City of Lowell Proposed Budget

Lowell City Council

Mayor
Rodney M. Elliott

Vice Mayor
John J. Leahy

Councilors
Corey Belanger
Edward J. Kennedy, Jr.
William F. Martin Jr.
Rita M. Mercier
James L. Milinazzo
Daniel P. Rourke
William Samaras

Alive. | *Unique.* | *Inspiring.*

Fiscal Year 2016

Kevin J. Murphy,
City Manager

Conor Baldwin,
Chief Financial Officer

Rodney Conley
Data Analyst

Submitted by The City Manager, Lowell Massachusetts

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 2016 Fiscal Year (7/1/2015 – 6/30/2016)

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FISCAL YEAR

2016

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

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

Kevin J. Murphy, *City Manager*

May 19, 2015

To Mayor Rodney Elliott 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 Operating Budget for Fiscal Year 2016 which begins on July 1, 2015.

This document represents the second budget of my administration and first with my entire financial and leadership team in place. This budget was not without its challenges. As we learned in years following the Great Recession, sound fiscal management is the driving force behind any municipality's success. This year is no different. While we anticipate revenue increases in several areas, a multitude of fiscal challenges were overcome in order to present this balanced budget. For example, total Cherry Sheet reimbursements from the Commonwealth, including Chapter 70 and Unrestricted General Government Aid ('UGGA') are up by $778,108, based on the House proposal. However, the Cherry Sheet charges are also increased by nearly $2.7 million, resulting in a net decrease in aid of approximately $2 million. This has an even greater impact on a city such as Lowell because our operating budget relies more heavily on local aid and less on property taxes than the median Massachusetts municipality. In fact, only 37% of Lowell's overall revenue comes from the tax levy, while the median community receives 66%. These challenges, though, did not prevent the City from continuing to invest in the three pillars of this administration: public safety, education, and economic development.

Public Safety is an ongoing priority of my administration. We added a total of nine new police officers in FY15 and will add four additional new officers in FY16. These four officers will have already started their training in FY15 in order to incorporate them into the rotation as soon as possible. Two additional officers will move back onto the street due to the hiring of additional civilian personnel. The net effect is six additional officers on the beat in FY16. Other investments in public safety include a new substation in Centralville and new technology based tools for monitoring criminal activity. The Lowell Police Department will roll out new social media monitoring software in FY16 and implement a gunshot detection system to continue to curb gun violence. The combination of new officers and innovative tools are proactive measures geared to improving public safety in Lowell.

When we think about safety, we must take a holistic approach. In addition to our police, the City has a Fire Department that continues to both respond to and prevent fire on a daily basis. Development Services of Planning and Development rolled out a new Neighborhood Expedited Enforcement Directive (NEED) Program in FY15. This new multipronged approach allows inspectors to target problem landlords with regard to code violations in the city, while

the Manager's Problem Properties Task Force focuses on locations that frequently house criminal activities. I am confident these combined initiatives will enhance public safety.

The City pledges continued commitment to Education in FY16. Last year the City funded the requisite amount to meet Net School Spending for the first time since 1997 without federal stimulus funds. My administration made a concerted effort to erase past Net School Spending deficits with the help of the Council and the Lowell Statehouse delegation. Rating agencies looked favorably at the elimination of this albatross deficit. In the future we must avoid from falling into such arrears in this critical area. As a result, we increased cash contribution from the FY15 budget by $1.5 million in FY16 for a total of $18,856,851. We also will continue to provide significant resources in the form of maintenance, snow removal, and solid waste & recycling services to the schools. This is in addition to the ongoing capital projects funded by the City such as school security improvements. In addition to these expenditures, we provide substantial funding to charter schools located in Lowell. The City will spend $18.8 million on charter schools with a reimbursement from the State of only $3.3 million. This growing gap between assessment and reimbursement is an ongoing concern that is frankly unsustainable.

Economic Development will remain a focus area of my administration. We will continue to advocate for grants and fund key projects such as the further development of the Hamilton Canal District and the Ayer City Industrial plan. We will also devote time and resources to the City's Master Plan, including measuring our progress based on achieving goals and objectives. Economic Development is predicated on attracting new business and retaining existing business; our Economic Development Office works diligently every day to find innovative, effective ways to help businesses survive and thrive in the city of Lowell.

Investing in the City's three pillars only increases the return on investment for future generations. These pillars, however, are not the only focus areas of my administration. An overarching objective is to ensure departments operate efficiently, manage costs, and deliver services in an effective and professional manner. In the coming year, I aim to continue addressing these matters.

This fiscal year presented several major challenges required to be addressed before beginning to consider department requests and determining the necessary levy increases to balance the budget. The first hurdle was the increase to the City's Pension Assessment. The City paid a $3 million increase in FY15 through the Pension Stabilization Fund. This money had to be absorbed into the levy along with the FY16 increase of $1 million. A portion of this was offset by the creativity of my finance team who negotiated with the Massachusetts Public Employees Retirement Administration Commission (PERAC) a reduced rate based on the schedule of payments, saving the City $800,000. The other most challenging obstacle was the City's snow & ice deficit. The City expended approximately $5 million during the historic winter of 2015. This left a deficit of roughly $3.5 million. With potential FEMA reimbursements and the utilization of potential surpluses that otherwise would have fallen to Free Cash, we are confident the deficit can be reduced to $1.5 million. Thanks to new legislation, the City is allowed to amortize this amount over the next three fiscal years.

While these were the major challenges, there were other fiscal issues to address within this budget as well. The assessment to Greater Lowell Regional Vocational Technical School increased approximately $500,000. Contractually obligated salary step increases will result in a $2 million increase to the overall personal expenses line items. While this budget is predominantly level-funded, ordinary expenses still increased by nearly $350,000; mostly due to vendor contracts and supply costs.

While many of the aforementioned initiatives and challenges represent a serious cost, my administration has worked tirelessly to limit the impact on the taxpayer. This budget includes a levy increase of 1.5%, a full percent less than the State-allowed 2.5%. As history has shown, the City functions best with continuous, modest increases to the levy so as to fund the rising costs of goods and services, while not considerably raising taxes any single year. The

1.5% levy increase will result in the growth of the City's excess levy capacity which will be a positive outlook with ratings agencies, particularly when coupled with our General Stabilization Fund now at a high of $11 million.

This budget is the result of months of work by my finance team in conjunction with the City's department heads. While we were not able to meet every request, we tried to be as reasonable and fair with each department while still maintaining fiscal discipline. The result is a 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 in which a child can move from kindergarten to a post-graduate degree without ever leaving the city.

We continue to expand our performance measurements via LowellSTAT and for the first time this year, each department has its own financing plan. I would like to thank CFO Conor Baldwin, Financial Advisor Robert Healy, Data Analyst Rodney Conley, CIO Mirán Fernandez, and Assistant City Manager Mike McGovern, who played a vital role in developing this budget. I also thank the City Council for its vision and support. Finally, I want to thank the citizens of Lowell for their support; it is truly my pleasure to serve.

Sincerely,

Kevin J. Murphy
City Manager

FISCAL YEAR

2016

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

BUDGET DOCUMENT OVERVIEW

This budget document for Fiscal Year 2016 represents a significant departure from past documents submitted 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 2016 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 new 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. 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 2016.

7. **Appendices:** This section includes ancillary content including Municipal Finances 101 (recommended for readers new to municipal finances), detailed organizational charts and 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 Fiscal Year 2016 (*also known as, FY16, or FY2016*) was initiated in November 2014. 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 City's 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 *Three Pillars* of **Education**, **Public Safety**, and **Economic Development**, with the annual operation of all City departments. Working from within this framework has facilitated the refinement of the budget document. From the FY15 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 FY16 operations were as follows:

- Absorption of the increased FY15 Pension Assessment into the tax levy;
- An additional $1.4 million increase in the FY16 Pension Assessment;
- An increased net Charter School expense, the exact amount of which is unknown at this point;
- Continuing to meet the City's Net School Spending requirement;

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 are to be level funded; extraordinary expenditures must be revised and onetime items from the current year eliminated; departments should 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 FY16 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 19, 2015.

From [approximately] June 2nd through June 4th the City Council will hold 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 (by June 26th). The City Council is projected to adopt the FY16 Budget on June 4, 2015. The Annual Budget for FY16 becomes effective July 1, 2015.

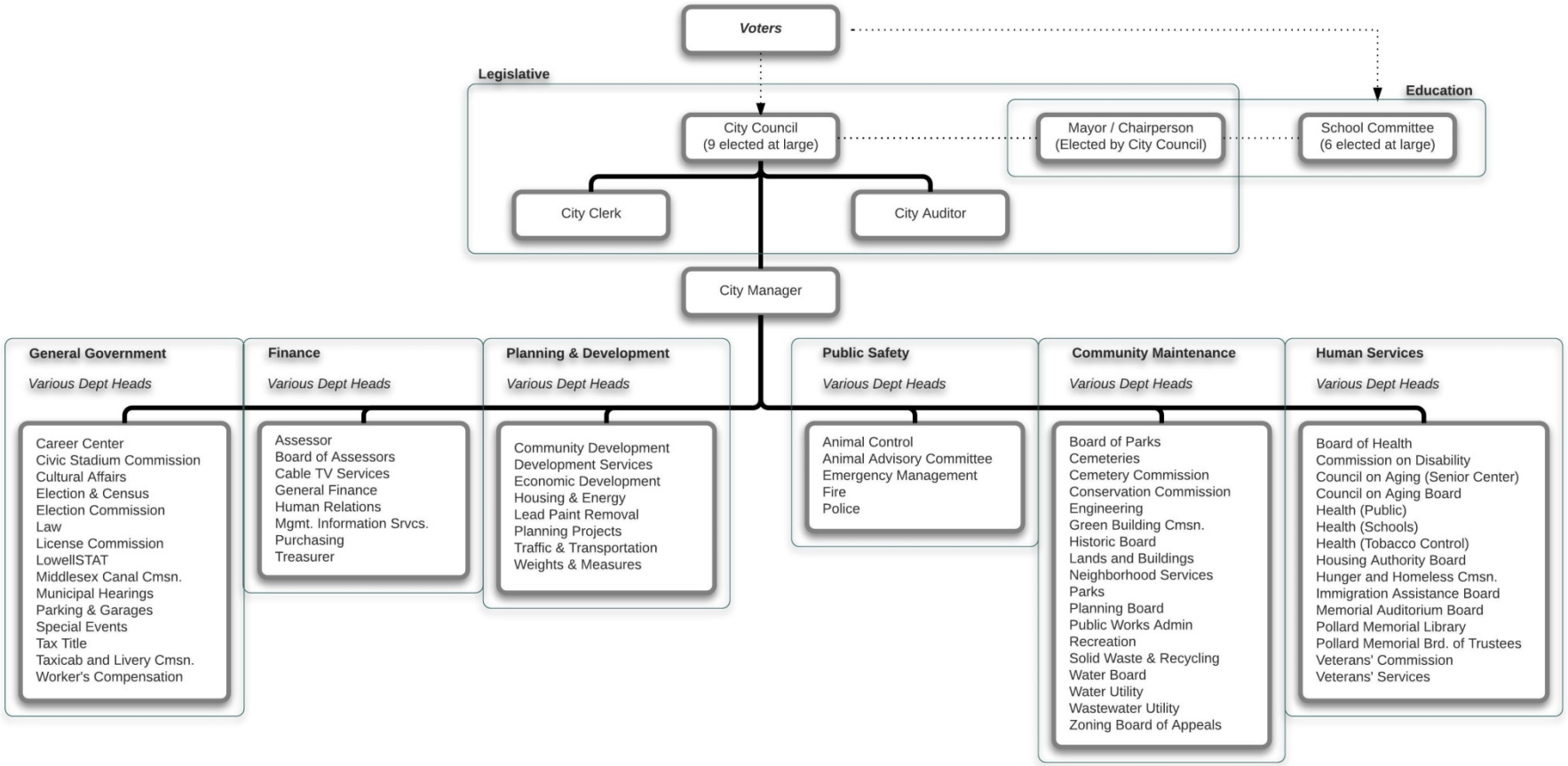
THE BUDGET CALENDAR

November 12, 2014	Budget Instructions and financial sheets distributed to Department Heads.
December 19, 2014	All department budget requests (financials) due to the Finance Department for review.
February 1, 2015 to March 6, 2015	Finance Department/LowellSTAT Data Analyst work with departments to complete supplemental budget materials (Goals, Objectives, Narrative, etc.)
March 27, 2015	Departments' completed budget submissions due (all information emailed to Rodney Conley, Data Analyst).
April 6, 2015 to April 10, 2015	Chief Financial officer and Budget staff review Operating Budget for accuracy and formulate final presentation to the City Manager.
April 7, 2015	Submission of the FY16 Capital Plan to the Lowell City Council.
April 21, 2015	Public Hearing on FY16 Capital Plan and Vote to Approve Loan Order.

April 30, 2015 to May 4, 2015	Formal Department budget presentations to the City Manager.
May 19, 2015	Submission of the City Manager's Budget to the Lowell City Council.
June 2, 2015 to June 4, 2015	Tentative dates for Public Hearings on FY16 Operating Budget.
June 4, 2015	Projected Adoption Date by the City Council.
June 26, 2015	Deadline for City Council adoption of the Budget.
June 29, 2015	City Manager's transmittal of the Chart of Accounts/appropriations to the City Auditor.
July1, 2015	Begin Fiscal Year 2016.

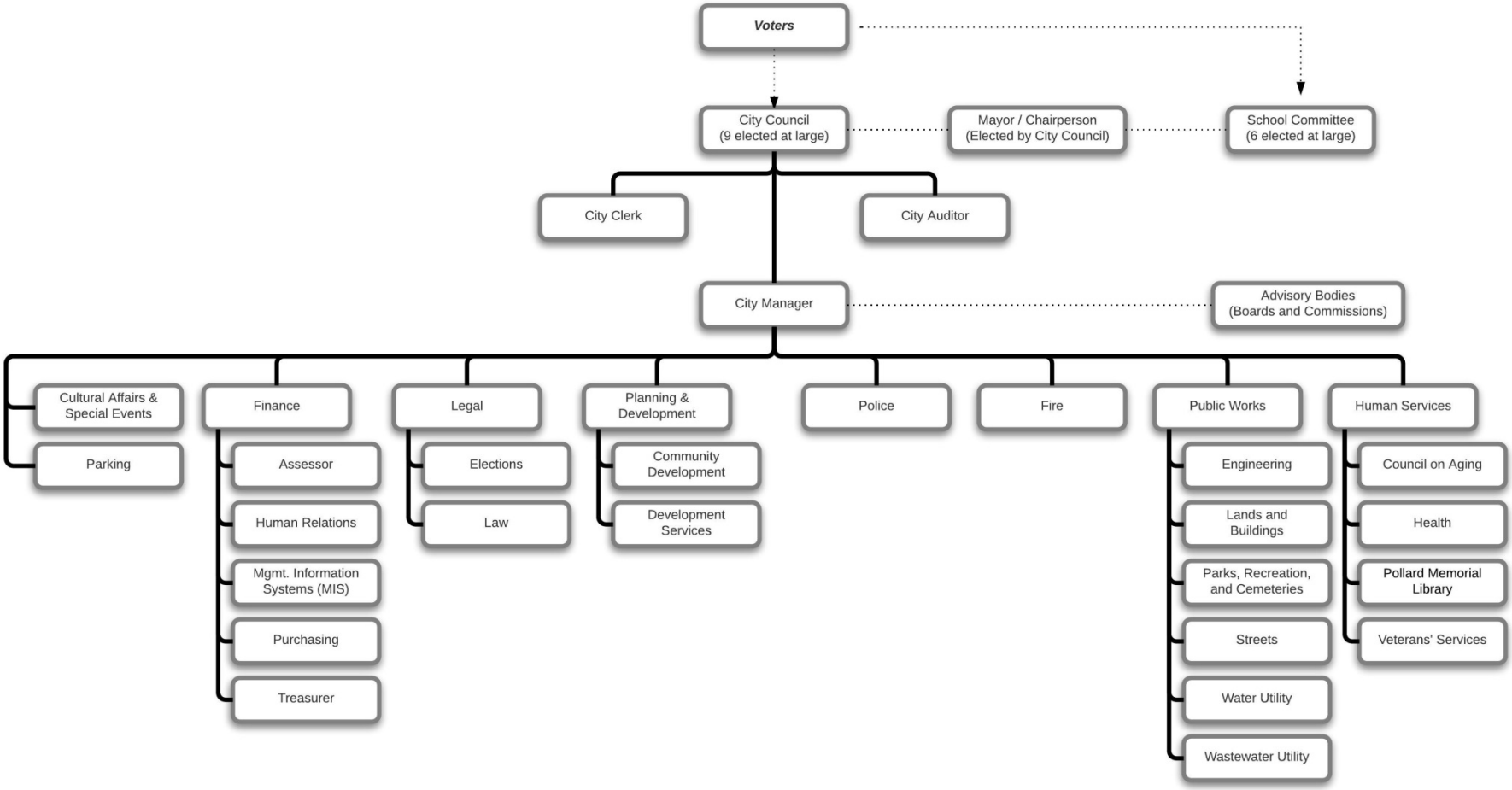
ORGANIZATIONAL CHART BY FUNCTION

City of Lowell, Massachusetts



ORGANIZATIONAL CHART BY DEPARTMENT

City of Lowell, Massachusetts



DEPARTMENT DIRECTORY

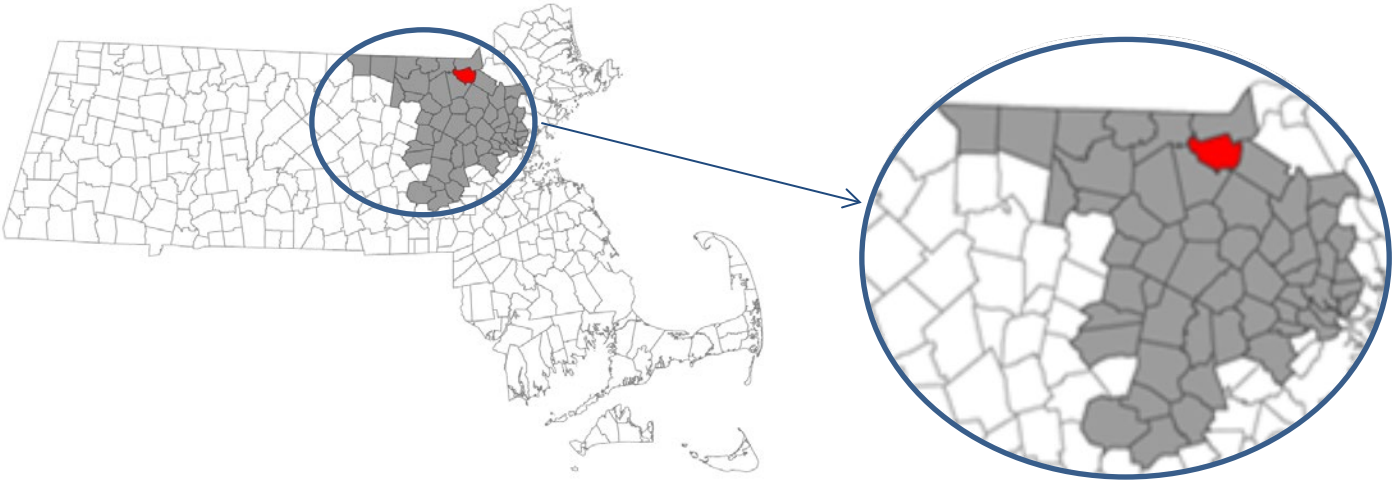
Department *(linked to website)*	**Contact Information *(with active links)***
Assessors	Chief Assessor: Susan LeMay 375 Merrimack Street, 1st Floor, Room 36 978-674-4200
Career Center	Executive Director: Barbara O'Neil 107 Merrimack Street 978-458-2503
City Auditor	City Auditor: Hannah York 375 Merrimack 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: Rodney M. Elliott 375 Merrimack Street, 2nd Floor, Room 50 978-674-4040
Council on Aging (at Senior Center)	Executive Director: Michelle Ramalho 276 Broadway Street 978-674-4131

Department *(linked to website)*	**Contact Information *(with active links)***
Cultural Affairs	Executive Director, Cultural Affairs and Special Events: Susan Halter 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
Fire	Chief : Edward Pitta 99 Moody Street 978-459-5553
Health	Director: Frank Singleton 341 Pine Street 978-674-4010
Human Relations	Manager: Mary Callery 375 Merrimack Street, Basement, Room 19 978-674-4105
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

Department *(linked to website)*	**Contact Information *(with active links)***
Parking	Director: James Troup 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: Ralph Snow, P.E 1365 Middlesex Street 978-674-4111
Purchasing	City Procurement Officer: P. Michael Vaughn 375 Merrimack Street, 3rd Floor, Room 60 978-674-4110
Retirement	Board Administrator: Shannon Dowd 375 Merrimack Street, Basement, Room 3 978-674-4094
Schools	Superintendent: Jean M. Franco 155 Merrimack Street 978-674-4320

Department *(linked to website)*	**Contact Information *(with active links)***
Treasurers	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, Lowell Regional Water Utility: Erik Gitschier 815 Pawtucket Boulevard 948-674-4240

GENERAL PROFILE OF THE CITY OF LOWELL



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.

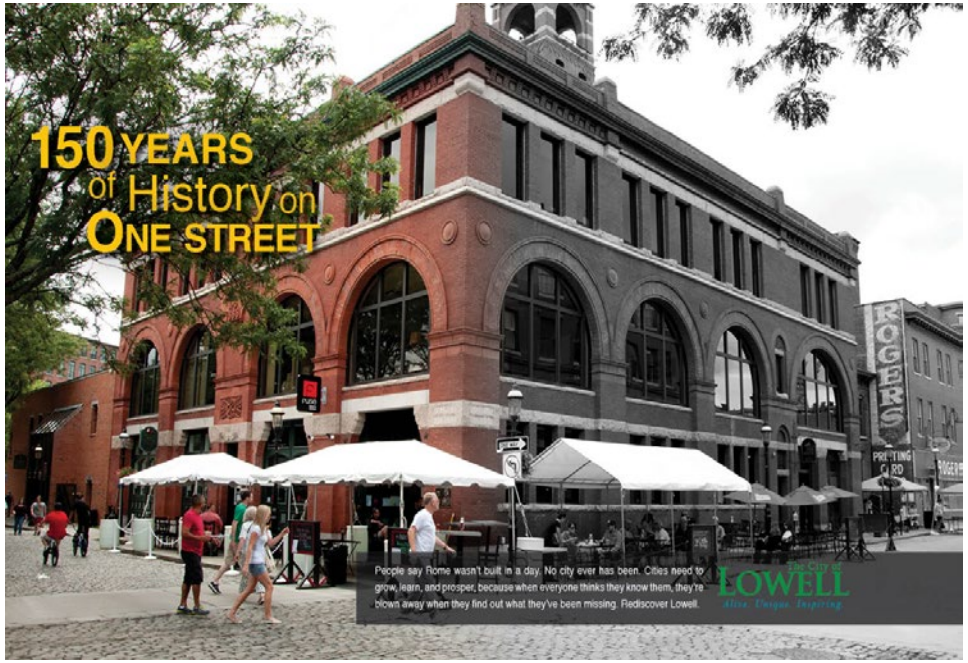
The rehabilitated mill buildings are further complemented by 2 1/2 miles of trolley and canal boat tours, and several museums. The 3200-seat Lowell Memorial Auditorium located in downtown Lowell hosts many of the country's best performers at affordable prices. The Merrimack Repertory Theater, which is also located in downtown, 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.

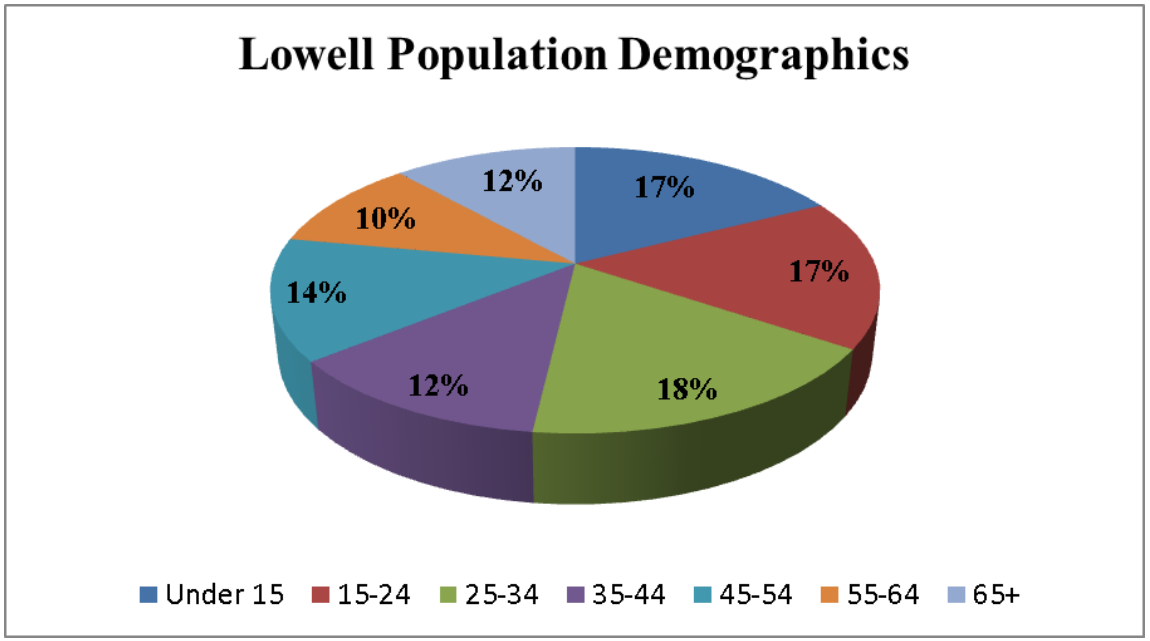
The City offers many unique financial incentives to encourage new growth and development. The City's workforce is computer literate and strongly supported by the local school district, which has recently completed nine new schools and five school rehabilitations. The education base also includes Middlesex 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.

DEMOGRAPHICS

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	58,224

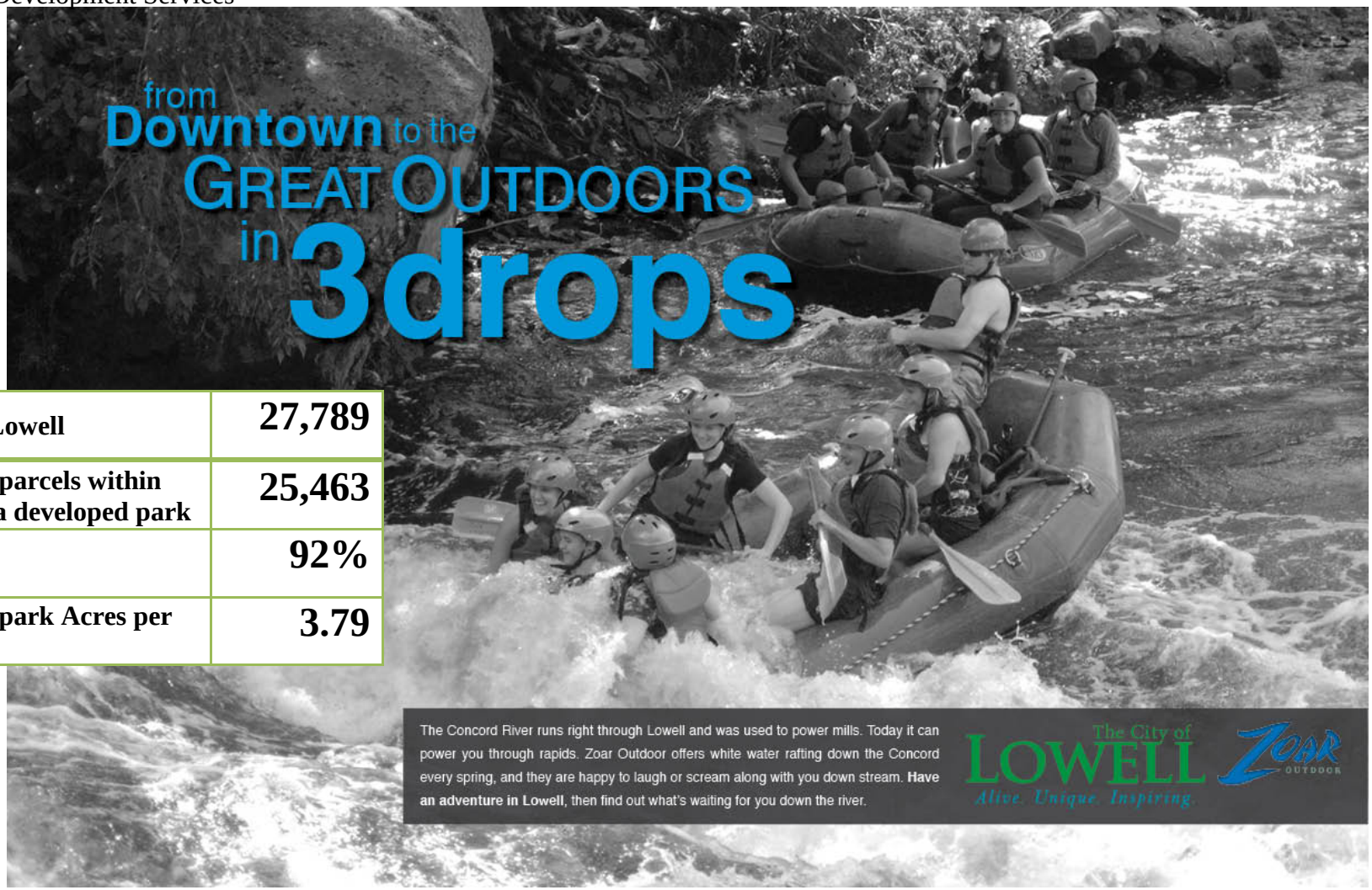
Standing L-R: Councilor William F. Martin, Jr., Councilor James L. Milinazzo, Councilor William Samaras, Councilor Corey Belanger, and Councilor Daniel P. Rourke
Seated L-R: Councilor Rita M. Mercier, Mayor Rodney M. Elliott, Vice Mayor John J. Leahy, and Councilor Edward J. Kennedy, Jr.

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:

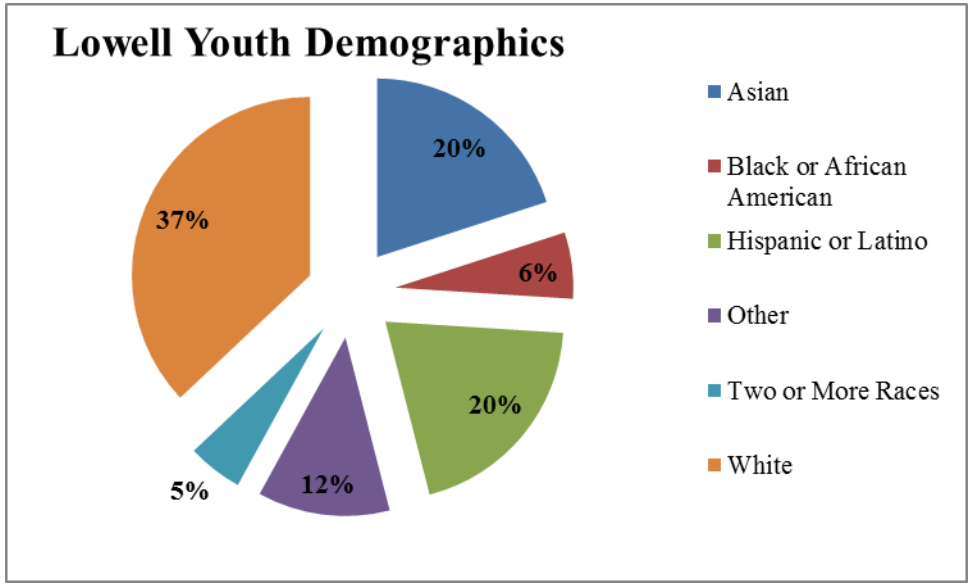
- School Department
- Water Utility Department
- Development Services
- Parks and Recreation Department
- Public Works Department
- Fire Department
- Wastewater Department

Parcels in Lowell	**27,789**
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 five years, Parks & Recreation has provided **1,242,266** hours of employment to **247** 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

Recreational Activity	Number of Facilities
Baseball Field	22
Basketball Court	41
Beach/ Boathouse	1
Bocce Court	2
Community Garden	3
Football/ Soccer Field	17
Handball Court	3
Multi-Purpose Field	1
Picnic Area	18
Play Area	38
Skateboard Park	3
Softball Field	13
Spray Park	2
Swimming Pools	4
Tennis Court	22
Tracks (Running)	3
Volleyball Court	9

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%

The following table details city owned and managed open spaces and parks; please note that this list is not intended to be exhaustive.

Site Name	Acres	Recreation	Funding
Alumni Field	5.48	Active-baseball	City Bonded
Armory Park	1.25	Passive-playground	CDBG
Bourgeois Park	0.19	Active-basketball	CDBG
Callery Park	5.50	Active-baseball/playground	State Earmark
Campbell Park	2.53	Active-baseball/playground	City
Carter Street Park	0.41	Active-basketball	City
Cawley Stadium Complex	26.01	Active-football/track & field	State, CDBG, Federal, City
Centralville Memorial Park	0.13	Passive	CDBG, City, State Earmark
Circuit Ave. Park	0.58	Passive	City
Clemente Park	3.02	Active-volleyball/playground/skate park	CDBG, City, State Earmark
Coburn Park	0.25	Passive	Private Foundation (LPCT), City
Doane St. Park	1.29	Active	City, CDBG, LHA Partnership
Donahoe Park	13.04	Active-basketball/playground	CDBG. City
Dubner Park	0.18	Passive	CDBG, Private LPCT
Ducharme Park	0.51	Active-basketball/playground	CDBG, City, State Earmark
Durkin Park	3.76	Active-baseball/basketball	CDBG, State SBAP, City
Edwards St. Park	8.79	Active-soccer	CDBG, Brownfields, LPCT, City, State Earmark
Father Grillo Park	0.10	Passive	CDBG, City
Fayette St. Park	0.17	Active-basketball/playground	CDBG, City
Fels Playground	0.64	Passive-playground	CDBG, City
Ferry Landing Park	0.15	Passive-dog park	City
Finneral Park	0.03	Passive	City
First St. Park	2.67	Passive	Partnership with Veterans Group, City
Fort Hill Park	34.51	Passive	CDBG, MHC, DEM/DCR, City
Father Kirwin Park	1.48	Active-basketball/playground	City, CDBG
Father Maguire Park	4.59	Active-basketball/baseball/tennis/playground	CDBG, State SBAP, City

Site Name	Acres	Recreation	Funding
Gage Field	21.87	Active-basketball/soccer/baseball/tennis/playground	State Earmark, CDBG, City
Hadley Park	5.75	Active-volleyball/baseball/playground/skate park	CDBG, State Earmark, City
Harmony Park	0.19	Passive	CDBG, City
Highland Park	19.71	Active-basketball/handball/baseball/playground	CDBG, State Earmark, City
Hovey Field	7.42	Active-soccer/playground	CDBG, State Earmark, City
Kerouac Park	0.97	Passive	CDBG, City
Kitteredge Park	1.63	Passive-playground	Tsongas Foundation, CDBG, City, Private Funding
Knott Park	1.12	Passive	City
Koumantzellis Park	12.75	Active-baseball/ skate park/playground	CDBG, State Earmark, City
LHS Practice Fields	4.55	Active-soccer/football	City
LHS Varsity Soccer Fields	2.26	Active-soccer	City, CDBG, State Earmark
Lincoln Square Park	0.37	Passive	CDBG, City, LHPF
LMA Greenspace	2.22	Passive	City
Lucy Larcom Park	0.71	Passive	Federal National Park, City
John & Priscilla Maher Park	0.35	Active-playground	CDBG, State Earmark, City
Manning Field	6.15	Active-baseball	City
Martin Portuguese Park	0.08	Passive	CDBG, City
Martin Softball Field	10.12	Active-softball	CDBG, State SBAP, City
McDermott Reservoir	14.87	Passive	CDBG, City, State Earmark
McPherson Park	10.55	Active-pool/basketball/tennis/playground/softball	CDBG, City, Private
Monsignor Keenan	0.62	Active-playground	CDBG, City
Moody St. Playground	0.40	Active-basketball/playground	CDBG, City
Mulligan Park	1.99	Active-splash park/basketball/playground	State Grant, LHA Partnership, CDBG, City
Nieves, Olga Playground	0.23	Active-playground	CDBG, City
Noonan Family Park	0.03	Passive	City
North Common	9.84	Active-pool/basketball/softball/playground	CDBG, State Earmark, State (pool)
O'Donnell Park	15.29	Active-splash park/basketball/tennis/baseball	State, City, CDBG
Olivera Park	1.81	Active-baseball/softball	CDBG, City
Pawtucket Memorial Park	58.22	Active-baseball/softball/soccer/playground	CDBG, City, State SBAP

Site Name	Acres	Recreation	Funding
Perry Playground	0.41	Active-basketball/playground	CDBG, City
Reilly School Community Playground	13.98	Active-basketball/playground	City, Private
Rotary Club Park	0.85	Active-skate park/ community garden	CDBG, Private (Rotary Club), City, Mill City Grows (non-profit)
Rynne Beach	0.25	Active-swimming	State, City (summer)
Scullin Park	1.19	Passive-playground	Also called Morey School Playground, CDBG, State SBAP, City
Shedd Park	52.89	Active-splash park/basketball/tennis/playground/baseball	CDBG, State, Private "Friends of Shedd Park," City
Sheehy Park	5.42	Passive	CDBG, City
Sheehy Park Extention	5.48	Passive	CDBG, City
South Common	20.11	Active-pool/soccer/playground	CDBG, State, City, Federal
St. Louis Playground	6.38	Active-baseball/softball/basketball/playground	CDBG, City
Suffolk St. Park	1.20	Passive	CDBG, City
Tenth St. Reservoir	1.23	Passive	State (Water Dept.), City
Thomas L. Crowley Park	0.61	Passive-playground	City, State Earmark
Tyler Park	1.81	Passive	CDBG, City
Umass Lowell Boathouse	0.24	Active-boating	State, City
Varnum (Mt. Vernon) Park	0.58	Passive	State Earmark, City
Veterans' Memorial Park	0.28	Passive	CDBG, City, State Earmark
Victory Park	0.06	Passive	City
Walter J. Lemieux Park	0.13	Passive	CDBG, City
Wang Soccer Field	17.32	Active-soccer	City
Wannalancit Park	0.05	Passive	City
TOTAL ACRES		**459.80**	

HOUSING

Type	Median Value	Tax Bill	Parcels
One Family	224,817	$3,480.17	11,759
Two Family	217,400	$3,365.35	3,714
Three Family	245,400	$3,798.79	774
Condominium	120,500	$1,865.34	5,375

Source: City of Lowell Assessor's Office

INSTITUTIONS OF HIGHER LEARNING

UNIVERSITY OF MASSACHUSETTS - LOWELL

Year	Undergrad	Graduate	Continuing Ed	Total Enrollment
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
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
Construction	960	992	1,003	879	780
Manufacturing	3,348	3,271	2,899	2,862	3,049
Trade, Transportation & Utilities	3,769	3,893	3,923	3,912	3,906
Information	1,099	1,014	703	1,025	1,151
Financial Services	1,788	1,802	1,854	1,585	1,530
Professional & Business Services	4,458	4,510	5,013	4,030	3,737
Education & Health Services	12,241	12,444	12,986	14,106	14,219
Leisure & Hospitality	2,650	2,729	2,773	3,143	3,154
Other Services	1,424	1,532	1,775	1,115	1,235
Public Administration	1,926	1,897	2,009	1,617	1,437
Total Employment	**33,663**	**34,084**	**35,141**	**34,298**	**34,198**
Number of Establishments	**2,073**	**2,235**	**2,335**	**2,493**	**2,640**
Average Weekly Wage	$998	$1,019	$1,045	$976	$984

The Ten Largest Employers in the City

Rank	Company Name	Nature of Business	Number of Employees
1	Lowell General Hospital (including Saints' Campus)	Healthcare	3,413
2	U-Mass Lowell	Education	1,974
3	Verizon	Communications	1,500
4	Demoulas /Market Basket	Supermarket	700
5	Middlesex Community College	Education	600
6	D'Youville Life & Wellness Community	Healthcare	484
7	Aramark Corp.	Hospitality/ Food Services	425
8	Community Teamwork (CTI)	Social Services	420
9	MA/COM Technology Solutions	Electronics	375
10	Lowell Community Health Center	Healthcare	361

Source: City Department of Planning and Development, Survey

TAX FACTS

ASSESSMENTS

Fiscal Year	Real Property	Personal Property	Total
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
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
2015	$117,457,261
2014	110,425,643
2013	108,866,883
2012	107,585,116
2011	104,467,330
2010	100,280,358

TOP TEN TAXPAYERS FISCAL 2015

Owner	Nature of Business	Assessed Valuation	Amount of Taxes	% of Total Levy
One Industrial Avenue	Office Building	$92,207,894	$2,993,068	2.55%
Princeton Properties	Housing	78,800,900	2,557,877.21	2.18%
National Grid/ Gas	Public Utility	68,307,704	2,217,268.07	1.89%
National Grid/ Electric	Public Utility	68,745,775	2,231,487.86	1.90%
Winn Development, LLC	Housing	64,390,700	2,090,122.12	1.78%
Enel North America, Inc.	Hydro Electric Power Plant	39,254,000	1,274,184.84	1.08%
Heritage Properties	Housing	29,571,570	959,893.16	0.82%
Westminster Preservation LP	Housing	29,252,902	949,549.20	0.81%
Demoulas/ Valley Properties	Local Shopping Centers	28,835,156	935,989.16	0.80%
Verizon	Telephone	24,753,671	803,504.16	0.68%
		524,120,272	17,012,944.03	14.48%

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.

As I present to you my second fiscal budget as City Manager of Lowell, I fully intend to continue the tradition of building upon this same philosophy of accountability and performance management in this year's fiscal budget. We have maintained our three key areas of focus in FY2016 as part of our ongoing commitment to Public Safety, Education, and Economic Development. 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 three Key Focus Area (KFA) initiatives for FY2016.

	Key Focus Area (KFA)	Scorecard
✓	*Public Safety*	*Scorecard*
✓	*Education*	*Scorecard*
✓	*Economic Development*	*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 alterations to the overall strategic objectives.

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, emergency response services, prevention, and public education activities. Protect all citizens, their property, and the environment from natural and man-made disasters.

- ☑ Goal 3: Seek clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell by enforcing building and sanitary code compliance.

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 1

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

Department	Key Performance Indicator	FY16 Target
Police	Number of Proactive Policing Patrols	22,449
Police	Total Investigations	1,225
Police	Firearms Recovered	40
Police	Group A Offenses	7,224
Police	Group B Offenses	1,336
Police	Compstat Meetings	26
Police	Private Details Arranged	8,242
Police	Total Revenue	$46,189
Police	Department Deposits to the General Fund	$1,233,132
Police	Number of LPD Volunteers	46
Police	Hours Worked by LPD Volunteers	4,383
Police	State Grant Funding	$1,500,000
Police	Federal Grant Funding	$500,000
Police	Individuals Booked	3,619
Police	Firearm Permits Issued	800
Police	Police Computer Aided Dispatch (CAD) Calls	103,176
Police	Juvenile Incidents	192

PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY16 Target
Fire	Number receiving fire safety instruction (Adults& Children)	15,260
Fire	Total Number of Calls	15,986
Fire	Number of Fires	511
Fire	Number of Rescue/ EMS Calls	9,933
Fire	Hazardous Conditions Calls	672
Fire	Good Intent Calls	806
Fire	Total False Calls	2,638
Fire	Inspections performed by Fire Companies	680
Fire	Inspections performed by Fire Prevention Inspectors	2,900

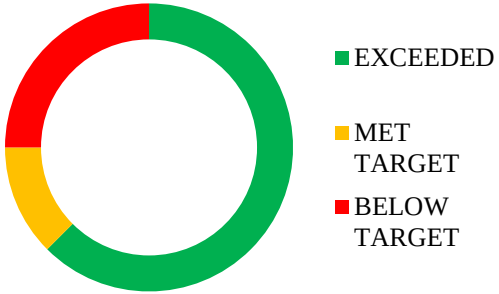
PUBLIC SAFETY FOCUS

Key Performance Indicators for Goal 3

"Seek clean, healthy, safe, and sustainable neighborhoods throughout the City of Lowell by enforcing building and sanitary code compliance."

Department	Key Performance Indicator	FY16 Target
Development Services	Building and trades related inspections conducted	9,500
DPD	Square Feet of Active Community Gardens and Land Under Cultivation in Lowell Neighborhoods	124,380
Development Services	Number of COI Inspections Performed	350
Development Services	Sanitary Code Complaints Inspected	1,800
Development Services	Number of Accepted Registrations of Vacant/ Foreclosed Properties in Compliance with Ordinance	400
Development Services	Building, Electrical, Plumbing, Gas, and Mechanical Permit Applications Processed	7,000
DPD	Brownfield Sites Addressed Through Assessment or Remediation Efforts	10
Health	Reported Communicable Diseases	1,167
Health	Percentage of Students who Return to Class After Visiting School Nurse	94%
Health	Medical Procedures	140,000
Health	Immunizations	1,250
Health	Opioid Overdose Prevention Outreach	2,500
Health	Percentage of Death Reports Made Electronically	100%
Health	Permits Issued	1,400
Health	Grants Administered	7

PUBLIC SAFETY



63%

Of reported departmental KPIs above target

FY2016 – KEY PERFORMANCE INDICATORS

POLICE (*CRIME DATA BASED CALENDAR YEAR*)

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	NIBRS GROUP A OFFENSES	8,388	7,605	**-783**
●	NIBRS GROUP B OFFENSES	1,858	1,407	**-451**
●	CALLS FOR POLICE DISPATCH (PERCENT OF TOTAL)	87%	86%	**-1%**
●	JUVENILE INCIDENTS	173	203	**30**
●	FIREARMS RECOVERED	29	60	**31**
●	TOTAL GRANT FUNDING	$3.1M	$2.5M	**$600,000**
●	NUMBER OF COMPSTAT MEETINGS	26	26	**0**
●	NUMBER OF PROACTIVE POLICING PATROLS	31,649	21,380	**-10,269**
●	HOURS WORKED BY LPD VOLUNTEERS	3,950	4,175	**225**

FIRE

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	FALSE CALLS AS PERCENT OF TOTAL	16%	16%	**0%**
●	INSPECTIONS BY FIRE INSPECTOR	2,500	2,551	**51**
●	TOTAL FIRES	548	490	**-58**

DPD & DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	SANITARY CODE COMPLAINTS INSPECTED	2,156	982	**1,174**
●	BROWNFIELDS SITES ADDRESSED	7	9	**2**

HEALTH

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	REPORTED COMMUNICABLE DISEASES	868	1,253	**385**
●	MEDICAL PROCEDURES	133,714	138,809	**5,095**

KEY FOCUS AREA 2

EDUCATION

Mission Statement: "To support lifelong learning opportunities in the City of Lowell through partnerships.

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

- ☑ Goal 2: Enhance the services offered by City departments that encourage citizens of Lowell to participate in lifelong 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	FY16 Target
Schools	Student- Teacher Ratio	14.3 to 1
Schools	CH. 70 School Aid	$135.5 million
Schools	Students Absent 10+ Days Per Year	36%
Schools	Total Expenditures Per Pupil	$13,617
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **English/ Language Arts**	50%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Mathematics**	47%
Schools	Percentage of LPS Students Scoring "Proficient or Higher" on MCAS – **Science & Tech/Eng**	32%
Finance	Direct Cash Contribution from the General Fund to the Schools	$18.856 million
Health	Percentage of Students who Return to Class After Visiting a School Nurse	94%
DPW	Number of School Work Orders Completed	2,000
GLRTHS	Lowell Assessment	$7.5 million

EDUCATION FOCUS

Key Performance Indicators for Goal 2

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

Department	Key Performance Indicator	FY16 Target
Library	E-Book Holdings	6,500
Library	Registered Borrowers	78,000
Library	Circulation	170,000
Library	Adult Programs Offered	95
Library	Adult Program Participants	1,365
Library	Young Adult Programs Offered	131
Library	Young Adult Participants	1,800
Library	Children's Programs Offered	185
Library	Children's Program Participants	4,500
Library	Grants (Including State Aid)	$129,000
Library	Acquisitions for Collection	6,825
Career Center	Youth Placement in Employment or Education	77%
Career Center	Youth Degree of Certification Attained	71%
Fire	Number Receiving Fire Safety Training (Adult & Children)	15,260

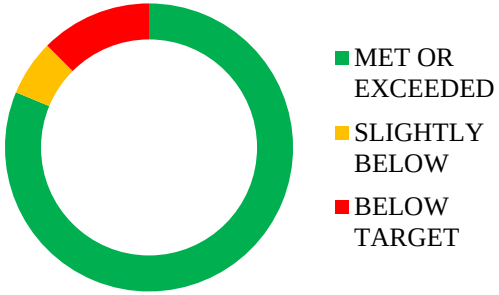
EDUCATION FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY16 Target
Schools	Drop-out Rate	3.7%
Schools	Graduation Rate (4 Years)	80%
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	Graduated Attending Higher Education Institutions	81%
Schools	Attendance Rate	95%
Schools	Number of Level 1 Schools	6
Schools	Progress Towards Narrowing Proficiency Gaps	55%

EDUCATION



81%

Of reported departmental KPIs above target

FY2016 – KEY PERFORMANCE INDICATORS

SCHOOL FUNDING

	KEY PERFORMANCE INDICATOR	2015	2016	Trend
●	CH, 70 FUNDING (PERCENT)	90%	88%	-2%
●	CASH CONTRIBUTION FROM CITY (PERCENT)	10%	12%	2%
●	GLTHS ASSESSMENT	$6.99M	$7.49M	$500,000

LOWELL PUBLIC SCHOOLS

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	DROP OUT RATE (GRADE 9-12)	2.9%	3.7%	.8%
●	4 YEAR GRADUATION RATE	73.3%	75.3%	2%
●	5 YEAR GRADUATION RATE	77.8%	80%	2.2%
●	TEACHER RETENTION RATE	90.4%	90.8%	.4%
●	TOTAL ENROLLMENT (DISTRICT)	13,879	14,031	152
●	STUDENTS ABSENT 10+ DAYS	38.5%	37%	-1.5%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **ENGLISH/LANGUAGE ARTS** (ALL GRADE LEVELS)	48%	50%	2%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **MATHEMATICS** (ALL GRADE LEVELS)	47%	47%	0%
●	PERCENT OF STUDENTS WHO ARE AT OR ABOVE MCAS PROFICIENCY: **SCIENCE & TECH/ENG** (ALL GRADE LEVELS)	34%	32%	-2%

POLLARD MEMORIAL LIBRARY

	KEY PERFORMANCE INDICATOR	2013	2014	Trend
●	CHILDREN'S PROGRAMS	180	204	**24**
●	ADULT PROGRAMS	100	103	**3**
●	YOUNG ADULT PROGRAM PARTICIPANTS	1,457	1,900	**443**
●	E-BOOK HOLDINGS	3,422	3,999	**577**

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 City of 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	FY16 Target
Development Services	New Single Family Building Permits Issued	60
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	160
DPD	Planning Documents Advanced	4
DPD	Grant and Loan Agreements Executed with Sub-Recipients	67
DPD	Brownfield Sites Addressed through Assessment and Remediation Efforts	10
DPD	Infrastructure, Parks, and other Capital Improvement Projects Advanced	22
DPD	Number of Grant Applications and Required Grant Reports	25

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	FY16 Target
DPW	Businesses Assisted by the Economic Development Office	150
Development Services	Total Building Permit Revenue	$750,000
DPD	Unemployment Rate	6.7%
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	5,800
COOL/ CASE	Sponsorship Dollars Supporting City-Sponsored Programs	$200,00
COOL/ CASE	Number of Lowell Events Promoted Annually	2,500
COOL/ CASE	Number of Partner Organizations	260
COOL/ CASE	Large-Scale Events (1,000-150,000 attendees) Hosted and/or Permitted	13
COOL/ CASE	Overall Attendance for Events CASE Staff Coordinates and/or Permits Annually	250,000

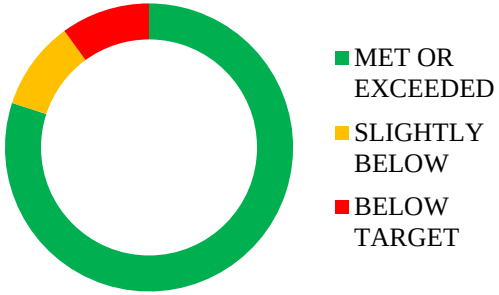
ECONOMIC DEVELOPMENT FOCUS

Key Performance Indicators for Goal 3

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

Department	Key Performance Indicator	FY16 Target
DPW	Number of Streets Accepted	6
DPW	Average Time (Days) to Respond to Streetlight Outage Requests	5
DPW	Number of Potholes Filled	2,500
DPW	Miles of Road Repaved	6.2
DPW	Miles of Sidewalks Refurbished	1.3
DPW	Graffiti Work Orders Completed	600
DPW	Recycling Rate	23%
DPW	Recreation Permits Issued	11,000
Water	Water Main Breaks Repaired	20
Wastewater	Catch Basins Cleaned	367

ECONOMIC DEVELOPMENT



80%

Of reported departmental KPIs above target

FY2016 – KEY PERFORMANCE INDICATORS

PLANNING AND DEVELOPMENT

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	BUSINESSES ASSISTED BY ECONOMIC DEVELOPMENT OFFICE	110	172	**62**
●	LAND USE BOARD CONSULTATIONS WITH DEVELOPERS AND PRIVATE COMPANIES	101	262	**161**
●	GRANT AND LOAN AGREEMENTS WITH SUB-RECIPIENTS	70	71	**1**
●	SQUARE FEET OF ACTIVE COMMUNITY GARDENS AND LAND UNDER CULTIVATION IN LOWELL'S NEIGHBORHOODS	28,813	80,820	**52,007**

DEVELOPMENT SERVICES

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	BUILDING PERMIT REVENUE	$681K	$703K	**$22K**

C.A.S.E./COOL

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	OVERALL ATTENDANCE FOR EVENTS C.A.S.E. STAFF COORDINATES AND/OR PERMITS	286,765	250,632	**-36,133**
●	AMOUNT OF SPONSORSHIP DOLLARS SUPPORTING CITY PROGRAMS	$188K	$211K	**$23K**

PARKING

	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	TOTAL NUMBER OF LOT SPACES	489	596	107

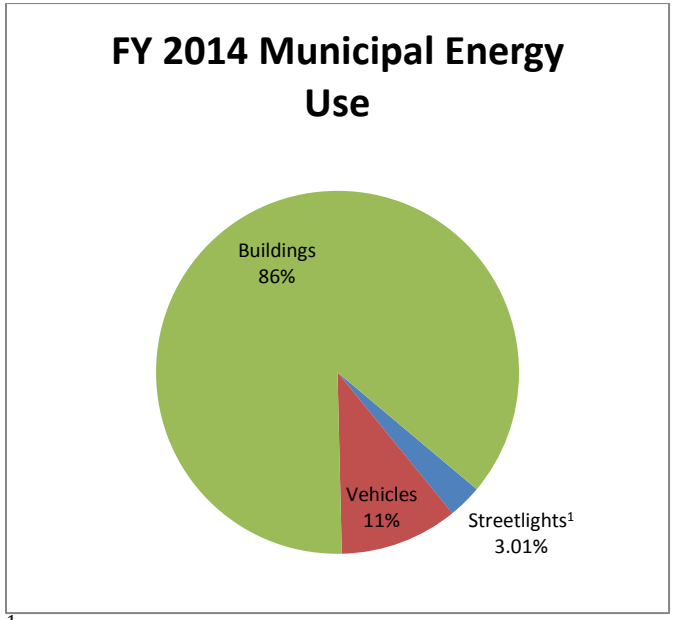
PUBLIC WORKS

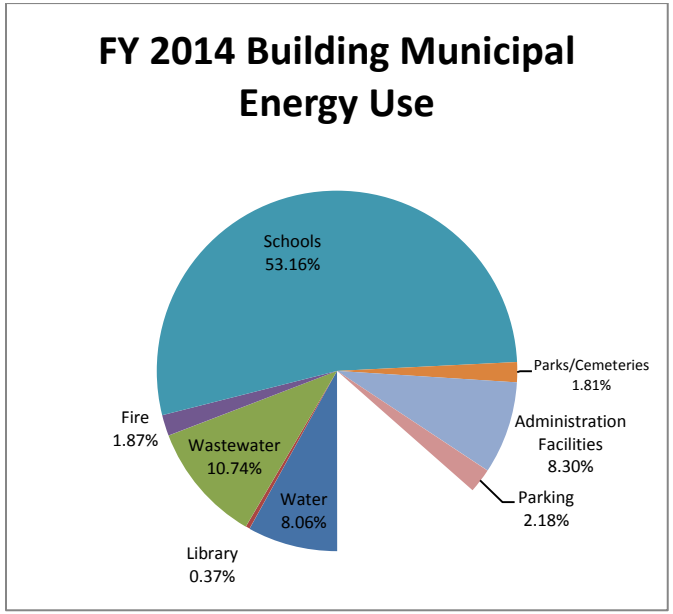
	KEY PERFORMANCE INDICATOR	2014	2015	Trend
●	POTHOLES FILLED	2,355	2,546	191
●	RECYCLING RATE	21%	21%	0%

ENERGY EFFICIENCY INITIATIVES

The City of Lowell is committed to the efficient use of energy within the City. In addition to electricity and natural gas, the City uses steam, gasoline, diesel, and solar electric to power its municipal facilities and operations. Streetlights, athletic fields, senior centers, plows, emergency generators, schools, water and sewer pumps, pedestrian pathways, libraries, municipal buildings, vehicles and traffic signals are just some of the many services provided by the City that require energy. Over the past seven years, the City has undertaken a number of initiatives to reduce its energy consumption through building efficiency projects, greening the vehicle fleet, and incorporating renewable energy. The City is also designated as a Green Community by the Department of Energy Resources. This designation not only allows the City to continue to compete for funding to provide for energy-efficiency upgrades, but also allows Lowell to serve as a leader and model in the area of sustainability.

The chart below illustrates how municipal facilities account for the majority (86%) of the City's total energy use in FY 2014. Buildings are further broken out by facility type.

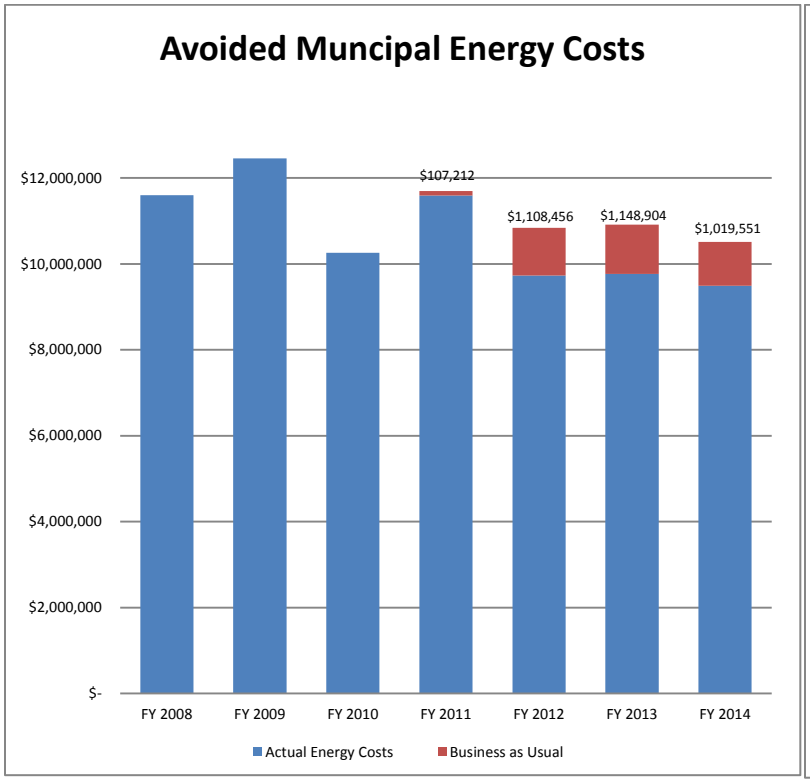


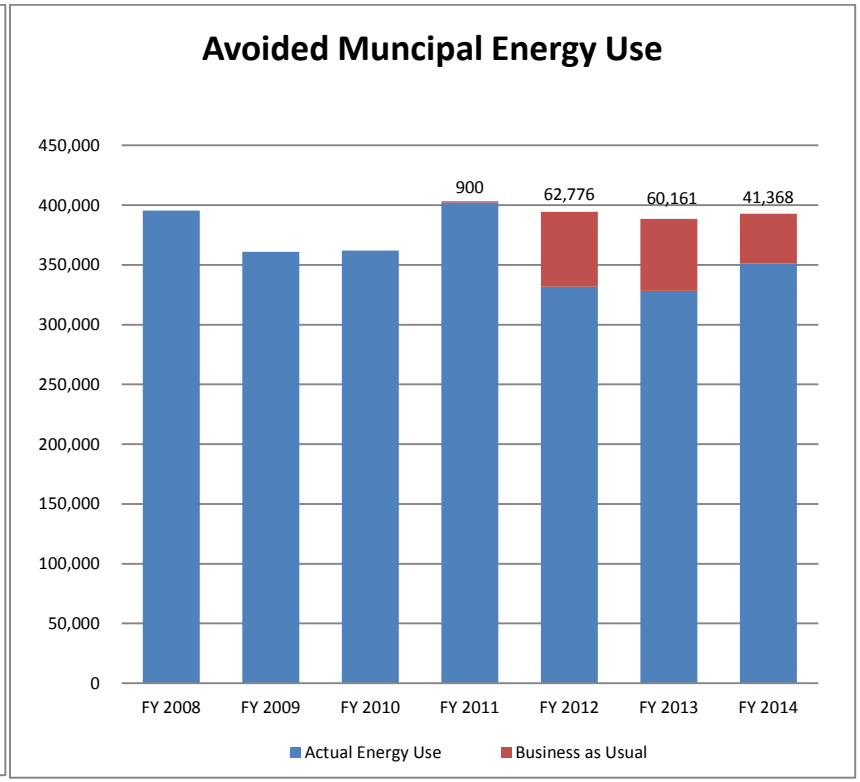


[1] Includes street lights and traffic signals

Source: Auditor Records

Between FY 2008 and FY 2014, the City invested approximately $21 million in energy retrofits and building upgrades at 48 municipal buildings. During the same time, the City has made investments in solar energy through direct solar panel installation and use of net metering credits. These projects have saved over 3 million kilowatt hours of electricity and nearly 300,000 therms of natural gas annually, avoiding over $1 million in energy costs annually since substantial completion of the measures. These reductions have saved nearly 4000 metric tons of CO_2e annually, the equivalent emissions from 334 average American homes.





Source: Mass Energy Insight

Without these energy saving initiatives, the City would have spent an additional $3.3 million in utility costs, and used over 165,000 MMBTU, releasing an additional 31 million pounds of greenhouse gas emissions.

FY 2008-2014 Energy Use Facts:

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Total City Energy Use (MMBTU[1])	395,582	360,995	362,027	402,273	331,651	328,315	351,422
Total City CO_2e[2] Emissions (lbs)	94,193,740	93,770,456	92,505,016	102,183,210	90,538,513	83,605,045	85,216,608
Total City Energy & Fuel Costs	$11,597,347	$12,457,144	$10,259,347	$11,590,121	$9,729,130	$9,763,325	$9,490,071

[1] BTU, or British Thermal Unit, is a unit of energy measurement that can be used across different greenhouse gas types.
[2] CO_2e, or carbon dioxide equivalent, is a standard unit of measurement that can be used across different greenhouse gas types.

SELECTED ENERGY PROGRAMS

Energy Services Contract (ESCO)

- Between FY 2008 and FY 2014, the City invested approximately $21 million for 28 specific energy conservation measures at 48 municipal buildings.

- During this period, these measures have resulted in a total savings of:
  - Over 12.1 million kWh of electricity
  - Nearly 1.2 million therms of natural gas
  - 14,753 metric tons of CO_2e emissions
  - Over $3.2 million in energy costs

- Savings for this project are expected to continue to grow in future years.

Renewable Energy Development

- The City of Lowell's investment in renewable energy has resulted in tangible savings to municipal budgets through two primary mechanisms: solar panels placed on municipal buildings and solar facilities that generate net metering credits.

- Lowell has installed over 1040 kilowatts (kW) of solar photovoltaics on rooftop arrays on seven municipal facilities/properties that directly reduce electricity usage:
  - Benjamin F. Butler Middle School (17.8 kW)
  - John J. Shaughnessy Elementary School (35.5 kW)
  - Lowell Memorial Auditorium (50.8 kW)
  - Pawtucketville Memorial Elementary School (173.6 kW)
  - Peter W. Reilly Elementary School (104.1 kW)
  - Lowell Regional Wastewater Utility (49.7 kW)
  - Lowell Water Utility (609 kW)

- The City also has net metering credit agreements that can be applied against municipal electricity accounts to help offset electricity costs. The 8500 kW solar panels that produce these credits are located on the City's former landfill, as well as in Athol and Orange, MA.

- These projects to date have cumulatively:
  - Added over 12 million kWh of renewable energy to the electrical grid
  - Saved over $380,000 on utility bills
- In the upcoming fiscal year, the City will be exploring ways to continue to develop additional solar projects for continued fiscal benefits.

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 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, 2014, is as follows:

	2013	2014
Net Change in Fund Balance - budgetary basis	(3,384,804)	(3,975,694)
Perspective Difference:		
Stabilization Funds recorded in the General Fund for GAAP ……	6,411,683	2,236,049
Employee Benefit Trust recorded in the General Fund for GAAP ……	3,411,110	1,070,310
Basis of Accounting Differences		
Net change in recording 60-day receipts accrual …	(1,365,275)	38,259
Net change in recording tax refunds payable …	273,000	(963,059)
Net change in short term interest accrual …	18,598	10,180
Net change in unrecorded liabilities …	(683,481)	577,370
Increase in revenues due to on-behalf payments …	31,218,000	32,445,000
Increase in expenses due to on-behalf payments …	(31,218,000)	(32,445,000)
Net Change in Fund Balance - GAAP basis	$ 4,680,831	$ (1,006,585)

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 refunding bond issue in February 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.

The following chart compares selected ratios of Lowell (in accordance with City of Lowell financial policies) with Commonwealth medians, as reported to the Department of Revenue.

	Per Capita 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	$133,571	$4,439	$33,110,706	52.64%	11.5%	66.18%	10.75%
Lowell	$108,861	$3,480	$295,982,620	55.00%	14.3%	32.26%	46.16%

	Excess Levy Capacity[3]	Free Cash[4]	Stabilization Account(s)[5]	Available \Resources[6]	Available Resources as % of Budget
Median	$ 1,137,742.00	$ 1,194,211.00	$ 1,067,931.00	$ 3,399,884.00	10.27%
Lowell	$ 11,381,708.09	$ 2,778,701.00	$ 12,185,787.98	$ 26,346,197.07	8.90%

[3] Excess Levy Capacity as of 12/17/2014 – Certified by DOR
[4] Free Cash Certified by DOR as of 10/09/14
[5] Stabilization Accounts
[6] 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.

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 in the vicinity of $328 million. The proposed equalized valuation for the City for 2014 is $6,552,635,400, effective for fiscal years 2015 and 2016 (5% debt limit-$327,631,770).

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, 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 town's total budget is especially important because of Proposition 2 ½ constraints on the city's budget. At the same time, the community'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.

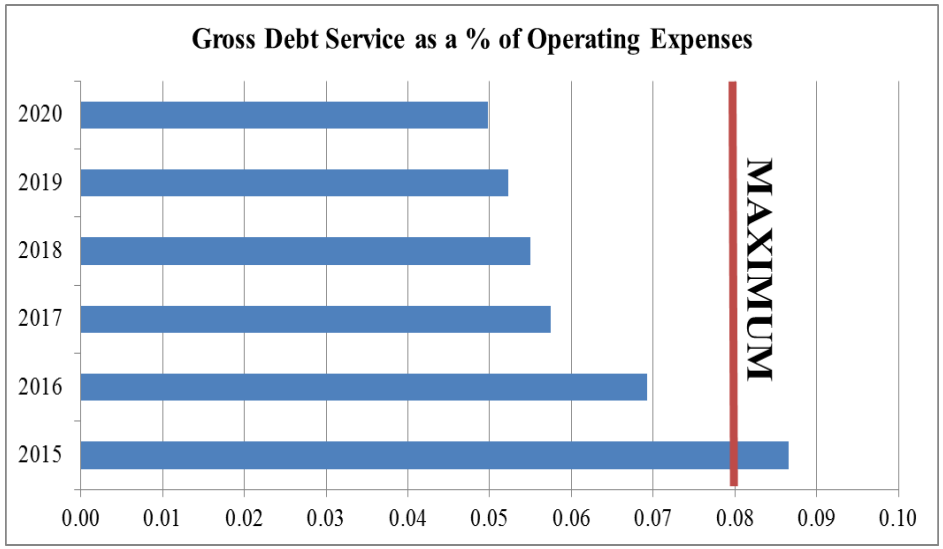
Debt Issuance: The City will work closely with the City's Financial Advisor and Bond Counsel to ensure that all legal requirements are met and that the lowest possible interest rate can be obtained. This includes preparation of the all-important disclosure document (official statement), as well as preparation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

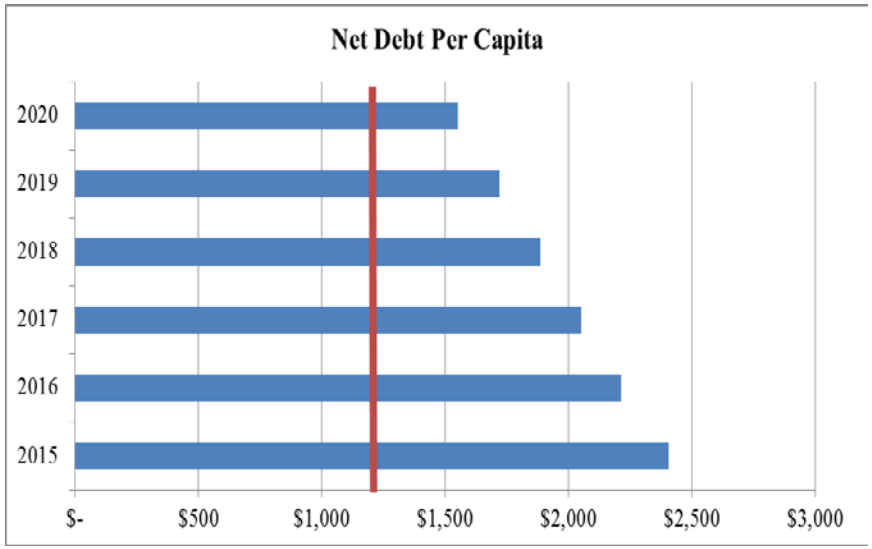
Revised: April, 2015

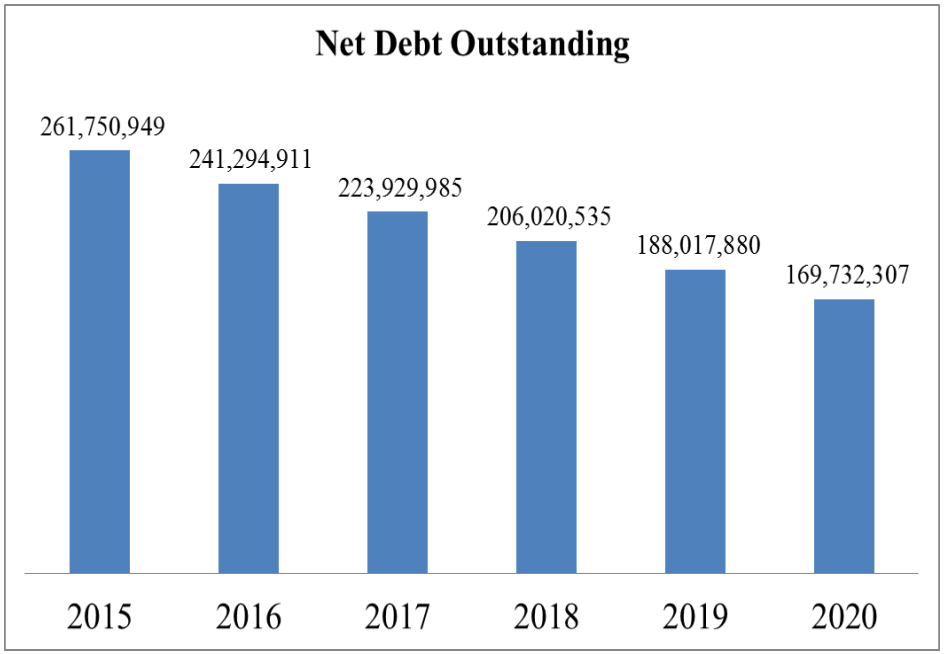
DEBT RATIOS

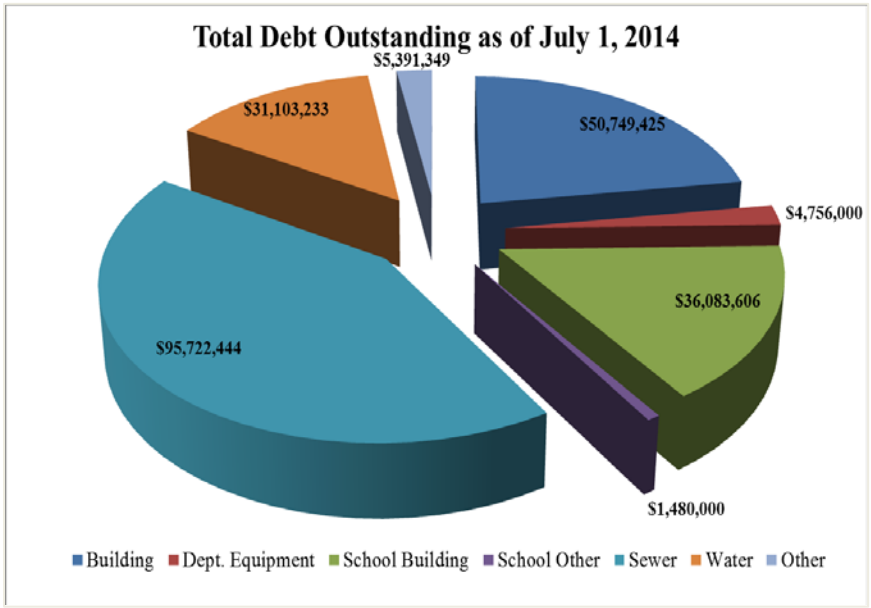
Fiscal Year	General Obligation Bonds Outstanding	Population	Assessed Valuation	Net Debt Per Capita	Debt as a Percent of Assessed Valuation
2014	$225,286,056	108,861	$6,085,685,748	$2,069	3.7%
2013	233,561,059	108,861	6,082,517,858	2,145	3.8%
2012	242,943,543	106,519	6,095,108,518	2,281	4.0%
2011	230,425,550	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, 2014	**$ 6,552,635,400**
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Total Outstanding Debt as of June 30, 2014	$ 238,032,170
Total Authorized/ Unissued Debt as of June 30, 2014 (Approximate)	$ 111,000,000
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 349,032,170
Amount of Outstanding Debt Outside the Debt Limit	$ 60,007,298
Appx. Amount of Authorized/ Unissued Debt Outside the Debt Limit	$ 68,000,000
Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 128,007,298
Total Outstanding Debt Plus Total Authorized/ Unissued Debt	$ 349,032,170
Less: Outstanding Debt plus Authorized/ Unissued Outside the Debt Limit	$ 128,007,298
Debt Subject to the Debt Limit	$ 221,024,872
Debt Limit (5% of Equalized Valuation)	$ 327,631,770
Remaining Borrowing Capacity Under Debt Limit	**$ 106,606,898**

FY16 DEBT DISTRIBUTION

	PRINCIPAL	INTEREST	SUBSIDY	Required Appropriation
Water	2,328,810	842,423	(356,555)	2,814,677
Sewer	4,094,565	2,574,962	(210,457)	6,459,070
Parking	1,350,000	928,097	-	2,278,097
Auditorium	135,000	84,563	-	219,563
General Fund	9,367,743.00	2,534,875.22	(256,684.78)	11,645,933
Total	**17,276,118**	**6,964,919**	**(823,697)**	**23,417,340**

DEBT POSITION[7]

Fiscal Year	Currently Outstanding Principal	Interest	QECB [8] Subsidy	RZEDB[9] Subsidy	MCWT[10] Subsidy	MSBA[11] Subsidy	Net Debt Service
2015	17,895,083	7,728,380	(77,553)	(188,763)	(588,798)	(4,867,964)	**19,900,385**
2016	17,188,235	7,028,078	(74,578)	(182,107)	(567,012)	(4,825,430)	**18,567,186**
2017	14,119,900	6,427,349	(70,955)	(174,966)	(541,045)	(2,883,198)	**16,877,085**
2018	14,333,107	5,891,252	(66,755)	(166,579)	(518,993)	(2,883,198)	**16,588,834**
2019	14,472,893	5,332,289	(62,153)	(157,709)	(499,913)	(2,883,198)	**16,202,209**
2020	14,724,292	4,744,733	(57,276)	(148,259)	(471,188)	(2,883,198)	**15,909,104**
2021	13,317,341	4,187,106	(52,249)	(138,168)	(437,047)	(1,240,258)	**15,636,725**
2022	12,842,081	3,671,099	(47,222)	(127,008)	(188,416)	(1,240,258)	**14,910,276**
2023	11,213,549	3,203,542	(42,194)	(115,430)	(173,569)	(1,240,258)	**12,845,640**
2024	9,751,787	2,817,999	(37,167)	(103,433)	(59,132)		**12,370,054**
2025	9,936,839	2,478,789	(32,139)	(91,017)	(45,521)		**12,246,951**

[7] Based on outstanding Debt as of 6/30/2014
[8] Qualified Energy Conservation Bonds
[9] Recovery Zone Economic Development Bonds
[10] Massachusetts Clean Water Trust
[11] 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

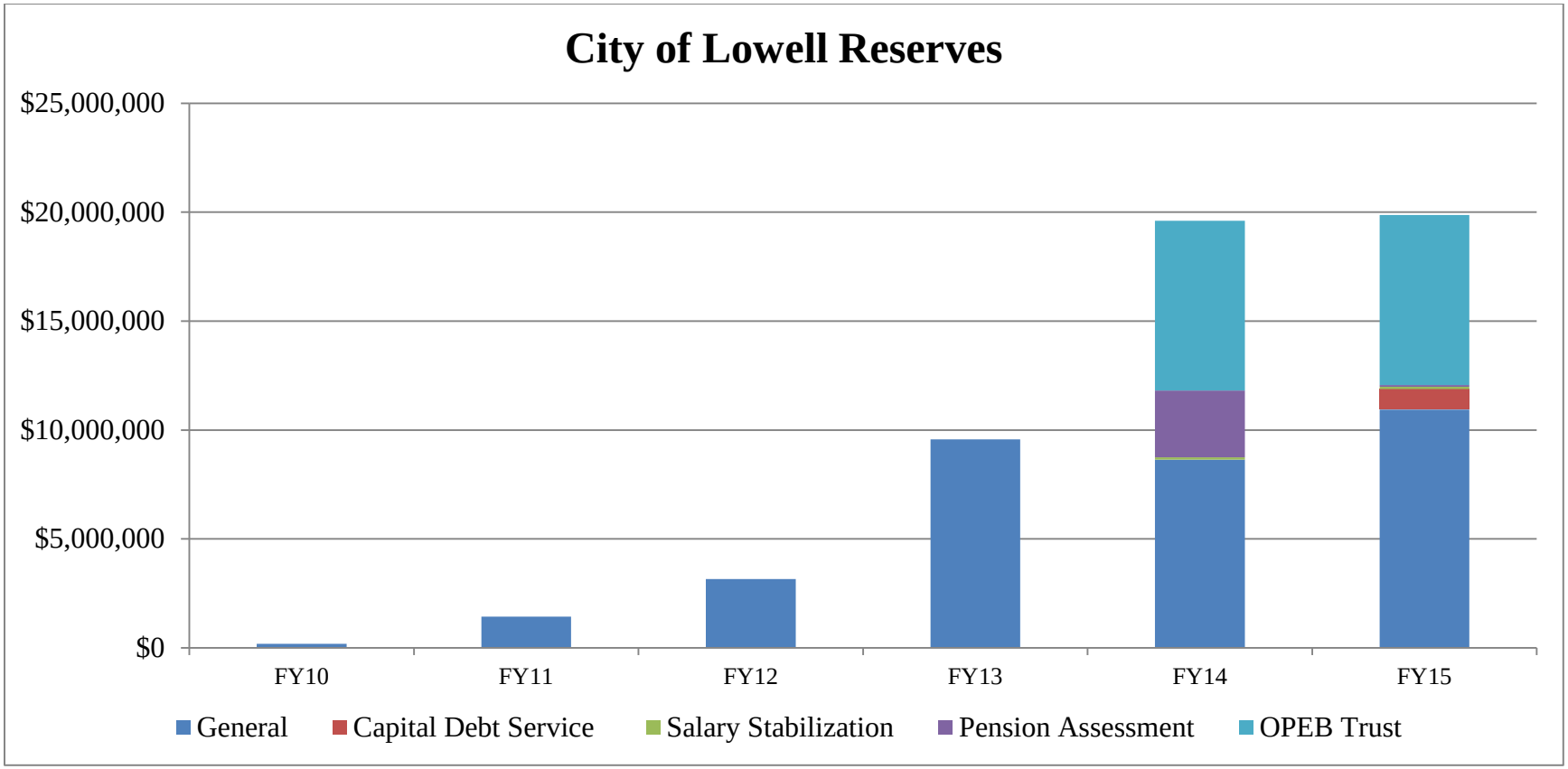
Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the City to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the City of Lowell shall strive to achieve:

- 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.

