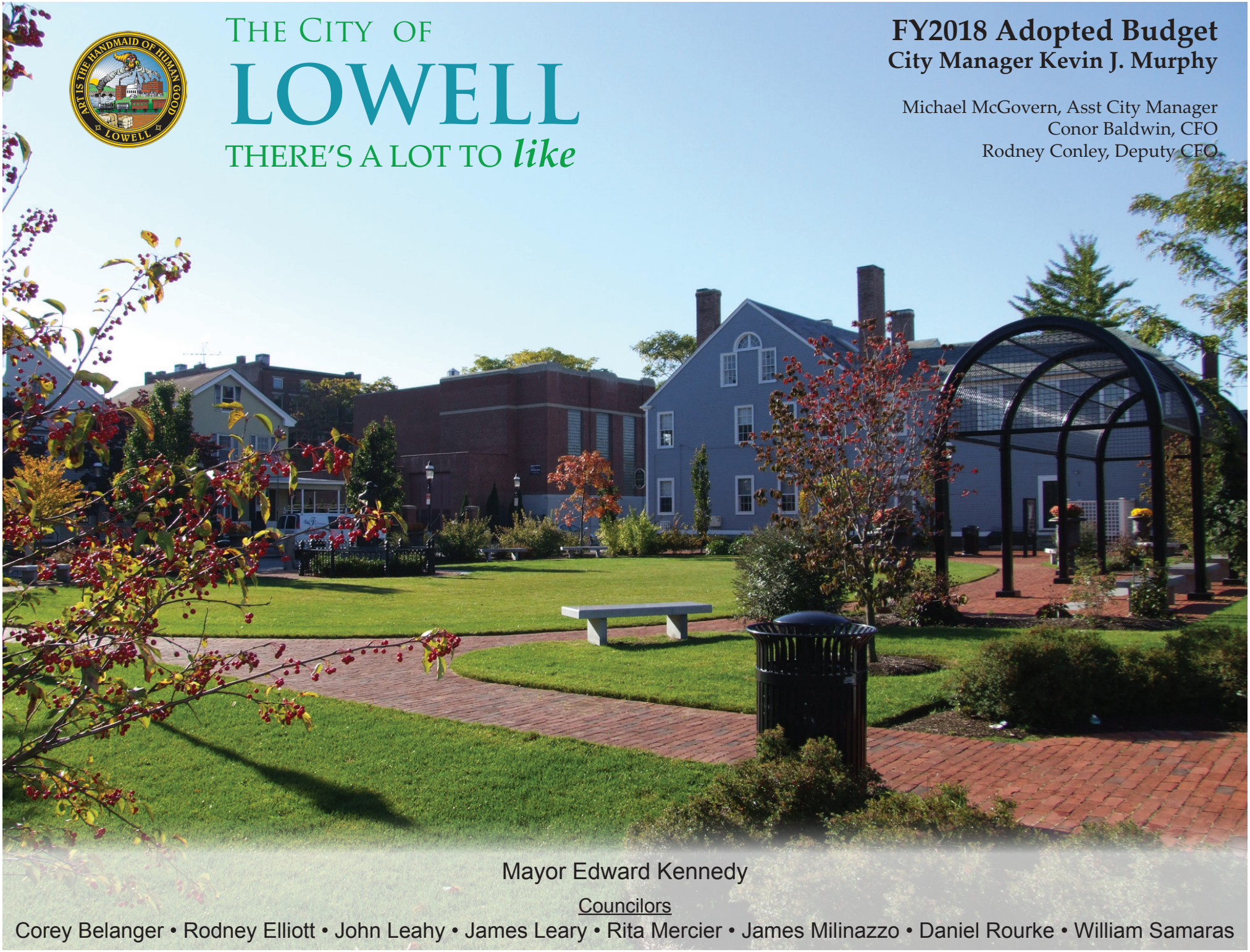


THE CITY OF LOWELL

THERE'S A LOT TO *like*

FY2018 Adopted Budget

City Manager Kevin J. Murphy

Michael McGovern, Asst City Manager
Conor Baldwin, CFO
Rodney Conley, Deputy CFO

Mayor Edward Kennedy

Councilors

Corey Belanger • Rodney Elliott • John Leahy • James Leary • Rita Mercier • James Milinazzo • Daniel Rourke • William Samaras

Please consider the environment before printing this document!

A digital version of this document is available for download from the City of Lowell website at www.lowellma.gov. This document uses the Times New Roman font set, and includes various internally embedded and cross-referenced links to assist with information access.

While we would prefer to discourage printing of this document because of its impact on the environment, this document does include a mirrored margin offset designed to facilitate landscape/duplex printing/binding with blank pages inserted for readability purposes.

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City of Lowell

Annual Budget

For the 2018 Fiscal Year (7/1/2017 – 6/30/2018)

Transmittal Letter	I
Summaries	II
Financial Plan	III
Departmental Details	IV
Capital Plan	V
Appropriation Order	VI
Appendices	VII
Index	VIII

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Lowell for its annual budget for the fiscal year beginning July 1, 2016.

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

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

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SECTION I - TRANSMITTAL LETTER I-1

City Manager's Budget Message I-3

SECTION II - SUMMARIES II-1

Budget Document Overview II-3
The Budget Process II-4
The Budget Calendar II-6
Organizational Chart By Function II-7
Organizational Chart By Department II-8
Department Directory II-9
A General Profile of the City of Lowell and Facts on File II-13
General II-14
Government II-15
Parks and Open Space II-16
Parks and Recreation II-17
Recreational Amenities in Lowell II-18
Housing II-21
Institutions of Higher Learning II-21
Industry and Commerce II-22
The Ten Largest Employers in the City II-23
Tax Facts II-24
Strategic Goals, Objectives & Key Initiatives II-25
Key Focus Area 1 – Public Safety II-26
Key Focus Area 2 – Education II-32
Key Focus Area 3 – Economic Development II-38
Key Focus Area 4 – Quality of Life II-44

Basis of Accounting and Budgeting II-51
Financial Policies and Guidelines II-55
Investment Policy II-57
Debt Management Policy II-63
Debt Ratios II-66
General Debt Limit II-68
Debt Position II-70
Reserve Policy II-71
Appropriation by Function II-73
Revenue by Source II-74
Public Investment Appropriations – Capital Plan II-75
FY18 Public Investment Financing Plan – Capital Project Breakdown II-76
FY18 Public Investment Financing Plan – All Funding Sources II-77
City Fund Structure II-78
City Fund Balances II-79
Major Fund Histories II-80
General Fund Five-Year History II-81
Parking Garage Enterprise Fund Five-Year History II-82
Wastewater Enterprise Fund Five-Year History II-83
Water Enterprise Fund Five-Year History II-84
Projected Five-Year Fund Forecasts/Balances II-85
General Fund Forecast/Balance II-86
Tax Levy Forecast/Balance II-88
Parking Enterprise Fund Forecast/Balance II-89
Wastewater Enterprise Fund Forecast/Balance II-90
Water Enterprise Fund Forecast/Balance II-91
Staffing Levels II-92

Department Staffing II-92
Position List II-93

SECTION III - FINANCIAL PLAN III-1

Message from the Chief Financial Officer III-3
Property Taxation III-5
Tax Levy Computation III-6
Assessed Valuations, Tax Levies, and New Growth III-8
Fiscal Year 2016 Audited Statements III-12
FY2017 Budget Review III-16
Net School Spending III-18
FY2017 Fiscal Initiatives III-22
Fiscal Year 2018 ..... III-24
Local Aid & Assessments, Year-Over-Year Comparison III-26
Conclusion III-28
Summary: Operating Budget III-29
Five Year Revenue History III-30
Revenue Assumptions and Projections III-31
Budgeted Revenues & Historic Collections – Summary III-38
Taxes - Summary III-39
New Growth III-40
Motor Vehicle and Boat Excise III-41
Hotel/Motel III-42
Meals Excise III-43
Penalties and Delinquent Interest III-44
Payment In-Lieu-of-Taxes (PILOT) III-45
Licenses & Permits - Summary III-47

Licenses III-48
Permits III-49
Intergovernmental Revenues - Summary III-51
Federal III-52
State Local III-53
Available Funds - Local III-54
Cherry Sheet - Summary III-57
Cherry Sheet - School - Local III-58
Cherry Sheet – Education Reimbursement III-59
Cherry Sheet – General Government Reimbursement III-60
Charges for Services - Summary III-63
Enterprise Reimbursement III-64
Fines and Forfeits III-65
Cable Franchise Fee III-66
Trash Fees III-67
Cemetery III-68
Ambulance Revenue III-69
Parking Enterprise III-70
Wastewater Utility III-71
Water Utility III-72
Miscellaneous Revenue - Summary III-75
Interest Earnings III-76
Free Cash III-77
Other Miscellaneous Revenue III-78

SECTION IV – DEPARTMENT DETAILS IV-1

Legislative IV-3

City Council....IV-4
Office of the Mayor....IV-6
Office of the City Clerk....IV-11
City Manager....IV-16
Office of the City Manager....IV-17
Cultural Affairs & Special Events....IV-25
Finance....IV-32
General Finance....IV-33
Budget Department....IV-39
Office of the City Auditor....IV-44
Purchasing....IV-50
Assessors....IV-55
Treasurer....IV-62
Human Relations....IV-68
Management Information Systems....IV-74
Legal....IV-83
Law....IV-84
Elections....IV-91
Planning & Development....IV-97
Planning & Development....IV-98
Public Safety....IV-108
Police....IV-109
Fire....IV-118
Education....IV-127
Lowell Public Schools....IV-128
Greater Lowell Technical High School....IV-130
Essex Agricultural and Technical High School....IV-132

Public Works IV-134
Public Works IV-135
Health and Human Services IV-161
Health Department IV-164
Council on Aging IV-173
Veterans' Services IV-180
Recreation IV-186
Pollard Memorial Library IV-193
Fixed Costs IV-200
Debt Service IV-201
Workers Compensation IV-202
Unemployment IV-203
Health Insurance IV-204
Retirement/ Pension IV-205
Medicare Tax IV-206
Claims & Judgements IV-207
Other Insurance IV-208
Northern Middlesex Council of Governments (NMCOG) IV-209
Cherry Sheet IV-210
Cherry Sheet Financing Plan IV-211
Enterprise Funds IV-212
Lowell Regional Wastewater Utility Enterprise IV-213
Parking Garage Enterprise IV-222
Lowell Regional Water Utility Enterprise IV-228
Career Center IV-235

SECTION V - CAPITAL PLAN V-1

A Message from the City Manager V-3
Capital Plan Selection Criteria V-5
Fiscal Year 2017 Funded Projects V-7
Streetlight Conversion to L.E.D. – City-Wide V-10
LeLacheur Park Improvements V-18
School Building Improvements – Various School Roofs V-20
City-Wide Paving/ Sidewalks/ Curbing V-22
Grand Manor Remediation V-32
South Common Improvements – Field Lighting V-34
LMA Maintenance/ Repairs V-36
CAD System Upgrades V-38
Martin Sports Complex Upgrades – Alumni Field V-40
City Hall Bathroom Repair/ Renovation V-42
Traffic Signalization V-43
Westford Street Landfill Remediation V-46
Lowell Fire Department – Turnout Gear/ Rescue Equipment V-48
Glycol – Various Schools V-50
Washing Machine Extractors V-52
LPD Headquarters/ Swipe Card Access V-54
DPW Vehicle Replacement V-56
Fire Department Apparatus Replacement V-58
Total Project Costs – All Funding Sources V-60
Financing Plan: Capital Budget V-61
FY18 Capital Investment Summary – By Project Type V-62
Proposed Non-Vehicle Capital Projects – Five Year Outlook V-63
Proposed Vehicles – Five Year Outlook V-67
Financial Analysis V-71

Loan Order for Capital Improvements V-79

SECTION VI - APPROPRIATION ORDER VI-1

SECTION VII - APPENDICES VII-1

Municipal Finances 101 ..... VII-3

Where the Money Comes From VII-4

Where the Money Goes VII-7

Budgeting Basics and the Budget Process VII-10

Investing for the Long Haul VII-12

Legacy Costs VII-16

Telling the Financial Story VII-19

Department Staffing FTE VII-22

Personnel List VII-23

Acronym Table VII-58

Glossary of Terms Commonly Used in Municipal Finance VII-60

SECTION VIII – INDEX VIII-1

FISCAL YEAR

2018

SECTION I

TRANSMITTAL LETTER

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

KEVIN J. MURPHY
CITY MANAGER

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

Kevin J. Murphy, *City Manager*

May 16, 2017

To Mayor Edward Kennedy and Members of the Lowell City Council:

In accordance with the requirements of the Massachusetts General Laws and the Charter of the City of Lowell, I herewith transmit the proposed $349,925,167 Operating Budget and $15,414,518 Capital Budget for Fiscal Year 2018 which begins on July 1, 2017.

This document represents the fourth budget of my administration. As I have continuously stated, sound fiscal management is the foundation upon which any strong organization must be built. This budget continues the trend of finding a balance of providing exceptional services while maintaining Lowell's status as an affordable city in which to live. Several fiscal challenges were overcome in order to present this balanced budget. While the administration has limited the growth of fixed costs through forward-thinking and long-term planning, these costs do continue to increase. In addition, investments must continually be made to maintain the city's infrastructure and avoid catastrophic costs further down the road. Other significant challenges such as State assessments are beyond the City's control but still must be addressed. These challenges, however, will not prevent the City from continuing its commitment to public safety, education, and economic development, as well as the City's obligation to maintain and improve its citizens' quality of life.

Public safety is of utmost importance to a gateway city such as Lowell. As part of the FY18 budget, I am proposing the City continue to maintain the total number of budgeted sworn officers at 250. This number was unthinkable just several years ago, yet with the City Council's guidance and my administration's dedication to public safety, we have been able to reach this significant benchmark. In addition, the City will continue investing in Lowell Police Headquarters to address matters to improve daily functions. In the FY18 Capital Plan, we will be recommending funding to finalize a security system utilizing swipe cards for all key access points. The plan also calls for significant investment in upgrading the CAD system which will have the added benefit of allowing for integration with mobile technology.

The Lowell Fire Department has also seen remarkable increases in its ranks through grant opportunities combined with the City's commitment. Pending a successful grant application, the total uniformed personnel will remain at 213. The FY18 Capital Plan includes matching funding for two major FEMA/AFG grants. These funds would allow the City to purchase a new ladder truck and a new rescue as well as a full complement of turnout gear and SCBA equipment. The FY18 budget also includes an increase in funding for this much-needed turnout gear.

The City reaffirms its continued commitment to education in FY18. The City of Lowell exceeded its Net School Spending requirement by over $9 million in FY16 and is projected to reach similar numbers in FY17. In FY18, the City's total direct cash appropriation to public education (Lowell public schools, charter tuition, Greater Lowell Technical High School) will approach $50 million. This is above and beyond additional expenses the City provides for such as fixed costs and repair and maintenance. Public works will continue its renewed effort to maintain and repair Lowell schools through daily operations and strategic capital investment, including $1.35 million in FY18 capital funding for much needed roof repairs in the Lowell public schools. While the full financial impact won't be fully felt in FY18, the Lowell High School project under consideration by the Massachusetts School Building Authority is a signature project of my administration. Capitalizing on the City Council's authorization to fund a feasibility study, the City hired an owner's project manager and designer/architect in FY17. By the end of FY18, the City should be in a position to execute the Project Funding Agreement with the MSBA. While this project greatly impacts the City's borrowing capacity, the high school project represents a once-in-a-generation opportunity to improve the cornerstone of the Lowell Public School system.

The City will continue to build on its economic development success in FY17. Progress continues in the Hamilton Canal Innovation District, with the designer on board for the 900 space parking garage and negotiations underway with multiple parties with interest in the district. My Administration will also continue to aggressively court businesses to relocate and expand in Lowell. We were able to bring many new businesses to the City in FY17, including the incredible expansion happening at Cross Point Towers and the Cross River Center.

Investing in these key focus areas will only increase the return on investment for future generations. In continuing this trend of long-term planning, I am proposing the FY18 Capital Plan in conjunction with this year's operating budget. Year two of this five year improvement plan continues my administration's policy of addressing infrastructure needs through strategic investment and the leveraging of state and federal funds.

While I am proud of the initiatives presented in this budget, planning for the next fiscal year was not without its substantial challenges. Fixed costs continue to rise including a $1.3 million increase in our pension assessment. State assessments are up $1.75 million, largely due to the increase in charter tuition. Personnel costs will continue to increase in FY18 based on a 3% cost of living adjustment. This represents the final year of a planned 0% (FY16) - 3% (FY17) - 3% (FY18) offer upon which all unions agreed. These costs, combined with our financial commitment to our key focus areas, limited our ability to expand funding for the various City departments. In fact, many line items were not

just level-funded but yet again reduced. These necessary cuts in expenses were spread evenly across the departments and were focused on limiting any disruption to service delivery. While I'm confident in my department heads' ability to continue to do the great work they do each year with less, it is worth noting that these departments are as lean as they have ever been.

While many of the aforementioned initiatives and challenges represent a serious cost, my administration has once again worked tirelessly to limit the impact on the taxpayer. This budget includes a levy increase of 1.5%, a full percent less than the 2.5% allowed under Proposition 2 1/2. As history has shown, the City functions best with continuous, modest increases to the levy in order to fund the rising costs of goods and services, while not considerably raising taxes any single year. I would be remiss if I did not stress the need to increase revenue streams in the coming years, particularly as we look toward bonding the largest high school project in Massachusetts' history. My Administration will continue to limit this impact on the taxpayer by striving to increase efficiencies and by searching out additional funding sources.

This budget is the result of months of work by my finance team in conjunction with the City's department heads. While we were not able to meet every request, we tried as always to be as reasonable and fair with each department while still maintaining fiscal discipline. The result is another balanced budget that addresses the City's fiscal difficulties while investing in key programs and initiatives. It is my hope that this budget will further advance my ultimate goal: to make Lowell a safer city, with a vibrant downtown and neighborhood business districts, and a public education system second to none where a child can move from kindergarten to a post-graduate degree without ever leaving the city.

I would like to thank CFO Conor Baldwin, Deputy CFO Rodney Conley, Financial Advisor Robert Healy, Data Analyst Heather Varney, CIO Mirán Fernandez, as well as Assistant City Manager Mike McGovern and Executive Assistant Karen Moynihan from the City Manager's Office, who all played an essential role in developing this budget. I also thank the City Council for its continued vision and support. Finally, I wish to thank the great citizens of Lowell for their support; it is truly my pleasure to serve.

Sincerely,



Kevin J. Murphy

City Manager

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FISCAL YEAR

2018

SECTION II

SUMMARIES

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

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2018 continues to use the same award-winning format which has been previously presented to the City Council in terms of organization, scope, and depth, and is arranged into the following eight sections:

1. **Transmittal Letter:** This section includes the City Manager's budget message, which concisely communicates the City Council's policies and priorities which drive the budget process and highlights major changes to the Fiscal Year 2018 budget.

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

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

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

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

6. **Appropriation Order:** This section summarizes the financial plans and planned expenditures for the operating budget for Fiscal Year 2018 which is presented to the City Council for their authorization and vote.

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

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

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

THE BUDGET PROCESS

The preparation of the annual Budget for the City of Lowell is governed by the provisions of Chapter 44 of the Massachusetts General Laws. The budget cycle for FY18 was initiated in November of calendar year 2016. At that time key members of the Finance Team responsible for compiling the budget met with the City Manager and Chief Financial Offer to update the city's 5-year financial projections in order to establish general budgetary guidelines and limitations for the coming year. A memorandum was distributed from the City Manager to all Department Heads detailing the economics and strategy to be followed in compiling their individual requests.

The budget format is based on a system of goals and objectives that are quantifiable and calculate selected unit costs of services, where applicable. The emphasis is on further integration of City Council goals and the City Manager's four "priority areas" of Education, Public Safety, Economic Development, and Quality of Life, with the annual operation of all city departments. Working from within this framework has facilitated the refinement of the budget document. In the FY18 budget, some goals and measures were eliminated, replaced and/or expanded, resulting in goals and measures that are more comprehensive, significant or illustrative of the services and programs provided by City departments. In November, some of the major challenges facing the City of Lowell's FY18 operations were as follows:

- A $1.3 million increase in pension assessment over FY17;
- A $1 - $2 million FY17 snow and ice deficit, as well as the final pay-down for amortized FY15 snow and ice deficit;
- A potential $1.5 - $2 million increase in salaries from settling collective bargaining agreements;
- A roughly $1.85 million net Charter School expense;
- Increases related to health insurance of $900,000.

The City Manager, in his guidelines, emphasized the need to reduce the growth in budgets by managing positions, reducing overtime, and identifying other cost reductions so that the following fixed cost increases could be absorbed without having an adverse effect on the total budget: COLA, the aforementioned Pension assessment from the Lowell Retirement System; and all non-personnel operating items known to be increasing due to contractual terms must be absorbed within the budget and not knowingly under-budgeted. In addition, major contracts for services must be reviewed to ensure that departments have sufficient funds to meet contractual needs; budgets were directed to remain level funded; extraordinary expenditures were required to be reduced and onetime items from the current year eliminated; departments were asked to expect that reductions could be made during the review process; and the supplemental request process remained the same, with requests for new or expanded services submitted separately outside the base budget. If a request for supplemental funds was submitted, it was necessary to identify a corresponding decrease before this request could be considered. It was emphasized that the FY18 goal was to submit a budget to the City Council that supports Council priorities and programmatic and operational needs. A particular emphasis has been placed on the goal to evaluate all expenditures with a view of maintaining the strong fiscal position that the City has experienced over the past several years and alleviating the impact on the taxpayers. For more detail on the budget process, please see the Budget Calendar that follows.

By state law, the budget must be submitted to the City Council within 170 days after the Council organizes in early January. The City Manager presented this budget to the Council during the Regular Meeting of the Lowell City Council on May 16, 2017.

From May 16th through approximately May 30th, the City Council will hold one or a series of public hearings to solicit citizen participation regarding departmental budget requests. The City Council has the jurisdiction to make reductions, but cannot increase the proposed budget without the consent of the City Manager. Following submission of the budget, the City Council has 45 days within which to act. The City Council is projected to adopt the FY18 Budget on May 30, 2017. The Annual Budget for FY18 becomes effective July 1, 2017.

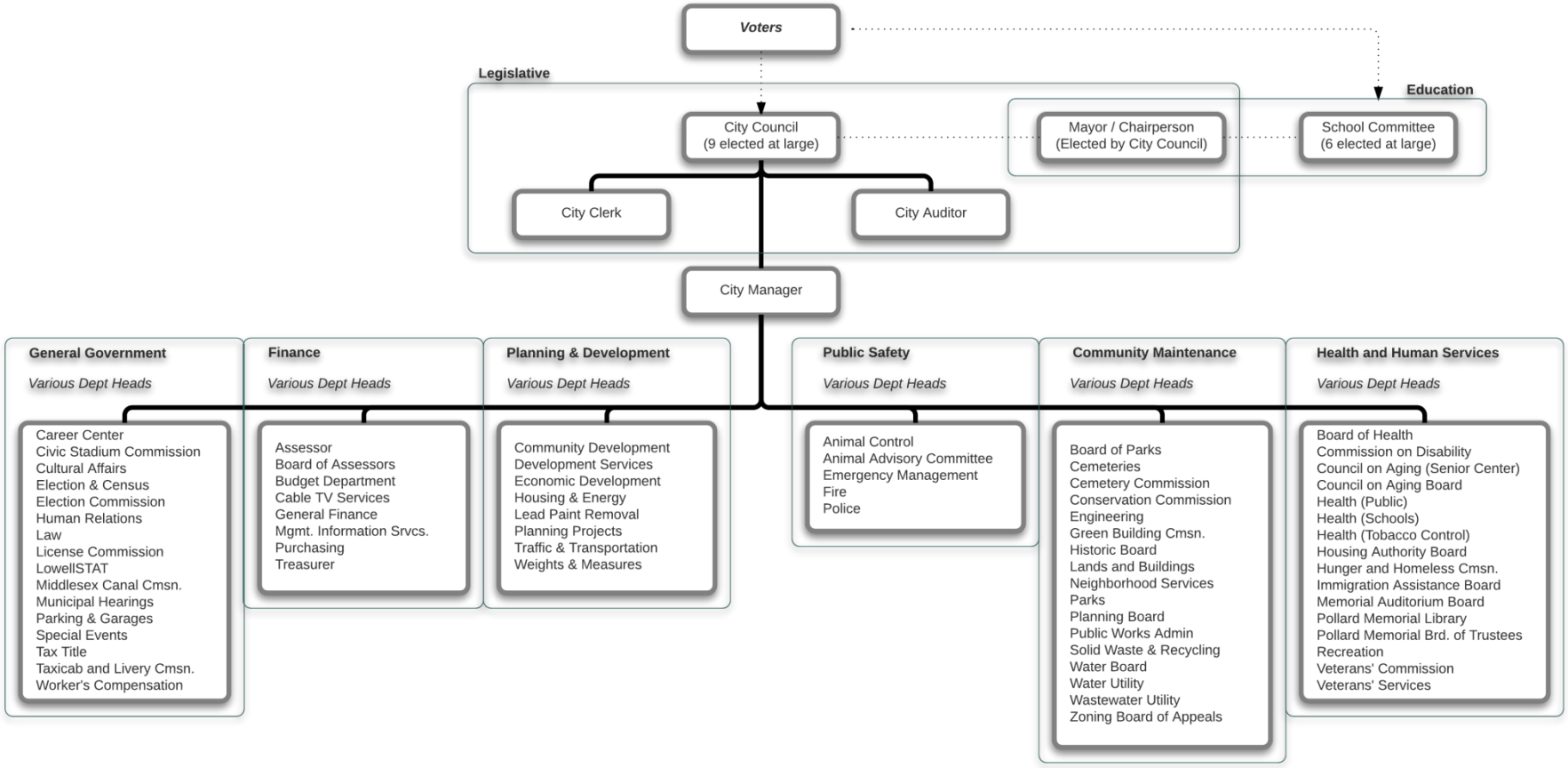
THE BUDGET CALENDAR

January 16, 2017	Budget Instructions and financial sheets distributed to Department Heads.
February 17, 2017	All department budget requests (financials) due to the Finance Department for review.
March 1, 2017 to March 24, 2017	Finance Department/LowellSTAT Data Analyst work with departments to complete supplemental budget materials (Goals, Objectives, Narrative, etc.)
March 24, 2017	Departments' completed budget submissions due (all information emailed to Rodney Conley, Deputy CFO).
April 17, 2017 to April 21, 2017	CFO, Budget staff, and/or City Manager may meet with Department Heads to discuss departmental budgets.
April 24, 2017 to May 13, 2017	Chief Financial officer and Budget staff review Operating Budget for accuracy and formulate final presentation to the City Manager.

May 16, 2017	Presentation by the City Manager of the FY18 Operating and Capital Budget to the Lowell City Council
May 30, 2017 to June 2, 2017	Tentative dates for Public Hearings on FY17 Operating Budget and Capital Plan.
May 30, 2017	Projected Adoption Date by the City Council.
June 1, 2017	Deadline for City Council adoption of the Budget (Mass General Law Chapter 44 § 32).
June 5, 2017	CFO/ Budget Department's transmittal of the Chart of Accounts/appropriations to the City Auditor.
July1, 2017	Begin Fiscal Year 2018.

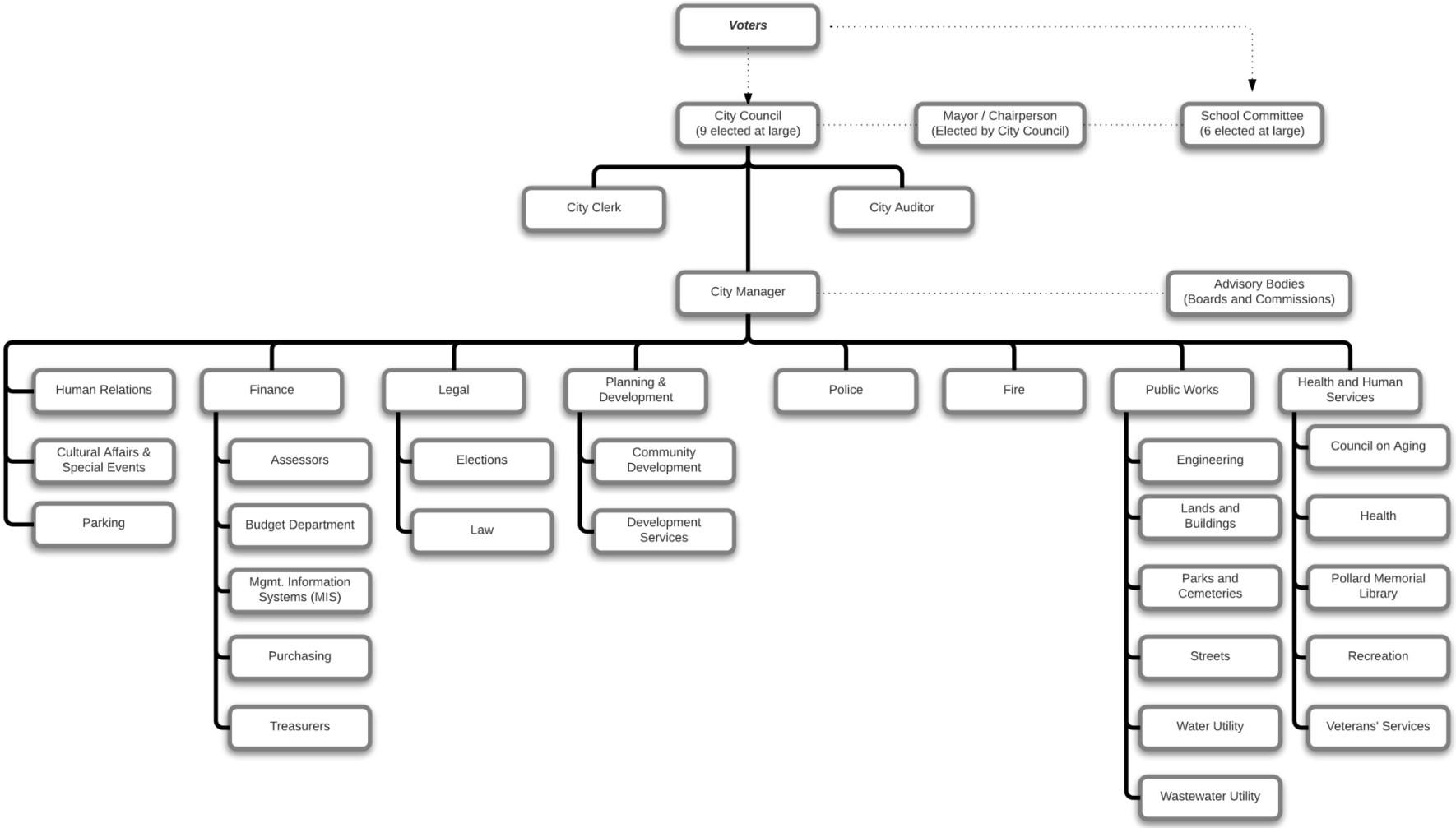
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



DEPARTMENT DIRECTORY

Department *(linked to website)*	Contact Information *(with active links)*
Assessors	Chief Assessor: Susan LeMay 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Budget Department	Deputy Chief Financial Officer: Rodney Conley 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Career Center	Executive Director: Shannon Norton 107 Merrimack Street 978-458-2503
City Auditor	City Auditor: Bryan Perry 375 Merrimack Street, 1st Floor, Room 27 978-674-4080
City Clerk	City Clerk: Michael Geary 375 Merrimack Street, 1st Floor, Room 31 978-674-4161
City Manager	City Manager: Kevin J. Murphy 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
City Mayor	City Mayor: Edward J. Kennedy 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040

Department *(linked to website)*	**Contact Information *(with active links)***
Council on Aging (at Senior Center)	Executive Director: Michelle Ramalho 276 Broadway Street 978-674-4131
Cultural Affairs & Special Events	Director, Cultural Affairs and Special Events: Henri Marchand 50 Arcand Drive, 2nd floor 978-674-4260
Development Services	Director: Eric Slagle 375 Merrimack Street, 2nd Floor, Room 55 978-674-4144
Elections	Director: Eda Matchak 375 Merrimack Street, Basement, Room 5 978-674-4046
Finance General	Chief Financial Officer: Conor Baldwin 375 Merrimack Street, 2nd Floor, Room 43 978-674-4400
Fire	Chief : Jeff Winward 99 Moody Street 978-459-5553
Health and Human Services	Director: Kerran Vigroux 341 Pine Street 978-674-4010
Human Relations	Manager: Mary Callery 375 Merrimack Street, Basement, Room 19 978-674-4105

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

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

A GENERAL PROFILE OF THE CITY OF LOWELL AND FACTS ON FILE

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



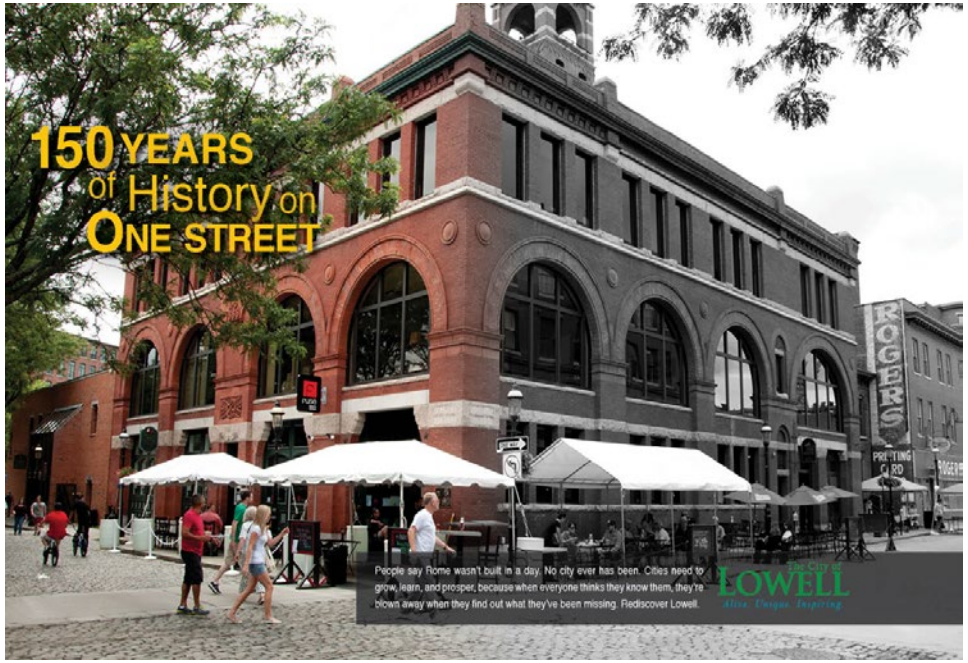
The rehabilitated mill buildings are further complemented by 2 1/2 miles of trolley and canal boat tours and several museums. The 3200-seat Lowell Auditorium hosts many of the country's best performers at affordable prices. The Merrimack Repertory Theater, which is also located in downtown Lowell, is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

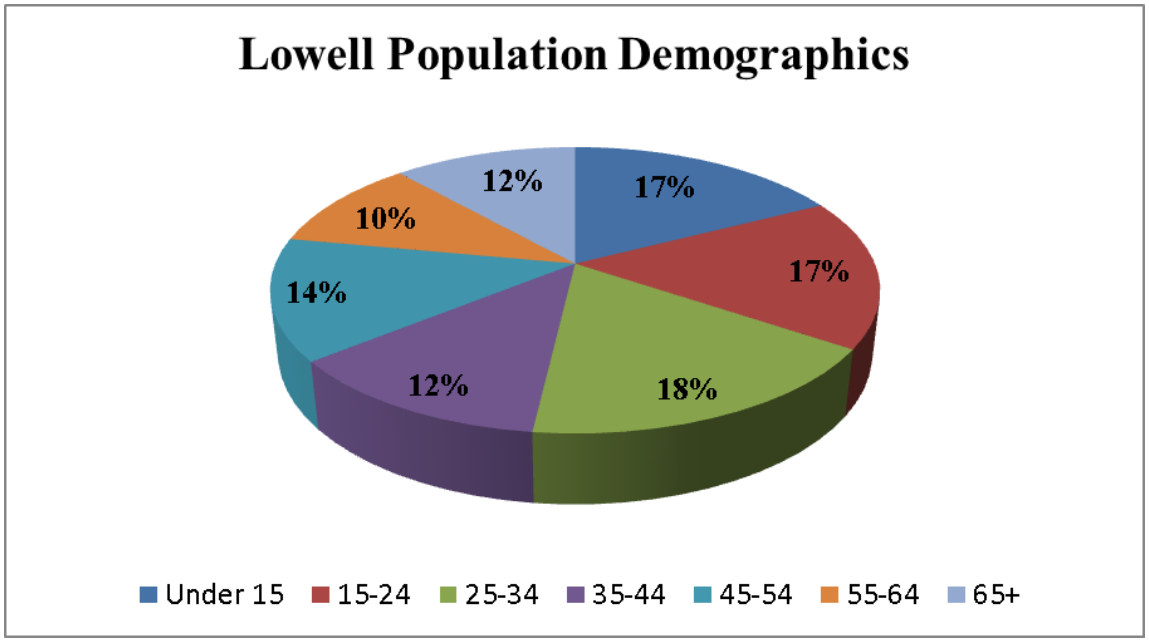
The City offers many unique financial incentives to encourage new growth and development. The City's workforce is computer literate and strongly supported by the local school district, which has recently completed nine new schools and five school rehabilitations. The education base also includes Middlesex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

GENERAL

Population (*US Census Bureau, 2010*)	106,519
Area (square miles):	13.58
Population Density (per mile^2)	7,841.1 persons
Massachusetts Population Density (per mile^2)	839.4 persons

Other Demographics	2000	2010
Total population	105,167	106,519
Persons Under 18	26.9%	23.7%
Persons 18 or Older	73.1%	76.3%





GOVERNMENT

Date of Incorporation as a Town:	March 1, 1826
Date of Incorporation as a City:	April 1, 1836
Form of Government:	Massachusetts Plan E City Council /Manager
Mayor:	Elected by the City Council
Number of City Councilors:	Nine
Number of registered voters in Lowell	65,299





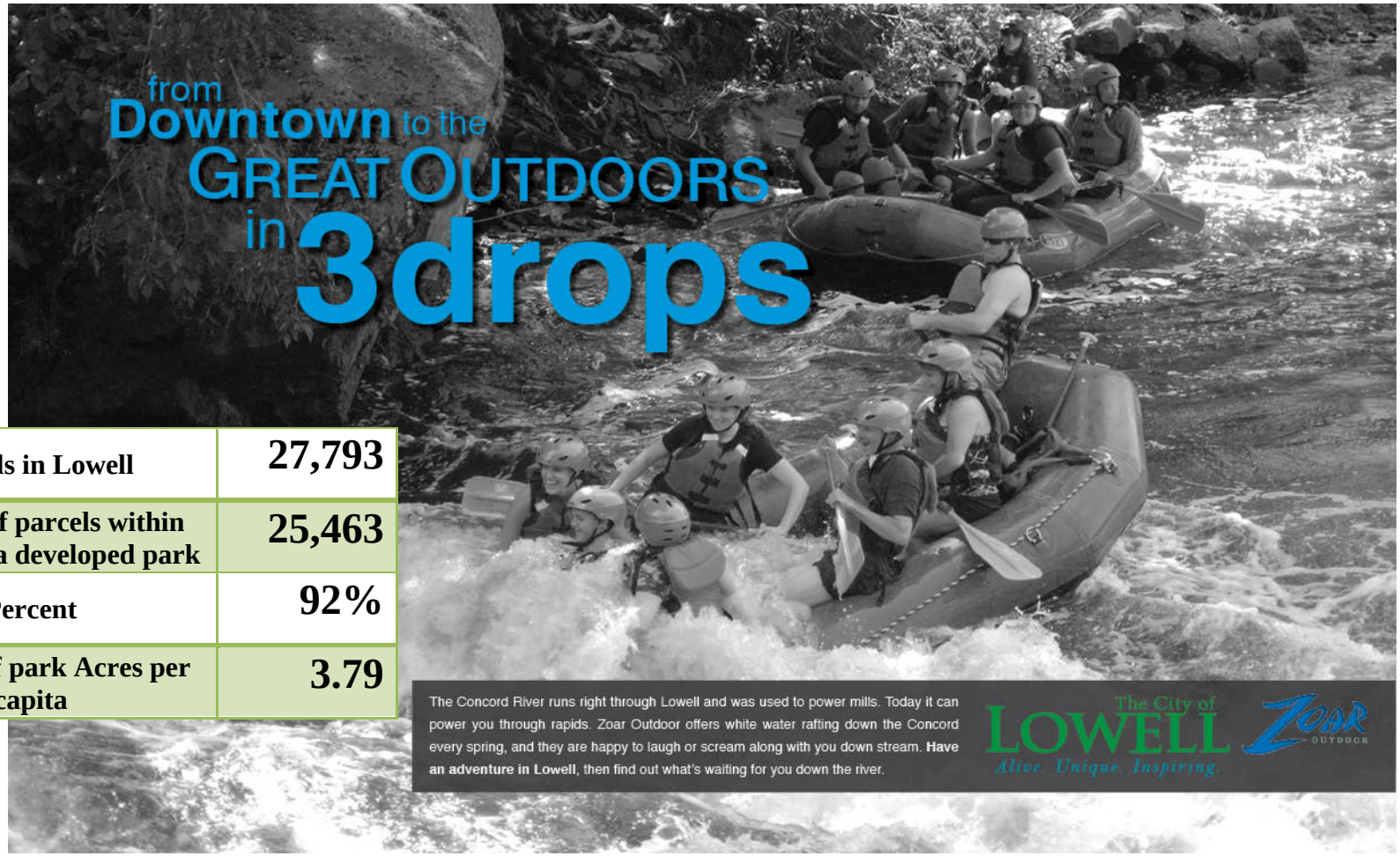
Standing L-R: Councilor James L. Milinazzo, Councilor James D. Leary, Councilor John J. Leahy, Councilor Corey Belanger, and Councilor Rodney M. Elliott
Seated L-R: Councilor Rita M. Mercier, Mayor Edward J. Kennedy, Jr., Vice Mayor Daniel P. Rourke, and Councilor William Samaras.

PARKS AND OPEN SPACE

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

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

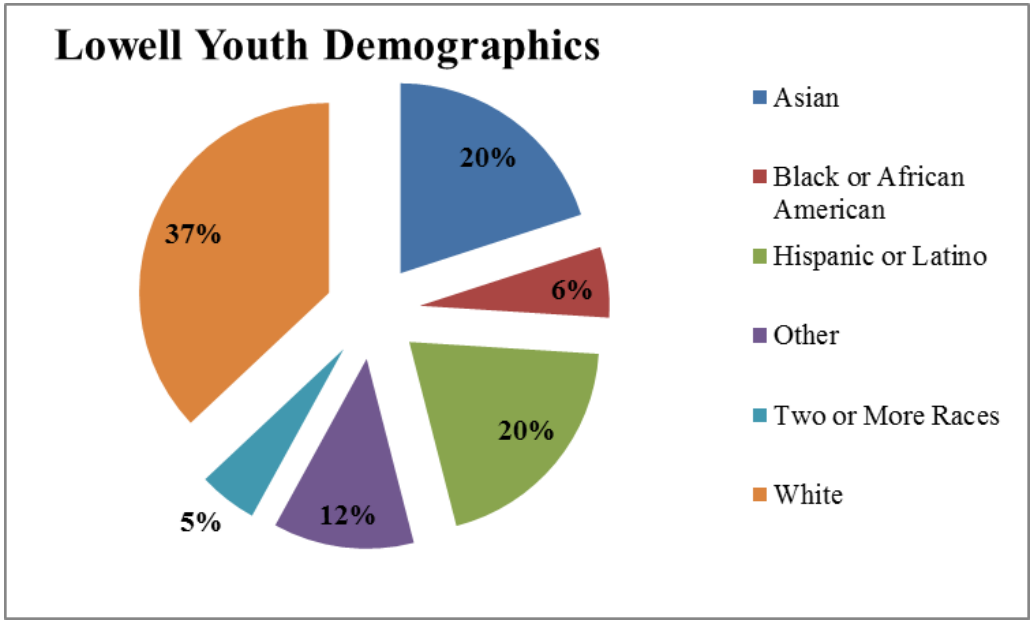
Parcels in Lowell	**27,793**
Number of parcels within 1/3 mile of a developed park	**25,463**
Percent	**92%**
Number of park Acres per capita	**3.79**



PARKS AND RECREATION

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







RECREATIONAL AMENITIES IN LOWELL

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

The following charts show (1) how many different recreational activities you can find and how many locations you can find them at, (2) how much recreational acreage the City has, and (3) what types of amenities are available at all of the parks throughout the City (as of 1/1/16).

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

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

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

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

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

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

HOUSING

Type	Average Value	Average Tax Bill	Parcels
One Family	253,908	$3,788.31	11,861
Two Family	250,912	$3,743.61	3,710
Three Family	295,134	$4,403.40	791
Condominium	150,800	$2,249.94	5,435

Source: City of Lowell Assessor's Office





INSTITUTIONS OF HIGHER LEARNING

UNIVERSITY OF MASSACHUSETTS - LOWELL

Year	Undergrad	Graduate	Continuing Ed	Total Enrollment
2016	**10,873**	**4,228**	**2,797**	**17,898**
2015	**10,500**	**4,200**	**2,800**	**17,500**
2014	**10,161**	**4,198**	**2,832**	**17,191**
2013	**9,832**	**4,117**	**2,960**	**16,969**
2012	**9,401**	**4,007**	**2,886**	**16,294**
2011	**9,026**	**3,702**	**2,703**	**15,431**

MIDDLESEX COMMUNITY COLLEGE

Year	Enrollment
2016	**8,612**
2015	**13,267**
2014	**9,392**
2013	**9,702**
2012	**9,664**
2011	**9,840**

Source: City Department of Planning and Development

INDUSTRY AND COMMERCE

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

Industry	2010	2011	2012	2013	2014	**2016**
Construction	960	992	1,003	879	780	745
Manufacturing	3,348	3,271	2,899	2,862	3,049	3,005
Trade, Transportation & Utilities	3,769	3,893	3,923	3,912	3,906	3,720
Information	1,099	1,014	703	1,025	1,151	1,480
Financial Services	1,788	1,802	1,854	1,585	1,530	1,435
Professional & Business Services	4,458	4,510	5,013	4,030	3,737	4,069
Education & Health Services	12,241	12,444	12,986	14,106	14,219	10,035
Leisure & Hospitality	2,650	2,729	2,773	3,143	3,154	2.956
Other Services	1,424	1,532	1,775	1,115	1,235	986
Public Administration	1,926	1,897	2,009	1,617	1,437	1,405
Total Employment	**33,663**	**34,084**	**35,141**	**34,298**	**34,198**	**29,836**
Number of Establishments	**2,073**	**2,235**	**2,335**	**2,493**	**2,640**	**3,008**
Average Weekly Wage	$998	$1,019	$1,045	$976	$984	$1,043

The Ten Largest Employers in the City





Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,621
2	U-Mass Lowell	Education	2,071
3	Verizon	Communications	1,500
4	Demoulas /Market Basket	Supermarket	700
5	Middlesex Community College	Education	600
6	D'Youville Life & Wellness Community	Healthcare	533
7	Enterprise Bank & Trust	Financial Services	460
8	Community Teamwork (CTI)	Social Services	439
9	Aramark Corp.	Hospitality/ Food Services	425
10	Lowell Community Health Center	Healthcare	390

Source: City Department of Planning and Development, Survey as of FY17

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
2017	$6,815,418,064	$274,867,186	$7,090,285,250
2016	$6,420,432,601	$263,496,390	$6,883,928,991
2015	$6,087,839,751	$244,472,062	$6,332,311,813
2014	$5,881,952,844	$203,732,904	$6,085,685,748
2013	$5,876,323,278	$206,194,580	$6,082,517,858
2012	$5,894,041,178	$201,067,340	$6,095,108,518
2011	$5,958,492,115	$191,369,010	$6,149,861,125
2010	$6,217,029,491	$173,643,620	$6,390,673,111

TAX RATES

Fiscal Year	CIP	Residential
2017	30.64	14.92
2016	31.22	15.16
2015	32.46	15.48
2014	31.74	15.14
2013	31.32	15.01
2012	30.89	14.77
2011	29.73	14.27
2010	27.46	13.27

TAX LEVY

Fiscal Year	Total Levy
2017	$124,134,134
2016	$119,234,045
2015	$117,457,261
2014	$110,425,643
2013	$108,866,883
2012	$107,585,116
2011	$104,467,330
2010	$100,280,358

LARGEST TAXPAYERS FISCAL 2017

Owner	Nature of Business	Assessed Valuation	% of Total Levy
Anchor Line Partners LLC	Office Building	$87,632,100	1.24%
Princeton Properties	Housing	$86,544,678	1.22%
National Grid/ Elec	Public Utility	$78,961,429	1.11%
National Grid/ Gas	Public Utility	$76,276,860	1.08%
Winn Residential	Housing/ Subsidized	$65,027,984	0.92%
Farley White	R&D/ Industrial	$38,100,470	0.54%
Coalition for a Better Acre (CBA)	Housing/ Subsidized	$36,142,315	0.51%
Related Westminster	Housing/ Subsidized	$31,669,904	0.45%
Demoulas	Local Shopping Centers	$29,033,662	0.41%
New England Heritage Properties	Housing & Office Building	$28,578,939	0.40%
		$557,968,341	7.87%

STRATEGIC GOALS, OBJECTIVES & KEY INITIATIVES

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

During Fiscal Year 2018, the City of Lowell continues building upon this same philosophy of accountability and performance management. We have maintained our three key areas of focus in FY18 as part of our ongoing commitment to Public Safety, Education, and Economic Development, and have added a fourth, Quality of Life. These goals will serve both as a guide for prioritizing resources, as well as a foundation upon which an effective strategy can be built. This strategy will work to guarantee to the residents, businesses, and other stakeholders in Lowell that their local government is a well-managed, accountable, and efficient operation.

The following pages highlight the four Key Focus Area (KFA) initiatives for FY2018.

	Key Focus Area (KFA)	Scorecard
✓	*Public Safety*	*Scorecard*
✓	*Education*	*Scorecard*
✓	*Economic Development*	*Scorecard*
✓	*Quality of Life*	*Scorecard*

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

KEY FOCUS AREA 1

PUBLIC SAFETY

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

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

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

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

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY18 Target[1]
Police	Community Meetings Attended	168
Police	Juvenile Incidents	150
Police	Group A Offenses	5,799
Police	Group B Offenses	1,200
Police	Compstat Meetings	26
Police	Hours Worked by LPD Volunteers	2,792
Police	State Grant Funding	$1,000,000
Police	Federal Grant Funding	$250,000
Police	Individuals Booked	3,335
Police	Firearm Permits Issued	562
Police	Police Computer Aided Dispatch (CAD) Calls	90,192
Police	Total Computer Aided Dispatch (CAD) Calls	106,950

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

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY18 Target
Fire	Number receiving fire safety instruction (Adults & Children)	14,000
Fire	Total Number of Calls	15,797
Fire	Number of Fires	503
Fire	Number of Rescue/ EMS Calls	10,010
Fire	Hazardous Conditions Calls	633
Fire	Good Intent Calls	787
Fire	Total False Calls	2,549
Fire	Inspections performed by Fire Companies	660
Fire	Inspections performed by Fire Prevention Inspectors	2,791

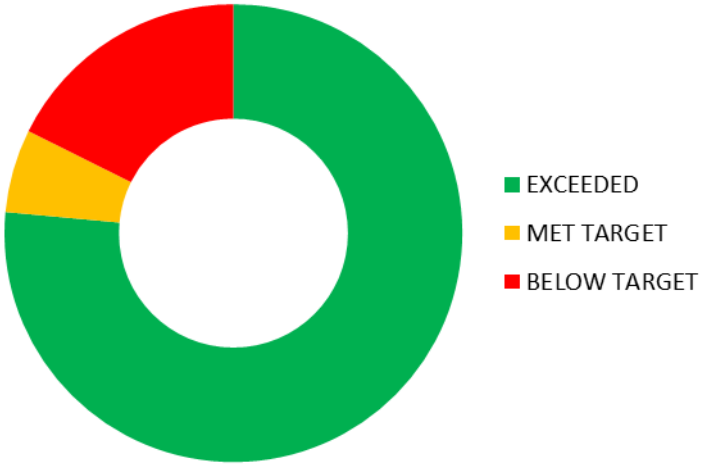
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY18 Target
Development Services	Building and trades related inspections conducted	10,000
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods	174,440
Development Services	Number of COI Inspections Completed	450
Development Services	Sanitary Code Complaints Inspected	1,200
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	350
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	8,500
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	11
Health	Reported Communicable Diseases	1,400
Health	Percentage of Students who Return to Class After Visiting School Nurse	93%
Health	Immunizations	500
Health	Permits Issued	1,200

PUBLIC SAFETY



88%

Of reported departmental KPIs above target

FY2018 – KEY PERFORMANCE INDICATORS

POLICE (*CRIME DATA BASED CALENDAR YEAR*)

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	NIBRS GROUP A OFFENSES	6,663	6,104	559
●	ROBBERY	143	127	-16
●	AGGRAVATED ASSULT	249	212	-37
●	WEAPON LAW VIOLATIONS	145	134	-11
●	THEFT OF MOTOR VEHICLE	501	464	-37
●	THEFT OF MOTOR VEHICLE PARTS/ ACCESSORIES	186	105	-81
●	NIBRS GROUP B OFFENSES	1,482	1,263	219
●	CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	85%	84%	-1%
●	JUVENILE INCIDENTS	155	166	11
●	FIREARMS RECOVERED	70	63	7
●	NUMBER OF COMPSTAT MEETINGS	26	26	0
●	LPD VOULENTEER HOURS WORKD	2,600	2,830	230

FIRE

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	INSPECTIONS BY FIRE INSPECTOR	3,323	3,130	**-193**
●	TOTAL FIRES	528	550	**22**

DPD & DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	SANITARY CODE COMPLAINTS INSPECTED	1,204	1,273	**69**
●	COI INSPECTIONS COMPLETED	322	480	**158**

KEY FOCUS AREA 2

EDUCATION

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

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

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

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

EDUCATION FOCUS

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY18 Target
Schools	Student- Teacher Ratio	13.8 to 1
Schools	CH. 70 School Aid	$144 million
Schools	Students absent 10+ days per year	30%
Schools	Total Expenditures Per Pupil	$13,617
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	52%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Mathematics**	48%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Science & Tech/Eng**	37%
Finance	Direct Cash Contribution from the General Fund to the Schools	$19.86 million
Health	Percentage of Students who Return to Class After Visiting a School Nurse	93%
DPW	Number of School Work Orders Completed	1,554
GLTHS	Lowell Assessment	$8.6 million

EDUCATION FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY18 Target
Library	E-book holdings	16,475
Library	Registered Borrowers	70,247
Library	Circulation	157,795
Library	Adult Programs Offered	180
Library	Adult Program Participants	2,120
Library	Young Adult Programs Offered	152
Library	Young Adult Participants	1,536
Library	Children's Programs Offered	202
Library	Children's Program Participants	7,023
Library	Grants (including State Aid)	$187,950
Library	Acquisitions for Collection	6,800
Career Center	Youth Placement in Employment or Education	81%
Career Center	Youth Degree of Certification attained	71%
Fire	Number receiving fire safety instruction (Adults & Children)	14,000

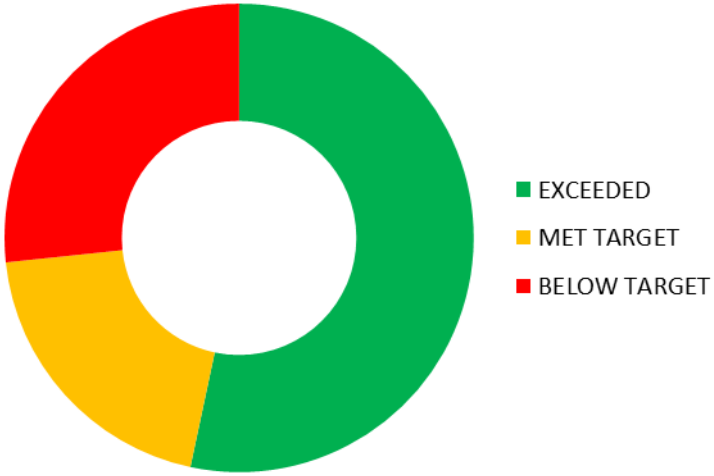
EDUCATION FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY18 Target
Schools	Drop-out Rate	1.80%
Schools	Graduation Rate (4 years)	79%
Schools	Teacher Retention Rate	91%
Schools	Teachers Licensed in Teaching Assignment	100%
Schools	Students per Computer	4.6
Schools	Classrooms on the Internet	100%
Schools	Stability Rate	91%
Schools	Graduates Attending Higher Ed Institutions	81%
Schools	Attendance Rate	95%

EDUCATION



80%

Of reported departmental KPIs above target

FY2018 – KEY PERFORMANCE INDICATORS

SCHOOL FUNDING

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	CH, 70 FUNDING	$138.6 M	$144.1 M	$5.5 M
●	CASH CONTRIBUTION FROM CITY	$19.9 M	$18 M	-$1.8 M
●	GLRTHS ASSESSMENT	$7.7M	$8.6M	$900,000

LOWELL PUBLIC SCHOOLS

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	DROP OUT RATE (GRADE 9-12)	1.80%	1.80%	0 %
●	4 YEAR GRADUATION RATE	78.80%	78.80%	0 %
●	STUDENTS ABSENT 10+ DAYS	36.30%	36.30%	-2.60 %
●	TEACHER RETENTION RATE	90.80%	91.40%	0.60%
●	TOTAL ENROLLMENT (DISTRICT)	14,075	14,416	342
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **ENGLISH/LANGUAGE ARTS** (ALL GRADE LEVELS)	52%	56%	4%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **MATHEMATICS** (ALL GRADE LEVELS)	48%	46%	-2%

●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **SCIENCE & TECH/ENG** (ALL GRADE LEVELS)	37%	38%	**1%**

POLLARD MEMORIAL LIBRARY

○	**KEY PERFORMANCE INDICATOR**	**2015**	**2016**	**Trend**
●	CHILDREN'S PROGRAMS	202	202	**0**
●	ADULT PROGRAMS	255	434	**179**
●	YOUNG ADULT PROGRAMS	116	100	**-16**
●	E-BOOK HOLDINGS	5,544	4,868	**-676**

KEY FOCUS AREA 3

ECONOMIC DEVELOPMENT

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

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

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

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

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY18 Target
Development Services	New Single Family Building Permits Issued	30
Development Services	Number of Land-Use Board Pre-Application Consultations with Developers and Private Companies	350
Development Services	Development Project Applications to Land-Use Boards Processed	130
DPD	Planning Documents Advanced	6
DPD	Grant and Loan Agreements Executed with Sub-Recipients	77
DPD	Brownfield Sites Addressed through Assessment and Remediation Efforts	10
DPD	Infrastructure, Parks, and other Capital Improvement Projects Advanced	25
DPD	Number of Grant Applications and required Grant Reports	24

ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY18 Target
DPD	Businesses Assisted by the Economic Development Office	150
Development Services	Total Building Permit Revenue	$950,000
DPD	Unemployment Rate	6.00%
Parking	Total Number of Lot Spaces	620
Parking	Number of New Kiosks which replaced Single Space Parking Meters	194
Parking	Number of Monthly Pass card Holders	5,450
CASE	Sponsorship Dollars Supporting City-Sponsored Programs	$219,000
CASE	Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted	20
CASE	Overall Attendance for Events CASE Staff Coordinates and/or Permits Annually	265,850

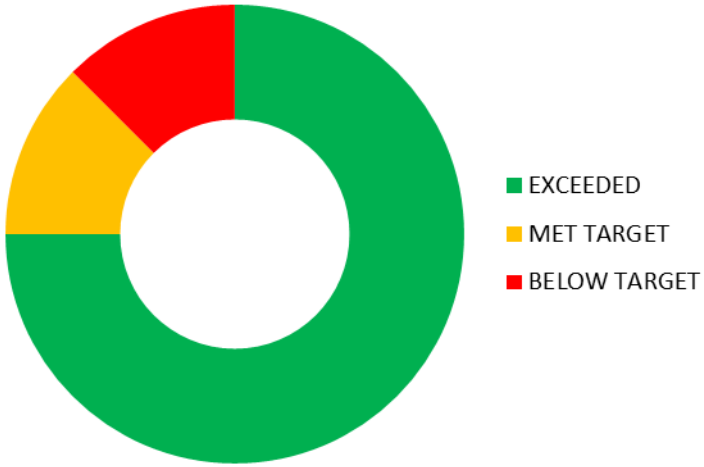
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY18 Target
DPW	Number of Streets Accepted	3
DPW	Average Time (Days) to Respond to Streetlight Outage Requests	5
DPW	Number of Potholes Filled	2,000
DPW	Miles of Road Repaved	5.3
DPW	Miles of Sidewalks Refurbished	3.6
DPW	Graffiti Work Orders Completed	400
DPW	Recycling Rate	23%
Water	Hydrants Repaired	80
Wastewater	Odor Complaints	0

ECONOMIC DEVELOPMENT



87%

Of reported departmental KPIs above target

FY2018 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	198	172	-26
●	LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	262	327	65
●	GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	71	80	9
●	SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL'S NEIGHBORHOODS	80,820	124,380	43,560

DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	FINAL COST AFFIDAVIT PERMIT REVENUE	$58,725	$189,725	$131,000
●	BUILDING PERMIT REVENUE	$857,554	$1,269,298	$411,744

C.A.S.E.

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	BUSINESSES & MARKETING DEVELOPMENT FUNDING	$199,405	$293,347	**$93,942**

PARKING

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	TOTAL NUMBER OF LOT SPACES	596	596	**0**

KEY FOCUS AREA 4

QUALITY OF LIFE

Mission Statement: "To provide an enhanced quality of life to residents through effective and efficient service delivery."

- ☑ Goal 1: Improve public services that engage citizens within their neighborhoods through public art and social events.

- ☑ Goal 2: Focus on quality of life issues for all citizens with outreach and prevention programs.

- ☑ Goal 3: Enhance overall appearance of communities and neighborhoods within the city to improve quality of life.

QUALITY OF LIFE

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY18 Target
Recreation	Registered summer program participants	1550
Library	Number of programs available to adult patrons	180
Library	Number of programs available to children and caregivers	202
CASE	Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	20
CASE	Overall attendance for events CASE staff coordinate and/or permit annually	265,850

QUALITY OF LIFE

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY18 Target
COA	Total number of grocery shopping trips from senior housing	130
COA	Number of COA programs offered annually	3,260
Career Center	Entered employment rate for Low Income/"Adult" Workers	86%
Fire	Number of opioid overdoses	704
Fire	Number of opioid deaths	40
Veterans	Number of Veterans served through Community Teamwork, Inc.	50
Health	Number of immunizations	500

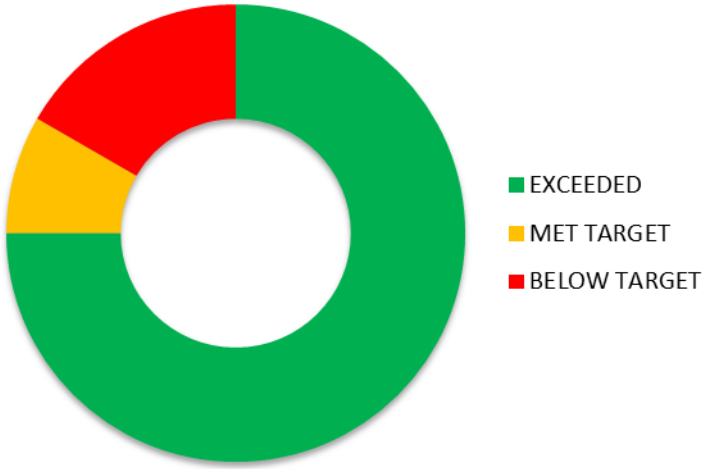
QUALITY OF LIFE

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY18 Target
DPW	Miles of road repaved	5.3
DPW	Number of graffiti work orders completed	400
DPW	Number of pot holes fixed	$2,000
DPW	Miles of sidewalk refurbished	3.6
DPD	Infrastructure, parks, and other capital improvement projects advanced	25
DPD	Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	350
DPD	Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	174,440

QUALITY OF LIFE



83%

Of reported departmental KPIs above target

FY2018 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	NUMBER OF ACCEPTED REGISTRATIONS OF VACANT/ FORECLOSED PROPERTIES IN COMPLIANCE WITH ORDINANCE	403	443	**40**
●	SQUARE FEET OF ACTIVE COMMUNITIES GARDENS AND LAND UNDER CULTIVATION IN LOWELL NEIGHBORHOODS	80,820	124,380	**43,560**

PUBLIC WORKS

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	MILES OF ROAD REPAVED	4.1	5.5	**1**
●	NUMBER OF POTHOLES FILLED	2,911	1,353	**-1,558**
●	RECYCLING RATE	21.7%	22.0%	**0.3%**
●	AVERAGE RESPONSE TIME FOR STREETLIGHT OUTAGE	5.4	4.4	**-1.0**
●	MILES OF SIDEWALK REFURBISHED	1	1.6	**0.6**

RECREATION

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	SUMMER PROGRAM PARTICIPANTS	1,344	1,522	178

LIBRARY

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	NUMBER OF PROGRAMS AVAILABLE TO ADULT PATRONS	225	434	209
●	NUMBER OF PROGRAMS AVAILABLE TO CHILDREN AND CAREGIVERS	202	202	0

VETERANS

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	NUMBER OF VETERANS SERVICED THROUGH COMMUNITY TEAM WORK, INC.	70	75	5

HEALTH

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	NUMBER OF OPIOID RELATED OVERDOSES	579	687	108

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BASIS OF ACCOUNTING AND BUDGETING

Generally Accepted Accounting Principles

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

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

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

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

Budgetary Basis

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

I. Personal Services

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

II. Ordinary Expenses

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

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

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

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

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

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

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

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

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2016, is shown on the next page.

	2013	2014	2015	2016
Net Change in Fund Balance - budgetary basis	(3,384,804)	(3,975,694)	(1,262,262)	168,602
Perspective Difference:				
Stabilization Funds recorded in the General Fund for GAAP ……	6,411,683	2,236,049	(179,846)	298,478
Employee Benefit Trust recorded in the General Fund for GAAP ……	3,411,110	1,070,310	(575,989)	(1,080,823)
Basis of Accounting Differences				
Net change in recording 60-day receipts accrual …	(1,365,275)	38,259	113,512	426,002
Net change in recording tax refunds payable …	273,000	(963,059)	645,780	(949,547)
Net change in short term interest accrual …	18,598	10,180	16,502	
Net change in unrecorded liabilities …	(683,481)	577,370	(130,349)	150,739
Increase in revenues due to on-behalf payments …	31,218,000	32,445,000	16,702,000	24,614,000
Increase in expenses due to on-behalf payments …	(31,218,000)	(32,445,000)	(16,702,000)	(24,614,000)
Net Change in Fund Balance - GAAP basis	$ 4,680,831	$ (1,006,585)	$(1,372,652)	$(986,459)

FINANCIAL POLICIES AND GUIDELINES

One of the principal reasons that the City has seen its standing in financial community elevate as of late is its development and implementation of a long-term financial plan. 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 improved their **Financial Management Analysis** from 'good' to 'strong' during a bond issue in September of 2015. The rating rationale was based on a number of factors, among them were:

- Very strong liquidity, providing very strong cash to cover debt service and expenditures;
- Very strong management conditions with 'strong' financial management practices under [Standard & Poor's] Financial Management Assessment (FMA) methodology;
- Strong Institutional Framework.

When detailing the management conditions, S&P wrote:

"We consider Lowell's management conditions very strong. Our FMA of the city's financial practices is "strong," indicating practices are strong, well embedded, and likely sustainable. The city is conservative when arriving at revenue and expenditure assumptions, and management incorporates historical trends when formulating the budget. Lowell amends its budget, as needed, annually while it monitors actual-versus-budgeted results monthly; it also formally reports results to city councilors[.] Management performs formal financial forecasting and maintains a formal five-year capital improvement plan that it updates annually and presents to the council. Management also maintains a formal reserve policy that requires reserves -- including free cash and stabilization funds […] -- remain between 5% and 10% of general operating revenue."

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 2016, Moody's Investment Services remarked further on Lowell's stable financial position with the following statements, *"Lowell's financial operations have been stable for the past four years driven by management's conservative budgeting and tight expenditure controls. […] The management team's commitment to conservative budgeting and tight expenditure controls have contributed to stable reserve levels in recent years. In addition, management has increased education spending and is now in compliance with state-mandated school spending requirements. Importantly, the increase in spending has been funded with recurring property tax revenues, not reserves, as of fiscal year 2016. The city also maintains a five year capital improvement plan and five years of budget forecasting."*

The following chart compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with Commonwealth medians, as reported to the Massachusetts Department of Revenue in their most recent available report (2017).

	Assessed Valuation	Average Single Fam. Tax Bill	General Fund Spending	Education as % of Total GF Spending	Public Safety as % of total GF Spending	Tax Levy as % of Budget	State Aid as % of Budget
Median	$1,552,706,320	$4,726	$36,572,687	42.8%	8.9%	65.5%	10.63%
Lowell[2]	$7,090,285,250	$3,788	$322,856,356	51.6%	13.6%	33.3%	47.21%

	Excess Levy Capacity[3]	Free Cash[4]	Stabilization Account(s)	Available Resources[5]	Available Resources as % of Budget
Median	$106,775	$1,891,081	$1,464,399	$3,462,255	9.5%
Lowell	$18,182,704	$0	$11,770,473	$20,686,562	6.4%

[2] Based on the City Auditor's FY2016 Schedule A report to the Department of Revenue.
[3] City of Lowell Excess Levy Capacity calculated as an approximate FY18 value.
[4] Unlike some smaller municipalities, Lowell has historically chosen to appropriate Free Cash into interest-bearing stabilization accounts when it is certified by the Commissioner of the DOR, rather than accumulate a balance for use in the operating budget. Fiscal Year 2016's Free Cash was certified in January of 2017 at $1,333,385.
[5] Available Resources is the Total of Stabilization Account(s), Certified Free Cash, and Excess Levy Capacity.

INVESTMENT POLICY

Flow of Information

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

I. Scope

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

II. Objectives

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.

- ***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.

- ***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.

- ***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.

III. Investment Instruments

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

The treasurer may invest in the following instruments:

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

- 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.

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

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

- 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.

- 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, 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.

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

IV. Diversification

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

V. Authorization

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

VI. Ethics

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

VII. Relationship with Financial Institutions

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

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:

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

VIII. Reporting Requirements

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

- A 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 Investment Policy.
- A summary of the income earned on a monthly basis and year to date basis shall be reported.
- 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.
- The report shall demonstrate the degree of compliance with the tenets set forth in the Investment Policy.

IX. Restrictions

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

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

X. Legal References

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

XI. Effective date

This policy will become effective immediately upon passage by the City Council and will apply to all investments made after the adoption of this policy.

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DEBT MANAGEMENT POLICY

A. Introduction

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. MGL Ch. 44, Sec 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 $357 million. In accordance with MGL Ch. 58 § 10C, the Commissioner of Revenue has determined that the equalized valuation for the City for 2016 is $7,154,033,100, effective for fiscal years 2017 and 2018 (5% debt limit-$357,701,655).

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 Town'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."

B. Capital Improvement Plan

The City will establish and maintain a five (5) year Capital Improvement Plan (CIP), including all proposed projects and major pieces of equipment that may require debt financing. The City's long- term debt strategies will be structured to reflect its capital needs and ability to pay.

C. Bond Rating

The community'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:

1. 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.

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

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

4. 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

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.

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

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) School Building Assistance (SBA) or the MWRA.

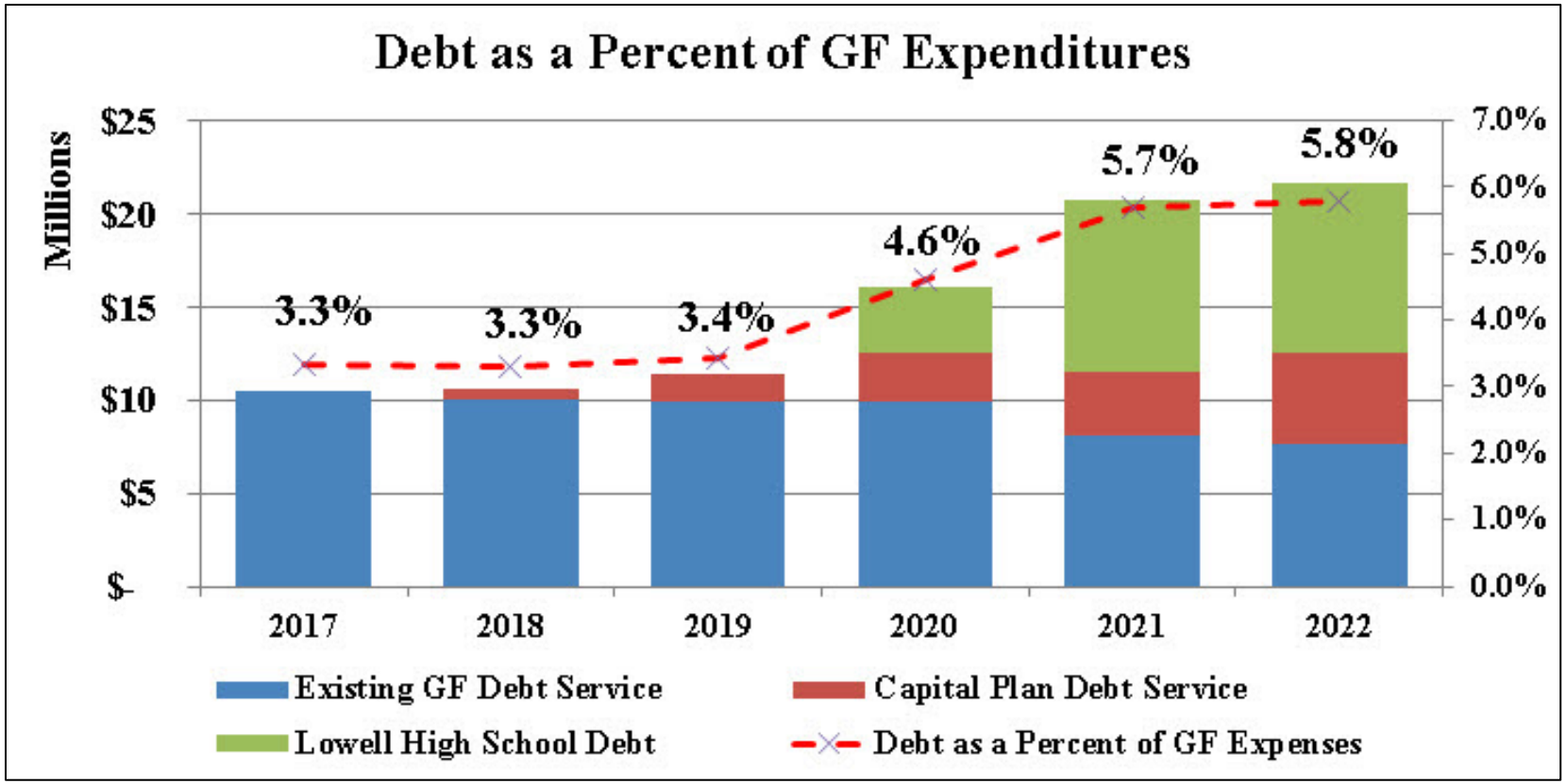
Debt Issuance: The City will work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the all-important disclosure document (official statement), as well as preparation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

Revised: March, 2017

DEBT RATIOS

Fiscal Year	General Obligation Bonds Outstanding	Population	Assessed Valuation	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2016	$236,079,708	110,699	$7,154,033,100	$2,132	3.3%
2015	$233,750,883	108,861	$6,085,685,748	$2,147	3.8%
2014	$225,286,056	108,861	$6,085,685,748	$2,069	3.7%
2013	$233,561,059	108,861	$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%

PROJECTED DEBT RATIOS



GENERAL DEBT LIMIT

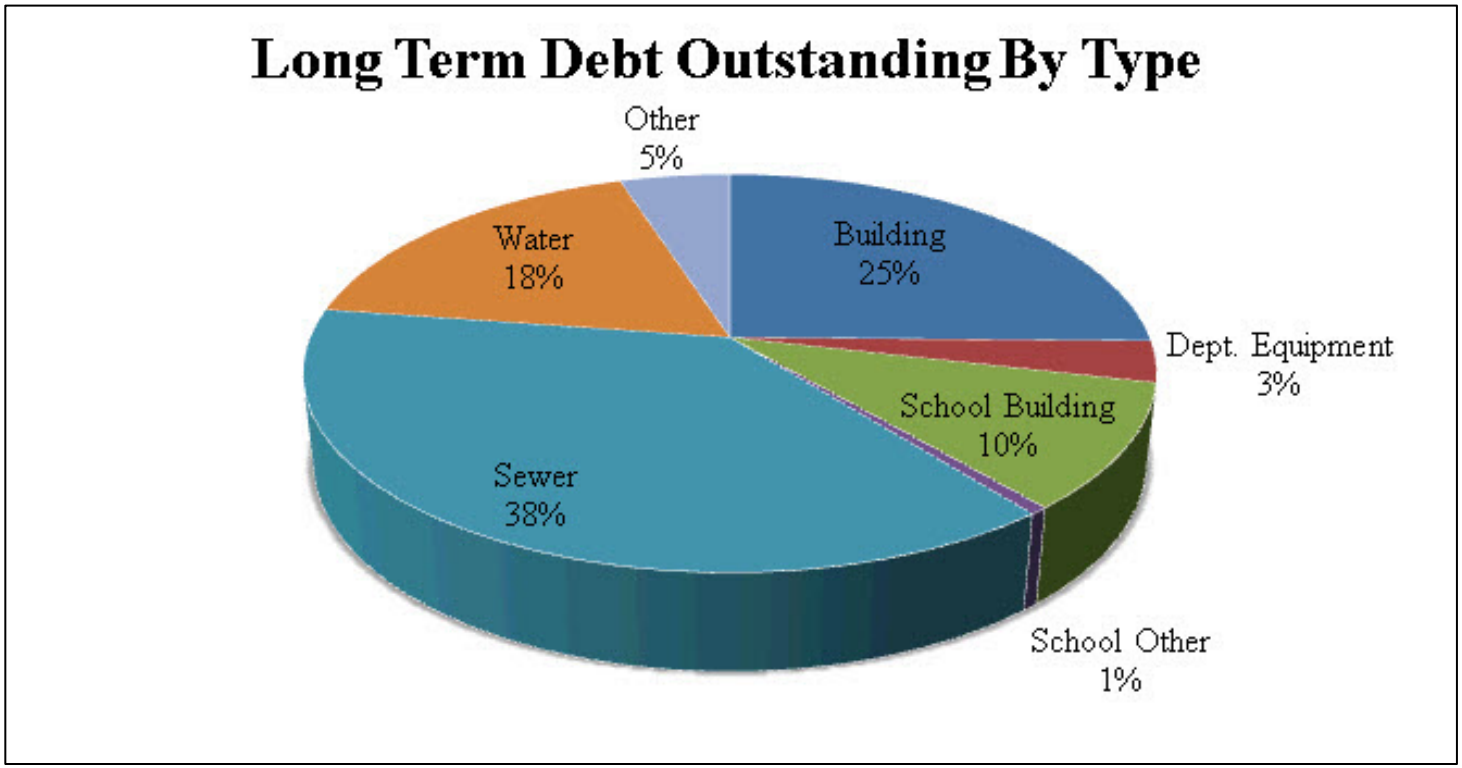
Under Massachusetts statutes, the General Debt Limit of the City of Lowell consists of a Normal Debt Limit (**Inside the Debt Limit**) and a Double Debt Limit **(Outside the Debt Limit**). The Normal Debt Limit of the City is 5% of the valuation of taxable property as last equalized by the State Department 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.

DEBT LIMIT CALCULATION	
Equalized Valuation as of January 1, 2016	**$ 715,403,310**
Debt Limit (5% of Equalized Valuation)	$ 357,701,655
Total Outstanding Debt as of June 30, 2016	$ 236,079,708
Total Authorized/ Unissued Debt as of June 30, 2016 (Approximate)	$ 84,723,126
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 320,802,834
Amount of Outstanding Debt Outside the Debt Limit	$ 57,100,468
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$ 41,707,174
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 98,807,642
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 320,802,834
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 98,807,642
Debt Subject to the Debt Limit	$ 221,995,192
Debt Limit (5% of Equalized Valuation)	$ 357,701,655
Remaining Borrowing Capacity Under Debt Limit	**$ 135,706,463**

FY18 DEBT DISTRIBUTION

	PRINCIPAL	INTEREST	SUBSIDY	FEE	Required Appropriation
Water	2,957,176	1,067,769	(326,407)		4,024,945
Sewer	4,210,154	2,327,418	(192,586)		6,537,572
Parking	1,825,000	1,111,632	-		2,936,632
General Fund	6,093,500	2,752,200	(233,334)	269,500	9,115,200
Total	**15,085,830**	**7,259,019**	**(752,327)**	**269,500**	**22,614,349**



DEBT POSITION[6]

Fiscal	Currently Outstanding		QECB [7]	RZEDB[8]	MCWT[9]	MSBA[10]	Net
Year	Principal	Interest	Subsidy	Subsidy	Subsidy	Subsidy	Debt Service
2018	16,193,080	7,394,823	(66,755)	(166,579)	(518,993)	(2,835,731)	**20,102,956**
2019	16,603,843	6,755,195	(62,153)	(157,709)	(499,913)	(2,835,731)	**19,803,532**
2020	17,161,348	6,061,036	(57,276)	(148,259)	(471,188)	(2,835,731)	**19,709,929**
2021	15,790,635	5,386,486	(52,249)	(138,168)	(437,047)	(1,192,791)	**19,356,866**
2022	15,241,750	4,752,723	(47,222)	(127,008)	(188,416)	(1,192,791)	**18,439,037**
2023	13,629,731	4,178,618	(42,194)	(115,430)	(173,569)	(1,192,791)	**16,284,369**
2024	12,229,624	3,687,596	(37,167)	(103,433)	(59,132)		**15,717,489**
2025	12,436,475	3,234,742	(32,139)	(91,017)	(45,521)		**15,502,539**

[6] Based on outstanding Debt as of 6/30/2016
[7] Qualified Energy Conservation Bonds
[8] Recovery Zone Economic Development Bonds
[9] Massachusetts Clean Water Trust
[10] Massachusetts School Building Authority

RESERVE POLICY

I. PURPOSE

The purpose of this policy is to 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; and 3) attempt to stabilize fluctuations from year to year in property taxes paid by the City taxpayers.

This policy statement reflects the long-term policy guidelines that have been used by the City's management team, which are now incorporated into the City's annual Budget and Capital Plan. Each year the City Manager will review these policy statements with the City Council, informing the public of the City's desire to maintain the highest standards of governance.

II. POLICY STATEMENT

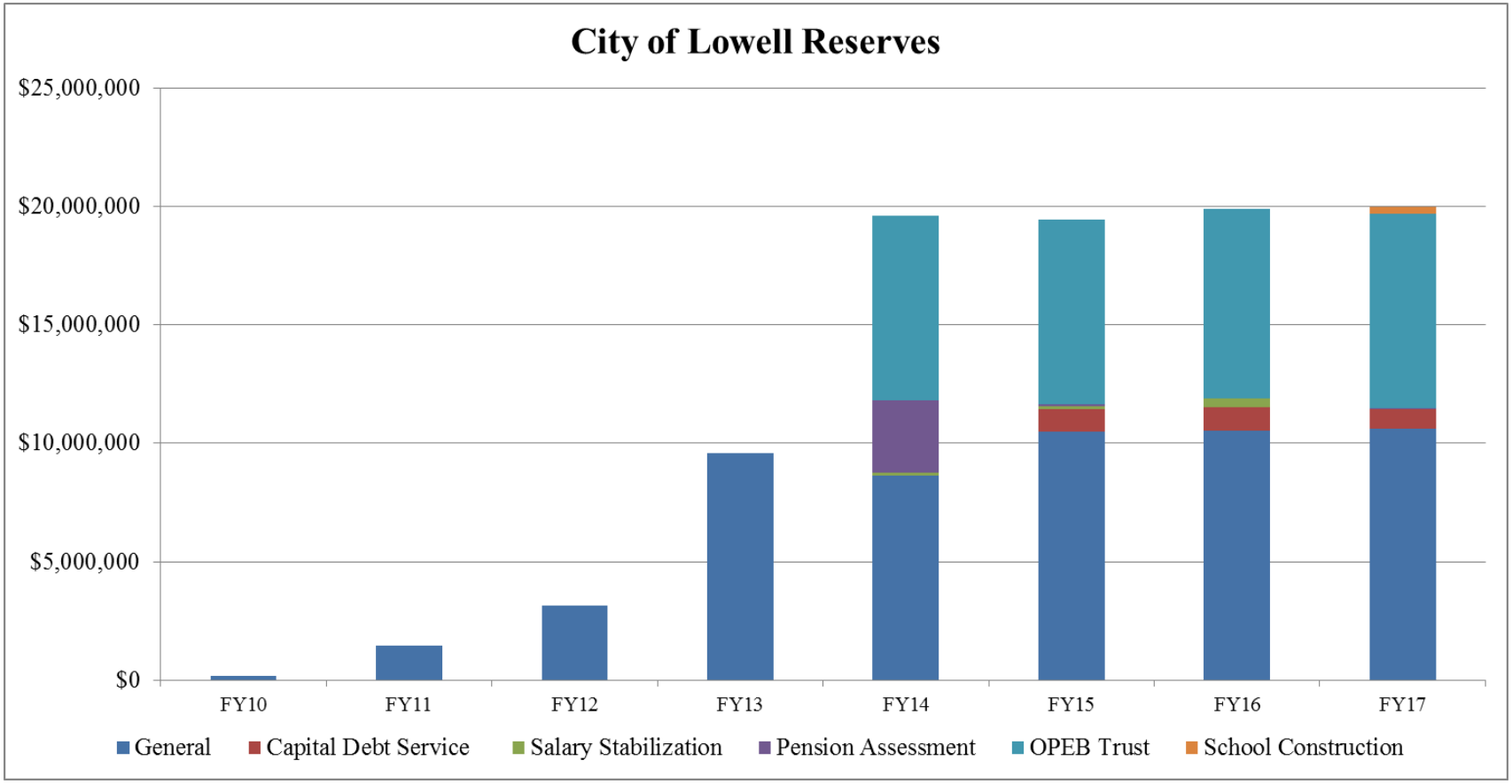
Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

- An unassigned General Fund (GAAP) balance as of June 30 of each year equal to or greater than 15% of the ensuing fiscal year's operating revenue; and total general fund balance as of June 30 of each year equal to or greater than 25% of the ensuing fiscal year's operating revenue.

III. RESPONSIBILITY FOR POLICY

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.

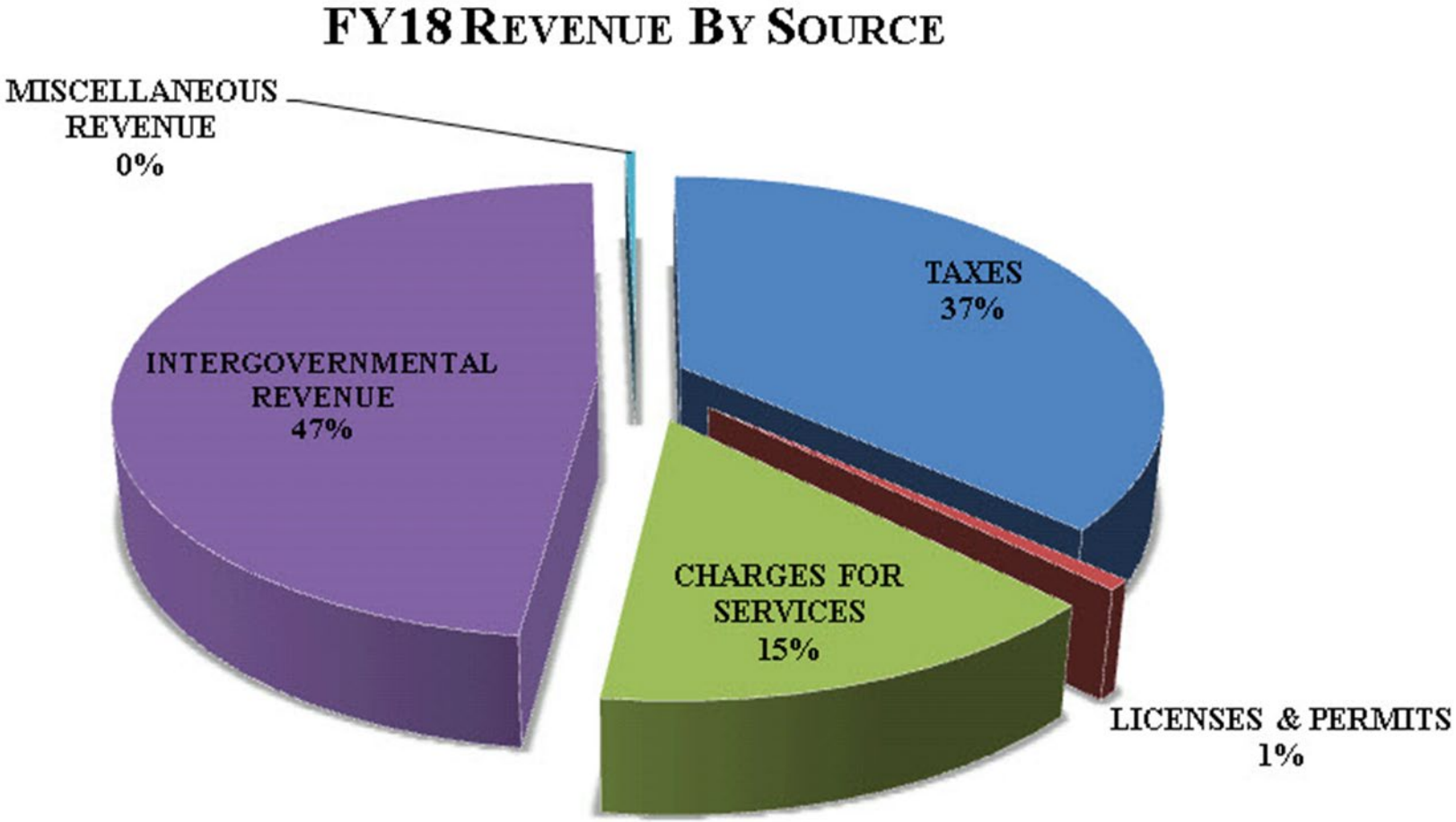

City of Lowell Reserves
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17
General
Capital Debt Service
Salary Stabilization
Pension Assessment
OPEB Trust
School Construction

APPROPRIATION BY FUNCTION

SUMMARY: FY18 OPERATIONS (ALL FUNDS)

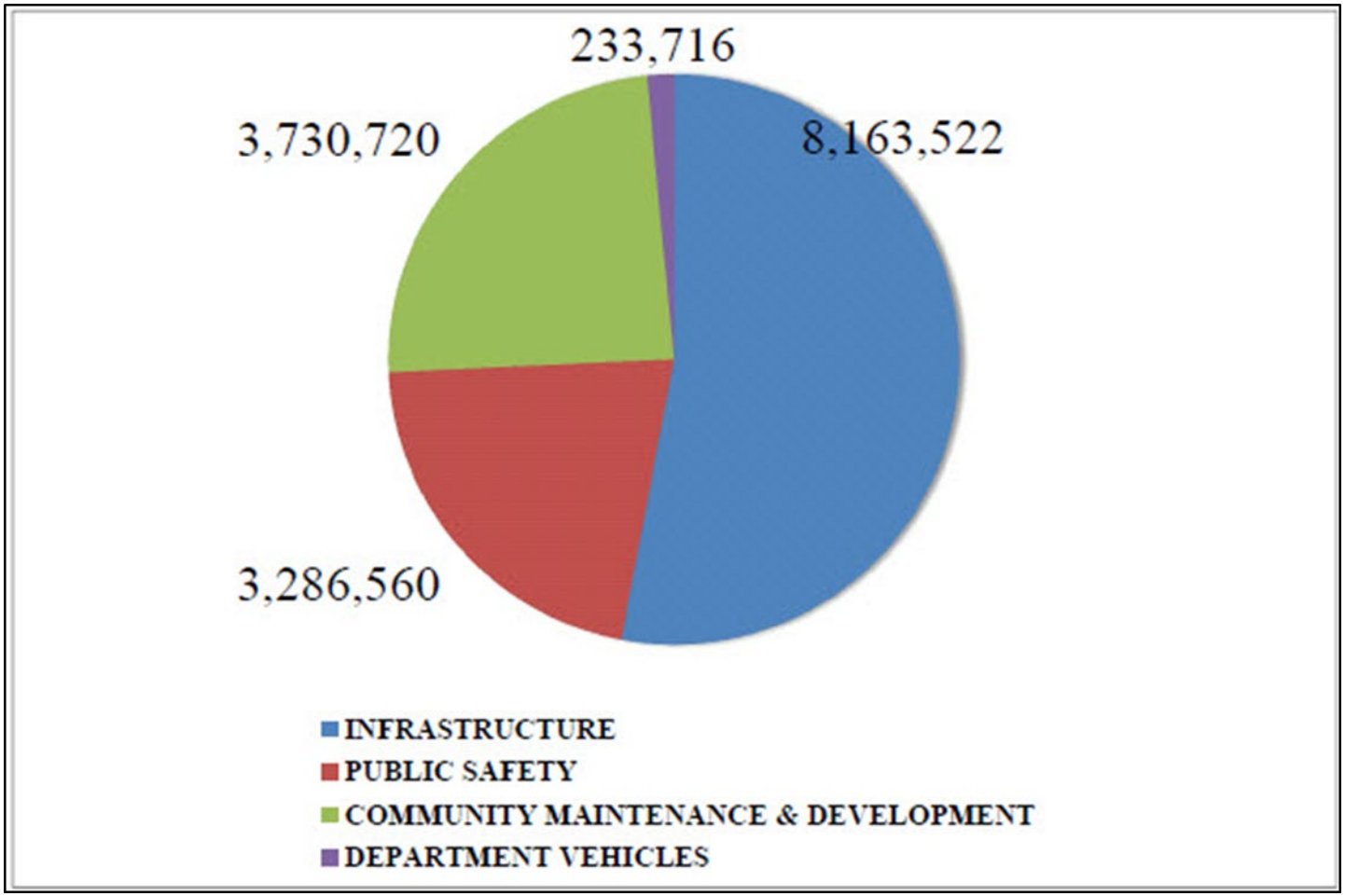
PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET
GENERAL GOVERNMENT	$ 90,740,895	$ 95,993,522
PUBLIC SAFETY	$ 44,534,457	$ 46,516,535
PUBLIC WORKS	$ 39,828,794	$ 39,815,347
HUMAN SERVICES	$ 3,443,603	$ 3,664,120
CULTURE/ RECREATION	$ 2,040,531	$ 2,289,294
EDUCATION	$ 169,440,620	$ 174,288,447
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$ 24,124,141	$ 22,393,187
	$374,153,041	$384,960,452

FINANCING PLAN	FY17 BUDGET	FY18 BUDGET
TAXES	135,290,791	141,045,987
LICENSES & PERMITS	2,618,400	2,756,500
CHARGES FOR SERVICES	56,383,641	56,778,240
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033
MISCELLANEOUS REVENUE	1,927,292	1,558,692
	$374,153,041	$384,960,452



TOTAL OPERATING BUDGET: $384,960,452

FY18 PUBLIC INVESTMENT APPROPRIATIONS – CAPITAL PLAN



TOTAL CAPITAL BUDGET: $15,414,518

FY18 PUBLIC INVESTMENT FINANCING PLAN – CAPITAL PROJECT BREAKDOWN

TOTAL PROJECT COSTS - ALL FUNDING SOURCES

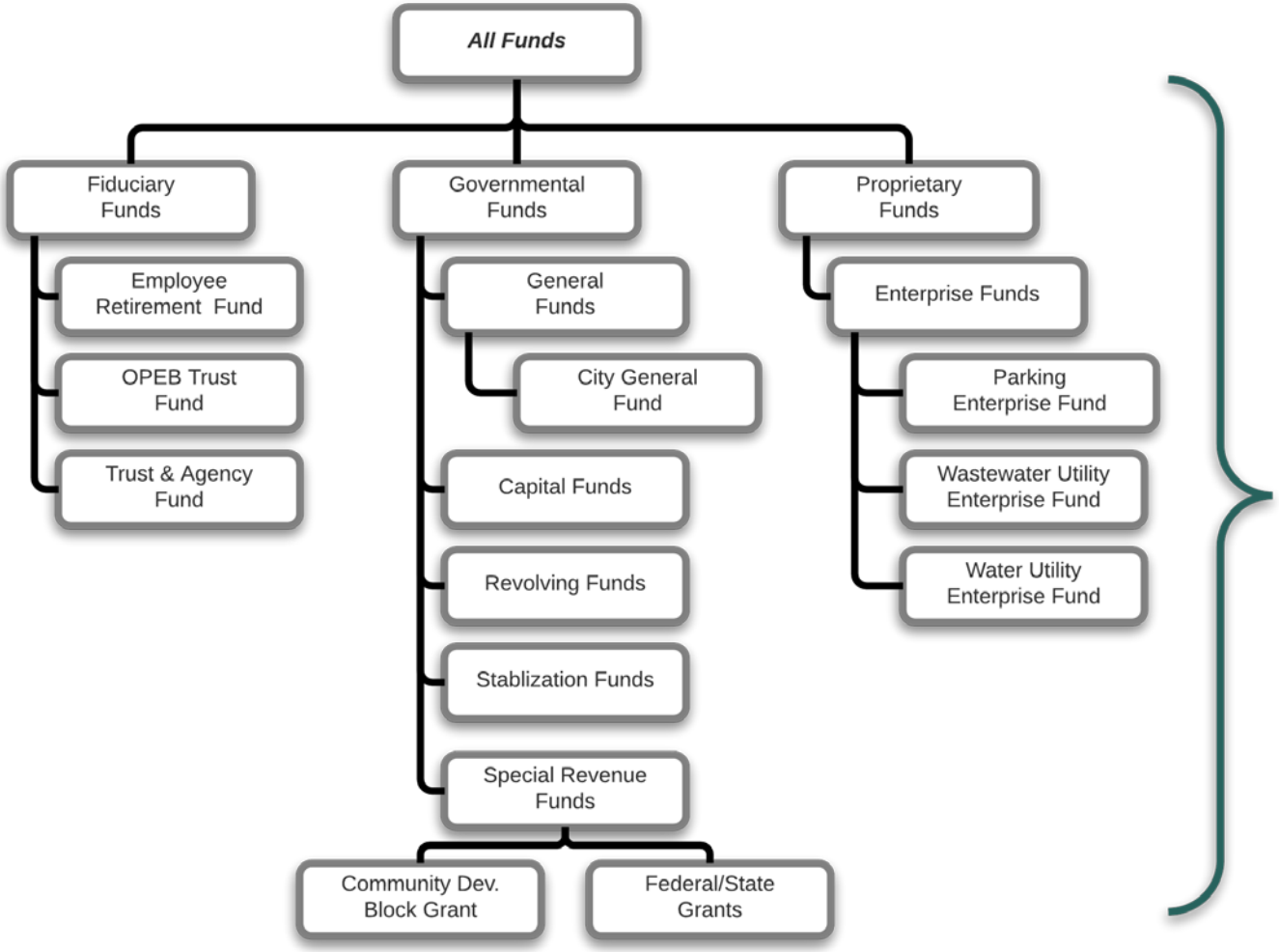
PROJECT TYPE	COST	CATEGORY
L.E.D. STREETLIGHT CONVERSION	3,208,432	INFRASTRUCTURE
SCHOOL BUILDING REPAIRS	1,350,000	INFRASTRUCTURE
CITY-WIDE STREET IMPROVEMENTS/ PAVING	3,205,090	INFRASTRUCTURE
CITY HALL IMPROVEMENTS	175,000	INFRASTRUCTURE
HVAC IMPROVEMENTS - GLYCOL	75,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	150,000	INFRASTRUCTURE
CAD SYSTEM UPGRADE (PUBLIC SAFETY IMPROVEMENT)	375,536	PUBLIC SAFETY
LFD TURNOUT GEAR & RESCUE EQUIPMENT	1,402,545	PUBLIC SAFETY
LFD APPARATUS REPLACEMENT - LADDER 2 & RESCUE	1,424,679	PUBLIC SAFETY
TURNOUT GEAR INDUSTRIAL WASHING MACHINE	58,800	PUBLIC SAFETY
LPD HEADQUARTERS - SWIPE CARD ACCESS	25,000	PUBLIC SAFETY
LELACHEUR PARK IMPROVEMENTS	1,550,000	COMMUNITY MAINT/DEV.
GRAND MANOR REMEDIATION	939,000	COMMUNITY MAINT/DEV.
CAWLEY STADIUM/ ALUMNI FIELD IMPROVEMENTS	230,000	COMMUNITY MAINT/DEV.
SOUTH COMMON IMPROVEMENTS	482,000	COMMUNITY MAINT/DEV.
LMA MAINTENANCE/ IMPROVEMENTS	400,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL REMEDIATION	129,720	COMMUNITY MAINT/DEV.
INTERNATIONAL SANDER/ DUMP TRUCK	180,000	DEPARTMENT VEHICLES
PARKS DEPARTMENT VEHICLES	53,716	DEPARTMENT VEHICLES
	$ 15,414,518	

FY18 PUBLIC INVESTMENT FINANCING PLAN – ALL FUNDING SOURCES

Approved FY17	PROGRAM EXPENDITURES	Budget FY18
6,280,095	INFRASTRUCTURE	8,163,522
736,000	PUBLIC SAFETY	3,286,560
3,479,729	COMMUNITY DEVELOPMENT	3,730,720
604,591	DEPARTMENT VEHICLES	233,716
11,100,415		**15,414,518**

Approved FY17	FINANCING PLAN	Budget FY18
-	AFG FEDERAL GRANT - FIRE APPARATUS	1,209,091
-	AFG FEDERAL GRANT - LIFE SAFETY EQUIPMENT	1,274,132
75,000	STATE DELEGATION EARMARK FUNDING	-
75,000	BLOCK GRANT FUNDING (CDBG)	-
400,000	PARC GRANT FUNDING	-
1,100,000	EEA GATEWAY CITY PARKS	
1,855,095	CHAPTER 90 (HIGHWAY)	1,855,090
235,000	FEDERAL LAND ACCESS PROGRAM GRANT	-
1,300,000	PARKING ENTERPRISE BOND PROCEEDS	
6,060,320	GENERAL FUND - BOND PROCEEDS	11,076,205
11,100,415		**15,414,518**

CITY FUND STRUCTURE



Major Fund Descriptions:

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

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

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

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

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

CITY FUND BALANCES[11]

Fiscal Year 2016

LOWELL

City / Town / District

Revenues and Expenditures from Financial Report	General (a)	Special Revenue (b)	Capital Projects (c)	Enterprise (d)	Trust (e)	TOTAL (a)-(e) (f)
1 Total Revenue	313,580,602	47,075,627	9,495,265	40,176,069	14,125,629	424,453,192
2 Total Expenditures	322,268,428	45,290,722	26,159,275	32,819,679	14,782,213	441,320,317
3 **TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (SUM OF LINES 1 AND 2)**	**-8,687,826**	**1,784,905**	**-16,664,010**	**7,356,390**	**-656,584**	**-16,867,125**
4 Transfers From Other Funds	9,448,205	20,000	506,000	189,142	839,139	11,002,486
5 Other Financing Sources	0	0	35,513,249	1,351,091	0	36,864,340
6 Transfers To Other Funds	587,928	1,938,644	0	6,784,714	1,193,199	10,504,485
7 Other Financing Uses	0	0	0	0	0	0
8 **TOTAL OTHER FINANCING SOURCES (USES) (SUM OF LINES 4 THROUGH 7)**	**8,860,277**	**-1,918,644**	**36,019,249**	**-5,244,481**	**-354,060**	**37,362,341**
9 **TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)**	**172,451**	**-133,739**	**19,355,239**	**2,111,909**	**-1,010,644**	**20,495,216**
10 Fund Equity (Retained Earnings) Beginning of Year	9,059,234	12,700,861	-11,814,788	17,854,654	28,267,753	56,067,714
11 Other Adjustments	0	0	0	0	0	0
12 **TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES) (SUM OF LINES 3 AND 8)**	**9,231,685**	**12,567,122**	**7,540,451**	**19,966,563**	**27,257,109**	**76,562,930**

[11] Fund Balances are listed for the Fiscal Year 2016 as approved by the Department of Revenue on the FY2016 Schedule A Report.

MAJOR FUND HISTORIES

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

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

The following charts provide a history of the General Fund and the Wastewater, Water, and Parking enterprises' revenue and expenses. It is broken down into major expense categories and revenue sources to highlight year-to-year changes. There is also a column which represents the total of Department Heads' FY18 "wish lists," labeled as "FY18 Request." This column and the data included therein is intended to underscore the difficult decisions that must be made by the City Manager and the financial team in achieving a balanced budget. Had all departmental requests been incorporated into the budget, the deficit would have been in excess of $4 million in the General Fund. Balancing the budget, a measure prescribed by the Massachusetts General Laws, required astute financial analysis by the Manager's office. Since the beginning of the FY18 budget process in the late fall of FY2017 careful analysis was undertaken to conclude where costs could be scaled-back, as well as diligent negotiations with City Department Heads in order to reduce requests to a reasonable amount without sacrificing the level of services that the residents and businesses expect.

