



301 East Main Street  
Lowell, Michigan 49331  
Phone (616) 897-8457  
Fax (616) 897-4085

CITY OF LOWELL  
CITY COUNCIL AGENDA  
TUESDAY, JANUARY 16, 2024, 7:00 P.M.

1. CALL TO ORDER; PLEDGE OF ALLEGIANCE; ROLL CALL

2. CONSENT AGENDA

- Approval of the Agenda.
- Approve and place on file the minutes of the January 2, 2024 Regular City Council meeting.
- Authorize payment of invoices in the amount of \$287,015.87.

3. CITIZEN DISCUSSION FOR ITEMS NOT ON THE AGENDA

IF YOU WISH TO ADDRESS AN AGENDA ITEM, PUBLIC COMMENT FOR EACH ITEM WILL OCCUR AFTER THE INITIAL INFORMATION IS SHARED ON THE MATTER AND INITIAL DELIBERATIONS BY THE PUBLIC BODY. PUBLIC COMMENT WILL OCCUR BEFORE A VOTE ON THE AGENDA ITEM OCCURS.

4. OLD BUSINESS

5. NEW BUSINESS

- a. Fiscal Year 2022-23 Annual Audit
- b. Affordable Housing Plan
- c. Monroe Street Island
- d. Jefferson Street Sewer Repair Engineering Proposal
- e. Hydro-Core

6. BOARD/COMMISSION REPORTS

7. BUDGET REPORT

8. MONTHLY REPORTS

9. MANAGER'S REPORT

10. APPOINTMENTS

11. COUNCIL COMMENTS

12. CLOSED SESSION – To consider material exempt from discussion or disclosure by state or federal statute. (MCL 15.268(1)(h))

13. ADJOURNMENT

NOTE: Any person who wishes to speak on an item included on the printed meeting agenda may do so. Speakers will be recognized by the Chair, at which time they will be allowed five (5) minutes maximum to address the Council. A speaker representing a subdivision association or group will be allowed ten (10) minutes to address the Council.



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[www.ci.lowell.mi.us](http://www.ci.lowell.mi.us)

## MEMORANDUM

TO: Lowell City Council

FROM: Michael Burns, City Manager

RE: Council Agenda for Tuesday, January 16, 2024

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4. OLD BUSINESS
5. NEW BUSINESS

- a. Fiscal Year 2022-23 Annual Audit. Report is provided by Vredevelde Haefner LLC
- b. Affordable Housing Plan. A representative will be present to discuss this.
- c. Monroe Street Island. City Manager Michael Burns provided a memo.

Recommended Motion: That the City Council endorse the proposed traffic calming measures on Monroe Street between Main and Avery Street.

- d. Jefferson Street Sewer Repair Engineering Proposal. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve design engineering to replace the sewer line on Jefferson Street from Main Street approximately 125 feet south towards Kent Street at a cost not to exceed \$9,000.

- e. HydroCorp Professional Services Agreements Renewal – Residential and Commercial Inspections. Assistant City Manager/DPW Director Rich LaBombard provided a memo.

Recommended Motion: That the City Council approve the Professional Services Agreements with HydroCorp of Troy, Michigan, for the residential and commercial/industrial proposals as presented.

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13. ADJOURNMENT



**PROCEEDINGS  
OF  
CITY COUNCIL  
OF THE  
CITY OF LOWELL  
TUESDAY, JANUARY 2, 2024, 7:00 P.M.**

**1. CALL TO ORDER; PLEDGE OF ALLEGIANCE; ROLL CALL.**

Mayor DeVore called the Meeting to order at 7:00 p.m. and City Clerk Sue Ullery called roll.

Present: Mayor DeVore, Councilmember Leah Groves, Councilmember Eric Bartkus,  
Councilmember Jim Salzwedel.

Absent: Councilmember Marty Chambers.

Present: City Clerk Sue Ullery, Chief of Police Chris Hurst,  
Lowell Light & Power General Manager Charlie West, and DPW Director and Assistant  
City Manager Rich LaBombard.

City Clerk Sue Ullery then swore in Eric Bartkus as Councilmember for the City of Lowell.

**2. EXCUSE OF ABSENCE.**

IT WAS MOVED BY SALZWEDEL and seconded by DEVORE to excuse the absence of Marty Chambers.

YES: 4. NO: None. ABSENT: Councilmember Chambers. MOTION CARRIED.

**SELECTION OF OFFICERS FOR CITY COUNCIL.**

Councilmember Groves nominated DeVore for Mayor.

Nominations Closed.

Roll Call Vote: YES: Councilmember Salzwedel, Councilmember Groves, Mayor Devore and Councilmember Bartkus.

NO: None. ABSENT: Councilmember Chambers. MOTION CARRIED.