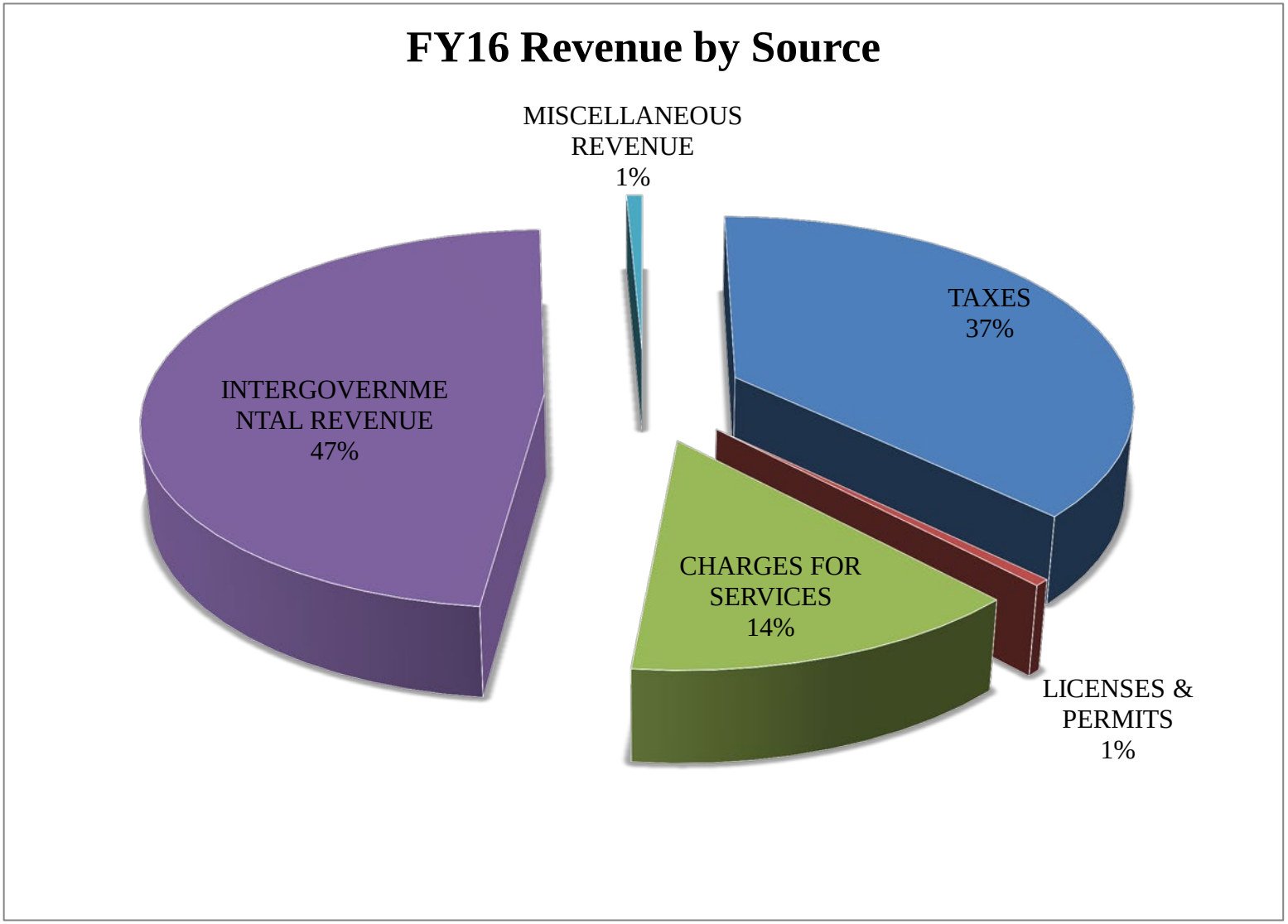
This policy shall be reviewed during the City's Annual Budget and Public Investment Program process.


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
General
Capital Debt Service
Salary Stabilization
Pension Assessment
OPEB Trust

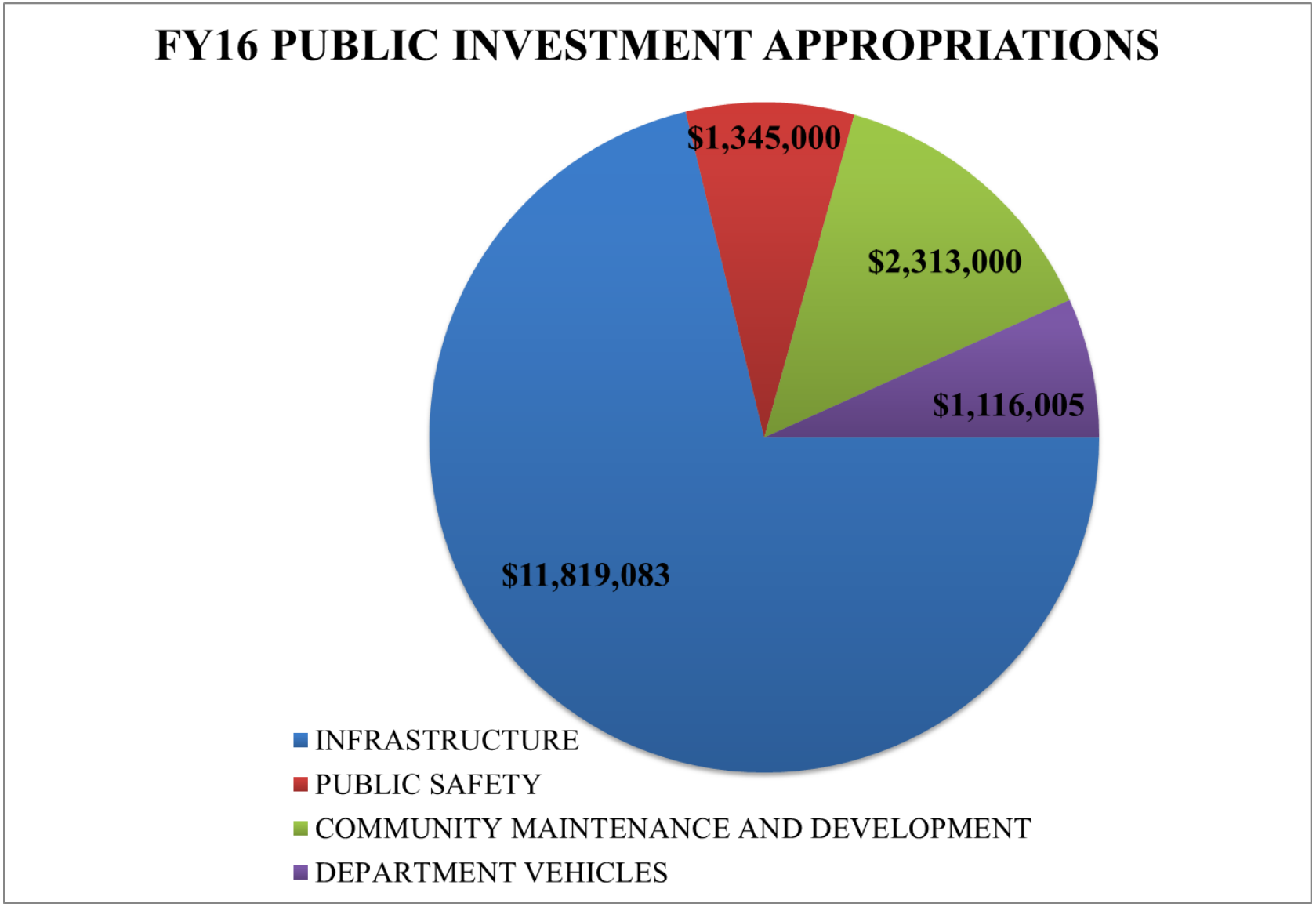
APPROPRIATION BY FUNCTION

SUMMARY: OPERATING BUDGET (all funds)		
PROGRAM EXPENDITURES	**FY16 BUDGET**	
GENERAL GOVERNMENT	$	87,434,643
PUBLIC SAFETY	$	43,325,634
PUBLIC WORKS	$	38,836,680
HUMAN SERVICES	$	3,967,212
CULTURE/ RECREATION	$	1,993,386
EDUCATION	$	165,088,743
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$	23,197,777
		$363,844,076

FINANCING PLAN	FY16 BUDGET
TAXES	135,638,744
LICENSES & PERMITS	2,068,410
CHARGES FOR SERVICES	50,515,727
INTERGOVERNMENTAL REVENUE	172,953,146
MISCELLANEOUS REVENUE	2,668,049
	$363,844,076



TOTAL OPERATING BUDGET: $363,844,076


FY16 PUBLIC INVESTMENT APPROPRIATIONS
$1,345,000
$2,313,000
$1,116,005
$11,819,083
INFRASTRUCTURE
PUBLIC SAFETY
COMMUNITY MAINTENANCE AND DEVELOPMENT
DEPARTMENT VEHICLES

FISCAL YEAR 2016 FINANCING PLAN: PROJECT BREAKDOWN

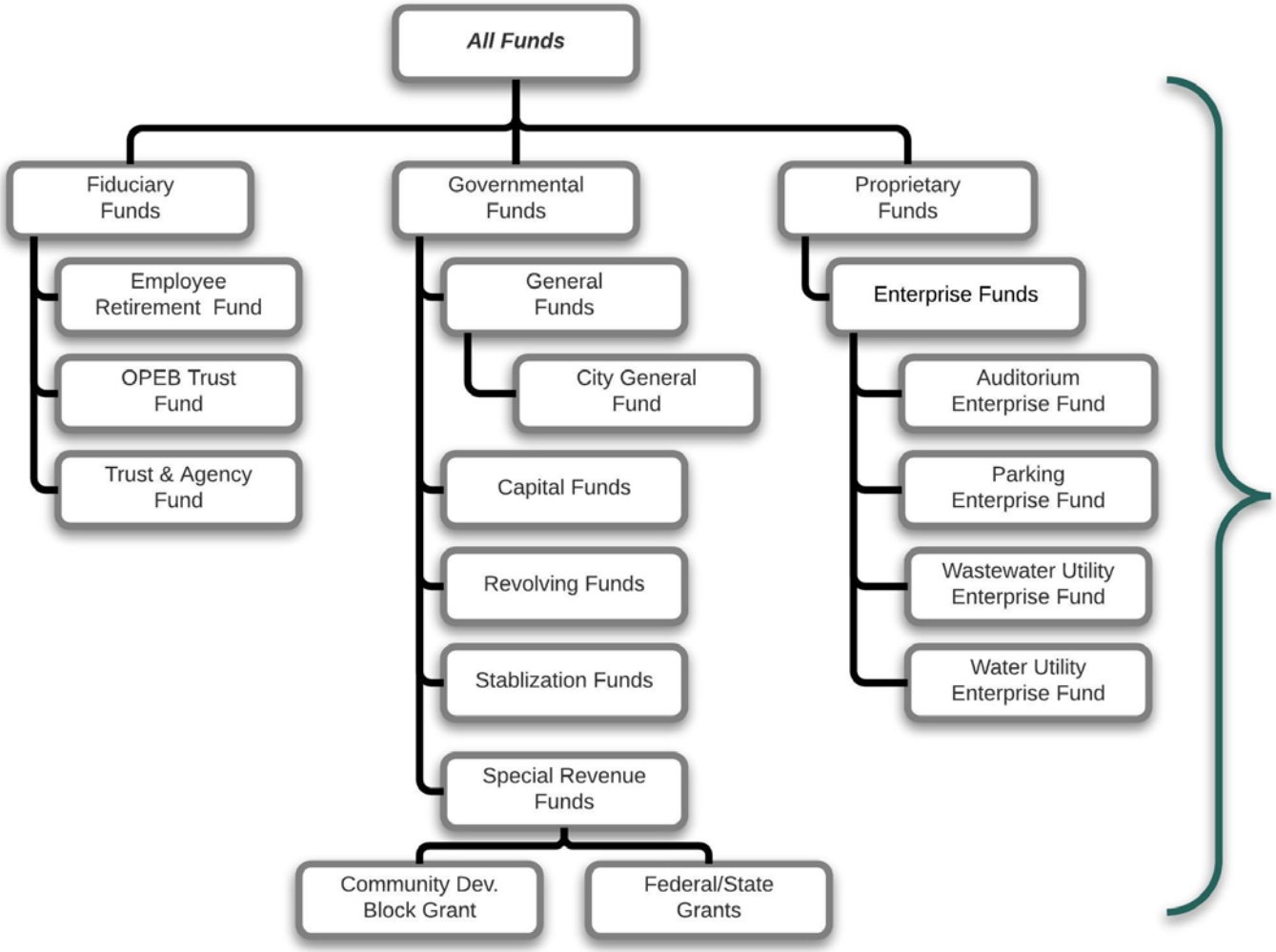
PROJECT TYPE	COST	CATEGORY
LAWRENCE STREET BRIDGE REPAIR	3,500,000	INFRASTRUCTURE
PAVING/ SIDEWALKS/ CURBING	4,144,083	INFRASTRUCTURE
BRIDGE STREET NODE	3,050,000	INFRASTRUCTURE
CONCORD RIVER GREENWAY	1,350,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	250,000	INFRASTRUCTURE
SCHOOL BUILDING IMPROVEMENTS	475,000	PUBLIC SAFETY
FIRE DEPARTMENT TURNOUT GEAR	110,000	PUBLIC SAFETY
SHOT DETECTION SOFTWARE	500,000	PUBLIC SAFETY
LPD HOLDING CELL UPGRADES	44,000	PUBLIC SAFETY
FIRE APPARATUS - PUMPER	630,000	PUBLIC SAFETY
FIRE RESCUE EQUIPMENT	61,000	PUBLIC SAFETY
LOWELL MEMORIAL AUDITORIUM	600,000	COMMUNITY MAINT/DEV.
EPA REMEDIATION - HAMILTON CANAL	700,000	COMMUNITY MAINT/DEV.
DURKIN PARK IMPROVEMENTS	38,000	COMMUNITY MAINT/DEV.
CENTRALVILLE MEMORIAL PARK	25,000	COMMUNITY MAINT/DEV.
PARKS/ CEMETERY VEHICLES	484,701	DEPARTMENT VEHICLES
OTHER FIRE VEHICLES	235,000	DEPARTMENT VEHICLES
DPW VEHICLES	396,304	DEPARTMENT VEHICLES
	$ 16,593,088	

PUBLIC INVESTMENT FINANCING PLAN

PROGRAM EXPENDITURES	FY16 BUDGET	
INFRASTRUCTURE	$	11,819,083
PUBLIC SAFETY	$	1,345,000
COMMUNITY MAINTENANCE AND DEVELOPMENT	$	2,313,000
DEPARTMENT VEHICLES	$	1,116,005
	$	16,593,088

FINANCING PLAN	FY16 BUDGET	
CAPITAL DEBT SERVICE STABILIZATION FUND	$	450,000
EEA - GATEWAY CITY PARKS GRANT	$	950,000
EPA - BROWNFIELDS GRANTS	$	400,000
CHAPTER 90	$	2,794,083
MASS CULTURAL COUNCIL GRANT	$	300,000
FEDERAL LAND ACCESS PROGRAM	$	350,000
NATIONAL PARK SYSTEM	$	2,400,000
PRIVATE FUNDING - MATCH (MACOM PARTNERSHIP)	$	13,000
BOND PROCEEDS	$	8,936,005
	$	16,593,088

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.

GENERAL FUND THREE YEAR HISTORY

The General Fund is the basic operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Property Taxes	110,466,883	116,790,540	120,231,834	121,094,120
Local Aid	158,892,642	162,489,449	162,858,941	163,745,505
Local Receipts	24,184,448	25,858,652	23,958,579	26,918,565
Available Funds	790,000	3,994,338	70,000	1,807,000
Free Cash	-	-	-	-
MSBA Reimbursement	4,867,964	4,825,430	4,825,429	4,825,429
Indirect Revenues	4,724,881	6,243,547	6,699,833	6,764,714
Total Receipts	303,926,818	320,201,956	318,644,615	325,155,333

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Personal Services	55,519,009	57,819,007	60,573,458	59,689,184
Ordinary Expenses	13,394,729	13,481,473	15,441,452	13,867,682
Debt Service	13,976,494	14,003,182	11,645,933	11,645,933
Health Insurance	22,500,000	22,725,000	24,270,325	22,500,000
Retirement	17,077,418	20,411,365	20,964,307	20,964,307
Medicare Tax	2,400,000	2,500,000	2,650,000	2,500,000
Unemployment	640,000	540,000	540,000	350,000
Workers Compensation	625,000	625,000	800,000	750,000
Legal Claims	800,000	835,000	985,000	775,000
Trash Removal	5,220,000	5,350,000	5,020,000	5,020,000
Street Lighting	563,000	513,000	533,000	533,000
Snow & Ice	1,350,000	1,350,000	1,350,000	1,350,000
Lowell Public Schools	142,860,281	152,485,616	155,191,616	154,368,116
Gr Lowell Vocational	6,370,618	6,998,741	7,497,127	7,497,127
No. Middlesex	29,048	29,774	30,519	30,519
Transfers	107,800	107,800	107,800	107,800
Total Expenditures	283,433,397	299,774,958	307,600,537	301,948,668
Surplus/(Deficit)	**20,493,421**	**20,426,998**	**11,044,078**	**23,206,666**

Unappropriated funding:

Estimated Snow & Ice Deficit	-	(500,000)	(500,000)	(500,000)
Other Deficits (LMA)	(250,000)	(200,000)	(200,000)	(200,000)
Less Cherry Sheet Assessments	(18,468,819)	(18,126,998)	(19,842,799)	(20,906,666)
Provision for Abatements and Exemptions	(1,804,603)	(1,600,000)	(1,600,000)	(1,600,000)
Less Other Financing Sources	-	-		
Recap Adjustments	-	-	0	0
Net "Recap"	**(30,001)**	**0**	**(11,098,721)**	**(0)**

The table above provides a three-year history of General Fund 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' FY16 "wish lists," submitted as requests for the upcoming fiscal year. This column is included 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 $11 million. To bring that number to balance required astute financial analysis by the Manager's office in determining areas 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.

PARKING GARAGE ENTERPRISE FUND THREE YEAR HISTORY

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Parking Revenue	4,037,000	4,152,000	4,152,000	4,197,000
Meter Revenue	823,000	835,000	835,000	925,000
Other Revenue				15,000
Ticket Revenue	1,049,470	1,079,000	1,079,000	980,000
Total Revenue	**5,909,470**	**6,066,000**	**6,066,000**	**6,117,000**
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	315,895	326,730	333,000	324,730
Ordinary Expenses	2,852,534	2,931,069	2,993,894	2,813,894
Debt Service	2,316,475	2,379,575	2,278,097	2,278,097
Health Insurance	103,164	115,026	136,186	128,829
Retirement	97,147	145,963	193,318	193,318
Indirect Costs	224,255	343,670	380,591	360,283
Transfers/Adjustments				
Total Expenditures	**5,909,470**	**6,242,033**	**6,315,086**	**6,099,152**
Surplus/(Deficit)	**-**	**(176,033)**	**(249,086)**	**17,848**
Beginning Fund Balance	1,838,001	1,838,001	1,838,001	1,838,001
Estimated Operations	-	(176,033)	(249,086)	17,848
Proj Ending Fund Balance	1,838,001	1,661,969	1,588,915	1,855,850
Actual Operations	-			
Proj Ending Fund Balance (must be >0)	1,838,001	1,661,969	1,588,915	1,855,850

WASTEWATER ENTERPRISE FUND THREE YEAR HISTORY

WASTEWATER ENTERPRISE FUND SUMMARY				
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Revenues	16,872,915	17,807,470	19,128,834	19,661,036
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	3,032,812	3,116,913	3,183,692	3,104,084
Ordinary Expenses	7,524,049	8,600,600	9,721,200	8,390,700
Debt Service	6,451,490	6,932,917	6,459,070	6,459,070
Health Insurance	718,276	825,720	817,119	818,099
Retirement	666,150	1,000,887	1,031,031	1,031,031
Indirect Costs	1,311,547	1,699,924	1,699,924	1,823,430
Transfers/Adjustments				
Total Expenditures	19,704,323	22,176,961	22,912,036	21,626,414
Surplus/(Deficit)	(2,831,408)	(4,369,491)	(3,783,202)	(1,965,378)
Beginning Fund Balance	10,108,942	7,277,534	2,908,043	2,908,043
Estimated Operations	(2,831,408)	(4,369,491)	(3,783,202)	(1,965,378)
Proj Ending Fund Balance	7,277,534	2,908,043	(875,159)	942,665
Actual Operations				
Proj Ending Fund Balance (must be >0)	7,277,534	2,908,043	(875,159)	942,665

WATER ENTERPRISE FUND THREE YEAR HISTORY

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Revenues	9,564,517	9,845,900	9,850,900	9,850,900
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	2,080,888	2,237,177	2,353,149	2,181,253
Ordinary Expenses	2,863,200	3,285,700	3,327,000	3,077,000
Debt Service	3,016,088	3,067,538	2,814,677	2,814,677
Health Insurance	574,769	640,861	697,956	717,764
Retirement	513,490	771,517	859,193	859,193
Indirect Costs	516,081	699,319	761,008	765,246
Transfers/Adjustments	1	-	-	-
Total Expenditures	9,564,517	10,702,112	10,812,983	10,415,133
Surplus/(Deficit)	-	(856,212)	(962,083)	(564,233)
Fund Balance	5,397,191	3,450,435	2,594,223	2,594,223
Estimated Operations	-	(856,212)	(962,083)	(564,233)
Fund Balance	3,450,435	2,594,223	1,632,140	2,029,990
Actual Operations	-			
Proj Fund Balance (must be >0)	3,450,435	2,594,223	1,632,140	2,029,990

PROJECTED FIVE YEAR FUND FORECASTS/BALANCES

CITY OF LOWELL FORECAST					
GENERAL FUND					
	2016	2017	2018	2019	2020
Prior Year Levy	117,457,261	121,094,119	125,999,140	131,026,786	136,180,124
Prop 2 1/2 Increase	-	3,305,021	3,427,646	3,553,337	3,682,171
New Growth	1,875,000	1,600,000	1,600,000	1,600,000	1,600,000
Tax Increase/(Decrease)	1,761,859	-	-	-	-
Tax Levy	121,094,119	125,999,140	131,026,786	136,180,124	141,462,295
Local Aid	163,745,505	168,658,913	173,707,125	178,891,840	184,232,086
Local Receipts	27,483,565	27,772,074	28,094,818	28,227,135	28,569,375
Available Funds	1,807,000	100,000	100,000	100,000	100,000
Free Cash	-	-	-	-	-
Other One-Time Revenue	-	-	-	-	-
MSBA Reimbursement	4,825,429	2,883,198	2,883,198	2,883,198	1,240,258
Subtotal Gross Revenues	318,955,618	325,413,325	335,811,927	346,282,297	355,604,014
Overlay	1,600,000	1,640,000	1,681,000	1,723,025	1,766,101
State and County Charges	20,906,666	21,389,609	21,884,755	22,392,397	22,912,834
Offsets	-	-	-	-	-
Snow & Ice Deficit (a)	500,000	500,000	500,000	-	-
Other Deficits	-	-	-	-	-
Subtotal To Be Raised	23,006,666	23,529,609	24,065,755	24,115,422	24,678,935
Indirect Reimb (Enterprises)	6,775,581	7,574,488	7,799,381	8,048,675	8,303,591
Net Revenue	302,724,534	309,458,204	319,545,553	330,215,551	339,228,671

CITY OF LOWELL FORECAST					
GENERAL FUND					
	2016	2017	2018	2019	2020
School Budget (Chap 70)	135,511,265	139,576,603	143,763,901	148,076,818	152,519,123
School Budget (local)	18,856,851	19,422,557	20,005,233	20,605,390	21,223,552
School Additional Funding	-	406,534	418,730	431,292	444,230
Subtotal School Spending	154,368,116	159,405,693	164,187,864	169,113,500	174,186,905
Salaries & Wages	59,659,963	61,422,937	64,058,053	66,697,868	69,446,708
Health/Dental Insurance	22,500,000	23,625,000	24,806,250	26,046,563	27,348,891
Medicare Tax	2,500,000	2,562,500	2,626,563	2,692,227	2,759,532
Pension Assessments	20,964,307	21,859,735	22,456,556	23,240,460	24,053,169
Unemployment	350,000	350,000	350,000	350,000	350,000
Debt Service	11,645,933	17,744,328	17,058,257	16,727,847	16,459,015
Capital Plan Debt Service	-	4,969,275	5,423,950	5,803,431	5,785,738
Trash Removal	5,020,000	5,120,400	5,222,808	5,327,264	5,433,809
Utility Accounts	4,263,000	4,263,000	4,263,000	4,263,000	4,263,000
Street Lights	533,000	533,000	533,000	533,000	533,000
Greater Lowell Technical HS	6,903,743	7,076,337	7,253,245	7,434,576	7,620,441
GLTHS Capital Assessment	593,384	733,107	907,945	885,862	863,778
Snow & Ice	1,350,000	1,400,000	1,400,000	1,400,000	1,400,000
Claims	775,000	775,000	775,000	775,000	775,000
LMA	200,000	200,000	50,000	-	-
N Middlesex Area Comm	30,519	31,282	32,064	32,865	33,687
All Other Expenses	11,067,570	11,288,921	11,514,699	11,744,993	11,979,893
Subtotal "City" Spending	148,356,418	163,954,822	168,731,389	173,954,956	179,105,660
Total Appropriations	302,724,534	323,360,515	332,919,253	343,068,456	353,292,565
Surplus/(Deficit)	(0)	(13,902,312)	(13,373,699)	(12,852,905)	(14,063,894)

CITY OF LOWELL FORECAST					
GENERAL FUND					
	2016	2017	2018	2019	2020
Prior Year Levy Limit	128,838,969	132,200,828	137,105,849	142,133,495	147,286,832
Plus amended prior yr growt	-	-	-	-	-
Plus Prop 2 1/2 Increase	1,761,859	3,305,021	3,427,646	3,553,337	3,682,171
Plus New Growth	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
New Levy Limit	132,200,828	137,105,849	142,133,495	147,286,832	152,569,003
New Levy Limit	132,200,828	137,105,849	142,133,495	147,286,832	152,569,003
Less Tax Levy	(121,094,119)	(125,999,140)	(131,026,786)	(136,180,124)	(141,462,295)
Excess Levy Capacity	11,106,708	11,106,708	11,106,708	11,106,708	11,106,708

	CITY OF LOWELL FORECAST				
	LMA ENTERPRISE FUND				
	2015	2016	2017	2018	2019
LMA Revenues	1,172,530	1,261,186	1,351,001	1,442,012	1,534,252
Other	-	-	-	-	-
Revenues	1,172,530	1,261,186	1,351,001	1,442,012	1,534,252
Operating Expenses	1,288,530	1,327,186	1,367,001	1,408,012	1,450,252
Debt Service	-	-	-	-	-
Management Fee	84,000	84,000	84,000	84,000	84,000
Appropriations	1,372,530	1,461,186	1,451,001	1,492,012	1,534,252
Surplus/(Deficit)	(200,000)	(200,000)	(100,000)	(50,000)	0

CITY OF LOWELL FORECAST					
PARKING ENTERPRISE FUND					
	2016	2017	2018	2019	2020
Penalties & Interest	280,000	285,600	291,312	297,138	303,081
Fines	700,000	714,000	728,280	742,846	757,703
Streets	925,000	943,500	962,370	981,617	1,001,250
Additional Street Revenue		50,000	50,000	50,000	50,000
Ayotte	780,000	795,600	811,512	827,742	844,297
Downes	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432
Davidson Lot	207,000	211,140	215,363	219,670	224,063
Roy	950,000	969,000	988,380	1,008,148	1,028,311
Lower Locks	500,000	510,000	520,200	530,604	541,216
Early	725,000	739,500	754,290	769,376	784,763
Pass Cards	35,000	35,700	36,414	37,142	37,885
Misc	15,000	15,300	15,606	15,918	16,236
Revenues	6,117,000	6,289,340	6,414,127	6,541,409	6,671,238
Salaries & Wages	324,730	334,894	348,725	363,127	378,125
plus General Fund indirect	359,596	370,384	381,496	392,940	404,729
Health/Dental Insurance	128,829	137,847	147,497	157,822	168,869
Medicare Tax (1.45% of wages)	4,709	4,856	5,057	5,265	5,483
Pension Assessments	193,318	202,018	211,109	220,608	230,536
Debt Service	2,278,097	2,997,958	2,981,883	3,044,146	2,913,326
New Loan Order	468,398	469,174	465,600	466,850	467,750
Utility Accounts	225,000	236,250	248,063	260,466	273,489
All Other Expenses	1,998,354	2,038,321	2,079,088	2,120,669	2,163,083
plus General Fund indirect	67,434	67,434	67,434	67,434	67,434
Appropriations	6,048,465	6,859,136	6,935,949	7,099,328	7,072,823
Surplus/(Deficit)	68,535	(569,796)	(521,822)	(557,919)	(401,585)
Beginning Fund Balance	1,868,647	1,937,182	1,367,386	845,564	287,645
Operations	68,535	(569,796)	(521,822)	(557,919)	(401,585)
Ending Fund Balance	1,937,182	1,367,386	845,564	287,645	(113,941)

CITY OF LOWELL FORECAST					
WASTEWATER ENTERPRISE FUND					
	2016	2017	2018	2019	2020
Local Revenues	11,782,166	13,196,026	14,119,748	15,108,130	15,410,293
Tewksbury	2,235,075	2,458,582	2,581,511	2,710,587	2,846,116
Chelmsford	1,582,947	1,741,242	1,828,304	1,919,719	2,015,705
Dracut/Tyngsboro	1,935,349	2,128,883	2,235,328	2,347,094	2,464,449
Septage	1,125,000	1,225,000	1,325,000	1,425,000	1,525,000
Liens 201	800,000	896,000	958,720	1,025,830	1,046,347
Lab	18,000	19,800	21,780	23,958	26,354
Pre-Treatment	4,500	4,500	4,500	4,500	4,500
Misc Other	178,000	186,900	196,245	206,057	216,360
Revenues	19,661,036	21,856,933	23,271,135	24,770,875	25,555,123
Salaries & Wages	3,104,084	3,201,241	3,333,453	3,471,124	3,614,482
plus General Fund indirect	1,699,924	1,750,922	1,803,449	1,857,553	1,913,279
Health/Dental Insurance	817,119	768,597	806,807	846,919	889,027
Medicare Tax (1.45% of wages)	45,009	46,418	48,335	50,331	52,410
Pension Assessments	1,031,031	1,115,146	1,145,075	1,184,232	1,224,809
Debt Service	6,459,070	6,799,170	6,727,922	6,589,432	6,514,075
Utility Accounts	1,377,000	1,404,540	1,432,631	1,461,283	1,490,509
All Other Expenses	6,300,716	6,489,737	6,684,430	6,884,962	7,091,511
plus General Fund indirect	792,461	792,461	792,461	792,461	792,461
Appropriations	21,626,414	22,368,233	22,774,563	23,138,298	23,582,563
Surplus/(Deficit)	(1,965,378)	(511,300)	496,572	1,632,578	1,972,560
Beginning Fund Balance	2,908,043	942,665	431,365	927,937	2,560,515
Operations	(1,965,378)	(511,300)	496,572	1,632,578	1,972,560
Ending Fund Balance	942,665	431,365	927,937	2,560,515	4,533,075
Local Rate Increase	7.00%	12.00%	7.00%	7.00%	2.00%

CITY OF LOWELL FORECAST					
WATER ENTERPRISE FUND					
	2016	2017	2018	2019	2020
Water Revenues	8,800,000	8,888,000	8,976,880	9,066,649	9,157,315
Additional Residential Metering Rev		350,000	350,000	350,000	350,000
Bulk Water	25,000	25,000	25,000	25,000	25,000
Liens	650,000	656,500	663,065	669,696	676,393
SRECs	120,900	120,900	120,900	120,900	-
Junk/ Scrap	5,000	5,000	5,000	5,000	5,000
Misc Other	250,000	250,000	250,000	250,000	250,000
Revenues	9,850,900	10,295,400	10,390,845	10,487,244	10,463,708
Salaries & Wages	2,181,253	2,249,526	2,342,432	2,439,174	2,539,912
plus General Fund indirect	763,617	506,204	517,338	529,259	537,195
Health/Dental Insurance	594,912	624,485	655,531	688,122	722,334
Medicare Tax (1.45% of wages)	31,628	32,618	33,965	35,368	36,829
Pension Assessments	859,193	929,288	954,229	986,860	1,020,674
Debt Service	3,757,095	3,721,261	3,686,398	3,729,870	3,663,870
Utility Accounts	980,000	999,600	1,019,592	1,039,984	1,060,784
All Other Expenses	1,171,027	1,444,448	1,223,336	1,497,803	1,277,759
plus General Fund indirect	224,779	224,779	224,779	224,779	224,779
Appropriations	10,563,504	10,732,210	10,657,601	11,171,218	12,601,636
Surplus/(Deficit)	(712,604)	(436,810)	(266,756)	(683,973)	(2,137,928)
Beginning Fund Balance	7,335,164	6,622,561	6,185,751	5,918,995	5,235,022
Operations	(712,604)	(436,810)	(266,756)	(683,973)	(2,137,928)
Ending Fund Balance	6,622,561	6,185,751	5,918,995	5,235,022	3,097,094
Local Rate Increase	0.00%	0.00%	0.00%	0.00%	0.00%

POSITION LIST

	FY14	FY15	FY16	+/-
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's Office Total:	*1*	*1*	*1*	*0*
Legislative - City Clerk				
City Clerk	1	1	1	0
Assistant City Clerk	1	1	1	0
Head Clerk	4	4	4	0
Legislative - City Clerk Total:	*6*	*6*	*6*	*0*
LEGISLATIVE TOTALS	**16**	**16**	**16**	**0**

	FY14	FY15	FY16	+/-
City Manager - City Manager				
City Manager	1	1	1	0
Assistant to the City Manager	1	1	1	0
Executive Assistant	1	1	1	0
Data Analyst	1	1	1	0
Jr. Data Analyst	1	1	1	0
Neighborhood Coordinator	1	1	1	0
Administrative Assistant	1	0	0	0
City Manager - City Manager Total:	*7*	*6*	*6*	*0*
City Manager - Cultural Affairs and Special Events (CASE)				
Director	1	1	1	0
Downtown/Special Events Coordinator	1	1	1	0
City Manager - CASE Total:	*2*	*2*	*2*	*0*
CITY MANAGER TOTALS	**9**	**8**	**8**	**0**

	FY14	FY15	FY16	+/-
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 - Auditor				
Auditor	1	1	1	0
Asst. Auditor (37.5hrs)	1	1	1	0
Payroll Supervisor (37.5hrs)	1	1	1	0
Asst. Payroll Supr. (40hrs)	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 - Auditor Total:	*8*	*8*	*8*	*0*
Finance - General Finance				
Chief Financial Officer	1	1	1	0
Administrative Assistant	1	1	1	0
Finance - General Finance Total:	*2*	*2*	*2*	*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
Finance - MIS 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 - 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	4	4	0
Principal Clerk	1	1	1	0
Finance - Treasurer Total:	*10*	*10*	*10*	*0*
FINANCE TOTALS	**45**	**45**	**45**	**0**

	FY14	FY15	FY16	+/-
Legal - Law				
City Solicitor	1	1	1	0
1st Assistant City Solicitor	1	1	1	0
2nd Assistant City Solicitor	4	5	5	0
Workers Compensation Agent	1	1	1	0
Hearing Officer	1	0	0	0
Director of Elections/Hearing Officer	0	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:	*14*	*15*	*15*	*0*
Legal - Elections				
Office Manager	1	0	0	0
Election Clerk	2	2	2	0
Legal - Elections Total:	*3*	*2*	*2*	*0*
LEGAL TOTALS	**17**	**17**	**17**	**0**

	FY14	FY15	FY16	+/-
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
Clerk/Typist	1	0	0	0
DPD-Admin Total:	*6*	*5*	*5*	*0*
DPD-Project Review				
Senior Planner	1	1	1	0
Historic Board Administrator	1	1	1	0
Historic Board Assistant Administrator	1	0	0	0
Neighborhood Planner	1	1	1	0
Associate Planner	0	0	1	1
Assistant Planner	2	2	1	(1)
DPD-Project Review Total:	*6*	*5*	*5*	*0*
DPD - Code Enforcement				
Commissioner	1	1	1	0
Office Manager	1	1	1	0
Senior Building Inspector	0	0	1	1
Building Inspector/Plans Reviewer	4	4	4	0
Plumbing/Gas Inspector	1	1	1	0
Electrical Inspector	1	1	1	0
Zoning Officer	1	0	0	0
Board Enforcement Agent	0	1	1	0
Senior Code Enforcement Inspector	1	1	1	0
Sanitary Code Enforcement Inspector	5	5	5	0
Principal Clerk	1	3	3	0
Head Clerk	2	1	1	0
DPD - Code Enforcement Total:	*18*	*19*	*20*	*1*
DPD - Housing/Energy				
Program Manager	1	1	1	0
Construction Manager	1	1	1	0
Lead Hazard Control Grant Program Manager	0	1	1	0
Energy Manager	0	0	1	1
Better Buildings Program Manager	1	0	0	0

Housing Secretary	1	1	1	0
DPD - Housing/Energy Total:	*4*	*4*	*5*	*1*
DPD - Economic Development				
Director Economic Development	1	1	1	0
Economic Development Officer	1	1	1	0
Economic Development Assistant	1	1	1	0
Graphic Designer	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
Urban Renewal Project Manager	1	1	1	0
Asset Manager	1	1	1	0
Transportation Engineer	1	1	1	0
Transportation Project Manager	0	0	1	1
DPD - Planning/Project Management Total:	*4*	*4*	*5*	*1*
DPD - Community Development				
Community Development Director(37.5hrs)	1	1	1	0
Senior Finance Officer	1	1	1	0
Accounting Office Manager (37.5hrs)	1	1	1	0
Community Development Specialist	1	1	1	0
Senior Program Manager (37.5hrs)	1	1	1	0
Head Administrative Clerk	1	1	0	(1)
Community Development Assistant	1	1	1	0
DPD - Community Development Total:	*7*	*7*	*6*	*(1)*
DPD TOTALS	**50**	**49**	**51**	**2**

	FY14	FY15	FY16	+/-
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	178	178	187	9
Public Safety - Police Total:	*232*	*232*	*241*	*9*
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	1	1	1	0
Custodian	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
NIBTS Tracking Analyst	1	1	1	0
Motor Equipment Repairman	1	1	1	0
Outreach Coordinator	1	1	0	(1)
Police Mechanic	1	1	1	0
Principal Clerk	3	3	3	0
Principal Crime Analyst	1	1	1	0
Program Analyst	1	1	1	0
Program Manager	2	2	2	0
Re-entry Manager	0	1	1	0
Sign Painter	1	1	1	0
System Administrator	1	1	1	0
Supervisor Sign Shop	1	1	1	0
Tracking Analyst	1	1	1	0
Victim Services Advocate	1	1	0	(1)
Volunteer Coordinator	1	1	1	0
Public Safety - Civilian Total:	*36*	*37*	*35*	*(2)*
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 (40 Hrs) (50% to Parking)	1	1	1	0
Data Entry Clerk	1	1	1	0
W/F Meter Repair/Maintenance (50%)	1	1	1	0
Traffic Supervisor	26	26	26	0
Public Safety - Traffic Total:	*29*	*29*	*29*	*0*
PUBLIC SAFETY - POLICE TOTALS	**332**	**333**	**340**	**7**

	FY14	FY15	FY16	+/-
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	134	134	0
Business Manager	1	1	1	0
Mechanic	1	1	1	0
Emergency Management Coordinator (PT)	1	1	1	0
Administrative Assistant	1	1	1	0
ME Repairman/MEO3	1	1	1	0
IT Assistant (PT)	2	2	1	(1)
Head Clerk	1	1	1	0
PUBLIC SAFETY - FIRE TOTALS	**209**	**209**	**208**	**(1)**

	FY14	FY15	FY16	+/-
DPW - Finance/Admin				
Assistant City Manager/Public Works Commissioner	1	1	1	0
Deputy Commissioner of Finance & Admin	0	0	1	1
Office Manager (40 hrs)	1	1	1	0
Administrative Assistant	1	1	1	0
Principal Clerk	2	2	2	0
Accountant	1	1	1	0
DPW - Finance/Admin Total:	*6*	*6*	*7*	*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
Provisional Principal Engineering 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	1	0	0	0
Roofer/Craftsman	0	1	1	0
Plumber/Irrigation Specialist	3	3	3	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
Provisional Building Custodian	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/Traf. Maint.	1	1	1	0
DPW - Lands & Buildings Total:	*35*	*35*	*35*	*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 Coordinator	1	1	1	0
DPW - Streets Total:	*26*	*26*	*26*	*0*
DPW - Parks				
Commissioner	1	1	1	0
Superintendent of Parks	1	1	1	0
Park Foreman	1	1	1	0
Office Administrator	1	1	1	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
Stockroom Maintenance	1	1	1	0
Ground/Maintenance MEOI/Lab	1	1	1	0
Park Maintenance Craftsman/Lab	1	1	1	0
MEO Gr. III/Laborer	2	2	5	3
Working Foreman MEO I/Laborer	1	1	1	0
Working Foreman/Laborer	1	1	1	0
MEO Gr. 1/Laborer	1	1	1	0
Stadium Manager/MEOIII/Craftsman	1	1	1	0
Park Maintenance/MEO I/Lab.	2	2	2	0
Head Clerk	1	1	1	0
Laborer	3	3	0	(3)
Maintenance Man	0	0	2	2
DPW - Parks Total:	*29*	*29*	*31*	*2*
DPW - Recreation				
Associate Planner	1	1	1	0
Youth Coordinator	1	1	1	0
Program Director/Planner	1	1	1	0
DPW - Recreation Total:	*3*	*3*	*3*	*0*
DPW - Cemetery				
Administrator (w/c)	1	0	0	0
Cemetery Manager/Craftsman/MEO III	1	1	1	0
DPW - Cemetery Total:	*2*	*1*	*1*	*0*
DPW TOTALS	**108**	**107**	**110**	**3**

	FY14	FY15	FY16	+/-
Human Services - Health				
Health Director	1	1	1	0
Office Manager	1	1	1	0
Head Administrative Clerk	1	1	1	0
Health Educator	1	1	1	0
Outreach Worker	1	1	2	1
Nurse Coordinator(44weeks)	1	1	1	0
Clinical Nurse Manager	3	3	3	0
PH Nurse/Schools	29	29	29	0
Program Director	1	1	1	0
Data Entry/Senior Clerk	1	1	1	0
Clinical School Nurse Manager	1	1	1	0
PH Nurse/Clinic	3	3	3	0
Human Services - Health Total:	*44*	*44*	*45*	*1*
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
Human Services - Council on Aging Total:	*8*	*8*	*8*	*0*
Human Services - Veterans				
Director/Agent	1	1	1	0
Head Clerk	2	2	2	0
Human Services - Veterans Total:	*3*	*3*	*3*	*0*
HUMAN SERVICES TOTALS	**55**	**55**	**56**	**1**

	FY14	FY15	FY16	+/-
Library- 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	0	1	1	0
Librarian I - Reference	1	2	2	0
Librarian I - Comm. Plan	1	1	1	0
Librarian I - Youth Serv	2	2	2	0
Literacy Director	0	1	1	0
Library IT Technician	1	1	1	0
Library Assistant	7	6	5	(1)
Bldg Custodian	1	1	1	0
LIBRARY TOTALS	**18**	**20**	**19**	**(1)**

	FY14	FY15	FY16	+/-
Parking - Parking				
Director	1	1	1	0
Business Manager	1	1	1	0
Meter Attendant	4	4	4	0
Downtown Parking Maintenance	1	1	1	0
PARKING TOTALS	**7**	**7**	**7**	**0**

	FY14	FY15	FY16	+/-
Water - Water				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Assistant/Water Billing Clerk) (37.5 hrs)	1	1	1	0
Principal Clerk	1	1	1	0
Head Clerk	1	1	1	0
Operations/Safety Supertendent	1	1	1	0
Head Operator	5	5	4	(1)
Filter Operator	4	4	5	1
Laboratory Director	1	1	1	0
Superintendent Maintenance	1	1	1	0
Staff Engineer	0	0	1	1
CMMS Administrator	1	1	0	(1)
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	5	5	4	(1)
Water System Maintenance MEO3	1	1	3	2
Water Meter Billing Administrator	1	1	1	0
Water Service Inspector	4	4	4	0
WATER TOTALS	**39**	**39**	**40**	**1**

	FY14	FY15	FY16	+/-
Wastewater-Wastewater				
Executive Director	1	1	1	0
Office Manager	1	1	1	0
Administrative Manager	1	0	0	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 II	7	7	7	0
Maintenance Superintendent	1	1	1	0
Maintenance Supervisor	1	1	1	0
Electrician	1	1	1	0
Collection System Supervisor	1	1	1	0
Instrument Technician	1	1	1	0
CMMS/Administrator	1	1	1	0

Parts Equipment Manager	1	1	1	0
Mechanic III	3	3	3	0
Mechanic II	2	2	2	0
TV Inspector	2	2	2	0
Mechanic I	7	7	7	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 TOTALS	**49**	**48**	**48**	**0**

	FY14	FY15	FY16	+/-
Career Center - Career Center				
WIA/Career Center Director	1	1	1	0
WIB Director	1	1	1	0
Assistant CC Director	0	1	1	0
Fiscal Manager	1	0	0	0
Budget Analyst/IT Manager	1	1	1	0
Career Center Manager	2	2	2	0
WIB Senior Program Manager	1	1	1	0
Workshop Specialist	3	3	3	0
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	1	1	0
Administrative Assistant	1	1	1	0
Staff Accountant	1	1	1	0
Clerk	0	1	1	0
Receptionist	1	0	0	0
Career Advisor II	4	7	7	0
Youth Coordinator	1	1	1	0
Career Advisor	1	0	0	0
CAREER CENTER TOTALS	**28**	**31**	**30**	**(1)**

	FY14	FY15	FY16	+/-
TOTAL POSITIONS	**973**	**975**	**986**	**11**

FISCAL YEAR

2016

SECTION III

FINANCIAL PLAN

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

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

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

Conor Baldwin, *Chief Financial Officer*

MESSAGE FROM THE CHIEF FINANCIAL OFFICER

As the City Administration enters its second full fiscal year, the state and national economies continue to improve and general economic conditions are indicative of future growth. Unemployment rates continue to decline to four-year lows at 6.2%, 5.8%, and 7.4% for the United States, Massachusetts, and Lowell, respectively. 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. 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 $6.3 billion in 2015. 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. 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. Fiscal Year 2016 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 three pillars of education, public safety, and economic development.

In fiscal year 2014 (FY14), the difference between the original budget of $304.3 million and the final amended budget of $310.0 million amounted to a net increase of $5.7 million. During 2014 the Council approved a $3.1 million transfer to the pension stabilization fund, $2.0 million for education appropriation increases, as well as transfers between departments representing minor increases and decreases in various budget line items. Ultimately, revenues exceeded budget by $143 thousand, while expenditures came in $1.7 million lower than budgeted. The City has closed its books on fiscal year 2014 and while there was a $26.6 million decrease in governmental net position (i.e. fund balance), $8.6 million of that was due to the funding of the OPEB Trust and the stabilization fund. Another $12.1 million was due to the increase in the actuarial estimate for the OPEB liability. Business-type activities (Enterprise Funds) increased their net position by $3.3 million. After recertification of Free Cash by the DOR, the Lowell City Council voted to establish a Capital Debt Service Stabilization Fund to assist in mitigating future principal and interest payments related to planned capital repairs. Utilizing fiscal 2014 free cash, the Council also

voted to appropriate $955,290 on 12/2/14. The balance of Free Cash was used to reduce outstanding snow and ice deficits and appropriate an additional $1.4 million in Charter School Reimbursements from the Commonwealth to meet Net School Spending Requirements.

The Mayor and City Council approved the original 2015 general fund operating budget of $320 million. Major drivers of increased expenditures were a $3 million increase in the appropriation for pensions and an additional capital assessment for the regional technical high school, as well as an increased local contribution to the Lowell School Department to mitigate the accumulated net school spending deficit. Exacerbating this issue was a 6% increase in the City's Cherry Sheet assessment for charter school sending tuition, coupled with a 4.2% reduction in state funding to offset those tuition costs. The City Manager was, however, able to hold wage increases to a minimum while negotiating important concessions that will affect the City's long term fiscal health, such as capping sick leave buy back provisions for current employees and eliminating the option for future employees, and cost saving measures like direct deposit and paperless payroll.

Furthermore, the City continued to reap the benefits of the decision to join the State's GIC health insurance and the increase in health insurance for 2015 was only 2% over the prior year. By way of comparison, The average increase in insurance costs between 2009 and 2011 was 9%. The Administration has continued to examine expenditures by utilizing the LowellSTAT program, which has produced a net savings of over $1.5 million in cost savings and revenue enhancements. All of these initiatives will ease pressure on operating costs now and in the future. During the most recent ratings review by Standard and Poor's, the City's bond rating was upgraded to "AA-". Additionally, related to a subsequent issue of Bond Anticipation Notes, S&P assigned a SP-1+ rating, which is their highest short-term rating. Among the reasons for the upgrade the rating agency cited strong budgetary performance with management projecting positive results for 2014; very strong liquidity, strong cash levels to cover both debt service and expenditures; and very strong management conditions with strong financial management practices.

The growth in the tax levy in 2015 was 3.5%. Chapter 70 school aid increased by $5.2 million, and Lowell increased its local cash contribution to the schools by $2.9 million. Other general fund revenues have remained relatively flat, overall. The FY15 budgeted enterprise revenues increased due to several factors. The City recently renegotiated the inter-municipal agreement (IMA) with the local communities serviced by the Lowell Regional Wastewater Utility, resulting in an increased assessment by participating towns to contribute to the utility's debt service expenses related to system improvements. Further, a 7% increase in the sewer rate was voted, with total revenues planned to increase by just under $1 million. The Water revenue estimate increased by only $281,000 and the City of Lowell continues to maintain one of the lowest water rates in the Commonwealth by increasing revenue through capital improvements in collection systems. Parking revenues are estimated to increase by $156,500, due mostly to the installation and expansion of kiosks in the downtown.

In March 2014, the City was faced with a significant liability relative to the net school spending requirement, as determined by the Massachusetts Department of Elementary and Secondary Education (DESE). Each year the DESE calculates a "foundation budget," a statistical measure developed in the 1990s to determine a school district's adequate level of funding toward its public schools. In Lowell, over the past several years, the inability to meet the net school spending requirement has resulted in a deficit which accrued a liability in the City's General Fund. In an attempt to make progress towards closing the outstanding deficit, the City appropriated approximately $2 million out of the Chapter 17 Reserve Fund in fiscal 2014. The $3.8 million deficit as calculated by the DESE was further reduced by an additional direct-

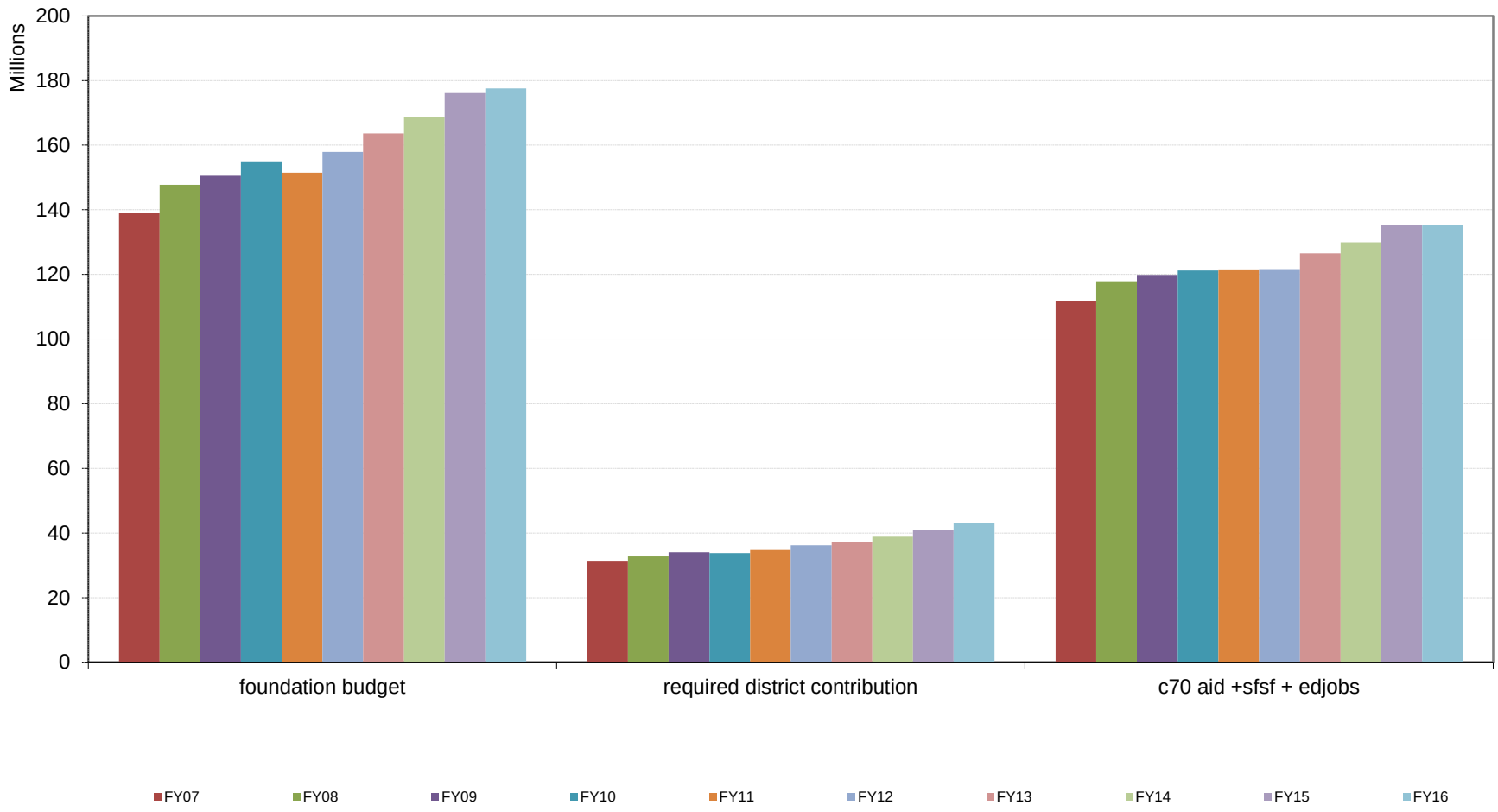
cash allocation of $2.9 million proposed by the City Manager and adopted by the City Council in the fiscal 2015 budget, which positioned the City well to meet future Net School Spending requirements. The Commonwealth later appropriated $1.6 million to further reduce the accumulated deficit, in an attempt to relieve certain school districts from the negative effects of a shortfall in reimbursements for losses in Chapter 70 monies as a result of local Charter Schools. On January 13, 2015 the City was notified from the Massachusetts Department of Elementary and Secondary Education that the City's fiscal year 2015 Net School Spending requirement, including the carryforward from prior year's deficits of $3,729,693, was scheduled to meet its obligation. This would be the first time that the city had met the requirement without federal assistance since education reform was enacted in 1993. The fiscal year 2015 Net School Spending requirement was met, in part, by utilizing $2 million from the Chapter 17 Reserve Fund. The Chapter 17 Reserve Fund, which is a remnant of a period when the City had no available cash reserves in the 1990s and was required, by a state advisory board put in place at that time, to be established and maintained to provide financial operating flexibility, is no longer necessary for this original purpose. Through legislative action at the state level, the City sought and obtained special legislation (Chapter 442 of the Acts of 2014, signed into law January 5, 2015) to rescind the requirement to maintain such a fund and as a result, is not faced with the current requirement of the statute to replenish the fund within a 12 month period. The available surplus in this fund was sufficient to eliminate the deficit in the Net School Spending requirement. Subsequently, The City Manager placed a vote before the City Council to transfer the balance of the Chapter 17 Reserve Fund ($2,343,308) into the General Stabilization Fund. This transfer, which was approved unanimously, increased the balance of the General Stabilization Fund to over $11 million, the highest amount ever in unrestricted liquid reserves.

Aid Calculation FY16

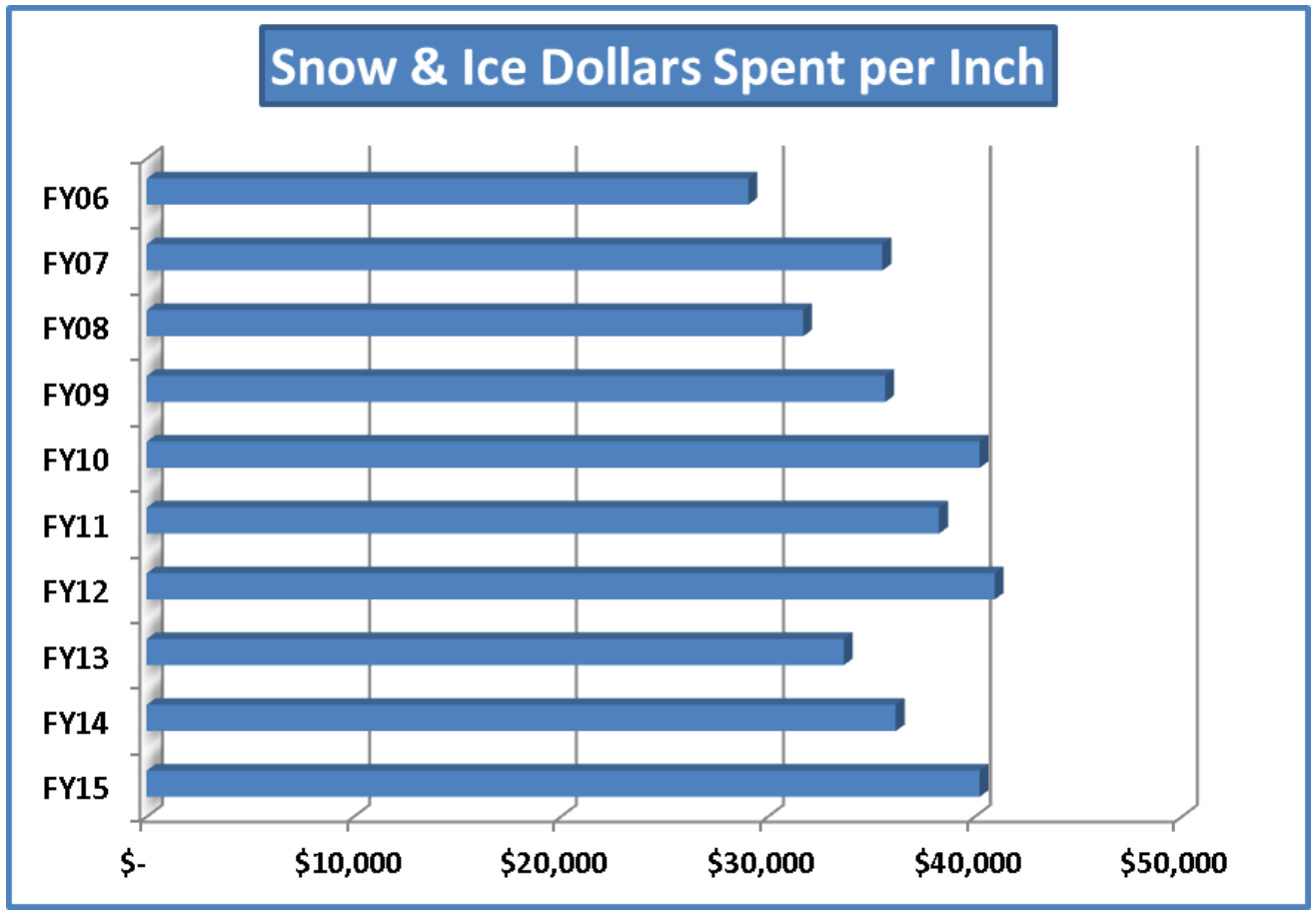
Prior Year Aid		
1	Chapter 70 FY15	**135,128,765**
Foundation Aid		
2	Foundation budget FY16	177,537,954
3	Required district contribution FY16	43,089,941
4	Foundation aid (2 -3)	134,448,013
5	Increase over FY14 (4 - 1)	**0**
Minimum Aid		
6	Minimum $20 per pupil increase	**306,000**
Non-Operating District Reduction to Foundation		
6	Reduction to foundation	**0**
FY16 Preliminary Chapter 70 Aid		
7	**sum of line 1, 5 minus 6**	**135,434,765**

Comparison to FY15

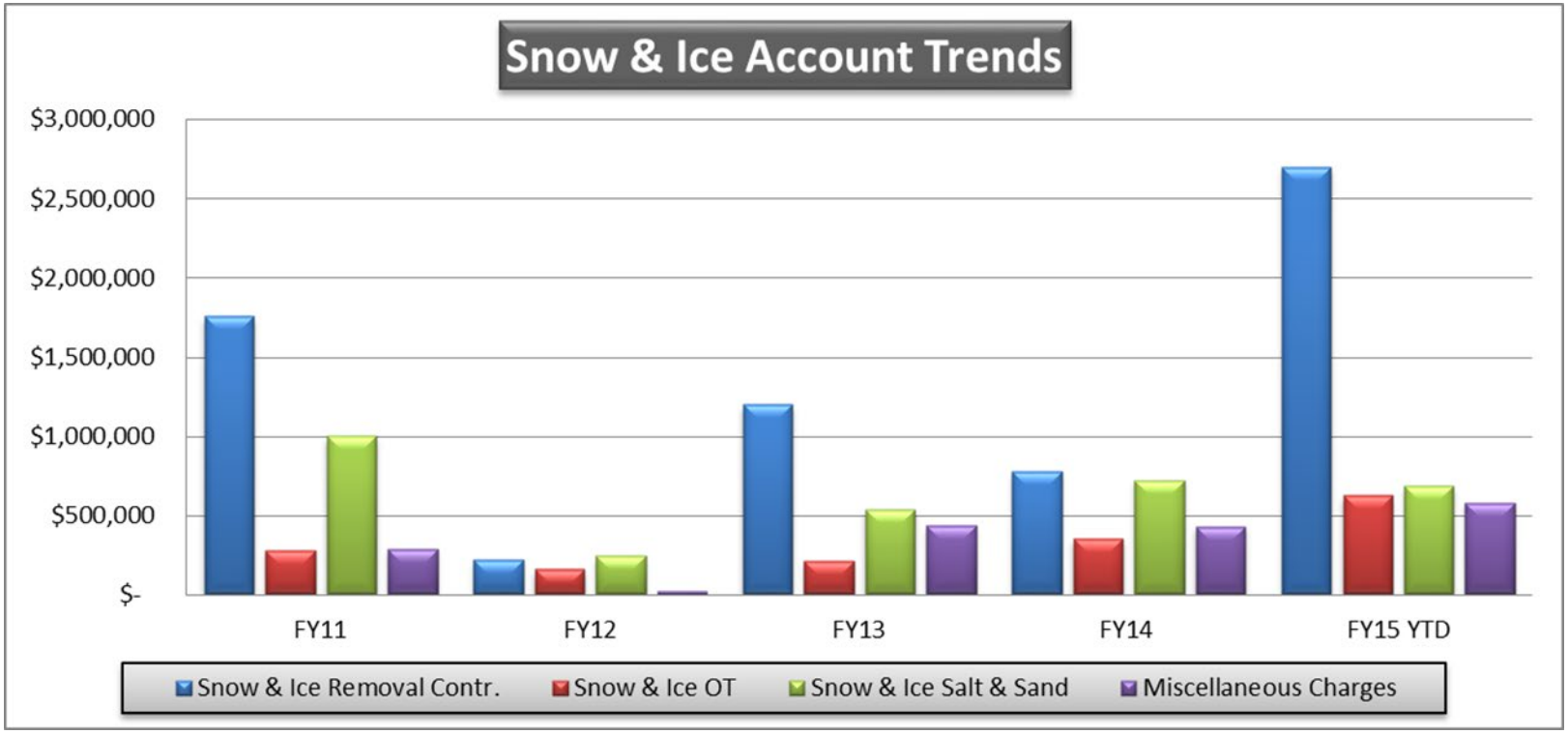
	FY15	FY16	Change
Enrollment	15,093	15,300	207
Foundation budget	176,078,572	177,537,954	1,459,382
Required district contribution	40,949,807	43,089,941	2,140,134
Chapter 70 aid	**135,128,765**	**135,434,765**	306,000
Required net school spending (NSS)	176,078,572	178,524,706	2,446,134
Target aid share	73.57%	73.22%	
C70 % of foundation	76.74%	76.28%	
Required NSS % of foundation	100.00%	100.56%	


Millions
200
180
160
140
120
100
80
60
40
20
0
foundation budget
required district contribution
c70 aid +sfsf + edjobs
FY07
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16

Fiscal Year	Dollars/Inch
FY15	$ 40,229
FY14	$ 36,185
FY13	$ 33,669
FY12	$ 40,965
FY11	$ 38,273
FY10	$ 40,235
FY09	$ 35,676
FY08	$ 31,712
FY07	$ 35,541
FY06	$ 29,063



One of the most challenging financial aspects of FY15 was the total expenditures on snow and ice removal. For the winter of 2014-2015, Lowell had the dubious distinction of being the “snowiest city” in the lower forty-eight states, surpassing such typical snow meccas as Buffalo, NY. Early estimates put the approximate dollar per inch value for FY15 at $40,229.



SNOW & ICE EXPENDITURES						
Account	FY11	FY12	FY13	FY14	FY15 YTD	FY15 ENC.
Snow & Ice Removal Contr.	$ 1,756,546	$ 216,713	$ 1,197,928	$ 773,705	$ 2,699,245	$ 682,757
Snow & Ice OT	$ 279,700	$ 158,099	$ 214,508	$ 349,620	$ 623,654	$ -
Snow & Ice Salt & Sand	$ 998,263	$ 244,983	$ 540,356	$ 720,720	$ 684,096	$ 25,199
Miscellaneous Charges	$ 287,617	$ 22,377	$ 432,871	$ 429,365	$ 579,116	$ 136,877
Snow & Ice Total	**$ 3,322,126**	**$ 642,172**	**$ 2,385,662**	**$ 2,273,411**	**$ 4,586,110**	**$ 844,833**

While the projected final costs for FY15 snow removal are around $5 million dollars, the City is anticipating a federal reimbursement from FEMA related to winter storm JUNO of approximately $450,000. Additional assistance is being sought by the Governor for the series of storms in February 2015 that could, potentially, further mitigate the cost impact for cities and towns throughout the Commonwealth. The Legislature also recently passed a bill to allow municipalities to amortize the FY15 snow and ice cost over a three-year period, as opposed to the normal carry-forward allowance which requires municipalities to raise any deficit as part of the subsequent year's tax levy. $500,000 has been budgeted as part of the FY16 operating budget and will also be included in FY17 and FY18. Several internal policies put in place by the City Manager, such as a soft freeze on hiring and careful examination of all purchases, will allow the City to reduce the outstanding balance to achieve the $1.5 million number by year-end.

As we introduce the proposed Fiscal Year 2016 operating budget to the City Council for approval, it is also important to briefly review some of the major fiscal challenges that had to be addressed in order to achieve a balanced budget, as well as highlight some of the major initiatives that have been included by the City Manager. The Manager is proposing a level-service budget without any cost of living adjustments (COLA) or increases for personnel.

I. Major Challenges

- **$3 million increase** in the Pension Assessment from FY15 must now be absorbed into the tax levy (funded in FY15 using one-time stabilization fund);
- Approximately **$1 million additional increase** in the FY16 Pension Assessment;
- Approximately **$2 million** in contractually obligated step increases;
- Additional **$500,000** in our assessment to the Voke (GLRTHS) (**$7.5 million -FY16 total**);
- Additional **$2.5 million** in our Charter School Assessment from the Commonwealth (**$18.6 million - FY16 total**);
- Additional **$250,000** to our other Cherry Sheet Assessments from the Commonwealth (**$20.9 million overall for FY16**);
- Allocating **$250,000** to continue funding for the Employee Health Reimbursement Arrangement (HRA). This fund, as a product of collaborative negotiation with the Public Employee Committee (PEC), serves to mitigate high out-of-pocket expenses for active and retired employees that have come as a result of migrating to alternative plan design in the Group Insurance Commission (GIC) health insurance plans;
- Additional **$330,000** in other Departmental expenses City-wide (Contracted services, Repair & Maintenance costs, etc.);
- A carry-forward deficit of approximately **$500,000** for Snow & Ice (Nearly **$5 million** in removal costs for the winter of 2014-2015).

II. Highlights/ Initiatives

- **$2.1 million** in additional cash contribution to the Lowell Public Schools;
- Addition of four (4) new police officers (Approximately **$215,000**);
- Targeting problem landlords through Inspectional Services (Senior Inspector);

- Improving the financial operations of Public Works, better accounting for maintenance of effort (schools), overtime controls, & contract management.

With the release of the release of the House Ways and Means version of the FY16 State budget on April 10th, 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 FY16 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 FY16 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 FY16 funding gap to be approximately $7.8 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 9 percent increase in health insurance costs that had been discussed at a meeting of the GIC commissioners, as well as a $1 million scheduled increase in our pension assessment in order to stay on our current funding schedule. As has been mentioned previously, in the FY15 budget, $3 million from the Pension Assessment Stabilization Fund was used to offset the drastic spike in pension costs over FY14. This fund was seeded with just over $3 million in FY13 "free cash" and while it allowed the city to mitigate the impact of the drastic increase, it was one-time money which must be absorbed into the FY16 tax levy. Fortunately, according to the most recent actuarial study, after FY16 the increases will only be a fraction of what has been seen over the past two years. The system is still on pace to reduce the Unfunded Actuarial Accrued Liability to zero on or before June 30, 2036. The forecasts were continuously updated as we incorporate actual collections and expenditures through the third quarter of FY15. 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 are down by $1.8 million over FY15 and estimated charges have increased by $1.7 million. The equity component of the Chapter 70 formula used for determining a municipality's education aid continues to be phased-in and as a result, Lowell is scheduled to receive approximately $300,000 more than in FY15. This figure pales in comparison to the normal rate of increase Lowell is allocated from the state in education aid. In FY15 and FY14, the increases in Chapter 70 were $5.2 million $2.3 million, respectively. Since 2012, Lowell's Chapter 70 allocation has increased by anywhere from 3-6%. The Governor's proposed increase for FY16 is only 0.2% greater than what was appropriated in FY15.

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 FY16 is $178,524,706. This figure includes the cost for "maintenance of effort" services provided for the school department in-kind. 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. The end of year letter from DESE in January listed the budgeted FY15 amount at over $180 million. It is important to remember that the FY15 amount included the $1.4 million in additional charter school reimbursements received from the Commonwealth. There is no guarantee that the additional allocation will be available again in the future.

UGGA is proposed to increase by $800,000 over the FY15 allocation, according to the Governor's budget. This increase would be almost $200,000 greater than the increase in UGGA in FY15 over FY14. However, we have also received the preliminary assessment for the Greater Lowell Regional Technical High School ("GLRTHS"), which is $7,497,127, including the assessments for transportation and debt service related to the capital improvements at the regional high school. The preliminary assessment for the GLRTHS is $900,000 greater than revised FY15 budget.

With all of the aforementioned costs incorporated into the budget model, the bottom line—without any cuts to department requests and still assuming a zero percent increase in the levy—is a gap of slightly over $10 million. Despite these challenges, a balanced budget can and will be presented to the City Council in May. However, it will need to be achieved by considerable reductions to department "wish list" items for FY16 and cost containment measures.

The following tables are an informational overview of the Governor's proposed FY16 budget for receipts and charges, as compared with the FY15 "cherry sheet" amounts.

LOCAL AID – YEAR-OVER-YEAR COMPARISON

	FY15 Cherry Sheet Estimate	FY16 Governor's Proposal	FY16 House Proposal	Increase/ (Decrease)
Education				
Chapter 70	$135,128,765	$135,434,766	$135,511,265	$382,500
Charter Tuition Reimbursement	$3,560,735	$2,497,492	$3,307,556	($253,179)
Sub-Total - Education Items	$138,689,500	$137,932,258	$138,818,821	$129,321
General Government				
Unrestricted Aid (UGGA)	$22,412,842	$23,219,704	$23,219,704	$806,862
Urban Revitalization	$509,000	$509,000	$509,000	$0
Veterans Benefits	$839,860	$697,697	$697,697	($142,163)
State Owned Land	$201,060	$201,060	$201,060	$0
Exemptions: VMB & Elderly	$308,708	$299,223	$299,223	($9,485)
Offset Receipts				
Public Libraries	$169,731	$162,916	$163,304	($6,427)
Sub-Total - General Government	$24,441,201	$25,089,600	$25,089,988	$648,787
TOTAL ESTIMATED RECEIPTS	**$163,130,701**	**$163,021,858**	**$163,908,809**	**$778,108**

STATE CHERRY SHEET ASSESSMENTS – YEAR-OVER-YEAR COMPARISON

	FY15 Cherry Sheet Estimate	FY16 Governor's Proposal	FY16 House Proposal	Increase/ (Decrease)
State Assessments and Charges				
Mosquito Control Projects	$62,049	$60,617	$60,617	($1,432)
Air Pollution Districts	$23,965	$24,510	$24,510	$545
RMV Non-Renewal Surcharge	$364,840	$364,840	$364,840	$0
Sub-Total - Education Items	$450,854	$449,967	$449,967	($887)
Transportation Authorities				
Regional Transit	$923,043	$946,119	$946,119	$23,076
Sub-Total - Transportation Authorities	$923,043	$946,119	$946,119	$23,076
Annual Charges Against Receipts				
Special Education	$34,649	$71,547	$71,547	$36,898
Sub-Total - Annual Charges	$34,649	$71,547	$71,547	$36,898
Tuition Assessments				
School Choice Sending Tuition	$575,419	$719,918	$719,918	$144,499
Charter School Sending Tuition	$16,127,320	$17,598,564	$18,662,431	$2,535,111
Sub-Total - Tuition Assessments	$16,702,739	$18,318,482	$19,382,349	$2,679,610

PROJECTED REVENUES

With nearly final estimates from the State on local aid and assessments, it seemed unlikely that the Administration would be able to achieve anything other than a level-service budget. It became impossible to fund all Department Heads' "wish lists"—submitted as requests for the upcoming fiscal year. However, the Finance Team has worked diligently throughout the year to identify savings in fixed costs. The LowellSTAT division of the City Manager's Office, a critical component of the Finance Team, has also been working assiduously to identify areas of the budget where operational efficiency allowed for opportunities to expand some services with a "net zero" impact on the tax levy. I am pleased to report that a number of opportunities were identified and allowed for the Administration to advance the three priority areas of education, public safety, and economic development in the FY16 budget.

The City Council has also adopted the Manager's FY16 Capital Improvement Plan, which appropriated $9.4 million in tax dollars to leverage a total of $16.7 million in improvements by utilizing federal, state, and private grant matching grants. The Capital Plan furthered the Manager's three pillars while also presenting an opportunity to make strategic investments in the city's physical infrastructure and ensuring a revitalized Lowell for future generations. In fiscal year 2015, the City Council took the wise action of establishing a special Capital Debt Service stabilization fund. This fund allowed the Administration to jump-start progress on capital expenditures in the spring. The City Manager also narrowed the focus considerably to target "curb appeal," such as sidewalks and roads. The built environment serves as the backdrop to life and has an impact on us as communities and individuals. The functionality and aesthetics of the built environment influence the very character of communities and create a sense of place that reminds us where we are. If we are to continue to focus on Lowell's livability as a function of economic development, investment in infrastructure is critical. For the first time, the Capital Plan has also been incorporated into the operating budget.

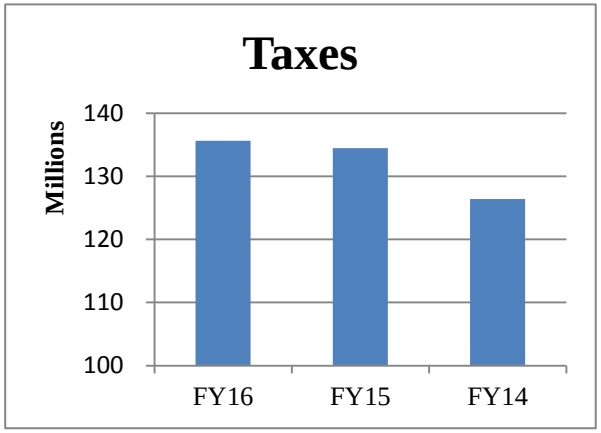
It is amidst all of the aforementioned challenges that the City Manager presents the following funding proposal for consideration by the City Council. It is a responsible plan that holds the line on taxes, but strategically funds service areas that the residents of Lowell deserve. The Administration is dedicated to ensuring the long-term fiscal sustainability of the city and will continue to employ best practices in operations and finance.

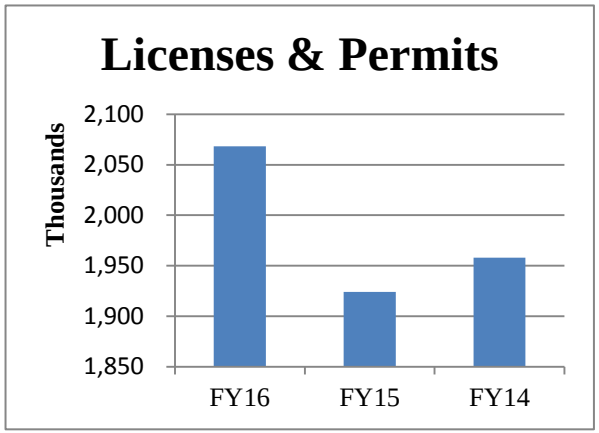
SUMMARY: OPERATING BUDGET

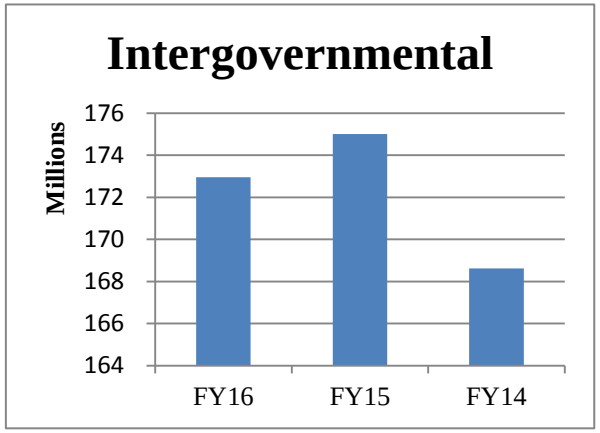
SUMMARY: OPERATING BUDGET (ALL FUNDS)		
PROGRAM EXPENDITURES	**FY16 BUDGET**	
GENERAL GOVERNMENT	$	87,434,643
PUBLIC SAFETY	$	43,325,634
PUBLIC WORKS	$	38,836,680
HUMAN SERVICES	$	3,967,212
CULTURE/ RECREATION	$	1,993,386
EDUCATION	$	165,088,743
DEBT SERVICE (CAPITAL IMPROVEMENTS)	$	23,197,777
		$363,844,076
FINANCING PLAN	**FY16 BUDGET**	
TAXES		135,638,744
LICENSES & PERMITS		2,068,410
CHARGES FOR SERVICES		50,515,727
INTERGOVERNMENTAL REVENUE		172,953,146
MISCELLANEOUS REVENUE		2,668,049
		$363,844,076

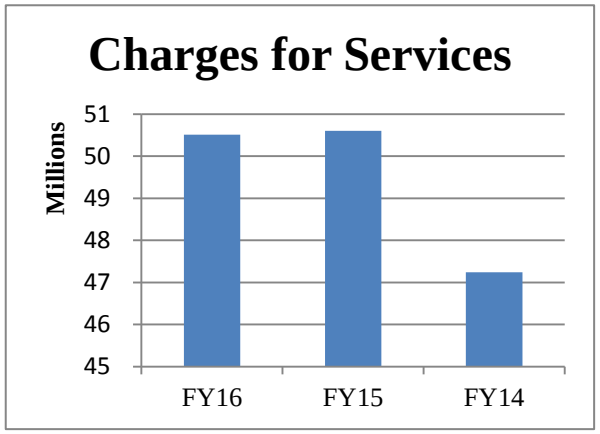
THREE YEAR REVENUE HISTORY

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental Revenue	Charges for Services	Miscellaneous Revenue
FY16	135,638,744	2,068,410	172,953,146	50,515,727	2,668,049
FY15	134,470,291	1,924,170	175,004,120	50,607,471	1,685,521
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 FY16 are based on actual collections from the past two fiscal years (FY13 and FY14) and projected collections for the current fiscal year (FY15). In preparing the budget, the Finance department analyzes 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 FY14 budgeted revenues and expects to do the same in FY15. While revenue collections have stabilized generally, and in some cases increased, the City is still experiencing some volatility in certain revenues, federal and state funding in particular.