GENERAL FUND FIVE-YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Property Taxes	110,425,643	117,457,261	119,234,045	124,134,134	128,496,146	128,496,146
Local Aid	157,923,625	162,363,416	163,683,640	167,508,677	173,737,131	173,737,131
Local Receipts	25,474,796	25,289,012	28,034,550	24,553,559	23,529,557	23,529,557
Available Funds	4,672,300	4,102,338	2,387,145	5,151,795	6,534,355	6,534,355
Free Cash	880,800	2,778,701		-	-	-
MSBA Reimbursement	5,762,771	4,825,430	4,825,429	2,835,731	1,192,791	1,192,791
Indirect Revenues	4,724,882	6,243,547	6,764,714	8,912,318	6,764,714	9,012,522
Total Receipts	309,864,817	323,059,706	324,929,523	333,096,214	340,254,694	342,502,503

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Personal Services	57,152,933	57,910,065	57,342,451	61,772,495	65,339,646	64,705,830
Ordinary Expenses	13,773,838	13,481,473	12,498,680	13,006,444	14,730,488	13,103,538
Debt Service	13,856,381	13,693,490	12,534,017	10,469,725	9,115,200	9,115,200
Health Insurance	22,398,739	21,452,733	21,899,697	22,250,000	22,900,000	23,050,000
Retirement	17,031,984	20,414,750	20,389,684	23,155,548	24,926,361	24,446,746
Medicare Tax	2,468,134	2,530,920	703,205	2,500,000	2,710,932	2,710,932
Unemployment	430,915	312,665	233,689	350,000	500,000	400,000
Workers Compensation	822,820	720,864	703,205	700,000	500,000	400,000
Legal Claims	1,332,945	977,760	1,187,603	775,000	775,000	775,000
Trash Removal	5,093,935	5,028,198	5,020,000	5,085,000	5,202,500	5,202,500
Street Lighting	550,923	462,340	528,733	507,000	450,000	562,000
Snow & Ice	2,273,411	4,403,415	1,389,422	1,350,000	1,350,000	1,350,000
Lowell Public Schools	145,982,814	153,885,616	158,935,805	158,445,232	161,526,094	162,073,324
Essex Agricultural					92,000	92,000
Gr Lowell Vocational	6,230,555	6,584,515	7,497,127	7,695,388	7,695,388	8,573,123
No. Middlesex	29,048	29,774	30,519	31,282	35,000	35,000
Transfers						
Total Expenditures	289,429,373	301,888,579	300,893,837	308,093,113	317,848,609	316,595,194
Subtotal Surplus/(Deficit)	**20,435,444**	**21,171,127**	**24,035,686**	**24,439,574**	**22,406,085**	**25,907,309**
Unappropriated funding:						
Estimated Snow & Ice Deficit		(500,000)	(500,000)	(500,000)	(634,063)	(134,063)
LMA Deficit	(250,000)	(200,000)	(200,000)			
Less Cherry Sheet Assessments	(15,444,047)	(17,979,997)	(20,826,847)	(22,845,988)	(24,544,559)	(24,673,246)
Provision for Abatements and Exemptions	(1,820,733)	(2,438,595)	(1,608,847)	(1,092,395)	(1,600,000)	(1,100,000)
Less Other Financing Sources	(141,963)	(52,535)	(215,654)	-		
Net "Recap"	**2,778,701**	(0)	684,338	**0**	(4,372,537)	**0**

PARKING GARAGE ENTERPRISE FUND FIVE-YEAR HISTORY

	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Garage Revenue	4,532,681	4,752,088	4,357,933	4,357,933	4,357,933
Meter Revenue	1,173,184	1,365,472	1,173,184	1,173,184	1,173,184
Other Revenue		625,760	840,036	23,984	23,984
Ticket Revenue	989,293	1,005,090	989,319	989,319	989,319
Total Revenue	**6,695,158**	**7,748,410**	**7,360,472**	**6,544,420**	**6,544,420**

	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Personal Services	317,291	309,539	333,581	349,312	349,312
Ordinary Expenses	2,564,894	2,949,957	2,854,061	2,857,668	3,008,668
Debt Service	2,372,575	2,278,097	2,953,146	2,936,631	2,936,631
Health Insurance	115,025	128,829	599,780	599,780	599,780
Retirement	165,963	193,318	189,308	199,891	199,891
Indirect Costs	343,670	380,284	430,596	420,199	421,314
Transfers/Adjustments					
Total Expenditures	5,879,418	6,240,025	7,360,472	7,363,482	7,515,596
Surplus/(Deficit)	**815,740**	**1,508,386**	**0**	**(819,062)**	**(971,176)**
Beginning Fund Balance	2,678,205	3,493,946	4,938,784	4,938,784	4,938,784
Estimated Operations		-	**0**	(819,062)	(971,176)
Projected Ending Fund Balance	2,678,205	3,493,946	4,938,784	4,119,722	3,967,608
Actual Operations	815,740	1,508,386			
Projected Ending Fund Balance (must be >0	3,493,945	5,002,332	4,938,784	4,119,722	3,967,608

WASTEWATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Revenues	16,872,879	17,928,453	19,007,436	22,458,226	23,287,950	22,788,737
	FY14 Actual	**FY15 Actual**	**FY16 Actual**	**FY17 Recap**	**FY18 Request**	**FY18 Manager**
Personal Services	3,032,812	3,099,152	3,084,889	3,230,511	3,403,314	3,348,314
Ordinary Expenses	7,524,049	7,039,796	7,310,118	7,627,200	8,590,000	7,227,500
Debt Service	6,191,286	6,614,454	6,519,450	6,473,038	6,344,985	6,473,038
Health Insurance	718,276	825,720	818,099	1,172,278	1,172,278	1,172,278
Retirement	666,150	1,000,887	1,031,031	1,159,510	1,224,335	1,224,335
Indirect Costs	1,311,549	1,699,924	1,823,430	2,311,548	2,311,548	2,537,560
Transfers/Adjustments			67,520			
Total Expenditures	19,444,122	20,279,934	20,654,537	21,974,085	23,046,460	21,983,025
Surplus/(Deficit)	(2,571,242)	(2,351,481)	(1,647,101)	484,141	241,490	805,712
Beginning Fund Balance	9,822,582	7,251,340	4,899,858	3,252,757	3,736,898	3,736,898
Estimated Operations				484,141	241,490	805,712
Projected Ending Fund Balance	9,822,582	7,251,340	4,899,858	3,736,898	3,978,387	4,542,610
Actual Operations	(2,571,242)	(2,351,481)	(1,647,101)			
Projected Ending Fund Balance (must be >0)	7,251,340	4,899,858	3,252,757	3,736,898	3,978,387	4,542,610

WATER ENTERPRISE FUND FIVE-YEAR HISTORY

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Revenues	10,989,609	11,123,279	12,211,562	12,368,081	11,145,538	11,115,458
	FY14 Actual	**FY15 Actual**	**FY16 Actual**	**FY17 Recap**	**FY18 Request**	**FY18 Manager**
Personal Services	1,868,284	2,025,741	1,982,478	2,302,837	2,416,217	2,397,693
Ordinary Expenses	2,221,430	2,978,239	2,749,815	3,192,000	3,838,500	3,236,500
Debt Service	2,972,072	2,788,529	2,889,137	3,868,317	3,698,537	3,868,317
Health Insurance	574,769	641,522	717,764	1,005,240	1,193,592	1,005,240
Retirement	513,490	771,517	859,193	875,548	924,498	924,498
Indirect Costs	516,081	699,319	765,246	1,168,509	740,389	742,288
Transfers/Adjustments			-			
Total Expenditures	8,666,126	9,904,867	9,963,633	12,412,451	12,811,733	12,174,536
Surplus/(Deficit)	**2,323,483**	**1,218,412**	**2,247,929**	**(44,370)**	**(1,666,195)**	**(1,059,078)**
Beginning Fund Balance	6,015,744	8,339,227	9,557,638	11,805,567	11,761,197	11,761,197
Estimated Operations	-			(44,370)	(1,666,195)	(1,059,078)
Projected Ending Fund Balance	6,015,744	8,339,227	9,557,638	11,761,197	10,095,002	10,702,118
Actual Operations	2,323,483	1,218,412	2,247,929			
Projected Ending Fund Balance (must be >0)	8,339,227	9,557,639	11,805,567	11,761,197	10,095,002	10,702,118

PROJECTED FIVE-YEAR FUND FORECASTS/BALANCES

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

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

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

GENERAL FUND FORECAST/BALANCE

Line Number	Category	*Assumptions*	2018	2019	2020	2021	2022	2023
1	Prior Year Levy	*From last yr*	124,134,134	128,496,146	135,021,059	141,709,095	148,564,332	154,336,758
2	Prop 2 1/2 Increase	*2.5%*	3,520,216	3,670,721	3,833,844	4,001,045	4,172,426	4,316,737
3	New Growth	*Three year avg.*	2,500,000	2,854,192	2,854,192	2,854,192	1,600,000	1,600,000
4	Tax Increase/(Decrease)	*1.5% in FY18*	(1,658,204)	-	-	-	-	-
5	Tax Levy	*Calculated*	128,496,146	135,021,059	141,709,095	148,564,332	154,336,758	160,253,495
6	Local Aid	*5 Year Average*	173,737,131	177,225,298	180,995,831	185,009,795	188,729,351	193,151,350
7	Local Receipts	*Flat Estimate*	23,529,557	24,290,876	24,610,618	24,939,195	25,276,906	25,624,064
8	Available Funds	*-25%*	6,534,355	4,900,767	3,675,575	2,756,681	2,067,511	1,550,633
9	MSBA Reimbursement	*From MSBA*	1,192,791	1,192,791	1,192,791	1,192,791	1,192,791	1,192,791
10	**Subtotal Gross Revenues**	***Sum (Line 5-9)***	**333,489,980**	**342,630,790**	**352,183,910**	**362,462,794**	**371,603,317**	**381,772,332**
17	Overlay	*2.50%*	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194	1,244,549
18	State and County Charges	*5 Year Average*	25,065,246	26,604,030	28,349,599	30,218,301	32,219,139	34,361,828
19	Snow & Ice Deficit (a)		134,063	-	-	-	-	-
20	**Subtotal To Be Raised**	***Sum (Line 17-19)***	**26,299,309**	**27,731,530**	**29,505,287**	**31,402,881**	**33,433,334**	**35,606,377**
21	Indirect Reimb (Enterprises)	*calculated*	9,012,522	8,216,460	8,501,652	8,820,604	9,117,644	9,446,385
22	**Net Revenue**	***Line 10 + 20 + 21***	**316,203,193**	**323,115,720**	**331,180,275**	**339,880,517**	**347,287,628**	**355,612,340**

Line Number	Category	*Assumptions*	2018	2019	2020	2021	2022	2023
23	School Budget (Chap 70)	*5 Year Average*	144,067,633	147,868,771	151,770,201	155,774,567	159,884,586	164,103,045
24	School Budget (local)	*2.50%*	18,005,691	18,455,833	18,917,229	19,390,160	19,874,914	20,371,787
25	**Subtotal School Spending**	***Line 23 + 24***	**162,073,324**	**166,324,605**	**170,687,430**	**175,164,727**	**179,759,500**	**184,474,832**
26	Salaries & Wages	*2.50%*	64,705,830	65,956,716	68,674,947	72,190,789	73,365,217	76,389,419
27	Health/Dental Insurance	*5.00%*	23,050,000	26,046,563	27,348,891	28,716,335	30,152,152	31,659,760
28	Medicare Tax	*2.50%*	2,710,932	2,778,706	2,848,173	2,919,378	2,992,362	3,067,171
29	Pension Assessments	*2015 Actuarial*	24,446,746	27,068,555	28,029,334	29,102,356	30,079,349	31,089,046
30	Unemployment	*2.00%*	400,000	408,000	416,160	424,483	432,973	441,632
31	Existing Debt Service	*DS attached*	9,115,200	9,729,877	9,728,446	7,857,390	7,479,414	5,652,465
32	Projected Capital Plan DS	*DS attached*	-	733,768	1,534,724	2,182,156	2,930,327	3,552,929
33	Lowell HS Rennovation Debt	*Avg. of 4 Options*	-	122,783	8,596,491	8,596,491	8,596,491	8,596,491
34	Trash Removal	*2.00%*	5,202,500	5,306,550	5,412,681	5,520,935	5,631,353	5,743,980
35	Utility Accounts	*3.00%*	3,258,000	3,355,740	3,456,412	3,560,105	3,666,908	3,776,915
36	Street Lights	*0.00%*	562,000	562,000	562,000	562,000	562,000	562,000
37	Greater Lowell Technical HS	*2.50%*	7,665,178	7,856,807	8,053,228	8,254,558	8,460,922	8,672,445
38	GLTHS Capital Assessment	*DS attached*	907,945	885,862	863,778	841,695	819,612	797,528
39	Snow & Ice	*0.00%*	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
40	Claims	*0.00%*	775,000	775,000	775,000	775,000	775,000	775,000
41	Essex Agricultural	*0.00%*	92,000	92,000	92,000	92,000	92,000	92,000
42	N Middlesex Area Comm	*2.50%*	35,000	35,875	36,772	37,691	38,633	39,599
43	All Other Expenses	*2.00%*	9,853,538	10,050,609	10,251,621	10,456,653	10,665,786	10,879,102
44	**Subtotal "City" Spending**	***Sum (Line 26 - 43)***	**154,129,870**	**163,115,410**	**178,030,657**	**183,440,015**	**188,090,501**	**193,137,483**
45	**Total Appropriations**	***Line 25 + 44***	**316,203,194**	**329,440,015**	**348,718,087**	**358,604,742**	**367,850,000**	**377,612,315**
49	**Surplus/(Deficit)**	***Line 22 - 45***	**(0)**	**(6,324,295)**	**(17,537,812)**	**(18,724,225)**	**(20,562,373)**	**(21,999,974)**

TAX LEVY FORECAST/BALANCE

Line Number	Category	*Assumptions*	2018	2019	2020	2021	2022	2023
1	Prior Year Levy Limit	*From DOR*	140,808,634	146,828,850	153,353,763	160,041,799	166,897,036	172,669,462
2	*Plus Prop 2 1/2 Increase*	*Line 1 * 2.5%*	3,520,216	3,670,721	3,833,844	4,001,045	4,172,426	4,316,737
3	*Plus New Growth*	*3 Year Average*	2,500,000	2,854,192	2,854,192	2,854,192	1,600,000	1,600,000
4	**New Levy Limit**	***Sum Line 1-3***	146,828,850	153,353,763	160,041,799	166,897,036	172,669,462	178,586,199
5	New Levy Limit	*Line 4*	146,828,850	153,353,763	160,041,799	166,897,036	172,669,462	178,586,199
6	*Less Tax Levy*	*Line 5 (prior pg.)*	(128,496,146)	(135,021,059)	(141,709,095)	(148,564,332)	(154,336,758)	(160,253,495)
7	**Excess Levy Capacity**	***Line 5 + 6***	**18,332,704**	**18,332,704**	**18,332,704**	**18,332,704**	**18,332,704**	**18,332,704**
Deficit (prior pg.) as % of the Levy		*From prior page* ***Line 49 / Line 5***	**0%**	**5%**	**12%**	**13%**	**13%**	**14%**

PARKING ENTERPRISE FUND FORECAST/BALANCE

Line Number	Category	2018	2019	2020	2021	2022	2023
1	Penalties & Interest	306,000	312,120	318,362	324,730	331,224	337,849
2	Fines	680,000	693,600	707,472	721,621	736,054	750,775
3	Streets	1,150,000	1,173,000	1,196,460	1,220,389	1,244,797	1,269,693
4	Ayotte	800,000	816,000	832,320	848,966	865,946	883,265
5	Downes	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081
6	Davidson Lot	190,000	193,800	197,676	201,630	205,662	209,775
7	Roy	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081
8	Lower Locks	500,000	510,000	520,200	530,604	541,216	552,040
9	Early	825,000	841,500	858,330	875,497	893,007	910,867
10	Pass Cards	50,000	51,000	52,020	53,060	54,122	55,204
11	Misc	22,500	20,400	20,808	21,224	21,649	22,082
12	**Revenues**	**6,523,500**	**6,651,420**	**6,784,448**	**6,920,137**	**7,058,540**	**7,199,711**
13	Salaries & Wages	349,312	355,006	369,667	388,631	394,966	411,278
14	plus General Fund indirect	200,235	206,242	212,429	218,802	225,366	232,127
15	Health/Dental Insurance	599,780	641,765	686,688	734,757	786,190	841,223
16	Medicare Tax (1.45% of wages	5,065	5,148	5,360	5,635	5,727	5,964
17	Pension Assessments	199,891	208,886	218,286	228,109	238,374	249,101
18	Debt Service	2,936,631	3,044,146	2,913,326	2,913,326	2,913,326	2,913,326
19	HCD Garage Design/ Build	-	-	-	2,081,884	2,081,884	2,081,884
20	Utility Accounts	246,000	258,300	271,215	284,776	299,015	313,965
21	All Other Expenses	2,564,894	2,616,192	2,668,516	2,721,886	2,776,324	2,831,850
22	plus General Fund indirect	214,899	214,899	214,899	214,899	214,899	214,899
23	**Appropriations**	**7,316,708**	**7,550,584**	**7,560,388**	**9,792,706**	**9,936,071**	**10,095,618**
24	**Surplus/(Deficit)**	**(793,208)**	**(899,164)**	**(775,939)**	**(2,872,568)**	**(2,877,531)**	**(2,895,907)**
25	Beginning Fund Balance	2,692,727	1,899,519	1,000,355	224,416	(2,648,153)	(5,525,684)
26	Operations	(793,208)	(899,164)	(775,939)	(2,872,568)	(2,877,531)	(2,895,907)
27	**Ending Fund Balance**	**1,899,519**	**1,000,355**	**224,416**	**(2,648,153)**	**(5,525,684)**	**(8,421,590)**

WASTEWATER ENTERPRISE FUND FORECAST/BALANCE

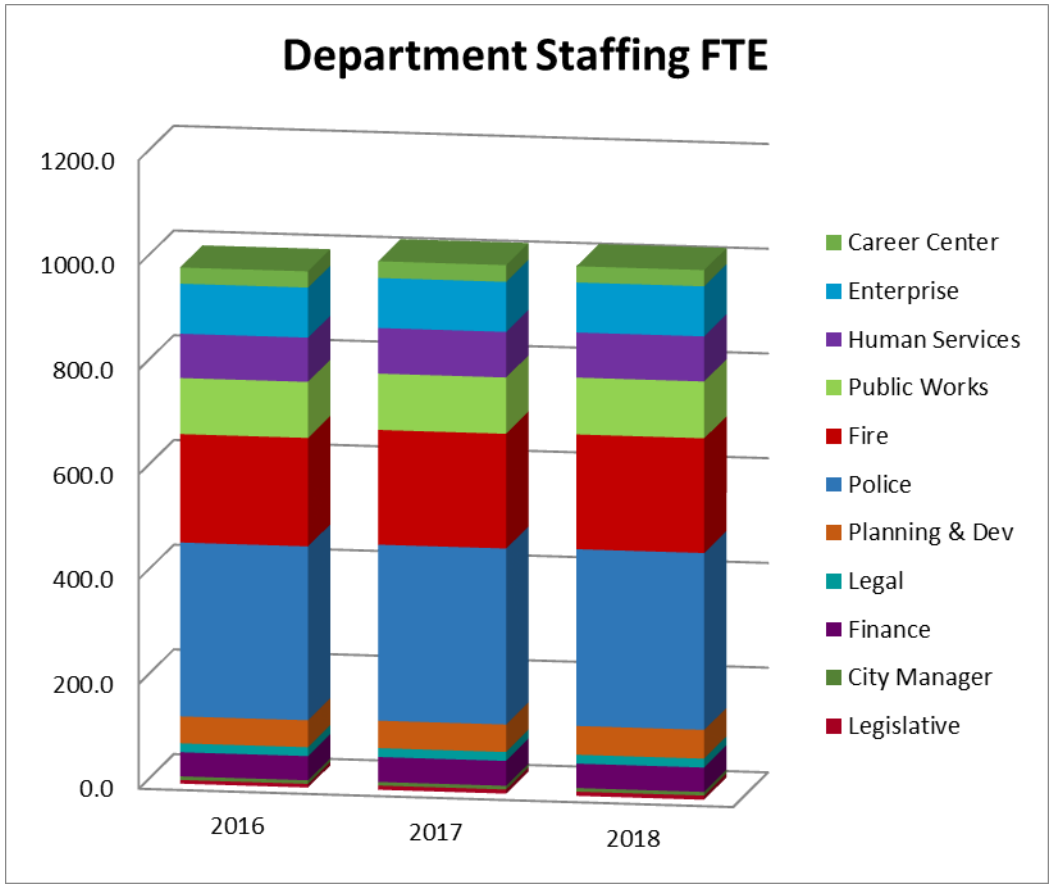
Line Number	Category	*Assumptions*	2018	2019	2020	2021	2022	2023
1	Local Revenues	*See below*	15,464,655	15,464,655	15,851,271	16,247,553	16,653,742	16,653,742
2	Tewksbury	*5.0%*	1,378,620	1,447,551	1,519,929	1,595,925	1,675,721	1,759,507
3	Chelmsford	*5.0%*	1,581,981	1,661,080	1,744,134	1,831,341	1,922,908	2,019,053
4	Dracut/Tyngsboro	*5.0%*	1,645,948	1,728,245	1,814,658	1,905,391	2,000,660	2,100,693
5	Septage	*9.0%*	1,450,000	1,550,000	1,650,000	1,750,000	1,850,000	1,950,000
6	Liens 201	*0.0%*	1,066,702	1,066,702	1,093,370	1,120,704	1,148,721	1,148,721
7	Lab	*10.0%*	18,180	19,998	21,998	24,198	26,617	29,279
8	Pre-Treatment	*0.0%*	4,500	4,500	4,500	4,500	4,500	4,500
9	Misc Other	*5.0%*	178,151	187,059	196,411	206,232	216,544	227,371
10	**Revenues**	***Sum of Line 1-9***	**22,788,737**	**23,129,790**	**23,896,270**	**24,685,843**	**25,499,413**	**25,892,867**
11	Salaries & Wages	*3.0%*	3,348,314	3,402,891	3,543,431	3,725,209	3,785,930	3,942,289
12	plus General Fund indirect	*3.0%*	1,439,217	1,482,393	1,526,865	1,572,671	1,619,851	1,668,447
13	Health/Dental Insurance	*5.0%*	1,172,278	846,919	889,027	933,231	979,635	1,028,349
14	Medicare Tax (1.45% of wages)	*calculated*	48,551	49,342	51,380	54,016	54,896	57,163
15	Pension Assessments	*4.5%*	1,224,335	1,335,061	1,382,448	1,435,371	1,483,558	1,533,358
16	Debt Service	*attached*	6,473,038	6,308,828	6,236,958	6,181,167	6,112,042	5,974,138
17	CSO Debt Service	*attached*	-	821,038	2,255,875	2,255,150	2,252,525	2,252,300
18	Utility Accounts	*2.0%*	1,355,000	1,382,100	1,409,742	1,437,937	1,466,696	1,496,029
19	All Other Expenses	*3.0%*	5,823,949	5,998,668	6,178,628	6,363,987	6,554,906	6,751,554
20	plus General Fund indirect	*0.0%*	365,986	365,986	365,986	365,986	365,986	365,986
21	**Appropriations**	***Sum of Line 11-20***	**21,250,668**	**21,993,227**	**23,840,339**	**24,324,724**	**24,676,025**	**25,069,613**
22	**Surplus/(Deficit)**	***Line 10 - Line 21***	**1,538,069**	**1,136,563**	**55,931**	**361,118**	**823,388**	**823,254**
23	**Beginning Fund Balance**	*As Certified by DOR*	913,860	2,451,929	3,588,492	3,644,423	4,005,542	4,828,930
24	Operations	*Line 22*	1,538,069	1,136,563	55,931	361,118	823,388	823,254
25	**Ending Fund Balance**	***Line 23 + Line 24***	**2,451,929**	**3,588,492**	**3,644,423**	**4,005,542**	**4,828,930**	**5,652,184**

WATER ENTERPRISE FUND FORECAST/BALANCE

		2018	2019	2020	2021	2022	2023
Water Revenues	1.00%	9,722,472	9,819,697	9,917,894	10,117,243	10,320,600	10,528,044
Liens	1.00%	755,387	762,941	770,570	786,059	801,859	817,976
SRECs	0.00%	120,000	120,900	-	-	-	-
Junk/ Scrap		10,000	5,000	5,000	-	-	-
Misc Other	0.00%	307,599	307,599	307,599	307,599	307,599	307,599
Revenues	**calculated**	**10,915,458**	**11,016,137**	**11,001,063**	**11,210,901**	**11,430,057**	**11,653,619**
Salaries & Wages	3.00%	2,397,693	2,436,776	2,537,414	2,667,584	2,711,065	2,823,032
plus General Fund indirect	3.00%	341,012	657,825	671,128	698,067	705,613	729,517
Health/Dental Insurance	5.00%	1,193,592	688,122	722,334	758,250	795,953	835,533
Medicare Tax (1.45% of wages)	calculated	34,767	35,333	36,793	38,680	39,310	40,934
Pension Assessments	4.50%	924,498	1,112,551	1,152,040	1,196,143	1,236,299	1,277,798
Debt Service	separate file	3,868,317	3,729,870	3,663,870	3,488,662	2,987,864	2,922,159
Utility Accounts	2.00%	951,000	970,020	989,420	1,009,209	1,029,393	1,049,981
All Other Expenses	2.00%	2,285,500	2,581,210	2,382,834	2,680,491	2,484,101	2,783,783
plus General Fund indirect	0.00%	365,986	365,986	365,986	365,986	365,986	365,986
Appropriations		12,362,365	12,577,693	14,039,321	14,405,572	13,843,084	14,301,223
Surplus/(Deficit)		(1,446,907)	(1,561,556)	(3,038,258)	(3,194,671)	(2,413,027)	(2,647,604)
Beginning Fund Balance		9,306,877	7,859,970	6,298,413	3,260,155	65,485	(2,347,542)
Operations		(1,446,907)	(1,561,556)	(3,038,258)	(3,194,671)	(2,413,027)	(2,647,604)
Ending Fund Balance		7,859,970	6,298,413	3,260,155	65,485	(2,347,542)	(4,995,146)

Department Staffing FTE[12]

Function	2016	2017	2018
Legislative	7.0	8.0	8.0
City Manager	7.0	7.0	7.0
Finance	46.0	47.5	46.5
Legal	17.0	17.0	17.0
Planning & Dev	51.5	52.5	55.0
Police	332.0	336.0	337.5
Fire	207.0	219.0	219.0
Public Works	107.0	107.5	108.5
Human Services	84.5	87.0	86.0
Enterprise	95.5	95.5	95.5
Career Center	31.0	32.0	31.0
	986	1009	1011



[12] Full Time Equivalent (FTE) positions, as of April 2017

POSITION LIST (FTE)

	FY16	FY17	FY18	+/-
Legislative - City Council				
Mayor	1	1	1	0
Councilor	8	8	8	0
Legislative - City Council Total:	**9**	**9**	**9**	**0**
Legislative - Mayor's Office				
Assistant to Mayor	1	1	1	0
Legislative - Mayor Total:	**1**	**1**	**1**	**0**
Legislative - City Clerk				
City Clerk	1	1	1	0
Assistant City Clerk	1	1	1	0
Head Clerk	4	5	5	0
Legislative - City Clerk Total:	**6**	**7**	**7**	**0**
LEGISLATIVE TOTAL:	**16**	**17**	**17**	**0**

	FY16	FY17	FY18	+/-
City Manager - City Manager				
City Manager	1	1	1	0
Assistant City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Jr. Data Analyst	1	0	0	0
Neighborhood Coordinator	1	1	1	0
Administrative Assistant	0	0	0	0
City Manager - City Manager Total:	**5**	**4**	**4**	**0**
City Manager - CASE				
Director	1	1	1	0
Downtown/Special Events Coordinator	1	1	1	0
Program Assistant	0	1	1	0
City Manager - CASE Total:	**2**	**3**	**3**	**0**
CITY MANAGER TOTAL:	**7**	**7**	**7**	**0**

	FY16	FY17	FY18	+/-
Finance - General Finance				
Chief Financial Officer	1	1	1	0
Deputy CFO	0	1	1	0
Data Analyst	1	1	1	0
Administrative Assistant	1	1	0	(1)
Finance - General Finance Total:	**3**	**4**	**3**	**(1)**
Finance - Auditor				
Auditor	1	1	1	0
Asst. Auditor	1	1	1	0
Payroll Supervisor	1	1	1	0
Asst. Payroll Supr.	1	1	1	0
Payroll Financial Specialist	1	1	1	0
Senior Accountant	1	1	1	0
Financial Specialist	1	1	1	0
Head Clerk	1	1	1	0
Finance - City Auditor Total:	**8**	**8**	**8**	**0**
Finance - Purchasing				
CPO/Purchasing Agent	1	1	1	0
Office Manager/Procurement Compliance	1	1	1	0
Head Clerk	1	1	1	0
Senior Clerk	1	1	1	0
Finance - Purchasing Total:	**4**	**4**	**4**	**0**

Finance - Assessor				
Chief Assessor	1	1	1	0
Assessor	2	2	2	0
Administrative Assistant	1	1	1	0
Administrative Assistant /Finance	1	1	1	0
Assistant Assessor	2	2	2	0
Appraisal Clerk	1	1	1	0
Principal Clerk	1	1	1	0
Finance - Assessor Total:	**9**	**9**	**9**	**0**
Finance - Treasurer				
Treasurer	1	1	1	0
Assistant Treasurer	1	1	1	0
Assistant Collector	1	1	1	0
Senior Accountant	1	1	1	0
Accountant	1	1	1	0
Head Clerk	4	5	5	0
Principal Clerk	1	0	0	0
Finance - Treasurer Total:	**10**	**10**	**10**	**0**
Finance - Human Relations				
HR Manager	1	1	1	0
Assistant HR Manager	1	1	1	0
Benefits Coordinator	1	1	1	0
Personnel Assistant	1	1	1	0
Finance - Human Relations Total:	**4**	**4**	**4**	**0**
Finance - MIS				
Chief Information Officer	1	1	1	0
MIS Director	1	1	1	0
Systems Administrator	1	1	1	0
GIS Manager	1	1	1	0
Network Systems Specialist	1	1	1	0
Application Systems Specialist	2	2	2	0
Desktop Support Specialist	1	1	1	0
Technical Administrative Assistant	0	0.5	0.5	0
Finance - MIS Total:	**8**	**8.5**	**8.5**	**0**
FINANCE TOTAL	**46**	**47.5**	**46.5**	**(1)**

	FY16	FY17	FY18	+/-
Legal - Law				
City Solicitor	1	1	1	0
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	5	5	5	0
Workers Compensation Agent	1	1	1	0
Hearing Officer	0	0	0	0
Director of Elections/Hearing Officer	1	1	1	0
Office Manager./Litigation	1	1	1	0
Contract Administrator	1	1	1	0
Principal Clerk	1	1	1	0
Assistant Contract Administrator	1	1	1	0
Paralegal/Tax Title	1	1	1	0
Executive Secretary License Commission	1	1	1	0
Legal - Law Total:	**15**	**15**	**15**	**0**
Legal - Elections				
Election Clerk	2	2	2	0
Legal - Elections Total:	**2**	**2**	**2**	**0**
LEGAL TOTAL	**17**	**17**	**17**	**0**

	FY16	FY17	FY18	+/-
DPD - Admin.				

Assistant City Manager/Director DPD	1	1	1	0
Dep. Dir.(Planning, Community & Economic Dev)	1	1	1	0
Dep. Dir.(Development Services)	1	1	1	0
Executive Secretary	1	1	1	0
Secretary/Receptionist	1	1	1	0
DPD -Admin Total:	**5**	**5**	**5**	**0**
DPD - Project Review				
Senior Planner	1	1	1	0
Historic Board Administrator	1	1	1	0
Neighborhood Planner	1	1	1	0
Associate Planner	1	1	1	0
Assistant Planner	1	1	1	0
DPD - Project Review Total:	**5**	**5**	**5**	**0**
DPD - Code Enforcement				
Building Commissioner	1	1	1	0
Office Manager	1	1	1	0
Senior Building Inspector/ Plans Reviewer	1	1	1	0
Building Inspector/Plans Reviewer	4	4	4	0
Plumbing/Gas Inspector	1	1	1	0
Wire Inspector	1	1	1	0
Board Enforcement Agent	1	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Sanitary Code Enforcement Inspector	5	5	5	0
Principal Clerk	3	3	2	(1)
Head Clerk	1	1	1	0
DPD - Code Enforcement Total:	**20**	**20**	**19**	**(1)**
DPD - Housing/Energy				
Program Director	1	1	1	0
Construction Manager	1	1	1	0
Lead Hazard Control Grant Program Manager	1	1	1	0
Energy Manager	1	1	1	0
Housing Secretary	1	1	1	0
Data Analyst	0	0	0.5	1
DPD - Housing/Energy Total:	**5**	**5**	**5.5**	**1**
DPD - Lead Hazard Abatement				
Lead Hazard Control Grant Program Manager	0	0	1	1
Lead Paint Program Specialist	0	0	1	1
Program Assistant	0	0	1	1
DPD - Lead Hazard Abatement Total:	**0**	**0**	**3**	**3**
DPD - Economic Development				
Director Economic Development	1	1	1	0
Economic Development Officer	1	1	1	0
Economic Development Assistant	1	1	1	0
Design Technician	1	1	1	0
Environmental Officer	1	1	1	0
DPD - Economic Development Total:	**5**	**5**	**5**	**0**
DPD - Planning/Project Management				
Chief Design Planner	1	1	1	0
Special Projects Construction Manager	0	1	1	0
Urban Renewal Project Manager	1	1	1	0

Asset Manager	1	1	1	0
Transportation Engineer	1	1	1	0
Transportation Project Manager	1	1	1	0
Design Planner	0.5	0.5	0.5	0
DPD - Planning/Project Management Total:	**5.5**	**6.5**	**6.5**	**0**
DPD - Community Development				
Community Development Director	1	1	1	0
Senior Finance Officer	1	1	1	0
Account Manager	1	1	1	0
Community Development Specialist	1	1	1	0
Senior Program Manager	1	1	1	0
Head Administrative Clerk	0	0	0	0
Community Development Assistant	1	1	0	(1)
HMIS/ Coordinated Entry System Project Manager	0	0	1	1
DPD - Community Development Total:	**6**	**6**	**6**	**0**
DPD TOTAL	**51.5**	**52.5**	**55**	**3**

	FY16	**FY17**	**FY18**	**+/-**
Public Safety - Police				
Superintendent	1	1	1	0
Deputy Superintendent	2	2	2	0
Captain	9	9	9	0
Lieutenant	13	13	13	0
Sergeant	29	29	29	0
Officer	191	196	196	0
Public Safety - Police Total:	**245**	**250**	**250**	**0**

Public Safety - Civilian				
Administrative Assistant	3	3	3	0
Animal Compliance Officer	1	1	1	0
Animal Control Officer	1	1	1	0
MEO3/Lab/Spc/Assistant Animal Control	1	1	1	0
Assistant Fiscal Coordinator	1	1	1	0
Budget Director	1	1	1	0
Building Custodian	1	1	1	0
Crime Analyst	2	3	3	0
Custodian	1	1	1	0
Computer Technician	1	1	1	0
Director of Administrative Services	1	1	1	0
Director of Research & Development	1	1	1	0
Director of Victim Services	1	1	1	0
Executive Secretary	1	1	1	0
Grant Fiscal Coordinator	1	1	1	0
Head Clerk	3	3	3	0
NIBRS Tracking Analyst	1	1	1	0
Motor Equipment Repairman	1	1	2	1
Office Manager	0	0	0	0
Outreach Coordinator	0	0	0	0
Police Mechanic	1	1	1	0
Principal Clerk	3	3	3	0
Program Analyst	1	1	1	0
Program Manager	2	2	2	0
Re-entry Manager	1	0	0	0
Sign Painter	1	1	1	0
System Administrator	1	1	1	0
Supervisor Sign Shop	1	1	1	0

Tracking Analyst	1	0	0	0
Victim Services Advocate	0	1	1	0
Volunteer Coordinator	1	1	1	0
Public Safety - Civilian Total:	**36**	**36**	**37**	**1**
Public Safety - Dispatch				
Lead Dispatcher	3	3	3	0
Dispatcher	23	23	23	0
Public Safety - Dispatch Total:	**26**	**26**	**26**	**0**
Public Safety - Detention				
Supervisor Detention Attendant	1	1	1	0
Senior Detention Attendant	3	3	3	0
Detention Attendant	5	5	5	0
Public Safety - Detention Total:	**9**	**9**	**9**	**0**
Public Safety - Traffic				
Head Clerk	1	1	1	0
Data Entry Clerk	1	0	0	0
W/F Meter Repair/Maintenance	1	1	1	0
Traffic Supervisor	13	13	13.5	1
Public Safety - Traffic Total:	**16**	**15**	**15.5**	**1**
PUBLIC SAFETY - POLICE TOTAL	**332**	**336**	**337.5**	**2**

	FY16	FY17	FY18	+/-
Public Safety - Fire				
Chief	1	1	1	0
Deputy Chief	9	9	9	0
Captain	14	14	14	0
Lieutenant	43	43	43	0
Firefighter	134	146	146	0
Business Manager	1	1	1	0
Mechanic	1	1	1	0
Emergency Management Coordinator (PT)	0.5	0.5	0.5	0
Administrative Assistant	1	1	1	0
ME Repairman/MEO3	1	1	1	0
IT	0.5	0.5	0.5	0
Head Clerk	1	1	1	0
PUBLIC SAFETY - FIRE TOTAL	**207**	**219**	**219**	**0**

	FY16	FY17	FY18	+/-
DPW - Finance/Admin				
Assistant City Manager/Public Works Commissioner	1	1	1	0
Deputy Director of Finance & Admin	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant	1	1	1	0
Principal Clerk	2	2	2	0
Accountant	1	1	1	0
Junior Clerk	0	0	1	1
DPW - Finance/ Admin Total:	**7**	**7**	**8**	**1**
DPW - Engineering				
City Engineer	1	1	1	0
Provisional Civil Engineer, Grade 4	2	2	2	0
Senior Civil Engineer, Grade 5	1	1	1	0
Provisional Civil Engineer, Grade 4(Chap 90/Grant)	1	1	1	0
Principal Clerk	1	1	1	0
Grade 3 Construction Inspector	1	1	1	0
DPW - Engineering Total:	**7**	**7**	**7**	**0**
DPW - Lands & Buildings				

Deputy Commissioner/Lands and Buildings	1	1	1	0
General Foreman/HVAC	1	1	1	0
Brick Mason/Craftsman	1	1	1	0
Carpenter/Craftsman	5	5	5	0
HVAC Technician, Craftsman	3	3	3	0
MEO Grade I/Laborer	1	1	1	0
Painter/Glazier/Craftsman	0	0	0	0
Roofer/Craftsman	1	1	1	0
Plumber/Irrigation Specialist	3	4	4	0
Chem App/Foreman	1	1	1	0
Wkg. Foreman/Carpenter/Craftsman/L	1	1	1	0
Wkg. Foreman/Mason/Craftsman/L	1	1	1	0
Wkg. Foreman/Painter-Glazer	1	1	1	0
Wkg. Foreman/Plumber/Irrigation Specialist	1	1	1	0
Wkg. Foreman/Roofer/Craftsman/L	1	1	1	0
Wkg. Foreman/HVAC Technician /Craftsman/L	1	1	1	0
Building Custodian/ Groundskeeper	1	1	1	0
Senior Building Custodian	1	1	1	0
Building Custodian	1	1	1	0
Custodian/Groundskeeper	1	1	1	0
City Electrician	1	1	1	0
Electrician Gr B Master	2	2	2	0
WF TRY Signal Maintenance/F.A	1	1	1	0
Gr.B-Elec/Fire Alarm Maint/Journeyman	3	3	3	0
Electrician Helper/Traffic Maint.	1	1	1	0
DPW - Lands & Buildings Total:	**35**	**36**	**36**	**0**
DPW - Streets				
Deputy Commissioner/Streets/Recycling	1	1	1	0
General Foreman/Streets	1	1	1	0
WF/Motor Equip Repairman	1	1	1	0
Recycling Coordinator	1	1	1	0
Maintenance	1	1	1	0
MEO Gr III/Laborer	8	8	8	0
MEO Gr III/Laborer/Watchman	2	2	2	0
MEO Gr III/Motor Equipment Repair	3	3	3	0
MEO Gr III/Motor Equip Repair/Welder	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Wkg. Frmn./MEO Gr.3/Specialist/Tree Climber	1	1	1	0
Wkg. Foreman/Maintenance	1	1	1	0
Wkg. Foreman/MEO Grade 3/Specialist/Lab	3	3	3	0
Recycling Enforcement Coodinator	1	1	1	0
DPW - Streets Total:	**26**	**26**	**26**	**0**
DPW - Parks				
Commissioner	1	1	0	(1)
Superintendent of Parks	1	1	1	0
Park Foreman	1	1	1	0
Office Administrator	1	0	0	0

Administrative Asst/Secretary	1	1	1	0
Working Foreman/MEO III Specialist/Lab	6	6	6	0
Downtown Manager/MEOIII/Craftsman Lab.	1	1	1	0
Working Foreman Welder/Craftsman	1	1	1	0
Chief Maintenance Craftsman	1	1	1	0
Storekeeper MEO I	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
MEO Gr. III/Laborer	5	4	4	0
Working Foremna MEO I/Laborer	1	1	1	0
Working Foreman/Laborer	1	1	1	0
MEO Gr. 1/Laborer	1	1	1	0
Stadium Manager/MEOIII/Craftsman	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Head Clerk	1	0	0	0
Laborer	0	0	0	0
Maintenance Man	2	2	2	0
Junior Clerk	0.5	0.5	0.5	0
DPW - Parks Total:	**31.5**	**28.5**	**27.5**	**(1)**
DPW - Cemetery				
Administrator	0	0	0	0
Cemetery Foreman	0	0	0	0
Administrative Assistant	0	1	1	0
Head Clerk	0	1	1	0
Cemetery Manager/Craftsman/MEO III	1	1	1	0
MEO3 Laborer	0	0	1	1
DPW - Cemetery Total:	**1**	**3**	**4**	**1**
DPW TOTAL	**107.5**	**107.5**	**108.5**	**1**

	FY16	FY17	FY18	+/-
Health & Human Services - Health				
Health Director	1	1	1	0
Deputy Director of Finance	0	1	1	0
Office Manager	1	0	0	0
Head Administrative Clerk	1	1	1	0
Head Clerk	1	1	1	0
Health Educator	1	1	0	(1)
Outreach Worker	2	3	0	(3)
Nurse Coordinator(44weeks)	1	1	1	0
Clinical Nurse Manager	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Director - Tobacco	1	1	1	0
Vision/Hearing Screener	1	1	1	0
Data Entry/Senior Clerk	1	1	1	0
Clinical School Nurse Manager	1	1	1	0
Clerk	0.5	0.5	0.5	0
Program Assistant	0.5	0.5	0.5	0
PH Nurse/Clinic	3	3	3	0
MOAPC Coalition Coordinator	0	0	1	1
Substance Abuse Coordinator	0	0	1	1
Health & Human Services - Health Total:	**48**	**49**	**47**	**(2)**
Health & Human Services - Council on Aging				
Director	1	1	1	0
Outreach Worker	1	1	1	0
Civic Events Coord	1	1	1	0
Custodian 35 hrs	1	1	1	0

Meals on Wheels	1	1	1	0
Utility Person-40 hrs.	1	1	1	0
Secretary/Receptionist	1	1	1	0
Weekly Chef/Cook	1	1	1	0
Weekend Bus Driver	0.5	0.5	0.5	0
Weekend Chef/Cook	0.5	0.5	0.5	0
Volunteer Coordinator	0.5	0.5	0.5	0
Minority Outreach Worker	0	0	0	0
Desktop Publisher	0	0	0	0
Custodian	0	0.5	0.5	0
Health & Human Services - Council on Aging Total:	**9.5**	**10**	**10**	**0**
Health & Human Services - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
Health & Human Services - Veterans Total:	**3**	**3**	**3**	**0**
Health &Human Services - Recreation				
Associate Planner	1	1	1	0
Youth Coordinator	1	1	1	0
Program Director/Planner	1	1	1	0
Junior Clerk	0	0	1	1
Health & Human Services - Recreation Total:	**3**	**3**	**4**	**1**
Health & Human Services- Library				
Director	1	1	1	0
Assistant Director	1	1	1	0
Coordinator Community Planning	1	1	1	0
Coordinator/Technical Services	1	1	1	0
Coordinator/Youth Services	1	1	1	0
Head of Circulation	1	1	1	0
Librarian I - Reference	2	2	2	0
Literacy Assistant	1	1	1	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Youth Serv	2	2	2	0
Library IT Technician	1	1	1	0
Library Assistant	6.5	7	7	0
Library Aide	2.5	2.5	2.5	0
Library Page	2	2	2	0
Bldg Custodian	1.5	2	2	0
Health & Human Services - Library Total:	**21**	**22**	**22**	**0**
HUMAN SERVICES TOTAL	**84.5**	**87**	**86**	**(1)**

	FY16	FY17	FY18	+/-
Parking - Parking				
Director	1	1	1	0
Business Manager	1	1	1	0
Parking Enforcement Officer	4.5	4.5	4.5	0
Downtown Parking Maintenance	1	1	1	0
PARKING TOTAL	**7.5**	**7.5**	**7.5**	**0**

	FY16	FY17	FY18	+/-
Water - Water				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant/Water Billing Clerk	1	1	1	0
Principal Clerk	1	0	0	0
Head Clerk	1	1	1	0
Operations/Safety Superintendent	1	1	1	0
Head Operator	4	5	5	0
Filter Operator	5	5	5	0

Laboratory Director	1	1	1	0
Superintendent Maintenance	1	1	1	0
Staff Engineer	1	0	0	0
CMMS Administrator	0	0	0	0
Chief Mechanic	1	1	1	0
Electrician Gr. B/Master	1	1	1	0
Skilled Mechanic	3	3	3	0
Superintendent Distribution	1	1	1	0
Water Foreman	2	2	2	0
Backflow Inspector	2	2	2	0
Water System Maintenance	4	3	5	2
Water System Maintenance MEO3	3	4	3	(1)
Water Meter Billing Administrator	1	3	2	(1)
Water Service Inspector	4	3	2	(1)
Water / Sewer Utility Billing Manager	0	0	1	1
WATER TOTAL	**40**	**40**	**40**	**0**

	FY16	FY17	FY18	+/-
Wastewater-Wastewater				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Head Clerk	1	1	1	0
Operations Superintendent	1	1	1	0
Assistant Operations Superintendent	1	1	1	0
Head Operator	4	4	4	0
Operator	7	7	7	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Electrician	1	2	2	0
Collection System Supervisor	1	1	1	0
Instrument Technician	1	1	1	0
CMMS/Administrator	1	1	1	0
Parts Equipment Manager	1	1	1	0
Mechanic III	3	3	3	0
Mechanic II	2	2	3	1
TV Inspector	2	2	2	0
Mechanic I	7	6	6	0
Engineering Manager	1	1	1	0
Engineering Supervisor	1	1	1	0
Staff Engineer	5	5	5	0
Pretreatment Coordinator	1	1	1	0
Chemist	1	1	1	0
Assistant Chemist	1	1	1	0
Senior Lab Technician	1	1	1	0
WASTEWATER TOTAL	**48**	**48**	**49**	**1**

	FY16	FY17	FY18	+/-
Career Center - Career Center				
Career Center Executive Director	1	1	1	0
WDB Director	1	1	1	0
Assistant CC Director	1	1	1	0
Fiscal Manager	0	0	0	0
Budget Analyst/IT Manager	1	1	0	(1)
Business Service Representative	1	1	1	0
Clerk	1	1	0	(1)
Career Center Manager	2	2	2	0
Assistant CC Manager	0	0	1	1
WDB Senior Program Manager	1	1	1	0
Workshop Specialist	3	3	2	(1)
IT/Workshop Specialist	1	1	1	0

Career Advisor I	4	5	4	(1)
Grant Specialist	1	1	1	0
School To Work Coordinator	2	2	2	0
Employer Services Specialist	1	0	0	0
Administrative Assistant	1	1	2	1
Staff Accountant	1	1	1	0
Resource Room Navigator	0	0	1	1
Career Advisor II	7	7	6	(1)
Youth Program Coordinator	0	1	1	0
Youth Coordinator	1	1	0	(1)
Senior Career Advisor	0	0	1	1
Financial Assistant	0	0	1	1
CAREER CENTER TOTAL	**31**	**32**	**31**	**(1)**

	FY16	**FY17**	**FY18**	**+/-**
TOTAL POSITIONS	**995**	**1,018**	**1,021**	**3**

FISCAL YEAR

2018

SECTION III

FINANCIAL PLAN

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

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

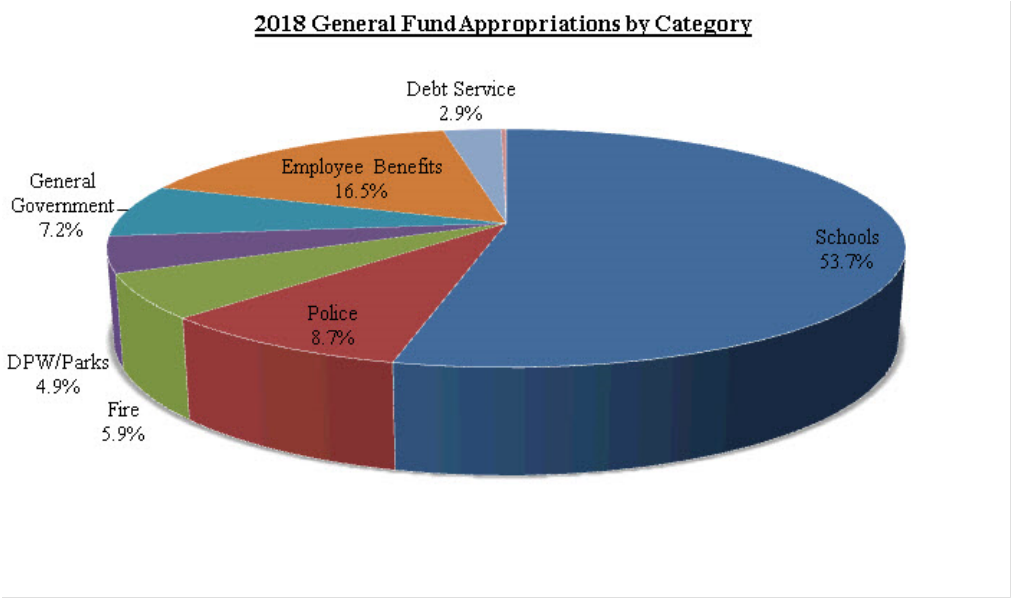
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The City of LOWELL *Alive. Unique. Inspiring.*

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

The current Administration is now about to enter its fourth full fiscal year. This overview intends to review many facets of the City of Lowell's finances in order put the City Manager's proposed FY2018 operating and capital budgets in the proper context. The total appropriation proposed by the City Manager for all funds in FY2018 is $349,925,167. Of that total, $317,079,194 is appropriated in the General Fund. A high-level break down of those appropriations is included in the pie chart below. The chart clearly shows the education commitment of the City Manager and the City Council, as it accounts for over half of the annual operating budget. While a large portion of the funding for the schools is received by the Commonwealth through Chapter 70 education aid this Administration has made a concerted effort to increase the local cash contribution since the district was dangerously below the state-mandated funding level in FY2014. In FY018 the total appropriation funded by taxes to the schools is $18,005,691.



Lowell, like all municipalities in the Commonwealth of Massachusetts, is subject to economic forces beyond its direct control. The state and national economies are continuing to improve and general economic conditions are indicative of future growth. According to the Massachusetts Division of Employment and Training, in December of 2015, the City of Lowell had a total labor workforce of 53,664 of which 50,390

were employed and 3,273 or 6.1% were unemployed as compared with 4.6% for the Commonwealth. The table below sets forth the City's average labor force and unemployment rates and the unemployment rates for the Commonwealth and the United States since 2011. Building permits, a leading indicator of economic growth, have rebounded significantly and in calendar year 2014 the total value of residential and non-residential new construction was over $26 million. In calendar year 2016, the total value of all permits, including new construction and additions/ alterations for residential and non-residential/ commercial properties was $75,672,838. The estimated dollar values reported to the city when permits are pulled are filed represents builders' estimates which are generally considered conservative. In fact, the number and value of permits issued surpassed any single year since the end of the recession. Total assessed valuation for the City of Lowell, including both real and personal property, has also returned to pre-recession levels at $6.7 billion in 2016. These economic indicators point towards prosperity more generally, but the positive effect on the City of Lowell's operating budget has yet to be fully realized

	City of Lowell		Massachusetts	United States
Calendar Year	Labor Force	Unemployment Rate	Unemployment Rate	Unemployment Rate
2016	53,973	4.4%	3.3%	4.9%
2015	54,118	6.5%	4.9%	5.3%
2014	53,954	7.4%	5.8%	6.2%
2013	52,207	8.8%	7.1%	7.4%
2012	52,267	8.3%	7.4%	7.8%
2011	52,211	9.5%	6.6%	8.3%

PROPERTY TAXATION

Lowell relies less heavily upon the tax levy than many other Commonwealth communities as a revenue source and, as a result, 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 2018 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 four key priority areas of education, public safety, economic development, and quality of life. Since taking office in April of 2014, City Manager Kevin Murphy has made many significant advances in each of these three 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 certain limits prescribed by law. The estimated receipts for a 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.

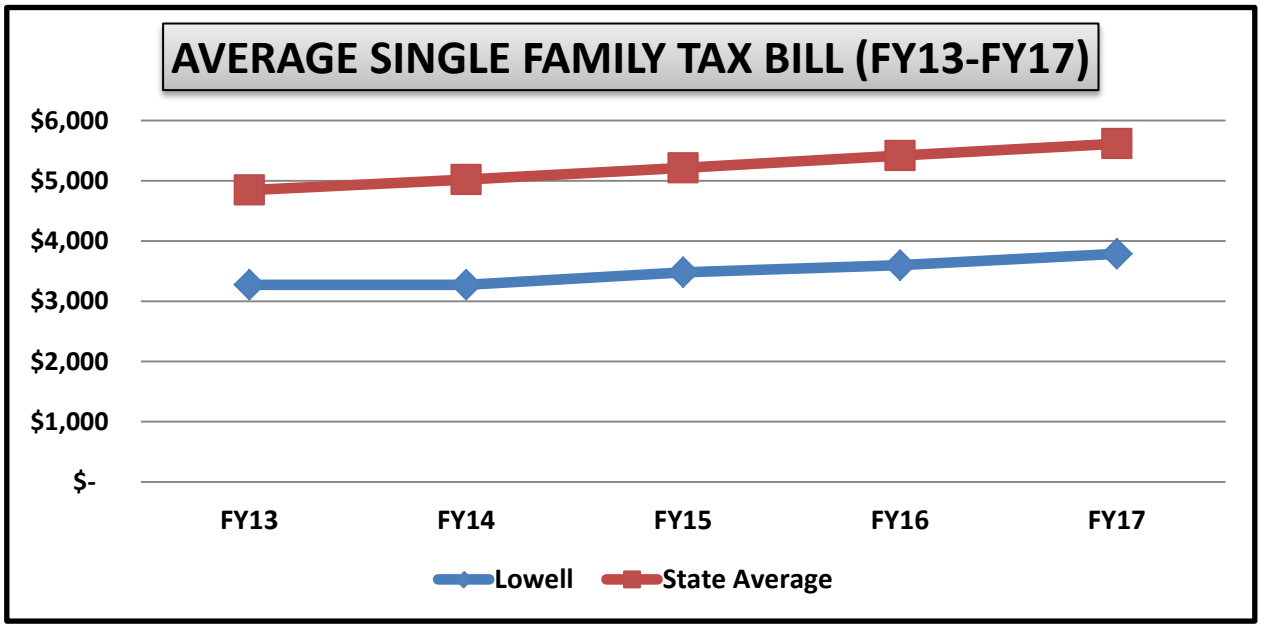
The table that follows illustrates the manner in which the tax levy was determined for the following fiscal years.

TAX LEVY COMPUTATION

	2013	2014	2015	2016	2017
Amounts to be raised:	$314,151,114	$324,347,419	$342,787,558	$334,949,487	$341,283,890
Appropriations[13]					
Other Local Expenditures[14]	222,147	222,589	793,260	666,653	664,261
State and County Assessments	11,786,522	16,584,757	18,111,285	20,826,847	22,845,988
Overlay Reserve	1,936,143	1,820,733	2,438,595	1,608,847	1,092,395
Gross Amounts to be Raised	328,095,926	342,975,498	364,130,698	358,051,834	365,886,534
Offsets:					
State Aid[15]	159,809,302	162,607,922	168,065,649	169,049,212	170,344,408
Local Receipts	23,281,299	61,799,883	25,559,302	28,403,566	66,256,197
Enterprise Receipts	33,900,933	-	40,256,067	39,275,697	-
Free Cash	2,097,507	7,261,250	5,840,081	-	-
Other Available Funds	140,002	880,800	6,952,338	2,089,314	5,151,795
Total Offsets	219,229,043	232,549,855	246,673,437	238,817,789	241,752,400
Tax Levy	108,866,883	110,425,643	117,457,261	119,234,045	$124,134,134

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

The difference between the average tax bill in Lowell and the median community in Massachusetts was $508 in 1992. Last year the gap was $944, a discount of 26% from the statewide average bill. By stepping back and looking at the trends that emerge from analysis of historical data, it should be easy to see how periods of small increases often require a much larger increase in subsequent years. On the other hand, an approach focused on moderate increases allows the city to expand services at a sustainable pace without overburdening the residential taxpayer. This is and will continue to be the policy of the administration, moving forward.



ASSESSED VALUATIONS, TAX LEVIES, AND NEW GROWTH

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

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

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

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

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

Fiscal Year	Real Estate Valuation	Personal Property Valuation	Total Assessed Valuation	Tax Levy	Tax Levy Per Capita[16]
2017	6,815,418,064	274,867,186	7,090,285,250	124,134,134	1,165
2016	6,420,432,601	263,496,390	6,683,928,991	119,234,045	1,119
2015	6,087,839,751	244,472,062	6,332,311,813	117,457,261	1,103
2014[17]	5,881,952,844	203,732,904	6,085,685,748	110,425,643	1,037
2013	5,876,323,278	206,194,580	6,082,517,858	108,866,883	1,022
2012	5,894,041,178	201,067,340	6,095,108,518	107,585,116	1,010

New Growth is a term used in Massachusetts to mean new value that has been added to a community in a fiscal year, which can also be viewed as an indicator of local economic development. New growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year's tax rate for the appropriate class of property. Any increase in property valuation due to revaluation is not included in the calculation. A community is able to increase its levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Department of Revenue as part of the tax rate setting process. The chart below details the new growth in Lowell between FY12-FY17.



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

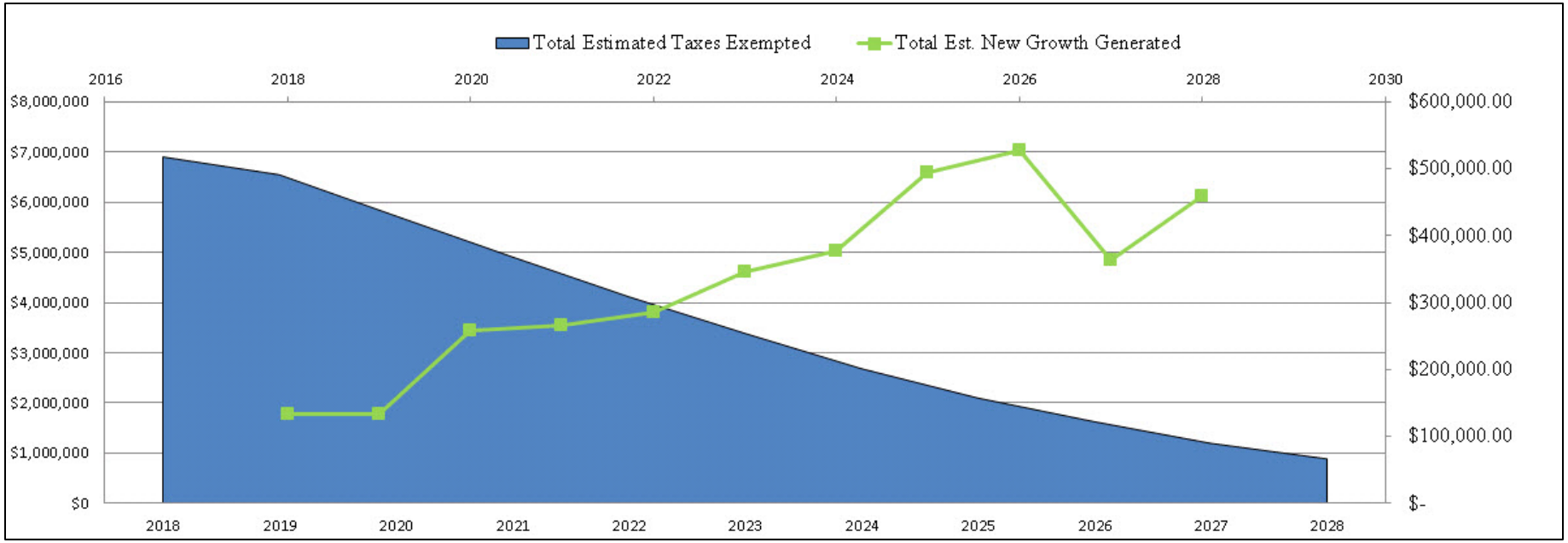
[17] Reflects results of professional revaluations of all real and personal property of the City.

Tax Incentive Financing (TIF) agreements are an often utilized tool for the City of Lowell's Economic Development Division of Planning and Development (DPD). TIF agreements provide a tax incentive to businesses in Massachusetts in order to encourage growth and development. In return for substantial job creation, a municipality may provide a business with real estate property tax relief on the business's incremental real estate property taxes for up to 20 years. In addition to a real estate property tax exemption, a business may be eligible for a personal property tax exemption for existing and new property (personal property is movable property, exclusive of land and buildings). Tax Increment Financing is not the same in MA as it is in most other states, where TIFs are used to fund infrastructure improvements using incremental property tax revenues. Massachusetts does utilize this mode of financing, but we refer to it as District Improvement Financing (DIF).

The Murphy Administration has successfully negotiated a number of TIF agreements to spur economic development in the city. These agreements, while exempting potential city tax revenue in the early years of investment, provide for an incremental addition to new growth and, eventually as the TIF agreement expires, provide for full tax revenue realization. The chart below provides a summary of existing TIF agreements, their exempted value, and the incremental revenue that will be added to the levy over the next several years.

Project Name	Location	Total Private Investment	Anticipated Increase in Property Value	TIF Duration (Yrs.)	TIF Agreement Execution Date	Total Anticipated Savings in Real Estate Taxes for Project	Anticipated New Revenue in Real Estate Taxes to the City (above baseline value)	Total # Retained + Created (proposed)
Markley Group	2 Prince Ave	$ 200,000,000	$ 109,610,233	20	May-15	$ 36,114,297	$ 12,000,000	$ 100
Somerset Industries	137 Phoenix Ave	$ 2,500,000	$ 405,435	10	Sep-15	$ 81,619	$ 49,100	$ 58
Metrigraphics	1001 Pawtucket St	$ 5,500,000	$ 473,766	10	Sep-14	$ 81,620	$ 111,472	$ 105
Kronos	900 Chelmsford St	$ 54,000,000	$ 21,879,393	12	Jul-16	$ 4,905,225	$ 2,041,656	$ 1,706
MACOM	100 Chelmsford St	$ 14,000,000	$ 7,164,230	10	May-16	$ 1,054,802	$ 986,163	$ 420
Totals:		***$ 276,000,000***	***$ 139,533,057***			***$ 42,237,563***	***$ 15,188,391***	***$ 2,389***

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



FISCAL YEAR 2016 AUDITED STATEMENTS

Any discussion of the city's future finances must also include a review of the most recent audited financial statements. In fiscal year 2016 (FY16), the difference between the original budget of $326.9 million and the final amended budget of $326.5 million amounted to a net decrease of $430 thousand. During 2016, the Council approved transfers totaling $440 thousand from the benefits mitigation trust to offset health insurance costs, $399 thousand to the salary reserve stabilization fund, as well as transfers between departments representing minor increases and decreases in various budget line items for a net decrease in appropriations totaling approximately $430 thousand. Ultimately, revenues came in lower than budgeted by $547 thousand; while expenditures came in $1.8 million lower than budgeted..

The City Manager and his finance team implemented several fiscal measures to deal with the budgetary challenges faced in FY2016. Those measures included the implementation of a vacancy review committee comprised of the Assistant City Manager, Chief Financial Officer, and Director of HR to review every open position to determine its relative urgency. Also, the Manager directed the Finance Department to closely scrutinize every requisition to determine its relative need. The result of these austerity measures was an available surplus balance in departmental appropriations of approximately $1.8 million, a portion of which was used to reduce the potential snow & ice deficit from 2016 and ensure the affordability of the second of the three-year amortization plan for the FY2015 deficit of $1.5 million. Because of special legislation introduced by the Governor during fiscal year 2015, cities and towns were provided with the opportunity to amortize any snow and ice deficit for three years upon approval of the local appropriating body. The Lowell City Council authorized the City Manager to amortize the FY15 deficit in equal installments of $500,000 over the period of FY16-18. This amount was equal to the FY14 deficit which had been raised on the FY15 tax rate recap and has added no additional tax burden to the taxpayers of Lowell.

As of the end of the FY2016, the governmental funds reported combined ending fund balances of $41.1 million, a decrease of $1.5 million in comparison with the prior year. The decrease is primarily attributable to an increase in the accrual related to appellate tax board cases, a decrease in the accrual for the collection of 60 day receipts related to real and personal property, and the timing of previously received grant revenues and the subsequent expenditure of these funds. At the end of FY2015, the unassigned fund balance of the general fund equaled $15.4 million (which includes $10.6 million set aside as stabilization), while total fund balance was $22.2 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned and total fund balance represents 4.4% and 6.4% of general fund expenditures, respectively.

The general fund decreased by $986 thousand during 2016. This was primarily due to an increase in the tax refunds payable accrual related to appellate tax board cases. General fund revenues and other financing sources totaled $346.5 million for 2016, an increase of $13.8 million compared to the previous year. A copy of the audited statement of revenues, expenditures, and changes in fund balances of the General Fund, performed by Powers and Sullivan, is included on the following pages:

	June 30, 2016	June 30, 2015	June 30, 2014
REVENUES:			
Real estate and personal property taxes, net of tax refunds	$116,542,798	$116,676,033	$107,176,901
Tax Liens	857,661	1,854,627	2,221,816
Motor Vehicle and other excise taxes	8,364,664	8,219,813	8,358,081
Water Charges	-	-	-
Trash Disposal	3,101,426	3,266,202	3,161,904
Penalties and interest on taxes	1,211,000	1,322,666	1,642,993
Payments in lieu of taxes	1,106,289	840,811	936,859
Intergovernmental receipts	194,511,650	185,473,796	196,572,649
Departmental and other	9,599,316	8,086,894	7,101,884
Contributions	-	-	-
Investment Income	415,024	522,249	411,033
TOTAL REVENUE	**335,709,828**	**326,263,091**	**327,584,120**

	June 30, 2016	June 30, 2015	June 30, 2014
EXPENDITURES:			
General Government	15,562,918	15,157,213	14,862,007
Public Safety	43,749,124	43,125,398	41,908,677
Education	148,149,496	144,159,904	138,315,099
Public Works	12,475,724	15,425,917	13,753,636
Human Services	3,399,315	3,683,201	3,797,956
Culture and Recreation	4,190,593	4,001,266	3,928,021
Pension Benefits	45,003,684	37,116,750	49,476,984
Employee Benefits	41,528,938	39,435,992	38,198,596
State and County Charges	20,722,575	17,979,997	15,444,047
Debt Service			
Principal	9,502,743	10,387,504	10,056,775
Interest	2,315,778	2,794,484	3,309,425
TOTAL EXPENDITURES	**346,600,888**	**333,267,626**	**333,051,223**

	June 30, 2016	June 30, 2015	June 30, 2014
EXCESS/(DEFICIENCY)	**(10,891,060)**	**(7,004,535)**	**(5,467,103)**
OTHER FINANCING SOURCES (Uses)			
Proceeds from bonds	-	-	-
Proceeds from refunding bonds	3,775,000	905,000	-
Premium from issuance of bonds	1,993,431	56,169	313,432
Premium from issuance of refunding bonds	413,130	62,575	-
Payments to refunded bond escrow agent	**(4,405,626)**	**(967,575)**	**-**
Sale of capital assets	37,603	4,826	27,756
Transfers In	8,778,205	6,412,561	4,849,330
Transfers Out	**(687,142)**	**(841,673)**	**(730,000)**
Total Other Financing Sources (Uses) Net	**9,904,601**	**5,631,883**	**4,460,518**
NET CHANGE IN FUND BALANCES	(986,459)	(1,372,652)	(1,006,585)
FUND BALANCE AT BEGINNING OF YEAR	23,150,172	24,522,824	25,529,409
FUND BALANCE (DEFICIT) AT END OF YEAR	**22,163,713**	**23,150,172**	**24,522,824**

FY2017 BUDGET REVIEW

The Mayor and City Council unanimously approved the City Manager's proposed FY2017 general fund operating budget of $308.14 million on May 31, 2016. The overall increase in general fund appropriations over fiscal year 2016 was $6.2 million. Notable drivers of increased expenditures include a $2.2 million increase in the appropriation for pensions over FY16 and a $4 million increase in total spending on education. Of the $158.4 million appropriated by the City Council to the Lowell Public Schools, the amount appropriated from the tax levy was increased by $1 million, with the remaining increase representing the amounts appropriated by the Commonwealth in Chapter 70 aid. Costs for salaries and wages in all general fund supported functional areas other than education increased $2.1 million. Cherry sheet charges to the Commonwealth, which are for assessments for charter school tuition, regional transit, and other expenses but not appropriated by the City Council, increased by $2 million over fiscal year 2016. The City also had to raise $500,000 in an amortized snow and ice deficit for costs related to clean-up costs for the state of emergency declared by the Governor for Winter Storm Nemo in FY2015. Special legislation allowed municipalities to amortize the debt over a three-year period and the Lowell City Council voted to raise $1.5 million total over the period of fiscal years 2016 through 2018.

In addition to the FY2017 budget for the general fund, the City Council approved the City Manager's budgets for City's three enterprise funds for water, wastewater, and parking in the amounts of $9.3 million, $17.3 million, and $6.1 million, respectively. Appropriations for business-type activities increased by $1.2 million in the water enterprise, decreased by $623 thousand in the wastewater enterprise, and increased by $724 thousand in the parking enterprise. Major contributing factors to increases in the water fund were related to debt service for capital projects associated with a $22.8 million loan order authorized in 2013 by the City Council. In the parking enterprise, debt service also accounted for a majority of the increase as the fund began supporting debt service for major repair projects to the Leo Roy and Lower Locks garages, two of the City's parking garage facilities. In the wastewater enterprise, the City Manager's Office is constraining operating expenses in anticipation of debt service which will come online in FY2018 related to a $40 million loan order also approved in 2013 for sewer separation capital projects. All enterprise funds are supported by user charges and fees and not supported by the tax levy or local aid. They also reimburse the general fund for indirect costs associated with their operation. In FY2017, the amount reimbursed to the general fund for administrative overhead was $8.9 million. The Lowell Memorial Auditorium enterprise fund, which had operated as an enterprise fund for the prior three fiscal years, was abolished by the City Council in May of 2016 and is included in the FY2017 budget as an appropriation in the City Manager's Office.

Several targeted investments were incorporated by the City Manager into the FY2017 operating budget to support the priorities of the City Council, such as public safety. As part of the FY2017 budget, the City Council approved two additional police officers to the ranks, bringing the total number of budgeted sworn officers to 250. The FY2017 budget included, for the first time, a funding source specifically designated to purchase new turnout gear for firefighters. Concurrent with the FY2017 operating budget, the City Council unanimously approved the City Manager's proposed five-year capital improvement plan and a $7.4 million loan order in support of the plan's strategic investments on May 31, 2016. The loan order included funding for paving, traffic signalization, building improvements, park improvements, and heavy equipment

and vehicles, among other projects. Aside from the projects incorporated in the City Manager's capital improvement plan, two major capital ventures will play a critical role in the City's finances over the medium term: the Lowell High School project and the bridge repair project throughout the City's system of canal ways. Both projects will be funded using a combination of bond proceeds and state and federal grants. The financing plan for the bridge project includes a combination of bond proceeds from the City, reimbursements from the University of Massachusetts Lowell, and a federal TIGER grant in the amount of $13.4 million. A match of $3.3 million was required to secure the grant from the U.S. Department of Transportation. The City Council approved a $2.6 million loan order on March 2, 2016, which represented the contribution of the City and the University of Massachusetts Lowell. The balance is to be paid by the bridges' current owner, a private entity. For the Lowell High School project, the City has progressed to Module III of the process, otherwise known as the Feasibility Study stage with the Massachusetts School Building Authority. (MSBA). A feasibility study agreement was executed with the MSBA and on August 25, 2015, the City Council approved a $2 million loan order to fund the feasibility study. Further information and options, including costs estimates, will be presented to the City Council when the feasibility study is complete.

The approved fiscal year 2017 tax levy was $124.1 million. Local aid receipts totaled $167.5 million and estimated local receipts in the general fund were $24.6 million and other available funds used in support of general fund appropriations were $5.2 million. In the enterprise funds total estimated revenues in FY2017 for the water, wastewater, and parking enterprise were $12.4 million, $22 million, and $7.4 million, respectively. The water and parking fees remained constant, but the City ordinance which governs the fee structure for wastewater usage was amended in May of 2016.

Early in FY2017, the City of Lowell issued refunding bonds whose proceeds were used to refund 2005 and 2007 bonds for an estimated net present value savings of $930,000. As part of the sale, Standard and Poor's (S&P) issued a rating which reflected their opinion of the several financial factors for the City. In the rating S&P commented specifically on the City's very strong management score, with "strong" financial policies and practices under S&P's financial management assessment methodology. Other items noted included the City's strong historical budgetary performance, with balanced operating results in the general fund and an operating surplus at the total governmental fund level in fiscal 2015; very strong liquidity, with total government available cash at 20.3% of total governmental fund expenditures and 5.6 times governmental debt service, and access to external liquidity considered strong by S&P; and a strong debt and contingent liability position, with debt service carrying charges at 3.6% of expenditures and net direct debt that is 25.9% of total governmental fund revenue, as well as well as low overall net debt at less than 3.0% of market value, and a strong institutional framework score.

NET SCHOOL SPENDING

The City of Lowell is pleased to report that Lowell was in compliance with Net School Spending in FY16 and is projected to be in compliance for FY17 as well. On the following pages you will find the compliance report submitted by the school department and verified by the State's Department of Elementary and Secondary Education.

Net School Spending is a formula set by the State to guarantee that each municipality is providing a quality education. It is financed utilizing Chapter 70 funds and local contributions (property tax revenue), both in the form of appropriation and allocated resources. Net School Spending had previously been a longstanding challenge for the City. Lowell did not meet the requirement in most years going back to education reform in 1993. In fact, the City was almost $4 million below requirement as recently as FY14. The City not only met its target for the first time without federal funding in FY15, it exceeded the required amount by over $1 million.

The newly certified FY16 numbers cement how far the City has truly come. The City of Lowell exceeded its net school spending requirement in FY16 by $9,144,725. The success is continuing in FY17, as the City is budgeted to exceed the target by approximately $8 - $10 million. For FY18, the City fully expects to once again meet and exceed its Net School Spending obligation. While the City's direct cash to Lowell public schools will decrease, this entire amount is offset by an increase in the charter assessment. In addition, the City budget absorbs other eligible cost increases such as pension and health insurance costs for school department retirees. While numbers can fluctuate, the City expects to exceed its Net School Spending requirement by an amount in line with recent years.

2/17/2017

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

Chapter 70 Net School Spending Compliance, FY16

	160 LOWELL	School Committee	City/Town	Total
1	Administration (1000)	4,668,120	1,398,317 *	6,066,437
2	Instruction (2000)	111,658,357	0 *	111,658,357
3	Attendance-Health (3100, 3200)	779,518	1,478,749 *	2,258,267
4	Food Services (3400)	0	0	0
5	Athletics/Student Activities/Security (3500, 3600)	2,180,575	510,684	2,691,259
6	Maintenance (4000)	5,486,402	4,101,044 *	9,587,446
7	Employer Retirement Contributions (5100)	1,337,434	5,820,207	7,157,641
8	Insurance (5200)	15,274,179	2,514,651	17,788,830
9	Retired Employee Insurance (5250)	0	6,944,962	6,944,962
10	Rentals (5300)	375,809	0 *	375,809
11	Short Term Interest (5400)	0	0	0
12	Tuition (9000)	7,344,649	18,020,391	25,365,040
13	Total School Spending (lines 1 through 12)	149,105,043	40,789,005	189,894,048
14	FY16 School Revenues			
	14a) FY16 School Revenues *	0	0	0
	14b) FY16 Charter Reimbursement	0	2,148,117	2,148,117
	14c) Subtotal, School Revenues (14a + 14b)	0	2,148,117	2,148,117
15	FY16 Net School Spending (13 - 14)			**187,745,931**
16	FY16 Chapter 70 Required Net School Spending			178,601,206
17	Carryover from FY15			0
18	Total FY16 Net School Spending Requirement (16 + 17)			**178,601,206**
19	Shortfall in Net School Spending (18 - 15)			**0**
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.00%
21	FY16 Carry-Over into FY17 (Line 19 or 5% of line 16)			0
22	Penalty (19 - 21)			0

* Budgeted amounts as reported on FY15 End of Year Pupil and Financial Report, Schedule 19

5/5/2017

Massachusetts Department of Elementary and Secondary Education
Office of School Finance

Chapter 70 Net School Spending Compliance, Budgeted FY17

	160 LOWELL	School Committee	City/Town	Total
1	Administration (1000)	3,797,907	1,502,516	5,300,423
2	Instruction (2000)	115,805,890	0	115,805,890
3	Attendance-Health (3100, 3200)	964,140	1,446,199	2,410,339
4	Food Services (3400)	0	0	0
5	Athletics/Student Activities/Security(3500, 3600)	1,988,426	510,684	2,499,110
6	Maintenance (4000)	5,101,570	4,095,164	9,196,734
7	Employer Retirement Contributions (5100)	1,175,000	5,820,207	6,995,207
8	Insurance (5200)	15,071,112	2,514,651	17,585,763
9	Retired Employee Insurance (5250)	0	6,944,962	6,944,962
10	Rentals (5300)	423,764	0	423,764
11	Short Term Interest (5400)	0	0	0
12	Tuition (9000)	7,508,636	19,736,869	27,245,505
13	FY17 Budgeted School Spending (lines 1 through 1	151,836,445	42,571,252	194,407,697
14	FY17 Budgeted School Revenues			
	14a) FY17 Budgeted School Revenues	0	0	0
	14b) FY17 Charter Reimb (local districts)	0	1,590,616	1,590,616
	14c) Subtotal, NSS Revenues (36a + 36b)	0	1,590,616	1,590,616
15	FY17 Net School Spending (13 - 14)			**192,817,081**
16	FY17 Chapter 70 Required Net School Spending			183,238,362
17	Carryover from FY16			0
18	Total FY17 Requirement (16 + 17)			**183,238,362**
19	Shortfall in Budgeted FY17 Net School Spending (18 - 15)			**0**
20	Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			0.00%

1/25/17

Massachusetts Department of Elementary and Secondary Education

FY18 Chapter 70 Summary

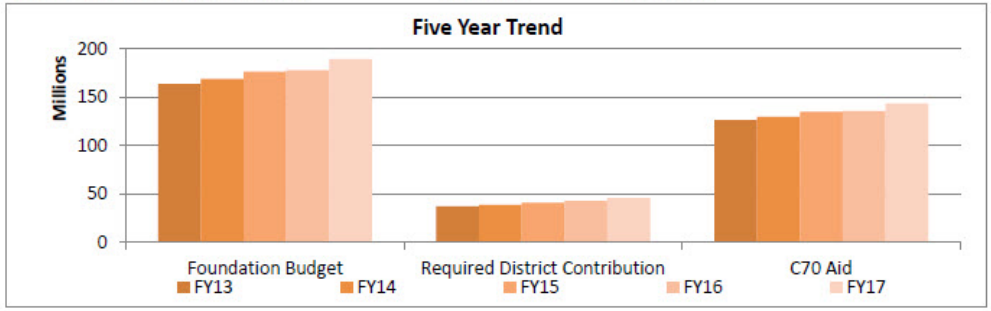
160 Lowell

Aid Calculation FY18

Prior Year Aid		
1	Chapter 70 FY17	**138,588,381**
Foundation Aid		
2	Foundation budget FY18	189,345,686
3	Required district contribution FY18	45,825,283
4	Foundation aid (2 -3)	143,520,403
5	Increase over FY17 (4 - 1)	**4,932,022**
Minimum Aid		
6	Minimum $20 per pupil increase	**0**
Non-Operating District Reduction to Foundation		
7	Reduction to foundation	**0**
FY18 Chapter 70 Aid		
9	**sum of line 1, 5 minus 7**	**143,520,403**

Comparison to FY17

	FY17	FY18	Change	Pct Chg
Enrollment	15,616	16,025	409	2.62%
Foundation budget	183,238,362	189,345,686	6,107,325	3.33%
Required district contribution	44,649,981	45,825,283	1,175,302	2.63%
Chapter 70 aid	**138,588,381**	**143,520,403**	4,932,022	3.56%
Required net school spending (NSS)	183,238,362	189,345,686	6,107,324	3.33%
Target aid share	73.71%	74.05%		
C70 % of foundation	75.63%	75.80%		
Required NSS % of foundation	100.00%	100.00%		



FY2017 FISCAL INITIATIVES

In order to accommodate the financial impacts of the coming fiscal years without seriously impacting the services that the residents of Lowell deserve from their local government agencies, the City Manager reactivated a number of control measures mid-way through FY2017. Through the LowellSTAT program, the City Manager and key finance staff closely monitored and controlled all expenditures during the final five months in this fiscal year.

The following mandatory controls were continued in fiscal year 2017:

1.) **Vacancies**—The City Manager reactivated the "**Vacancy Review Committee**," comprised of the Assistant City Manager, Chief Financial Officer (CFO), and Human Relations Director. All requests to fill/post vacancies in all departments require the submission of a "Vacancy Notice" to this Committee, which meets regularly to analyze the relative necessity, in light of fiscal circumstances, in order make a recommendation to the City Manager.

2.) **Grants –**The City of Lowell receives significant grants each year from other governments and organizations to support our programs and activities. Often grants come with requirements that apply to operations, compliance, sub-recipient monitoring and 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, and continue best practices in municipal finance, the Finance Department has continued the success of the **Grant Administrative Oversight Committee**. In FY16, the City Manager tasked this group with developing a formal grant administrative oversight policy for the city. The centralized grant oversight committee analyzes all grants before they are accepted, renewed, or continued to determine whether acceptance, renewal, or continuation would be appropriate. The committee is both interdisciplinary and permanent, and meets no less frequently than once each quarter. The composition of the oversight committee includes, initially, the CFO, Assistant City Manager, Deputy CFO, City Auditor, and one Department Head or his/her designee to be selected on a rotating basis. The committee also retains the flexibility to appoint subject matter experts on an ad hoc basis to help address specialized situations. As an 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.

In the short period of time that the committee has been in existence, a great deal of progress has been made. A formal policy for grant application, and management is in the final stages of development and the committee has provided guidance for city departments regarding best practices in grant management.

3.) **Expenses**—all requisition for the purchase of goods or services in any amount have been reviewed, scrutinized, and potentially rejected by the CFO. So-called "confirmation requisitions" are no longer allowed to be allowed and are no longer tolerated.

4.) **Overtime**—Overtime continues to be a significant strain on the budget. It must be curtailed, as the current rate of spending is not sustainable. "Automatic overtime" such as forced work on Saturdays, or any other "recurring practice" shall be eliminated.

In addition to these fiscal controls, the City Manager and his finance team have greatly strengthened the cooperation and cohesion of the various financial activities of the organization. At the end of FY2016, the City Council approved and Ordinance reorganizing the City's Finance Department in order to codify some of the changes made during the City Manager's Administration in an effort to improve fiscal operations, making them more efficient and effective. Lowell has been moving incrementally in this direction since 2007 when the State Department of Revenue recommended these changes as part of their financial management review of the City.

Through the support of this City Council, the Administration has strengthened the fiscal stability of the City which is the foundation of any strong municipal government. These changes have made great strides in improving fiscal flexibility by centralizing the financial management of Lowell.

FISCAL YEAR 2018

As we introduce the proposed Fiscal Year 2018 operating budget to the City Council for approval, it is important to briefly review some of the major fiscal challenges that needed to be addressed in order to achieve a balanced budget, as well as highlight some of the major initiatives that have been included by the City Manager. The Manager is again proposing a **level-service budget** without any interruption to services that the residents of Lowell have come to expect.

I. Major Challenges

- A $1.3 million increase in pension assessment over FY17;
- A $1 - $2 million FY17 snow and ice deficit, as well as the final pay-down for amortized FY15 snow and ice deficit;
- A potential $1.5 - $2 million increase in salaries from settling collective bargaining agreements;
- A $2 million net Charter School expense, the exact amount of which is unknown at this point;
- Potential increases related to health insurance currently estimated at $500,000 to $1 million.

II. Highlights/ Initiatives

- **Over $3 million** in additional funding to the Lowell Public Schools;
- Redeployment of three (3) police officers, bringing the patrol division to the highest level in recent memory;
- Targeting problem landlords through Inspectional Services and the DART program;
- Capital investments of **$11,077,544**;

With the release of the House Ways and Means version of the FY18 State budget in April, Lowell's revenue estimates began to solidify. A significant portion of the city's annual revenue stream is dependent upon local aid and once we had a more accurate picture of Chapter 70 education aid and Unrestricted General Government Aid ("UGGA") based on the House's proposed FY18 budget, we were able to finalize spending decisions. In fact, unlike many communities throughout the Commonwealth, state aid accounts for 46% of Lowell's budget, as

compared with the state-wide median of 11%. Most other communities rely more heavily on the tax levy for funding the annual budget than does Lowell. The median tax levy utilization as a percent of total budget in Massachusetts municipalities is 66%, according to the Department of Revenue; in Lowell it is 32%.

As the Finance Department began the FY18 budget preparations in the fall and early winter, we assumed level funding in all local aid accounts and projections for state assessments—another component of the "cherry sheet"—was forecasted by analyzing historical actuals. The second quarter financial analysis included an updated 5-year forecast which estimated the FY18 funding gap to be approximately $5 - 7 million. This estimate was predicated on very conservative local receipt estimates, level local aid, and a near-zero increase in the tax levy. It also included funding for a proposed increase in health insurance costs that had been alluded to at a meeting of the GIC commissioners, as well as another scheduled increase in our pension assessment in order to stay on our current funding schedule. The forecasts were continuously updated as we incorporate actual collections and expenditures through the third quarter of FY17. These forecasts are an important financial planning tool for budgeting purposes, but it is important to bear in mind that they are estimates based on assumptions which often change rapidly. They allow for the finance team to anticipate future issues and take proactive—rather than reactive—measures.

Overall, estimated cherry sheet receipts were increased by $6.5 million over FY17 and estimated charges have increased by $1.8 million. However, the majority of the FY18 increase in local aid is in Chapter 70 aid, which goes directly to the Lowell School System. In FY17 and FY16, the increases in Chapter 70 were $3.1 million and $382,500, respectively. Since 2012, Lowell's Chapter 70 allocation has typically increased by anywhere from 3-6%. The Governor's proposed increase for FY17 was 3.8% greater than what was appropriated in FY17, consistent with his promise to match revenue growth. The increase in FY18 included in the House budget is even 4% higher than FY17.

The 2007 changes to the Chapter 70 formula established an "ability to pay" component, whereby a target local share was established and the "ability to pay" is linked both to a community's property values and residents' income. Lowell saw a significant increase in the equalized valuation (EQV) of real property this year. While this is a positive sign of economic development, by virtue of the formula it reduces the amount of eligible funding. Lowell's preliminary net school spending requirement for FY18 is $189,345,686. This figure includes the cost for "maintenance of effort" services provided for the school department in-kind, in support of their annual operations. The Office of School Finance at DESE recommends communities increase the local contribution each year at a rate consistent with the Municipal Growth Factor, as determined by the Department of Revenue. Despite DESE's recommendations, the City Council and the Administration have consistently pledged a funding amount in excess of the requirement.

With all of the aforementioned costs incorporated into the initial budget model, the bottom line—without any cuts to department requests and assuming an increase in the levy less than the state allowed 2.5%—is a gap of slightly over $5 million. Despite these challenges, a balanced budget has been achieved and is presented herewith. Many departments will have to do more with less, but the City Manager and the finance team are confident in their ability to innovate and operate at maximum efficiency.

The following tables are an informational overview of the House's proposed FY18 budget for receipts and charges, as compared with the FY17 "cherry sheet" amounts.

LOCAL AID & ASSESSMENTS, YEAR-OVER-YEAR COMPARISON

	FY17 Cherry Sheet Estimate	FY18 Governor's Proposal	FY18 HWM Proposal	Increase/ (Decrease) FY17 – FY18
Education				
Chapter 70	$138,588,381	$143,520,403	$144,067,633	$5,479,252
Charter Tuition Reimbursement	$3,137,557	$2,968,922	$2,990,185	($147,372)
Sub-Total - Education Items	$141,725,938	$146,489,325	$147,057,818	$5,331,880
General Government				
Unrestricted Aid (UGGA)	$24,218,151	$25,162,659	$25,162,659	$944,508
Urban Revitalization	$509,000	$509,000	$509,000	-
Veterans Benefits	$583,725	$535,766	$525,308	($58,417)
State Owned Land	$199,414	$198,688	$198,479	($935)
Exemptions: VMB & Elderly	$108,934	$283,867	$283,867	$174,933
Offset Receipts				
Public Libraries	$164,261	$169,307	$178,189	$13,298
Sub-Total - General Government	$25,782,739	$26,859,267	$26,857,502	$1,074,763
TOTAL ESTIMATED RECEIPTS	**$167,508,677**	**$173,444,592**	**$174,011,320**	**$6,502,643**

	FY17 Cherry Sheet Estimate	FY18 Governor's Proposal	FY18 HWM Proposal	Increase/ (Decrease) FY17 – FY18
State Assessments and Charges				
Mosquito Control Projects	$69,437	$72,080	$72,080	$2,643
Air Pollution Districts	$25,123	$25,540	$25,540	$417
RMV Non-Renewal Surcharge	$364,840	$313,660	$313,660	($51,180)
Sub-Total - Assessments & Charges	$459,400	$411,280	$411,280	($48,120)
Transportation Authorities				
Regional Transit	$969,772	$994,016	$994,016	$24,224
Sub-Total - Transportation Authorities	$969,772	$994,016	$994,016	$24,224
Annual Charges Against Receipts				
Special Education	$70,730	$69,907	$69,907	($823)
Sub-Total - Annual Charges	$70,730	$69,907	$69,907	($823)
Tuition Assessments				
School Choice Sending Tuition	$989,295	$861,405	$861,405	($127,890)
Charter School Sending Tuition	$20,356,791	$22,207,951	$22,336,638	$1,979,847
Sub-Total - Tuition Assessments	$21,346,086	$23,069,356	$23,198,043	$1,851,957
Grand Total - Cherry Sheet Assessments	**$22,845,988**	**$24,544,559**	**$24,673,246**	**$1,827,238**

CONCLUSION

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

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

SUMMARY: OPERATING BUDGET

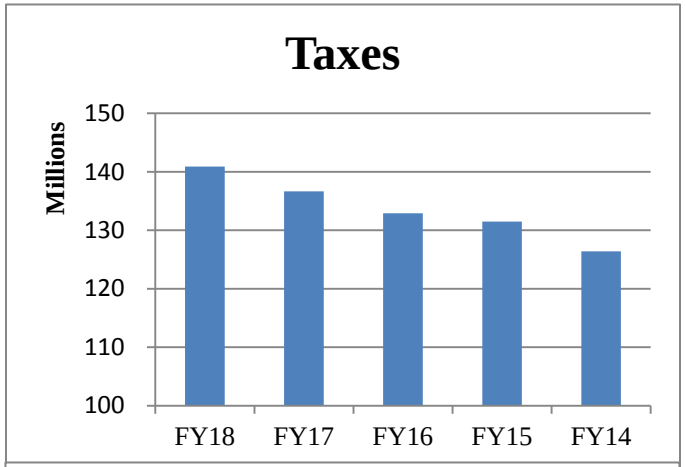
SUMMARY: FY18 OPERATIONS (ALL FUNDS)

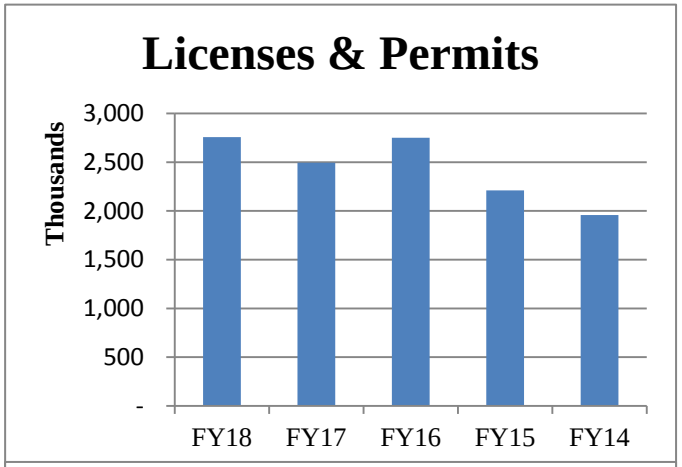
PROGRAM EXPENDITURES	FY17 BUDGET	FY18 BUDGET
GENERAL GOVERNMENT	$ 90,740,895	$ 95,993,522
PUBLIC SAFETY	$ 44,534,457	$ 46,516,535
PUBLIC WORKS	$ 39,828,794	$ 39,815,347
HUMAN SERVICES	$ 3,443,603	$ 3,664,120
CULTURE/ RECREATION	$ 2,040,531	$ 2,289,294
EDUCATION	$ 169,440,620	$ 174,288,447
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$ 24,124,141	$ 22,393,187
	$374,153,041	$384,960,452

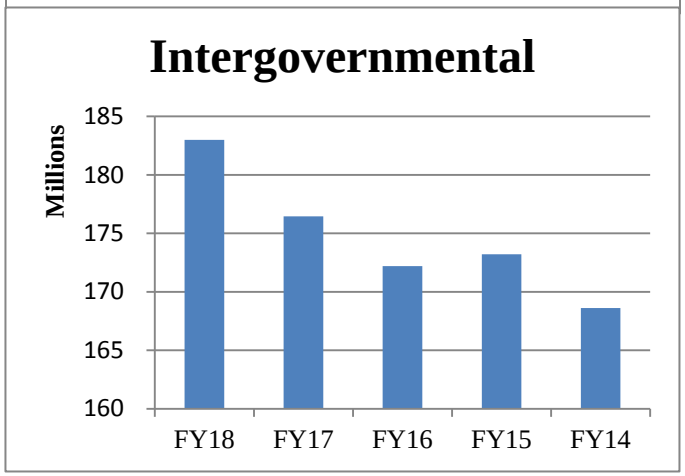
FINANCING PLAN	FY17 BUDGET	FY18 BUDGET
TAXES	135,290,791	141,045,987
LICENSES & PERMITS	2,618,400	2,756,500
CHARGES FOR SERVICES	56,383,641	56,778,240
INTERGOVERNMENTAL REVENUE	177,932,917	182,821,033
MISCELLANEOUS REVENUE	1,927,292	1,558,692
	$374,153,041	$384,960,452

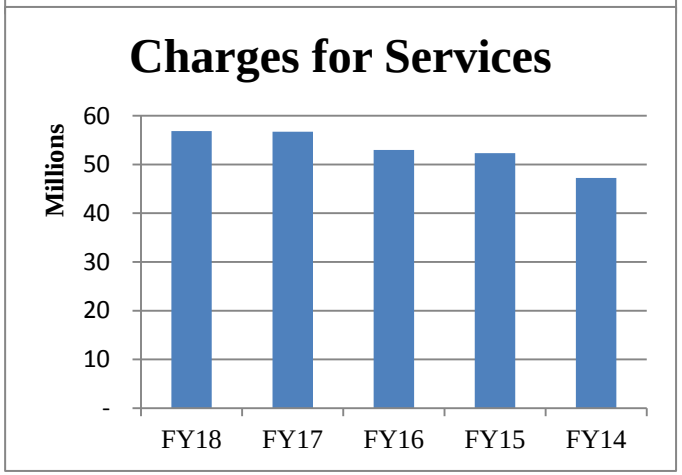
FIVE YEAR REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY18	141,045,987	2,756,500	182,821,033	56,778,240	1,558,692
FY17	137,007,693	2,494,500	176,453,114	57,213,486	3,311,677
FY16	132,910,363	2,750,871	172,206,190	52,991,589	4,611,269
FY15	131,480,224	2,211,117	173,210,192	52,322,644	5,291,387
FY14	126,394,092	1,958,138	168,622,458	47,242,829	3,272,084









REVENUE ASSUMPTIONS AND PROJECTIONS

Overall, the City's practice is to budget revenues conservatively and to plan growth based on historical data. Revenue projections for FY18 are based on audited, actual collections from the past two completed fiscal years (FY15 and FY16) and projected collections, based on YTD figures from the city's accounting system (MUNIS) for the most recent fiscal year (FY17). 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 FY16 budgeted revenues and expects to do the same in FY17. While many of the City's revenues such as local aid and taxes are stable and dependable from one year to the next, other revenue sources such as local receipts are projected and budgeted conservatively as has been the practice of the City for many years. This is because local receipts are volatile from one year to the next, so budgeting conservatively is a financial best practice.

I. TAXES

Revenues from Taxes are projected to be approximately $141,045,987 and are based on the following sources:

a. REAL ESTATE AND PERSONAL PROPERTY

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

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

b. NEW GROWTH

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

c. MOTOR VEHICLE EXCISE TAX
   i. 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.
   ii. 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.

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

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

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

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

II. LICENSES & PERMITS

Revenues from Licenses & Permits are projected to be approximately $2,756,500 and are based on the following sources:

a. LICENSES

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

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

b. PERMITS

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

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

III. CHARGES FOR SERVICES

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

Revenues from Charges for Services are projected to be approximately $56,778,240 and are based on the following sources:

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

b. TRASH/ RECYCLING SERVICES

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

d. BASEBALL REVENUE

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

f. AMBULANCE REVENUE

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

h. ENTERPRISE REVENUES – WATER
   i. The municipality owned and operated public water utility system provides water to residents of Lowell. The city currently bills users on a quarterly basis for water use. The Water Utility Department collects revenue for water bills, liens on bills, junk/ scrap, and solar renewable energy credits.
   ii. The water department receives miscellaneous revenue from service renewals, hydrant rentals, cross connection inspections, meter replacements, water works construction permits, fines, meter transmitter unit instillations, fire service fees, final bill, reading fees, laboratory bacterial testing and other services.

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

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

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

IV. INTERGOVERNMENTAL REVENUE

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

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

Revenues from Intergovernmental Revenue are projected to be approximately $182,821,033 and are based on the following sources:

a. FEDERAL GRANTS
   i. The following federal grants will be appropriated in FY18 General Fund budget process. All other federal grants will be accepted and appropriated individually by the City Council upon receipt of the grant award notice to the City.

b. STATE GRANTS
   i. The following state grants will be appropriated in the General Fund FY18. All other state grants will be appropriated in the Grant Fund during the fiscal year.