I. TAXES

Revenues from Taxes are projected to be approximately $135,638,744 and are based on the following sources:

a. REAL ESTATE AND PERSONAL PROPERTY
b. NEW GROWTH
c. MOTOR VEHICLE EXCISE TAX
d. HOTEL/ MOTEL EXCISE TAX
e. MEALS EXCISE TAX
f. PENALTIES AND DELINQUENT INTEREST
g. IN LIEU OF TAXES PAYMENTS

II. LICENSES & PERMITS

Revenues from Licenses & Permits are projected to be approximately $2,068,410 and are based on the following sources:

a. LICENSES
b. PERMITS

III. CHARGES FOR SERVICES

Revenues from Charges for Services are projected to be approximately $50,515,727 and are based on the following sources:

a. INDIRECT COST OF THE ENTERPRISE FUNDS
b. TRASH/ RECYCLING SERVICES
c. FINES AND FOREFEITS
d. BASEBALL REVENUE
e. CEMETERY REVENUE
f. AMBULANCE REVENUE

g. CABLE FRANCHISE FEE
h. ENTERPRISE REVENUES – WATER
i. ENTERPRISE REVENUES – WASTEWATER
j. ENTERPRISE REVENUES - PARKING

IV. INTERGOVERNMENTAL REVENUE

Revenues from Intergovernmental Revenue are projected to be approximately $172,953,146 and are based on the following sources:

a. FEDERAL GRANTS
b. STATE GRANTS
c. STATE CHERRY SHEET REVENUE
d. AVAILABLE FUNDS - LOCAL

V. MISCELLANEOUS REVENUE

Revenues from taxes are projected to be approximately $2,668,049 and are based on the following sources:

a. INTEREST EARNINGS
b. RENT/SALE OF CITY PROPERTY
c. FREE CASH
d. OTHER MISCELLANEOUS RECEIPTS

OPERATING BUDGET SUMMARY

Actual FY14	Projected FY15		Budget FY16
126,394,092	134,470,291	TAXES	135,638,744
1,958,138	1,924,170	LICENSES & PERMITS	2,068,410
47,242,829	50,607,471	CHARGES FOR SERVICES	50,515,727
168,622,458	175,004,120	INTERGOVERNMENTAL REVENUE	172,953,146
3,272,084	1,685,521	MISCELLANEOUS REVENUE	2,668,049
347,489,601	**363,691,572**		**363,844,076**

TAXES
SUMMARY

Actual FY14	Projected FY15		Budget FY16
103,957,123	109,521,697	Real Property Tax	111,164,522
6,468,520	7,935,563	Personal Property Tax	8,054,596
1,550,456	3,171,566	New Growth	1,875,000
8,356,182	7,767,294	Motor Vehicle Excise Tax	7,767,294
230,170	230,171	Hotel/ Motel Excise Tax	297,123
997,395	1,000,000	Meals Excise Tax	1,125,000
3,897,387	3,914,000	Penalties & Delinq. Int.	4,425,208
936,859	930,000	In Lieu of Tax Payments	930,000
			-
126,394,092	**134,470,291**		**135,638,744**

TAXES

REAL ESTATE AND PERSONAL PROPERTY

Actual FY14	Projected FY15		Budget FY16
103,957,123	109,521,697	Real Property Tax	111,164,522
55,206	28,000	Pro Forma Tax (Ch. 59 §2D)	55,206
			-
104,012,329	**109,549,697**		**111,219,728**

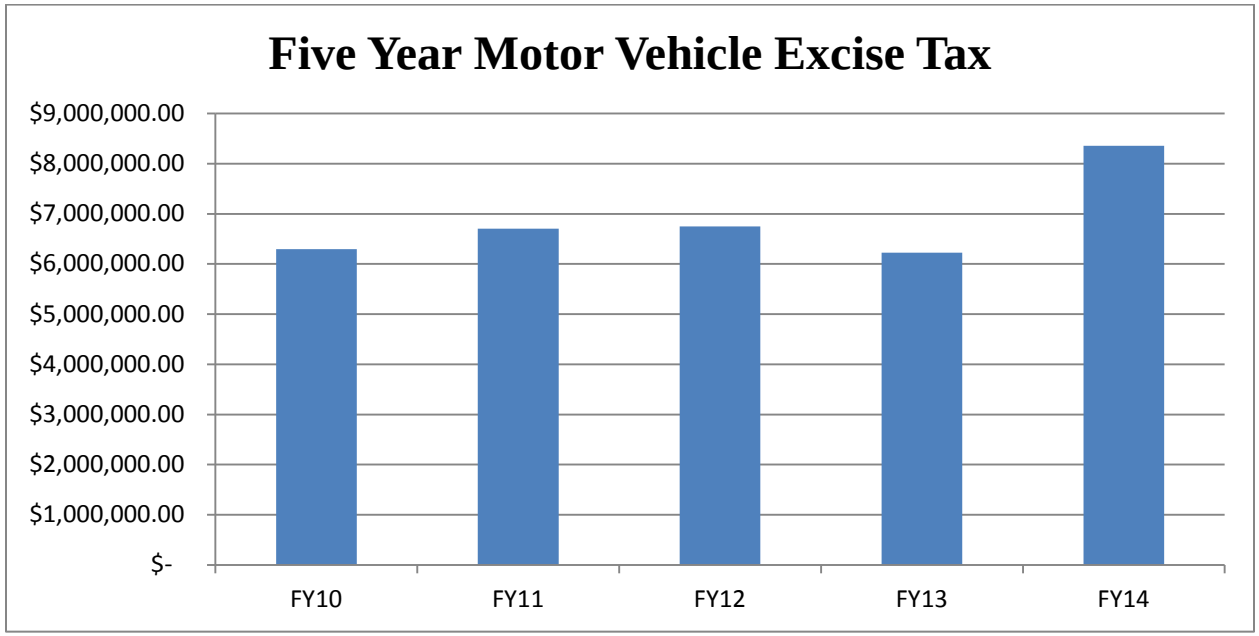
Actual FY14	Projected FY15		Budget FY16
6,468,520	7,935,563	Personal Property Taxes	8,054,596
			-
6,468,520	**7,935,563**		**8,054,596**

TAXES
NEW GROWTH

Actual FY14	Approved FY15		Budget FY16
1,550,456	3,171,566	New Growth	1,875,000
			-
1,550,456	**3,171,566**		**1,875,000**

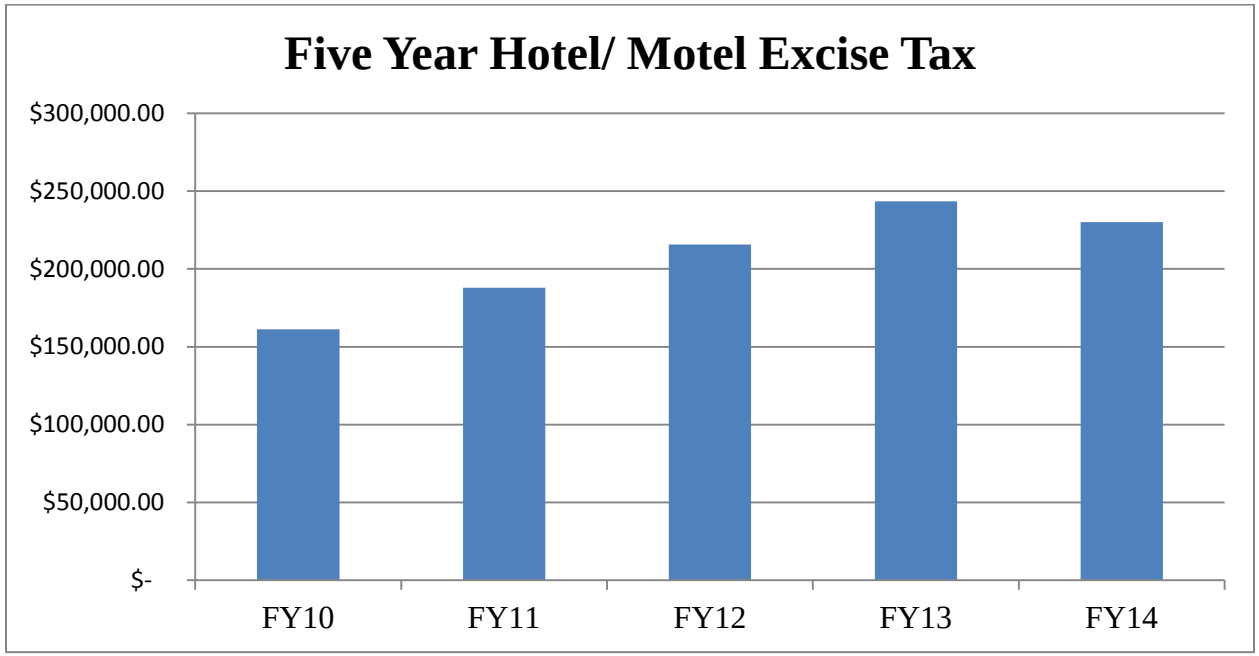
TAXES
MOTOR VEHICLE AND BOAT EXCISE TAXES

Actual FY14	Projected FY15		Budget FY16
8,356,182	7,767,294	Motor Vehicle Excise	7,767,294
1,900	2,000	Boat Excise	2,000
			-
8,358,081	**7,769,294**		**7,769,294**



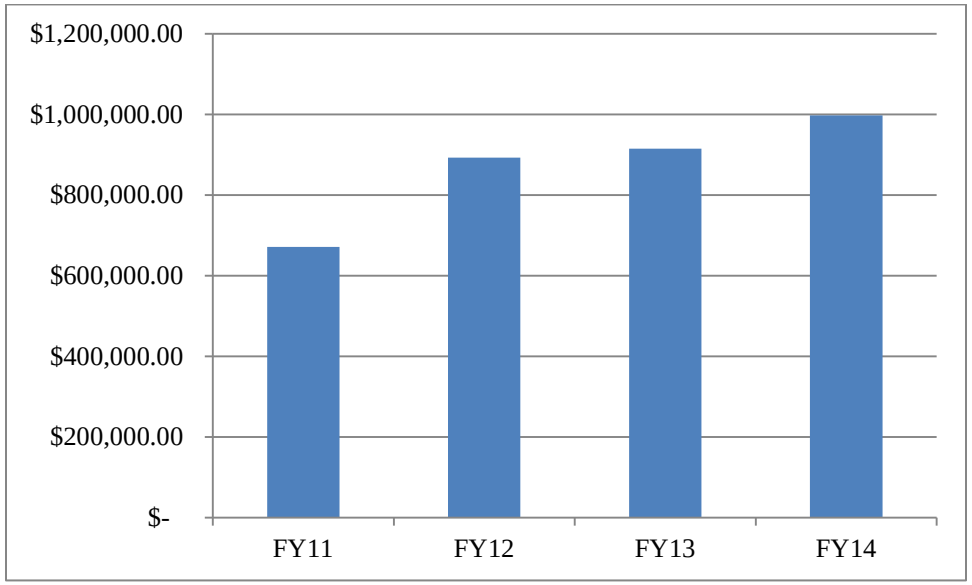
TAXES
HOTEL/MOTEL

Actual FY14	Projected FY15		Budget FY16
230,170	230,171	Hotel/ Motel Tax	297,123
230,170	**230,171**		**297,123**



TAXES
MEALS EXCISE TAXES

Actual FY14	Projected FY15		Budget FY16
997,395	1,000,000	Meals Excise Tax	1,125,000
997,395	**1,000,000**		**1,125,000**



TAXES
PENALTIES AND DELINQUENT INTEREST

Actual FY14	Projected FY15		Budget FY16
2,221,816	2,300,000	Tax Liens Redeemed	2,300,000
-	-	Outstanding Personal Property	200,000
18,321	14,000	Personal Property (Penalty/ Interest)	27,085
308,492	275,000	Real Property (Penalty/ Interest)	308,492
159,631	125,000	Real Estate Return Fines	159,631
821,983	800,000	Motor Vehicle (Penalty/ Interest)	900,000
334,566	400,000	Tax Lien (Penalty/ Interest)	400,000
99,990	130,000	Lien Certificates	130,000
			-
3,964,799	**4,044,000**		**4,425,208**

TAXES
PAYMENT IN-LIEU-OF-TAXES (PILOT)

Actual FY14	Projected FY15		Budget FY16
936,859	930,000	Payments in Lieu of Taxes	930,000
500,506	225,000	Urban Redevelopment (Ch. 121a)	500,000
			-
1,437,365	**1,155,000**		**1,430,000**

LICENSES AND PERMITS
SUMMARY

Actual FY14	Projected FY15		Budget FY16
558,269	593,000	Licenses	603,640
1,399,869	1,331,170	Permits	1,464,770
			-
1,958,138	**1,924,170**		**2,068,410**

LICENSES AND PERMITS
LICENSES

Actual FY14	Projected FY15		Budget FY16
303,725	352,000	Liquor Licenses	352,000
16,240	11,000	Special Alcohol Licenses	16,240
-	7,000	Beer & Wine Licenses	7,000
9,495	14,000	Amusement Licenses	14,000
1,400	2,000	Auto - 2nd Hand Licenses	2,000
300	-	Health - Wagon	-
16,430	19,000	Common Victualler	19,000
39,459	42,000	Misc. Licenses	42,000
13,000	-	Auto Used Car Licenses	13,000
2,200	2,000	Funeral Director Licenses	2,000
3,750	3,000	Health - Catering	3,000
1,200	13,000	Auto Junk Dealer Licenses	1,200
420	1,000	Sunday Entertainment	1,000
34,335	9,000	Taxi Licenses	9,000
26,475	18,000	Tobacco Licenses	20,700
22,300	23,000	Marriage Licenses	23,000
3,500	2,000	Health - Body Art Licenses	3,500
-	2,000	Health - Misc. Licenses	2,000
64,040	73,000	Health - Dumpster	73,000
			-
558,269	**593,000**		**603,640**

LICENSES AND PERMITS

PERMITS

Actual FY14	Projected FY15		Budget FY16
66,150	60,000	DPW - Street Openings	60,000
1,984	2,000	Health Dept. - Misc.	-
27,745	19,000	Police - Firearms	19,000
73,192	62,000	Fire - Smoke Detectors	62,000
18,110	17,000	Business Permits	17,000
170	-	City Clerk - Mortgage	-
21,840	23,000	Health - Burial	23,000
4,090	4,000	Health - Bakery	4,000
680,988	626,000	Building Permits	750,000
70,412	85,000	Plumbing	85,000
16,800	16,000	Garage & Gas	16,000
42,898	42,000	Gas Permits	42,000
1,875	2,000	Canteen Trucks	2,000
400	-	Ice Cream - Manufacturer	-
160,170	123,500	Rental Units	160,170
55,759	55,000	Fire - Misc. Permits	55,000
3,050	3,000	Health - Public Pools	3,000
37,592	91,670	Occupancy Permits	55,000
950	2,000	Lodging House	2,000
26,640	7,000	Parks & Rec	18,600
28,195	30,000	Marriage - JP Fees	30,000
33,095	36,000	Sheet Metal	36,000
1,125	1,000	Special Events Permits	1,000
26,640	24,000	Misc. Permits	24,000
1,399,869	**1,331,170**		**1,464,770**

INTERGOVERNMENTAL REVENUE
SUMMARY

Actual FY14	Projected FY15		Budget FY16
575,650	1,550,667	Federal Grants	1,727,824
437,165	243,748	State Grants	243,748
163,787,343	167,424,397	State Cherry Sheet Revenue	169,174,574
3,822,300	5,785,308	Available Funds - Local	1,807,000
168,622,458	**175,004,120**		**172,953,146**

INTERGOVERNMENTAL REVENUE
FEDERAL

Actual FY14	Projected FY15		Budget FY16
60,942	-	FEMA Reimbursement (Snow & Ice)	452,157
514,709	1,000,000	Medicaid Reimbursement	725,000
-	550,667	Medicare Part D Reimbursement	550,667
			-
575,650	**1,550,667**		**1,727,824**

INTERGOVERNMENTAL REVENUE
STATE LOCAL

Actual FY14	Projected FY15		Budget FY16
18,748	18,748	COOL/ Cultural Affairs Grant Funding	18,748
-	225,000	40R Revenue	225,000
79,752	-	Reimbursement - Extended Polling	-
338,665	-	Grant - Reimbursement	-
			-
437,165	**243,748**		**243,748**

INTERGOVERNMENTAL REVENUE
AVAILABLE FUNDS - LOCAL

Actual FY14	Projected FY15		Budget FY16
45,000	-	Perpetual Care	60,000
-	-	Sale of City Property (Revolving)	725,000
-	-	Vacant/ Foreclosed Property (Revolving)	250,000
35,000	-	Sale of Cemetery Lots	60,000
750,000	500,000	Health Trust	500,000
950,000	-	Salary Stabilization	100,000
-	3,000,000	Pension Reserve (Stabilization)	70,000
2,000,000	2,243,308	Chapter 17	-
42,300	42,000	Dog Licenses	42,000
			-
3,822,300	**5,785,308**		**1,807,000**

INTERGOVERNMENTAL REVENUE
CHERRY SHEET - SUMMARY

Actual FY14	Projected FY15		Budget FY16
129,901,292	135,128,765	School/ Local Aid (Chapter 70)	135,511,265
10,249,270	8,024,162	Education Reimbursement	8,736,625
23,636,781	24,271,470	General Gov't Reimbursement/ Distribution	24,926,684
			-
163,787,343	**167,424,397**		**169,174,574**

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

Actual FY14	Projected FY15		Budget FY16
129,901,292	135,128,765	School/ Chapter 70	135,511,265
			-
129,901,292	**135,128,765**		**135,511,265**

INTERGOVERNMENTAL REVENUE
CHERRY SHEET – EDUCATION REIMBURSEMENT

Actual FY14	Projected FY15		Budget FY16
100,947	109,518	School Lunch Program	603,640
4,385,552	3,089,214	Charter School Tuition Reimbursement	3,307,556
5,762,771	4,825,430	School Building Authority Reimbursement (MSBA)	4,825,429
			-
10,249,270	**8,024,162**		**8,736,625**

INTERGOVERNMENTAL REVENUE
GENERAL GOVERNMENT REIMBURSEMENT

Actual FY14	Projected FY15		Budget FY16
21,808,064	22,412,842	Unrestricted General Government Aid (UGGA)	23,219,704
818,723	839,860	Veterans' Benefits	697,697
200,385	201,060	State Owned Land	201,060
300,609	308,708	Vets/ Blind Exemption	299,223
509,000	509,000	ACRE Redevelopment Reimbursement	509,000
			-
23,636,781	**24,271,470**		**24,926,684**

CHARGES FOR SERVICES
SUMMARY

Actual FY14	Projected FY15		Budget FY16
4,724,879	6,242,886	Indirect Cost of the Enterprise Funds	6,733,040
3,164,204	3,095,000	Trash/ Recycling Services	3,143,000
1,387,230	1,400,000	Fines and Forfeits	1,625,000
188,236	126,479	Baseball Revenue	126,479
175,113	158,000	Cemetery Openings	175,000
293,917	254,000	Ambulance Revenue	262,777
655,579	650,000	Cable Franchise Fee	654,159
10,790,725	10,712,112	Enterprise Revenues - Water	10,563,504
20,004,645	22,176,961	Enterprise Revenues - Wastewater	21,615,768
5,858,301	5,792,033	Enterprise Revenues - Parking	5,617,000
			-
47,242,829	**50,607,471**		**50,515,727**

CHARGES FOR SERVICES
ENTERPRISE REIMBURSEMENT

Actual FY14	Projected FY15		Budget FY16
1,604,340	2,111,697	Water Utility - Indirect Costs (Reimburse General Fund)	2,310,931
2,695,973	3,526,531	Wastewater Utility - Indirect Costs (Reimburse General Fund)	3,734,253
424,566	604,658	Parking Enterprise - Indirect Costs (Reimburse General Fund)	687,855
			-
4,724,879	**6,242,886**		**6,733,040**

CHARGES FOR SERVICES
FINES AND FORFEITS

Actual FY14	Projected FY15		Budget FY16
3,819	2,000	Constable Fees	2,000
32,410	-	Sewer Liens	-
11,378	46,500	Inspectional - 21D Violations	41,500
745,796	775,000	Court Fines	895,000
100	-	Marijuana Fines	-
155,351	150,000	Motor Vehicle Non-renewal Fees	160,000
243,524	200,000	Police Towing Reimbursement	300,000
1,672	2,000	148A Violations	2,000
173,219	200,000	Police - Special Detail Receipts	200,000
10,018	12,500	Code & Inspection Fines	12,500
3,320	-	Health - Tobacco Fines	-
-	5,000	Health - 21D Violations	5,000
6,625	7,000	Health - Night Soil	7,000
			-
1,387,230	**1,400,000**		**1,625,000**

CHARGES FOR SERVICES
CABLE FRANCHISE FEE

Actual FY14	Projected FY15		Budget FY16
655,579	650,000	Cable Franchise Fee	650,000
		Comcast Capital	4,159
			-
655,579	**650,000**		**654,159**

CHARGES FOR SERVICES
TRASH FEES

Actual FY14	Projected FY15		Budget FY16
3,161,904	3,093,000	Trash/ Recycling Services	3,141,000
2,300	2,000	Dumpster Fees	2,000
			-
3,164,204	**3,095,000**		**3,143,000**

CHARGES FOR SERVICES
CEMETERY

Actual FY14	Projected FY15		Budget FY16
175,113	158,000	Cemetery Openings	175,000
			-
175,113	**158,000**		**175,000**

CHARGES FOR SERVICES
AMBULANCE REVENUE

Actual FY14	Projected FY15		Budget FY16
293,917	254,000	Ambulance Recoverable Costs	262,777
			-
293,917	**254,000**		**262,777**

CHARGES FOR SERVICES
PARKING ENTERPRISE

Actual FY14	Projected FY15		Budget FY16
898,983	720,000	Garage Fees - Ayotte	780,000
912,251	1,100,000	Garage Fees - Downes	1,000,000
192,498	207,000	Lot Fees - Davidson	207,000
998,442	950,000	Garage Fees - Roy	950,000
961,796	835,000	Parking Meters/ Kiosks	925,000
845,105	690,000	Garage Fees - Early	725,000
-	119,000	Parking Ticket - Reg. Fees	-
88,535	80,000	Parking Ticket - Late Fees	80,000
228,738	180,000	Parking Ticket - Mark Fees	200,000
46,704	35,000	Rental - Pass Card Fees	35,000
13,665	-	Sign Permits	15,000
671,586	700,000	Parking Tickets - Fines	700,000
-	176,033	Retained Earnings of the Utility	-
			-
5,858,301	**5,792,033**		**5,617,000**

CHARGES FOR SERVICES
WASTEWATER UTILITY

Actual FY14	Projected FY15		Budget FY16
10,810,715	11,011,370	Local Usage	12,663,076
1,147,883	1,125,000	Septage Receipts	1,125,000
838,968	800,000	Sewer Liens	800,000
6,740	4,500	Pre-Treatment Permits	4,500
18,229	18,000	Laboratory Analysis	18,000
1,093,281	1,224,300	Tewksbury Assessment	2,235,075
1,353,265	1,259,500	Chelmsford Assessment	1,582,947
1,474,518	2,186,800	Dracut/ Tyngsboro Assessment	1,935,349
129,316	178,000	Miscellaneous Other	178,000
3,131,730	4,369,491	Retained Earnings of the Utility	1,073,822
			-
20,004,645	**22,176,961**		**21,615,768**

CHARGES FOR SERVICES
WATER UTILITY

Actual FY14	Projected FY15		Budget FY16
704,271	650,000	Water Lien Revenue	650,000
9,760,115	8,800,000	Water Usage	8,800,000
178,713	250,000	Water Miscellaneous	250,000
2,389	10,000	Junk/ Scrap	5,000
120,900	120,900	Solar Renewable Energy Credits	120,900
24,337	25,000	Water Bulk	25,000
-	856,212	Retained Earnings of the Utility	712,604
			-
10,790,725	**10,712,112**		**10,563,504**

MISCELLANEOUS REVENUE
SUMMARY

Actual FY14	Projected FY15		Budget FY16
1,544,296	650,000	Interest Earnings	753,604
-	-	Rent/ Sale of City Property	725,000
850,000	-	Free Cash	-
877,788	1,035,521	Other Miscellaneous Receipts	1,189,445
			-
3,272,084	**1,685,521**		**2,668,049**

MISCELLANEOUS REVENUE
INTEREST EARNINGS

Actual FY14	Projected FY15		Budget FY16
203,604	175,000	Interest on Investments	203,604
177,260	225,000	Other Misc. Interest	225,000
850,000	-	Free Cash	-
310,907	225,000	Premium From Bond Sale	300,000
2,525	25,000	Premium From Note Sale	25,000
			-
1,544,296	**650,000**		**753,604**

MISCELLANEOUS REVENUE
RENT/SALE OF CITY PROPERTY

Actual FY14	Projected FY15		Budget FY16
-	-	Sale of City Property (Revolving)	725,000
			-
			-
-	**-**		**725,000**

MISCELLANEOUS REVENUE
FREE CASH

Actual FY14	Projected FY15		Budget FY16
850,000	-	Free Cash	-
			-
850,000	**-**		**-**

MISCELLANEOUS REVENUE
OTHER MISCELLANEOUS REVENUE

Actual FY14	Projected FY15		Budget FY16
120,020	300,000	Treasurer's Miscellaneous	300,000
1,776	-	Junk Revenue Miscellaneous	-
7,330	-	Various Department Bids & Specs	-
-	18,000	Parks Miscellaneous Rent	18,000
20,106	21,000	Library Miscellaneous	21,000
5,133	5,000	Assessors' Miscellaneous	5,000
61,298	-	Data Processing - Misc.	-
221,449	223,000	City Clerk Miscellaneous	233,000
1,761	-	Elections Miscellaneous	1,500
16,858	6,000	Planning Board - Advertising & Recording	6,000
19,886	15,000	Board of Appeals Fees	25,000
20,628	48,000	Police Department Misc.	48,000
2,788	7,000	Fire Department Misc.	7,000
2,354	1,000	Code and Inspection - Misc.	3,000
32,410	31,000	Sealer Misc.	31,000
30,445	34,000	Engineers Misc.	34,000
190,368	239,990	Wire Misc.	239,990
56,050	58,000	Health - Food Establishments	58,000
300	-	Health - Wagon License	-
66,828	-	Auditorium Revenue	-
-	-	Miscellaneous Enterprise	158,955
	28,531	LeLacheur Debt Reimbursement	-
			-
877,788	**1,035,521**		**1,189,445**

FISCAL YEAR

2016

SECTION IV

DEPARTMENTAL DETAILS

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

LEGISLATIVE

SUMMARY

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
147,500	147,500	CITY COUNCIL	147,500
52,877	53,611	OFFICE OF THE MAYOR	52,830
325,096	335,477	CITY CLERK	343,116
525,473	**536,588**		**543,446**
		FINANCING PLAN	**Budget FY16**
		TAXES	231,052
		LICENSES AND PERMITS	-
		CHARGES FOR SERVICES	-
		INTERGOVERNMENTAL REVENUE	9,394
		MISCELLANEOUS REVENUE	303,000
			543,446

LEGISLATIVE
CITY COUNCIL

RODNEY M. ELLIOTT

MAYOR

PERSONAL SERVICES	$140,000
ORDINARY EXPENSES	7,500
TOTAL FY16 BUDGETED EXPENDITURES	**$147,500**

MISSION & SERVICES OVERVIEW

By Charter, the City of Lowell follows a Plan E form of government, in which the popular vote of the City of Lowell's residents elects 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	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W Perm.	141,542	140,000	140,000	140,000
Total	141,542	140,000	140,000	140,000
Expenses				
Advertising	5,186	7,500	-	7,500
Total	5,186	7,500	-	7,500
TOTAL BUDGET	**146,728**	**147,500**	**140,000**	**147,500**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 140,000
ORDINARY EXPENDITURES		$ 7,500
TOTAL FY16 BUDGETED EXPENDITURES		$ 147,500

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 140,000**
REAL ESTATE TAXES	$ 140,000	
INTERGOVERNMENTAL REVENUE		**$ 7,500**
UNRESTRICTED AID (UGGA)	$ 7,500	
TOTAL FY16 BUDGETED REVENUES		$ 147,500

LEGISLATIVE

OFFICE OF THE MAYOR

RODNEY M. ELLIOTT

MAYOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-25)	PERSONAL SERVICES	$49,930
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$2,900
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$52,830**

MISSION & SERVICES OVERVIEW

The Mayor's Office strives to keep an open line of communication between the office and the public. Meeting and answering all calls and requests from citizens, we work hard to resolve issues with constituents.

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 issues in the community and use his office as a clearinghouse for well-researched ideas that could, when translated into meaningful policy initiatives with the City Council and School Committee, improve the quality of life for residents of Lowell. Similarly, the Mayor's Office also highlights the many community events, citizen activities, and success stories that take place within Lowell each day.

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

ACCOMPLISHMENTS

- Established an internship program with UMass Lowell and Middlesex Community College.
- Requested and supported feasibility study for new police station.
- Created Blue Ribbon Committee to undertake re-use of Smith Baker Center.
- Appointed Steering Committee of Cambodian activists to work with City officials for development of monument for Cambodian immigrants.
- Requested City Manager identify funding to hire additional police officers out of current year funds without raising the levy, and prepare a report to expend number of sworn officers to 260 officers.
- Requested assistance from the Vermont Army National Guard with snow removal.
- New street signs with the City Logo.

- Invited to and visited Cambodia and Ireland.
- Hosted a City Hall Holiday Open House in conjunction with City Manager, with hundreds of employees and residents attending and participating.
- Hosted delegates from the Kingdom of Cambodia, President of Kenya, visitors from Greece, students from Colombia, and students from local schools.
- Participated in Kenyan rally.
- Spoke at Market Basket employee rallies.
- Participated in and supported several rallies such as Crime Victims' Rights and Take Back the Night.
- Sponsored clothing, toy, and food drives in City Hall.
- Received award from the African Cultural Association.
- Received the "Elisa North Legacy Award" from the Merrimack River Valley House.
- Respond to phone calls, emails within 24 hrs.
- Involved in the hiring of a new City Manager, City Auditor, and School Superintendent.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Establish a Veterans Commission.	Complete
FY15	Set up a joint Ad Hoc SC with City Council/School committee to initiate discussion of high school and facility assessment report.	Ongoing
FY15	Create a task force on downtown economic development to identify ideas and offer solutions to generate short-term goals and a long-term strategic plan to spur business development in downtown Lowell.	Ongoing
FY16	Provide leadership, direction, and communication on major initiatives involving both the City Council and School Committee.	New
FY16	Ensure the public that all communications and information are available to them and to work to enhance transparency and open government.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Meetings attended by Mayor with statewide and regional organizations	18	25	32	35
Meetings brokered between business leaders from Lowell's ethnic communities and diplomatic representatives of those communities' nations of origin	8	12	17	20
Number of municipal issues highlighted	6	11	18	20
Number of joint meetings between city and school committee and subcommittees	4	6	7	10
Press releases issued	16	30	11	15
Number of special oversight meetings held	9	12	15	20
School Program/Youth Program	N/A	N/A	21	25
Ribbon cuttings & Grand Openings	N/A	N/A	16	20
UMass Lowell events	N/A	N/A	15	20
Community, Public or City Events	N/A	N/A	62	65
Twitter followers	N/A	N/A	1,856	2,000
Facebook "likes"	N/A	N/A	1,134	1,200
Memorials/Dedications	N/A	N/A	8	8
Flag raisings	13	25	21	21

EXPENSE DETAILS

MAYOR'S OFFICE - 121	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm	47,174	47,711	47,711	49,930
Total	47,174	47,711	47,711	49,930
Expenses				
Office Supplies	1,189	1,400	1,400	1,400
Office Operations	951	1,500	1,500	1,500
Mayoral Portrait	186	3,000	-	-
Total	2,325	5,900	2,900	2,900
TOTAL BUDGET	**49,500**	**53,611**	**50,611**	**52,830**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 49,930
ORDINARY EXPENDITURES		$ 2,900
TOTAL FY16 BUDGETED EXPENDITURES		$ 52,830

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 50,936**
REAL ESTATE TAXES	$ 50,936	
INTERGOVERNMENTAL REVENUE		**$ 1,894**
UNRESTRICTED AID (UGGA)	$ 1,894	
TOTAL FY16 BUDGETED REVENUES		$ 52,830

LEGISLATIVE

OFFICE OF THE CITY CLERK

MICHAEL GEARY

CITY CLERK

DEPARTMENT ORGANIZATION CHART (PAGE VII-26)	PERSONAL SERVICES	$326,216
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$16.900
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$343,116**

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; 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 official actions of the City are documented and stored. In furtherance of that, the Office is in the process of updating storage locations as well as utilizing digitized storage.

The City Clerk creates and maintains all of the Agendas and Minutes of each and every City Council Meeting and the eighteen 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 the 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 Clerk's Office provides vital statistical documentation and information regarding 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 ceremony) 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.

PROJECTED EXPENSES

Massachusetts General Law mandates that the City Clerk provide and track information regarding employees' ethics regulations as well as open meeting law regulations for each employee of the City of Lowell including all members of the boards and commissions of the City of Lowell.

ACCOMPLISHMENTS

- Provided staff for 18 City Council Subcommittees.
- In addition to the ongoing digitization of storage, retrieval and issuance of all current vital records, the City Clerk's Office through the assistance of volunteers inventoried all existing historical records (vital and otherwise) within City Hall.
- Implemented the Vitals Information Processing (VIP) Project to develop a web-based statewide death record processing system.
- Posted thousands of meeting notices in accordance with Massachusetts Open Meeting Law.
- Successfully provided information to City employees and board members to register and complete State Ethics and Open Meeting Law requirements.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Compile inventory of historic records including vitals and match with available storage capacity.	Ongoing
FY15	Purchase scanners for all head clerks in the City Clerk's Office.	Ongoing
FY15	Identify storage space for vital records in compliance with Mass General Laws.	Ongoing
FY16	Develop Business Certificate tracking method.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals CY2013	Prior Year Actuals CY2014	YTD CY2015	CY2016 Target
Birth Records	10,455	11,498	3,409	10,983
Death Records	6,385	6,524	2,084	6,544
Marriage Records	2,144	2,191	575	2,063
Marriage Intentions	654	690	149	608
Dog Licenses	2,031	1,763	939	2,274

EXPENSE DETAILS

CITY CLERK - 161	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W - Perm	302,299	318,577	319,376	326,216
S&W - OT	21	-	-	-
Total	302,320	318,577	319,376	326,216
Expenses				
Repair & Maint. Equipment	708	1,500	1,500	1,500
Professional Services	15,822	5,500	5,500	5,500
Printing & Binding	994	1,000	1,000	1,000
Office Supplies	3,323	3,600	3,600	3,600
Dues & Subscriptions	250	300	300	300
Computer Equip/ Soft.	3,856	5,000	5,000	5,000
Total	24,953	16,900	16,900	16,900
TOTAL BUDGET	**327,273**	**335,477**	**336,276**	**343,116**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 326,216
ORDINARY EXPENDITURES		$ 16,900
TOTAL FY16 BUDGETED EXPENDITURES		$ 343,116

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 40,116**
REAL ESTATE TAXES	$ 40,116	
MISCELLANEOUS REVENUE		**$ 303,000**
CITY CLERK MISCELLANEOUS	$ 233,000	
MARRIAGE LICENSES	$ 23,000	
BUSINESS PERMITS	$ 17,000	
MARRIAGE - JP FEES	$ 30,000	
TOTAL FY16 BUDGETED REVENUES		$ 343,116

CITY MANAGER

SUMMARY

KEVIN J. MURPHY

CITY MANAGER

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
5,195,756	4,872,973	OFFICE OF THE CITY MANAGER	5,416,492
62,530	50,000	MANAGER - TRANSFER TO SCHOOLS	50,000
330,000	330,000	MARKETING & DEVELOPMENT	325,000
300,000	295,000	CONTINGENCY	262,680
-	-	RESERVE FOR WAGES	200,000
250,600	250,200	CABLE ACCESS	260,200
129,504	132,742	CULTURAL AFFAIRS/ SPECIAL EVENTS	137,170
6,268,390	**5,930,915**		**6,651,541**
		FINANCING PLAN	**Budget FY16**
		TAXES	3,420,704
		LICENSES AND PERMITS	2,000
		CHARGES FOR SERVICES	1,239,558
		INTERGOVERNMENTAL REVENUE	1,989,280
			6,651,541

CITY MANAGER

OFFICE OF THE CITY MANAGER

KEVIN J. MURPHY

CITY MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-27)	PERSONAL SERVICES	$2,043,142
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$4,471,230
	TOTAL FY16 BUDGETED EXPENDITURES	**$6,514,372**

MISSION & SERVICES OVERVIEW

The Office of the City Manager leads a strategic vision to better the community by strengthening the commitment to public safety, education, and economic development 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. The City Manager's Office also oversees the LowellSTAT Program which focuses on utilizing data-driven decision-making to make City government more effective, efficient, and transparent.

ACCOMPLISHMENTS

- Allocated $4.3 million in additional funding to the Lowell Public Schools to meet the City's Net School Spending requirements and address the deficits from prior years, placing City finances on stronger footing with fiscal rating agencies. The additional funding allowed the school department to increase Special Education services and add Pre-K classes.
- Oversaw and delegated a holistic approach to public safety by instituting 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. This program is in addition to the Problem Properties Task Force which focuses on locations with frequent criminal complaints.
- The City Manager's commitment to public safety resulted in adding 9 sworn officer positions to the police force in patrol positions.

PROJECTED EXPENSES

- The Capital Plan for FY16, approved by City Council and incorporated into this operating budget, makes strategic investments in public safety, education, economic development, and infrastructure. Marquee projects include public shot detection software, structural and safety improvements at various schools, extensions of the Riverwalk and Concord River Greenway, and substantial repairs to the Lawrence Street Bridge.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Erase the Net School Spending deficit from prior Fiscal Years.	Complete
FY15	To fully fund the Lowell School System by meeting the net school spending requirements.	Ongoing
FY15	Work to develop the Hamilton Canal District and JAM plan area into a thriving gateway to the downtown.	Ongoing
FY16	Curb gun violence by creating a proactive street crime initiative and a more robust investigations unit, as well as utilizing state and federal assistance and incorporating community involvement. Also, the FY16 capital plan created funding for a shot detection system.	New
FY16	Improve curb appeal by investing in the built environment of the City in a fiscally and environmentally stable way, utilizing Ch. 90 aid, grant money, and capital budgeting.	New
FY16	Improve public safety by rolling out the Neighborhood Expedited Enforcement Directive (NEED), an effective partnership between Development Services, Police, and Fire Departments used to swiftly correct problem properties with a history of illegal activities.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
LowellSTAT reports completed	15	11	5	12
Number of departments monitored by LowellSTAT	8	9	10	12
Number of LowellSTAT followers on Twitter	79	409	589	750
Number of Numbers 4 Neighborhoods meetings held	-	1	2	3
Number of City Council Meetings	32	32	33	32
Number of motions responded to	214	211	135	211
Number of motions responded to per City Council meeting	5.94	7	4.35	7
Number of followers on City's Twitter	146	2,539	3,998	5,000
Number of City's Facebook Likes	1,166	2,068	3,275	4,000

EXPENSE DETAILS

CITY MANAGER - 123	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries & Wages - Permanent	520,060	499,623	522,666	523,142
Salaries & Wages - Temporary	2,025	15,000	20,000	20,000
Sick Leave Incentive	1,175,279	1,000,000	1,500,000	1,500,000
Total	1,697,364	1,514,623	2,042,666	2,043,142
Expenses				
School Electricity	2,086,290	2,100,000	2,500,000	2,100,000
School Heating/Gas	1,405,993	1,200,000	1,200,000	1,200,000
Repair & Maint. Equipment	-	500	500	500
Leasing Equipment & Service	-	1,600	1,600	1,600
Professional Services	45,887	30,000	45,000	45,000
Economic/Prof Development	-	-	-	-
Advertising	1,245	2,000	2,000	2,000
Printing & Binding	-	-	-	-
Tuition Reimbursements	-	-	-	-
Office Supplies	1,023	1,600	1,600	1,600
Misc.- Supplies - Other	55	500	500	500
Mass. Municipal Association Dues	14,457	16,000	16,000	16,000
In-State Travel Reimbursement	3,716	1,000	1,000	1,000
Transportation Reimbursement & Seminar	249	250	250	250
Miscellaneous Charges	-	-	-	-
Conferences/Seminars/Eduction	-	-	-	-
Out of State Travel	-	2,000	2,000	2,000
Office Furniture & Equip	-	500	500	500
Computer Equipment & Seminar	-	400	400	400
Dues & Subscriptions	2,240	2,000	2,000	2,000
Trans. Reimbursement & Seminars	-	-	-	-
Total	3,561,155	3,358,350	3,773,350	3,373,350
TOTAL BUDGET	**5,258,519**	**4,872,973**	**5,816,016**	**5,416,492**

LOWELL SCHOOL SYSTEM	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Medicaid Reimbursement Expense	13,088	50,000	50,000	50,000
Total	13,088	50,000	50,000	50,000
TOTAL BUDGET	**13,088**	**50,000**	**50,000**	**50,000**
MARKETING DEVELOPMENT				
	FY14 Actual	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Professional Auditorium	-	-	-	-
Business/Marketing Development, CVB	203,704	205,000	250,000	200,000
Cultural Development	50,000	50,000	50,000	50,000
Special Events	50,000	50,000	50,000	50,000
Merrimack Repertory Theatre	25,000	25,000	25,000	25,000
Total	328,704	330,000	375,000	325,000
TOTAL BUDGET	**328,704**	**330,000**	**375,000**	**325,000**
MANAGER'S CONTINGENCY	**FY14 Actual**	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Reserve Fund	11,260	295,000	250,000	262,680
Reserve for wages	-	-	1,000,000	200,000
Total	11,260	295,000	1,250,000	462,680
TOTAL BUDGET	**11,260**	**295,000**	**1,250,000**	**462,680**

CABLE ACCESS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries & Wages - Perm	-	-	-	10,000
Holiday	-	-	-	-
Total	-	-	-	10,000
Expenses				
Legal & filing Fees	-	1,800	1,800	1,800
Contracted Services	125,000	125,000	125,000	125,000
Misc - Supplies - Other	-	500	500	500
Dues & Subscriptions	-	100	100	100
Trans. Reimbursement & Seminars	-	-	-	-
Equipment - Other	-	15,000	15,000	15,000
Transfer to Lowell Schools	89,198	95,000	95,000	95,000
Transfer to Lowell Voc.	12,800	12,800	12,800	12,800
Total	226,998	250,200	250,200	250,200
TOTAL BUDGET	**226,998**	**250,200**	**250,200**	**260,200**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
EXECUTIVE - OFFICE OF THE MANAGER		**$ 5,416,492**
PERSONAL SERVICES	2,043,142	
ORDINARY EXPENDITURES	3,373,350	
MANAGER - LOWELL SCHOOL SYSTEM		**$ 50,000**
ORDINARY EXPENDITURES	50,000	
MARKETING DEVELOPMENT		**$ 325,000**
ORDINARY EXPENDITURES	325,000	
CONTINGENCY		**$ 262,680**
ORDINARY EXPENDITURES	262,680	
RESERVE FOR WAGES		**$ 200,000**
ORDINARY EXPENDITURES	200,000	
CABLE ACCESS		**$ 260,200**
ORDINARY EXPENDITURES	260,200	
	TOTAL FY16 BUDGETED EXPENDITURES	$ 6,514,372

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 3,304,282**
REAL ESTATE TAXES	$ 2,507,159	
LOCAL MEAL TAX	$ 500,000	
HOTEL/ MOTEL TAXES	$ 297,123	
INTERGOVERNMENTAL REVENUE		**$ 1,970,532**
UNRESTRICTED AID (UGGA)	$ 1,970,532	
CHARGES FOR SERVICES		**$ 1,239,558**
CABLE FRANCHISE FEE	$ 300,000	
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 108,943	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 577,436	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 253,179	
	TOTAL FY16 BUDGETED REVENUES	$ 6,514,372

CITY MANAGER
CULTURAL AFFAIRS & SPECIAL EVENTS

SUSAN HALTER
DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-28)	PERSONAL SERVICES	$137,170
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$0
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$137,170**

MISSION & SERVICES OVERVIEW

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

The **Office of Cultural Affairs & Special Events** 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 yearly community events including the 4th of July celebration, Downtown Trick or Treating in partnership with Monster Bash, City of Lights, Winterfest, and the annual St. Patrick's Day event. In addition, the office of CASE provides logistical support for major events like the Lowell Folk Festival, the Bay State Marathon, and the Southeast Asian Water Festival. For smaller community events, the office of CASE provides assistance with the public event permitting process. Working together, COOL and CASE created the "Guide to Permitting for Festivals and Special Events" to make the process of navigating City services easier.

COOL has played a significant role in the city by providing educational programs and services that support the growth and capacity of the City's network of museums, galleries, performing arts organizations and local artists. COOL also has a rich history of producing arts and heritage events for its residents as well as the 200,000+ tourists who visit Lowell annually. In addition, COOL partners with CASE to promote and build an audience for Lowell's cultural community.

ACCOMPLISHMENTS

- Diversified participation in the City of Lights Festival by designating the Cambodian Mutual Assistance Association to serve as Grand Marshall and inviting the Cambodian community to march.
- Created the COOL Street Team, a group of youth between the ages of 18-25, who engage a younger audience through social media, contests, and blogging about the cultural events they attend in Lowell.
- Created an additional outdoor venue for WinterFest and enhanced Lucy Larcom Park and City Hall Plaza through the use of specialty lighting. Also worked with Lowell Makes to create an interactive event for the festival.
- Engaged the community in a city-wide marketing effort through a series of community forums.

PROJECTED EXPENSES

- Partnered with various organizations to support First Thursdays, a new downtown event focusing on arts and culture. Provided marketing support and a webpage for the event. Facilitated more affordable City services for another new downtown event, the Lowell Food and Wine Festival.
- COOL Director was appointed by former Governor Deval Patrick to sit on a state-wide public arts advisory commission.
- Utilized the COOL Bus to engage City officials and college students to visit cultural organizations in Lowell.
- Awarded nearly $70,000 in Local Cultural Council and City Marketing grants to support Lowell organizations and artists.
- Developed new partnerships with UMASS Lowell and increased opportunities for cross promotion, including offering discounted tickets to UMASS Lowell sporting events at City events.
- Initiated a banner program for Dutton Street during WinterFest that will be continued into FY16.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Increase opportunities for cross promotion.	Ongoing
FY15	Assess major festivals and introduce new activities.	Ongoing
FY15	Increase the number of new media outlet coverage of Lowell.	Ongoing
FY16	Explore opportunities for reinvention and partnerships in Special Events.	New
FY16	Promote Lowell as a regional hub for arts and culture.	New
FY16	Convene Cultural Community to assess needs.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Overall attendance for events CASE staff coordinates and/or permits annually	265,110	286,765	250,632	250,000
Number of Large-Scale Events (1,000-150,000 attendees) hosted and/or permitted throughout the year	13	8	13	13
Number of Mid-Scale events (under 1,000) hosted and permitted throughout the year	143	88	111	125
Number of volunteers coordinated	442	135	202	200
Number of volunteer hours logged	2,897	1,182	1,212	1,200
Number of corporate sponsors recruited to support City-sponsored programs	165	167	222	200
Amount of sponsorship dollars supporting City-sponsored programs	$213,620	$188,100	$210,750	$200,000
Number of grant applications processed	56	78	64	65
Number of grants made	28	50	37	40
Number of community informational meetings	5	13	8	9
Number of partner & community planning meetings attended to coordinate logistics, programming, marketing, etc.	200	217	226	225
Number of partner organizations, including financial, cultivated & recruited (ongoing)	331	284	280	260
New program partners, including financial (unique)	27	26	16	5
Community planning partners (no financial)	176	129	70	75
Number of informational e-blasts circulated to local community	138	119	167	170
Number of Lowell events promoted annually	1,102	2,000	2,208	2,500

EXPENSE DETAILS

CULTURAL AFFAIRS & SPECIAL EVENTS - 124	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	213,204	134,771	136,597	137,170
Outside Funding	(101,990)	(18,748)	(18,748)	(18,748)
Total	111,214	116,023	117,849	118,422
Expenses				
Total	-			
TOTAL BUDGET	**111,214**	**116,023**	**117,849**	**118,422**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 137,170
ORDINARY EXPENDITURES		$ -
TOTAL FY16 BUDGETED EXPENDITURES		$ 137,170

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 116,422**
REAL ESTATE TAXES	$ 25,753	
LOCAL MEALS TAX	$ 25,000	
HOTEL/ MOTEL TAXES	$ 65,669	
INTERGOVERNMENTAL REVENUE		**$ 18,748**
CULTURAL ORGANIZATION OF LOWELL	$ 18,748	
LICENSES AND PERMITS		**$ 2,000**
SUNDAY ENTERTAINMENT	$ 1,000	
SPECIAL EVENTS PERMITS	$ 1,000	
TOTAL FY16 BUDGETED REVENUES		$ 137,170

FINANCE

SUMMARY

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

SUMMARY: FINANCE			
Approved FY14	**Projected FY15**	**PROGRAM EXPENDITURES**	**Budget FY16**
161,119	161,440	FINANCE - GENERAL	150,777
540,428	540,428	AUDITING	544,551
393,860	398,742	PURCHASING	398,323
576,317	533,647	ASSESSING	568,951
861,963	895,607	TREASURER/ COLLECTOR	887,285
281,185	284,142	HUMAN RELATIONS	301,216
1,499,325	1,484,165	MANAGEMENT INFORMATION SYSTEMS	1,624,712
4,314,196	**4,298,170**		**4,475,813**
		FINANCING PLAN	**Budget FY16**
		TAXES	2,768,415
		LICENSES AND PERMITS	-
		CHARGES FOR SERVICES	867,232
		INTERGOVERNMENTAL REVENUE	436,420
		MISCELLANEOUS REVENUE	403,746
			4,475,813

FINANCE

GENERAL FINANCE

CONOR BALDWIN

CHIEF FINANCIAL OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-29)	PERSONAL SERVICES	$150,577
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$200
	TOTAL FY16 BUDGETED EXPENDITURES	**$150,777**

MISSION & SERVICES OVERVIEW

To provide municipal service 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 all annual operating and capital budgets. It also provides ongoing support of the budget throughout the year, approving transfers, preparing quarterly reports, reviewing monthly data and preparing trend analyses.

Finance also maintains dynamic 5-year forecasts for all operating funds, including Water, Wastewater, and Parking. This model is continually updated for changes in union contracts, debt authorizations and financing transactions, general economic trends, rate and fee changes, and budget updates.

Specialized analyses such as health insurance trust fund 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, including those funded by the Massachusetts Clean Water Trust.

ACCOMPLISHMENTS

- Standard & Poor's Rating Services upgraded the City's Financial Management Assessment from "good" to "strong", which they attributed to sustainable management policies and practices.
- Provided support and financial planning to fully fund the City's Net School Spending obligation without the aid of federal funds for the first time since 1997.
- Ended Fiscal Year 2014 with a certified free cash balance of $2,778,701, a wastewater fund balance of $6,345,231, a water fund balance of $8,083,625, and a parking fund balance of $2,552,132.
- Incorporated the Fiscal Year 2016 Capital Plan into Fiscal Year 2016 Operating Budget, ensuring the long term capital needs of the city with the short term operating cost of city service delivery.

PROJECTED EXPENSES

- Established a Capital Debt Service stabilization fund, allowing the City to jump-start progress on capital expenditures in fiscal year 2016.
- 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
FY15	Maintain compliance with the Commonwealth's Net School Spending requirements, fully funding the Lowell School System for FY15 and addressing prior year deficits.	Ongoing
FY15	Fund strategic investments in public safety, education, economic development, and infrastructure by preparing a sound and comprehensive FY16 Capital Plan	Complete
FY15	Create a transparent, performance based operating budget that funds operations and services efficiently and effectively	Ongoing
FY16	Improve position controls, information organization, payroll, and budget functions by rolling out personnel and position modules in MUNIS	New
FY16	Create interdepartmental "best-practices" financial workshops to increase efficency in key financial departmental functions	New
FY16	Prepare budget documents of the very highest quality that adhere to guidelines established by the Government Finance Officers Association	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Stabilization Fund Balance	$9,574,489.51	$8,643,490.02	$10,931,815.37	$11,000,000
Dollars over/under Net School Spending Requirement	-$3,831,121	-$3,729,693	$28,962	Full Funding
Maintain annual free cash certification of at least $1 million	$3,911,380	$2,778,701	On Target	$1,000,000
No. of budget transfers approved	N/A	N/A	73	50
Standard and Poor's Bond Rating[12]	A	A+	AA-	AA

[12]Standard & Poor's and Fitch assign bond credit ratings of AAA, AA, A, BBB, BB, B, CCC, CC, C, D

EXPENSE DETAILS

FINANCE GENERAL - 133	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries-Perm	113,796	161,240	146,147	150,577
Total	113,796	161,240	146,147	150,577
Expenses				
Office Supplies	174	200	200	200
Total	174	200	200	200
TOTAL BUDGET	**113,970**	**161,440**	**146,347**	**150,777**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 150,577
ORDINARY EXPENDITURES		$ 200
TOTAL FY16 BUDGETED EXPENDITURES		$ 150,777

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 52,031**
IN LIEU OF TAX PAYMENTS (PILOT)	$ 50,000	
REAL ESTATE TAXES	$ 2,031	
MISCELLANEOUS REVENUE		**$ 98,746**
INTEREST ON INVESTMENTS	$ 75,000	
OTHER MISC. INTEREST	$ 23,746	
TOTAL FY16 BUDGETED REVENUES		$ 150,777

FINANCE

OFFICE OF THE CITY AUDITOR

HANNAH YORK

CITY AUDITOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-30)	PERSONAL SERVICES	$485,951
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$58,600
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$544,551**

MISSION & SERVICES OVERVIEW

To provide reliable financial services that ensure financial integrity, promote accountability in city government, and maintain public trust.

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. It safeguards and monitors the financial resources of the City to ensure compliance with all applicable laws, and coordinates the annual outside audit. Auditing also provides checks and balances with other financial departments such as the Assessors' and Treasurer's offices.

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 as to the availability of funds, purchase orders, invoices, and processes all payments made by the City.

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

ACCOMPLISHMENTS

- Implemented new year-end process that allowed the City to have two fiscal years open, which allowed there to be no disruption in financial processes
- Implemented daily accrual time entry process for all City payroll
- 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
- Increased payroll direct deposit percentage from 92% to 97% in the past two years.

PROJECTED EXPENSES

- Completed FY14 Schedule A, Audit, and financial reports on schedule
- Continued to work with the Treasury to streamline cash reconciliation and ensure compliance with cash receipt policy.
- Continued to work with all departments to reduce Management Comments in the outside audit

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Complete all financial statements and reporting on time: Schedule A, Free Cash, Recap and GASB statements.	Complete
FY15	Bid out the external audit contract. Complete RFP and choose the best candidates.	Ongoing
FY15	Work with all departments to reduce the number of comments in Independent Auditors Management Letter.	Ongoing
FY16	Convert payroll accruals to daily entry as opposed to weekly allowing management to more accurately track usage.	New
FY16	Work on implementing new Accounts Payable process, eliminating redundancies and creating more efficiency.	New
FY16	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.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Complete financials on time	12/31/2013	12/31/2014	12/31/2015	12/31/2016
Complete Schedule A on time	10/31/2013	10/31/2014	10/31/2015	10/31/2016
Expenditure reports to the City Council	4	4	3	6
Number of budget adjustments	772	799	491	800
Number of general journal adjustments	579	583	292	500
Number of invoices processed	40,688	41,167	20,006	40,000
Number of requisitions approved	7,749	7,990	5,921	8,000
Number of payroll research requests	88	54	19	35
Payroll Advices Issued	158,090	171,196	91,172	160,000
BuyBack Sick Leave processed	274	412	506	550

EXPENSE DETAILS

CITY AUDITOR - 135	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries-Perm	471,149	481,828	505,397	485,951
Outside Funding	(43,589)	(44,187)	(47,654)	(47,654)
Total	427,560	437,641	457,743	438,297
Expenses				
Forms & Supplies	4,228	5,000	5,000	5,000
In-State Travel & Training MUNIS/UMAS/MMA	-	500	1,500	500
License	-	-	200	200
Data Proc.-SP Projects - accruals/treasury module	-	1,000	-	1,000
Independent Audit (total cost $94,000 allocated)	50,000	50,000	50,000	50,000
Leasing Equipment	786	2,000	1,800	1,800
Ins. Premium -Bond	100	100	100	100
Total	55,115	58,600	58,600	58,600
TOTAL BUDGET	**482,675**	**496,241**	**516,343**	**496,897**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 485,951
ORDINARY EXPENDITURES		$ 58,600
TOTAL FY16 BUDGETED EXPENDITURES		$ 544,551

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 496,897**
REAL ESTATE TAXES	$ 496,897	
INTERGOVERNMENTAL REVENUE		**$ 47,654**
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 47,654	
TOTAL FY16 BUDGETED REVENUES		$ 544,551

FINANCE

PURCHASING

P. MICHAEL VAUGHN

CHIEF PROCUREMENT OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-31)	PERSONAL SERVICES	$207,173
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$191,150
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$398,323**

MISSION & SERVICES OVERVIEW

To assist City departments in obtaining the best possible value of services and supplies in a timely fashion. To 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, the department periodically issues guideline with respect to best practices and local ordinances. Notices of procurements are listed on the City's website, the state's website, 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.

ACCOMPLISHMENTS

- Developed RFP for Wastewater Engineering Services. This RFP resulted in four engineering firms being selected to provide Master Planning, Read Pump Station, Duck Island, Pump Station Improvements, and Storm water Management.

- Developed RFP's for Auditing Services, Banking Services, 3 fire station roof projects, Police Feasibility Study, City Hall ADA review, and Chapter 90 street repair projects.

- Assisted the School Department for multiple procurements roof replacements, exterior door repairs, window replacement and repairs, exterior concrete repairs, and elevator maintenance.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Complete transition from Centrex to IP phone system.	Complete
FY15	Create online bids on City website.	Complete
FY16	Electronically attach all documentation to requisitions when created.	New
FY16	Add electronic addresses to vendor database file in order to send purchase orders electronically.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Records added, updated, deleted in vendor database	39,656	39,750	41,891	42,000
Invoices processed	41,565	18,656	18,656	37,500
Number of contracts processed	150	275	250	300
Purchase orders under $5,000	5,588	5,595	3,916	5,600
Purchase orders over $25,000	375	397	325	375
Purchase orders processed	7,752	7,991	5,595	7,800
Purchase orders requiring 3 written quotes	1,788	1,897	1,354	1,900
RFP's and IFB's fully developed	101	77	71	90

EXPENSE DETAILS

PURCHASING DEPARTMENT - 138	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	203,039	204,287	208,107	206,867
Longevity	305	305	306	306
Total	203,344	204,592	208,413	207,173
Expenses				
Repair & Maint. Equip	191	500	500	500
Advertising	10,015	15,000	12,000	12,000
Printing & Binding	143	150	150	150
Office Supplies	2,027	2,000	2,000	2,000
Dues & Subscriptions	587	1,000	1,000	1,000
Trans. Reimbursement & Seminars	500	500	500	500
Purchase of Services	184,583	175,000	225,000	175,000
Total	198,046	194,150	241,150	191,150
TOTAL BUDGET	**401,390**	**398,742**	**449,563**	**398,323**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 207,173
ORDINARY EXPENDITURES		$ 191,150
TOTAL FY16 BUDGETED EXPENDITURES		$ 398,323

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 249,557**
REAL ESTATE TAXES	$ 249,557	
INTERGOVERNMENTAL REVENUE		**$ 148,766**
UNRESTRICTED AID (UGGA)	$ 148,766	
TOTAL FY16 BUDGETED REVENUES		$ 398,323

FINANCE

ASSESSORS

SUSAN LEMAY

CHIEF ASSESSOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-32)	PERSONAL SERVICES	$466,129
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$102,822
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$568,951**

MISSION & SERVICES OVERVIEW

The mission of the Assessor's Office is to value real and personal property fairly and equitably in accordance with laws of the Commonwealth of Massachusetts along with administering motor vehicle excise, personal exemptions, and abatement programs. Our ultimate goal is to address the concerns of the citizens of the City as efficiently and 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 third year the Board of Assessors conducts a Triennial Revaluation as mandated by the Massachusetts Department of Revenue. As in every year, all sales used in the valuation of property are reviewed and approved by the Massachusetts Department of Revenue (DOR). However, the Triennial Revaluation is much more detailed than the annual interim assessment adjustments and involves the DOR looking at the City's valuation modeling system and values with more intense scrutiny. In addition, each property must be physically inspected by a department employee or contractor every nine years to ensure the accuracy of the property measurements, condition, and physical details. We are currently preparing for the next Triennial Revaluation which is scheduled for Fiscal Year 2017.

The Lowell Assessing Department currently conducts the state mandated City Wide Cyclical Inspection Program in-house with no additional staffing at this time. We 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. New growth is important because it allows the City to assess property taxes in excess of Proposition 2½ restrictions.

ACCOMPLISHMENTS

- Successfully reconstructed 76 revisions, plans, and subdivisions including site inspections and valuations of each property within time constraints to issue first quarter bills for the new fiscal year.
- Conducted almost 2,300 site inspections on the building permits issued by Development Services. This was accomplished with only four inspectors in the Assessor's Office by assigning dedicated sectors to individual inspectors as well as having the front line clerks schedule the appointments and confirm those appointments the day before the visit to ensure that the property owner or their designee would be on site.

PROJECTED EXPENSES

- Will have finalized the Cyclical Inspections of the City that started nine years ago in 2006 with our in-house staff by ending in the Highlands section. By the end of FY15, we intend to be starting the new cycle of inspections, again starting in Pawtucketville and working our way into Centralville along the outskirts of the City. By conducting this program in-house with existing staff, the cost savings to the City has been tremendous. If this program were to be contracted out, like many communities, the cost would range between $35 and $45 per parcel.
- Exceeded expectations on our success rate of discovery for the personal property accounts. The fact that we coordinate the interior site visits with sales verification visits has doubled the number of personal property inspections utilizing in-house staff.
- The annual income and expense request procedure has become more tolerable and less problematic for property owners who are responsible for filing these annual reports. In FY15, the number of owners who have complied with the reporting requirement has almost doubled and will result in less than 800 fines this year. We have also successfully created an email distribution list for those owners that wish to opt-in to receive information on the income and expense statements.
- The approved new growth for FY15 was $3.17M. This was accomplished as a result of all of the above mentioned accomplishments, but also a huge part of these accomplishments are the direct result of the fact that this department works as a team. Each member of this "team" works together, tirelessly, to keep the department moving in the right direction.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Begin new round of Cyclical Inspections starting in the Pawtucketville section of the City.	New
FY16	Complete a re-listing of a quarter of the existing or new personal property accounts in the City.	New
FY16	Work to establish a flow of information between the Assessor's Office, City Clerk's Office, and the License Commission.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	CY2016 Target
Building Permit Inspections	2,377	2,290	1,337	2,300
Building Permit Inspections conducted per employee	594.25	572.5	334.25	575
Cyclical Inspections	3,010	3,356	2,940	2,804
Cyclical Inspections conducted per employee	584	839	735	701
Sale Verification Inspections per employee	247.5	214.25	108	214
Personal Property Assessment Visits per employee	226.25	194.5	114	139
Change of Address forms pocessed	1,728	1,785	919	1,785
Affidavits of Address processed	1,326	1,060	878	1,060
Parcels revised	76	134	63	134
Cert. Mail for I&E's sent	2,367	2,378	1,647	1,500

PROJECTED EXPENSES

Deeds, Instruments, Tax Takings Processed	2,536	2,649	2,698	2,649
General Motor Vehicle Excise Commitments	9	11	4	9
Inc & Exp first requests	3,758	3,757	3,780	3,757
Inc & Exp info recorded	2,435	2,380	2,436	2,380
Motor Vehicle Excise adjustments	1,803	2,760	991	2,760
ATB filings and processed for hearing	66	52	4	52
Personal Property Inspections	905	778	456	700
Property History Updates Processed	26,317	24,658	18,515	24,658
Overvalue RE Abatement Applications processed	193	130	158	100
PP abatement Applications Processed	5	18	16	10
Statutory Exemptions processed	815	765	695	765

EXPENSE DETAILS

ASSESSORS - 141	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W - Perm	453,964	455,465	465,686	465,769
Longevity	360	360	360	360
Total	454,324	455,825	466,046	466,129
Expenses				
Repair & Maint. Equipment	1,286	1,300	1,300	1,300
Appraisals	28,192	30,000	30,000	30,000
Prof Service - Interim Reval/P.P. Relist/Tri Reval	100,522	25,000	50,000	50,000
Advertising	772	2,000	2,000	2,000
Printing & Binding	1,624	1,400	1,400	1,400
Data Proc- Equipment & Supply	920	1,200	1,200	1,200
Office Supplies	1,459	1,700	1,700	1,700
Tuition Reimbursement	990	1,000	1,000	1,000
Dues & Subscriptions	1,983	2,200	2,200	2,200
Trans Reimburse & Seminars	3,959	6,000	6,000	6,000
Miscellaneous Charges	1,335	1,500	1,500	1,500
Office Furniture & Equipment	549	2,000	2,000	2,000
Data Processing - Spec Projects	1,052	1,000	1,000	1,000
Leasing of copier	-	1,522	1,522	1,522
Total	144,642	77,822	102,822	102,822
TOTAL BUDGET	**598,966**	**533,647**	**568,868**	**568,951**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 466,129
ORDINARY EXPENDITURES		$ 102,822
TOTAL FY16 BUDGETED EXPENDITURES		$ 568,951

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 563,951**
NEW GROWTH	$ 250,000	
PERSONAL PROPERTY TAX	$ 250,597	
PRO FORMA TAX	$ 55,206	
REAL ESTATE TAX	$ 8,148	
MISCELLANEOUS REVENUE		**$ 5,000**
ASSESSORS' MISCELLANEOUS	$ 5,000	
TOTAL FY16 BUDGETED REVENUES		$ 568,951

FINANCE

TREASURER

CHERYL ROBERTSON

CITY TREASURER

DEPARTMENT ORGANIZATION CHART (PAGE VII-33)	PERSONAL SERVICES	$545,385
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$341,900
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$887,285**

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 works closely with the CFO in the issuing of both short-term and long-term debt.

ACCOMPLISHMENTS

- Hired a Personal Property Collections company to collect outstanding Personal Property bills for the years of 1992-2014.
- Continued to write-off Motor Vehicle and Boat Excise taxes prior to 1999 per the continuing recommendation of the outside auditors.
- Negotiated with the Public Employee Retirement Commission in order to save over $800,000 on our next fiscal year assessment.
- Rebid a Motor Vehicle bill printing contract to utilize a free Motor Vehicle billing service saving the City approximately $10,000.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Write RFP and select agency with municipal collection experience to collect outstanding personal property taxes.	Complete
FY16	Reconcile bank accounts associated with specific general ledger accounts on a monthly basis.	New
FY16	Close out unauthorized bank accounts not maintained by the Treasurer.	New
FY16	Create a policy for handling outstanding checks over three months.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Collection percentage	98%	97%	N/A	97%
Tax title payments	$1,712,585	$2,251,379	$1,134,164	$2,300,000
Motor Vehicle payments for current Fiscal Year	$4,905,295	$6,136,305	$564,361	$6,136,305
Real estate taxes collected	$101,226,701	$102,611,083	$79,952,258	$102,611,083
Personal property taxes collected	$6,371,685	$6,238,243	$5,837,732	$6,238,243
Water Bills Collected	$19,790,228	$20,680,607	$11,778,668	$20,680,607
Parking Tickets collected	$1,068,952	$978,160	$590,316	$978,160
Motor vehicle excise bills issued 1st Comm	59,948	60,915	60,980	60,915
Real estate tax bills issued	102,512	102,541	77,124	102,541
Personal property tax bills issued	5,939	5,946	4,829	5,946

EXPENSE DETAILS

TREASURER - 145	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	517,642	523,707	541,521	545,385
Total	517,642	523,707	541,521	545,385
Expenses				
Repair & Maint. Equipment	1,295	3,000	3,000	3,000
Professional Services	33,234	70,000	70,000	40,000
Bond Counsel - Banking Services	34,958	35,000	35,000	35,000
Printing & Binding	258	1,000	1,000	1,000
Postage	188,494	240,000	240,000	240,000
Equipment Leasing	5,493	7,500	7,500	7,500
Office Supplies	5,417	6,000	6,000	6,000
Dues & Subscriptions	480	600	600	600
Transportation Reimbursement	5,875	4,800	4,800	4,800
Ins. Premiums - Bonds	3,827	4,000	4,000	4,000
Total	279,329	371,900	371,900	341,900
TOTAL BUDGET	**796,971**	**895,607**	**913,421**	**887,285**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 545,385
ORDINARY EXPENDITURES		$ 341,900
TOTAL FY16 BUDGETED EXPENDITURES		$ 887,285

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 414,643**
MOTOR VEHICLE EXCISE TAX	$ 414,643	
MISCELLANEOUS REVENUE		**$ 300,000**
TREASURER'S MISCELLANEOUS	$ 300,000	
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 FY16 BUDGETED REVENUES		$ 887,286

FINANCE

HUMAN RELATIONS

MARY CALLERY

HUMAN RELATIONS MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-34)	PERSONAL SERVICES	$273,866
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$27,350
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$301,216**

MISSION & SERVICES OVERVIEW

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

ACCOMPLISHMENTS

- Continued coordination of the enrollment and transition of all Active & Retired Employees to the Group Insurance Commission.
- Continued correspondence and assistance with the PEC Agreement, resulting in renewed three year term agreement between the City & School and the GIC.
- Assisted with the development of an RFP for the HRA bids and coordinated and reviewed HRA bids.
- Coordinated City-wide, including Schools, annual employee charitable giving campaign with the United Way.
- Completed negotiations with three (3) remaining bargaining units; resulting in settled contracts with all of the City's bargaining units through June 30, 2015.

- Facilitated and assisted in various job description modifications with Union representatives to ensure current and accurate job requirements for City positions.
- Continued implementation of HR module of MUNIS software; specifically, the implementation of MUNIS' drug testing maintenance program, trainings, and certification and license programs.
- 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.
- Attended unemployment hearings scheduled by the Department of Unemployment Assistance regarding contested claims and monitored claims to reduce City's unemployment costs.
- Created and implemented an internal tracking database to monitor City and School unemployment claims and City's sick buyback program.
- Assisted with the roll out and implementation of the10 Day Sick Buyback Incentive Program for participating collective bargaining units. Continued monitoring and tracking of sick leave buy back balances.
- Implemented ongoing and continuous audits pertaining to health, dental, and life insurance to ensure proper eligibility and reduce costs incurred to City and School.
- 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.
- Coordinated employee training seminars for City including Customer Service and Sexual Harassment.
- Updated existing personnel related forms to be made available in an electronic format for easy access and completion by end users.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Focus on maintaining and improving communications that ensure information is properly disseminated through all mediums including paper, verbal, and electronic.	Ongoing
FY15	Work collaboratively with other departments to continue to reduce employee and labor relations related costs incurred to the City.	Ongoing
FY15	Continue to work with all appropriate parties and vendors to assess and obtain the most affordable and equitable benefits for all employees.	Ongoing
FY16	Foster continuous organizational learning in order to retain talent and reduce outsourcing.	New
FY16	Work with MIS to implement systems and programs as they become available with an overall goal to achieve efficient workflow processes. Results will improve the quality of management, ensure consistency and uniformity of data, and yield quality reporting.	New
FY16	Focus on creating, updating, and implementing all policies that are relevant and reflective of today's work environment.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Unemployment claims paid by the City	149	181	104	150
Unemployment costs	$173,031	$159,315	$51,666	$170,000
Number of job requisitions	118	131	64	120
Number of job applications processed	1,443	1,879	941	1,500
Revise and distribute new personnel action form		41,456	41,821	42,217
Provide professional development class for employees		41,671	41,913	42,278
Average number of sick hours taken per employee annually	73.76	65.52	50.38	35
Number of licenses and professional certifications tracked	54	122	250	275
Average applicants per job posting	15.31	15.15	15.31	18

EXPENSE DETAILS

HUMAN RELATIONS - 152	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W - Perm.	239,488	242,445	263,719	263,719
S & W - Temp.	5,970	10,000	10,000	10,000
Longevity	147	147	147	147
Total	245,605	252,592	273,866	273,866
Expenses				
Drug Program	-	1,800	1,800	1,800
Economic/Prof. Development	5,000	5,000	3,000	3,000
Professional Services	8,000	8,000	7,000	7,000
Safety Committee	-	-	-	-
Pre-employment physicals	8,000	8,000	8,000	8,000
Advertising	5,000	5,000	4,000	4,000
Printing & Binding	700	700	700	700
Office Supplies	2,000	2,000	1,800	1,800
Transportation, Reimbursement & Seminars	250	250	250	250
Dues & Subscriptions	450	450	450	450
Misc.	350	350	350	350
Total	29,750	31,550	27,350	27,350
TOTAL BUDGET	**275,355**	**284,142**	**301,216**	**301,216**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 273,866
ORDINARY EXPENDITURES		$ 27,350
TOTAL FY16 BUDGETED EXPENDITURES		$ 301,216

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 101,216**
REAL ESTATE TAXES	$ 101,216	
INTERGOVERNMENTAL REVENUE		**$ 200,000**
UNRESTRICTED GENERAL AID (UGGA)	$ 150,000	
HEALTH/ DENTAL TRUST	$ 50,000	
TOTAL FY16 BUDGETED REVENUES		$ 301,216

FINANCE

MANAGEMENT INFORMATION SYSTEMS

MIRÁN FERNANDEZ

CHIEF INFORMATION OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-35)	PERSONAL SERVICES	$612,461
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$1,012,251
	TOTAL FY16 BUDGETED EXPENDITURES	**$1,624,712**

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:

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.

ACCOMPLISHMENTS

Help Desk

- Completed 6,974 help desk work order requests.
- Conducted 721 employee training sessions, including 410 on the use of the City's ERP system.
- Upgraded/Replaced 75+ PCs and 35+ monitors, as part of the City's established technology refresh cycle.
- Photographed and issued 100+ City and Vendor identification and access control badges.
- Continued to diligently manage our technology inventory in order to optimize equipment placement and maximize the taxpayer's return on investment.

Systems Administration

- Upgraded the parking credit card system to support the latest credit card processing agencies requirements.
- Upgraded various key software applications/systems including Health Office, GIS, HMIS, backup, and antivirus systems.
- Continued virtualization of servers, and decommissioning of out of date equipment for upcoming end of support of Windows 2003.
- Expanded the City's document imaging system to other departments (e.g., Assessors).

Network Administration

- Identified and implemented network redesign to ensure successful Apple iPad pilot project.
- Integrated gigabit fiber network connectivity with Lowell Housing Authority to aid in public safety initiatives.
- Coordinated and implemented new fiber optic connection for School admin building downtown.
- Assisted LPD on reconfiguring and installation of network resources necessary to support new north and south precincts
- Worked with Emergency Management on grant to provide new high speed connectivity to the Lawrence street firehouse
- Designed and directed School department on future large scale wireless rollouts within the school dept.
- Added additional access points at various municipal locations to support the dual use of secured City access and free Wi-Fi

Application Development

- Implemented the MUNIS Distributed invoice entry within pilot departments.

- Worked with numerous City departments on the expanded use of MUNIS (including HR, DPW, Parking, DPD, and Development Services).
- Completed project with CASE to overhaul the City's www.lowell.org site, which functions as the City's marketing website.
- Successfully moved from SeeClickFix onto EGov, adding value to service calls (point to point with a work order) and saving on overhead costs from SCF.
- Coordinate management and inventory of all City owned iPhones via new mobile device management solution.
- Worked closely with LRWU to ensure a smooth migration on the water meter replacement project.
- Coordinated the implementation of detailed accrual entry for payroll.
- Began implementation on various financial system modules for City-wide roll out.

Geographic Information Systems (GIS)

- Updated 2000+ layers of georeferenced data.
- Property Record Card allowing public to access free parcel information card from the internet.
- Upgrade of the ESRI primary database store which allow for a reduction equipment and improved performance.
- Installed additional search functionality within the GIS General Purpose Viewer (GPV).
- GIS data share agreements with NMCOG and University of Massachusetts Lowell.
- Continued GIS data expansion, updates to applications such as Vision, Larimore, Public Eye, Crimeview, MUNIS. GIS software instruction, installation and website development and maintenance both internal (City)and external (Public).

Administration / Other / General

- Upgraded additional phones, and continued reducing costs by further consolidating phone lines and expanding the City's VoIP telecommunications system.
- Consulted with Police on coordinating their equipment refresh cycles via leasing options to allow for consistent budget forecasting.
- Assisted Public Works with the backup generator project for the City Hall campus
- Coordination and oversight of multiple vendors on the LRWWU septage billing project.
- Configuration and installation of new high performance computers for the sewer video truck project.
- General oversight of technical components for financial and network segments of the Wireless Water Billing project
- Successfully completed the 10 year contract with Comcast for the franchise license fee.
- Awarded a grant to build and establish a collaborative portal for the sharing of municipal information by the Commonwealth.
- Convinced Comcast to expand XFINITY Wi-Fi services within Lowell.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
2015	Replace generator for City Hall Data Center, network closets, and life safety systems	Completed
2015	Implement MUNIS Work Order module	Ongoing
2015	Implement MUNIS Employee Self Service module	Completed
2016	Implement MUNIS GoDocs	New
2016	Implement Tyler Content Manager	New
2016	Upgrade MUNIS to version 11	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Completed work order service/ticket requests	8,320	7,156	6,974	7,500
General-use systems and services managed/maintained	222	217	221	200
Department-specific systems and services managed/maintained	274	251	251	240
Average system uptime outside of scheduled maintenance	99.7%	99.8%	99.8%	99.8
Technology-related training events	693	826	721	850
Technology-related training hours delivered	1407	1216	1145	1200
Desktop systems managed	903	972	993	1,000
Desktop systems on supported versions	25%	60%	80%	95%
VoIP phones managed	718	753	748	750
Digitally managed documents	777,252	812,940	968,977	1,000,000
Georeferenced layers of data	11,340	12,150	13,550	14,000
E-Gov Constituents Subscribed	3,171	5,641	6,379	6,500
Website Hits	2,105,621	2,105,621	4,292,436	4,500,000
Website unique visitors	458,648	529,569	640,573	650,000

EXPENSE DETAILS

MANAGEMENT INFORMATION SYSTEMS - 155	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	557,673	568,971	595,203	601,661
Overtime	4,924	12,000	10,800	10,800
Outside Funding	(31,000)	(31,000)	(35,000)	(60,000)
Total	531,597	549,971	571,003	552,461
Expenses				
Repair & Maint of Equipment	76,343	76,380	76,380	76,380
Data Processing - Spec Projects	20,008	20,000	20,000	20,000
Leasing Equip. & Software	64,949	109,125	109,125	109,125
Professional Services	33,507	40,000	40,000	40,000
Employee Training	11,870	17,000	17,000	17,000
Data Proc - Equip & Supply	35,356	40,000	47,350	47,350
Office Supplies	3,448	3,800	3,800	3,800
Software Licensing & Support	568,924	515,891	597,598	597,598
Computer Equip/Software	76,368	80,998	100,998	100,998
Total	890,773	903,194	1,012,251	1,012,251
TOTAL BUDGET	**1,422,371**	**1,453,165**	**1,583,254**	**1,564,712**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 612,461
ORDINARY EXPENDITURES		$ 1,012,251
TOTAL FY16 BUDGETED EXPENDITURES (GROSS)		$ 1,624,712

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 890,122**
REAL ESTATE TAXES	$ 890,122	
INTERGOVERNMENTAL REVENUE		**$ 40,000**
LOWELL SCHOOLS TECH. REIMBURSEMENT	$ 15,000	
CIC GRANT - TECHNOLOGY COLLABORATIVE	$ 25,000	
CHARGES FOR SERVICES		**$ 694,590**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 85,871	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 166,747	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 51,971	
CABLE FRANCHISE FEE	$ 370,000	
COMCAST FUNDING - MIS	$ 20,000	
TOTAL FY16 BUDGETED REVENUES		$ 1,624,712

LEGAL

SUMMARY

CHRISTINE P. O'CONNOR
CITY SOLICITOR

SUMMARY: LEGAL			
Approved FY14	**Projected FY15**	**PROGRAM EXPENDITURES**	**Budget FY16**
1,296,145	1,290,706	LEGAL	1,287,096
267,759	259,418	ELECTIONS	289,263
1,563,904	**1,550,124**		**1,576,359**
		FINANCING PLAN	**Budget FY16**
		TAXES	952,043
		LICENSES AND PERMITS	352,000
		CHARGES FOR SERVICES	170,140
		INTERGOVERNMENTAL REVENUE	102,176
		MISCELLANEOUS REVENUE	-
			1,576,359

LEGAL
LAW

CHRISTINE P. O'CONNOR

CITY SOLICITOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-36)	PERSONAL SERVICES	$1,034,446
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$252,650
	TOTAL FY16 BUDGETED EXPENDITURES	**$1,287,096**

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. Additional services, in areas of tax title, elections, and workers compensation are to be provided utilizing current best practices.