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

d. AVAILABLE FUNDS - LOCAL

V. MISCELLANEOUS REVENUE

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

Revenues from these sources are projected to be approximately $1,558,692 and are based on the following sources:

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

b. RENT/SALE OF CITY PROPERTY

c. FREE CASH

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

BUDGETED REVENUES & HISTORIC COLLECTIONS - SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
125,468,828	131,480,224	132,910,363	137,007,693	TAXES	141,045,987
1,958,138	2,211,117	2,750,871	2,494,500	LICENSES & PERMITS	2,756,500
47,734,087	52,322,644	52,991,589	57,213,486	CHARGES FOR SERVICES	56,778,240
168,622,458	173,210,192	172,206,190	176,453,114	INTERGOVERNMENTAL REVENUE	182,821,033
5,483,164	5,291,387	4,611,269	3,311,677	MISCELLANEOUS REVENUE	1,558,692
349,266,675	**364,515,564**	**365,470,282**	**376,480,470**		**384,960,452**

TAXES

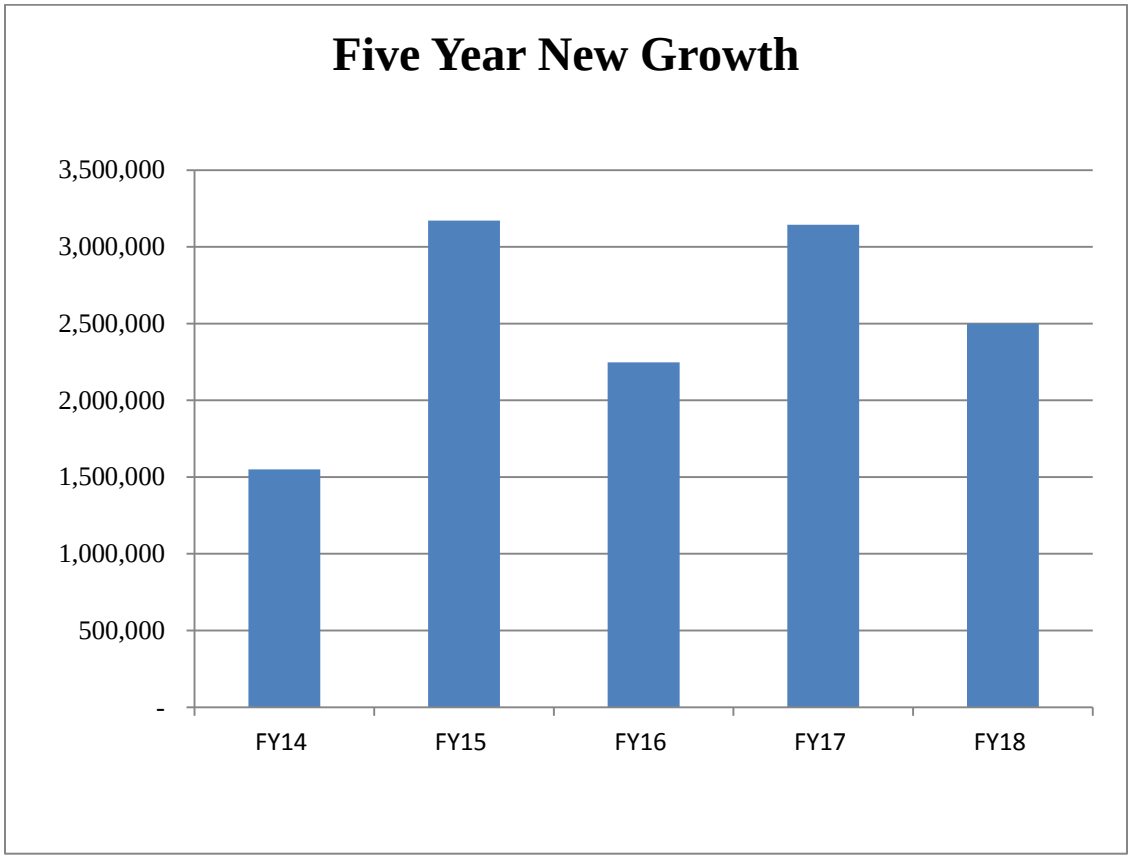
SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
110,425,643	117,457,261	119,234,045	124,134,134	Tax Levy	**125,996,146**
-	-	-	-	New Growth *	**2,500,000**
8,358,082	8,219,813	8,364,665	8,262,739	Motor Vehicle Excise Tax	**8,262,739**
230,170	282,189	314,119	310,000	Hotel/ Motel Excise Tax	**340,000**
997,395	1,041,016	1,117,014	1,250,000	Meals Excise Tax	**1,350,000**
4,020,173	3,352,184	2,361,095	1,541,820	Penalties & Delinq. Int.	**1,527,102**
1,437,365	1,127,761	1,519,425	1,509,000	In Lieu of Tax Payments	**1,070,000**
125,468,828	**131,480,224**	**132,910,363**	**137,007,693**		**141,045,987**

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

TAXES
NEW GROWTH

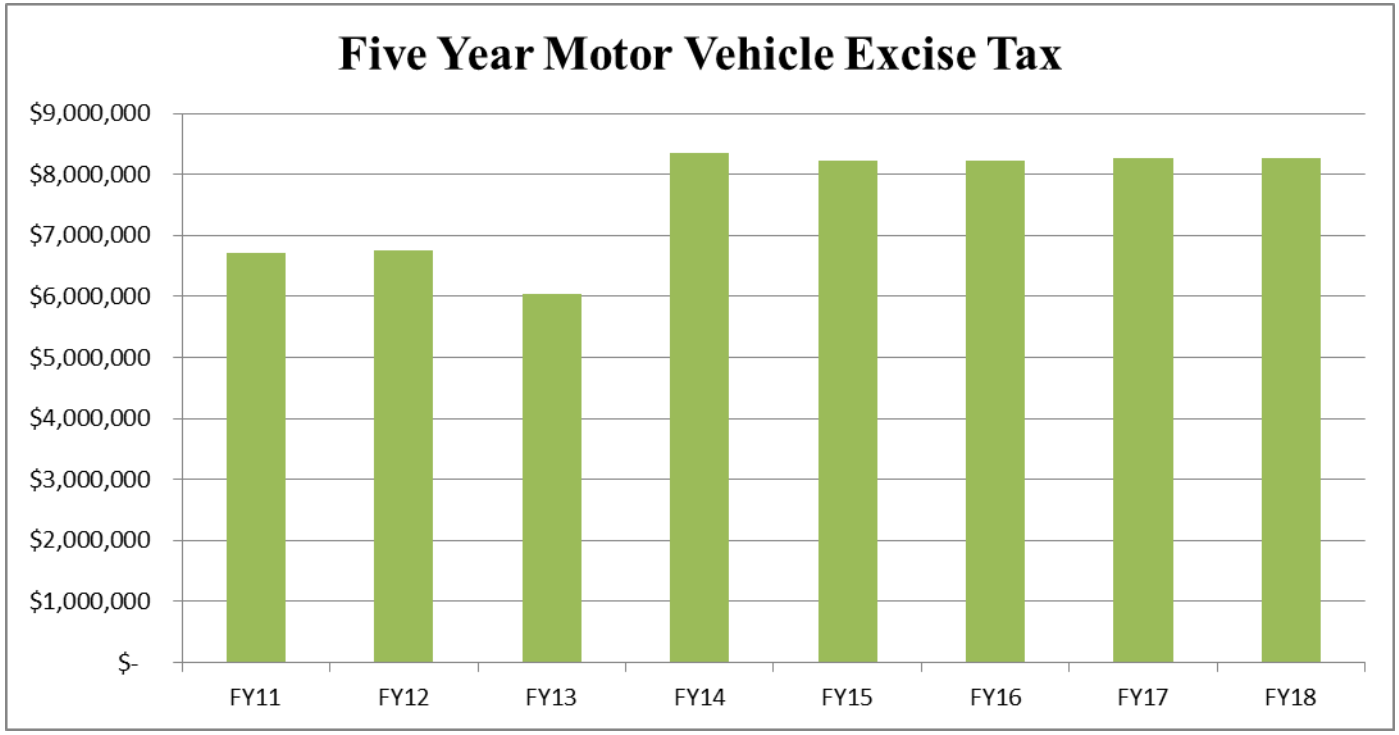
Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
1,550,456	3,171,566	2,247,217	3,143,795	New Growth	2,500,000
1,550,456	**3,171,566**	**2,247,217**	**3,143,795**		**2,500,000**



TAXES

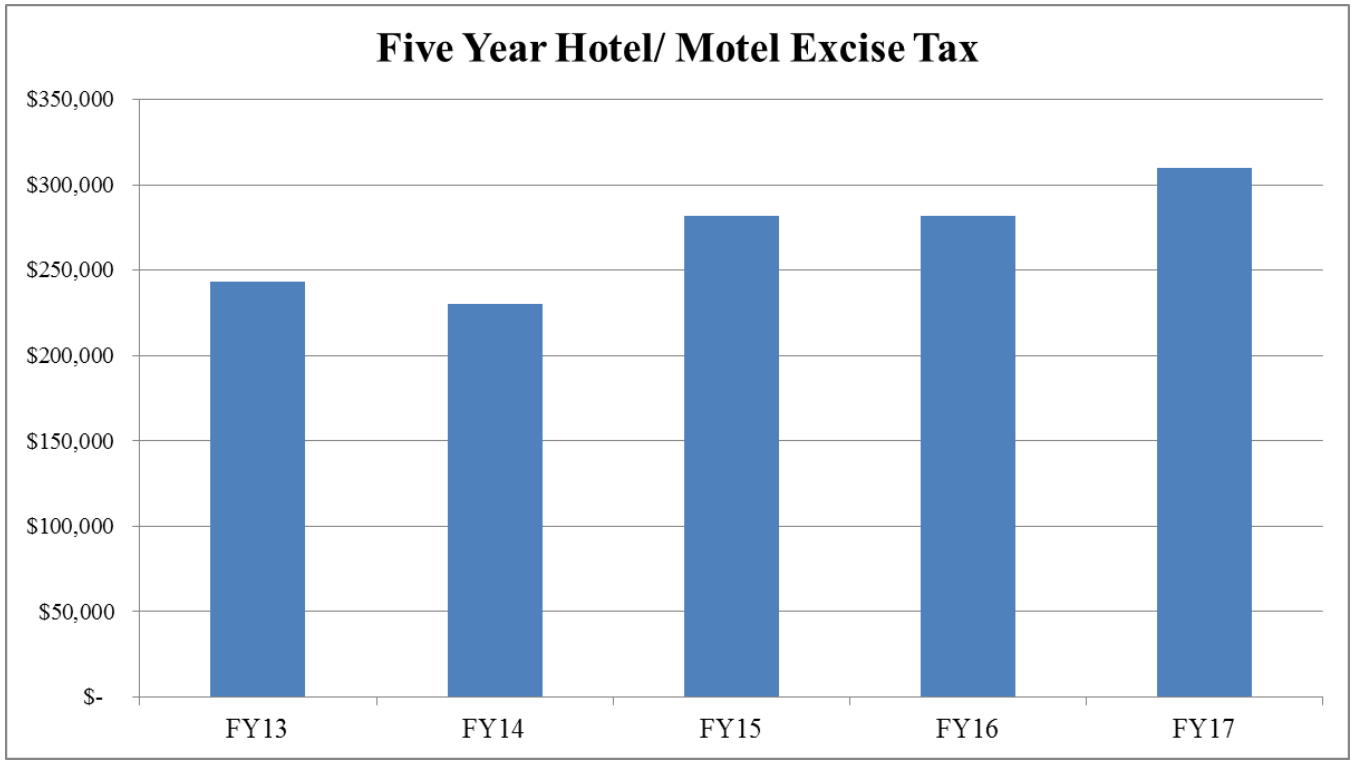
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
8,356,182	8,217,038	8,361,374	8,260,739	Motor Vehicle Excise	8,260,739
1,900	2,775	3,292	2,000	Boat Excise	2,000
8,358,082	**8,219,813**	**8,364,665**	**8,262,739**		**8,262,739**



TAXES
HOTEL/MOTEL

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
230,170	282,189	314,119	310,000	Hotel/ Motel Tax	340,000
230,170	**282,189**	**314,119**	**310,000**		**340,000**



TAXES
MEALS EXCISE TAXES

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
997,395	1,041,016	1,117,014	1,250,000	Meals Excise Tax	1,350,000
997,395	**1,041,016**	**1,117,014**	**1,250,000**		**1,350,000**



TAXES

PENALTIES AND DELINQUENT INTEREST

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
2,221,816	1,847,986	857,661	-	Tax Liens Redeemed	-
18,321	32,527	69,967	50,689	Personal Property (Penalty/ Interest)	69,967
308,492	304,633	270,666	304,663	Real Property (Penalty/ Interest)	270,666
159,631	94,699	130,570	94,699	Real Estate Return Fines	94,699
821,983	734,808	651,473	750,000	Motor Vehicle (Penalty/ Interest)	750,000
334,566	155,999	88,324	160,000	Tax Lien (Penalty/ Interest)	160,000
168	225	120,254	-	Misc. Other Fees	-
55,207	71,769	71,770	71,769	Pro Forma Tax (Ch. 59 §2D)	71,769
99,990	109,538	100,410	110,000	Lien Certificates	110,000
4,020,173	**3,352,184**	**2,361,095**	**1,541,820**		**1,527,102**

TAXES

PAYMENT IN-LIEU-OF-TAXES (PILOT)

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
936,859	840,811	1,106,289	1,000,000	Payments in Leiu of Taxes	950,000
500,506	286,950	413,136	509,000	Urban Redevelopment (Ch. 121a)	120,000
1,437,365	**1,127,761**	**1,519,425**	**1,509,000**		**1,070,000**

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LICENSES AND PERMITS

SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
558,269	535,879	551,236	737,400	Licenses	724,900
1,399,869	1,675,238	2,199,635	1,757,100	Permits	2,031,600
1,958,138	**2,211,117**	**2,750,871**	**2,494,500**		**2,756,500**

LICENSES AND PERMITS

LICENSES

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
303,725	276,675	282,175	400,000	Liquor Licenses	400,000
16,240	16,550	14,165	16,250	Special Alcohol Licenses	16,250
-	40,825	50,475	50,000	Beer & Wine Licenses	50,000
9,495	10,675	9,475	10,000	Amusement Licenses	10,000
1,400	2,135	1,900	2,000	Auto - 2nd Hand Licenses	2,000
300	125	200	-	Health - Wagon	-
16,430	17,325	16,200	25,000	Common Victualler	25,000
39,459	35,684	35,886	37,500	Misc. Licenses	37,500
13,000	12,675	12,985	13,000	Auto Used Car Licenses	13,000
2,200	2,200	2,200	2,200	Funeral Director Licenses	2,200
3,750	2,500	5,250	-	Health - Catering	3,000
1,200	1,100	1,200	1,200	Auto Junk Dealer Licenses	1,200
420	1,280	420	1,000	Sunday Entertainment	1,000
34,335	10,900	10,360	9,000	Taxi Licenses	9,000
26,475	17,750	18,375	17,750	Tobacco Licenses	17,750
22,300	20,110	23,830	23,000	Marriage Licenses	30,000
3,500	4,000	4,500	4,500	Health - Body Art Licenses	4,500
-	2,400	-	-	Health - Misc. Licenses	2,500
64,040	60,970	61,640	125,000	Health - Dumpster	100,000
558,269	**535,879**	**551,236**	**737,400**		**724,900**

LICENSES AND PERMITS

PERMITS

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
66,150	74,125	118,312	75,000	DPW - Street Openings	75,000
1,984	-	2,950	2,000	Health Dept. - Misc.	2,500
27,745	8,375	5,850	9,000	Police - Firearms	9,000
73,192	76,990	78,915	-	Fire - Smoke Detectors	75,000
18,110	16,730	18,290	17,000	Business Permits	25,000
170	720	300	1,000	City Clerk - Mortgage	1,000
21,840	22,740	24,710	23,000	Health - Burial	23,000
4,090	5,050	4,000	5,000	Health - Bakery	5,000
680,988	857,554	1,269,298	950,000	Building Permits	1,100,000
70,412	86,946	89,869	85,000	Plumbing	85,000
16,800	15,450	18,720	16,000	Garage & Gas	16,000
42,898	42,198	38,348	42,000	Gas Permits	42,000
1,875	1,625	1,975	1,600	Canteen Trucks	1,600
400	350	1,250	500	Ice Cream - Manufacturer	500
160,170	164,922	100,800	164,000	Rental Units	164,000
55,759	53,765	44,630	55,000	Fire - Misc. Permits	55,000
3,050	2,400	2,000	2,500	Health - Public Pools	2,500
37,592	86,530	203,180	144,000	Occupancy Permits	175,000
950	3,425	950	3,000	Lodging House	3,000
26,640	31,188	55,273	50,000	Parks & Rec	50,000
28,195	20,110	35,350	30,000	Marriage - JP Fees	40,000
33,095	49,060	39,300	45,000	Sheet Metal	45,000
1,125	18,000	1,625	1,500	Special Events Permits	1,500
26,640	36,985	43,740	35,000	Misc. Permits	35,000
1,399,869	**1,675,238**	**2,199,635**	**1,757,100**		**2,031,600**

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INTERGOVERNMENTAL REVENUE

SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
575,650	1,222,494	1,259,528	1,259,528	Federal Grants	1,205,215
437,165	586,996	290,255	149,280	State Grants	151,541
163,787,343	167,298,364	168,509,069	170,180,167	State Cherry Sheet Revenue	174,929,922
3,822,300	4,102,338	2,147,338	4,864,139	Available Funds - Local	6,534,355
168,622,458	**173,210,192**	**172,206,190**	**176,453,114**		**182,821,033**

INTERGOVERNMENTAL REVENUE

FEDERAL

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
60,942	-		-	FEMA Reimbursement (Snow & Ice)	-
514,709	699,098	699,098	699,098	Medicaid Reimbursement	925,000
-	523,396	560,430	560,430	Medicare Part D Reimbursement	280,215
575,650	**1,222,494**	**1,259,528**	**1,259,528**		**1,205,215**

INTERGOVERNMENTAL REVENUE
STATE LOCAL

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
18,748	18,748	18,748	-	COOL/ Cultural Affairs Grant Funding	-
-	156,000	-	-	40R Revenue	-
79,752	26,314	-	-	Reimbursement - Extended Polling	-
		-	149,280	UML Debt Reimbursement	151,541
338,665	385,934	271,507	-	Various Grant - Reimbursement to General Fund	-
437,165	**586,996**	**290,255**	**149,280**		**151,541**

INTERGOVERNMENTAL REVENUE
AVAILABLE FUNDS - LOCAL

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
45,000	45,000	60,000	-	Perpetual Care	-
	-	-	375,000	Property Maintenance (Revolving)	-
-	-	725,000	255,000	Sale of City Property (Revolving)	200,000
-	-	310,000	365,002	Vacant/ Foreclosed Property (Revolving)	200,000
35,000	65,000	60,000	-	Sale of Cemetery Lots	-
750,000	500,000	500,000	250,000	Health Funding	-
-	-	-	1,750,000	Overlay Surplus	1,600,000
	-	-	955,290	Capital Debt Service Stabilization	841,149
950,000	452,338	452,338	400,000	Salary Stabilization	-
-	3,000,000	-	-	Pension Reserve (Stabilization)	-
42,300	40,000	40,000	-	Dog Licenses	-
	-	-	21,611	Police Training (Receipt Reserved)	-
-	-	-	-	PEG Access Revenue (Cable Franchise)	1,923,000
-	-	-	-	School Construction Stabilization	312,061
	-	-	492,236	General Stabilization	1,458,145
3,822,300	**4,102,338**	**2,147,338**	**4,864,139**		**6,534,355**

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INTERGOVERNMENTAL REVENUE

CHERRY SHEET - SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
129,901,292	135,128,763	135,511,365	138,588,381	School Funding (Chapter 70)	144,067,633
10,249,270	8,092,256	8,279,645	5,973,288	Education Reimbursement	4,182,976
23,636,781	24,077,345	24,718,059	25,618,498	General Gov't Reimbursement/ Distribution	26,679,313
163,787,343	**167,298,364**	**168,509,069**	**170,180,167**		**174,929,922**

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

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
129,901,292	135,128,763	135,511,365	138,588,381	School/ Chapter 70	144,067,633
129,901,292	**135,128,763**	**135,511,365**	**138,588,381**		**144,067,633**

INTERGOVERNMENTAL REVENUE

CHERRY SHEET – EDUCATION REIMBURSEMENT

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
100,947	109,518	-	-	School Lunch Program	-
4,385,552	3,157,308	3,454,216	3,137,557	Charter School Tuition Reimbursement	2,990,185
5,762,771	4,825,430	4,825,429	2,835,731	School Building Authority Reimbursement (MSBA)	1,192,791
10,249,270	**8,092,256**	**8,279,645**	**5,973,288**		**4,182,976**

INTERGOVERNMENTAL REVENUE
GENERAL GOVERNMENT REIMBURSEMENT

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
21,808,064	22,412,842	23,222,704	24,218,151	Unrestricted General Government Aid (UGGA)	25,162,659
818,723	835,971	679,361	583,725	Veterans' Benefits	525,308
200,385	201,060	204,060	198,688	State Owned Land	198,479
300,609	118,472	102,934	108,934	Vets/ Blind Exemption	283,867
509,000	509,000	509,000	509,000	ACRE Redevelopment Reimbursement	509,000
23,636,781	**24,077,345**	**24,718,059**	**25,618,498**		**26,679,313**

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CHARGES FOR SERVICES

SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
4,724,879	6,243,548	6,697,192	8,912,317	Indirect Cost of the Enterprise Funds	9,012,522
3,164,204	3,268,402	3,095,000	3,268,402	Trash/ Recycling Services	3,152,200
1,387,230	1,361,126	1,546,376	1,507,600	Fines and Forefeits	1,584,075
188,236	71,717	191,074	126,479	Baseball Revenue *	-
	-	20,000	50,000	HOST revenue **	100,000
175,113	194,842	156,500	190,000	Cemetery Openings	190,000
293,917	253,891	262,777	271,974	Ambulance Revenue	281,493
655,579	867,298	842,133	700,000	Cable Franchise Fee	-
10,790,725	10,895,253	11,459,394	12,368,081	Enterprise Revenues - Water	12,174,536
20,004,647	22,295,440	20,972,814	22,458,226	Enterprise Revenues - Wastewater	22,788,737
6,349,557	6,871,127	7,748,330	7,360,407	Enterprise Revenues - Parking	7,494,676
47,734,087	**52,322,644**	**52,991,589**	**57,213,486**		**56,778,240**

** Beginning in FY18 the lease payment at Lelacheur park is deposited into the facility capital fund*

*** Revenue from the HOST agreement with Patriot Care.*

CHARGES FOR SERVICES

ENTERPRISE REIMBURSEMENT

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
1,604,340	2,112,359	2,342,203	3,049,297	Water Utility - Indirect Costs (Reimburse General Fund)	2,858,479
2,695,973	3,526,531	3,672,560	4,643,336	Wastewater Utility - Indirect Costs (Reimburse General Fund)	4,934,173
424,566	604,658	682,429	1,219,684	Parking Enterprise - Indirect Costs (Reimburse General Fund)	1,219,871
4,724,879	**6,243,548**	**6,697,192**	**8,912,317**		**9,012,522**

CHARGES FOR SERVICES

FINES AND FORFEITS

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
3,819	1,608	2,221	2,000	Constable Fees	2,000
32,410	-	-	-	Sewer Liens	-
11,378	10,492	90,982	45,000	Inspectional - 21D Violations	45,000
745,796	658,517	732,470	775,000	Court Fines	775,000
100	270	100	100	Marijuana Fines	-
155,351	162,180	140,845	160,000	Motor Vehicle Non-renewal Fees	160,000
243,524	314,572	272,132	300,000	Police Towing Reimbursement	300,000
1,672	4,027	1,000	2,000	148A Violations	-
173,219	186,166	255,131	200,000	Police - Special Detail Receipts	250,000
10,018	11,042	17,123	12,500	Code & Inspection Fines	17,500
	-	18,575	5,000	Code & Inspection Signs	18,575
3,320	1,200	820	1,000	Health - Tobacco Fines	1,000
-	5,177	9,852	-	Health - 21D Violations	10,000
6,625	5,875	5,125	5,000	Health - Night Soil	5,000
1,387,230	**1,361,126**	**1,546,376**	**1,507,600**		**1,584,075**

CHARGES FOR SERVICES

CABLE FRANCHISE FEE

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
655,579	847,298	842,133	700,000	Cable Franchise Fee *	-
-	20,000	-	-	Comcast Capital	-
655,579	**867,298**	**842,133**	**700,000**		**-**

** Changed to Receipt Reserved in FY18*
prior to FY18 was GF revenue.

CHARGES FOR SERVICES
TRASH FEES

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
3,161,904	3,266,202	3,101,426	3,266,202	Trash/ Recycling Services	3,150,000
2,300	2,200	2,750	2,200	Dumpster Fees	2,200
3,164,204	**3,268,402**	**3,104,176**	**3,268,402**		**3,152,200**

CHARGES FOR SERVICES

CEMETERY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
175,113	194,842	156,500	190,000	Cemetery Openings	190,000
175,113	**194,842**	**156,500**	**190,000**		**190,000**

CHARGES FOR SERVICES

AMBULANCE REVENUE

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
293,917	253,891	262,777	271,974	Ambulance Recoverable Costs	281,493
293,917	**253,891**	**262,777**	**271,974**		**281,493**

CHARGES FOR SERVICES

PARKING ENTERPRISE

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
898,983	930,764	881,971	780,000	Garage Fees - Ayotte	800,000
912,251	1,005,106	1,077,290	1,005,106	Garage Fees - Downes	1,000,000
192,498	184,217	190,646	184,217	Lot Fees - Davidson	190,000
998,442	1,029,183	1,089,516	1,029,183	Garage Fees - Roy	1,000,000
961,796	1,173,184	1,365,472	1,173,184	Parking Meters/ Kiosks	1,150,000
845,105	841,685	961,815	841,685	Garage Fees - Early	825,000
-	(25)	-	-	Parking Ticket - Reg. Fees	-
491,256	491,256	489,385	491,256	Garage Fees - Lower Locks	500,000
88,535	91,445	96,855	91,445	Parking Ticket - Late Fees	91,000
228,738	216,258	215,560	216,258	Parking Ticket - Mark Fees	215,000
46,704	26,486	61,465	26,486	Rental - Pass Card Fees	50,000
13,665	20,969	23,762	20,969	Sign Permits	20,000
671,586	681,616	692,675	681,616	Parking Tickets - Fines	680,000
-	-	598,923	-	Bond Premium	-
-	2,950	2,995	2,950	Other Interest	2,500
-	176,033	-	816,052	Retained Earnings of the Utility	971,176
6,349,557	**6,871,127**	**7,748,330**	**7,360,407**		**7,494,676**

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
10,810,715	11,109,004	11,791,354	13,881,624	Local Usage	15,464,655
1,147,883	1,386,418	1,367,555	1,342,000	Septage Receipts	1,450,000
838,968	955,162	1,066,702	1,066,702	Sewer Leins	1,066,702
6,740	850	-	4,500	Pre-Treatment Permits	4,500
18,229	18,290	18,180	18,180	Laboratory Analysis	18,180
1,093,281	1,236,017	1,572,604	1,378,620	Tewksbury Assessment	1,378,620
1,353,265	1,498,293	1,457,835	1,581,981	Chelmsford Assessment	1,581,981
1,474,518	1,572,692	1,540,260	1,645,948	Dracut/ Tyngsboro Assessment	1,645,948
129,316	149,923	192,412	178,000	Miscellaneous Other	178,000
	-	535	151	Junk/ Scrap	151
3,131,732	4,368,791	1,965,378	1,360,520	Retained Earnings of the Utility	-
20,004,647	**22,295,440**	**20,972,814**	**22,458,226**		**22,788,737**

CHARGES FOR SERVICES
WATER UTILITY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
704,271	755,387	834,357	755,387	Water Lien Revenue	755,387
9,760,115	9,722,472	9,585,996	9,722,472	Water Usage	9,722,472
178,713	237,639	422,071	307,599	Water Miscellaneous	307,599
2,389	12,055	9,468	12,055	Junk/ Scrap	10,000
120,900	97,740	424,522	120,000	Solar Renewable Energy Credits	120,000
	-	182,980	228,025	Water Misc. Revenue	200,000
24,337	69,960	-	-	Water Bulk	-
-	-	-	1,222,543	Retained Earnings of the Utility	1,059,078
10,790,725	**10,895,253**	**11,459,394**	**12,368,081**		**12,174,536**

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MISCELLANEOUS REVENUE

SUMMARY

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
694,296	503,374	2,352,264	976,292	Interest Earnings	451,292
3,911,380	3,911,380	942,033	1,333,385	Free Cash	-
877,488	876,633	1,316,972	1,002,000	Other Miscellaneous Receipts	1,107,400
5,483,164	**5,291,387**	**4,611,269**	**3,311,677**		**1,558,692**

MISCELLANEOUS REVENUE

INTEREST EARNINGS

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
203,604	226,292	214,119	226,292	Interest on Investments	226,292
177,260	220,913	131,214	225,000	Other Misc. Interest	225,000
310,907	2,772	1,998,860	500,000	Premium From Bond Sale *	-
2,525	53,397	8,071	25,000	Premium From Note Sale	-
694,296	**503,374**	**2,352,264**	**976,292**		**451,292**

** Premiums from the sale of bonds are no longer considered GF revenue per the Municipal Modernization Act*

MISCELLANEOUS REVENUE

FREE CASH

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
3,911,380	2,778,703	942,033	1,333,385	Free Cash *	-
3,911,380	**2,778,703**	**942,033**	**1,333,385**		**-**

** Free cash is certified by the Dept. of Revenue (DOR) in the subsequent fiscal year. Only certified figures are included.*

MISCELLANEOUS REVENUE

OTHER MISCELLANEOUS REVENUE

Actual FY14	Actual FY15	Actual FY16	Projected FY17		Budget FY18
120,020	77,270	337,399	85,000	Treasurer's Miscellaneous	85,000
1,776	252	2,391	2,000	Junk Revenue Miscellaneous	2,000
7,330	-	-	-	Various Department Bids & Specs	-
-	31,188	-	18,000	Parks Miscellaneous Rent	-
20,106	25,388	27,047	25,000	Library Miscellaneous	25,000
	-	15,400	16,000	Cemetery Misc.	16,000
5,133	4,783	3,868	5,000	Assessors' Miscellaneous	5,000
61,298	39,574	9,352	30,000	Data Processing - Misc.	10,000
221,449	219,612	219,742	233,000	City Clerk Miscellaneous	350,000
1,761	2,066	1,545	2,000	Elections Miscellaneous	2,000
16,858	-	10,152	8,000	Planning Board - Advertising & Recording	10,000
19,886	23,831	18,640	25,000	Board of Appeals Fees	25,000
20,628	20,801	20,986	20,000	Police Department Misc.	20,000
2,788	8,777	6,035	7,000	Fire Department Misc.	7,000
2,354	4,526	5,330	4,000	Code and Inspection - Misc.	4,000
32,410	29,380	32,610	30,000	Sealer Misc.	35,000
30,445	37,865	38,019	34,000	Engineers Misc.	34,000
190,368	228,603	242,153	225,000	Wire Misc.	240,000
56,050	54,607	59,150	58,000	Health - Food Establishments	58,000
-	-	11,498	10,000	Reimbursement - Prior Years	-
-	-	38,458	65,000	Energy Aggregation	65,000
-	-	15,451	-	Rental - Alumni Field	14,400
66,828	68,110	201,747	100,000	Auditorium Revenue	100,000
877,488	**876,633**	**1,316,972**	**1,002,000**		**1,107,400**

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FISCAL YEAR

2018

SECTION IV

DEPARTMENTAL DETAILS

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

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LEGISLATIVE

SUMMARY

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
146,685	147,972	148,500	CITY COUNCIL	193,000
55,191	52,278	63,828	OFFICE OF THE MAYOR	65,328
334,507	360,906	391,567	CITY CLERK	405,529
536,384	**561,156**	**603,895**		**663,857**

FINANCING PLAN	Budget FY18
TAXES	193,436
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	64,892
MISCELLANEOUS REVENUE	405,529
	663,857

LEGISLATIVE
CITY COUNCIL

EDWARD J. KENNEDY

MAYOR

PERSONAL SERVICES	$185,500
ORDINARY EXPENSES	7,500
TOTAL FY18 BUDGETED EXPENDITURES	**$193,000**

MISSION & SERVICES OVERVIEW

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

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

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

EXPENSE DETAILS

CITY COUNCIL - 111	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W Perm.	141,619	141,774	141,000	185,500	185,500
Total	141,619	141,774	141,000	185,500	185,500
Expenses					
Advertising	5,066	6,197	7,500	7,500	7,500
Total	5,066	6,197	7,500	7,500	7,500
TOTAL BUDGET	**146,685**	**147,972**	**148,500**	**193,000**	**193,000**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 185,500
ORDINARY EXPENDITURES		$ 7,500
	TOTAL FY18 BUDGETED EXPENDITURES	$ 193,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 141,000**
REAL ESTATE TAXES	$ 141,000	
INTERGOVERNMENTAL REVENUE		**$ 52,000**
UNRESTRICTED AID (UGGA)	$ 52,000	
	TOTAL FY18 BUDGETED REVENUES	$ 193,000

LEGISLATIVE
OFFICE OF THE MAYOR

EDWARD J. KENNEDY
MAYOR

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	$51,428
	ORDINARY EXPENSES	$13,900
	TOTAL FY18 BUDGETED EXPENDITURES	**$65,328**

MISSION & SERVICES OVERVIEW

The Mayor's Office strives to keep an open line of communication between the office and the public and works hard to resolve issues with constituents by meeting and answering all calls and requests from them.

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.

FY17 ACCOMPLISHMENTS

- Continued internship program with Middlesex Community College.
- Hosted a City Hall Holiday Open House in conjunction with City Manager, with hundreds of employees and residents attending and participating.
- Sponsored toy drive in City Hall.
- Respond to phone calls, emails within 24 hrs.
- Hosted and honored various community groups at City Hall.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Reduce the number of students that have to go to school out of district.	New
FY18	Continue to aggressively market the Hamilton Canal Innovation District.	New
FY18	Advocate for having the City participate in the Clean River Project with other communities along the Merrimack River.	New

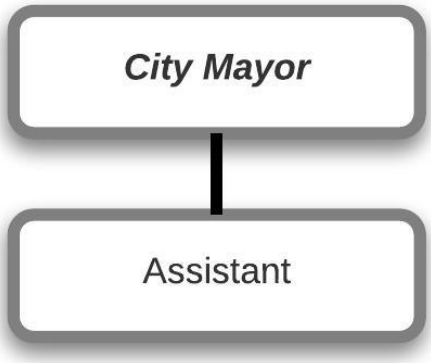
PERFORMANCE METRICS

Measurement	Prior Year Actuals CY2015	Prior Year Actuals CY2016	YTD CY2017	CY2018 Target
Meetings attended by Mayor with statewide and regional organizations.	32	35	20	35
Meetings brokered between business leaders from Lowell's ethnic communities and diplomatic representatives of those communities' nations of origin.	17	12	10	12
Number of municipal issues highlighted	18	20	25	20
Number of joint meetings between city and school committee and subcommittees	7	10	2	10
Press releases issued	11	3	3	3
Ribbon cuttings & Grand Openings	16	26	34	26
Facebook "likes"	1,134	1,200	118	1,200
Memorials/Dedications	8	6	12	6
Flag raisings	21	12	19	12

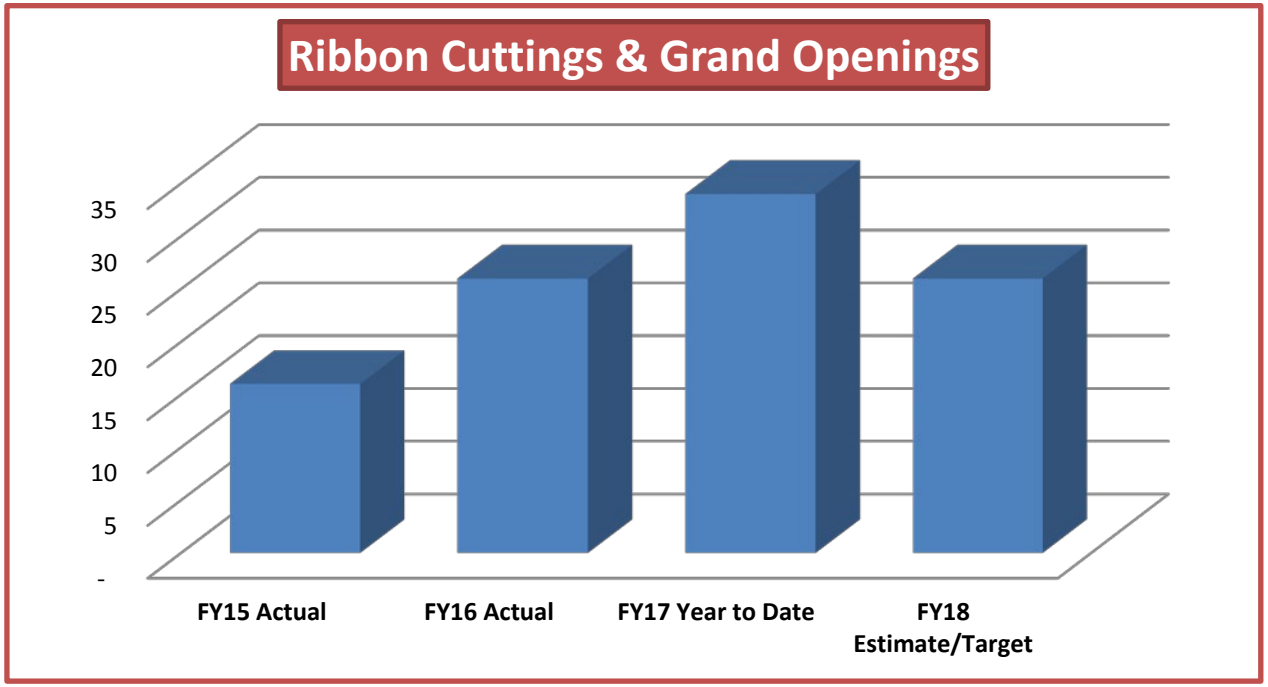
ORGANIZATIONAL CHART

OFFICE OF THE MAYOR

EDWARD J. KENNEDY
CITY MAYOR



LOWELLSTAT CHART(S)



As the ceremonial head of the City's government, the Mayor represents the City Council at various events, most notably the opening of new businesses in Lowell.

Measurement	FY15 Actual	FY16 Actual	FY17 Year to Date	FY18 Estimate/Target
Ribbon Cuttings & Grand Openings	16	26	34	26

EXPENSE DETAILS

MAYOR'S OFFICE - 121	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm	48,531	50,025	51,428	51,428	51,428
Total	48,531	50,025	51,428	51,428	51,428
Expenses					
Leasing Equip & Services					
Office Supplies	1,183	1,922	1,900	1,900	1,900
Office Operations	1,916	332	2,000	2,000	2,000
Council Travel/ Training/ Seminars	-	-	5,000	10,000	10,000
Mayoral Portrait	3,560	-	3,500	-	-
Total	6,659	2,254	12,400	13,900	13,900
TOTAL BUDGET	**55,191**	**52,278**	**63,828**	**65,328**	**65,328**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 51,428
ORDINARY EXPENDITURES		$ 13,900
	TOTAL FY18 BUDGETED EXPENDITURES	$ 65,328

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 52,436**
REAL ESTATE TAXES	$ 52,436	
INTERGOVERNMENTAL REVENUE		**$ 12,892**
UNRESTRICTED AID (UGGA)	$ 12,892	
	TOTAL FY18 BUDGETED REVENUES	$ 65,328

LEGISLATIVE

OFFICE OF THE CITY CLERK

MICHAEL GEARY

CITY CLERK

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	$389,879
	ORDINARY EXPENSES	$15,650
	TOTAL FY18 BUDGETED EXPENDITURES	**$405,529**

MISSION & SERVICES OVERVIEW

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

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

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

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

FY17 ACCOMPLISHMENTS

- Provided staff for 23 City Council Subcommittees, including conduction of meetings off the premises.
- With assistance of volunteers, inventoried and reorganized existing historical records (vital and otherwise) within City Hall.
- Successfully provided information to all City employees and board members to register and complete State Ethics and Open Meeting Law requirements.
- Implemented use of secured paper for issuance of vital records.
- Implemented first new fee schedule in almost ten years.
- Assisted with City wide rabies clinic.
- Digitized vital records dating back to 1944 to enable easier access to images, less physical interaction with original records, and increased storage space within Clerk's Office.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Develop Business Certificate tracking method.	Complete
FY17	Research and review fee schedule with possible updates.	Complete
FY17	Streamline and coordinate flammable liquids permitting.	Complete
FY18	Prepare 2019 City Council Inauguration Ceremony.	New
FY18	Present before City Council regarding digitization of vital records.	New
FY18	Present before City Council regarding inventorying and reorganization of historical records, vital and otherwise	New

PERFORMANCE METRICS[18]

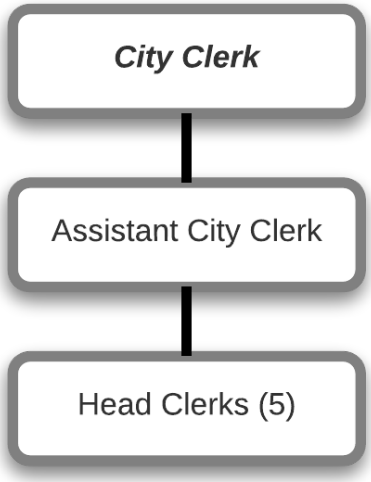
Measurement	Prior Year Actuals CY2015	CY2016	YTD CY2017	CY2018 Target
Birth Records	12,119	12,183	4,183	12,000
Death Records	6,387	6,111	1,988	6,000
Marriage Records	2,217	2,376	727	2,200
Marriage Intentions	714	814	248	700
Dog Licenses	1,468	1,471	955	1,500

[18] All City Clerk Data is reported by Calendar Year

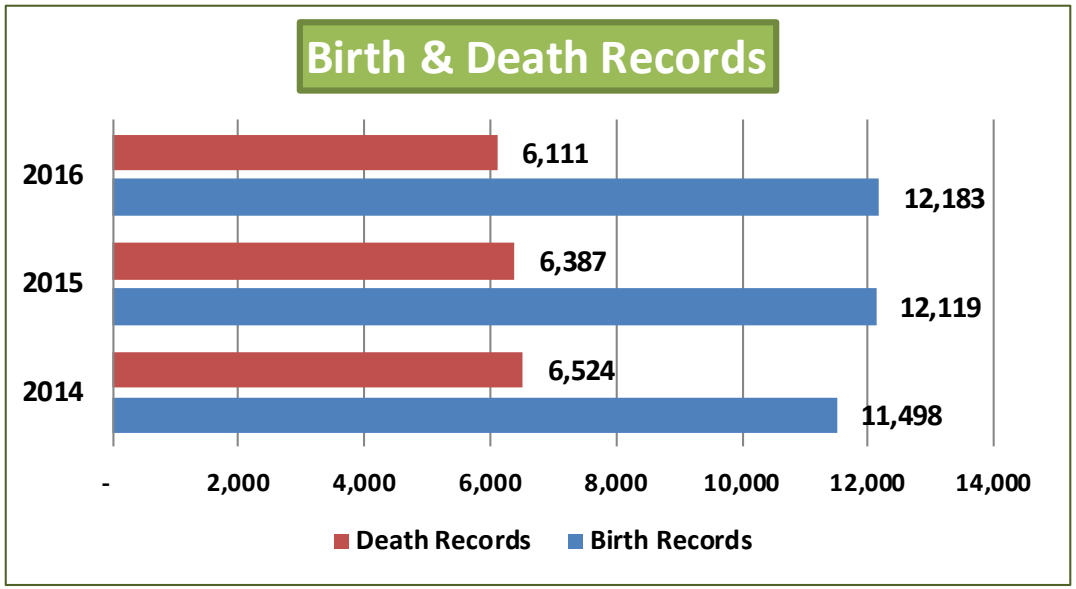
ORGANIZATIONAL CHART

OFFICE OF THE CITY CLERK

MICHAEL GEARY
CITY CLERK



LOWELLSTAT CHART(S)



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

Measurement	2014	2015	2016
Birth Records	11,498	12,119	12,183
Death Records	6,524	6,387	6,111

EXPENSE DETAILS

CITY CLERK - 161	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W - Perm	319,337	345,024	376,417	389,879	389,879
S&W - OT	-	-	-	-	-
Total	319,337	345,024	376,417	389,879	389,879
Expenses					
Repair & Maint. Equipment	420	920	750	750	750
Professional Services	5,500	5,500	6,000	9,000	6,000
Printing & Binding	595	740	600	1,000	600
Office Supplies	3,561	3,573	2,500	3,000	3,000
Dues & Subscriptions	250	250	300	300	300
Computer Equip/ Soft.	4,845	4,900	5,000	5,000	5,000
Total	15,171	15,883	15,150	19,050	15,650
TOTAL BUDGET	**334,507**	**360,906**	**391,567**	**408,929**	**405,529**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 389,879
ORDINARY EXPENDITURES		$ 15,650
	TOTAL FY18 BUDGETED EXPENDITURES	$ 405,529

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ -**
REAL ESTATE TAXES	$ -	
MISCELLANEOUS REVENUE		**$ 405,529**
CITY CLERK MISCELLANEOUS	$ 350,000	
MARRIAGE LICENSES	$ 8,529	
BUSINESS PERMITS	$ 17,000	
MARRIAGE - JP FEES	$ 30,000	
	TOTAL FY18 BUDGETED REVENUES	$ 405,529

CITY MANAGER

SUMMARY

KEVIN J. MURPHY

CITY MANAGER

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
5,544,215	5,393,138	5,781,722	OFFICE OF THE CITY MANAGER	5,474,690
22,668	53,179	50,000	MANAGER - TRANSFER TO SCHOOLS	50,000
324,276	417,013	440,000	MARKETING & DEVELOPMENT	495,000
-	-	251,253	CONTINGENCY	400,000
-	-	-	RESERVE FOR WAGES	-
246,494	245,100	180,200	CABLE ACCESS	319,895
111,738	117,796	175,085	CULTURAL AFFAIRS/ SPECIAL EVENTS	183,718
6,249,391	**6,226,227**	**6,878,260**		**6,923,303**

FINANCING PLAN	Budget FY18
TAXES	3,582,075
LICENSES AND PERMITS	2,500
CHARGES FOR SERVICES	1,321,073
INTERGOVERNMENTAL REVENUE	2,017,655
	6,923,303

CITY MANAGER
OFFICE OF THE CITY MANAGER

KEVIN J. MURPHY
CITY MANAGER

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	$1,973,335
	ORDINARY EXPENSES	$4,766,250
	TOTAL FY18 BUDGETED EXPENDITURES	**$6,739,585**

MISSION & SERVICES OVERVIEW

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

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

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

FY17 ACCOMPLISHMENTS

- Allocated almost $20 million to the Lowell Public Schools to meet and likely exceed the City's Net School Spending requirements. The City of Lowell exceeded its Net School Spending requirement by over $9 million in FY16.
- Oversaw a holistic approach to public safety by completing the first round of the Neighborhood Expedited Enforcement Directive (NEED). The NEED program is a multipronged approach to bring problem properties throughout the City into compliance through a tiered violation process focused on code violations.
- Proposed a FY17 budget that saw Police (250) and Fire (213) reach staffing levels not seen in decades. These staffing additions helped fuel decreases in most crime categories.
- Implemented the FY17 Capital Plan which made strategic investments in infrastructure, public safety, education, and economic development.

GOALS-X

Fiscal Year	Strategic Goal or Objective	Status
FY17	Improve community safety and wellbeing by collaborating with stakeholders to continue to address the opioid epidemic. *Update: Chaired the Mayor's Opiate Task Force and added key City personnel in public safety and health and human services departments to combat the opiate crisis.*	Ongoing
FY17	Continue to meet and exceed Net School Spending in order to provide sufficient funding for Lowell Public School students. *Update: Exceeded Net School Spending by $9,144,725 in FY16 and projected to exceed in FY17 by over $8 million.*	Ongoing
FY17	Continue the progress in the Hamilton Canal District including beginning the construction of a new parking garage. *Update: City has engaged the Lead Designer for the garage project.*	Ongoing
FY18	Continue progress on the Lowell High School project, including development of the Preferred Schematic Report.	New
FY18	Continue to develop the Hamilton Canal District, the Ayre's City Industrial, and other business corridors in the city.	New
FY18	Improve public safety through investment in technology and infrastructure improvements.	New

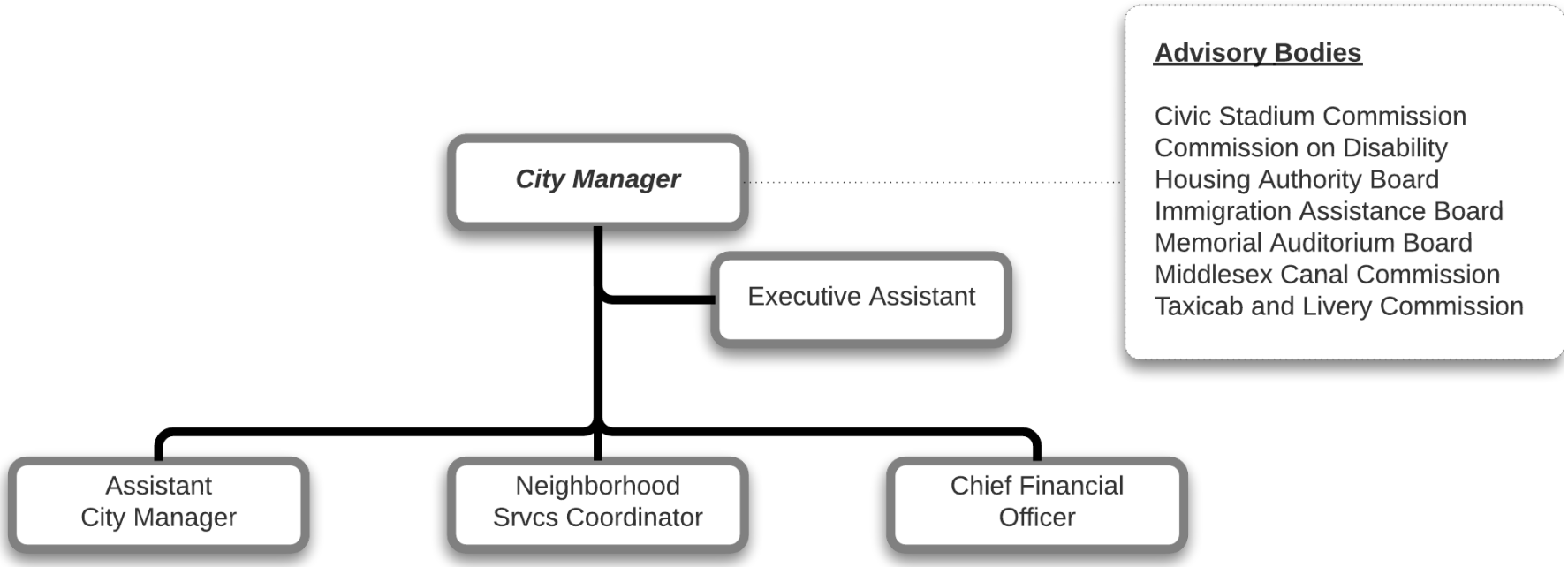
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	FY2016	YTD FY2017	FY2018 Target
LowellSTAT reports completed	9	5	4	8
LowellSTAT Meetings	10	7	5	8
Number of LowellSTAT followers on Twitter	589	714	763	800
Number of City Council Meetings	39	33	32	39
Number of motions responded to	145	165	181	170
Number of motions responded to per City Council meeting	4	5	5	8
Number of followers on City's Twitter	3,998	5,222	6,392	6,500
Number of City's Facebook Likes	3,275	4,736	5,495	6,000

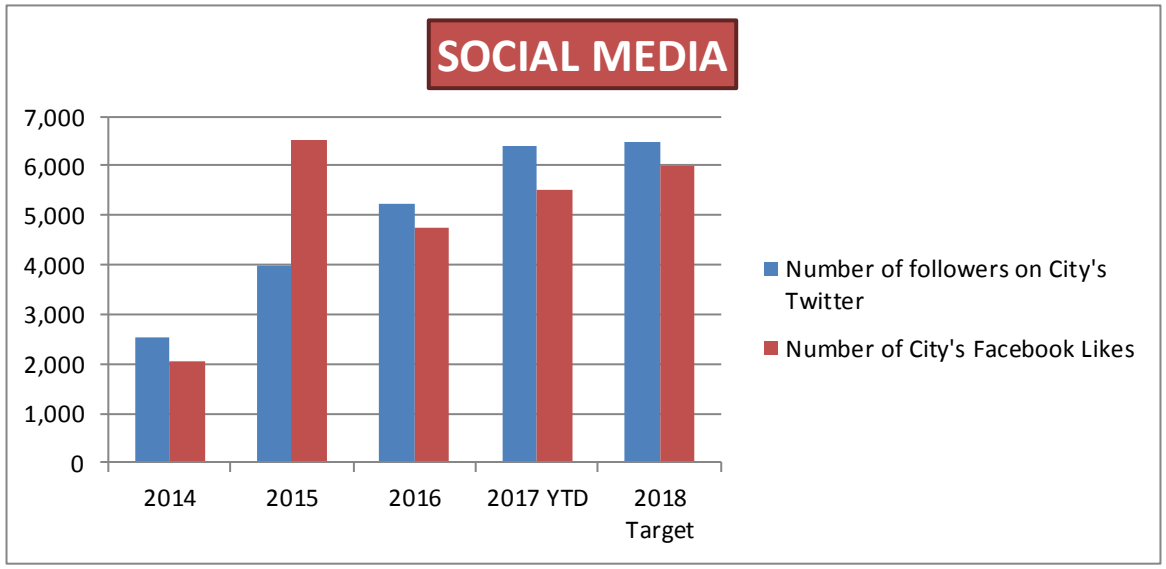
ORGANIZATIONAL CHART

OFFICE OF THE CITY MANAGER

KEVIN J. MURPHY
CITY MANAGER



LOWELLSTAT CHART(S)



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

Measurement	FY15 Actual	FY16 Actual	FY17 YTD	FY18 Target
Number of followers on City's Twitter	3,998	5,222	6,392	6,500
Number of City's Facebook Likes	3,275	4,736	5,495	6,000

EXPENSE DETAILS

CITY MANAGER - 123	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages - Permanent	475,887	470,033	427,722	455,590	455,190
Salaries & Wages - Temporary	33,192	24,785	-	-	-
Sick Leave Incentive	1,719,726	1,537,738	1,500,000	1,500,000	1,400,000
Total	2,228,805	2,032,555	1,927,722	1,955,590	1,855,190
Expenses					
School Electricity	1,983,129	2,253,768	2,500,000	2,750,000	2,400,000
School Heating/Gas	1,289,965	1,000,681	1,290,000	1,290,000	1,150,000
Repair & Maint. Equipment	-	-	500	500	500
Leasing Equipment & Service	-	-	1,600	1,600	1,600
Professional Services	22,013	80,745	30,000	30,000	30,000
Advertising	-	-	2,000	2,000	2,000
Office Supplies	1,471	1,996	4,500	4,500	5,000
Misc.- Supplies - Other	573	1,782	-	-	-
Mass. Municipal Association Dues	15,327	15,790	16,000	16,000	16,000
In-State Travel Reimbursement	1,412	2,169	1,000	1,000	1,000
Transportation Reimbursement & Seminar	94	830	500	500	500
Out of State Travel	-	1,288	5,000	5,000	5,000
Office Furniture & Equip	526	-	500	500	500
Computer Equipment & Seminar	-	-	400	400	400
Dues & Subscriptions	900	1,535	2,000	2,000	2,000
Total	3,315,410	3,360,583	3,854,000	4,109,000	3,619,500
TOTAL BUDGET	**5,544,215**	**5,393,138**	**5,781,722**	**6,064,590**	**5,474,690**
LOWELL SCHOOL SYSTEM	**FY15 Actual**	**FY16 Actual**	**FY17 Approved**	**FY18 Request**	**FY18 Manager**
Medicaid Reimbursement Expense	22,668	53,179	50,000	50,000	50,000
Total	22,668	53,179	50,000	50,000	50,000
TOTAL BUDGET	**22,668**	**53,179**	**50,000**	**50,000**	**50,000**

MARKETING DEVELOPMENT					
	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Professional Auditorium	-	-	190,000	200,000	190,000
Business/Marketing Development, CVB	199,405	293,347	175,000	200,000	200,000
Cultural Development	50,000	50,000	-	-	-
Special Events	49,872	50,750	50,000	80,000	80,000
Merrimack Repertory Theatre	25,000	22,916	25,000	25,000	25,000
Total	324,276	417,013	440,000	505,000	495,000
TOTAL BUDGET	**324,276**	**417,013**	**440,000**	**505,000**	**495,000**

MANAGER'S CONTINGENCY	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Reserve Fund	-	-	251,253	1,000,000	400,000
Reserve for wages	-	-	-	-	-
Total	-	-	251,253	1,000,000	400,000
TOTAL BUDGET	**-**	**-**	**251,253**	**1,000,000**	**400,000**

CABLE ACCESS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages - Stipends	-	-	10,000	10,000	10,000
Salaries & Wages - Temp	-	-	-	-	-
Salaries & Wages - Education (CH 22)	-	-	-	108,145	108,145
Total	-	-	10,000	118,145	118,145
Expenses					
Holiday	-	-	-	-	-
Legal & filing Fees	-	-	1,800	1,800	1,800
Contracted Services - Lowell Telecom	125,000	135,000	125,000	149,350	149,350
Misc - Supplies - Other	-	-	500	500	500
Dues & Subscriptions	-	-	100	100	100
Trans. Reimbursement & Seminars	-	-	-	-	-
Equipment - Other	15,000	15,000	15,000	50,000	50,000
Transfer to Lowell Schools	93,694	82,300	25,000	-	-
Transfer to Lowell Voc.	12,800	12,800	12,800	-	-
Total	246,494	245,100	180,200	201,750	201,750
TOTAL BUDGET	**246,494**	**245,100**	**190,200**	**319,895**	**319,895**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		**$ 5,474,690**
PERSONAL SERVICES	1,855,190	
ORDINARY EXPENDITURES	3,619,500	
MANAGER - MEDICAID EXPENSE		**$ 50,000**
ORDINARY EXPENDITURES	50,000	
MARKETING DEVELOPMENT		**$ 495,000**
ORDINARY EXPENDITURES	495,000	
CONTINGENCY		**$ 400,000**
ORDINARY EXPENDITURES	400,000	
CABLE ACCESS		**$ 319,895**
PERSONAL SERVICES	118,145	
ORDINARY EXPENDITURES	201,750	
TRANSFER TO SCHOOL (GLRTHS/ LPS)	-	
TOTAL FY18 BUDGETED EXPENDITURES		$ 6,739,585

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,450,857**
REAL ESTATE TAXES	$ 2,700,857	
LOCAL MEAL TAX	$ 500,000	
HOTEL/ MOTEL TAXES	$ 250,000	
INTERGOVERNMENTAL REVENUE		**$ 2,017,655**
UNRESTRICTED AID (UGGA)	$ 2,017,655	
CHARGES FOR SERVICES		**$ 1,271,073**
PEG ACCESS (SPECIAL REVENUE FUND)	$ 306,515	
HOST AGREEMENT - REVENUE	$ 25,000	
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 108,943	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 577,436	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 253,179	
TOTAL FY18 BUDGETED REVENUES		$ 6,739,585

CITY MANAGER
CULTURAL AFFAIRS & SPECIAL EVENTS

HENRI MARCHAND
DIRECTOR

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	$183,718
	ORDINARY EXPENSES	$0
	TOTAL FY18 BUDGETED EXPENDITURES	**$183,718**

MISSION & SERVICES OVERVIEW

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

The Office of Cultural Affairs & Special Events (CASE) is the official arts and events agency for the City of Lowell. Established by City ordinance in May 2008, CASE accomplishes its mission by planning annual community events including the 4th of July celebration, Kiwanis' Monster Bash/Trick or Treating Trail, City of Lights Parade and Celebration, and WinterFest, as well as the annual St. Patrick's Day Dinner. A new key CASE asset is the City's marketing campaign. In July of 2016 the There's A Lot To Like About Lowell marketing campaign transitioned from UMass Lowell to the City with CASE managing the program.

In addition, CASE, working in partnership with other City Departments, provides logistical support for major events such as the Lowell Folk Festival, Bay State Marathon, Southeast Asian Water Festival, and Lowell Kinetic Sculpture Race. For smaller community organizations and independent event organizers, CASE provides assistance with the public event permitting process and advising on public safety or other services that may be necessary.

Over the past 8 months, CASE has been in transition as its relationship with the Cultural Office of Lowell (COOL) has changed and COOL is now operating independently. CASE will continue a cooperative relationship with COOL on various projects and programs that enhance Lowell's growing reputation as an arts and cultural events destination.

FY17 ACCOMPLISHMENTS

- Beginning in July, CASE took over management of the City's marketing program. The following are some accomplishments to date:
  - Redesigned and rebranded the web site and events calendar in concert with MIS.
  - Extended online reach and impact as a tool to promote the City's image as well as help increase awareness of and attendance to our arts, culture, attractions, and events.
  - Created event specific pages for WinterFest, July 4th, Monster Bash, and City of Lights.

  - Added social media tools and set up a regular schedule of postings promoting community events and assets.
  - Developed print ads, collateral materials, and new event banners, all with consistent branding graphics.
- Coordinated installation of new street banners with colorful design and web site info.
- Supported new events including the first Lowell Kinetic Sculpture Race, a unique and successful event that will return in 2017
- Continued to upgrade holiday lighting and added to City of Lights Celebration and Parade programming; attendance was the highest in recent years with thousands participating in afternoon activities, lining the parade route, and enjoying the City Hall lighting ceremony.
- Continued the evolution and enhancements made to WinterFest in 2016:
  - WinterFest 2017 included programming on JFK Plaza as part of the event footprint with food, beverages, music, the first Winter Market featuring artisans, and food vendors and ice skating.
  - Recruited 24 local vendors to provide food, beverages, and crafts.
  - Added live entertainment with a return by local bands playing at both JFK Plaza and Lucy Larcom Park.
  - Included street performers which added a festival marketplace quality to the event.
  - Reinvented the Grand Finale with a DJ utilizing the Masonic Center wall that included video projections, a light show, confetti blasts, and virtual fireworks.
  - Attendance was estimated 14,000.
- Again partnered with the Spinners on another capacity July 4th Celebration at LeLacheur Park and with the Kiwanis Club for the popular Monster Bash Halloween event.
- Supported First Thursdays, a downtown event focusing on arts and culture; provided marketing and logistical support for First Thursday's Light Up The Locks event at Swamp Locks.
- Supported several Made In Lowell events including Summer Kickoff, Friday Nights (new), and the Food and Wine Festival.
- Continued to develop ways to better facilitate and provide affordable City services for expanding permitted special events by private event organizers.
- Provided administrative support to the Lowell Cultural Council which awarded $70,232 to support over 40 Lowell-based arts, culture, and humanities projects taking place throughout 2016.
- Redesigned downtown walking maps and kiosk inserts with current Canalway Cultural District information; produced new district brochure/map.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Bring more visibility to the Lowell Cultural Council (City Commission). *Update: Continued evolution of Winterfest event by expanding footprint to JFK Plaza. Exploring ways to extend seasonal attraction by connecting select City of Lights activities to WinterFest. Encouraged and provided advisory services and support to existing as well as new, independently organized events*	Ongoing
FY17	Add and upgrade City of Lights lighting and decorations displays and expand celebration. *Update: Continued to develop and update LikeLowell.com web site, social media platforms and the City's events calendar in support of arts, culture, events, and activities*	Ongoing
FY17	Utilize the City's new promotional kiosks. *Update: Final installation of new inserts to be done this spring and new Canalway Cultural District and other brochures to be stocked in attached brochure racks*	Ongoing
FY18	Develop fact sheets including maps and other information on potential special event venues that can be used internally as well as reference by outside groups in selecting an event site.	New
FY18	Explore ways to streamline event permitting process using online application and approvals.	New
FY18	Research feasibility of acquiring special event management software for more efficient event planning and execution.	New

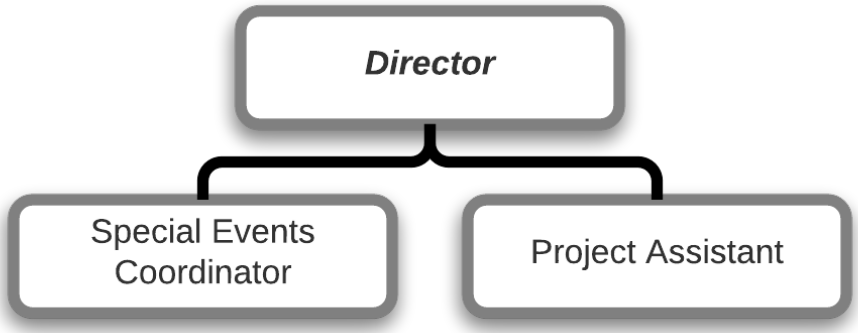
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Overall attendance for events CASE staff coordinates and/or permits annually	250,632	250,000	252,000	265,850
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	15	11	18	20
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	116	57	61	100
Number of volunteers coordinated	202	200	111	120
Number of volunteer hours logged	1,212	1,200	373	720
Number of corporate sponsors recruited to support City-sponsored programs	222	200	210	215
Amount of sponsorship dollars supporting City-sponsored programs	210,750	200,000	216,650	219,000
Number of grant applications processed	64	65	63	65
Number of grants made	37	42	42	43
Number of community informational meetings	8	9	10	15
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	226	225	85	90
Community planning partners (no financial)	70	75	85	90
Number of informational e-blasts circulated to local community	167	170	420	850

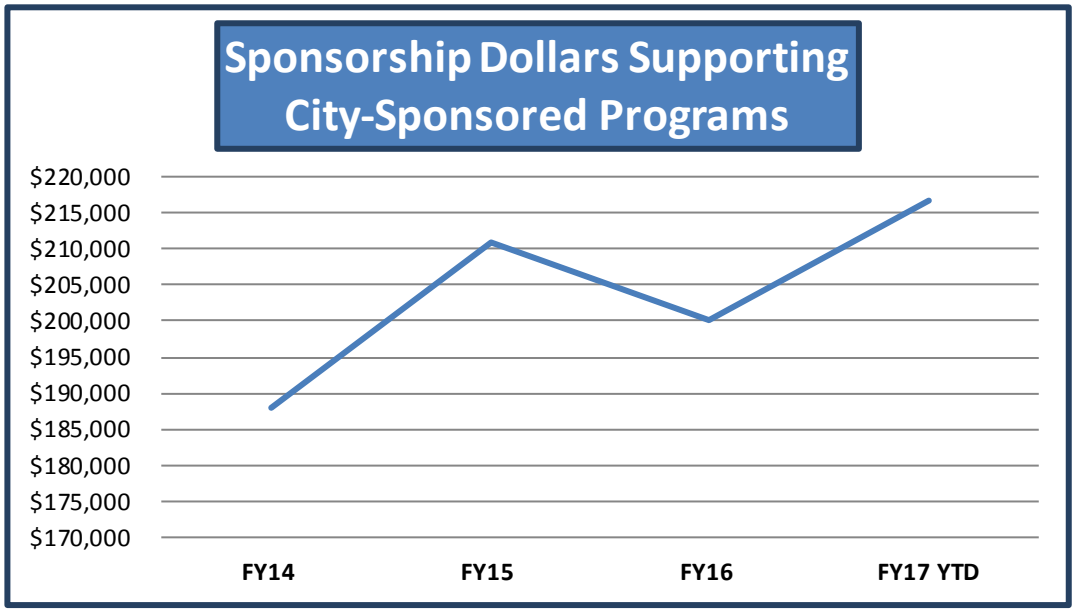
ORGANIZATIONAL CHART

CULTURAL AFFAIRS & SPECIAL EVENTS (CASE)

HENRI MARCHAND
DIRECTOR



LOWELLSTAT CHART(S)



Many of City-sponsored events are funded through partnering with local businesses or organizations.

Measurement	2014	2015	2016	2017 YTD
Amount of sponsorship dollars supporting City-sponsored programs	$ 188,100	$ 210,750	$ 200,000	$ 216,650

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	111,738	117,796	175,085	183,718	183,718
Outside Funding					
Total	111,738	117,796	175,085	183,718	183,718
Expenses					
Total	-	-	-	-	-
TOTAL BUDGET	**111,738**	**117,796**	**175,085**	**183,718**	**183,718**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 183,718
ORDINARY EXPENDITURES		$ -
	TOTAL FY18 BUDGETED EXPENDITURES	$ 183,718

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 131,218**
REAL ESTATE TAXES	$ 25,253	
LOCAL MEALS TAX	$ 40,296	
HOTEL/ MOTEL TAXES	$ 65,669	
CHARGES FOR SERVICES		**$ 50,000**
HOST AGREEMENT - REVENUE	$ 50,000	
LICENSES AND PERMITS		**$ 2,500**
SUNDAY ENTERTAINMENT	$ 1,000	
SPECIAL EVENTS PERMITS	$ 1,500	
	TOTAL FY18 BUDGETED REVENUES	$ 183,718

FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

SUMMARY: FINANCE

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
136,957	141,943	176,963	FINANCE - GENERAL	190,502
-	-	-	BUDGET DEPARTMENT	130,340
495,016	504,436	513,722	AUDITING	577,161
378,717	381,959	370,706	PURCHASING	380,595
508,892	537,787	610,920	ASSESSING	559,565
800,765	810,185	863,960	TREASURER/ COLLECTOR	877,997
282,336	296,463	308,430	HUMAN RELATIONS	319,322
1,380,714	1,422,615	1,493,314	MANAGEMENT INFORMATION SYSTEMS	1,971,328
3,983,396	**4,095,388**	**4,338,015**		**5,006,809**

FINANCING PLAN	Budget FY18
TAXES	2,356,529
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	477,232
INTERGOVERNMENTAL REVENUE	1,984,302
MISCELLANEOUS REVENUE	188,746
	5,006,809

FINANCE
GENERAL FINANCE

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

PERSONNEL LIST (PAGE VII-23)	PERSONAL SERVICES	$190,302
	ORDINARY EXPENSES	$200
	TOTAL FY18 BUDGETED EXPENDITURES	**$190,502**

MISSION & SERVICES OVERVIEW

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

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

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

FY17 ACCOMPLISHMENTS

- Moody's Investor Service affirmed the City's A1 rating with a stable outlook.
- City was awarded the GFOA Distinguished Budget Award for FY17.
- Limited the tax increase to a 1.5% increase in FY17, providing the residents of Lowell with one of the lowest average single family tax bills in the Commonwealth (245th lowest of 335 provided to the DOR).
- Provided support and financial planning to fully fund the City's Net School Spending obligation without the aid of federal funds consecutively for FY16 and projected for FY17.
- Coordinated monthly meetings among finance department heads as well as introduced a monthly meeting between other key finance personnel from various City departments.
- Guided the city's key financial departments to implement controls to improve business functions, such as cash management and full monthly reconciliation of cash.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Continue to improve the City's long-term financial outlook through sound fiscal policies. *Update: The Finance Team regularly updates the five-year forecast to incorporate quarterly analysis to effectively and efficiently respond to short term challenges. The department has worked with the City's Financial Advisor and Bond Counsel to obtain the lowest possible interest rates.*	Ongoing
FY17	Continue to improve budget document preparation in efforts to receive for the GFOA's Distinguished Budget Award for two consecutive years.	Completed
FY17	Complete the centralization of purchasing.	Completed
FY17	Work toward eliminating revenue and expenditure accounts termed "miscellaneous". *Update: The department has begun reclassifying revenue and expenditures into the appropriate accounts with a goal of eventually eliminating the miscellaneous accounts.*	Ongoing
FY18	Manage the city's new initiative around electronic financial transactions between departments and allow the city departments to accept payments electronically.	New
FY18	Manage the General and Debt Stabilization funds to minimize the impact on property tax bills as it relates to debt service while maintaining a balance that supports the City of Lowell five year capital plan.	New
FY18	Maintain a level of reserved fund balance commensurate with best practices outlined by rating agencies like S&P and Moody's	New
FY18	Provide professional financial support to the city's OPM for the ongoing Lowell High School project	New

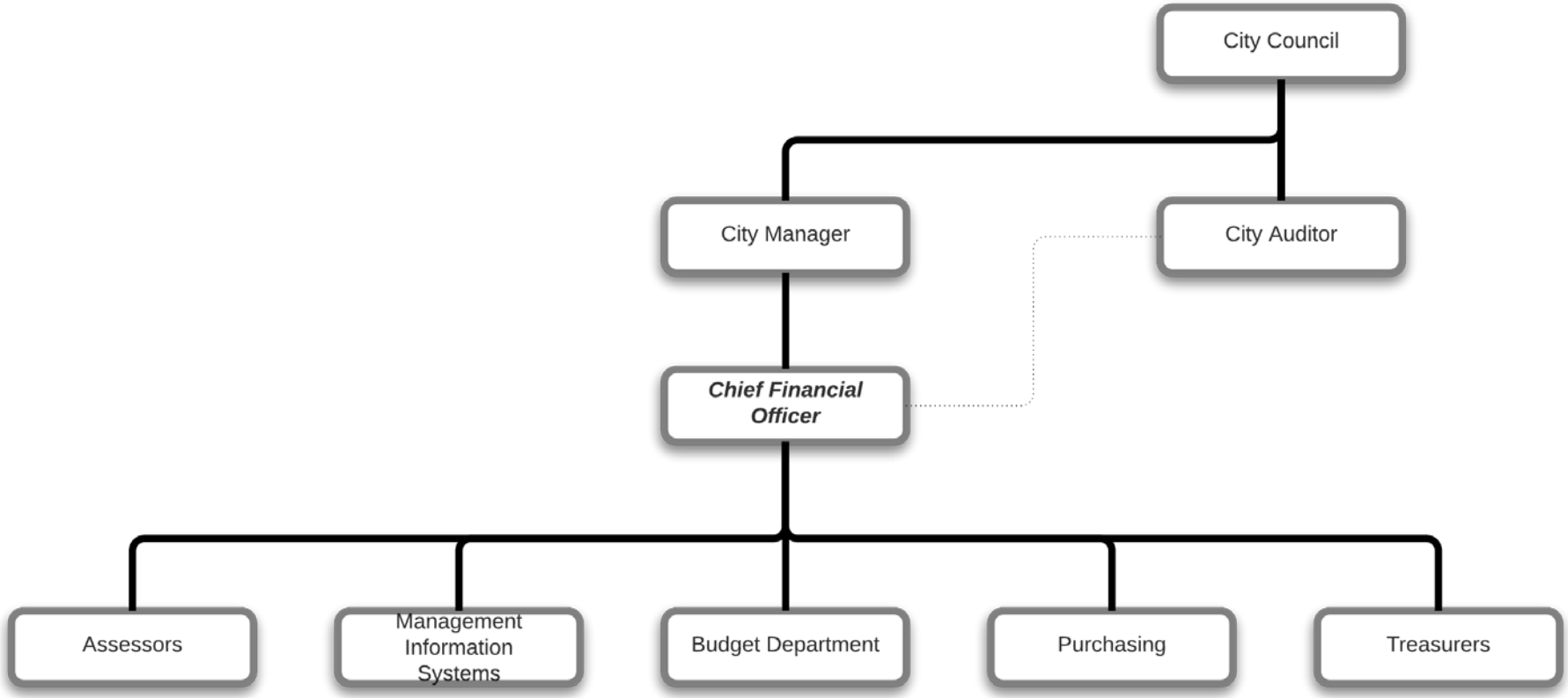
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD Target	FY2018 Target
Stabilization Fund Balance	$10,494,909.00	$10,545,769	$10,612,877	$10,612,877
Dollars over/under Net School Spending Requirement	$1,154,958	$9,144,745	$8,055,608	$8,000,000
Budget Transfers Approved	73	50	50	40
Standard and Poor's Bond Rating	AA-	AA-	AA-	AA
Average Tax Bill Versus State Median	-$938	-$944	-$919	-$1,000

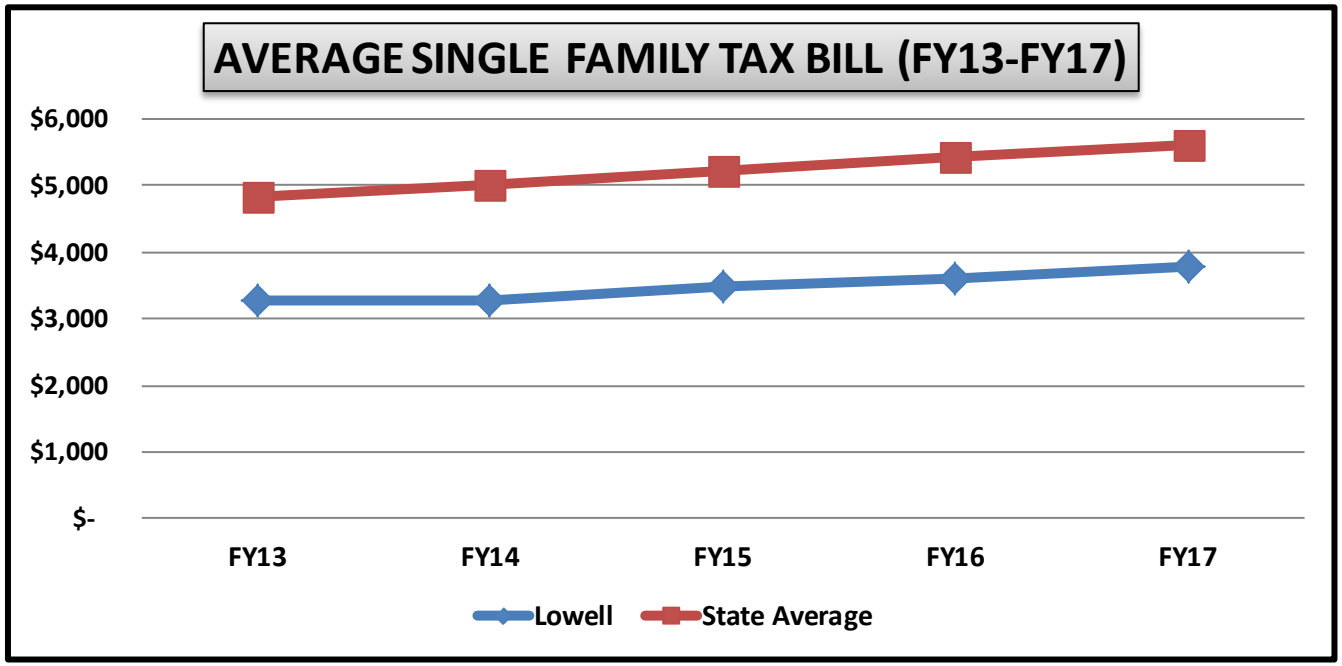
ORGANIZATIONAL CHART

FINANCE

CONOR BALDWIN
CHIEF FINANCIAL OFFICER



LOWELLSTAT CHART(S)



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

District	FY13	FY14	FY15	FY16	FY17
Lowell	$ 3,273	$ 3,273	$ 3,480	$ 3,599	$ 3,788
State Average	$ 4,846	$ 5,020	$ 5,214	$ 5,419	$ 5,617

EXPENSE DETAILS

FINANCE GENERAL - 133		FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel						
Salaries-Perm		136,757	141,817	161,763	176,132	125,302
Salaries - Temp		-	-	15,000	65,000	65,000
	Total	136,757	141,817	176,763	241,132	190,302
Expenses						
Office Supplies		200	126	200	200	200
	Total	200	126	200	200	200
	TOTAL BUDGET	**136,957**	**141,943**	**176,963**	**241,332**	**190,502**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 190,302
ORDINARY EXPENDITURES		$ 200
	TOTAL FY18 BUDGETED EXPENDITURES	$ 190,502

FINANCING PLAN	DETAIL		SUMMARY
TAXES			**$ 91,756**
IN LIEU OF TAX PAYMENTS (PILOT)	$	89,725	
REAL ESTATE TAXES	$	2,031	
MISCELLANEOUS REVENUE			**$ 98,746**
INTEREST ON INVESTMENTS	$	75,000	
OTHER MISC. INTEREST	$	23,746	
	TOTAL FY18 BUDGETED REVENUES		$ 190,502

FINANCE
BUDGET DEPARTMENT

RODNEY CONLEY

DEPUTY CHIEF FINANCIAL OFFICER

PERSONAL SERVICES	$130,340
ORDINARY EXPENSES	$0
TOTAL FY18 BUDGETED EXPENDITURES	**$130,340**

MISSION & SERVICES OVERVIEW

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

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

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

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

FY17 ACCOMPLISHMENTS

- Received the GFOA's Distinguished Budget Presentation Award for the FY16 capital and operating budgets.
- Held LowellSTAT meetings with various departments such as DPW, Parking, and Planning and Development.
- Completed parking rate analysis in conjunction with the Parking Director, which will be utilized in an upcoming rate change proposal.
- Produced the first complete overhaul of the City's Schedule of Fees in almost a decade.
- Served as the financial representative on the new Lowell High School core project team.
- Continued development of an "overtime tracker" for the City Manager that combines historical usage with current trends and forecasts.
- Successfully transitioned City of Lowell website as well as assisted in the formation of the Lowell High School Project website.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY18	Rate Outstanding/Proficient in all 31 GFOA review criteria for the FY18 Budget	New
FY18	Complete three in-depth LowellSTAT studies that lead to measurable cost savings.	New
FY18	Develop a LowellSTAT "blog" that can assist in publicizing City data and promoting transparency.	New

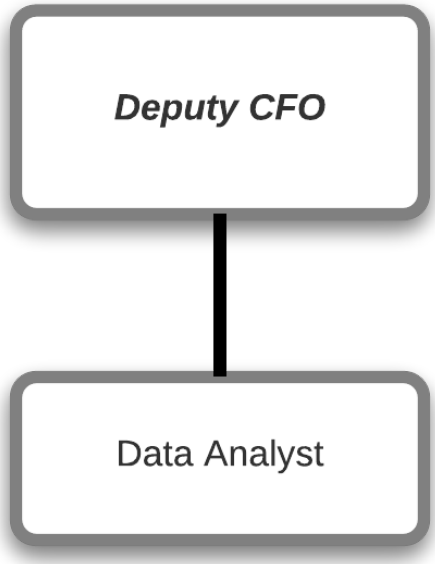
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD Target	FY2018 Target
GFOA Award	Won	Won	N/A	Won
LowellSTAT Meetings	10	8	6	12
Number of LowellSTAT followers on Twitter	589	714	763	800
GFOA Criteria Rated Outstanding or Proficient	98%	94%	N/A	100%

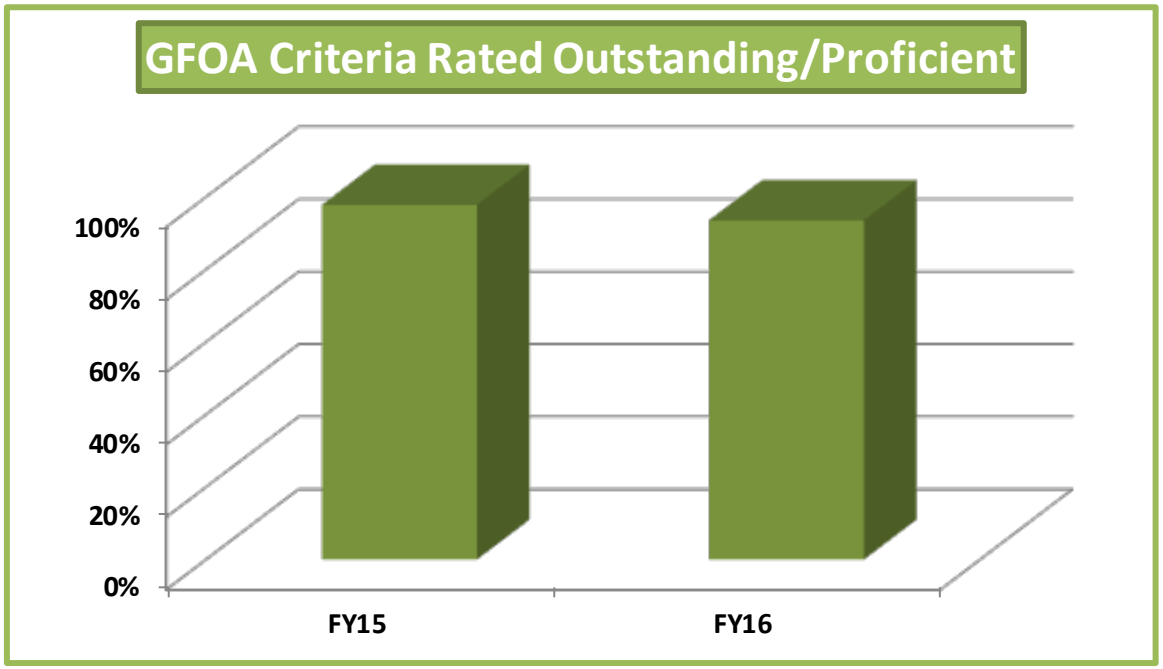
ORGANIZATIONAL CHART

BUDGET DEPARTMENT

RODNEY CONLEY
DEPUTY CHIEF FINANCIAL OFFICER



LOWELLSTAT CHART(S)



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

Measurement	FY15	FY16	FY17 YTD	FY18 Target
GFOA Criteria Rated Outstanding/Proficient	98%	94%	N/A	100%

EXPENSE DETAILS

BUDGET DEPARTMENT - 133	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries-Perm	-	-	-	130,340	130,340
Total	-	-	-	130,340	130,340
TOTAL BUDGET	-	-	-	**130,340**	**130,340**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 130,340
ORDINARY EXPENDITURES		$ -
TOTAL FY18 BUDGETED EXPENDITURES		$ 130,340

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 130,340**
REAL ESTATE TAXES	$ 130,340	
TOTAL FY18 BUDGETED REVENUES		$ 130,340

FINANCE
OFFICE OF THE CITY AUDITOR

BRYAN PERRY
CITY AUDITOR

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	$471,662
	ORDINARY EXPENSES	$58,600
	TOTAL FY18 BUDGETED EXPENDITURES	**$530,262**

MISSION & SERVICES OVERVIEW

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

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

The department is responsible for processing weekly payrolls for all city and school employees including, but not limited to: deductions, W-2 Federal and State Reporting, and the reporting of sick, vacation, and personal time accruals.

The department reviews and approves contracts, purchase orders, invoices, and processes all payments made by the City.

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.

FY17 ACCOMPLISHMENTS

- Continued the year-end process that allowed the City to have two fiscal years open, which allowed there to be no disruption in financial processes.
- Completed all signed union contract conversions to January Accrual Date.
- Implemented new contract pay scales and requirements, including the calculation and payment of the new freeze and buyback provisions.
- Payroll direct deposit percentage has increased to over 97%.
- Continued to work with the Treasury to streamline cash reconciliation monthly and ensure compliance with the revenue receipt policy.
- Increased electronic payroll advice delivery by over 100% in the past year for City and School employees.
- Implemented internal reviews and procedures for audit quality improvements to reduce future management comments in the independent audit report.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Review fund accounts in General Ledger, purging those that are obsolete/closed. *Update: Low activity funds continue to be identified, then Auditing will reach out to Munis for best practice guidance in addressing this.*	Ongoing
FY17	Work on implementing new paperless process for invoicing. Invoices will be scanned and attached, reducing the amount of paper used and allowing for easier access to the data. *Update: Full scale roll out of scanning and attaching invoices is still ongoing, and utilizing resources from both Auditing & MIS.*	Ongoing
FY17	Continue to work with Department Heads and Schools to increase user acceptance of electronic advice delivery for payroll checks. *Update: Auditing has taken over ownership of the change implementation from MIS. Since 4/16 the number of electronic advices delivered weekly have more than doubled.*	Ongoing
FY18	Complete all financial statements and reporting on time: Schedule A, Free Cash, Recap, and GASB statements.	New
FY18	ESS & electronic delivery for w-2 option for employees to continue w/ management's green/paperless initiatives.	New
FY18	Work with Treasury and Accounts Payable to utilize ACH payments for selected vendors.	New

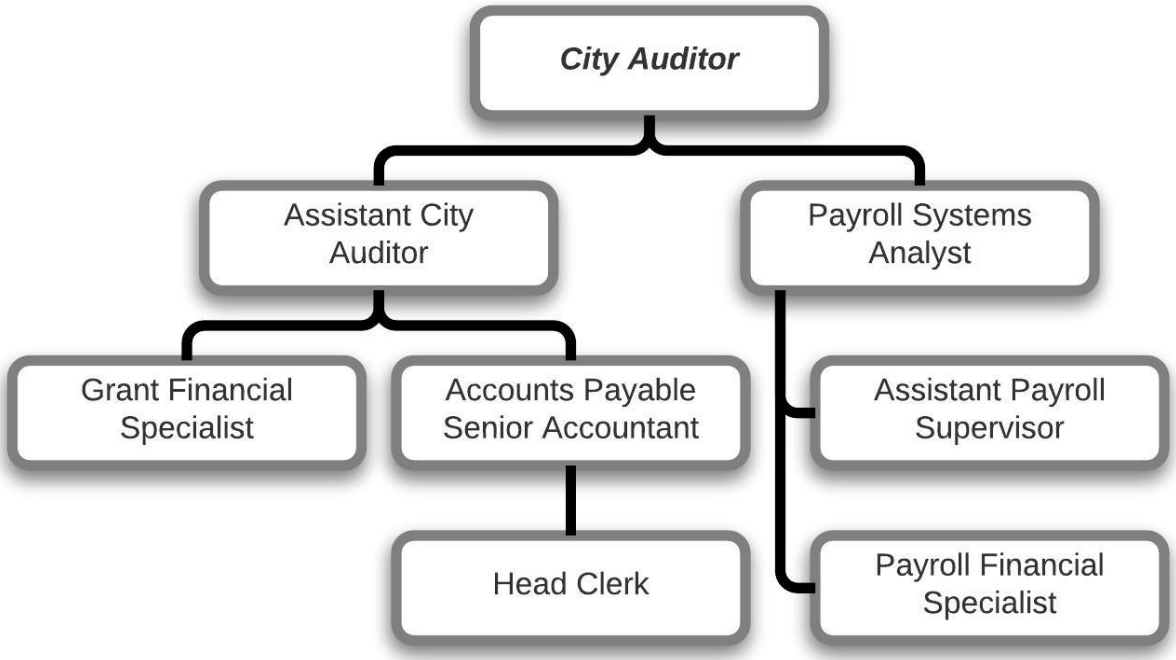
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Complete financials on time	12/31/2015	12/29/2015	12/31/2016	12/31/2017
Complete Schedule A on time	10/31/215	12/29/2015	10/31/2015	11/30/2017
Expenditure reports to the City Council	3	4	3	4
Number of budget adjustments	726	440	442	775
Number of general journal adjustments	592	345	367	500
Number of invoices processed	38,587	32,557	24,780	32,000
Number of requisitions approved	8,172	6,866	5,453	7,500
Number of payroll research requests	27	23	32	40
Payroll Advices Issued	173,579	119,687	121,000	160,000
BuyBack Sick Leave processed	557	561	603	600
Electronic Payroll Advice Percentage	1%	17%	30%	50%

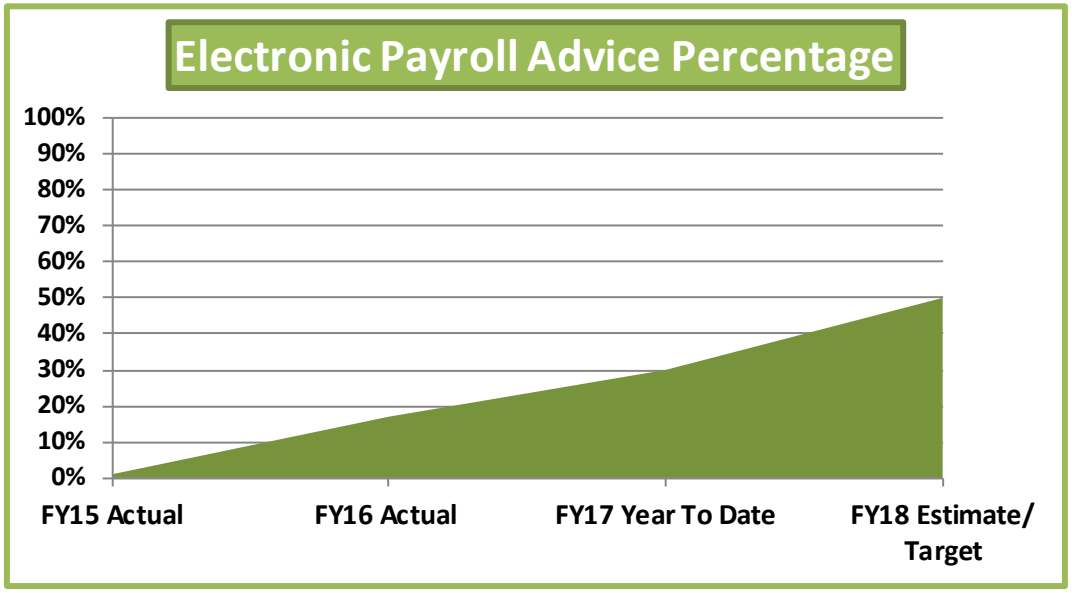
ORGANIZATIONAL CHART

OFFICE OF THE CITY AUDITOR

BRYAN PERRY
CITY AUDITOR



LOWELLSTAT CHART(S)



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

Measurement	FY15 Actual	FY16 Actual	FY17 YTD	FY18 Estimate/ Target
Electronic Payroll Advice Percentage	1%	17%	30%	50%

EXPENSE DETAILS

CITY AUDITOR - 135	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries-Perm	439,874	460,086	502,021	518,561	518,561
Outside Funding (Non Tax Levy)			(46,899)	(46,899)	(46,899)
Total	439,874	460,086	455,122	471,662	471,662
Expenses					
Forms & Supplies	2,668	1,488	5,000	5,000	5,000
In-State Travel & Training MUNIS/UMAS/MMA	1,120	453	500	1,500	1,500
License	500	200	200	200	200
Data Proc.-SP Projects - accruals/treasury module	-	-	1,000	-	-
Independent Audit (total cost $94,000 allocated)	50,000	40,309	50,000	50,000	50,000
Leasing Equipment	755	1,800	1,800	1,800	1,800
Ins. Premium -Bond	100	100	100	100	100
Total	55,142	44,350	58,600	58,600	58,600
TOTAL BUDGET	**495,016**	**504,436**	**513,722**	**530,262**	**530,262**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 518,561
ORDINARY EXPENDITURES		$ 58,600
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 577,161

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 433,363**
REAL ESTATE TAXES	$ 433,363	
INTERGOVERNMENTAL REVENUE		**$ 143,798**
UNRESTRICTED AID (UGGA)	$ 96,899	
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 46,899	
TOTAL FY18 BUDGETED REVENUES		$ 577,161

FINANCE
PURCHASING

P. MICHAEL VAUGHN

CHIEF PROCUREMENT OFFICER

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	$229,445
	ORDINARY EXPENSES	$151,150
	TOTAL FY18 BUDGETED EXPENDITURES	**$380,595**

MISSION & SERVICES OVERVIEW

To assist City departments in obtaining the best possible value of services and supplies in a timely fashion and ensure compliance with all state statutes and local ordinances.

Purchasing procures all goods and services requested by City departments, the school department, or any other agency operating through the City of Lowell. Each transaction must meet statutory requirements with regard for bidding, whether it is an informal quote, a written quote, a sealed bid, or a response to a request for proposal. In addition, Purchasing has meetings with all departments to discuss policies and procedures and work with them to provide the materials and services needed. Notices of procurements are listed on the City's website, the state's website, posted on the Purchasing Bulletin Board and in the local newspaper if appropriate. The City's Invitation for Bids (IFB) and Request for Proposals (RFP) can be downloaded directly from the City's website.

FY17 ACCOMPLISHMENTS

- Developed RFP's for the Planning & Development Department for the Canal Bridge Design Project, the Hamilton Canal Parking Designer Project, the Merrimack Riverwalk Phase Two Project, and the South Common Project.
- Developed RFP's and assisted the School Department for multiple procurements for new boilers, chillers, bathroom renovations, elevator maintenance, the school security contract, and a RFS for Designer Services for the Lowell High School Project.
- Developed RFP's for the Wastewater's Read West Project, Humphrey Street Project, Non-Emergency on-call Contract, Clarifier, Rotary Drum & Multi-Stage Blower Procurements and for the Water Department's Engineering Services, Water Filtration Project
- Developed bids for the Parks and Recreation Department for improvements to Callery, Shedd, Ducharme, St. Louis and North Common parks. The Cemetery landscaping service contract
- Developed the RFP for One-Stop Operator Services for the Greater Lowell Career Center

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Department & Purchasing Purchase Orders only available electronically.	Completed
FY17	Reduce number of Blanket Purchase Orders by increasing commodity contracts. *Update: The number and dollar value of blanket orders has been reduced.*	Ongoing
FY17	Conduct Purchasing Initiatives outreach sessions with all department Users. *Update: Have teamed with multiple departments to help with their Purchasing needs as well as conducted presentations at multiple leadership and finance meetings.*	Ongoing
FY18	Reduce paper contracts from 3 originals & 3 copies to 2 originals and an electronic version.	New
FY18	Continue working with City & School Departments to develop multi-year bids.	New

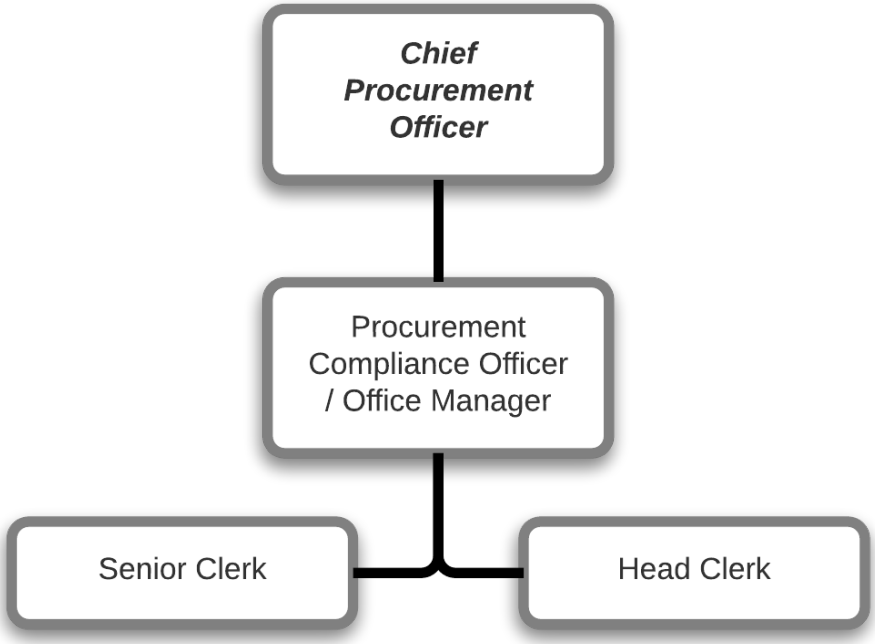
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Records added, updated, deleted in vendor database	43,295	47,294	46,850	47,000
Number of contracts processed	305	350	325	350
Purchase orders under $5,000	6,781	6,764	4,665	6,750
Purchase orders over $25,000	425	408	274	400
Purchase orders processed	8,108	8,258	5,616	410
Purchase orders requiring 3 written quotes	1,327	1,086	677	1,250
RFP's and IFB's fully developed	109	104	68	100

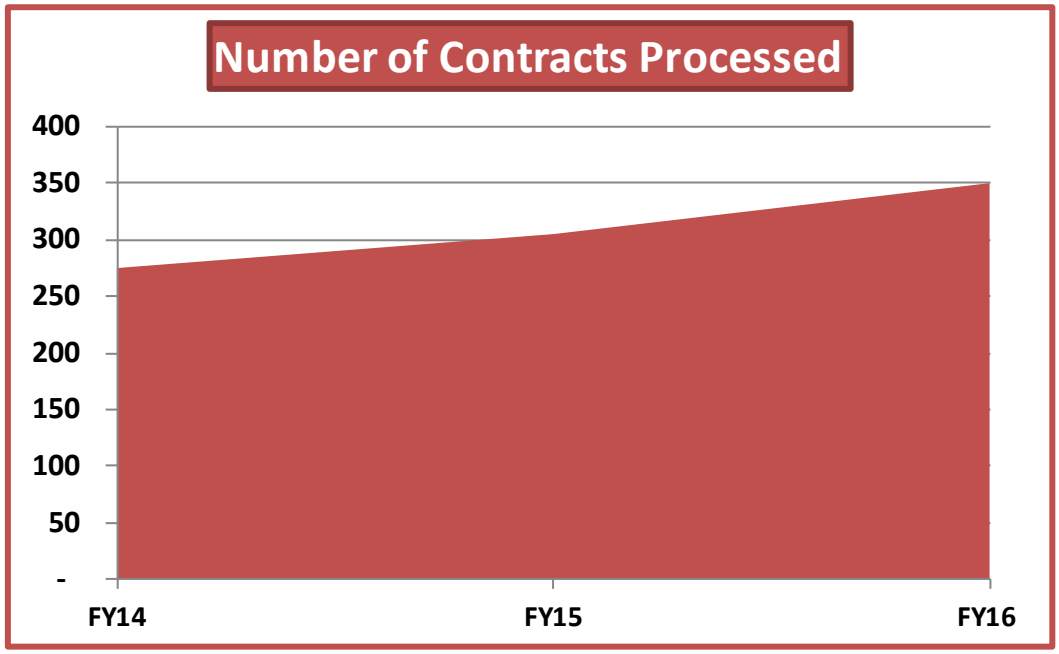
ORGANIZATIONAL CHART

PURCHASING

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER



LOWELLSTAT CHART(S)



The Number of Contracts processed by the Purchasing Department has increased significantly over the past few years. This trend is projected to continue in FY18.

Measurement	FY14	FY15	FY16
Number of contracts processed	275	305	350

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	205,951	208,472	219,250	229,139	229,139
Longevity	305	305	306	306	306
Total	206,257	208,778	219,556	229,445	229,445
Expenses					
Repair & Maint. Equip	435	187	500	500	500
Advertising	15,138	12,515	12,000	12,000	12,000
Printing & Binding	70	-	150	150	150
Office Supplies	1,778	978	2,000	2,000	2,000
Dues & Subscriptions	562	487	1,000	1,000	1,000
Trans. Reimbursement & Seminars	-	66	500	500	500
Purchase of Services	154,476	158,948	135,000	135,000	135,000
Total	172,460	173,181	151,150	151,150	151,150
TOTAL BUDGET	**378,717**	**381,959**	**370,706**	**380,595**	**380,595**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 229,445
ORDINARY EXPENDITURES		$ 151,150
	TOTAL FY18 BUDGETED EXPENDITURES	$ 380,595

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 231,829**
REAL ESTATE TAXES	$ 231,829	
INTERGOVERNMENTAL REVENUE		**$ 148,766**
UNRESTRICTED AID (UGGA)	$ 148,766	
	TOTAL FY18 BUDGETED REVENUES	$ 380,595

FINANCE

ASSESSORS

SUSAN LEMAY

CHIEF ASSESSOR

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	$493,015
	ORDINARY EXPENSES	$66,550
	TOTAL FY18 BUDGETED EXPENDITURES	**$559,565**

MISSION & SERVICES OVERVIEW

To value all real and personal property fairly and equitably in accordance with the laws of the Commonwealth of Massachusetts along with administering motor vehicle excise, personal exemptions, and abatement programs. The department's definitive objective is to address the concerns of the citizens of the City as efficiently and as effectively as possible.

Each year the Assessors must assign a full and fair cash value to all properties located within the City of Lowell. Every fifth year, starting in FY2022, the Board of Assessors is charged with the duty of conducting a Full Revaluation pursuant to Massachusetts General Law and mandated by the Massachusetts Department of Revenue. Every year, each property sale that takes place in the city is researched and evaluated for its "arms-length" quality. These sales are used in the valuation of property and are then reviewed and approved by the Massachusetts Department of Revenue. The full revaluation is more detailed than the annual interim assessment adjustments and involves DOR staff looking at the assessment valuation modeling system and assessed values including the delineation of neighborhood lines and land adjustments. In addition, a field advisor from the Department of Revenue's Bureau of Local Assessment samples a quarter of Lowell's properties for accuracy.

For the past several years now, the Lowell Assessing Department has conducted the State-mandated Citywide Cyclical Inspection Program in-house with no additional staffing. The department will continue to inspect as many properties as possible while also working with Development Services to identify properties for which building permits or certificates of occupancy have been issued. Assessors make special visits to these properties, along with all properties that change hands during the year, to capture new growth valuation.

FY17 ACCOMPLISHMENTS

- After finalizing the Cyclical Inspections of the entire City in FY16, inspections again started in the Pawtucketville section of the city and the team is working on their way into the Centralville section of the city. It is estimated that 81,567 inspections have been conducted to date in FY17 in-house, accounting for savings of $81,567 if this program were farmed out to an outside agency as most communities of this size do.
- In addition to conducting almost 2,560 site inspections on the building permits issued by Development Services in FY17 this year, the department has also changed how these permits are categorized for distribution for assignment.
- Over 100 new personal property accounts were added to the tax roll in FY17. This was a direct result of internet research by staff and the coordinated efforts of the License Commission and Clerk's Office to supply the office with information on licenses for business.
- In FY17, the number of owners who have complied with the annual income and expense request reporting requirement has increased and the number of fines for non-compliance has decreased. The department has also expanded the email distribution list for those owners that wish to opt-in to receive information on the income and expense statements.
- Realized over $3 million in new growth in FY17.

GOALS

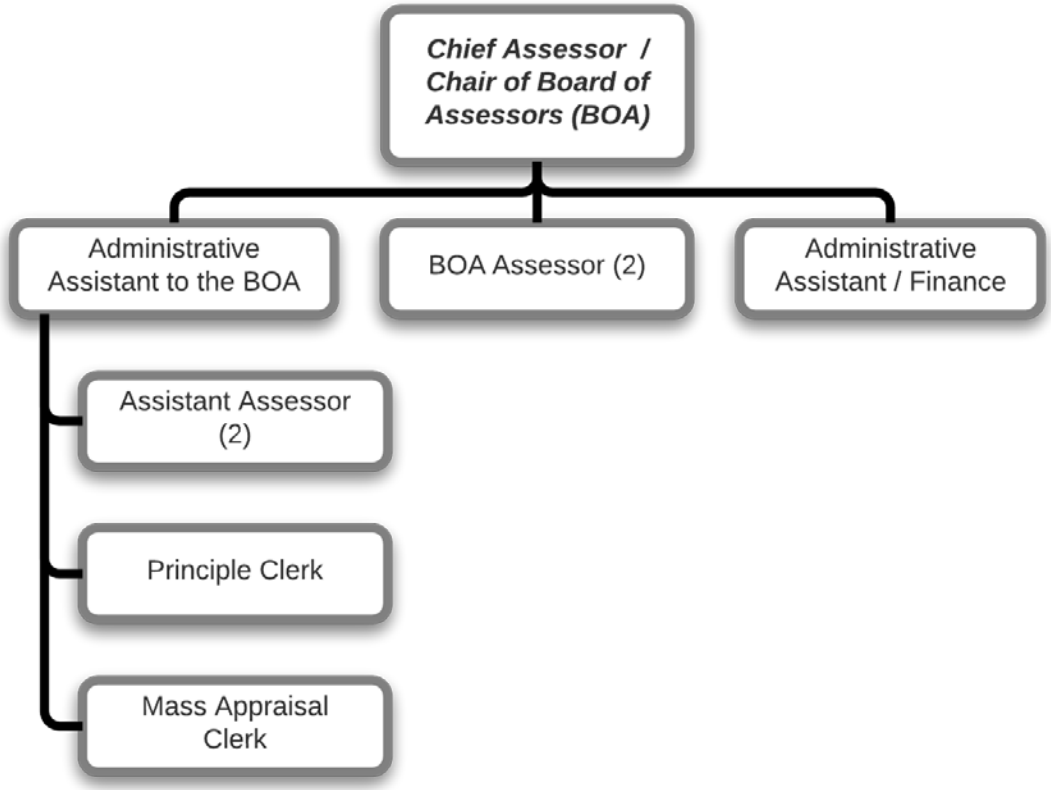
Fiscal Year	Strategic Goal or Objective	Status
FY17	Establish cohesive relationship with business owners to improve filing of annual Forms of Lists.	Complete
FY17	Begin new round of Cyclical Inspections starting in the Pawtucketville section of the city.	Complete
FY17	Work through rigorous Tri-annual Revaluations in a timely manner to have all new values set in accordance with and accepted by DOR by November. *Update: Values were submitted to the DOR in mid-October by the city. The new goal will be to submit values by late September/early October*	Ongoing
FY18	Develop Personal Property plan for new 5 year relist program.	New
FY18	Retrieve recorded deeds from the Registry of Deeds on a bi-monthly basis to ensure the new owners are listed in the system for mailing purposes.	New

PERFORMANCE METRICS

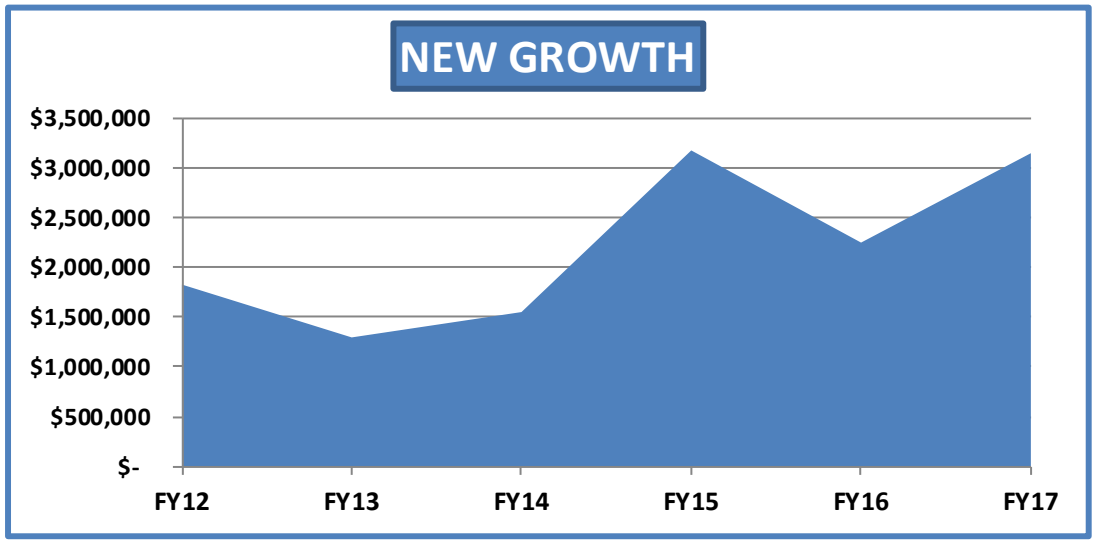
Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Building Permit Inspections	1,337	2,091	2,559	2,700
Building Permit Inspections conducted per employee	334	552	639	675
Cyclical Inspections	2,940	3,970	3,021	875
Cyclical Inspections conducted per employee	735	993	755	875
Sale Verification Inspections per employee	108	997	673	650
Personal Property Assessment Visits per employee	114	149	200	137
Deeds, Instruments, Tax Takings Processed	2,698	2,907	3,057	3,000
Personal Property Inspections	456	594	801	550
Property History Updates Processed	18,515	0	24,658	22,000
Overvalue RE Abatement Applications processed	158	75	80	100
PP abatement Applications Processed	16	2	7	10
Statutory Exemptions processed	695	580	625	650

ORGANIZATIONAL CHART

ASSESSOR
SUSAN LEMAY *CHIEF ASSESSOR*



LOWELLSTAT CHART(S)



New Growth is a measure of new property development within the City. All activities which increase property value also increase property tax thus providing accurately distributed taxation. This New Growth rate reflects the additional taxes collected from these property improvements.

Measurement	FY12	FY13	FY14	FY15	FY16	FY17
New Growth	$ 1,826,294	$ 1,296,201	$ 1,550,456	$ 3,171,566	$ 2,247,217	$ 3,143,795

EXPENSE DETAILS

ASSESSORS - 141	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W - Perm	462,715	469,052	481,260	497,652	492,655
Longevity	360	360	360	360	360
Total	463,075	469,412	481,620	498,012	493,015
Expenses					
Repair & Maint. Equipment	1,293	1,299	1,300	1,300	1,300
Appraisals	14,000	10,500	20,000	15,000	15,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	15,000	36,860	90,000	25,000	25,000
Advertising	659	1,968	1,250	1,250	1,250
Printing & Binding	1,384	1,400	1,600	1,500	1,500
Data Proc- Equipment & Supply	899	1,192	1,000	1,000	1,000
Office Supplies	1,334	1,555	1,700	1,500	1,500
Tuition Reimbursement	330	1,169	1,000	2,000	1,000
Dues & Subscriptions	1,793	2,137	2,200	2,000	2,000
Trans Reimburse & Seminars	5,773	6,261	6,000	5,000	13,400
Miscellaneous Charges	1,058	1,088	750	750	750
Office Furniture & Equipment	1,349	1,957	1,500	750	750
Data Processing - Spec Projects	945	989	1,000	1,200	1,200
Leasing of copier	-	-	-	900	900
Total	45,817	68,375	129,300	59,150	66,550
TOTAL BUDGET	**508,892**	**537,787**	**610,920**	**557,162**	**559,565**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 493,015
ORDINARY EXPENDITURES		$ 66,550
	TOTAL FY18 BUDGETED EXPENDITURES	$ 559,565

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 554,565**
NEW GROWTH	$ 240,614	
PERSONAL PROPERTY TAX	$ 250,597	
PRO FORMA TAX	$ 55,206	
REAL ESTATE TAX	$ 8,148	
MISCELLANEOUS REVENUE		**$ 5,000**
ASSESSORS' MISCELLANEOUS	$ 5,000	
	TOTAL FY18 BUDGETED REVENUES	$ 559,565

FINANCE
TREASURER

CHERYL ROBERTSON

CITY TREASURER

PERSONNEL LIST (PAGE VII-24)	PERSONAL SERVICES	$587,397
	ORDINARY EXPENSES	$290,600
	TOTAL FY18 BUDGETED EXPENDITURES	**$877,997**

MISSION & SERVICES OVERVIEW

To collect all City committed taxes and process all payments received promptly while maintaining the highest level of customer service when interacting with individuals.

All funds enter or exit the City through the Treasurer's Office. It is here that real estate, personal property, motor vehicle, water bills, parking tickets, and all departmental receipts are received and recorded in the City's Munis financial system. The City issues and collects over 300,000 bills each year. The Treasurer's Office similarly handles all electronic funds transfers from federal and state governments, which includes the State Cherry Sheets, and monies from private entities. The Treasurer's Office provides safekeeping and investment for City funds. Staff reconciles bank accounts and all tax receivables to the General Ledger. The Treasurer assists the CFO in the issuing of both short-term and long-term debt.

FY17 ACCOMPLISHMENTS

- Reconciled Treasurer's cash monthly to the general ledger with Auditor's Department.
- Implemented a new policy for outstanding checks over 90 days, voiding in Munis and at the bank and listing the outstanding tailings on the City of Lowell website.
- Reconciled stabilization accounts by bank account to the GL quarterly.
- Resolved IRS 941 issues over the last five years recovering over $500,000.00 in debt subsidy payments.
- Pension savings of $800,000 each year for paying the assessment in a lump sum instead of quarterly.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Reconcile Cash monthly with Auditor's Department.	Complete
FY17	Implement the new Policy for outstanding checks. Void all outstanding Vendor and AP checks in Munis and at bank and advertise the list on the City website.	Complete

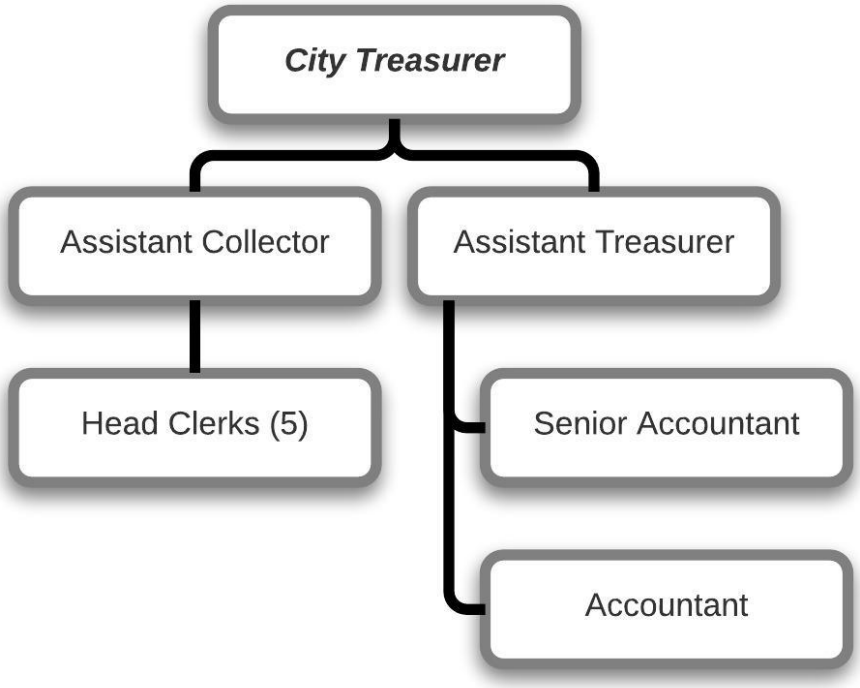
FY17	Reconcile Stabilization accounts by individual bank accounts to the GL.	Complete
FY18	Implement Munis Tyler Cashiering in the Collector's Office.	New
FY18	Implement Munis Tyler Cash Management System in the Treasurer's Office.	New
FY18	Implement new uncollectible Receivable Write -off Policy for balances over 7 years in acordance with the outside auditors.	New

PERFORMANCE METRICS

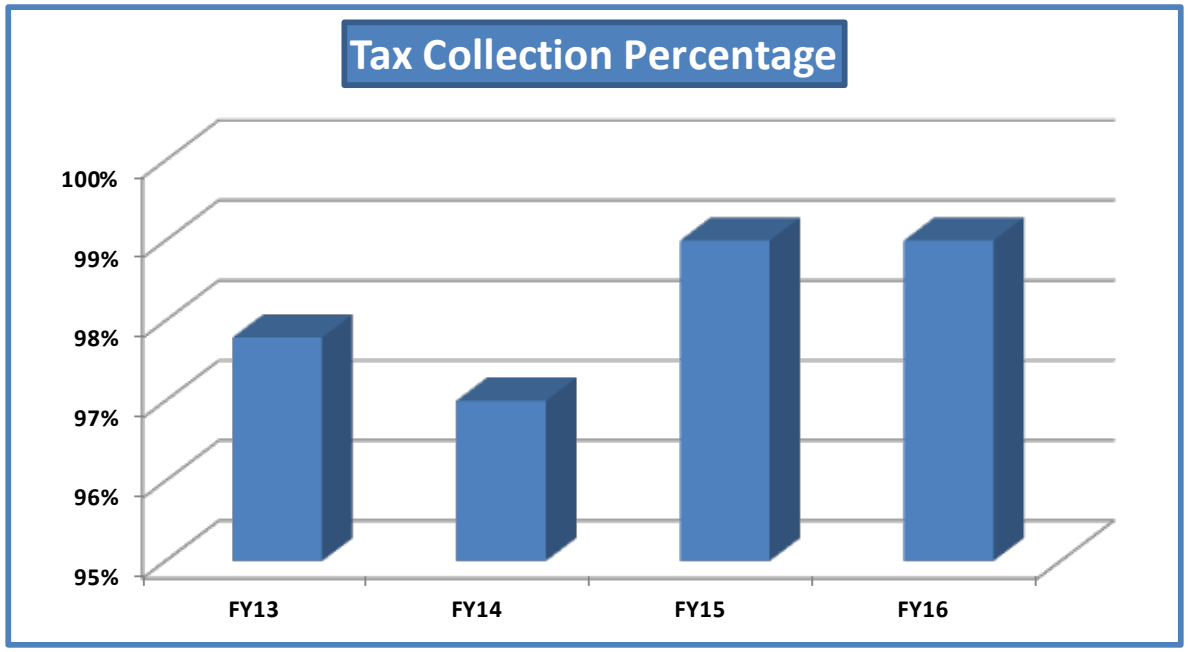
Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Collection percentage	99%	99%	N/A	99%
Tax title payments	$1,847,986	$857,661	$587,555	$857,661
Motor Vehicle payments for current Fiscal Year	$8,217,038	$8,361,374	$3,136,420	$8,361,374
Real estate taxes collected	$108,171,321	$108,871,463	$85,787,728	$108,871,463
Personal property taxes collected	$7,745,423	$8,194,791	$6,422,654	$8,194,791
Water Bills Collected	$20,831,476	$21,377,350	$15,652,570	$21,377,350
Parking Tickets collected	$989,319	$1,005,090	$641,313	$1,005,090
Motor vehicle excise bills issued 1st Comm	61,300	65,262	65,294	65,262
Real estate tax bills issued	102,708	103,096	77,437	103,096
Personal property tax bills issued	6,316	6,468	5,302	6,468

ORGANIZATIONAL CHART

TREASURER
CHERYL ROBERTSON *CITY TREASURER*



LOWELLSTAT CHART(S)



The Treasurer's Office consistently collects a high percentage of taxes owed the City. This steady collection percentage remains one of the highest among similarly sized communities.

Measurement	FY13	FY14	FY15	FY16
Tax Collection percentage	98%	97%	99%	99%

EXPENSE DETAILS

TREASURER - 145	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	501,534	518,377	560,360	587,397	587,397
Total	501,534	518,377	560,360	591,397	587,397
Expenses					
Repair & Maint. Equipment	1,360	2,457	1,500	1,500	1,500
Professional Services	35,290	34,232	31,000	31,000	31,000
Banking Services	23,577	34,360	28,000	28,000	28,000
Printing & Binding	-	-	-	-	-
Postage	224,283	204,993	225,000	221,000	210,000
Equipment Leasing	4,095	5,635	7,500	7,500	7,500
Office Supplies	4,783	5,635	3,000	3,000	5,000
Dues & Subscriptions	510	510	600	600	600
Transportation Reimbursement	1,923	47	3,000	3,000	3,000
Ins. Premiums - Bonds	3,411	3,939	4,000	4,000	4,000
Total	299,232	291,807	303,600	299,600	290,600
TOTAL BUDGET	**800,765**	**810,185**	**863,960**	**890,997**	**877,997**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 587,397
ORDINARY EXPENDITURES		$ 290,600
TOTAL FY18 BUDGETED EXPENDITURES		$ 877,997

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 620,354**
REAL PROPERTY (PENALTIES & INTEREST)	$ 270,666	
MOTOR VEHICLE (PENALTIES & INTEREST)	$ 168,537	
MOTOR VEHICLE EXCISE TAX	$ 181,151	
MISCELLANEOUS REVENUE		**$ 85,000**
TREASURER'S MISCELLANEOUS	$ 85,000	
CHARGES FOR SERVICES		**$ 172,643**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 48,347	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 94,761	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 29,535	
TOTAL FY18 BUDGETED REVENUES		$ 877,997

FINANCE
HUMAN RELATIONS

MARY CALLERY

HUMAN RELATIONS MANAGER

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	$292,972
	ORDINARY EXPENSES	$26,350
	TOTAL FY18 BUDGETED EXPENDITURES	**$319,322**

MISSION & SERVICES OVERVIEW

To provide excellent customer oriented service to the public, applicants, vendors, employees, and retirees in a legally, morally, and ethically appropriate manner. Human Relations collaborates with various departments to develop, maintain, and support a diverse workforce that is vital to the City's success and reputation. Human Relations creates and implements programs to improve and increase organizational effectiveness in the most fiscally responsible manner that fosters and results in a positive and productive work environment that meets the challenges of a changing world.

The Human Relations department is charged with developing and administering fair and equitable human resources policies for the City and its employees, including the Career Center. The department is responsible for assisting all City departments with the recruitment and selection of new employees, while ensuring compliance with all applicable federal, state, and local laws that govern this process. It develops and distributes policies regarding a number of different employment issues, including the City's Sexual Harassment Policy. The department also maintains compensation systems for all positions within the city; provides training to employees on important employment issues; assists in the negotiation and administration of labor contracts; administers pre-employment physicals and CORI checks; and performs any other functions assigned by the City Manager. Additionally, Human Relations is responsible for evaluating and implementing all employee benefits programs; administering group health and life insurance; ensuring compliance with state and federal mandates on health insurance; and monitoring unemployment compensation for all City and School employees.

FY17 ACCOMPLISHMENTS

- Completed the full roll out and implementation of the new HRA administrator, UltraBenefits.
- Coordinated HRA informational sessions for all employees and retirees with UltraBenefits.
- Completed a full roll out for new life insurance vendor and introduced a new voluntary life insurance plan to all active employees. Also introduced was the WellCard, a complimentary health and wellness program offered to all City and School employees, including retirees.

- Coordinated City-wide, including Schools, annual employee charitable giving campaign with the United Way.
- Collaborated with MIS and participated in the rollout of Employee Self Service to City employees, as well as Employee Centrals for HR use.
- Continued participation, on City and School's behalf, in the Department of Unemployment Assistance's transition from paper- based to electronic submission of unemployment claims through the new Unemployment Insurance system. Responses are now exclusively submitted through this online system.
- Developed and implemented an internal tracking database to monitor Family Medical Leave Act.
- Created a tracking method to obtain metrics on retirements for both City and School department employees.
- Implemented ongoing and continuous audit cycle pertaining to health, dental, and life insurance to ensure proper eligibility and reduce costs incurred to City and School.
- Completed a life insurance beneficiary request for all employees, active and retired, to update life insurance beneficiaries.
- Conducted and completed a full Employee License and Certification Audit to ensure all employees requiring specific job related licenses and certifications are currently maintained and up-to-date. Licenses including but not limited to CDL and DOT certificates.
- Assisted with creating and implementing new City policies including but not limited to Dress Code, Customer Service and Code of Conduct and Standards polices, and Motor Vehicle Policy.
- Facilitated and assisted in various job description modifications with Union representatives to ensure current and accurate job requirements for City positions.
- Collaborated and assisted the Law Department with the consolidation of all collective bargaining labor contracts.

GOALS

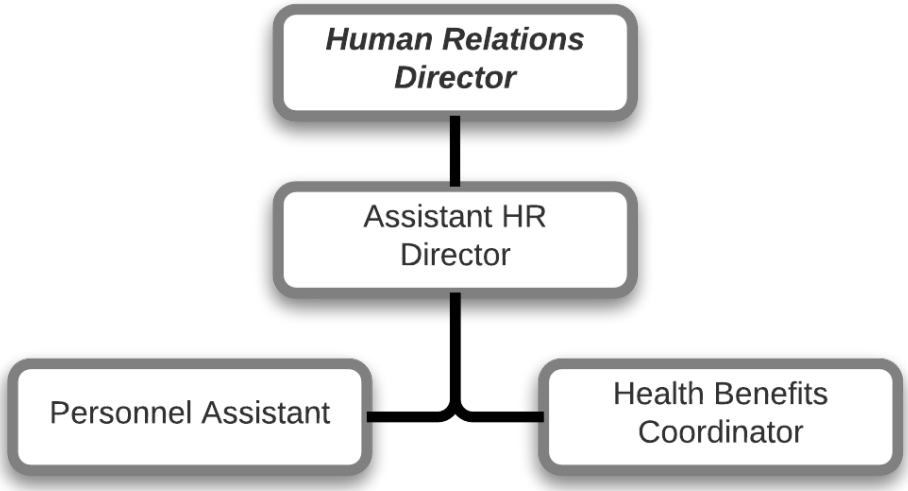
Fiscal Year	Strategic Goal or Objective	Status
FY17	Work on maintaining highest level of data integrity and all data available for immediate reporting. *Update: HR is working with Auditing on the importance of maintain accurate records.*	Ongoing
FY17	Focus on boosting employee morale. *Update: This goal will always exist as improving employee morale is always important.*	Ongoing
FY17	Focus on leadership development. *Update: Various training sessions will be held for employees to allow them to build the skills necessary for leadership.*	Ongoing
FY18	Website Maintenance and ensuring up to date information is posted	New
FY18	Become Environmentally Green; Overall Consumption Reduction	New
FY18	Electronic Document Submissions versus paper based	New

PERFORMANCE METRICS

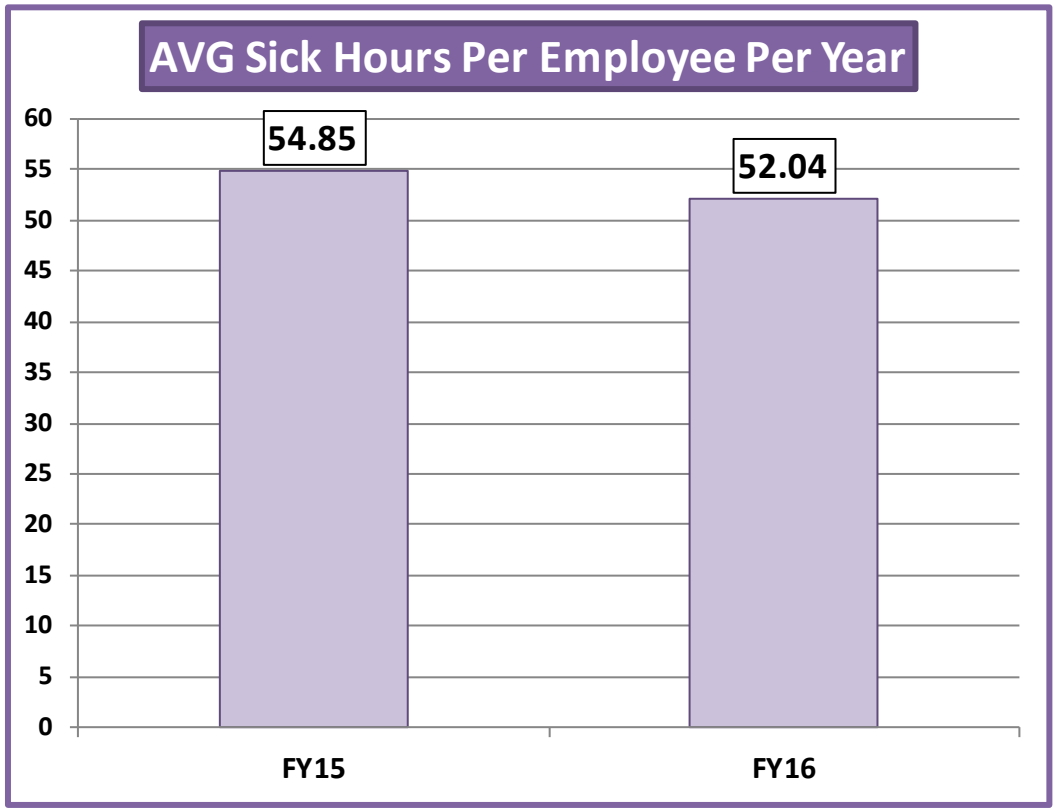
Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Unemployment claims paid by the City	132	125	72	130
Unemployment costs	$62,135	$107,385	$55,341	$100,000
Number of job requisitions	118	129	97	130
Number of job applications processed	1,457	1,361	820	1,500
Revise and distribute new personnel action form	7/1/2014	1/1/2016	5/1/2017	1/1/2018
Provide professional development class for employees	10/1/2014	10/1/2015	5/1/2017	7/1/2017
Average number of sick hours taken per employee annually	54.85	52.04	44.85	35
Number of licenses and professional certifications tracked	276	289	275	300
Average applicants per job posting	12.3	10.5	11.9	15

ORGANIZATIONAL CHART

HUMAN RELATIONS
MARY CALLERY *HUMAN RELATIONS MANAGER*



LOWELLSTAT CHART(S)



Human Relations plays a key role in the City's attempt to reduce sick leave usage by informing City employees of the resources available to them and monitoring usage with the assistance of the relevant Department Heads and LowellSTAT.

Measurement	FY15	FY16
AVG Sick Hours Per Employee Per Year	54.85	52.04

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W - Perm.	248,964	262,181	273,933	286,825	286,825
S & W - Temp.	4,780	7,225	8,000	8,000	6,000
Longevity	147	147	147	147	147
Total	253,891	269,553	282,080	294,972	292,972
Expenses					
Drug Program	1,800	1,800	1,800	1,800	1,800
Economic/Prof. Development	2,389	3,000	2,500	2,500	2,500
Professional Services	7,597	7,000	7,000	7,000	7,000
Safety Committee	-	-	-	-	-
Pre-employment physicals	8,000	8,000	8,000	8,000	8,000
Advertising	5,000	3,561	3,500	3,000	3,000
Printing & Binding	700	700	1,500	2,000	2,000
Office Supplies	2,000	1,800	1,000	1,000	1,000
Transportation, Reimbursement & Seminars	158	250	250	250	250
Dues & Subscriptions	450	450	450	450	450
Misc.	350	350	350	350	350
Total	28,445	26,911	26,350	26,350	26,350
TOTAL BUDGET	**282,336**	**296,463**	**308,430**	**321,322**	**319,322**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 292,972
ORDINARY EXPENDITURES		$ 26,350
	TOTAL FY18 BUDGETED EXPENDITURES	$ 319,322

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 169,322**
REAL ESTATE TAXES	$ 169,322	
INTERGOVERNMENTAL REVENUE		**$ 150,000**
UNRESTRICTED GENERAL AID (UGGA)	$ 150,000	
	TOTAL FY18 BUDGETED REVENUES	$ 319,322

FINANCE

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ

CHIEF INFORMATION OFFICER

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	$664,803
	ORDINARY EXPENSES	$1,306,525
	TOTAL FY18 BUDGETED EXPENDITURES	**$1,971,328**

MISSION & SERVICES OVERVIEW

To provide centralized systems, technologies, and services that develop and support City personnel with information relative to their operations and respective missions, support day-to-day operations and strategic planning, promote effective data and technology resource management, and enhance customer services.

MIS strives to ensure that the technology employed by the City is effectively utilized, operational, and current. As technology continues to evolve, MIS continues to be called upon to increase support and integration of additional services. MIS delivers quality technical solutions and support services to City departments by focusing on several key operational activities/areas including:

Help Desk – Responsible for supporting all City personnel's use of MIS systems, services, and technology (e.g., computers, printers, phones, software, etc.) on a daily basis.

Systems Administration – Responsible for the support and administration of the numerous MIS systems, servers, services, and technologies which City personnel interact with on a daily basis (e.g., server/system build out, system authentication, security, disaster recovery activities, VoIP servers, etc.).

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

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

Geographic Information Systems (GIS) – Responsible for coordinating the capture, storage, retrieval, analysis, and display of geographically defined data (often referred to as spatial or geo-referenced data) for City departments, state and federal offices, and the public.

Technology Administration – Responsible for providing continuous coordination and project management of activities, and strategic planning/support to all technology-related aspects of the City's government.

MIS is increasingly called upon to be involved with much more than "just computers" as modern telephony systems, cable television, video technology, security access, smart devices, "bring your own devices", and other new and emerging technologies have been integrated and linked into the City's various MIS systems.

FY17 ACCOMPLISHMENTS

Help Desk

- Completed 8,210 help desk work order requests.
- Conducted 743 employee training sessions, including 619 on the use of the City's ERP system.
- Created coordinated rollout plan of Windows 10 as part of multiyear equipment refresh cycle.

Systems Administration

- Assisted in completion of Mobile parking payment system via Passport app for street kiosks.
- Implemented email message archiving solution to meet the requirements of the City' Law Department and new Massachusetts' General Law.
- Completed scanning of all Assessor's Office property record cards.

Network Administration

- Began phased rollout of expanding fiber optic connectivity to City buildings underserved by municipal I-Net such as Fire station at Pine St and Riverside School.
- Installed new public and private wireless solution within City Hall and JFK plaza to enhance services available during Council Meetings and Public Events.
- Created new hotspot camera rollout scenarios to minimize lead and installation times.
- Assisted LPD and LFD with NextGen 911 upgrade and Computer Aided Dispatch (CAD) server upgrade.

Application Development

- Successfully implemented General Billing invoices for violations, and generic General Billing invoices and statements.
- Successfully implemented and integrated Tyler Cashiering into MUNIS, and rolled it out throughout the Treasurers Department.
- Successfully implemented Tyler Cash Management for use by the Treasurer's Department.

- Successfully integrated MapLink into MUNIS, providing full GIS integration.
- Began implementing Citizen Self Services for integration into MUNIS.
- Successfully overhauled Recreation Department operations through the use of the MyRec portal to manage all park facilities, areas, activities and permitting; also enabled all scheduling and credit card payment.
- Successfully overhauled Development Services' permit forms, automating their creation and digitized document storage within the City's content management system.
- Successfully built and developed a new and engaging calendar system for the City's Cultural and Special Events (CASE) team.

Geographic Information Systems (GIS)

- Introduced 22 new websites using ArcGIS Online to promote faster and more responsive mapping tools.
- Updated 3600+ layers of georeferenced data.
- Rolled out new field data collection application for capturing data.
- Worked with Public Safety on NextGen 911 as part of 911 services upgrade within the City.
- Enabled numerous data share agreements with various organizations.
- Implementing new Tile based GIS services to enhance data visualization in application as well as performance.
- Continued GIS data expansion, updates to application such as Vision, Larimore, Public Eye, Crime view, and MUNIS.

Administration / Other / General

- Expanded weekly operational meetings to include Public Safety MIS personnel, in order to enable a more cohesive and collaborative environment, and have now included the School department.
- Collaborated closely with Public Safety on hardware installation and configuration of new CAD/RMS systems.
- Engaged by the Commonwealth to build and deliver a collaborative portal for the sharing of municipal information throughout the Commonwealth.
- Coordinated an expansion of Comcast XFINITY Wi-Fi services within Lowell, with 200+ public nodes deployed throughout the City.
- Increased high speed Internet services into the City Hall campus and Wastewater, for expanded City access.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Implement MUNIS Work Order module *Update: Working with various departments to implement.*	Ongoing
FY17	Upgrade MUNIS to version 11.2	Complete
FY17	Expand MUNIS workflow within Schools	Complete
FY17	Convert various forms to TylerForms for digital integration	Complete
FY17	Implement MyRec portal for Recreation	Complete
FY17	Implement MUNIS Cash Management	Complete
FY17	Implement Tyler Cashiering	Complete
FY18	Implement MUNIS Citizen Self Services	New
FY18	Upgrade City-wide telecommunication system	New
FY18	Implement remote field access for inspectors and other essential personnel	New

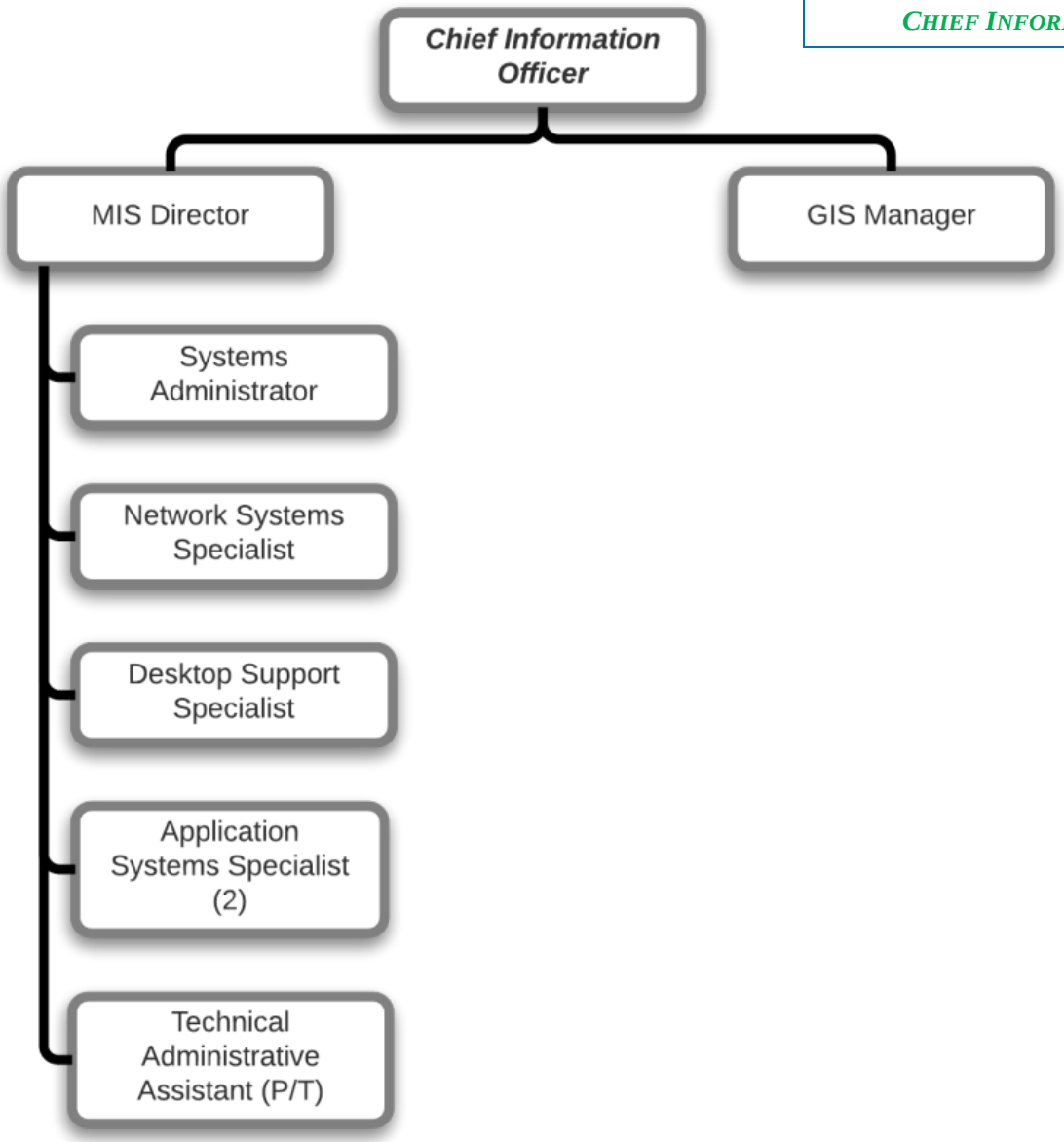
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Completed work order service/ticket requests	6,732	9,857	8,210	8,000
General-use systems and services managed/maintained	217	202	200	200
Department-specific systems and services managed/maintained	251	262	256	250
Average system uptime outside of scheduled maintenance	99.80%	99.78%	99.85%	99.80%
Technology-related training events	642	832	743	750
Technology-related training hours delivered	1060	1410	1134	1200
Desktop systems managed	993	1150	1174	1100
Desktop systems on supported versions	72%	89%	100%	100%
VoIP phones managed	748	770	774	775
Digitally managed documents (non MUNIS)	968,977	971,839	1,182,000	1,300,000
Digitally managed documents (MUNIS)	0	226,338	472,337	600,000
Georeferenced layers of data	13,550	14,735	17,000	16,000
Website Hits	4,331,024	4,496,764	4,378,985	5,000,000
Website unique visitors	655,581	703,935	721,635	750,000

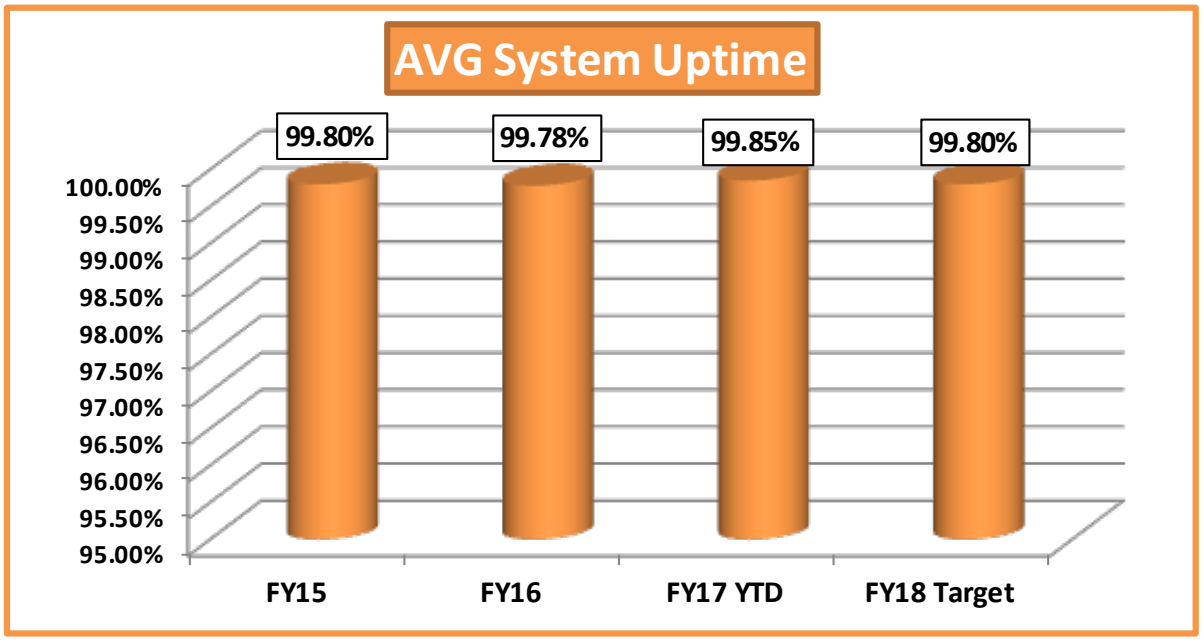
ORGANIZATIONAL CHART

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



LOWELLSTAT CHART(S)



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

Measurement	FY15	FY16	FY17 YTD	FY18 Target
Average system uptime outside of scheduled maintenance	99.80%	99.78%	99.85%	99.80%

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	521,419	544,532	551,689	657,918	657,918
S & W- Temp.	1,987	566	-	-	-
Overtime	3,282	8,311	8,500	7,650	6,885
	-			-	-
Total	526,688	553,408	560,189	665,568	664,803
Expenses					
Repair & Maint of Equipment	70,942	75,405	70,000	69,000	69,000
Data Processing - Spec Projects	7,566	19,547	10,000	9,000	9,000
Leasing Equip. & Software	88,169	118,746	98,125	383,125	383,125
Professional Services	21,690	22,539	30,000	33,000	30,000
Employee Training	11,522	11,049	12,000	11,000	11,000
Data Proc - Equip & Supply	41,312	45,015	37,000	36,500	36,500
Office Supplies	3,399	3,345	3,000	2,900	2,900
Software Licensing & Support	531,466	491,419	595,000	660,000	660,000
Computer Equip/Software	77,962	82,143	78,000	105,000	105,000
Total	854,027	869,207	933,125	1,309,525	1,306,525
TOTAL BUDGET	**1,380,714**	**1,422,615**	**1,493,314**	**1,975,093**	**1,971,328**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 664,803
ORDINARY EXPENDITURES		$ 1,306,525
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 1,971,328

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 125,000**
REAL ESTATE TAXES	$ 125,000	
INTERGOVERNMENTAL REVENUE		**$ 1,541,738**
LOWELL SCHOOLS REIMBURSEMENT	$ -	
PEG ACCESS - SPECIAL REVENUE	$ 1,536,738	
CIC GRANT - TECHNOLOGY COLLABORATIVE	$ 5,000	
CHARGES FOR SERVICES		**$ 304,590**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 85,871	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 166,747	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 51,971	
TOTAL FY18 BUDGETED REVENUES		$ 1,971,328

LEGAL

SUMMARY

CHRISTINE P. O'CONNOR

CITY SOLICITOR

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
1,243,447	1,268,449	1,206,430	LEGAL	1,352,069
263,888	310,902	256,899	ELECTIONS	275,204
1,507,336	**1,579,350**	**1,463,329**		**1,627,274**

FINANCING PLAN	Budget FY18
TAXES	907,919
LICENSES AND PERMITS	368,240
CHARGES FOR SERVICES	236,939
INTERGOVERNMENTAL REVENUE	112,176
MISCELLANEOUS REVENUE	2,000
	1,627,274

LEGAL
LAW

CHRISTINE P. O'CONNOR

CITY SOLICITOR

PERSONNEL LIST (PAGE VII-25)	PERSONAL SERVICES	$996,369
	ORDINARY EXPENSES	$285,700
	TOTAL FY18 BUDGETED EXPENDITURES	**$1,282,069**

MISSION & SERVICES OVERVIEW

To provide a high level of professional legal services to its clients: the City Manager; City Council; School Committee; all Boards and Commissions; and all various City departments and their department heads, including the School Department.

The Law Department is responsible for providing legal representation and advice to the City in numerous areas of the law, including but not limited to: zoning; employment; civil rights; contracts; tax title takings; workers' compensation; §111F; union negotiations; real estate; administrative proceedings; drafting local legislation; drafting opinions; school law; and defense of various tort claims.

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

The Workers' Compensation office oversees all injured on-duty claims for City, school, and public safety officers. This office is staffed primarily by a full time workers' compensation agent; a part-time nurse case manager; a part-time city physician; a part-time medical billing claims processor; along with assistance of Law Department attorneys and other Law Department support staff. In recent years, this office has seen great success in overseeing the significant reduction in the average duration of employees receiving injured benefits as well as an overall reduction in the expenditure of such benefits. This office is committed to ensuring that all employees receive prompt, high quality medical treatment.

The License Commission Office services the needs of the License Commission, as well as residents and license holders. The office is staffed primarily by a full-time administrator, along with the assistance of Law Department attorneys and other Law Department support staff. The office has increased public access to all License Commission agendas, minutes, and relevant forms by making such material available on its own City web page. Such efforts will continue this year by making the Commission's calendar and rules and regulations available online.

The Tax Title Division oversees efforts to collect all delinquent tax bills due the City. The Tax Title Division works closely with other municipal offices, most particularly the Treasurer's office and municipal permit-granting departments such as Development Services. The Tax Title Division also oversees tax title payment plans.

The Municipal Hearing Officer program commenced June 2011. Currently, this program includes appeals for Zoning and Sanitary violations, Animal Control violations, and Parking violations. In the near future, the program will expand to include 21D violations and both Fire and Building Code violations.

FY17 ACCOMPLISHMENTS

- Worked with LowellStat to develop measurement indicators for workers compensation and 111F injury cases.
- Revised internal staffing assignment notification and task completion tracking system.
- Organized annual tax lien assignment sale.
- Assisted in consolidating collective barging agreements for all city unions.
- Although there were several legal achievements and victories for the Law Department in FY17, its most significant accomplishment was the successful litigation of a number of cases in which damages ranged from six to seven figures. Roughly a half dozen cases fall into this category.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Continue work towards implementation of a near-paperless office. *Update: Worked with Purchasing and MIS to begin identifying the numbers of copies of contracts needed in other departments*	Ongoing
FY17	Increase outreach to departments on workers' compensation and 111F issues *Update: Began meeting with departments on various workers' comp issues. Law plans to expand such efforts to include more departments in the upcoming year.*	Ongoing
FY17	Reorganize historic documents and create a guide to aid archival research. Additionally, have damaged street listing books repaired and digitized. *Update: Began basic ground work such as obtaining estimates for the repair of our street listing books and reaching out to the State for additional assistance in identifying the true historical nature of some of our documents.*	Ongoing
FY17	Draft and work with the City Council to implement an ordinance that would establish a fee schedule to recoup advertising costs associated with tax lien auction publication fees. *Update: Researched other communities for comparisons but such costs are not being recaptured in*	Ongoing

	other communities. Law plans to move forward by including such administrative costs as part of the fee schedule in the second phase of updating the fee schedule ordinance.	
FY18	Develop in-house seminar series for City departments on various topics such as contract management, public records, procurement and City policies.	New
FY18	Work with Purchasing Office to introduce a near paperless contact process.	New
FY18	Work collaboratively with other city departments such as HR and Purchasing to host in-house seminars.	New

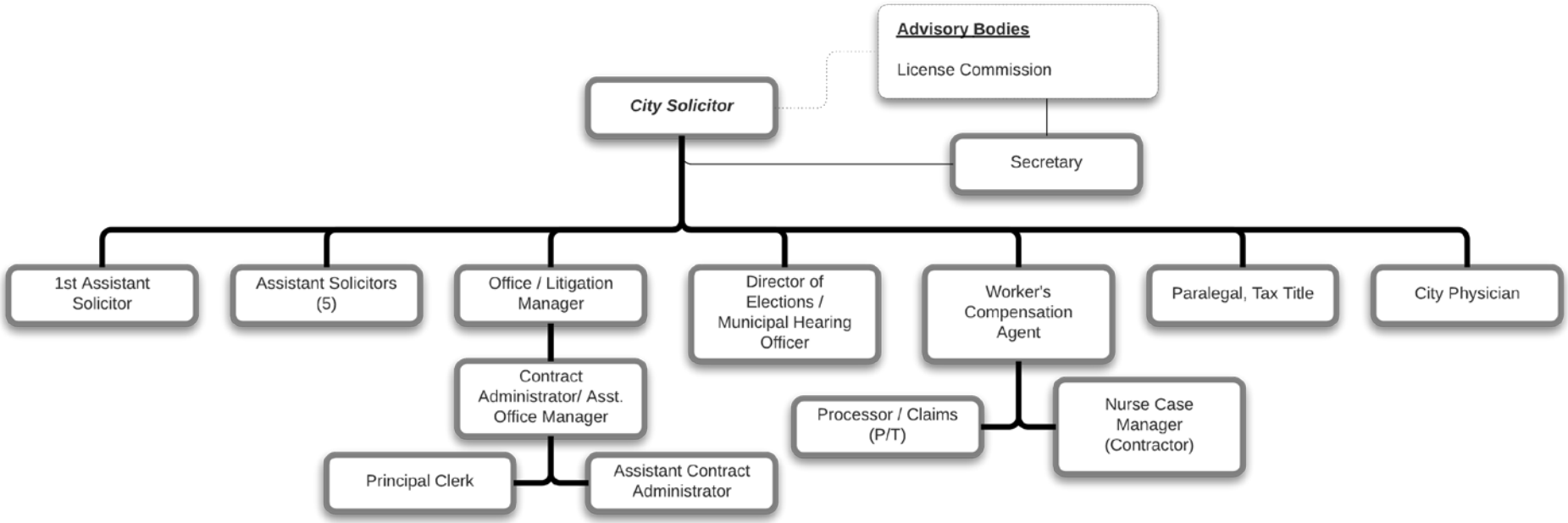
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	FY2016	YTD FY2017	FY2018 Target
Average monthly injury-related claims processed	20	31	20	20
Reported Injuries - City	50	56	35	0
Reported Injuries - School Department	115	153	132	0
Reported police/fire injuries	125	146	106	0
Workers Compensation cases handled	30	39	27	0
§111F Claims reviewed	65	69	59	0
Contracts reviewed	481	503	284	400
Leases, Licenses, and Easements	51	33	21	30
Motions/Petitions	49	38	25	40
Resolutions, Orders, and Ordinances	57	58	42	50
Votes (City Council)	129	115	97	100
Tax title payment agreements	5	0	N/A	10
Total accounts in tax title	158	238	363	100
Total delinquent taxes collected	$1,847,986	$857,660.57	$600,637	$1,200,000

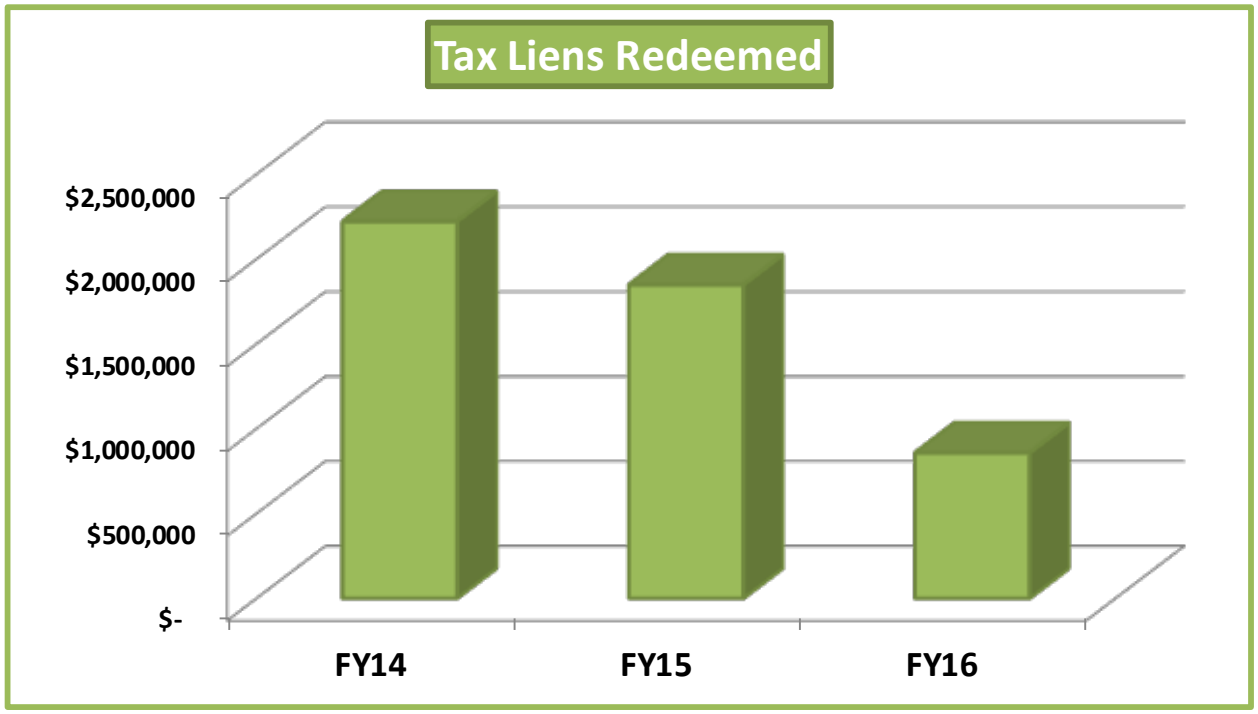
ORGANIZATIONAL CHART

LAW DEPARTMENT

CHRISTINE P. O'CONNOR
CITY SOLICITOR



LOWELLSTAT CHART(S)



The Law Department has been able to bring in signficant deliquent tax revenue in the past few years via the tax title process. The number is decreasing each year, which is evidence that this process has resulted in increased tax

MEASUREMENT	FY14	FY15	FY16
Tax Liens Redeemed	$ 2,221,816	$ 1,847,986	$ 857,660

EXPENSE DETAILS

LAW DEPARTMENT - 151	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W Perm.	892,619	973,261	1,058,180	1,095,794	1,048,819
S & W Temp.	15,114	14,312	17,000	20,000	17,000
Longevity	550	550	550	550	550
Outside Funding (Non Tax Levy)			(60,000)	(60,000)	(70,000)
Total	908,282	988,122	1,015,730	1,056,344	996,369
Expenses					
Repair/Maint. Equip.	3,048	2,745	4,000	4,000	4,000
Legal & Filing Fees	5,468	5,980	6,000	6,000	6,000
Legal Research	969	1,944	2,000	2,000	2,000
Professional Services	195,174	166,092	125,000	200,000	160,000
Printing & Binding	1,000	362	1,000	1,000	1,000
Research Materials	32,489	38,313	35,000	35,000	35,000
Office Supplies	3,798	3,183	2,000	4,000	2,000
Dues & Subscriptions	1,765	1,717	3,500	3,500	3,500
Trans. Reim../Seminars	5,451	5,007	10,000	10,000	10,000
Tax Title Fees	84,886	54,399	60,000	60,000	60,000
Office Furn./Equip.	304	482	1,000	1,000	1,000
Ins. Premiums - Other	100	100	200	200	200
Computer Equip./Software	713	-	1,000	1,000	1,000
Total	335,165	280,326	250,700	327,700	285,700
TOTAL BUDGET	**1,243,447**	**1,268,449**	**1,266,430**	**1,384,044**	**1,282,069**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,066,369
ORDINARY EXPENDITURES		$ 285,700
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 1,352,069

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 676,890**
REAL ESTATE TAXES	$ 676,890	
INTERGOVERNMENTAL REVENUE		**$ 70,000**
VACANT/ FORECLOSED PROPERTY - REVOLVING	$ 70,000	
CHARGES FOR SERVICES		**$ 236,939**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 66,799	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 129,712	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 40,428	
LICENSES AND PERMITS		**$ 368,240**
LIQUOR LICENSES	$ 352,000	
SPECIAL ALCOHOL LICENSES	$ 16,240	
TOTAL FY17 BUDGETED REVENUES		$ 1,352,069

LEGAL
ELECTIONS

EDA MATCHAK

DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

PERSONNEL LIST (PAGE VII-26)	PERSONAL SERVICES	$186,204
	ORDINARY EXPENSES	$89,000
	TOTAL FY18 BUDGETED EXPENDITURES	**$275,204**

MISSION & SERVICES OVERVIEW

To provide election services for the citizens of the community; to protect the integrity of votes; and to maintain a transparent, accurate, and fair electoral process.

The Election and Census Office is responsible for all aspects of the voting process including registering residents to vote; coordinating voter education and outreach; and hosting student-voter registration drives. Additionally, the Election and Census Office oversees polling location assignment and assessment, hiring and training over 220 election workers, and all Election Day operations including multidepartment coordinating. The Election and Census Office also administers the annual Street Listing (City Census) and maintains historic voter lists and election documents.

FY17 ACCOMPLISHMENTS

- Successfully implemented section 101 of Chapter 218 of the Acts of 2016- Early Voting.
- Recipient of 2016 Early Voting Challenge Gold Medal awarded by the Massachusetts Election Modernization Coalition for providing substantial Early Voting opportunities to Lowell's citizens.
- Recipient of a $2,000 Early Voting Weekend Voting Grant from the Secretary of the Commonwealth's Office.
- Continued to develop partnerships with Middlesex Community College Paralegal Club, the Lowell High School PALS Program, Lowell High Senior Internship Program, Lowell Senior Citizen Volunteer Tax Abatement Program, Safe and Successful Youth Initiative (SSYI) and the Summer Work Experience Program.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Commence scanning of all voter registration cards and create a searchable data base of voter registration cards for current and past years. *Update: Acquired desktop scanner and achieved reorganized registration cards in preparation to commence scanning.*	Ongoing
FY17	Establish quarterly open forms with election workers and the public to discuss voting policies, changes to regulations and trends. *Update: Hosted post-election feedback forum with Election Day Wardens and Clerks to debrief the State Primary.*	Ongoing
FY17	Increase the number of outreach events to further promote voter education for young adults in the community. *Update: Hosted voter registration events at both Lowell High School and Greater Lowell Technical High School. Attended community events including Centralville's Take Back the Night and the Lowell Reads Happy City Block Party.*	Ongoing
FY18	Develop in-house seminar series for City departments on various topics such as contract management, public records, procurement and City policies.	New
FY18	Work with Purchasing Office to introduce a near paperless contact process.	New
FY18	Work collaboratively with other city departments such as HR and Purchasing to host in-house seminars.	New

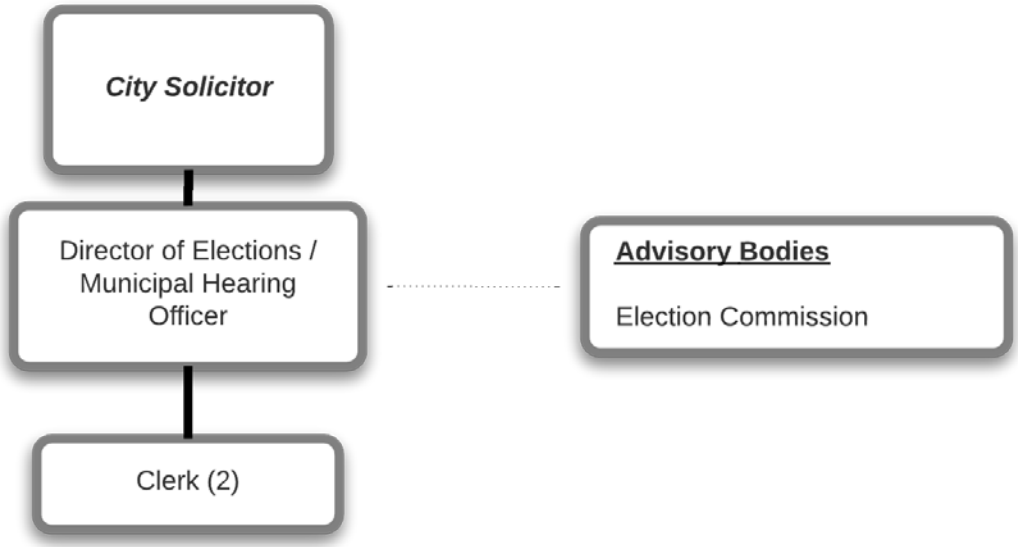
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Census response rate	63%	57%	N/A	70%
Number of newly registered voters	4,237	5,909	6,261	5,000
Number of registered voters	57,486	61,296	65,299	70,000
Voter turnout - average per year	21%	19.64%	32.93%	50%
Census forms mailed	38,994	42,865	48,293	45,000
Poll workers recruited and hired	220	230	233	250
Municipal hearings scheduled	180	208	121	100

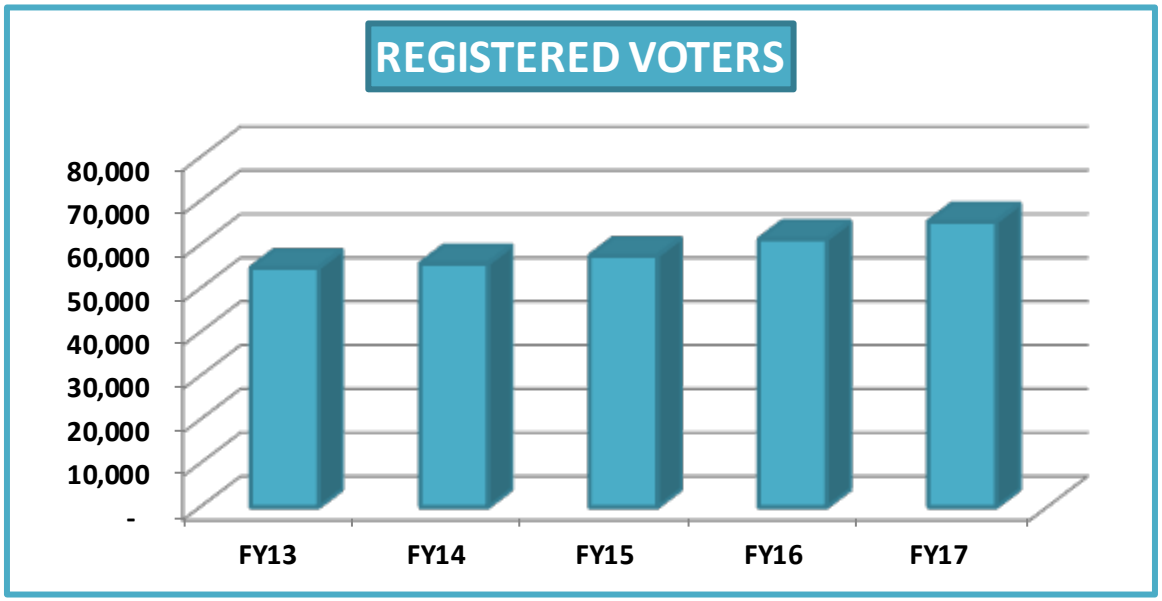
ORGANIZATIONAL CHART

ELECTIONS

EDA MATCHACK
DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER



LOWELLSTAT CHART(S)



Voter registration is a key function of the Elections Department. This number has continued to grow each year.

Measurement	FY13	FY14	FY15	FY16	FY17
Registered Voters	54,753	55,708	57,486	61,296	65,299

EXPENSE DETAILS

ELECTION OFFICE - 162	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages - Perm	97,081	84,018	96,399	96,204	96,204
Salaries & Wages - Temp	82,015	122,002	83,000	100,000	83,000
Overtime	7,645	8,512	8,000	8,000	7,000
Total	186,741	214,533	187,399	204,204	186,204
Expenses					
Rental of Halls	2,334	3,043	2,000	2,000	2,000
Professional Services	7,992	13,631	10,000	15,000	10,000
Printing & Binding	14,888	20,000	5,000	51,100	25,000
Census Forms Printing	20,000	20,000	20,000	20,000	20,000
Postage	14,997	20,000	15,000	15,000	15,000
Voting Machine Supplies	12,000	15,000	15,000	12,000	12,000
Office Supplies	4,936	4,695	2,500	5,000	5,000
Total	77,148	96,369	69,500	120,100	89,000
TOTAL BUDGET	**263,888**	**310,902**	**256,899**	**324,304**	**275,204**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 186,204
ORDINARY EXPENDITURES		$ 89,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 275,204

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 233,028**
REAL ESTATE TAXES	$ 233,028	
INTERGOVERNMENTAL REVENUE		**$ 42,176**
UNRESTRICTED AID (UGGA)	$ 42,176	
MISCELLANEOUS REVENUE		**$ 2,000**
ELECTIONS MISCELLANEOUS	$ 2,000	
	TOTAL FY18 BUDGETED REVENUES	$ 275,204

PLANNING & DEVELOPMENT

SUMMARY

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

Actual FY15	Actual FY16	Approved FY17
2,398,777	2,607,806	2,694,622
2,398,777	**2,607,806**	**2,694,622**

PROGRAM EXPENDITURES	Budget FY18
PLANNING AND DEVELOPMENT	3,631,671
	3,631,671

FINANCING PLAN	Budget FY18
TAXES	187,686
LICENSES AND PERMITS	1,165,108
CHARGES FOR SERVICES	71,400
INTERGOVERNMENTAL REVENUE	2,161,477
MISCELLANEOUS REVENUE	46,000
	3,631,671

PLANNING & DEVELOPMENT

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE VII-26)	PERSONAL SERVICES	$2,513,739
	ORDINARY EXPENSES	$180,664
	TOTAL FY18 BUDGETED EXPENDITURES	**$2,694,403**

MISSION & SERVICES OVERVIEW

To preserve the assets of yesterday; find solutions to the challenges of today; and plan for the City of tomorrow. DPD staff work to build community, housing, jobs, and a quality of life that makes Lowell an enjoyable place to live, a satisfying place to work, an exciting place to visit, and a profitable place to invest.

In 2013, DPD completed an update to Lowell's Comprehensive Master Plan, a policy statement that establishes long-term goals and provides a shared vision aimed at the unified and coordinated development of the City. The long-range policies within the plan serve as a framework for future development, outline specific goals for the City over the next 20 years, and guide the decision-making of the department. The plan places a greater emphasis on environmental, economic, and social sustainability.

In addition to the Master Plan, DPD's planners develop and work to implement Urban Renewal Plans, Neighborhood Plans, Economic Development Plans, and Downtown Plans. In all of these endeavors, DPD works to engage stakeholders from the public, private, and institutional sectors, including residents, business people, community leaders, and visitors.

DPD is also actively engaged in helping both the City and the community implement and take actions in accordance with these plans toward the underlying objective of making Lowell a better place. DPD takes advantage of State and Federal programs to help stimulate development, including the administration of the Community Development Block Grant (CDBG), HOME, ESG and HOPWA programs, which are annual funds provided by the Federal Department of Housing and Urban Development.

DPD uses resources from these and other grant programs to implement capital improvements to parks, traffic, infrastructure, and amenities within the City. The department also provides services to residents and businesses aimed at expanding employment opportunities, the tax base, and the quality and quantity of housing available in Lowell.

In 2011, the Department of Planning and Development absorbed the code enforcement and inspectional services functions formerly housed in the Inspectional Services, Health, and Public Works Departments to create the Division of Development Services. Development Services

operates a cohesive, one-stop permit and code enforcement office that furthers the objectives of the City through review and regulation of development. Development Services provides a clearer path of access for both proponents of major economic development projects and for residents interested in construction activity in their neighborhoods.

DPD's Development Services division also works to protect public safety and health through enforcement, permitting, and inspections associated with the state building code, plumbing code, electrical code, sanitary code, and related local ordinances, while also responding to complaints of public nuisances and potential code violations. DPD is also responsible for conducting testing and inspections to confirm the accuracy of devices used throughout the City for measuring and weighing goods in commerce.

FY17 ACCOMPLISHMENTS

Development Services

- Continued a highly successful proactive Certificate of Inspection program under the purview of the Senior Building Inspector/Plans Reviewer which has greatly increased the number of residential dwellings that are compliant with their Certificates of Inspection.
- Continued to utilize the Problem Property Impact Team, which is a multi-departmental task force that specifically targets properties that have a history of recent criminal activity. Used these techniques in assisting LPD with the DART Grant Program, which uses grant funds to target properties with drug activity.
- Ongoing follow-up with the landlords in the first round of the Neighborhood Enhanced Enforcement Directive (NEED), which targets landlords in the City with the highest incidents of violations for progressive levels of enforcement action.
- Continued initiatives to address certificates of inspection, fire escapes, under sidewalk vaults, legal use determination, and other code compliance measures designed to protect public safety.
- Continued improvement of the integration of land use board review processes and increased public access to information regarding applications before the land use boards.

Planning and Community Development

- Led a partnership effort to secure a $13.4 million dollar federal TIGER grant to repair and reconstruct the Enel-owned bridges in and around Downtown Lowell.
- Leading a public conversation on design of the Lord Overpass. MassDOT's transformative investment of $15 million for the Lord Overpass improvements led to a community planning process. Kicked-off the state contract design process as the public process continues. Construction broke ground on the extension of Jackson Street, which is necessary for the DCAMM Judicial Center construction access.
- Secured a $2.0 million MassWorks state grant for the improvement of Thorndike Street from Hale Street to Gallagher Terminal. This project will upgrade three signalized intersection, widen the roadway to accommodate left turn lanes, and upgrade the associated storm

water system. These improvements will mitigate traffic safety issues at one of the Commonwealth's most dangerous intersections and improve access to the Gallagher Terminal and the adjacent Thorndike Exchange mill redevelopment.

- Became one of the first municipalities in the state to complete the MassDOT Complete Streets program by completing a Tier III Prioritization Plan. As a result, the City was awarded a $400,000 Complete Streets grant from MassDOT in the first ever round of funding. These funds will be used for Phase I of the South Common Improvement projects.
- Successfully advertised and broke ground on the Phase I South Common Improvement project – a $1.1 million project that will add 1,540 feet of multi-use trails in the park linking the Rogers School STEM Academy and the Bishop Markham housing towers to the Gallagher Station. Additionally, the project will add lighting throughout the park to increase safety and security. Funding for this project was secured through a $400,000 PARC Grant, a $400,000 Complete Streets grant, and $329,244 in City capital funds.
- Secured a $4.7 million MassWorks state grant for the infrastructure in the undeveloped HCD northern section. The project will provide the necessary utilities to unlock the development opportunity for the HCD garage, new canal-side housing, and more than 200,000 square feet of pre-permitting commercial development space.
- Designed and implemented traffic and street improvements, working closely with Engineering and the State's MassDOT, to further improve transportation throughout the City. FY17 highlights include completing traffic signal improvements for the Gorham/Moore, Central/Middlesex, Dutton/Merrimack, Dutton/Market, Merrimack/Worthen, Market/Central and Central/Merrimack intersections. The intersection of Lakeview Avenue and West Sixth Street was also reconfigured to increase traffic and pedestrian safety.
- Signed a preliminary, non-binding land exchange agreement with the National Park Service (NPS) for the land swap in the HCD. This critical step initiates the final process to exchange the NPS
  parking lots to the City for development, which is anticipated to be completed by the end of 2018.
- Completed the National Grid Community Initiative, resulting in over $26,713.10 in financial incentives to the City for meeting goals associated with promoting residential energy efficiency programs. This program helped Lowell residents complete 531 home energy assessments, 135 air sealing jobs, 144
  insulation jobs, 77 heating system upgrades, and 90 Wifi thermostats installations. It is estimated that this will save residents $132,156.
- Managed the Community Choice Power Supply Program for the City that allows residents and
  businesses in Lowell to have a stable supply rate for electricity. In the first 34 months of the
  program, this stable rate has helped its customers save over $2.5 million compared to National Grid's Basic Service Rates.
- Implemented utility bill and budgetary analysis program that resulted in over $272,000 in cancelled charges or refunds to City and Enterprise accounts.
- Successfully obtained $30,000 in state grant funding to implement an energy data management and analytics program to increase process efficiencies and identify additional utility bill savings.
- Signed commitments through the Governor's Community Compact program to implement Best
  Practices for Regional Transportation Management, Maximizing Energy Efficiency and Renewable
  Opportunities, and Preparing for Success.

- Continue to utilize the State's EDIP to encourage companies to locate/expand in Lowell. In the past year, facilitated the signing of Tax Increment Financing (TIF) Agreements with MACOM and
  Kronos, representing a total investment of $90M and the anticipated creation of 550 new jobs.
  Celebrated first HDIP-funded project at 24 Merrimack St., welcoming 24 new market rate residential units downtown; supporting an HDIP project on Jackson St. and working with Vision Properties and Lupoli Companies to utilize HDIP in their projects. Combined these three projects will represent an additional 292 new market rate residential units downtown.
- Utilization of site finder services and outreach with property owners led to the decrease in downtown commercial vacancy rates by 2% on both ground floor and upper stories and welcomed seven new storefront businesses to downtown.
- To date, managed over $4,000,000 in EPA funding that has contributed to the assessment,
  remediation and/or redevelopment of over 70 acres of land. Currently managing an additional $200,000 in EPA Assessment Grant funds.
- The Community Development Office Promoted HUD's annual National Community Development Week Celebration (March 28-April 1), featuring a number of tours of local organization and funded programs in the City.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Major infrastructure project design and construction to support economic development opportunities and quality of life. *Update: Several projects ongoing: Lord Overpass reconstruction, TIGER grant bridge project, HCD MassWorks street project, HCD signature bridge project, Concord River Greenway, and Riverwalk Extension.*	Ongoing
FY17	Use the interdepartmental approach of the Problem Property Impact Teams and the NEED Program to address properties in the City that have an increased incidence of criminal activity, or which consume a disproportionate amount of City resources. *Update: Working with LPD on implementation of the DART program targeting properties with drug related issues.*	Ongoing
FY17	Increase the periodic, proactive health and building inspections across the City in order to identify and target problems before they become issues for the neighborhood residents. *Update: Development Services hired a Senior Building Inspector and has increased number of proactive inspections for residential properties.*	Ongoing
FY18	Move the Division of Development Services towards fully digital documentation.	New
FY18	Increase the use and effectiveness of Project Meetings for proposed development projects, soliciting early input from various City Departments to improve efficiency and provide developers with early feedback on potential issues.	New
FY18	DPD staff will work with other appropriate departments and stakeholders to enact the Complete Streets policies adopted by the City Council.	New

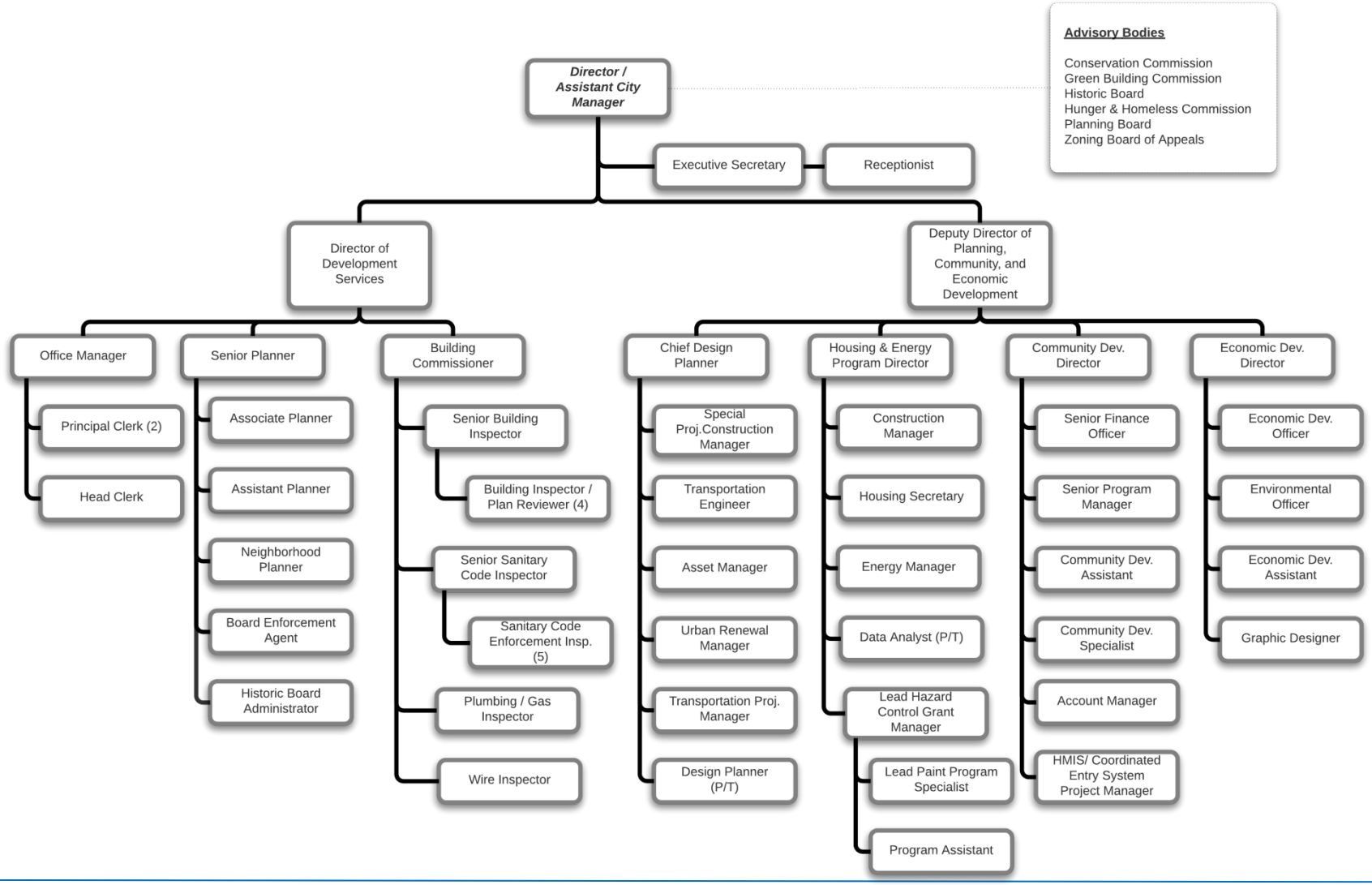
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Infrastructure, parks, and other capital improvement projects advanced	26	22	30	25
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	403	443	223	350
Planning documents advanced	5	5	7	5
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	80,820	124,380	171,940	174,440
Number of COI Inspections completed	322	480	333	450
Brownfield sites addressed through assessment or remediation efforts	7	10	11	11
Building and trades related inspections conducted	9,915	9,929	5,884	10,000
Building, electrical, plumbing, gas, and mechanical permit applications processed	8,080	8,761	5,269	8,500
Businesses assisted by the Economic Development Office	198	172	120	150
City Council motions and requests addressed	58	67	56	65
Grant and loan agreements executed with sub-recipients	71	80	77	75
Number of land-use board pre-application consultations with developers and private companies	262	327	320	360
Sanitary code complaints inspected	1,204	1,273	714	1,200
Sanitary code permit applications processed and inspected	2,837	4,230	1,425	2,750
Number of grant applications and required grant reports	21	17	24	
Revenue collected from sale of surplus real estate assets sold	$162,003	$131,000	$345,600	$180,000
Permit Fees Collected via Final Cost Affidavit	$58,725	$189,725	$71,920	$150,000
Transportation Requests from Businesses and Residents	-	121	58	80
Transportation Engineer - 60 Day Trials	-	94	37	60

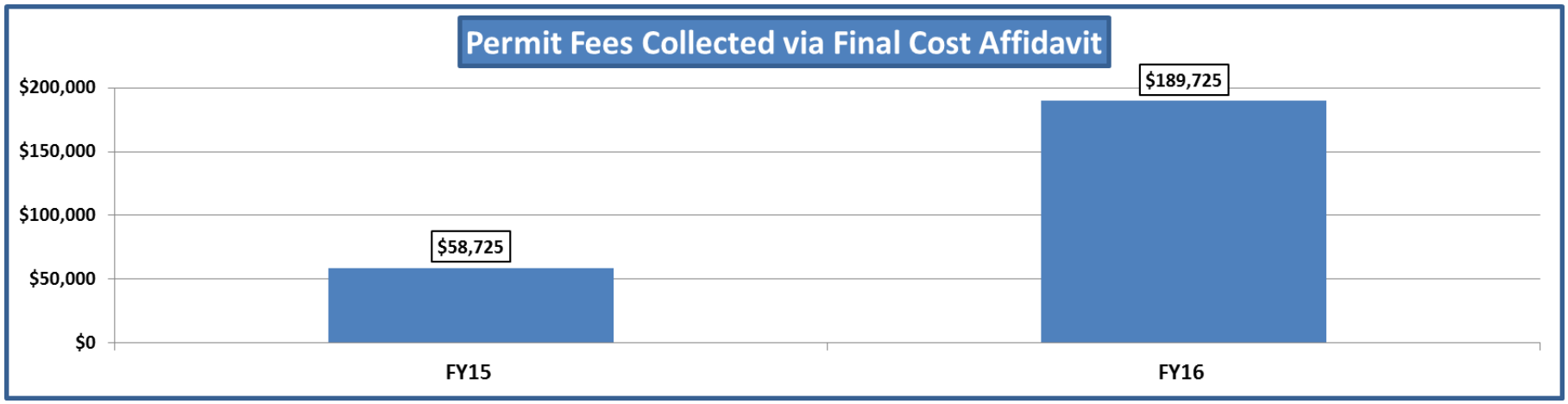
ORGANIZATIONAL CHART

PLANNING AND DEVELOPMENT

DIANE TRADD
DIRECTOR &
ASSISTANT CITY MANAGER



LOWELLSTAT CHART(S)



Development Services now requires all commercial projects to submit a 'Final Cost Affidavit' at the end of the project which will capture all of the change orders, cost overruns, or simply low estimates of project costs. Permits issued by Development Services are based on the cost of the project, so the Final Cost Affidavit often results in increased permitting fees to the City. In addition, these figures will be submitted to the Assessor's Office, and should result in an increase in new growth. Overall, this policy does not increase permitting fees, but rather more accurately assesses the fees to projects based on their real costs, not a pre-construction estimate.

Measurement	FY15	FY16
Permit Fees Collected via Final Cost Affidavit	$58,725	$189,725

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	2,216,978	2,341,616	3,363,116	3,587,576	3,438,854
Overtime	12,635	17,478	11,500	11,500	11,500
Longevity	652	652	652	652	652
Outside Funding (Non Tax Levy)			(898,646)	(934,768)	(937,268)
Total	2,230,265	2,359,746	2,476,622	2,664,961	2,513,739
Expenses					
Telephone	-	-	5,000	10,000	10,000
Repair & Maintenance Equipment	269	-	500	500	500
Leasing Equipment & Service	-	-	-	4,164	4,164
Other Services	-	-	-	-	-
Professional Services	53,916	57,558	50,000	50,000	50,000
Advertising	4,117	1,470	7,500	7,500	7,500
Printing & Binding	3,734	3,351	5,000	5,000	2,500
Office Supplies	9,762	9,967	5,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	977	608	1,000	1,000	1,000
Dues & Subscriptions	1,369	6,285	2,500	2,500	2,500
Trans. - Monthly Allowance	47,250	48,650	58,800	58,800	58,800
Trans. Reimbursement & Seminars	20,997	36,425	15,000	22,500	15,000
Education Reimbursements	2,250	3,850	1,200	1,200	1,200
Miscellaneous Charges	6,710	8,917	5,000	5,000	5,000
Traffic Improvement-Signalization	10,771	-	-	-	-
Equipment - Other	1,495	-	2,000	2,000	-
Office Furniture	1,897	483	1,500	1,500	1,500
Capital Improvements	2,998	2,998	3,000	3,000	3,000
Property Management	-	-	-	-	-
Computer Hardware/Software	-	-	-	-	-
ACRE Urban Renewal	-	-	-	-	-
JAM Urban Renewal	-	-	-	-	-
Urban Renewal	-	67,499	-	50,000	-
Lowell Landfill	-	-	50,000	100,000	-
Bldg Insp Training/Educ./Enforcement	-	-	5,000	5,000	5,000
UML Work Study	-	-	-	3,000	3,000
Two for Lowell	-	-	-		
Total	168,512	248,060	218,000	342,664	180,664
TOTAL BUDGET	2,398,777	2,607,806	2,694,622	3,007,625	2,694,403

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 3,451,007
ORDINARY EXPENDITURES		$ 180,664
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 3,631,671

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 187,686**
REAL ESTATE TAXES	$ 187,686	
LICENSES AND PERMITS		**$ 1,165,108**
BUILDING PERMITS	$ 960,108	
PLUMBING PERMITS	$ 85,000	
RENTAL UNITS	$ 100,000	
OCCUPANCY PERMITS	$ 10,000	
SHEET METAL PERMITS	$ 10,000	
CHARGES FOR SERVICES		**$ 71,400**
CONSERVATION COMM. FILING FEES	$ 17,400	
CODE & INSPECTION FINES	$ 12,500	
INSPECTIONAL - 21D VIOLATIONS	$ 41,500	
INTERGOVERNMENTAL REVENUE		**$ 2,161,477**
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 302,500	
HOME GRANT	$ 65,000	
HOPWA GRANT	$ 20,000	
ESG GRANT	$ 10,000	
LEAD HAZARD REDUCTION	$ 210,000	
MCKINNEY GRANT	$ 20,000	
AGO FORECLOSURE GRANT	$ 55,000	
STATE OWNED LAND	$ 198,479	
UNRESTRICTED LOCAL AID (UGGA)	$ 500,000	
ACRE REDEVELOPMENT REIMBURSEMENT	$ 509,000	
URBAN RENEWAL PROJECT	$ 102,198	
ENERGY MANAGER GRANT	$ -	
AGGREGATION ADDER	$ 49,200	
148A BUILDING/ FIRE CODE FINES	$ 22,500	
DPD - OTHER FUNDING (MISCELLANEOUS)	$ 47,600	
LOWELL NATIONAL HISTORICAL PARK - GRANT	$ 50,000	
MISCELLANEOUS REVENUE		**$ 46,000**
SEALER REVENUE	$ 31,000	
DPD - OTHER PROJECT DELIVERY	$ 15,000	
TOTAL FY18 BUDGETED REVENUES		$ 3,631,671

PUBLIC SAFETY

SUMMARY

Actual FY15	Actual FY16	Approved FY16	PROGRAM EXPENDITURES	Budget FY18
24,699,391	25,382,910	26,636,875	POLICE	28,682,874
17,368,407	17,155,500	17,897,582	FIRE	18,770,422
42,067,799	**42,538,410**	**44,534,457**		**47,453,296**

FINANCING PLAN	Budget FY18
TAXES	42,119,465
LICENSES AND PERMITS	536,000
CHARGES FOR SERVICES	2,351,967
INTERGOVERNMENTAL REVENUE	1,936,761
MISCELLANEOUS REVENUE	509,103
	47,453,296

PUBLIC SAFETY
POLICE

WILLIAM TAYLOR

SUPERINTENDENT OF POLICE

PERSONNEL LIST (PAGE VII-29)	PERSONAL SERVICES	$26,311,638
	ORDINARY EXPENSES	$1,434,475
	TOTAL FY18 BUDGETED EXPENDITURES	**$27,746,113**

MISSION & SERVICES OVERVIEW

To work with the community to reduce crime, the fear of crime, and to improve the quality of life in the City of Lowell.

The Lowell Police Department is committed to the ideals of Community Policing. Those ideals are evident in programs such as the Citizen Police Academy, the Police Volunteer Program and the Community Relations Council. The Department stresses partnership, professionalism, integrity, and fairness. The LPD's strategy is to focus on prevention utilizing problem solving and partnerships.

Patrols are assigned by geographic sector. Geographic assignment encourages officers to become intimately associated with neighborhoods and their residents, better enabling them to fight and prevent crime.

The Department maintains specialized staffing to address narrow responsibilities such as crime analysis, technology, and research & development.

FY17 ACCOMPLISHMENTS

- 10% decrease in NIBRS offenses.
- 16% decrease in total firearm activity.
- 13% decrease in total gang activity.
- Increased authorized sworn officer total to 250.
- Continued increased community collaboration.
- Continued increased bicycle, Segway, and foot patrols.
- Received $3,149,499.45 in Federal, State and Private grant funds, which included (but not limited to):
    - Two large federal grants to help combat the opiate crisis in the city
    - Municipal Staffing Grant for overtime funds to boost community policing efforts
    - Shannon Community Safety Initiative which focuses on gang prevention, intervention and suppression strategies; majority of funding is subcontracted to social service agencies in Lowell

  - Funds to purchase Narcan for front line cruisers, cell block, and main desk
- Held three Community Relations meetings.
- Organized Holiday toy drive to benefit Lowell Public School students in need.
- Selected as one of 15 designated police departments to participate in the Advancing 21st Century Policing project.
- Completely deployed Tasers. When comparing the 6 months before Taser deployment to the 6 months after Taser deployment, Officer/Civilian Injuries have decreased 23% and Prisoner Injuries have decreased 31%.
- Complete review of all LPD policies.
- Assigned two additional officers to regional taskforces specifically dedicated to opiate (heroin, fentanyl, and prescription drugs) interdiction.
- Updated firearms licensing policies for conceal carry permits.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Increase the legitimacy within the community. *Update: The LPD held 3 Community Relations Council meetings in 2016 including a very successful Community Dinner. Additionally, in an effort to build more relationships with youth in the City, officers participated in youth dialogues and the annual Dance 4 Peace event.*	Ongoing
FY17	Reduce the number of opiate-related overdose deaths in the City and increase outreach to victims of overdoses. *Update: The Officer assigned to CO-OP team has been conducting outreach to overdose victims on a regular basis with CO-OP team members from the LFD and Lowell House. The LPD has received two grants to combat the opiate crisis in the City. These include the Smart Policing Initiative and the Prescription Drug Monitoring Program.*	Ongoing
FY17	LPD aims to increase Community Policing and Problem Solving Strategies by utilizing Case of Places; which is case management of problem places. *Update: The LPD has begun to utilize Case of Places, which is a case management tool for place-based problems. It allows the LPD to track problem solving and community policing activities. There have been 37 new Case of Places opened in 2016. The LPD will also incorporate progress of identified cases into Compstat.*	Ongoing
FY18	Strive to reduce traffic congestion at major intersections.	New
FY18	Strive to Implement Recommendations in all 6 Pillars of the Advancing 21st Century Policing (A21CP) Report.	New
FY18	Increase capacity and efficiency of evidence control systems.	New

PERFORMANCE METRICS[19]

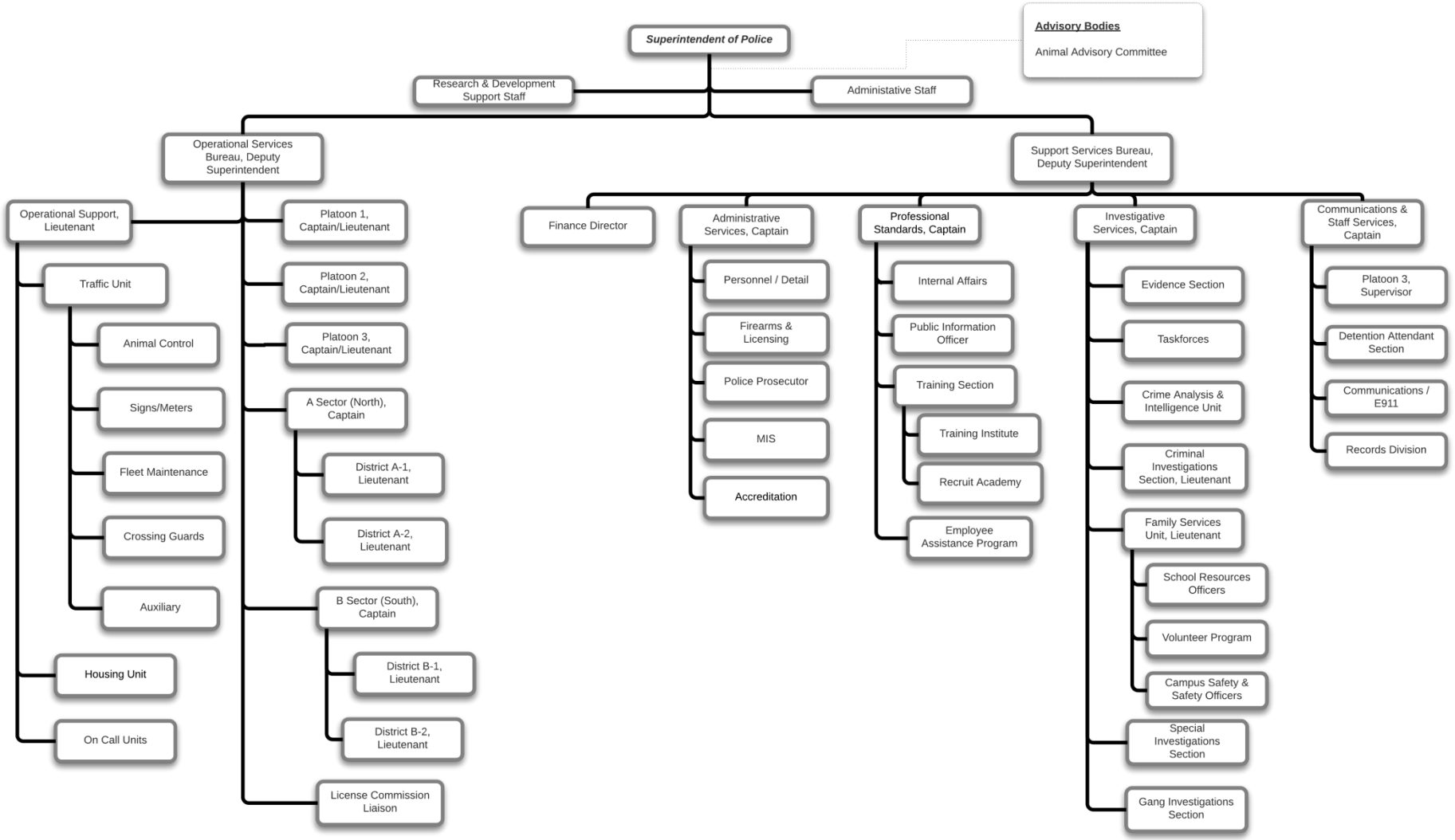
Measurement	Prior Year Actuals CY2015	CY2016	YTD CY2017	CY2018 Target
Firearms Recovered	70	63	8	N/A
Juvenile Incidents	155	166	25	150
NIBRS Group A Offenses	6,663	6,104	552	5,799
NIBRS Group B Offenses	1,482	1,263	126	1,200
Total amount of federal grant funding received	$505,037	$1,321,239	$0	$250,000
Total amount of state grant funding received	$2,512,017	$1,828,260	$538,920	$1,000,000
Total Computer Aided Dispatch (CAD) Calls	113,842	110,258	19,051	106,950
Police Only Computer Aided Dispatch (CAD) Calls	96,680	92,982	16,272	90,192
Number of CompStat meetings	26	26	4	26
Number of hours worked by LPD volunteers	2,600	2,830	246	2,972
Number of LPD volunteers	29	26	8	30
Individuals Booked	3,756	3,510	569	3,335
Number of firearm permits issued	264	469	88	562
Community Policing Problem Solving Activities	-	37	10	40
Community Meetings Attended	-	162	29	168

[19] All Police Data is reported by Calendar Year

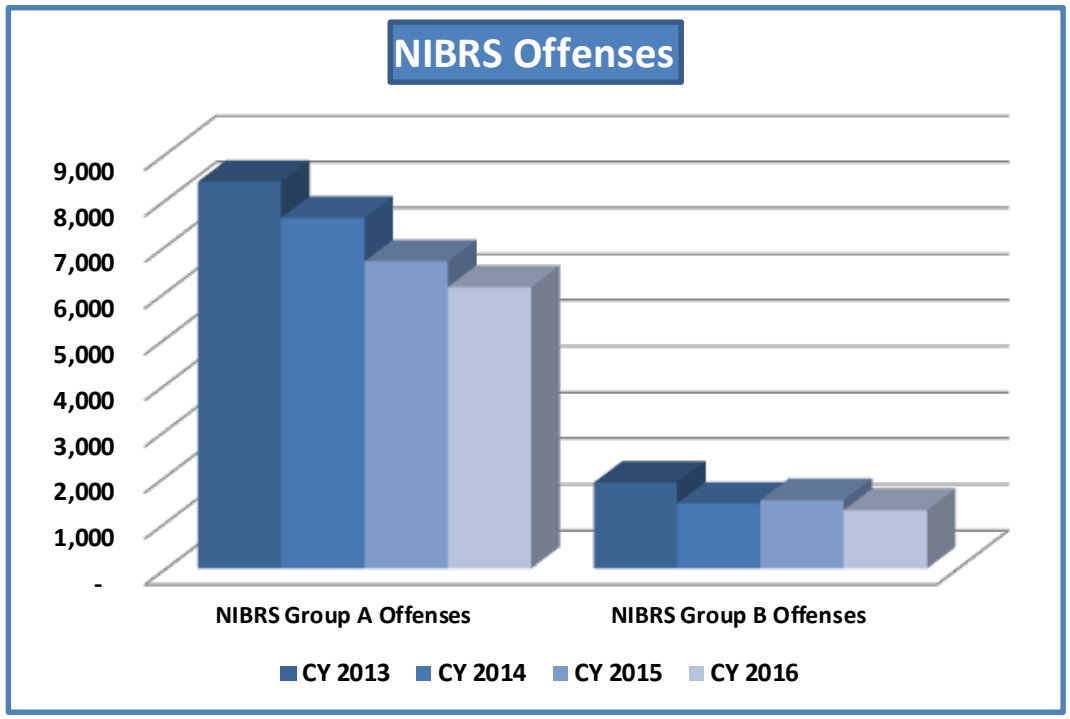
ORGANIZATIONAL CHART

POLICE DEPARTMENT

WILLIAM TAYLOR
SUPERINTENDENT OF POLICE



LOWELLSTAT CHART(S)



Measurement	CY 2013	CY 2014	CY 2015	CY 2016
NIBRS Group A Offenses	8,388	7,605	6,663	6,104
NIBRS Group B Offenses	1,858	1,407	1,482	1,263

NIBRS stands for National Incident-Based

The Group A Offenses include: Arson, Assault Offenses, Bribery, Burglary/Breaking and Entering, Counterfeiting/Forgery, Destruction/Damage/Vandalism of Property, Drug/Narcotic Offenses, Embezzlement, Extortion/Blackmail, Fraud Offenses, Gambling Offenses, Homicide Offenses, Kidnapping/Abduction, Larceny/Theft Offenses, Motor Vehicle Theft, Pornography/Obscene Material, Prostitution Offenses, Robbery, Sex Offenses, Forcible, Sex Offenses, Nonforcible, Stolen Property Offenses, Weapon Law Violations

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

EXPENSE DETAILS

POLICE -210	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S W - Perm	20,900,119	21,638,222	24,435,191	25,161,584	25,161,584
S W - Temp	15,579	24,666	15,000	15,000	15,000
Overtime	827,556	876,193	800,000	850,000	800,000
Holiday	574,444	453,382	430,000	430,000	430,000
Shift Differential	30,466	36,343	37,000	37,000	37,000
Special Events	36,407	42,463	40,000	40,000	40,000
Longevity	10,957	7,944	9,900	6,700	6,700
Court Time	450,157	491,952	470,000	470,000	470,000
Comp Time	51,238	51,758	65,000	65,000	65,000
Out of Grade	9,555	9,422	16,000	16,000	16,000
Physical Fitness Incentive/Out of Grade Compensation	82,250	87,000	82,250	82,250	82,250
K-9 Stipends	22,817	32,895	33,408	36,481	36,481
Contractual Allowances	5,713	13,430	15,000	99,120	15,000
Professional Services for EAP	-	17,802	21,611	21,528	21,528
Uniform Allowance	36,695	51,134	45,856	45,856	45,856
Uniform - Traffic Supervisors	5,957	6,000	6,000	6,000	6,000
Outside Funding (Non Tax Levy)			(1,365,791)	(1,204,121)	(936,761)
	23,059,910	23,840,606	25,156,425	26,178,398	26,311,638
Expenses					
Telephone	-	-	5,000	5,000	5,000
Repair & Maintenance of Equipment	112,183	117,782	100,000	100,000	100,000
Garage Repair - Service Vehicle	79,625	79,803	80,000	80,000	80,000
Repair & Maint Microcomputer	191,438	184,876	200,000	200,000	200,000
Police Jail Area Maint	12,985	12,801	13,000	13,000	13,000
Hepatitis Shots	600	35	600	600	600
Horses/Boarding Expenses	-	-	-	-	-
Animal Control - Chg/Expense	8,832	8,347	9,000	9,000	9,000
Animal Expenses	6,895	4,715	8,000	6,000	6,000
Police - Rental Sub-Station	58,884	58,850	58,550	58,550	58,550
Paint/Meter Division (50% to Parking)	32,655	33,373	30,000	30,000	30,000
Rental of Equipment	1,907	7,029	7,450	7,450	7,450
Kennel Services	29,103	44,000	30,000	40,000	35,000
Psychological Exams	24,048	18,942	18,000	18,000	18,000
Assessment Exam Center	-	-	-	-	-
Training/Evaluation Program	39,426	41,762	40,000	40,000	40,000
Communications - CDMA	49,687	64,841	50,000	50,000	50,000
Food Service Supplies	7,230	7,625	9,500	9,500	9,500
Gas & Motor Oil Supplies	312,833	240,469	300,000	300,000	240,000
Garage/Auto Parts Supplies	78,904	77,795	80,000	80,000	80,000
Office Supplies	9,500	9,500	5,000	5,000	5,000
Misc. Supplies Other	10,000	10,000	5,000	5,000	5,000

POLICE -210	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Expenses					
Service Legal Defense Fund	57,750	58,500	61,750	61,750	61,750
Dues & Subscriptions	8,350	8,481	9,000	9,000	9,000
In State Travel Reimbursement & Seminars	7,000	1,981	2,000	2,000	2,000
No Middlesex Law Enforce County	5,925	5,925	5,925	5,925	5,925
Miscellaneous Charges	27,415	19,094	10,000	10,000	10,000
Dive/Rescue Team Equipment	4,932	4,799	5,000	5,000	5,000
Police Cars	292,329	273,356	200,000	306,000	200,000
Police Photo Lab & Equipment	2,500	2,500	2,500	2,500	2,500
Police Equipment Other	21,975	23,685	23,975	67,500	35,000
Portable Radios & Other	10,568	13,600	13,600	13,600	13,600
Office Furniture & Equipment	10,000	9,774	5,000	5,000	5,000
Alarm Monitoring	20,658	-	-	-	-
Software License and Support	-	-	-	-	-
Computer Equipment	103,346	98,066	92,600	92,600	92,600
Total	1,639,482	1,542,304	1,480,450	1,637,975	1,434,475
TOTAL BUDGET	**24,699,391**	**25,382,910**	**26,636,875**	**27,816,373**	**27,746,113**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 27,248,399
ORDINARY EXPENDITURES		$ 1,434,475
	TOTAL FY18 BUDGETED EXPENDITURES (GROSS)	$ 28,682,874

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 24,927,146**
REAL ESTATE TAXES	$ 13,427,146	
PERSONAL PROPERTY TAXES	$ 5,000,000	
NEW GROWTH	$ 1,500,000	
MOTOR VEHICLE EXCISE TAX	$ 5,000,000	
LICENSES AND PERMITS		**$ 419,000**
LIQUOR LICENSES	$ 400,000	
POLICE - FIREARMS	$ 19,000	
CHARGES FOR SERVICES		**$ 2,351,967**
POLICE TOWING REIMBURSEMENT	$ 300,000	
WASTEWATER INDIRECT (REIMBURSE GF)	$ 364,190	
WATER INDIRECT (REIMBURSE GF)	$ 450,000	
AMBULANCE RECOVERABLE COSTS	$ 262,777	
SPECIAL DETAIL RECEIPTS	$ 200,000	
COURT FINES	$ 775,000	
INTERGOVERNMENTAL REVENUE		**$ 936,761**
SCHOOL DEPARTMENT FUNDING	$ -	
FIRE DEPARTMENT FUNDING	$ 17,749	
LOWELL HOUSING AUTHORITY	$ 40,000	
MIDDLESEX COLLEGE - GRANT	$ 71,570	
VIOLENCE AGAINST WOMEN GRANT	$ 92,715	
MASS MUNICIPAL GRANT	$ -	
MISCELLANEOUS GRANTS (AGGREGATE)	$ 208,727	
SAFE AND SUCCESSFUL YOUTH GRANT	$ 28,000	
STATE 911 INCENTIVE GRANT	$ 292,000	
OTHER GRANTS - POLICE	$ 186,000	
MISCELLANEOUS REVENUE		**$ 48,000**
POLICE DEPARTMENT MISCELLANEOUS	$ 48,000	
	TOTAL FY18 BUDGETED REVENUES	$ 28,682,874

PUBLIC SAFETY
FIRE

JEFF WINWARD

FIRE CHIEF

PERSONNEL LIST (PAGE VII-39)	PERSONAL SERVICES	$17,988,672
	ORDINARY EXPENSES	$781,750
	TOTAL FY18 BUDGETED EXPENDITURES	**$18,770,422**

MISSION & SERVICES OVERVIEW

To improve the quality of life in the City of Lowell by providing fire protection, emergency response services, prevention, and public education activities. The department's goal is to protect all citizens, their property, and the environment from natural and man-made disasters. The Lowell Fire Department strives to accomplish this in a courteous and professional manner.

The Lowell Fire Department provides emergency response service to a number of different incident types including:

- Fires (structures, automobiles, brush, etc.)
- Emergency medical services
- 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 Special Events in the City including but not limited to: Festivals, Marathon, Severe Weather Events

In addition, the Fire Department conducts quarterly inspections of all schools and nursing homes in the City, and provides fire safety instruction to school-age children and to seniors through our Public Education Division.

Training and education are paramount to fulfilling the mission of the Lowell Fire Department. All members are trained to the levels of First Responder and Hazardous Material Awareness. 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 and over half are certified Massachusetts Hazardous Materials Technicians.

The Fire Department has begun efforts to battle the opiate epidemic from several fronts. We are providing life-saving Narcan to overdose victims; educating our school-age children on the dangers of illegal drugs; handing out Substance Abuse Resource Guides to those in need; exploring ways to assist the Police Department with getting our overdose patients into recovery programs; and working with all City agencies on the Mayor's Opiate Epidemic Crisis Taskforce.

FY17 ACCOMPLISHMENTS

- Maintained a policy of closing zero or one fire company, depending on available staffing. During the first six months of the current fiscal year, there were 133 company closings, compared to 406 company closings in FY16. This was a 67% decrease in company closings, and the least amount of closings in two decades. During the same time period, the department increased staffing from a low of 187 firefighters in FY16, to a high of 213 firefighters in FY17, which resulted in the decrease in company closings.
- Attacked the Opiate Epidemic from several fronts:
  - One firefighter is dedicated to the City CO-OP Team to assist overdose victims.
  - Continued with rescue breathing and administering life-saving Narcan to overdose victims.
  - Distributed Substance Abuse Guides to those in need.
  - Helped educate school children on the dangers of opiates and other illegal drugs.
  - Participated in the Mayor's Opiate Epidemic Crisis Task Force.
  - Participated in the Middlesex DA's C.A.R.E project to assist children of overdose patients.
- Purchased new aerial ladder truck to replace the 22 year old Ladder 2, and a new heavy rescue truck to replace the 19 year old Rescue 1.
- Purchased 20 new sets of turnout gear, 160 protective hoods, and one heavy duty washing machine. The Fire Department is working with the City Manager to purchase more turnout gear and more washing machines to improve firefighter safety and to reduce cancer rates among firefighters. The department has also applied for federal grant funding to purchase 213 complete sets of turnout gear, 94 SCBAs (self- contained breathing apparatus), and 207 face pieces. If successful, this grant funding would also improve firefighter safety and health tremendously.
- Purchased 14 new iPads with software that will be installed on all fire apparatus. These iPads will have mapping capabilities; hydrant locations; hazardous materials in certain commercial building;, and floorplans and emergency operations procedures for schools and hospitals in the City.
- Improved training – put a deputy chief in charge of the training division. Computerized training records.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Implement CARE & COOP projects to identify children in home where opiate overdoses occur and to screen overdose victims. *Update: Fire Department will continue to contribute one full time firefighter to the COOP Team, and develop a transportation program to bring people to detox and recovery programs. The Chief will continue to serve on multiple Opiate Task Forces and work with other agencies in the City to develop new programs to combat the opiate crisis.*	Ongoing
FY17	Use new radio technology to improve communications at emergency scenes. *Update: Fire Department currently has tablets in command vehicles and plans to expand to all department apparatus.*	Ongoing
FY17	Replace 2 apparatus and renovate fire stations. *Update: Fire Department received a FEMA AFG grant to purchase a new ladder truck and a new rescue truck to replace old apparatus. The trucks have been designed and ordered, and are being built.*	Ongoing
FY18	Develop a fire ground accountability policy and system.	New
FY18	Develop a new procedure along with Lowell Police, LGH Paramedics, and Trinity EMS to rescue victims of a mass shooting inside a large building.	New
FY18	Develop a new program to reduce the high cancer rate among firefighters. Work to purchase a second set of turnout gear for all firefighters, and replace residential washing machines in fire stations with commercial extractors.	New

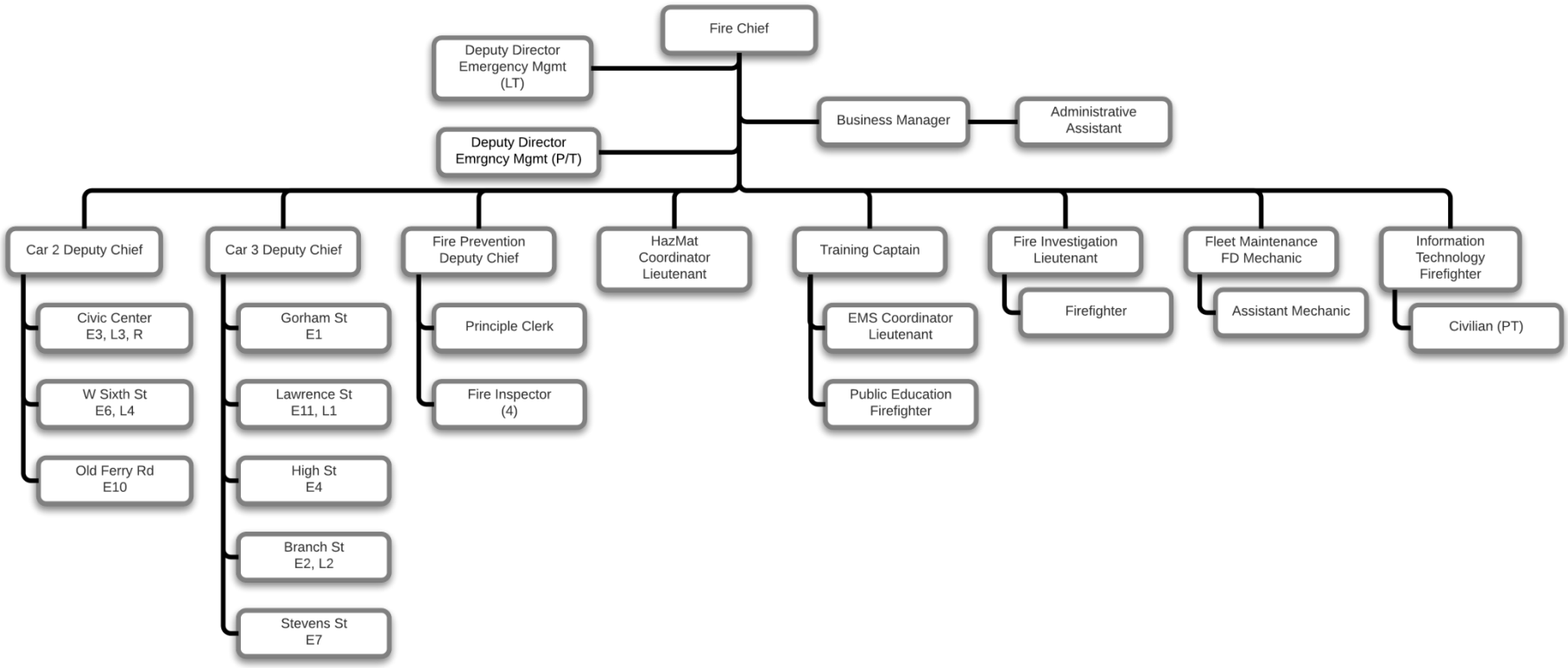
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Fires, Total	528	550	335	503
- Building Fires	86	102	54	81
- Vehicle Fires	39	23	17	26
- Cooking Fires	221	209	140	210
- Other Fires	182	216	124	186
Rescues/EMS Calls, Total	9,769	9,609	6,673	10,010
- Med Assist, assist EMS crew	8,379	8,215	5,713	8,570
- Motor Vehicle Accidents	1,156	1,113	789	1,184
- Other Rescue	234	261	171	256
Hazardous Conditions Calls	757	675	422	633
Service Calls	1,375	1,356	803	1,205
Good Intent Calls	683	810	525	787
False Calls, Total	2,499	2,411	1,699	2,549
- Malicious Calls	78	103	52	78
- Other False Calls	2,421	2,308	1,647	2,471
Other Calls	132	187	74	110
TOTAL CALLS	15,743	15,598	10,531	15,797
Company Closings (Burnouts)	651	672	115	233
Number of inspections performed by Fire Companies	660	660	450	660
Number of inspections performed by Fire Prevention Inspectors	3,323	3,130	2,047	2,791
Number receiving fire safety instruction (Adults & Children)	15,743	14,011	10,328	14,000

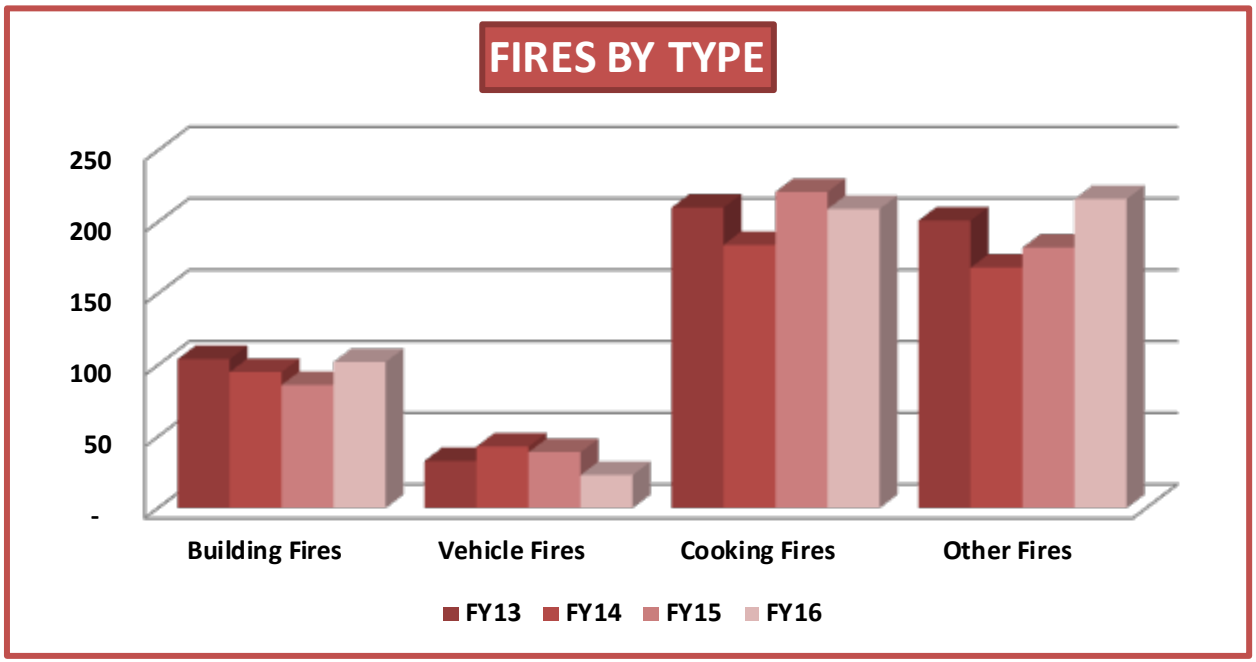
ORGANIZATIONAL CHART

FIRE DEPARTMENT

JEFF WINWARD
FIRE CHIEF



LOWELLSTAT CHART(S)



The Fire Department tracks fires by type which helps the department monitor for trends. Cooking fires continue to be a large percentage of the incidents.