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, Fire Code, and Parking violations. In FY2016 the program will be expanded to include 21D and Building Code violations.

ACCOMPLISHMENTS

- Implemented light duty opportunities for police and fire s. 111F claimants
- Established annual tax title auction schedule
- Expanded Municipal Hearing program to include 148A building code violation appeals as well as 21D violations issued by the Lowell Police Department

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Continue work towards implementation of a near-paperless office.	New
FY16	Increase outreach to departments on workers' compensation and 111F issues	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Municipal hearings scheduled	39	184	79	100
Parking hearings reviewed by mail	950	500	320	250
Parking violations abated at hearing	445	423	290	200
Average monthly injury-related claims processed	30	33	23	20
Reported Injuries - City	50	69	53	50
Reported Injuries - School Department	161	175	122	115
Reported police/fire injuries	88	156	110	125
Workers Compensation cases handled	35	41	35	30
§111F Claims reviewed	80	76	53	65
Appellate Cases	4	3	3	3
Average monthly court appointments	5	15	16	15
Contracts reviewed	518	384	372	400
Leases, Licenses, and Easements	25	40	40	40
Motions/Petitions	50	41	41	65
Resolutions, Orders, and Ordinances	61	39	39	50

PROJECTED EXPENSES

Votes (City Council & School Committee)	105	104	104	100
Tax title payment agreements	30	15	10	25
Total accounts in tax title	549	213	N/A	200
Total delinquent taxes collected	$2,146,983	$2,556,382	$1,250,303	$2,300,000

EXPENSE DETAILS

LAW DEPARTMENT - 151	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W Perm.	1,019,445	997,506	1,019,448	1,016,896
S & W Temp.	36,489	17,000	17,000	17,000
Longevity	550	550	550	550
Outside Funding		(40,000)	(40,000)	(60,000)
Total	1,056,484	975,056	996,998	974,446
Expenses				
Repair/Maint. Equip.	3,726	4,000	4,000	4,000
Legal & Filing Fees	4,341	6,000	6,000	6,000
Legal Research	2,000	2,000	2,000	2,000
Professional Services	167,563	200,000	125,000	125,000
Printing & Binding	1,000	1,000	1,000	1,000
Research Materials	32,939	33,000	35,000	35,000
Office Supplies	32,939	4,000	4,000	4,000
Dues & Subscriptions	1,000	3,500	3,500	3,500
Trans. Reim../Seminars	4,914	10,000	10,000	10,000
Tax Title Fees	292,233	50,000	60,000	60,000
Office Furn./Equip.	376	1,000	1,000	1,000
Ins. Premiums - Other	100	150	150	150
Computer Equip./Software	-	1,000	1,000	1,000
Total	543,132	315,650	252,650	252,650
TOTAL BUDGET	**1,599,615**	**1,290,706**	**1,249,648**	**1,227,096**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,034,446
ORDINARY EXPENDITURES		$ 252,650
TOTAL FY16 BUDGETED EXPENDITURES (GROSS)		$ 1,287,096

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 704,956**
REAL ESTATE TAXES	$ 704,956	
INTERGOVERNMENTAL REVENUE		**$ 60,000**
VACANT/ FORECLOSED PROPERTY - REVOLVING	$ 60,000	
CHARGES FOR SERVICES		**$ 170,140**
WATER - INDIRECT COSTS (REIMBURSE GF)	$ 66,799	
WASTEWATER - INDIRECT COSTS (REIMBURSE GF)	$ 129,712	
PARKING - INDIRECT COSTS (REIMBURSE GF)	$ 40,428	
LICENSES AND PERMITS		**$ 352,000**
LIQUOR LICENSES	$ 352,000	
SPECIAL ALCOHOL LICENSES	$ 16,240	
TOTAL FY16 BUDGETED REVENUES		$ 1,287,096

LEGAL
ELECTIONS

EDA MATCHAK

DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER

DEPARTMENT ORGANIZATION CHART (PAGE VII-37)	PERSONAL SERVICES	$189,263
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$100,000
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$289,263**

MISSION & SERVICES OVERVIEW

To provide election services for the citizens of our 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. Throughout the year, the office registers voters and provides voter lists and other public information. The office also maintains a list of trained temporary poll workers and wardens to staff each precinct. Additionally, the Election and Census Office mails and processes the annual City Census and maintains yearly Street Listing books.

ACCOMPLISHMENTS

- Successfully established new polling locations creating neighborhood-centric centers compliant with 950 CMR 51.00: Polling place accessibility for elderly and handicap voters
- Included a multilingual informational letter with 2015 Census
- Acquired five new handicap voting stations for community accessibility trial

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY16	Increase the number of outreach events to further promote voter education for young adults in the community.	New
FY16	Develop use of social media as a platform to increase outreach.	New
FY16	Increase community events with voter registration drives and growing general outreach.	New
FY16	Analyze methods to further ease any delay at polling locations.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Census response rate	62%	62%	N/A	70%
Number of newly registered voters	6,174	3,555	3,408	4,500
Number of registered voters	54,753	55,708	56,465	60,965
Voter turnout - average per year	24%	16%	21%	40%
Census forms mailed	34,570	38,257	38,994	35,000
Pieces of mail metered daily	150	150	150	100
Poll workers recruited and hired	215	215	220	230

EXPENSE DETAILS

ELECTION OFFICE - 162	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries & Wages - Perm	94,873	89,418	90,278	91,263
Salaries & Wages - Temp	84,079	82,000	130,000	90,000
Overtime	4,051	8,000	8,000	8,000
Total	183,002	179,418	228,278	189,263
Expenses				
Rental of Halls	3,285	5,000	5,000	5,000
Professional Services	21,974	8,000	15,000	15,000
Printing & Binding	21,659	15,000	25,000	20,000
Census Forms Printing	15,000	20,000	20,000	20,000
Postage	15,000	15,000	25,000	20,000
Voting Machine Supplies	500	12,000	20,000	15,000
Office Supplies	5,206	5,000	5,000	5,000
Total	82,623	80,000	115,000	100,000
TOTAL BUDGET	**265,625**	**259,418**	**343,278**	**289,263**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 189,263
ORDINARY EXPENDITURES		$ 100,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 289,263

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 247,087**
REAL ESTATE TAXES	$ 247,087	
INTERGOVERNMENTAL REVENUE		**$ 42,176**
UNRESTRICTED AID (UGGA)	$ 42,176	
TOTAL FY16 BUDGETED REVENUES		$ 289,263

PLANNING & DEVELOPMENT

SUMMARY

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
3,047,416	3,208,784	PLANNING AND DEVELOPMENT	3,308,895
3,047,416	**3,208,784**		**3,308,895**
		FINANCING PLAN	**Budget FY16**
		TAXES	166,765
		LICENSES AND PERMITS	1,086,170
		CHARGES FOR SERVICES	67,400
		INTERGOVERNMENTAL REVENUE	1,942,560
		MISCELLANEOUS REVENUE	46,000
			3,308,895

PLANNING & DEVELOPMENT

DIANE TRADD

DIRECTOR & ASSISTANT CITY MANAGER

DEPARTMENT ORGANIZATION CHART (PAGE VII-38)	PERSONAL SERVICES	3,132,795
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$176,100
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$3,308,895**

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. More simply, DPD's goal for Lowell is to create, preserve, and enhance a great place to live, work, and play.

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 new 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 implant 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

now operates a cohesive, one-stop permit and code enforcement office that furthers the objectives of the City, DPD, and the Master Plan 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.

ACCOMPLISHMENTS

- Continued to lead public/private partnership efforts to implement the Hamilton Canal District Master Plan through infrastructure construction, facilitating private development financing, grant-writing, and involvement in ongoing land assembly and permitting efforts.

Development Services

- Continued implementation of a comprehensive rental housing ordinance and inspection program to promote quality rental housing and minimize neighborhood blight. Double the number of inspections have been conducted and scheduled under the new Rental Unit Ordinance than were typically done over the same period under the old vacancy ordinance.
- Instituted an enhanced version of the Problem Property Impact Team, which is a multi-departmental task force that specifically targets properties that have a history of recent criminal activity.
- Implemented a new program, 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 the successful contract program for sealing weights and measures which has resulted in substantially greater compliance and effectiveness while dramatically reducing the net cost of delivering this function for the City taxpayers.
- Maintained successful compliance efforts resulting in near full compliance with vacant and foreclosing property registration requirements.
- 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

- Continued implementation of the new Ayers City Industrial Park urban renewal plan, with a focus on the realignment of Tanner Street at Plain Street and facilitating private redevelopment.
- Successfully obtained federal grant funding and restored the Lead Hazard Control Program.
- Successfully obtained state grant funding to hire an Energy Manager position.

- Successfully attracted, retained, and supported the expansion of several important businesses (large and small) including Verizon, Metrigraphics, Jabra, Somerset, The Lowell Gallery, Dudley's, and Bishops, helping to sustain historically high levels of private employment levels in the City.
- Prepared a new Research & Development tax incentive program, adopted by the City Council, to support existing R&D companies located in Lowell and to encourage qualified businesses outside of Lowell to relocate to the City.
- Continue to utilize the State EDIP to encourage companies to locate/expand in Lowell. Helped implement a TIF agreement for Metrigraphics, which includes the company moving to Cross River Center (1001 Pawtucket Blvd.) in the summer of 2015.
- Worked closely with new owners/property managers of CrossPoint Towers in support of capital improvements and securing additional tenants. Jabra, a world leader in development and manufacturing of audio devices, is relocating its headquarters here, bringing 100 new employees to Lowell.
- Supported the relocation of Somerset, a manufacturer of restaurant baking equipment, to Phoenix Ave. This space, most recently owned by the USPS, is assessed at more than $7M.
- Supported development of market rate housing in Lowell's downtown through HDIP. 1 project (40+) units is permitted and underway; with another 2 in the pipeline.
- Continued to promote Lowell as "college town" partnering with UML and MCC to promote downtown and better engage students/faculty with Lowell businesses.
- Managed the ongoing design and construction of the network of multi-use recreational trails along Lowell's waterways, including the Riverwalk, Canalways, and Concord River Greenway. Continued to manage the renovation of playgrounds and parks City-wide.
- Helped facilitate private redevelopment projects including the rehabilitation of long-vacant buildings at the Boott Mills, Adden Furniture Building in the Hamilton Mills, Counting House Lofts in the Hamilton Mills, Freudenberg Building in the Hamilton Canal District, Mill #5 in the non-residential Appleton Mills, and the Chalifoux Building on Merrimack Street in Downtown Lowell.
- Continuing partnerships with developers to support similar efforts at the former Sun printing building on Prescott Street, Assets Buildings in the Market Mills, Picker House and Boiler Building in the Massachusetts Mills.
- Continued the planning, assessment, and remediation of brownfields sites including the Hamilton Canal District, Acre Plan neighborhood, and around Tanner Street.
- Assisted several dozen non-profit organizations with operating funds in support of programs for youth, the elderly, special needs populations, homelessness care and prevention, economic development, and recreation.
- Designed and implemented traffic and street improvements, working closely with Engineering and the State's MassDOT, to further improve transportation throughout the City. FY15 highlights included completing the restoration of two-way traffic throughout Downtown. Staff is preparing to bid traffic signal improvements for the Pawtucket/School, Riverside/University, Westford/School, and Lawrence/Church intersections. Finally, MassDOT's transformative investment of $15 million for the Lord Overpass improvements and creation of the gateway to the Hamilton Canal District and Acre neighborhoods kicked-off a significant planning project that will result in construction breaking ground in 2016.
- Managed the Manager's Neighborhood Improvement Initiative and the Manager's Neighborhood Business Corridor Improvement Initiative. DPD staff has played a leading role in the City Manager's neighborhood initiative projects in the Lower Highlands, Lower

Belvidere, Back Central, and the Acre/East Pawtucketville with economic development assistance; sign and façade grants; management of park and capital improvement projects; code enforcement; and public outreach efforts.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Continue to maximize grant opportunities.	Ongoing
FY15	Restore two-way traffic to select Downtown streets.	Complete
FY15	Boost the economic activity in both the Downtown and in the Neighborhood Business Corridors through increased economic development outreach and assistance.	Ongoing
FY16	Increase the periodic, proactive health and safety inspections across the City in order to identify and target problems before they become issues effecting the neighborhood.	Ongoing
FY16	Enhance and make possible projects that align with Council-endorsed redevelopment plans and prioritize economic redevelopment to stabilize neighborhoods, support growth, and build new jobs.	New
FY16	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.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Infrastructure, parks, and other capital improvement projects advanced	25	27	26	22
Number of accepted registrations of vacant/foreclosed properties in compliance with ordinance	531	247	276	400
Planning documents advanced	5	3	5	4
Square feet of active community gardens and land under cultivation in Lowell neighborhoods.	28,813	28,813	80,820	124,380
Number of COI Inspections completed	263	182	198	350
Brownfield sites addressed through assessment or remediation efforts	7	9	7	10
Building and trades related inspections conducted	9,957	5,273	6,724	9,500
Building, electrical, plumbing, gas, and mechanical permit applications processed	7,396	4,566	5,755	7,000
Businesses assisted by the Economic Development Office	129	110	172	150
City Council motions and requests addressed	106	119	60	80
Development and energy conservation capital projects assisted	25	14	4	2
Development project applications to land-use boards processed	151	96	121	160
Grant and loan agreements executed with sub-recipients	77	70	71	67
Number of land-use board pre-application consultations with developers and private companies	148	101	262	350
Sanitary code complaints inspected	2,156	982	1,413	1,800
Sanitary code permit applications processed and inspected	5,623	2,647	3,131	5,000
Number of grant applications and required grant reports	N/A	N/A	20	25

EXPENSE DETAILS

PLANNING & DEVELOPMENT 182	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	2,257,291	2,994,732	3,389,985	3,124,643
Overtime	6,238	7,500	7,500	7,500
Longevity	652	652	652	652
Outside Funding		(710,900)	(760,900)	(760,900)
Total	2,264,181	2,291,984	2,637,237	2,371,895
Expenses				
Telephone	-	-	-	-
Repair & Maintenance Equipment	342	3,000	3,000	3,000
Leasing Equipment & Service	-	-	-	-
Other Services	-	2,500	2,500	2,500
Professional Services	52,658	60,000	60,000	60,000
Advertising	6,566	7,500	7,500	7,500
Printing & Binding	3,879	5,000	5,000	5,000
Office Supplies	9,854	10,000	10,000	10,000
Uniforms & Other Clothing/Protective gear	1,000	1,000	1,000	1,000
Dues & Subscriptions	615	2,500	2,500	2,500
Trans. - Monthly Allowance	47,250	50,400	50,400	50,400
Trans. Reimbursement & Seminars	12,358	20,800	20,800	15,000
Education Reimbursements	1,850	1,200	1,200	1,200
Miscellaneous Charges	2,888	10,000	10,000	10,000
Traffic Improvement-Signalization	18,456	24,000	24,000	-
Equipment - Other	417	2,000	2,000	2,000
Office Furniture	2,718	3,000	3,000	3,000
Capital Improvements	2,992	3,000	3,000	3,000
Property Management	-	-	-	-
Computer Hardware/Software	-	-	-	-
ACRE Urban Renewal	-	-	-	-
JAM Urban Renewal	-	-	-	-
Urban Renewal	37,968	-	50,000	-
Total	201,811	205,900	255,900	176,100
TOTAL BUDGET	**2,465,992**	**2,497,884**	**2,893,137**	**2,547,995**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 3,132,795
ORDINARY EXPENDITURES		$ 176,100
TOTAL FY16 BUDGETED EXPENDITURES		$ 3,308,895

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 166,765**
REAL ESTATE TAXES	$ 166,765	
LICENSES AND PERMITS		**$ 1,086,170**
BUILDING PERMITS	$ 750,000	
PLUMBING PERMITS	$ 85,000	
RENTAL UNITS	$ 160,170	
OCCUPANCY PERMITS	$ 55,000	
SHEET METAL PERMITS	$ 36,000	
CHARGES FOR SERVICES		**$ 67,400**
CONSERVATION COMM. FILING FEES	$ 13,400	
CODE & INSPECTION FINES	$ 12,500	
INSPECTIONAL - 21D VIOLATIONS	$ 41,500	
INTERGOVERNMENTAL REVENUE		**$ 1,942,560**
COMMUNITY DEVELOPMENT BLOCK GRANT	$ 292,500	
HOME GRANT	$ 65,000	
HOPWA GRANT	$ 20,000	
ESG GRANT	$ 10,000	
LEAD HAZARD REDUCTION	$ 200,000	
MCKINNEY GRANT	$ 20,000	
AGO FORECLOSURE GRANT	$ 40,000	
STATE OWNED LAND	$ 201,060	
UNRESTRICTED LOCAL AID (UGGA)	$ 500,000	
ACRE REDEVELOPMENT REIMBURSEMENT	$ 509,000	
ENERGY MANAGER GRANT	$ 35,000	
DPD - OTHER FUNDING	$ 50,000	
MISCELLANEOUS REVENUE		**$ 46,000**
SEALER REVENUE	$ 31,000	
DPD - OTHER PROJECT DELIVERY	$ 15,000	
TOTAL FY16 BUDGETED REVENUES		$ 3,308,895

PUBLIC SAFETY

SUMMARY

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
25,306,323	26,376,572	POLICE	27,122,685
16,069,635	17,642,241	FIRE	17,587,140
41,375,958	**44,018,813**		**44,709,825**
		FINANCING PLAN	**Budget FY16**
		TAXES	39,050,857
		LICENSES AND PERMITS	136,000
		CHARGES FOR SERVICES	2,959,777
		INTERGOVERNMENTAL REVENUE	2,383,191
		MISCELLANEOUS REVENUE	180,000
			44,709,825

PUBLIC SAFETY

POLICE

WILLIAM TAYLOR

SUPERINTENDENT OF POLICE

DEPARTMENT ORGANIZATION CHART (PAGE VII-39)	PERSONAL SERVICES	$25,487,885
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$1,634,800
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$27,122,685**

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 such programs as Safety First, the citizen police academy, the volunteer program, the Summer Student Police Academy, and the community liaison program. The Department stresses partnership, professionalism, integrity, and fairness.

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.

ACCOMPLISHMENTS

- 10% decrease in NIBRS Group A offenses
- 24% decrease in NIBRS Group B offenses
- 26% decrease in rapes
- 16% decrease in burglaries
- 32% decrease in theft from a motor vehicle
- 39% decrease in stolen property offenses
- 5% decrease in weapons law violations
- 23% decrease in gang crime
- 6% decrease in domestic violence assaults
- Received $2,549,175 in state, federal, and private grant funding
- Increased visibility through foot, bicycle, and Segway patrols
- Hosted the 16th annual Summer Student Police Academy

PROJECTED EXPENSES

- Implemented a reorganization which will help facilitate additional oversight and enhance the institutionalization of community and evidence-based policing.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Increase Police & Community interactions.	Ongoing
FY15	Increase the use of data in the Field.	Ongoing
FY15	Update and disseminate all policies.	Ongoing
FY16	Work towards accreditation through Massachusetts Police Accreditation Commission.	New
FY16	Increase response to victims of crimes.	New
FY16	Increase the legitimacy within the community.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals CY2013	Prior Year Actuals CY2014	YTD CY2015	CY2016 Target
Firearms Recovered	29	60	9	40
Juvenile Incidents	173	203	42	192
NIBRS Group A Offenses	8,388	7,605	778	7,224
NIBRS Group B Offenses	1,858	1,407	231	1,336
Total amount of federal grant funding received	$833,505	$443,327	$0	$500,000
Total amount of private grant funding received	$20,000	$3,500	$0	$750
Total amount of state grant funding received	$2,245,466	$2,102,348	$682,057	$1,500,000
Total Computer Aided Dispatch (CAD) Calls	131,805	121,608	26,724	118,567
Fingerprint Revenue	$990	$1,225	$200	$1,163
Firearm revenue	$65,750	$39,825	$9,956	$37,834
Number of CompStat meetings	26	26	6	26
Number of hours worked by LPD volunteers	3,950	4,175	845	4,383
Number of LPD volunteers	38	42	15	46
Number of PROACTIVE Policing Patrols	31,649	21,380	5,345	22,449
Taxi revenue	$6,250	$6,850	$1,500	$7,193
Total General Fund Deposits	$1,240,363	$1,203,056	$300,764	$1,233,132
Total Revenue	$72,990	$47,900	$11,656	$46,189
Individuals Booked	4,589	3,810	828	3,619
Number of firearm permits issued	843	467	175	800

PROJECTED EXPENSES

Number of private details arranged	7,778	8,676	1,262	8,242
Number of residents contacted for annual survey	N/A	0	0	10,000
Police Computer Aided Dispatch (CAD) Calls	114,081	104,219	23,307	103,176
Total investigations	1,529	1290	292	1,225

EXPENSE DETAILS

POLICE -210	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S W - Perm	21,698,681	22,557,930	22,987,720	23,202,524
S W - Temp	11,053	15,000	15,000	15,000
Overtime	957,650	800,000	950,000	850,000
Holiday	557,963	576,000	615,000	618,168
Shift Differential	-	-	-	34,210
Special Events	30,918	40,000	40,000	40,000
Longevity	16,608	15,000	12,000	12,000
Court Time	419,174	420,000	420,000	420,000
Comp Time	41,721	50,000	50,000	58,800
Out of Grade	-	-	-	24,000
Physical Fitness Incentive/Out of Grade Compensation	82,750	95,750	95,750	95,750
K-9 Stipends	-	32,817	33,577	33,577
Contractual Allowances	9,583	12,000	12,000	12,000
Professional Services for EAP	-	-	-	20,000
Body Armor	32,343	37,200	37,200	45,856
Uniform Allowance	5,149	6,000	6,000	6,000
Outside Funding		(1,499,525)	(1,313,375)	(1,383,191)
Total	23,863,592	23,158,172	23,960,872	24,104,694
Expenses				
Energy - Electricity	1,369	-	-	-
Repair & Maintenance of Equipment	114,072	110,000	110,000	110,000
Garage Repair - Service Vehicle	80,057	80,000	80,000	80,000
Repair & Maint Microcomputer	67,529	70,000	165,000	140,000
Police Jail Area Maint	12,000	13,000	13,000	13,000
Hepatitis Shots	600	600	600	600
Horses/Boarding Expenses	-	-	-	-

POLICE -210	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Animal Control - Chg/Expense	7,162	10,000	9,000	9,000
Animal Expenses	5,733	8,000	8,000	8,000
Police - Rental Sub-Station	33,701	38,175	58,850	58,850
Paint/Meter Division (50% to Parking)	24,513	35,000	35,000	35,000
Rental of Equipment	6,701	7,450	7,450	7,450
Leasing Vehicles	-	-	-	-
Kennel Services	33,503	38,000	38,000	38,000
Psychological Exams	12,735	18,000	18,000	18,000
Training/Evaluation Program	27,074	40,000	40,000	40,000
Communications - CDMA	46,309	50,000	60,000	60,000
Medical Active Police/Fire	-	-	-	-
Medical - Retired Police	-	-	-	-
Food Service Supplies	6,175	9,400	9,400	9,400
Gas & Motor Oil Supplies	404,123	425,000	425,000	380,000
Garage/Auto Parts Supplies	77,490	80,000	80,000	80,000
Office Supplies	9,085	9,500	9,500	9,500
Misc. Supplies Other	9,517	10,000	10,000	10,000
Service Legal Defense Fund	55,625	59,000	60,000	61,000
Dues & Subscriptions	7,280	9,000	9,000	9,000
In State Travel Reimbursement & Seminars	1,500	15,000	2,000	2,000
No Middlesex Law Enforce County	4,825	5,925	5,925	5,925
Miscellaneous Charges	22,198	20,000	20,000	20,000
Dive/Rescue Team Equipment	1,062	5,000	5,000	5,000
Police Cars	264,943	264,943	309,000	275,000
Police Photo Lab & Equipment	2,500	2,500	2,500	2,500
Police Equipment Other	21,819	21,975	21,975	23,975
Portable Radios & Other	4,995	58,875	6,000	13,600
Office Furniture & Equipment	7,600	10,000	10,000	10,000

POLICE -210	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Software License and Support	-	94,532	-	-
Computer Equipment	96,347	100,000	100,000	100,000
Total	1,470,143	1,718,875	1,728,200	1,634,800
TOTAL BUDGET	**25,333,735**	**24,877,047**	**25,689,072**	**25,739,494**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 25,487,885
ORDINARY EXPENDITURES		$ 1,634,800
TOTAL FY16 BUDGETED EXPENDITURES		$ 27,122,685

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 22,714,717**
REAL ESTATE TAXES	$ 11,214,717	
PERSONAL PROPERTY TAXES	$ 5,000,000	
NEW GROWTH	$ 1,500,000	
MOTOR VEHICLE EXCISE TAX	$ 5,000,000	
LICENSES AND PERMITS		**$ 19,000**
POLICE - FIREARMS	$ 19,000	
CHARGES FOR SERVICES		**$ 2,957,777**
POLICE TOWING REIMBURSEMENT	$ 300,000	
WASTEWATER INDIRECT (REIMBURSE GF)	$ 850,000	
WATER INDIRECT (REIMBURSE GF)	$ 450,000	
AMBULANCE RECOVERABLE COSTS	$ 262,777	
SPECIAL DETAIL RECEIPTS	$ 200,000	
COURT FINES	$ 895,000	
INTERGOVERNMENTAL REVENUE		**$ 1,383,191**
SCHOOL DEPARTMENT FUNDING	$ 253,950	
FIRE DEPARTMENT FUNDING	$ 16,506	
LOWELL HOUSING AUTHORITY	$ 23,097	
MIDDLESEX COLLEGE - GRANT	$ 69,817	
MASS MUNICIPAL - GRANT	$ 43,664	
MISCELLANEOUS GRANTS - POLICE	$ 498,157	
STATE 911 INCENTIVE GRANT	$ 292,000	
OTHER GRANTS - POLICE	$ 186,000	
MISCELLANEOUS REVENUE		**$ 48,000**
POLICE DEPARTMENT MISCELLANEOUS	$ 48,000	
TOTAL FY16 BUDGETED REVENUES		$ 27,122,685

PUBLIC SAFETY

FIRE

EDWARD PITTA

FIRE CHIEF

DEPARTMENT ORGANIZATION CHART (PAGE VII-40)	PERSONAL SERVICES	$16,773,190
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$813,950
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$17,587,140**

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. Our goal is to protect all citizens, their property, and the environment from natural and man-made disasters. We strive 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 and other high-angle rescues

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 two-thirds of the Department are certified Massachusetts Hazardous Materials Technicians.

ACCOMPLISHMENTS

- All Fire Department members were trained to administer nasal Narcan (Naloxone) and in the use of EpiPen (epinephrine) Auto-Injectors.

PROJECTED EXPENSES

- In September 2014, with medical direction and authorization from Lowell General Hospital, the Fire Department purchased its initial supply of nasal Narcan and EpiPens (both adult and pediatric doses), which are now carried onboard all apparatus.
- The initial purchase of trench rescue equipment was completed and several members received "Train-the-Trainer" instruction in Hopkinton, MA. They will in turn train department members on select fire companies in the use of the equipment.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Develop Emergency Operations Plans for all public schools.	Ongoing
FY15	Train members of certain fire companies in trench rescue techniques.	Ongoing
FY15	Apply for grants to hire additional firefighters.	Ongoing
FY16	Develop a Standard Operating Procedure for trench rescue to be distributed department-wide at the completion of the trench rescue training.	New
FY16	Utilize new Public Safety grant writer to apply for grant to purchase one new pumper and one new ladder.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Fires, Total	548	490	298	511
- Building Fires	104	95	42	72
- Vehicle Fires	33	43	25	43
- Cooking Fires	210	184	136	233
- Other Fires	201	168	95	163
Rescues/EMS Calls, Total	8,184	8,984	5,794	9,933
- Med Assist, assist EMS crew	7,067	7,632	4,975	8,529
- Motor Vehicle Accidents	946	1,156	706	1,211
- Other Rescue	171	196	113	194
Hazardous Conditions Calls	548	647	392	672
Service Calls	1,683	1,870	817	1,401
Good Intent Calls	876	896	470	806
False Calls, Total	2,319	2,395	1,539	2,638
- Malicious Calls	118	97	55	94
- Other False Calls	2,201	2,298	1,484	2,544
Other Calls	104	18	15	26
TOTAL CALLS	14,262	15,300	9,325	15,986

PROJECTED EXPENSES

Number of inspections performed by Fire Companies	660	660	450	680
Number of inspections performed by Fire Prevention Inspectors	2,500	2,551	1,936	2,900
Number receiving fire safety instruction (Adults & Children)	18,719	16,899	10,163	15,260

EXPENSE DETAILS

FIRE DEPARTMENT - 220	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries & Wages -Perm	14,186,141	14,624,441	14,584,290	14,459,290
Apparatus Detail Pay	31,136	40,000	40,000	40,000
Salaries & Wages - Temp	-	-	-	-
Overtime	789,128	745,000	1,100,000	800,000
Overtime - Wellness Program	-	-	-	-
Overtime - Public Education	10,463	12,000	15,000	15,000
Overtime/Holiday	192,990	196,000	196,600	196,600
Holiday	910,615	936,000	936,000	936,000
Longevity	20,135	17,200	16,000	16,000
Court Time	1,676	2,200	2,200	2,200
Out of Grade Compensation	118,535	129,000	129,500	129,500
Hazardous Material Compensation	236	38,600	38,600	38,600
Buy Back Vacation (IOD)	54,696	137,500	140,000	140,000
Historical Adjustment	-	(125,000)	(125,000)	(125,000)
Total	16,315,750	16,752,941	17,073,190	16,648,190

FIRE DEPARTMENT - 220	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Education Incentive	5,680	6,500	5,500	5,500
Out-Of-State Travel	3,362	4,200	4,200	4,200
Utility Electricity	31,017	40,000	60,000	35,000
Utility Heating/Gas	67,668	75,000	75,000	75,000
Repair & Maint. Equipment	6,895	8,000	10,000	8,000
Repair & Maint. Fire Alarm	-	-	-	-
Repair & Maint of Vehicle	127,065	135,000	150,000	135,000
Wellness Program	-	-	-	-
Hazardous Waste Collection	(2,341)	6,500	6,500	6,500

FIRE DEPARTMENT - 220	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Ladder Testing	4,560	5,500	5,500	5,500
Health & Safety/Contract	34,924	35,000	35,000	35,000
Leasing - Vehicles	-	-	-	-
Professional Services	2,500	1,500	1,500	1,500
Prof. Svc - EMT/Ambulance	5,055	12,000	12,000	12,000
Physicals	8,769	15,000	16,200	16,200
Training/Evaluation Prog	5,969	10,000	10,000	10,000
Printing & Binding	780	2,300	2,300	2,300
Code Red			10,100	10,100
Cellular Service - Emergency MGMT		15,300	6,000	6,000
Alarm Monitoring Service	23,525	-	59,650	59,650
Firefighter Supplies	18,615	30,200	30,000	30,000
LEPC - Supplies/Travel/Misc	250	2,000	2,500	2,500
Computer Equip & Software	11,741	11,800	12,000	12,000
Medical & Surgical Supplies	14,583	16,000	32,000	32,000
Gas & Motor Oil - Supplies	120,954	150,000	150,000	125,000
Automotive - Tires & Tubes	7,451	13,500	14,000	14,000
Hardware - Supplies	1,780	2,000	2,000	2,000
Office Supplies	3,468	3,500	3,500	3,500
Misc - Supplies - Other	-	-	-	-
Dues & Subscriptions	5,533	6,500	6,500	6,500
In-State Travel Reimbursement & Seminars	1,905	3,000	3,000	3,000
Out of State Travel	-	-	-	-
Education Incentive	-	-	-	-
Education Reimbursements	678	5,000	5,000	5,000
Miscellaneous Charges	-	-	-	-
Upgrade Radio System	12,219	12,500	12,500	12,500
Other Equipment (Scuba, etc.)	4,968	6,000	7,500	7,500
SCBA-Equipment (Air Tanks)	30,000	45,000	45,000	45,000

PROJECTED EXPENSES

FIRE DEPARTMENT - 220	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
4"Hose & Hardware	8,926	10,000	10,000	10,000
Office Furniture & Equipment	789	5,000	5,000	5,000
Replace - Repair Apparel	49,243	50,000	50,000	50,000
Improvements - Buildings	3,667	4,000	4,000	4,000
Repair & Maint - Buildings	5,173	10,000	10,000	10,000
Custodial - Supplies	5,998	6,500	7,000	7,000
Total	633,368	764,300	880,950	813,950
TOTAL BUDGET	**16,949,117**	**17,517,241**	**17,954,140**	**17,462,140**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 16,773,190
ORDINARY EXPENDITURES		$ 813,950
TOTAL FY16 BUDGETED EXPENDITURES		$ 17,587,140

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 16,336,140**
REAL ESTATE TAXES	$ 14,164,900	
PERSONAL PROPERTY TAXES	$ 2,171,240	
CHARGES FOR SERVICES		**$ 2,000**
148A VIOLATIONS	$ 2,000	
INTERGOVERNMENTAL REVENUE		**$ 1,000,000**
VACANT/ FORECLOSED PROPERTY (REVOLVING)	$ 250,000	
SALE OF CITY PROPERTY (REVOLVING)	$ 750,000	
LICENSES AND PERMITS		**$ 117,000**
FIRE - SMOKE DETECTORS	$ 62,000	
FIRE - MISC. PERMITS	$ 55,000	
MISCELLANEOUS REVENUE		**$ 132,000**
FIRE DEPARTMENT MISCELLANEOUS	$ 7,000	
HISTORICAL FIRE ADJUSTMENT	$ 125,000	
TOTAL FY16 BUDGETED REVENUES		$ 17,587,140

EDUCATION

SUMMARY

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
144,360,281	152,485,616	LOWELL PUBLIC SCHOOLS	154,368,116
6,370,618	6,998,741	GREATER LOWELL TECH.	7,497,127
150,730,899	**159,484,357**		**161,865,243**
		FINANCING PLAN	**Budget FY16**
		TAXES	19,456,851
		LICENSES AND PERMITS	-
		CHARGES FOR SERVICES	-
		INTERGOVERNMENTAL REVENUE	142,408,392
		MISCELLANEOUS REVENUE	-
			161,865,243

EDUCATION

LOWELL PUBLIC SCHOOLS

JEAN M. FRANCO

SUPERINTENDENT

ORDINARY EXPENSES (SINGLE LINE)	$154,368,116
TOTAL FY16 BUDGETED EXPENDITURES	**$154,368,116**

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				
	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Local Schools				
Funded by Chapter 70	129,901,292	135,128,765	135,434,765	135,511,265
Locally Funded	16,081,522	17,356,851	19,756,851	18,856,851
Total	145,982,814	152,485,616	155,191,616	154,368,116
TOTAL BUDGET	**152,213,369**	**159,484,357**	**162,688,743**	**161,865,243**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 154,368,116
TOTAL FY16 BUDGETED EXPENDITURES		$ 154,368,116

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 18,856,851**
REAL ESTATE TAXES	$ 18,856,851	
INTERGOVERNMENTAL REVENUE		**$ 135,511,265**
CHAPTER 70 EDUCATION AID	$ 135,511,265	
TOTAL FY16 BUDGETED REVENUES		$ 154,368,116

EDUCATION

GREATER LOWELL TECHNICAL HIGH SCHOOL

ROGER BOURGEOIS

SUPERINTENDENT – DIRECTOR

ORDINARY EXPENSES (SINGLE LINE)	$7,497,127
TOTAL FY16 BUDGETED EXPENDITURES	**$7,497,127**

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 FY16 alone.

EXPENSE DETAILS

REGIONAL ASSESSMENTS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Greater Lowell Regional Technical School	6,230,555	6,998,741	7,497,127	7,497,127
Total	6,230,555	6,998,741	7,497,127	7,497,127

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		
ORDINARY EXPENDITURES (SINGLE LINE)		$ 7,497,127
TOTAL FY16 BUDGETED EXPENDITURES		$ 7,497,127

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 600,000**
REAL ESTATE TAXES	$ 600,000	
INTERGOVERNMENTAL REVENUE		**$ 6,897,127**
UNRESTRICTED AID (UGGA)	$ 6,897,127	
TOTAL FY16 BUDGETED REVENUES		$ 7,497,127

PUBLIC WORKS

SUMMARY

RALPH SNOW

COMMISSIONER & ASSISTANT CITY MANAGER

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
1,311,925	1,395,168	DPW ADMINISTRATION	1,562,169
473,565	506,341	ENGINEERING	482,755
2,422,093	2,528,810	LANDS & BUILDINGS	2,600,655
1,192,061	1,253,187	STREETS	1,244,962
2,183,481	2,203,587	PARKS	2,386,853
759,354	721,892	CEMETERY	305,783
1,350,000	1,350,000	SNOW & ICE	1,350,000
563,000	513,000	STREET LIGHTING	533,000
5,220,000	5,350,000	WASTE COLLECTION/ DISPOSAL & RECYCLING	5,020,000
15,475,479	**15,821,986**		**15,486,176**
		FINANCING PLAN	**Budget FY16**
		TAXES	10,071,362
		LICENSES AND PERMITS	86,500
		CHARGES FOR SERVICES	3,511,062
		INTERGOVERNMENTAL REVENUE	1,040,253
		MISCELLANEOUS REVENUE	777,000
			15,486,176

PUBLIC WORKS

RALPH SNOW

COMMISSIONER & ASSISTANT CITY MANAGER

DEPARTMENT ORGANIZATION CHARTS (PAGE VII-41 THROUGH VII-46)	PERSONAL SERVICES	$5,974,127
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$9,512,050
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$15,486,177**

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, E-Gov 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. Beginning this Fiscal Year, this division will be overseen by the new Deputy Commissioner of Administration and Finance. This position will oversee all administrative matters under the Public Works umbrella, including billing and finance of the Water and Sewer Enterprise Funds.

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, Recreation, 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. The City's Recreation division provides programming and permitting of all parks and playground facilities. This includes permitting for baseball, softball, soccer, rugby, tennis, basketball, street and field hockey, and other events. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

ACCOMPLISHMENTS

Administration and Finance
- Managed $14+ million DPW budget and other accounts
- Processed weekly payroll for 72 employees and up to 100 during snowstorms and including calculating retro, preparing personnel assignment sheets, change sheets, etc.

Engineering
- Repaved 4.84 miles of roadway
- Refurbished 0.2 miles of sidewalk
- Accepted 4 streets (2 more in the queue that will probably be done by June 30)
- Performed on-site Construction Management services for the Point Park and Downtown Two Way Conversion projects
- Resolved several construction issues where UML projects intersect City rights of way
- Recorded and updated 12 land revisions

- Acted as Transportation Engineer (6 months); wrote 7 Transportation Ordinances; Reviewed 21 Traffic Management Plans; Submitted 2 requests to MassDOT for Truck Exclusions

Lands and Buildings

- Remodeled Kane's Kitchen at LHS
- Remodeled Katie's Closet at LHS
- Replaced Chorus Room floor at LHS
- Replaced handicap ramp and sidewalk at LHS 1980 Building entrance
- Replaced carpet with floor tile at Wang School
- Remodeled auditorium at Daley School
- Installed new entrance sign at Stoklosa School
- Replaced concrete stairway at the Robinson School
- Replaced bypass chemical feeders at nine schools
- Replaced 29 sections of outfield wall at Alumni Stadium
- Oversaw contract replacement of roofs at the High Street, West Sixth Street and Gorham Street fire houses
- Completed jail cell upgrades
- Completed several repairs to Lower Locks bridge and walkways
- Inspected and tested the fire alarm protection systems in the City of Lowell's 29 schools
- Completed elevator inspections at all schools and public buildings
- Continued working on the LED conversion project of the downtown Victorian lights
- Continued removing the old municipal fire alarm system including double poles
- Responded to 1,040 emergency calls
- Continued upgrades of electrical power distribution panels for City sponsored festivals and events
- Repaired and re-bulbed holiday lighting outline of City Hall
- Supervised and advised on the installation of the new downtown traffic pattern
- Held a traffic maintenance and safety course for our staff
- Continued to reduce the City's electrical usage by converting light fixtures to more energy efficient lights (LED's, induction, etc.)

Streets

- Repaired over 2,500 potholes
- Put a computer diagnostic system in place which helps the mechanics with repairs and saves time and money
- Set up a vehicle maintenance record system in preparation for the City's work order system
- Implemented an online training program for mechanics
- Implemented a daily work completion report to track mechanics' production and quality

- Sent employees to safety and cross training to improve productivity and efficiency
- Took on a large project to clean up the river bank along the VFW Highway involving pulling permits, cutting many trees, handling of removal of homeless camps, and dealing with their residents
- Built a great working relationship with the Police Department in helping them with different tasks such as moving evidence from raids, helping them clean up old storage areas in their department and installing cameras around the city
- Repaired 3.5 miles of asphalt berm around the city
- Successfully removed snow and ice from City streets during winter season which saw near record setting snowfall and low temperatures
- Coordinated and assisted with the construction of the new scale and scale house at the land fill in conjunction with Charter Environmental

Solid Waste and Recycling

- Oversaw the collection & disposal of 23,350 tons of trash (reduction of 2,236 tons), 6,013 tons of recycling (increase of 1,860 tons) and 3,345 tons of yard waste (reduction of 1,550 tons).
- Improved curbside recycling rate from 12.7% to 20.5% and the city-wide diversion rate from 22.2% to 28.6%.
- Managed public information including 13 Lowell SUN "WasteLines" columns
- Created and delivered the weekly series of WCAP "Talking Trash" radio shows.
- Successfully used social media posts to Face book, YouTube & Twitter sites
- Increased ListServe membership to 2,723 member (adding 223 members).
- Maintained www.LowellRecycle.org and SW&R Hotline
- Managed 'LowellRecycle' Smart phone App, including 9,787 "web views".
- Acquired more than $14,500 in outside (DEP) funding.
- Delivered 2 Household Hazardous Waste Day events, including publicizing, vendor contracts, and collection days.
- Held twelve "Material Saturday" "Electronics & More" Waste oil drop-off events.

Parks

- Provided year round support including labor, supplies, and technical assistance for all City of Lowell special events, festivals, neighborhood cleanups, parades, etc.
- Carried out City of Lowell snow and ice master plan for municipal buildings, parking lots, bus stops, sidewalks, park walks, etc.
- Developed partnerships with sport organizations, neighborhood groups, garden clubs, nonprofit organizations, various schools, private residents, Lowell Humane Society, and Greater Lowell Veteran's Council
- Installed new park benches in the Downtown area and some bus-stops in the outer downtown area
- Completed Capital Improvements (courts, walls, fences, etc.) at Highland Sports Complex June 2014
- Completed Capital Improvements (courts, playground, etc.) at Koumantzelis
- Completed Capital Improvements (courts, landscaping, etc.) at Hadley Park
- Completed Capital Improvements (courts, playground, etc.) at Father Kirwin Park

- Completed C.D.B.G. Improvements (fencing, benches, landscaping, etc.) at Fels Park
- Completed C.D.B.G. Improvements (guard rails, landscaping, etc.) at Rotary Club Park
- Completed C.D.B.G. Improvements (courts, fencing, landscaping, etc.) at Bourgeois Park
- Completed Budgetary Improvements (Bocce court, landscaping, fencing, etc.) at Clemente Park
- Completed Budgetary Improvements (trees, landscaping, etc.) at Gershom Avenue Garden
- Completed Budgetary Improvements (fencing, landscaping, etc.) at Albion Street Community Garden
- Completed Budgetary Improvements (fencing, landscaping, etc.) at Smith Street Community Garden
- Completed site/dedication, etc.at Keith Rudy Little League Field, Prestipino Basketball Court, Victory Memorial Park, and Desmond Football Field

Cemeteries

- Maintained multiple gardens at each entrance and throughout the 3 cemeteries
- Created ornamental gardens in the Edson, Westlawn I and Westlawn II Cemeteries
- Started Phase I of the Edson Cemetery Expansion Project
- Entered approximately 50% of the lot owner/burial information into the HMIS system
- Started the process of scanning old cemetery books into digital format

Recreation

- Targeted Lowell youth with out of school, night, and weekend activities as well as summer programming at no cost.
- Identified and solicited for funds such as the Shannon Community Safety Initiative grant, the United States Tennis Association Equipment grant, and the CFIRE grant.
- Utilized the Shannon Community Safety Initiative and CFIRE grants to offer no cost programming to at risk youth between the ages of 5 and 21.
- Provided year round quality recreation opportunities to the residents of Lowell including Zumba, basketball, tennis, floor hockey, dancing, arts and crafts, swimming, karate, baseball tournament, CTI partnership program, lifeguard training programs, yoga, lacrosse/soccer training and support for special holiday events such as Monster Bash, Winterfest, Folk Festival and the City of Lowell Lights, KIDSWEEK activities, Bike Rodeo, National Night Out, Healthy Summer Kickoff, triathlons, South East Asian Water Festival, Harvestfest, Labor Day Swim Race, etc
- Served over 2000 participants in our registration programs (Saturday hockey, tennis, swim lessons, tae kwon do, dance, camps, baseball tournaments, etc). Served countless others in our drop in programming (Arts and Crafts, basketball, night hockey, pools, special events, etc.)
- Worked with CTI, Merrimack Valley Food Bank, Project Bread, and the Lowell Public Schools to provide thousands of free breakfasts, lunches, and snacks daily over the summer to the youth in the city.
- Provided First Aid/CPR training to potential lifeguarding candidates. These safety skills cross over to use in the everyday life of the participant.

PROJECTED EXPENSES

- Ensured proper certifications for aquatics staff. 90% of lifeguard staff is trained in house due to the ability to offer these programs.
- Trained 400 participants in our free swim lessons last summer, and over 150 in the winter swim lessons, thereby increasing aquatic safety and reducing the risk of drowning.
- Set up river/beach for a safe designated swim area that is clearly marked and denoted as a “no wake” area for boats to increase swimmer safety.
- Assured that all pools are up to specific codes, had proper handicap accessibility, and were in proper operating condition (water quality, equipment maintenance, etc.).
- Worked with the Lowell Public Schools to offer after school activities at various public schools.
- Worked with non-profits to coordinate the Mayor's Youth Commission

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Reduce average response time to streetlight outage requests to 5 days.	Ongoing
FY15	Accept 4 streets.	Complete
FY15	Reduce the total tonnage of Municipal Solid Waste.	New
FY16	Increase the City's recycling rate.	New
FY16	Refurbish 1.3 miles of sidewalk.	New
FY16	Repave 6.21 miles of road.	New
FY16	Accept 6 streets.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Average response time in days for streetlight outage complaints	5.4	7.1	6.1	5
Number of streets accepted	6	3	4	6
Number of unique permit holders	225	204	64	175
Pavement condition index	70	70	69	69
Recycling Rate	13%	21%	21%	23%
Total tonnage disposed of	28,586	26,500	15,372	22,500
Miles of road repaved	1.7	8.64	4.84	6.21
Miles of sidewalk refurbished	0.8	1.73	0.2	1.26
Number of Cemetery trees planted	182	150	78	100
Number of Cemetery trees removed	42	80	51	75
Number of graffiti work orders completed	430	634	716	600
Number of recreation permits issued	10,500	10,750	5,127	11,000
Number of city work orders completed	1,615	1,235	668	1,000
Number of potholes filled	2,386	2,355	1,273	2,500
Number of school work orders completed	1,332	1,028	1,364	2,000
Number of total E-Gov work orders completed	3,248	5,637	3,068	5,500
Number of tree issues responded to and addressed	363	372	232	350
Snowfall (in inches)	72.1	74.6	106.3	72.7

EXPENSE DETAILS – DPW FINANCE & ADMINISTRATION

FINANCE & ADMINISTRATION - 400	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries - Permanent	336,662	356,168	357,812	445,669
S & W-Temp.	66,108	30,000	30,000	30,000
Overtime	20,932	5,000	4,500	4,000
Out of Grade Compensation	-	-	-	-
Total	423,702	391,168	392,312	479,669
Expenses				
Utility Electricity	145,566	150,000	160,000	160,000
Utility Heating/Gas	29,977	30,000	35,000	35,000
Repair & Maint. Equipment	43,056	50,000	50,000	50,000
Electrical Repair & Parts	42,934	50,000	50,000	50,000
Tree Work	81,442	75,000	80,000	80,000
Rental of Equipment	8,085	20,000	20,000	20,000
Rental of Uniforms	6,696	10,000	10,000	10,000
Lease/Purchase - DPW Equipment	8,584	17,500	17,500	17,500
Professional Services	60,947	65,000	70,000	60,000
Inspection Stickers	4,512	5,000	12,000	12,000
Training	970	8,000	10,000	10,000
Advertising	3,526	4,000	4,000	4,000
Printing & Binding	-	-	-	-
Used Vans-Trucks-Autos	-	-	-	-
Automotive - Tires & Tubes	117,488	130,000	130,000	130,000
Gas & Motor Oil-Supplies	100,000	100,000	100,000	100,000
Public Works - Supplies	32,039	30,000	30,000	30,000
Rep & Maint Electric Supplies	87,195	115,000	115,000	115,000
Office Supplies	8,826	10,000	10,000	10,000
Trans. Reimbursement	3,492	3,500	5,000	5,000
DPW - Various School Projects	71,447	80,000	125,000	125,000
FINANCE & ADMINISTRATION - 400	**FY14 Actual**	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Expenses				
Miscellaneous Charges	4,986	5,000	13,000	13,000
Plows & Frames	17,600	18,000	18,000	18,000
Fire Alarm Systems	29,875	20,000	20,000	20,000
Irrigation Equip/Supplies	1,743	8,000	8,000	8,000
Total	910,986	1,004,000	1,092,500	1,082,500
TOTAL BUDGET	**1,334,688**	**1,395,168**	**1,484,812**	**1,562,169**

EXPENSE SUMMARY & FINANCING PLAN – DPW FINANCE & ADMINISTRATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 479,669
ORDINARY EXPENDITURES		$ 1,082,500
TOTAL FY16 BUDGETED EXPENDITURES		$ 1,562,169

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 751,482**
REAL ESTATE TAXES	$ 751,482	
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 FY16 BUDGETED REVENUES		$ 1,562,169

EXPENSE DETAILS – DPW ENGINEERING

ENGINEERING	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries -Permanent	413,543	486,341	490,345	473,755
Salaries -Temporary	163			
Overtime	11,612	10,000	9,000	9,000
Outside Funding		(65,277)	(68,562)	(68,562)
Total	425,318	431,064	430,783	414,193
Expenses	**FY14 Actual**	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Acceptance of Streets		10,000		
Total		10,000	-	-
TOTAL BUDGET	425,318	441,064	430,783	414,193

EXPENSE SUMMARY & FINANCING PLAN – DPW ENGINEERING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 482,755
ORDINARY EXPENDITURES		$ -
TOTAL FY16 BUDGETED EXPENDITURES		$ 482,755

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 381,127**
MOTOR VEHICLE EXCISE TAX	$ 381,127	
INTERGOVERNMENTAL REVENUE		**$ 67,628**
FUNDING FROM HAMILTON CANAL	$ 67,628	
MISCELLANEOUS REVENUE		**$ 34,000**
ENGINEERS MISC.	$ 34,000	
TOTAL FY16 BUDGETED REVENUES		$ 482,755

EXPENSE DETAILS – DPW LANDS & BUILDINGS

LAND & BUILDINGS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries - Permanent	1,503,414	1,728,810	1,724,941	1,733,155
Salaries Temporary	-			
Overtime	181,026	125,000	112,500	112,500
Total	1,684,440	1,853,810	1,837,441	1,845,655
Expenses				
Utility Electricity	239,838	175,000	185,000	250,000
Utility Heating/Gas	124,851	125,000	130,000	130,000
Repair & Maint - Buildings	126,132	125,000	125,000	125,000
Custodial - Supplies	19,045	20,000	20,000	20,000
Graffiti Supplies	8,387	10,000	10,000	10,000
Building - Supplies	92,822	100,000	100,000	100,000
Trans. Reimbursement & Seminars	-	-	-	-
Building Improvements	116,163	120,000	120,000	120,000
Elevator & Building Inspections	-	-	-	-
Total	727,240	675,000	690,000	755,000
TOTAL BUDGET	**2,411,680**	**2,528,810**	**2,527,441**	**2,600,655**

EXPENSE SUMMARY & FINANCING PLAN – DPW LANDS & BUILDINGS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,845,655
ORDINARY EXPENDITURES		$ 755,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 2,600,655

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,850,655**
REAL ESTATE TAXES	$ 1,100,655	
PERSONAL PROPERTY TAXES	$ 750,000	
CHARGES FOR SERVICES		**$ 25,000**
ENTERPRISE REIMBURSEMENT (WASTEWATER)	$ 25,000	
MISCELLANEOUS REVENUE		**$ 725,000**
SALE OF CITY PROPERTY	$ 725,000	
TOTAL FY16 BUDGETED REVENUES		$ 2,600,655

EXPENSE DETAILS – DPW STREETS

STREETS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries - Permanent	1,089,488	1,173,187	1,165,098	1,167,962
Salaries - Temporary	-	-	-	-
Overtime	57,098	30,000	27,000	27,000
Total	1,146,586	1,203,187	1,192,098	1,194,962
Expenses				
Improv - Highway - Sidewalks	313,190	50,000	50,000	50,000
Total	313,190	50,000	50,000	50,000
TOTAL BUDGET	**1,459,775**	**1,253,187**	**1,242,098**	**1,244,962**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREETS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,194,962
ORDINARY EXPENDITURES		$ 50,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 1,244,962

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 994,962**
REAL ESTATE TAXES	$ 744,962	
PERSONAL PROPERTY TAXES	$ 93,679	
MOTOR VEHICLE EXCISE TAX	$ 156,321	
INTERGOVERNMENTAL REVENUE		**$ 250,000**
UNRESTRICTED AID (UGGA)	$ 250,000	
TOTAL FY16 BUDGETED REVENUES		$ 1,244,962

EXPENSE DETAILS – DPW PARKS

PARKS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	1,284,442	1,309,567	1,481,011	1,407,658
S & W-Temp.	159,508	100,000	172,500	125,000
Overtime	161,657	150,000	135,000	135,000
Dedications, Special Events	2,385	9,500	9,500	9,500
	2,386	-	5,000	5,000
Longevity	1,020	1,020	1,020	1,020
Total	1,611,398	1,570,087	1,804,031	1,683,178
Expenses				
Utility Electricity	105,000	105,000	130,000	120,000
Utility Heating/Gas	34,998	35,000	45,000	35,000
Repair & Maintenance Equip.	73,205	90,000	100,000	90,000
Gateway Cities Program	3,125	5,000	5,000	5,000
Pool Maintenance	3,500	7,500	7,500	7,500
Rental of Equipment	-	-	-	-
Leasing Equipment & Service	-	-	-	-
Professional Services	30,735	38,500	38,500	38,500
Training/Evaluation Program	-	500	500	500
Botanical Gardens	4,876	5,000	5,000	5,000
Advertising	-	750	750	750
Parks Supplies - Other	41,198	44,500	46,500	46,500
Gas & Motor Oil - Supplies	48,017	60,000	60,000	60,000
Office Supplies	1,986	2,500	2,500	2,500
Misc.- Supplies - Other	18,276	19,500	19,500	19,500
Trans. Reimbursement & Seminars.	160	1,000	1,000	1,000
Licenses	3,324	8,500	9,750	9,750
Parks Board - Misc. Expenses	14,928	-	-	-
Used Van/Trucks	-	-	-	-
Skidder	-	-	-	-

PARKS	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Misc. Equipment Parks Department	35,889	15,000	19,975	19,975
Irrigation Equipment	-	3,500	-	-
Fences	19,975	25,000	25,000	25,000
Trimmers, Mowers, etc.	420	1,500	1,500	1,500
Communication Equipment/Expense	929	1,000	1,450	1,450
Field Maint./Other	9,700	9,750	15,000	15,000
Varnum Park Improvement	-	3,500	3,500	3,500
Pool Renovations	2,164	7,500	7,500	7,500
Cawley Stadium Improvements	-	-	-	-
Snow & Ice Removal Control	-	-	-	-
Computer Equipment/Software	-	7,500	4,500	4,500
Improvements - Parks & Playgrounds	114,839	132,000	135,000	135,000
Building Supplies	2,467	4,000	4,000	4,000
Other Snow Removal Equipment	-	-	-	-
Equipment	-	-	-	-
Tires, Tubes, Misc Equipment	-	-	6,500	6,500
Fertilization, Ornamental/Open Space	-	-	15,000	15,000
Flags/Other	-	-	4,750	4,750
Physicals/Testing/Other	-	-	3,500	3,500
Misc Disposal/Dumpsters	-	-	9,500	9,500
Spraying/Weed Control	-	-	5,500	5,500
Field Maint./Other	-	-	-	-
Total	569,714	633,500	733,675	703,675
TOTAL BUDGET	**2,181,112**	**2,203,587**	**2,537,706**	**2,386,853**

EXPENSE SUMMARY & FINANCING PLAN – DPW PARKS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,683,178
ORDINARY EXPENDITURES		$ 703,675
TOTAL FY16 BUDGETED EXPENDITURES		$ 2,386,853

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,342,353**
REAL ESTATE TAXES	$ 1,742,353	
LOCAL MEALS TAX	$ 600,000	
LICENSES AND PERMITS		**$ 26,500**
PARKS AND RECREATION PERMITS	$ 26,500	
MISCELLANEOUS REVENUE		**$ 18,000**
PARKS MISCELLANEOUS RENT	$ 18,000	
TOTAL FY16 BUDGETED REVENUES		$ 2,386,853

EXPENSE DETAILS – DPW CEMETERIES

CEMETERY	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	49,307	48,392	107,562	49,908
S & W-Temp.	21,595	20,000	20,000	20,000
Overtime	40,493	20,000	18,000	18,000
Total	111,396	88,392	145,562	87,908
Expenses				
Utility Heating/Gas	7,000	7,500	9,500	9,500
Utility Electricity	992	2,025	3,500	2,000
Repair & Maintenance Equipment	-	-	-	-
Rental of Equipment	-	-	3,500	3,500
Professional Services	150,872	152,000	163,000	163,000
Miscellaneous Charges	2,109	2,225	2,225	2,225
Cemetery General Improvement	36,950	3,750	3,750	3,750
Fences	2,247	10,000	10,000	10,000
Westlawn II - Cemetery Improve	2,969	3,500	3,500	3,500
Renovate Cemetery Office	-	-	2,150	2,150
Improvement - Cemetery Ave	-	-	9,500	9,500
Groundskeeping - Supplies	801	1,250	3,750	3,750
Office Supplies	426	1,500	1,500	1,500
Cemetery - Flowers/Bushes	3,435	3,000	3,000	3,000
Misc. - Supplies - Other	500	500	500	500
Total	208,299	187,250	219,375	217,875
TOTAL BUDGET	**319,695**	**275,642**	**364,937**	**305,783**

EXPENSE SUMMARY & FINANCING PLAN – DPW CEMETERIES

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 87,908
ORDINARY EXPENDITURES		$ 217,875
TOTAL FY16 BUDGETED EXPENDITURES		$ 305,783

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 10,783**
REAL ESTATE TAXES	$ 10,783	
CHARGES FOR SERVICES		**$ 175,000**
CEMETERY OPENINGS	$ 175,000	
INTERGOVERNMENTAL REVENUE		**$ 120,000**
SALE OF CEMETERY LOTS	$ 60,000	
PERPETUAL CARE	$ 60,000	
TOTAL FY16 BUDGETED REVENUES		$ 305,783

EXPENSE DETAILS – DPW SNOW & ICE

SNOW & ICE	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Overtime	349,620	200,000	200,000	200,000
Total	349,620	200,000	200,000	200,000
Expenses				
Purchase of Services	773,705	775,000	775,000	775,000
Other Charges & Expenses	429,365	50,000	50,000	50,000
Salt & Sand	720,720	325,000	325,000	325,000
Total	1,923,791	1,150,000	1,150,000	1,150,000
TOTAL BUDGET	**2,273,411**	**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 FY16 BUDGETED EXPENDITURES		$ 1,350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,350,000**
MOTOR VEHICLE EXCISE TAX	$ 1,350,000	
TOTAL FY16 BUDGETED REVENUES		$ 1,350,000

EXPENSE DETAILS – DPW STREET LIGHTING

STREET LIGHTING	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Energy - Street Lighting	498,818	450,000	470,000	470,000
Rep & Maint - Downtown Light Sup	52,104	63,000	63,000	63,000
Total	550,922	513,000	533,000	533,000
TOTAL BUDGET	**550,922**	**513,000**	**533,000**	**533,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW STREET LIGHTING

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 533,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 533,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 533,000**
MOTOR VEHICLE EXCISE TAX	$ 465,203	
NEW GROWTH	$ 67,797	
TOTAL FY16 BUDGETED REVENUES		$ 533,000

EXPENSE DETAILS – DPW WASTE COLLECTION & DISPOSAL

WASTE COLLECTION & DISPOSAL	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Hazardous Waste Collection	28,701	30,000	40,000	40,000
Recycling	-	-	-	-
Trash Collection & Disposal	5,093,935	5,300,000	4,950,000	4,950,000
Recycling Supplies & Services	31,740	20,000	30,000	30,000
Total	5,154,376	5,350,000	5,020,000	5,020,000
TOTAL BUDGET	**5,154,376**	**5,350,000**	**5,020,000**	**5,020,000**

EXPENSE SUMMARY & FINANCING PLAN – DPW WASTE COLLECTION & DISPOSAL

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 5,020,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 5,020,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 1,857,000**
REAL ESTATE TAXES	$ 977,000	
PAYMENT IN LIEU OF TAXES (PILOT)	$ 880,000	
CHARGES FOR SERVICES		**$ 3,163,000**
TRASH FEES	$ 3,161,000	
DUMPSTER FEES	$ 2,000	
TOTAL FY16 BUDGETED REVENUES		$ 5,020,000

HUMAN SERVICES

SUMMARY

KEVIN J. MURPHY
CITY MANAGER

SUMMARY: HEALTH AND HUMAN SERVICES			
Approved FY14	**Projected FY15**	**PROGRAM EXPENDITURES**	**Budget FY16**
2,257,090	2,554,717	HEALTH	2,644,697
314,434	305,771	COUNCIL ON AGING	419,862
1,241,029	1,275,901	VETERANS' SERVICES	1,250,457
690,161	696,395	RECREATION	710,997
1,206,970	1,247,470	LIBRARY	1,389,857
5,709,684	**6,080,254**		**6,415,868**
		FINANCING PLAN	**Budget FY16**
		TAXES	3,919,418
		LICENSES AND PERMITS	138,450
		CHARGES FOR SERVICES	13,000
		INTERGOVERNMENTAL REVENUE	2,266,000
		MISCELLANEOUS REVENUE	79,000
			6,415,868

HUMAN SERVICES
COUNCIL ON AGING

MICHELLE RAMALHO
DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-48)	PERSONAL SERVICES	$335,862
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$84,000
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$419,862**

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. We 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 & 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 the Merrimack Valley Nutrition Program. 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, Strength training Bone Builders Class, Aerobics, Hula & Country line dancing, Stress and anxiety support, Hollistic Healing, and a Breathing and Meditation class.

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

The center has a team of diverse outreach workers that assist seniors with a variety of services and application assistance such as: Food Stamps, over 55 working programs, fuel assistance, benefits check-up, 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, Portuguese, Khmer, 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, 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, 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.

ACCOMPLISHMENTS

- To date this fiscal year, the LCOA has served over 1,007 unduplicated seniors on site using the swipe card system. Many other senior participants are served that have not yet obtained a card. The staff does their best to advise the seniors attending programs to obtain a swipe card. This allows the LCOA to receive an unduplicated number of seniors served and provides personal client information as well as emergency contact and health related information. Several other seniors are served annually through drop in visits, telephone contacts, and referrals.
- The LCOA has been able to re-secure funding for the continued employment of the part time Minority Outreach Coordinator (Khmer & English speaking) through the FY15 State-Formula Grant. The Minority Outreach worker makes it possible through translation for the Cambodian elders whom only speak Khmer to communicate with staff and receive services needed.
- The LCOA has added part time office assistance through Community Teamwork.

PROJECTED EXPENSES

- The LCOA continues to serve 160 low income seniors with a free monthly grocery "Brown Bag Program" through a partnership with Elder Services of the Merrimack Valley.
- 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 was able to assist over 250 seniors with free tax preparation by partnering with AARP tax services.
- The LCOA was able to assist over 150 seniors with signing up, making changes and/or other assistance needed with their health insurance coverage.
- The LCOA has completed the installation of a new generator. This will allow the center to be fully operational as a senior center and a shelter as needed during a power outage.
- The LCOA continued to operate the medical equipment program, where seniors can borrow donated medical equipment as needed (walkers, wheelchairs, commodes, tub benches, canes and more). This is a great resource for seniors whose health insurance does not cover the expense of these supplies.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Enhance administrative assistance through additional grant-funded staffing.	Complete
FY15	Increase language interpretation services.	Ongoing
FY15	Install an on-site generator.	Complete
FY16	Improve the ongoing maintenance of the Senior Center interior.	New
FY16	Train staff in Heart Saver/CPR AED.	New
FY16	Beautify the surrounding green spaces.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	FY2014	YTD FY2015	FY2016 Target
Total number of Senior Tax Incentive participants with job placement	30	30	30	30
Number of programs offered annually	2,900	3,050	2,090	2,946
Number of programs offered per week	56	59	60	58
Total number of annual COA bus trips to various places of interest	130	130	98	104
Total number of grocery shopping trips from senior housing	156	156	124	104
Total number of Seniors that received free tax preparation	250	250	220	250
Unduplicated number of low-income seniors receiving monthly brown bag grocery program	170	180	160	180
Appx number of phone calls and referrals for COA staff	13,000	13,000	9,000	13,000
Number of unduplicated seniors served	1,355	1,088	1,007	,2000

EXPENSE DETAILS

SENIOR CENTER - 541	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W Perm.	326,528	340,608	337,992	335,862
Outside Funding	(97,443)	(121,337)	(121,337)	(121,337)
Total	229,085	219,271	216,655	214,525
Expenses				
Utility Electricity	40,964	45,000	45,000	40,000
Utility Heating/Gas	15,628	15,000	15,000	15,000
Repair & Maint of Vehicles	2,750	2,750	2,750	2,750
Senior Lunch Program	13,767	14,000	15,000	15,000
Gas & Motor Oil	3,349	3,500	3,500	3,500
Cleaning Supplies	814	2,000	2,000	2,000
Office Supplies	1,090	2,000	2,000	2,000
Senior Recreation Program	-	-	1,500	1,500
Reimbursements (for union)	237	250	250	250
Center Equipment	1,024	2,000	2,000	2,000
Total	79,625	86,500	89,000	84,000
TOTAL GENERAL FUND BUDGET	**308,710**	**305,771**	**305,655**	**298,525**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 335,862
ORDINARY EXPENDITURES		$ 84,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 419,862

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 298,525**
REAL ESTATE TAXES	$ 298,525	
INTERGOVERNMENTAL REVENUE		**$ 121,337**
STATE FORMULA - SENIOR CENTER	$ 121,337	
TOTAL FY16 BUDGETED REVENUES		$ 419,862

HUMAN SERVICES
HEALTH DEPARTMENT

FRANK SINGLETON
HEALTH DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-47)	PERSONAL SERVICES	$2,574,397
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$70,300
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$2,644,697**

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, Influenza and TdaP vaccination initiatives, School Health, and Public Health outreach programs such as Tobacco Control and substance abuse education programs.

In conjunction with the State, the Health Department programs target the prevention of communicable and chronic diseases through surveillance of more than seventy reportable diseases. During investigation and surveillance of reportable diseases, Lowell residents are educated with a goal of eradicating the transmission of disease. The Public Health Division also promotes environmental health and enforcement of health regulations. The Public Health Nurses also provide clinical case management and follow-up care for TB cases at the clinic at Lowell General Hospital. The Department also provides emergency preparedness and medical response to public health challenges. The Public Health Division of the Lowell Health Department oversees 2 grants focusing on substance abuse and education.

The Health Department provides nurses to the Lowell Public Schools as well as private schools under the Essential School Health Grant. The Department also manages the contract for the City's ambulance provider, Trinity EMS. 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.

The administrative staff provides support to the five (5) appointed members of the Board of Health. This regulatory board meets monthly on the first Wednesday of the month at 6:00 PM in the Mayor's Reception Room. Administratively, the staff is responsible for preparing agendas, posting regulatory requirements, transcribing minutes, processing board communications, advertising, scheduling hearings before the Board, and preparation of new and renewal Body Art Licenses for approval before the Board. Additionally, the staff maintains permanent Board of Health records as well as public records of historical interest.

ACCOMPLISHMENTS

Public Health Division

Communicable Disease Control

- Surveillance and monitoring of 74 plus state mandated reportable diseases of Lowell residents in an attempt to eradicate transmission of disease through education.
- Surveillance and indirect monitoring for signs and symptoms of Ebola of anyone coming into Lowell from a West African country. Lowell is one of a few communities across the Commonwealth that is working closely with MDPH and doing the indirect monitoring.

Tuberculosis

- In FY15 to date, there have been 2 large contact investigations. These contacts had blood drawn versus 2 step skin testing. Total of 390 contacts were reviewed and monitored for status.
- Completed approximately 727 Direct Observed Therapy (DOT) visits.

Immunization(s)

- Record all immunizations in electronic Health Department database as well as MIIS (Massachusetts Immunization Information System) database.

FLU

- Organize and implement flu clinics for city employees / retirees and the general public.
- Vaccinated 744 people in FY15 (to date). Projected goal to vaccinate 1,000 people in FY16

TdaP (Pertussis)

- Vaccinated 145 people in FY15 (to date). Projected goal to vaccinate 250 people in FY16

Substance Use and Abuse; Massachusetts Opioid Abuse Prevention Collaboration (MOAPC):

- Received Massachusetts Opioid Abuse Prevention Collaborative (MOAPC) funding from MA Department of Public Health (MDPH) which sustains previous substance abuse efforts.
- The Health Department in collaboration with the Drug Free Community grantee (LCHC) hosted two (2) additional successful “Drug Take-Back” events for residents to properly dispose of sharps and unwanted medications.
- As a partner agency of the Lowell Opiate Task Force created by the Middlesex District Attorney’s office, the Lowell Health Department has established and maintained many collaborative relationships with our state elected officials in an effort to bring a Drug Court to the City of Lowell.

- Through primary and secondary prevention strategies, an estimated 1,622 individuals inclusive of parents, students, emergency medical service providers, incarcerates, and individuals in recovery from substance abuse, were educated through outreach about the misuse and abuse of opioids, and how to appropriately seek help.
- Education has expanded to ~ 40 local healthcare providers (ex. Pharmacists, Physicians, and other healthcare personnel) on the state's Prescription Monitoring Program to reduce prescription drug diversion and misuse.
- Creation of the Drug Free Greater Lowell web site http://www.drugfreegreaterlowell.org/ slated to go "live" by end of December 2014.
- Provided Substance Abuse Prevention education to (470) 4th grade students in the City of Lowell.
- Working with (2) independent pharmacies to expand access to Nasal Naloxone (Narcan) through standing orders.

Primary Prevention Implementation Initiative on Synthetic Drug Use

- Procured $50,000 from Lowell General Hospital (LGH) to hire a FT Outreach worker to reduce the sale and usage of synthetic drugs. This position will also have the flexibility to work on other substance use issues, whereas MOAPC funding only allows us to work on Opioid substances.
- Collaborated with City Manager and Law Department; City ordinance passed banning sale of synthetic drugs in Lowell in August 2014.

School Health Division

- The School Health Unit nurses are responsible for the review, update, and daily legal documentation in the electronic medical records of each student enrolled in the Lowell Public Schools averaging over 14,600 each year. This meets the required data transmission to MDPH (Massachusetts Department of Public Health).
    - The School Health Unit has developed a working relationship with METTA Health Center and the International Institute to service greater than 3,796 Limited English Proficient (LEP) students and families.
    - The School Health Unit has developed a working relationship with Family Resource Center, Lowell Community Health Center, and Lowell Public Schools to ensure the immunization compliance, Health Record review, and care plan development for newly enrolled students.
    - Lowell School Health Unit has a 99.3% compliance rate for immunization requirements which is well ahead of other Massachusetts school districts.
- Lowell Public School Students visit the nurses' office on a daily basis for a variety of needs including:
    - Chronic Disease Management of 1942 students with Asthma, 38 students with Diabetes, 645 students with life threatening allergies and 88 students with seizure disorder.
    - Acute Care Management of 138,809 Office Visits due to Illness and Injury.
    - Health Maintenance of 4,916 Postural Screenings, 9,259 Vision Screenings, 7,109 Hearing Screenings, and 3,772 BMI Screenings.

  - Life Threatening Allergy Training to all School Staff and Faculty
- A comprehensive eye exam by pediatric eye doctors, New England Eye on-Sight Mobile Eye Clinic, was performed in schools for 55 students who had failed the vision and hearing screening and in need of follow-up. Thirty-seven (37) Pairs of glasses were provided to those students in need, free of charge.
- Diabetes Liaison Nurse coordinates physicians, nurse educators, and nutritionist from Children's Hospital, Tufts and Joslin Diabetes Center who visit their patients and families in school incorporating school, home and tertiary care on site in Lowell.
- Return to classroom rates monthly average 93%, keeping students learning in the classroom and on target with education.
- All School Nurses attended a seminar/training and received from the American Heart Association BLS (Basic Life Support) for Health care Providers (CPR and AED) Program.
- Options Based Response Training provided to all staff, students, and parents in collaboration with Lowell Public School Crisis Management team.
- A School Wellness Advisory Committee was developed as mandated by M.G.L. c. 111, $233, 105 CMR 215.00 to encourage development of programs that actively promote wellness in schools and to maximize the school district's opportunities for grant awards.

Administrative Division

- Successfully completed all purchasing and vendor payments for all services, supplies and equipment ordered for the Clinical Nursing Staff, School Nursing Staff, MOAPC Grant, Bioterrorism Preparedness grant, Essential School Health Grant, Mass in Motion Grant, and the Tobacco Control Grant. Additionally oversees the Departmental benefit administration and payroll of over **$2.5** million dollars each fiscal year inclusive of City and Grant funded salaries of which over $**1.72** million contributes towards the City's Maintenance of Effort totals.
- Clerical staff processed over **324** electronic death registrations beginning in September 2014 through January 31, 2015.
- Worked with and helped educate **35** funeral directors, staff, and physicians on electronic death registrations.

Merrimack Alcohol and Tobacco Control Collaborative

- Assisted the following residential complexes in going smoke free on November 1, 2014: Wentworth House (**40** units, 1 Shattuck St, Lowell) and Diamond Spring (**40** units, 1 Beacon Ave, Lawrence);
- Compliance checks where a minor attempts to purchase tobacco at retail stores conducted to date on cigars: Lowell **(122)** and Lawrence **(52)**;

PROJECTED EXPENSES

- As a result of these violations **3** establishments have received a **7-business-day** tobacco and nicotine delivery product sales permit suspension in Lowell.
- The rates of illegal tobacco sales to minors to-date are as follows: Lowell **(2.5%)** and Lawrence **(1.9%)**;

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Continue to educate the public on the dangers of opioid misuse, addiction, and overdoses.	Ongoing
FY15	Transition from paper based burial permits and records to the Massachusetts Electronic Death Registration System.	Ongoing
FY15	Continue Influenza and Tdap vaccination initiatives for the general public and continue to strive for 100% compliance with State Vaccination requirements for Lowell Schoolchildren.	Ongoing
FY16	Educate the public on the dangers of synthetic recreational drugs and the dangers of overdosing.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Percentage of students who return to class after visiting school nurse	93%	93%	93%	94%
Reported communicable diseases	868	1253	681	1167
Medical procedures	133,714	138,809	80,971	140,000
Opioid overdose prevention outreach	1,622	1,622	470	2,500
Percentage of death reports made electronically	0%	0%	71%	100%
School Screenings	24,423	25,056	14,616	25,500
Communicable disease case management inclusive of TB	969	2,724	2,150	3,685
Grants administered	6	6	7	7
Immunizations	1,060	830	860	1,250
Nursing supply orders	335	195	130	300
Permits Issued	1,383	1,198	842	1,400

EXPENSE DETAILS

HEALTH DEPARTMENT 510	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W - Perm.	2,364,813	2,643,715	2,545,157	2,525,766
S & W - Temp	-	-	-	-
Overtime	3,543	2,500	2,500	2,000
Longevity	131	131	131	131
Stipend - Other		49,900	46,500	46,500
Outside Funding	(210,054)	(214,629)	(246,928)	(246,928)
Total	2,158,432	2,481,617	2,347,360	2,327,469
Expenses				
Utilities-Gas/Electricity.	15,594	20,000	20,000	20,000
Repair & Maint. Equipment	2,418	3,000	3,000	3,000
Professional Services	13,834	15,000	15,000	15,000
Advertising	468	1,000	1,000	1,000
Printing & Binding	1,998	2,000	2,000	2,000
Computer Equip & Software	884	1,100	1,100	1,100
Dues & Subscriptions	748	2,000	1,700	1,700
Trans. - Monthly allowance	-	-	-	-
Trans. Reimburse. & Seminars	12,070	15,000	12,500	12,500
Equipment - Other	1,484	1,500	1,500	1,500
Office Furniture & Equip	1,500	1,500	1,500	1,500
Health Nurse Supplies	8,000	8,000	8,000	8,000
Office Supplies	2,000	2,000	2,000	2,000
Misc - Supplies - Other	997	1,000	1,000	1,000
Uniforms & Other Clothing	-	-	-	-
Total	61,993	73,100	70,300	70,300
TOTAL BUDGET	**2,220,426**	**2,554,717**	**2,417,660**	**2,397,769**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 2,574,397
ORDINARY EXPENDITURES		$ 70,300
TOTAL FY16 BUDGETED EXPENDITURES		$ 2,644,697

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,130,319**
REAL ESTATE TAXES	$ 2,130,319	
LICENSES AND PERMITS		**$ 138,450**
FUNERAL DIRECTOR LICENSES	$ 2,000	
HEALTH - CATERING	$ 3,000	
TOBACCO LICENSES	$ 20,700	
BODY ART LICENSES	$ 3,750	
DUMPSTER	$ 73,000	
MISC. HEALTH LICENSES	$ 2,000	
BURIAL PERMITS	$ 23,000	
BAKERY	$ 4,000	
CANTEEN TRUCKS	$ 2,000	
PUBLIC POOLS	$ 3,000	
LODGING HOUSE	$ 2,000	
CHARGES FOR SERVICES		**$ 13,000**
TOBACCO FINES	$ 1,000	
21D VIOLATIONS - HEALTH CODE	$ 5,000	
NIGHT SOIL	$ 7,000	
INTERGOVERNMENTAL REVENUE		**$ 304,928**
TOBACCO CONTROL GRANT	$ 57,533	
ENHANCED SCHOOL FUNDING	$ 78,807	
EMERGENCY RESPONSE PLAN (BIOTERRORISM)	$ 7,860	
LOWELL GENERAL HOSPITAL GRANT	$ 35,010	
MOAPC GRANT	$ 67,718	
MISCELLANEOUS REVENUE		**$ 58,000**
FOOD ESTABLISHMENTS	$ 58,000	
TOTAL FY16 BUDGETED REVENUES		$ 2,644,697

HUMAN SERVICES

VETERANS' SERVICES

ERIC LAMARCHE

DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-49)	PERSONAL SERVICES	$141,257
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$1,109,200
	TOTAL FY16 BUDGETED EXPENDITURES	**$1,250,457**

MISSION & SERVICES OVERVIEW

To advocate on behalf of all of the Commonwealth's Veterans, provide quality support services, and direct an emergency financial assistance program for Veterans and their dependents.

In accordance with Massachusetts General Law Chapter 115, Section 3, the Veterans Services Department is charged with taking applications for veterans' benefits and for providing financial and medical assistance to qualified, needy 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.

ACCOMPLISHMENTS

- Participated in the "Be a Santa for a Senior" Program, delivering (98) Christmas gifts to clients (65) Years of age or older.
- Continued to achieve 100% approval of all Veterans benefits by filing precise and accurate claims to the State Department of Veterans Services.