Measurement	FY13	FY14	FY15	FY16	FY17 Estimate
Building Fires	104	95	86	102	95
Vehicle Fires	33	43	39	23	38
Cooking Fires	210	184	221	209	205
Other Fires	201	168	182	216	184

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages -Perm	14,151,330	14,016,479	14,742,324	15,627,435	15,627,435
Overtime	1,080,730	931,376	741,600	763,848	741,600
Overtime - Public Education	12,000	11,849	15,450	15,914	15,914
Overtime/Holiday	192,812	192,969	208,573	214,830	214,830
Holiday	912,977	912,757	986,000	1,015,580	1,015,580
Longevity	20,393	15,393	15,000	9,000	9,000
Court Time	182	581	2,200	2,200	2,200
Out of Grade Compensation	118,822	120,610	133,385	137,387	137,387
Hazardous Material Compensation	(6,345)	(2,931)	75,000	35,000	35,000
Buy Back Vacation (IOD)	163,855	171,334	144,200	148,526	148,526
Total	16,674,193	16,398,028	17,103,732	18,010,920	17,988,672
Expenses					
Education Incentive	5,120	5,000	5,500	5,500	5,500
Out-Of-State Travel	1,560	1,007	4,200	4,200	4,200
Utility Electricity	34,929	31,869	40,000	40,000	40,000
Utility Heating/Gas	67,728	50,451	66,000	66,000	62,000
Repair & Maint. Equipment	9,254	2,765	10,000	10,000	10,000
Hazardous Waste Collection	3,972	5,059	6,500	6,500	6,500
Health & Safety/Contract	34,872	34,796	35,000	35,000	35,000
Professional Services	-	-	-	1,500	1,500
Prof. Svc - EMT/Ambulance	6,730	5,705	7,000	8,000	8,000
Training/Evaluation Prog	5,023	9,330	10,000	10,000	10,000
Printing & Binding	1,289	1,903	2,300	2,300	2,300
Emergency Notification - CivicReady	12,068	16,099	10,100	10,100	10,100
Cellular Service - Emergency MGMT	-	-	6,000	6,000	6,000
Alarm Monitoring Service	20,658	59,596	59,650	59,650	59,650
Firefighter Supplies	28,450	28,354	15,000	15,000	15,000
LEPC - Supplies/Travel/Misc	1,307	12,064	12,500	12,500	12,500
Computer Equip & Software	10,703	8,939	12,000	12,000	12,000
Office Supplies	2,628	3,398	2,000	2,000	2,000
Dues & Subscriptions	5,646	5,495	6,500	6,500	6,500
In-State Travel Reimbursement & Seminars	714	1,118	3,000	3,000	3,000
Out of State Travel	-	-	-	-	-
Education Incentive	-	-	-	-	-
Education Reimbursements	3,735	5,000	5,000	5,000	5,000
Upgrade Radio System	12,322	10,350	12,500	12,500	12,500
Other Equipment (Scuba, etc.)	5,999	7,490	7,500	7,500	7,500
4"Hose & Hardware	4,043	4,973	10,000	10,000	10,000

FIRE DEPARTMENT - 220	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Expenses					
New Vehicles	-	-	-	-	-
Office Furniture & Equipment	1,783	2,839	1,500	1,500	1,500
Replace - Repair Apparel	52,930	99,412	50,000	50,000	50,000
Turnout Gear	-	-	20,000	50,000	50,000
Repair & Maint - Buildings	7,708	5,513	7,500	10,000	5,000
Custodial - Supplies	7,499	8,839	7,000	7,000	7,000
Total	694,214	757,472	793,850	832,750	781,750
TOTAL BUDGET	**17,368,407**	**17,155,500**	**17,897,582**	**18,843,670**	**18,770,422**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 17,988,672
ORDINARY EXPENDITURES		$ 781,750
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 18,770,422

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 17,192,319**
REAL ESTATE TAXES	$ 15,021,079	
PERSONAL PROPERTY TAXES	$ 2,171,240	
INTERGOVERNMENTAL REVENUE		**$ 1,000,000**
UNRESTRICTED AID (UGGA)	$ 1,000,000	
LICENSES AND PERMITS		**$ 117,000**
FIRE - SMOKE DETECTORS	$ 62,000	
FIRE - MISC. PERMITS	$ 55,000	
MISCELLANEOUS REVENUE		**$ 461,103**
FIRE DEPARTMENT MISCELLANEOUS	$ 7,000	
SAFER GRANT	$ 329,103	
HISTORICAL STAFFING TURNOVER	$ 125,000	
TOTAL FY18 BUDGETED REVENUES		$ 18,770,422

EDUCATION

SUMMARY

SUMMARY: EDUCATION

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
152,485,616	154,368,116	158,445,232	LOWELL PUBLIC SCHOOLS	162,073,324
6,584,515	7,497,127	7,695,388	GREATER LOWELL TECH.	8,573,123
			ESSEX AGRICULTURAL & TECH. *	92,000
159,070,131	**161,865,243**	**166,140,620**		**170,738,447**

FINANCING PLAN	Budget FY18
TAXES	19,731,687
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	151,006,760
MISCELLANEOUS REVENUE	-
	170,738,447

** Prior to FY18 Assessment listed on Cherry Sheet*

EDUCATION

LOWELL PUBLIC SCHOOLS

SALAH E. KHELFAOUI, PH.D.

SUPERINTENDENT

LOWELL PUBLIC SCHOOLS WEBSITE
HTTP://WWW.LOWELL.K12.MA.US/PAGES/LPSD

ORDINARY EXPENSES (SINGLE LINE)	$162,073,324
TOTAL FY18 BUDGETED EXPENDITURES	**$162,073,324**

MISSION & SERVICES OVERVIEW

The Lowell Public School system is the public school district for the City of Lowell, providing pre-kindergarten through grade 12 education programs throughout the district. Lowell Public Schools strive to provide excellence in teaching and learning for 14,075 enrolled students, setting high standards for both its students and teachers, as well as incorporating targeted instruction for all students, narrowing the achievement and growth gap for high needs student populations.

There are over twenty public school buildings within the Lowell School District. In addition to the base curriculum the Lowell Public Schools also provides special education, English language learner classes, and pre-school aged classes, including a pre-K through 2 STEM school.

The Lowell Public Schools are funded by a combination of State Aid and General Funds from the City. The Commonwealth's school finance statute, Chapter 70 of the Massachusetts General Laws, establishes an annual "net school spending" requirement for each school district. Net school spending includes the school department's general fund expenditures as well as municipal indirect spending for schools, excluding capital expenditures, student transportation, grants, and revolving funds.

EXPENSE DETAILS

LOWELL SCHOOL DEPARTMENT	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Local Schools					
Funded by Chapter 70	135,128,765	135,511,265	138,588,381	143,520,403	144,067,633
Local Cash Contribution	17,356,851	18,856,851	19,856,851	18,005,691	18,005,691
Total	152,485,616	154,368,116	158,445,232	161,526,094	162,073,324
TOTAL BUDGET (ALL SCHOOLS)	**159,070,131**	**161,865,243**	**166,140,620**	**168,314,337**	**170,646,447**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 162,073,324
	TOTAL FY18 BUDGETED EXPENDITURES	$ 162,073,324

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 18,005,691**
REAL ESTATE TAXES	$ 18,005,691	
INTERGOVERNMENTAL REVENUE		**$ 144,067,633**
CHAPTER 70 EDUCATION AID	$ 144,067,633	
	TOTAL FY18 BUDGETED REVENUES	$ 162,073,324

EDUCATION

GREATER LOWELL TECHNICAL HIGH SCHOOL

ROGER BOURGEOIS

SUPERINTENDENT – DIRECTOR

GREATER LOWELL TECHNICAL HIGH SCHOOL WEBSITE
HTTP://WWW.GLTECH.ORG/

ORDINARY EXPENSES (SINGLE LINE)	$8,573,123
TOTAL FY18 BUDGETED EXPENDITURES	**$8,573,123**

MISSION & SERVICES OVERVIEW

The Greater Lowell Technical Institute is a public school for the students of Lowell that provides vocational and technical training for high school grades 9 thru 12. The Greater Lowell Technical Institute provides over 20 technical programs to its students, as well as an on-site restaurant run by the Culinary Arts group, and bank run by the school's marketing students.

High level academic opportunities are ingrained in the mission of the Greater Lowell Technical Institute as well as the technical training provided; preparing students to either attend college or immediately enter the workforce. The Greater Lowell Technical Institute is also able to offer its students a robust cooperative education program, providing students with relevant, paid on the job experience.

The Greater Lowell Technical Institute is funded by a combination of State Aid and local assessments to the communities of Lowell, Dracut, Dunstable , and Tyngsboro. The City of Lowell is the greatest local contributor, providing over $7 million in local assessments to the school in FY17 alone.

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Greater Lowell Regional Technical School	6,584,515	7,497,127	7,695,388	6,788,243	8,573,123
Total	6,584,515	7,497,127	7,695,388	6,788,243	8,573,123

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 8,573,123
	TOTAL FY18 BUDGETED EXPENDITURES	$ 8,573,123

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,675,996**
REAL ESTATE TAXES	$ 1,675,996	
INTERGOVERNMENTAL REVENUE		**$ 6,897,127**
UNRESTRICTED AID (UGGA)	$ 6,897,127	
	TOTAL FY18 BUDGETED REVENUES	$ 8,573,123

EDUCATION

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL[20]

WILLIAM H. LUPINI

SUPERINTENDENT – DIRECTOR

ESSEX AGRICULTURAL AND TECHNICAL HIGH SCHOOL

HTTP://WWW.ESSEXTECH.NET/

ORDINARY EXPENSES (SINGLE LINE)	$92,000
TOTAL FY18 BUDGETED EXPENDITURES	**$92,000**

[20] Prior to FY18, this Assessment was listed on the Cherry Sheet.

EXPENSE DETAILS

OUT OF DISTRICT REGIONAL	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Essex Agricultural Assessment	-	-	-	92,000	92,000
Total	-	-	-	92,000	92,000

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 92,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 92,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 50,000**
REAL ESTATE TAXES	$ 50,000	
INTERGOVERNMENTAL REVENUE		**$ 42,000**
UNRESTRICTED AID (UGGA)	$ 42,000	
	TOTAL FY18 BUDGETED REVENUES	$ 92,000

PUBLIC WORKS

SUMMARY

THOMAS BELLEGARDE

COMMISSIONER & ASSISTANT CITY MANAGER

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
1,290,633	1,495,820	1,409,148	DPW ADMINISTRATION	1,401,975
405,026	422,497	431,882	ENGINEERING	442,829
2,396,137	2,346,297	2,599,703	LANDS & BUILDINGS	2,714,161
1,166,927	1,223,462	1,269,272	STREETS	1,299,789
2,163,395	2,328,512	2,236,606	PARKS	2,146,598
386,951	392,632	439,372	CEMETERY	443,320
4,403,415	1,389,422	1,350,000	SNOW & ICE	1,350,000
462,340	528,733	507,000	STREET LIGHTING	562,000
5,028,198	5,020,000	5,085,000	WASTE COLLECTION/ DISPOSAL & RECYCLING	5,202,500
17,703,022	**15,147,376**	**15,327,983**		**15,563,172**

FINANCING PLAN	Budget FY18
TAXES	10,997,965
LICENSES AND PERMITS	104,500
CHARGES FOR SERVICES	3,500,262
INTERGOVERNMENTAL REVENUE	926,445
MISCELLANEOUS REVENUE	34,000
	15,563,172

PUBLIC WORKS

THOMAS BELLEGARDE

COMMISSIONER & ASSISTANT CITY MANAGER

PERSONNEL LIST (PAGE VII-45)	PERSONAL SERVICES	$6,322,722
	ORDINARY EXPENSES	$9,240,400
	TOTAL FY18 BUDGETED EXPENDITURES	**$15,563,172**

MISSION & SERVICES OVERVIEW

To provide high-quality services to the residents of Lowell while maintaining the City's infrastructure and guaranteeing a clean and safe environment to sustain a high quality of life.

The Department of Public Works (DPW) has broad responsibilities in the City including: maintenance and repair of City-owned streets and sidewalks; maintenance and repair of streetlights and traffic signals; maintenance and repair of public buildings, including public schools; maintenance of city parks, playgrounds, and public shade trees; operation and maintenance of city owned cemeteries; assuring proper collection and disposal of residential solid waste and recycling; delivering safe, potable drinking water; and collection, treatment and disposal of sewerage and storm water.

The Department is comprised of seven (7) divisions. In addition to the five (5) internal DPW divisions, the Water and Wastewater departments report to the DPW commissioner, even though the accounting is done through a separate enterprise system. Each division is staffed by administrators, equipment operators, and laborers as well as specialists such as plumbers, electricians, and carpenters. Many of the divisions, such as the utilities, work around the clock. Even those that do not are on-call in case of emergency.

Administration and Finance Division

This division manages customer service, capital project cash flows, personnel, payroll, accounts payable and receivables, trash accounts, snow and ice contracts, city property damage claims, insurance on City-owned buildings, dumpsters, street-opening and trench permits, citizen requests, and various other administrative and financial activities related to the department including tracking Chapter 90 Highway Funds, and preparing responses to City Council/City Manager requests.

Engineering Division

This division is responsible for civil engineering and design support, including construction management and administration services for all paving projects. The division is comprised of engineers working on projects for streets and sidewalks, pavement management, private street conversion, bridge maintenance, repair and construction, flood control, permitting, and other public works issues.

Land and Buildings Division
This division is responsible for the maintenance and repair of over 2.7 million square feet of City-owned buildings, including public schools. In addition to work completed by in-house employees, this division is also responsible for oversight of contractors performing construction and/or repairs to City buildings. Custodial responsibilities include City Hall, the JFK Civic Center, and the Pollard Memorial Library.

Streets Division
This division is responsible for street and sidewalk maintenance, pothole repair, central garage activities, miscellaneous litter pick-up, winter snow plowing and salting operations, miscellaneous street sweeping, maintenance of City-owned shade trees, and oversight of the solid waste and recycling program/contract.

Parks and Cemeteries Division
The Parks division is responsible for maintenance and management of over 500 acres of the City's 92 parks and playgrounds, 59 road islands and squares as well as many miles of grass median strips and the litter control in the downtown area. This division is also responsible for boarding up buildings for security purposes and managing the City's tree planting program. The Cemeteries division provides for public and private interments, lot sales, marker and monument installation and proper maintenance of 6 City owned cemeteries encompassing over 110 acres. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

FY17 ACCOMPLISHMENTS

Administration and Finance

- Managed $15+ million DPW budget and other accounts.
- Successfully managed the creation and oversight of nearly 800 purchase orders in collaboration with City Purchasing Department.
- Streamlined the preparation of contracts, bidding process, invoicing, and management for over 80 Contractors as it relates to the City's snow operations.
- Responsible for the entry, maintenance, and work flow process of 6000+ work orders for DPW services to School Department, City buildings, resident issues, street and sidewalk repairs, street light and traffic signals, and Solid Waste & Recycling requests.

Cemeteries

- Continued process of mapping out older cemeteries (Old English, Mammoth Road & School Street).
- Removed approximately 40 trees in the cemeteries.
- Planted/replaced over 80 trees in the cemeteries.
- Installed over 30 government markers.
- Marked out over 75 foundations.

- Performed over 225 burials.
- Expanded all of the garden areas in the Cemetery.
- Restriped and reconfigured all public and employee areas.
- Established a flag retirement ceremony in the Westlawn I Cemetery partnering with many Veteran groups within the City.

Engineering

- Repaved 5.0 miles of roadway.
- Refurbished 3.8 miles of sidewalk.
- Accepted 3 streets.
- Performed on-site Construction Management services for the Jackson Street Extension.
- Provided Engineering support for the TIGER Grant project.
- Provided Engineering assistance on 3 MassDOT projects including performing all ROW activities.
- Performed on-site Construction Management services for the Lucy Larcom Park walkway reconstruction.

Lands and Buildings

- LeLacheur Park renovations including full replacement and painting of outfield wall, remodel of shower area, and new bathroom fixtures.
- Coordinated compliance testing in collaboration with Water Utility to assure safe water at all Lowell Public and Private Schools.
- Installed “Buddy Benches” at Washington School and McAuliffe School.
- Built a new Teen Center at Lowell High School.
- Installed energy efficient Heating Systems at several fire houses, Water Utility, and Parks offices.
- Replaced exterior lights with new LED at Robinson, McAuliffe and Greenhagle Schools.
- Retrofitted Rogers School gym with energy efficient LED.
- Upgraded traffic signals at Gorham and Moore.

Parks

- Completed Callery ballfield renovations to the 3 fields.
- Completed the Shedd Senior field renovation.
- Completed Shedd Little League Field renovation.
- Completed the new playground extension at Gage Park.
- Completed the new playground renovation at Father Maguire.
- Completed the new playground renovation at Campbell.

- Completed new playground renovation at Shedd Picnic area.
- Completed the Cupples Square planting project.
- Completed numerous dedications.

Streets

- Repaired over 1,700 potholes.
- Increased technical training for Streets staff including safety training, required licensing, and cross training for potential promotions and insurance credit.
- Broke down snow plow routes in specific neighborhoods for more efficient snow operations.
- Reinstituted a cost saving satellite salt storage program for more rapid response to icing conditions.
- Assisted in community programs and inter-departmental projects at no cost to City.
- Responsible for logistical set up of City Festivals such as Lowell Folk Festival, City of Lights Parade, and Winterfest.

Solid Waste and Recycling

- Oversaw the collection & disposal of 23,682 tons of trash, 7,118 tons of recycling and 3,895 tons of yard waste.
- Curbside recycling rate at 23.11% and the city-wide diversion rate at 31.75%.
- Increased email ListServe membership to 2,847 members.
- Managed 'LowellRecycle' Smart phone App.
- Acquired more than $49,500 in outside (DEP) grant funding.
- Continued weekly "Talking Trash" episodes on WCAP 980 AM radio.
- Managed the State's first mattress collection/recycling program – now in 3rd year, UTEC collected 3,146 pieces

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Reduce the tonnage of municipal solid waste and increase the City's recycling rate. *Update: The recycling rate has reached a plateau of approximately 23% over the past few years. The current staff has made it a priority to educate customers on the importance to increase recycling.*	Ongoing
FY17	Establish and maintain the response time for streetlight outages as less than five days. *Update: FY17 saw a slight increase in response time up to 4.7 days. In the interest of public safety, DPW will look to work with the contracted vendor to lower the average response time.*	Ongoing
FY17	Develop the Pavement Management Program. *Update: In FY17, DPW inventoried the pavement conditions for the City's roads and incorporated them into a web based system. The continued development will help assess the condition of the roads and to identify the primary targets for paving.*	Ongoing
FY18	Renovation of Alumni Stadium	New
FY18	LED Conversion of 3 schools exterior lights	New
FY18	Successful Construction Management of Andover Street Repair Project	New

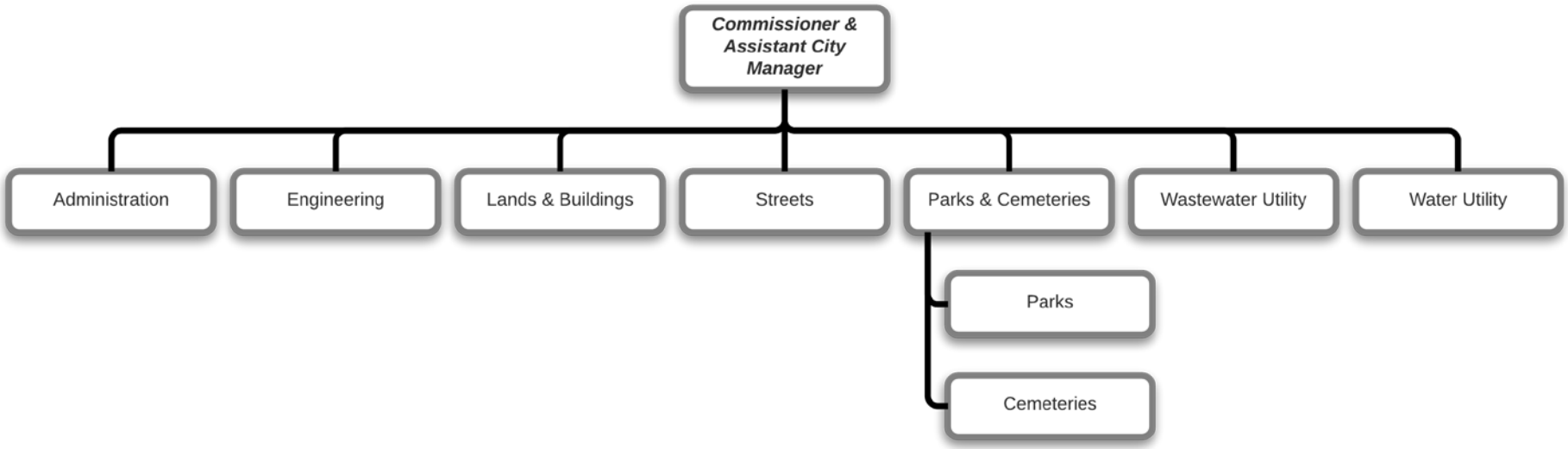
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Average response time in days for streetlight outage complaints	5.4	4.4	4.7	4
Number of streets accepted	3	4	3	3
Pavement condition index	71	71	70	71
Recycling Rate	22%	22%	23%	25%
Total tonnage disposed of	23,337	16,434	17,625	17,500
Miles of road repaved	4.1	5.5	5	5.3
Miles of sidewalk refurbished	1.0	1.6	3.8	3.6
Number of Cemetery trees planted	81	61	69	80
Number of Cemetery trees removed	76	50	15	30
Number of graffiti work orders completed	798	279	242	400
Number of city work orders completed	1,126	585	998	1,200
Number of potholes filled	2,911	1,353	1,379	2,000
Number of school work orders completed	1,526	1,279	1,622	1,554
Number of total E-Gov work orders completed	4,061	2,991	3,792	4,200
Number of tree issues responded to and addressed	398	225	262	350
Snowfall (in inches)	121	31	63	75

ORGANIZATIONAL CHART

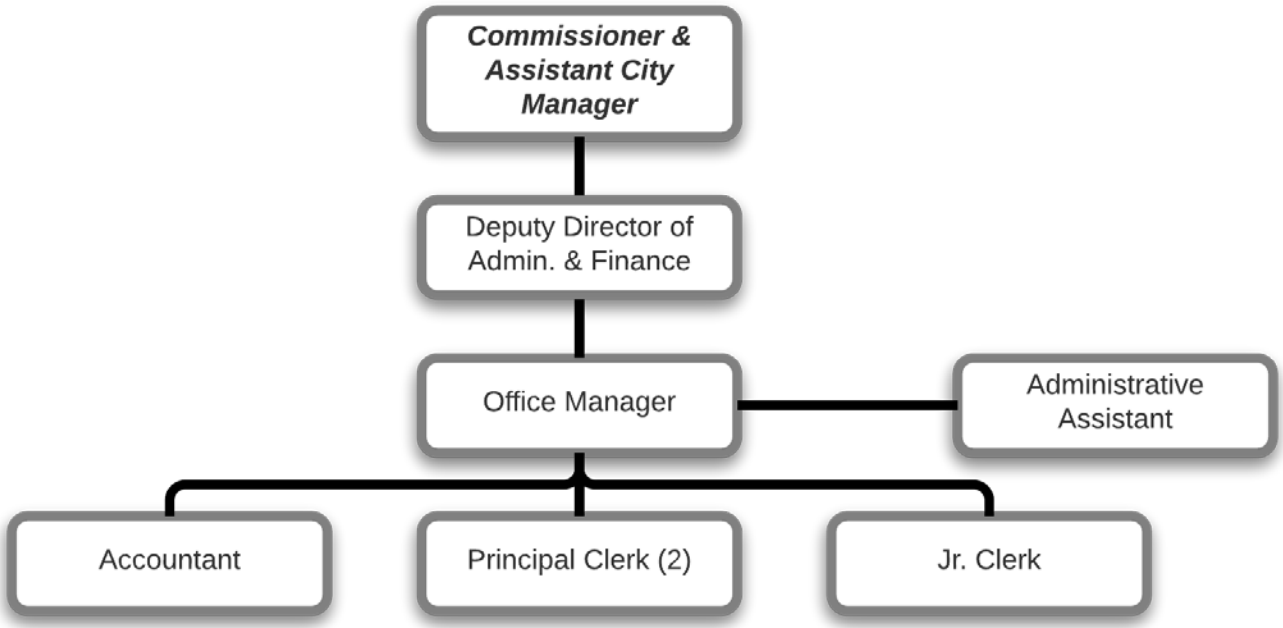
DIVISION OF PUBLIC WORKS (DPW)

THOMAS BELLEGARDE
COMMISSIONER &
ASSISTANT CITY MANAGER



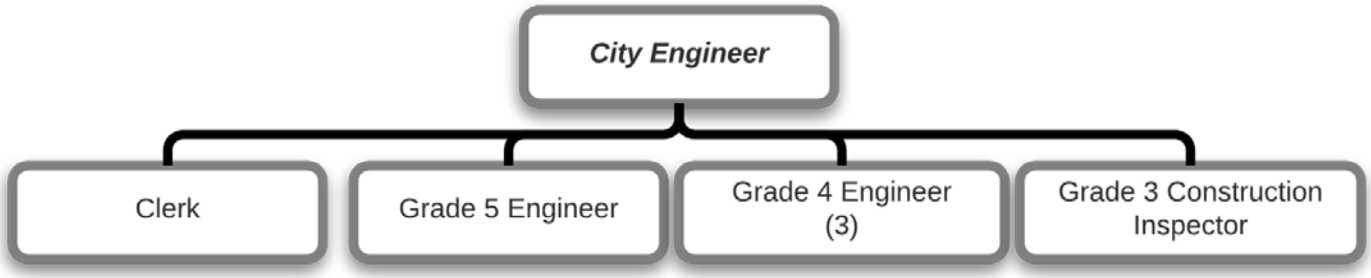
DPW, ADMINISTRATION

JAMES TROUP
DEPUTY DIRECTOR, ADMINISTRATION AND FINANCE



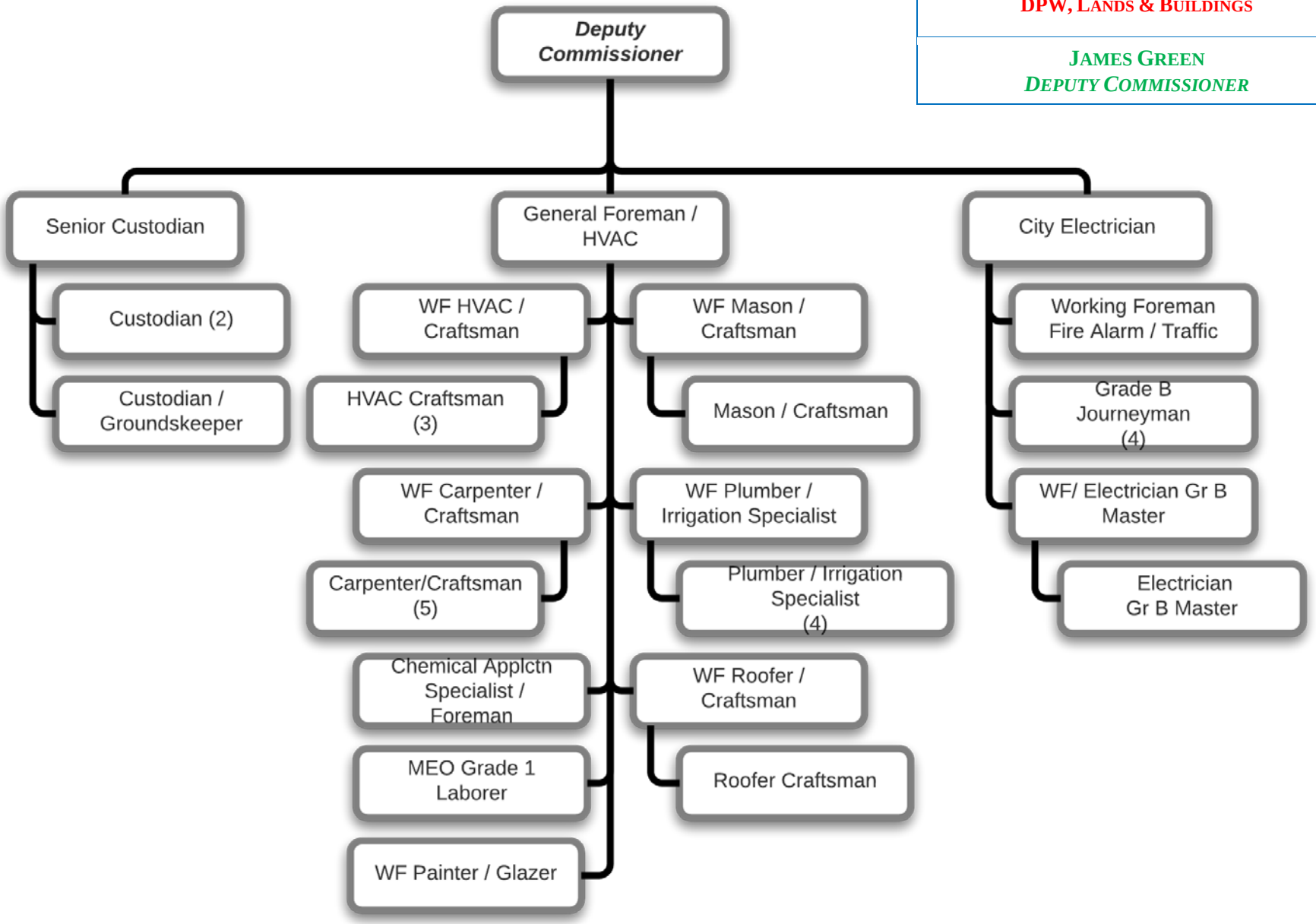
DPW, Engineering

LISA DEMEO
CITY ENGINEER



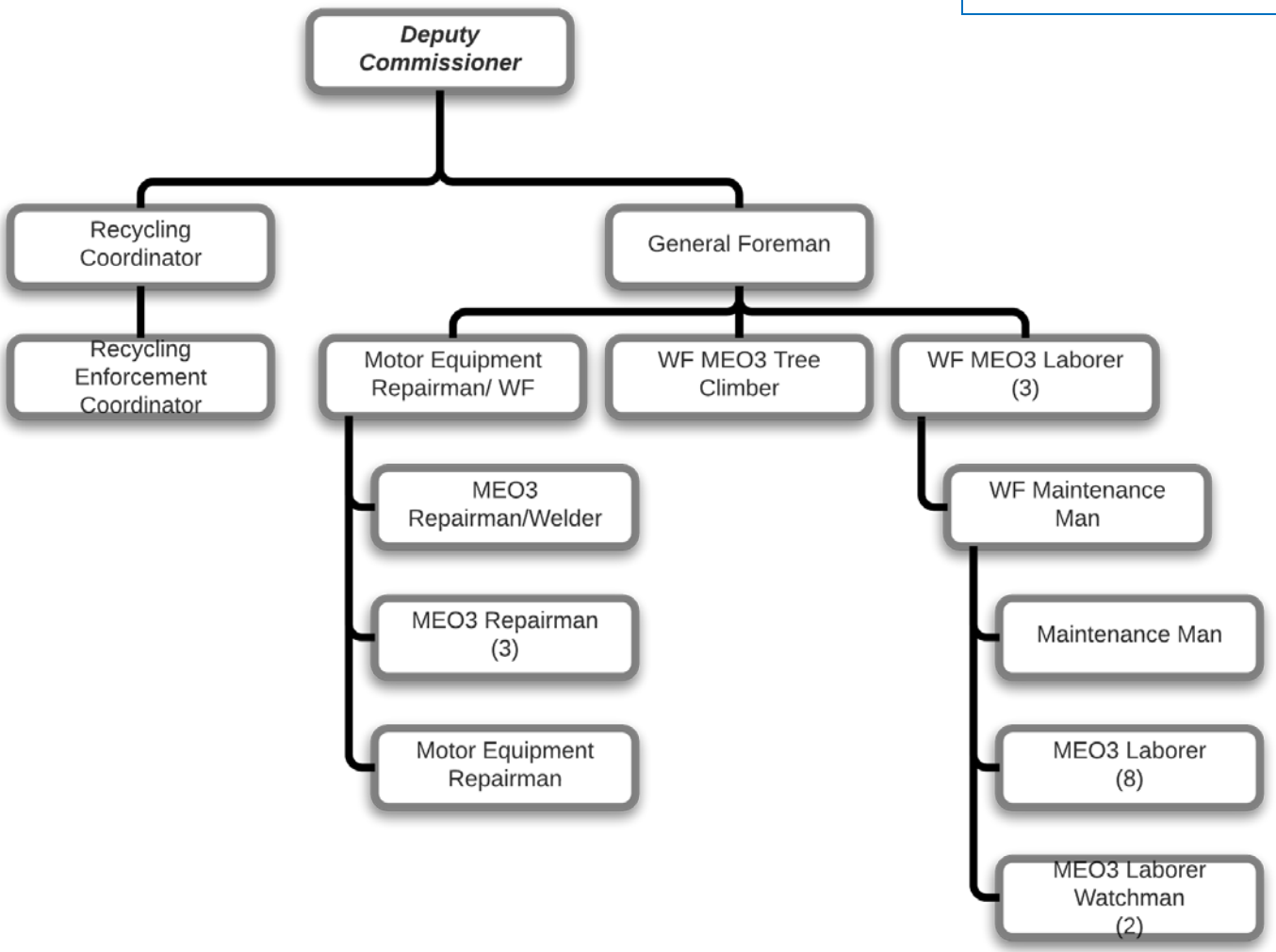
DPW, LANDS & BUILDINGS

JAMES GREEN
DEPUTY COMMISSIONER



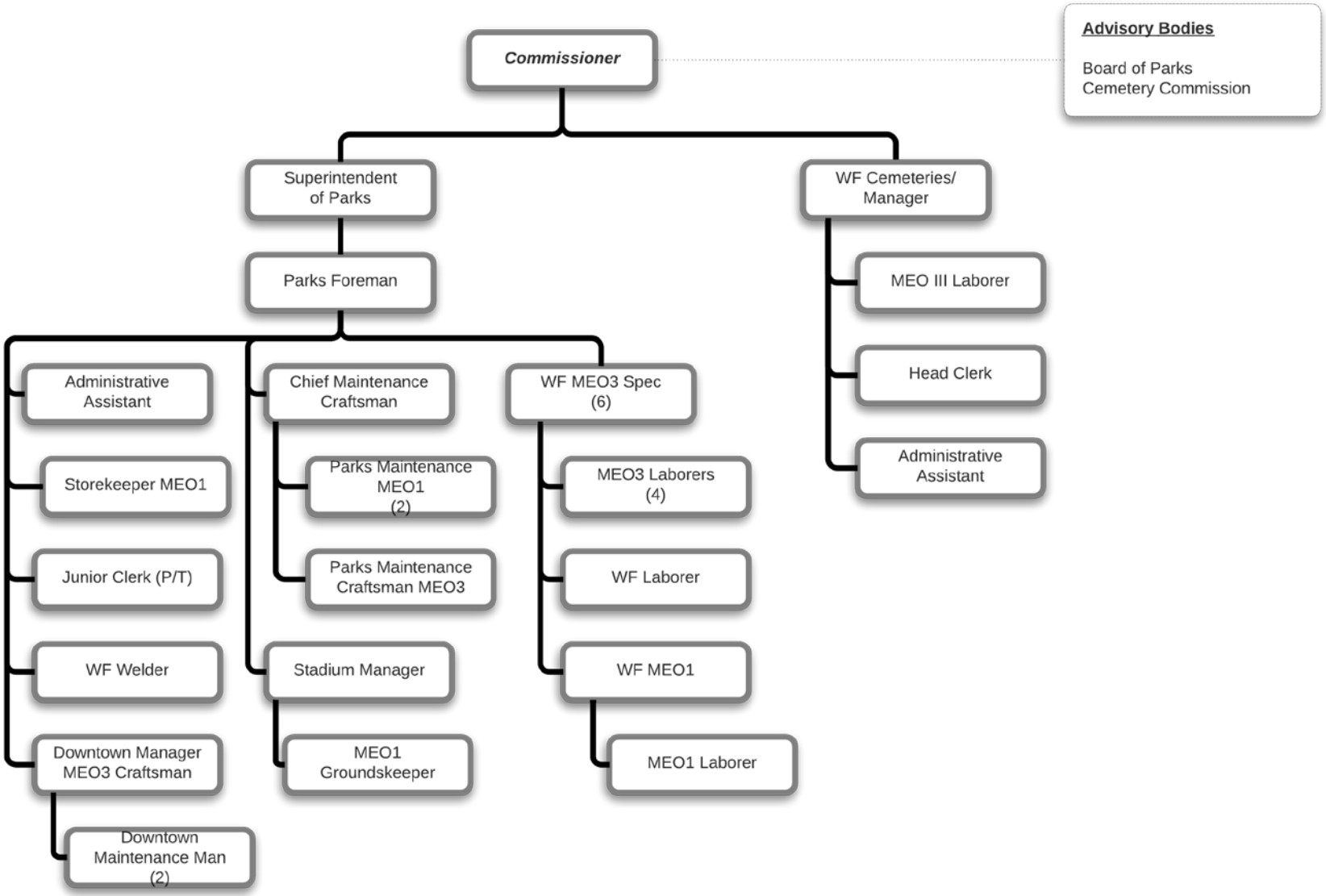
DPW, STREETS

STEVE BENOIT
DEPUTY COMMISSIONER

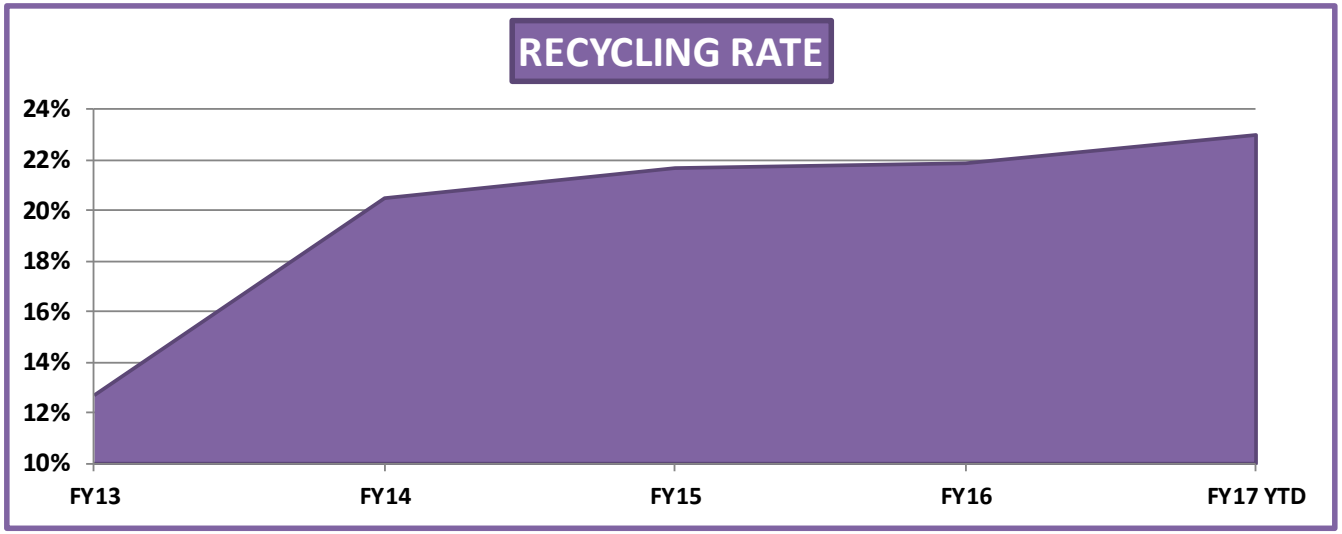


DPW, PARKS, AND CEMETERIES

STEVE PURTELL
SUPERINTENDENT



LOWELLSTAT CHART(S)



The City has continued its initiative to increase recycling rates. There was a significant increase in FY13 when the City switched it's recycling to single stream. In the past few years, the recycling rate has been slowly increasing as the City becomes more accustomed to the single stream service.

Measurement	FY13	FY14	FY15	FY16	FY17 YTD
Recycling Rate	13%	21%	22%	22%	23%

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries - Permanent	356,167	431,782	459,648	523,505	505,505
S & W-Temp.	35,839	20,678	30,000	15,000	15,000
Overtime	11,924	2	-	-	-
Out of Grade Compensation	-	-	-	1,020	1,020
Total	403,930	452,462	489,648	539,525	521,525
Expenses					
Utility Electricity	171,989	160,080	163,000	150,000	170,000
Utility Heating/Gas	26,222	29,177	29,000	25,000	30,000
Telephone	-	-	2,500	4,500	2,500
Repair & Maint. Equipment	25,344	52,004	50,000	42,250	42,250
Electrical Repair & Parts	42,759	39,735	45,000	45,000	45,000
Tree Work	86,970	79,500	80,000	75,000	75,000
Rental of Equipment	11,784	18,860	10,000	7,500	7,500
Rental of Uniforms	9,953	8,764	10,000	7,500	7,500
Lease/Purchase - DPW Equipment	15,302	16,530	15,000	10,000	10,000
Professional Services	54,942	45,856	55,000	50,000	50,000
Inspection Stickers	11,326	9,390	12,000	12,000	12,000
Training	7,550	4,023	7,500	5,000	5,000
Advertising	3,980	6,475	4,000	3,000	3,000
Automotive - Tires & Tubes	111,465	128,470	95,000	92,250	90,000
Gas & Motor Oil-Supplies	70,407	88,937	70,000	70,000	70,000
Public Works - Supplies	16,268	19,477	15,000	12,500	12,500
Rep & Maint Electric Supplies	111,767	124,470	95,000	90,000	85,000
Office Supplies	7,044	5,506	3,500	3,500	3,500
Trans. Reimbursement	2,255	2,333	4,000	3,700	3,700
DPW - Various School Projects	68,412	143,425	110,000	97,000	118,000
Miscellaneous Charges	9,163	7,770	6,000	5,500	5,500
Plows & Frames	2,760	17,972	13,000	10,000	10,000
Fire Alarm Systems	14,376	26,966	20,000	17,500	17,500
Irrigation Equip/Supplies	4,668	7,640	5,000	5,000	5,000
Total	886,703	1,043,359	919,500	843,700	880,450
TOTAL BUDGET	**1,290,633**	**1,495,820**	**1,409,148**	**1,383,225**	**1,401,975**

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 521,525
ORDINARY EXPENDITURES		$ 880,450
TOTAL FY18 BUDGETED EXPENDITURES		$ 1,401,975

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 591,288**
REAL ESTATE TAXES	$ 591,288	
LICENSES AND PERMITS		**$ 60,000**
DPW STREET OPENINGS	$ 60,000	
CHARGES FOR SERVICES		**$ 148,062**
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 148,062	
INTERGOVERNMENTAL REVENUE		**$ 602,625**
UNRESTRICTED AID (UGGA)	$ 602,625	
TOTAL FY18 BUDGETED REVENUES		$ 1,401,975

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries -Permanent	395,771	410,098	423,782	435,529	435,529
Salaries -Temporary	-	-	-	-	-
Overtime	9,254	12,399	8,100	7,300	7,300
Outside Funding					
Total	**405,026**	**422,497**	**431,882**	**442,829**	**442,829**

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 442,829
ORDINARY EXPENDITURES		$ -
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 442,829

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 335,009**
MOTOR VEHICLE EXCISE TAX	$ 335,009	
INTERGOVERNMENTAL REVENUE		**$ 73,820**
FUNDING FROM HAMILTON CANAL	$ 73,820	
MISCELLANEOUS REVENUE		**$ 34,000**
ENGINEERS MISC.	$ 34,000	
TOTAL FY18 BUDGETED REVENUES		$ 442,829

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries - Permanent	1,548,491	1,633,445	1,821,453	1,974,961	1,974,961
Overtime	144,922	129,802	101,250	91,200	91,200
Total	1,693,413	1,763,247	1,922,703	2,066,161	2,066,161
Expenses					
Utility Electricity	253,016	191,878	245,000	245,000	270,000
Utility Heating/Gas	134,680	86,758	127,000	120,000	114,000
Repair & Maint - Buildings	105,840	101,654	100,000	97,500	90,000
Custodial - Supplies	14,043	18,406	15,000	10,000	10,000
Graffiti Supplies	8,296	9,457	10,000	9,000	9,000
Building - Supplies	92,841	94,922	90,000	85,000	75,000
Trans. Reimbursement & Seminars	-	-	-	-	-
Building Improvements	94,007	79,975	90,000	86,500	80,000
Elevator & Building Inspections	-	-	-	-	-
Total	702,724	583,050	677,000	653,000	648,000
TOTAL BUDGET	**2,396,137**	**2,346,297**	**2,599,703**	**2,719,161**	**2,714,161**

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 2,066,161
ORDINARY EXPENDITURES		$ 648,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 2,714,161

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,689,161**
REAL ESTATE TAXES	$ 1,939,161	
PERSONAL PROPERTY TAXES	$ 750,000	
CHARGES FOR SERVICES		**$ 25,000**
ENTERPRISE REIMBURSEMENT (WASTEWATER)	$ 25,000	
	TOTAL FY18 BUDGETED REVENUES	$ 2,714,161

EXPENSE DETAILS – DPW STREETS

STREETS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries - Permanent	1,104,630	1,145,606	1,214,972	1,257,789	1,257,789
Salaries - Temporary	-	-	-	-	-
Overtime	30,526	38,057	24,300	22,000	22,000
Total	1,135,157	1,183,664	1,239,272	1,279,789	1,279,789
Expenses					
Improv - Highway - Sidewalks	31,770	39,799	30,000	20,000	20,000
Total	31,770	39,799	30,000	20,000	20,000
TOTAL BUDGET	**1,166,927**	**1,223,462**	**1,269,272**	**1,299,789**	**1,299,789**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY	
PERSONAL SERVICES		$	1,279,789
ORDINARY EXPENDITURES		$	20,000
TOTAL FY18 BUDGETED EXPENDITURES		$	1,299,789

FINANCING PLAN	DETAIL		SUMMARY	
TAXES			**$**	**1,049,789**
REAL ESTATE TAXES	$	161,473		
PERSONAL PROPERTY TAXES	$	93,679		
MOTOR VEHICLE EXCISE TAX	$	794,637		
INTERGOVERNMENTAL REVENUE			**$**	**250,000**
UNRESTRICTED AID (UGGA)	$	250,000		
TOTAL FY18 BUDGETED REVENUES			$	1,299,789

EXPENSE DETAILS – DPW PARKS

PARKS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	1,324,833	1,346,187	1,380,918	1,320,448	1,320,448
S & W-Temp.	112,580	101,923	105,000	115,000	115,000
Overtime	143,308	172,997	136,500	122,850	122,850
Dedications, Special Events	9,470	8,242	9,500	15,000	10,000
S&W Shift Differential	531	715	2,500	2,500	2,500
Longevity	1,020	1,020	1,020	-	-
Total	1,591,741	1,631,083	1,635,438	1,575,798	1,570,798
Expenses					
Utility Electricity	117,919	152,812	131,000	120,000	137,000
Utility Heating/Gas	35,465	26,059	33,000	32,000	36,000
Telephone	-	-	2,000	2,000	2,000
Repair & Maintenance Equip.	77,949	81,970	70,000	65,000	58,000
Gateway Cities Program	3,822	4,930	4,000	4,000	4,000
Pool Maintenance	7,184	6,934	7,500	7,500	7,500
Rental of Equipment	-	-	-	-	-
Leasing Equipment & Service	-	-	-	-	-
Professional Services	37,096	38,030	35,000	35,000	35,000
Training/Evaluation Program	-	-	500	500	500
Botanical Gardens	4,738	4,895	5,000	5,000	5,000
Advertising	-	675	750	750	750
Parks Supplies - Other	42,365	44,184	40,000	40,000	35,000
Gas & Motor Oil - Supplies	36,396	34,459	37,000	37,000	30,000
Office Supplies	2,486	2,352	1,000	1,000	1,000
Misc.- Supplies - Other	17,383	18,812	9,750	9,750	9,750
Trans. Reimbursement & Seminars.	21	81	1,000	1,000	1,000
Licenses	5,150	3,515	9,750	9,750	9,750
Parks Board - Misc. Expenses	-	-	-	-	-
Used Van/Trucks	-	-	-	-	-
Skidder	-	-	-	-	-
Misc. Equipment Parks Department	14,197	19,471	9,988	9,620	9,620
Irrigation Equipment	2,000	-	-	-	-
Fences	20,500	25,000	22,250	22,250	22,250
Trimmers, Mowers, etc.	716	1,439	1,500	1,500	1,500
Communication Equipment/Expense	511	1,454	1,450	1,450	1,450
Field Maint./Other	9,730	12,954	9,730	9,730	9,730
Varnum Park Improvement	1,655	3,500	3,500	3,500	3,500
Pool Renovations	3,424	5,970	7,500	7,500	7,500
Cawley Stadium Improvements	-	-	-	-	-

PARKS	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Expenses					
Snow & Ice Removal Control	-	-	-	-	-
Computer Equipment/Software	904	4,537	2,500	2,500	2,500
Improvements - Parks & Playgrounds	126,729	157,873	125,000	125,000	115,000
Building Supplies	3,317	3,872	4,000	4,000	4,000
Other Snow Removal Equipment	-	-	-	-	-
Equipment	-	-	-	-	-
Tires, Tubes, Misc Equipment	-	6,324	4,000	4,000	4,000
Fertilization, Ornamental/Open Space	-	14,992	7,500	7,500	7,500
Flags/Other	-	4,750	2,500	2,500	2,500
Physicals/Testing/Other	-	635	3,500	3,500	3,500
Misc Disposal/Dumpsters	-	9,450	3,500	3,500	3,500
Spraying/Weed Control	-	5,500	5,500	5,500	5,500
Field Maint./Other	-	-	-	-	-
Total	571,654	697,429	601,168	583,800	575,800
TOTAL BUDGET	**2,163,395**	**2,328,512**	**2,236,606**	**2,159,598**	**2,146,598**

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,570,798
ORDINARY EXPENDITURES		$ 575,800
	TOTAL FY18 BUDGETED EXPENDITURES	$ 2,146,598

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,102,098**
REAL ESTATE TAXES	$ 1,502,098	
LOCAL MEALS TAX	$ 600,000	
LICENSES AND PERMITS		**$ 44,500**
PARKS AND RECREATION PERMITS	$ 44,500	
	TOTAL FY18 BUDGETED REVENUES	$ 2,146,598

EXPENSE DETAILS – DPW CEMETERIES

CEMETERY	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	49,603	76,662	195,422	203,890	203,890
S & W-Temp.	20,975	12,370	20,000	18,700	18,700
Overtime	49,768	40,361	21,200	19,080	19,080
Total	120,345	129,393	236,622	241,670	241,670
Expenses					
Utility Heating/Gas	10,192	5,865	9,000	9,000	7,000
Utility Electricity	2,022	-	4,000	3,600	5,000
Repair & Maintenance Equipment	-	-	-	-	-
Rental of Equipment	-	-	-	-	-
Professional Services	186,892	162,955	163,000	163,000	163,000
Miscellaneous Charges	5,237	2,150	1,000	900	900
Cemetery General Improvement	48,001	62,325	3,750	3,750	3,750
Fences	5,700	10,000	10,000	10,000	10,000
Westlawn II - Cemetery Improve	3,500	3,431	3,500	3,500	3,500
Renovate Cemetery Office	-	-	-	-	-
Improvement - Cemetery Ave	-	8,662	-	-	-
Groundskeeping - Supplies	462	3,096	3,750	3,750	3,750
Office Supplies	1,500	1,255	1,500	1,500	1,500
Cemetery - Flowers/Bushes	2,762	3,000	3,000	3,000	3,000
Misc. - Supplies - Other	337	500	250	250	250
Total	266,606	263,240	202,750	202,250	201,650
TOTAL BUDGET	**386,951**	**392,632**	**439,372**	**443,920**	**443,320**

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 241,670
ORDINARY EXPENDITURES		$ 201,650
TOTAL FY18 BUDGETED EXPENDITURES		$ 443,320

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 268,320**
REAL ESTATE TAXES	$ 268,320	
CHARGES FOR SERVICES		**$ 175,000**
CEMETERY OPENINGS	$ 175,000	
TOTAL FY18 BUDGETED REVENUES		$ 443,320

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Overtime	623,654	180,062	200,000	200,000	200,000
Total	623,654	180,062	200,000	200,000	200,000
Expenses					
Purchase of Services	2,321,404	644,845	775,000	775,000	775,000
Other Charges & Expenses	715,232	169,404	50,000	50,000	50,000
Salt & Sand	743,126	395,111	325,000	325,000	325,000
Total	3,779,762	1,209,360	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	**4,403,415**	**1,389,422**	**1,350,000**	**1,350,000**	**1,350,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW SNOW & ICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 200,000
ORDINARY EXPENDITURES		$ 1,150,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,350,000**
MOTOR VEHICLE EXCISE TAX	$ 1,350,000	
	TOTAL FY18 BUDGETED REVENUES	$ 1,350,000

EXPENSE DETAILS – DPW STREET LIGHTING

STREET LIGHTING	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Expenses					
-	399,340	479,125	477,000	425,000	537,000
Rep & Maint - Downtown Light Sup	63,000	49,609	30,000	25,000	25,000
Total	462,340	528,733	507,000	450,000	562,000
TOTAL BUDGET	**462,340**	**528,733**	**507,000**	**450,000**	**562,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREET LIGHTING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 562,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 562,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 562,000**
MOTOR VEHICLE EXCISE TAX	$ 439,203	
NEW GROWTH	$ 122,797	
	TOTAL FY18 BUDGETED REVENUES	$ 562,000

EXPENSE DETAILS – DPW SOLID WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Expenses					
Hazardous Waste Collection	35,766	30,983	20,000	17,500	17,500
Recycling	(542)	-	-	-	-
Trash Collection & Disposal	4,978,005	5,058,174	5,050,000	5,145,000	5,145,000
Recycling Supplies & Services	14,968	30,638	15,000	10,000	10,000
Overflow Bags	-	-	-	30,000	30,000
Total	5,028,198	5,119,794	5,085,000	5,202,500	5,202,500
TOTAL BUDGET	**5,028,198**	**5,119,794**	**5,085,000**	**5,202,500**	**5,202,500**

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

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 5,202,500
	TOTAL FY18 BUDGETED EXPENDITURES	$ 5,202,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,050,300**
REAL ESTATE TAXES	$ 1,320,365	
PAYMENT IN LIEU OF TAXES (PILOT)	$ 729,935	
CHARGES FOR SERVICES		**$ 3,152,200**
TRASH FEES	$ 3,150,000	
DUMPSTER FEES	$ 2,200	
	TOTAL FY18 BUDGETED REVENUES	$ 5,202,500

HEALTH AND HUMAN SERVICES

SUMMARY

KERRAN VIGROUX

DIRECTOR

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
2,298,798	2,206,129	2,480,365	HEALTH	2,881,570
326,705	316,886	293,686	COUNCIL ON AGING	338,541
997,536	853,800	712,024	VETERANS' SERVICES	803,780
664,659	654,999	762,129	RECREATION	864,289
1,173,210	1,190,651	1,278,402	LIBRARY	1,545,936
5,460,907	**5,222,466**	**5,526,606**		**6,434,115**

FINANCING PLAN	Budget FY18
TAXES	3,890,587
LICENSES AND PERMITS	135,100
CHARGES FOR SERVICES	11,000
INTERGOVERNMENTAL REVENUE	2,314,429
MISCELLANEOUS REVENUE	82,999
	6,434,115

HEALTH AND HUMAN SERVICES

SUMMARY

KERRAN VIGROUX

DIRECTOR

MISSION & SERVICES OVERVIEW

To oversee all public health and human service related issues. The Health and Human Services Department strives to improve collaboration between departments with the goal of enhancing service delivery and enhancing programs offered to city residents.

The Health and Human Services Department was created in the spring of 2015 in efforts to reorganize departments that share a common human service mission. The Health Department, Library, Council on Aging (COA), Veterans Services and Recreation Department will report directly to the Health and Human Services Director. The reorganization of these departments under one umbrella will enable services to be delivered in a more efficient and effective manner. The merge fosters a collaborative partnership between the departments. The Library, COA, and Veterans Services underwent minimal changes in the reorganization other than respective Directors reporting to the new HHS Director. The Recreation division, which previously resided with Parks and Cemeteries, also saw no staffing changes during the transition other than its division head reporting to the new HHS Director as well.

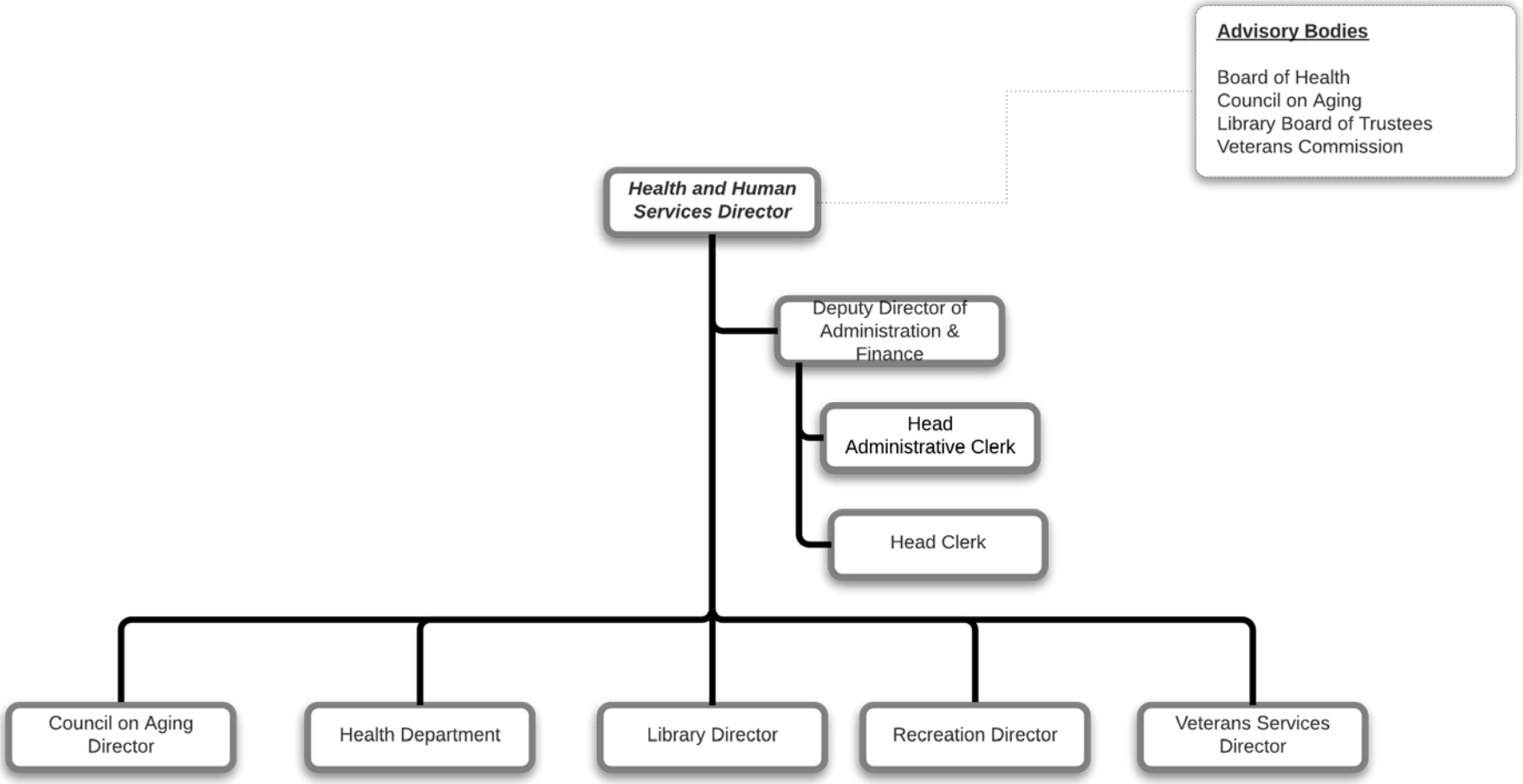
The HHS Director is able to provide direct leadership that key services require; a more cohesive link to boards and commissions; as well as offer daily support to various departments and divisions. The HHS Director acts as the point person, reporting to the City Manager, to carry out the vision of the Administration and Council.

The HHS Department promotes collaboration increasing opportunities for interdepartmental partnerships. Recreation and the Library enhance coordination of activities for the city's youth. Recreation also works with the COA and Veterans Services for volunteer opportunities. The Library continues to build its relationship with the Council on Aging, including the satellite branch at the Senior Center. The Health and Human Services Department also has increased partnerships with nonprofits, health organizations, and schools in Lowell who work tirelessly to make life better for city residents of all ages.

ORGANIZATIONAL CHART

HEALTH AND HUMAN SERVICES

KERRAN VIGROUX
HEALTH DIRECTOR



HEALTH AND HUMAN SERVICES
HEALTH DEPARTMENT

KERRAN VIGROUX
HEALTH DIRECTOR

PERSONNEL LIST (PAGE VII-49)	PERSONAL SERVICES	$2,445,149
	ORDINARY EXPENSES	$76,650
	TOTAL FY18 BUDGETED EXPENDITURES	**$2,521,799**

MISSION & SERVICES OVERVIEW

To preserve, maintain, and advance the City's public health standards. The Health Department strives to promote and protect the health and wellness of the people within Lowell: residents, workers, and visitors. We fulfill our mission through a wide range of public health programs and outreach health education in a variety of areas inclusive of Communicable Disease prevention, Vaccination Initiatives, Emergency Preparedness and Response, School Health, and Public Health outreach programs such as Healthy Eating and Active Living, Tobacco Control, and Substance Abuse Prevention and Education programs.

One of the primary duties of the administrative staff is to support the five (5) appointed members of the Board of Health (BOH) and the BOH meetings which are held on the first Wednesday of the Month at 6:00 p.m. in the Mayor's Reception Room in City Hall. The BOH is responsible for the oversight of the contract for the City's ambulance provider, Trinity EMS, as well as oversight of the Health Department and the inspectional services provided by the Developmental Services Department. The Administrative staff is also responsible for the annual renewal of Funeral Director licenses, processing of all Lowell Tobacco Permits, Lowell Burial Permits, and Body Art Practitioner Licenses. The staff process all financial transactions for the Health Department.

This division oversees prevention and education activities through surveillance of more than seventy (70) reportable diseases. This type of work is often unseen by the public as it involves confidential tracking and patient contact investigations to prevent further spread of diseases in the community. The Public Health Nurses also provide clinical case management and follow-up care patients with Tuberculosis. This Division is also involved in emergency preparedness activities and medical response to public health challenges. The Public Health nurses conduct health education sessions in the community, including at the Council on Aging, and assist local organizations with health programming and guidance on areas such as healthy eating, active living and Infection Control practices.

The School Nurses and their Managers serve on multiple committees and task forces to create policies that impact the health and safety of the student body. Most recently, the nurses assisted in developing the Life-Threatening Allergy policy for the Lowell School District. The School nurses provide nursing support the Lowell Public Schools as well as the St. Jeanne D'Arc School in Lowell as part of the Enhanced School Health Grant from the Massachusetts Department of Public Health. Today's school nurses are supporting students with significant medical and behavioral health needs such as insertion of feeding tubes, diabetes management, wound care, and medication dispensing that

totals over 41,000 administrations per year. The number of nurse visits between July 1, 2015 – June 30, 2016 totaled 144,528; an average of 4,983 visits per nurse. Students today have intricate treatment plans and complicated medication administration schedules, all of which the school nurse must ensure are followed without deviation.

The Substance Abuse and Prevention Division consists of a Substance Abuse Coordinator who oversees the Division of one Massachusetts Opiate Abuse Prevention Coalition (MOAPC) Coordinator, one Partnerships for Success (PFS) Outreach Health Educator and one part-time administrative support person. This newly created division is completely funded through State and Federal grants. The staff work closely with many of the organizations, task forces and committees in and around the Greater Lowell region to provide substance use prevention and education. This division is focusing on working with the Lowell School District to implement a Life-Skills curriculum in the 5^{th} – 8^{th} grades as well as creating a prevention project for high school student athletes, their parents and coaches to decrease the misuse of prescription medications. The newly hired Substance Abuse Coordinator will be assisting with Lowell's CO-OP and Project Care programs to provide needed resources and linkages to individuals who have recently overdosed and their families.

The Tobacco Control Program is subsidized by a regional grant from the Massachusetts Department of Public Health which allows the Tobacco Control Program Coordinator to provide services to the cities of Lowell and Lawrence. The Program Director conducts unannounced inspections in both cities, as well as those generated by complaints. There are 125 licensed establishments in Lowell, and 133 in Lawrence. The Health Department also promotes, implements, and enforces tobacco regulations regionally (Lowell and Lawrence) to protect the public from the harmful effects of secondhand smoke and to reduce youth access to tobacco products. In 2016, this program was instrumental in working to have the Lowell Board of Health amend the regulations pertaining to smoking and the sale of tobacco products and nicotine delivery products. Included in the amendment was the prohibition of sales of tobacco products to those younger than 21.

FY17 ACCOMPLISHMENTS

Public Health Division

- Public Health Nurses actively followed up on 1419 "Confirmed", "Suspect", and "Contact" communicable disease reports.
- Conducted 14 Public Health Nursing visits to the Lowell Senior Center for the purpose of providing additional health education, awareness and clinics including Diabetes Education, Glucometer Education with individual instruction, Food and Nutrition-Reading labels; Individual Medication review; File of Life programing; Men's Health Month; Emergency Preparedness for Seniors; Handwashing and Infection Control and Low Sodium Diet/Hypertension/Blood Pressure checks.
- In FY16, surveillance and case monitoring/management of 11 Active Tuberculosis cases with 453 Latent TB cases reported.
- Provided 611 immunizations in FY16 and 330 in FY 17 to date.

School Health Division

- 144,528 Office Visits due to Illness and Injury were conducted for the purpose of Acute Care Management.
- Health Maintenance 88,917 Nursing Assessment and treatments including blood glucose monitoring (7,300), 6,853 Body Mass Index screenings, 2,620 feeding tube care/usage, 10,335 Postural Screenings.
- Conducted over 12,000 communications with parents or guardians regarding the health and safety of their children.
- Administered 41,278 medication doses.
- Nine of the Lowell School Nurses have attained their Masters' degree.

Substance Abuse and Prevention Division

- Serves as the lead community addressing the opioid epidemic through a collaborative agreement with the Towns of Billerica, Chelmsford, Dracut, Westford, Wilmington, and Tewksbury.
- Finalized an agreement between Lowell General Hospital, the Lowell Health Department, the Lowell School District and Elevate New England, LLC, to implement Life-Skills curriculum for over 4,000 5^{th}-8^{th} grade Lowell District Students.
- Made significant strides in developing a Strategic Plan for the Partnerships for Success project which is working to identify key strategies to work with high school athletes, their parents and coaches to decrease the misuse of prescription medications in this population.

Administrative Division

- 1,254 Burial permits processed
- Administration and oversight of a budget totaling over $2.54 million dollars.

Merrimack Alcohol and Tobacco Control Collaborative

- Compliance checks where minor attempts to purchase tobacco at retail stores conducted to date: Lowell (256) and Lawrence (194).
- Assisted the State Bureau of Substance Abuse Services with Pricing surveys at 169 establishments
- Conducted 36 youth compliance checks

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Increase minimum legal age for the purchase of tobacco products to age 21, and reduce youth access to tobacco products by restricting the sale of flavored tobacco products.	Complete
FY17	Work with the Lowell School Department to implement primary prevention evidence-based curriculum in the Lowell Public Schools. *Update: Obtained funding from LGH, created curriculum in conjunction with Healthy Futures/Elevate New England. Implementation began in Fall 2016.*	Ongoing
FY17	Expand outreach education to the Public regarding Public Health Issues and increase Public Health Nursing presence at both the Senior Center and Veterans monthly breakfasts. *Update: Several sessions conducted with members of the Senior Center. Met with PACE at D'Youville to partner for additional sessions including nutritional assessments funding has been used from the operating budget to provide informational materials and staff time.*	Ongoing
FY18	Conduct table top exercise following HSEEP guiding principles to familiarize health department staff with the current EP plan and to create an After Action Report and Improvement Plan.	New
FY18	Create engagement opportunities and collaboration between the Health Department and community agencies working on the Community Health Improvement Plan.	New
FY18	Conduct a review of the current Public Health Emergency Response Plan and subsequent annexes to identify areas for improvement.	New

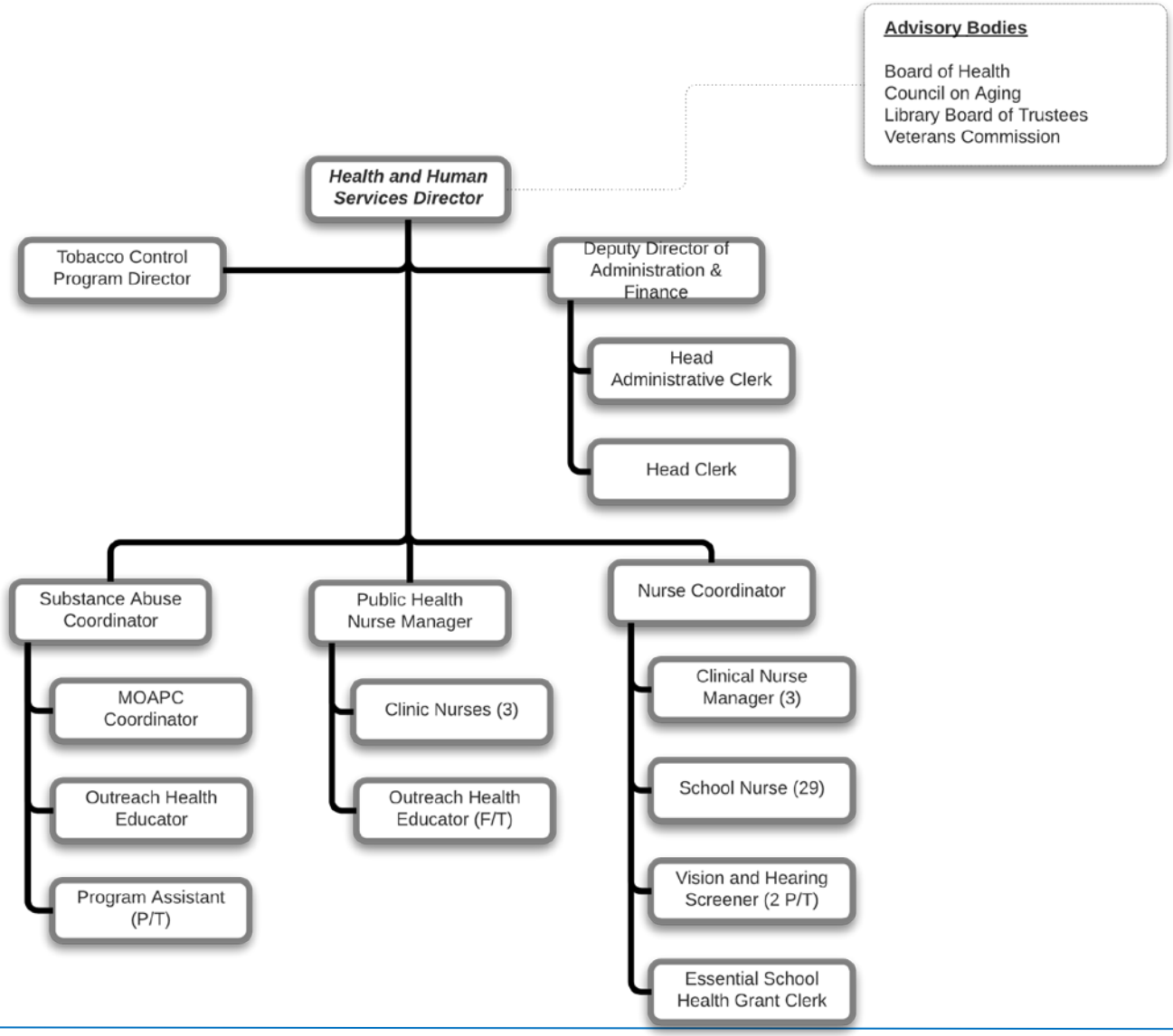
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Percentage of students who return to class after visiting school nurse	93%	93%	93%	93%
Reported communicable diseases	1,276	1,419	1,226	1,400
Nurse/ Student encounters	N/A	144,528	86,355	130,000
Nurse Assessments/Treatments	N/A	88,917	53,956	85,000
Doses Administered (Scheduled & PRN)	N/A	41,278	12,836	40,000
Immunizations	860	611	330	500
Permits Issued	1,362	1,254	808	1,200
Tobacco Compliance Checks	353	368	450	475

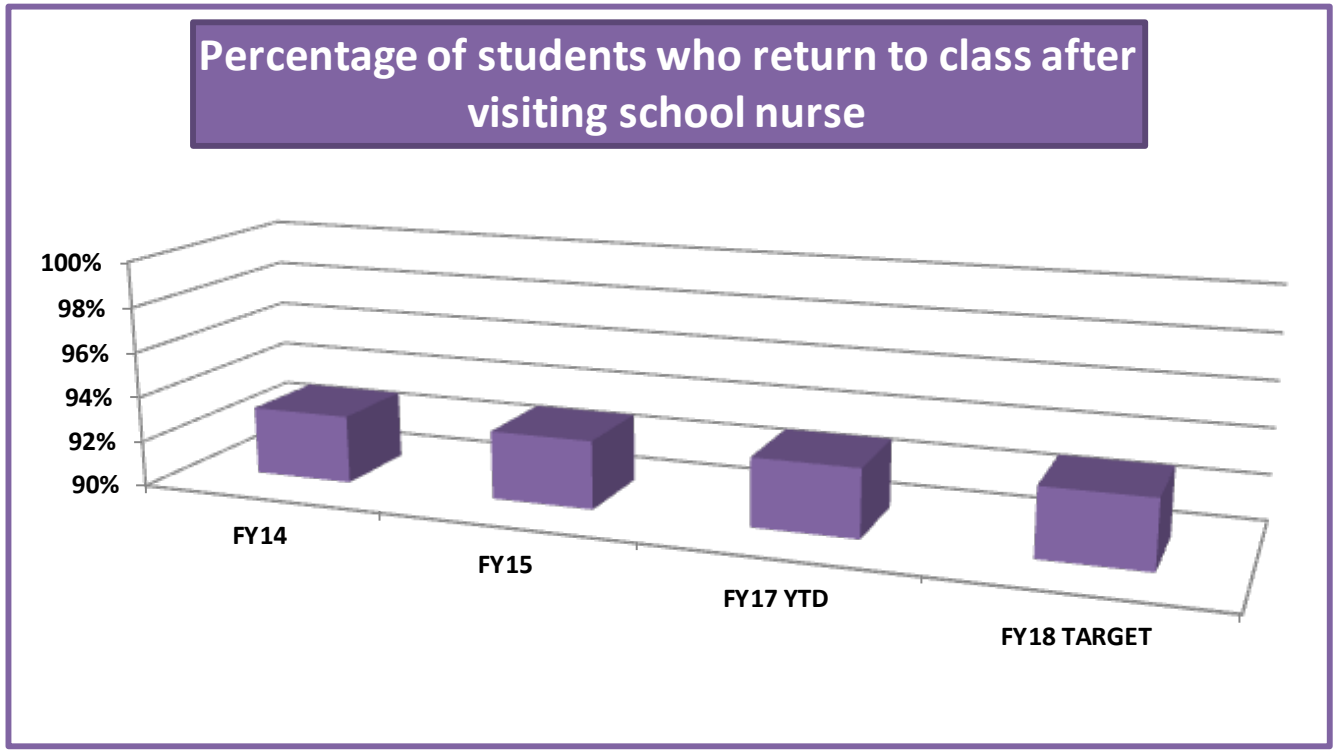
ORGANIZATIONAL CHART

HEALTH DEPARTMENT

KERRAN VIGROUX
HEALTH DIRECTOR



LOWELLSTAT CHART(S)



The Number of Students returning to class after visiting the School Nurse has been constant over the past three fiscal years. For FY17, the Schools Department will make an effort to decrease the number of students being dismissed after seeing the nurse.

Measurement	FY14	FY15	FY17 YTD	FY18 TARGET
Percentage of students who return to class after visiting school nurse	93%	93%	93%	93%

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W - Perm.	2,234,447	2,128,465	2,680,584	2,795,305	2,761,650
S & W - Temp	-	-	-	7,800	7,800
Stipend - Other	6,850	29,550	33,200	33,850	33,850
Overtime	36,255	1,996	1,800	1,620	1,620
Longevity	130	131	131	-	-
Outside Funding (Outside Tax Levy)			(300,100)	(272,171)	(359,771)
Total	2,277,682	2,160,141	2,415,615	2,566,404	2,445,149
Expenses					
Utilities-Gas/Electricity.	19,722	19,319	21,000	20,000	24,000
Telephone	-	-	2,000	2,100	2,100
Repair & Maint. Equipment	1,226	1,356	2,500	3,600	3,600
Professional Services	15,000	1,200	15,000	15,000	15,000
Advertising	1,000	848	1,000	1,000	1,000
Printing & Binding	1,001	1,503	1,500	1,500	1,500
Computer Equip & Software	919	1,083	500	500	500
Dues & Subscriptions	1,189	1,640	1,500	2,200	2,200
Trans. Reimburse. & Seminars	8,938	5,494	8,000	11,000	11,000
Equipment - Other	1,498	1,151	1,500	1,500	1,500
Office Furniture & Equip	1,496	1,395	750	750	750
Health Nurse Supplies	7,997	7,999	8,000	12,000	12,000
Office Supplies	2,000	2,000	1,000	1,000	1,000
Misc - Supplies - Other	986	1,000	500	500	500
Total	62,973	45,988	64,750	72,650	76,650
TOTAL BUDGET	**2,340,655**	**2,206,129**	**2,480,365**	**2,639,054**	**2,521,799**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 2,804,920
ORDINARY EXPENDITURES		$ 76,650
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 2,881,570

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,317,699**
REAL ESTATE TAXES	$ 2,317,699	
LICENSES AND PERMITS		**$ 135,100**
FUNERAL DIRECTOR LICENSES	$ 2,000	
HEALTH - CATERING	$ 3,000	
TOBACCO LICENSES	$ 17,750	
BODY ART LICENSES	$ 3,750	
DUMPSTER	$ 73,000	
MISC. HEALTH LICENSES	$ 2,000	
BURIAL PERMITS	$ 23,000	
BAKERY	$ 4,000	
CANTEEN TRUCKS	$ 1,600	
PUBLIC POOLS	$ 3,000	
LODGING HOUSE	$ 2,000	
CHARGES FOR SERVICES		**$ 11,000**
TOBACCO FINES	$ 1,000	
21D VIOLATIONS - HEALTH CODE	$ 5,000	
NIGHT SOIL	$ 5,000	
INTERGOVERNMENTAL REVENUE		**$ 359,771**
TOBACCO CONTROL GRANT	$ 60,571	
ENHANCED SCHOOL FUNDING	$ 92,980	
PFS GRANT	$ 70,810	
PERSCRIPTION DRUG MONITORING GRANT	$ 75,000	
MOAPC GRANT	$ 60,410	
MISCELLANEOUS REVENUE		**$ 58,000**
FOOD ESTABLISHMENTS	$ 58,000	
TOTAL FY18 BUDGETED REVENUES		$ 2,881,570

HEALTH AND HUMAN SERVICES
COUNCIL ON AGING

MICHELLE RAMALHO

DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	$248,291
	ORDINARY EXPENSES	$90,250
	TOTAL FY18 BUDGETED EXPENDITURES	**$338,541**

MISSION & SERVICES OVERVIEW

To enhance the lives of the older adult population and enrich the community at large. The Council on Aging is deeply committed to providing programs that reflect the health, wellness, and diversity of our senior population. The COA works to promote and safeguard the health and independence of seniors by advocating for them in many areas, arranging services, and providing meaningful social and recreational options to enhance their lives.

The Lowell Council on Aging (LCOA) is a senior center that offers programming in the areas of nutrition, health/fitness, outreach, education, socialization, transportation and more. By offering these services within the City, seniors are able to meet many of their daily needs. The Senior Center is a multi-purpose center that plays a major role in Healthy Aging and assisting seniors with aging in place and remaining independent in their community. With the help of over one hundred volunteers and a hard working staff we are able to meet a multitude of these needs and assist the senior community with accessing these very important supportive services.

The Council on Aging is open seven days per week. Monday-Friday, from 6:30 am - 4:00 pm. Saturday and Sunday, from 7:00 am - 12:00 pm.

A full lunch is available daily at 11:30 am. Meals are prepared on site daily by a Food Safe Certified Chef/Cook. The monthly menu is approved by a licensed dietician through Elder Services of the Merrimack Valley. Transportation is available by calling the Council on Aging before 9:00 am on the day transportation is needed.

A daily breakfast program is also available, from 7 am – 9 am. The breakfast consists of oatmeal, fruit, muffins, juice, milk, coffee & tea. A Veteran's breakfast is held on the second Friday of each month. A full course, hot breakfast is served.

A variety of exercise and health programs are held weekly including: an exercise equipment fitness room, Tai Chi, Yoga, Reiki, Strength training Bone Builders Class, Aerobics, Country line dancing, Stress and anxiety support, and a Breathing and Meditation class.

Many health and well-being services are available such as: blood pressure clinics, blood glucose testing, health screenings, fall prevention, podiatry, Medication Safety seminars, Physicians, Chiropractors, Pharmacy information, prescription check-ups, ping-pong, art classes, stroke awareness, podiatry, cholesterol screenings, memory screenings, vision and hearing tests, podiatry, dental screenings, diabetes support/education, chronic illness seminars, stress and anxiety support group and Lowell Police drop-ins are also available.

The center has a team of diverse outreach workers that assist seniors with a variety of services and application assistance such as: SNAP benefits (Food Stamps), over 55 working programs, fuel assistance, benefits check-up, Wish Project referrals, housing assistance, various health insurance information, tax preparation, social security, welfare, legal services, call reassurance programs, intergenaerational activities, picture id's, Shine Councel (insurance specialist) services, and referrals for Meals on Wheels, In-Home Care Services, and Adult Day Care. The Council on Aging Outreach Staff are able to offer assistance in various languages including: English, Spanish, Khmer, Portuguese, and others as needed through the assistance of community partners.

Educational programs are available throughout the year and include a wide variety of seminars and educational classes, computer classes, medical/health related informational meetings, Friends of Bill aka AA meetings, CPR certification, and physician seminars on joint replacement, cancer awareness, medication safety, fall prevention, and alzheimers/dementia early detection.

We also offer such social activities as Cards/Gaming, pool room, Wii game tournaments, movie days, library annex with public computers, computer lab for complimentary computer classes, tv/lounge, quilting, knitting & crochetting, Bingo, choral group, crafting classes, holiday theme parties, senior swap meets, dancing socials, special dinners, trips, trivia game days, gardening club, intergenerational activities, community puzzle table, many volunteer opportunities.

The benefits of the Council on Aging in Lowell are widespread. Increased socialization and involvement in the community are critical to Healthy Aging and therefore a good investment. The LCOA provides seniors with a way to enjoy recreational and social activities, as well as being able to develop and continue to age gracefully and in place.

FY17 ACCOMPLISHMENTS

- To date this fiscal year, the LCOA has served 850 unduplicated seniors on site using the swipe card system (These represent seniors that have swiped in during FY16-17). There has been a total event sign-in of 26,000. Many other senior participants are served that have not yet obtained a card. Several other seniors are served annually through drop in visits, telephone contacts, and referrals.
- The LCOA partnered with the "Greater Boston Food Bank". This partnership allowed us to offer 150 additional free grocery boxes to be picked up by local seniors each month. We are now serving 265 low income seniors with free monthly groceries, through partnerships with Elder Services of the Merrimack Valley and the Greater Boston Food Bank.

- The LCOA was able to assist 30 seniors with the City of Lowell Tax Incentive Program. Each senior receives a $750 rebate off their real estate tax bill by volunteering/working in various City departments where they perform 100 hours to receive this abatement. The interest in this program has increased by both seniors and City departments.
- The LCOA has added a Reiki class Instructor to our monthly schedule of activities. This service is free of charge.
- The LCOA was able to assist over 250 seniors with free tax preparation by partnering with free AARP tax services.
- The LCOA brought back the Podiatry Clinic for seniors, on the first Friday of each month at 9:30 am.
- The LCOA partnered with our Yoga Instructor and added an extra Yoga class per week for Veterans.
- The LCOA's fundraiser Group (The Friends of Lowell COA) purchased a brand new 2015 van for the senior center. The van was paid in full and transferred to City of Lowell/COA ownership in FY17. This new van replaced the 1999 van that was being utilized to pick up the brown bag grocery program bags, medical equipment, and more.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Train staff in Heart Saver/CPR AED.	Complete
FY17	Develop partnership with The Greater Boston Food Bank and Open Food Pantry of Lowell, and the Merrimack Valley Food Bank. *Update: This new program is currently serving 150 seniors.*	Ongoing
FY17	Beautify the surrounding green spaces with the creation of Adams St. pocket park with facilities for use for Lowell Seniors and Veterans. *Update: COA is currently working with Habitat for Humanity to continue this goal.*	Ongoing
FY18	Develop a new Dementia Initiative and assist seniors with getting their brain health scores by offering free on-line brain health testing	New
FY18	Develop an Active Trails Program partnering with the National Historic Park.	New
FY18	COA will be partnering with the Veterans Office to start a "Veteran of the month" program.	New

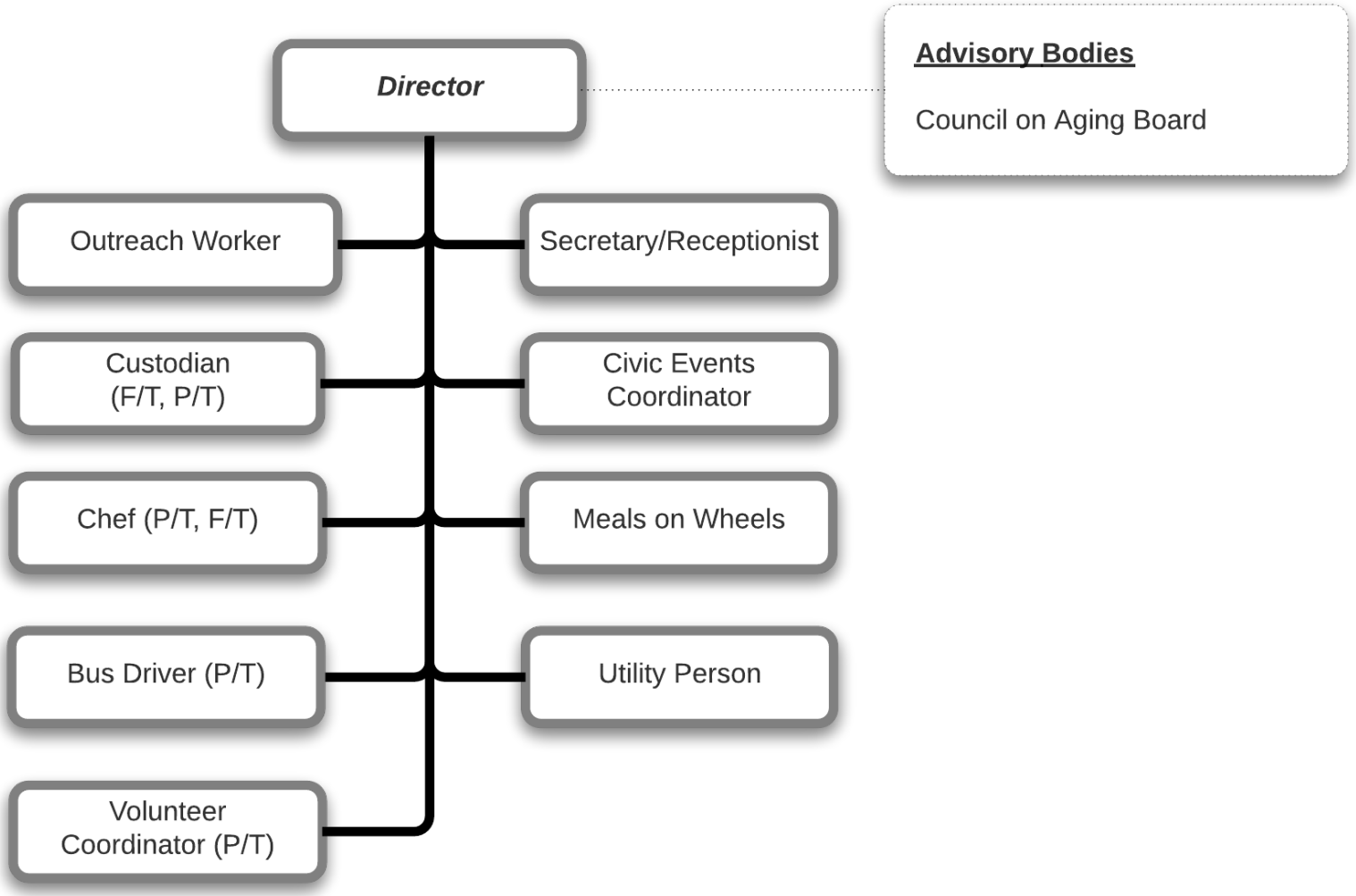
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Total number of Senior Tax Incentive participants with job placement	30	30	30	30
Number of programs offered annually	3,050	2,946	3,224	3,260
Number of programs offered per week	60	60	65	68
Total number of annual COA bus trips to various places of interest	130	104	87	130
Total number of grocery shopping trips from senior housing	124	104	84	130
Total number of Seniors that received free tax preparation	250	130	167	250
Unduplicated number of low-income seniors receiving monthly brown bag grocery program	160	160	264	270
Appx number of phone calls and referrals for COA staff	13,000	9,750	9,000	13,000
Total meals served (Lunch)	N/A	7,140	8,200	12,000
Number of unduplicated seniors served	1,096	990	850	1,000
Total event sign-ins (duplicated seniors)	N/A	26,074	26,710	35,000

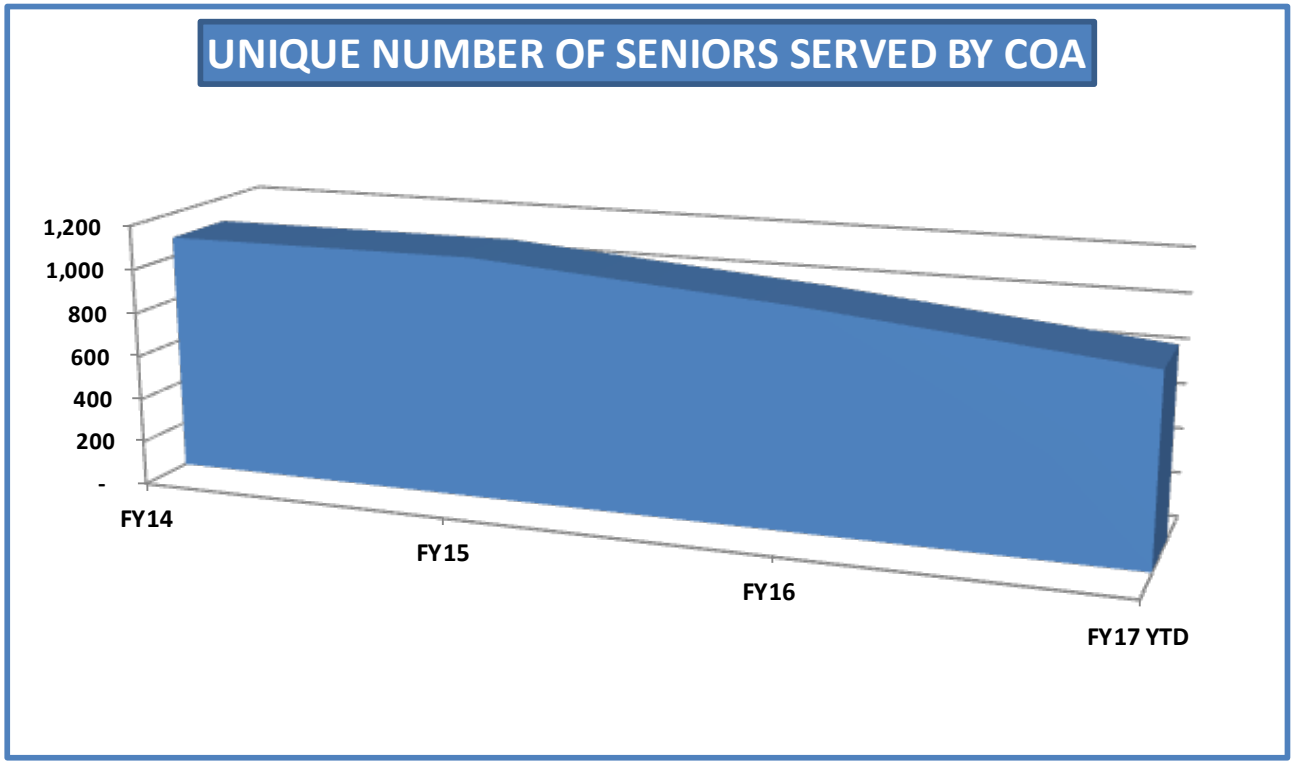
ORGANIZATIONAL CHART

COUNCIL ON AGING

MICHELLE RAMALHO
DIRECTOR



LOWELLSTAT CHART(S)



The Council on Aging (COA) tracks the number of unique individuals served per year. These individuals are tracked through pass cards, each with their own unique identifier.

Measurement	FY14	FY15	FY16	FY17 YTD
Seniors Served by COA (via pass card data)	1,088	1,096	990	850

EXPENSE DETAILS

COUNCIL ON AGING - 541	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W Perm.	242,455	239,513	216,436	248,290	248,291
Outside Funding					
Total	242,455	239,513	216,436	248,290	248,291
Expenses					
Utility Electricity	38,366	33,042	35,000	35,000	44,000
Utility Heating/Gas	14,596	10,836	15,000	20,000	14,000
Repair & Maint of Vehicles	655	1,870	2,000	2,000	2,000
Senior Lunch Program	13,925	24,927	15,000	20,000	20,000
Gas & Motor Oil	3,444	1,346	3,500	3,500	3,500
Cleaning Supplies	8,596	1,483	2,000	2,000	2,000
Office Supplies	1,999	2,122	1,000	1,000	1,000
Senior Recreation Program	-	-	1,500	1,500	1,500
Reimbursements (for union)	250	-	250	250	250
Center Equipment	2,419	1,746	2,000	2,000	2,000
Total	84,249	77,372	77,250	87,250	90,250
TOTAL GENERAL FUND BUDGET	**326,705**	**316,886**	**293,686**	**335,540**	**338,541**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 248,291
ORDINARY EXPENDITURES		$ 90,250
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 338,541

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 86,372**
REAL ESTATE TAXES	$ 86,372	
INTERGOVERNMENTAL REVENUE		**$ 252,169**
UNRESTRICTED AID (UGGA)	$ 141,639	
STATE FORMULA - SENIOR CENTER	$ 110,530	
TOTAL FY17 BUDGETED REVENUES		$ 338,541

HEALTH AND HUMAN SERVICES
VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	$154,130
	ORDINARY EXPENSES	$649,650
	TOTAL FY18 BUDGETED EXPENDITURES	**$803,780**

MISSION & SERVICES OVERVIEW

To advocate on behalf of the entire Commonwealth's Veterans, to provide quality supportive services, and direct an emergency financial assistance program for Veterans and their dependents. To furnish information, advice, and assistance to Veterans and their dependents as may be necessary to enable them to procure the benefits to which they may be entitled to relative to employment, vocational, or other educational opportunities, hospitalization, medical care, pensions and other Veterans benefits.

In accordance with Massachusetts General Law Chapter 115, Section 108, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified, indigent veterans and their dependents. The department is also responsible for dispensing other state-sponsored benefits and assisting veterans and their dependents or survivors in obtaining federal benefits. The department acts as the burial agent for the City and arranges for proper internment of deceased veterans in accordance with state regulations. The Veterans' Services Department offers assistance to any person who served this country in the United States armed forces and who may be entitled to receive benefits from either local, State or Federal agencies. The Department of Veterans' Services is a State mandated office that provides information and services to Veterans, Veterans' spouses, and their dependents.

FY17 ACCOMPLISHMENTS

- Ad hock Board member of the Lowell Veterans Commission.
- Board Member of the Veterans Assisting Veterans Charity.
- Board member of the Lowell Council on Aging.
- Member of the Northeast Veterans service officer association meeting monthly.
- Continued outreach program, sending over 1,500 outreach fliers to registered voters of Lowell Veterans.
- Worked with the Lowell Veterans Commission and Veterans assisting Veterans to dedicate a POW/MIA chair at Cawley Stadium.
- Participated in numerous Veterans Day ceremonies throughout the City and surrounding towns.
- Successfully completed Veterans Service Officer training and received certification from the Department of Veterans Services.
- Veterans Identification program was started in January.

- Continued to achieve 100% approval of all Veterans benefits by filing precise and accurate claims to the State Department of Veterans Services.
- Organized a Veterans Luau luncheon in collaboration with VFW Auxiliary members at the Lowell Veterans Affairs outpatient clinic.
- Organized Christmas in November in collaboration with the VFW auxiliary members at the Lowell VFW for various local disabled Veterans.
- Assisted in organizing a Veterans resource fair with Community Teamwork.
- Organized William L. Sargent memorial Square dedication.
- Organized Victor H. Cote Memorial Square dedication.
- Organized Joseph D. Simoneau Memorial Square dedication.
- Organized Donald A. Brousseau memorial dedication.
- In collaboration with the Lowell Veterans Commission, dedicated a Wounded Warrior parking area in front of City Hall.
- Assisted with the organization of a fundraiser to benefit the HOME BASE program at the Lowell VFW in April.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Conduct wellness/residency visits on bi-annual basis. *Update: This is an on going effort, and these are visits conducted weekly.*	Ongoing
FY17	Implement new system to track military discharge document requests. *Update: Recording applications for Veterans discharge document requests has provided the ability to not only document that we have verified this request and offers the opportunity to educate the applicant on other services to which they may be entitled.*	Ongoing
FY17	Implement Veteran's ID Program. *Update: The Veterans Identification program was instituted and has proven to invaluable, allowing the opportunity to outreach, educate, and council Lowell Veterans on the many benefits available to them.*	Ongoing
FY18	Veteran of the Month Breakfast	New
FY18	Create a "Veterans Corner" in the satellite Library at the Senior Center and possibly at the City Library.	New
FY18	Collaborate with the Department of Veterans Affairs peer support staff to provide a space to hold weekly coffee socials.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Average monthly benefits per case	$385	$373	$353	$370
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Number of Veterans served through Community Teamwork, Inc.	70	75	N/A	50
Average monthly benefit	$71,331	$59,061	$52,917	$60,000
Approximate number of job searches assisted	3,800	2,000	1,040	2,500
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	97	95	42	90
Approximate number of phone calls fielded	3,500	2,600	1,200	3,000
Approximate number of walk-ins serviced	900	1,000	650	1,500
Current active caseload	181	158	162	165
Health care applications taken since completion of S.H.I.N.E. program	7	7	4	5
Home visits to Veterans/widows	17	18	20	50
Monthly Average of veterans/widows who receive benefits and are assisted by staff	195	157	158	165
Number of burial applications for wartime veterans processed	9	6	2	5
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages	6	6	2	5
Number of veterans that were assisted with the application process to the V.A.S.H. program	10	8	2	5
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,000	5,000
Veterans ID’s issued	N/A	N/A	83	150
Food packages issued from donations received	N/A	N/A	75	100

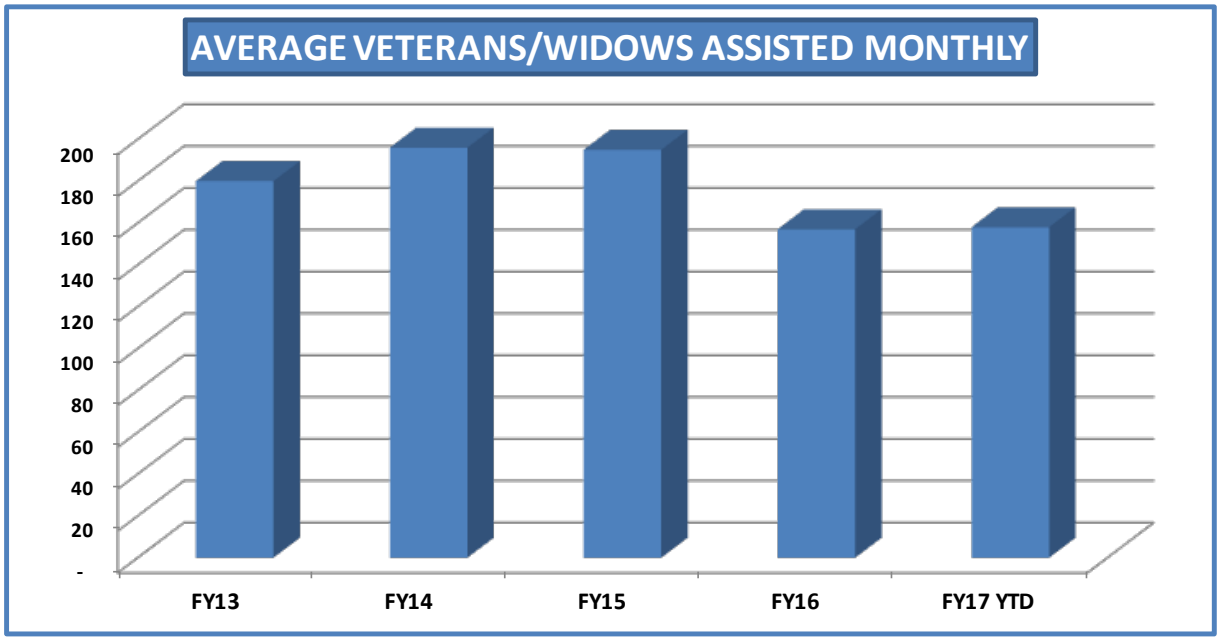
ORGANIZATIONAL CHART

VETERANS' SERVICES

ERIC LAMARCHE
DIRECTOR



LOWELLSTAT CHART(S)



The City of Lowell is committed to providing excellent care and services to Veterans and their families. The average number of individuals receiving assistance monthly has decreased from previous years but is projected to remain constant for FY17. The City's Veterans Services Department actively engages in proactively seeking out those veterans who may need assistance.

Measurement	FY13	FY14	FY15	FY16	FY17 YTD
Average Number of Veterans/Widows assisted per month	180	196	195	157	158

EXPENSE DETAILS

VETERANS - 543	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	138,382	142,294	149,663	154,130	154,130
Total	138,382	142,294	149,663	154,130	154,130
Expenses					
Celebrations	6,734	6,871	7,000	7,000	7,000
Signs - Supplies	-	-	-	-	-
Office Supplies	956	904	500	1,000	1,000
Trans. Reimb., & Seminar	333	1,009	1,100	1,650	1,650
Veterans Services	851,130	702,722	553,761	700,000	640,000
Lowell Veterans Council	-	-	-	-	-
Total	859,153	711,506	562,361	709,650	649,650
TOTAL BUDGET	**997,536**	**853,800**	**712,024**	**863,780**	**803,780**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 154,130
ORDINARY EXPENDITURES		$ 649,650
	TOTAL FY18 BUDGETED EXPENDITURES	$ 803,780

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 25,000**
REAL ESTATE TAXES	$ 25,000	
INTERGOVERNMENTAL REVENUE		**$ 778,780**
VETERANS' BENEFITS	$ 525,308	
VETS/ BLIND EXEMPTION	$ 253,472	
	TOTAL FY18 BUDGETED REVENUES	$ 803,780

HEALTH AND HUMAN SERVICES
RECREATION

PETER FATICANTI
PROGRAM DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	$815,104
	ORDINARY EXPENSES	$49,185
	TOTAL FY18 BUDGETED EXPENDITURES	**$864,289**

MISSION & SERVICES OVERVIEW

To promote positive and healthy activities by offering the most diverse programming possible, in a year round environment, focusing on various programs designed to engage and entertain the City's population while utilizing the City's public facilities and various other locations.

The City's Recreation Division provides programming and permitting of all parks and playground facilities. This includes permitting for City Youth Sports organizations, special events, and various school activities, as well as summer programming. The Recreation Division also serves the City in various programs offered during out-of-school time including nights, weekends, and vacations. This includes, but is not limited to: special events, Swim Lessons, Tae Kwon Do, Basketball, Floor Hockey, Lifeguard/CPR/1st Aid trainings, Dance, Tennis, Summer Day programs, and more. For the adult population, classes in Dance, Adult Fitness, and Swim Lessons are offered.

FY17 ACCOMPLISHMENTS

- Served 2,000 Lowell youth and adult participants with out-of-school, night, weekend activities, as well as summer programming at no cost.
- Provided staff assistance for special events like the Monster Bash, Folk Festival, South East Asian Water Festival, Winterfest, KIDSWEEK, Bike Rodeo, National Night Out, Triathlons, Harvest Fest, Acre Fest, etc.
- With the help of various partners like CTI, Lowell School Department, Merrimack Valley Food Bank, and Project Bread, approximately 23,500 meals were served to youth participants in the summer programs.
- Provided approximately 75 CPR/AED, First Aid, and Lifeguard Trainings to prospective employees, as well as recertification training for current employees.
- Ensured proper trainings and current certifications for all aquatics staff. 100% were certified or recertified in-house due to the ability to offer these classes at no or reduced cost to participants.

- Trained 400 summer participants in swim lessons, and another 752 in winter swim lessons.
- Employed 175 summer staff and 44 winter staff, 61% of which are under the age of 18.

GOALS

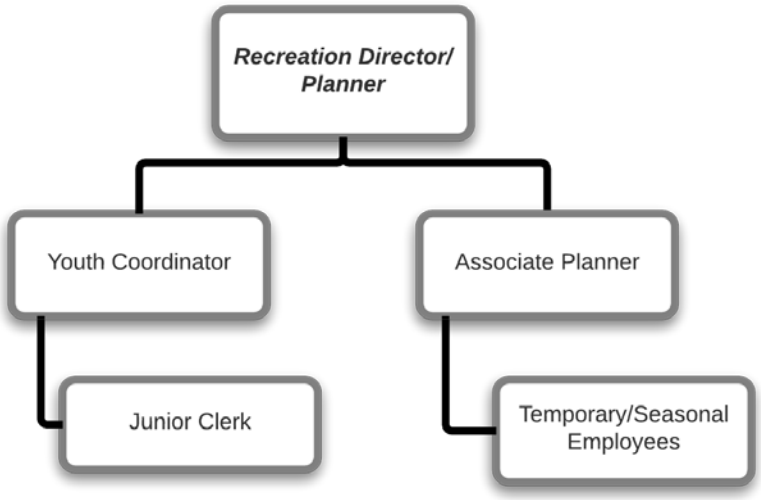
Fiscal Year	Strategic Goal or Objective	Status
FY17	Initiate online program registration, field permitting, and field availability options. *Update: Online Registration began in September with fall & winter programs, and is the only means of registering for Recreation Department programs. Field permitting began January 1 with the new permit season. All permits and billing are done via the lowellrec.com website. Field availability began online in July with the Recreation Office posting all non-web based permits onto the website.*	Ongoing
FY17	Partner with Health & Human Services to provide substance abuse education to Summer Program participants. *Update: Met several times with the public health educators to plan a program to implement in summer 2016. Several staff changes late in the planning process made this program unattainable. Focus was shifted to healthy lifestyle decisions implements by the Public Health Nurses.*	Ongoing
FY17	Increase efforts in regards to research and solicitation of grant funding. *Update: Researched and applied for the BCJI grant through the LPD, Pep grant with the Lowell Public Schools, and the Healthy Summer Youth Jobs Grant through the AGO's office. Though we did not receive these grants, we look to reapply this year, as well as hopefully identify additional resources.*	Ongoing
FY18	Increase partnership with COA to offer Senior Programming	New
FY18	Provide additional Centralville Programming	New
FY18	Work with the special needs population through the Kids in Disability Sports programs and the Lowell Public Schools Summer School program to identify more opportunities for programming	New

PERFORMANCE METRICS

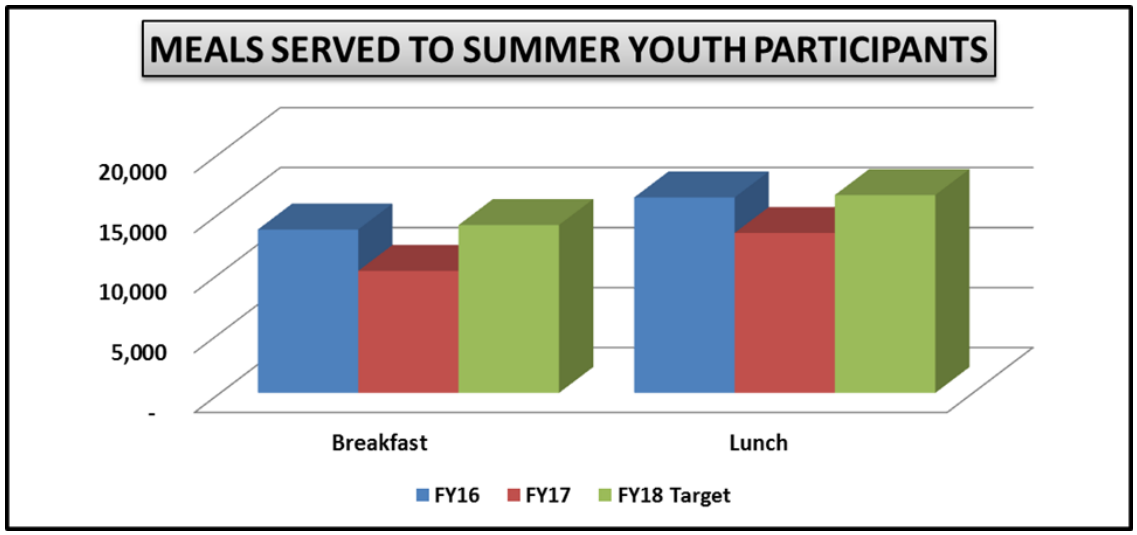
Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Unique Permit Holders	198	201	164	180
Number of Recreation Permits issued	11,549	12,697	14,864	15,000
Registered Summer Program Participants	1,344	1,522	1,454	1,550
Breakfast served during summer program	N/A	13,626	10,174	14,000
Lunches served during summer program	N/A	16,298	13,335	16,500

ORGANIZATIONAL CHART

RECREATION
PETER FATICANTI *PROGRAM DIRECTOR*



LOWELLSTAT CHART(S)



With the help of various partners, approximately 30,000 meals were served to youth participants in the FY16 summer programs. The goal will be to increase this number moving forward.