- Monitored day-to-day progress of employable Veterans, ensuring employment plans and health related plans are followed and met.
- Continued to collaborate with the Veterans' specialist at Community Teamwork, ensuring our Veterans community is served accurately and in a timely manner.
- Issued over $6000 for move-in costs, eviction prevention, and emergency housing (6 Cases).
- Successfully aided 24 clients in finding gainful employment, therefore reducing or eliminating the need for benefits.
- We have been working with multiple organizations in the area, aiding Lowell Veterans/Widows with much needed home repairs which would have been otherwise financially impossible to achieve.
- Participated in a children's book drive, collaborating with Senior Corps Mission. We were able to issue Educational books to our Veterans families.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Collaborate with the Lowell Housing Authority, conducting quarterly informational sessions to residents in Lowell housing.	Ongoing
FY16	Identify and properly maintain all United States flags displayed throughout the city.	New
FY16	Ensure the Veterans Services staff is efficient, knowledgeable, and properly trained by attending annual Chapter 115 Veterans Services training.	New
FY16	Collaborate with Council on Aging on providing no-cost CPR/AED training on a bi-annual basis.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Average monthly benefits per case	$486	$438	$382	$450
Percentage of eligible reimbursement received by the City for Veterans' benefits	100%	100%	100%	100%
Number of Veterans served through Community Teamwork, Inc.	78	88	65	100
Average monthly benefit	$94,373	$89,537	$71,495	$90,000
Approximate number of job searches assisted	5,000	4,850	3,120	4,000
Approximate number of applications for veteran's compensation claims and widow's pensions filed by Veterans' Services	128	97	57	100
Approximate number of phone calls fielded	4,000	6,000	2,664	4,000
Approximate number of walk-ins serviced	850	850	600	900
Current active caseload	197	204	154	200
Health care applications taken since completion of S.H.I.N.E. program	18	8	3	10
Home visits to Veterans/widows	21	17	7	15
Monthly Average of veterans/widows who receive benefits and are assisted by staff	180	196	187	200
Number of burial applications for wartime veterans processed	10	13	6	10
Number of payments made to prevent homelessness through payment of rent to landlords for arrearages		16	3	10
Number of veterans that were assisted with the appliication process to the V.A.S.H. program	10	8	3	7
Veterans' grave flags placed and provided annually for Memorial Day	5,000	5,000	5,000	5,000

EXPENSE DETAILS

VETERANS - 543	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	134,673	136,901	136,091	141,257
Total	134,673	136,901	136,091	141,257
Expenses				
Celebrations	5,901	7,000	7,000	7,000
Signs - Supplies	-	300	-	-
Office Supplies	905	1,100	1,100	1,100
Trans. Reimb., & Seminar	174	1,100	1,100	1,100
Veterans Services	1,093,046	1,127,500	1,100,000	1,100,000
Lowell Veterans Council	436	2,000	-	-
Total	1,100,462	1,139,000	1,109,200	1,109,200
TOTAL BUDGET	**1,235,135**	**1,275,901**	**1,245,291**	**1,250,457**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 141,257
ORDINARY EXPENDITURES		$ 1,109,200
TOTAL FY16 BUDGETED EXPENDITURES		$ 1,250,457

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 253,537**
REAL ESTATE TAXES	$ 253,537	
INTERGOVERNMENTAL REVENUE		**$ 996,920**
VETERANS' BENEFITS	$ 697,697	
VETS/ BLIND EXEMPTION	$ 299,223	
TOTAL FY16 BUDGETED REVENUES		$ 1,250,457

HUMAN SERVICES

RECREATION

PETER FATICANTI

PROGRAM DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-46)	PERSONAL SERVICES	$642,212
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$68,785
	TOTAL FY16 BUDGETED EXPENDITURES	**$710,997**

MISSION & SERVICES OVERVIEW

To promote positive and healthy activities by operating year-round programs throughout 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 baseball, softball, soccer, rugby, tennis, basketball, street and field hockey, and other events. Staff and technical support is also given to the Cemetery Commission and the Parks Commission.

ACCOMPLISHMENTS

- Targeted Lowell youth with out of school, night, and weekend activities as well as summer programming at no cost.
- Identified and solicited for funds such as the Shannon Community Safety Initiative grant, the United States Tennis Association Equipment grant, and the CFIRE grant.
- Utilized the Shannon Community Safety Initiative and CFIRE grants to offer no cost programming to at risk youth between the ages of 5 and 21.
- Provided year round quality recreation opportunities to the residents of Lowell including Zumba, basketball, tennis, floor hockey, dancing, arts and crafts, swimming, karate, baseball tournament, CTI partnership program, lifeguard training programs, yoga, lacrosse/soccer training and support for special holiday events such as Monster Bash, Winterfest, Folk Festival and the City of Lowell Lights, KIDSWEEK activities, Bike Rodeo, National Night Out, Healthy Summer Kickoff, triathlons, South East Asian Water Festival, Harvestfest, Labor Day Swim Race, etc
- Served over 2000 participants in our registration programs (Saturday hockey, tennis, swim lessons, tae kwon do, dance, camps, baseball tournaments, etc). Served countless others in our drop in programming (Arts and Crafts, basketball, night hockey, pools, special events, etc.)
- Worked with CTI, Merrimack Valley Food Bank, Project Bread, and the Lowell Public Schools to provide thousands of free breakfasts, lunches, and snacks daily over the summer to the youth in the city.

- Provided First Aid/CPR training to potential lifeguarding candidates. These safety skills cross over to use in the everyday life of the participant.
- Ensured proper certifications for aquatics staff. 90% of lifeguard staff is trained in house due to the ability to offer these programs.
- Trained 400 participants in our free swim lessons last summer, and over 150 in the winter swim lessons, thereby increasing aquatic safety and reducing the risk of drowning.
- Set up river/beach for a safe designated swim area that is clearly marked and denoted as a "no wake" area for boats to increase swimmer safety.
- Assured that all pools are up to specific codes, had proper handicap accessibility, and were in proper operating condition (water quality, equipment maintenance, etc.).
- Worked with the Lowell Public Schools to offer after school activities at various public schools.

GOALS

Currently consolidated within Public Works.

PERFORMANCE METRICS

Currently consolidated within Public Works.

EXPENSE DETAILS

RECREATION - 630	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	164,718	159,310	169,071	170,712
S & W-Temp.	413,917	421,500	561,000	421,500
S & W-Temp.-Summer	19,231	45,000	89,000	45,000
Overtime	3,337	5,000	24,500	5,000
Total	601,202	630,810	843,571	642,212
Expenses				
Winter Recreation Program	2,900	2,900	2,900	2,900
Rec. Program	14,485	17,000	17,000	17,000
Elderly Recreation	-	-	-	-
Cawley Stadium Football Program	-	-	-	-
Postage	78	85	85	85
Transportation Contracts	3,495	3,500	3,500	3,500
Summer Supplies	14,908	15,000	15,000	15,000
Office Supplies	2,093	2,100	2,100	2,100
Boat House Oper./Supplies	-	-	-	-
Transportation Reimbursements	1,172	5,000	5,000	5,000
Physicals	-	-	3,200	3,200
Misc. Charges	21,254	20,000	25,750	20,000
Total	60,385	65,585	74,535	68,785
TOTAL BUDGET	**661,587**	**696,395**	**918,106**	**710,997**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 642,212
ORDINARY EXPENDITURES		$ 68,785
TOTAL FY16 BUDGETED EXPENDITURES		$ 710,997

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 350,059**
REAL ESTATE TAXES	$ 350,059	
INTERGOVERNMENTAL REVENUE		**$ 360,938**
UNRESTRICTED AID (UGGA)	$ 360,938	
TOTAL FY16 BUDGETED REVENUES		$ 710,997

HUMAN SERVICES

POLLARD MEMORIAL LIBRARY

VICTORIA WOODLEY

DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-50)	PERSONAL SERVICES	$1,054,013
PERSONNEL LIST (PAGE VII-57)	ORDINARY EXPENSES	$335,844
LOWELLSTAT CHARTS (PAGE VII-88)	**TOTAL FY16 BUDGETED EXPENDITURES**	**$1,389,857**

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 and downloadable music. 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, and electronic databases. 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.

ACCOMPLISHMENTS

- We added more electronic databases to our repertoire. Research-based and experience-driven, *Transparent Language Online* is a language-learning program for language learners of all levels. Over 80 languages are covered. For our younger patrons we have added the Scholastic database, *New Book of Popular Science.* For researchers of all ages we also added *Encyclopedia Britannica Online*. *The Lowell Sun (10/14/2001-current) (Newsbank)* database has been added, in which researchers can find full-text articles on local news, issues, events, people, and much more.
- A volunteer tutor in our Literacy Department has created the original curriculum for a very popular 10-week Citizenship Class being taught at the Library.
- We were very pleased to accept the donation of a 400+ book collection of modern poetry from Paul Marion, a local poet and Executive Director of Community and Cultural Affairs at the University of Massachusetts Lowell. It has become the core of our *Young Prometheans Poetry Collection* that

is currently being housed in the newly created *Kerouac Corner* on the first floor of the Library. We have placed a plaque and special chair in the new book section of the Library where author Jack Kerouac used to come and read.

- 2015 was declared "The Year of the Audubon" at the Library. With the help of the Pollard Memorial Library Foundation and the Board of Library Trustees, we were able to begin framing the Library's Audubon print collection, *Birds of North America*. The collection of 100 prints will be framed and hung on the Library's walls in 6-month rotation for the public to enjoy. We presented, with the help of the Lowell Parks & Conservation Trust, many programs themed around birds and the Audubon society this year. The PML Foundation duplicated many of the beautiful Audubon birds on calendars and notecards, which they made available to the public.
- Our annual Lowell Reads (one city, one book) selection this year was *The Big Year* by Mark Obmascik. We tied our selection in with the Audubon theme. The book is a funny story about three obsessive birdwatchers who try to break the North American record for birding in one year.
- This past summer the Children's Department staff collaborated with the Merrimack Valley Food Bank and brought our Summer Reading Program to one of their sites, the Caleb Center. We conducted a 4 week Summer Reading Program session where we visited once a week, checked the kids' reading logs, and did activities with them.
- We started a monthly Lego activity for Special Needs children.
- We are offering a "Tech Night" twice a month to give patrons the opportunity to meet one-on-one with our IT specialist to get help with their computer skills and using their electronic devices.
- We partnered with UMass Lowell libraries to offer Wikipedia Edit-a-thons at our Library in which we trained those interested in learning how to edit Wikipedia. The subject focus was Lowell history.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Increase attendance at all Library programming by 10% annually.	Ongoing
FY15	Increase registered borrowers by 5% annually.	Ongoing
FY16	Increase use of electronic downloadable formats such as e-books, downloadable audio books and music by 2% annually.	New
FY16	Increase use of electronic databases.	New
FY16	Offer at least 2 Staff Improvement trainings per year.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	FY2014	YTD FY2015	FY2016 Target
Adult Programs	100	103	67	95
Adult Program Participants	1,996	1,694	972	1,365
Children's Programs	180	204	130	185
Children's Program participants	4,326	3,804	3,217	4,500
Grants (including State Aid to Libraries)	$139,716	$140,433	$93,520	$129,000
Young Adult Program	121	109	94	131
Young Adult program participants	1,457	1,403	1,352	1,800
Acquisitions for Collection	7,056	9,082	4,839	6,825
Amount spent on library materials	$140,012	$163,647	$115,381	$150,000
E-book holdings	3,422	3,999	4,403	6,500
Circulation	204,897	195,774	128,891	170,000
Registered Borrowers	50,004	5,4002	56,104	78,000

EXPENSE DETAILS

LIBRARY - 610				
	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
S & W-Perm.	939,680	956,709	1,000,576	999,631
S & W-PT.	-	49,941	49,942	49,943
S & W - OT				
S & W - Shift Differential	-	-	4,439	4,439
Outside Funding	(81,513)	(100,775)	(112,647)	(112,647)
Total	858,167	905,875	942,310	941,366
Expenses				
Electricity	44,913	60,000	60,000	45,000
Repair & Maintenance Equipment	1,400	4,000	6,000	6,000
Equipment Leasing	4,148	26,200	32,430	32,430
MV-Library-Consortium	48,311	48,903	51,322	51,322
Professional Services (security guard)	-	30,000	28,600	28,600
Library - Aud/Micro/Bks/Sup.	145,431	150,647	150,647	150,647
Office Supplies	15,429	18,845	18,845	18,845
Custodial Supplies	715	3,000	3,000	3,000
Total	260,347	341,595	350,844	335,844
TOTAL BUDGET	**1,118,514**	**1,247,470**	**1,293,154**	**1,277,210**

EXPENSE SUMMARY & FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ 1,054,013
ORDINARY EXPENDITURES		$ 335,844
TOTAL FY16 BUDGETED EXPENDITURES		$ 1,389,855

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 886,978**
REAL ESTATE TAXES	$ 886,978	
INTERGOVERNMENTAL REVENUE		**$ 481,877**
UNRESTRICTED AID (UGGA)	$ 360,938	
STATE AID - LIRBRARY FUNDING	$ 99,647	
LITERACY GRANT	$ 13,000	
PUBLIC ACCESS REVENUE	$ 8,292	
MISCELLANEOUS REVENUE		**$ 21,000**
LIBRARY MISCELLANEOUS	$ 21,000	
TOTAL FY16 BUDGETED REVENUES		$ 1,389,855

FIXED COSTS

SUMMARY

(REFERENCED AS "UNCLASSIFIED" IN PRIOR BUDGETS)

Approved FY14	Projected FY15	PROGRAM EXPENDITURES	Budget FY16
13,976,494	14,003,182	DEBT SERVICE	11,645,933
625,000	625,000	WORKERS' COMPENSATION	750,000
640,000	540,000	UNEMPLOYMENT	350,000
22,500,000	22,725,000	HEALTH INSURANCE	22,500,000
17,077,418	20,411,365	PENSION	20,964,307
2,400,000	2,500,000	MEDICARE TAX	2,500,000
800,000	835,000	CLAIMS & JUDGEMENTS	775,000
283,000	287,752	OTHER INSURANCE	288,000
29,048	29,774	NMCOG	30,519
58,330,960	**61,957,073**		**59,803,759**
		FINANCING PLAN	**Budget FY16**
		TAXES	50,161,542
		LICENSES AND PERMITS	-
		CHARGES FOR SERVICES	3,611,930
		INTERGOVERNMENTAL REVENUE	5,375,429
		MISCELLANEOUS REVENUE	654,858
			59,803,759

FIXED COSTS

DEBT SERVICE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 11,645,933
TOTAL FY16 BUDGETED EXPENDITURES		$ 11,645,933

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 6,165,646**
REAL ESTATE TAXES	$ 6,165,646	
INTERGOVERNMENTAL REVENUE		**$ 4,825,429**
MSBA DEBT REIMBURSEMENT	$ 4,825,429	
MISCELLANEOUS REVENUE		**$ 654,858**
INTEREST ON INVESTMENTS	$ 128,604	
OTHER MISCELLANEOUS INTEREST	$ 201,254	
PREMIUM FROM BOND SALE	$ 300,000	
PREMIUM FROM NOTE SALE	$ 25,000	
TOTAL FY16 BUDGETED REVENUES		$ 11,645,933

FIXED COSTS

WORKERS COMPENSATION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 750,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 750,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 750,000**
REAL ESTATE TAXES	$ 750,000	
TOTAL FY16 BUDGETED REVENUES		$ 750,000

FIXED COSTS

UNEMPLOYMENT

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 350,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 350,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 350,000**
REAL ESTATE TAXES	$ 350,000	
TOTAL FY16 BUDGETED REVENUES		$ 350,000

FIXED COSTS

HEALTH INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 22,500,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 22,500,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 20,398,739**
REAL ESTATE TAXES	$ 20,398,739	
CHARGE FOR SERVICES		**$ 1,651,261**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 697,956	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 817,119	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 136,186	
INTERGOVERNMENTAL REVENUE		**$ 450,000**
HEALTH TRUST/ HRA	$ 450,000	
TOTAL FY16 BUDGETED REVENUES		$ 22,500,000

FIXED COSTS

PENSION

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 20,964,307
TOTAL FY16 BUDGETED EXPENDITURES		$ 20,964,307

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 18,903,638**
REAL ESTATE TAXES	$ 18,903,638	
CHARGE FOR SERVICES		**$ 1,960,669**
WATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 859,193	
WASTEWATER UTILITY - REIMBURSE GF FOR INDIRECT	$ 931,031	
PARKING ENTERPRISE - REIMBURSE GF FOR INDIRECT	$ 170,445	
INTERGOVERNMENTAL REVENUE		**$ 100,000**
SALARY STABILIZATION	$ 100,000	
TOTAL FY16 BUDGETED REVENUES		$ 20,964,307

FIXED COSTS

MEDICARE TAX

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 2,500,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 2,500,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 2,500,000**
REAL ESTATE TAXES	$ 2,500,000	
TOTAL FY16 BUDGETED REVENUES		$ 2,500,000

FIXED COSTS

CLAIMS & JUDGEMENTS

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 775,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 775,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 775,000**
REAL ESTATE TAXES	$ 775,000	
TOTAL FY16 BUDGETED REVENUES		$ 775,000

FIXED COSTS

OTHER INSURANCE

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 288,000
TOTAL FY16 BUDGETED EXPENDITURES		$ 288,000

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 288,000**
REAL ESTATE TAXES	$ 288,000	
TOTAL FY16 BUDGETED REVENUES		$ 288,000

FIXED COSTS

NORTHERN MIDDLESEX COUNCIL OF GOVERNMENTS (NMCOG)

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 30,519
TOTAL FY16 BUDGETED EXPENDITURES		$ 30,519

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 30,519**
REAL ESTATE TAXES	$ 30,519	
TOTAL FY16 BUDGETED REVENUES		$ 30,519

CHERRY SHEET *SUMMARY*

SUMMARY

(REFERENCED AS "UNAPPROPRIATED EXPENSES" IN PRIOR BUDGETS)

Approved FY14	Projected FY15		Budget FY16
-	62,049	MOSQUITO CONTROL	60,617
23,902	23,965	AIR POLLUTION DISTRICTS	24,510
381,080	364,840	RMV NON-RENWAL	364,840
900,530	923,043	REGIONAL TRANSIT (LRTA)	946,119
36,433	35,922	SPECIAL EDUCATION	71,547
436,039	536,447	SCHOOL CHOICE SENDING TUITION	719,718
15,153,176	16,127,320	CHARTER SCHOOL SENDING TUITION	18,662,431
37,659	53,412	ESSEX COUNTY TECH SENDING TUITION	56,884
16,968,819	**18,126,998**		**20,906,666**

CHERRY SHEET
FINANCING PLAN

PROGRAM EXPENDITURES	DETAIL	SUMMARY
PERSONAL SERVICES		$ -
ORDINARY EXPENDITURES		$ 20,906,666
TOTAL FY16 BUDGETED EXPENDITURES		$ 20,906,666

FINANCING PLAN	DETAIL	SUMMARY
TAXES		**$ 5,268,788**
REAL ESTATE TAXES	$ 843,580	
PENALTIES AND DELINQUENT INTEREST	$ 4,425,208	
NEW GROWTH	$ 57,203	
MOTOR VEHICLE EXCISE TAX	$ 2,000	
INTERGOVERNMENTAL REVENUE		**$ 15,637,878**
UNRESTRICTED AID (UGGA)	$ 12,330,322	
CHARTER SCHOOL TUITION REIMBURSEMENT	$ 3,307,556	
TOTAL FY16 BUDGETED REVENUES		$ 20,906,666

ENTERPRISE FUNDS

SUMMARY

Approved FY14	Projected FY15		Budget FY16
20,008,730	22,176,961	WASTEWATER	21,626,414
5,909,470	6,242,033	PARKING	6,099,152
9,564,517	10,702,112	WATER	10,415,133
1,335,000	1,335,000	AUDITORIUM	1,335,000
36,817,717	**40,456,106**		**39,475,699**

ENTERPRISE FUNDS

PARKING

JAMES TROUP

PARKING DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-52)
PERSONNEL LIST (PAGE VII-57)
LOWELLSTAT CHARTS (PAGE VII-88)

MISSION & SERVICES OVERVIEW

To provide customers of the City of Lowell a clean, safe, user friendly parking environment with an emphasis on the quality of facilities and professional services. By utilizing the latest technology, management of on-street spaces, garage parking facilities, and surface lots are managed with a priority on efficiency and safety and create a value-added service to City of Lowell residents and visitors.

The City of Lowell Parking Department continues to be a self-funded enterprise that seeks to not only streamline the parking operations, but to explore further opportunity to provide a springboard to economic development, public safety, and infrastructure improvement while shining a spotlight on all that the City of Lowell has to offer to residents and visitors.
Republic Parking Services provides garage management services at George Ayotte Garage and Lot "A", Joseph Downes Garage, Leo Roy Garage, Lower Locks Garage, Edward Early Garage, and Davidson Surface Lot. Republic is responsible for the day-to-day management and maintenance of the garage facilities. There are nearly 5,500 parking spaces in the five garages and two surface lots.

US Security Associates provides security services at each of the above mentioned garages and at special events as requested. Garages are staffed with a security guard all day, every day.

Republic Parking Services and the City of Lowell combine in the effort to manage on-street parking via multi-space kiosks, surface lots, and time restricted parking areas. Republic is responsible for the collection and maintenance of the 189 kiosks that meter over 1,400 spaces. In FY14, the Parking department eliminated the use of mechanical parking meters and replaced them with the pay-per-space kiosks. City of Lowell Meter Enforcement Officers patrol metered and restricted parking areas, assist with enforcement of City Parking Ordinances, and serve as the Parking Department's front line for customer service.

ACCOMPLISHMENTS

- Completed the installation of 189 multi-space kiosks that replaced 64 original or outdated machines and 463 spaces monitored by mechanical meters while also creating nearly 500 new metered spaces. This conversion has increased the capture rate for payments and projects to an 18% increase in meter revenue over FY14.
- Adopted the Electric Vehicle Charging Station from UTEC and renewed the service for the next 3 years.

PROJECTED EXPENSES

- Completed an energy savings measure at Leo Roy Garage that projects over $21,000 in annual electricity savings and over $154,000 in savings over the lifetime of the equipment.
- Applied for and received rebate incentives for surface lots and George Ayotte garage for energy efficient lighting.
- Initiated an aggressive preventive maintenance program at all garages designed to extend life cycles of garage systems.
- Improved and enhanced audit controls over kiosk collections.
- Converted Leo Roy entrance gates to accommodate two-way traffic.
- Combined with UML and Walker Parking to begin full-scale repairs at two City garages (Leo Roy and Lower Locks).
- Reestablished meter enforcement hours to reflect published City Ordinances.
- Negotiated lease agreement with UML for use of spaces on Father Morissette Boulevard and MCC (all garages) resulting in additional annual revenues nearing $30,000.
- Expanded Event Parking with additional revenue projected to exceed $20,000.
- Transitioned Employee Parking Programs into the Parking Department Offices and partnered with MIS and Human Resources to streamline the tracking process.
- Continued to develop new layers of communication via Twitter @LowellParkingMA

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Initiate repairs at Leo Roy and Lower Locks garages.	Ongoing
FY15	Continue Green Initiatives at all garages.	Ongoing
FY15	Amend ordinance language in order to maximize the parking supply in the residential neighborhoods throughout the City.	Ongoing
FY16	Negotiate new Garage Management and Security contracts.	New
FY16	Develop Downtown Parking Plan.	New
FY16	Transition Employee Parking Program from Police Department to Parking Department.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Number of new kiosks which replaced single space parking meters	64	189	189	194
Number of on-street parking spaces monitored by pay-per-space kiosks	398	1,354	1,354	1,500
Total number of garage spaces	5,059	5,059	5,059	5,059
Number of parking lots	7	7	8	9
Total number of lot spaces	489	489	596	620
Approximate number of monthly pass card holders	4,726	5,400	5,365	5,800

EXPENSE SUMMARY & FINANCING PLAN

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Parking Revenue	4,037,000	4,152,000	4,152,000	4,197,000
Meter Revenue	823,000	835,000	835,000	925,000
Other Revenue				15,000
Ticket Revenue	1,049,470	1,079,000	1,079,000	980,000
Total Revenue	**5,909,470**	**6,066,000**	**6,066,000**	**6,117,000**
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	315,895	326,730	333,000	324,730
Ordinary Expenses	2,852,534	2,931,069	2,993,894	2,813,894
Debt Service	2,316,475	2,379,575	2,278,097	2,278,097
Health Insurance	103,164	115,026	136,186	128,829
Retirement	97,147	145,963	193,318	193,318
Indirect Costs	224,255	343,670	380,591	360,283
Transfers/Adjustments				
Total Expenditures	**5,909,470**	**6,242,033**	**6,315,086**	**6,099,152**
Surplus/(Deficit)	**-**	**(176,033)**	**(249,086)**	**17,848**
Beginning Fund Balance	1,838,001	1,838,001	1,838,001	1,838,001
Estimated Operations	-	(176,033)	(249,086)	17,848
Proj Ending Fund Balance	1,838,001	1,661,969	1,588,915	1,855,850
Actual Operations	-			
Proj Ending Fund Balance (must be >0)	1,838,001	1,661,969	1,588,915	1,855,850

ENTERPRISE FUNDS

LOWELL REGIONAL WASTEWATER UTILITY

MARK YOUNG

EXECUTIVE DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-51)
PERSONNEL LIST (PAGE VII-57)
LOWELLSTAT CHARTS (PAGE VII-88)

MISSION & SERVICES OVERVIEW

To effectively manage wastewater and stormwater transport and treatment systems in a professional manner. LRWWU strives to meet all applicable permit conditions and environmental standards while delivering outstanding services to our customers at fair and reasonable rates.

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 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 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 wastewater treatment plant is a primary and secondary activated sludge plant. The primary treatment removes settleable 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 Chorine (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.

PROJECTED EXPENSES

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 Intermunicipal Agreements with the towns as well the inspection and permitting of industries, through the Industrial Pretreatment Program, that discharge into the sewer system.

ACCOMPLISHMENTS

- Maintained ISO 14001 Environmental Management System (EMS) certification (for fifteen straight years).
- Recycled over 100,000 pounds of metal, wood, cardboard, paper and co-mingled glass and plastic, medical sharps and rechargeable batteries.
- Recycled over 11,700 tons of biosolids for beneficial use.
- Maintained Septage and Hauled Waste revenue of over $1,100,000 dollars
- Completed Hauled Waste Receiving Upgrade
- Finalized negotiations for Intermunicipal Agreements with the contributing towns (with conditions favorable to the City).

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Maintain ISO 14001 Environmental Management System Certification.	Ongoing
FY15	Prepare and Plan for Federal and State Stormwater Regulations.	Ongoing
FY15	Maintain a high quality of environmental life for our neighbors including odor prevention.	Ongoing
FY15	Continue facility upgrades to accept varied hauled waste streams.	Ongoing
FY16	Reduce workers compensation costs, thus preventing loss of productivity and efficiency.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Number of catch basin, sewer backup, and street flooding requests resolved	1,047	953	634	953
Number of catch basins repaired and replaced	172	171	63	171
Number of manholes repaired and replaced	43	13	12	13
Number of catch basins cleaned by LRWWU staff	450	367	199	367
Number of catch basins cleaned by Contractor	595	265	0	-
Number of collection system calls responded to	1,346	1164	552	1,164
Total length of sewer/drain lines inspected in feet	72,937	76,723	38,567	76,723

Total length of sewer/drain line rodded/cleaned in feet	93,331	57,154	40,302	57,154
Total length of sewer/drain pipe lined in feet	3,692	3395	1,553	3,395
Total length of new sewer pipe laid in feet	907	2118	805	2,118
Total length of drain lines replaced in feet	566	592	301	592
Total number of work orders completed	1,397	1267	618	1,267
Total amount of grit and screenings collected in tons	N/A	N/A	380.46	380
Total amount of catch basin debris collected in tons	N/A	N/A	354.73	355
Total amount of recycled comingle, cardboard, and paper in pounds	15,447	15,436	8,997	15,436
Total amount of wood recycled in tons	2.65	5.3	0	5.3
Total amount of metal recycled in tons	11.97	5.01	9.44	5.01
Total amount of rechargeable batteries recycled in pounds	195	156	191	156
Total amount of LRWWU used oil recycled in gallons	424.25	1,496.5	800	1,496.5
Total amount of citizen used oil recycled in gallons	401	305.5	99	305.5
Total length of fluorescent bulbs recycled in linear feet	3728	320	1056	320
Total amount of medical sharps collected in pounds	205	282	450	282
Total number of ink cartridges recycled	94	157	61	157
Total amount of recycled materials in pounds	27,436,882	23,527,532	13,639,480	23,527,532
Total Kw usage at Duck Island	8,198,074	8,331,384	4,276,486	8,331,384
Total Kw usage at Satellite Stations	628,921	256,097	113,383	256,097
Total Kw usage at LRWWU	8,826,995	8,587,481	4,389,869	8,587,481
Total Gas usage at Duck Island in ccf	59,256	72,539	2,592	72,539
Total Gas usage at Satellite Stations in ccf	12,452	13,817	446	13,817
Total Gas usage at LRWWU in ccf	71,708	8,6356	3,038	86,356
Amount of biosolids processed in tons	27,734	23,463	12,318	23,463
Amount of biosolids recycled to Hawk Ridge Compost Facility, Unity, ME (tons)	13,696	11,746	6,804	11,746
Number of odor complaints	5	6	3	3

EXPENSE SUMMARY & FINANCING PLAN

WASTEWATER ENTERPRISE FUND SUMMARY				
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Revenues	16,872,915	17,807,470	19,128,834	19,661,036
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	3,032,812	3,116,913	3,183,692	3,104,084
Ordinary Expenses	7,524,049	8,600,600	9,721,200	8,390,700
Debt Service	6,451,490	6,932,917	6,459,070	6,459,070
Health Insurance	718,276	825,720	817,119	818,099
Retirement	666,150	1,000,887	1,031,031	1,031,031
Indirect Costs	1,311,547	1,699,924	1,699,924	1,823,430
Transfers/Adjustments				
Total Expenditures	19,704,323	22,176,961	22,912,036	21,626,414
Surplus/(Deficit)	(2,831,408)	(4,369,491)	(3,783,202)	(1,965,378)
Beginning Fund Balance	10,108,942	7,277,534	2,908,043	2,908,043
Estimated Operations	(2,831,408)	(4,369,491)	(3,783,202)	(1,965,378)
Proj Ending Fund Balance	7,277,534	2,908,043	(875,159)	942,665
Actual Operations				
Proj Ending Fund Balance (must be >0)	7,277,534	2,908,043	(875,159)	942,665

ENTERPRISE FUNDS

LOWELL REGIONAL WATER UTILITY

ERIK GITSCHIER

EXECUTIVE DIRECTOR

DEPARTMENT ORGANIZATION CHART (PAGE VII-53)
PERSONNEL LIST (PAGE VII-57)
LOWELLSTAT CHARTS (PAGE VII-88)

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, 2400 fire hydrants, and approximately 26000 water service connections.

ACCOMPLISHMENTS

- Redundant Transmission Main: Installed approximately 7,000 linear feet of new ductile iron water main and distribution system improvements in the Varnum Ave., Dunbar Ave. and Pawtucket Blvd. area.
- Residual Lagoon Project: In the winter of 2014, the underdrain system and removal of sludge from lagoon number two was completed.
- Carbon Filter Replacement: In the fall of 2014 Replacement of Carbon Filter Effluent #2 was completed. Approximately 160,000lbs of carbon was removed from the filter and replaced.
- Residential Meter Replacement: The installation phase of approximately 23,000 residential water meters began in the spring. The work also included installing 5 additional transmitters to connect the new meters to the existing fixed network automatic meter reading (AMR) system. This project will eliminate the need for manual meter reading City wide and will increase metering accuracy.
- Fluoride Award: Won the fluoride award for the fifth consecutive year presented by the Mass Department of Public Health.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Replace the carbon in effluent filter #2.	Complete
FY15	Train employees on confined space entry, excavation safety, CDL licensing, hoisting licensing, Emergency Response Training, and state licensure for drinking water exams.	Ongoing
FY15	Reduce estimated water readings.	Ongoing
FY16	Replace the carbon in effluent filter #3.	New
FY16	Replace 7,500 residential meters and connect to new computer system.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Accuracy of initial water bills that are sent out	99%	96%	98%	100%
Percentage of water bills sent out on time	99%	99%	99%	100%
Ratio of raw water pumped to finished water pumped	97%	98%	98%	98%
Maximum response time to emergency calls (in minutes)	30	30	30	30
Number of emergency calls responded to	108	64	125	100
Percentage of meter reads that are estimates	10%	10%	4%	0%
Number of ARB readers or touch pads	815	778	22,011	14,000
Number of hydrants repaired	119	142	71	100
Number of service calls	1,919	1,135	3,728	2,000
Number of trenches repaired	210	74	105	75
Number of water line markouts	3,250	965	958	1,000
Number of water main breaks repaired	58	22	18	20
Number of water meters installed	343	278	753	7,500
Number of water services repaired	152	52	59	75

EXPENSE SUMMARY & FINANCING PLAN

	FY14 Approved	FY15 Approved	FY16 Request	FY16 Manager
Revenues	9,564,517	9,845,900	9,850,900	9,850,900
	FY14 Approved	**FY15 Approved**	**FY16 Request**	**FY16 Manager**
Personal Services	2,080,888	2,237,177	2,353,149	2,181,253
Ordinary Expenses	2,863,200	3,285,700	3,327,000	3,077,000
Debt Service	3,016,088	3,067,538	2,814,677	2,814,677
Health Insurance	574,769	640,861	697,956	717,764
Retirement	513,490	771,517	859,193	859,193
Indirect Costs	516,081	699,319	761,008	765,246
Transfers/Adjustments	1	-	-	-
Total Expenditures	9,564,517	10,702,112	10,812,983	10,415,133
Surplus/(Deficit)	-	(856,212)	(962,083)	(564,233)
Fund Balance	5,397,191	3,450,435	2,594,223	2,594,223
Estimated Operations	-	(856,212)	(962,083)	(564,233)
Fund Balance	3,450,435	2,594,223	1,632,140	2,029,990
Actual Operations	-			
Proj Fund Balance (must be >0)	3,450,435	2,594,223	1,632,140	2,029,990

ENTERPRISE FUNDS

LOWELL MEMORIAL AUDITORIUM

MISSION & SERVICES OVERVIEW

The Lowell Memorial Auditorium is an indoor facility located in downtown Lowell on Merrimack Street. An ideal venue for Concerts, Family Shows, Conferences, Conventions, Trade Shows, Corporate Seminars and much more. The 2,800 seat venue was constructed in 1922 by the architectural firm of Blackall, Clapp & Whittemore.

FY15 has been a year of progress at the Lowell Memorial Auditorium. Global Spectrum, who manages the operation of the LMA, has improved the bottom line numbers in various areas such as the Event Revenue, Other Revenue, and Net Operating Income lines. LMA is projected to finish FY15 with a $152,000 increase to the Net Operating Income of FY14.

LMA hosted a second season of the Broadway Series as well as the Golden Gloves and Family Shows, Concerts, Comedians, and many community events. The Dance Events at the Lowell Memorial Auditorium have continued since the beginning of the City's contract with Global Spectrum two years ago.

Event Revenue has been the area of largest improvement in FY15. The LMA Broadway Series is nearing its end; bringing in around $35,000 as compared to the $63,000 loss in FY14. This will be a $96,000 change in Event Revenue; most of which has been generated by the Broadway Series. The Wild Kratts Event grossed over $50,000 alone and was the most successful event the LMA has hosted since the change in management of the venue in 2013. The success of these new events and other previously established annual events have fueled most of the improvement over the course of FY15.

Building Expenses remain the largest item on the budget. Although the expenses have increased from Global Spectrums' first contract year to the second; the Auditorium is currently on pace to finish ahead of the budgeted Building Expenses by over $182,000. The differences between FY14 and FY15 are due to the launch of a new website (cost of nearly $15,000) and retention of staff; few positions remained open during the year.

While the improvements the LMA saw this year were encouraging, Global Spectrum and the City project that the third year of Global Spectrum's management will be even better. In FY15, the Auditorium is currently projected to finish with a net operating deficit of $246,000. In FY16, Global Spectrum estimates that the Auditorium can operate under the $200,000 budgeted deficit.

Annual Events

Broadway Series

Fiscal Year	Events	Attendance	Net Profit
2014	5 shows	3,739	($63,701)
2015[13]	5 shows	5,417	$34,271
2016[14]	5 shows	5,810	$47,000

Golden Gloves

Fiscal Year	Events	Attendance	Net Profit
2014	9 events	10,905	$45,416
2015	9 events	7,101	$42,946
2016[2]	9 events	8,992	$51,960

Dance Competitions

Fiscal Year	Events	Attendance	Net Profit
2014	40	22,372	$186,684
2015[1]	34	19,016	$155,127
2016[2]	34	19,349	$155,807

[13] Projected
[14] Budgeted

CAREER CENTER*

BARBARA O'NEIL

EXECUTIVE DIRECTOR

** Note that Career Center information is included for memo purposes only, as the numbers shown are not reflected in any City totals.*

DEPARTMENT ORGANIZATION CHART (PAGE VII-54)
PERSONNEL LIST (PAGE VII-57)
LOWELLSTAT CHARTS (PAGE VII-88)

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 services

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 Investment Board. The Career Center is collaboration between the Massachusetts Executive Office of Labor and Workforce Development and the City of Lowell. The Career Center served 8,000 job seekers and 400+ employers during FY14.

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 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. The CCL is housed at 107 Merrimack St, Lowell, MA. Hours are M-Th. 8:30 a.m.-5:00 p.m. and Friday from 9:30 a.m.-5:00 p.m.

ACCOMPLISHMENTS

- For the period 7/1/13-6/30/14, the Career Center of Lowell once again ranked #1 in the entire Commonwealth for Workforce Investment Act achievements for serving Adults, Dislocated Workers and Youth. There are nine performance standards in total. This is the 3rd year in a row; the Career Center was ranked # 1 out of sixteen workforce investment areas. These figures are a compilation of entered employments, entered employment retention rate, average wage earnings and attainment of degrees and literacy gains. The Greater Lowell Workforce Investment Board and the Career Center of Lowell received a $20,000 incentive grant for exceeded all nine performance areas.
- The Career Center of Lowell /Valley Works Lawrence collaborated on a very successful Job fair at the Spinners Baseball Park in August. The CCL has increased the number of employers participating in the Job Fair for the past 3 years.
- The Greater Lowell Workforce Investment Board continued its successful partnership with the Metro North, Merrimack Valley and North Shore WIBs on the Northeast Advanced Manufacturing Consortium designed to promote manufacturing and workforce development in

the Northeast Region. Highlights include development of a business leadership team, led by representatives from manufacturing companies; business outreach to over 500 companies; training 70 Career Center customers from the Region in machining and electronics through three community colleges and technical high schools, resulting in 38 job placements to date and another 32 anticipated. The WIB maintained a strong focus on young adults again this year through its Connecting Activities Program with over 600 students and 50 employers in attendance at the Youth Job Fair. A total of 170 youth were placed in part-time employment during 2014. The WIB continues to identify grant and partnership opportunities to align our efforts with the needs of business and job seekers and work with our educational partners to develop and promote successful education and career pathways.

- The Career Center of Lowell (CCL) is an active partner on the Lowell Police Department's Safe & Successful Youth Initiative (SSYI). The program serves as a coordinated intervention strategy focused on young men (age 14-24) identified as a high risk for becoming perpetrators or victims of gun violence. The CCL has provides services young men within the City of Lowell.
- The Youth Career Center provided summer work experience for 350 Lowell youth through the Shannon Grant and YouthWorks programs. Services include: work-readiness activities, job development, resume writing, subsidized employment, and job search assistance. Each participant earns wages while participating in work-readiness activities, before they enter subsidized employment.
- The Mass Department of Transitional Assistance continues to look towards the Career Center of Lowell to provide services through the CIES program to place welfare recipients into full time jobs. The CCL consistently ranks # 1 in the Commonwealth for job placement success. In November of 2014, the Department of Transitional Assistance doubled our original grant amount due to the success of the program.
- The Career Center continues to increase its social media presence through marketing that increased job seekers and business engagement. This includes increased twitter followers, creation of a Facebook page as well as increased volume on LinkedIn.
- The Career Center of Lowell continues to seek non federal dollar grant awards. These non Workforce Investment Act grants allow us to leverage our overall budget. We continue working with our successful National Emergency Grant, Disability Employment Initiative, Re-Entry partnership Grant, Workforce Competitive Trust Fund grant geared toward Advanced Manufacturing, Employment Program for Homeless Individuals as well as smaller grants for targeted populations.

GOALS

Fiscal Year	Strategic Goal or Objective	Status
FY15	Increase the average hourly wage for entered employment.	Ongoing
FY15	Increase number of business links by 14%.	Ongoing
FY16	Increase the number of State grants received.	New
FY16	Transition smoothly from Workforce Investment Act funding to Workforce Innovation and Opportunity Act.	New
FY16	Increase Social Media presence.	New
FY16	Exceed all board approved goals.	New

PERFORMANCE METRICS

Measurement	Prior Year Actuals FY2013	Prior Year Actuals FY2014	YTD FY2015	FY2016 Target
Number of findings during audit/system certification by EOLWD	0	0	0	0
Entered employment rate for dislocated workers	95%	94%	100%	85%
Entered employment rate for Low Income/"Adult" Workers	88%	96%	100%	82%
Youth placement in employment or education	84%	88%	64%	77%
Youth Degree of Certification Attained	74%	88%	79%	71%

EXPENSE DETAILS

CAREER CENTER	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Personnel				
Salaries	1,516,279	1,689,546	1,728,285	1,728,285
Fringe Benefits	363,906	405,491	414,788	414,788
Overtime	1,000	2,000	2,000	2,000
Total	**1,881,185**	**2,097,037**	**2,145,073**	**2,145,073**
Expenses				
Advertising	1,800	3,000	3,000	3,000
Child Care	-	-	-	-
Clothing Allowance	-	-	-	-
Conferences/Meetings	7,000	8,000	8,000	8,000
Contractor Reimbursement	330,005	446,660	446,660	446,660
Custodial Supplies	3,600	3,600	3,600	3,600
Data Processing	19,038	16,000	16,000	16,000
Dues & Subscriptions	16,000	15,500	15,500	15,500
Electricity	33,000	40,000	40,000	40,000
Equipment Rental (Copiers)	22,966	23,996	23,966	23,966
Furniture & Equipment	1,000	2,000	2,000	2,000
Gas	7,500	15,000	15,000	15,000
Gasoline Allowance (Customers)	-	-	-	-
Independent Audit	10,000	10,000	10,000	10,000
Instructional Supplies	2,000	1,000	1,000	1,000
Insurance & Bonding	9,237	10,085	10,085	10,085
Licenses & Fees	4,000	4,000	4,000	4,000

PROJECTED EXPENSES

CAREER CENTER	FY14 Actual	FY15 Approved	FY16 Request	FY16 Manager
Expenses				
Misc Rental (Storage)	1,000	1,000	1,000	1,000
Misc Supplies (Customers)	-	-	-	-
Needs Based Payments	-	3,375	3,375	3,375
Network Access Fee	9,000	6,864	6,864	6,864
Office Supplies	25,000	17,000	17,000	17,000
Parking	7,640	7,640	7,640	7,640
Participant Fringe	27,127	31,887	31,887	31,887
Participant Wages	301,150	353,775	353,775	353,775
Postage	5,000	5,000	5,000	5,000
Printing & Binding	3,000	3,000	3,000	3,000
Professional Services	58,662	66,150	66,150	66,150
Promotional Activities	1,200	1,500	1,500	1,500
Rent	298,386	342,796	352,061	352,061
Repair & Maint of Equipment	14,100	15,000	15,000	15,000
Repair & Maintenance of Vehicle (Customers)	-	-	-	-
Stabilization	-	-	-	-
Staff Training	1,000	1,000	1,000	1,000
Telephone	17,836	17,836	17,836	17,836
Training Payments (Customers)	8,450	22,300	22,300	22,300
Transportation	6,800	15,583	15,583	15,583
Travel - In State	7,000	8,000	8,000	8,000
Travel - Out State	2,000	2,000	2,000	2,000
Tuition Reimbursement (Customers)	321,398	419,751	419,751	419,751
Uniforms/Other Clothing (Customers)	-	-	-	-
Total	1,582,895	1,940,298	1,949,533	1,949,533
TOTAL BUDGET	**3,464,080**	**4,037,335**	**4,094,606**	**4,094,606**

FISCAL YEAR

2016

SECTION V

CAPITAL PLAN

Capital Budget details, focused on the City of Lowell's adopted public investment plan.

CONOR BALDWIN
CHIEF FINANCIAL OFFICER

PUBLIC INVESTMENT OVERVIEW

These public investments represents the first capital plan of my administration. In many ways it is a reflection of my vision for the City of Lowell, and was presented to the City Council for discussion purposes on 04/07/2015. With the fiscal year 2015 operating budget, I laid forth the three pillars of my administration: Public Safety, Education, and Economic Development. This Capital Plan furthers those three pillars while also presenting an opportunity to make strategic investments in the city's physical infrastructure and ensuring a revitalized Lowell for future generations. Each individual submission is worthy of consideration, and to overlook any will only result in more urgent needs in the future, with inflated price tags. We must also not ignore the fact that the regional and national economies have not yet fully recovered, but with a fiscal position that has been noted as 'strong' by ratings agencies and a favorable borrowing environment, the time to invest is at hand.

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.

This fiscal year, the City Council took the wise action of establishing a special Capital Debt Service stabilization fund. This fund will allow us to jump-start progress on capital expenditures in the spring. We have also narrowed the focus considerably to target "curb appeal" such as sidewalks, roads, and other critical infrastructure. This infrastructure serves as the backdrop to life and has an impact on us as communities and individuals. The functionality and aesthetics of this infrastructure influence the very character of communities and create a sense of place that reminds us where we are. If we are to continue to focus on Lowell's livability as a function of economic development, investment in infrastructure is critical.

CAPITAL PROJECT UPDATES

The 2014 Capital Plan included approximately $12.5 million in projects financed through the General Fund. It also contained about $1.1 million in vehicles, many of which needed replacement. That plan recommended almost $16 million in spending in 2015, all of which would have been accomplished through bond financing. However, after much deliberation and careful analysis by the Financial Team, this number has been revised down significantly to allow for the incorporation of new priorities into a future 5-year Capital Improvement Plan. On May 28, 2013, a loan order for $13.6 million was approved by the City Council.

About $6.4 million has been spent to date. Through September 2014, we had borrowed only to cover the money that we have already spent. Borrowing funds as we need them helps to keep our interest costs down, but we will be looking to permanently finance these projects in the near future to take advantage of the favorable rate environment.

Throughout late FY14 and into the beginning of FY15, work has continued in various departments on projects funded through prior capital loan orders. Paving work been is ongoing throughout the City, as well as sidewalk and curbing focused on the FY15 Manager's Initiative Neighborhood of Lower Belvidere. New roofs at the High Street and West Sixth Street Fire Houses were also completed in the fall of 2014.

Paving work has been ongoing throughout the last construction season, using a combination of Chapter 90 funding from the Commonwealth and City of Lowell capital. The following page lists paving estimates that will be completed in 2015 using previously authorized capital, totaling $1.1 million. This funding will supplement the additional paving work funded under Chapter 90, totaling just over $2 million.

Street Name	PCI *	Benefit Value **	Length (FT)	Road Length (MI)	Construction Cost ($)
Perry St.	61/40	31/27	3350	0.634	$ 190,200.00
Concord St.	61/59	72/21	2870	0.544	163,200.00
Pleasant St.	55/47	23/27	2900	0.549	164,700.00
Chestnut St.	44	7	750	0.142	42,600.00
Willow St.	56	22	770	0.146	43,800.00
Ash St.	51	24	375	0.071	21,300.00
Pond St.	45	28	525	0.099	29,700.00
Fort Hill Ave.	51	24	2125	0.402	120,600.00
Sherman St. (High to Nesmith)	51	24	825	0.156	46,800.00
Hanks St.	53/61	24/71	1480	0.28	84,000.00
Huntington St.	65	68	780	0.148	44,400.00
Hoyt St.	48	26	1510	0.286	85,800.00
Belrose Ave.	63	70	1405	0.266	79,800.00
Total				**3.723**	**$ 1,116,900.00**

* *Pavement Condition Index*

** *Relative Value of Improvements to Current Conditions*

SUMMARY OF COMPLETED PRIOR CAPITAL PROJECTS

Focus	Description
Schools	Bartlet School, Playground with Basketball and Skateboard Park
Schools	Bartlet School, Roof
Schools	Cawley Stadium, Track Improvements
City	Centralville Memorial Park, Sidewalks
City	City Hall, Backup Power Generator Project
City	City Hall, City Council Chamber
City	City Hall, Windows
Schools	Daley School, Concrete Sidewalk and Ramp Repairs
Schools	Daley School, Roof
City	Downtown, Two-Way Conversion
City	Father Kirwin, Basketball
City	Fells Park, Fence and Wall
Public Safety	Fire Station @ Gorham St, Roof Repairs
Public Safety	Fire Station @ High St, Roof Repairs
Public Safety	Fire Station @ W 6 St, Roof Repairs
City	Hadley Park, Playground with Basketball and Skateboard Park
City	Highland Sports Complex
Schools	Laura Lee School, Exterior Door Project
Schools	LeBlanc School, Roof
Schools	LeBlanc School, Windows
City	LeLacheur Park, Improvements
Schools	Lowell High School, Bathrooms
Schools	Lowell High School, Freshman Academy, Doors
Schools	Molloy School, Exterior Door Project
Schools	Moody School, Doors
Schools	O'Connell School, Door Project
City	O'Donnell Park, Splash Pad
Public Safety	Police Department, Feasibility Study
Schools	Pyne School, Concrete Stair Project
City	Senior Center, Backup Power Generator Project
City	Traffic Signalization

Focus	Description
City	Veteran's Park, Sidewalks
City	Victory Park, Memorial
Schools	Wang School
	Vehicles ($1.1 Million Spent To Date)
	Dump Trucks (3)
	Groundmaster Lawnmower
	John Deer 318D Skid Steer
	Vacuum Truck

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 submit a 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 2016 FUNDED PROJECTS

This Capital Plan establishes the groundwork for a future, multi-year capital improvement plan, but the projects proposed for funding are solely within the current fiscal year. All additional projects and vehicle replacements are presented here for discussion purposes only, but will be vetted and prioritized in a comprehensive plan to be presented next year.

The City of Lowell is positioned well to solidify its revitalization and through strategic investments in education, public safety, and infrastructure; Lowell can jump-start the next wave of investment in our most valuable resource: the residents. Investing in roads, bridges, traffic improvements, public safety, and parks and recreation amenities will dovetail nicely with state and federal dollars destined for the city. Through this plan we are investing in our middle schools to keep the children safe and secure by providing new exterior doors. Environmental remediation work on Parcel 9 in the Hamilton Canal District is funded through this capital request, which will ensure that progress on that critical economic development initiative continues. In the Lowell Police Department, funding is being sought to upgrade and enhance the lock-up facilities at Department's Headquarters. Also included are projects that are critical to retaining Lowell's 'livability,' such as the completion of the Concord River Greenway, a tremendous recreational opportunity for Lowell residents and visitors, and the construction of the 'Bridge Street Node' extension to the Riverwalk along the Merrimack.

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 not sufficient. That is why I included a recommendation of $4.1 million in paving, sidewalks, and curbing to be included in this capital plan request to the City Council. This funding includes the money received from the Commonwealth but 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 immediately following, for information and discussion purposes.

FY2016 PROJECTS – CITY SHARE (SUMMARY)

PROJECT	FY15 COST - CITY SHARE
Lawrence Street Bridge Repairs	3,500,000
Paving/ Curbing/ Sidewalks	1,350,000
Concord River Greenway	400,000
Lowell Memorial Auditorium	300,000
Bridge Street Node	300,000
EPA Remediation	300,000
Traffic Signalization	250,000
Fire Department Turnout Gear (Bunker Pants/ Turnout Coats)	110,000
Rogers Doors	100,000
J.G. Pyne School Doors	75,000
Murkland School Doors	75,000
McAuliffe Doors	75,000
Pawtucketville Doors	75,000
Bailey Doors	75,000
Sidewalks and Curbing	50,000
Holding Cell and Prisoner Transport Monitoring System Upgrades	44,000
Public Safety Shot Detection Software	500,000
Fire Rescue Equipment	61,000
Durkin Park Improvements	25,000
Centralville Memorial Park Improvements	25,000
TOTAL	**$ 7,690,000**

LAWRENCE STREET BRIDGE REPAIRS

The bridge that transverses the Concord River on Lawrence Street is in dire need of major repairs. It has reached the structurally deficient and/or functionally obsolete category. In addition to poor deck conditions (requiring plates as well as causing damages), the overall condition of this bridges is quickly deteriorating. The city has been funding spot repairs but this is now throwing good money after bad. A detailed repair plan is being developed for several other bridges in the City, but funding of this particular bridge is a priority.

A number of accidents have occurred at the site of the bridge over the past few years, including a fatal accident in November of 2012. This funding request includes engineering and repair costs.

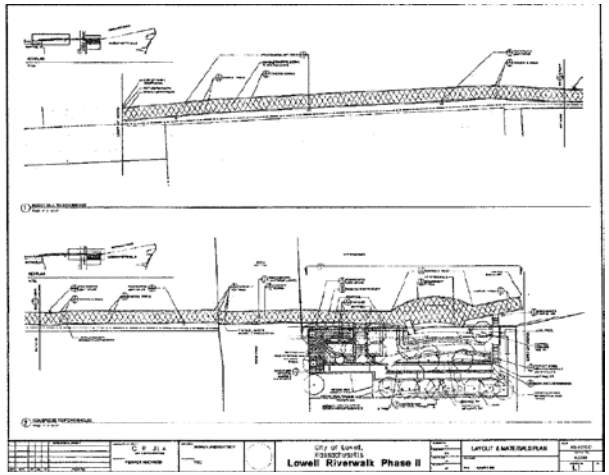
PAVING / SIDEWALKS / CURBING

The City of Lowell has contracted with VHB for a Pavement Management program. This program provided us with a Pavement Condition Index (PCI) for every street in the city. Using this information, we can create a work plan to keep the condition of each street within a 20 year life span.

Last year, the City appropriated approximately $1.8M from the state for pavement work. This number was increased by approximately $900,000 in January when the new Governor took office, increasing the total to $2.7 million. In addition to this amount, the city would have needed to fund an additional $2.2M to have the average PCI remain at its current level 70. See next page for distribution of PCI's across the city. If we want to reduce the backlog of work, we would need to spend approximately $3.7M in addition to the state's money. However, it is recommended in this plan to appropriate a supplemental City portion of approximately $1.4 million for paving, sidewalks, and curbing for the upcoming construction season.

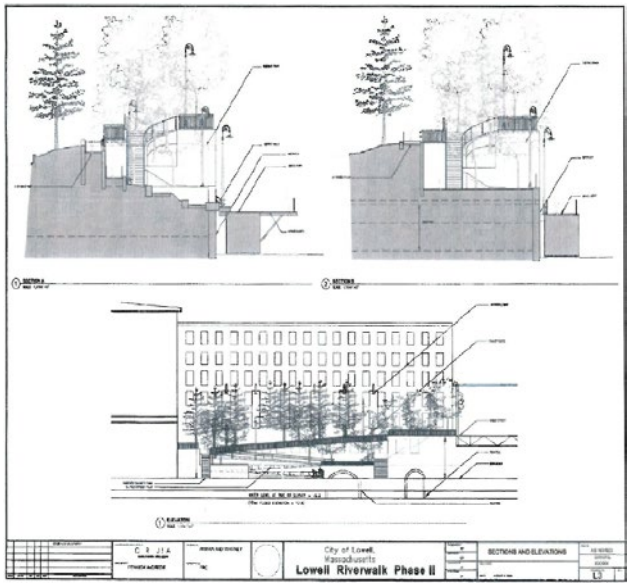
$1.3 million in paving for the upcoming construction season. The Pavement Management program we have has proven to be useful. The recommendation to add to the state's funding makes fiscal sense when reviewing the savings in future maintenance.

BRIDGE STREET NODE



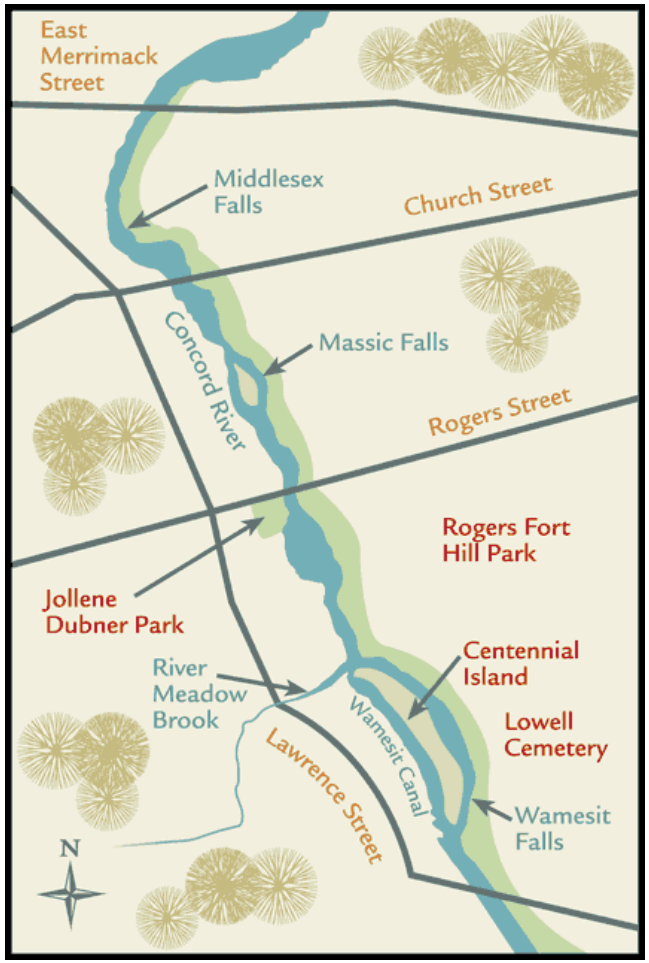
The City has partnered with the National Park Service in the design of the Riverwalk: Bridge Street node, which will provide an accessible pedestrian connection from Bridge Street to the existing Riverwalk, which currently terminates behind the Boott Mills. This phase of the Riverwalk project is extremely important, as it will provide direct and visible access to the Riverwalk and the Merrimack River from Downtown Lowell. After many years of negotiating with National Grid, the City was recently able to obtain a parcel of land owned by National Grid necessary to construct this project.

Structural and environmental assessment is currently underway on the site, and final design will finish once this work has been completed. This portion of the Riverwalk was substantially designed in 2008, and at that time the cost of the project was estimated at $2.4 million. The City has already secured $2.4 million for this critical link through a cooperative agreement with the National Park Service, but a shortfall of approximately $650,000 is estimated due to rising construction costs. DPD is currently working with the NPS for an additional $350,000 through the Federal Lands Access Program. $300,000 in Capital Funds is requested to construct this portion of the Riverwalk.



CONCORD RIVER GREENWAY

The Concord River Greenway (CRG) is a multi-use recreational path along the Concord River. This project has been strongly supported and funded by the state's Department of Energy and Environmental Affairs (EEA) and will serve as an important link to state-wide trails. The CRG Phases I and II are complete and DPD is currently working on finishing the remaining sections. Recently, EEA offered to fund $950,000 of the construction for the final section of the CRG, Phase IIIB, with a required match by the City. This is a wonderful opportunity to finish a monumental project for the City and the state. DPD is seeking funds for this match, as well as additional design required for the final phase, a bridge construction needed to link Phase II to Phase III, and accrued land acquisition costs.



EPA REMEDIATION / HAMILTON CANAL DISTRICT ENVIRONMENTAL CLEANUP

The City of Lowell was awarded two U.S. Environmental Protection Agency (EPA) Brownfields Program clean-up grants for the Hamilton Canal District (HCD). Totaling $400,000, the grants are directed to the remediation of PCB contamination on Parcel 9, which is a federally-regulated contaminant that, at current levels, precludes redevelopment. To-date, the City has spent approximately $50,000 on clean-up preparation and must reserve an additional $100,000 for regulatory close-out testing and documentation, leaving $250,000 available for remediation. This project will remove a major roadblock in advancing one of the City's keystone economic development projects; its impact on the future economic development of the City and region cannot be understated.

In early 2013 the City of Lowell went out to for the remediation. Unfortunately, the returned bids were well above the available EPA grant; the average of the three lowest bids was approximately $500,000. The Department of Planning and Development worked to secure additional funding for the project, but thus far insufficient match has been secured. Therefore, the Department of Planning and Development has requested $250,000 in City Capital funds to match the EPA grants that must be spent, or else will be lost.

The next phase of the Hamilton Canal District (HCD) build-out is in final planning stages and centers on residential redevelopment along the new Canal Street right-of-way during the Appleton Mills project. The Land Disposition Agreement, the master sales agreement that dictates the terms of HCD, requires the City to complete environmental remediation prior to closing or allow Trinity to deduct qualified environmental remediation costs from the purchase price.

DPD has completed environmental assessment on Parcel 9 to fully characterize the nature of PCB contamination. After significant discussions and proposal iterations, the EPA approved the City's clean-up plan for the site. The PCB levels currently on the site pose a hazard to human health if disturbed – the site is safe and in regulatory compliance in its current state – and precludes redevelopment without further action.

TRAFFIC SIGNALIZATION

Funding is requested to improve traffic signals at intersections with outdated, substandard equipment; or to install traffic signals at existing un-signalized intersections that warrant signalization due to high traffic volumes and high crash history, and will provide a benefit to economic development.

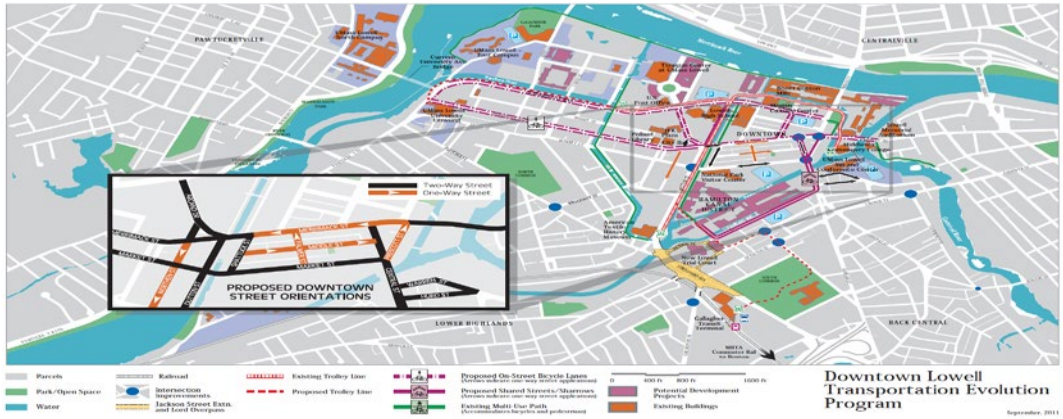
The following intersection has been identified as needing signalization to accommodate increased traffic::

- Lawrence Street and Church Street

The following intersections have very old, outdated signal equipment that does not provide adequate guidance to vehicles and pedestrians and have been also identified as critical locations needing upgrades to provide improved safety and traffic flow:

- University Avenue and Riverside Street (also on the state's high accident list)
- School Street and Pawtucket Street (also on the state's high accident list)
- Westford Street and School Street

Also, this funding will be used to complete signalization related to the conversion of traffic in the downtown to two-way.



SCHOOL DOORS AT VARIOUS SCHOOLS

In keeping with the City Manager's education and public safety priorities, funding is requested for improvements to the doors at the Rogers, J.G. Pyne, Murkland, McAulliffe, Pawtucketville, and Bailey schools. These improvements will increase student safety by adding additional access controls to the Schools.

These items were identified in the Comprehensive Facilities Assessment Master Plan Report completed by OMR architects. Many of these sites were identified as in need of repair. The exterior door hardware was in fair or poor condition and was recommended to be replaced as soon as possible. For the first time, many of these sites will have state of the art card readers, door buzzers, or cameras; other key elements of student safety. Exterior frames were also identified as needing significant repair or replacement. The funding requests for these items will allow the School Department with the proper resources to ensure student safety in these facilities.

HOLDING CELL AND PRISONER TRANSPORT MONITORING SYSTEM UPGRADES

Funding is being requested to replace outdated Morse Watchman cell check with a procedure capable of integrating with the existing Genetec Video Management System. The proposal includes installing card access readers at each of the 21 holding cells, staff to be individually assigned access cards programmed with their name and employee number. Enhanced holding cell data will provide administrators the ability to conduct various search queries (i.e. cell check by employee, by cell number, by date, and by time). Data reports could be accompanied by associated video and/or audio of interaction between staff and detainee.

The funding will further equip the prisoner transport wagon with four (4) video cameras (two (2) interior and two (2) exterior cameras), and will also install wireless network switching and transmit electronics necessary to perform video/ data upload to existing Genetec Video Management System.

FIRE PREVENTION EQUIPMENT

Fire fighters' protective clothing is a three-component ensemble intended to protect the fire fighter from radiant and thermal exposure, unexpected flashover conditions, and puncture and abrasion hazards while still maintaining an adequate level of dexterity and comfort. The performance requirements for the individual components (moisture barrier, thermal liner, and outer shell) and the ensemble are described in NFPA 1971, whereas the selection, care, and maintenance of the "turnout gear" are described in NFPA 1851. $114,000 is being requested in the Fire Department to fund departmental turnout gear. This gear is essential in replacing current equipment and includes bunker pants and turnout coats.

Structural fire fighters' protective clothing is designed to protect its wearer from the thermal environments experienced during firefighting. Fire fighters may receive serious burn injuries from each of these modes of heat transfer or a combination of them even though they are wearing protective clothing. In addition, fire fighters' protective clothing is often wet when it becomes heated by the firefighting environment. Hot vapors and steam are generated inside protective clothing systems that also produce serious burn injuries. Fire fighters' protective clothing has definite physical limits associated with its ability to protect the wearer. These safe use limits are poorly understood and are not addressed in current fire service protective clothing standards

PARK IMPROVEMENTS

Centralville Memorial Park

This project, led by the Parks Department, will focus on the Ennell Street park in the Centralville neighborhood. This park, which is home to the Veterans of St. Louis, is planning a large Memorial Day service in May of 2015. Repairs include color coating of walkways and general site improvements to irrigation, lighting, and other aesthetic enhancements to the grounds.

Durkin Park

Durkin Park, on Chelmsford Street, is being proposed to undergo renovations as part of a Public/ Private partnership with MaCom. $25,000 is being requested in capital, which will be supplemented with private funding. The renovations will include general site improvements, amphitheater, botanical garden, signage, and playground mural, amongst other improvements.

PUBLIC SAFETY SHOT DETECTION SOFTWARE

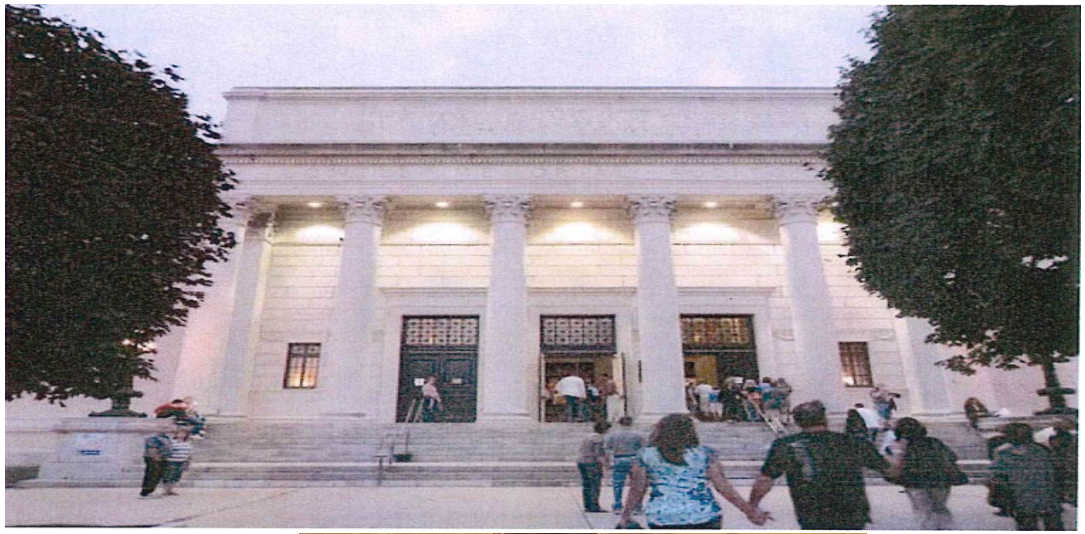
A growing body of research is revealing that people who live in “high-gunfire” areas are much more likely to suffer a variety of psychological problems, including Post Traumatic Stress Disorder (“PTSD”). Many parents are afraid to let their children play outside, and again, research is showing that the exposure to gunfire has an impact on children’s ability to learn, and make wise choices. When gunfire happens in a community, property values decline and business owners move out, creating a viscous cycle of low economic growth, fewer employment opportunities, gang related activities, and gun violence.

Gun violence, and its effects on our community downstream, are both seriously underestimated. We are just beginning to understand the extent of the problem. Gunfire related crimes continue to have a negative impact on the social and economic fabric of many major metropolitan areas throughout the USA, as well as in mid-sized post-industrial municipalities, such as Lowell. According to a 2010 RAND Corporation white paper, a single homicide has a $5.9 million socio-economic cost to the community and a $354,000 of that is absorbed into the criminal justice system. A 2006 Palm Beach, Florida, study found that just the initial medical cost of treating a gunshot victim is approximately $56,000. Much of the cost is absorbed by either the local government, or the local health-care system. Investing in a gun violence reduction program saves lives, improves quality of life, and yields a positive economic return on investment.

To develop economic growth and a prosperous community, security from violence must be established. On the average, less than 20% of gunfire is reported to 9-1-1, and when someone calls, they typically provide very vague information. The Lowell City Council has made it clear that Public Safety is of the upmost importance and by investing in technology that will provide precise, real-time actionable intelligence on gunfire incidents, that intelligence can be used by the Lowell Police Department for fast, accurate, and effective responses to gunfire incidents. It will also provide critical information for prosecutions; and the intelligence acts as a force multiplier, informing proper resource deployment, and moving law enforcement from a reactive to proactive position. When this is part of a comprehensive strategy between public safety and elected officials, such as has been proposed by the Lowell City Council, City Manager, and Lowell Police Superintendent, the social fabric of Lowell can and will improve significantly.

LOWELL MEMORIAL AUDITORIUM IMPROVEMENTS

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 Cultural Facilities Fund awarded the City a $300,000 matching grant for various renovations including replace/refinish tile, carpet, and wood floors, replace/refinish audience seating, increase height of loading dock door, and refurbish concession and kitchen space.



VEHICLE REPLACEMENT PLAN

Dept	Division	ID	Old Vehicle - Make/ Model	Replacement (R)	2015 R Cost
DPW	Electrical	E-01	1999 Ford Expedition	SUV	$ 27,070
DPW	Electrical	E-222	2003 Ford F-150	Pickup	$ 25,495
DPW	L&B	LB-4	Van - Ford E-250	Van	$ 25,495
DPW	L&B	LB-5	Ford F-250	Pick-up	$ 38,055
DPW	L&B	LB-3	Ford E-250	Van	$ 25,495
DPW	Streets	PW-46	1998 Chevy GMT 400	Pickup	$ 38,055
DPW	Streets	PW-130	1999 Chipper Bandit 280XP	Chipper	$ 52,027
DPW	Streets	PW-221	1995 Ford F-350	Pickup/ Sander	$ 82,306
DPW	Streets	PW-204	1995 Ford F-350	Pickup/ Sander	$ 82,306
Fire		Car 7	1999 Ford Crown Victoria	SUV	$ 40,000
Fire		Car A26	2004 Ford Taurus	SUV	$ 40,000
Fire		Truck 11	1987 Chevy Fleetside	Pickup	$ 40,000
Fire		Truck 12	1997 Ford F-350	Pickup	$ 80,000
Fire		Car 9	1994 Ford Explorer	SUV	$ 35,000
Fire		Engine 2	Pumper	E-One Sentry (W/ SCBA)	$ 630,000
DPW	Parks	C-7	1995 GMC Dump Truck	2-Ton Dump Truck	$ 69,500
DPW	Parks	P-25	2002 Ford Dump	2-Ton Dump Truck	$ 69,500
DPW	Parks	P-5	1996 Plymouth Van	Terex Track Machine	$ 36,717
DPW	Parks	P-7	2002 Chevy Van	Cargo Van	$ 29,725
DPW	Parks	P-6	1995 Plymouth Van	Cargo Van	$ 29,725

Dept	Division	ID	Old Vehicle - Make/ Model	Replacement (R)	2015 R Cost
DPW	Parks	P-8	1972 Ford F700 Dump Truck	Truck with Leaf Box	$ 73,750
DPW	Parks		1985 Smith Co. Turf Conditioner	Smithco Field Conditioner	$ 17,000
DPW	Parks		NEW	Downtown Sweeper	$ 39,726
DPW	Parks		NEW	Downtown Sweeper	$ 39,727
DPW	Parks		Walker Mower	Tiger Cat	$ 9,830
DPW	Cemetery	C-3	1996 Ford Dump	Dump Truck w/ Plow	$ 69,500
				Total	**$ 1,746,005**

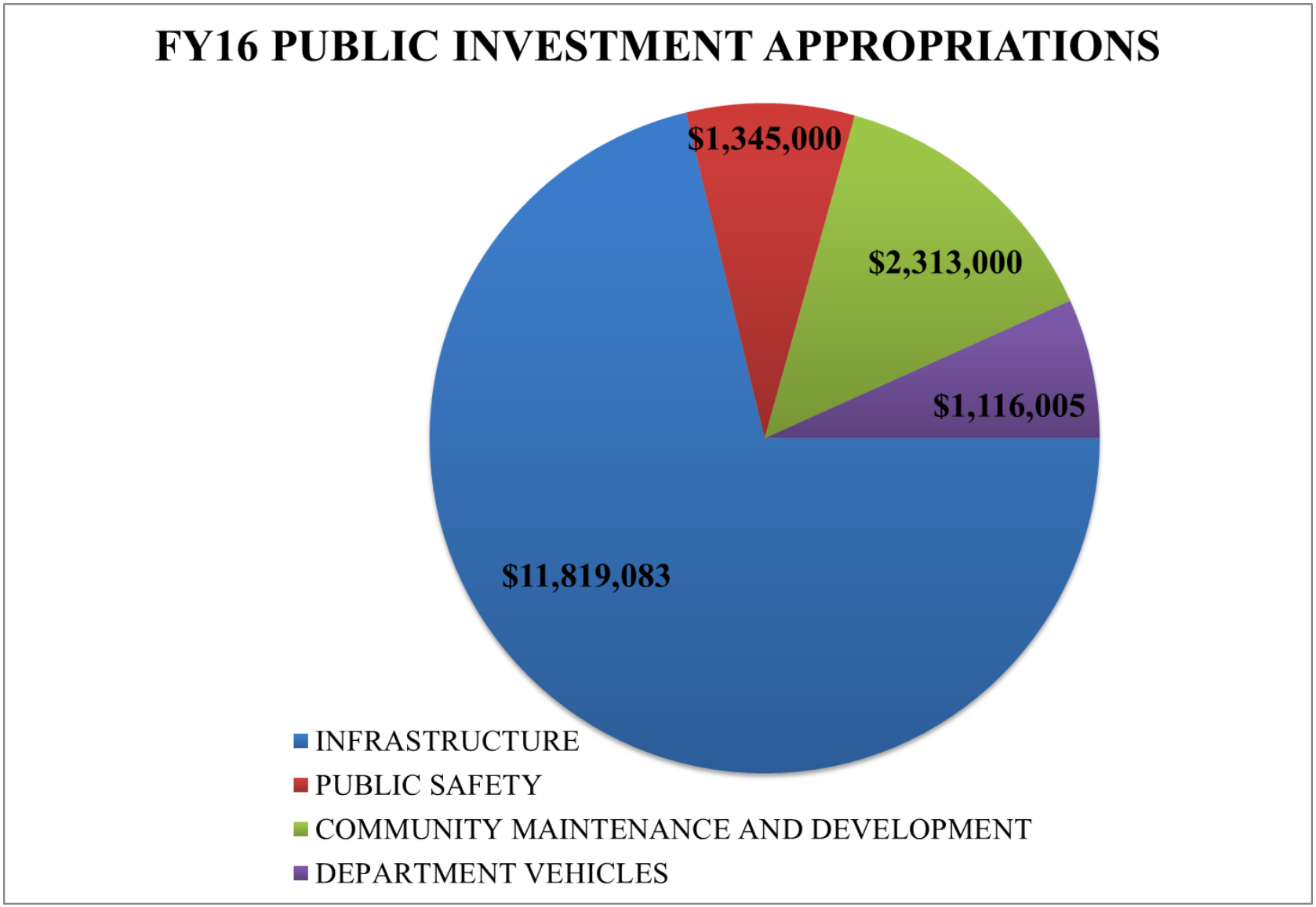
FISCAL YEAR 2016 FINANCING PLAN: PROJECT BREAKDOWN

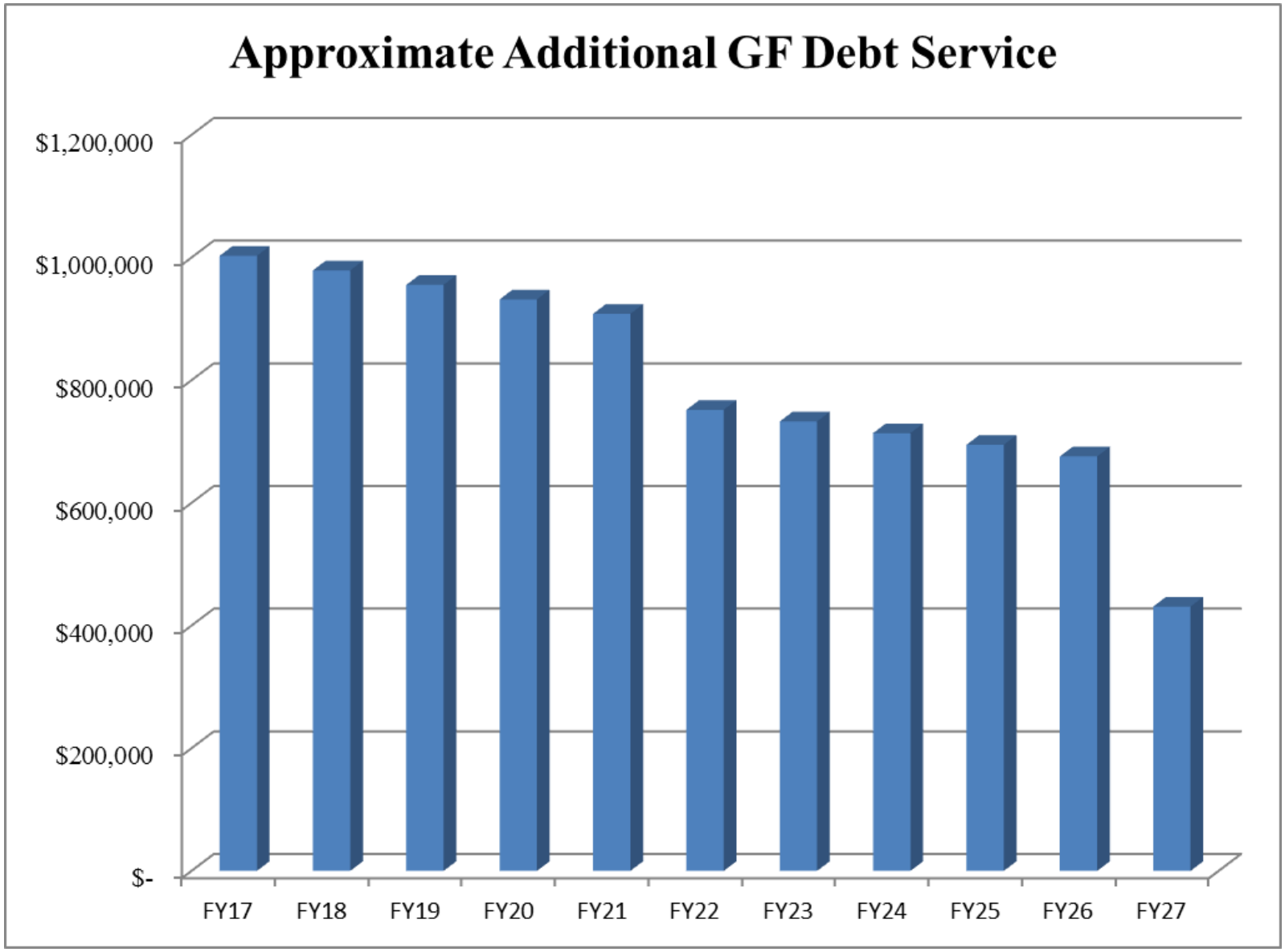
PROJECT TYPE	COST	CATEGORY
LAWRENCE STREET BRIDGE REPAIR	3,500,000	INFRASTRUCTURE
PAVING/ SIDEWALKS/ CURBING	4,144,083	INFRASTRUCTURE
BRIDGE STREET NODE	3,050,000	INFRASTRUCTURE
CONCORD RIVER GREENWAY	1,350,000	INFRASTRUCTURE
TRAFFIC SIGNALIZATION	250,000	INFRASTRUCTURE
SCHOOL BUILDING IMPROVEMENTS	475,000	PUBLIC SAFETY
FIRE DEPARTMENT TURNOUT GEAR	110,000	PUBLIC SAFETY
SHOT DETECTION SOFTWARE	500,000	PUBLIC SAFETY
LPD HOLDING CELL UPGRADES	44,000	PUBLIC SAFETY
FIRE APPARATUS - PUMPER	630,000	PUBLIC SAFETY
FIRE RESCUE EQUIPMENT	61,000	PUBLIC SAFETY
LOWELL MEMORIAL AUDITORIUM	600,000	COMMUNITY MAINT/DEV.
EPA REMEDIATION - HAMILTON CANAL	700,000	COMMUNITY MAINT/DEV.
DURKIN PARK IMPROVEMENTS	38,000	COMMUNITY MAINT/DEV.
CENTRALVILLE MEMORIAL PARK	25,000	COMMUNITY MAINT/DEV.
PARKS/ CEMETERY VEHICLES	484,701	DEPARTMENT VEHICLES
OTHER FIRE VEHICLES	235,000	DEPARTMENT VEHICLES
DPW VEHICLES	396,304	DEPARTMENT VEHICLES
	$ 16,593,088	

FINANCING PLAN: CAPITAL BUDGET

PROGRAM EXPENDITURES	FY16 BUDGET	
INFRASTRUCTURE	$	11,819,083
PUBLIC SAFETY	$	1,345,000
COMMUNITY MAINTENANCE AND DEVELOPMENT	$	2,313,000
DEPARTMENT VEHICLES	$	1,116,005
	$	16,593,088

FINANCING PLAN	FY16 BUDGET	
CAPITAL DEBT SERVICE STABILIZATION FUND	$	450,000
EEA - GATEWAY CITY PARKS GRANT	$	950,000
EPA - BROWNFIELDS GRANTS	$	400,000
CHAPTER 90	$	2,794,083
MASS CULTURAL COUNCIL GRANT	$	300,000
FEDERAL LAND ACCESS PROGRAM	$	350,000
NATIONAL PARK SYSTEM	$	2,400,000
PRIVATE FUNDING - MATCH (MACOM PARTNERSHIP)	$	13,000
BOND PROCEEDS	$	8,936,005
	$	16,593,088


FY16 PUBLIC INVESTMENT APPROPRIATIONS
$1,345,000
$2,313,000
$1,116,005
$11,819,083
INFRASTRUCTURE
PUBLIC SAFETY
COMMUNITY MAINTENANCE AND DEVELOPMENT
DEPARTMENT VEHICLES


Approximate Additional GF Debt Service
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26
FY27

Debt Service Summary

Purpose	Principal	Interest	Total Debt Service
Park Improvements	$ 50,000	$ 15,406	$ 65,406
Vehicles	1,746,005	328,651	2,074,656
LPD Holding Cell Upgrades	44,000	16,170	60,170
Shot Detection Software	500,000	52,500	552,500
Building Improvements	475,000	174,563	649,563
Fire Department Turnout Gear	110,000	17,220	127,220
Fire Department Rescue Gear	61,000	6,405	67,405
Traffic Signalization	250,000	48,125	298,125
EPA Remediation	300,000	162,750	462,750
Bridge Street Node	300,000	57,750	357,750
Lowell Memorial Auditorium	300,000	110,250	410,250
Concord River Greenway	400,000	147,000	547,000
Paving/ Sidewalks/ Curbing	1,350,000	496,125	1,846,125
Lawrence Street Bridge Repair	3,500,000	1,286,250	4,786,250
TOTAL	**9,386,005**	**2,919,165**	**12,305,170**

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.