Measurement	FY16	FY17	FY18 Target
Breakfast	13,626	10,174	14,000
Lunch	16,298	13,335	16,500

EXPENSE DETAILS

RECREATION - 630	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	168,613	170,965	176,944	217,050	219,078
S & W-Temp.	400,931	421,476	486,500	591,976	591,976
S & W-Temp.-Summer	34,541	7,414	45,000	51,178	-
Overtime	1,202	1,942	4,500	4,050	4,050
Total	605,287	601,797	712,944	864,254	815,104
Expenses					
Winter Recreation Program	2,880	2,596	2,500	2,500	2,500
Rec. Program	17,519	16,376	13,000	13,000	13,000
Elderly Recreation	-	-	-	-	-
Cawley Stadium Football Program	-	-	-	-	-
Postage	84	84	85	85	85
Transportation Contracts	-	-	1,500	-	-
Summer Supplies	14,248	8,656	15,000	15,000	15,000
Office Supplies	1,407	1,481	900	900	900
Boat House Oper./Supplies	-	-	-	-	-
Transportation Reimbursements	3,998	4,225	5,000	6,500	6,500
Physicals	-	-	3,200	3,200	3,200
Misc. Charges	19,236	19,785	8,000	8,000	8,000
Total	59,373	53,202	49,185	49,185	49,185
TOTAL BUDGET	**664,659**	**654,999**	**762,129**	**913,439**	**864,289**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 815,104
ORDINARY EXPENDITURES		$ 49,185
TOTAL FY18 BUDGETED EXPENDITURES		$ 864,289

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 503,351**
REAL ESTATE TAXES	$ 503,351	
INTERGOVERNMENTAL REVENUE		**$ 360,938**
UNRESTRICTED AID (UGGA)	$ 360,938	
TOTAL FY18 BUDGETED REVENUES		$ 864,289

HEALTH AND HUMAN SERVICES
POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY

DIRECTOR

PERSONNEL LIST (PAGE VII-51)	PERSONAL SERVICES	$1,079,966
	ORDINARY EXPENSES	$345,039
	TOTAL FY18 BUDGETED EXPENDITURES	**$1,425,005**

MISSION & SERVICES OVERVIEW

To provide diverse collections; state of the art technology; and appealing programs and services to Lowell's diverse population in a safe and welcoming environment.

The Pollard Memorial Library is a vibrant community hub and Lowell's gateway to knowledge; meeting the information needs and enriching the quality of life in our community. The Library Department operates two branches, the Pollard Memorial Library and the Pollard Memorial Library Senior Center Branch. It is the responsibility of the Library to acquire and make available to the public works of fact and fiction that are of interest to the population of the City of Lowell. This includes works in formats such as books, DVD's, CD's; and electronic formats like e-books, downloadable music, and videos. Technology has become a large part of the library's offerings. We have expanded beyond electronic catalogs to include Internet access, job searches, consortium networks, e-books, electronic databases, and, recently, the lending of mobile hotspots (Wi-Fi). In a city as diverse as Lowell, a challenge is to keep language and cultural offerings relevant.

Lowell's library also includes community / literary events such as lectures by authors, readings, book clubs, an adult literacy program, as well as children and teen programs. The library staff is making an effort to serve our special needs population and partner with the many non-profits in our community to bring more variety and relevance to our programming.

It is the responsibility of our professional and para-professional staff to acquire, process, and circulate materials to the public. We also fill requests for information from our own residents and those of other towns. Our staff creates original programs that are of interest to Lowell residents of various ages and cultural backgrounds. The staff often brings our programs to other locations in the City.

FY17 ACCOMPLISHMENTS

- This year the library offered drum circles for special needs children and adults in their families. These sessions were led by certified music therapists.
- The Youth Services Department conducted afternoon STEAM (Science, Technology, Engineering, Art, Math) programs for preschoolers. Each week the group explored a different topic including dinosaurs, math, the human body, and more.

- The Library completed the Radio Frequency Identification (RFID) project which entailed adding special RFID tags to all materials in the collection. New security gates that work with the RFID tag system were installed. These gates also provide a count of foot traffic in and out of the library building and notify staff which items have been taken through the gates without being checked out properly. In order to facilitate using the new RFID system, the library's DVD's were put into locking cases which work with the two new self-check kiosks. The Library will soon have all of the music on CD in the same cases.
- Lowell library staff was asked to partner with other Merrimack Valley Library Consortium (MVLC) librarians in the evaluation and selection of a new Integrated Library System (ILS) for the consortium (36 libraries). This new system will provide greater convenience and ease of use to both staff and library patrons.
- The city has completely re-carpeted the entire main library building.
- The city was finally able to re-open the sidewalk level entrance to the Library on Merrimack St. due to the installation of an RFID gate for that entrance.
- *Lowell Reads*, the semi-annual literary program to engage the Lowell community, chose the book Happy City: Transforming our Lives through Urban Planning by Charles Montgomery as 2016's selection. The book deals with the intersection of urban planning and the psychology of human happiness. The themed programs included: a book discussion by the library's non-fiction book club; a panel discussion led by Dick Howe Jr.; a screening of the documentary film *Urbanized* with a Q&A session afterwards led by staff in our City's Planning Dept.; a jazz duo live performance; and the *piece de resistance*, a Happy City block party at the end of Decatur Way. Altogether, over 400 people attended these programs!
- Staff hosted the Lowell Parks and Conservation Trust's annual meeting which featured the unveiling of the restored *Bunker Hill Roll Call* from the Spalding House collection. At the event, local institutions who sponsored the restoration were given framed reproductions of the document. The Library's is hanging on a 2nd floor wall off the main Reference Room.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Reduce theft through the use of new security cameras and RFID system. *Update: RFID gates became operational in September 2016 and security cameras went online October 2016.*	Ongoing
FY17	Increase the amount of foot traffic in the Library to show increased usage of the facility. *Update: 91,881 people entered the library thus far in FY17.*	Ongoing
FY17	Join Digital Commonwealth to have Boston Public Library digitize our local history materials and make them available online. *Update: Library is currently organizing and cataloging the local history room*	Ongoing

FY18	Increase collaboration with LPS, Adult Ed, and other educational institutions to increase literacy.	New
FY18	Assist immigrant residents to become U.S. Citizens.	New
FY18	Attain effective climate control in the library.	New

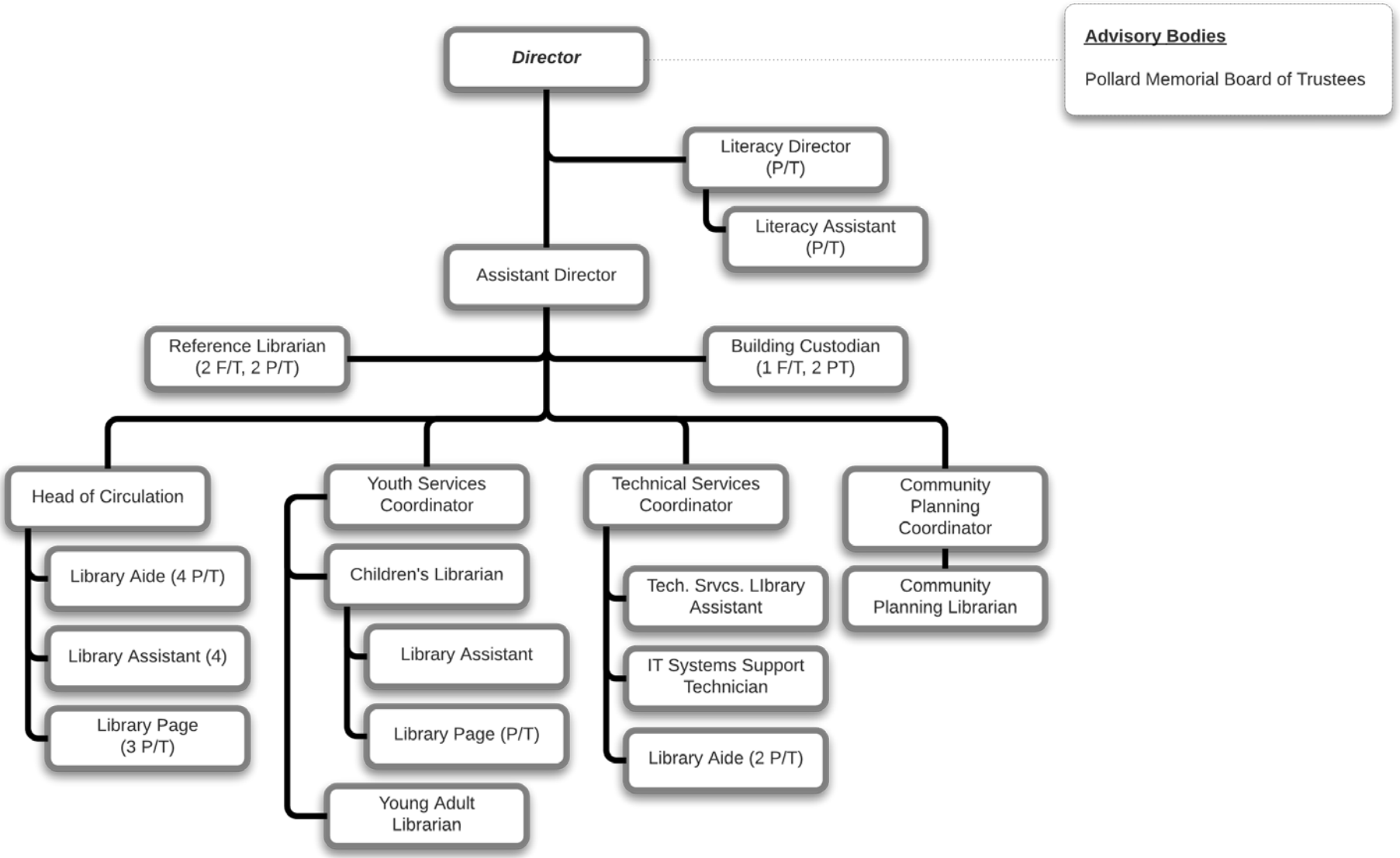
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	FY2016	YTD FY2017	FY2018 Target
Adult Programs	255	434	109	180
Adult Program Participants	4,586	4,739	1,928	2,120
Children's Programs	202	202	128	202
Children's Program participants	6,510	7,732	4,459	7,023
Grants (including State Aid to Libraries)	$188,067	$190,033	$87,855	$187,950
Young Adult Program	116	100	99	152
Young Adult program participants	1,670	1,331	1,004	1,536
Acquisitions for Collection	9,117	7,186	4,317	6,800
Amount spent on library materials	$167,651	$166,844	$103,018	$162,720
E-book holdings	5,544	4,868	10,459	16,475
Circulation	193,707	177,724	102,704	157,795
Registered Borrowers	56,929	59,410	44,597	70,247
Number of Visitors Entering Library Building	N/A	N/A	91,881	140,592

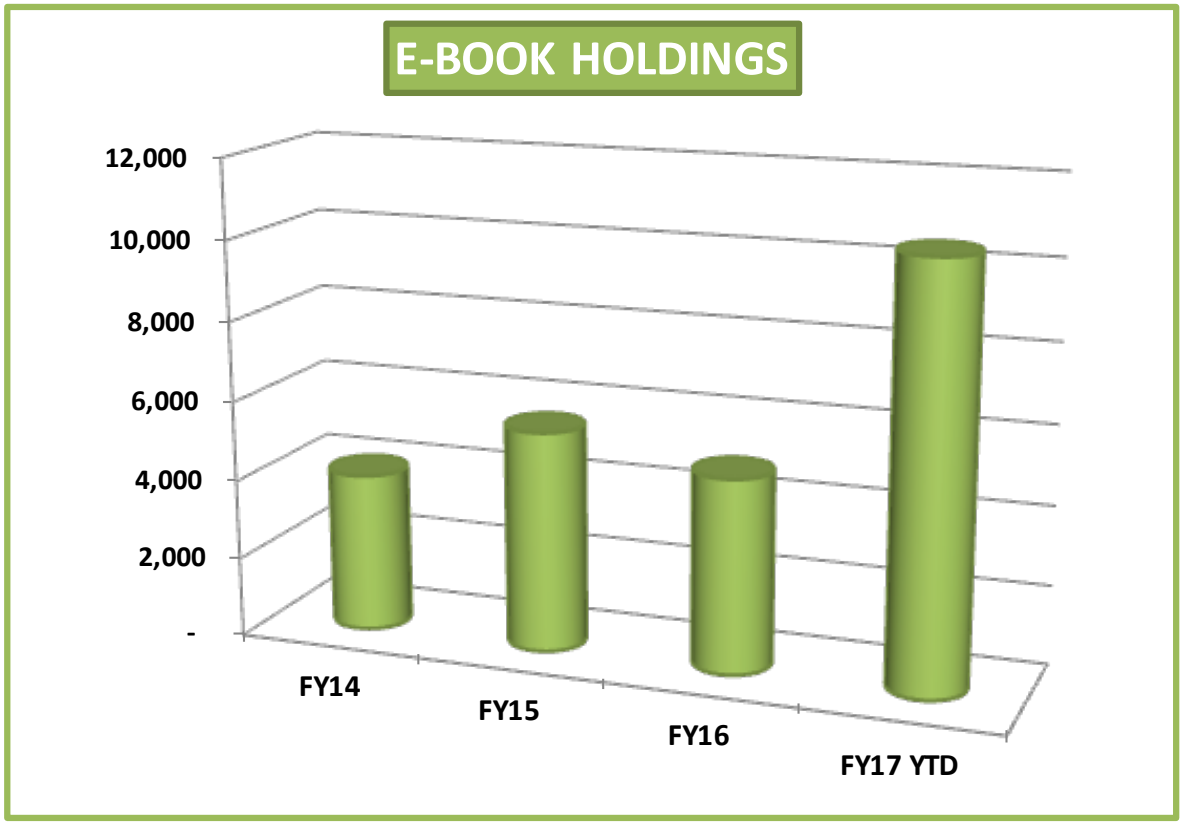
ORGANIZATIONAL CHART

POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY
DIRECTOR



LOWELLSTAT CHART(S)



Electronic Books, or E-Books, have become increasingly popular every year. To keep up with demand, the Library has added thousands of Electronic Books to their collection.

Measurement	FY14	FY15	FY16	FY17 YTD
E-Book Holdings	3,999	5,544	4,868	10,459

EXPENSE DETAILS

LIBRARY - 610	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	811,657	811,321	888,087	1,131,076	1,131,076
S & W-PT.	43,993	48,504	76,134	73,749	73,749
S & W - OT					
S & W - Shift Differential	3,500	4,574	5,229	5,272	5,272
Outside Funding (Outside Tax Levy)				(130,131)	(130,131)
Total	859,151	864,399	969,450	1,079,966	1,079,966
Expenses					
Electricity	38,906	41,224	66,000	66,000	70,000
Repair & Maintenance Equipment	4,000	5,993	6,000	6,000	6,000
Equipment Leasing	24,916	31,772	32,000	37,000	33,000
MV-Library-Consortium	48,903	51,321	53,860	54,598	54,598
Professional Services (security guard)	25,237	27,331	28,600	28,600	28,600
Library - Aud/Micro/Bks/Sup.	150,304	146,916	100,647	130,841	130,841
Office Supplies	18,792	18,833	18,845	19,000	19,000
Custodial Supplies	3,000	2,862	3,000	3,000	3,000
Total	314,059	326,252	308,952	345,039	345,039
TOTAL BUDGET	**1,173,210**	**1,190,651**	**1,278,402**	**1,425,005**	**1,425,005**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,200,897
ORDINARY EXPENDITURES		$ 345,039
TOTAL FY18 BUDGETED EXPENDITURES (GROSS)		$ 1,545,936

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 958,165**
REAL ESTATE TAXES	$ 958,165	
INTERGOVERNMENTAL REVENUE		**$ 562,771**
UNRESTRICTED AID (UGGA)	$ 441,840	
STATE AID - LIRBRARY FUNDING	$ 107,931	
LITERACY GRANT	$ 13,000	
PUBLIC ACCESS REVENUE	$ -	
MISCELLANEOUS REVENUE		**$ 25,000**
LIBRARY MISCELLANEOUS	$ 25,000	
TOTAL FY18 BUDGETED REVENUES		$ 1,545,936

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Actual FY15	Actual FY16	Approved FY17	PROGRAM EXPENDITURES	Budget FY18
13,693,490	12,534,017	10,469,725	DEBT SERVICE	9,115,200
720,864	703,205	700,000	WORKERS' COMPENSATION	650,000
312,665	233,689	350,000	UNEMPLOYMENT	400,000
21,452,733	21,899,697	22,250,000	HEALTH INSURANCE	23,050,000
20,414,750	20,569,684	23,155,548	PENSION	24,446,746
2,530,920	2,631,973	2,500,000	MEDICARE TAX	2,710,932
977,760	1,187,603	775,000	CLAIMS & JUDGEMENTS	775,000
278,976	253,885	326,000	OTHER INSURANCE	326,000
29,774	30,519	31,282	NMCOG	35,000
60,411,932	**60,044,272**	**60,557,555**		**61,508,878**

FINANCING PLAN	Budget FY18
TAXES	48,597,738
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	5,126,021
INTERGOVERNMENTAL REVENUE	7,333,827
MISCELLANEOUS REVENUE	451,292
	61,508,878

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 9,115,200
TOTAL FY18 BUDGETED EXPENDITURES		$ 9,115,200

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 4,135,296**
REAL ESTATE TAXES	$ 4,135,296	
INTERGOVERNMENTAL REVENUE		**$ 4,528,612**
CAPITAL DEBT SERVICE STABILIZATION	$ 841,149	
VACANT/ FORECLOSED REVOLVING	$ 200,000	
SCHOOL CONSTRUCTION STABILIZATION	$ 312,061	
GENERAL STABILIZATION	$ 1,831,070	
UML DEBT REIMBURSEMENT (TIGER BRIDGES)	$ 151,541	
MSBA DEBT REIMBURSEMENT	$ 1,192,791	
MISCELLANEOUS REVENUE		**$ 451,292**
INTEREST ON INVESTMENTS	$ 226,292	
OTHER MISCELLANEOUS INTEREST	$ 225,000	
TOTAL FY18 BUDGETED REVENUES		$ 9,115,200

FIXED COSTS
WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 650,000
TOTAL FY18 BUDGETED EXPENDITURES		$ 650,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 650,000**
REAL ESTATE TAXES	$ 650,000	
TOTAL FY18 BUDGETED REVENUES		$ 650,000

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 400,000
	TOTAL FY18 BUDGETED EXPENDITURES	$ 400,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 400,000**
REAL ESTATE TAXES	$ 400,000	
	TOTAL FY18 BUDGETED REVENUES	$ 400,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 23,050,000
TOTAL FY18 BUDGETED EXPENDITURES		$ 23,050,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 19,067,487**
REAL ESTATE TAXES	$ 19,067,487	
CHARGE FOR SERVICES		**$ 2,777,298**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,005,240	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,172,278	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 599,780	
INTERGOVERNMENTAL REVENUE		**$ 1,205,215**
MEDICAID REIMBURSEMENT	$ 925,000	
MEDICARE PART D REIMBURSEMENT	$ 280,215	
TOTAL FY18 BUDGETED REVENUES		$ 23,050,000

FIXED COSTS

RETIREMENT/ PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 24,446,746
TOTAL FY18 BUDGETED EXPENDITURES		$ 24,446,746

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 20,498,023**
REAL ESTATE TAXES	$ 20,498,023	
CHARGE FOR SERVICES		**$ 2,348,723**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 924,498	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 1,224,334	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 199,891	
INTERGOVERNMENTAL REVENUE		**$ 1,600,000**
OVERLAY SURPLUS	$ 1,600,000	
TOTAL FY18 BUDGETED REVENUES		$ 24,446,746

FIXED COSTS
MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 2,710,932
	TOTAL FY17 BUDGETED EXPENDITURES	$ 2,710,932

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,710,932**
REAL ESTATE TAXES	$ 2,710,932	
	TOTAL FY17 BUDGETED REVENUES	$ 2,710,932

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 775,000
TOTAL FY18 BUDGETED EXPENDITURES		$ 775,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 775,000**
REAL ESTATE TAXES	$ 775,000	
TOTAL FY18 BUDGETED REVENUES		$ 775,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 326,000
TOTAL FY18 BUDGETED EXPENDITURES		$ 326,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 326,000**
REAL ESTATE TAXES	$ 326,000	
TOTAL FY18 BUDGETED REVENUES		$ 326,000

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 35,000
TOTAL FY18 BUDGETED EXPENDITURES		$ 35,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 35,000**
REAL ESTATE TAXES	$ 35,000	
TOTAL FY18 BUDGETED REVENUES		$ 35,000

CHERRY SHEET *SUMMARY*

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

Actual FY15	Actual FY16	Approved FY17		Budget FY18
63,930	62,660	69,437	MOSQUITO CONTROL	72,080
23,965	22,467	25,123	AIR POLLUTION DISTRICTS	25,540
364,840	364,840	364,840	RMV NON-RENWAL	313,660
923,043	946,119	969,772	REGIONAL TRANSIT (LRTA)	994,016
69,038	68,010	70,730	SPECIAL EDUCATION	69,907
731,873	945,075	989,295	SCHOOL CHOICE SENDING TUITION	861,405
15,711,838	18,313,404	20,356,791	CHARTER SCHOOL SENDING TUITION	22,336,638
91,470	-	92,000	ESSEX COUNTY TECH SENDING TUITION	-
17,979,997	**20,722,575**	**22,937,988**		**24,673,246**

FINANCING PLAN	Budget FY18
TAXES	8,319,831
LICENSES AND PERMITS	-
CHARGES FOR SERVICES	-
INTERGOVERNMENTAL REVENUE	16,353,415
MISCELLANEOUS REVENUE	-
	24,673,246

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 24,673,246
TOTAL FY18 BUDGETED EXPENDITURES		$ 24,673,246

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 8,319,831**
REAL ESTATE TAXES	$ 7,681,242	
NEW GROWTH	$ 636,589	
MOTOR VEHICLE EXCISE TAX	$ 2,000	
INTERGOVERNMENTAL REVENUE		**$ 16,353,415**
UNRESTRICTED AID (UGGA)	$ 13,363,230	
CHARTER SCHOOL TUITION REIMBURSEMENT	$ 2,990,185	
TOTAL FY18 BUDGETED REVENUES		$ 24,673,246

ENTERPRISE FUNDS

SUMMARY

Actual FY15	Actual FY16	Approved FY17		Budget FY18
16,753,403	16,914,457	17,330,749	WASTEWATER	17,048,852
5,254,760	5,537,594	6,140,788	PARKING	6,294,611
7,792,509	7,621,430	9,363,154	WATER	9,502,510
6,263,547	6,784,714	8,912,317	INDIRECT COSTS (ALL ENTERPRISE)	9,012,522
36,064,219	**36,858,194**	**41,747,009**		**41,858,495**

ENTERPRISE FUNDS

LOWELL REGIONAL WASTEWATER UTILITY ENTERPRISE

MARK YOUNG

EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE VII-54)

MISSION & SERVICES OVERVIEW

To effectively manage wastewater and storm water transport and treatment systems in a professional manner. LRWWU strives to meet all applicable permit conditions and environmental standards while delivering outstanding service to our customers at fair and reasonable rates.

The Lowell Regional Wastewater Utility (LRWWU), a department of the City of Lowell, operates and maintains the Duck Island Wastewater Treatment Facility (WWTF); three hundred miles of sewerage and drainage systems; and two dozen remote facilities that collect, transport, and treat wastewater and stormwater. Each day, the Duck Island WWTF discharges an average of 25 million gallons of treated water into the Merrimack River.

This and other discharges from the collection systems are regulated through LRWWU's National Pollutant Discharge Elimination (NPDES) permits, which are issued jointly by the United States Environmental Protection Agency (USEPA) and the Massachusetts Department of Environmental Protection (MassDEP).

The Lowell Regional Wastewater Utility, an ISO 14001 certified facility with a staff of 48 employees, has been designed to treat the combined wastewater, storm water, and domestic septage from the City of Lowell and the towns of Chelmsford, Dracut, Tewksbury and Tyngsboro. Hundreds of miles of sewer pipes lie under the streets of these five municipalities and convey wastewater to the Duck Island wastewater treatment plant located on Route 110 near the Lowell-Dracut line.

The sewer pipes, which range from 6 inches to interceptors 10 feet in diameter, direct wastewater to the headworks of the wastewater treatment plant. At several locations along the interceptor routes, siphons convey wastewater under the Concord and Merrimack Rivers. There are nine diversion structures along the interceptor sewers that serve to control flow through the siphons and to divert, if necessary, a portion of wet weather flows.

The Duck Island wastewater treatment plant is a primary and secondary activated sludge plant. The primary treatment removes settle-able solids, grit, and floatable materials. The secondary treatment deals with the removal and/or conversion of biodegradable organic contaminants.

Typically, the facility will remove a minimum of eighty-five percent (85%) of the contaminants that enter the treatment plant. The two primary contaminants that the plant is designed to remove are Total Suspended Solids (TSS) and Biochemical Oxygen Demand (BOD). The plant is designed to treat wastewater flows averaging 32 million gallons per day (MGD). During wet weather conditions, the plant can treat as much as 110 MGD of combined sewage and storm water.

After the primary and secondary treatment processes, liquid Chlorine (Sodium Hypochlorite) is introduced into the wastewater for disinfection. Any chlorine residual remaining in the treated water is then removed through the addition of Sodium Bisulphite before the plant effluent is discharged to the Merrimack River.

The solids, or sludge, produced by the removal of pollutants go through a solids dewatering process and are transported off site to a composting facility.

The Wastewater Utility is also responsible for the City's flood protection system and the administration of the Inter-municipal Agreements with the towns as well the inspection and permitting of industries, through the Industrial Pretreatment Program, that discharge into the sewer system.

FY17 ACCOMPLISHMENTS

- Recipient of the NACWA 2017 Gold Award for having zero permit violations in calendar year 2017.
- Maintained ISO 14001 Environmental Management System (EMS) certification for sixteen straight years.
- Recycled over 24,000,000 pounds of bio solids, metal, wood, cardboard, paper and co-mingled glass and plastic, medical sharps, and rechargeable batteries.
- Maintained Septage and Hauled Waste revenue of $1,300,000.
- Started assessment, design, and construction for major infrastructure upgrades to Duck Island, remote CSO and pump stations, flood pumping and CSO storage, and drainage/sewer separation projects.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Optimize aeration process for process efficiency and energy savings. *Update: Currently preparing for an audit and updating the Environmental Management System Procedures.*	Ongoing
FY17	Win NACWA Silver Award. *Update: Street sweeping and catch basin cleaning schedules are in place. Public education materials have been procured and will be distributed. The Wastewater staff have become familiar with regulations.*	Ongoing
FY17	Increase Septage Revenue. *Update: Maintained and operated odor control equipment properly and adhered to established operational procedures to prevent odors.*	Ongoing
FY18	Negotiate with EPA and DEP to eliminate phosphorous limit in the NPDES Permit.	New
FY18	Win NACWA Gold Award.	New
FY18	Complete Upgrade to Hauled Waste Billing Project to enhance revenue.	New

PERFORMANCE METRICS

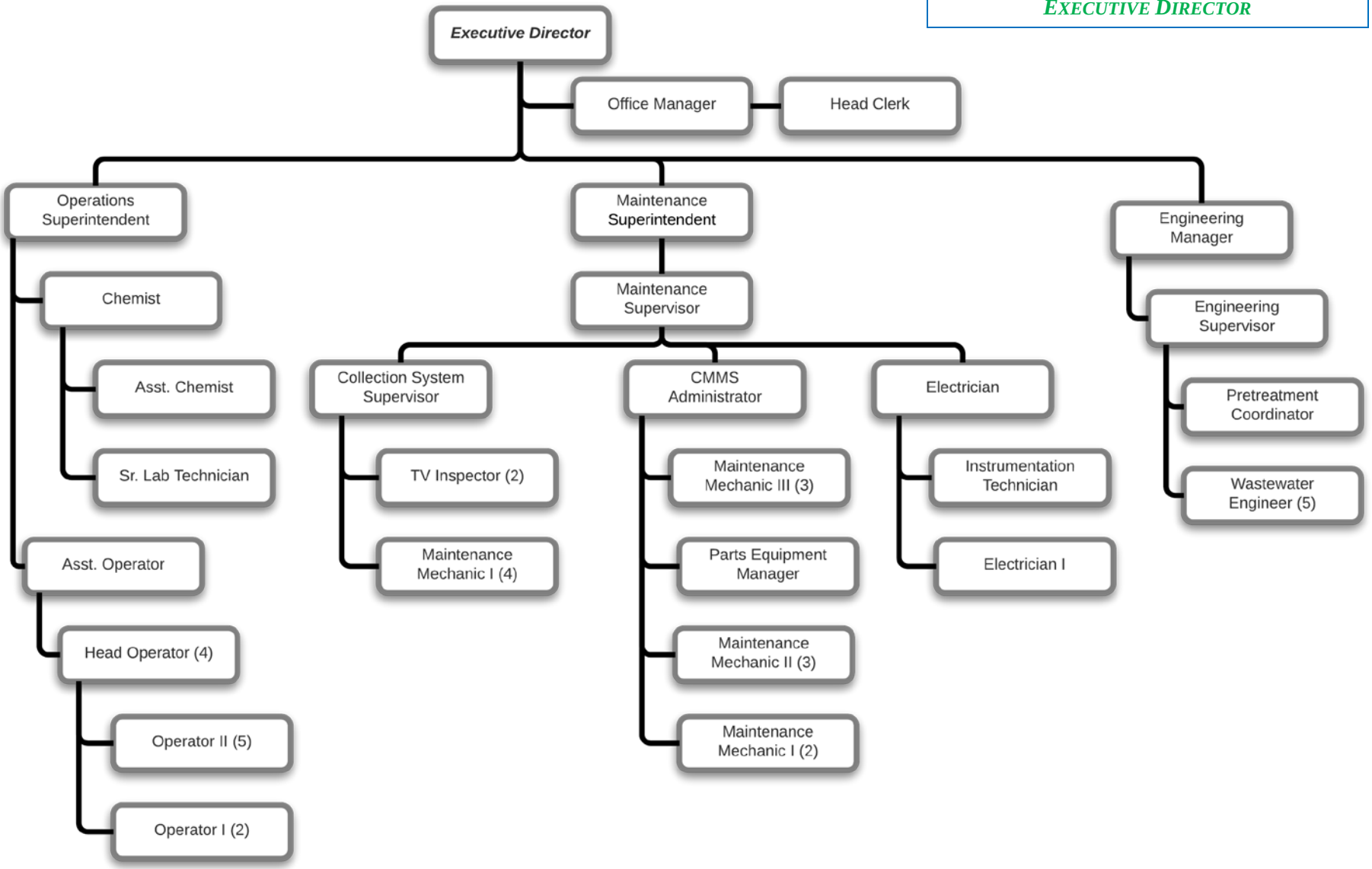
Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Number of odor complaints	3	5	8	0
Total CSO Diversion Volume in Million Gallons	174	94	89	90
Number of catch basin, sewer backup, and street flooding requests resolved	1,064	777	405	800
Number of catch basins repaired and replaced	120	131	49	125
Number of Manholes repaired and replaced	18	13	7	15
Number of catch basins cleaned by LRWWU staff	340	591	207	500
Number of catch basins cleaned by Contractor	0	193	0	1,000
Number of collection system calls responded to	1,112	947	608	1,100
Total length of sewer/drain lines inspected in feet	62,902	89,950	39,804	90,000
Total length of sewer/drain line rodded/cleaned in feet	57,376	50,296	24,996	51,000

Total length of sewer/drain pipe lined in feet	7,404	9,342	1,968	9,500
Total length of new sewer pipe laid in feet	1,885	2,853	1,449	2,500
Total length of drain lines replaced in feet	437	522	103	500
Total Number of work orders completed	1,188	1,506	960	1,600
Total amount of grit and screenings collected in tons	702	559	364	600
Total amount of street sweeping debris collected in tons	2,236	904	0	900
Total amount of wood recycled in tons	0	1,100	650	1,200
Total amount of Citizen used oil recycled in gallons	201	411	156	400
Total length of fluorescent bulbs recycled in linear feet	1,006	2,212	276	2,300
Total amount of medical sharps collected in pounds	584	561	252	600
Total amount of material recycled in pounds (Wood, Metal, Rechargeable Batteries, Bio solids to Hawk Ridge Compost, Comingle, Cardboard, and Paper)	23,790,746	9,696,438	4,319,327	25,000,000
Number of Lost-Time Accidents	1	2	1	0
Number of industries inspected	40	32	26	40
Number of external spill responses	9	6	1	6
Total Electricity usage at LRWWU in Kw	8,508,051	8,704,694	5,775,303	8,500,000
Total Gas usage at LRWWU in ccf	84,394	84,394	37,957	84,000
Amount of Industrial Hauled Waste Revenue in dollars	1,347,223	1,448,905	838,918	1,500,000
Amount of Inter-municipal Sewer Charges in dollars	4,355,205	4,234,111	3,116,513	4,400,000

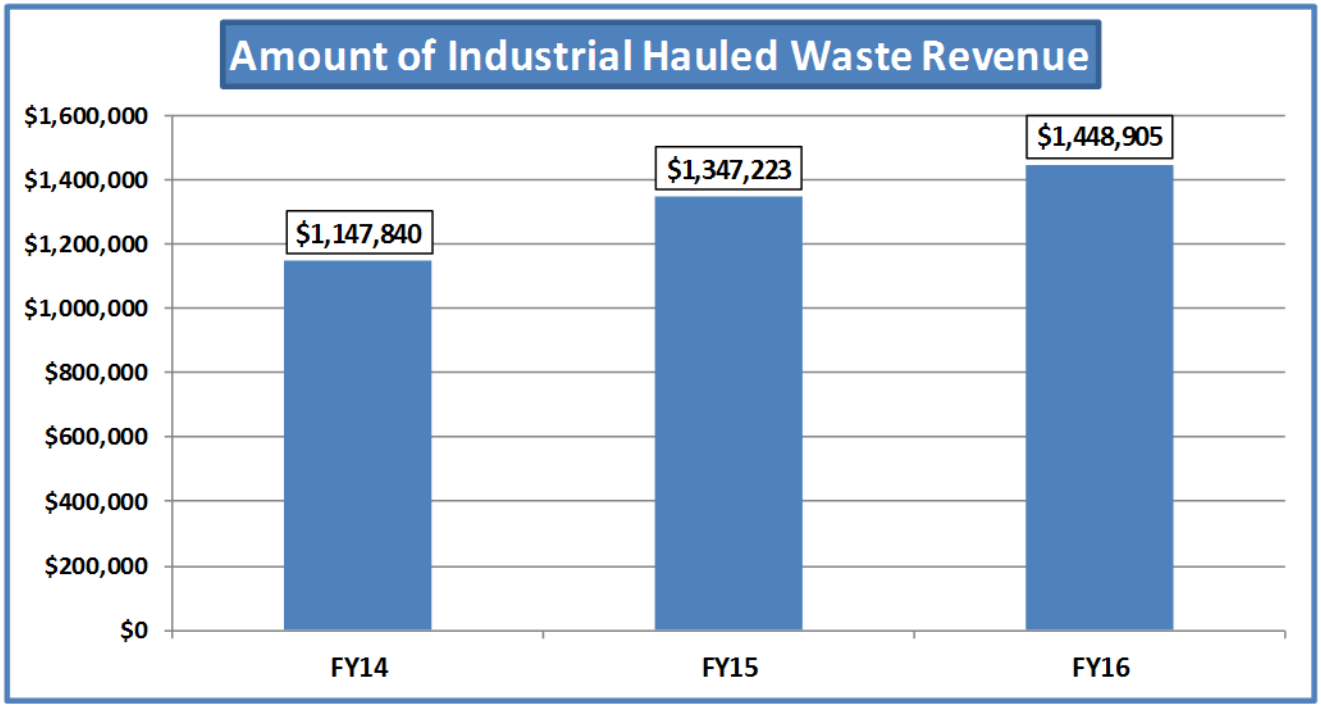
ORGANIZATIONAL CHART

REGIONAL WASTEWATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



For disposal of Industrial Waste, the City charges a separate fee. This revenue has increased in recent years.

Measurement	FY14	FY15	FY16
Amount of Industrial Hauled Waste Revenue	$1,147,840	$1,347,223	$1,448,905

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages - Perm	2,740,406	2,735,434	2,877,361	3,022,664	3,022,664
Salaries & Wages - Temp	22,051	24,788	26,000	38,500	26,000
Overtime	256,912	228,181	200,000	210,000	175,000
Overtime - Special Projects	-	-	15,000	15,000	7,500
Holiday	18,504	24,415	26,000	27,000	27,000
Shift Differential	36,915	36,443	40,000	42,000	42,000
License Incentive	3,000	11,250	15,000	15,000	15,000
Longevity	1,142	1,142	1,150	1,150	1,150
Sick Leave Incentive	20,222	23,236	30,000	32,000	32,000
Total	3,099,152	3,084,889	3,230,511	3,403,314	3,348,314
Expenses					
Energy - Heating/Gas	982,802	1,038,822	1,250,000	1,350,000	1,325,000
Repair & Maint Bldgs & Grounds	542,637	580,968	600,000	700,000	600,000
Preventive Maint Repairs	-	-	-	-	-
Repair & Maint of Equipment	-	-	-	-	-
Sludge Removal	2,737,861	2,612,119	2,650,000	2,700,000	2,700,000
Police - Special Detail	124,952	134,997	75,000	90,000	90,000
Rental of Equipment	6,076	637	8,500	8,500	8,500
Uniform Rental	17,319	16,614	17,000	17,000	17,000
Grit Screening Removal	-	-	-	-	-
Professional Services	448,810	281,544	450,000	450,000	300,000
Settlements	150	225	5,000	5,000	5,000
CMMS	-	1,974	5,000	5,000	5,000
Training Safety	25,034	19,433	40,000	40,000	40,000
Advertising	-	-	-	-	-
Printing & Binding	-	-	-	-	-
Postage	160	1,888	1,500	1,500	1,500
Gas & Motor Oil Supplies	34,367	19,250	35,000	35,000	35,000
Chemical Supplies	664,949	667,658	750,000	800,000	750,000
Laboratory Supplies	26,268	27,869	30,000	35,000	35,000
Public Works Supplies	-	-	-	-	-
Building Supplies	-	-	-	-	-
Office Supplies	3,115	7,322	6,000	6,000	6,000
Misc. Supplies - Other	1,048	229	4,000	4,000	4,000

WASTEWATER	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Expenses					
Dues & Subscriptions	-	-	-	-	-
In- State Seminars	-	587	1,000	1,000	1,000
Out of State Travel	340	630	700	1,000	1,000
Misc Charges	16,789	15,377	15,000	15,000	15,000
Vehicle Capital Plan	539,906	38,945	140,000	287,500	-
Office Furn. & Equipment	11,008	13,279	13,500	13,500	13,500
Elevator Repairs	4,725	6,970	-	-	-
WWTP COLLECTION DIVISION	6,188,317	5,487,336	6,097,200	6,565,000	5,952,500
Underground Storage Tanks	-	-	-	-	-
Contract Street Sweeping/CB Cleaning	315,668	51,731	70,000	70,000	70,000
Remote Diversions	21,281	8,720	21,000	21,000	21,000
GIS Work	-	-	-	-	-
GIS Computer Systems	9,392	5,312	14,000	14,000	14,000
Pump Upgrades	-	-	-	-	-
Combined Sewer Overflow	-	-	-	-	-
Improve Sewers & Drains	500,138	1,752,019	1,000,000	1,500,000	750,000
CIPP - Pipe Lining	-	-	400,000	400,000	400,000
Heavy Cleaning - Sewer Lines	-	-	20,000	20,000	20,000
Inspection San Sewer	-	-	-	-	-
Sanitary Sewers General	-	-	-	-	-
Vaporooting San Lines	-	-	-	-	-
I/I - Sewer Separation	-	-	-	-	-
SUBTOTAL COLLECTION DIVISION	846,479	1,817,781	1,525,000	2,025,000	1,275,000
TOTAL BUDGET	10,133,949	10,390,007	10,852,711	11,993,314	10,575,814

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Revenues	16,872,879	17,928,453	19,007,436	22,458,226	23,287,950	22,788,737
	FY14 Actual	**FY15 Actual**	**FY16 Actual**	**FY17 Recap**	**FY18 Request**	**FY18 Manager**
Personal Services	3,032,812	3,099,152	3,084,889	3,230,511	3,403,314	3,348,314
Ordinary Expenses	7,524,049	7,039,796	7,310,118	7,627,200	8,590,000	7,227,500
Debt Service	6,191,286	6,614,454	6,519,450	6,473,038	6,344,985	6,473,038
Health Insurance	718,276	825,720	818,099	1,172,278	1,172,278	1,172,278
Retirement	666,150	1,000,887	1,031,031	1,159,510	1,224,335	1,224,335
Indirect Costs	1,311,549	1,699,924	1,823,430	2,311,548	2,311,548	2,523,218
Transfers/Adjustments			67,520			
Total Expenditures	19,444,122	20,279,934	20,654,537	21,974,085	23,046,460	21,968,682
Surplus/(Deficit)	(2,571,242)	(2,351,481)	(1,647,101)	484,141	241,490	820,055
Beginning Fund Balance	9,822,582	7,251,340	4,899,858	3,252,757	3,736,898	3,736,898
Estimated Operations				484,141	241,490	820,055
Projected Ending Fund Balance	9,822,582	7,251,340	4,899,858	3,736,898	3,978,387	4,556,952
Actual Operations	(2,571,242)	(2,351,481)	(1,647,101)			
Projected Ending Fund Balance (must be >0)	7,251,340	4,899,858	3,252,757	3,736,898	3,978,387	4,556,952

ENTERPRISE FUNDS
PARKING GARAGE ENTERPRISE

NICK NAVIN
PARKING DIRECTOR

PERSONNEL LIST (PAGE VII-52)

MISSION & SERVICES OVERVIEW

To provide an effective, efficient parking infrastructure that gets people where they need to be, as well as diligently enforcing local and statewide parking regulations, all while preserving the priority of customer service.

The role of the City of Lowell Parking Department is to provide and maintain accessible, convenient, and appealing public parking both on-street and within our municipal lots and facilities. The programs administered by the Parking Department support the parking needs of local businesses and institutions by promoting affordable, short-term parking services, along with fair and consistent enforcement. As a complement to the short-term, on-street parking available there are five municipal parking facilities located within the downtown, accessible 24/7. Outside the central and neighborhood business districts the department administers programs within residential areas that resolve parking problems and conflicts, implementing on-street parking programs that relieve residents and visitors from parking regulations directed at the non-resident. The Parking Department makes use of enterprise fund accounting, which clearly illustrates the total cost of providing the service and allows the department to recover its costs through user fees. The City of Lowell Parking department successfully remains self-supporting without the need of subsidy by the general fund.

FY17 ACCOMPLISHMENTS

- Rolled out a pay-by-phone smartphone application in Lowell, PassportParking, which allows users to pay for their on-street metered spaces without having to use a kiosk.
- Utilized aggressive rebate opportunities offered by National Grid to complete an LED retrofit of 1,400 fixtures across three of our parking facilities, resulting in the overwhelming majority of all garage lighting being converted to LED. This project projects energy savings of $90,000 per year, or over $1 million over the proposed system life. The total net cost of this retrofit to the city was just over $60,000.
- Commenced with the design of an approximately 900 space parking garage on parcel 14 in the Hamilton Canal Innovation District, which will provide parking for the new Lowell Judicial Center.

- Completed a two-year, $6.4 million dollar restoration of the Lower Locks and Leo A. Roy parking garages to include full structural repairs of both facilities
- Worked with the City Manager's Office and LowellSTAT to develop a plan to provide additional parking in key areas to activate opportunities of development and redevelopment within the DMU and UMU of the downtown and adjacent areas.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Complete restoration project at Leo Roy and Lower Locks Parking Facilities	Complete
FY16	Continue Green Initiatives at all garages. *Update: Substantial progress has been made retrofitting the overwhelming majority of all lighting fixtures at all garages.*	Ongoing
FY17	Roll out and fully adopt smartphone payment application for on street parking payments	Complete
FY18	Implement best management practices and parking management strategies to better manage our off-street parking inventory.	New
FY18	Create a pro forma of the Parking Enterprise.	New
FY18	Adopt a new parking management information system.	New

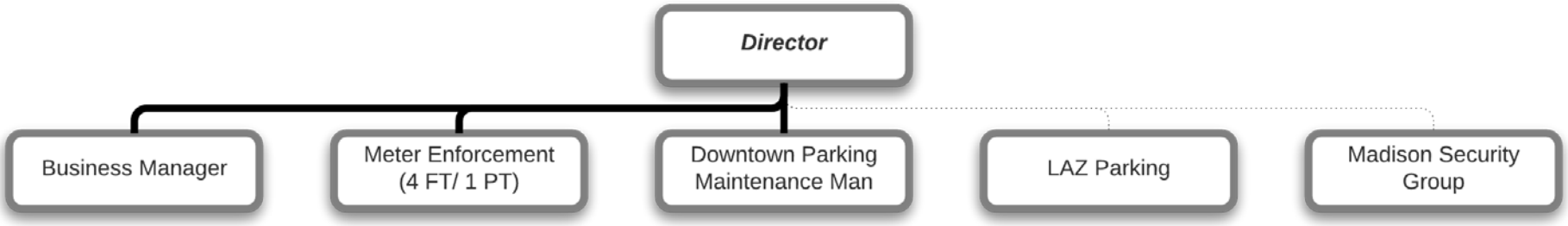
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Total number of parking kiosk transactions	937,969	1,091,101	1,042,654	1,100,000
Total number of citations issued	38,476	39,995	39,934	40,700
Percentage of tickets dismissed due to appeal/error	5.97%	5.84%	5.42%	5.00%
Parking Energy Costs	304,553	428,090	254,000	246,000

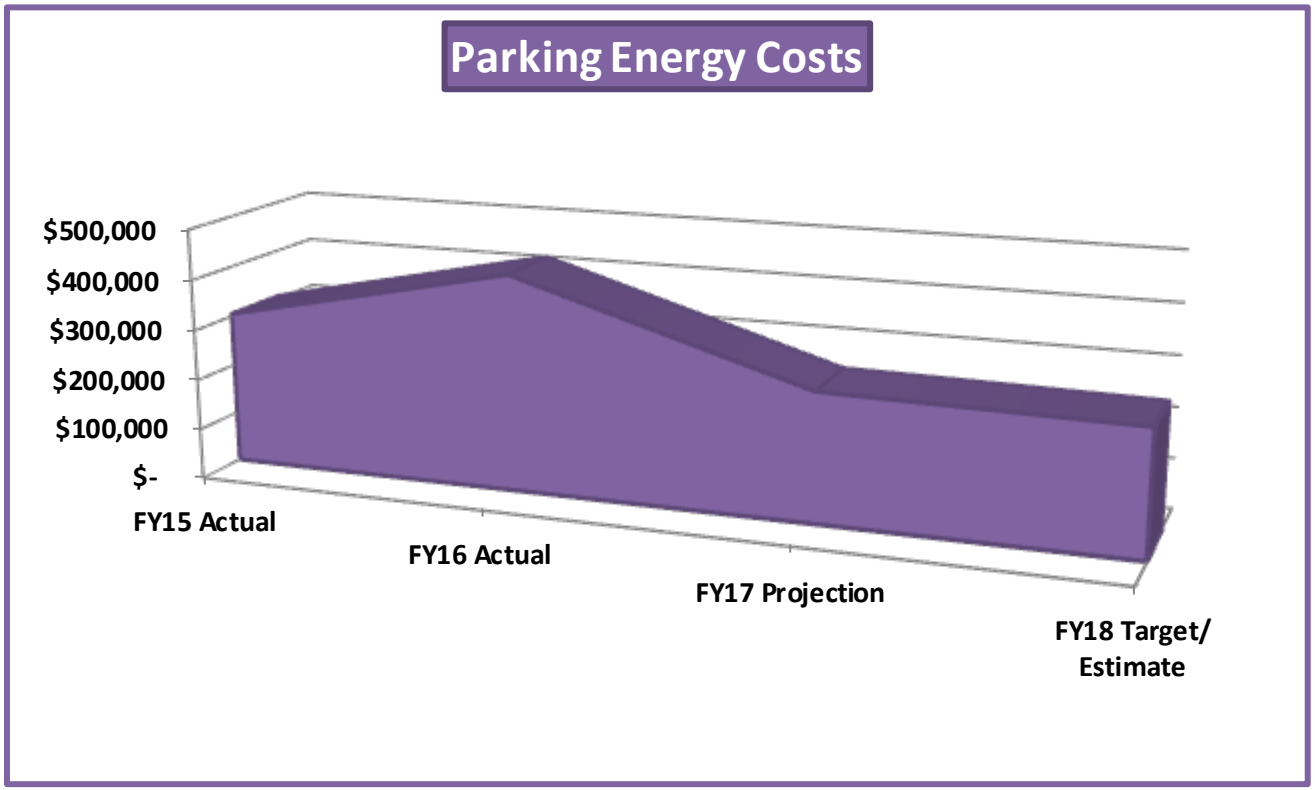
ORGANIZATIONAL CHART

PARKING

NICK NAVIN
PARKING DIRECTOR



LOWELLSTAT CHART(S)



By taking advantage of rebate opportunities, the Parking Department has been able to retrofit most of the garage lighting with LED. This will result in significant savings, some of which are already being realized in FY17.

Measurement	FY15 Actual	FY16 Actual	FY17 Projection	FY18 Target/ Estimate
Parking Energy Costs	$ 304,553	$ 428,090	$ 254,000	$ 246,000

EXPENSE SUMMARY & FINANCING PLAN

PARKING	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
Salaries & Wages - Perm	305,840	306,730	317,381	334,732	334,732
Overtime	11,451	18,000	16,200	14,580	14,580
Total	317,291	324,730	333,581	349,312	349,312
Expenses					
Utility Electricity	304,553	225,000	372,100	250,000	246,000
Telecommunications	9,727	20,000	40,500	37,900	37,900
Repair & Maintenance Equipment	252,093	200,000	130,000	130,000	130,000
Repair & Maintenance - Building	183,668	200,000	200,000	220,000	220,000
Elevators	19,536	35,000	37,600	36,900	36,900
Paint/Meter Division (50% to Parking)	17,196	35,000	32,500	32,500	32,500
Uniform Rental	1,338	3,500	2,500	2,500	2,500
Independent Audit	3,000	3,000	3,000	3,000	3,000
Professional Service	881,914	1,010,287	968,433	1,029,010	1,179,010
Roadway Line Striping & Marking	-	-	-	20,000	25,000
Management - Fee & Incentive	64,167	75,000	40,400	-	-
Kisok Maintenance and Collection Service	35,071	61,607	54,747	54,747	54,747
Security	674,341	800,000	751,282	783,772	783,772
Surface Lot Repair & Maintenance	18,107	20,000	15,000	15,000	15,000
Other Services	12,846	13,000	13,000	13,000	13,000
Advertising	-	-	-	-	-
Printing & Binding	13,585	15,000	15,000	17,500	17,500
Credit Card Charges	-	-	-	173,840	173,840
Miscellaneous Charges	59,236	60,000	5,000	5,000	5,000
Disability Commission	20,000	20,000	20,000	20,000	20,000
Custodial - Supplies	4,786	7,500	5,000	5,000	5,000
Office Supplies	9,732	10,000	8,000	8,000	8,000
Total	2,584,894	2,813,894	2,714,061	2,857,668	3,008,668
TOTAL BUDGET	**2,902,185**	**3,138,624**	**3,047,642**	**3,206,980**	**3,357,980**

	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Garage Revenue	4,532,681	4,752,088	4,357,933	4,357,933	4,357,933
Meter Revenue	1,173,184	1,365,472	1,173,184	1,173,184	1,173,184
Other Revenue		625,760	840,036	23,984	23,984
Ticket Revenue	989,293	1,005,090	989,319	989,319	989,319
Total Revenue	**6,695,158**	**7,748,410**	**7,360,472**	**6,544,420**	**6,544,420**

	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Personal Services	317,291	309,539	333,581	349,312	349,312
Ordinary Expenses	2,564,894	2,949,957	2,854,061	2,857,668	3,008,668
Debt Service	2,372,575	2,278,097	2,953,146	2,936,631	2,936,631
Health Insurance	115,025	128,829	599,780	599,780	599,780
Retirement	165,963	193,318	189,308	199,891	199,891
Indirect Costs	343,670	380,284	430,596	420,199	421,314
Transfers/Adjustments					
Total Expenditures	5,879,418	6,240,025	7,360,472	7,363,482	7,515,596
Surplus/(Deficit)	**815,740**	**1,508,386**	**0**	**(819,062)**	**(971,176)**
Beginning Fund Balance	2,678,205	3,493,946	4,938,784	4,938,784	4,938,784
Estimated Operations		-	**0**	(819,062)	(971,176)
Projected Ending Fund Balance	2,678,205	3,493,946	4,938,784	4,119,722	3,967,608
Actual Operations	815,740	1,508,386			
Projected Ending Fund Balance (must be >0	3,493,945	5,002,332	4,938,784	4,119,722	3,967,608

ENTERPRISE FUNDS

LOWELL REGIONAL WATER UTILITY ENTERPRISE

MARK YOUNG

EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE VII-53)

MISSION & SERVICES OVERVIEW

To provide a sufficient supply of safe, potable water to the citizens and businesses of the City of Lowell and surrounding communities in order to ensure their health and safety in a cost effective manner.

The Lowell Regional Water Utility works to ensure the highest water quality and purify some 4.2 billion gallons of water to over 135,000 customers while meeting all state and federal water quality compliances.

The personnel of the LRWU are DEP certified and consistently monitor daily water production. They also repair and maintain 215 miles of water main, 2,400 fire hydrants, and approximately 26,000 water service connections.

FY17 ACCOMPLISHMENTS

- Fire Hydrant Program: Installed over 73 fire hydrants throughout the City in connection with the Fire Department.
- Lead & Copper testing of all public and private schools citywide required by DEP.
- Updated S.C.A.D.A. program for more supervisory control of all aspects of treatment at the utility in addition to system hydraulics.
- All Utility employees attended First Aid/CPR/AED training for the new AED units.
- Water System Improvement Project: Stackpole pump station upgrade was completed.
- Fluoride Award: Won the fluoride award for the seventh consecutive year presented by the Mass Department of Public Health.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Reduce estimated water readings. *Update: The Water Department has worked to update existing water meters to new water meters that provide actual readings.*	Ongoing
FY17	Complete Residential Water Meter Replacement Project *Update: 20,400 meters replaced to date.*	Ongoing
FY17	Replace 60 fire hydrants as part of the Hydrant Replacement Program	Complete
FY18	Remove sludge residual from Lagoon number 3	New
FY18	Through education and training attain 100% Water Licensed Staff	New
FY18	Establish gate/ valve exercise program	New

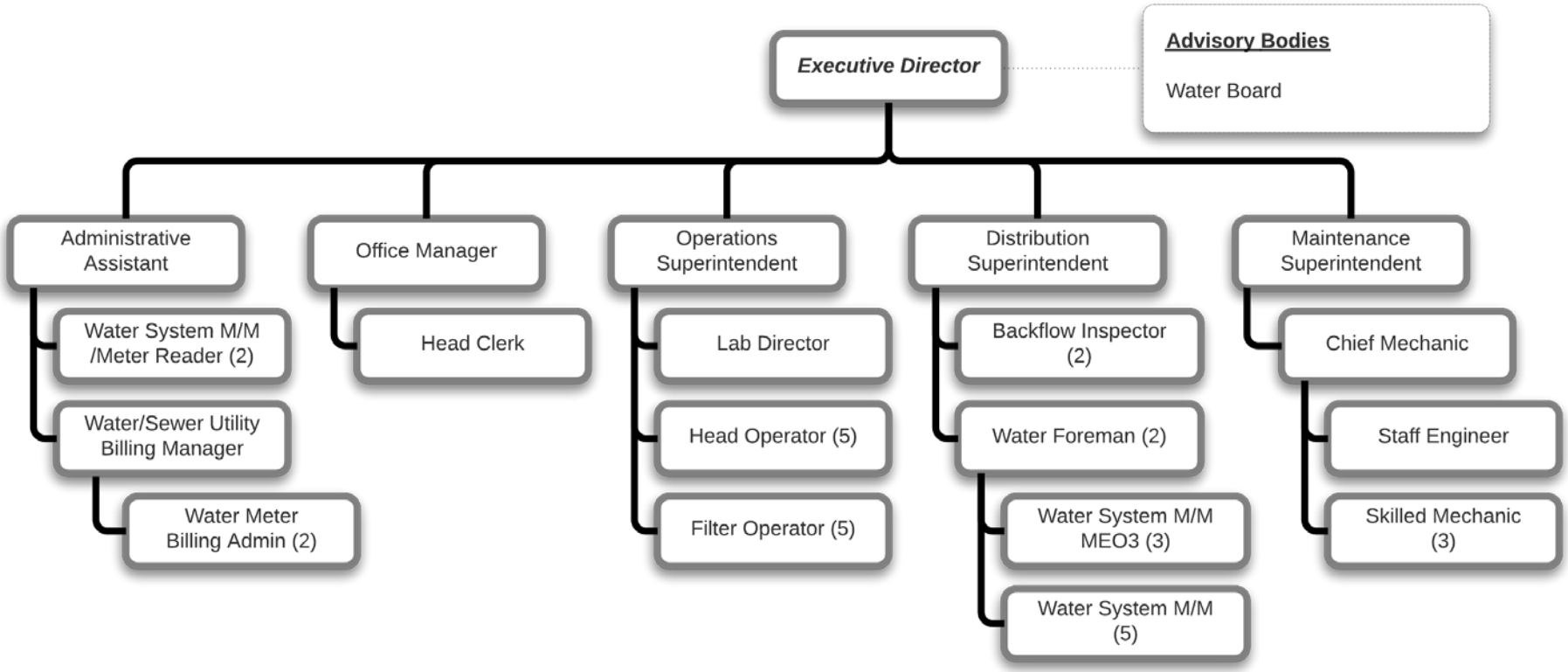
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Accuracy of initial water bills that are sent out	98%	98%	98%	100%
Ratio of raw water pumped to finished water pumped	98%	97%	97%	100%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	125	116	54	100
Percentage of meter reads that are estimates	2%	2%	2%	0%
Number of hydrants repaired	71	149	73	80
Number of service calls	3,728	5,175	4,753	2,000
Number of trenches repaired	105	256	146	75
Number of water line markouts	958	443	336	1,000
Number of water main breaks repaired	18	16	15	20
Number of water meters installed	753	1,515	20,400	Complete Replacement
Number of water services repaired	59	164	76	75

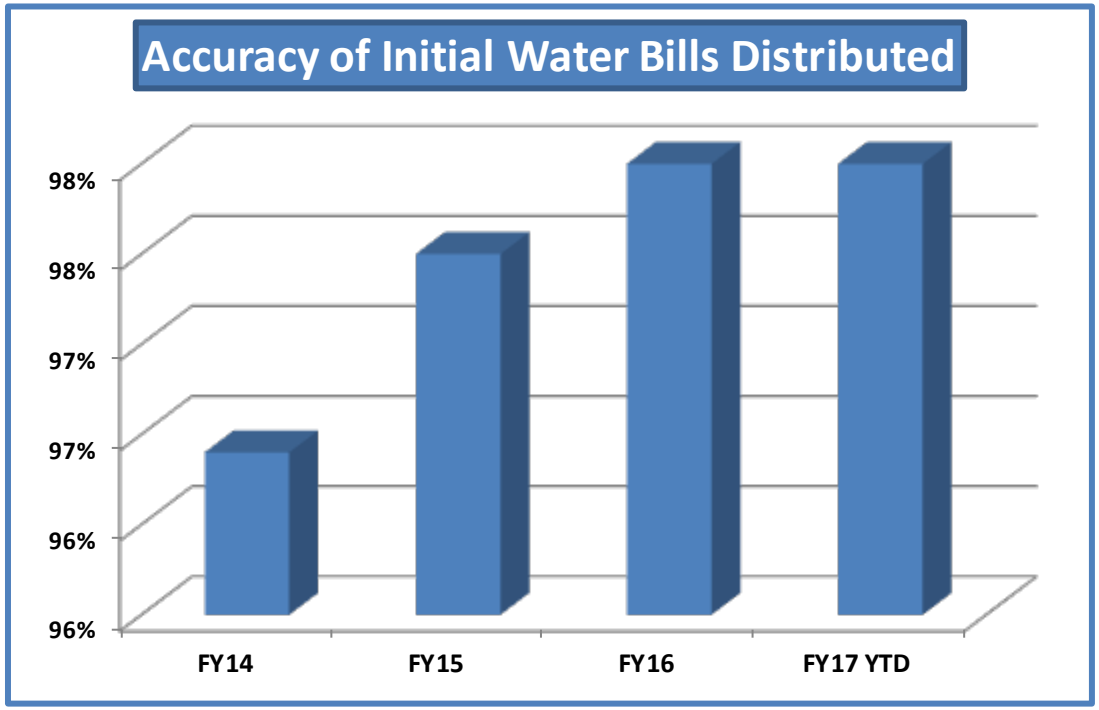
ORGANIZATIONAL CHART

REGIONAL WATER UTILITY

MARK YOUNG
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



The continued replacement of water meters and conversion to automated readings will greatly enhance the accuracy of water billing.

Measurement	FY14	FY15	FY16	FY17 YTD
Accuracy of Initial Water Bills Distributed	96%	98%	98%	98%

EXPENSE SUMMARY & FINANCING PLAN

WATER UTILITY - 450	FY15 Actual	FY16 Actual	FY17 Approved	FY18 Request	FY18 Manager
Personnel					
S & W-Perm.	1,757,121	1,776,706	2,102,637	2,181,142	2,187,618
S & W-Temp.	16,324	26,499	30,000	30,000	30,000
S & W-O.T.	178,112	147,648	120,000	140,000	120,000
Special Projects O.T.	-	-	-	15,000	10,000
S & W-Holiday.	16,601	15,458	25,000	25,000	25,000
Shift Differential	15,292	16,114	25,000	25,000	25,000
Longevity	52	52	200	75	75
Total	1,983,501	1,982,478	2,302,837	2,416,217	2,397,693
Expenses					
Electricity	806,256	791,481	1,000,000	1,180,000	975,000
Gas Heat	74,455	43,486	80,000	-	70,000
Repair & Maint of Bldg & Equipment	18,456	82,830	45,000	110,000	45,000
Emergency water main repair/trench repair	121,411	41,410	75,000	125,000	100,000
Preventive Maintenance	31,344	61,833	65,000	-	50,000
Safety Training Program	-	-	-	10,000	10,000
Rental of Equipment	9,825	11,322	13,000	20,000	13,000
Professional Services	148,496	107,358	48,000	73,000	48,000
Police Details	-	7,455	20,000	20,000	20,000
Consumer Confidence	12,059	1,421	3,000	3,500	3,500
Automotive	19,015	23,864	35,000	35,000	25,000
Gas & Motor Oil	26,776	14,857	35,000	35,000	25,000
Chemicals	828,150	716,218	875,000	875,000	800,000
Lab Supplies	44,269	38,022	39,000	40,000	40,000
Public Works Supplies	101,937	144,900	100,000	150,000	120,000
Building Supplies	27,038	23,628	25,000	25,000	25,000
Safe Drinking Water Assessment	34,897	36,278	41,000	41,000	41,000
License Reimbursement	2,023	4,319	2,000	5,000	5,000
Conferences/Seminars/Education/Training	20,308	18,238	20,000	20,000	20,000
Transportation/Reimbursements/Seminars	10,277	5,411	16,000	9,000	9,000
Miscellaneous Charges	7,992	6,949	8,000	8,000	8,000
Carbon Replacement	258,900	254,320	265,000	265,000	265,000
Building Improvement	22,643	41,379	40,000	40,000	40,000
Electrical Wrok	-	-	-	4,000	4,000
Hydrants	70,817	149,728	150,000	150,000	100,000
Meters	16,998	25,898	30,000	60,000	60,000
PLC/SCADA Equipment and Repair	6,103	8,731	12,000	15,000	15,000
New Vehicles	255,189	88,480	150,000	220,000	-
Lagoon Cleaning/Sludge Hauling	-	-	-	300,000	300,000
Total	2,975,633	2,749,815	3,192,000	3,838,500	3,236,500
TOTAL BUDGET	4,959,133	4,732,293	5,494,837	6,254,717	5,634,193

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Revenues	10,989,609	11,123,279	12,211,562	12,368,081	11,145,538	11,115,458

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Recap	FY18 Request	FY18 Manager
Personal Services	1,868,284	2,025,741	1,982,478	2,302,837	2,416,217	2,397,693
Ordinary Expenses	2,221,430	2,978,239	2,749,815	3,192,000	3,838,500	3,236,500
Debt Service	2,972,072	2,788,529	2,889,137	3,868,317	3,698,537	3,868,317
Health Insurance	574,769	641,522	717,764	1,005,240	1,193,592	1,005,240
Retirement	513,490	771,517	859,193	875,548	924,498	924,498
Indirect Costs	516,081	699,319	765,246	1,168,509	740,389	742,288
Transfers/Adjustments			-			
Total Expenditures	8,666,126	9,904,867	9,963,633	12,412,451	12,811,733	12,174,536
Surplus/(Deficit)	**2,323,483**	**1,218,412**	**2,247,929**	**(44,370)**	**(1,666,195)**	**(1,059,078)**
Beginning Fund Balance	6,015,744	8,339,227	9,557,638	11,805,567	11,761,197	11,761,197
Estimated Operations	-			(44,370)	(1,666,195)	(1,059,078)
Projected Ending Fund Balance	6,015,744	8,339,227	9,557,638	11,761,197	10,095,002	10,702,118
Actual Operations	2,323,483	1,218,412	2,247,929			
Projected Ending Fund Balance (must be >0)	8,339,227	9,557,639	11,805,567	11,761,197	10,095,002	10,702,118

CAREER CENTER[21]

SHANNON NORTON

EXECUTIVE DIRECTOR

PERSONNEL LIST (PAGE VII-55)

MISSION & SERVICES OVERVIEW

To work closely with the business community to identify and meet their employment needs and to provide job seekers with a wide range of job search and training service.

The Career Center of Lowell (CCL) is part of the Massachusetts One-Stop Career Center system, operating under the direction of the City of Lowell and chartered by the Greater Lowell Workforce Development Board. The Career Center is a collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The Career Center served 6,326 job seekers and 408 employers during FY16.

The Career Center provides comprehensive services to customers, including training workshops and case management to help unemployed individuals re-enter the job market and obtain employment ensuring self-sufficiency and a high quality of life. Services are provided to dislocated workers including veterans, youth, persons with disabilities, young adults, older adults as well as low-income/low skilled population groups. Through the Business Services team the 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 Career Center please go to www.cclowell.org or call 978-805-2503

FY17 ACCOMPLISHMENTS

- During FY16, the Greater Lowell Workforce Development Board (GLWDB) continued to successfully prepare for implementation of the Workforce Innovation and Opportunity Act (WIOA).
- The Career Center continued to successfully serve young adults through the youth vendor program, the year-round Connecting Activities program, and through the Youth Summer Jobs Program in partnership with the Career Center of Lowell. The youth programs are designed to connect youth with education and employment strategies, including work readiness and career pathway development.

[21] *Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals*

- Over 400 youth received job application assistance, resume development, and job referrals through the Connecting Activities program and 150 youth were hired in part-time jobs in banking, retail, food service and other industries; over two hundred youth participated in the summer jobs program.
- The Career Center served adults through a variety of programs including training made available through the Northeast Advanced Manufacturing Consortium initiative.
- Over seventy-five adults participated in CNC and Electronics technician training in conjunction with the community college and vocational technical school partners and obtained jobs in manufacturing companies throughout the Greater Lowell, Merrimack Valley and North Shore Regions.
- For FY16, the Career Center of Lowell was highest in performance in the State for Title 1 Adult average wage, average wage for Veteran's, Entered employment for the disabled population and the average of the federal performance goals for our Title 1 programs.
- The department has purchased over 20 laptops to expand services for computer based workshops utilizing our new Wi-Fi system.
- The Career Center entered into the Department of Labor's Customer Design Challenge. The Career Center along with 80 other teams across the country participated in this Challenge. The Career Center was one of 12 chosen to attend a celebration and presentation at the White House for our efforts which resulted in a new lobby entrance, and enhanced services to customers that are not receiving Unemployment Benefits but are unemployed or underemployed.
- The Career Center staff members now have access to a new online training system. Staff can now access web-based training on customer service, communication, IT platforms etc.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY17	Increase access to services.	Ongoing
FY17	Increase availability of computer based workshops.	Ongoing
FY17	Partner with Lowell Adult Ed for ESOL course.	Ongoing
FY18	Implement GED Classes at CCL	New
FY18	Marketing and Branding the CCL	New
FY18	Implement 3 year strategic plan	New

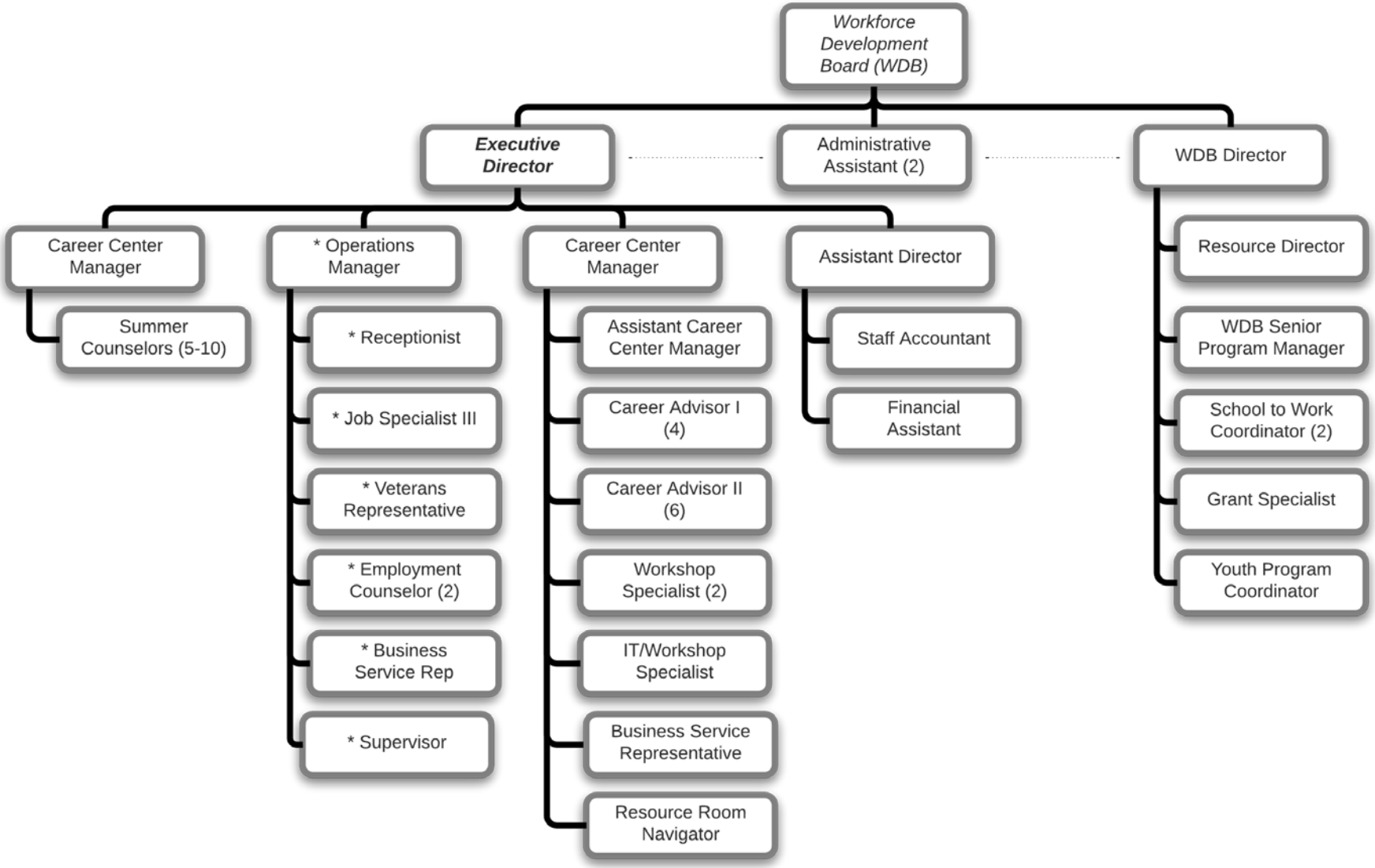
PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2015	Prior Year Actuals FY2016	YTD FY2017	FY2018 Target
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	96%	95%	94%	86%
Entered employment rate for Low Income/"Adult" Workers	100%	95%	100%	86%
Youth placement in employment or education	85%	60%	73%	81%
Youth Degree of Certification Attained	74%	62%	67%	71$

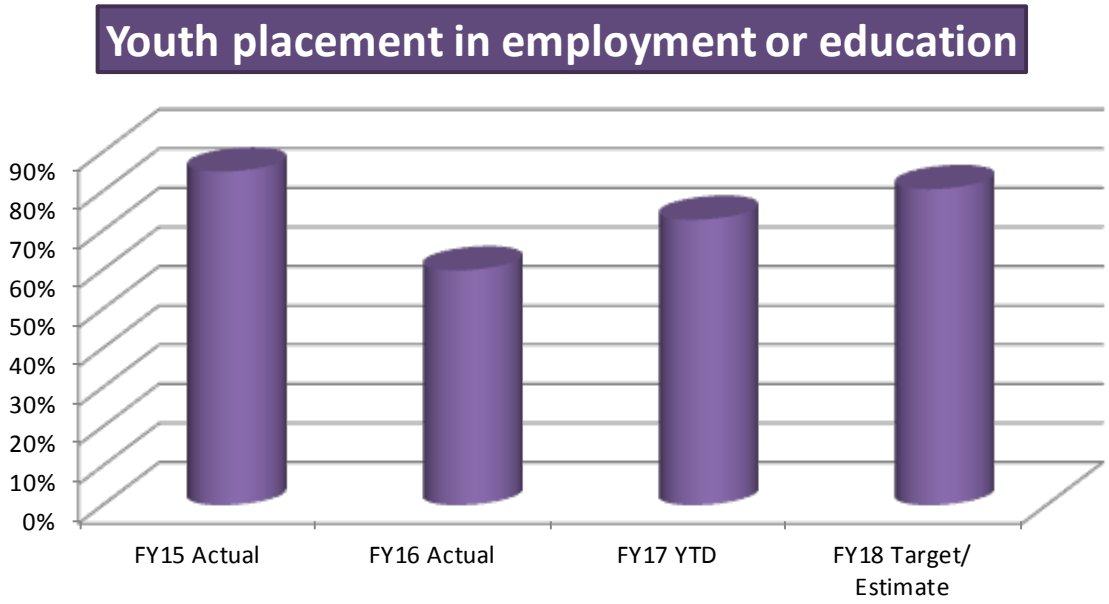
ORGANIZATIONAL CHART

CAREER CENTER

SHANNON NORTON
EXECUTIVE DIRECTOR



LOWELLSTAT CHART(S)



This chart provides the results of youth placement in employment or education. This data was provided by the Career Center based on the percentage of young adults that were placed into positions or enrolled in courses.

Measurement	FY15 Actual	FY16 Actual	FY17 YTD	FY18 Target/ Estimate
Youth placement in employment or education	85%	60%	73%	81%

EXPENSE DETAILS

CAREER CENTER	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Requested	FY18 Manager
Personnel					
Salaries	1,747,949	1,728,285	1,836,865	1,729,396	1,729,396
Fringe Benefits	405,491	414,788	440,848	415,055	415,055
Overtime	2,000	2,000	2,000	2,000	2,000
Total	**2,155,440**	**2,145,073**	**2,279,713**	**2,146,451**	**2,146,451**
Expenses					
Advertising	3,000	3,000	1,800	1,800	1,800
Child Care	-	-	-	-	-
Clothing Allowance	-	-	-	-	-
Conferences/Meetings	8,000	8,000	10,000	10,000	10,000
Contractor Reimbursement	446,660	446,660	308,545	308,545	308,545
Custodial Supplies	3,600	3,600	3,600	3,600	3,600
Data Processing	16,000	16,000	38,645	38,645	38,645
Dues & Subscriptions	15,500	15,500	12,317	12,317	12,317
Electricity	40,000	40,000	33,000	33,000	33,000
Equipment Rental (Copiers)	23,996	23,966	22,966	22,966	22,966
Furniture & Equipment	2,000	2,000	1,000	1,000	1,000
Gas	15,000	15,000	7,500	7,500	7,500
Gasoline Allowance (Customers)	-	-	-	-	-
Independent Audit	10,000	10,000	10,000	10,000	10,000
Instructional Supplies	1,000	1,000	2,000	2,000	2,000
Insurance & Bonding	10,085	10,085	11,077	11,077	11,077
Licenses & Fees	4,000	4,000	4,000	4,000	4,000
Misc Rental (Storage)	1,000	1,000	1,000	1,000	1,000
Misc Supplies (Customers)	-	-	-	-	-
Needs Based Payments	3,375	3,375	-	-	-
Network Access Fee	6,864	6,864	5,725	5,725	5,725
Office Supplies	17,000	17,000	18,000	18,000	18,000
Parking	7,640	7,640	7,640	7,640	7,640
Participant Fringe	31,887	31,887	37,669	37,669	37,669
Participant Wages	353,775	353,775	493,838	493,838	493,838
Postage	5,000	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000	3,000
Professional Services	66,150	66,150	62,300	62,300	62,300
Promotional Activities	1,500	1,500	1,200	1,200	1,200
Rent	342,796	352,061	364,414	376,767	376,767
Repair & Maint of Equipment	15,000	15,000	14,042	14,042	14,042

CAREER CENTER	FY15 Approved	FY16 Approved	FY17 Approved	FY18 Requested	FY18 Manager
Personnel					
Expenses					
Repair & Maintenance of Vehicle (Customers)	-	-	-	-	-
Stabilization	-	-	-	-	-
Staff Training	1,000	1,000	3,000	3,000	3,000
Telephone	17,836	17,836	23,201	23,201	23,201
Training Payments (Customers)	22,300	22,300	-	-	-
Transportation	15,583	15,583	6,220	6,220	6,220
Travel - In State	8,000	8,000	7,000	7,000	7,000
Travel - Out State	2,000	2,000	2,000	2,000	2,000
Tuition Reimbursement (Customers)	419,751	419,751	440,921	440,921	440,921
Uniforms/Other Clothing (Customers)	-	-	-	-	-
Total	1,940,298	1,949,533	1,962,620	1,974,973	1,974,973
TOTAL BUDGET	**4,095,738**	**4,094,606**	**4,242,333**	**4,121,423**	**4,121,423**

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FISCAL YEAR

2018

SECTION V

CAPITAL PLAN

Capital Budget details, focused on the City of Lowell's public investment plan.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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

Kevin J. Murphy, *City Manager*

A MESSAGE FROM THE CITY MANAGER

This capital plan submission represents the second year of the city's five year capital improvement plan (CIP). When I became City Manager in April 2014, I shared my vision for the City. A vision shared by the City Council for Lowell's future, focused on three areas: education, public safety, and economic development. The first three years of my Administration were dedicated to developing a plan for advancing a strategy in support of the pillars and, with the support of this City Council, the City of Lowell has seen marked improvement in all statistical measures of those pillars, as identified in the annual operating budget. This success vindicates the capital funding decisions of the Council and the focused direction of the priorities of the residents. Coupled with the Administrations operational austerity each year, the capital position of the City is well poised to undertake the pending infrastructure needs, including the most significant school building project in the history of the Commonwealth.

The capital budget is one of the most significant components of the City's financial plan. Decisions made during this process will have an impact on the City for years to many years to come. In order to glean the most efficient outcome from this task, the Capital Improvement Committee – which includes the Chief Financial Officer, Assistant City Manager, and the heads of the Finance, Planning and Development, Public Works Department, Schools, Police, Fire Departments, and other City staff – has met regularly to ensure that citywide needs are addressed adequately through this plan. The City uses its five-year financial projections for revenue and expenditures, in addition to its five-year capital plan, to formulate budget guidelines for departments. Despite the tight deadline presented to department heads for submitting projects to the Finance Team, every department submitted projects for consideration in a timely manner.

I am thankful for the diligent efforts of my staff to coordinate this worthy endeavor. Capital planning is critical component of municipal governance. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets require careful planning and therefore a prescribed process for prioritization of the many projects must be followed. A properly prepared capital plan—one which contains recommendations from subject matter experts at City Hall and balances fiscal realities with the desires of the residents and the direction of the City Council—is essential to the future financial health of the organization.

Included with this comprehensive capital plan is a capital planning policy which takes into account the City of Lowell's unique organizational characteristics. A message from Chief Financial Officer Conor Baldwin analyzes the financial impact of the proposed plan on the City's operating budget, and details the process by why the Capital Improvement Committee derived the proposed list of projects included in the capital plan. While it will not be possible to fund all necessary projects in an accelerated time frame, it is important to at least consider them. In the short term, we may have to spend more from our operating budget on repair and maintenance of our equipment, vehicles and buildings. We may also need to amend the priorities of this plan as it is being implemented. It is imperative that we monitor these situations carefully and shift priorities if it appears that maintenance costs are too high relative to replacement costs.

CAPITAL PLAN SELECTION CRITERIA

The basic criteria for a project to be included in the capital plan remained unchanged. 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. We have waived the $25,000 requirement for vehicles, since we often need many at one time. We have excluded police cruisers from the capital since cruisers only have a life of two to three years. We need to replace so many cruisers on an annual basis that they are more appropriate for the operating and/or grant budgets.

The following are the key criteria that are used to prioritize each project:

- The level of effect on public health & safety
- Whether the project is mandated now, or could be in the future
- Effect on operating costs
- Whether the project fits in with the City Manager's strategic goals
- The level of external funding available to leverage City resources
- Impact on economic development
- Financial return or cost
- Potential public support or opposition
- Breadth of benefit based on the population served
- Priority given by the submitting department
- Whether the project is a prerequisite to another project

As part of this year's Capital Plan, and keeping with the administration's management philosophy of empowering the department heads, I asked the various departments to update their list of priorities based on the aforementioned criteria. The department heads are the most knowledgeable in their particular area and are best suited to decide what infrastructure and equipment needs associated with their department are most vital to helping the City thrive. They were given broad guidelines on what we were looking to accomplish this year as well as an estimate of what was financially feasible. Their submissions were reviewed and weighed based on the above set criteria as well as how they fit into the City's overall focus on infrastructure and the three pillars of public safety, education, and economic development.

This year we reviewed all projects that were submitted in prior plans but not yet funded. Many were eliminated because the need for them no longer exists, or because other solutions have been employed.

Vehicles were rated slightly differently. Each department head was asked to rank the replacement priorities in their departments. The team that prepared the capital plan then looked in depth at each vehicle's level and type of usage. They then consulted with the staff that maintains

and repairs the vehicles to approximate an interdepartmental priority. Other factors such as the vehicle's mileage and its expected life were also considered. To a large extent, we relied on past evaluations unless something changed radically. All vehicles purchased last year were moved to the end of the replacement cycle. Funding will address the most urgent needs, with the remainder of the replacements scheduled for future years.

Although it would be easy to justify the inclusion of more vehicles each year, we must balance the need for both vehicles and infrastructure improvements. Ideally, our fleet should average no more than one half the expected lives of the vehicles. At that point half of the vehicles would be fairly young and half fairly old. Until we get to that point, we will continue to adjust replacement plans for considerations beyond expected life, but as we approach our targets, replacement will become more uniform and predictable.

In general, our primary focus this year is on infrastructure projects with "curb appeal." By that we mean those projects that enhance the physical appearance of the City. Other projects that have been selected for funding are in the areas of public safety, education, or economic development.

Finally, in prioritizing the vehicles, we relied quite heavily on the expertise of the staff that repairs the vehicles, as well as the department heads themselves. Some of the requested funds are in amounts that differ from the replacement cost. Vehicles to be replaced with ones of a slightly different type are marked with an asterisk.

FISCAL YEAR 2018 FUNDED PROJECTS

This plan lays out the capital priorities for the City of Lowell through FY2021, but the projects proposed for funding are solely within the current fiscal year (FY2018). All additional projects and vehicle replacements are presented here for discussion purposes only and will be reassessed depending on future funding needs and fiscal realities. Also, two other major capital investments are occurring concurrently with the advancement of the capital plan: the TIGER bridge project and the Lowell High School project. The former is funded primarily through a federal TIGER grant and has just reached the 25% design phase, while the latter is currently in the feasibility study phase of the MSBA process. While the financing for these two projects undoubtedly impacts the future operations of the city and carry significant budgetary considerations, the scale of these two projects and the size of funding other than city bond proceeds warrant separate discussion, outside of the capital improvement plan.

The City of Lowell is positioned well to solidify its revitalization and through strategic investments in education, public safety, and infrastructure. By doing so, Lowell will jump-start the next wave of investment in our most valuable resource: our residents. The proposed investments in roads, buildings, traffic signalization improvements, public safety, and parks and recreation amenities dovetail nicely with available state and federal dollars destined for the city. Through this plan we are making a significant investment in the street lighting throughout the city by retrofitting to LED lights; a project that will both improve the street lighting as well as provide significant savings in the operating budget in electricity and maintenance costs. Environmental remediation work at Grand Manor and the Westford Street landfill is funded through this capital request, which will further solidify the Administration's commitment to the environment. Park improvements in the South Common and Alumni Field will help beautify the city and an investment of $1.55 million at LeLacheur Park will go a long way in maintaining a critical asset in Lowell's "livability".

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 I have again included a recommendation of $1.35 million in paving, sidewalks, and curbing to be included in this capital plan request to the City Council. This is in addition to the $1.85 million appropriated by the Commonwealth through Chapter 90 for a total of $3.2 million in FY2018. The supplemental City appropriation allows us to also focus on unaccepted streets, providing greater flexibility for what streets can be paved and repaired.

While every project submission from Department Heads was worthy of consideration and deserving in its own right, our funding capacity is limited by the Administration's desire to keep any increase in residential and commercial taxes minimal. However, I am confident this capital request represents a set of initiatives that represent the priorities of the Administration and will not significantly burden the operating budget. A summary of the projects is listed on the next page, with additional detailed descriptions and financing plans immediately following, for information and discussion purposes.

FY2018 PROJECTS – CITY SHARE (SUMMARY[22])

PROJECT	FY18 COST - CITY SHARE
Streetlight LED Conversion (City – Wide)	3,208,432
Edward LeLacheur Park Improvements	1,550,000
Various School Roof Repairs	1,350,000
Paving (City Wide Street Improvement Program)	1,350,000
Grand Manor Remediation	939,000
South Common Improvements	482,000
Lowell Memorial Auditorium Improvements (Bathrooms)	400,000
CAD (Public Safety Software) Upgrades	375,536
Alumni Field Improvements	230,000
City Hall Bathrooms	175,000
Traffic Signalization	150,000
Westford Street Landfill Environmental Compliance	129,720
Fire Department Turnout Gear	127,413
Glycol – Various Schools (HVAC)	75,000
Fire Department Industrial Washing Machines	58,800
Lowell Police Headquarters/ Swipe Card Access	25,000
TOTAL	**$10,625,901**

[22] Only non-vehicle projects are included in this summary.

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STREETLIGHT CONVERSION TO L.E.D. – CITY WIDE

IMPACT ON THE OPERATING BUDGET:
THE LED CONVERSION WILL NOT ONLY DRAMATICALLY REDUCE THE ANNUAL ENERGY COST BY ALMOST $400,000 BUT WILL ALSO GREATLY REDUCE MAINTENANCE COSTS DUE TO THE SIGNIFICANTLY LOWER FAILURE RATE.

Introduction

The Metropolitan Area Planning Council (MAPC) is the regional planning agency that services municipalities in the metropolitan Boston area. MAPC has been focusing on green initiatives, such as renewable energy sources and energy conservation, and has been using its ability to implement collective purchasing to help its member municipalities.

MAPC has implemented several rounds of Requests for Qualifications (RFQ's) for Street Light Energy Management Services (EMS) with guaranteed savings. In the fall of 2014, Tanko Streetlighting, Inc. ("Tanko Lighting") won Round Four of the MAPC procurement process, awarding it Investment Grade Audit (IGA) contracts with the following municipalities:

- Hopkinton, MA
- Lowell, MA
- Malden, MA
- Millis, MA
- Sudbury, MA

Each municipality has entered into an individual Investment Grade Audit (IGA) contract with Tanko Lighting, based upon the Commonwealth of Massachusetts Department of Energy Resources (DOER) template. Minor changes were made for each municipality to reflect local requirements and different scopes of work. Upon completion and acceptance of the IGA Report, each municipality has the option to enter into an Energy Management Services (EMS) Agreement with Tanko Lighting, using predetermined pricing that was proposed during the RFP phase.

The following report covers options and savings opportunities for the City of Lowell, Massachusetts to convert its existing street lighting system to Light Emitting Diode (LED). Each section header in this report provides references to contract elements in the IGA agreement. These references help to display that this report covers all of the report elements required by the IGA agreement. Should the City accept this IGA Report, the City will have the opportunity to engage Tanko Lighting in an EMS Agreement to implement energy savings measures and guarantee savings.

Project Scope

Project Phases
The City of Lowell's LED Street Light conversion project will be accomplished through the following phases:

1. Audit and Data Reconciliation
2. Design
3. Procurement, Installation, & Commissioning
4. Rebate Application and Billing Reconciliation
5. Measurement & Verification

Phases 1 & 2 of the project are covered under the IGA Contract, and acceptance of this report by the City signifies completion of the audit and design phases of the project. Execution of the EMS Contract will begin Phases 3 through 5.

Audit Process

Tanko Lighting performed the street light facility audit using a Geographic Information System (GIS)-based data collection method. Tanko Lighting auditors used Trimble Geo Series handheld GPS devices to canvass all public streets and select public facilities as requested by the City. A full list of audit locations can be found in Section 3, Facility Profile.

Auditors captured the following information about the City's existing street light infrastructure:

- The Global Positioning System (GPS) coordinates (latitude, longitude) of each fixture location
- Fixture type
- Pole mounting configuration
- Wattage
- Pole height, mast arm length
- Pole type and physical condition
- Badge numbers
- Street name
- Physical attributes and/or issues – such as safety hazards, tree obstruction, etc.

Data Reconciliation Process

Following audit data collection, Tanko Lighting reconciled the GIS data records against National Grid's unmetered billing inventory, using the City's existing street light records as an additional confirmation of the City's ownership of each fixture. The fixture's pole number and location (as collected in the audit) were used to make a positive match between data sets. To reconcile metered fixtures, an additional field audit of street light meter locations was conducted and input was provided by the City of Lowell to establish billing accounts for metered lights.

Approximately 4% of fixtures captured in the GIS audit could not be matched to National Grid billing records. The majority of these unmatched fixtures are cobra heads, located throughout the City and shining over City right-of-way. These cobra heads were presented to National Grid for confirmation of their billing status. National Grid believes that the fixtures are currently not billed to any entity, but their review process is on-going.

There are also records that are listed in the inventory, but that do not actually exist in the field. Tanko Lighting concluded that these records not found in the field should be deleted and that records found in the field, but not in the utility inventory, should be added to the inventory. Moreover, Tanko recommends that the City seeks restitution for the over-billing of fixtures that do not exist. The City should also review its original street light purchase agreement with National Grid to determine if they paid for fixtures that they may not have received. If this is the case, the City should also seek restitution for overpayment of purchased fixtures.

All unmatched fixtures are included in this report, labeled as "Fixtures Under Review." Including these fixtures in the baseline analysis will give the City of Lowell the maximum estimate of project costs and savings. Billing data for these fixtures must be confirmed before including them in the final scope of the EMS contract.

Design Process

Tanko Lighting engaged the City in a comprehensive review of street lighting infrastructure to ensure that the new LED system proposed in this report will meet its needs. Key data used in this process included manufacturer-supplied photometric data, information collected in the street light audit, and feedback from City staff.

Cobra Head Design

The cobra head design process began with selecting LED fixtures that would provide light output equivalent to the existing High Intensity Discharge (HID) fixtures, using manufacturer-supplied photometric data. Details about the fixtures chosen for this project are discussed in Section 5 of this report.

While this method alone would provide the City with a lighting system that is equivalent to its current one, both the City of Lowell and Tanko Lighting agreed that improvements could be made to provide more light in high-priority areas, improve the consistency of light distribution across the City, and standardize fixture types for ease of inventory maintenance.

To achieve this goal, Tanko Lighting worked closely with the City to review high priority areas to determine whether increasing light levels above the current standard was called for, and to identify over-lit areas where additional energy savings could be achieved without compromising safety. Areas given special review for increases in lighting levels included the downtown district, likely pedestrian conflict areas, and areas where crime is a concern.

Additionally, Tanko Lighting standardized the proposed LED fixture wattages by road type, applying a single fixture wattage to residential areas, another to collector/connector roads, and another to main/arterial roads. Exceptions were made when a community feature, such as a crosswalk, park, school, church, or other facility necessitated more light. This standardization process ensures uniform lighting across the City and captures additional energy savings by eliminating unneeded high-wattage fixtures. All proposals for lighting level changes were sent to the City for review and approval.

Decorative Fixture Design

The City of Lowell contains many different styles of non-cobra head fixtures, making the LED design process rather complex. For the purposes of this report, “decorative” fixtures will include all non-cobra head lighting, which includes post-tops, pendants, shoe boxes, flood lights, wall packs, etc.

To begin, Tanko Lighting reviewed all non-cobra head fixtures captured in the audit, identifying over 200 unique fixture styles. City of Lowell and Tanko Lighting agreed to focus the LED conversion effort on the fixtures that were most prevalent and those which could be standardized to a few common LED products, as this approach captured maximum energy savings while limiting the fixture inventory and design costs. Fixtures falling into this category were categorized as Stage 1, to be converted along with the cobra head fixtures. Other miscellaneous fixtures that were small in quantity and not able to be standardized have been categorized as Stage 2, and will be considered for conversion at a later date. The savings calculations in the Tanko report reflect only the Stage 1 scope.

Energy Savings from L.E.D. Conversion

The following table summarizes the City's base year energy costs.

Base Year Energy Cost - Rate Schedule	Cost per kWh	Annual kWh	Annual Energy Cost
S-5, Unmetered and G-1, Metered	$ 0.16508	3,526,555	$ 582,163.70

The following table summarizes the City's projected energy costs after conversion.

Proposed System Energy Cost - Rate Schedule	Cost per kWh	Annual kWh	Annual Energy Cost
S-5, Unmetered and G-1, Metered	$ 0.16508	1,159,263	$191,371.14

Benefits of LED Street Lighting

In addition to reducing energy consumption, LED fixtures offer substantial benefits, including better nighttime visibility, consistent light distribution, and increased fixture longevity.

LED fixtures offer better nighttime visibility than HPS equivalents by producing higher quality light. The difference in light quality between the two technologies is demonstrated by the color temperature and Color Rendering Index (CRI) value of the technologies.
Color temperature is a measurement of the warmth or coolness of light. On the Kelvin scale, lower numbers represent warmer, more orange light, and higher numbers represent a cooler, bluish light. The LED fixtures chosen for this project produce light at 4000 degrees Kelvin color temperature (4000K), which is similar to moonlight, while HPS fixtures produce light around 2200K.

The CRI is a measurement of how accurately the human eye can distinguish color under a particular light source. Direct sunlight at noon has a CRI of 100, which is the maximum value possible. LEDs typically produce light with a CRI ranging from 70-75 and HPS fixtures produce light with a CRI of 22.

LED fixtures not only produce higher quality light than HPS fixtures, they also distribute the light much more evenly. HPS fixtures contain a bulb that is housed inside a reflector and lens, which is used to distribute light towards the road. This design produces internal light losses and causes light to pool under the fixture, while leaving dark spaces between fixtures. In contrast, LEDs produce lights from diodes that are pointed directly at the road, only sending light to where it is needed. This allows LED street lights to evenly distribute light across the entire roadway, often providing an additional fifty feet of usable light on either side of the fixture when compared to an HPS fixture.

Project Economics

First Year Savings

The conversion of the existing HID system to LED can produce 67% reduction in energy consumption and 67% reduction in energy costs.

PROJECTED ENERGY SAVINGS:

Existing System: Annual Billable kWh	Proposed System: Annual Billable kWh	Billable kWh savings
3,526,555	1,159,263	2,367,292

PROJECTED COST SAVINGS:

Existing System: Annual Energy Costs	Proposed System: Annual Energy Costs	Annual Energy Cost Savings
$582,163.70	$191,371.14	$390,792.56

Cost Avoidance

The installation of LED street lights will not provide any future capital cost avoidance opportunities to the City of Lowell.

Operations and Maintenance Savings

A benefit of converting to LED street lights is the longer rated life of the fixtures, which translates to reduced Operations & Maintenance (O&M) costs. Tanko Lighting used assumptions about pre- and post-construction maintenance needs and costs to estimate potential operations and maintenance savings. Assumptions for typical failure rate are based on Tanko Lighting's experience over hundreds of thousands of street light installations nationwide. Cost assumptions are based on typical labor costs for the northeast region. Note that these calculations consider only routine maintenance based on the typical failure rate of fixtures, photocells, and fusing, and do not consider any additional maintenance needs that may arise, such as arm damage or knockdowns.

Existing System: O&M Costs	Proposed System: O&M Costs	Projected O&M Savings
$130,065.00	$46,000.00	$84,065.00

Utility Rebates and Incentives

Through its MassSave Energy Efficiency Program, National Grid provides incentives for street light retrofit projects. This project qualifies for a custom rebate, which is calculated based on the actual kWh savings produced by the conversion, rather than on the billable kWh savings. National Grid determines the value of the actual per-kWh-saved incentive on a project-by-project basis at the initiation of the retrofit. In the context of this project, the incentive value would be set during the EMS Contract phase. For this reason, Tanko Lighting cannot guarantee a total rebate amount at this time. However, similar street light retrofit projects have received an incentive of $0.25/kWh saved, so that is the value is used to estimate rebates below.

Existing System: Annual Actual kWh	Proposed System: Annual Actual kWh	Annual Actual kWh Savings	Anticipated Rebate
3,526,555	1,230,556	2,295,999	$ 573,999.75

Projects Costs and Payback

Gross Cost of Measure	Annual Energy Cost Savings	Simple Gross Payback	Simple Payback (less incentive & audit cost)
$3,208,432.00	$390,792.56	8.21	6.66

Conclusions and Recommendations

The Tanko report/ audit outlined the City's existing street light infrastructure and presented a proposed LED replacement. This project is estimated to save the City $390,792.56 in the first year and will achieve a simple payback in 6.66 years. Additionally, the proposed LED replacement will also increase public safety by providing better lighting to the City's streets. The City Administration concurs with Tanko Lighting's recommendation that the City proceed with the project and has includes the necessary capital financing in the 2018 proposed loan order to the City Council.

FINANCING PLAN: STREETLIGHT CONVERSION TO L.E.D. CITY-WIDE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
STREETLIGHT CONVERSION		**$ 3,208,432**
CONSTRUCTION/ PROJECT MANAGEMENT	$ 305,764	
GENERAL ESCO OVERHEAD	$ 384,366	
COMMISSIONING/ INITIAL TRAINING	$ 91,761	
ENERGY STUDY COSTS	$ 33,216	
INSTALLED MEASURE COST	$ 2,393,325	
TOTAL FY18 BUDGETED EXPENDITURES		$ 3,208,432

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 3,208,432**
BOND PROCEEDS *	$ 3,208,432	
TOTAL FY18 BUDGETED REVENUES		$ 3,208,432

*The amount of bond proceeds needed to fund the capital outlay for the street light conversion will be reduced by a Utility incentives and grant opportunities. Due to the large energy savings potential of the retrofit, National Grid has offered the City $837,000 in energy efficiency rebates for the project once completed. Additionally, the City has reserved space to participate in LED Streetlight Rapid Retrofit grant program offered by the Department of Energy Resources and administered by the Metropolitan Area Planning Council. This is projected to result in another $310,000-365,000 to reimburse a portion of the project once completed. Both of these incentives combined should result in a 5.27 year payback for this major infrastructure upgrade.

LELACHEUR PARK IMPROVEMENTS

IMPACT ON THE OPERATING BUDGET:

THESE IMPROVEMENTS WILL IMPROVE THE BALLPARK AND PROVIDE FOR A BETTER FAN/PLAYER EXPERIENCE IN TURN LEADING TO GREATER ECONOMIC DEVELOPMENT. IN ADDITION, THE DEBT SERVICE ON THE IMPROVEMENTS WILL BE COVERED BY THE ANNUAL LEASE PAYMENT FROM THE LOWELL SPINNERS.

Edward A. LeLacheur Park offers a dramatic view of both the Merrimack River and the Aiken Street Bridge. The facility, which has a 5,030-person capacity, is also home to the UMass Lowell "Riverhawks". It was named after State Representative and the first Spinners' fan, Edward A. LeLacheur. The park was named in his honor for the tireless effort he put into making LeLacheur Park a reality. Through his astute understanding of the legislative budgeting process, LeLacheur was able to secure ample funding for the facility.

The ballpark was designed by the HOK Sports Facilities Group, well known for creating modern ballparks with the nostalgic charm often associated with older facilities, such as Oriole Park at Camden Yards in Baltimore and Coors Field in Colorado. The funding programmed in the FY18 Capital Plan for major repairs to the playing field, professional lighting upgrades, and general improvements to the facility to accommodate the Spinners, the Class A affiliate of the Boston Red Sox and the UMass Lowell baseball team, who now compete at the Divison 1 level.



FINANCING PLAN: LELACHEUR PARK IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
BALLPARK/ FIELD IMPROVEMENTS		**$ 1,550,000**
PROFESSIONAL LIGHTING/ FIELD IMPROVEMENT/ CONCOURSE	$ 1,550,000	
TOTAL FY18 BUDGETED EXPENDITURES		$ 1,550,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 1,550,000**
BOND PROCEEDS	$ 1,550,000	
TOTAL FY18 BUDGETED REVENUES		$ 1,550,000

SCHOOL BUILDING IMPROVEMENTS – VARIOUS SCHOOL ROOFS

IMPACT ON THE OPERATING BUDGET:

THESE BALLAST STONE ROOFS MAKE FINDING LEAKS A DIFFICULT, TIME-CONSUMING PROCESS. THE REPAIRS OF THESE ROOFS WILL REDUCE THE LABOR AND MATERIALS SPENT ON REPAIRING LEAKS.

SCHOOL BUILDING	ESTIMATED COST
Butler School	$780,000
Bailey School	$675,000
Shaughnessey School	$675,000

The above roofs are categorized to be engineered together because they are all ballast roofs (ballast stones hold down the roofing materials). The age of each of the systems, combined with the top layer of ballast stones, makes it near impossible to find leaks expeditiously. DPW roofers are continuously chasing leaks on these three roofs. The advantages of grouping these projects is that they can be engineered together and can provide the most value if bid together. With the $1,350,000 the City should be able to repair two of these roofs with the third coming in a future capital plan year.

FINANCING PLAN: SCHOOL BUILDING REPAIRS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL BUILDING REPAIRS		**$ 1,350,000**
VARIOUS ROOF REPAIRS - SCHOOL BUILDINGS	$ 1,350,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 1,350,000**
BOND PROCEEDS	$ 1,350,000	
	TOTAL FY18 BUDGETED REVENUES	$ 1,350,000

CITY-WIDE PAVING/ SIDEWALKS/ CURBING

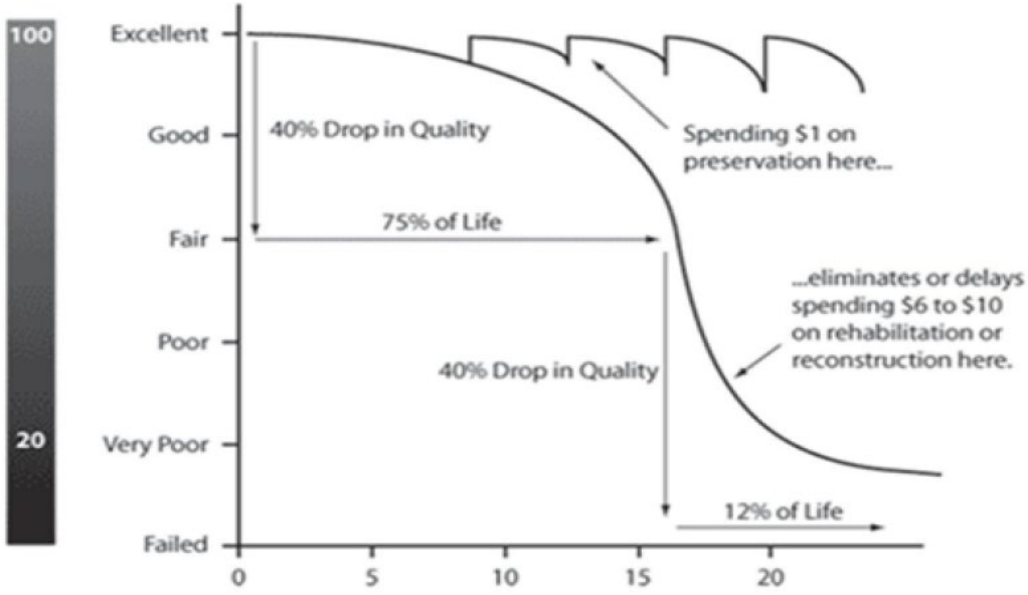
IMPACT ON THE OPERATING BUDGET:

THE SIGNIFICANT AMOUNT OF FUNDING ALLOCATED FOR PAVING WILL ALLEVIATE THE NEED TO CONTINUOUSLY REPAIR SOME OF THE STREETS AND SIDEWALKS IN WORST SHAPE IN THE CITY. THE PAVING WILL ALSO PROVIDE AN ADDED BENEFIT TOWARD PUBLIC SAFETY, ECONOMIC DEVELOPMENT, AND THE GENERAL QUALITY OF LIFE OF THOSE IMPACTED.