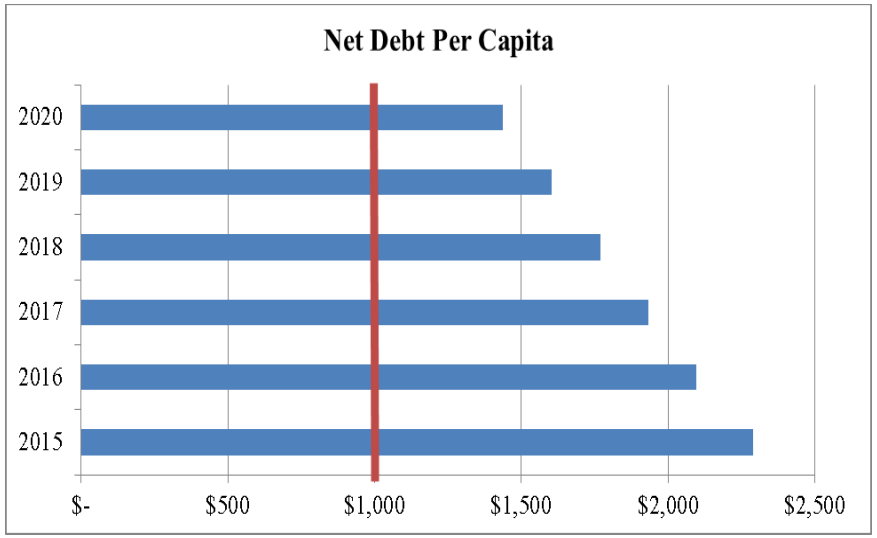
The analysis includes previously authorized capital expenditures which have been spent, but not permanently financed. These future costs are layered into the analysis to provide a more accurate forecast, including all financial considerations. The results of the analysis show

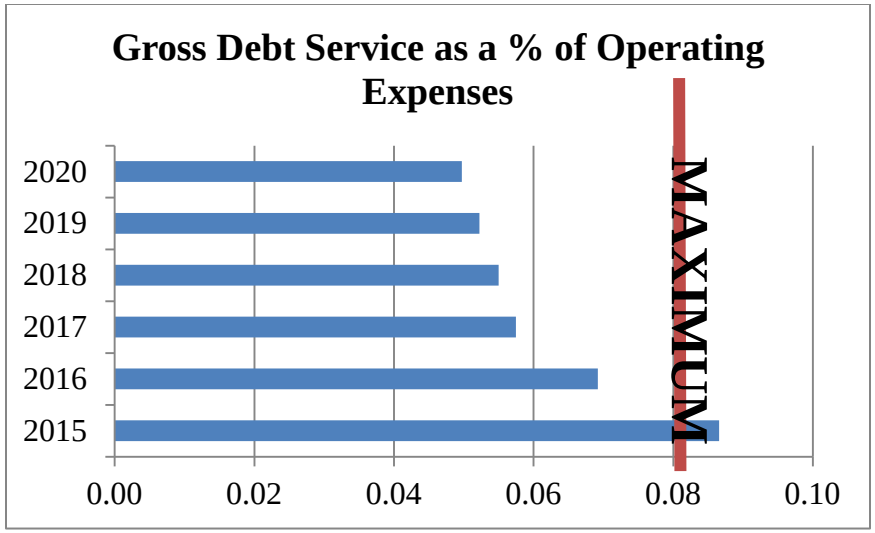
A less attractive, but more generous strategy is to perform the same calculations, but to assume that the City's budget has the capacity to increase at 2 ½% per year. This is consistent with Proposition 2 ½ and with the long-term historical revenue growth. Along the bottom line of the chart, the revised target includes an increase of 2.5% of the prior year's forecasted debt service for comparison.

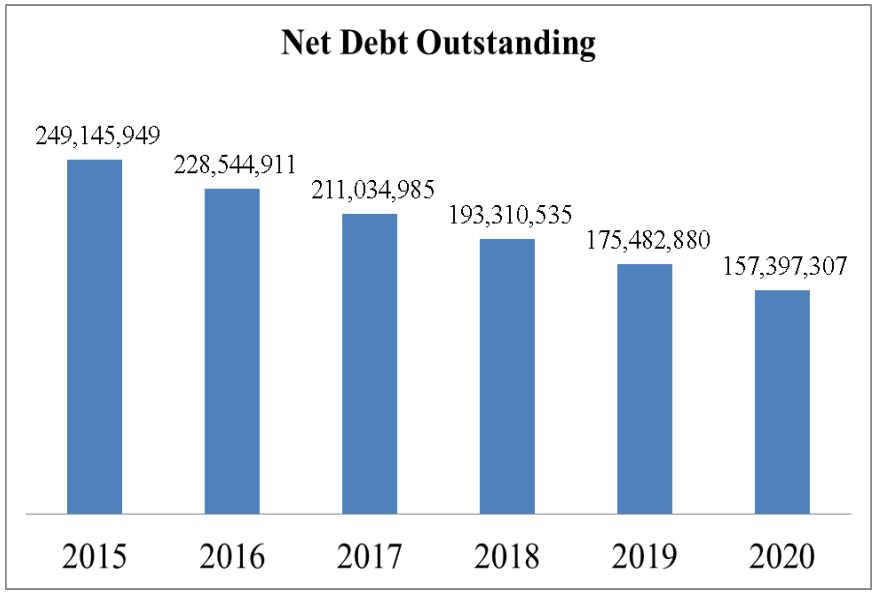
CAPITAL PLAN DEBT SERVICE CAPACITY

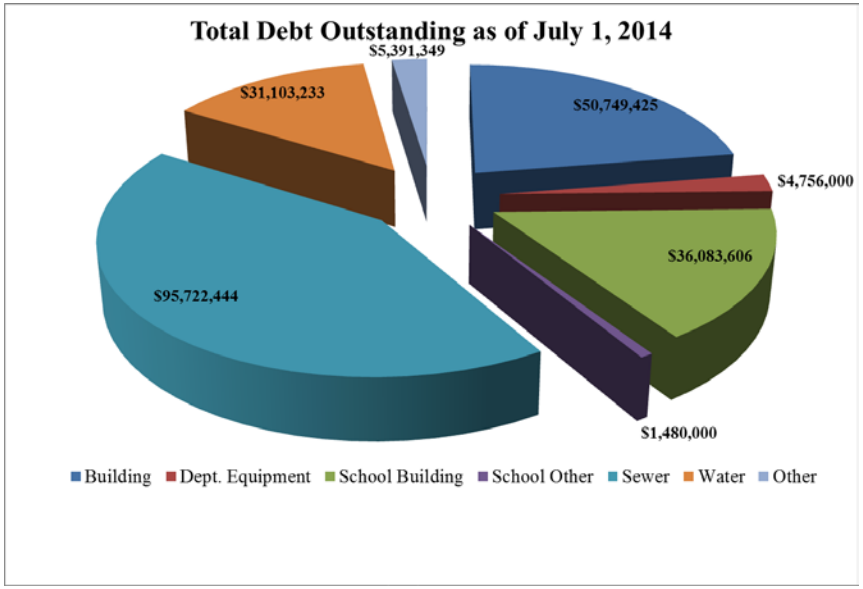
	2016	2017	2018	2019	2020
A. Target Debt Service	8,223,795	8,223,795	8,223,795	8,223,795	8,223,795
Add'l Debt Service (14 Cap)	-	533,339	530,000	505,000	505,000
Existing GF Debt Service	11,768,923	8,219,622	8,020,276	7,717,443	7,534,057
Refunding Savings	5,800	5,800	9,875	3,075	1,200
New Forecast Debt Service	11,763,123	8,747,161	8,540,401	8,219,368	8,037,857
Less MSBA Reimbursement	4,825,429	2,883,198	2,883,198	2,883,198	2,883,198
B. Net Debt Service (Forecast)	6,937,694	5,863,963	5,657,203	5,336,170	5,154,659
Debt Service Capacity (A - B)	**1,286,102**	**2,359,832**	**2,566,593**	**2,887,625**	**3,069,136**
Prop 2 1/2% Increase	325,943	294,078	218,679	213,510	205,484
Adjusted Capacity	1,612,045	2,653,911	2,785,272	3,101,135	3,274,621

While the above calculated debt capacity is less than our proposal, doing nothing is simply not an option. We have needs in the City that are compromising our ability to perform other basic functions. For example, the age and condition of our workhorse vehicles in DPW, the very vehicles that plow and sand our streets in winter and enable infrastructure improvement during the rest of the year, are siphoning off the operating resources of that department. Unless we replace those vehicles and other key components of the fleet, we will have fewer resources with which to buy fuel and supplies, perform preventative maintenance, and purchase consumable products such as tires, light bulbs and janitorial supplies. For this reason we have presented a plan to address some of our most pressing needs.


Net Debt Per Capita
2020
2019
2018
2017
2016
2015
$-
$500
$1,000
$1,500
$2,000
$2,500


Gross Debt Service as a % of Operating Expenses
MAXIMUM
2020
2019
2018
2017
2016
2015
0.00
0.02
0.04
0.06
0.08
0.10


Net Debt Outstanding
249,145,949
228,544,911
211,034,985
193,310,535
175,482,880
157,397,307
2015
2016
2017
2018
2019
2020


Total Debt Outstanding as of July 1, 2014
$5,391,349
$31,103,233
$50,749,425
$4,756,000
$36,083,606
$95,722,444
$1,480,000
Building
Dept. Equipment
School Building
School Other
Sewer
Water
Other

CONTINUED PUBLIC INVESTMENT

While our analysis shows that we can only afford slightly over $2 million in additional debt service without impacting the operating budget, we are proposing a loan order totaling slightly under $9.5 million. Our forecast assumptions must improve in order to continue along the current trajectory without needing to make difficult budget adjustments in the latter years to accommodate the debt service. As stated previously, however, to do nothing will increase the maintenance costs each year in the operating budget and extending the utilization of our assets well beyond their useful life will cost more in the long-run. The Administration will continue to examine cost-saving measures and opportunities for revenue enhancements outside the tax levy utilizing LowellSTAT and will also pursue prospects for regionalization of services with our neighbors in the Merrimack Valley. These efforts will be constantly revised, exanimated to ensure the long term solvency of the city's finances.

This plan also assumes that we will fund the additional amounts approved under previous Capital Plans. If those amounts were to be scaled back at all, the financing of these current initiatives will be much more manageable. The figures included in future years are preliminary only and based on previous submissions from Department Heads, for discussion.

SUMMARY CAPITAL PLAN

Category		Amount
Vehicle	$	1,746,005
Non-Vehicle	$	7,640,000
Total	$	9,386,005

LOAN ORDER – VARIOUS CAPITAL IMPROVEMENTS

To borrow $9,386,005 to pay costs of various capital improvements, and for the payment of any other costs incidental and related thereto.

IT IS ORDERED BY THE CITY COUNCIL OF THE CITY OF LOWELL BE A TWO-THIRDS VOTE as follows:

Ordered: That the sum of $9,386,005 is appropriated to pay costs of making the following capital improvements, and for the payment of any other costs incidental and related thereto:

Purpose	Amount
Lawrence Street Bridge Repair	$ 3,500,000
Paving/ Sidewalks/ Curbing	$ 1,350,000
Concord River Greenway	$ 400,000
Lowell Memorial Auditorium	$ 300,000
Bridge Street Node	$ 300,000
EPA Remediation (HCD)	$ 300,000
Traffic Signalization	$ 250,000
Fire Department Turnout Gear	$ 110,000
Fire Department Rescue Gear	$ 61,000
Building Improvements	$ 475,000
Public Safety Shot Detection Software	$ 500,000
LPD Holding Cell Upgrades	$ 44,000
Park Improvements - Various	$ 50,000
Vehicles	$ 1,746,005
TOTAL	$ 9,386,005

And that to meet this appropriation the Treasurer, with the approval of the City Manager, is authorized to borrow $9,345,300 and to issue bonds or notes therefor under G.L. c. 44 or any other enabling authority; that the City Manager is authorized to contract for and expend any federal or state aid available for the projects; that the City Manager is authorized to take any action necessary to carry out the projects; and that the Treasurer is authorized to file an application with the Municipal Finance Oversight Board to qualify any or all of the bonds under G.L. c. 44A and to provide such information and execute such documents as such board may require for these purposes.

FISCAL YEAR

2016

SECTION VI

APPROPRIATION ORDER

Proposed FY2016 Budget Resolution of the City Council to be voted on for appropriation.

KEVIN J. MURPHY
CITY MANAGER

In City Council

VOTE

Approving Budget for the City of Lowell for Fiscal Year 2016

WHEREAS, pursuant to Mass. G.L. c.44 §32, the City Manager submitted a proposed budget for fiscal year 2016 to the City Council on May 19, 2015; and

WHEREAS, the City Council held advertised public hearings to consider the proposed budget on May 19, 2015; 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 2016 for the City of Lowell, including all line items therein as if separately voted thereon, in the sum of $334,727,172 which sum shall be appropriated and raised by taxation and other sources, including but not limited to revenue sharing. 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 2016

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	1,084,469	
	Parking Enterprise Fund	-	
	Water Enterprise Fund	564,233	
	LMA Enterprise Fund (General Fund subsidy)	200,000	
	Fund	**Amount**	
	Perpetual Care (Fund 8406)	60,000	
	Sale of City Property (1701)	725,000	
	Vacant Foreclosed Properties (Fund 1109)	310,000	
	Sale of Cemetery Lots (Fund 1723)	60,000	
	Health Trust (Fund 8416)	500,000	
	Salary Stabilization (Fund 8398)	100,000	
	Pension Reserve (Fund 8399)	70,000	
	Dog Licenses (Fund 1714)	42,000	
			FY 2016
Line Number	**Department**	**Description**	**Amount**
2015-01	City Council	Personal Services	140,000
2015-02	City Council	Ordinary Expenses	7,500
2015-03	Mayor	Personal Services	49,930
2015-04	Mayor	Ordinary Expenses	2,900
2015-05	City Clerk	Personal Services	326,216
2015-06	City Clerk	Ordinary Expenses	16,900
2015-07	City Manager	Personal Services	2,043,142
2015-08	City Manager	Ordinary Expenses	3,373,350
2015-09	City Manager - Lowell School System	Personal Services	-
2015-10	City Manager - Lowell School System	Ordinary Expenses	50,000
2015-11	City Manager - Marketing Development	Personal Services	-
2015-12	City Manager - Marketing Development	Ordinary Expenses	325,000

Line Number	Department	Description	FY 2016 Amount
2015-13	City Manager - Contingency	Ordinary Expenses	262,680
2015-14	City Manager - Contingency	Reserve for Wages	200,000
2015-15	City Manager - Cable Access	Ordinary Expenses	152,400
2015-16	City Manager - Cable Access	Transfers to Schools	107,800
2015-17	City Manager - Cultural Affairs & Special Events	Personal Services	118,422
2015-18	City Manager - Cultural Affairs & Special Events	Ordinary Expenses	-
2015-19	Finance	Personal Services	150,577
2015-20	Finance	Ordinary Expenses	200
2015-21	Auditing	Personal Services	438,297
2015-22	Auditing	Ordinary Expenses	58,600
2015-23	Purchasing	Personal Services	207,173
2015-24	Purchasing	Ordinary Expenses	191,150
2015-25	Assessing	Personal Services	466,129
2015-26	Assessing	Ordinary Expenses	102,822
2015-27	Treasurer	Personal Services	545,385
2015-28	Treasurer	Ordinary Expenses	341,900
2015-29	Human Relations	Personal Services	273,866
2015-30	Human Relations	Ordinary Expenses	27,350
2015-31	Management Information Systems	Personal Services	552,461
2015-32	Management Information Systems	Ordinary Expenses	1,012,251
2015-33	Law	Personal Services	974,446
2015-34	Law	Ordinary Expenses	252,650
2015-35	Elections	Personal Services	189,263
2015-36	Elections	Ordinary Expenses	100,000
2015-37	Planning & Development	Personal Services	2,371,895
2015-38	Planning & Development	Ordinary Expenses	176,100
2015-39	Police	Personal Services	24,104,694
2015-40	Police	Ordinary Expenses	1,634,800

Line Number	Department	Description	FY 2016 Amount
2015-41	Fire	Personal Services	16,773,190
2015-42	Fire	Ordinary Expenses	813,950
2015-43	Lowell Public Schools	Single Line Appropriation	154,368,116
2015-44	Greater Lowell Technical School	Ordinary Expenses	7,497,127
2015-45	DPW Administration	Personal Services	479,669
2015-46	DPW Administration	Ordinary Expenses	1,082,500
2015-47	DPW Engineering	Personal Services	414,193
2015-48	DPW Engineering	Ordinary Expenses	-
2015-49	DPW Land & Buildings	Personal Services	1,845,655
2015-50	DPW Land & Buildings	Ordinary Expenses	755,000
2015-51	DPW Streets	Personal Services	1,194,962
2015-52	DPW Streets	Ordinary Expenses	50,000
2015-53	Parks	Personal Services	1,683,178
2015-54	Parks	Ordinary Expenses	703,675
2015-55	Cemetery	Personal Services	87,908
2015-56	Cemetery	Ordinary Expenses	217,875
2015-57	DPW Other	Snow & Ice	1,350,000
2015-58	DPW Other	Street Lighting	533,000
2015-59	DPW Other	Waste Collection & Disposal	5,020,000
2015-60	Health	Personal Services	2,327,469
2015-61	Health	Ordinary Expenses	70,300
2015-62	Council on Aging	Personal Services	214,525
2015-63	Council on Aging	Ordinary Expenses	84,000
2015-64	Veterans'	Personal Services	141,257
2015-65	Veterans'	Ordinary Expenses	1,109,200
2015-66	Recreation	Personal Services	642,212
2015-67	Recreation	Ordinary Expenses	68,785
2015-68	Library	Personal Services	933,072
2015-69	Library	Ordinary Expenses	335,844

Line Number	Department	Description	FY 2016 Amount
2015-70	Unclassified	Debt Service	11,645,933
2015-71	Unclassified	Workers Comp	750,000
2015-72	Unclassified	Unemployment	350,000
2015-73	Unclassified	Health Insurance	22,500,000
2015-74	Unclassified	Retirement	20,964,307
2015-75	Unclassified	Medicare Tax	2,500,000
2015-76	Unclassified	Claims & Judgments	775,000
2015-77	Unclassified	Other Insurance	288,000
2015-78	Unclassified	No. Middlesex	30,519
Subtotal	**General Fund**		**301,948,668**
2015-79	Wastewater	Personal Services	3,104,084
2015-80	Wastewater	Ordinary Expenses	8,390,700
2015-81	Wastewater	Debt Service	6,459,070
Subtotal	**Wastewater Enterprise Fund**		**17,953,853**
2015-82	Parking	Personal Services	324,730
2015-83	Parking	Ordinary Expenses	2,813,894
2015-84	Parking	Debt Service	2,278,097
Subtotal	**Parking Enterprise Fund**		**5,416,721**
2015-85	Water	Personal Services	2,181,253
2015-86	Water	Ordinary Expenses	3,077,000
2015-87	Water	Debt Service	2,814,677
Subtotal	**Water Enterprise Fund**		**8,072,930**

Line Number	Department	Description	FY 2016 Amount
2015-88	Lowell Memorial Auditorium	Personal Services	
2015-89	Lowell Memorial Auditorium	Ordinary Expenses	1,335,000
Subtotal	**LMA Enterprise Fund**		**1,335,000**
Grand Total All Funds			**334,727,172**
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.			
2015-90	General Fund - Cherry Sheet Assessments		20,906,666
2015-91	General Fund - 2015 Snow & Ice deficit		500,000
2015-92	General Fund - Provision for Abatements & Exemptions		1,600,000
2015-93	General Fund - Projected 2015 Arena Deficits		-
2015-94	Indirect costs of the enterprise funds		6,764,714

FISCAL YEAR

2016

SECTION VII

APPENDICES

Additional ancillary information, including an introduction to municipal finances, organizational charts and staffing information, acronym table, and glossary of terms.

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?

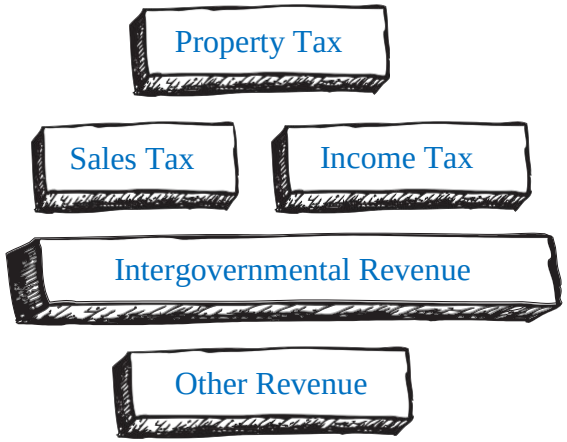
This section is intended to introduce you to, and briefly discuss, those key components which factor into your municipality's financial story, how to think about that story, and how to connect that story to the priorities and objectives laid out by your municipal leaders.

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.

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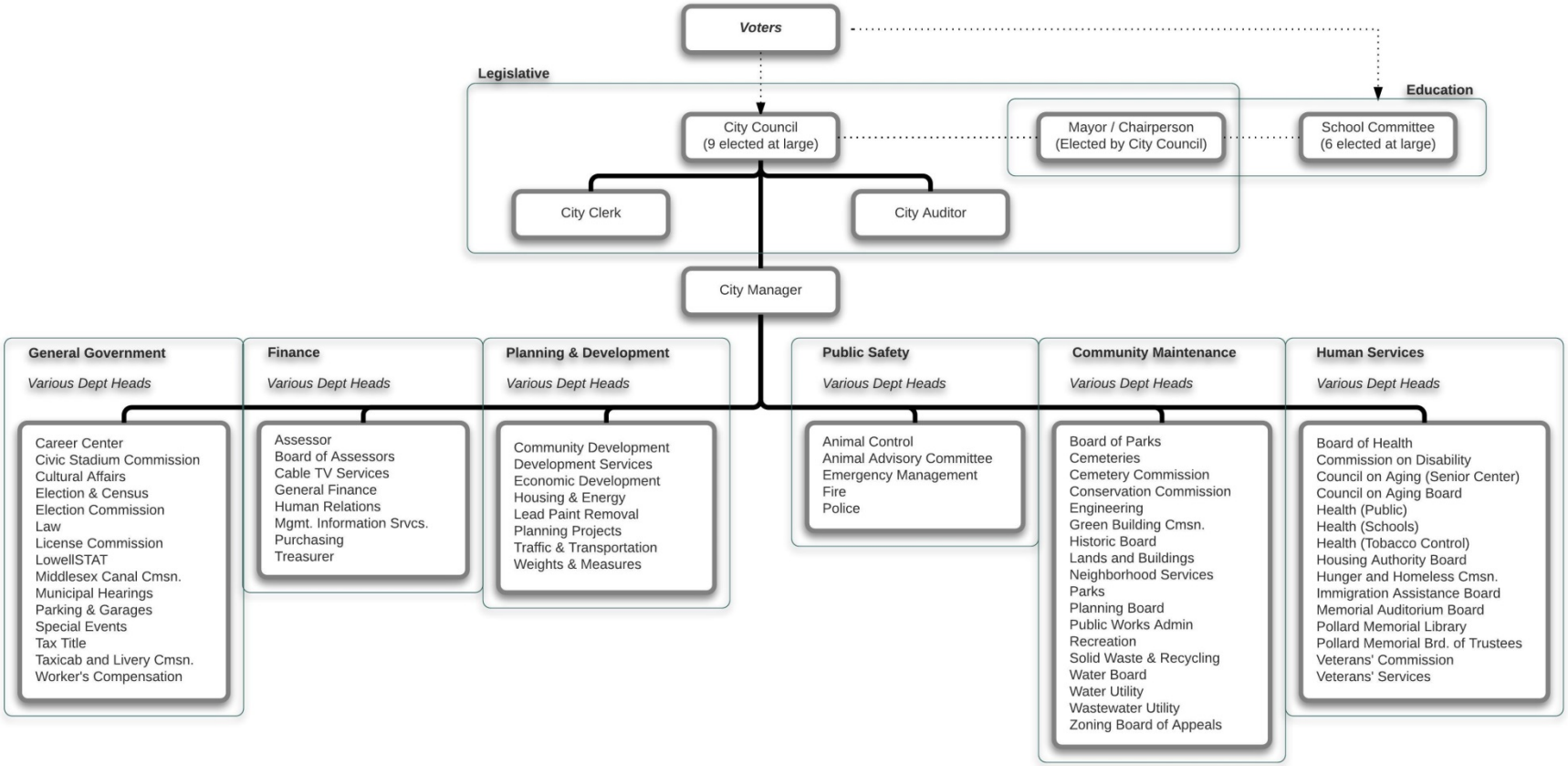
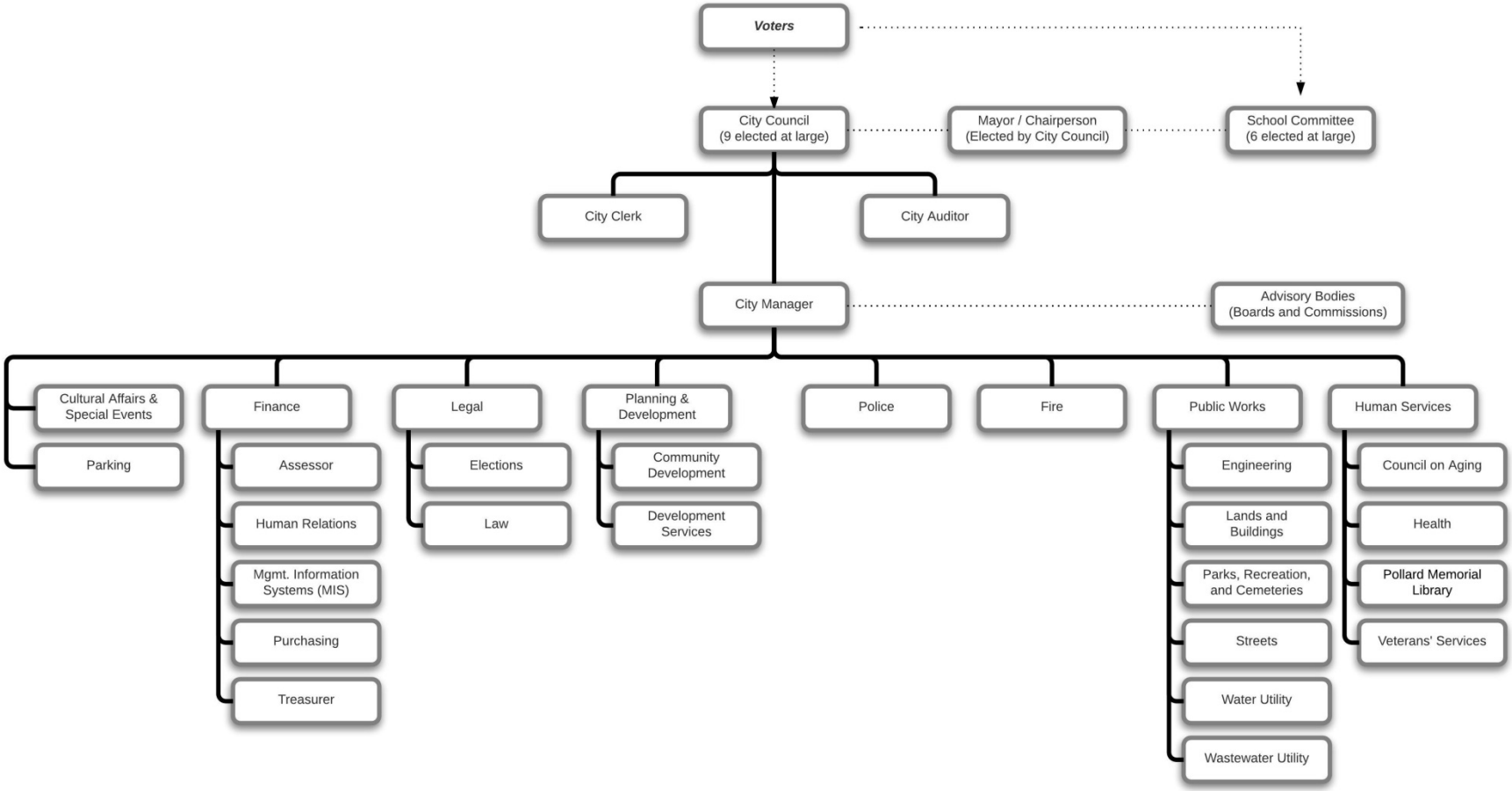
Org Chart 1 – **CITY ORGANIZATION BY FUNCTION**

KEVIN J. MURPHY
CITY MANAGER



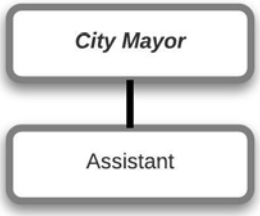
Org Chart 2 – **CITY ORGANIZATION BY DEPT.**

KEVIN J. MURPHY
CITY MANAGER



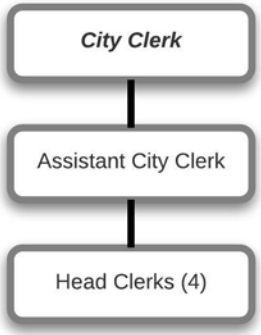
Org Chart 3 – **OFFICE OF THE MAYOR**

RODNEY M. ELLIOTT
CITY MAYOR



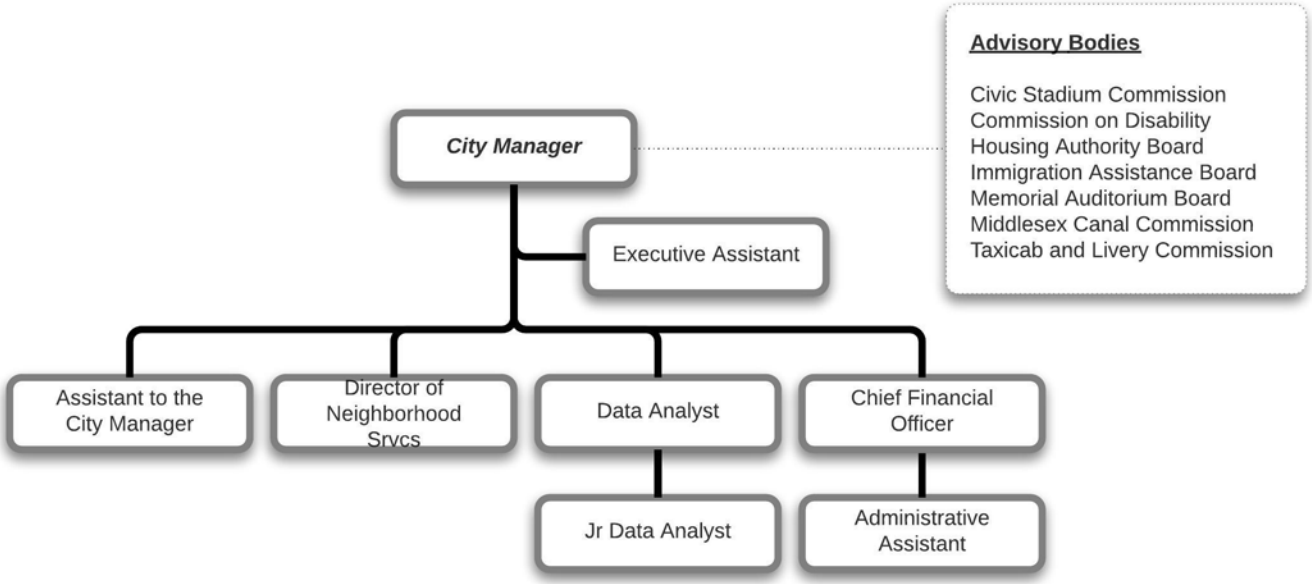
Org Chart 4 – **OFFICE OF THE CITY CLERK**

MICHAEL GEARY
CITY CLERK



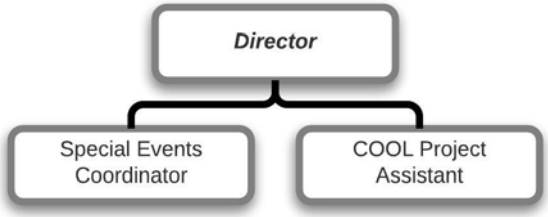
Org Chart 5 – **OFFICE OF THE CITY MANAGER**

KEVIN J. MURPHY
CITY MANAGER



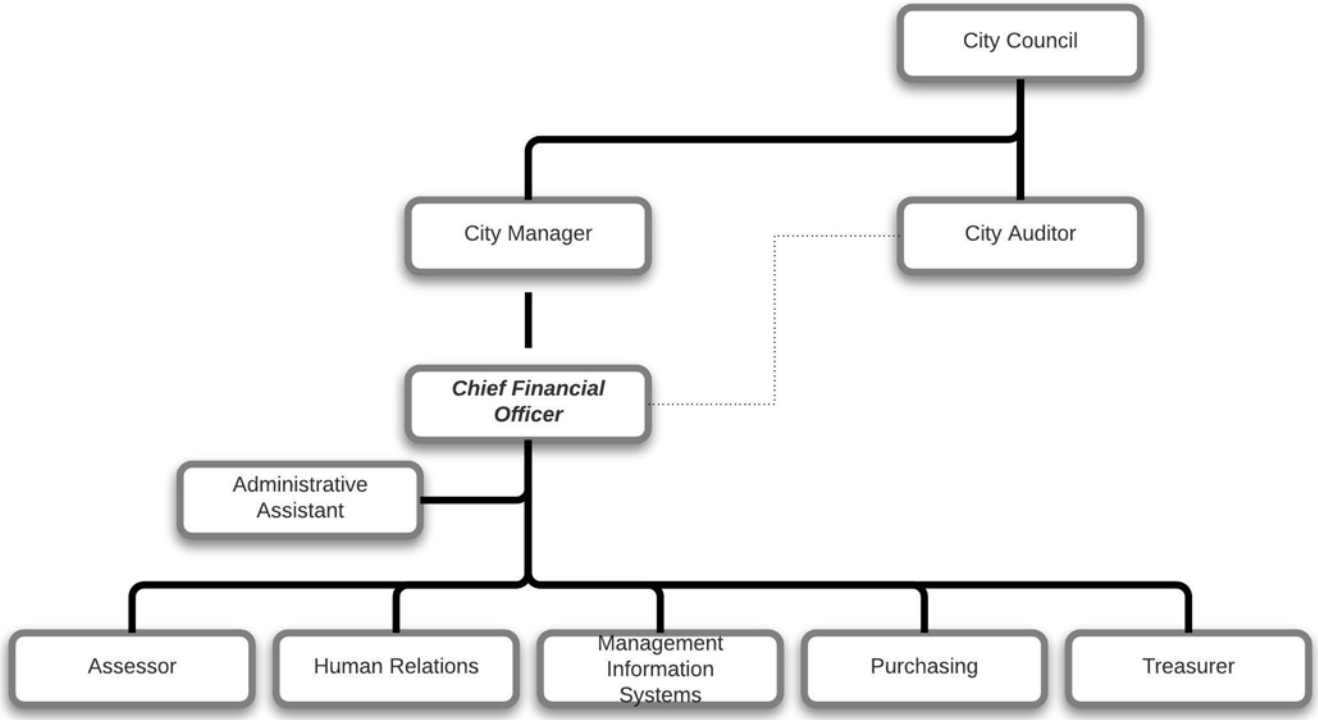
Org Chart 6 – **CULTURAL AFFAIRS & SPECIAL EVENTS**

SUSAN HALTER
DIRECTOR



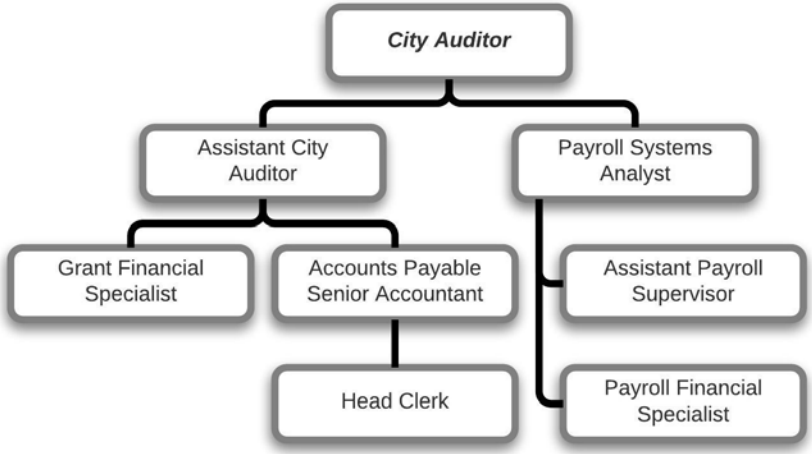
Org Chart 7 – **FINANCE**

CONOR BALDWIN
CHIEF FINANCIAL OFFICER



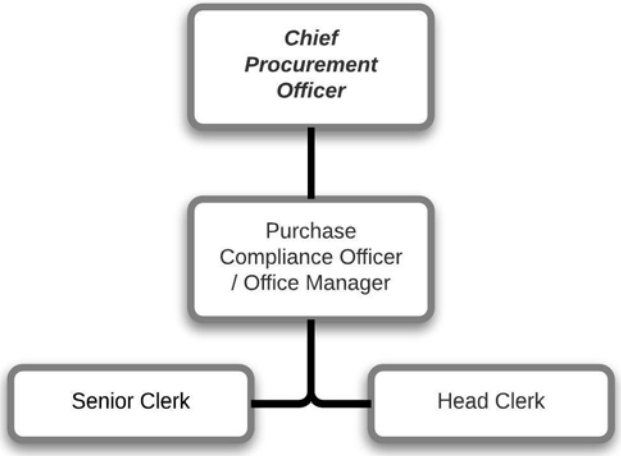
Org Chart 8 – **OFFICE OF THE CITY AUDITOR**

HANNAH YORK
CITY AUDITOR



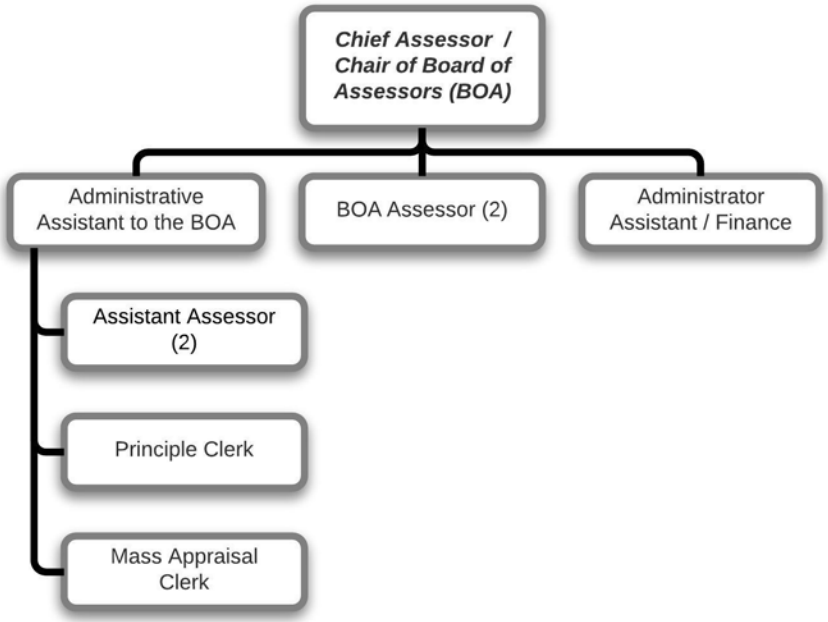
Org Chart 9 – **PURCHASING**

P. MICHAEL VAUGHN
CHIEF PROCUREMENT OFFICER



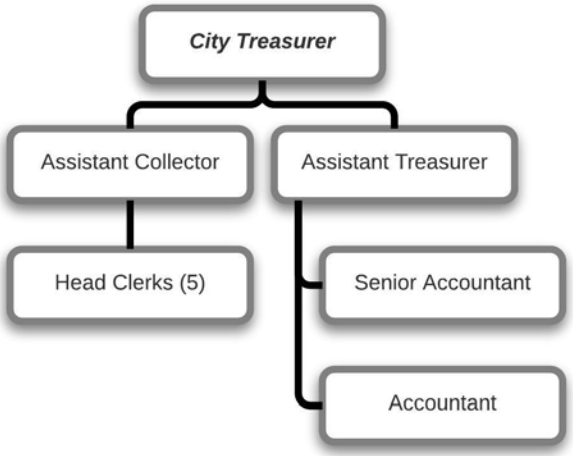
Org Chart 10 – **ASSESSOR**

SUSAN LEMAY
CHIEF ASSESSOR



Org Chart 11 – **TREASURER**

CHERYL ROBERTSON
CITY TREASURER

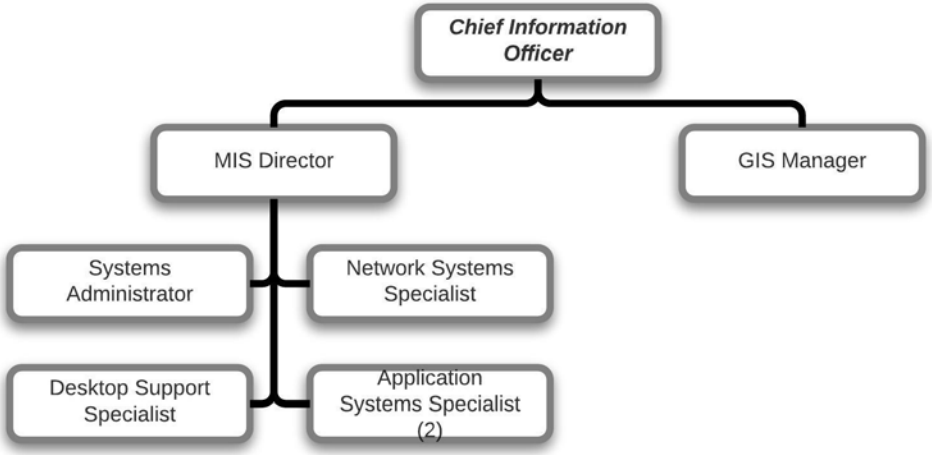


Org Chart 12 –**HUMAN RELATIONS**

MARY CALLERY
HUMAN RELATIONS MANAGER

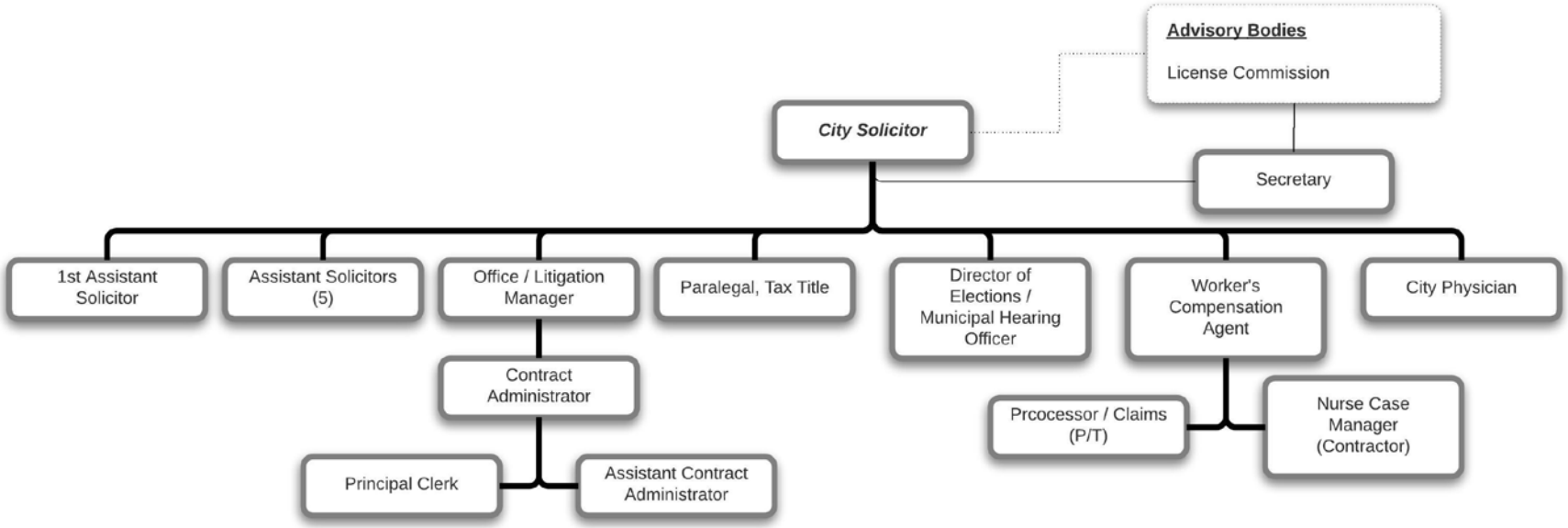
Org Chart 13 – **MANAGEMENT INFORMATION SYSTEMS**

MIRÁN FERNANDEZ
CHIEF INFORMATION OFFICER



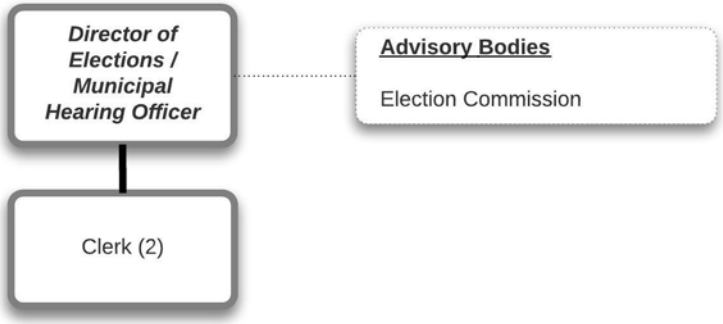
Org Chart 14 – **LAW DEPARTMENT**

CHRISTINE P. O'CONNOR
CITY SOLICITOR



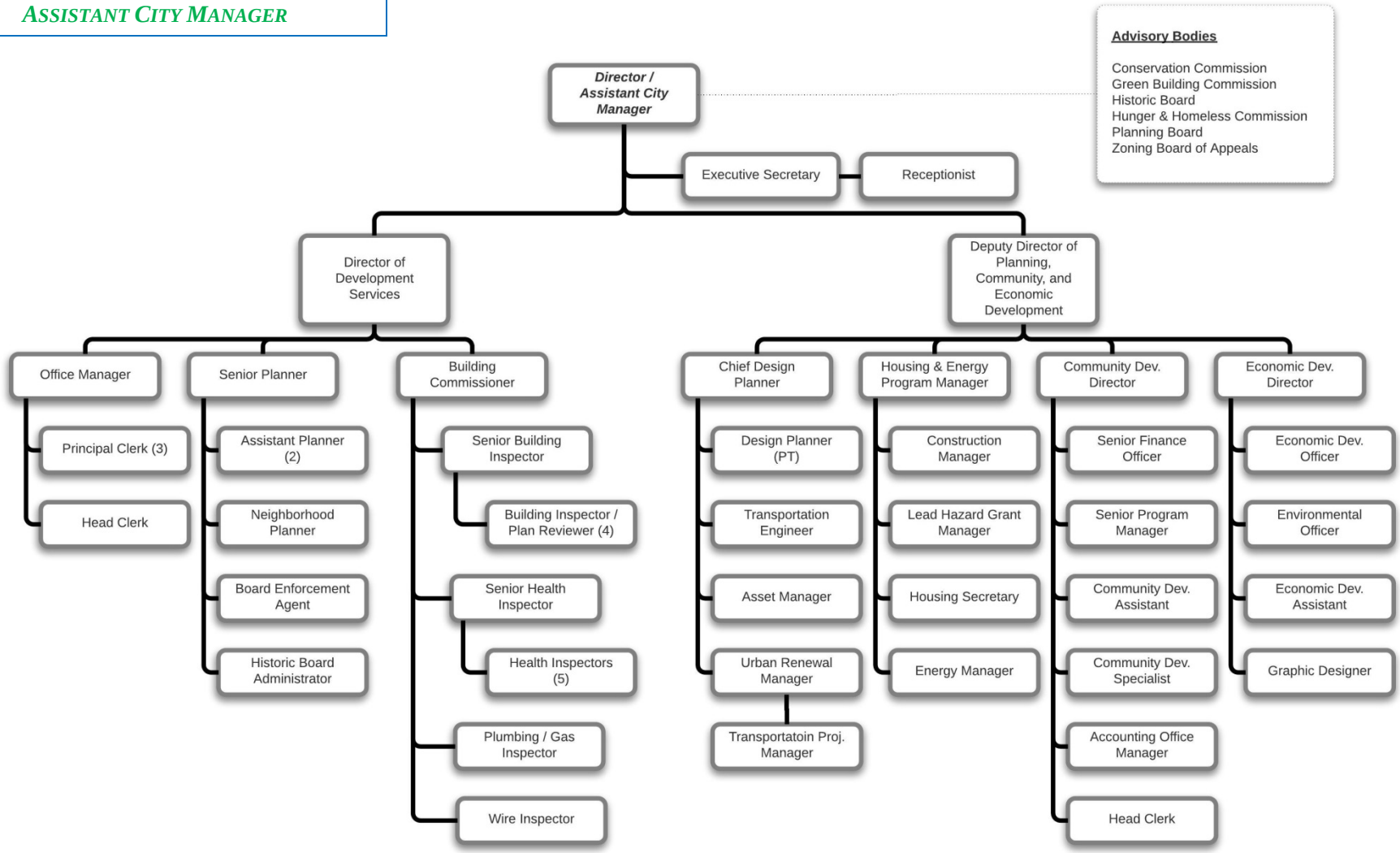
Org Chart 15 – **ELECTIONS**

EDA MATCHACK
DIRECTOR OF ELECTIONS / MUNICIPAL HEARING OFFICER



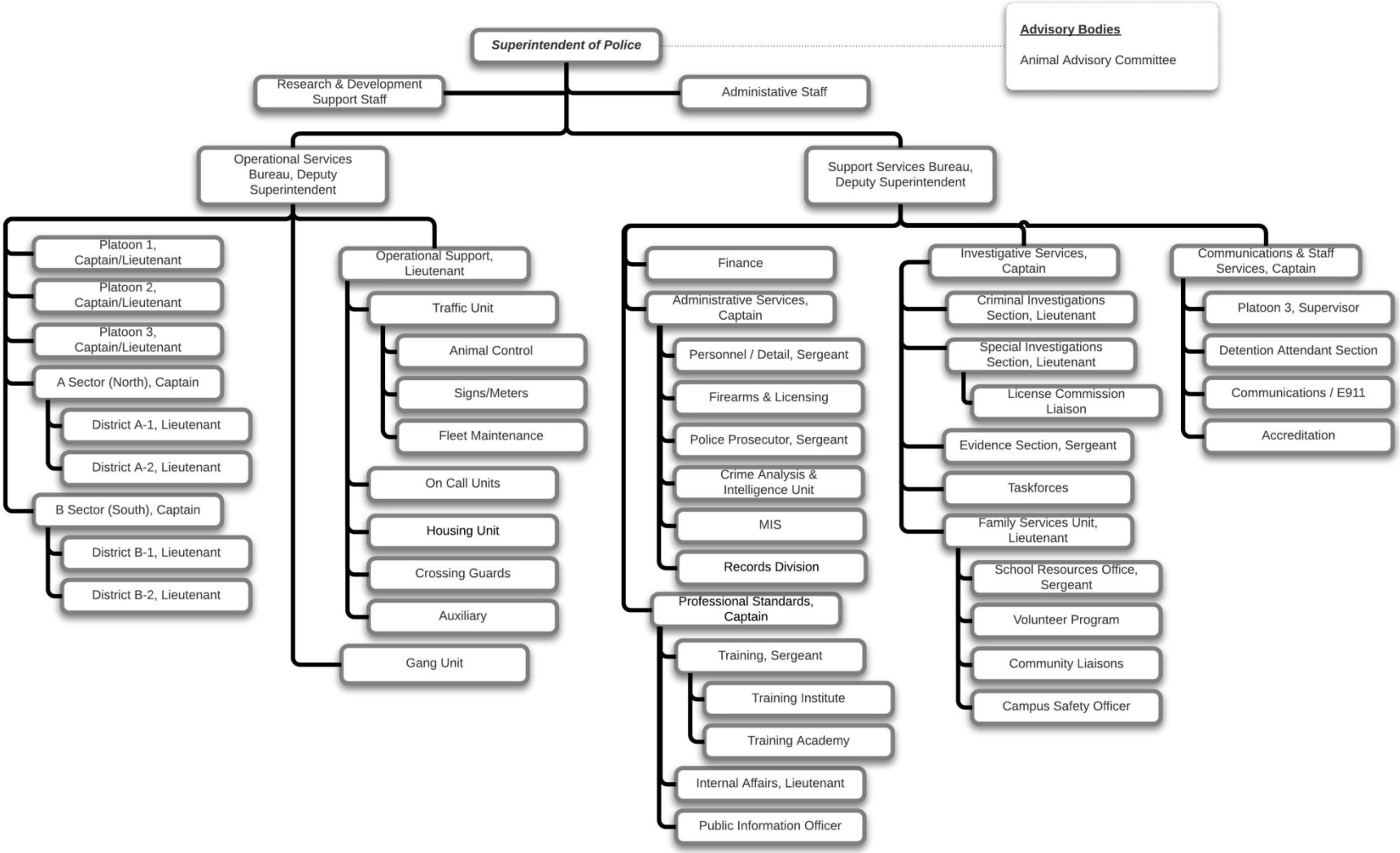
Org Chart 16 – **PLANNING AND DEVELOPMENT**

DIANE TRADD
DIRECTOR &
ASSISTANT CITY MANAGER



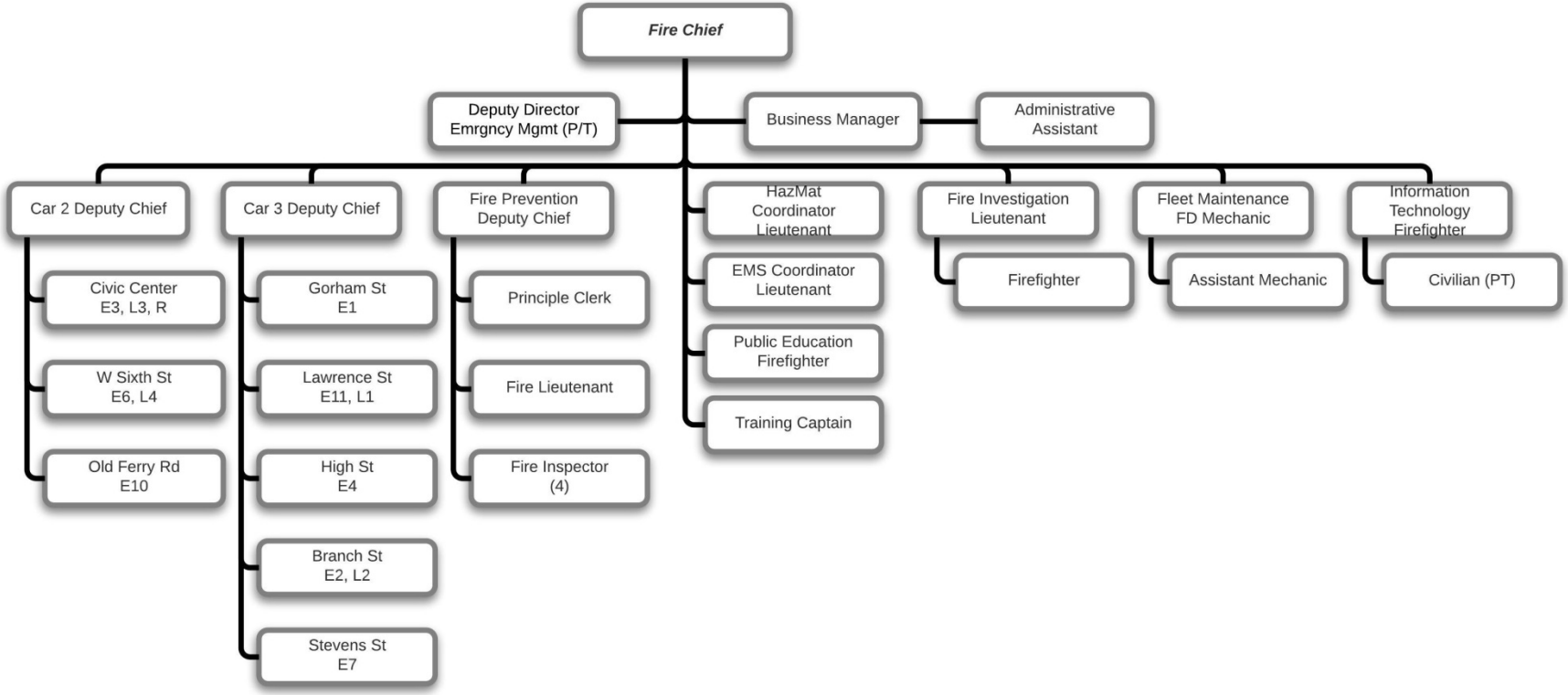
Org Chart 17 – **POLICE DEPARTMENT**

WILLIAM TAYLOR
SUPERINTENDENT OF POLICE



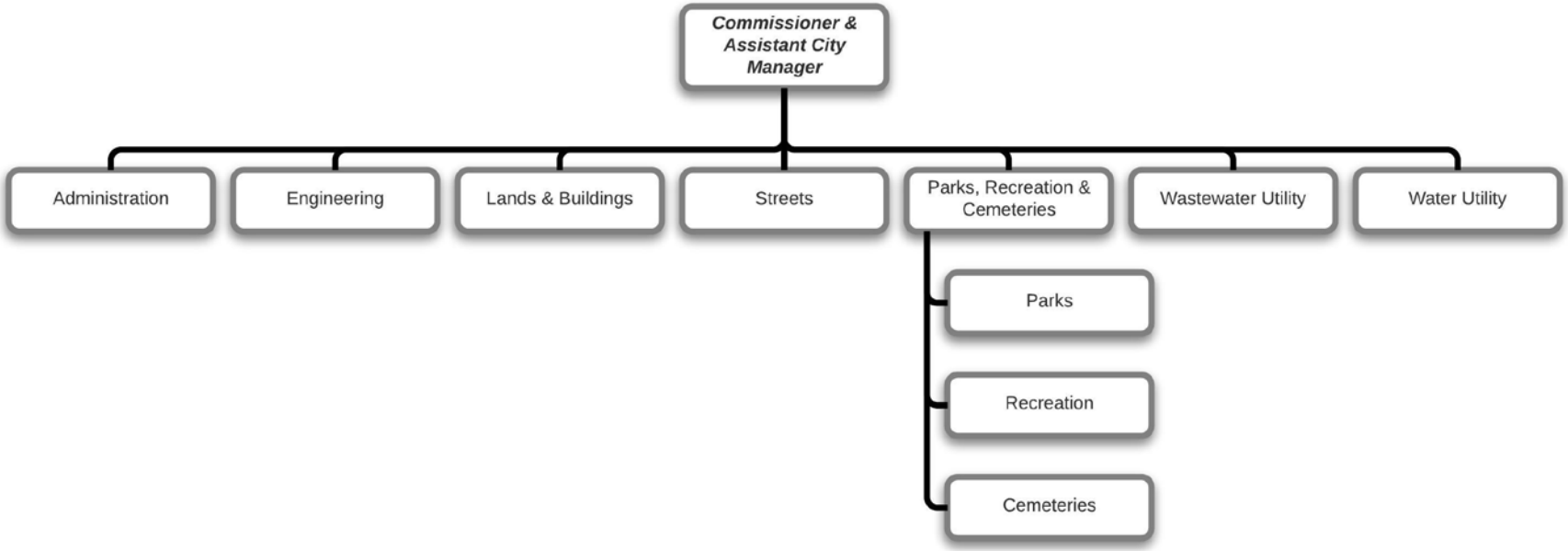
Org Chart 18 – **FIRE DEPARTMENT**

EDWARD PITTA
FIRE CHIEF



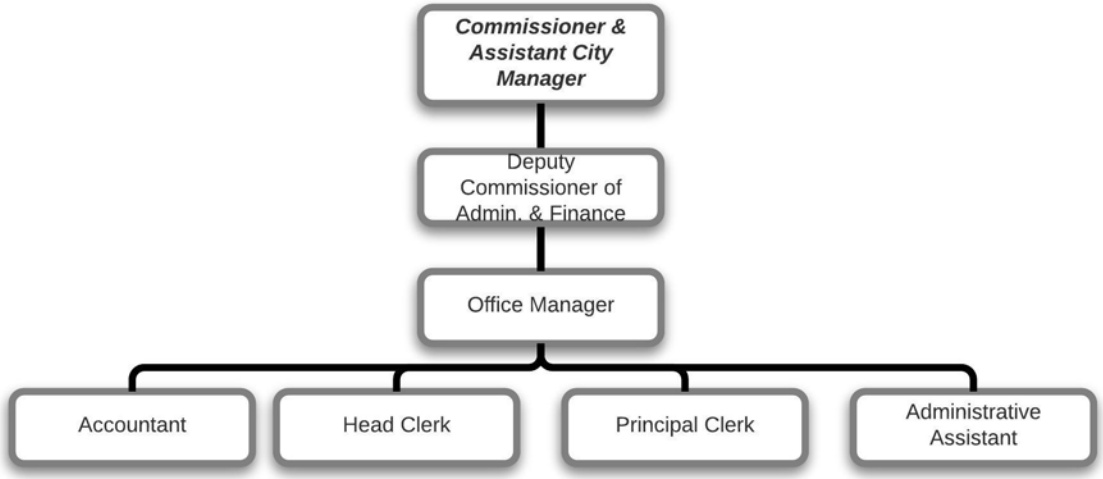
Org Chart 19 – **DIVISION OF PUBLIC WORKS (DPW)**

RALPH SNOW
COMMISSIONER &
ASSISTANT CITY MANAGER

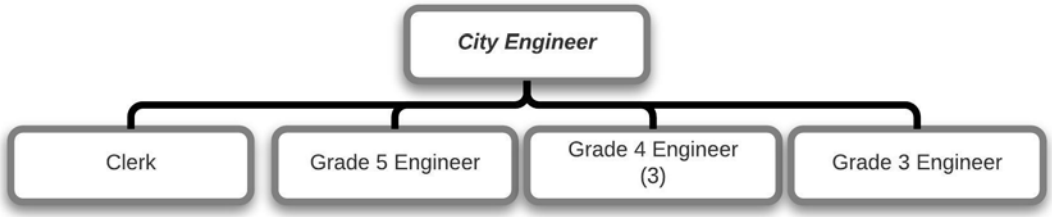


Org Chart 20 – **DPW, ADMINISTRATION**

RALPH SNOW
COMMISSIONER &
ASSISTANT CITY MANAGER

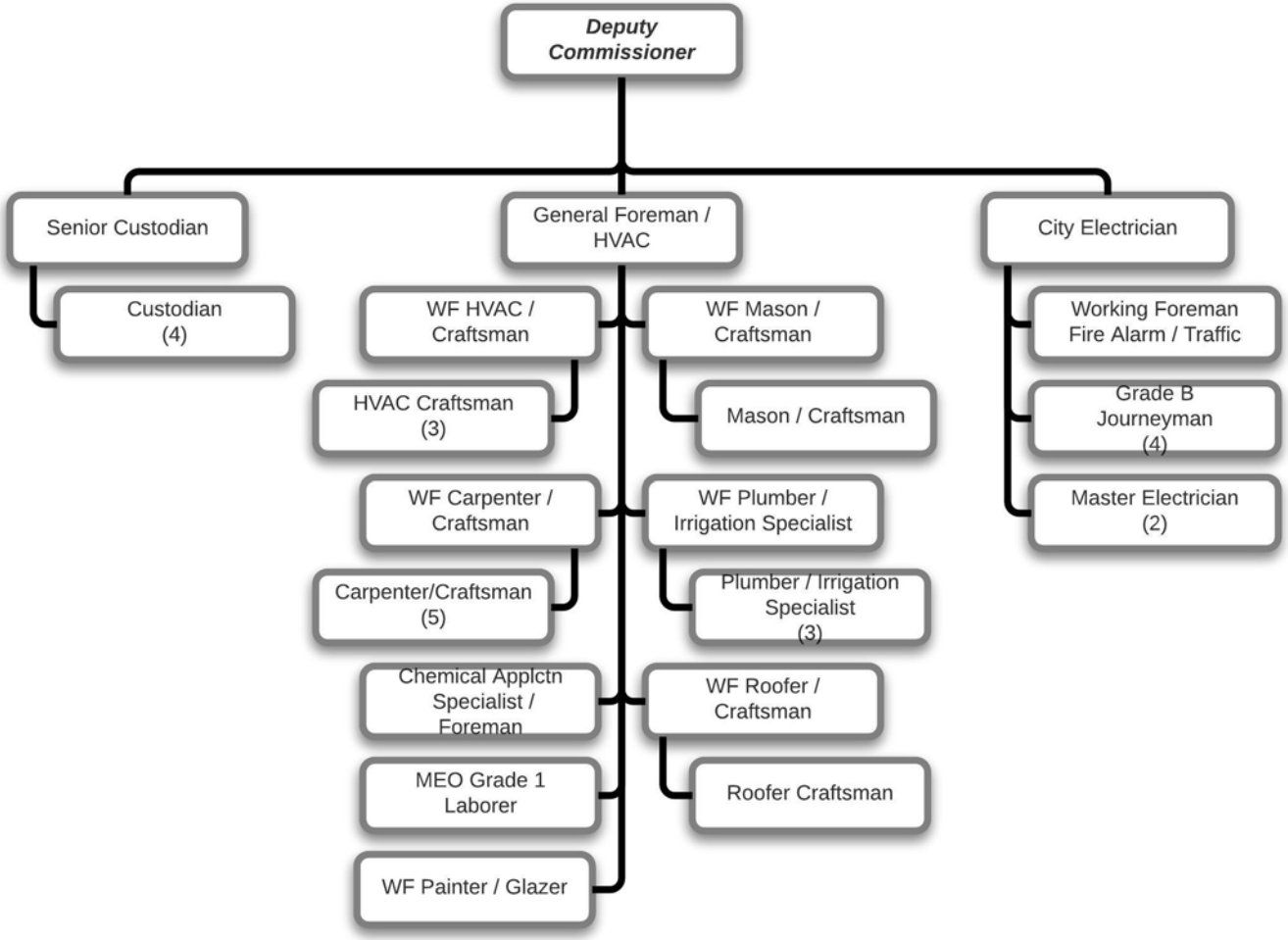


Org Chart 21 – **DPW, Engineering**
LISA DEMEO ***CITY ENGINEER***



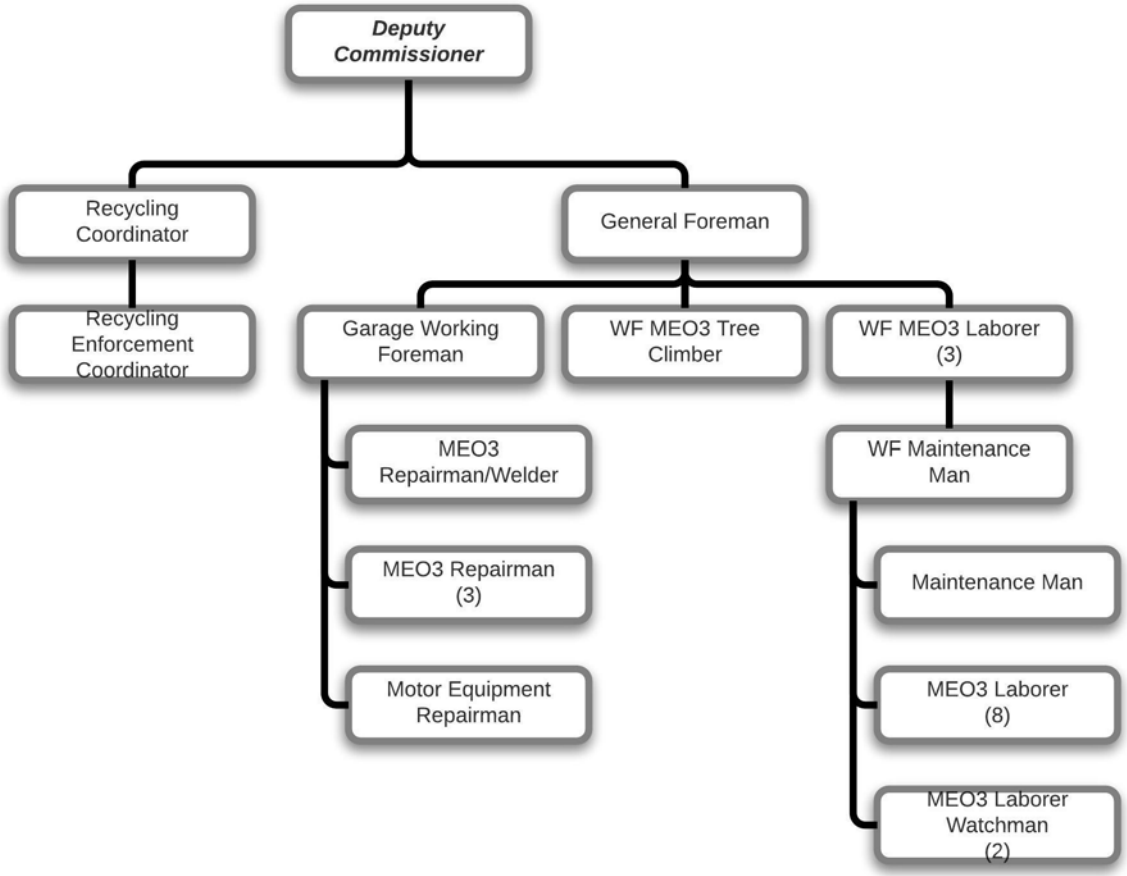
Org Chart 22 – **DPW, LANDS & BUILDINGS**

JAMES GREEN
DEPUTY COMMISSIONER



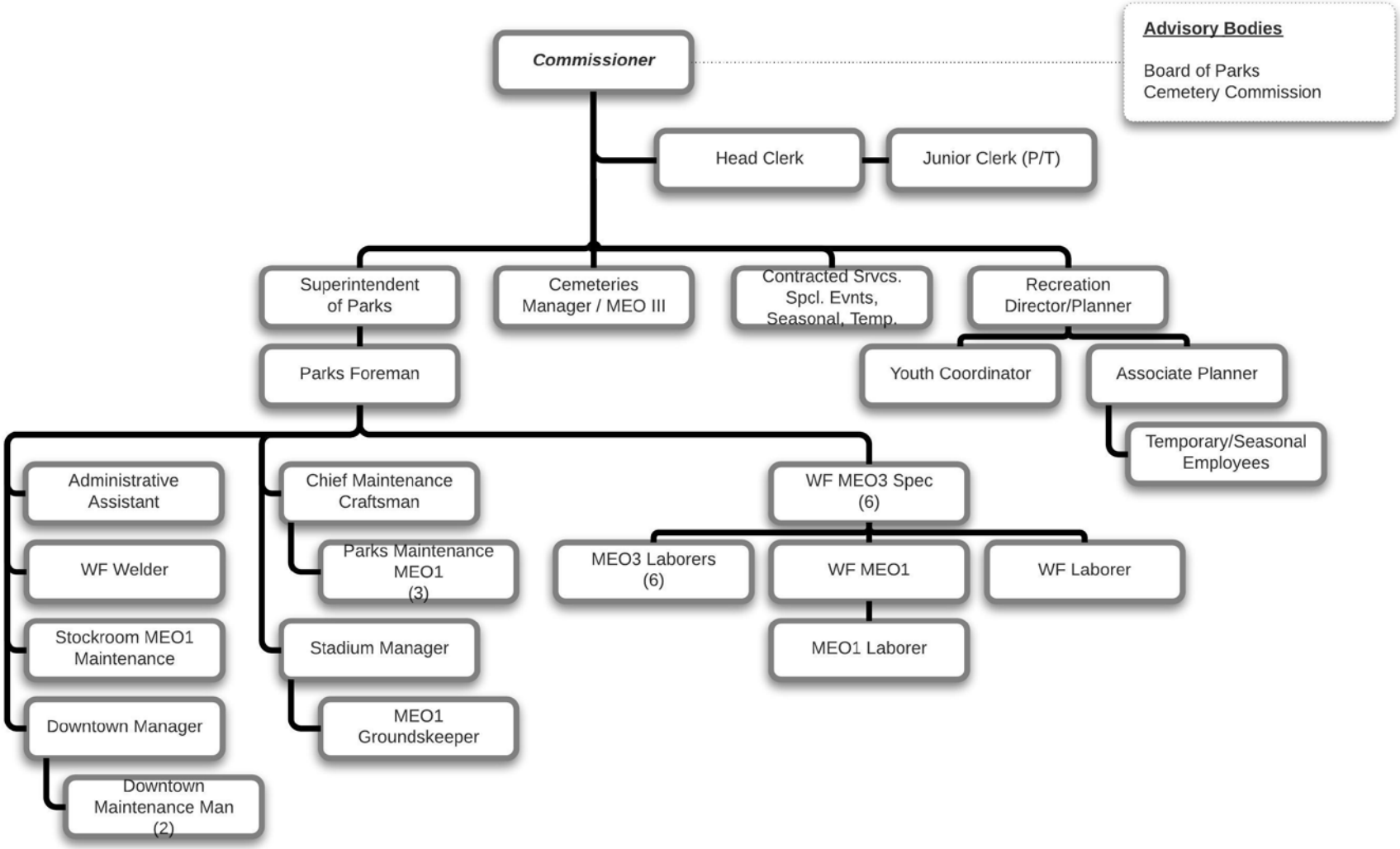
Org Chart 23 – **DPW, STREETS**

ED PATENAUDE
DEPUTY COMMISSIONER



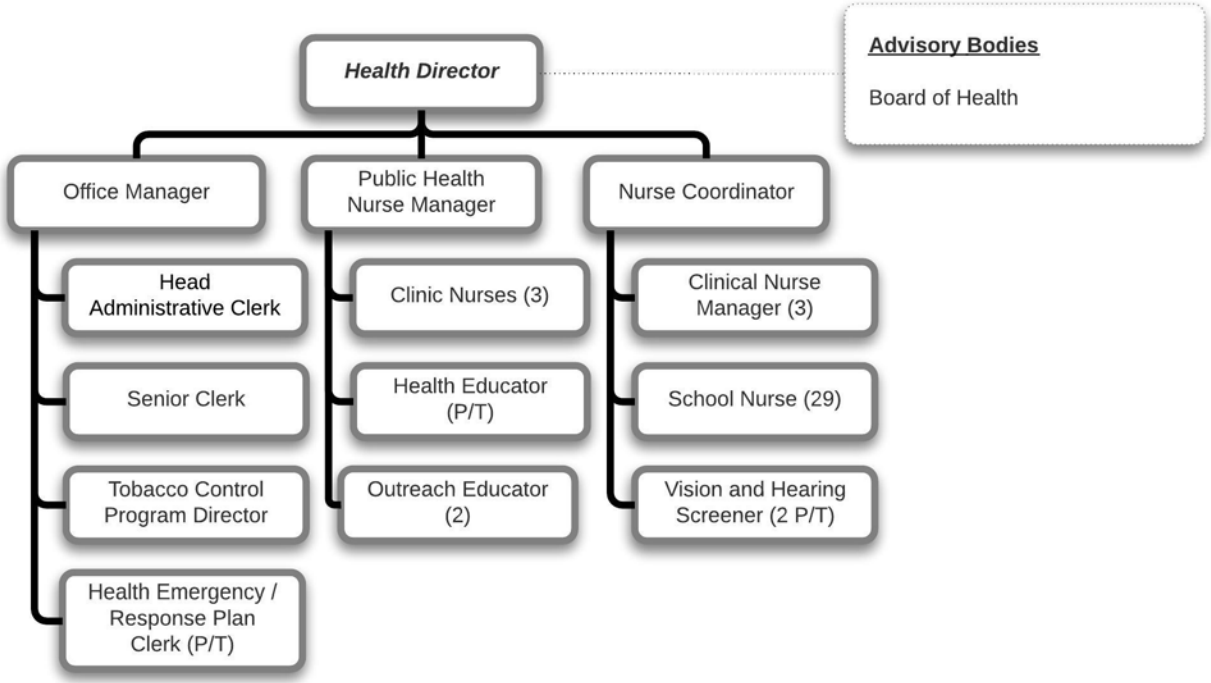
Org Chart 24 – **DPW, PARKS, CEMETERIES, AND RECREATION**

TOM BELLEGARDE
COMMISSIONER



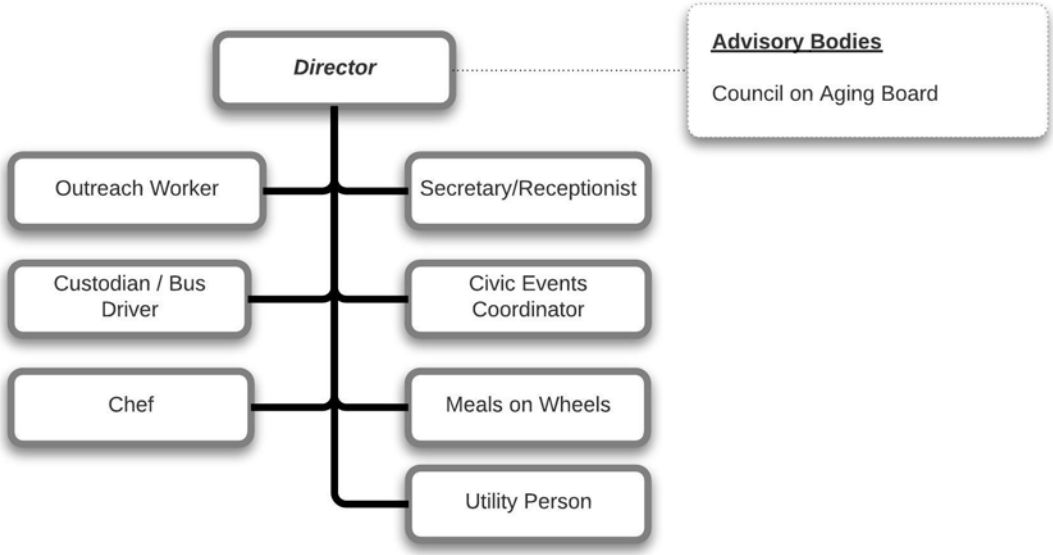
Org Chart 25 - **HEALTH DEPARTMENT**

FRANK SINGLETON
HEALTH DIRECTOR



Org Chart 26 – **COUNCIL ON AGING**

MICHELLE RAMALHO
DIRECTOR

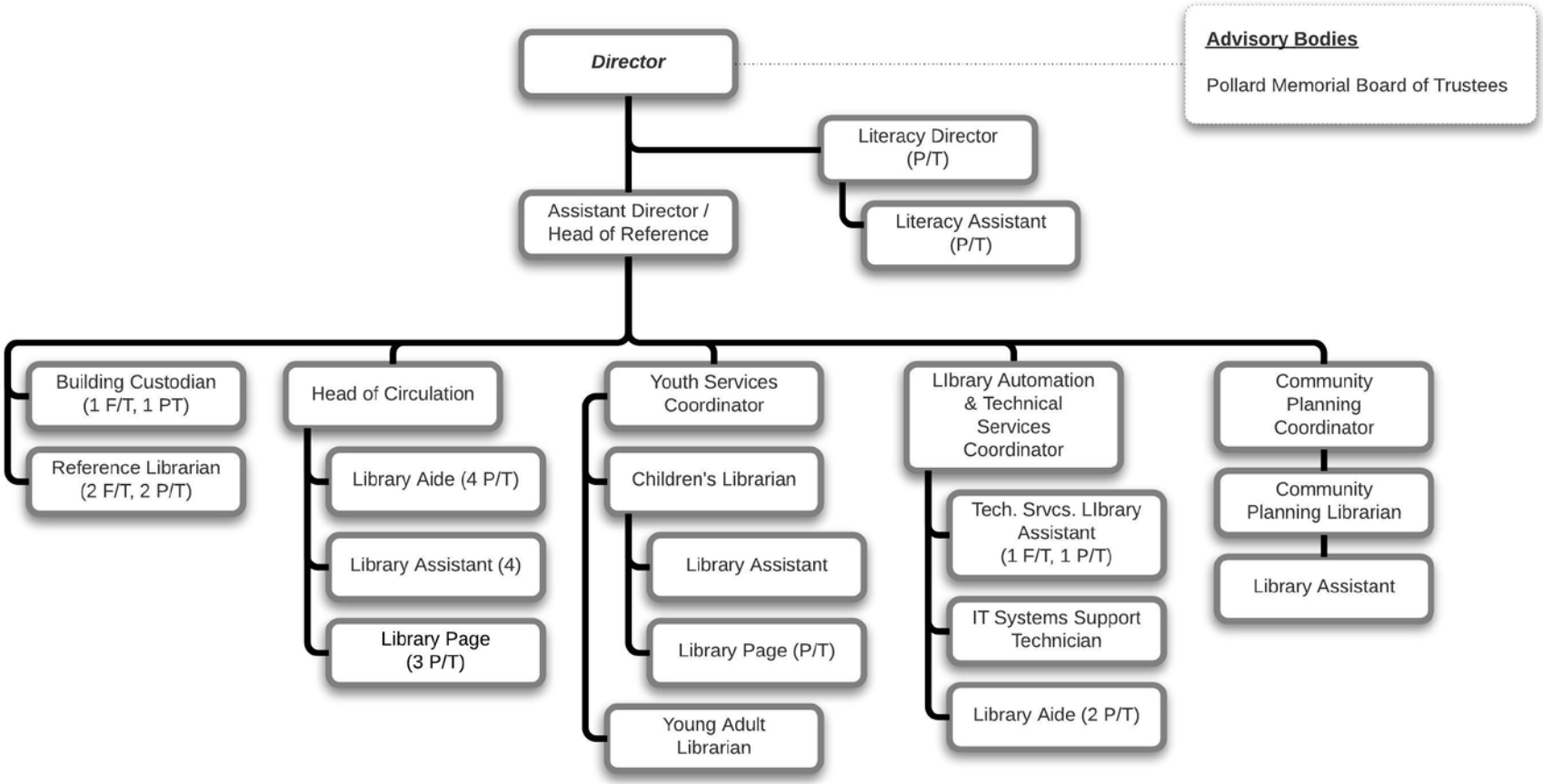


Org Chart 27 – **VETERANS' SERVICES**

ERIC LAMARCHE
DIRECTOR

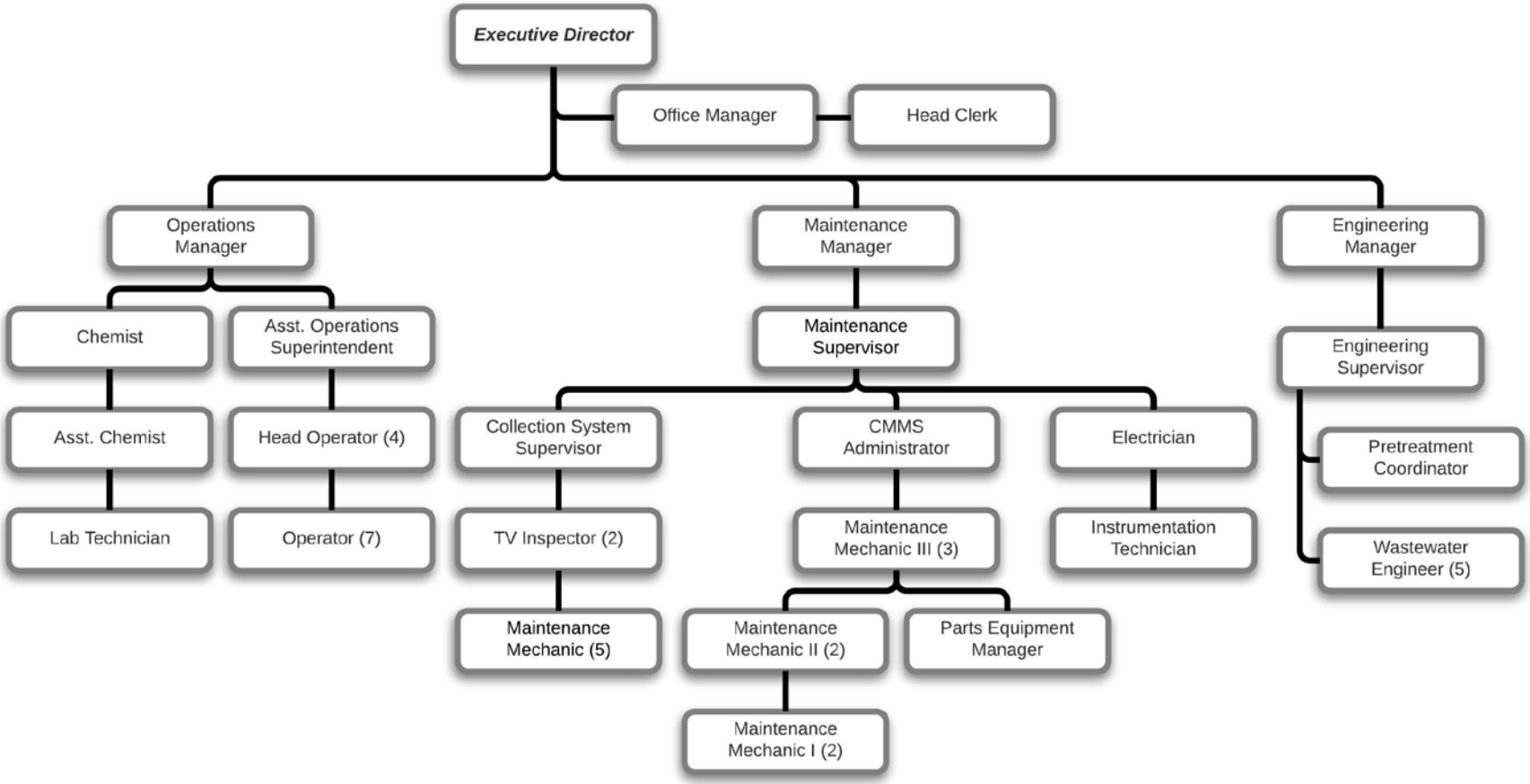
Org Chart 28 – **POLLARD MEMORIAL LIBRARY**

VICTORIA WOODLEY
DIRECTOR



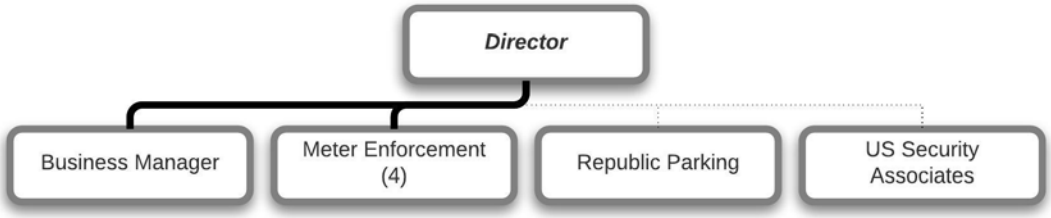
Org Chart 29 – **REGIONAL WASTEWATER UTILITY**

MARK YOUNG
EXECUTIVE DIRECTOR



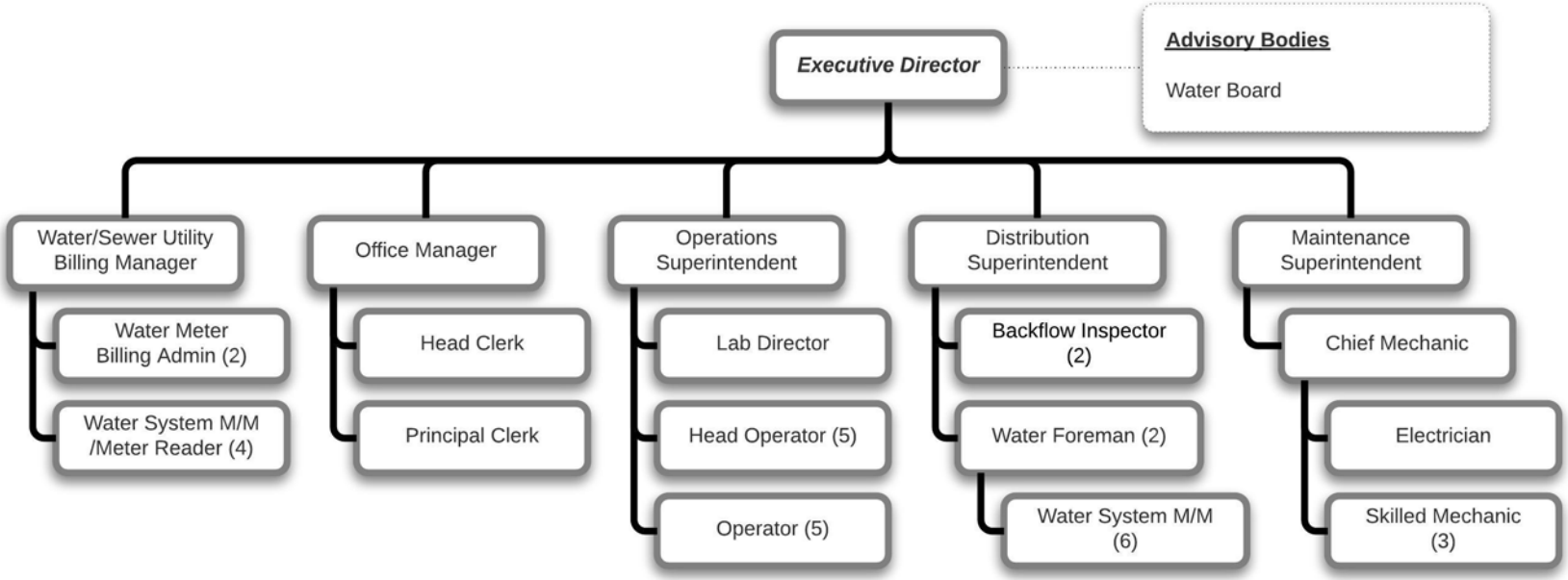
Org Chart 30 – **PARKING**

JAMES TROUP
PARKING DIRECTOR



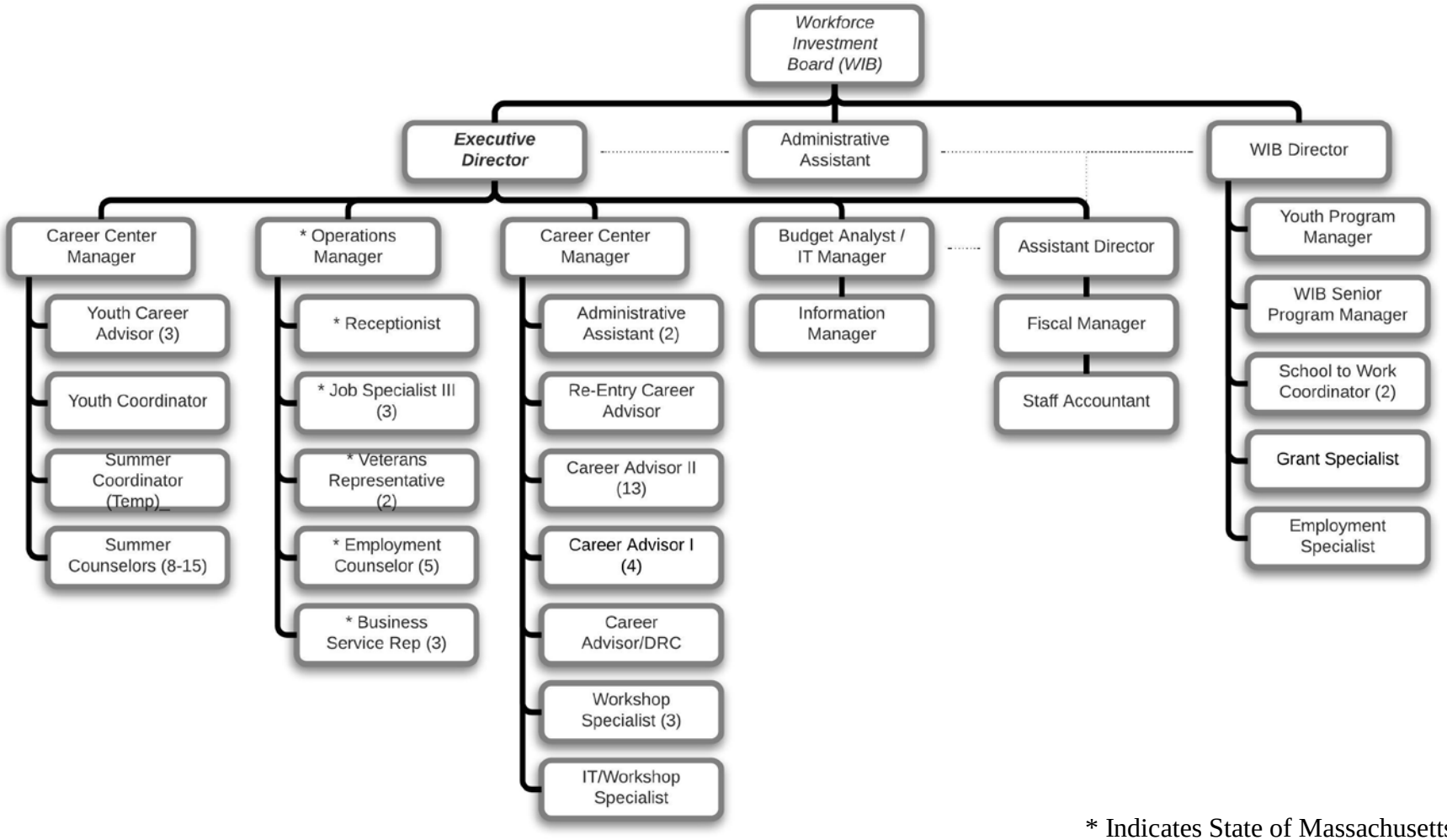
Org Chart 31 – **REGIONAL WATER UTILITY**

ERIK GITSCHIER
EXECUTIVE DIRECTOR



Org Chart 32 – **CAREER CENTER**

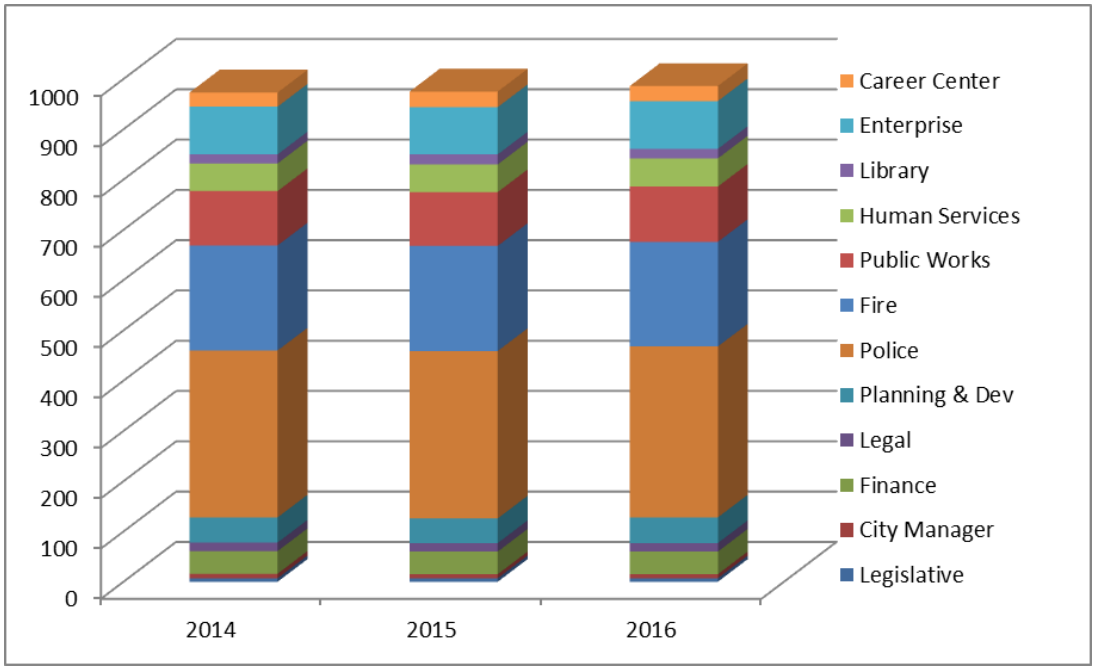
BARBARA O'NEIL
EXECUTIVE DIRECTOR



* Indicates State of Massachusetts Employee

Staffing Levels*

Function	2014	2015	2016
Legislative	7	7	7
City Manager	9	8	8
Finance	45	45	45
Legal	17	17	17
Planning & Dev	50.0	49	51
Police	332	333	340
Fire	209	209	208
Public Works	108	107	110
Human Services	55	55	56
Library	18	20	19
Enterprise	95	94	95
Career Center	28	31	30
	973	975	986



Personnel List*

Functional Area	Department	Position	Last Name	First Name	FY2016
LEGISLATIVE	CITY COUNCIL	MAYOR	ELLIOTT	RODNEY	$ 20,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	BELANGER	COREY	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	KENNEDY	EDWARD	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	LEAHY	JOHN	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MARTIN	WILLIAM	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MERCIER	RITA	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	MILINAZZO	JAMES	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	ROURKE	DANIEL	$ 15,000
LEGISLATIVE	CITY COUNCIL	COUNCILLOR	SAMARAS	WILLIAM	$ 15,000
LEGISLATIVE	MAYOR	ASST. TO MAYOR	GETTINGS	CELINE	$ 49,930
LEGISLATIVE	CITY CLERK	CITY CLERK	GEARY	MICHAEL	$ 87,552
LEGISLATIVE	CITY CLERK	ASSISTANT CITY CLERK	GITSCHIER	ANGELA	$ 71,453
LEGISLATIVE	CITY CLERK	HEAD CLERK	COUGHLIN	TIMOTHY	$ 40,036
LEGISLATIVE	CITY CLERK	HEAD CLERK	GOUVEIA	SHANNON	$ 40,036
LEGISLATIVE	CITY CLERK	HEAD CLERK	HUBERT	KATHRYN	$ 40,036
LEGISLATIVE	CITY CLERK	HEAD CLERK	MARTINEZ	JENNIFER	$ 40,036
CITY MANAGER	CITY MANAGER	CITY MANAGER	MURPHY	KEVIN	$ 185,000
CITY MANAGER	CITY MANAGER	ASSISTANT CITY MANAGER	MCGOVERN	MICHAEL	$ 90,209
CITY MANAGER	CITY MANAGER	EXECUTIVE ASSISTANT	MOYNIHAN	KAREN	$ 63,763
CITY MANAGER	CITY MANAGER	DATA ANALYST	CONLEY	RODNEY	$ 65,996
CITY MANAGER	CITY MANAGER	JR. DATA ANALYST	vacant		$ 50,830
CITY MANAGER	CITY MANAGER	COORDINATOR, NEIGHBORHOOD SRVC	DEMARAS	MICHAEL	$ 67,344
CITY MANAGER	CASE	DIRECTOR	HALTER	SUSAN	$ 74,363
CITY MANAGER	CASE	SPECIAL EVENTS COORDINATOR	MARCHAND	HENRI	$ 62,807
FINANCE	FINANCE	CHIEF FINANCIAL OFFICER	BALDWIN	CONOR	$ 106,251
FINANCE	FINANCE	ADMINISTRATIVE ASSISTANT	NAVIN	NICHOLAS	$ 44,325
FINANCE	AUDITOR	AUDITOR	YORK	HANNAH	$ 99,158
FINANCE	AUDITOR	ASSISTANT AUDITOR	OBEIRNE	KAREN	$ 67,808

FINANCE	AUDITOR	PAYROLL SUPERVISOR	LAMARRE	TRICIA	$ 75,699
FINANCE	AUDITOR	ASST PAYROLL SUPERVISOR	RIOPELLE	LISA	$ 55,070
FINANCE	AUDITOR	SENIOR ACCOUNTANT	LEBLANC	DIANE	$ 58,404
FINANCE	AUDITOR	FINANCE SPECIALIST	FIRICANO	CHRISTOPHER	$ 45,282
FINANCE	AUDITOR	FINANCE SPECIALIST, PAYROLL	MOLINA	DENISSE	$ 48,291
FINANCE	AUDITOR	HEAD CLERK	LONG	BOIRSALIAR	$ 36,240
FINANCE	PURCHASING	CPO/PURCHASING AGENT	VAUGHN	PAUL	$ 74,363
FINANCE	PURCHASING	OFFICE MANAGER/PROCUREMENT COMPLIANCE	THEMELIS	PAMELA	$ 55,897
FINANCE	PURCHASING	HEAD CLERK	LIN	KARA SOKRA	$ 40,036
FINANCE	PURCHASING	SENIOR CLERK	MCGOVERN	HELEN	$ 36,571
FINANCE	ASSESSOR	CHIEF ASSESSOR	LEMAY	SUSAN	$ 74,363
FINANCE	ASSESSOR	ASSESSOR	COHEN	JOEL	$ 63,519
FINANCE	ASSESSOR	ASSESSOR	GOLDEN	KAREN	$ 63,519
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT	GIOVANNANI	DONNA	$ 55,734
FINANCE	ASSESSOR	ADMINISTRATIVE ASSISTANT/FINANCE	ABRAHAM	LISA	$ 47,006
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	BOND	MABEL	$ 40,588
FINANCE	ASSESSOR	ASSISTANT ASSESSOR	RONDEAU	RYAN	$ 40,588
FINANCE	ASSESSOR	APPRAISAL CLERK	SILVA	AMY	$ 40,438
FINANCE	ASSESSOR	PRINCIPAL CLERK	ROBINSON	KAREN	$ 38,512
FINANCE	ASSESSOR	ANNUAL CHAIR STIPEND			$ 1,500
FINANCE	TREASURER	TREASURER/COLLECTOR	ROBERTSON	CHERYL	$ 101,761
FINANCE	TREASURER	ASST COLLECTOR	HALEY	ROBERT	$ 67,757
FINANCE	TREASURER	ASSISTANT TREASURER	WINTERS	JUDITH	$ 67,757
FINANCE	TREASURER	SENIOR ACCOUNTANT	DAREZZO	KATHLEEN	$ 52,198
FINANCE	TREASURER	ACCOUNTANT	BUTT	DONNA	$ 46,052
FINANCE	TREASURER	HEAD CLERK	BOISSON	BELINDA	$ 44,491
FINANCE	TREASURER	HEAD CLERK	vacant		$ 42,923
FINANCE	TREASURER	HEAD CLERK	LUNN	ROBIN	$ 40,585
FINANCE	TREASURER	HEAD CLERK	POIRIER	DUSTIN	$ 42,817
FINANCE	TREASURER	PRINCIPAL CLERK	RYEA	KATHLEEN	$ 39,043
FINANCE	HUMAN RELATIONS	HUMAN RESOURCES MANAGER	CALLERY	MARY	$ 102,553
FINANCE	HUMAN RELATIONS	ASSISTANT HUMAN RESOURCES MGR	DO	NANCY	$ 73,955

FINANCE	HUMAN RELATIONS	BENEFITS COORDINATOR	FREITAS	LINDA	$ 45,037
FINANCE	HUMAN RELATIONS	PERSONNEL ASSISTANT	DONAHUE	SEAN	$ 42,174
FINANCE	MIS	CHIEF INFORMATION OFFICER	FERNANDEZ	MIRAN	$ 119,883
FINANCE	MIS	MIS DIRECTOR	MEYERS	JOHN	$ 92,722
FINANCE	MIS	SYSTEM ADMINISTRATOR	KAPECKAS	EDWARD	$ 77,040
FINANCE	MIS	GIS MANAGER	DONOVAN	JOSEPH	$ 73,767
FINANCE	MIS	NETWORK SYSTEM SPECIALIST	SWEENEY	ROBERT	$ 64,212
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	HANSON	LISA	$ 61,250
FINANCE	MIS	APPLICATION SYSTEM SPECIALIST	MAGEE	ALEXANDER	$ 61,250
FINANCE	MIS	DESKTOP SUPPORT SPECIALIST	COOMAS	THOMAS	$ 51,537
LAW	LAW	CITY SOLICITOR	OCONNOR	CHRISTINE	$ 121,485
LAW	LAW	1ST ASST. CITY SOLICITOR	ROSSETTI	KENNETH	$ 93,892
LAW	LAW	2ND ASST. CITY SOLICITOR	BROWN	RACHEL	$ 86,401
LAW	LAW	2ND ASST. CITY SOLICITOR	CARLSON	MICHAEL	$ 59,906
LAW	LAW	2ND ASST. CITY SOLICITOR	PAPPENHEIM	HANNAH	$ 50,589
LAW	LAW	2ND ASST. CITY SOLICITOR	VELOSO	ELLIOTT	$ 56,799
LAW	LAW	2ND ASST. CITY SOLICITOR	WELLOCK	JAMES	$ 50,589
LAW	LAW	CLAIM AGENT / WORKER COMP	GAGNON	KAREN	$ 74,363
LAW	LAW	DIR ELECTION/MUNICPL HEARING	MATCHAK	EDA	$ 60,719
LAW	LAW	LEGAL OFFICE MGR/LITIGATION	APOSTOLOS	MAUREEN	$ 74,363
LAW	LAW	ASST OFFICE MGR/CONTRACT LAW	DUGGAN	KATHY	$ 74,363
LAW	LAW	ASST CONTRACT ADMINISTRATOR	TESSIER	MARIE	$ 60,719
LAW	LAW	PRINCIPAL CLERK	PIETROFORTE	MARTA	$ 45,286
LAW	LAW	PARALEGAL/TAX TITLE	LONG	THIDA	$ 46,128
LAW	LAW	EXECUTIVE SECRETARY-LICENSE	WYNN	RYAN	$ 55,433
LAW	LAW	LICENSE COMMISSION	DESCOTEAUX	JOHN	$ 1,300
LAW	LAW	LICENSE COMMISSION	HOGAN	KRISTEN	$ 1,300
LAW	LAW	LICENSE COMMISSION	KRIEGER	CLIFFORD	$ 1,300
LAW	LAW	LICENSE COMMISSION	MCCARTHY	TERRENCE	$ 1,300
LAW	LAW	LICENSE COMMISSION	MCGOVERN	NANCY	$ 1,300
LAW	ELECTION	ELECTION CLERK	OUELLETTE	MAUREEN	$ 45,047
LAW	ELECTION	ELECTION CLERK	JAROSZ	STEPHANIE	$ 41,416
LAW	ELECTION	ELECTION COMMISSIONER	MCCARTIN	PATRICK	$ 1,200
LAW	ELECTION	ELECTION COMMISSIONER	MULLEN	JOSEPH	$ 1,200
LAW	ELECTION	ELECTION COMMISSIONER	OBRIEN	THOMAS	$ 1,200

LAW	ELECTION	ELECTION COMMISSIONER	SAR	THEL	$ 1,200
DPD	DPD/ADMIN	ASST. CITY MANAGER/DIRECTOR	TRADD	DIANE	$ 116,703
DPD	DPD/ADMIN	DEP. DIR. (PLANNING, COMM & ECON DEV)	COUGHLIN	KEVIN	$ 88,991
DPD	DPD/ADMIN	DEPTY DIRECTOR/DEVLPMNT SERVIC	SLAGLE	ROBERT	$ 99,066
DPD	DPD/ADMIN	EXECUTIVE SECRETARY	SPENARD	NANCY	$ 56,531
DPD	DPD/ADMIN	SECRETARY/RECEPTIONIST-DPD	SHEA	ROBERTA	$ 35,128
DPD	PROJECT REVIEW	SENIOR PLANNER	TYMON	JUDITH	$ 68,051
DPD	PROJECT REVIEW	HISTORIC BOARD ADMINISTRATOR	STOWELL	STEPHEN	$ 65,603
DPD	PROJECT REVIEW	NEIGHBORHOOD PLANNER	BAEZ-ROSE	YOVANI	$ 52,309
DPD	PROJECT REVIEW	ASSIST PLANNER -DPD	GINIEWICZ	JOSEPH	$ 41,265
DPD	PROJECT REVIEW	ASSIST PLANNER -DPD	JOSEPH	SWAATHI	$ 41,265
DPD	PROJECT REVIEW	PLANNING BOARD CHAIRPERSON	LINNEHAN	THOMAS	$ 1,400
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	BOYLE	JOSEPH	$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	FRECHETTE	GERARD	$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	LOCKHART	RICHARD	$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD MEMBER	MALAVICH	ROBERT	$ 1,000
DPD	PROJECT REVIEW	PLANNING BOARD ALTERNATE	vacant		$ 200
DPD	PROJECT REVIEW	BOARD OF APPEALS CHAIRPERSON	BAILEY	WILLIAM	$ 1,400
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	MCCARTHY	DENNIS	$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PAGLIA	MICHAEL	$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PECH	VANDOEUN	$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS MEMBER	PERRIN	GARY	$ 1,000
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	CALLAHAN	SEAN	$ 200
DPD	PROJECT REVIEW	BOARD OF APPEALS ALTERNATE	vacant		$ 200
DPD	PROJECT REVIEW	CONSRVTN COMM CHAIRPERSON	ZACHARER	CHRISTOPHER	$ 1,400
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	BIEDRON	KATELYN	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	LOVELY	WILLIAM	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	VARNUM	LOUISA	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMER	MCDONOUGH	GEOFFREY	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	TONER	BRIAN	$ 1,000
DPD	PROJECT REVIEW	CONSRVTN COMM MEMBER	vacant		$ 1,000
DPD	CODE ENFRCMNT	COMMISSIONER	SHANAHAN	SHAUN	$ 77,628
DPD	CODE ENFRCMNT	OFFICE MANAGER	WEISSBACH	KERRY	$ 58,211
DPD	CODE ENFRCMNT	SENIOR BUILDING INSPECTOR	WINCHESTER	PAUL	$ 67,526

DPD	CODE ENFRCMNT	BUILDING INSP./PLANS REVIEWER	FURTADO	MARTIN	$ 62,666
DPD	CODE ENFRCMNT	BUILDING INSP./PLANS REVIEWER	MCWHITE	CHRISTOPHER	$ 62,666
DPD	CODE ENFRCMNT	BUILDING INSP./PLANS REVIEWER	MILLER	NELSON	$ 56,637
DPD	CODE ENFRCMNT	BUILDING INSP./PLANS REVIEWER	NOCCO	STEVEN	$ 62,666
DPD	CODE ENFRCMNT	CHF PLUMB/GAS FIT/SHEET METAL	CARD	NORMAN	$ 59,700
DPD	CODE ENFRCMNT	WIRE INSPECTOR	COLLUPY	EVERETT	$ 56,899
DPD	CODE ENFRCMNT	BOARD ENFORCEMENT AGENT	MACHADO	SHAWN	$ 52,181
DPD	CODE ENFRCMNT	SENIOR SANITARY CODE INSPECTOR	OUELLETTE	DAVID	$ 56,993
DPD	CODE ENFRCMNT	CODE ENFORCER	LE	JIMMY	$ 50,762
DPD	CODE ENFRCMNT	CODE ENFORCER	MURPHY	DONALD	$ 50,762
DPD	CODE ENFRCMNT	CODE ENFORCER	RIVERA	AUREA	$ 50,762
DPD	CODE ENFRCMNT	CODE ENFORCER	SAM	LISA	$ 50,762
DPD	CODE ENFRCMNT	CODE ENFORCER	ZENG	VIVIAN	$ 49,608
DPD	CODE ENFRCMNT	HEAD CLERK	DAIGLE	DIANNE	$ 40,036
DPD	CODE ENFRCMNT	PRINCIPAL CLERK	BRIENZA	CLAUDIA	$ 37,855
DPD	CODE ENFRCMNT	PRINCIPAL CLERK	DOLAN	DORREEN	$ 38,512
DPD	CODE ENFRCMNT	PRINCIPAL CLERK	SMITH-BROWN	PATRICIA	$ 38,512
DPD	CODE ENFRCMNT	ON CALL INSPECTORS			$ 25,000
DPD	HOUSING/ENERGY	HOUSING & ENERGY PROG DIRECTOR	FERREIRA	PHILIP	$ 66,396
DPD	HOUSING/ENERGY	LEAD HAZRD CNTROL GRT MNGR	SNOW	TONI	$ 73,388
DPD	HOUSING/ENERGY	ENERGY MANAGER	MOSES	KATHERINE	$ 61,523
DPD	HOUSING/ENERGY	CONSTRUCTION MANAGER	WOEKEL	TODD	$ 54,661
DPD	HOUSING/ENERGY	SECRETARY HOUSING-DPD	SOLOMON	AMY	$ 35,128
DPD	ECONOMIC DEV	DIRECTOR ECONOMIC DEVELOPMENT	LAMEY	ALLISON	$ 82,988
DPD	ECONOMIC DEV	ECONOMIC DEVELOPMENT OFFICER	DICKINSON	MARIA	$ 61,766
DPD	ECONOMIC DEV	ECONOMIC DEVELOPMENT ASSISTANT	FINDLEN	ERIN	$ 53,865
DPD	ECONOMIC DEV	ENVIRONMENTAL OFFICER	BROWN	SARAH	$ 61,766
DPD	ECONOMIC DEV	DESIGN TECHNICIAN	MOYLE	MICHAEL	$ 47,727
DPD	PLNG/PRJCT MGMT	CHIEF DESIGN PLANNER	THOMAS	CRAIG	$ 75,103
DPD	PLNG/PRJCT MGMT	URBAN RENEWAL MANAGER	vacant		$ 66,651
DPD	PLNG/PRJCT MGMT	ASSET MANAGER	LUCKEN	PATRICIA	$ 65,063
DPD	PLNG/PRJCT MGMT	TRANSPORTATION ENGINEER	BOSONETTO	NICOLAS	$ 86,308
DPD	PLNG/PRJCT MGMT	TRANSPORTATION PROJECT MANAGER	HAYES	CHRISTOPHER	$ 50,000

DPD	PLNG/PRJCT MGMT	DESIGN PLANNER - 14 HRS WK	SWAILE	SANDRA	$ 24,566
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT DIRECTOR	SAMARAS	CHRISTOPHER	$ 74,685
DPD	COMMUNITY DEV	SENIOR FINANCE OFFICER	MCLAUGHLIN	DYANNE	$ 65,265
DPD	COMMUNITY DEV	ACCOUNT MANAGER	DESMOND	EVERLIDIS	$ 48,390
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT SPECIALIST	KING	LINDA	$ 61,673
DPD	COMMUNITY DEV	SENIOR PROGRAM MANAGER	MURPHY	SUSAN	$ 49,308
DPD	COMMUNITY DEV	COMMUNITY DEVELOPMENT ASSISTANT	PERNICE	NICOLAS	$ 44,774
PUBLIC SAFETY	POLICE	SUPERINTENDENT	TAYLOR	WILLIAM	$ 170,425
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	FRIEDL	DEBORAH	$ 135,887
PUBLIC SAFETY	POLICE	DEPUTY SUPERINTENDENT	RYAN	ARTHUR	$ 135,887
PUBLIC SAFETY	POLICE	CAPTAIN	CROWLEY	TIMOTHY	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	KENNEDY	THOMAS	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	LAROCQUE	DANIEL	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	MCPADDEN	JAMES	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	MEEHAN	THOMAS	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	RICHARDSON	RAYMOND	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	STAVELEY	KEVIN	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	SULLIVAN	KEVIN	$ 121,933
PUBLIC SAFETY	POLICE	CAPTAIN	WEBB	JONATHAN	$ 121,933
PUBLIC SAFETY	POLICE	LIEUTENANT	BUCKLEY	MARK	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	BUSBY	WILLIAM	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	COYLE	STEVEN	$ 105,095
PUBLIC SAFETY	POLICE	LIEUTENANT	CRAWFORD	DONALD	$ 105,095
PUBLIC SAFETY	POLICE	LIEUTENANT	GOLNER	BARRY	$ 105,095
PUBLIC SAFETY	POLICE	LIEUTENANT	HODGDON	JAMES	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	HUDON	GREGORY	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	KILBRIDE	TIMOTHY	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	KILMARTIN	MICHAEL	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	LAFERRIERE	PAUL	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	PENROSE	MATHEW	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	ROUINE	FRANCIS	$ 109,474
PUBLIC SAFETY	POLICE	LIEUTENANT	SIOPES	THOMAS	$ 109,474
PUBLIC SAFETY	POLICE	SERGEANT	BOYLE	DOUGLAS	$ 98,349

PUBLIC SAFETY	POLICE	SERGEANT	CAPONE	DIANE	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	CULLEN	JOHN	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	DALY	THOMAS	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	FAY	JAMES	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	FRECHETTE	DAVID	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	FULLER	SCOTT	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	GENDREAU	STEPHEN	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	GIUFFRIDA	MICHAEL	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LANGLOIS	MELISSA	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LATHAM	JAMES	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LEAVITT	RICHARD	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LEBLANC	MARK	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LOMBARD	THOMAS	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	LUMENELLO	CHRISTOPHER	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	MORRILL	STEPHEN	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	MURRAY	JOSEPH	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	FRANK	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	NOBREGA	MARISOL	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	NOONE	JONATHAN	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	ONEILL	STEVEN	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	OTERO	ANGEL	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	PANAGIOTAKOS	CHRISTOPHER	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	PEASLEE	DAVID	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	PERRIN	DANNY	$ 94,415
PUBLIC SAFETY	POLICE	SERGEANT	PRESCOTT	MICHAEL	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	QUIRBACH	DAVID	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	SANTOS	SHAUN	$ 98,349
PUBLIC SAFETY	POLICE	SERGEANT	SHEEHAN	JOHN	$ 94,415
PUBLIC SAFETY	POLICE	POLICE OFFICER	ALEXANDER	STEVEN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ASAMOAH	GEORGE	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BEAUCHESNE	DAWN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	BELAND	STEPHEN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERGERON	MICHAEL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	BERNARD	WILLIAM	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	KERRI	$ 69,457
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOMIL	CHRISTOPHER	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUASRI	EMALY	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOURRET	RAYMOND	$ 81,264

PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUTSELIS	JOHN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOUVIER	MICHAEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BOWLER	NATHAN	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	BRITO	DANNY	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUGLER	STEVEN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BURD	JASON	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BUTH	SOBEN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	BYRNE	ERIN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	WILLIAM	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	BRIAN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	CALLAHAN	JOHN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	CAMARA	MICHAEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASEY	PATRICK	$ 69,817
PUBLIC SAFETY	POLICE	POLICE OFFICER	CASSELLA	JAMES	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	CESARZ	RICHARD	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	CHRISTIANSEN	NIELS	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	COLLINS	CHAD	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	COMTOIS	JOSEPH	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	CONCEPCION	FELIX	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	CONROY	PHILLIP	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	CORMIER	RAYMOND	$ 81,624
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUGHLIN	LINDA	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	COUTURE	DAVID	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	COYLE	RYAN	$ 63,003
PUBLIC SAFETY	POLICE	POLICE OFFICER	CZARNIONKA	CASIMIR	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAIGLE	MICHAEL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	DALY	ANDREW	$ 67,024
PUBLIC SAFETY	POLICE	POLICE OFFICER	DAY	KRISTOFFER	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEANGELO	ANTONIA	$ 67,024
PUBLIC SAFETY	POLICE	POLICE OFFICER	DELANEY	CHRISTY	$ 69,817
PUBLIC SAFETY	POLICE	POLICE OFFICER	DEMAIO	JAMES	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESILETS	RICHARD	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	DESMARAIS	DANIEL	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	RYAN	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	DILLON	GARY	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOKOS	NICHOLAS	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DONALDSON	DAVID	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWER	MINDY	$ 74,492

PUBLIC SAFETY	POLICE	POLICE OFFICER	DOWNS-KUM	CHRISTAL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DRAKOULAKOS	PETER	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	DUCHARME	ADAM	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	DYER	ROBERT	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ERICKSON	COREY	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	FARNUM	MICHAEL	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	FENLON	TODD	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERNANDEZ	VINCENT	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	FERRY	DAVID	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	FIGUEROA	FELIX	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	JOHN	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	FINN	WILLIAM	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	FLORENCE	WILLIAM	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARCIA	JUAN	$ 55,854
PUBLIC SAFETY	POLICE	POLICE OFFICER	GARNEAU	KEVIN	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	GATTO	JASON	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	GEOFFROY	DAVID	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	GILLAN	KEVIN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOLDEN	TIMOTHY	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	GOMEZ	OSCAR	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONSALVES	CHRISTOPHER	$ 67,024
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	JULIO	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	GONZALEZ	FELIX	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	GRIFFIN	KYLE	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	HALLORAN	JEFFREY	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	HANSON	CHRISTIAN	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	HICKEY	THOMAS	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	HOUSTON	DANIEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	HULTGREN	THOMAS	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	ERIC	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	HYDE	DANIEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	IGLESIAS	FELIX	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	JEAN	RAYMOND	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	KANDROTAS	MICHAEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	BRIAN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEEFE	FRANCIS	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	PETER	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEHER	JAMES	$ 55,854

PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLEY	JOSEPH	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	CHRISTOPHER	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	KELLY	TRACY	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	KEW	DAVID	$ 62,932
PUBLIC SAFETY	POLICE	POLICE OFFICER	KIENG	BUNTHA	$ 59,136
PUBLIC SAFETY	POLICE	POLICE OFFICER	KINNEY	BRIAN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAFFERTY	THOMAS	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAGANAS	NICHOLAS	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	LALLY	DAVID	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAMARCHE	DANIEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	LANE	JAMES	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	LAVOIE	DAVID	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEHMANN	RENEE	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	LEVASSEUR	JASON	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	LORENZI	JOSE	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	MACDONALD	PATRICK	$ 55,854
PUBLIC SAFETY	POLICE	POLICE OFFICER	MALDONADO	FRANCISCO	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	MANOUSOS	CHARLES	$ 74,494
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARSHALL	MICHAEL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MARTIR	WILLIAM	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	MASTAS	MATTHEW	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	MATOS	JAMES	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCCABE	MATTHEW	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCGRAIL	JASON	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MCMANUS	BRIAN	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	CARLOS	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCADO	JACQUELINE	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERCIER	SHERYL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	SCOTT	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MERRILL	JAKE	$ 75,518
PUBLIC SAFETY	POLICE	POLICE OFFICER	MILES	MICHAEL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	KENNETH	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEFFREY	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	MOORE	JEROME	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	MORIARTY	DENNIS	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	ODONNELL	AIDAN	$ 67,024
PUBLIC SAFETY	POLICE	POLICE OFFICER	OEUR	MAO	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	OSBORN	CHRISTOPHER	$ 81,264

PUBLIC SAFETY	POLICE	POLICE OFFICER	OTERO	DANIEL	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	PAPPACONSTANTINOU	CHARLES	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	PARADISE	PAUL	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEACE	NADJA	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	PENDER	DAVID	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	PEREZ	NELSON	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHAY	TONG	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	PHOTHIMATH	JUDY	$ 62,932
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURCELL	BRENT	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	PURTELL	CHRISTOPHER	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	JOHN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUIGLEY	DAVID	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	QUINONES	MIGUEL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMIREZ	JOSE	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAMOS	ALEXANDER	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	RAYNE	ROBERT	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	REID	RONALD	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	RICHARD	ROBERT	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIOS	LUIS	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JONATHAN	$ 53,338
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	RAFAEL	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE JR	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	RIVERA	JOSE	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROBBINS	PAUL	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROJAS	GUILLERMO	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROUSSELL	TIMOTHY	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ROYER	RAYMOND	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	RUDY	KORY	$ 62,932
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANDOVAL	JUAN	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	SANTIAGO	JOSE	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAR	RASMEY	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAUVE	SCOTT	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	SAVARY	ALEX	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	SHAW	KENNETH	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	SIOPES	ARLEEN	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	CHRISTOPHER	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	SMITH	MICHAEL	$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	SPINNEY	JOHN	$ 53,338

PUBLIC SAFETY	POLICE	POLICE OFFICER	ST ARNAUD	PETER	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	SUONG	CHASE	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	TETREAULT	THOMAS A.	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	THOMAS	PAUL	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	TRUDEL	MARK	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	VACHON	RAYMOND	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	VALLIANT	PHILIP	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	VAN	KYLE	$ 67,024
PUBLIC SAFETY	POLICE	POLICE OFFICER	VARNEY	WALTER	$ 74,492
PUBLIC SAFETY	POLICE	POLICE OFFICER	WEBB	E.ANTHONY	$ 67,720
PUBLIC SAFETY	POLICE	POLICE OFFICER	WHALEN	TIMOTHY	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITHYCOMBE	CRAIG	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	WITTS	KAREN	$ 81,264
PUBLIC SAFETY	POLICE	POLICE OFFICER	ZWICKER	BORDEN	$ 84,650
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 50,860
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	POLICE	POLICE OFFICER	vacant		$ 46,194
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	THEMELES	GEORGIA	$ 57,416
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	HANIFAN	KIMBERLY	$ 44,698
PUBLIC SAFETY	CIVILIAN	ADMINISTRATIVE ASSISTANT	vacant		$ 41,583
PUBLIC SAFETY	CIVILIAN	ANIMAL COMPLIANCE OFFICER	WOOD	DARLEEN	$ 50,550
PUBLIC SAFETY	CIVILIAN	ANIMAL CONTROL OFFICER	POTTER	EVERETT	$ 50,910
PUBLIC SAFETY	CIVILIAN	MEO3 LABORER/ANIMAL CONTROL	KUM	SARETH	$ 41,253
PUBLIC SAFETY	CIVILIAN	BUDGET DIRECTOR	GENDRON	JOAN	$ 68,058
PUBLIC SAFETY	CIVILIAN	ASST. FISCAL COORDINATOR	BORDELEAU	SUSAN	$ 43,053

PUBLIC SAFETY	CIVILIAN	CRIME ANALYST	AUDETTE	ALLISON	$ 43,531
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	MOSSIO	JEAN	$ 36,841
PUBLIC SAFETY	CIVILIAN	CUSTODIAN	ZABIEREK	DOUGLAS	$ 37,700
PUBLIC SAFETY	CIVILIAN	DIRECTOR RESEARCH AND DEVELOPMENT	BALLOTTA	MARYANN	$ 80,795
PUBLIC SAFETY	CIVILIAN	DIRECTOR ADMINISTRATIVE SERVICES	OUELLETTE	CHARLES	$ 68,450
PUBLIC SAFETY	CIVILIAN	DIRECTOR VICTIM SERVICES	KHUN-LENG	SARAVON	$ 56,531
PUBLIC SAFETY	CIVILIAN	EXECUTIVE SECRETARY	THERIAULT	JILL	$ 53,152
PUBLIC SAFETY	CIVILIAN	GRANT FISCAL COORDINATOR	MARTEL-TERILLI	GALE	$ 44,698
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	vacant		$ 39,737
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	PARKER	JESSICA	$ 40,036
PUBLIC SAFETY	CIVILIAN	HEAD CLERK	ROTH	KAREN	$ 40,036
PUBLIC SAFETY	CIVILIAN	NIBTS TRACKING ANALYST	ENGVIK	KAREN	$ 42,395
PUBLIC SAFETY	CIVILIAN	MOTOR EQUIPMENT REPAIRMAN	FIGUEROA	ANGEL	$ 40,773
PUBLIC SAFETY	CIVILIAN	POLICE MECHANIC	TSOUPRAKOS	KYRIAKOULI	$ 57,368
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	COLON	FEBY	$ 37,123
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK	COOK	JACQUELINE	$ 38,512
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CLERK 40	KENNEY	DEBORAH	$ 43,860
PUBLIC SAFETY	CIVILIAN	PRINCIPAL CRIME ANALYST	FERREIRA	MEGHAN	$ 48,623
PUBLIC SAFETY	CIVILIAN	PROGRAM ANALYST	SMITH	ROBIN	$ 71,453
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	CARTER	ELLEN	$ 49,986
PUBLIC SAFETY	CIVILIAN	PROGRAM MANAGER	MISSETT	MATTHEW	$ 44,907
PUBLIC SAFETY	CIVILIAN	RE-ENTRY MANAGER	JACKSON	TRACEY	$ 46,112
PUBLIC SAFETY	CIVILIAN	SIGN PAINTER	CHARTIER	JAMES	$ 39,417
PUBLIC SAFETY	CIVILIAN	SUPERVISOR SIGN SHOP	COOPER	JOHN	$ 60,659
PUBLIC SAFETY	CIVILIAN	SYSTEM ADMINISTRATOR	KIM	ANDY	$ 77,041
PUBLIC SAFETY	CIVILIAN	TRACKING ANALYST	BABURINS	ERIKA	$ 41,289
PUBLIC SAFETY	CIVILIAN	VOLUNTEER COORDINATOR	CALLERY	SHARON	$ 35,829
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PARIS	STEPHEN	$ 50,115
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	PELLETIER	DENISE	$ 50,115
PUBLIC SAFETY	DISPATCH	LEAD DISPATCHER	SHEEHY	COLLEEN	$ 50,115
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CHRISTOPHER	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	CALLERY	CATHERINE	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	CHEAM	LY	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	COOPER	THERESE	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	DALY	DENNIS	$ 45,657

PUBLIC SAFETY	DISPATCH	DISPATCHER	FERNANDEZ	JACQUELINE	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	GAGNON	AMANDA	$ 42,895
PUBLIC SAFETY	DISPATCH	DISPATCHER	GANNON	BARRY	$ 43,265
PUBLIC SAFETY	DISPATCH	DISPATCHER	KOUY	DEN	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	MAILLE	ANGELA	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	MASON	MICHAEL	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	MORRILL	REBECCA	$ 42,799
PUBLIC SAFETY	DISPATCH	DISPATCHER	NEVILLE	LORI	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	OCONNELL	SEAN	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	PAGE	CHRISTINA	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	PIERZYNSKI	DEBRA	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	TARA	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	SHEEHAN	MATTHEW	$ 44,003
PUBLIC SAFETY	DISPATCH	DISPATCHER	SIMPSON	ERIN	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	WATERMAN	FRANCIS	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	WILLIAMS	SHERNELLE	$ 45,657
PUBLIC SAFETY	DISPATCH	DISPATCHER	WITHYCOMBE	JUDITH	$ 42,902
PUBLIC SAFETY	DISPATCH	DISPATCHER	ZAWADZKI	MICHAEL	$ 45,657
PUBLIC SAFETY	DETENTION	SUPERVISOR OF DETENTION ATTNDS	SCHAFFER	JUDY	$ 45,452
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHANAHAN	KYLE	$ 39,225
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	SHURTLEFF	DONNA	$ 41,232
PUBLIC SAFETY	DETENTION	SENIOR DETENTION ATTENDENT	WESTAWAY	DANIEL	$ 38,033
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	DUPRAS	DANIEL	$ 31,934
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	FINN	BRADY	$ 32,286
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	PILATO	ROBIN	$ 34,291
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	SULLIVAN	TIMOTHY	$ 32,039
PUBLIC SAFETY	DETENTION	DETENTION ATTENDENT	TETREAULT	SHAWN	$ 34,291
PUBLIC SAFETY	TRAFFIC	HEAD CLERK	KELLEY	SHIRLEY	$ 45,747
PUBLIC SAFETY	TRAFFIC	DATA ENTRY CLERK	ADAMES-RAMIREZ	BIELKA	$ 9,935
PUBLIC SAFETY	TRAFFIC	WF MTR REPAIRMAN/MAINTENANCE	DAY	RICHARD	$ 43,094
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ABNEY	THOMAS	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	ANSTISS	MICHELLE	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CATTON	WALTER	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	CLARK	GEORGE	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	DEAMICIS	GEORGE	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	FRIZZELL	DORIS	$ 7,735

PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	GONYEA	ROBIN	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	HIRALDO PIZARRO	LAMUEL	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	KAKUNGULU	ISAAC	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LANE	JOAN	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LASORSA	DEBRA	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEHMAN	KATHY	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	LEKITES	ROBERT	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MARTIN	FRANCIS	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCGRATH	CHERYL	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MCMULLEN	KATHLEEN	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	MURPHY	JUDITH	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	RIVANIS	RUTHELYN	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SANCHEZ	MILDRED	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	SHEPARD	JUDY	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	VANDINTER	MARIANNE	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WEDGE	PATRICIA	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WHITE	ANN	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	WRIGHT	BRITNEY	$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	vacant		$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	vacant		$ 7,735
PUBLIC SAFETY	TRAFFIC	TRAFFIC SUPERVISOR	vacant		$ 7,735
PUBLIC SAFETY	FIRE	FIRE CHIEF	PITTA	EDWARD	$ 153,924
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DESTREMPE	ROBERT	$ 102,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	DOWLING	JOHN	$ 100,833
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	GILLIGAN	THOMAS	$ 100,833
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCCABE	PATRICK	$ 102,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MCGUANE	MARK	$ 102,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	MULLIGAN	JOHN	$ 102,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	QUINLAN	GARRETT	$ 102,199
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	ROTH	JOSEPH	$ 100,833
PUBLIC SAFETY	FIRE	DEPUTY CHIEF	WINWARD	JEFFREY	$ 102,199
PUBLIC SAFETY	FIRE	CAPTAIN	BEANE	ROBERT	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	CALAVRITINOS	ARTHUR	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	CASEY	TIMOTHY	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	CHARRON	PHILLIP	$ 88,064
PUBLIC SAFETY	FIRE	CAPTAIN	DOWLING	BRETT	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	FAHEY	JOHN	$ 85,331

PUBLIC SAFETY	FIRE	CAPTAIN	GALLAGHER	PETER	$ 86,698
PUBLIC SAFETY	FIRE	CAPTAIN	GIKAS	JEFFERY	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	KELLY	FRANCIS	$ 86,698
PUBLIC SAFETY	FIRE	CAPTAIN	MCCARTHY	DONALD	$ 86,698
PUBLIC SAFETY	FIRE	CAPTAIN	MCCULLOUGH	THOMAS	$ 86,698
PUBLIC SAFETY	FIRE	CAPTAIN	NORMANDIN	JAMES	$ 86,698
PUBLIC SAFETY	FIRE	CAPTAIN	PANNETON	RODNEY	$ 85,331
PUBLIC SAFETY	FIRE	CAPTAIN	STRUNK	JASON	$ 86,698
PUBLIC SAFETY	FIRE	LIEUTENANT	BACCAM	SOUTTHAVONE	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	BOLDRIGHINI	MICHAEL	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	CARVALHO	RYAN	$ 74,735
PUBLIC SAFETY	FIRE	LIEUTENANT	CASEY	KEVIN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	ANTHONY	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	CASSELLA	PAUL	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	COLEMAN	ANTHONY	$ 77,977
PUBLIC SAFETY	FIRE	LIEUTENANT	COUILLARD	JOHN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	CRABTREE	ROBERT	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	DOWNES	TIMOTHY	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	EATON	DANIEL	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	GAUVREAU	JASON	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	HAMILTON	JAMES	$ 74,735
PUBLIC SAFETY	FIRE	LIEUTENANT	KEENE	DAVID	$ 76,611
PUBLIC SAFETY	FIRE	LIEUTENANT	KILBRIDE	NATHAN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	KILBRIDE	THOMAS	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFERRIERE	EUGENE	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	LAFONTAINE	ANDRE	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	LATHAM	FRANCIS	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	LEDOUX	LAURENCE	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCABE	STEPHEN	$ 72,725
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCAULEY	KEVIN	$ 74,735
PUBLIC SAFETY	FIRE	LIEUTENANT	MCCLUSKEY	MICHAEL	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	MELLO	STEPHEN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	POIRIER	KEITH	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	POTTER	BRYANT	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	QUEALY	SEAN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	READY	SEAN	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	RIVERA	JOSE	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	RYDER	CHRISTOPHER	$ 79,987

PUBLIC SAFETY	FIRE	LIEUTENANT	SILVA	MICHAEL	$ 79,987
PUBLIC SAFETY	FIRE	LIEUTENANT	SIROIS	SHAWN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	STEPHEN	$ 76,611
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUCY	THOMAS	$ 72,725
PUBLIC SAFETY	FIRE	LIEUTENANT	SOUSA	HERMAN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	STELMOKAS	MARY	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	SULLIVAN	JOHN	$ 78,620
PUBLIC SAFETY	FIRE	LIEUTENANT	UNDERWOOD	THOMAS	$ 76,611
PUBLIC SAFETY	FIRE	LIEUTENANT	WINWARD	JOHN	$ 77,977
PUBLIC SAFETY	FIRE	LIEUTENANT	vacant		$ 72,725
PUBLIC SAFETY	FIRE	LIEUTENANT	vacant		$ 72,725
PUBLIC SAFETY	FIRE	LIEUTENANT	vacant		$ 72,725
PUBLIC SAFETY	FIRE	LIEUTENANT	vacant		$ 72,725
PUBLIC SAFETY	FIRE	FIREFIGHTER	ANDRE	RICHARD	$ 63,855
PUBLIC SAFETY	FIRE	FIREFIGHTER	ARMSTRONG	CHRISTOPHER	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	BACCAM	SOUVANKHAM	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAIN	TIMOTHY	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	BARIBEAULT	DENNIS	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	BAXLEY	JEFFREY	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOISVERT	CHRISTIAN	$ 64,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	BOUDREAU	JAMES	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	BROUGHEY	RYAN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUE	JOHN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	TIMOTHY	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	BUGLER	ROBERT	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	CALLAHAN	MICHAEL	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	CAMPBELL	MATTHEW	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	CARROLL	RYAN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	GABRIEL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	CENTENO	EDGARDO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	CHRISTIAN	JASON	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	BENNIE	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	COOPER	JOSEPH	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	COREY	WILLIAM	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	CORTEZ	ROGER	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	COUPAL	JEREMY	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRONK	ANTHONY	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	CRUZ	SANTOS	$ 68,384

PUBLIC SAFETY	FIRE	FIREFIGHTER	DASILVA	STEVEN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEGRECHIE	CELINE	$ 69,750
PUBLIC SAFETY	FIRE	FIREFIGHTER	DEXTER	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DIAZ	JOHN	$ 69,750
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DILLON	KEVIN	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOMINGUEZ	ELVIN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOUGHTY	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DOWLING	ADAM	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUBEY	JOHN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	DUPREY	ROBERTO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	FELDE	CHRISTOPHER	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	FINN	LAWRENCE	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	FISETTE	RUSSELL	$ 67,741
PUBLIC SAFETY	FIRE	FIREFIGHTER	FOOTE	KEVIN	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	FROST	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	GANNON	DANIEL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	WILLIAM	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	GARCIA	RICARDO	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	GENDRON	WILLIAM	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	GLEN	WILLIAM	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	GONZALEZ	MIGDOEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	GOYETTE	DONALD	$ 64,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRANDALSKI	MICHAEL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	GRIMES	MICHAEL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	GROOMS	DARRYN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	HARLAND	WILLIAM	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	HAUGHT	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	HEGARTY	NEIL	$ 64,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	HOWELL	MICHAEL	$ 64,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	HUMPHREY	WALTER	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	JACKSON	CHRISTOPHER	$ 59,502
PUBLIC SAFETY	FIRE	FIREFIGHTER	JANEIRO	MICHAEL	$ 67,741
PUBLIC SAFETY	FIRE	FIREFIGHTER	JIMENEZ	OSCAR	$ 64,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	JASON	$ 62,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	JONES	KEVIN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	KOUY	BUNTHA	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	LACHANCE	PAUL	$ 64,498

PUBLIC SAFETY	FIRE	FIREFIGHTER	LAPOINTE	KEVIN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	LATOUR	RICHARD	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOMBARD	KEVIN	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOPEZ	ALEX	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOTTI	EDWARD	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	LOZADA	HENRY	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	LUNA	JOSHUA	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	LY	JUSTIN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYKO	NORMAN	$ 66,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	LYLE	STEPHEN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	ROBERTO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	MALDONADO	LUIS	$ 64,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	NATHAN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	MARTINEZ	MANUEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCCABE	PATRICK	$ 64,498
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCDOWELL	SCOTT	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCGUIRE	MICHAEL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCHUGH	JOSEPH	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCNEIL	DAVID	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	MCSWIGGIN	ROBERT	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERCADO	EZEQUIEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	MERRICKS	TROY	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	MILINAZZO	DONALD	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	ELIZABETH	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	MORALES	JOSE	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	NEWELL	JOHN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	ODONNELL	MICHAEL	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	ORTOLANI	KEITH	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	PASTRANA	JULIO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	PATTERSON	JARED	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	PEKKALA	BRUCE	$ 62,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	PLUNKETT	JAMES	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	POIRIER	MARC	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	JOSHUA	$ 69,750
PUBLIC SAFETY	FIRE	FIREFIGHTER	POITRAS	BRIAN	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	PRINDLE	SEAN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	QUADROS	GARY	$ 62,489

PUBLIC SAFETY	FIRE	FIREFIGHTER	RAMOS	GEORGE	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	RATTY	BENJAMIN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	REID	PAUL	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	JOSE	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	RIVERA	FRANKIE	$ 57,493
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBERTSON	ANDREW	$ 54,753
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROBLES	LUIS	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROCHELEAU	JUSTIN	$ 57,493
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	LUIS	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	WILFREDO	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	RODRIGUEZ	JOSUE	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROMAN	BILLY	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROWE	GEORGE	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	ROY	MATHEW	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	RUIZ	JOSEPH	$ 67,741
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	WILLIAM	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	RYAN	MICHAEL	$ 69,750
PUBLIC SAFETY	FIRE	FIREFIGHTER	SABETTI	ANTHONY	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	BRENDA	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	SANTOS	MICHAEL	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	SAVAGE	TIMOTHY	$ 52,743
PUBLIC SAFETY	FIRE	FIREFIGHTER	SCHULTE	LAURIAN	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	SEAGER	ERIC	$ 71,117
PUBLIC SAFETY	FIRE	FIREFIGHTER	SHARKEY	WILLIAM	$ 57,493
PUBLIC SAFETY	FIRE	FIREFIGHTER	SILVA	MARIO	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	SO	CHANTH	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	HECTOR	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	TORRES	OSCAR	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	UNDERWOOD	RYAN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	WADE	DOUGLAS	$ 66,374
PUBLIC SAFETY	FIRE	FIREFIGHTER	WEBER	HANS	$ 68,384
PUBLIC SAFETY	FIRE	FIREFIGHTER	WILSON	BENJAMIN	$ 62,489
PUBLIC SAFETY	FIRE	FIREFIGHTER	vacant		$ 50,006
PUBLIC SAFETY	FIRE	BUSINESS MANAGER	COATES	TARA MARIE	$ 69,185
PUBLIC SAFETY	FIRE	DEPT MECHANIC	PATENAUDE	RAYMOND	$ 60,251
PUBLIC SAFETY	FIRE	EMERGENCY MGMT COORD	ROSE	GEORGE	$ 21,611
PUBLIC SAFETY	FIRE	ADMINISTRATIVE ASSISTANT	HOWARD	DEBORAH	$ 49,753
PUBLIC SAFETY	FIRE	MOTOR EQUIPMENT REPAIRMAN	MCMENIMAN	CHARLES	$ 40,602

PUBLIC SAFETY	FIRE	IT ASSISTANT (PT)	BERGERON	DENNIS	$ 21,611
PUBLIC SAFETY	FIRE	HEAD CLERK	VAIL	SHERROLD	$ 39,869
DPW	FINANCE/ADMIN	ASST. CITY MANAGER/PUBLIC WORKS COMMISSIONER	SNOW	RALPH	$ 121,485
DPW	FINANCE/ADMIN	OFFICE MANAGER	BRADY	MICHELLE	$ 60,695
DPW	FINANCE/ADMIN	ADMIN ASSISTANT MANAGER	COOPER	DAWN	$ 56,531
DPW	FINANCE/ADMIN	ACCOUNTANT	PILATO	LISA	$ 43,053
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	RICHARDS	GARY	$ 38,321
DPW	FINANCE/ADMIN	PRINCIPAL CLERK	TRZCIENSKI	GAIL	$ 38,512
DPW	ENGINEERING	CITY ENGINEER	DEMEO	LISA	$ 100,177
DPW	ENGINEERING	SR. CIVIL ENGINEER, GR. 5	MOLONEY	PETER	$ 76,005
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	CADY	JOSEPH	$ 69,161
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4	MADRID	MARIO	$ 62,380
DPW	ENGINEERING	PROV. CIVIL ENGINEER, GR. 4 (CH. 90/GRANT)	GLEASON	JOHN	$ 65,386
DPW	ENGINEERING	CONSTRUCTION INSPECTOR	ASSENZA	JOSEPH	$ 54,088
DPW	ENGINEERING	PRINCIPAL CLERK ENGINEERS	GAGNIERE	CATHY	$ 46,557
DPW	LANDS & BLDGS	DEPUTY COMMISSIONER-LANDS/BLDG	GREEN	JAMES	$ 72,577
DPW	LANDS & BLDGS	GENERAL FOREMAN-HVAC	CONLON	THOMAS	$ 58,056
DPW	LANDS & BLDGS	WKG. FOREMAN/HVAC TECHNICIAN/CRAFTSMAN	TARSA	WILLIAM	$ 53,086
DPW	LANDS & BLDGS	HVAC TECHNICIAN, CRAFTSMAN	RENAUD	MICHAEL	$ 50,059
DPW	LANDS & BLDGS	HVAC TECHNICIAN, CRAFTSMAN	SANDELLI	MATTHEW	$ 50,059
DPW	LANDS & BLDGS	HVAC TECHNICIAN, CRAFTSMAN	vacant		$ 50,059
DPW	LANDS & BLDGS	WKG. FOREMAN/MASON/CRAFTSMAN	LAMARRE	BRIAN	$ 46,977
DPW	LANDS & BLDGS	BRICK MASON/CRAFTSMAN	vacant		$ 43,098
DPW	LANDS & BLDGS	WKG. FOREMAN/CARPENTER/CRAFTSMAN	BASNETT	RONALD	$ 47,743
DPW	LANDS & BLDGS	CARPENTER/CRAFTSMAN	CHAU	DANNY	$ 43,412
DPW	LANDS & BLDGS	CARPENTER/CRAFTSMAN	ELLIS	JEFFREY	$ 43,412
DPW	LANDS & BLDGS	CARPENTER/CRAFTSMAN	FLEMING	KEVIN	$ 43,412
DPW	LANDS & BLDGS	CARPENTER/CRAFTSMAN	LUCKEN	BRUCE	$ 42,672
DPW	LANDS & BLDGS	CARPENTER/CRAFTSMAN	PELLETIER	RICHARD	$ 43,412
DPW	LANDS & BLDGS	WKG. FOREMAN/ROOFER/CRAFTSMAN	MORRISSETTE	ROBERT	$ 46,977
DPW	LANDS & BLDGS	ROOFER/CRAFTSMAN	LADEBAUCHE	ERIC	$ 43,196

DPW	LANDS & BLDGS	WKG. FOREMAN/PLUMBER/IRRIGATION SPECIALIST	RIVARD	GLENN	$ 54,463
DPW	LANDS & BLDGS	PLUMBER IRRIGATION SP	FLETCHER	JEFFREY	$ 49,269
DPW	LANDS & BLDGS	PLUMBER IRRIGATION SP	SMITH	DAVID	$ 49,269
DPW	LANDS & BLDGS	PLUMBER IRRIGATION SP	TIERNEY	HARRY	$ 51,162
DPW	LANDS & BLDGS	WKG. FRMN/PAINTER-GLAZER	vacant		$ 46,638
DPW	LANDS & BLDGS	CHEM APP/FOREMAN	PILATO	GEORGE	$ 52,581
DPW	LANDS & BLDGS	CITY ELECTRICIAN	COUTU	STEVEN	$ 87,552
DPW	LANDS & BLDGS	ELECTRICIAN MASTER	JEZAK	JOSEPH	$ 55,920
DPW	LANDS & BLDGS	ELECTRICIAN MASTER	KENNEY	JOHN	$ 54,910
DPW	LANDS & BLDGS	ELECT HELPR/TRAFFIC MAINTENCE	KELLEHER	DANIEL III	$ 52,352
DPW	LANDS & BLDGS	ELECTRICIAN JOURNEYMAN/FR ALAR	FULLER	MATTHEW	$ 45,645
DPW	LANDS & BLDGS	ELECTRICIAN JOURNEYMAN/FR ALAR	KELLEHER	DANIEL II	$ 52,091
DPW	LANDS & BLDGS	ELECTRICIAN JOURNEYMAN/FR ALAR	vacant		$ 51,961
DPW	LANDS & BLDGS	W.F. TRAFFIC SIGN FIRE ALARM	DO	VIETFIELD	$ 7,561
DPW	LANDS & BLDGS	MEO GRADE I/LABORER	ZAPATKA	EDWIN	$ 43,969
DPW	LANDS & BLDGS	SENIOR BULING CUSTODIAN	NOEL	JAMES	$ 40,242
DPW	LANDS & BLDGS	BLDG CUSTODIAN/GROUNDSKEEPER	CHRISTAKOS	DORIS	$ 37,700
DPW	LANDS & BLDGS	BUILDING CUSTODIAN	DEAN	HOLLY	$ 37,700
DPW	LANDS & BLDGS	BUILDING CUSTODIAN	GARABEDIAN	ANDREW	$ 37,513
DPW	LANDS & BLDGS	WIDOW'S BENEFITS	TRIANDAFELLOW	IDA	$ 26,666
DPW	STREETS	DEPUTY COMMISSIONER STREETS	PATENAUDE	EDWARD	$ 72,624
DPW	STREETS	GENERAL FOREMAN-STREETS	BENOIT	STEPHEN	$ 62,901
DPW	STREETS	MOTOR EQUIPMNT REPAIRMN/WRKFRM	SILVA	ANDY	$ 53,910
DPW	STREETS	MAINTENANCE	BALAMOTIS	GREG	$ 31,151
DPW	STREETS	MEO GR. III/LABORER/WATCHMAN	ROBICHAUD	KEVIN	$ 43,969
DPW	STREETS	MEO GR. III/LABORER/WATCHMAN	SUPRENANT	JEFFREY	$ 43,969
DPW	STREETS	MEO GR. III/LABORER	BARRON	MARK	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	BLUM	BRANDEN	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	DONOVAN	JAMES	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	HOWE	KEVIN	$ 38,094
DPW	STREETS	MEO GR. III/LABORER	LEHMAN	JEFFREY	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	LYONS	JOHN	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	PROULX	CARL	$ 41,075
DPW	STREETS	MEO GR. III/LABORER	vacant		$ 40,677

DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR/WELDER	WALTON	WILLIAM	$ 48,443
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	BERMAN	CRAIG	$ 42,948
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	BUTZ	ADAM	$ 41,561
DPW	STREETS	MEO GR. III/MOTOR EQUIPMENT REPAIR	NYE	JOHN	$ 44,895
DPW	STREETS	MOTOR EQUIPMENT REPAIRMAN	VALLOIS	DENNIS	$ 40,869
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/TREE CLIMBER	BALOUS	MICHEAL	$ 43,984
DPW	STREETS	WKG. FOREMAN/MAINTENANCE	OMALLEY	MICHAEL	$ 41,755
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	RILEY	WILLIAM	$ 44,984
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	DYMENT	DAVID	$ 45,796
DPW	STREETS	WKG. FOREMAN/MEO GR. III/SPECALIST/LAB	PATENAUDE	JOHN	$ 44,984
DPW	STREETS	RECYCLING COORDINATOR	WELLENSTEIN	GUNTHER	$ 54,585
DPW	STREETS	RECYCLING ENFORCEMENT COORDINATOR	DOUK	SOVANARY	$ 39,166
DPW	PARKS	COMMISSIONER	BELLEGARDE	THOMAS	$ 103,119
DPW	PARKS	SUPERINTENDENT OF PARKS	PURTELL	STEPHEN	$ 83,907
DPW	PARKS	PARK FOREMAN	PERRY	DAVID	$ 56,422
DPW	PARKS	ADMINISTRATIVE ASST/SECRETARY	CORKERY	THERESA	$ 47,349
DPW	PARKS	HEAD CLERK	BERNIS	JADE	$ 40,875
DPW	PARKS	JUNIOR CLERK (PART TIME)	COUPE	LISA	$ 15,249
DPW	PARKS	DOWNTOWN MANAGER/MEO III/CRAFTSMAN/LAB	LARKIN	EDWARD	$ 50,325
DPW	PARKS	WKG. FOREMAN WELDER/CRAFTSMAN	vacant		$ 46,613
DPW	PARKS	CHIEF MAINTENANCE CRAFTSMAN	APOSTOLOS	CHRISTOS	$ 50,268
DPW	PARKS	STADIUM MNGR CRAFTSMN/MEO3/LAB	LAROCHELLE	RICHARD	$ 49,908
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	CONCEPCION	LUIS	$ 44,984
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEJESUS	COREY	$ 41,721
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEMANGE	DAVID	$ 45,305
DPW	PARKS	WKG. FOREMAN/MEO III	DEMANGE	RICHARD	$ 44,984

		SPECIALIST/LAB			
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	DEROSA	ALFRED	$ 44,984
DPW	PARKS	WKG. FOREMAN/MEO III SPECIALIST/LAB	PICKARD	ROBERT	$ 42,547
DPW	PARKS	MEO GR. III/LABORER	CARUSO	DAVID	$ 41,075
DPW	PARKS	MEO GR. III/LABORER	CHOATE	DAVID	$ 41,075
DPW	PARKS	MEO GR. III/LABORER	DUMAS	ARMAND	$ 41,167
DPW	PARKS	MEO GR. III/LABORER	LAFLAMME	KEVIN	$ 41,075
DPW	PARKS	MEO GR. III/LABORER	LITTLE	MARK	$ 41,075
DPW	PARKS	STOCKROOM MAINTENANCE	CASEY	DONALD	$ 40,734
DPW	PARKS	GROUND/MAINTENANCE MEOI/LAB	ROBICHAUD	NICHOLAS	$ 39,777
DPW	PARKS	PARK MAINTENANCE/CRAFTSMAN/LAB	KRAUS	THOMAS	$ 44,067
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	OMALLEY	MICHAEL	$ 40,734
DPW	PARKS	PARKS MAINTENANCE MAN MEO1	ROBINSON	COREY	$ 40,734
DPW	PARKS	WKG. FOREMAN/MEO I/LABORER	HERON	DEREK	$ 39,675
DPW	PARKS	WKG. FOREMAN/ LABORER	WILLIAMS	PETER	$ 37,724
DPW	PARKS	MEO GR. I LABORER	vacant		$ 38,326
DPW	PARKS	MAINTENANCE MAN	SANTIAGO	LUIS	$ 38,203
DPW	PARKS	MAINTENANCE MAN	ZANNONI	TIMOTHY	$ 33,526
DPW	CEMETERY	CEMETERY MANAGER/CRAFTSMAN/MEO III	GAVIN	KEVIN	$ 50,059
HUMAN SRVCS	RECREATION	PROGRAM DIRECTOR PLANNER REC	FATICANTI	F PETER	$ 63,833
HUMAN SRVCS	RECREATION	ASSOCIATE PLANNER REC	MONTBLEAU	ANASTASIA	$ 57,395
HUMAN SRVCS	RECREATION	COORDINATOR OF YOUTH SERVICES	HICKEY	KAITLYN	$ 49,484
HUMAN SRVCS	HEALTH	BOARD OF HEALTH CHAIRPERSON	KEEGAN	JO ANN	$ 2,200
HUMAN SRVCS	HEALTH	BOARD OF HEALTH MEMBER	DONOVAN	JOHN	$ 1,600
HUMAN SRVCS	HEALTH	BOARD OF HEALTH MEMBER	GALVIN III	WILLIAM	$ 1,600
HUMAN SRVCS	HEALTH	BOARD OF HEALTH MEMBER	HALL	KERRY	$ 1,600
HUMAN SRVCS	HEALTH	BOARD OF HEALTH MEMBER	RENAULT-CARAGIA	PAULETTE	$ 1,600
HUMAN SRVCS	HEALTH	SECRETARY, BOARD OF HEALTH (STIPEND)	COX	DONNA	$ 2,500
HUMAN SRVCS	HEALTH	HEALTH DIRECTOR	SINGLETON	FRANK	$ 103,119
HUMAN SRVCS	HEALTH	OFFICE MANAGER	COX	DONNA	$ 63,638
HUMAN SRVCS	HEALTH	HEAD ADMINISTRATIVE CLERK	ALEXANDER	KERRY	$ 48,094

HUMAN SRVCS	HEALTH	DATA ENTRY/SENIOR CLERK	MCMAHON	KRISTIN	$ 36,571
HUMAN SRVCS	HEALTH	HEALTH EDUCATOR	RUGGIERO	MARIA	$ 41,271
HUMAN SRVCS	HEALTH	NURSE COORDINATOR	BREAULT-GULBICKI	LESA	$ 74,346
HUMAN SRVCS	HEALTH	CLINICAL NURSE MNGR	GALLAGHER	LINDA	$ 66,629
HUMAN SRVCS	HEALTH	CLINICAL NURSE MNGR	GUAY	LAURIE	$ 66,629
HUMAN SRVCS	HEALTH	CLINICAL NURSE MNGR	MOFFETT	MARYBETH	$ 66,629
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	ASSELIN	COLLEEN	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	BABCOCK	DARLENE	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	BOUTIN	NANCY	$ 52,645
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	BUOTE	SUSAN	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	CASTLE	CAROL	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	CHANDONNET	DAWN	$ 51,612
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	CRISAFULLI	PATRICIA	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	DESRUISSEAUX	HOPE	$ 51,098
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	DURKIN	CHRISTINE	$ 53,162
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	FISHER	JANE	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	FRYE	TERESA	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	HAYHURST	TAMI	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	HEATH	ERIN	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	HURTON	ANNE	$ 55,875
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	HUSSEY	KIMBERLY	$ 52,129
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	HUYNH	HUYEN	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	KENNEDY	CAROLINE	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	KNOWLTON	JENNIFER	$ 57,222
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	KOTFILA	KARRIE	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	LAWLOR	MARY	$ 53,163
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MASSE	BETH	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MCDERMOTT	TRACY	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MCGRATH	COLLEEN	$ 50,611
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MCLAUGHLIN	MARY	$ 52,144
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MCNEIL	ROBERTA	$ 51,612
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	MOTE	RONALD	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	OMEARA	JILL	$ 52,121
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	SULLIVAN	PATRICIA	$ 58,367
HUMAN SRVCS	HEALTH	PH NURSE/SCHOOLS	ZAIM	MARY	$ 57,222
HUMAN SRVCS	HEALTH	PH NURSE MANAGER/CLINICS	vacant		$ 67,088
HUMAN SRVCS	HEALTH	CLINIC BASED REGISTERED NURSE	DASILVA	COLLEEN	$ 59,794
HUMAN SRVCS	HEALTH	CLINIC BASED REGISTERED NURSE	LATHAM	LYN	$ 57,802