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.

Pavement Management Concepts

Pavement management is the basis of the development of a city-wide roadway improvement program. This system accurately models roadway conditions, predicting future deterioration. The key concept of maintaining a high level of service to users is to make timely repairs, to avert more expensive reconstructions.



A pavement management program formalizes the prediction process by collecting, organizing, and maintaining a complete database that describes a particular roadway; traffic volume, repair service life, condition, and cost for the suggested repair method. This database then becomes the basis for a historical record of the City infrastructure that will help manage and evaluate existing and projected roadway conditions. Pavement deteriorates in an accelerated fashion, so the goal is to save money and resources in both the short and long term by developing a repair strategy that utilizes available funding efficiently and responsibly, maximizing expenditures, while meeting the overall goals set by community leaders.

Roadway Survey

The survey of all Lowell roads, classified as both accepted and unaccepted, was completed in the fall of 2016. The pavement inspection data provided a complete description of the roadway on the day of the survey. The data was collected in the field using the Pavement Management Program (PMP), a tablet laptop, and a two person team consisting of a trained pavement inspector and an assistant. Each roadway segment was driven while making visual observations of street characteristics; curb type, sidewalk material, line striping, street width, street length, pavement material, and more importantly, pavement distresses were documented. The severity and extent of each distress type was then recorded in the field survey form to ultimately generate a Road Surface Rating (RSR) value for each segment. The RSR value ranges from 0 to 100, a road in very poor condition receives a 0, while a road with no visible defects receives a 100. An RSR value is derived by recording existing field conditions from a variety of roadway elements:

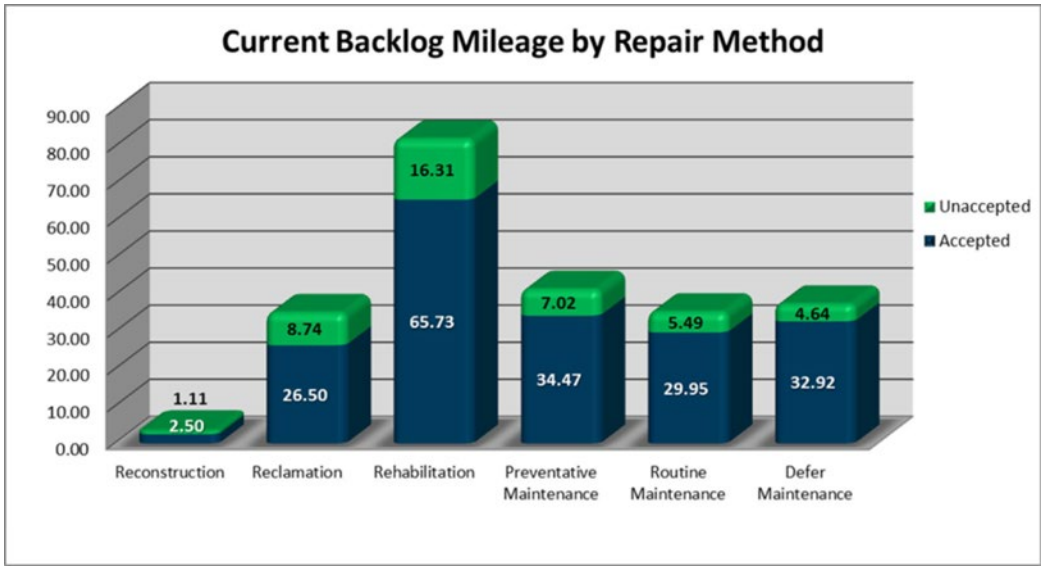
- Linear Cracking (Longitudinal and Transverse)
- Alligator Cracking
- Edge Cracking
- Potholes
- Patching
- Roughness
- Rutting
- Drainage

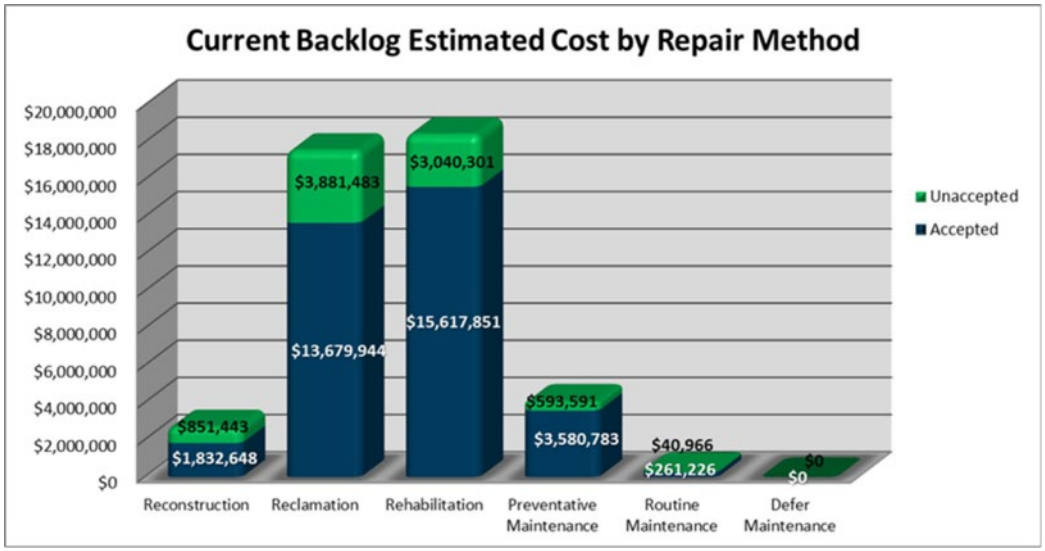


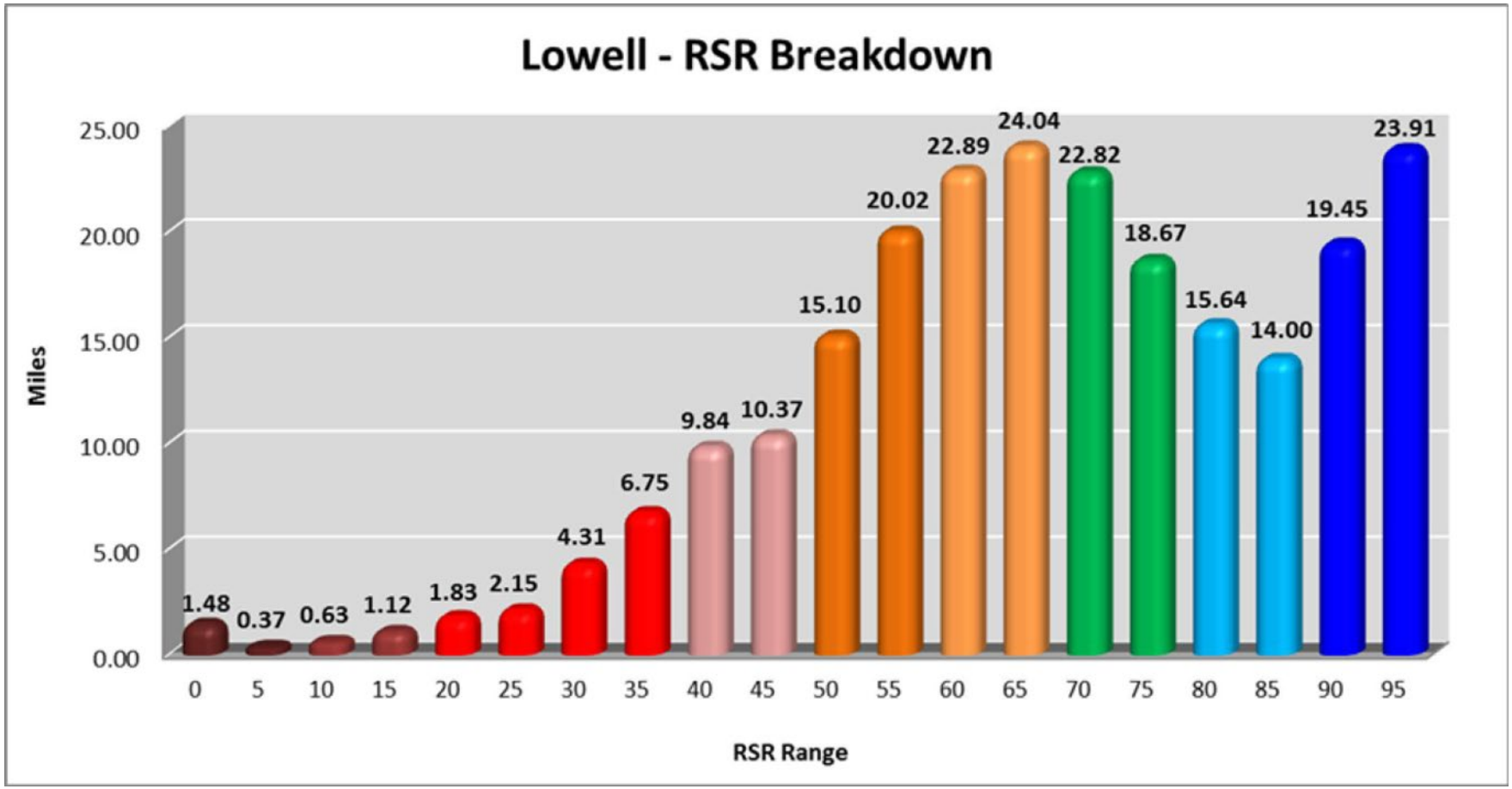
Quality Assurance/Quality Control Program

BETA's Quality Assurance/Quality Control (QA/QC) Program was developed as an effort to minimize and remove possible errors that may occur during the inspection process. By conducting this program, BETA can deliver results that are accurate and meaningful. This process includes verification of roadway conditions and database entries, taken in the field by experienced BETA pavement management personnel. Photos that best represent each repair method were recorded to confirm and exemplify that suggested repair method. Once all of the data was recorded and confirmed a final RSR was generated.

BETA conducted pavement inspections of the City's 235 miles of roadway throughout the summer and fall of 2016. The average RSR of Lowell's roadway network is a 72. An RSR of 72 is considered to be in fair condition. This Backlog Summary summarizes both the amount of roadway with its specific repair method and the estimated cost for doing each of those repairs.






Lowell - RSR Breakdown
Miles
25.00
20.00
15.00
10.00
5.00
0.00
1.48
0.37
0.63
1.12
1.83
2.15
4.31
6.75
9.84
10.37
15.10
20.02
22.89
24.04
22.82
18.67
15.64
14.00
19.45
23.91
0
5
10
15
20
25
30
35
40
45
50
55
60
65
70
75
80
85
90
95
RSR Range

City of Lowell Roadway Capital Improvement Plan

BETA was able to utilize analysis tools within our Pavement Management Program to prioritize repairs and develop a realistic Capital Improvement Plan (CIP) that includes both reconstruction and maintenance practices. The plan presented is completely customized to The City of Lowell.

As part of the CIP process, BETA has:

- Provided a report of street evaluation findings and Roadway RSR's.
- Evaluated the City's current roadway maintenance budget as it relates to the computed network backlog and associated costs.
- Conducted a life-cycle cost analysis of different repair strategies that identify the cost benefit value (CBV) of different approaches.
- Developed a 3-Year pavement repair work plan based on selected optimal repair strategies and priority analysis inputs.
- Developed short and long- range forecasting models based on a variety of funding scenarios and maintenance alternatives.
- Developed a PowerPoint presentation to inform key stakeholders of existing roadway conditions and roadway forecasts based on established funding scenarios and attended public meetings to present findings.
- Prepared customized reports.

City of Lowell, Massachusetts

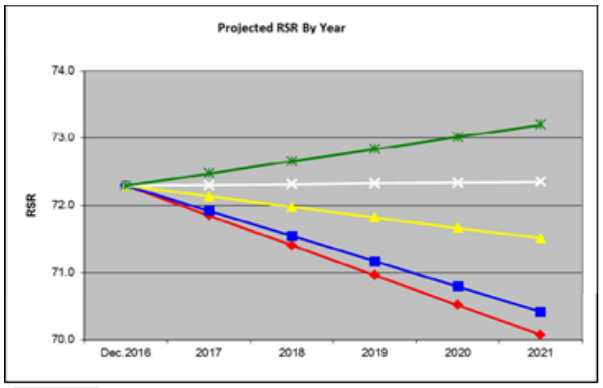
Roadway Repair Backlog Summary - Overall

Repair Method	Length (Miles)	Square Yards	Percent Repair	Estimated Cost
Reconstruction	3.61	59,646.46	1.53%	$2,684,090.50
Reclamation	35.24	548,794.59	14.97%	$17,561,426.85
Rehabilitation	82.04	1,332,725.16	34.85%	$18,658,152.28
Preventative Maintenance	41.49	695,729.01	17.63%	$4,174,374.06
Routine Maintenance	35.43	604,385.96	15.05%	$302,192.98
Defer Maintenance	37.56	632,511.38	15.96%	$0.00
Total:	235.38	3,873,792.56	100.00%	$43,380,236.68

Average RSR By Segment:	72.21

Conclusion

The City of Lowell now has access to its roadway inventory located in the Pavement Management Program. This database provides City staff and elected officials with valuable information of existing roadway conditions, cost estimate to protect and repair its roadways, and recommended capital improvement plan strategies to meet City goals.

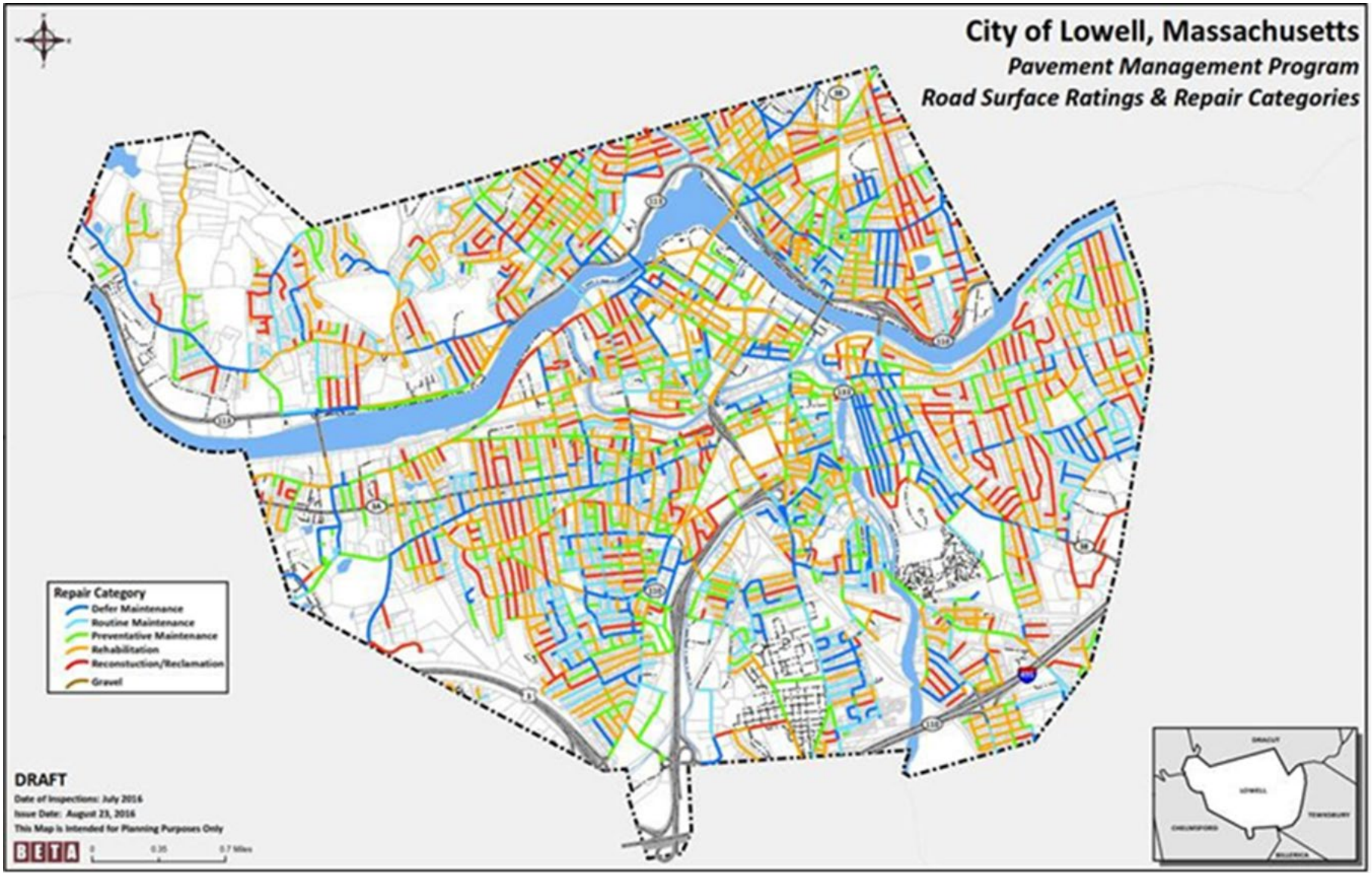


To best manage and update the Lowell roadway database, the following practices are recommended:

- Post all annual road improvements into the database.
- Add any new roadway network descriptions to the database.
- Update repair type unit costs annually to provide accurate work plan reports.
- Assign one or more individuals with the responsibility of overseeing system upkeep. This individual should be responsible for requesting annual pavement condition survey updates.
- Undertake annual street surveys on approximately 25% of the system.
- Review developments in pavement technology that might offer a more cost effective alternative to pavement maintenance or rehabilitation over the pavement's life cycle.



Lowell's updated Pavement management Program will continue to provide the City with essential planning, reporting, and management tools to help advance its progressive approach to providing a roadway network with a high level of service. The improvements to be seen will deliver vision to and garner trust from elected officials and citizens alike while producing satisfaction that public funding has been spent effectively and responsibly.


City of Lowell, Massachusetts
Pavement Management Program
Road Surface Ratings & Repair Categories
Repair Category
Defer Maintenance
Routine Maintenance
Preventative Maintenance
Rehabilitation
Reconstuction/Reclamation
Gravel
DRAFT
Date of Inspections: July 2016
Issue Date: August 23, 2016
This Map is Intended for Planning Purposes Only
BETA

Infrastructure Project Status/ Notes[23]
From the City Engineer's Office

Ref #[24]	Street Name	Status / Notes	Funding Source/ Value
2017 – 1	Lawrence Street (Church to Andrews)	SIDEWALKS - Spring 2017* PAVING – Summer 2017 *75% Complete as of May 2017	CH 90/ $2.25 million
2017 – 2	Church Street (George to Concord River Bridge)		
2018 – 1	Sixth Street	PAVING – Spring 2017* Listed in likely order of work *50% Complete as of May 2017	Capital/ $820,000
2018 – 2	Beacon Street		
2018 – 3	Billerica Street		
2018 – 4	Clifton Street		
2018 – 5	Bolton Street		
2018 – 6	Glenwood Street		
2018 – 7	Malden Avenue	RECLAIM/ GRADING/BINDER/TOP – Full Depth Reconstruction – Full Depth Trench Repair – Summer 2017	Capital & CH 90/ $500,000
2018 – 8	Shirley Avenue		
2018 – 9	Lexington Avenue		
2018 – 10	Bedford Avenue		
2018 – 11	Varnum Avenue (Totman Road to Bedford Avenue)		
2018 – 12	Bridge Street (VFW to Willard)	SIDEWALKS – Summer 2017 PAVING will follow	CH 90/ $1.5 million

[23] This chart includes items listed among separate Capital Plan projects (which follow), but are grouped together here to provide an overall perspective on infrastructure improvements throughout the City. The dates and schedules are provided by the City Engineer and are tentative and subject to change due to weather or unforeseen circumstances.

[24] The Reference Numbers used here are only for use with this chart, and are not intended to reflect the total amount of infrastructure work being conducted throughout the City at any given time.

Ref #	Street Name	Status / Notes	Funding / Value
2018 – 13	Pawtucket Street (Mt. Vernon to Broadway)	Fall 2017 – Spring/Summer 2018	Capital & CH 90/ $1.5 million
2018 – 14	Middlesex Street (Lord Overpass to Walker) -Sidewalks		
2018 – 15	Middlesex Street (Pawtucket to the Town Line) – Sidewalks		
2018 – 16	Andover Street Concrete Repairs	Various Locations along Andover Street – Summer 2017	Capital/ $350,000
2018 – 17	Merrimack & Central Street Cobblestone Removal (Central Street from Merrimack to Market Street)	Summer 2017	Capital/ $165,000
2018 – 18	Aberdeen Street	Advertise Winter 2017 Work begins Spring 2017	Capital / $1.2 million
2018 – 19	C Street		
2018 – 20	Elliot Drive		
2018 – 21	Humphrey Street		
2018 – 22	Mansion Drive		
2018 – 23	Mt. Vernon Street		
2018 – 24	Mt. Washington Street		
2018 – 25	Nob Way		
2018 – 26	Parkview Avenue (Hovey to Mansur)		
2018 – 27	Prince Avenue		
2018 – 28	South Street		
2018 – 29	Swan Street		
2018 – 30	Walker Street (W. Adams to Broadway)		

FINANCING PLAN: PAVING (CITY-WIDE REPAIRS)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY-WIDE PAVING - STREET IMPROVEMENTS		**$ 3,205,090**
PAVING/ CURBING/ SIDEWALKS	$ 3,205,090	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 3,205,090

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,855,090**
CHAPTER 90 STATE FUNDING	$ 1,855,090	
CITY FINANCING		**$ 1,350,000**
BOND PROCEEDS	$ 1,350,000	
	TOTAL FY18 BUDGETED REVENUES	$ 3,205,090

GRAND MANOR REMEDIATION

IMPACT ON THE OPERATING BUDGET

THIS PROJECT WILL HELP TO FULFILL THE CITY'S OBLIGATION AND PREVENT FURTHER LIABILITY.

Funding is requested to complete cleanup activities at the Grand Manor Condominiums. The City is currently obligated to complete remedial activities that include installation of an indoor air treatment (AEPMM) system and soil remediation and capping on the portion of the property.

The proposed work includes the following:

1. Vapor Intrusion Testing
2. Carbon Filter Maintenance (for two units prior to AEPMM operation)
3. Project Management and Oversight
4. Installation, Startup and Monitoring of AEPMM System
5. Soil Removal and Cap Installation
6. Status and Completion Reporting to MassDEP
7. Permanent Solution and Activity and Use Limitation Implementation
8. Certification and Compliance Fees to MassDEP
9. Deck Footing Design and Installation

This Funding Request is based on previous cost estimates prepared for the City by its consultant/LSP. The AEPMM system design was completed on 3/9/2017. Based on this design, the LSP is currently working on more accurate revised cost estimates for the work. It is expected we will have these estimates by the end of March or early April.

FINANCING PLAN: GRAND MANOR REMEDIATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
GRAND MANOR REMEDIATION		**$ 939,000**
REMEDIATION (AEPMM SYSTEM/ SOIL REMEDIATION/ CAPPING)	$ 704,250	
CONTINGENCY	$ 234,750	
TOTAL FY18 BUDGETED EXPENDITURES		$ 939,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 939,000**
BOND PROCEEDS	$ 939,000	
TOTAL FY18 BUDGETED REVENUES		$ 939,000

SOUTH COMMON IMPROVEMENTS – FIELD LIGHTING

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL PROVIDE MUCH NEEDED INFRASTRUCTURE IMPROVEMENT WHICH WILL HELP ELECTRICAL DELIVERY TO THIS PARK. THERE WILL BE A COST ASSOCIATED RELATIVE TO INCREASED ENERGY USAGE.

The South Common was used as a "snow farm" in order for the city to deal with the historic snowfall totals from the Winter of 2015, which has since affected the field conditions. Previous Capital Plan requests were made to repair/ replace the field. The City Manager, at the request of the City Council, has solicited quotes for work to install lights and to make necessary upgrades to the panels in the pool house's electrical room.



FINANCING PLAN: SOUTH COMMON IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SOUTH COMMON PARK IMPROVEMENTS		**$ 482,000**
LIGHTING/ FIELD IMPROVEMENT	$ 482,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 482,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 482,000**
BOND PROCEEDS	$ 482,000	
	TOTAL FY18 BUDGETED REVENUES	$ 482,000

LMA MAINTENANCE/ REPAIRS

IMPACT ON THE OPERATING BUDGET:

THE INSTALLATION OF NEW RESTROOMS AND POTENTIAL UPGRADES TO THE LOADING AREA SHOULD HAVE AN IMPACT ON REVENUE BROUGHT INTO THE AUDITORIUM. THE RESTROOMS WERE THE MAJOR COMPLAINT FROM VISITORS AND THESE UPGRADES SHOULD MAKE FOR A MORE ENJOYABLE EXPERIENCE. THE UPGRADE TO THE LOADING ENTRANCE WILL ALLOW THE AUDITORIUM TO BOOK SOME OF THE LARGER BROADWAY-STYLE SHOWS THAT PREVIOUSLY PASSED ON THE VENUE DUE TO THE LOADING ENTRANCE RESTRICTIONS. THESE FACTORS SHOULD COMBINE TO MAKE THE AUDITORIUM MORE PROFITABLE AND REDUCE THE YEARLY SUBSIDY PROVIDED OUT OF THE GENERAL FUND.

The Lowell Memorial Auditorium is New England's second largest theater, with 4,000 seats. Designed in the late Renaissance Revival style, the Auditorium was constructed in 1922 and today presents concerts and family entertainment, in addition to hosting speakers and community events.



The Lowell Memorial Auditorium is in need of many renovations. For many years the city has applied to the MA Cultural Facilities Grant Fund to help the City fund these renovations. In addition to these grants, the City funded a very costly roof repair several years ago. An engineering report completed several years ago detailed all deficiencies in the building, and needs to be updated to properly reflect the building's current condition.

FY18: DPD will work with the City Manager's Office to solicit contractors to renovate the bathrooms at the facility.





FINANCING PLAN: LMA MAINTENANCE/ REPAIRS (BATHROOMS)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LOWELL MEMORIAL AUDITORIUM IMPROVEMENTS		**$ 400,000**
BATHROOM REPAIRS/ UPGRADES	$ 400,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 400,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 400,000**
BOND PROCEEDS	$ 400,000	
	TOTAL FY18 BUDGETED REVENUES	$ 400,000

CAD SYSTEM UPGRADES

IMPACT ON THE OPERATING BUDGET:

UPGRADING THIS SYSTEM WILL AVOID POTENTIAL COSTS FOR DATA RECOVERY OR SYSTEM REPAIRS THAT COULD OTHERWISE OCCUR. THE UPGRADE ALSO WILL BE THE FIRST STEP IN BETTER INTEGRATION OF MOBILE TECHNOLOGY WHICH WILL HELP TO MAKE BOTH POLICE AND FIRE MORE EFFICIENT AND EFFECTIVE.

Over the last two years Larimore Associates has been developing a new version of their standard Public Safety Software to the latest Windows .Net environment using Microsoft C# language. Lowell's software is a combination of Larimore's standard Public Safety software solutions that have been tailored for our public safety agencies (Police and Fire) and a number of totally customized applications that are unique to our public safety agencies. Upgrading to the latest software insures that our public safety agencies will encounter no data loss, minimal or no end-user training, minimal or no downtown during application cutover and full retention of agency specific applications.

The Lowell Police Department has been a customer of Larimore Associates since 1978. Other than two years that we used another vendor's software, Larimore has delivered application software beginning on the Want 2200 Microcomputer, Wang VS Minicomputer and final into the Microsoft Windows environment. The LPD's Micro Focus COBOL software was first installed in 2003. Since then, Larimore has provided additional software development and support for the past 13 years. Lowell was the first customer to transition from a legacy 3rd generation database, into Microsoft SQL Server database using the most current .Net COBOL applications using Transact-SQL to access the new SQL database. This helped to insure that Lowell could keep past with the latest technology advancements. Larimore Associates has come to the point that supporting their COBOL version of software is unrealistic and not in the best interest of their customers. Larimore has officially announced that they will no longer support the COBOL version of their software effective on the customer's 2018 Maintenance renewal date.

FINANCING PLAN: LARIMORE SYSTEM UPGRADES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LARIMORE SYSTEM UPGRADES		**$ 375,536**
LARIMORE UPGRADES - FIRE DEPARTMENT	$ 98,151	
LARIMORE UPGRADES - POLICE DEPARTMENT	$ 277,385	
TOTAL FY18 BUDGETED EXPENDITURES		$ 375,536

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 375,536**
BOND PROCEEDS	$ 375,536	
TOTAL FY18 BUDGETED REVENUES		$ 375,536

MARTIN SPORTS COMPLEX UPGRADES – ALUMNI FIELD

IMPACT ON THE OPERATING BUDGET:

THESE IMPROVEMENTS WILL ALLEVIATE SOME OF THE NEED FOR CONTINUOUS REPAIRS AT THESE FIELDS. THE OUTFIELD FENCE REPAIRS ARE ALSO NEEDED TO MAKE THE FENCE MORE SUITABLE FOR PLANNED ADVERTISING OPPORTUNITIES WHICH WOULD IN TURN CREATE REVENUE OPPORTUNITIES FOR THE CITY.

Alumni Field was rebuilt in 1996 as a temporary home of the Lowell Spinners. The Spinners played at the field for the 1996 and 1997 seasons before moving to Edward A. LeLacheur Park on UMass Lowell's east campus. The field was also home to the Lowell All-Americans of the New England Collegiate Baseball League between 2000 and 2010. Following the 2010 season, the franchise moved to Old Orchard Beach, Maine.

The venue is currently used by the Lowell High School varsity baseball team. It holds 4,000 people. The City Administration has pledged its support to investing in the reinvigoration of the baseball field through these capital investments.



FINANCING PLAN: CAWLEY STADIUM/ ALUMNI FIELD IMPROVEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CAWLEY/ ALUMNI FIELD IMPROVEMENT		**$ 230,000**
VARIOUS FIELD IMPROVEMENTS	$ 230,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 230,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 230,000**
BOND PROCEEDS	$ 230,000	
	TOTAL FY18 BUDGETED REVENUES	$ 230,000

CITY HALL BATHROOM REPAIR/ RENOVATION

IMPACT ON THE OPERATING BUDGET:

THESE UPGRADES WILL HELP TO ALLEVIATE THE NEED FOR CONTINUOUS REPAIRS AS WELL AS AVOID POTENTIAL EXPOSURE BY ENSURING THEIR ADA COMPLIANCE.

This project will fully renovate the public restrooms at Lowell City Hall. The bathrooms are currently out of date and not ADA compliant. New fixtures, floor tile, walls and ceilings will be replaced as part of the project.



FINANCING PLAN: CITY HALL BATHROOMS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
CITY HALL RESTROM UPGRADES		**$ 175,000**
ADA COMPLIANCE/ NEW FIXTURES/ FLOOR TILE/ CEILING, ETC.	$ 175,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 175,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 175,000**
BOND PROCEEDS	$ 175,000	
	TOTAL FY18 BUDGETED REVENUES	$ 175,000

TRAFFIC SIGNALIZATION

IMPACT ON THE OPERATING BUDGET:

THESE IMPROVEMENTS WILL REDUCE THE NEED FOR ELECTRICAL REPAIRS AND MAINTENANCE.

The $150,000 FY18 Capital Fund allocation for signalization improvements will be used to complete a pedestrian safety improvement project at the intersection of Andover Street (Route 133) and Douglas Road. This project will add rectangular rapid flashing beacons (RRFBs) to pedestrian signs in order to increase the percentage of vehicles yielding to pedestrians. The project will include installation of conduit under Andover Street for power and communication cable so that RRFBs on both sides of the street will function concurrently.

The remaining funds, if any, after completion of the project will be placed into reserve to cover potential funding shortfalls in the Lord Overpass and Thorndike Street widening projects which will be advertised for construction in April of 2018.

FINANCING PLAN: TRAFFIC SIGNALIZATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
TRAFFIC SIGNALIZATION		**$ 150,000**
VARIOUS SIGNAL IMPROVEMENTS	150,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 150,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 150,000**
BOND PROCEEDS	$ 150,000	
	TOTAL FY18 BUDGETED REVENUES	$ 150,000

WESTFORD STREET LANDFILL REMEDIATION

IMPACT ON THE OPERATING BUDGET:

THIS PROJECT WILL HELP TO FULFILL THE CITY'S OBLIGATION AND PREVENT FURTHER LIABILITY.

Funding was requested by the Department of Planning and Development (DPD) to address ongoing Massachusetts Department of Environmental Protection ("MassDEP") compliance activities related to the Westford St. Landfill. The City is currently required by MassDEP to conduct gas and groundwater monitoring in conjunction with a gas collection system conversion that will begin late spring/early summer 2017.

The proposed work includes the following:

1. Preparation of Procurement Documents & Bidding Support
2. Monitoring Well Installation Oversight & Reporting
3. Monitoring Well Installation
4. Groundwater Sampling & Reporting (4 rounds)
5. Installation of Gas Monitors in the adjacent Parks Department Buildings
6. Monthly Perimeter Gas Monitoring (12 rounds/1 year)
7. Quarterly Landfill Monitoring (4 rounds/1 year)
8. Annual Landfill Inspection
9. Landfill Liner Repairs

The City submitted two plans for the ongoing compliance issues to MassDEP in September 2016. Those plans were approved with conditions in November 2016. The conditions were renegotiated over the course of December 2016 and January 2017. This funding request reflects the current obligations of the City per communications with MassDEP.

FINANCING PLAN: WESTFORD STREET LANDFILL COMPLIANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
ENVIRONMENTAL REMEDIATION - WESTFORD ST. LANDFILL		**$ 129,720**
WATER QUALITY MONITORING	$ 67,200	
LANDFILL GAS MONITORING AND SYSTEM CONVERSION	$ 31,900	
OTHER TASKS	$ 9,000	
CONTINGENCY	$ 21,620	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 129,720

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 129,720**
BOND PROCEEDS	$ 129,720	
	TOTAL FY18 BUDGETED REVENUES	$ 129,720

LOWELL FIRE DEPARTMENT – TURNOUT GEAR/ RESCUE EQUIPMENT

IMPACT ON THE OPERATING BUDGET:

THIS GRANT OPPORTUNITY WILL BRING THE FIRE DEPARTMENT TURNOUT GEAR TO GOOD STANDING THUS ELIMINATING THE NEED FOR A LARGE-SCALE ONE-TIME PURCHASE OUT OF THE OPERATING BUDGET. IT WILL ALLOW THE CITY TO BUDGET A LEVEL AMOUNT EACH YEAR TO ENSURE TURNOUT GEAR IS REPLACED ON A ROTATING BASIS.

Using a combination of capital funding and a grant from the Assistance to Firefighter's Grant federal funding, the Lowell Fire Department (LFD) will purchase 213 complete sets of turnout gear to replace current gear that is over 10 years old and provide backup gear to firefighters who do not have it. Additionally, the department will purchase 94 new SCBA. The LFD will also purchase 113 new SCBA face pieces to ensure all firefighters have their own NFPA compliant face piece. Turnout gear and SCBA are the most important pieces of equipment used by firefighters to keep them safe during firefighting operations. Therefore, it is imperative that these items are in compliance with all industry standards to ensure they perform properly.

The LFD currently has 171 sets of turnout gear that are over 10 years old and out of compliance with NFPA 1971 by two update cycles. These sets of turnout gear are functionally obsolete and in need of replacement per NFPA guidelines which mandate the retirement of all protective elements after 10 years of use. Having NFPA compliant turnout gear is vital for firefighter safety. Turnout gear is a firefighter's primary means of protection from extreme temperatures, flames, dangerous substances and other hazards encountered during firefighting operations. Studies have shown that firefighters are 2.5 times more likely to be stricken with cancer than the average citizen. Washing turnout gear is critical to removing carcinogenic soot and dirt that end up on turnout gear after a fire. Due to the size of turnout gear, only one set is able to be washed at a time in the department's washing machines.

This leaves firefighters without gear for up to several hours after they respond to a fire unless they have a backup set of gear to use in the interim. With the exception of 6 new SCBA purchased last year, all SCBA currently in use by the department are out of compliance with the 2007 update to NFPA 1981 guidelines. Many are out of compliance with the 2002 and even the 1997 updates to NFPA 1981. All new SCBA purchased with AFG funding will be compliant with the latest update to NFPA 1981, which occurred in 2013. The 2007 revision of NFPA 1981 included improvements to several electronic components of SCBA. Stricter testing methods were passed in order to increase the performance and sustainability of these components. The 2013 revisions brought further requirements to improve firefighter safety. These include an increased threshold for low air alarms, improved voice intelligibility of communications systems, and increased resistance to thermal degradation of face pieces.

The LFD recognizes the importance of having an SCBA face piece for every member of the department. In addition to the 94 SCBA, the LFD is requesting funds for an additional 113 SCBA face pieces. This will give the department an NFPA compliant SCBA face piece for each of the LFD's 213 trained firefighters.

FINANCING PLAN: TURNOUT GEAR/ RESCUE EQUIPMENT - LFD

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LOWELL FIRE DEPARTMENT EMERGENCY EQUIPMENT		**$ 1,402,545**
TURNOUT GEAR - 213 SETS	675,849	
SELF CONTAINED BREATHING APPARATUS (SCBA) - 94 SETS	696,412	
SCBA FACE PIECES - 113 PIECES	30,284	
TOTAL FY18 BUDGETED EXPENDITURES		$ 1,402,545

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,274,132**
ASSISTANCE FOR FIREFIGHTERS GRANT (AFG)	$ 1,274,132	
CITY FINANCING		**$ 128,413**
BOND PROCEEDS	$ 128,413	
TOTAL FY18 BUDGETED REVENUES		$ 1,402,545

GLYCOL – VARIOUS SCHOOLS

IMPACT ON THE OPERATING BUDGET:

THIS INVESTMENT WILL LEAD TO BETTER ENERGY USAGE, REDUCTION OF EMERGENCY REPAIRS, AND A LONGER USEFUL LIFE FOR THE SYSTEMS.

Glycol – The type of antifreeze used in HVAC systems is typically glycol. Most of the glycol used for these applications has added corrosion inhibitors. Some benefits of adding inhibited glycol to a system include:

- Prevention of system freeze-ups and bursting pipes and coils when properly applied.
- Allows for deeper temperature setbacks without a freeze risk resulting in reduced energy usage.
- Reduced corrosion within piping, boilers, coils and valves leading to longer life.
- Reduced scaling in boilers and heat exchangers thus maintaining higher efficiencies.
- Minimal issues with toxicity (if propylene glycol is used).

FINANCING PLAN: GLYCOL - VARIOUS SCHOOLS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
SCHOOL FACILITY HVAC IMPROVEMENTS		**$ 75,000**
GLYCOL	75,000	
	TOTAL FY18 BUDGETED EXPENDITURES	$ 75,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 75,000**
BOND PROCEEDS	$ 75,000	
	TOTAL FY18 BUDGETED REVENUES	$ 75,000

WASHING MACHINE EXTRACTORS

IMPACT ON THE OPERATING BUDGET:

THESE MACHINES WILL PROVIDE FOR A LONGER USEFUL LIFE FOR GEAR AS WELL AS DECREASE POTENTIAL HARMFUL ELEMENTS WHICH COULD OTHERWISE IMPACT THE HEALTH AND WELL-BEING OF THE STAFF AND CREATE POTENTIAL LONG-TERM LIABILITIES FOR THE CITY.

The Fire Chief has requested capital funding install a washing machine – extractor in each of our 8 fire stations in the City. We have purchased 1, and we will be purchasing another one this summer. This project would allow us to purchase six more so that each fire station is equipped with a commercial grade washer – extractor.

Having these washer-extractors in our fire stations will enable firefighters to clean their turnout gear after each fire, remove cancer causing carcinogens from their gear, and will improve firefighter health and safety.



FINANCING PLAN: TURNOUT GEAR WASHING MACHINES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
FIRE DEPARTMENT TURNOUT GEAR		**$ 58,800**
WASHING MACHINES/ EXTRACTORS	58,800	
TOTAL FY18 BUDGETED EXPENDITURES		$ 58,800

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 58,800**
BOND PROCEEDS	$ 58,800	
TOTAL FY18 BUDGETED REVENUES		$ 58,800

LPD HEADQUARTERS/ SWIPE CARD ACCESS

IMPACT ON THE OPERATING BUDGET:

WHILE THERE MAY BE NOMINAL ONGOING COSTS FOR SOFTWARE UPGRADES AND MAINTENANCE, THIS NEW SYSTEM WILL GREATLY ENHANCE THE SAFETY OF THE POLICE DEPARTMENT AND THE PUBLIC.

The initial request for information and onsite evaluation revealed unexpected issues in terms of providing power and network requirements to individuals' doors, particularly in the remote lower basement level locations. Additionally, the state vendor provided a quote for a system that is not capable of interfacing with the existing system. The vendor is reworking the proposal and will have it ready by May 1, 2017 for review. The majority of funding for this project was appropriated by the City Council in a prior capital loan order.



FINANCING PLAN: LPD SWIPE CARD ACCESS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LPD HEAQUARTERS IMPROVEMENTS		**$ 25,000**
SWIPE CARD ACCESS	25,000	
TOTAL FY18 BUDGETED EXPENDITURES		$ 25,000

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 25,000**
BOND PROCEEDS	$ 25,000	
TOTAL FY18 BUDGETED REVENUES		$ 25,000

DPW VEHICLE REPLACEMENT

IMPACT ON THE OPERATING BUDGET:

THE PROCUREMENT OF NEW HEAVY EQUIPMENT IN THE PUBLIC WORKS DIVISIONS WILL REDUCE THE INCREASING MAINTENANCE COSTS ASSOCIATED WITH REPAIRS OF THE AGEING FLEET. THE NEW SNOW REMOVAL EQUIPMENT WILL COME WITH THE STANDARD SALT-MONITORING SYSTEMS, WHICH CONTROL THE FLOW OF SALT DURING WINTER STORM OPERATIONS. THIS TECHNOLOGY HAS REGULATED THE AMOUNT OF SALT USED BY LIMITING THE OUTPUT DURING STORMS AND RESULTED IN A FURTHER COST REDUCTION IN THE SNOW AND ICE BUDGET.

The DPW has submitted a comprehensive list of vehicles and replacement costs. Based on age of the vehicles, current condition, and costs associated with maintaining the vehicles, we have targeted several vehicles that should be replaced. However, due to fiscal realities we are only able to finance the replacement of one piece of heavy equipment and two other departmental vehicles in this year's plan. Prior years' funding has gone a long way to improve the overall condition of the DPW fleet, but funding priority has shifted towards other infrastructure projects with a longer useful life and a greater return on investment.

Careful consideration has been given to the various divisions' fleet and the opportunity to "stagger" replacement versus having to replace an entire fleet at one time. Preventive maintenance schedules are constantly being improved to maximize the life of the vehicles/equipment, but safety should not be compromised with the operation or in servicing the vehicles. In many cases, our fleet is an opportunity for a first impression with our residents and visitors and also how we maintain service.



FINANCING PLAN: HEAVY EQUIPMENT/ VEHICLES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
HEAVY EQUIPMENT/ VEHICLES		**$ 233,716**
INTERNATIONAL SANDER/ DUMP	180,000	
PARKS VEHICLES	53,716	
TOTAL FY18 BUDGETED EXPENDITURES		$ 233,716

FINANCING PLAN	DETAIL	SUMMARY
CITY FINANCING		**$ 233,716**
BOND PROCEEDS	$ 233,716	
TOTAL FY18 BUDGETED REVENUES		$ 233,716

FIRE DEPARTMENT APPARATUS REPLACEMENT

IMPACT ON THE OPERATING BUDGET:

THE PROCUREMENT OF NEW APPARATUS IN THE FIRE DEPARTMENT WILL REDUCE THE INCREASING MAINTENANCE COSTS ASSOCIATED WITH REPAIRS OF THE AGEING FLEET. MAINTENANCE AND REPAIR COSTS HAVE SEVERELY IMPACTED THE FIRE DEPARTMENTS OPERATING BUDGET IN RECENT YEARS TO SERVICE THE EXISTING APPARATUS, WHICH IS OVER TWO DECADES OLD. THIS INVESTMENT WILL SIGNIFICANTLY REDUCE THE COST AND TIME ASSOCIATED WITH SERVICING THE EXISTING VEHICLES.

The City of Lowell has applied for a $1.2 million grant from the FEMA's Assistance to Firefighter Grants (AFG) program. The grant will allow the City to replace an aging ladder fire truck, as well as a rescue truck. The City will have the ability to make critical upgrades in public safety without unduly impacting the taxpayer and the overall City budget. The Fire Department applied for one new aerial apparatus (ladder truck) and one new Rescue Vehicle. The aerial apparatus serves as the new Ladder 2 truck, which is the most active ladder truck in the City. The previous Ladder 2, which was 21 years old and due to be replaced in 20 I 0, will now be used as a spare ladder truck. The new rescue vehicle serves as the new Rescue 1 (the only frontline rescue vehicle). The previous Rescue I is 18 years and was due to be replaced in 2013. It will now serve as the spare rescue. Previously, the LFD had used its 31-year old Dive Truck as its spare Rescue.

The federal grant program requires a local match in the amount which has been included in the FY2018 proposed capital budget for appropriation. This is consistent with the Administration's efforts to leverage state and federal funds to maximize local tax dollars. Without this grant opportunity, the City would not have been able to make such a key investment in public safety infrastructure.

The efforts to secure the grant funding were a complete team effort between Congresswoman Tsongas, Senators Markey and Warren, and members of the Fire and Police Departments' staff. This is another great example of what you can accomplish when everyone works together

FINANCING PLAN: FIRE APPARATUS REPLACEMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
LFD APPARATUS REPLACEMENT		**$ 1,424,679**
RESCUE	594,854	
LADDER 2 AERIAL	829,825	
TOTAL FY18 BUDGETED EXPENDITURES		$ 1,424,679

FINANCING PLAN	DETAIL	SUMMARY
INTERGOVERNMENTAL REVENUE		**$ 1,209,091**
ASSISTANCE TO FIREFIGHTERS GRANT (AFG)	$ 1,209,091	
CITY FINANCING		**$ 215,588**
BOND PROCEEDS	$ 215,588	
TOTAL FY18 BUDGETED REVENUES		$ 1,424,679

TOTAL PROJECT COSTS - ALL FUNDING SOURCES

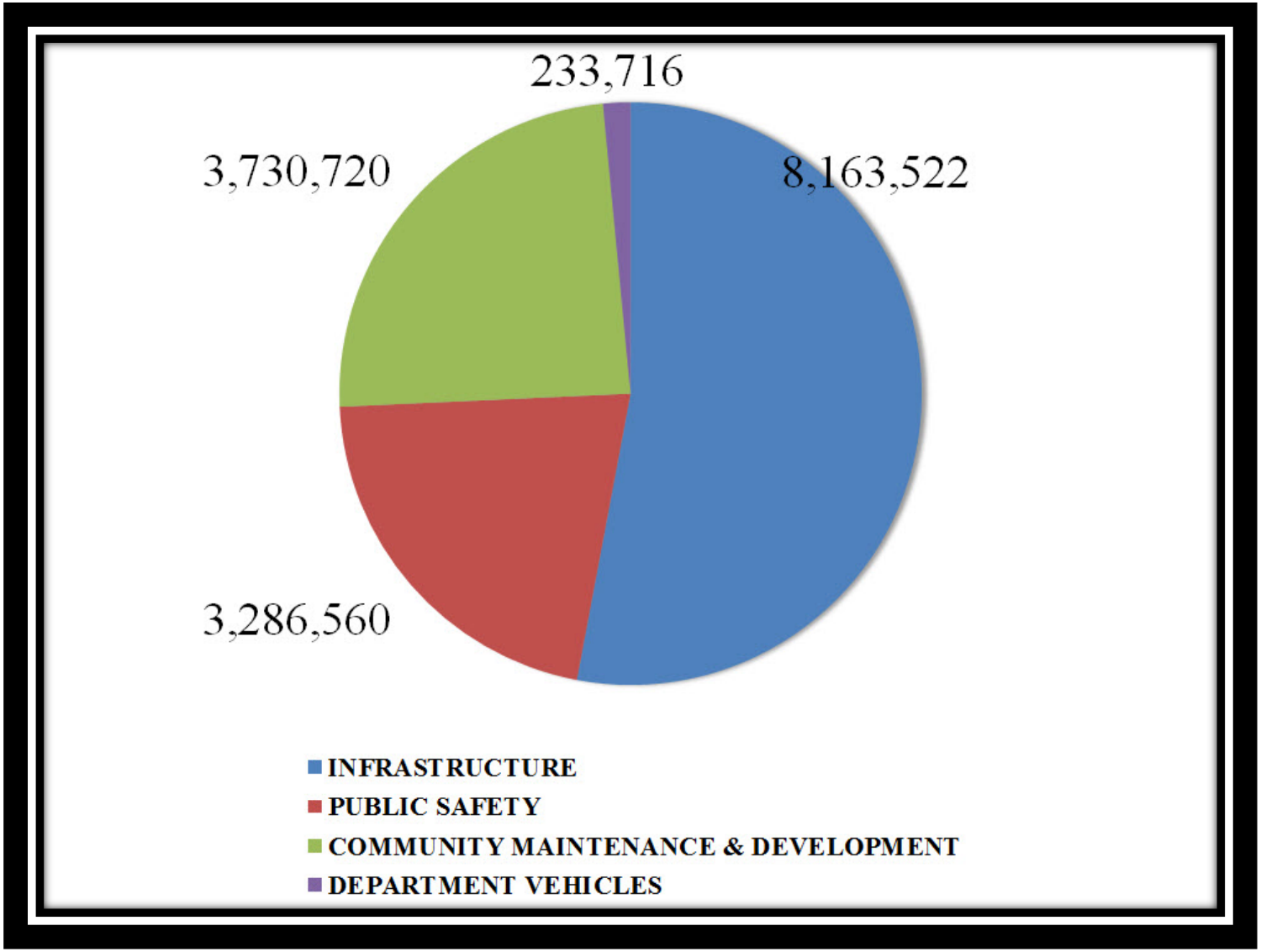
PROJECT TYPE	COST	CATEGORY
L.E.D. STREETLIGHT CONVERSION	3,208,432	INFRASTRUCTURE
SCHOOL BUILDING REPAIRS	1,350,000	INFRASTRUCTURE
CITY-WIDE STREET IMPROVEMENTS/ PAVING	3,205,090	INFRASTRUCTURE
CITY HALL IMPROVEMENTS	175,000	INFRASTRUCTURE
HVAC IMPROVEMENTS - GLYCOL	75,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	150,000	INFRASTRUCTURE
CAD SYSTEM UPGRADE (PUBLIC SAFETY IMPROVEMENT)	375,536	PUBLIC SAFETY
LFD TURNOUT GEAR & RESCUE EQUIPMENT	1,402,545	PUBLIC SAFETY
LFD APPARATUS REPLACEMENT - LADDER 2 & RESCUE	1,424,679	PUBLIC SAFETY
TURNOUT GEAR INDUSTRIAL WASHING MACHINE	58,800	PUBLIC SAFETY
LPD HEADQUARTERS - SWIPE CARD ACCESS	25,000	PUBLIC SAFETY
LELACHEUR PARK IMPROVEMENTS	1,550,000	COMMUNITY MAINT/DEV.
GRAND MANOR REMEDIATION	939,000	COMMUNITY MAINT/DEV.
CAWLEY STADIUM/ ALUMNI FIELD IMPROVEMENTS	230,000	COMMUNITY MAINT/DEV.
SOUTH COMMON IMPROVEMENTS	482,000	COMMUNITY MAINT/DEV.
LMA MAINTENANCE/ IMPROVEMENTS	400,000	COMMUNITY MAINT/DEV.
WESTFORD STREET LANDFILL REMEDIATION	129,720	COMMUNITY MAINT/DEV.
INTERNATIONAL SANDER/ DUMP TRUCK	180,000	DEPARTMENT VEHICLES
PARKS DEPARTMENT VEHICLES	53,716	DEPARTMENT VEHICLES
	$ 15,414,518	

FINANCING PLAN: CAPITAL BUDGET

Approved FY17	PROGRAM EXPENDITURES	Budget FY18
6,280,095	INFRASTRUCTURE	8,163,522
736,000	PUBLIC SAFETY	3,286,560
3,479,729	COMMUNITY DEVELOPMENT	3,730,720
604,591	DEPARTMENT VEHICLES	233,716
11,100,415		**15,414,518**

Approved FY17	FINANCING PLAN	Budget FY18
-	AFG FEDERAL GRANT - FIRE APPARATUS	1,209,091
-	AFG FEDERAL GRANT - LIFE SAFETY EQUIPMENT	1,274,132
75,000	STATE DELEGATION EARMARK FUNDING	-
75,000	BLOCK GRANT FUNDING (CDBG)	-
400,000	PARC GRANT FUNDING	-
1,100,000	EEA GATEWAY CITY PARKS	
1,855,095	CHAPTER 90 (HIGHWAY)	1,855,090
235,000	FEDERAL LAND ACCESS PROGRAM GRANT	-
1,300,000	PARKING ENTERPRISE BOND PROCEEDS	
6,060,320	GENERAL FUND - BOND PROCEEDS	11,076,205
11,100,415		**15,414,518**

FY18 CAPITAL INVESTMENT SUMMARY – BY PROJECT TYPE



PROPOSED NON-VEHICLE CAPITAL PROJECTS – FIVE YEAR OUTLOOK

Project Number	Category	Department	Project Description	Estimated Cost	2018	2019	2020	2021
2018-1	Infrastructure	Planning and Development	Streetlight LED Conversion	$ 3,208,432	**$ 3,208,432**			
2018-2	Park Improvement	Planning and Development	LeLacheur Park Improvements	$ 1,590,000	**$ 1,550,000**			
2018-3	Building Improvement	Lowell School Department	School Roof Repair	$ 1,350,000	**$ 1,350,000**			
2018-4	Infrastructure	Public Works - Engineering	Paving (City Wide Street Improvements)	$ 5,600,000	**$ 1,300,000**	$ 1,000,000	$ 1,000,000	$ 1,000,000
2018-5	Environmental Remediat	Planning and Development	Grand Manor Remediation	$ 939,000	**$ 939,000**			
2018-7	Park Improvement	Planning and Development	South Common Improvement	$ 1,293,244	**$ 482,000**			$ 482,000
2018-8	Building Improvement	Planning and Development	LMA Maintenance/ Repairs (Bathroom)	$ 650,000	**$ 400,000**			
2018-9	Department Equipment	Police Department	Larimore Records System Upgrade	$ 366,963	**$ 277,385**	$ 89,578		
2018-6	Park Improvement	Public Works - Parks	Cawley Stadium/Alumni Field Improvements	$ 230,000	**$ 230,000**			
2018-10	Building Improvement	Public Works - Lands & Buildings	City Hall Bathrooms	$ 175,000	**$ 175,000**			
2018-16	Infrastructure	Planning and Development	Traffic Signalization	$ 700,000	**$ 150,000**	$ 100,000	$ 100,000	$ 100,000
2018-11	Environmental Remediat	Planning and Development	Westford St. Landfill Compliance	$ 129,720	**$ 129,720**			
2018-12	Department Equipment	Fire Department	Turnout Gear/Rescue Equipment (Grant Match)	$ 127,413	**$ 127,413**			
2018-13	Department Equipment	Fire Department	Larimore Software Upgrade	$ 161,561	**$ 98,151**	$ 63,410		
2018-14	Building Improvement	Public Works - Lands & Buildings	Glycol - Various Schools	$ 75,000	**$ 75,000**			
2018-15	Department Equipment	Fire Department	Washing Machine - Extractors	$ 58,800	**$ 58,800**			
2018-17	Infrastructure	Public Works - Engineering	Sidewalks & Curbing	$ 300,000	**$ 50,000**	$ 50,000	$ 50,000	$ 50,000
2018-18	Building Improvement	Police Department	Swipe Card Access/ Security	$ 130,000	**$ 25,000**			

Project Number	Category	Department	Project Description	Estimated Cost	2018	2019	2020	2021
2019-1	Building Improvement	Public Works - Lands & Buildings	Rogers School Roof - Phase II	$ 750,000		$ 750,000		
2019-2	Park Improvement	Public Works - Parks	Carvalho Varsity Soccer Complex Artificial Turf	$ 550,000		$ 550,000		
2019-3	Department Equipment	Fire Department	Replace Mechanic's Garage/ Purchase Lifts	$ 440,000		$ 440,000		
2019-4	Building Improvement	Lowell School Department	Cardinal O'Connell Restrooms	$ 400,000		$ 400,000		
2019-5	Building Improvement	Lowell School Department	Cardinal O'Connell Windows	$ 340,000		$ 340,000		
2019-6	Building Improvement	Public Works - Streets	DPW Admin Building - Ventilation System	$ 300,000		$ 300,000		
2019-7	Department Equipment	Elections	Voting Machine Upgrades	$ 221,500		$ 221,500		
2019-8	Building Improvement	Planning and Development	JFK Plaza Repairs	$ 500,000		$ 200,000	$ 100,000	
2019-9	Park Improvement	Public Works - Electrical	Field Lighting - Alumni Field	$ 200,000		$ 200,000		
2019-10	Building Improvement	Police Department	Vehicle Evidence Processing	$ 200,000		$ 200,000		
2019-11	Building Improvement	Public Works - Electrical	Generator - Shaugnessy/ Gorham St.	$ 130,000		$ 130,000		
2019-12	Building Improvement	Public Works - Electrical	Fire Alarm - LHS Freshman Building	$ 120,000		$ 120,000		
2019-13	Building Improvement	Public Works - Electrical	Fire Alarm - LHS 1980 Building	$ 120,000		$ 120,000		
2019-14	Building Improvement	Public Works - Electrical	Fire Alarm - LHS 1922 Building	$ 120,000		$ 120,000		
2019-15	Park Improvement	Public Works - Parks	Campbell Park Improvements	$ 170,000		$ 95,000		
2019-16	Department Equipment	Elections	Poll Pads	$ 92,225		$ 92,225		
2019-17	Park Improvement	Public Works - Parks	Father Maguire Park Improvements	$ 90,000		$ 90,000		
2019-18	Building Improvement	Public Works - Lands & Buildings	Rogers School - Chimney	$ 85,000		$ 85,000		
2019-19	Building Improvement	Public Works - Lands & Buildings	City Hall Remote Switch/Shutoff Boilers	$ 75,000		$ 75,000		
2019-20	Building Improvement	Public Works - Electrical	Portable Back-up Generator	$ 65,000		$ 65,000		
2019-21	Park Improvement	Public Works - Parks	Manning Renovation	$ 65,000		$ 65,000		
2019-22	Park Improvement	Public Works - Parks	Hadley Field	$ 50,000		$ 50,000		
2019-23	Building Improvement	Fire Department	Rennovate/ Repair Old Ferry Rd. Station	$ 50,000		$ 50,000		
2019-24	Department Equipment	Public Works - Streets	Topsoil Screening System	$ 45,000		$ 45,000		
2019-25	Department Equipment	Public Works - Streets	Heavy Duty Lift Replacement	$ 40,000		$ 40,000		
2019-26	Building Improvement	Fire Department	Rennovate/ Repair High St/ Lawerence St. Stations	$ 40,000		$ 40,000		
2019-27	Park Improvement	Public Works - Parks	Donahoe Park Improvements	$ 35,000		$ 35,000		
2019-28	Building Improvement	Fire Department	Rennovate/ Repair Branch St./ W. Sixth St. Stations	$ 35,000		$ 35,000		

Project Number	Category	Department	Project Description	Estimated Cost	2018	2019	2020	2021
2020-1	Department Equipment	Lowell School Department	PA/Phone System	$ 975,887			$ 975,887	
2020-2	Infrastructure	Public Works - Engineering	City Bridges (Various - See Project Details)	$ 3,454,200			$ 715,000	$ 2,739,200
2020-4	Building Improvement	Public Works - Lands & Buildings	Old Ferry Fire Station Roof Repair	$ 500,000			$ 500,000	
2020-5	Building Improvement	Public Works - Lands & Buildings	Lawrence Street Fire Station Roof Repair	$ 400,000			$ 400,000	
2020-6	Building Improvement	Public Works - Lands & Buildings	Green School Roof Repair	$ 400,000			$ 400,000	
2020-7	Building Improvement	Fire Department	Rennovate Fire Prevention (Mammoth Rd./ Rogers)	$ 400,000			$ 400,000	
2020-8	Building Improvement	Lowell School Department	Molloy Windows	$ 320,000			$ 320,000	
2020-9	Infrastructure	Public Works - Electrical	Middlesex/ School St. Signal Improvements	$ 225,000			$ 225,000	
2020-10	Department Equipment	Elections	Voting Booth Upgrades	$ 200,000			$ 200,000	
2020-11	Building Improvement	Public Works - Streets	Salt Shed Roof Repair/Second Location	$ 185,000			$ 185,000	
2020-12	Building Improvement	Public Works - Lands & Buildings	Fire Escape Repair (Various Schools)	$ 360,000			$ 180,000	$ 180,000
2020-13	Park Improvement	Public Works - Electrical	Field Lighting - North Common	$ 150,000			$ 150,000	
2020-14	Building Improvement	Public Works - Electrical	Generator - McAuliffe/ Beacon St.	$ 130,000			$ 130,000	
2020-15	Infrastructure	Public Works - Electrical	School/Branch St. Signal Improvements	$ 125,000			$ 125,000	
2020-16	Building Improvement	Public Works - Electrical	Lincoln School Generator	$ 120,000			$ 120,000	
2020-17	Infrastructure	Public Works - Lands & Buildings	Middlesex CC Walkway (Lower Locks)	$ 103,000			$ 103,000	
2020-18	Building Improvement	Public Works - Lands & Buildings	DPW Admin Salt Shed Roof Repair	$ 100,000			$ 100,000	
2020-19	Building Improvement	Public Works - Electrical	Fire Alarm - J.G. Pyne School	$ 90,000			$ 90,000	
2020-20	Park Improvement	Public Works - Parks	St. Louis Park Improvements	$ 80,000			$ 80,000	
2020-21	Park Improvement	Public Works - Parks	Shedd Park Improvements	$ 75,000			$ 75,000	
2020-22	Building Improvement	Police Department	Restroom Upgrades	$ 75,000			$ 75,000	
2020-23	Park Improvement	Public Works - Parks	North Common Improvements	$ 70,000			$ 70,000	
2020-24	Building Improvement	Public Works - Lands & Buildings	City Hall Flat Roof Repair	$ 65,000			$ 65,000	
2020-25	Building Improvement	Public Works - Electrical	Fire Alarm - McAvinue School	$ 60,000			$ 60,000	
2020-26	Building Improvement	Public Works - Electrical	Fire Alarm - Moody School	$ 60,000			$ 60,000	
2020-27	Infrastructure	Public Works - Engineering	Bartlett School Parking Lot Paving	$ 60,000			$ 60,000	
2020-28	Park Improvement	Public Works - Electrical	Field Lighting - Shedd Park	$ 50,000			$ 50,000	
2020-29	Department Equipment	Development Services	Code Analysis	$ 25,000			$ 25,000	

Project Number	Category	Department	Project Description	Estimated Cost	2018	2019	2020	2021
2021-3	Building Improvement	Public Works - Streets	DPW Admin Building - Roof Replacement	$ 500,000				$ 500,000
2021-4	Building Improvement	Lowell School Department	Green School Adult Education Restrooms	$ 400,000				$ 400,000
2021-5	Building Improvement	Planning and Development	Mt. Vernon St 234-268	$ 325,000				$ 325,000
2021-6	Building Improvement	Public Works - Lands & Buildings	Parks Building Metal Roof Repair	$ 315,000				$ 315,000
2021-7	Building Improvement	Public Works - Streets	DPW Admin Building - Recycling Center Bay	$ 300,000				$ 300,000
2021-8	Building Improvement	Lowell School Department	Green School Adult Education Windows	$ 300,000				$ 300,000
2021-9	Building Improvement	Development Services	City Hall Windows	$ 227,870				$ 227,870
2021-10	Infrastructure	Public Works - Electrical	Traffic Signalization - Chelmsford/ Liberty St.	$ 225,000				$ 225,000
2021-11	Building Improvement	Police Department	Convert/ Retrofit Firing Range to Evidence	$ 200,000				$ 200,000
2021-12	Park Improvement	Public Works - Electrical	Field Lighting - Cawley Stadium	$ 150,000				$ 150,000
2021-13	Building Improvement	Public Works - Electrical	Generator - Robinson/ June St.	$ 130,000				$ 130,000
2021-14	Park Improvement	Public Works - Electrical	Field Lighting - Ryan Field	$ 100,000				$ 100,000
2021-15	Building Improvement	Public Works - Electrical	Fire Alarm - Shaughnessy School	$ 90,000				$ 90,000
2021-16	Building Improvement	Public Works - Electrical	Fire Alarm - Bartlett School	$ 90,000				$ 90,000
2021-17	Park Improvement	Public Works - Electrical	Field Lighting - Campbell Field	$ 90,000				$ 90,000
2021-18	Building Improvement	Public Works - Lands & Buildings	Health Department HVAC Repair (Pine St.)	$ 75,000				$ 75,000
2021-19	Building Improvement	Public Works - Electrical	Fire Alarm - Lincoln School	$ 60,000				$ 60,000
2021-20	Building Improvement	Public Works - Electrical	Field Lighting - Olivera/ St. Louis Park	$ 60,000				$ 60,000
2021-21	Infrastructure	Public Works - Engineering	Health Department Paving	$ 60,000				$ 60,000
2021-22	Building Improvement	Public Works - Streets	SW&R Storage Facility	$ 58,000				$ 58,000
2021-23	Building Improvement	Public Works - Engineering	Repair Robinson School Driveway	$ 55,000				$ 55,000
2021-24	Park Improvement	Public Works - Electrical	Field Lighting - O'Donnell Park	$ 40,000				$ 40,000
2021-25	Park Improvement	Planning and Development	Concord River Greenway	$ 70,000				
2021-26	Building Improvement	Planning and Development	MBTA Parcel Construction	$ 488,470				
2021-27	Infrastructure	Planning and Development	Riverwalk Extention	$ 58,311				
					$ 10,627,919	**$ 6,258,732**	**$ 7,190,907**	**$ 10,204,091**

PROPOSED VEHICLES – FIVE YEAR OUTLOOK

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT	2018	2019	2020	2021
40	International Sander/ Dump	1999	DPW - STREET/ SW&R/ ENGINEERING	180,000			
R1	Rescue	NEW	FIRE DEPARTMENT	140,454			
L2	Ladder 2 - Ladder Truck	1995	FIRE DEPARTMENT	75,455			
9	Ford	2003	DPW PARKS	26,858			
10	Ford	2003	DPW PARKS	26,858			
48	Volvo Loader	1996	DPW - STREET/ SW&R/ ENGINEERING		210,000		
E-2	International Aerial Lift	2002	DPW - ELECTRICAL		165,000		
55	International Trash Truck	1987	DPW - STREET/ SW&R/ ENGINEERING		150,000		
N/A	International Fuel Tanker	1977	DPW - SHARED EQUIPMENT		125,000		
	FINN-BB-302	NEW	DPW PARKS		125,000		
21	Ford F800	1999	DPW PARKS		95,000		
66	Ford F-550 Sander/ Dump	1999	DPW - STREET/ SW&R/ ENGINEERING		90,000		
63	Smith Air Compressor	1986	DPW - STREET/ SW&R/ ENGINEERING		85,000		
82	Ford F-350 Pickup/ Sander	2001	DPW - STREET/ SW&R/ ENGINEERING		80,000		
72	Caterpillar	2002	DPW - STREET/ SW&R/ ENGINEERING		80,000		
TR3	Flatbed Trailer	1993	DPW - SHARED EQUIPMENT		75,000		
20	Ford F350	1999	DPW PARKS		74,000		
2	Tennant	2008	DPW PARKS		47,500		
1	Tennant	2008	DPW PARKS		46,490		
LB-102	Ford F-350	2000	DPW - LANDS & BUILDINGS		45,000		
46	Chevy GMT 400 Pickup	1998	DPW - STREET/ SW&R/ ENGINEERING		40,000		
2	Polaros ASL 300	2005	DPW PARKS		36,865		
LB-8	Ford F-250	2000	DPW - LANDS & BUILDINGS		35,000		
3	Ford Expedition	1999	DPW PARKS		28,000		
11	Ford Ranger	1999	DPW PARKS		25,000		

VEHICLE NUMBER	CURRENT VEHICLE	MODEL YEAR	DEPARTMENT	2018	2019	2020	2021
E7	Engine 7 - Pumper	1997	FIRE DEPARTMENT			550,000	
35	Elgin Sweeper	1998	DPW - STREET/ SW&R/ ENGINEERING			225,000	
39	Elgin Sweeper	1998	DPW - STREET/ SW&R/ ENGINEERING			225,000	
74	International 4900 Hotbox/ Sander	2002	DPW - STREET/ SW&R/ ENGINEERING			180,000	
75	International 4900 Sander/ Dump	2002	DPW - STREET/ SW&R/ ENGINEERING			180,000	
22	Int'l	2006	DPW PARKS			165,000	
32	John Deere	2009	DPW PARKS			78,000	
26	Ford	1999	DPW PARKS			65,000	
129	Bandit Chipper	1999	DPW - STREET/ SW&R/ ENGINEERING			50,000	
1	Polaros ASL 300	2005	DPW PARKS			37,000	
34	John Deere	2008	DPW PARKS			35,297	
84	Ford F-250 Pickup	2000	DPW - STREET/ SW&R/ ENGINEERING			35,000	
91	Ford E-150 Van	1999	DPW - STREET/ SW&R/ ENGINEERING			35,000	
206	Ford Ranger 4x4 Pickup	1997	DPW - STREET/ SW&R/ ENGINEERING			35,000	
39	John Deere	2007	DPW PARKS			35,000	
205	Ford Explorer	1999	DPW - STREET/ SW&R/ ENGINEERING			32,000	
E-11	Ford F-150	2003	DPW - ELECTRICAL			32,000	
E1	Engine 1 - Pumper	1999	FIRE DEPARTMENT				550,000
LB-88	Logan Lift	1996	DPW - LANDS & BUILDINGS				180,000
N/A	Generator	N/A	DPW - SHARED EQUIPMENT				85,000
LB-25	Ford F-350	2001	DPW - LANDS & BUILDINGS				75,000
64	Leroi Compressor	Unknown	DPW - STREET/ SW&R/ ENGINEERING				70,000
LB-119	Ford F-350	2000	DPW - LANDS & BUILDINGS				45,000
86	Ford F-150	2003	DPW - STREET/ SW&R/ ENGINEERING				40,000
42	Ford Transit	2012	DPW - STREET/ SW&R/ ENGINEERING				35,000
LB-5	Ford F-250	2003	DPW - LANDS & BUILDINGS				35,000
40	Unkn	1996	DPW PARKS				25,000
TR4	Big Tex Trailer	2001	DPW - SHARED EQUIPMENT				20,000
				449,625	1,657,855	1,994,297	1,160,000

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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. The results of the analysis show

A less attractive, but more generous strategy is to perform the same calculations, but to assume that the City's budget has the capacity to increase at 2 ½% per year. This is consistent with Proposition 2 ½ and with the long-term historical revenue growth. Along the bottom line of the chart, the revised target includes an increase of 2.5% of the prior year's forecasted debt service for comparison.
The capital planning process has run concurrently with preparations for the upcoming year's operating budget. The symbiotic relationship between capital planning and preparation of the operating budget has long-since been a goal of the city, which has finally come to fruition.

Preparation of a five-year capital improvement plan (CIP) is a best practice in municipal finance. Department Heads were asked to submit their short and medium term priorities to the Finance Office this winter for consideration and inclusion in a comprehensive plan. Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of state and local governments, school districts, and other government agencies, and therefore require careful planning.

Capital planning is critical to maintaining essential public services. It is also an important component of a community's economic development program and strategic plan. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts.

The debt service payments related to financing all of these projects have been incorporated into our General Fund forecasts. Also included in the plan are two major parking-related projects in the Hamilton Canal District, which will be funded without tax support through the Parking Enterprise.

Actual and Projected Budgeted Revenues

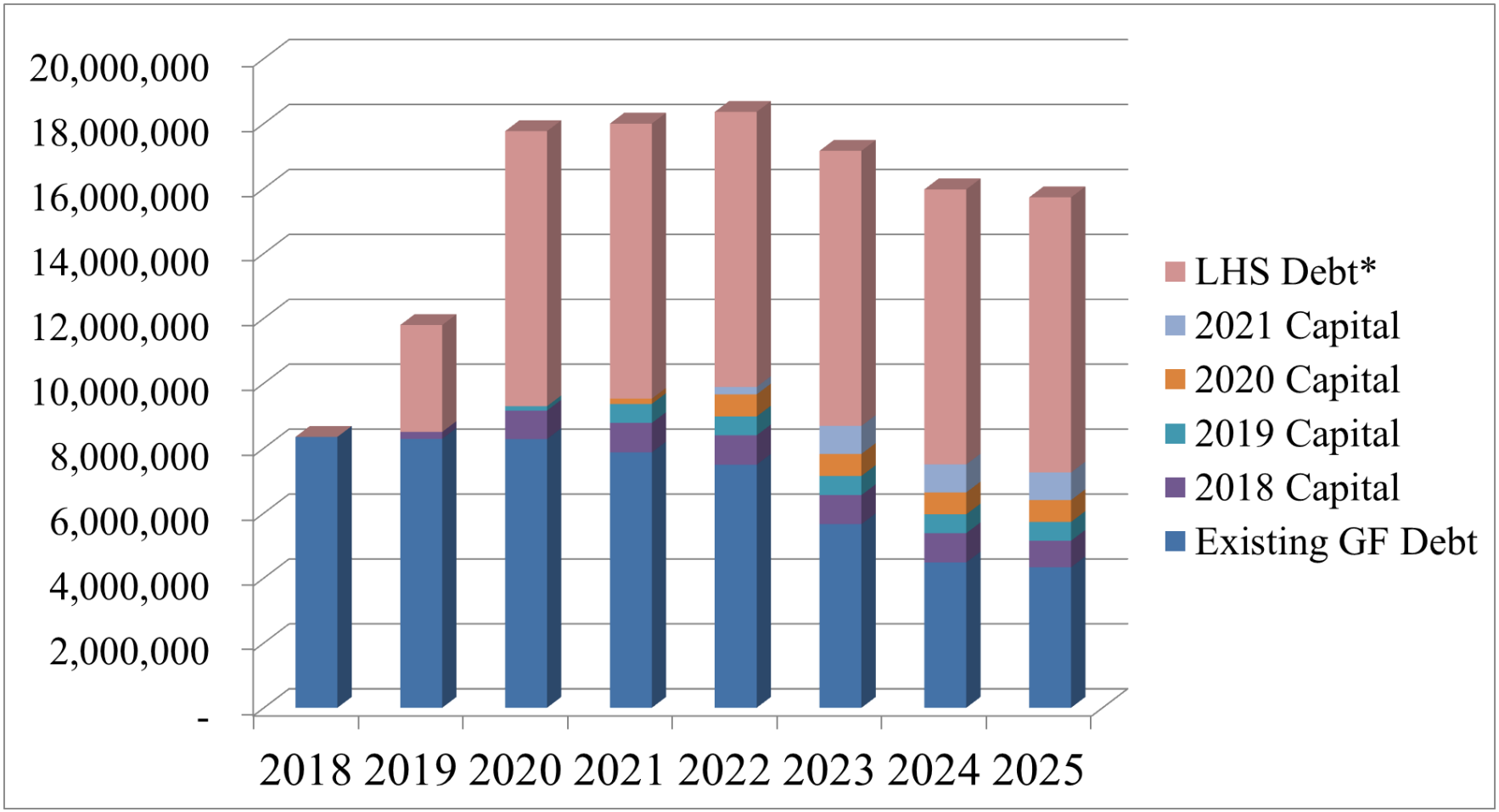
Fiscal Year	Total Amount to Be Raised	Annual Growth Rate	Compounded Annual Growth Factor (CAGF)
2008	$ 308,711,540	n/a	
2009	$ 318,636,488	3.21%	
2010	$ 308,847,270	-3.07%	
2011	$ 311,646,472	0.91%	
2012	$ 321,111,145	3.04%	1.91%
2013	$ 328,095,926	2.18%	
2014	$ 342,975,498	4.54%	
2015	$ 364,130,698	6.17%	
2016	$ 358,051,834	-1.67%	
2017	$ 365,886,534	2.19%	
2018	$ 372,859,928	1.91%	
2019	$ 379,966,226	1.91%	Projections
2020	$ 387,207,963	1.91%	
2021	$ 394,587,720	1.91%	
2022	$ 402,108,126	1.91%	

Existing Debt Obligations as a Percentage of Budgeted Revenues

Fiscal Year	Existing Net Debt Service Obligations (All Funds)	Projected Budgeted Revenue	Debt Service as a % of Projected Budgeted Revenue
2017	$ 20,102,956	$ 365,886,534	5.49%
2018	$ 19,999,846	$ 372,859,928	5.36%
2019	$ 19,803,532	$ 379,966,226	5.21%
2020	$ 19,709,929	$ 387,207,963	5.09%
2021	$ 19,356,866	$ 394,587,720	4.91%
2022	$ 18,439,037	$ 402,108,126	4.59%

DEBT LIMIT CALCULATION (Preliminary - Not Certified)

Equalized Valuation (Final FY16 a/o 4/29/17)	$	7,154,033,100
Debt Limit (5% of Equalized Valuation)	$	357,701,655
Total Outstanding Debt as of June 30, 2016	$	236,079,708
Total Authorized/ Unissued Debt as of June 30, 2016 (Approximate)	$	84,723,126
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$	320,802,834
Amount of Outstanding Debt Outside the Debt Limit	$	57,100,468
Approximate Amout of Authorized/ Unissued Debt Outside the Debt Limit	$	41,724,790
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$	98,825,258
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$	320,802,834
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$	98,825,258
Debt Subject to the Debt Limit	$	221,977,576
Debt Limit (5% of Equalized Valuation)	$	357,701,655
Remaining Borrowing Capacity Under Debt Limit	**$**	**135,724,079**


20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2018 2019 2020 2021 2022 2023 2024 2025
LHS Debt*
2021 Capital
2020 Capital
2019 Capital
2018 Capital
Existing GF Debt

City of Lowell, Massachusetts

Projected Interest Rate on Bonds Dated September 1, 2018:	4.00%
Projected Interest Rate on Bonds Dated September 1, 2019:	4.25%
Projected Interest Rate on Bonds Dated September 1, 2020 & 2021:	4.50%

5-Year General Fund Capital Plan - FINANCING DETAIL

	A	B	C	D	E	F	G	H	I
Fiscal Year	Existing General Fund Debt Service	Less: Existing QECB & RZEDB Subsidies	Less: Existing MSBA Subsidies	Equals: Net Existing General Fund Debt Service	Plus: Bonds dated 9/1/18	Plus: Bonds dated 9/1/19	Plus: Bonds dated 9/1/20	Plus: Bonds dated 9/1/21	**Equals: Existing and Projected General Fund Debt Service**
2017	-	-	-	-	-	-	-	-	**-**
2018	8,562,248	(217,467)	(1,192,791)	7,151,989	-	-	-	-	**7,151,989**
2019	8,490,394	(204,911)	(1,192,791)	7,092,691	212,518	-	-	-	**7,305,210**
2020	8,471,066	(191,559)	(1,192,791)	7,086,716	876,719	132,955	-	-	**8,096,390**
2021	8,045,531	(177,469)	(1,192,791)	6,675,272	906,400	585,681	161,750	-	**8,329,102**
2022	7,650,429	(162,382)	(1,192,790)	6,295,257	905,600	579,906	679,199	229,547	**8,689,509**
2023	5,804,994	(146,905)	(1,192,787)	4,465,301	894,200	590,138	678,575	861,892	**7,490,106**
2024	4,608,193	(131,039)	-	4,477,154	902,000	579,731	676,138	860,875	**7,495,898**
2025	4,446,054	(114,782)	-	4,331,272	815,500	578,900	673,025	851,300	**7,249,997**
2026	3,932,341	(98,135)	-	3,834,206	814,900	543,175	659,463	851,050	**6,702,794**
2027	3,767,906	(79,903)	-	3,688,003	813,500	542,556	665,225	849,900	**6,559,184**
2028	3,531,736	(61,243)	-	3,470,493	816,200	521,725	660,088	857,625	**6,326,131**
2029	3,400,127	(42,096)	-	3,358,031	817,900	510,894	649,388	854,225	**6,190,437**
2030	3,136,151	(22,463)	-	3,113,688	774,500	494,956	657,788	849,925	**5,890,857**
2031	1,958,917	(2,259)	-	1,956,658	776,000	400,719	655,063	844,725	**4,633,164**
2032	1,500,946	-	-	1,500,946	771,600	412,650	436,388	833,738	**3,955,321**
2033	983,213	-	-	983,213	771,300	408,838	427,100	787,863	**3,378,313**
2034	839,581	-	-	839,581	779,800	389,919	402,925	772,213	**3,184,438**
2035	709,900	-	-	709,900	473,300	405,469	418,300	756,113	**2,763,081**
2036	589,425	-	-	589,425	477,100	214,206	412,775	759,113	**2,452,619**
2037	-	-	-	-	470,300	236,131	269,950	770,538	**1,746,919**
2038	-	-	-	-	477,800	227,419	269,825	506,463	**1,481,506**
2039	-	-	-	-	479,400	223,600	274,138	507,338	**1,484,475**
2040	-	-	-	-	-	219,569	277,775	502,425	**999,769**
2041	-	-	-	-	-	-	270,963	496,838	**767,800**
2042	-	-	-	-	-	-	-	485,688	**485,688**
Total	80,429,151	(1,652,613)	(7,156,741)	71,619,797	15,026,537	8,799,136	10,275,837	15,089,388	**120,810,695**

Assumptions:

- Existing General Fund Debt Outstanding as of June 30, 2017.
- Proposed issues structured on a level debt basis amortized over 20 years.

Proposed Capital Improvement Loan Order to the Lowell City Council

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COMMONWEALTH OF MASSACHUSETTS
CITY OF LOWELL

In City Council

LOAN ORDER
(2018 Capital Improvements)

To borrow $11,077,544 for the purpose of financing various capital improvements and any related architectural and engineering services in connection therewith and any costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BY A TWO-THIRDS VOTE as follows:

Ordered: That the sum of $11,077,544 is appropriated for the purpose of financing the following capital improvements, and any related architectural and engineering services in connection therewith and any costs incidental and related thereto:

(1) building improvements in City buildings at various locations; (2) paving, sidewalk and curbing improvements at various locations, (3) streetlight LED conversions, (4) traffic signalization improvements, (5) architectural services (6) departmental equipment; (7) Westford Street landfill and Grand Manor environmental compliance improvements, (8) improvements to South Common park and various park improvements, and (11) Police and Fire Department software system and records system upgrades, (12) LeLacheur baseball park field and various building and lighting improvements, (13) city-owned building repairs, (14) Alumni field and other park improvements, and (15) departmental vehicles and heavy equipment; that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow $11,077,544 and issue bonds or notes therefor under G.L. c.44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary to carry out the projects; and that the Treasurer is authorized to file an application with the Municipal Finance Oversight Board to qualify any or all of the bonds under G.L. c.44A and to provide such information and execute such documents as such board may require for these purposes.

Any premium received upon the sale of any bonds or notes approved by this loan order, or upon the sale of any other bonds or notes approved by any other loan order of the City adopted prior to the date of this loan order, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

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FISCAL YEAR

2018

SECTION VI

APPROPRIATION ORDER

Proposed FY2017 Budget Resolution of the City Council to be voted on for appropriation.

KEVIN J. MURPHY
CITY MANAGER

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COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

In City Council
VOTE

Approving Budget for the City of Lowell for Fiscal Year 2018

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2017 to the City Council on May 16, 2017; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on May 30, 2017 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 2018 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of $349,925,167 which sum shall be appropriated and raised by taxation and other sources, including but not limited to intergovernmental revenue. 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 2018

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 raises and appropriates the following retained earnings:

Fund	Amount
Wastewater Enterprise Fund	
Parking Enterprise Fund	971,176
Water Enterprise Fund	1,059,078

and that the City Council of the City of Lowell hereby raises and appropraites the following from other funds:

Fund	Amount	Fund Number
Vacant Foreclosed Properties	200,000	1109
Sale of City Property	200,000	1701
Overlay Surplus	1,600,000	TBD
Capital Debt Service Stab	841,149	8397
PEG Access Special Revenue	1,923,000	TBD
School Stabilization	312,061	8400
148A Building/ Code Fines	22,500	1721
General Stabilization	1,458,145	8401

Line Number	Department	Description	FY2018 Appropriation
2018-01	City Council	Personal Services	185,500
2018-02	City Council	Ordinary Expenses	7,500
2018-03	Mayor	Personal Services	51,428
2018-04	Mayor	Ordinary Expenses	13,900
2018-05	City Clerk	Personal Services	389,879
2018-06	City Clerk	Ordinary Expenses	15,650
2018-07	City Manager	Personal Services	1,855,190
2018-08	City Manager	Ordinary Expenses	3,619,500
2018-09	City Manager - Lowell School System	Ordinary Expenses	50,000
2018-10	City Manager - Marketing Development	Personal Services	-
2018-11	City Manager - Marketing Development	Ordinary Expenses	495,000
2018-12	City Manager - Contingency	Ordinary Expenses	400,000
2018-13	City Manager - Contingency	Reserve for Wages	-
2018-14	City Manager - Cable Access	Personal Services	118,145
2018-15	City Manager - Cable Access	Ordinary Expenses	201,750
2018-16	City Manager - Cable Access	Transfers to Schools	-
2018-17	City Manager - Cultural Affairs & Special Events	Personal Services	183,718
2018-18	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2018-19	Finance	Personal Services	320,642
2018-20	Finance	Ordinary Expenses	200
2018-21	Auditing	Personal Services	471,662
2018-22	Auditing	Ordinary Expenses	58,600
2018-23	Purchasing	Personal Services	229,445
2018-24	Purchasing	Ordinary Expenses	151,150
2018-25	Assessing	Personal Services	493,015
2018-26	Assessing	Ordinary Expenses	66,550
2018-27	Treasurer	Personal Services	587,397
2018-28	Treasurer	Ordinary Expenses	290,600
2018-29	Human Relations	Personal Services	292,972
2018-30	Human Relations	Ordinary Expenses	26,350

Line Number	Department	Description	FY2018 Appropriation
2018-31	Management Information Systems	Personal Services	664,803
2018-32	Management Information Systems	Ordinary Expenses	1,306,525
2018-33	Law	Personal Services	996,369
2018-34	Law	Ordinary Expenses	285,700
2018-35	Elections	Personal Services	186,204
2018-36	Elections	Ordinary Expenses	89,000
2018-37	Planning & Development	Personal Services	2,513,739
2018-38	Planning & Development	Ordinary Expenses	180,664
2018-39	Police	Personal Services	26,311,638
2018-40	Police	Ordinary Expenses	1,434,475
2018-41	Fire	Personal Services	17,988,672
2018-42	Fire	Ordinary Expenses	781,750
2018-43	Lowell Public Schools	Single Line Appropriation	162,073,324
2018-44	Greater Lowell Technical School	Ordinary Expenses	8,573,123
2018-45	Essex Agricultural High School	Ordinary Expenses	92,000
2018-46	DPW Administration	Personal Services	521,525
2018-47	DPW Administration	Ordinary Expenses	880,450
2018-48	DPW Engineering	Personal Services	442,829
2018-49	DPW Engineering	Ordinary Expenses	-
2018-50	DPW Land & Buildings	Personal Services	2,066,161
2018-51	DPW Land & Buildings	Ordinary Expenses	648,000
2018-52	DPW Streets	Personal Services	1,279,789
2018-53	DPW Streets	Ordinary Expenses	20,000
2018-54	Parks	Personal Services	1,570,798
2018-55	Parks	Ordinary Expenses	575,800
2018-56	Cemetery	Personal Services	241,670
2018-57	Cemetery	Ordinary Expenses	201,650
2018-58	DPW Other	Snow & Ice	1,350,000
2018-59	DPW Other	Street Lighting	562,000
2018-60	DPW Other	Waste Collection & Disposal	5,202,500

Line Number	Department	Description	FY2018 Appropriation
2018-61	Health	Personal Services	2,445,149
2018-62	Health	Ordinary Expenses	76,650
2018-63	Council on Aging	Personal Services	248,291
2018-64	Council on Aging	Ordinary Expenses	90,250
2018-65	Veterans'	Personal Services	154,130
2018-66	Veterans'	Ordinary Expenses	649,650
2018-67	Recreation	Personal Services	815,104
2018-68	Recreation	Ordinary Expenses	49,185
2018-69	Library	Personal Services	1,079,966
2018-70	Library	Ordinary Expenses	345,039
2018-71	Unclassified	Debt Service	9,115,200
2018-72	Unclassified	Workers Comp	650,000
2018-73	Unclassified	Unemployment	400,000
2018-74	Unclassified	Health Insurance	23,050,000
2018-75	Unclassified	Retirement	24,446,746
2018-76	Unclassified	Medicare Tax	2,710,932
2018-77	Unclassified	Claims & Judgments	775,000
2018-78	Unclassified	Other Insurance	326,000
2018-79	Unclassified	No. Middlesex	35,000
Subtotal	**General Fund**		**317,079,194**
2018-80	Wastewater	Personal Services	3,348,314
2018-81	Wastewater	Ordinary Expenses	7,227,500
2018-82	Wastewater	Debt Service	6,473,038
Subtotal	**Wastewater Enterprise Fund**		**17,048,852**

Line Number	Department	Description	FY2018 Appropriation
2018-83	Parking	Personal Services	349,312
2018-84	Parking	Ordinary Expenses	3,008,668
2018-85	Parking	Debt Service	2,936,631
Subtotal	**Parking Enterprise Fund**		**6,294,611**
2018-86	Water	Personal Services	2,397,693
2018-87	Water	Ordinary Expenses	3,236,500
2018-88	Water	Debt Service	3,868,317
Subtotal	**Water Enterprise Fund**		**9,502,510**
Grand Total All Funds			**349,925,167**

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.

2018-89	General Fund - Cherry Sheet Assessments	24,673,246
2018-90	General Fund - Prior Years' Snow & Ice deficit	134,063
2018-91	General Fund - Provision for Abatements & Exemptions	1,100,000
2018-92	Indirect costs of the enterprise funds	9,012,522

FISCAL YEAR

2018

SECTION VII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational staffing information, acronym table, and glossary of terms.

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MUNICIPAL FINANCES 101

Financial literacy is a process.

Maybe you want to fight poverty or reform public schools. Maybe you want to cut taxes or privatize government services. Maybe you think government mostly gets it right, so you want to protect policies or programs. Regardless you've probably realized by now, that you can't accomplish much in the way of change if you can't speak the language of public finance.

The goal of this Appendix is to help you speak that language. Put differently, it is to help you become financially literate. You're financially literate if you understand your municipality's "financial story." That story has several parts, and those parts are the major sections of this Appendix.

The first and most important step toward public financial literacy is to "know what you don't know."

In other words, it is important to recognize that your current knowledge on a specific subject may be lacking. Knowing how to get informed about things you don't know, and knowing where to focus the limited time you can devote to becoming informed, is just as important as what you already know.

The City of Lowell's budget for the fiscal year ending June 30, 2015 was $333M+. Where did the funding come from? How was the money spent? Why did it need so much? How does the City finance big ticket items like infrastructure improvements? Is the City in sound financial shape?

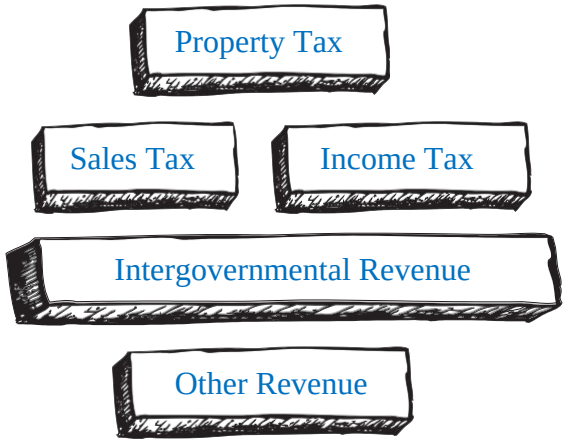
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

While this section attempts to establish a foundation for understanding municipal government finances, true financial literacy is a commitment to keep learning, asking questions, and constantly and constructively revisit financial assumptions.

Where appropriate, this section includes links to other areas within this budget document related to the various topics discussed, with the hope of providing fundamental financial literacy essential to understanding a municipality's general financing, its nuances, and issues.

The majority of the material in this section are based on the *GOVERNING Guide to Financial Literacy © 2014*, which has been modified by the City of Lowell with permission by GOVERNING, a Division of e.REPUBLIC, for inclusion within the City's budget document.

The City encourages readers to "go back to the basics", by visiting GOVERNING's *FINANCE 101 Special Series* which is available online at http://www.governing.com/finance101.



WHERE THE MONEY COMES FROM

There are five primary revenue sources available for most municipalities.

Arthur Godfrey, the famous 1950s television and radio personality, once said, "I'm proud to pay taxes in America, but I could be just as proud for half the money." This quote nicely captures the principle challenge to financial policymakers. While citizens may embrace the idea that they should pay for government, they also expect government to find a better, fairer, and cheaper way to deliver the government services they want.

Let us start off with a look at how government is funded. The five main sources of local revenue are: property tax, income tax, sales tax, intergovernmental revenue, and a category of "other" revenues. It is important to understand each of these, how much your municipality may depend on them, and why.

Property Taxes

Property taxes are considered a "local revenue workhorse" because they are often seen as simple and straight forward to predict – the municipal assessor determines how much a property owner owes; and easy for citizens to comply – the owner simply needs to pay the property tax bill when it arrives in the mail. However, some also view property taxes as a "necessary evil" of local revenue systems - taxpayers get angry when their property tax bill increases, but their income doesn't, and they struggle to understand how the government determines their property value.

The amount of property taxes a municipality collects is called the tax levy. The tax levy is determined by three factors: the tax base, the tax rate, and any preferential treatment for certain types of taxpayers. Most taxes follow this same basic formula of base-rate-exceptions.

The property tax base is the value of all private land and buildings, and all business-related land and buildings within a municipality. The assessor's job is to determine the price someone would pay for a property and/or building in the current real estate market. This is broadly known as a property's market value. It's difficult to determine market value because real estate is not bought or sold that often. Assessors solve this challenge by using statistical models to infer the market price of properties from the prices of similar properties that were recently sold. Policymakers decide what percentage of the market value is subject to taxation. This is known as the assessed value. They must also decide the amount of the tax as a percent of the assessed value. This is called the tax rate.

While tax rates are important, some of the most crucial decisions about property taxes are about when to make exceptions to the

base-rate relationship. For example, nonprofit organizations like hospitals, universities, churches, synagogues and museums, among others, are not required to pay property taxes. Many senior citizens and others on fixed incomes pay reduced property taxes. The goal here is to keep home ownership affordable even if property values increase. Some municipalities offer property tax abatements, or temporary property tax reductions or exemptions, to encourage businesses to locate, stay or grow within their municipalities. It is essential to understand that there are benefits from these exemptions.

If a property's assessed value increases, but the tax rate stays constant, the tax levy will still increase. In fact, if a property is subject to special assessments, or property taxes that apply only to certain properties, its levy can increase even if it's assessed value decreases.

Income Taxes

Similar to property taxes, the income tax a person or corporation pays is determined by the tax base, the tax rate and any applicable exceptions. For income taxes, the tax base is taxable income, or total income minus any tax preferences. The state income tax is viewed by the Commonwealth of Massachusetts as one of its largest revenue sources. Though Massachusetts is often referred to as "Taxachusetts", our state's tax rate doesn't lead the nation, and the state offers standard exemptions, or reductions of taxable income due to certain expenses which all taxpayers can claim, ranging from retirement savings, to health insurance, to investments in equipment and technology and dozens of other areas.

The income tax which a tax payer pays is usually expressed in terms of their effective tax rate, or the taxes paid per dollar of total taxable income. Income taxes are progressive because in general, higher income taxpayers pay a higher effective rate. Proponents say this is fair because those with higher incomes should contribute more to the public. Critics say this tax structure discourages individuals and businesses from investing. For that reason, many systems tax capital gains, or income related to investments, at a lower rate.

Sales Taxes

Most states and local governments in the U.S. collect some form of sales tax, and it is estimated that about 1/3 of state revenues are from sales taxes. A municipality's sales tax base is composed of all the retail sales of personal property, and certain services (e.g., meals, hotels, etc.) that take place within its borders.

The biggest challenge in determining sales tax is that it isn't always clear what is included in that base. For instance, a business pays state sales tax only if it has a substantial portion of its business, known as a sales tax nexus, in that state. When a company conducts business in multiple states, it must use complicated calculations, known as tax apportionment formulas, to determine the sales tax it owes in each state. Online retailers like Amazon.com have argued that they should not pay state sales tax because they do not have a nexus in any one state. Some states require consumers to pay a use tax if they purchase a good without paying sales tax. Some states tax construction, personal trainers, catering and other professional services, while many don't, leading to complex and costly sales tax administration.

Once the sales tax base is established, sales tax collections are simple to calculate. Municipal sales tax collections are simply the sales tax base, however defined, multiplied by its sales tax rate.

While sales taxes are flexible and adaptable, they are often viewed as regressive. In other words, those who are least able to pay it often pay comparatively more of it. Consider for example an item like children's school supplies. Most families need to buy them and they are usually not sales tax exempt. If a family with an annual income of $25,000 buys the same supplies as a family with an annual income of $250,000, and both pay $25 in sales taxes for these same essential items, then the lower-income family is paying a much larger portion of its total income in sales tax. Sales tax opponents argue that this is what makes the concept of a state sales tax inherently unfair.

Intergovernmental Revenues

Intergovernmental revenue is a combination of state and federal money made available to aid municipalities, accounts for a significant amount of municipal revenue, and allows municipalities to deliver many services they could not afford otherwise. Intergovernmental revenue is calculated through complex formulas for the distribution of aid to municipalities, but also introduces enormous uncertainty, as it cuts to it may threaten a municipality's long-term fiscal health.

"Other Revenues"

This final category of revenue includes dozens of much smaller sources ranging from permit and license fees, to animal license fees, to cable television fees. Some non-profits make payments in lieu of taxes (commonly referred to as PILOTs) to offset some of what they don't pay in other taxes. While charges and fees are generally acceptable, they are often more difficult to forecast and plan.

WHERE THE MONEY GOES

How to think about cost.

A typical local government spends tens of millions of dollars each year on dozens of different programs and services. At the state level, the numbers are often tenfold! While it is the finance and accounting staff's responsibility to keep track of every penny, it is the elected official's responsibility to set the priorities, and the management team's responsibility to ensure that the money stays connected to those priorities.

The municipal budget essentially serves as the financial center – this is where the priorities are laid out in a plan to spend the municipality's limited resources. Unlike the federal government, municipalities generally can't spend more money than they collect. This is where the conflict of having anything you want vs having everything you want comes into play. This is why it is important to know what your programs and services cost, and how those costs may change as either policies or priorities change.

As with many things, cost is not always an obvious or black and white number. As such, it is important to understand the different types of costs that need to be factored into the total cost of what something actually costs. These costs essentially break down into:

Direct Costs – These are factors that contribute exclusively to the total cost of one product or service. *For example, the lease, maintenance and repairs, and commodities such as toner and paper are all direct costs to factor when making the printer budget.*

Indirect Costs – These are costs that are not directly accountable to an individual product or service. *For example, in the printer budget example, electricity, physical office space, and employee time to manage the printers are instances of indirect costs.*

Full Costs – These are the cost of the service, including the direct and indirect costs to produce that product or service.

Fixed Costs – These are costs that do not depend on the volume of product or services provided. *For example, in the printer budget example, the lease is a fixed cost, because it is the same regardless of the volume printed.*

Variable Costs – These are costs that vary directly with the volume of product or services provided. *For example, in the printer budget example, paper and toner are variable costs, because they increase in proportion to the volume printed.*

For example, consider a municipality's community development division is putting together its printing budget for the coming year. It has three departments that share a multifunction printer. The building department uses the copier occasionally, however, the planning department uses it more frequently, and the licensing department uses it the most. How much of each department's budget should be allocated to the printing costs?

The division leases the printer, so it should plan to pay a vendor a set lease payment each month. It should also budget for repairs, and for commodities like toner and paper. The lease, maintenance, and commodities are all direct costs, or costs

related only to printing. But the direct costs are only one part of the total cost.

The printer needs electricity and space within the office. Additionally, the department office manager will spend some of his or her time paying the lease, coordinating the repairs and ordering supplies. These are indirect costs, or costs that apply both to printing and to other parts of the division's operations. Indirect costs are often called overhead or administrate costs.

Indirect costs are more difficult to measure. The division needs to know how much of the total electricity the printer uses, how much space the printer occupies and how much time the office manager spends managing the printer. This information isn't always available, so analysts and accountants usually have to estimate these costs. With those estimates in place, the department can then calculate the full cost, or the direct costs plus the indirect costs, of printing. More complicated programs and services can have dozens of indirect cost items.

How much of these costs should each department cover? The division could simply assign each department one third of the full costs. In this case, the building department and the planning department will need to either locate more funding, or cut other services to allow licensing to contribute less than its share of the full cost. This isn't wrong or bad, per se. And in fact, these types of "subsidies" can be part of a clear policy priority. For services like licenses, the recipient or in this case a business, must pay the license fees. Most municipalities set the license fee equal to the full cost of issuing the license. The municipality might deliberately set its license fee well below full cost to issue it as a way of supporting local businesses. The trade-off is that building and planning department users will likely pay higher costs or experience lower quality service.

The biggest issue with subsidies is that we often don't know much about them. Many municipalities don't collect or analyze the information needed to get to full cost. Instead, they use simple cost allocation rules like the 1/3 rule cited in the printer example above. Or even worse, they ignore indirect costs altogether. In the simple printer example, a better cost allocation method might be to track the number of copies each department makes and to assign each department a share of the total cost equal to its share of the total number of pages printed. That sort of direct measurement and allocation is quite difficult for more complex services, especially when indirect costs are shared across multiple programs, services, or municipalities. Once you understand full costs and subsidies, you also realize that across-the-board cuts, hiring freezes, and other similar budgeting strategies rarely affect all programs equally.

The printer example above also illustrates a crucial cost principle. Always question "average costs." Some of the costs like the lease payments are fixed costs, meaning they're the same regardless of the number of pages printed. Paper is a variable cost, meaning it increases exactly in proportion to the number of pages printed. Other costs, like maintenance, have both a fixed and a variable component. Every program or service has a different cost behavior, or blend of fixed and variable costs.

Fixed costs are a key part of the cost behavior for the printer. As the division prints more, those fixed costs are distributed across a larger number of pages printed. In other words, there is an economy of scale in printing. The cost per printing for 1,000 pages will be much more than the cost per printing for 10,000 pages.

This brings us back to the concept of "average costs." When someone quotes an average cost per unit of a program or service, the most obvious questions that needs to be asked are: Average

of what? At what level of service or output? Under what assumptions about fixed and variable costs? Does average include both the direct and indirect costs?

So what do these cost concepts mean for policy decisions? Say that the division in this example is facing a large budget shortfall and is considering changing its printing practices to save money. It might consider outsourcing its printing to a local printer. But without detailed knowledge of the full cost per copy at different quantities, it isn't possible to know if outsourcing will actually save money. It might allow other departments to use the printer for a small fee. This would require accurate information about the full cost to set a fee that covers the full costs plus an additional "profit." It might try to reduce printing costs by spending less on maintenance or repairs. This might not matter to the building or planning departments, but a prolonged printer breakdown might mean longer license turnaround times. It is important to weigh the full cost of licensing's printing needs against the saved money and the potential risk of a decline in service quality.

BUDGETING BASICS AND THE BUDGET PROCESS

Budget basics and general timelines.

The budget process is an opportunity to discuss a municipality's future, since everything that is going to get funded, needs to be listed in the budget. Technically speaking, the budget is the plan on how the municipality will spend money, articulated as a series of appropriations. Unlike accounting rules or auditing standards, there aren't any uniform policies or procedures for establishing a municipal budget, or its format. A quick review of most municipal budgets over the past 15 years will likely show that municipal budgets have evolved through various formats, with each subsequent budget including additional information and data, with an ever-increasing focus on transparency.

In some ways, a municipal budget isn't all that different from a personal budget. There are revenues (income) and there are expenses (costs). The fundamental goal is to ensure that you have enough revenues to cover your expenses. While everyone may agree on the services these costs represent, no one wants their taxes to go up, and everyone wants the municipality to find a better, fairer or cheaper way of delivering on the services they want.

Most municipal budgets are line-item budgets, meaning that they are organized around spending areas. The largest spending areas are usually personnel, commodities, and capital projects. Municipalities typically arrange their budgets around how much each department or agency will spend in these main areas. This is useful if the goal is to scrutinize the largest numbers in department-level budgets. It is less useful if the goal is to understand what programs and services cost, especially if multiple departments or agencies help to deliver a service.

The budget is process itself is considered successful if the budget is passed on time. That often means making spending decisions on short notice and without carefully considering the long-term consequences. When projected revenues and spending don't exactly add up, it's often tempting to balance the budget with accounting gimmicks. Some of the most popular are:

- Rosy revenue estimates, which assume revenues will grow faster than you might otherwise expect.
- One-shot revenues, such as including proceeds from a land sale or legal settlement, or borrowing money from a rainy-day fund, into the operating budget.
- Fund smoke and mirrors, where you transfer resources from the general fund to other funds and vice versa.
- Strategic bubbles, where you move revenue collections ahead of schedule from the next fiscal year into this one.
- Kick the can, where you pass a budget that assumes next year's legislature will pass a supplemental appropriation or otherwise take care of the budget deficit.
- Shift and shaft, where you argue that another level of government should pay for a program.
- Magic asterisk, where you identify savings you expect to materialize throughout the fiscal year.

While each of these gimmicks can help solve a short term budget problem, they can easily mask or amplify gaps between revenues

and spending over time. Shortsighted tricks like these can also seriously damage a municipality's fiscal health and ability to achieve its long-term goals.

Most municipality budgets processes share some common characteristics. Most follow these same basic steps and timeline:

1. Strategic planning should begin five to six months prior to the next fiscal year. Department and agency directors develop goals and objectives for the coming fiscal year. Ideally, these goals are connected to the municipality's broader strategic plan.

2. Department-level preparation should begin four to five months prior to the fiscal year. The municipality's administrative executive should transmit his or her budget priorities for the coming fiscal year. Department and agency leaders will propose budgets based on those priorities and on their own projected spending needs.

3. Revenue forecasting should be an ongoing process for two to six months prior to the fiscal year. Revenue officials will track economic trends and project revenues for the coming fiscal year. The final revenue forecast is usually the basis for the final budgeted revenues.

4. Executive preparation needs to occur two to three months prior to the fiscal year. The executive should review the department's proposed budgets and develop his or her final proposed budget. Most municipalities prepare a budget for annual programs and operations, usually called the operating budget, and a separate budget for purchases of building, land, equipment and other long-term public investment items, which is usually called the capital budget.

5. Legislative reviews should occur one to two months prior to the start of the fiscal year. Legislators will review the executive's proposed budget, question department and agency heads about their spending plans, and suggest changes.

6. Public hearings will occur one month prior to the fiscal year. Legislators should hold public hearings and receive citizen input. For most municipalities, budget hearings are stand-alone special public meetings.

7. Adoption is one of the last steps, which should occur two to three weeks prior to the beginning of the fiscal year. At this time, legislators should pass the budget. In some municipalities, legislators may only reduce budget line items, with the budget being passed once legislators approve it.

8. Execution of the passed budget is an ongoing process. Executives and legislature monitor the budget implementation and adjust the next year's budget planning accordingly. Most local governments allow for minor budget adjustments during the course of the budget year.

INVESTING FOR THE LONG HAUL

Investing in big-ticket items.

State and local governments are in the business of long-term stability. Infrastructure is a crucial ingredient of that stability. Infrastructure systems, such as roads for public transit, buildings for education, water and telecommunications systems, are the backbone a community's long-term social and economic health. Therefore, public moneys must be carefully invested in order to preserve, maintain and extend these systems.

Which projects can you afford to take on?

Municipalities devote a considerable portion of their spending on items designed to last more than one year. These are called capital assets. They include vehicles, buildings, land, roads, and water treatment facilities, among many others. Governments also invest in expensive intangible items like information technology systems or licenses to use certain products and services. These investments don't result in a physical item, but they are an essential part of delivering services.

Demands for capital investments are endless, but resources are limited. Like budgeting for operations, the principal challenge with capital investments is to set priorities. Priority-setting tends to happen through a planned capital budget, or based on debt capacity.

The Capital Budget – This is where your municipality identifies the capital investments it plans to make in the near future, usually within the next three to five years. Most local governments also develop a capital improvement plan. This is a document that identifies all long-term capital spending needs, usually 10-20 years in the future. Think of the capital budget as the highest priority projects from the capital improvement plan. Most municipalities use different methods to identify projects, evaluate the benefits and costs, and connect projects to broader strategic goals.

Debt Capacity – Most state and local governments finance the bulk of their major capital projects with debt. To finance a project with debt simply means that someone lends you the money, you do the project, then you pay back the borrowed money, plus some interest, over the next several years. Debt capacity has two components:

Debt limits are state or local laws that restrict the amount of money a municipality can borrow. Sometimes they apply to certain types of debt but not to others, and sometimes a government can exceed them if voters approve. Regardless of the details, debt limits make it more difficult to finance capital projects, and that forces priority-setting.

Debt affordability is a municipality's future ability to pay down debt. It's difficult to evaluate because future financial resources are closely linked to growth in a municipality's tax base, its population growth and other factors. At the same time, debt affordability is a crucial part of priority-setting because it's entirely possible for a government to take on debt it can't repay while staying well below its legal debt limit.

Which financing tool is best for you?

There are three main ways to finance local capital investments: pay-as-you-go, municipal bonds, and public-private partnerships.

Many capital investments are financed pay-as-you-go. This means that the municipality pays for the project with existing financial resources. Sources of pay-as-you-go financing include savings from previous budgets and special capital project funds where the municipality saves up money for projects over time.

However, most municipalities cannot save up enough to finance multimillion dollar capital improvements. So instead, they issue municipal bonds. A bond is like a mortgage. The borrower takes money from a lender and agrees to pay it back over time with interest. A municipal bond is any bond issued by a state or local government.

There are four basic types of municipal bonds, with each type corresponding to the revenues the issuing government uses to pay back the loan as follows:

General Obligation (GO): GO bonds are backed by the government's "full faith and credit" or "taxing power." This means it is willing to use whatever revenues it has available for repayment. GOs are generally seen as the most credit worth in the market, and fund a variety of general public projects like municipal buildings, parks, and schools.

Essential Revenue: These are bonds that are paid off by a specific revenue source from an essential service like a water utility or electric utility. These bonds are also credit worthy because citizens generally cannot do without these services, so the issuing government will always have access to revenues needed for repayment.

Non-Essential Revenue: These are bonds that are backed by a specific revenue stream from public housing, recreation centers, college dormitories, and other projects that are important by not necessarily essential to all taxpayers.

Lease Revenue: In a typical lease revenue structure, a special district like a public building commission issues the bonds, builds a facility and then leases that facility to a general government to use to deliver services. The special district then pays off the bonds with the lease payments. Lease revenue bonds are similar to GO bonds in that the issuer can appropriate different types of revenues to service the debt, and that bond investors tend to view them similar to other forms of debt. Nonetheless, they are not a formal general obligation pledge, so many municipalities are not required to count them as debt.

The vast majority of "munis" – as investors call municipal bonds – are tax exempt. Investors who buy them receive interest payments from the issuing government, but do not pay federal income taxes on those interest payments. Those interest proceeds are also exempt from most state and local invoice taxes. This tax exemption makes munis an attractive option for investors who want to earn stable, predictable income for retirement, college savings or other long-term investments. More than half of the $4 trillion in municipal bonds currently in circulation are held by individual investors.

In a public-private partnership (PPP or P3), an outside investor finances and builds a project on behalf of the government. In exchange, that investor(s) takes some or all of the future revenues generated by the project. The private partner can make money if it can properly manage the financing and construction risks, and the government can save money and preserve debt capacity for other projects. PPPs have worked well for projects that have a clear user charge, such as toll roads, water filtration

facilities and port infrastructure. Many state governments and federal government agencies offer tools to facilitate PPPs.

How do we get the money?

Once you've decided to access the capital markets, you must confront a number of policy and strategy questions.

Should we seek a bond rating?

A bond rating is an outside expert's opinion on whether your municipality will repay a bond. Or put differently, ratings agencies assess the likelihood an issuer will default, or fail to repay a bond. Three major companies issue most of the ratings on municipal bonds. Each applies its own criteria when rating a jurisdiction, but all three pay careful attention to some of the same factors:

Stable revenue streams. Bonds backed by robust, predictable revenue streams (e.g., property taxes) earn better ratings than bonds backed by revenues from more speculative projects (e.g., convention centers).

Demographics. Municipalities with growing populations and wealthy residents earn better ratings than those with stagnant populations or below average incomes.

Financial management and governance. A municipality will be better rated if it produces financial reports on time, maintains a rainy day fund or other budget stabilization tools, effectively manages its cash flow, has a clear capital budgeting plan, and has policies to prepare for contingencies.

Bond ratings matter. Improving your rating even by one notch can save money – perhaps hundreds of thousands of dollars – in borrowing costs. That said, some policymakers treat their municipality's bond rating as a grade on the quality of life in their community or on their effectiveness as a leader. Leadership and quality of life are only indirectly related to ratings. Fundamentally, a bond rating is nothing more than a statement about whether you will make good on a bond obligation.

Should we hire a financial advisor?

Most state and local governments do not have the staff expertise to navigate the municipal bond market. A financial adviser is an outside expert, sometimes connected to an investment bank, who can help your municipality manage the risks of assessing the public capital markets. Financial advisers can add tremendous value to your debt management process. At the same time, the municipal bond market's regulators have begun to carefully scrutinize relationships among issuers and financial advisers.

Competitive or negotiated sale?

An underwriter is a "middleman" between you and investors. Underwriters make money by lending you money, charging you a fee and then selling your bonds to investors at a higher price than what they paid you. When the underwriting process is complete, you have the money to begin your project. When an underwriter or other broker sells the bonds to an investor they notify the paying agent for the bonds. Later on, you pay your principal and interest on the bonds to the paying agent, and they distribute those payments to the investors.

There are two ways to engage an underwriter. One is a competitive sale. In this model, you develop the basic terms of the sale – how much money to borrow, what revenues to pledge for repayment, etc. – and then select an underwriter through an

auction. The underwriter who offers to loan you money at the stated terms for the lowest interest rate wins the auction. The alternative is a negotiated sale in which you select the underwriter in advance and negotiate the terms. Negotiated sales typically happen through teams of underwriters known as an underwriting syndicate.

There are advantages and disadvantages to each method of sale. Competitive sales are generally more transparent and as such, some think they're more accountable. Negotiated sales are less transparent, but they do offer the issuer more reliability in how and when to go to the market.

Should you seek credit enhancement?

Some bonds are backed by a third party that agrees to make principal and interest payments if the issuer cannot. This assurance, known as credit enhancement, is available from private insurers and from several state-level enhancement programs. For many BBB- and A- rated issuers it is cost effective to spend a few thousand dollars on a credit enhancement in exchange for several thousand dollars in saved borrowing costs.

LEGACY COSTS

Pensions and other post-employment benefits.

Few words can create as much of a stir to a state or municipal employee than the word "pension." Pensions are front and center in the ongoing fiscal drams being played out in Detroit and Stockton (CA). Yet pensions are only part of the story, since many governments also offer their retired subsidized health insurance, life insurance, and other benefits. But unlike pensions, most municipalities have not set aside resources to cover those other post-employment benefits (OPEB). When combined with the backlog of maintenance for state and local infrastructure, the unfunded costs for state and local governments continue to grow.

Pensions

A pension is a regular payment or annuity, to a retiree that is funded in part by his or her former employer. There are approximately 4,000 state and local government pension plans in the U.S., falling into two basic categories: defined contribution plans and defined benefit plans.

Defined contribution plans are, in effect, an employer-sponsored retirement savings account. Many state and local governments contribute to and manage these accounts on behalf of employees. By pooling many employees' savings together, a government's input into the retirement system is known, even if the employee's eventual retirement benefit is not.

The mechanics of a defined benefit pension are straightforward. Employees earn a guaranteed pension benefit during their years of active service to the government. While the employee is working, the government sets aside money in a pension plan to pay those future benefits. Pension plan managers invest that money. Employees start to receive their benefits when they retire. The pension plan pays those benefits with the proceeds earned from its investments. Employees, or their dependents stop receiving that benefit when they die.

For a government that offers a defined benefit plan, the central financial question is, "How much money must it set aside while an employee is active to pay that employee's future pension benefits?" To estimate that number, several questions must be answered.

Are pension benefits protected by state or local law?

Or by the state constitution? These restrictions limit the government's ability to change pension benefits later.

Do pension benefits automatically increase over time?

Do retirees receive periodic cost of living adjustments (COLAs)? Do active employees receive a COLA, either through state law or through collective bargaining agreements (CBAs)?

How many years must an employee work to earn a guaranteed benefit?

This is called vesting. Most state and local plans require at least 10 years of service to become fully vested.

How does the pension plan invest its assets?

Some plans are subject to strict rules about the types of stocks, bonds, and other assets they can pursue. This can limit the plan's expected investment returns. By contract, some plans have aggressively moved assets into alternative investments like hedge funds and private equity funds. These are large pools of money that require up-front investment and are managed according to a sophisticated investment strategy. Compared to traditional

investments, they usually carry greater risk, greater return, and higher fees paid to investment advisers.

An individual employee's pension benefit is based on three main factors:

- Final average salary (FDAS) over the final three to five years before retirement.
- Years of service
- A percent of FAS attributable to each year.

This is also knowns as units of service. Units of service, multiplied by years of service is often called the replacement rate, because it indicates how much pre-retirement income is replaced by the defined pension benefit.

A government's pension liability is simply the projected total cost of pension benefits for retirees and active employees who will eventually retire and draw benefits. There are two technical challenges to determine that liability. For one, the government must assume when retirees will die and when current employees will retire. Actuaries supply these assumptions. An actuary is a processional who uses sophisticated statistical analysis to predict life expectancy, risks in financial markets and other factors relevant to pensions. The total cost to provide pension benefits for the foreseeable future is known as the actuarial accrued liability (AAL).

Second, the actuarial liability must reflect differences in the time value of money. That is, the actuary must adjust the estimate to account for the fact that money the government will spend on these benefits in the future has less buying power – due to inflation and other factors – than money it will spend today. The number used to adjust the liability is known as the discount rate. Discount rates have emerged as one of the most controversial dimensions of public pension management. Critics believe state and local governments use discount rates that are too high, and therefore understate their pension liabilities. Proponents say those rates are appropriate given long-term trends in financial markets and funding risks.

Of the many numbers discussed in the pension context, the most important to policymakers is the annual required contribution or ARC. The ARC has two components. The first is the normal cost. This is the portion of the AAL the government must cover in a given year. The second is called the supplemental cost. If the plans' AAL exceeds its assets, it accrues an unfunded actuarial liability (UAL). Supplemental cost is the portion of the UAL the government must also cover in the current year. The ARC is highly sensitive to the actuarial assumptions on which it is based. Many municipalities pay into multiple pension plans, each with its own ARC.

Other Post-Employment Benefits

Many government employees, especially those in the police and fire service, are able to retire several years before they are eligible for Medicare at age 65. Many governments offer these retirees a way to offset the costs of health and life insurance during the interim period. Some offer access to the group health insurance plan that's available to active employees. Others go a step further and pay the insurance premiums on group health insurance on behalf of retirees. These benefits are known as other post-employment benefits (OPEB).

OPEB is similar to a defined benefit pension in that retirees earn a benefit that is known when an employee retires. The benefit is not a pension, bur rather access to health insurance at pre-determined price. And like defined benefit pensions, we can estimate the future cost of these benefits as a function of

employees' demographics, health care cost inflation and other actuarial information.

But OPEB is different from pensions in two crucial ways. First, most state and local governments have not set aside assets to cover future OPEB payments, choosing instead to fund it on a pay-as-you-go basis. Second, unlike pensions, OPENs are typically not guaranteed or protected by state law. State and local governments have much more latitude to scale back OPEBs and share OPEB-related costs with retirees. Many have implemented several changes to that effect.

TELLING THE FINANCIAL STORY

Accounting and auditing.

When the fiscal year is over, you need to be able to tell your municipal financial story to taxpayers, investors and other stakeholders, by explaining how the municipality connected its financial resources to its broader priorities. Accounting and auditing standards are the rules of the game for how to tell that story.

Basis of Accounting

The rules and concepts that guide accounting are known as Generally Accepted Accounting Principles (GAAP). Most state and large local governments follow the version of GAAP promulgated by a nonprofit organization called the Governmental Account Standards Board (GASB). Smaller local governments tend to follow any one of several alternative versions of GAAP known broadly as Other Comprehensive Basis of Accounting (OCBOA).

The GASB version of GAAP dictates a set of principles for when and how to recognize that a transaction has affected a government's finances. There are three distinct bases of accounting:

Cash Basis

This recognizes revenue when cash is received and expenses when a resource is paid for in cash. Cash basis accounting is helpful if the goal is to know exactly how much money is available to cover expenses in the near future.

Accrual Basis

This recognizes revenue when the jurisdiction delivers a good or service, even if it does not receive cash, and expenses when a resource is used to deliver those goods or services, even if it does not pay cash. Accrual accounting is ideal when the goal is to understand the government's long-term financial conditions.

Modified Accrual Basis

This recognizes revenues when they become available and measurable, and expenses when they are incurred. This basis is unique to state and local governments. It is designed to reflect the cash flows related to government revenues.

Fund accounting is also designed to acknowledge that many state and local government revenues are for specific purposes, and cannot be mixed with other revenues. Governments create funds to ensure that resources are applied to their appropriate purposes. A fund is a self-balancing account where the government recognizes all the transactions related to a certain type of revenue. Most have a series of special revenue funds for earmarked revenues, enterprise funds to account for business-type activities like utilities or parking facilities, and a general fund that covers general sales, income and property taxes. Each fund is reported separately in the basic financial statements.

Basic Financial Statements

Once the government has completed its fiscal year(s), it prepares a set of financial statements that report on its financial activity during that most recent fiscal year. Most produce a set of annual financial statements known as a comprehensive annual financial report (CAFR). A CAFT contains two financial statements that speak to the government's overall finances, and several fund statements that report on the finances of specific funds or groups

of funds. The two main government-wide financial statements are:

Statement of Net Position

This statement shows the relationship between the government's assets and liabilities. An asset is anything that has long-term value, such as cash, property and equipment. A liability is any outside claim on an asset. A key indicator of a government's financial condition is net assets, or the difference between assets and liabilities. The statement of net position is similar to the balance sheet for a nonprofit or profit company, and is prepared on the accrual basis.

Statement of Activities

This statement is similar to the income statement for a nonprofit or for profit company. It identifies the government's revenues and expenses. However, unlike nonprofits and corporations, where we expect revenues to exceed expenses, expenses for governmental activities often exceed revenues. This is because general government services that do not charge a fee will incur more expenses than revenue. This statement is prepared on the accrual basis.

A typical CAFR also contains three additional financial statements for each of the government's major funds or group of funds. For governmental funds, these statements are prepared on the modified basis of accounting. For enterprise funds, they are prepared on the full accrual basis.

Balance Sheet

This statement covers assets and liabilities within the fund. At the fund level, the difference between assets and liabilities is known as fund balance. Fund balance in the general fund is one of the most closely watched indicators of financial condition.

Statement of Revenues, Expenditures, and Changes in Fund Balance

This statement identifies the revenues and expenditures within the fund, and how the difference between revenues and expenditures affected fund balance.

Reconciliation

This is similar to the cash flow statement for a nonprofit or corporation. It shows how changes in revenues and expenditures within the fund added or subtracted to the government-wide net position.

The Audit Process

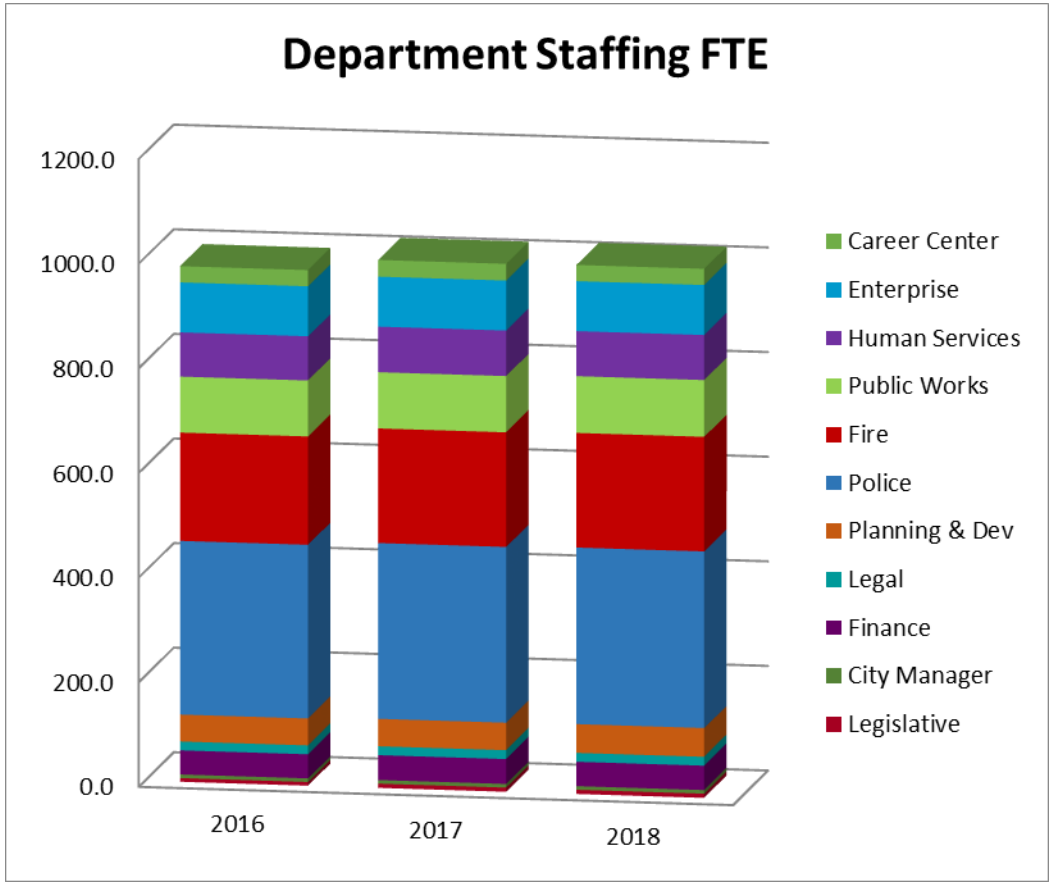
Once a government has prepared its financial statements, or hired an outside accountant to prepare its statements, it calls in an external auditor to review those statements. Some governments are required to engage an auditor from their state government, while others are expected to hire an outside auditor.

The auditor's main task is to offer a professional opinion on whether the financial statements fairly represent the government's actual financial position. To reach this conclusion, the auditor reviews the government's financial records and processes according to national generally accepted auditing standards (GAAS). This includes testing a sample of the government's financial records to ensure that financial staff process transactions in similar ways, and interviewing staff to better understand the policies and procedures for how to interpret certain types of transactions, among other procedures. The ideal outcome for the financial audit is an unqualified – or clean – audit opinion. This means there was no evidence the government's financial statements misrepresent its actual financial position.

The point of a financial audit is to ensure that your municipality has the accounting systems, management policies and trained staff in place to make sure resources are used as they should be. There is a misnomer that financial audits are designed to uncover fraud, waste and abuse. Audits occasionally identify these problems, but most cases of identified fraud are from whistleblowers and self-reporters, not audits. Governments that receive a lot of federal money are also required to undergo an annual Single Audit. The Single Audit is a program audit, meaning its purpose is to provide assurance that the government is using federal money according to its intended purpose. Most outside auditors can perform the Single Audit as part of the overall financial audit process. Many auditors will perform a review of internal controls as part of their audit planning. This report sometimes called "the management letter," notes any weaknesses in internal controls that came to the auditor's attention. The terminology has shifted over time; these are findings, which used to be called "material weaknesses" in internal control, and are real red flags.

Department Staffing FTE[25]

Function	2016	2017	2018
Legislative	7.0	8.0	8.0
City Manager	7.0	7.0	7.0
Finance	46.0	47.5	46.5
Legal	17.0	17.0	17.0
Planning & Dev	51.5	52.5	55.0
Police	332.0	336.0	337.5
Fire	207.0	219.0	219.0
Public Works	107.0	107.5	108.5
Human Services	84.5	87.0	86.0
Enterprise	95.5	95.5	95.5
Career Center	31.0	32.0	31.0
	986	1009	1011



[25] Full Time Equivalent (FTE) positions, as of April 2017

Personnel List*

Functional Area	Department	Position	Last Name	First Name	FY2018
LEGISLATIVE	CITY COUNCIL	MAYOR	KENNEDY	EDWARD	$ 25,500.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	BELANGER	COREY	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ELLIOTT	RODNEY	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEAHY	JOHN	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEARY	JIM	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MILINAZZO	JAMES	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROURKE	DANIEL	$ 20,000.00
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	SAMARAS	WILLIAM	$ 20,000.00
LEGISLATIVE	MAYOR	ASST. TO MAYOR	GETTINGS	CELINE	$ 51,821.12
LEGISLATIVE	CITY CLERK	CITY CLERK	GEARY	MICHAEL	$ 104,515.00
LEGISLATIVE	CITY CLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$ 78,459.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	COUGHLIN	TIMOTHY	$ 43,448.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	DAVEY	KERRI	$ 39,512.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	GAGNON	AMANDA	$ 41,515.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	PONTE	JENNIFER	$ 43,448.00
LEGISLATIVE	CITY CLERK	HEAD CLERK	RYAN	NICOLE	$ 38,982.00
CITY MANAGER	CITY MANAGER	CITY MANAGER	MURPHY	KEVIN	$ 195,700.00
CITY MANAGER	CITY MANAGER	ASSISTANT CITY MANAGER	MCGOVERN	MICHAEL	$ 106,363.00
CITY MANAGER	CITY MANAGER	EXECUTIVE ASSISTANT	MOYNIHAN	KAREN	$ 76,311.00
CITY MANAGER	CITY MANAGER	COORDINATOR, NEIGHBORHOOD SRVC	DEMARAS	MICHAEL	$ 72,516.00
CITY MANAGER	CASE	DIRECTOR	MARCHAND	HENRI	$ 76,684.00
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	MARX	TOBI	$ 65,555.00
CITY MANAGER	CASE	PROGRAM ASSISTANT	DEI	ROBERTO	$ 41,479.00
FINANCE	FINANCE	CHIEF FINANCIAL OFFICER	BALDWIN	CONOR	$ 125,302.00
FINANCE	FINANCE	DEPUTY CHIEF FINANCIAL OFFICER	CONLEY	RODNEY	$ 76,711.00

FINANCE	FINANCE	DATA ANALYST	VARNEY	HEATHER	$ 53,629.00
FINANCE	CITY AUDITOR	AUDITOR	PERRY	BRYAN	$ 103,111.00
FINANCE	CITY AUDITOR	ASSISTANT AUDITOR	OBEIRNE	KAREN	$ 71,543.00
FINANCE	CITY AUDITOR	PAYROLL SUPERVISOR	LAMARRE	TRICIA	$ 79,868.00
FINANCE	CITY AUDITOR	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$ 59,764.00
FINANCE	CITY AUDITOR	SENIOR ACCOUNTANT	LEBLANC	DIANE	$ 62,982.00
FINANCE	CITY AUDITOR	FINANCE SPECIALIST	FIRICANO	CHRISTOPHER	$ 48,827.00
FINANCE	CITY AUDITOR	FINANCE SPECIALIST, PAYROLL	MOLINA	DENISSE	$ 50,951.00
FINANCE	CITY AUDITOR	HEAD CLERK	LONG	BOIRSALIAR	$ 41,515.00
FINANCE	PURCHASING	CPO/PURCHASING AGENT	VAUGHN	P. MICHAEL	$ 84,119.00
FINANCE	PURCHASING	OFFICE MANAGER/PROCUREMENT COMPLIANCE	THEMELIS	PAMELA	$ 61,081.00
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	$ 43,748.00
FINANCE	PURCHASING	SENIOR CLERK	BUJNOWSKI	DIANA	$ 40,191.00
FINANCE	ASSESSOR	CHIEF ASSESSOR	LEMAY	SUSAN	$ 80,802.00
FINANCE	ASSESSOR	ASSESSOR	COHEN	JOEL	$ 67,275.00
FINANCE	ASSESSOR	ASSESSOR	VACANT		$ 62,278.00
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/ BOARD OF ASSESSORS	GIOVANNANI	DONNA	$ 59,029.00
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/FINANCE	ABRAHAM	LISA	$ 49,786.00
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	BOND	MABEL	$ 42,989.00
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	RONDEAU	RYAN	$ 42,989.00
FINANCE	ASSESSOR	APPRAISAL CLERK	SILVA	AMY	$ 44,053.00
FINANCE	ASSESSOR	PRINCIPAL CLERK	ROBINSON	KAREN	$ 41,954.00
FINANCE	TREASURER	TREASURER/COLLECTOR	ROBERTSON	CHERYL	$ 108,799.00
FINANCE	TREASURER	ASST COLLECTOR	HALEY	ROBERT	$ 71,489.00
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	$ 71,489.00
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	$ 56,648.00
FINANCE	TREASURER	ACCOUNTANT	BUTT	DONNA	$ 49,977.00
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	$ 48,283.00
FINANCE	TREASURER	HEAD CLERK	LUNN	ROBIN	$ 45,649.00
FINANCE	TREASURER	HEAD CLERK	SOARES	KAYLA	$ 42,493.00

FINANCE	TREASURER	HEAD CLERK	POIRIER	DUSTIN	$ 46,467.00
FINANCE	TREASURER	HEAD CLERK	RYEA	KATHLEEN	$ 46,103.00
FINANCE	HUMAN RELATIONS	HUMAN RESOURCES MANAGER	CALLERY	MARY	$ 113,588.00
FINANCE	HUMAN RELATIONS	ASSISTANT HUMAN RESOURCES MGR	DO	NANCY	$ 81,897.00
FINANCE	HUMAN RELATIONS	BENEFITS COORDINATOR	VACANT		$ 47,780.00
FINANCE	HUMAN RELATIONS	PERSONNEL ASSISTANT	BROGAN	LYNN	$ 43,559.00
FINANCE	MIS	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$ 128,670.00
FINANCE	MIS	MIS DIRECTOR	MEYERS	JOHN	$ 100,750.00
FINANCE	MIS	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$ 81,596.00
FINANCE	MIS	GIS MANAGER	DONOVAN	JOSEPH	$ 78,130.00
FINANCE	MIS	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$ 68,010.00
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	HANSON	LISA	$ 66,541.00
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	MAGEE	ALEXANDER	$ 66,541.00
FINANCE	MIS	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$ 54,584.00
FINANCE	MIS	TECHNICAL ADMINISTRATIVE ASSISTANT	PIECHETOSE	NIROMAL	$ 18,096.00
LEGAL	LAW	CITY SOLICITOR	OCONNOR	CHRISTINE	$ 128,176.00
LEGAL	LAW	1ST ASST. CITY SOLICITOR	BROWN	RACHEL	$ 96,436.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	CARLSON	MICHAEL	$ 66,670.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	PAPPENHEIM	HANNAH	$ 54,800.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VACANT		$ 78,459.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	VELOSO	ELLIOTT	$ 64,150.00
LEGAL	LAW	2ND ASST. CITY SOLICITOR	WELLOCK	JAMES	$ 54,800.00
LEGAL	LAW	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	$ 78,459.00
LEGAL	LAW	DIR ELECTION/MUNICPL HEARING	MATCHAK	EDA	$ 66,670.00
LEGAL	LAW	LEGAL OFFICE MGR/LITIGATION	VACANT		$ 52,224.00
LEGAL	LAW	ASST OFFICE MGR/CONTRACT LAW	DUGGAN	KATHY	$ 78,459.00
LEGAL	LAW	ASST CONTRACT ADMINISTRATOR	TESSIER	MARIE	$ 66,670.00
LEGAL	LAW	PRINCIPAL CLERK	PIETROFORTE	MARTA	$ 47,780.00
LEGAL	LAW	PARALEGAL/TAX TITLE	LONG	THIDA	$ 49,856.00
LEGAL	LAW	EXECUTIVE SECRETARY-LICENSE	WYNN	RYAN	$ 58,711.00

LEGAL	LAW	LICENSE COMMISSION	DESCOTEAUX	JOHN	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	HOGAN	KRISTEN	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	KRIEGER	CLIFFORD	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	MCCARTHY	TERRENCE	$ 1,300.00
LEGAL	LAW	LICENSE COMMISSION	HOWE	MARTHA	$ 1,300.00
LEGAL	ELECTIONS	ELECTION CLERK	GOUVEIA	SHANNON	$ 47,173.00
LEGAL	ELECTIONS	ELECTION CLERK	JAROSZ	STEPHANIE	$ 44,231.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	ANTHES	BETHANY	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	MULLEN	JOSEPH	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	OBRIEN	THOMAS	$ 1,200.00
LEGAL	ELECTIONS	ELECTION COMMISSIONER	SAR	THEL	$ 1,200.00
DPD	DPD/ADMIN	ASST. CITY MANAGER/DIRECTOR	TRADD	DIANE	$ 128,176.00
DPD	DPD/ADMIN	DEP. DIR. (PLANNING, COMM & ECON DEV)	COUGHLIN	KEVIN	$ 99,056.00
DPD	DPD/ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	SLAGLE	ROBERT	$ 108,799.00
DPD	DPD/ADMIN	EXECUTIVE SECRETARY	SPENARD	NANCY	$ 59,645.00
DPD	DPD/ADMIN	SECRETARY/RECEPTIONIST-DPD	SHEA	ROBERTA	$ 38,122.00
DPD	PROJECT REVIEW	SENIOR PLANNER	TYMON	JUDITH	$ 73,935.00
DPD	PROJECT REVIEW	ASSOCIATE PLANNER	MCCALL	CHRISTINE	$ 61,453.00
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$ 69,217.00
DPD	PROJECT REVIEW	NEIGHBORHOOD PLANNER	BAEZ-ROSE	YOVANI	$ 56,823.00
DPD	PROJECT REVIEW	ASSIST PLANNER -DPD	BURNS	PATRICK	$ 40,488.00
DPD	PROJECT REVIEW	PLANNING BOARD CHAIRPERSON	LINNEHAN	THOMAS	$ 1,400.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	BOYLE	JOSEPH	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	FRECHETTE	GERARD	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	LOCKHART	RICHARD	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	MALAVICH	ROBERT	$ 1,000.00
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	SNETSKY	RICHARD	$ 200.00
DPD	PROJECT REVIEW	BOARD OF APPEALS CHAIRPERSON	BAILEY	WILLIAM	$ 1,400.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	MCCARTHY	DENNIS	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PAGLIA	MICHAEL	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PECH	VANDOEUN	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PERRIN	GARY	$ 1,000.00
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	CALLAHAN	SEAN	$ 200.00

DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	VACANT		$ 200.00
DPD	PROJECT REVIEW	CONSRVTN COMM CHAIRPERSON	ZACHARER	CHRISTOPHER	$ 1,400.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BIEDRON	KATELYN	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	LOVELY	WILLIAM	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	VARNUM	LOUISA	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMER	MCDONOUGH	GEOFFREY	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	TONER	BRIAN	$ 1,000.00
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	DILLON	KEVIN	$ 1,000.00
DPD	CODE ENFORCEMENT	BUILDING COMMISSIONER-INSPECTOR OF BUILDINGS	SHANAHAN	SHAUN	$ 88,746.00
DPD	CODE ENFORCEMENT	OFFICE MANAGER	WEISSBACH	KERRY	$ 61,417.00
DPD	CODE ENFORCEMENT	SENIOR BUILDING INSPECTOR/ PLANS REVIEWER	WINCHESTER	PAUL	$ 74,366.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	BRAGA	JOSEPH	$ 65,584.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	MCWHITE	CHRISTOPHER	$ 67,813.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	VACANT		$ 65,584.00
DPD	CODE ENFORCEMENT	BUILDING INSP./PLANS REVIEWER	NOCCO	STEVEN	$ 67,813.00
DPD	CODE ENFORCEMENT	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	$ 62,988.00
DPD	CODE ENFORCEMENT	WIRE INSPECTOR	COLLUPY	DOUG	$ 60,033.00
DPD	CODE ENFORCEMENT	BOARD ENFORCEMENT AGENT	MACHADO	SHAWN	$ 57,729.00
DPD	CODE ENFORCEMENT	SENIOR SANITARY CODE INSPECTOR	OUELLETTE	DAVID	$ 60,132.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	LE	JIMMY	$ 53,557.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MURPHY	DONALD	$ 53,557.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	RIVERA	AUREA	$ 53,557.00
DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	SAM	LISA	$ 53,557.00

DPD	CODE ENFORCEMENT	SANITARY CODE ENFORCEMENT INSPECTOR	MCPHILLIPS	ADAM	$ 51,152.00
DPD	CODE ENFORCEMENT	HEAD CLERK	CHASSE	NICOLE	$ 39,302.00
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	PENH	YANIN	$ 37,630.00
DPD	CODE ENFORCEMENT	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	$ 41,795.00
DPD	HOUSING/ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$ 70,053.00
DPD	HOUSING/ENERGY	ENERGY MANAGER	MOSES	KATHERINE	$ 64,912.00
DPD	HOUSING/ENERGY	CONSTRUCTION MANAGER	WOEKEL	TODD	$ 57,671.00
DPD	HOUSING/ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	$ 38,122.00
DPD	HOUSING/ENERGY	DATA ANALYST	VACANT		$ 16,000.00
DPD	LEAD HAZARD ABATEMENT	LEAD HAZARD CONTROL GRANT PROGRAM MANAGER	VACANT		$ 53,045.00
DPD	LEAD HAZARD ABATEMENT	LEAD PAINT PROGRAM SPECIALIST	VACANT		$ 50,000.00
DPD	LEAD HAZARD ABATEMENT	PROGRAM ASSISTANT	VACANT		$ 40,000.00
DPD	ECONOMIC DEVELOPMENT	DIRECTOR ECONOMIC DEVELOPMENT	LAMEY	ALLISON	$ 91,507.00
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT OFFICER	DICKINSON	MARIA	$ 65,168.00
DPD	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPMENT ASSISTANT	LAMOND	THOMAS	$ 53,610.00
DPD	ECONOMIC DEVELOPMENT	ENVIRONMENTAL OFFICER	BROWN	SARAH	$ 65,168.00
DPD	ECONOMIC DEVELOPMENT	DESIGN TECHNICIAN	MOYLE	MICHAEL	$ 50,393.00
DPD	PLNG/PRJCT MGMT	CHIEF DESIGN PLANNER	RICKER	CLAIRE	$ 79,239.00
DPD	PLNG/PRJCT MGMT	SPECIAL PROJECTS CONSTRUCTION MANAGER	SLEEPER	DAVID	$ 76,136.00
DPD	PLNG/PRJCT MGMT	URBAN RENEWAL MANAGER	GINIEWICZ	JOSEPH	$ 68,292.00
DPD	PLNG/PRJCT	ASSET MANAGER	LUCKEN	PATRICIA	$ 68,647.00

	MGMT				
DPD	PLNG/PRJCT MGMT	TRANSPORTATION ENGINEER	BOSONETTO	NICOLAS	$ 93,814.00
DPD	PLNG/PRJCT MGMT	TRANSPORTATION PROJECT MANAGER	HAYES	CHRISTOPHER	$ 53,045.00
DPD	PLNG/PRJCT MGMT	DESIGN PLANNER - 14 HRS WK	SWAILE	SANDRA	$ 26,062.00
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT DIRECTOR	SAMARAS	CHRISTOPHER	$ 82,346.00
DPD	COMMUNITY DEV	SENIOR FINANCE OFFICER	DESMOND	EVERLIDIS	$ 65,901.00
DPD	COMMUNITY DEV	ACCOUNT MANAGER	HAYES-HACKETT	KIMBERLY	$ 52,603.00
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT SPECIALIST	KING	LINDA	$ 65,069.00
DPD	COMMUNITY DEV	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$ 48,556.00
DPD	COMMUNITY DEV	HMIS/ COORDINATED ENTRY SYSTEM PROJECT MANAGER	VACANT		$ 47,670.00
PUBLIC SAFETY	POLICE	SUPERINTENDENT	TAYLOR	WILLIAM	$ 190,550.00
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	FRIEDL	DEBORAH	$ 159,650.00
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	VACANT		$ 159,650.00
PUBLIC SAFETY	POLICE	CAPTAIN	CROWLEY	TIMOTHY	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	KENNEDY	THOMAS	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	LAROCQUE	DANIEL	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	LAFERRIERE	PAUL	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	HODGDON	JAMES	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	RICHARDSON	RAYMOND	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	STAVELEY	KEVIN	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	SULLIVAN	KEVIN	$ 134,720.00
PUBLIC SAFETY	POLICE	CAPTAIN	WEBB	JONATHAN	$ 134,720.00
PUBLIC SAFETY	POLICE	LIEUTENANT	GENDREAU	STEPHEN	$ 116,117.00
PUBLIC SAFETY	POLICE	LIEUTENANT	BUSBY	WILLIAM	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	COYLE	STEVEN	$ 116,117.00
PUBLIC SAFETY	POLICE	LIEUTENANT	CULLEN	JOHN	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	GOLNER	BARRY	$ 116,117.00
PUBLIC SAFETY	POLICE	LIEUTENANT	LEBLANC	MARK	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	KILBRIDE	TIMOTHY	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	KILMARTIN	MICHAEL	$ 120,955.00

PUBLIC SAFETY	POLICE	LIEUTENANT	HUDON	GREGORY	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	PENROSE	MATHEW	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	CROWFORD	DONALD	$ 116,117.00
PUBLIC SAFETY	POLICE	LIEUTENANT	NOBREGA	FRANK	$ 120,955.00
PUBLIC SAFETY	POLICE	LIEUTENANT	SIOPES	THOMAS	$ 120,955.00
PUBLIC SAFETY	POLICE	SERGEANT	BOYLE	DOUGLAS	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	CAPONE	DIANE	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	DALY	THOMAS	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	FAY	JAMES	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	LANGLOIS	MELISSA	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	FRECHETTE	DAVID	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	FULLER	SCOTT	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	DESMARAIS	DANIEL	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	GIUFFRIDA	MICHAEL	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	GOLDEN	TIMOTHY	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	LATHAM	JAMES	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	HYDE	DANIEL	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	KELLY	JOSEPH	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	LOMBARD	THOMAS	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	LUMENELLO	CHRISTOPHER	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	MORRILL	STEPHEN	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	MURRAY	JOSEPH	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	PAPPACONSTANTINOU	CHARLES	$ 95,623.00
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	MARISOL	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	NOONE	JONATHAN	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	ONEILL	STEVEN	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	PANAGIOTAKOS	CHRISTOPHER	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	PEASLEE	DAVID	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	PERRIN	DANIEL	$ 104,316.00
PUBLIC SAFETY	POLICE	SERGEANT	PRESCOTT	MICHAEL	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	QUIRBACH	DAVID	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	SANTOS	SHAUN	$ 108,662.00
PUBLIC SAFETY	POLICE	SERGEANT	SHEEHAN	JOHN	$ 104,316.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALEXANDER	STEVEN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ASAMOAH	GEORGE	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BEAUCHESNE	DAWN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELAND	STEPHEN	$ 89,120.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	BENJUMEA	JUAN	$ 70,856.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERGERON	MICHAEL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERNARD	WILLIAM	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	KERRI	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	CHRISTOPHER	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BORODAWKA	JOSEPH	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUASRI	EMALY	$ 66,404.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOURRET	RAYMOND	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUTSELIS	JOHN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUVIER	MICHAEL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOWLER	NATHAN	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	DANNY	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BURD	JASON	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUTH	SOBEN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BYRNE	ERIN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	JOHN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	WILLIAM	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CAMARA	MICHAEL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASEY	PATRICK	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	JAMES	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	MATTHEW	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CESARZ	RICHARD	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHRISTIANSEN	NIELS	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLLINS	CHAD	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLON	FEBY	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COMTOIS	JOSEPH	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CORMIER	RAYMOND	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CONROY	PHILLIP	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUGHLIN	LINDA	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUTURE	DAVID	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	COYLE	RYAN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	CZARNIONKA	CASIMIR	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAIGLE	MICHAEL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DALY	ANDREW	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAY	KRISTOFFER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELO	ANTONIA	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELANEY	CHRISTY	$ 89,120.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMAIO	JAMES	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DENO	SOCRATES	$ 70,856.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESILETS	RICHARD	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALVAREZ	RAUL	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	GARY	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOKOS	NICHOLAS	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWER	MINDY	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWNS	CHRISTAL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DRAKOULAKOS	PETER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DUCHARME	ADAM	$ 79,685.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELANGER	BERNARD	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	EANG	ODOM	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ERICKSON	COREY	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FARNUM	MICHAEL	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FEEHAN	THOMAS	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FENLON	TODD	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELIS	ADAM	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERRY	DAVID	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FIGUEROA	FELIX	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	BRADY	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	JOHN	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEVLIN	SHAUN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARCIA	JUAN	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARNEAU	KEVIN	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GATTO	JASON	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GEOFFROY	DAVID	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GILLAN	KEVIN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOLOJUCH	JOHN	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOMEZ	OSCAR	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONSALVES	CHRISTOPHER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	FELIX	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KEVIN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GREENHALGE	FRANK	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KYLE	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HALLORAN	JEFFREY	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HANSON	CHRISTIAN	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HICKEY	THOMAS	$ 89,120.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	HOUSTON	DANIEL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HULTGREN	THOMAS	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HUNTER	STEPHEN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	ERIC	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	IGLESIAS	FELIX	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JACQUES	CHRISTOPHER	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND	$ 70,856.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND JR	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KANDROTAS	MICHAEL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	BRIAN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	FRANCIS	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	JAMES	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	PETER	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	CHRISTOPHER	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KHUDARI	OSAMA	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	TRACY	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEW	DAVID	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KIENG	BUNTHA	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINNEY	BRIAN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAFFERTY	THOMAS	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAGANAS	NICHOLAS	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LALLY	DAVID	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAMARCHE	DANIEL	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LANE	JAMES	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAVOIE	DAVID	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEHMANN	RENEE	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEVASSEUR	JASON	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	LORENZI	JOSE	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MACDONALD	PATRICK	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MALDONADO	FRANCISCO	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MANOUSOS	CHARLES	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARSHALL	MICHAEL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARTIR	WILLIAM	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MASTAS	MATTHEW	$ 79,685.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MATOS	JAMES	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCCABE	MATTHEW	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCGRAIL	JASON	$ 71,296.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	MCMANUS	BRIAN	$ 73,044.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	CARLOS	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	JACQUELINE	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCIER	SHERYL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	JAKE	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	SCOTT	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEROME	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	KENNETH	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	MORIARTY	DENNIS	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ODONNELL	AIDAN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINGAN	DANIEL	$ 62,441.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSBORN	CHRISTOPHER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	OTERO	DANIEL	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	KRUG	MATTHEW	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PARADISE	PAUL	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEACE	NADJA	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PENDER	DAVID	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHAY	TONG	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHOTHIMATH	JUDY	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSER	JUSTIN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURTELL	CHRISTOPHER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	DAVID	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	JOHN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUINONES	MIGUEL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMIREZ	JOSE	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMOS	ALEXANDER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAYNE	ROBERT	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	REID	RONALD	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARD	ROBERT	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIOS	LUIS	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JONATHAN	$ 71,287.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	RAFAEL	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROBBINS	PAUL	$ 79,685.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROJAS	GUILLERMO	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROURKE	BRIAN	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROUSSELL	TIMOTHY	$ 85,555.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	ROYER	RAYMOND	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	RUDY	KORY	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANDOVAL	JUAN	$ 66,404.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANTIAGO	JOSE	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAR	RASMEY	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAUVE	SCOTT	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAVARY	ALEX	$ 83,004.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SHAW	KENNETH	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SIOPES	ARLENE	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	CHRISTOPHER	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	MICHAEL	$ 66,404.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SPINNEY	JOHN	$ 71,287.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ST ARNAUD	PETER	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SULLIVAN	TIMOTHY	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SUONG	CHASE	$ 78,425.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS A.	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	THOMAS	PAUL	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TRUDEL	MARK	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACHON	RAYMOND	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHILIPPE	DONALD	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VAN	KYLE	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VARNEY	WALTER	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VELEZ	ARAMIZ	$ 59,047.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WEBB	E.ANTHONY	$ 71,296.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WHALEN	TIMOTHY	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITHYCOMBE	CRAIG	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITTS	KAREN	$ 85,555.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	ZWICKER	BORDEN	$ 89,120.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	PROULX	JONATHAN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	SEPE	ANDREW	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	TOUPIN	BRYAN	$ 56,765.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VELEZ	JUSTIN	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	WESTAWAY	DANIEL	$ 52,587.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00

PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACANT		$ 48,473.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	CALLERY	CATHERINE	$ 47,788.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	HANIFAN	KIMBERLY	$ 47,780.00
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	THEMELIS	GEORGIA	$ 60,577.00
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	VACANT		$ 52,224.00
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL ME03 LABORER	KUM	SARETH	$ 45,175.00
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	POTTER	EVERETT	$ 53,714.00
PUBLIC SAFETY	CIVILIAN	ASST. FISCAL COORDINATOR	BORDELEAU	SUSAN	$ 46,723.00
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR	GENDRON	JOAN	$ 71,806.00
PUBLIC SAFETY	CIVILIAN	BUILDING CUSTODIAN	ZABIEREK	DOUGLAS	$ 40,913.00
PUBLIC SAFETY	CIVILIAN	COMPUTER TECHNICIAN	HOUGHTON	GEORGE	$ 74,044.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	DESILETS	RACHEL	$ 44,066.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	AUDETTE	ALISON	$ 51,298.00
PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	FERREIRA	MEGHAN	$ 56,471.00
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	$ 40,913.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR ADMINISTRATIVE SERVICES	OUELLETTE	CHARLES	$ 72,220.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR VICTIM SERVICES	KHUN-LENG	SARAVON	$ 59,645.00
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	THERIAULT	JILL	$ 59,201.00
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	MARTEL-TERILLI	GALE	$ 47,780.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	COOK	JACQUELINE	$ 43,448.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	PARKER	JESSICA	$ 43,448.00
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	$ 43,448.00
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	MENDES	ANDREW	$ 39,074.00
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	CROWLEY	SHANE	$ 39,821.00
PUBLIC SAFETY	CIVILIAN	NIBRS TRACKING ANALYST	DONOHUE	RENEE	$ 42,424.00
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULIS	$ 60,528.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KENNEY	DEBORAH	$ 47,598.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	KONDRA	DOREEN	$ 39,547.00
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST	SMITH	ROBIN	$ 78,459.00
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	VACANT		$ 56,822.00

PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	HILLSON	ASHLEY	$ 44,136.00
PUBLIC SAFETY	CIVILIAN	DIRECTOR PUBLIC SAFETY RESEARCH AND DEVELOPMENT	BALLOTTA	MARYANN	$ 88,746.00
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	$ 42,686.00
PUBLIC SAFETY	CIVILIAN	SUPERVISOR SIGN SHOP	COOPER	JOHN	$ 64,000.00
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR	KIM	ANDY	$ 81,284.00
PUBLIC SAFETY	CIVILIAN	TRAINING COORDINATOR	VACANT		$ -
PUBLIC SAFETY	CIVILIAN	VICTIM SERVICES ADVOCATE	KEEFE	KATHLEEN	$ 48,649.00
PUBLIC SAFETY	CIVILIAN	VOLUNTEER COORDINATOR	CALLERY	SHARON	$ 38,219.00
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	DUPRAS	DANIEL	$ 37,596.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	SHEEHAN	MATTHEW	$ 54,053.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	$ 54,053.00
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PELLETIER	DENISE	$ 54,053.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	DALY	DENNIS	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	KAREN	$ 45,934.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	ENGVIK	AMBER	$ 43,069.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	LEMAY	CHRISTOPHER	$ 45,651.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	$ 48,777.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	PAGE	CHRISTINA	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	MCCABE	MAUREEN	$ 43,069.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	TARA	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	SIMPSON	ERIN	$ 49,548.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT		$ 43,657.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	VACANT		$ 43,069.00
PUBLIC SAFETY	DISPATCH	DISPATCHER	ZAWADZKI	MICHAEL	$ 49,548.00

PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTNDS	TETREAULT	SHAWN	$ 49,222.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	GAUTHIER	PHILIAS	$ 38,927.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	JOHNSON	BRIAN	$ 41,388.00
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHURTLEFF	DONNA	$ 44,746.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	LINSCOTT	CHRISTOPHER	$ 32,581.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	HADLEY	PAUL	$ 33,923.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	PILATO	ROBIN	$ 37,326.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	KAI	VANDON	$ 32,438.00
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	VACANT		$ 32,108.00
PUBLIC SAFETY	TRAFFIC	HEAD CLERK	KELLEY	SHIRLEY	$ 49,655.00
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	$ 46,767.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ABNEY	THOMAS	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ANSTISS	MICHELLE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CATTON	WALTER	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CLARK	GEORGE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DEAMICIS	GEORGE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FARMER	LORRAINE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FRIZZELL	DORIS	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	GONYEA	ROBIN	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	JACQUES	JAMIE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	KONDZIOLKA	STEPHEN	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LANE	JOAN	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LASORSA	DEBRA	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEKITES	ROBERT	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MAPAKIO	PATRICIA	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTIN	FRANCIS	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCGRATH	CHERYL	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCMULLEN	KATHLEEN	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MURPHY	JUDITH	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	PATENAUDE	HAZEL	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIVANIS	RUTHELYN	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SANCHEZ	MILDRED	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SIRIOS	RICHARD	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VANDINTER	MARIANNE	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WEDGE	PATRICIA	$ 8,020.00

PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	NOLAN	RICHARD	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WRIGHT	BRITNEY	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DO	VIETFIELD	$ 8,020.00
PUBLIC SAFETY	TRAFFIC	SUMMER SCHOOL TRAFFIC SUPERVISOR	VACANT		$ 3,056.00
PUBLIC SAFETY	FIRE	FIRE CHIEF	WINWARD	JEFFREY	$ 163,317.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DESTREMPE	ROBERT	$ 109,061.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DOWLING	JOHN	$ 107,612.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	GILLIGAN	THOMAS	$ 107,612.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CASEY	TIMOTHY	$ 107,612.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCGUANE	MARK	$ 109,061.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	CHARRON	PHILLIP	$ 110,512.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	PANNETON	RODNEY	$ 107,612.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	QUINLAN	GARRETT	$ 109,061.00
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	ROTH	JOSEPH	$ 107,612.00
PUBLIC SAFETY	FIRE	CAPTAIN	BEANE	ROBERT	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	CALAVRITINOS	ARTHUR	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	HAMILTON	JAMES	$ 87,041.00
PUBLIC SAFETY	FIRE	CAPTAIN	READY	SEAN	$ 92,614.00
PUBLIC SAFETY	FIRE	CAPTAIN	DOWLING	BRETT	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	DOWNES	TIMOTHY	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	FAHEY	JOHN	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	GALLAGHER	PETER	$ 92,614.00
PUBLIC SAFETY	FIRE	CAPTAIN	GIKAS	JEFFERY	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	KELLY	FRANCIS	$ 92,614.00
PUBLIC SAFETY	FIRE	CAPTAIN	KILBRIDE	NATHAN, T.	$ 91,164.00
PUBLIC SAFETY	FIRE	CAPTAIN	MCCULLOUGH	THOMAS	$ 92,614.00
PUBLIC SAFETY	FIRE	CAPTAIN	NORMANDIN	JAMES	$ 92,614.00
PUBLIC SAFETY	FIRE	CAPTAIN	STRUNK	JASON	$ 92,614.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BACCAM	SOUTTHAVONE	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BOLDRIGHINI	MICHAEL	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	BULGER	TIMOTHY	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CARROLL	RYAN	$ 77,164.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CARVALHO	RYAN	$ 79,921.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CASEY	KEVIN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	ANTHONY	$ 84,044.00

PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	PAUL	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	COLEMAN	ANTHONY	$ 82,736.00
PUBLIC SAFETY	FIRE	LIEUTENANT	COUILLARD	JOHN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	CRABTREE	ROBERT	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	EATON	DANIEL	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	GAUVREAU	JASON	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	HOWELL	MICHAEL	$ 79,921.00
PUBLIC SAFETY	FIRE	LIEUTENANT	KEENE	DAVID	$ 81,286.00
PUBLIC SAFETY	FIRE	LIEUTENANT	KILBRIDE	THOMAS	$ 81,286.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFERRIERE	EUGENE	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFONTAINE	ANDRE	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LATHAM	FRANCIS	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LEDOUX	LAURENCE	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LUNA	JOSHUA	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	LYKO	NORMAN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCAULEY	KEVIN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCLUSKEY	MICHAEL	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MCDOWELL	SCOTT	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	MELLO	STEPHEN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	PRINDLE	SEAN	$ 81,286.00
PUBLIC SAFETY	FIRE	LIEUTENANT	POIRIER	KEITH	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	POTTER	BRYANT	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	QUEALY	SEAN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	PINET	CELINE	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RIVERA	JOSE	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RYAN	MICHAEL	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	RYDER	CHRISTOPHER	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SEAGER	ERIC	$ 86,944.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SILVA	MICHAEL	$ 85,494.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SIROIS	SHAWN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	STEPHEN	$ 81,286.00
PUBLIC SAFETY	FIRE	LIEUTENANT	ARMSTRONG	CHRISTOPHER	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUSA	HERMAN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	STELMOKAS	MARY	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	SULLIVAN	JOHN	$ 84,044.00
PUBLIC SAFETY	FIRE	LIEUTENANT	UNDERWOOD	THOMAS	$ 81,286.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	$ 73,182.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	DANIEL	$ 63,759.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BERLUS	VICTOR	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOISVERT	CHRISTIAN	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BROUGHEY	RYAN	$ 70,510.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	ROBERT	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	STEVEN	$ 63,759.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CAMPBELL	MATTHEW	$ 71,875.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHUM	SOPHORN	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CLEMENT	JOSPEH	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUILLARD	BRYAN	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEXTER	MICHAEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DIAZ	JOHN	$ 74,632.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	JAMES	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	KEVIN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOUGHTY	MICHAEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUFFY	DAVID	$ 63,759.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	CHRISTOPHER	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	ROBERTO	$ 70,425.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	CHRISTOPHER	$ 74,632.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GAGNE	RICHARD	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GANNON	DANIEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	$ 71,875.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GLEN	WILLIAM	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GOMEZ	TATIANA	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GOYETTE	DONALD	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAUGHT	MICHAEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HEGARTY	NEIL	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	OLEJARZ	ERIC	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JACKSON	CHRISTOPHER	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	$ 71,875.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	KEVIN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LAPOINTE	KEVIN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LATOUR	RICHARD	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LEITE	ANTHONY	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOMBARD	KEVIN	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOZADA	HENRY	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERT	$ 70,425.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCCABE	PATRICK	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCHUGH	JOSEPH	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VALLIANT	PHILIP	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MURPHY	SEAN	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	JOHN	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	MATTHEW	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	NUON	KHEMARO	$ 65,124.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO JR.	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	JARED	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEREZ	NELSON	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	BRIAN	$ 74,632.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	JOSHUA	$ 71,875.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PROVENCHER	DAVID	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RATTY	BENJAMIN	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	REID	PAUL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	GILCAESAR	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	ANDREW	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	MATTHEW	$ 63,759.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	$ 73,182.00

PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	LUIS	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	BILLY	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	$ 71,875.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	NICHOLAS	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SABETTI	ANTHONY	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	$ 76,083.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SHARKEY	WILLIAM	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	$ 69,060.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	SO	CHANTH	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR E	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR M	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	OSCAR	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VARGA	RAYMOND	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VELEZ	MARLENE	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WADE	DOUGLAS	$ 70,425.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WARD	MATTHEW	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	$ 73,182.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILLIAMS	HARRISON	$ 61,001.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILSON	BENJAMIN	$ 66,302.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	YANN	VANNAK	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHOATE	TED	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	GLENNIS	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	FERNANDO	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	PURCELL	BRENT	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	BENJAMIN	$ 55,963.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 6,366.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 6,366.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 6,366.00
PUBLIC SAFETY	FIRE	FIREFIGHTER	VACANT		$ 6,366.00
PUBLIC SAFETY	FIRE	BUSINESS MANAGER	COATES	TARA MARIE	$ 73,609.00
PUBLIC SAFETY	FIRE	MECHANIC	PATENAUDE	RAYMOND	$ 63,921.00
PUBLIC SAFETY	FIRE	EMERGENCY MGMT COORD	ROSE	GEORGE	$ 43,013.00

PUBLIC SAFETY	FIRE	ADMINISTRATIVE ASSISTANT	HOWARD	DEBORAH	$ 52,783.00
PUBLIC SAFETY	FIRE	MOTOR EQUIPMENT REPAIRMAN	MCMENIMAN	CHARLES	$ 44,418.00
PUBLIC SAFETY	FIRE	IT ASSISTANT (PT)	FONTAINE	JEFFREY	$ 17,579.00
PUBLIC SAFETY	FIRE	HEAD CLERK	VAIL	SHERROLD	$ 43,615.00
DPW	FINANCE/ADMIN	ASST. CITY MANAGER/PUBLIC WORKS COMMISSIONER	BELLEGARDE	THOMAS	$ 128,175.00
DPW	FINANCE/ADMIN	DEPUTY DIRECTOR ADMINISTRATION AND FINANCE	TROUP	JAMES	$ 89,932.00
DPW	FINANCE/ADMIN	OFFICE MANAGER	BRADY	MICHELLE	$ 64,038.00
DPW	FINANCE/ADMIN	ADMINISTRATIVE ASSISTANT	COOPER	DAWN	$ 59,645.00
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	RICHARDS	GARY	$ 41,796.00
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	OULLETTE	MAUREEN	$ 41,796.00
DPW	FINANCE/ADMIN	ACCOUNTANT	PILATO	LISA	$ 46,723.00
DPW	FINANCE/ADMIN	JUNIOR CLERK	MERCIER	KRISTINE	$ 33,400.00
DPW	ENGINEERING	CITY ENGINEER	DEMEO	LISA	$ 108,799.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	CADY	JOSEPH	$ 73,820.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	MADRID	MARIO	$ 68,957.00
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	VACANT		$ 72,321.00
DPW	ENGINEERING	PRINCIPAL CLERK	GAGNIERE	CATHY	$ 49,122.00
DPW	ENGINEERING	SR. CIVIL ENGINEER, GR. 5	GLEASON	JOHN	$ 77,067.00
DPW	ENGINEERING	CONSTRUCTION INSPECTOR	ASSENZA	JOSEPH	$ 59,263.00
DPW	LANDS & BUILDINGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	$ 76,575.00
DPW	LANDS & BUILDINGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	$ 65,036.00
DPW	LANDS & BUILDINGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	$ 43,672.00
DPW	LANDS & BUILDINGS	BUILDING CUSTODIAN	DEAN	HOLLY	$ 40,914.00
DPW	LANDS & BUILDINGS	CUSTODIAN/ GROUNDSKEEPER	GARABEDIAN	ANDREW	$ 40,914.00
DPW	LANDS & BUILDINGS	BRICK MASON/CRAFTSMAN	JUTRAS	GERARD	$ 43,935.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	CHAU	DANIEL	$ 47,112.00
DPW	LANDS &	CARPENTER/CRAFTSMAN	ELLIS	JEFFREY	$ 47,112.00

	BUILDINGS				
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	FLEMING	KEVIN	$ 47,112.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	LUCKEN	BRUCE	$ 47,112.00
DPW	LANDS & BUILDINGS	CARPENTER/CRAFTSMAN	PELLETIER	RICHARD	$ 47,112.00
DPW	LANDS & BUILDINGS	CHEM APP/FOREMAN	PILATO	GEORGE	$ 56,683.00
DPW	LANDS & BUILDINGS	CITY ELECTRICIAN	COUTU	STEVEN	$ 92,375.00
DPW	LANDS & BUILDINGS	WF ELECTRICIAN MASTER	JEZAK	JOSEPH	$ 67,371.00
DPW	LANDS & BUILDINGS	ELECTRICIAN MASTER	KENNEY	JOHN	$ 59,591.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	$ 54,885.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL II	$ 56,815.00
DPW	LANDS & BUILDINGS	ELECTRICIAN HELPER/ TRAFFIC MAINTENANCE	VACANT		$ 56,815.00
DPW	LANDS & BUILDINGS	ELECTRICIAN JOURNEYMAN/FR ALAR	GENDREAU	STEPHEN	$ 53,011.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	RENAUD	MICHAEL	$ 54,326.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	SANDELLI	MATTHEW	$ 54,326.00
DPW	LANDS & BUILDINGS	HVAC TECHNICIAN, CRAFTSMAN	LUNA	ALMANDO	$ 53,721.00
DPW	LANDS & BUILDINGS	MEO GRADE I/LABORER	ZAPATKA	EDWIN	$ 47,717.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	MARION	MATTHEW	$ 53,040.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	$ 54,326.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	SMITH	DAVID	$ 54,326.00
DPW	LANDS & BUILDINGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	$ 55,539.00
DPW	LANDS & BUILDINGS	BLDG CUSTODIAN/GROUNDSKEEPER	CHRISTAKOS	DORIS	$ 40,914.00

DPW	LANDS & BUILDINGS	ROOFER/CRAFTSMAN	LADEBAUCHE	ERIC	$ 47,112.00
DPW	LANDS & BUILDINGS	WKG FRMN/CARP/CRFT/L	BASNETT	RONALD	$ 51,824.00
DPW	LANDS & BUILDINGS	WKG FRMN/MASON/CRFT/L	LAMARRE	BRIAN	$ 50,981.00
DPW	LANDS & BUILDINGS	WKG FRMN/ PAINTER-GLAZER	VACANT		$ 48,000.00
DPW	LANDS & BUILDINGS	WKG FRMN/PLUMBER/IRRIGATION SPEC	RIVARD	GLEN	$ 59,124.00
DPW	LANDS & BUILDINGS	WKG FRMN/ ROOFER/CRFT/L	MORRISETTE	ROBERT	$ 51,824.00
DPW	LANDS & BUILDINGS	WKG FRMN/HVAC TECH/CRFT/L	TARSA	WILLIAM	$ 57,709.00
DPW	LANDS & BUILDINGS	ELECTRICIAN HELPER/ TRAF. MAINT.	VACANT		$ 56,000.00
DPW	STREETS	DEPUTY COMMISSIONER STREETS	BENOIT	STEPHEN	$ 76,575.00
DPW	STREETS	GENERAL FOREMAN-STREETS	VACANT		$ 62,882.00
DPW	STREETS	MAINT. MAN	MEYERS	DEREK	$ 37,847.00
DPW	STREETS	MEO GR. III/LABORER	BALAMOTIS	GREG	$ 40,933.00
DPW	STREETS	MEO GR. III/LABORER	BARRON	MARK	$ 44,576.00
DPW	STREETS	MEO GR. III/LABORER	BLUM	BRANDEN	$ 44,576.00
DPW	STREETS	MEO GR. III/LABORER	BERNIER	BRANDON	$ 39,868.00
DPW	STREETS	MEO GR. III/LABORER	HOWE	KEVIN	$ 43,076.00
DPW	STREETS	MEO GR. III/LABORER	LEHMAN	JEFFREY	$ 44,576.00
DPW	STREETS	MEO GR. III/LABORER	LYONS	JOHN	$ 44,576.00
DPW	STREETS	MEO GR. III/LABORER	PROUX	CARL	$ 44,576.00
DPW	STREETS	MEO GR. III/LABORER	ROBICHAUD	KEVIN	$ 47,717.00
DPW	STREETS	MEO GR. III/LABORER	SUPRENANT	JEFFREY	$ 47,717.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	BUTZ	ADAM	$ 46,850.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR/WELDER	BERMAN	CRAIG	$ 51,023.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	ROCHA	TYLER	$ 45,844.00
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	MACKARA	CHEA	$ 45,284.00
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	VALLOIS	DENNIS	$ 44,355.00
DPW	STREETS	RECYCLING COORDINATOR	WELLENSTEIN	GUNTHER	$ 60,039.00

DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	HOGAN	ZACHARY	$ 47,223.00
DPW	STREETS	WKG FRMN MOTOR EQUIPMNT REPAIRMN	SILVA	ANDY	$ 57,166.00
DPW	STREETS	WKG. FOREMAN/MAINTENANCE	OMALLEY	MICHAEL	$ 45,546.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	DYMENT	DAVID	$ 49,609.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	PATENAUDE	JOHN	$ 48,819.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/TREE CLIMBER	BALOUS	MICHEAL	$ 47,717.00
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	RILEY	WILLIAM	$ 48,819.00
DPW	PARKS	SUPERINTENDENT OF PARKS	PURTELL	STEPHEN	$ 88,528.00
DPW	PARKS	PARK FOREMAN	PERRY	DAVID	$ 59,529.00
DPW	PARKS	ADMINISTRATIVE ASSISTANT	CORKERY	THERESA	$ 49,957.00
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	$ 54,555.00
DPW	PARKS	DOWNTOWN MANAGER/MEO III/CRAFTSMAN/LAB	LARKIN	EDWARD	$ 54,618.00
DPW	PARKS	GROUND/MAINTENANCE MEOI/LAB	ROBICHAUD	NICHOLAS	$ 44,206.00
DPW	PARKS	JUNIOR CLERK (PART TIME)	COUPE	LISA	$ 16,000.00
DPW	PARKS	MAINTENANCE MAN	PIRES	ANTHONY	$ 38,792.00
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	$ 43,293.00
DPW	PARKS	MEO GR. I LABORER	ZANNONI	TIMOTHY	$ 38,851.00
DPW	PARKS	MEO GR. III/LABORER	CHOATE	DAVID	$ 44,575.00
DPW	PARKS	MEO GR. III/LABORER	DUMAS	ARMAND	$ 44,677.00
DPW	PARKS	MEO GR. III/LABORER	CARUSO	DAVID	$ 44,575.00
DPW	PARKS	MEO GR. III/LABORER	LAFLAMME	KEVIN	$ 44,575.00
DPW	PARKS	PARK MAINTENANCE/CRAFTSMAN/LAB	KRAUS	THOMAS	$ 47,825.00
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	$ 44,206.00
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	ROBINSON	COREY	$ 44,206.00
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	LAROCHELLE	RICHARD	$ 54,325.00
DPW	PARKS	STOREKEEPER MEO 1	CASEY	DONALD	$ 44,206.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEJESUS	COREY	$ 47,027.00

DPW	PARKS	WKG. FOREMAN/WELDER/CRAFTSPERSON	PICKARD	ROBERT	$ 47,217.00
DPW	PARKS	WKG. FOREMAN/ LABORER	WILLIAMS	PETER	$ 40,939.00
DPW	PARKS	WKG. FOREMAN/MEO I/LABORER	HERON	DEREK	$ 43,056.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	VACANT		$ 43,576.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	DAVID	$ 49,174.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	RICHARD	$ 48,819.00
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEROSA	ALFRED	$ 48,819.00
DPW	CEMETERY	MEO3 LABORER	LITTLE	MARK	$ 48,282.00
DPW	CEMETERY	CEMETERY MANAGER/MEO CRAFTSMAN/LABOR	GAVIN	KEVIN	$ 59,758.00
DPW	CEMETERY	ADMINISTRATIVE ASSISTANT	BERNIS	JADE	$ 52,402.00
DPW	CEMETERY	HEAD CLERK	DAIGLE	DIANNE	$ 43,448.00
HHS	HEALTH	BOARD OF HEALTH CHAIRPERSON	KEEGAN	JO ANN	$ 2,200.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	DONOVAN	JOHN	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	HALL	KERRY	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	KELLY	CRAIG	$ 1,600.00
HHS	HEALTH	BOARD OF HEALTH MEMBER	GALVIN III	WILLIAM	$ 1,600.00
HHS	HEALTH	SECRETARY, BOARD OF HEALTH (STIPEND)	ALEXANDER	KERRY	$ 2,500.00
HHS	HEALTH	HEALTH DIRECTOR	VIGROUX	KERRAN	$ 104,530.00
HHS	HEALTH	DEPUTY DIRECTOR OF FINANCE	VACANT		$ 70,510.00
HHS	HEALTH	HEAD ADMINISTRATIVE CLERK	ALEXANDER	KERRY	$ 50,743.00
HHS	HEALTH	HEAD CLERK	MCMAHON	KRISTIN	$ 42,698.00
HHS	HEALTH	TEMPORARY CUSTODIAN	VIGEANT	GILBERT	$ 7,800.00
HHS	HEALTH	NURSE COORDINATOR	MOFFETT	MARYBETH	$ 77,328.00
HHS	HEALTH	CLINICAL NURSE MNGR	GALLAGHER	LINDA	$ 67,740.00
HHS	HEALTH	CLINICAL NURSE MNGR	DURKIN	CHRISTINE	$ 68,756.00
HHS	HEALTH	CLINICAL NURSE MNGR	GUAY	LAURIE	$ 70,299.00
HHS	HEALTH	PH NURSE/SCHOOLS	ASSELIN	COLLEEN	$ 61,583.00
HHS	HEALTH	PH NURSE/SCHOOLS	BAKER	JACQUELINE	$ 54,002.00

HHS	HEALTH	PH NURSE/SCHOOLS	BUOTE	SUSAN	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	CASTLE	CAROL	$ 60,592.00
HHS	HEALTH	PH NURSE/SCHOOLS	CHANDONNET	DAWN	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	CONLON	DEBRA	$ 54,043.00
HHS	HEALTH	PH NURSE/SCHOOLS	CRISAFULLI	PATRICIA	$ 60,450.00
HHS	HEALTH	PH NURSE/SCHOOLS	DESRUISSEAUX	HOPE	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	FISHER	JANE	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	FRYE	TERESA	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	VACANT		$ 58,052.00
HHS	HEALTH	PH NURSE/SCHOOLS	HAYHURST	TAMI	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	HURTON	ANNE	$ 61,853.00
HHS	HEALTH	PH NURSE/SCHOOLS	HUYNH	HUYEN	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	KENNEDY	CAROLINE	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	KOTFILA	KARRIE	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	MASSE	BETH	$ 61,583.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCDERMOTT	TRACY	$ 61,583.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCGRATH	COLLEEN	$ 56,092.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCLAUGHLIN	MARY	$ 53,958.00
HHS	HEALTH	PH NURSE/SCHOOLS	MCNEIL	ROBERTA	$ 56,091.00
HHS	HEALTH	PH NURSE/SCHOOLS	MOTE	RONALD	$ 61,583.00
HHS	HEALTH	PH NURSE/SCHOOLS	NANEZ	AMANDA	$ 53,666.00
HHS	HEALTH	PH NURSE/SCHOOLS	NUSKY	KRISTEN	$ 54,088.00
HHS	HEALTH	PH NURSE/SCHOOLS	O'MEARA	JILL	$ 61,583.00
HHS	HEALTH	PH NURSE/SCHOOLS	PROVOST-TATE	KRISTA	$ 54,078.00
HHS	HEALTH	PH NURSE/SCHOOLS	REIS	LINDSEY	$ 55,804.00
HHS	HEALTH	PH NURSE/SCHOOLS	SEQUEIRA	SARA	$ 53,093.00
HHS	HEALTH	PH NURSE/SCHOOLS	ZAIM	MARY	$ 61,583.00
HHS	HEALTH	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$ 60,571.00
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	DONAHUE	WENDY	$ 12,160.00
HHS	HEALTH	VISION/HEARING SCREENING TECH (P/T)	LINNEHAN	HEIDI	$ 12,160.00
HHS	HEALTH	CLERK (P/T)	VACANT		$ 10,608.00
HHS	HEALTH	OUTREACH HEALTH EDUCATOR	WITTS	DANIEL	$ 44,418.00
HHS	HEALTH	PROGRAM ASSISTANT (P/T)	MAKISHI	BINH	$ 20,092.00
HHS	HEALTH	MOAPC COALITION COORDINATOR	HALL	MICHAEL	$ 54,110.00
HHS	HEALTH	SUBSTANCE ABUSE COORDINATOR	TYNDALL	KATHERINE	$ 87,600.00

HHS	HEALTH	PH NURSE MANAGER/CLINICS	VACANT		$ 70,784.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	DASILVA	COLLEEN	$ 64,349.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	MCCARTHY	MARY ELLEN	$ 62,455.00
HHS	HEALTH	CLINIC BASED REGISTERED NURSE	VACANT		$ 60,660.00
HHS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	RAMALHO	MICHELLE	$ 78,460.00
HHS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	$ 39,273.00
HHS	COUNCIL ON AGING	CIVIC EVENTS COORDINATOR	CARROLL	KATHLEEN	$ 33,311.00
HHS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	$ 37,447.00
HHS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	$ 34,628.00
HHS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	$ 42,629.00
HHS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST	DONNELLY	TARA	$ 32,168.00
HHS	COUNCIL ON AGING	WEEKEND BUS DRIVER (P/T)	DUBOIS	NEIL	$ 6,240.00
HHS	COUNCIL ON AGING	WEEKLY CHEF/COOK	VALDEZ	VIRGINIA	$ 28,925.00
HHS	COUNCIL ON AGING	WEEKEND CHEF COOK (P/T)	KUENZLER	CHARLES	$ 6,240.00
HHS	COUNCIL ON AGING	VOLUNTEER COORDINATOR (P/T)	GOLDEN	EILEEN	$ 10,140.00
HHS	COUNCIL ON AGING	CUSTODIAN/UTILITY PERSON (P/T)	TYNAN	RONALD	$ 9,360.00
HHS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	$ 66,922.00
HHS	VETERANS	HEAD CLERK	FELIX	CARMEN	$ 43,604.00
HHS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	$ 43,604.00
HHS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	PETER	$ 69,638.00
HHS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$ 61,463.00
HHS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$ 53,976.00
HHS	RECREATION	JUNIOR CLERK	VACANT		$ 34,000.00
HHS	LIBRARY	LIBRARY DIRECTOR	WOODLEY	VICTORIA	$ 92,374.00

HHS	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	FOUGSTEDT	SUSAN	$ 63,220.00
HHS	LIBRARY	COMMUNITY PLANNING COORDINATOR	THIBODEAU	SEAN	$ 55,992.00
HHS	LIBRARY	LIBRARY COORDINATOR TECHNICAL SERVICES	LEWIS	DORCAS	$ 56,974.00
HHS	LIBRARY	YOUTH SERVICES COORDINATOR	HANCOCK	MARY	$ 57,531.00
HHS	LIBRARY	HEAD OF CIRCULATION	MANNING	ELIZABETH	$ 46,781.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	MCDERMOTT	MONICA	$ 48,154.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	VACANT		$ 42,975.00
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	BRASSEL	ELIZABETH	$ 48,154.00
HHS	LIBRARY	LIBRARIAN I - YOUTH SERVICES	ELDRED	LAUREN	$ 48,154.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE	COLT	PAMELA	$ 48,154.00
HHS	LIBRARY	LITERACY DIRECTOR (P/T)	VACANT		$ 22,100.00
HHS	LIBRARY	LITERACY ASSISTANT (P/T)	VACANT		$ 11,700.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	ZAYA	ALISON	$ 16,299.00
HHS	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	SAMPAS	ANTHONY	$ 9,101.00
HHS	LIBRARY	LIBRARY IT SUPPORT TECHNICIAN	KEARNS	MARYANN	$ 42,424.00
HHS	LIBRARY	LIBRARY ASSISTANT	COOPER	DOUGLAS	$ 38,101.00
HHS	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$ 41,585.00
HHS	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	$ 41,585.00
HHS	LIBRARY	LIBRARY ASSISTANT	VACANT		$ 34,449.00
HHS	LIBRARY	LIBRARY ASSISTANT	REAGAN	PAUL	$ 37,302.00
HHS	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$ 41,585.00
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	CARMOY	MEGHAN	$ 12,350.00
HHS	LIBRARY	LIBRARY ASSISTANT (P/T)	VACANT		$ 16,569.00
HHS	LIBRARY	LIBRARY AIDE	LOVE	INGE	$ 11,659.00
HHS	LIBRARY	LIBRARY AIDE	LEO	STEPHEN	$ 12,659.00
HHS	LIBRARY	LIBRARY AIDE	AGBE-RANKHE	OMISI	$ 12,350.00
HHS	LIBRARY	LIBRARY AIDE	TAING	SEAR	$ 10,327.00
HHS	LIBRARY	LIBRARY AIDE	BLAKE	SUSANNAH	$ 11,700.00
HHS	LIBRARY	LIBRARY PAGE	KELLY	MARIA	$ 10,868.00
HHS	LIBRARY	LIBRARY PAGE	MARGI	SARAH	$ 8,580.00
HHS	LIBRARY	LIBRARY PAGE	SMITH	MICHAEL	$ 8,580.00
HHS	LIBRARY	LIBRARY PAGE	BURNS	DONNA	$ 9,724.00
HHS	LIBRARY	CUSTODIAN (P/T)	HICKEY	EDWARD	$ 11,232.00
HHS	LIBRARY	BLDG CUSTODIAN/GROUNDSKEEPER	DESTREMPE	RAYMOND	$ 38,552.00
HHS	LIBRARY	BLDG CUSTODIAN (P/T)	HUSSEIN	ALI	$ 11,232.00

PARKING	PARKING	PARKING DIRECTOR	NAVIN	NICHOLAS	$ 69,580.00
PARKING	PARKING	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$ 57,317.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$ 38,180.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	$ 39,673.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	LINSCOTT	MAURA	$ 39,673.00
PARKING	PARKING	PARKING ENFORMENT OFFICER	MARTINEZ	GAMALIEL	$ 34,874.00
PARKING	PARKING	PARKING ENFORMENT OFFICER (P/T)	GARGAN	LINDA	$ 16,330.00
PARKING	PARKING	DWNT PARKING MAINTENANCE MAN	BRODERICK	JOHN	$ 39,105.00
WATER	WATER	EXECUTIVE DIRECTOR - WATER	VACANT		$ 112,494.00
WATER	WATER	OFFICE MANAGER WATER	SPANOS	SHARON	$ 62,011.00
WATER	WATER	ADMINISTRATIVE ASSISTANT	ROANE	GERTRUDE	$ 54,515.00
WATER	WATER	HEAD CLERK	NANGLE	KELLY ANN	$ 39,776.00
WATER	WATER	SUPERINTENDENT OF MAINT WATER	DUCHESNE	STEVEN	$ 85,281.00
WATER	WATER	HEAD OPERATOR	HARDMAN	DAVID	$ 56,436.00
WATER	WATER	HEAD OPERATOR	HERBERT	ROGER	$ 61,273.00
WATER	WATER	HEAD OPERATOR	GANNON	MICHAEL	$ 56,160.00
WATER	WATER	HEAD OPERATOR	VACANT		$ 60,964.00
WATER	WATER	HEAD OPERATOR	BERGERON	DAVID	$ 62,793.00
WATER	WATER	FILTER OPERATOR	SAYER	MATTHEW	$ 46,634.00
WATER	WATER	FILTER OPERATOR	POWERS	NIKOLAS	$ 40,058.00
WATER	WATER	FILTER OPERATOR	ROSE	PATRICK	$ 40,058.00
WATER	WATER	FILTER OPERATOR	VACANT		$ 40,058.00
WATER	WATER	FILTER OPERATOR	DELP	GEORGE	$ 40,058.00
WATER	WATER	LAB DIRECTOR	MORALES	ELIANA	$ 62,400.00
WATER	WATER	SUPERINTENDENT OF MAINTENANCE	FARLEY	ROBERT	$ 83,200.00
WATER	WATER	CHIEF MECHANIC	LALLY	JAMES	$ 65,125.00
WATER	WATER	STAFF ENGINEER	VACANT		$ 64,000.00
WATER	WATER	SKILLED MECHANIC	GUERIN	ERIC	$ 46,612.00
WATER	WATER	SKILLED MECHANIC	MCCREADY	MICHAEL	$ 45,801.00
WATER	WATER	SKILLED MECHANIC	LEBLANC	LEON	$ 48,335.00
WATER	WATER	SUPERTENDANT DISTRIBUTOR	HOGUE	ROBERT	$ 83,200.00
WATER	WATER	WATER FOREMAN	COUGHLIN	CHARLES	$ 61,665.00
WATER	WATER	WATER FOREMAN	PIRES	PAUL	$ 58,240.00
WATER	WATER	BACKFLOW INSPECTOR	VACANT		$ 50,075.00
WATER	WATER	BACKFLOW INSPECTOR	LAIRD	THOMAS	$ 51,775.00

WATER	WATER	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	$ 45,483.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	ONEILL	RICHARD	$ 45,856.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	PATENAUDE	PETER	$ 42,058.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	LANDRY	MATTHEW	$ 42,058.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	BROWN	BRUCE	$ 45,702.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BASSETT	KEITH	$ 47,486.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	VACANT		$ 45,856.00
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	CARON	JOSEPH	$ 45,663.00
WATER	WATER	WATER METER BILLING ADMIN.	MCDOUGAL	AKEEM	$ 45,844.00
WATER	WATER	WATER METER BILLING ADMIN.	HAMMERSLEY	CARRIE	$ 45,844.00
WATER	WATER	WATER/ SEWER UTILITY BILLING MANAGER	VACANT		$ 64,000.00
WATER	WATER	WATER SERVICE MAINT MAN/WATER SERVICE INSPECTOR	HOFFMAN	SCOTT	$ 47,073.00
WATER	WATER	WATER SERVICE MAINT MAN/WATER SERVICE INSPECTOR	TOOHEY	DANIEL	$ 45,702.00
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	$ 128,701.00
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	$ 61,747.00
WASTEWATER	WASTEWATER	HEAD CLERK	DAIGNEAULT	CHERYL	$ 47,793.00
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	KAWA	THOMAS	$ 85,672.00
WASTEWATER	WASTEWATER	HEAD OPERATOR, ASSISTANT OPERATOR	TOOHEY	RICK	$ 67,397.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	CASSIDY	MICHAEL	$ 64,350.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	BERNIER	DAVID	$ 64,738.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	WILLETT	ERIK	$ 64,407.00
WASTEWATER	WASTEWATER	HEAD OPERATOR	ANDERSON	LOUIS	$ 64,683.00
WASTEWATER	WASTEWATER	OPERATOR II	LAROSE	DONALD	$ 55,379.00
WASTEWATER	WASTEWATER	OPERATOR II	MORRISON	CHESTER	$ 55,379.00
WASTEWATER	WASTEWATER	OPERATOR II	ONEILL	JASON	$ 54,937.00
WASTEWATER	WASTEWATER	OPERATOR I	BETTY	REAL	$ 41,756.00
WASTEWATER	WASTEWATER	OPERATOR II	WEBER	ANDREW	$ 55,601.00
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	$ 41,756.00
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	$ 53,940.00
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	FOX	AARON	$ 85,174.00

WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$ 71,194.00
WASTEWATER	WASTEWATER	ELECTRICIAN	MEEHAN	MARK	$ 92,760.00
WASTEWATER	WASTEWATER	ELECTRICIAN I	KELLEHER	DANIEL	$ 61,752.00
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	COHAN	SHANNON	$ 73,869.00
WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	WALSH	ARTHUR	$ 64,739.00
WASTEWATER	WASTEWATER	COMPUTER MAINT MIS WW	TAYLOR	JOHN	$ 63,994.00
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	$ 55,823.00
WASTEWATER	WASTEWATER	MECHANIC III	LEIGHTON	GARY	$ 55,597.00
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	RICHARD	$ 54,162.00
WASTEWATER	WASTEWATER	MECHANIC III	FULLER	JOHN	$ 57,263.00
WASTEWATER	WASTEWATER	MECHANIC II	MALCUIT	PAUL	$ 52,722.00
WASTEWATER	WASTEWATER	MECHANIC II	BASTIEN	MARK	$ 52,722.00
WASTEWATER	WASTEWATER	TV INSPECTOR	ROCHELEAU	ROBERT	$ 55,491.00
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	$ 55,102.00
WASTEWATER	WASTEWATER	MECHANIC I	HIGGINS	BRIAN	$ 47,456.00
WASTEWATER	WASTEWATER	MECHANIC II	REIS	MARIO	$ 53,395.00
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	$ 49,786.00
WASTEWATER	WASTEWATER	MECHANIC I	GORMAN	MICHAEL	$ 49,786.00
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	$ 48,569.00
WASTEWATER	WASTEWATER	MECHANIC I	TURNEY	TERRANCE	$ 48,569.00
WASTEWATER	WASTEWATER	MECHANIC I	VACANT		$ 48,569.00
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	STUER	MICHAEL	$ 85,672.00
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	WALSH	EVAN	$ 73,860.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	COYLE	GREGORY	$ 58,337.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	PUGH	JOHN	$ 64,794.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	DOUK	SOVANARY	$ 58,337.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	BUTLER	MICHAEL	$ 63,798.00
WASTEWATER	WASTEWATER	STAFF ENGINEER	MCCANN	LIAM	$ 60,917.00
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$ 64,350.00
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$ 70,000.00
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	$ 62,523.00
WASTEWATER	WASTEWATER	SENIOR LAB TECHNICIAN	CAVANAUGH	KENNETH	$ 53,347.00
CAREER CENTER	CAREER CENTER	EXECUTIVE DIRECTOR CAREER CENTER	NORTON CALLES	SHANNON	$ 101,747.00
CAREER CENTER	CAREER CENTER	WDB DIRECTOR	VACANT		$ 85,244.00

CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	DURKIN	MICHAEL	$ 91,154.00
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	GAGNON	NANCY	$ 68,651.00
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	VACANT		$ 68,651.00
CAREER CENTER	CAREER CENTER	ASSISTANT CAREER CENTER MANAGER	VACANT		$ 59,927.00
CAREER CENTER	CAREER CENTER	YOUTH PROGRAMS COORDINATOR	STURTEVANT	CATHLEEN	$ 61,545.00
CAREER CENTER	CAREER CENTER	WDB SENIOR PROGRAM MANAGER	MCGOVERN	NANCY	$ 61,545.00
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	THOMPSON	STACEY	$ 52,924.00
CAREER CENTER	CAREER CENTER	SENIOR CAREER ADVISOR	O'BRIEN	JANET	$ 59,645.00
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALISTS	MCINTOSH	ROBERT	$ 59,645.00
CAREER CENTER	CAREER CENTER	IT/ WORKSHOP SPECIALIST	O'CONNOR	TIMOTHY	$ 59,645.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	NOU	MONICA	$ 53,376.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	CHUANG	DAPHNE	$ 48,004.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VEILLETTE	AMY	$ 52,222.00
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	PAGLIA	MICHAEL	$ 52,677.00
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	$ 52,677.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	LETOURNEAU	BRANDA	$ 53,376.00
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	TELES	BRENDA	$ 47,780.00
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	LAURENCELLE	JANET	$ 45,925.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	FERDIANI	AMY	$ 43,559.00
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTANT	MCCOULLOUGH	MATTHEW	$ 48,648.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	PHOK	ALICIA	$ 44,726.00

CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	COLON-RIVERA	MADELINE	$ 47,156.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DONOVAN	HEATHER	$ 50,856.00
CAREER CENTER	CAREER CENTER	SUMMER COUNSELORS	VACANT		$ 37,000.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	BRENS	ZULAIKA	$ 41,330.00
CAREER CENTER	CAREER CENTER	RESOURCE ROOM NAVIGATOR	VACANT		$ 49,292.00
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	WASAK	ELLEN	$ 42,424.00
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REPRESENTATIVE	FOX	ELAINE	$ 47,377.00
CAREER CENTER	CAREER CENTER	FINANCIAL ASSISTANT	DIHULIO-COOK	CHRIS	$ 42,424.00

Acronym Table

ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AMR	Automatic Meter Reading
AICPA	American Institute of Certified Public Accountants
BAN	Bond Anticipated Note
BTU	British Thermal Unit
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAMA	Computer Assisted Mass Appraisal
CAMEO	Computer Assisted Management of Emergency Operations
CASE	Cultural Affairs and Special Events
CD	Certificate of Deposit
CDBG	Community Development Block Grant
CFC	Chlorofluorocarbons
CIP	Capital Improvement Plan
COA	Council on Aging
CoC	Continuum of Care
COI	Certificate of Inspection
COLA	Cost of Living Allowance
COOL	Cultural Organization of Lowell
CSO	Combined Sewage Overflow
CTI	Community Teamwork Inc.
CY	Calendar Year
DBA	Doing Business As
DCR	Massachusetts Department of Conservation and Recreation
DEP	Massachusetts Department of Environmental Protection
DESE	Massachusetts Department of Elementary and Secondary Education
DHCD	Massachusetts Department of Housing and Community Development
DOE	U.S. Department of Energey or Massachusetts Department of Education
DOR	Massachusetts Department of Revenue
DPD	Department of Planning and Development
DPW	Department of Public Works
EEO	Equal Employment Opportunity
EEOC	Equal Employment Opportunity Commission
EFT	Electronic Funds Transfer
EMS	Emergency Medical Services
EOEA	Massachusetts Executive Office of Environmental Affairs
EPA	U.S. Environmental Protection Agency
EQV	Equalized Valuation
ESCO	Energy Savings/Service Company
FASAB	Federal Accounting Standards Advisory Board
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIC	Group Insurance Commission
GIS	Geographic Information Systems
GLRTHS	Greater Lowell Regional Technical High School
HIPAA	Health Insurance Portability and Accountability Act

HMO	Health Maintenance Organization
HUD	U.S. Department of Housing and Urban Development
IRS	Internal Revenue Service
LCHC	Lowell Community Health Center
LFD	Lowell Fire Department
LHA	Lowell Housing Authority
LMA	Lowell Memorial Auditorium
LPCT	Lowell Parks and Conservation Trust
LPD	Lowell Police Department
LPS	Lowell Public School
MCAS	Massachusetts Comprehensive Assessment System
MCC	Middlesex Community College
MCWT	Massachusetts Clean Water Trust
MGL	Massachusetts General Law
MGLA	Massachusetts General Law Annotated
MHC	Massachusetts Historical Commission
MIS	Management Information Systems
MMDT	Massachusetts Municipal Depository Trust
MSRB	Municipal Securities Rulemaking Board
MWRA	Massachusetts Water Resources Authority
NIBRS	National Incident Based Reporting Systems
NSS	Net School Spending
OCBOA	Other Comprehensive Basis of Accounting
PERAC	Public Employee Retirement Administration Commission
PILOT	Payment In-Lieu-Of Tax
RAN	Revenue Anticipated Note
SEC	Securities and Exchange Commission
SBAP	School Building Assistance Program
SRF	State Revolving Fund
TBI	To Be Issued
UGGA	Unrestricted General Government Aid
UMAS	Uniform Municipal Accounting System
UML	University of Massachusetts Lowell
VA	U.S. Department of Veterans Affairs
VoIP	Voice Over Internet Protocol

Glossary of Terms Commonly Used in Municipal Finance

Abatement: A reduction or elimination of a level imposed by a governmental unit, most often applicable to tax levies, motor vehicle excise, fees, charges and special assessments.

Accounting System: The total structure of records and procedures that identify, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups or organizational components.

Accrued Interest: In an original governmental bond sale, accrued interest is the amount of interest that has accumulated on the bonds from the day they are dated up to, but not including, the date of delivery (settlement date).

Actual (e.g., FY15 Actual): The actual amount expended on a line item in the stated fiscal year.

American Institute of Certified Public Accountants (AICPA): This organization represents the CPA profession and sets professional standards and rules of conduct for accountants.

Amortization: The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount that is appropriated may be encumbered (see ***Encumbrance***). Any part of an appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance that may result in free cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (C 41, s 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid or it is decided not to spend the funds.

If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, however, may carry forward from year to year until spent for the designated purpose or until it is transferred by a town meeting vote to another account.

Approved (e.g., FY15 Approved): The amount approved by the City Council to be expended on this line item in the stated fiscal year.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the IRS Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts assessed valuation is based on *full and fair cash value*, the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

Audit: An examination of systems, procedures and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (Audits can be valuable management tools for evaluating the fiscal performance of communities.)

Audit Report: The product of an audit prepared by an independent auditor. The report often includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments and recommendations.

Available Funds: These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash, Stabilization Fund, Overlay Surplus, Water Surplus and enterprise retained earnings.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists (e.g., "the accounts balance"). More often, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual basis of accounting. Under this method revenues are recognized when they become measurable and available as net current assets with the following guidelines:

- Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash as are monies received during the first 60 days of the following fiscal year; and

- Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which is recognized when due.

- All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A written promise to pay a specified sum of money, call the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

Bond and Interest Record: The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date, the bond and coupon numbers, and all other pertinent information concerning the bond issue. The term is synonymous with Bond Register.

Bond Anticipation Note (BAN): Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long-term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years but with a reduction of principal after two years (Ch. 44, s 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Ch. 44, s 7 and 8). BANs are full faith and credit obligations.

Bond Authorization: *See **Debt Authorization***.

Bonds Authorized and Unissued: Bonds that a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the treasurer and mayor or selectmen.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Budget: A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be *preliminary* (the financial plan presented to the town meeting) or *final* (the plan approved by that body). The budget should be separated into basic units, either by department, program or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and town meeting.

Budget Message: A statement by the town's policymakers summarizing the plans and policies contained in the budget report, including an explanation of the principal budget items, an outline of the municipality's experience during the past year and its financial status at the time of the message, and recommendations regarding financial policy for the coming fiscal year.

Budget Unit: A department to which the City Council appropriates funds.

Calendar Year (CY): The period of January 1 through 12/31 of any given year, usually written as CYnnnn (for example, CY2015 would denote the calendar year ending on 12/31/2015.

Capital Budget: An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least $25,000 and have a useful life of at least five years). This type of budget should recommend the method of financing for each item recommended and identify those items that are recommended to be deferred due to scarce resources.

Capital Expenditures/Improvements: These are items generally found in the capital budget such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services, plus the cost of financing advance planning, may be included.

Capital Improvements Program: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, fiscal capacity and physical development. While all of a community's needs should be identified in the program, there should also be a set of criteria that prioritizes expenditures. A capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

Capital Outlay Expenditure Exclusion: A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of managing monies of a local government in order to ensure maximum cash availability and maximum yield on short-term investment of idle cash.

Cemetery Perpetual Care: These funds are donated by individuals for the care of grave sites. According to Ch. 114, s 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

Certification: The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two types: distributions and reimbursements. Distributions provide funds based on formulas, while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" that must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that the final aid or assessment may differ based on filing requirement and/or actual data information.)

Cherry Sheet Offset Items: Local aid accounts that may be spent without appropriation in the budget but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants and public libraries grants.

City Council: By charter, the City of Lowell follows a Plan E Form of government, in which the popular vote of the City of Lowell's residents elects nine members to the City Council to serve a two year term of office. City Councilors then elect one of their members to serve as City Mayor, who serves as the official head of the City, presiding over City Council and School Committee meetings. The City Council appoints: a City Auditor, to be responsible for the approval, payment, and recording of all financial transactions for the City; a City Clerk, to be responsible as the administrator to the legislative function of City government; and a City Manager, to be the Chief Executive Officer of the City.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within

limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (*see* ***Classification of the Tax Rate***).

Classification of the Tax Rate: In accordance with M.G.L. Ch. 40, s 56, the selectmen vote to determine the tax rate options. Based on the residential factor adopted (*see* ***Residential Factor***), any community may set as many as three different tax rates for : residential property; open space; and commercial, industrial and personal property.

Collective Bargaining: The negotiations between an employer and union representative regarding wages, hours and working conditions.

Conservation Fund: This fund may be expended for lawful conservation purposes as described in Ch. 40, s 8C. This fund may also be expended for damages related to the taking of land by eminent domain, provided that such taking has first been approved by a two-thirds vote of city council or town meeting.

Consumer Price Index: The statistical measure of changes in the overall price level of consumer goods and services based on prices of goods and services purchased by urban wage earners and clerical workers, including families and single persons. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: An analytical approach to solving problems of choice. First, different ways to achieve an objective are identified. Then an alternative is chosen to produce the required benefits at the lowest cost or greatest benefits for a given cost.

Cost of Living Allowance (COLA): An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index, with the purpose of offsetting inflation as experienced by the consumer.

Crosswalk: A clear path linking separate considerations, such as a crosswalk between a line item and program budget. For example, all department appropriations are set up the same way. However, because of the programmatic and reporting responsibilities a school department has to the Department of Education (DOE), a school department generally has a very detailed set of line items by program. Expenditures must be tracked for DOE purposes, yet must also be easily communicated to the town accountant. Therefore, a crosswalk is established from the infinitesimal school detail to the larger picture of the town's appropriation.

Debt Authorization: Formal approval to incur debt by municipal officials, in accordance with procedures stated in M.G.L. Ch. 44, specifically 2 1, 2, 3, 4a and 6-15.

Debt Burden: The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capital, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

Debt Exclusion: This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling (*see* ***School Building Assistance Program***).

Debt Limit: The maximum amount of debt that a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

Debt Service: The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

Default: Failure to pay principal or interest when due.

Direct Debt: Debt a municipality has incurred in its own name as opposed to overlapping debt.

Effective Interest Rate: For a municipal borrower, the net cost of borrowing (expressed as an interest rate) after costs associated with a loan is accumulated and added to the nominal interest rate.

Encumbrance: Obligations in the form of purchase orders, contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Funds: An accounting mechanism allowing a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund all costs of service delivery—direct, indirect and capital costs—are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out at yearend. According to Ch. 44 s 53F the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

Estimated Receipts: Estimates of state and local miscellaneous receipts based on previous year's receipts deducted by the assessors from gross amount to be raised by taxation.

Excess and Deficiency: Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

Exemptions: Upon approval of an application to the board of assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses of worship and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, persons over 70 years of age and certain financial hardships.

Expenditure: The spending of money by municipalities for programs within their approved budgets.

Federal Accounting Standards Advisory Board (FASAB): This board advises the U.S. Department of Treasury on accounting rules for federal government agencies, and serves the public interest by improving federal financial reporting through issuing federal financial accounting standards and providing guidance after considering the needs of external and internal users of federal financial information.

Fiduciary Funds: Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. These include expendable trust, nonexpendable trust, pension trust and agency funds. Nonexpendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Financial Accounting Standards Board (FASB): Sets standards of financial accounting that govern the preparation of financial reports by public companies and nonprofit organizations. Focused on credible, concise, and understandable financial information.

Fiscal Year (FY): The Commonwealth and municipalities operate on a fiscal year that begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends; e.g., the 2011 fiscal year, July 1, 2010, to June 30, 2011, is usually written as FY11. This, however, no longer coincides with the fiscal year followed by the federal government, which begins on October 1 and end on September 30.

Fixed Costs: These are costs that are legally or contractually mandated (e.g., retirement, FICA/Social Security, insurances, debt service or interest, etc.).

Float: The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Foundation Budget: The target set for each school district defining the spending level necessary to provide an adequate education for all students. The foundation budget is comprised of both local effort and state aid.

Free Cash: (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year that are certified by DOR's director of accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet and unspent amounts in budget line items. Unpaid property taxes and certain deficits reduce the amount of remaining funds that can be certified as free cash.

The calculation of free cash is made based on the balance sheet, which is submitted by the community's auditor, accountant or comptroller. Typically, a community will attempt to maintain a free cash balance of between three and five percent of its total budget as a hedge against unforeseen expenditures, to ensure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also *see* ***Available Funds***.

Full Faith and Credit: A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

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

Fund Balance: The difference between a governmental fund's current assets – cash, short-term investments, inventories, receivables, and other unrestricted assets expected to be available to finance operations in the immediate future – and its current liabilities.

Generally Accepted Accounting Principles (GAAP): A standardized framework of guidelines, conventions, and rules related to financial accounting practices and reporting.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Generally Accepted Auditing Standards (GAAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct of auditors. The Auditing Standards Board of the AICPA sets these standards.

Generally Accepted Government Auditing Standards (GAGAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct specifically for government audits; set by the Government Accountability Office.

Government Accountability Office (GAO): Audit and evaluation agency that works for the U.S. Congress, and is responsible for investigating how the federal government spends taxpayer dollars. The GAO is responsible for setting the Generally Accepted Government Auditing Standards.

Government Accounting Standards Board (GASB): Independent, nonprofit organization that establishes governmental accounting rules (e.g., GAAP), which is followed by most governmental entities.

Government Finance Officers Association (GFOA): A professional organization of public officials united to enhance and promote professional management of government financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit. This is the primary association for state and local government finance professionals.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Group Insurance Commission: Group established in 1955 to provide and administer health insurance benefits to the Commonwealth's employees and retirees. Now also allows municipalities to participate.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Revenue Service (IRS): Federal Government organization which establishes federal tax laws, collects federal government taxes, and monitors compliance and enforcement of federal tax laws. Among its many duties, the IRS also monitors the tax-exempt status of municipal bonds.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

JAM: The Jackson, Appleton, Middlesex redevelopment area.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Manager (e.g., FY15 Manager): The final proposed budget amount for the stated line item as determined by the City Manager. This is the number submitted to for approval by the City Council.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust (MMDT): Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

Municipal Securities Rulemaking Board (MSRB): This organization, which is subject to oversight by the SEC, regulates the municipal bond market by setting the rules and standards for municipal bond underwriters, brokers and advisors.

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY11 new growth is determined by multiplying the value of new construction in calendar 2009 (as valued on January 1, 2010) by the FY10 tax rate.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (*See* Tax Recapitulation).

Other Comprehensive Basis of Accounting (OCBOA): These are accounting rules followed by some governments, especially small jurisdictions that do not follow GAAP as set by GASB.

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (*See **Underride***.)

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment In-Lieu Of Tax (PILOT): An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations in which the payer agrees to make a voluntary payment to the municipality.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor'' ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Request (e.g., FY15 Request): The line item amount requested by the Department Head or other City Official which was then submitted to the City Manager for approval.

Reserve for Abatements and Exemptions: See ***Overlay***.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property in worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statue are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program (SBAP): This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a $10.0M SBA grant on one project. The debt service due on this project is $25.0M; therefore the town's maximum debt exclusion to be raised for this project would be $15.M.

Securities and Exchange Commission (SEC): This federal organization is responsible with protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. This organization is particularly important to local governments because it regulates the financial markets and monitors banks and other companies that buy and sell municipal bonds

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: *See* ***Betterments***.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 percent of the prior year's tax levy or a larger amount with the approval of the emergency finance board. The aggregate of the stabilization fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

State Revolving Fund (SRF): A low-interest loan program run by the Massachusetts Water Pollution Abatement Trust. Wastewater loans are indicated by the "CW," or clean water distinction and water loans are indicated by "DW," or drinking water.

Supplemental Appropriation: Appropriation made by the City Council after an initial appropriation, to cover expenditures beyond original estimates..

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, $14.80 per $1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: A Collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes.

Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

To Be Issued (TBI): Bonds or notes that have budgeted debt service, but have not yet been issued.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of date among cities and towns.)

Unreserved Fund Balance: also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (*see* ***Free Cash***)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")

FISCAL YEAR

2018

SECTION VIII

INDEX

Index of key terms, words, or phrases used throughout this document for quick lookup.

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Index

Acronym Table VII-58
Appropriation by Function..... II-74
Assessors.....IV-55
Budget Calendar..... II-6
Career Center IV-235
Charges for Services III-65
City Auditor IV-39, IV-44
City Clerk.....IV-11
City Council.....IV-4
City Manager IV-17
Council on Aging.....IV-173
Cultural Affairs & Special Events IV-25
Debt Management Policy..... II-63
Demographics II-14
Department Directory II-9
Elections.....IV-91
Finance.....IV-33
Financial Policies and Guidelines..... II-55
Fire IV-118
Fund Structure..... II-79, II-80
Glossary VII-60
Government..... II-15
Greater Lowell Technical High School IV-130, IV-132
Health Department.....IV-164
Human Relations.....IV-68
Industry and Commerce..... II-22
Intergovernmental Revenue III-53
Investment Policy..... II-57
Law IV-84
Licenses and Permits.....III-49
Lowell Memorial Auditorium..... V-37
Lowell Public Schools IV-128
Lowell Regional Wastewater Utility IV-213
Lowell Regional Water Utility.....IV-228
Management Information Systems IV-74
Mayor.....IV-6
Miscellaneous Revenue III-75
Municipal Finances 101..... VII-3
Organizational Chart By Department II-8
Organizational Chart By Function..... II-7
Parking.....IV-222
Personnel List..... VII-23
Planning & Development.....IV-98
Police.....IV-109
Pollard Memorial Library IV-193
Position List II-94
Public Works.....IV-135
Purchasing.....IV-50
Recreation IV-186
Recreational Amenities..... II-18
Reserve Policy II-72
Staffing Levels..... II-93, VII-22
Strategic Goals..... II-25
Tax Facts..... II-24
Taxes.....III-40
Treasurer IV-62
Veterans' Services IV-180

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