HUMAN SRVCS	HEALTH	CLINIC BASED REGISTERED NURSE	MCHATTON	PAULA	$ 60,990
HUMAN SRVCS	HEALTH	PROGRAM DIRECTOR - TOBACCO	PUNGIRUM	CESAR	$ 57,409
HUMAN SRVCS	HEALTH	OUTREACH WORKER	SAING	PETER	$ 38,549
HUMAN SRVCS	HEALTH	OUTREACH WORKER	BONN	MIRIAM	$ 35,418
HUMAN SRVCS	HEALTH	VISION/HEARING SCREENING TECH	LEIGHTON	MARGARET	$ 10,336
HUMAN SRVCS	HEALTH	VISION/HEARING SCREENING TECH	LINNEHAN	HEIDI	$ 10,336
HUMAN SRVCS	HEALTH	CLERK BIOTERRORISM	ROST	MELISSA	$ 7,860
HUMAN SRVCS	COUNCIL ON AGING	COUNCIL ON AGING DIRECTOR	RAMALHO	MICHELLE	$ 71,453
HUMAN SRVCS	COUNCIL ON AGING	OUTREACH WORKER	LEAL	AMY	$ 37,222
HUMAN SRVCS	COUNCIL ON AGING	CIVIC EVENTS COORDINATOR	CARROLL	KATHLEEN	$ 32,493
HUMAN SRVCS	COUNCIL ON AGING	CUSTODIAN	FITZPATRICK	MARY LOU	$ 34,497
HUMAN SRVCS	COUNCIL ON AGING	MEALS ON WHEELS	CORREA	KARL	$ 31,906
HUMAN SRVCS	COUNCIL ON AGING	UTILITY PERSON	FORTIN	ROGER	$ 39,276
HUMAN SRVCS	COUNCIL ON AGING	SECRETARY/RECEPTIONIST	DONNELLY	TARA	$ 26,592
HUMAN SRVCS	COUNCIL ON AGING	CHEF	VALDES	VIRGINIA	$ 25,127
HUMAN SRVCS	COUNCIL ON AGING	MINORITY OUTREACH COORD.	HIN	LINDA	$ 15,191
HUMAN SRVCS	COUNCIL ON AGING	VOLUNTEER COORDINATOR	MCMAHON	AUDREY	$ 10,394
HUMAN SRVCS	COUNCIL ON AGING	WEEKEND BUS DRIVER	DUBOIS	NEIL	$ 5,863
HUMAN SRVCS	COUNCIL ON AGING	WEEKEND CHEF COOK	KUENZLER	CHARLES	$ 5,911
HUMAN SRVCS	VETERANS	VETERANS DIRECTOR	LAMARCHE	ERIC	$ 61,185
HUMAN SRVCS	VETERANS	HEAD CLERK	FELIX	CARMEN	$ 40,036
HUMAN SRVCS	VETERANS	HEAD CLERK	MCGUIRE	NANCY	$ 40,036
LIBRARY	LIBRARY	LIBRARY DIRECTOR	WOODLEY	VICTORIA	$ 84,119
LIBRARY	LIBRARY	ASSISTANT DIRECTOR/HEAD LIBRAN	FOUGSTEDT	SUSAN	$ 59,920
LIBRARY	LIBRARY	COMMUNITY PLANNING COORDINATOR	THIBODEAU	SEAN	$ 50,709
LIBRARY	LIBRARY	TECHNICAL SERVICES COORDINATOR	LEWIS	DORCAS	$ 51,897
LIBRARY	LIBRARY	YOUTH SERVICES COORDINATOR	HANCOCK	MARY	$ 54,362
LIBRARY	LIBRARY	HEAD OF CIRCULATION	MANNING	ELIZABETH	$ 42,155
LIBRARY	LIBRARY	LIBRARIAN I - REFERENCE	COLT	PAMELA	$ 45,151
LIBRARY	LIBRARY	LIBRARIAN I - COMM. PLAN	FLINT	WINIFRED	$ 42,645
LIBRARY	LIBRARY	LIBRARIAN I - REFERENCE	MCDERMOTT	MONICA	$ 45,151
LIBRARY	LIBRARY	LIBRARIAN I - YOUTH SERVICES	BRASSEL	ELIZABETH	$ 45,151
LIBRARY	LIBRARY	LIBRARIAN I - YOUTH SERVICES	ELDRED	LAUREN	$ 44,643
LIBRARY	LIBRARY	LITERACY DIRECTOR (P/T)	IATRON	JULIE	$ 26,000

LIBRARY	LIBRARY	LITERACY ASSISTANT (P/T)	CAPRIO	MARIE	$ 11,981
LIBRARY	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	SAMPAS	ANTHONY	$ 16,991
LIBRARY	LIBRARY	LIBRARIAN I - REFERENCE (P/T)	ZAYA	ALISON	$ 16,228
LIBRARY	LIBRARY	LIBRARY ASSISTANT	DOMINIQUE	KEITH	$ 38,025
LIBRARY	LIBRARY	LIBRARY ASSISTANT	KEO	SOPHY	$ 38,025
LIBRARY	LIBRARY	LIBRARY ASSISTANT	MACPHAIL	DUNCAN	$ 38,025
LIBRARY	LIBRARY	LIBRARY ASSISTANT	MCLAUGHLIN	JUDITH	$ 38,025
LIBRARY	LIBRARY	LIBRARY ASSISTANT	SAKELLARIS	ANASTASIA	$ 38,025
LIBRARY	LIBRARY	LIBRARY ASSISTANT (PT)	COOPER	DOUGLAS	$ 16,171
LIBRARY	LIBRARY	LIBRARY ASSISTANT (PT)	vacant		$ 16,171
LIBRARY	LIBRARY	LIBRARY ASSISTANT (PT)	vacant		$ 16,171
LIBRARY	LIBRARY	LIBRARY AIDE	KIERAN	BRENDAN	$ 8,333
LIBRARY	LIBRARY	LIBRARY AIDE	LEO	STEPHEN	$ 10,593
LIBRARY	LIBRARY	LIBRARY AIDE	LOVE	INGE	$ 10,251
LIBRARY	LIBRARY	LIBRARY AIDE	SO	FU FONG	$ 10,593
LIBRARY	LIBRARY	LIBRARY AIDE	TAING	SEAR	$ 10,001
LIBRARY	LIBRARY	LIBRARY AIDE	vacant		$ 8,333
LIBRARY	LIBRARY	LIBRARY PAGE	BURNS	DONNA	$ 7,583
LIBRARY	LIBRARY	LIBRARY PAGE	KELLY	MARIA	$ 8,268
LIBRARY	LIBRARY	LIBRARY PAGE	MARGI	SARAH	$ 7,398
LIBRARY	LIBRARY	LIBRARY PAGE	SMITH	MICHAEL	$ 7,583
LIBRARY	LIBRARY	LIBRARY IT SUPPORT TECHNICIAN	MCCARTHY	JESSICA	$ 40,213
LIBRARY	LIBRARY	BLDG CUSTODIAN/GROUNDSKEEPER	DESTREMPE	RAYMOND	$ 34,341
LIBRARY	LIBRARY	CUSTODIAN PT	HICKEY	EDWARD	$ 10,335
PARKING	PARKING	PARKING DIRECTOR	TROUP	JAMES	$ 71,344
PARKING	PARKING	BUSINESS MANAGER (PARKING)	SCANLON	ANNE	$ 50,093
PARKING	PARKING	PARKING ENFORMENT OFFICER	CARTEIRO	PAULINO	$ 33,319
PARKING	PARKING	PARKING ENFORMENT OFFICER	HANSON	KATHLEEN	$ 33,319
PARKING	PARKING	PARKING ENFORMENT OFFICER	LINSCOTT	MAURA	$ 33,319
PARKING	PARKING	PARKING ENFORMENT OFFICER	WELCH	SHARON	$ 33,319
PARKING	PARKING	DOWNTOWN PARKING MAINTENANCE	BRODEUR	DENNIS	$ 35,687
WATER	WATER	EXECUTIVE DIRECTOR - WATER	GITSCHIER	ERIK	$ 103,119
WATER	WATER	OFFICE MANAGER WATER	SAVARD	MARY	$ 61,410
WATER	WATER	ADMINISTRAIVE ASSISTANT DPW	ROANE	GERTRUDE	$ 50,436
WATER	WATER	PRINCIPAL CLERK	MCLEOD-HAMMERSLEY	CARRIE	$ 37,123
WATER	WATER	HEAD CLERK	SPANOS	SHARON	$ 39,836

WATER	WATER	SUPERINTENDENT OF MAINT WATER	DUCHESNE	STEVEN	$ 82,380
WATER	WATER	HEAD OPERATOR	BERGERON	DAVID	$ 57,593
WATER	WATER	HEAD OPERATOR	FERNANDEZ	SEAN	$ 57,894
WATER	WATER	HEAD OPERATOR	HEBERT	ROGER	$ 57,894
WATER	WATER	HEAD OPERATOR	MARSHALL	JOHN	$ 57,593
WATER	WATER	FILTER OPERATOR	GANNON	MICHAEL	$ 37,111
WATER	WATER	FILTER OPERATOR	HALLIGAN	DAVID	$ 42,815
WATER	WATER	FILTER OPERATOR	MORIARTY	ROBERT	$ 40,873
WATER	WATER	FILTER OPERATOR	SAYER	MATTHEW	$ 42,815
WATER	WATER	FILTER OPERATOR	vacant		$ 42,318
WATER	WATER	LAB DIRECTOR	MORALES	ELIANA	$ 57,594
WATER	WATER	SUPERINTENDENT OF MAINTENANCE	FARLEY	ROBERT	$ 73,785
WATER	WATER	STAFF ENGINEER	vacant		$ 60,934
WATER	WATER	CHIEF MECHANIC	LALLY	JAMES	$ 59,277
WATER	WATER	ELECTRICIAN MASTER	WEED	ERIC	$ 54,910
WATER	WATER	SKILLED MECHANIC	CARON	JOSEPH	$ 42,293
WATER	WATER	SKILLED MECHANIC	GUERIN	ERIC	$ 37,714
WATER	WATER	SKILLED MECHANIC	LEBLANC	LEON	$ 44,366
WATER	WATER	SUPERTENDANT DISTRIBUTOR	HOGUE	ROBERT	$ 72,563
WATER	WATER	WATER FOREMAN	COUGHLIN	CHARLES	$ 58,475
WATER	WATER	WATER FOREMAN	PIRES	PAUL	$ 54,601
WATER	WATER	BACKFLOW INSPECTOR	LAIRD	THOMAS	$ 48,885
WATER	WATER	BACKFLOW INSPECTOR	vacant		$ 48,885
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	ONEILL	RICHARD	$ 42,100
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	FLYNN	BRENDAN	$ 41,750
WATER	WATER	WATER SYSTEM MAINTENANCE MAN	DRAKALAKOUS	ALEC	$ 40,732
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BASSETT	KEITH	$ 43,373
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	BROWN	BRUCE	$ 41,804
WATER	WATER	WATER SYSTEM MAINTENANCE MAN MEO3	MALONE	JASON	$ 43,589
WATER	WATER	WATER METER BILLING ADMIN.	MCDOUGAL	AKEEM	$ 40,916
WATER	WATER	WATER SERVICE INSPECTOR	COWGILL	DEVIN	$ 35,980
WATER	WATER	WATER SERVICE INSPECTOR	HOFFMAN	SCOTT	$ 34,550
WATER	WATER	WATER SERVICE INSPECTOR	NINTEAU	DAVID	$ 39,184
WATER	WATER	WATER SERVICE INSPECTOR	TOOHEY	DANIEL	$ 39,184
WATER	WATER	WATER SYSTEM MAINT. MAN/WATER	vacant		$ 43,200

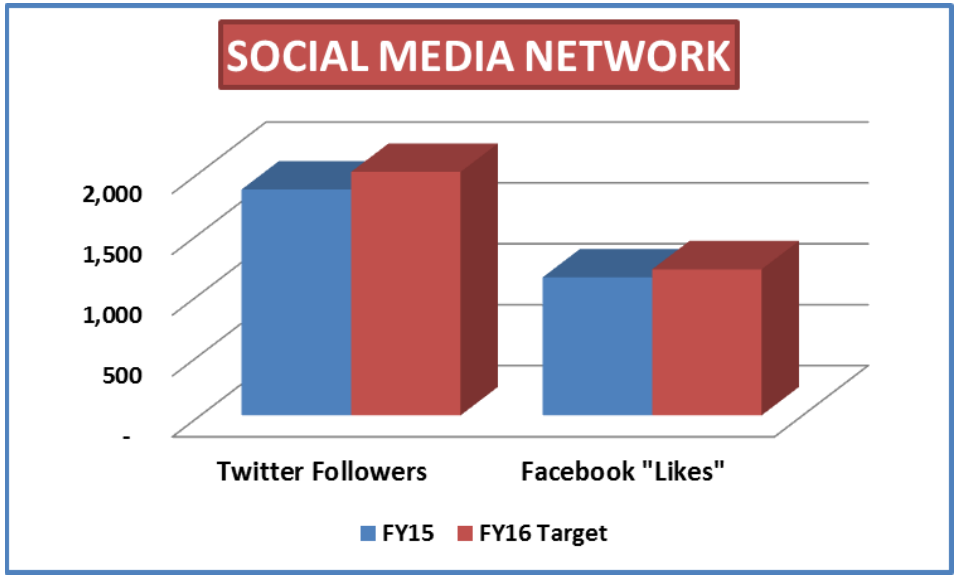
		SERVICE INSPECTOR			
WASTEWATER	WASTEWATER	EXECUTIVE DIRECTOR WASTEWATER	YOUNG	MARK	$ 121,485
WASTEWATER	WASTEWATER	OFFICE MANAGER	MALCUIT	LISA	$ 58,260
WASTEWATER	WASTEWATER	HEAD CLERK	DAIGNEAULT	CHERYL	$ 45,120
WASTEWATER	WASTEWATER	OPERATIONS SUPERINTENDENT	KAWA	THOMAS	$ 80,881
WASTEWATER	WASTEWATER	ASST. OPS. SUPER	WILLETT	ERIK	$ 60,777
WASTEWATER	WASTEWATER	HEAD OPERATOR	ANDERSON	LOUIS	$ 61,028
WASTEWATER	WASTEWATER	HEAD OPERATOR	ARTHUR	JOHN	$ 61,095
WASTEWATER	WASTEWATER	HEAD OPERATOR	BERNIER	DAVID	$ 61,095
WASTEWATER	WASTEWATER	HEAD OPERATOR	TOOHEY	RICK	$ 63,592
WASTEWATER	WASTEWATER	OPERATOR II	CASSIDY	MICHAEL	$ 51,959
WASTEWATER	WASTEWATER	OPERATOR II	LAROSE	DONALD	$ 52,277
WASTEWATER	WASTEWATER	OPERATOR II	MORRISON	CHESTER	$ 48,889
WASTEWATER	WASTEWATER	OPERATOR II	MORSE	DANIEL	$ 50,890
WASTEWATER	WASTEWATER	OPERATOR II	ONEILL	JASON	$ 51,346
WASTEWATER	WASTEWATER	OPERATOR II	WEBER	ANDREW	$ 52,484
WASTEWATER	WASTEWATER	OPERATOR I	PICKARD	RICHARD	$ 39,406
WASTEWATER	WASTEWATER	MAINTENANCE SUPERINTENDENT	FOX	AARON	$ 80,199
WASTEWATER	WASTEWATER	MAINTENANCE SUPERVISOR	PAQUETTE	JEFFREY	$ 63,912
WASTEWATER	WASTEWATER	ELECTRICIAN	MEEHAN	MARK	$ 70,366
WASTEWATER	WASTEWATER	COLLECTION SYS SUPERVISOR	COHAN	SHANNON	$ 69,969
WASTEWATER	WASTEWATER	INSTRUMENT TECHNICIAN	WALSH	ARTHUR	$ 61,075
WASTEWATER	WASTEWATER	COMPUTER MAINT MIS WW	TAYLOR	JOHN	$ 60,609
WASTEWATER	WASTEWATER	EQUIPMENT PARTS MANAGER	HAMEL	FREDERICK	$ 52,673
WASTEWATER	WASTEWATER	MECHANIC III	BASTIEN	RICHARD	$ 51,127
WASTEWATER	WASTEWATER	MECHANIC III	LEIGHTON	GARY	$ 52,479
WASTEWATER	WASTEWATER	MECHANIC III	FULLER	JOHN	$ 54,035
WASTEWATER	WASTEWATER	MECHANIC II	vacant		$ 49,762
WASTEWATER	WASTEWATER	MECHANIC II	BASTIEN	MARK	$ 49,762
WASTEWATER	WASTEWATER	TV INSPECTOR	ROCHELEAU	ROBERT	$ 52,087
WASTEWATER	WASTEWATER	TV INSPECTOR	DAIGNEAULT	MATTHEW	$ 51,739
WASTEWATER	WASTEWATER	MECHANIC I	ATWOOD	VERNON	$ 47,712
WASTEWATER	WASTEWATER	MECHANIC I	FULLER	JOHN	$ 45,845
WASTEWATER	WASTEWATER	MECHANIC I	GORMAN	MICHAEL	$ 46,845
WASTEWATER	WASTEWATER	MECHANIC I	MALCUIT	PAUL	$ 45,845
WASTEWATER	WASTEWATER	MECHANIC I	REIS	MARIO	$ 45,845
WASTEWATER	WASTEWATER	MECHANIC I	REIS	RUI	$ 44,181

WASTEWATER	WASTEWATER	MECHANIC I	TURNEY	TERRANCE	$ 44,181
WASTEWATER	WASTEWATER	ENGINEERING MANAGER	STUER	MICHAEL	$ 80,870
WASTEWATER	WASTEWATER	ENGINEERING SUPERVISOR	WALSH	EVAN	$ 67,285
WASTEWATER	WASTEWATER	STAFF ENGINEER	BUTLER	MICHAEL	$ 60,217
WASTEWATER	WASTEWATER	STAFF ENGINEER	MCCANN	LIAM	$ 55,119
WASTEWATER	WASTEWATER	STAFF ENGINEER	MURRAY	KEITH	$ 60,217
WASTEWATER	WASTEWATER	STAFF ENGINEER	PRESCOTT	CARRIE	$ 60,519
WASTEWATER	WASTEWATER	STAFF ENGINEER	PUGH	JOHN	$ 61,153
WASTEWATER	WASTEWATER	PRETREATMENT COORDINATOR	DAIGNEAULT	AMY	$ 60,733
WASTEWATER	WASTEWATER	SENIOR TREATMENT CHEMIST	MCGOWAN	JIN	$ 66,059
WASTEWATER	WASTEWATER	ASSISTANT CHEMIST	SHEA	JOANNE	$ 59,027
WASTEWATER	WASTEWATER	SENIOR LAB TECHNICIAN	CAVANAUGH	KENNETH	$ 50,519
CAREER CENTER	CAREER CENTER	WIA/CAREER CENTER DIRECTOR	ONEIL	BARBARA	$ 99,262
CAREER CENTER	CAREER CENTER	WIB DIRECTOR	BROWN	GAIL	$ 77,782
CAREER CENTER	CAREER CENTER	ASSISTANT CC DIRECTOR	NORTON CALLES	SHANNON	$ 84,286
CAREER CENTER	CAREER CENTER	BUDGET ANALYST/IT MANAGER	DURKIN	MICHAEL	$ 82,059
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	BURKE	LESLIE	$ 69,707
CAREER CENTER	CAREER CENTER	CAREER CENTER MANAGER	DAVIDSON	MAUREEN	$ 73,533
CAREER CENTER	CAREER CENTER	WIB SENIOR PROGRAM MANAGER	MCCARTHY	SHAUN	$ 57,683
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALIST	LLOYD	ELLEN	$ 56,653
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALIST	MCINTOSH	ROBERT	$ 54,436
CAREER CENTER	CAREER CENTER	WORKSHOP SPECIALIST	OBRIEN	JANET	$ 56,653
CAREER CENTER	CAREER CENTER	IT/WORKSHOP SPECIALIST	OCONNOR	TIMOTHY	$ 55,903
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	GABRIEL	MARIA	$ 50,699
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	GAGNON	NANCY	$ 50,699
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	LETOURNEAU	BRENDA	$ 50,029
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	NOU	MONICA	$ 50,699
CAREER CENTER	CAREER CENTER	CAREER ADVISOR I	VEILLETTE	AMY	$ 48,719
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	CENSKY	MARK	$ 43,617
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	COLON-RIVERA	MADELINE	$ 43,617
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	DONOVAN	HEATHER	$ 40,292
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	LHEUREUX	JENNIFER	$ 42,478
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	SHANAHAN	JEFFREY	$ 43,617
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	vacant		$ 43,617
CAREER CENTER	CAREER CENTER	CAREER ADVISOR II	vacant		$ 46,204
CAREER CENTER	CAREER CENTER	ADMINISTRATIVE ASSISTANT	TELES	BRENDA	$ 45,384
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	SIERRA	BEATRIZ	$ 47,444

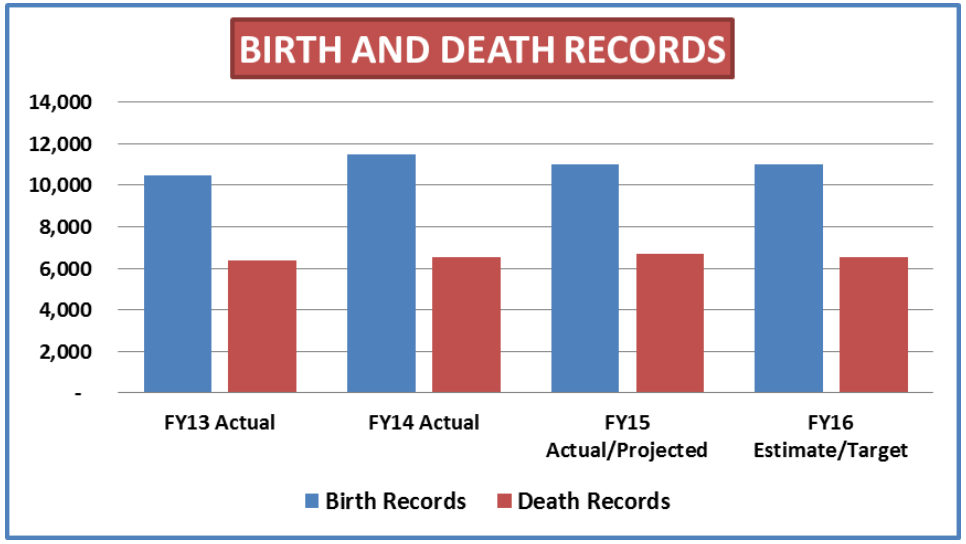
CAREER CENTER	CAREER CENTER	SCHOOL TO WORK COORDINATOR	STURTEVANT	CATHLEEN	$ 50,029
CAREER CENTER	CAREER CENTER	STAFF ACCOUNTANT	MCCULLOUGH	MATTHEW	$ 42,478
CAREER CENTER	CAREER CENTER	CLERK	LAURENCELLE	JANET	$ 42,478
CAREER CENTER	CAREER CENTER	GRANT SPECIALIST	PAGLIA	MICHAEL	$ 47,444
CAREER CENTER	CAREER CENTER	BUSINESS SERVICE REP	CONLON	SEAN	$ 46,204
CAREER CENTER	CAREER CENTER	YOUTH COORDINATOR	QUINN	BRIDGET	$ 48,719

LowellSTAT Charts

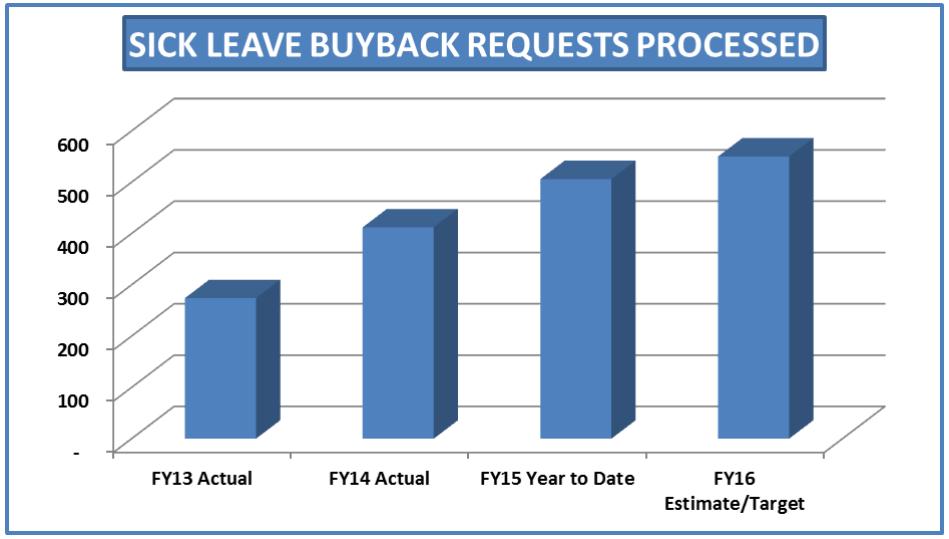
FROM THE OFFICE OF THE MAYOR



FROM THE OFFICE OF THE CITY CLERK

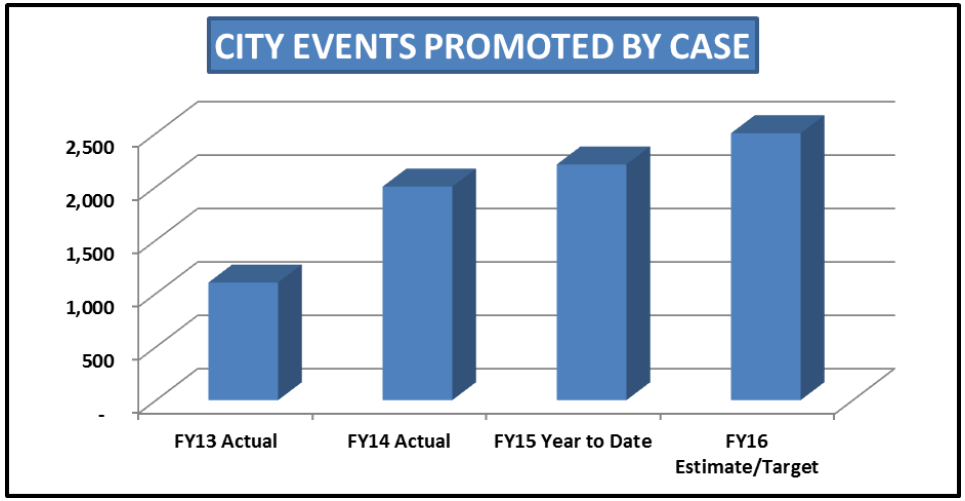


FROM THE OFFICE OF THE CITY AUDITOR

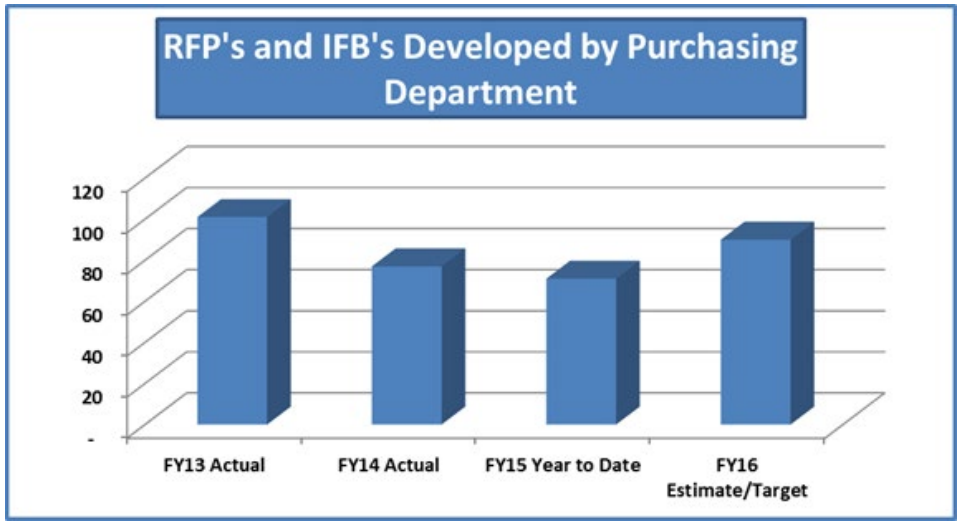


As part of an effort to reduce the long-term financial liability of the City, many City employees were given the option to buy back additional sick time that would otherwise be paid out at the time of their separation from the City. These requests represent an up-front cost that will benefit the City greatly in the coming years as the sick leave liability is reduced and eliminated.

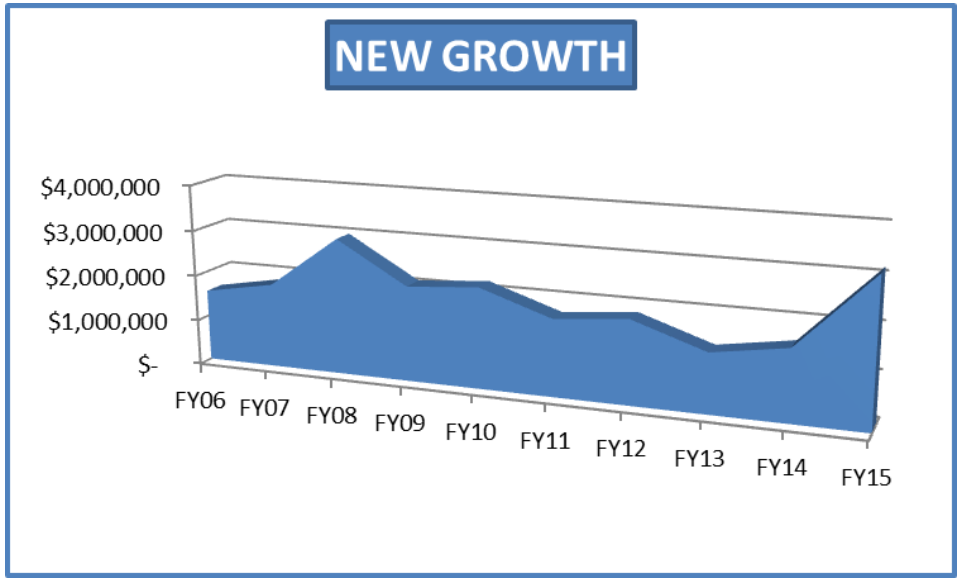
FROM CULTURAL AFFAIRS & SPECIAL EVENTS



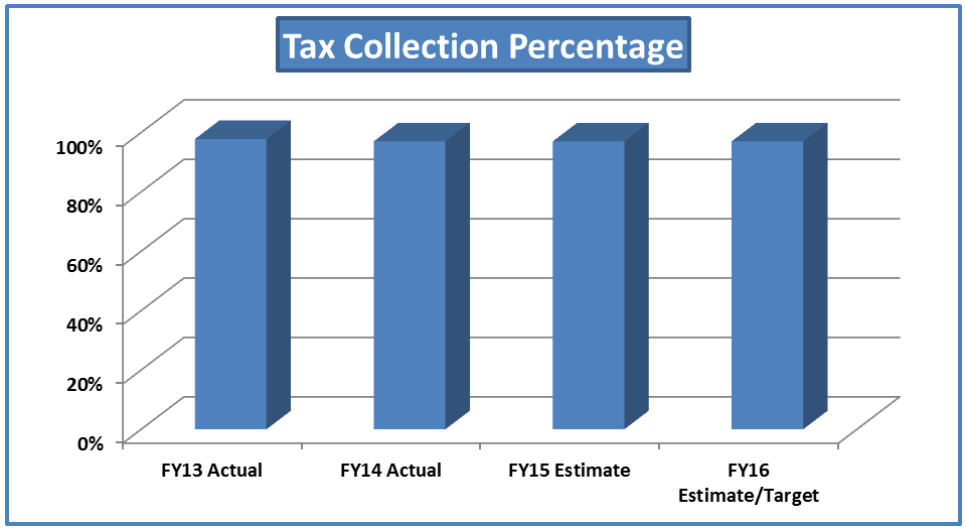
FROM PURCHASING



FROM ASSESSORS

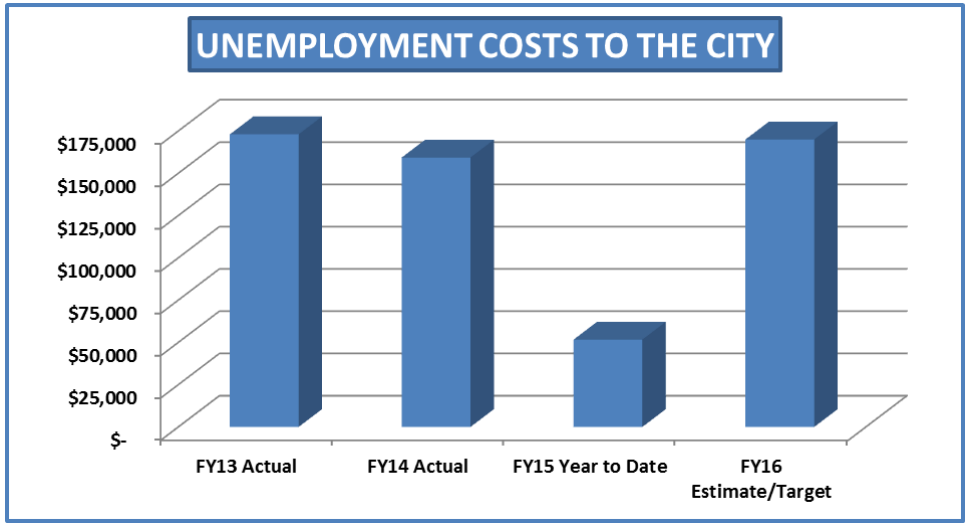


FROM TREASURER'S

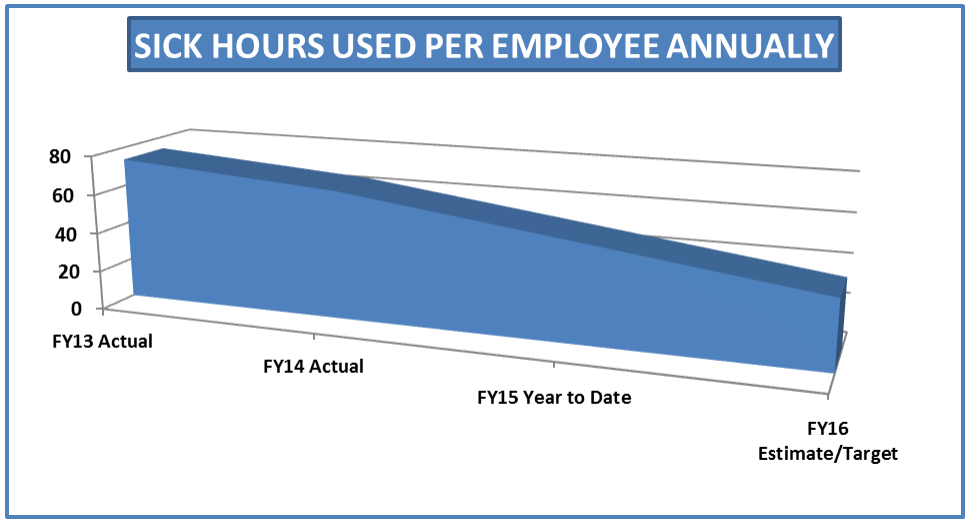


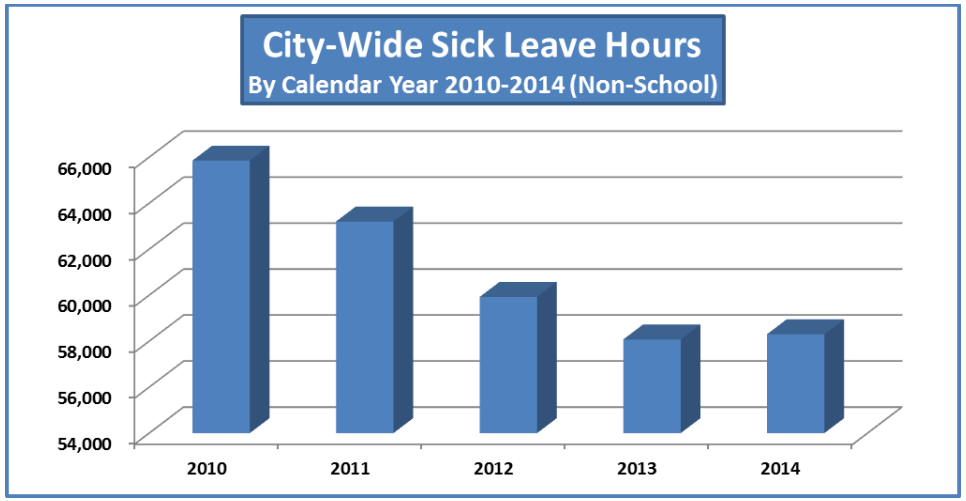
The Treasurer's Office consistently collects a high percentage of taxes owed the City. This steady collection percentage remains one of the highest among similarly sized communities.

FROM HUMAN RELATIONS



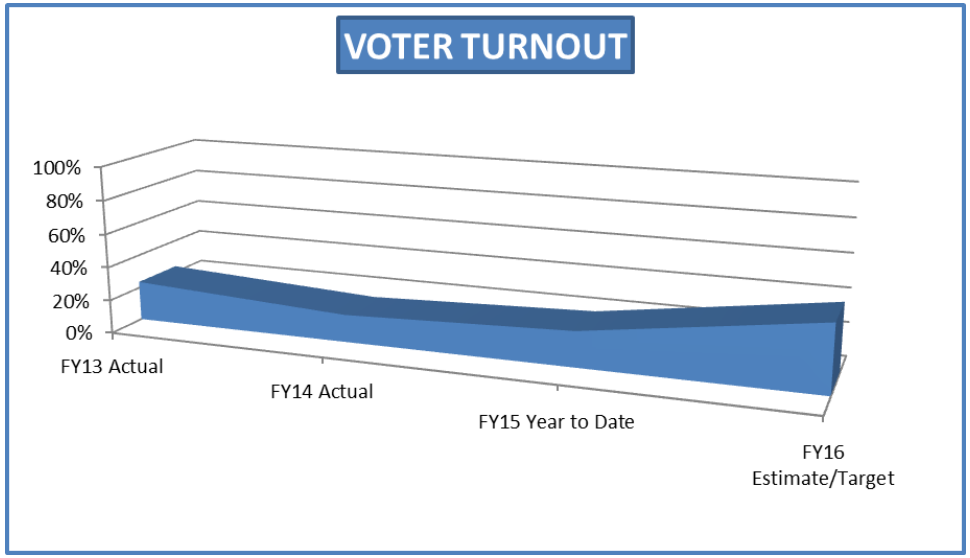
Human Relations plays a key role in the City's attempt to reduce sick leave usage. By informing City employees of the resources available to them and monitoring usage with the assistance of the relevant Department Heads and LowellSTAT, HR has helped to reduce sick use per employee each of the last three Fiscal Years.



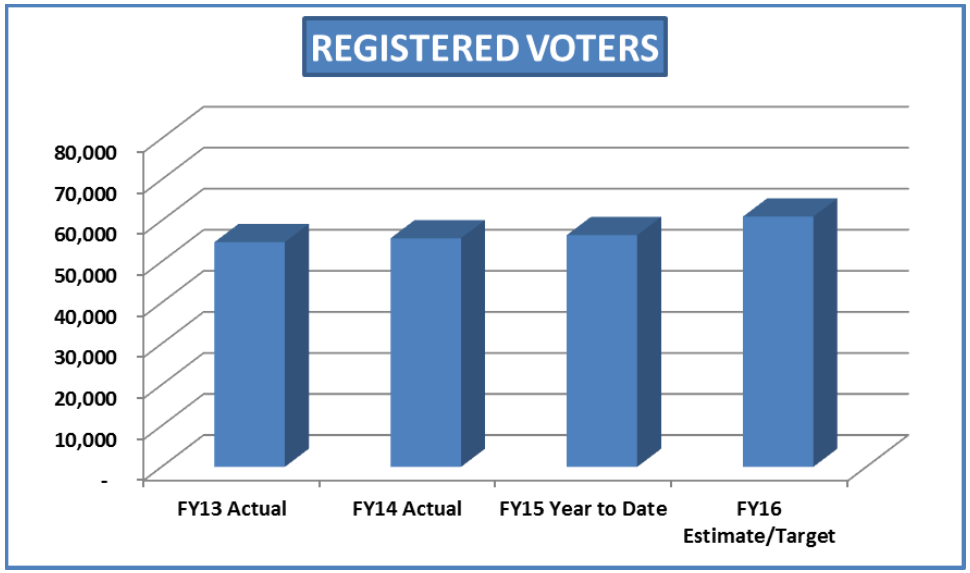


The total number of sick hours used City-wide has declined significantly over the past several years.

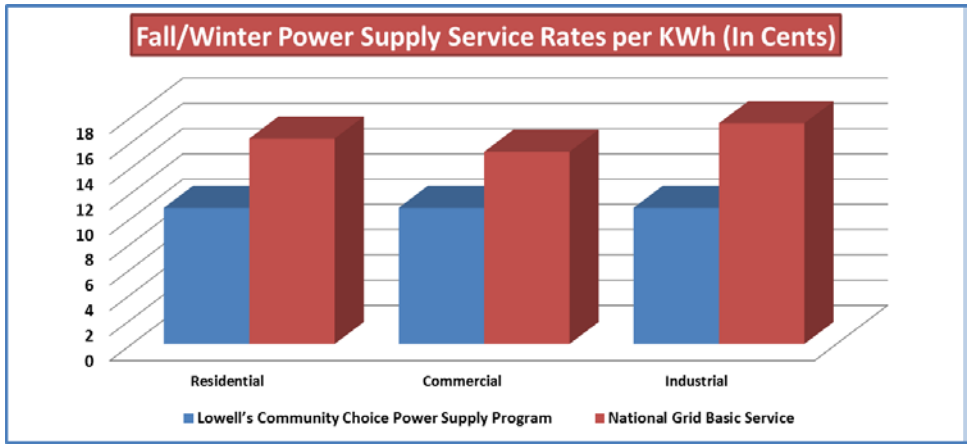
FROM ELECTIONS



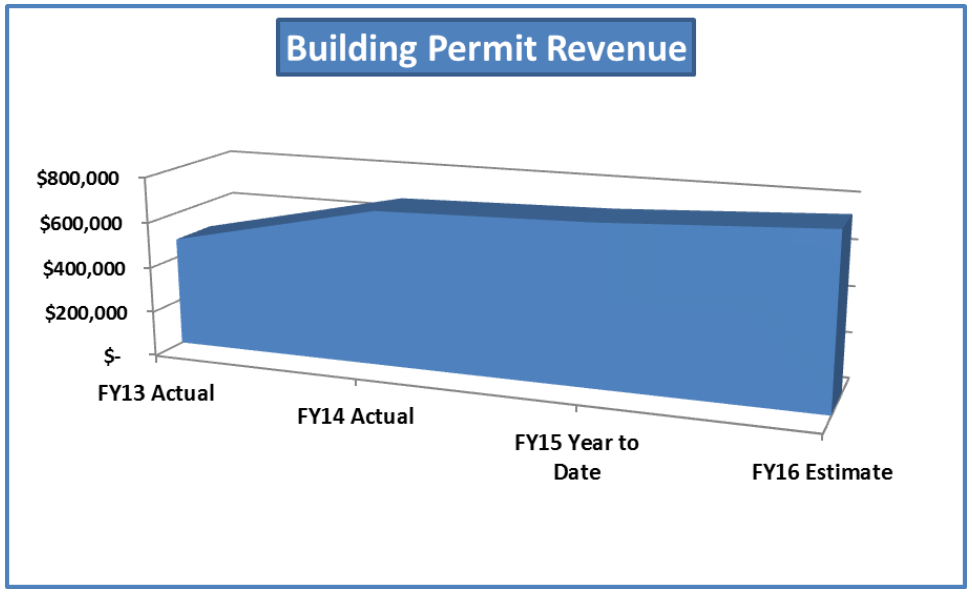
Voter turnout is greatly influenced by the offices that are up for election. There is a significantly higher turnout for the Presidential General Election and a generally lower turnout recently for municipal elections.



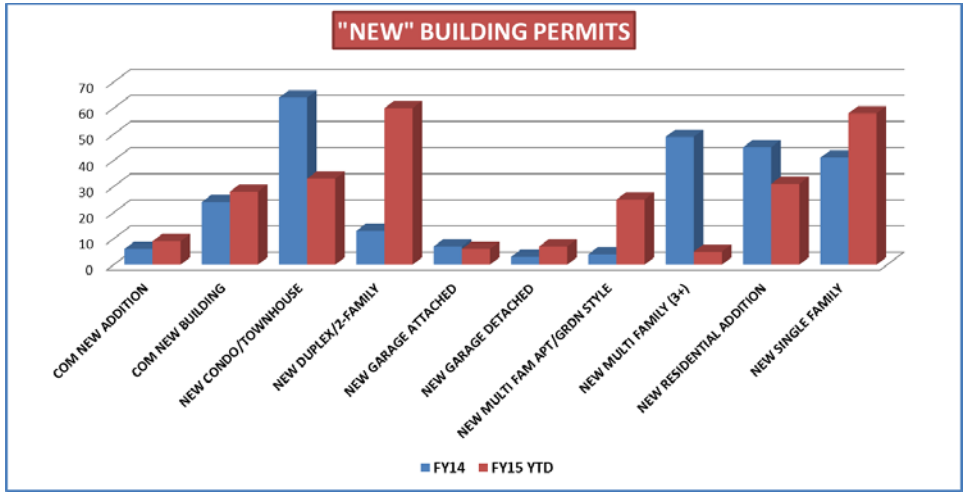
FROM DEVELOPMENT SERVICES



This chart provides data on the City's municipal aggregation plan. Through the City's hard work, residents that are part of the new plan saved 5.473 cents per kWh. In the month of November 2014, this translated into a savings of $39 on average per resident based on the average usage of 719 kWh. Commercial properties saved $56 on average and any Industrial properties that may have been on a basic plan would have saved $2,216 on average. This is great news for Lowell residents, particularly in light of how hard other communities are being hit by the increases in electric rates.

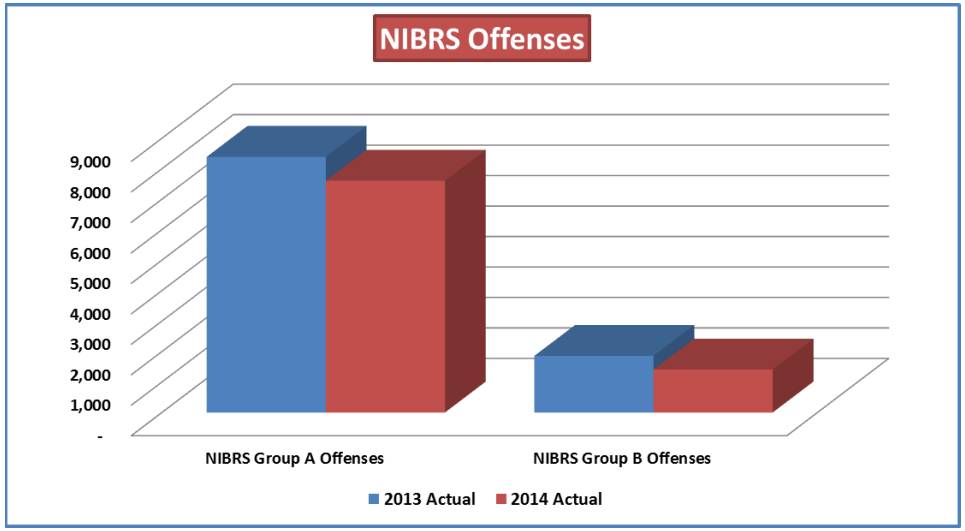


There are two driving factors behind the significant increase in the Building Permit revenue account. First, there have been several large construction projects that have begun in FY15. Second, Development Services has recently started to require all commercial projects to submit a 'Final Cost Affidavit' 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. Many other municipalities in the Commonwealth use this method, and the City has gotten no pushback from developers about this requirement.



This chart shows the number of Building Permits issued that fall into the "New" construction categories. As shown, the total number in FY15 year to date has already surpassed the total number for FY16.

FROM POLICE

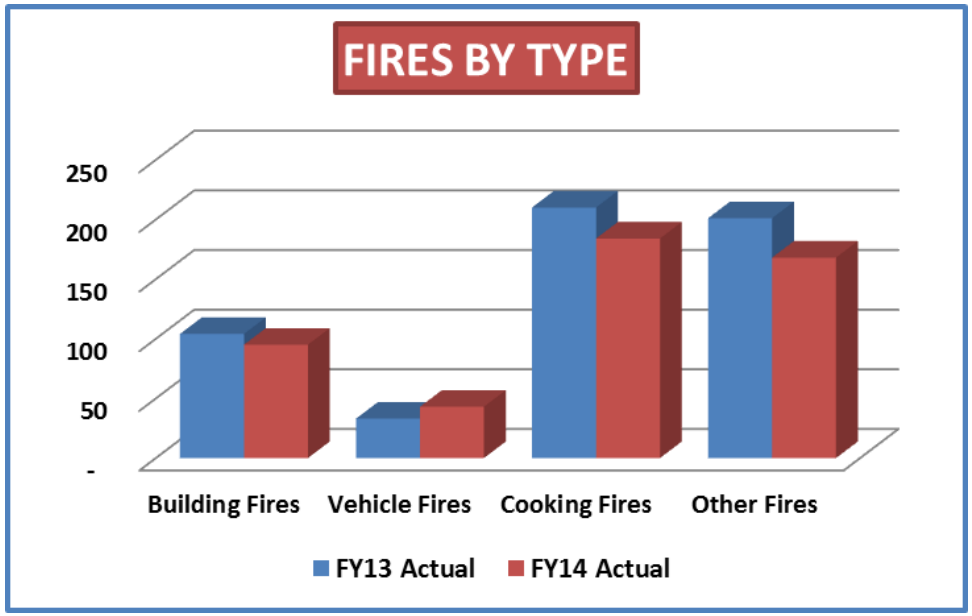


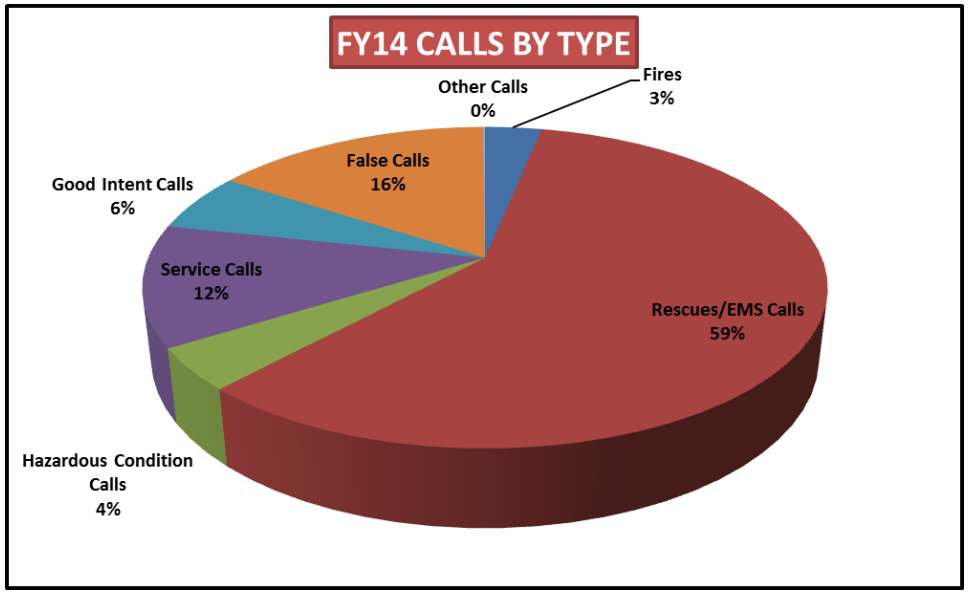
NIBRS stands for National Incident-Based Reporting System.

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

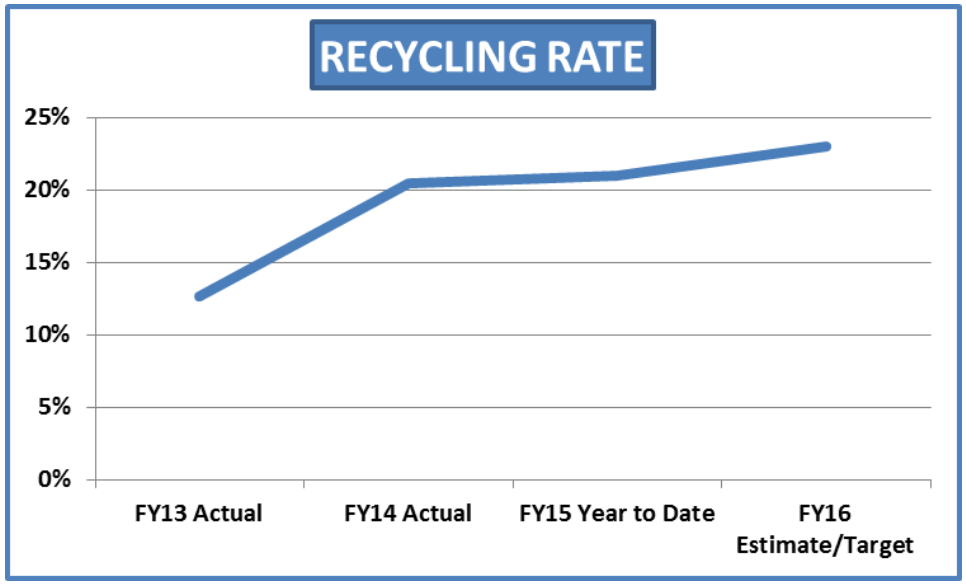
The Group B Offenses include: Bad Checks, Curfew/Loitering/Vagrancy Violations, Disorderly Conduct , Driving Under the Influence, Drunkenness, Family Offenses Nonviolent, Liquor Law Violations, Peeping Tom, Runaway, Trespass of Real Property, All Other Offenses

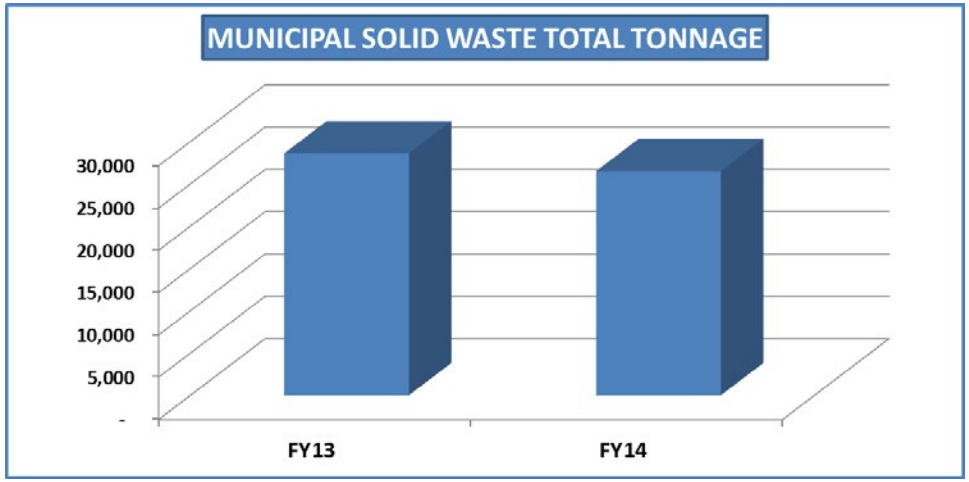
FROM FIRE

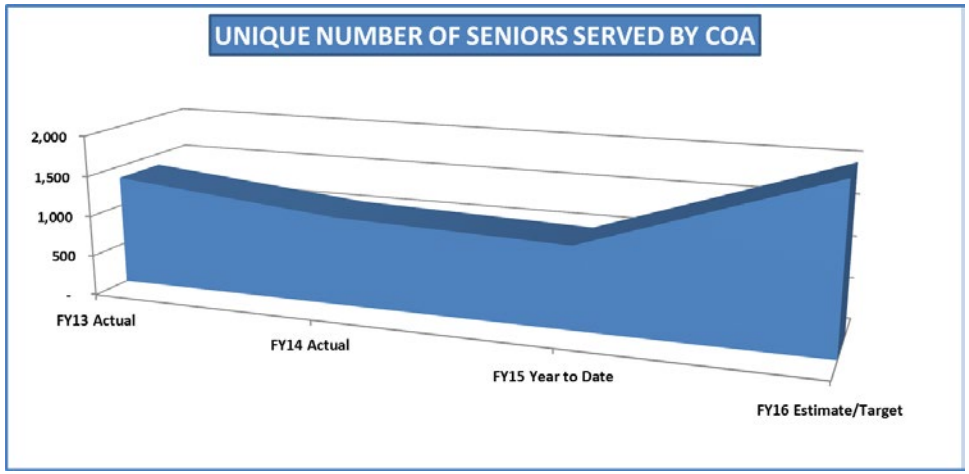




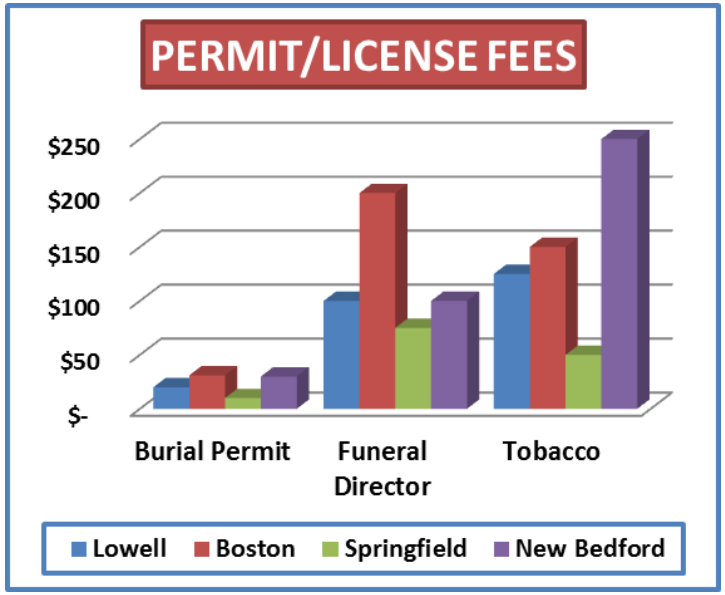
FROM PUBLIC WORKS




MUNICIPAL SOLID WASTE TOTAL TONNAGE
30,000
25,000
20,000
15,000
10,000
5,000
-
FY13
FY14

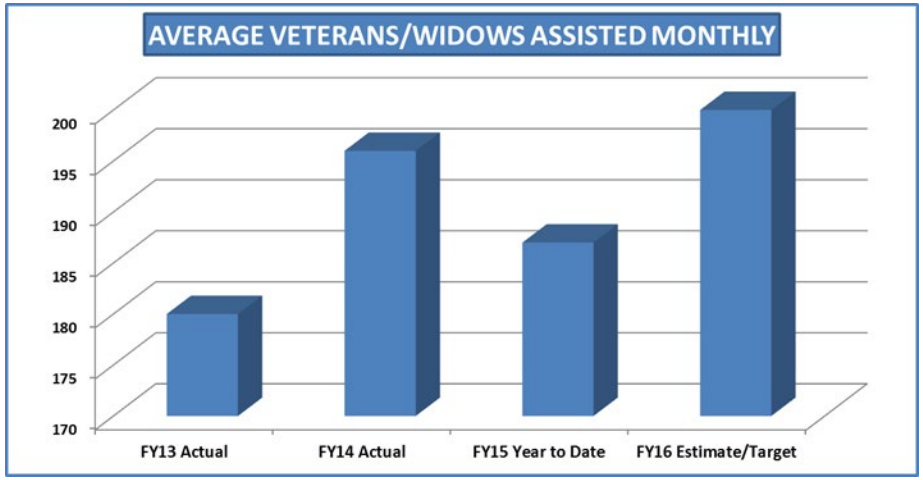

UNIQUE NUMBER OF SENIORS SERVED BY COA
2,000
1,500
1,000
500
-
FY13 Actual
FY14 Actual
FY15 Year to Date
FY16 Estimate/Target

FROM HEALTH

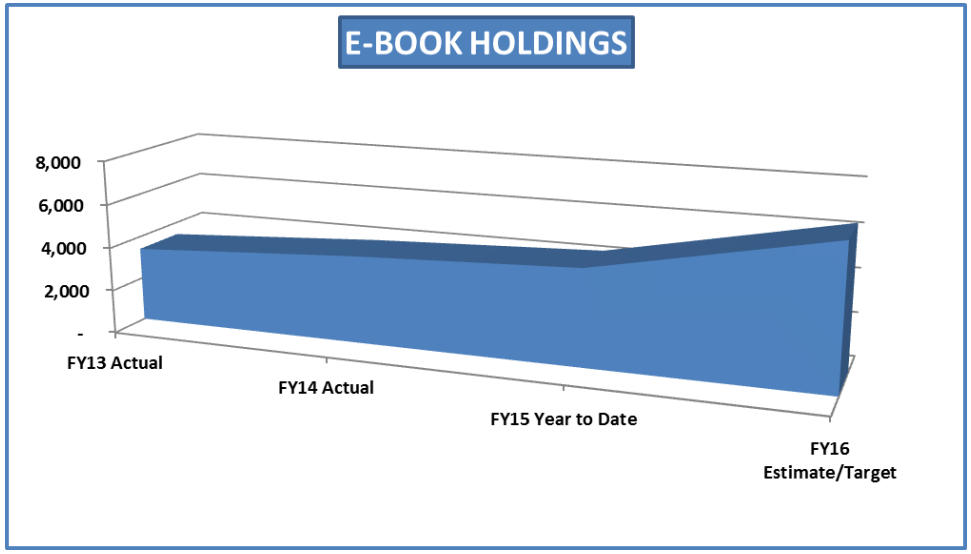


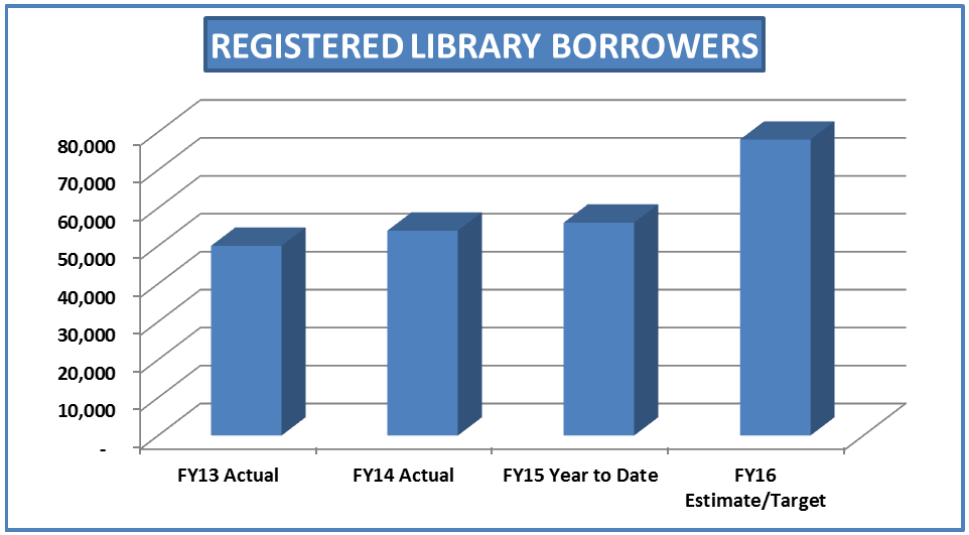
These figures are based on the latest information available via the respective city/town websites. Lowell is close to the exact average of similar sized communities for all three permits/licenses.

FROM VETERANS

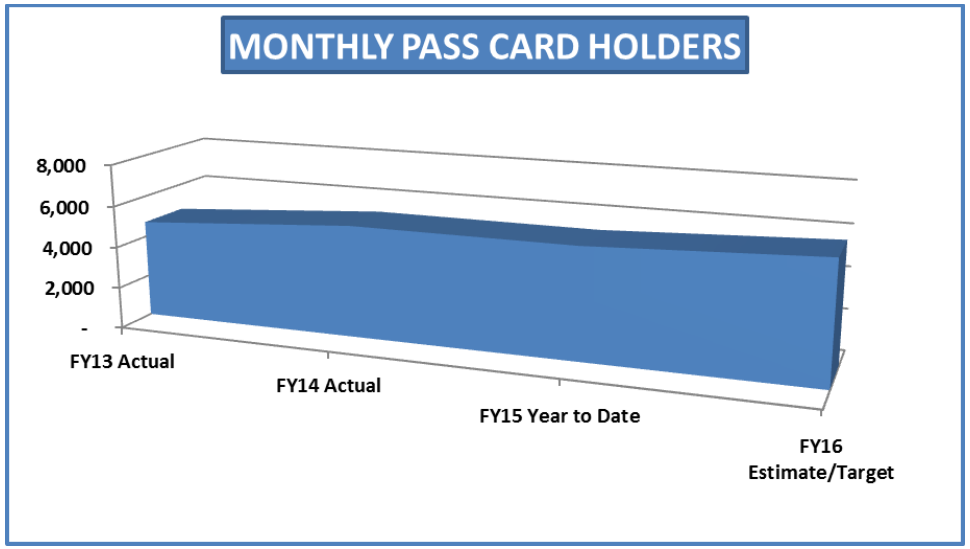


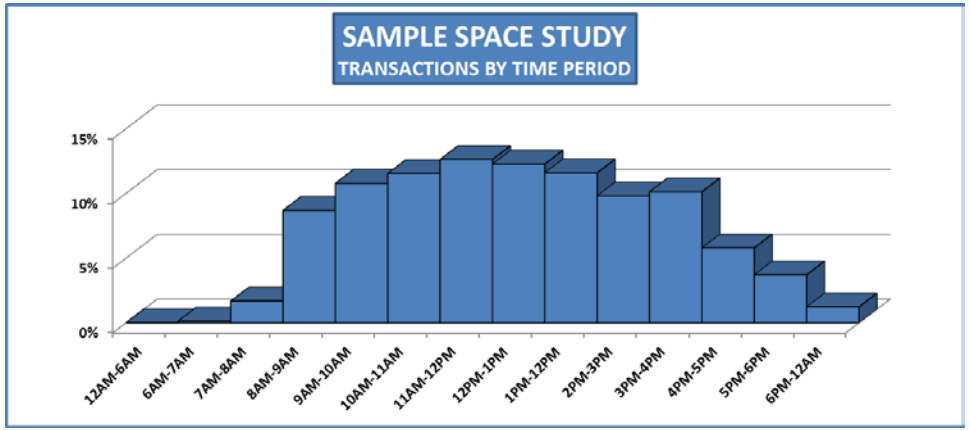
FROM POLLARD MEMORIAL LIBRARY



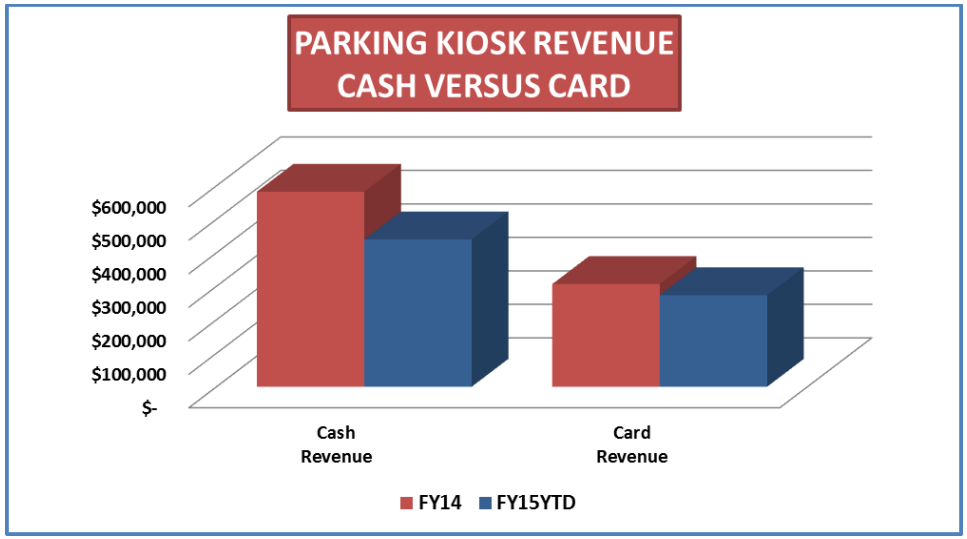


FROM PARKING

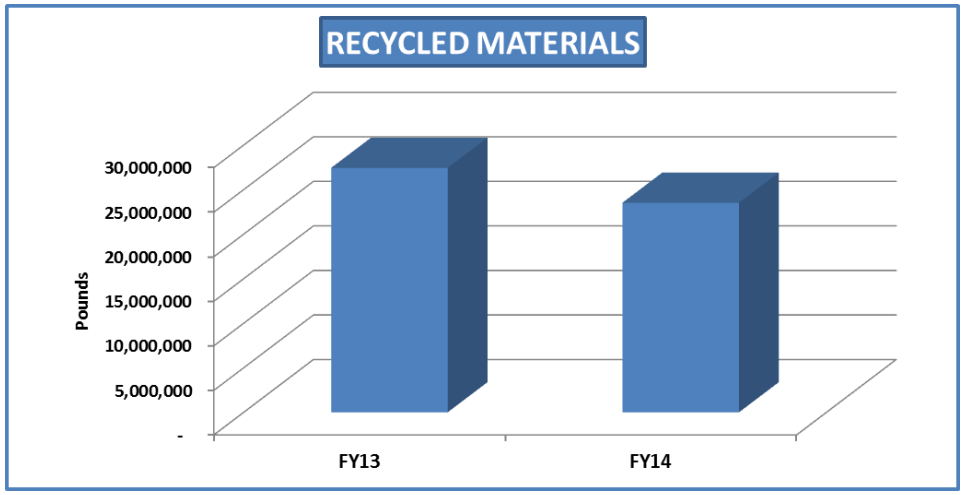




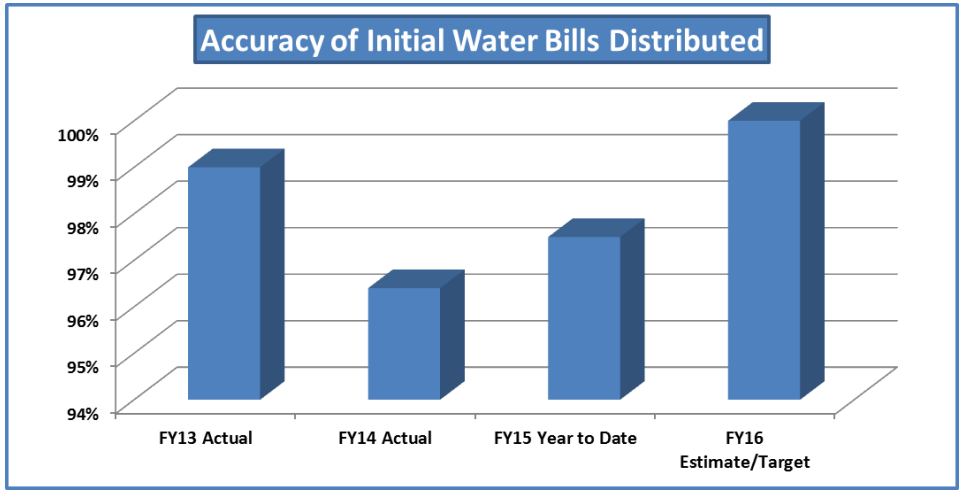
This chart provides the results of an on-street parking study using all of the metered parking areas in the City. The results mirror those found from a similar study last year. This data is based on the number of transactions during each period. The peak period is 11AM-12PM and there is a large drop-off at 4PM when meter enforcement ends. This would seem to suggest that most people were aware that while the ordinance goes until 6PM, enforcement ends at 4PM.



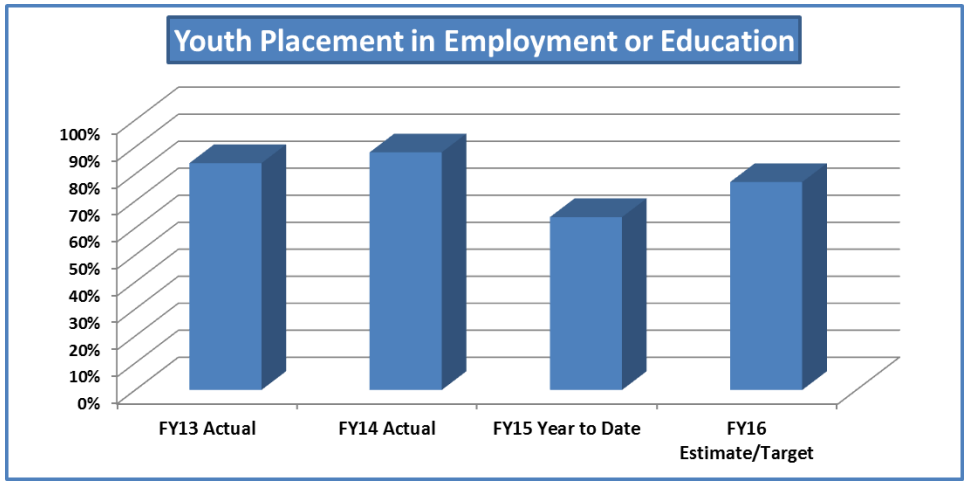
FROM WASTEWATER



FROM WATER



FROM THE CAREER CENTER



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 town meeting 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.

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.

Generally Accepted Accounting Principles (GAAP): A standardized framework of guidelines, conventions, and rules related to financial accounting practices and reporting.

General Fund: This non-earmarked fund is used to account for most financial resources and activity governed by the normal town meeting/city council appropriation process.

General Obligation Bonds: Bonds issued by a municipality that are backed by the full faith and credit of its taxing authority.

Generally Accepted Auditing Standards (GAAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct of auditors. The Auditing Standards Board of the AICPA sets these standards.

Generally Accepted Government Auditing Standards (GAGAS): A standardized framework of guidelines, conventions, and rules related to audit quality and professional conduct specifically for government audits; set by the Government Accountability Office.

Government Accountability Office (GAO): Audit and evaluation agency that works for the U.S. Congress, and is responsible for investigating how the federal government spends taxpayer dollars. The GAO is responsible for setting the Generally Accepted Government Auditing Standards.

Government Accounting Standards Board (GASB): Independent, nonprofit organization that establishes governmental accounting rules (e.g., GAAP), which is followed by most governmental entities.

Government Finance Officers Association (GFOA): A professional organization of public officials united to enhance and promote professional management of government financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit. This is the primary association for state and local government finance professionals.

Governing Body: The board, committee, commissioners or other legislative body of a governmental unit including the school committee of a municipality.

Group Insurance Commission: Group established in 1955 to provide and administer health insurance benefits to the Commonwealth's employees and retirees. Now also allows municipalities to participate.

Indirect Cost: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Internal Revenue Service (IRS): Federal Government organization which establishes federal tax laws, collects federal government taxes, and monitors compliance and enforcement of federal tax laws. Among its many duties, the IRS also monitors the tax-exempt status of municipal bonds.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

JAM: The Jackson, Appleton, Middlesex redevelopment area.

Land Fund: A fund established in FY86 to which municipalities may add an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

Law Enforcement Trust Fund: A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Ch. 94C, s 47. Funds from this account may be expended by the police chief without further appropriation.

Levy Ceiling: The maximum tax assessed on real and personal property may not exceed 2 percent of the total full and fair cash value of all taxable property (M.G.L. Ch. 59 s 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion or a special exclusion.

Levy Limit: The maximum amount a community can levy in a given year. The limit can grow each year by 2 percent of the prior year's levy limit (M.G.L. CH. 59 x 21C (f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

Line Item Budget: A budget that focuses on inputs of categories of spending, such as supplies, equipment maintenance or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the Commonwealth to towns, cities and regional school districts. Estimates of local aid are transmitted to towns, cities and districts annually by the "Cherry Sheet." Most of the Cherry Sheet aid programs are considered revenues of the municipality's or regional school district's general fund and may be spent for any purpose subject, subject to appropriation.

Local Appropriation Authority: In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has this power.

Local Receipts: Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Manager (e.g., FY15 Manager): The final proposed budget amount for the stated line item as determined by the City Manager. This is the number submitted to for approval by the City Council.

Maturity: The date upon which the principal of a bond becomes due and payable.

Massachusetts Municipal Depository Trust (MMDT): Founded in 1977 it is an investment program in which municipalities may pool excess cash. It is under the supervision of the state treasurer.

Minimum Required Local Contribution: The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

Moody's Investment Services, Inc.: One of the leading municipal bond rating agencies.

Municipal(s): (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts and special districts, but also bonds of states and agencies of the state.

Municipal Revenue Growth Factor: An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

Municipal Securities Rulemaking Board (MSRB): This organization, which is subject to oversight by the SEC, regulates the municipal bond market by setting the rules and standards for municipal bond underwriters, brokers and advisors.

M.G.L. (or MGLA): Massachusetts General Laws, Annotated.

Net School Spending (NSS): Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

New Growth: The taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY11 new growth is determined by multiplying the value of new construction in calendar 2009 (as valued on January 1, 2010) by the FY10 tax rate.

Note: A short-term loan, typically of a year or less in maturity.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The official statement is sometimes published with the notice of sale. It is sometimes called an offering circular or prospectus.

Offset Receipts: Includes certain education programs and the aid to public libraries program which are designated on the Cherry Sheet as offset items. These amounts can be spent without appropriation but must be spent only for these specific programs.

Operating Budget: The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Other Amounts to be Raised: Amounts raised through taxation but which are not appropriations items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to town meeting. (*See* Tax Recapitulation).

Other Comprehensive Basis of Accounting (OCBOA): These are accounting rules followed by some governments, especially small jurisdictions that do not follow GAAP as set by GASB.

Overlapping Debt: The share of regional school district and/or other regional agency debt which is allocable to and payable by a municipality as part of the fees or assessment from the regional entity.

Overlay: (Overlay Reserve or Reserve for Abatements and Exemptions) An Account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

Overlay Deficit: A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

Overlay Surplus: Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account (See Overlay). Within 10 days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e., it becomes a part of free cash.

Override: A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (*See* ***Underride***.)

Override Capacity: The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payment In-Lieu Of Tax (PILOT): An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations in which the payer agrees to make a voluntary payment to the municipality.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: The cost of salaries, wages and related employment benefits.

Price Index: A statistical measure of change in overall prices. There are different indices, but they all compare the change in cost of a certain "bundle" of goods and services over a given period of time.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Levy: The amount a community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

Purchased Services: The cost of services that are provided by a vendor.

Ratings: Designations used by credit rating services to give relative indications of quality. Moody's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard and Poor'' ratings include: AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD, and D.

Refunding: System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

Registered Bond: A bond whose owner is registered with the issuer or its agents, either as to both principal and interest or principal only.

Request (e.g., FY15 Request): The line item amount requested by the Department Head or other City Official which was then submitted to the City Manager for approval.

Reserve for Abatements and Exemptions: See ***Overlay***.

Reserve Fund An amount set aside annually within the budget of a town (not to exceed five percent of the tax levy for the preceding year) or city (not to exceed three percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.

Revaluation (or re-certification of property values): The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the following: the status of the existing valuation system; the results of an in-depth sales ratio study; the location and style of properties; and the accuracy of existing property record information.

Every three years, assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government—no more or less—in proportion to the amount of money the property in worth.

Revenue Anticipation Borrowing: Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Ch. 44 s 4, towns, cities and districts may borrow for up to one year in anticipation of such revenue.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not full faith and credit obligations.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Ch. 44 s 53E stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed 10 percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board.

No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statue are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

Sale of Cemetery Lots Fund: This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the cemetery department under provisions of Ch. 114 s 43C.

Sale of Real Estate Fund: This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property

sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

School Building Assistance Program (SBAP): This program provides state grants for local and regional school construction projects. The SBA program is administered by the Office of the State Treasurer. If a community votes a debt exclusion to fund a school construction project, the amount of SBA funds received towards any school construction debt must be deducted before determining the net school debt exclusion. For example, a town receives a $10.0M SBA grant on one project. The debt service due on this project is $25.0M; therefore the town's maximum debt exclusion to be raised for this project would be $15.M.

Securities and Exchange Commission (SEC): This federal organization is responsible with protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. This organization is particularly important to local governments because it regulates the financial markets and monitors banks and other companies that buy and sell municipal bonds

Security: For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

Serial Bond: A bond of an issue that has maturities scheduled annually over a period of years.

Special Assessment Bonds: These bonds are payable from the proceeds of special assessments. If, in addition to the assessments, the full faith and credit of the governmental unit are pledged, they are known as "general obligation special assessment bonds."

Special Assessments: *See **Betterments***.

Special Exclusion: For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. Otherwise, special debt and capital outlay exclusions are like voter approved exclusions. Presently, there are two special exclusions:

- Water and sewer project debt service costs that reduce the water and sewer rates by the same amount; and
- a program to assist homeowners to repair or replace faulty septic systems, removal of underground fuel storage tanks, or removal of dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest added apportioned over a period of time not to exceed 20 years similar to betterments.

Stabilization Fund: An account from which amounts may be appropriated for any lawful purpose. Prior to FY92, use of the stabilization fund was restricted to purposes for which towns and cities could legally borrow. Revisions to Ch. 40 s 5B removed this restriction, and amounts from the stabilization fund can now be appropriated for any legal purpose. Towns may appropriate into this fund in any year an amount not to exceed 10 percent of the prior year's tax levy or a larger amount with the approval of the emergency finance board. The

aggregate of the stabilization fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund.

A two-thirds vote of town meeting or city council is required to appropriate money from the stabilization fund.

State Revolving Fund (SRF): A low-interest loan program run by the Massachusetts Water Pollution Abatement Trust. Wastewater loans are indicated by the "CW," or clean water distinction and water loans are indicated by "DW," or drinking water.

Supplemental Appropriation: Appropriation made by the City Council after an initial appropriation, to cover expenditures beyond original estimates..

Surplus Revenue: The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.

Tax Rate: The amount of tax stated in terms of a unit of the tax base; for example, $14.80 per $1,000 of assessed valuation of taxable property.

Tax Rate Recapitulation Sheet (also Recap Sheet): A document submitted by a town or city to the Department of Revenue in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. (In order to issue the third quarter property tax bills before January 1, the recap sheet should be submitted to the Department of Revenue before December.

Tax Title: A Collection procedure that secures a lien on real property and protects the municipality's right to payment of overdue property taxes.

Without following this procedure, the lien on real property expires if three years elapse from the October 1 following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After property recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer.

Term Bond: Bonds for which the entire principal matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

To Be Issued (TBI): Bonds or notes that have budgeted debt service, but have not yet been issued.

Trust Fund: In general, a fund held for the specific purpose stipulated by a trust agreement. The treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting.

Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Underride: A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override.

Uniform Municipal Accounting System (UMAS): A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting Principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of date among cities and towns.)

Unreserved Fund Balance: also referred to as the "surplus revenue account," this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a cooperate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (*see* ***Free Cash***)

Valuation (100 Percent) Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

Warrant: A list of items to be acted on by town meeting. (A treasury warrant and the assessors' warrant authorize the treasurer to pay specific bills and the tax collector to collect taxes in the amount and from the persons listed, respectively.)

Yield: The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as "yield to maturity.")

FISCAL YEAR

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SECTION VIII

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