Mayor DeVore nominated Chambers for Mayor Pro Tem.

Nominations Closed.

Roll Call Vote: YES: Councilmember Salzwedel, Councilmember Groves, Mayor Devore and Councilmember Bartkus.

NO: None. ABSENT: Councilmember Chambers. MOTION CARRIED.

3. **RULES AND PROCEDURES 2024 FOR THE CITY OF LOWELL.**

Mayor DeVore stated there are no changes to the Rules and Procedures.

4. **APPROVAL OF THE CONSENT AGENDA.**

- Approval of the Agenda.
- Approve and place on file the minutes of the December 4, 2023, Regular City Council meeting.
- Approve 2024 Meeting Dates.
- Grand Rapids Community College – Collection of Summer Property Taxes for 2023.
- Authorize payment of invoices for \$1,095,147.85.

IT WAS MOVED BY BARTKUS and seconded by SALZWEDEL to approve the consent agenda as written.

YES: Councilmember Groves, Councilmember Yankovich, Councilmember Salzwedel, and Mayor DeVore, Councilmember Bartkus.

NO: None. ABSENT: Councilmember Chambers. MOTION CARRIED.

5. **CITIZEN COMMENTS FOR ITEMS NOT ON THE AGENDA.**

There were no comments.

4. **OLD BUSINESS.**

There was none.

5. **NEW BUSINESS.**

- a. Annual Authorization of Signature for City Bank Accounts and Designation of Depository Banks.

IT WAS MOVED BY DEVORE and seconded by SALZWEDEL moved to approve the annual authorization as presented.

YES: Councilmember Groves, Mayor DeVore, Councilmember Salzwedel, Councilmember Yankovich, and Councilmember Bartkus.

NO: None. ABSENT: Councilmember Chambers. MOTION CARRIED.

- b. Resolution 01-24, Poverty Exemption.

IT WAS MOVED BY SALZWEDEL and seconded by GROVES that the Lowell City Council approve Resolution 01-24 as presented, with no changes.

- c. Recreation Park Reath Barn Proposal – West Michigan Dog Sports.

Assistant City Manager read his memo explaining the intent of the Kent County Youth Fair Dog Project and West Michigan Dog Sports proposal to lease the Reath Barn located at Recreation Park.

Major DeVore asked what the time frame would be.  
Councilmember Salzwedel asked if the building had its own meter, he was unsure.

Councilmember Bartkus thanked the group for their letter and asked what they meant by nominal fee.

IT WAS MOVED BY GROVES and seconded by SALZWEDEL that the Lowell City Council approve entering into an agreement with the Kent County Youth Fair Dog Project and West Michigan Dog Sports to lease the Reath Barn located at Recreation Park.

YES: Mayor DeVore, Councilmember Salzwedel, Councilmember Yankovich, Councilmember Bartkus, and Councilmember Groves.

NO: None.

ABSENT: Councilmember Chambers.

MOTION CARRIED.

## 6. **BOARD/COMMISSION REPORTS.**

Councilmember Salzwedel stated the Arbor Board meets Monday, January 8, 2024, at 8:00 a.m. Coffee with Council meets Saturday, January 6, 2024 at 8:00 am. over at the Chamber. The LL&P is offering a Christmas tree drop off (must be bare) at Recreation Park. Ends January 11, 2024. Was not able to attend the LCTV Fund meeting. Request for funding is due Thursday, February 8, 2024 @ 5:30PM. We have a little over \$142,000 to give to non-profits. Can get the forms at City Hall.

## 7. **CITY MANAGERS REPORT.**

Assistant City Manager Richard LoBombard went over the following:

- Ware Rd – There will be a meeting held with the EGLE PFAS Team on January 23, 2024 at 6:00pm. All property owners that were required to have their water tested were sent certified letter and the BLDI team has received several responses and sampling back. We have a page on the website dedicated to the PFAS on the main web page.
- Washington Street project has all been submitted to the USDA and we are waiting for approval to go out for bid, should be within two or three weeks.
- Jason Rosenwig has began as the City's new assessor on December 19, 2024. Welcome and looking forward to working with him.
- Eric Bartkus welcome to the City Council.

## 8. **APPOINTMENTS.**

It was a general consensus to appoint Beryl Bartkus on the DDA; and to reappoint Perry Beachum to LARA and Jim Salzwedel to Lowell Light & Power Board.

It was a general consensus to appoint John Barnett to the Planning Commission and to appoint Eric Bartkus to the Historic District Commission and to the Arbor Board.

Mayor DeVore stated that we would possibly have two vacancies on the Downtown Development Authority (DDA) by end of January and one Vacancy on Construction Board of Appeals. City Clerk Sue

Ullery will get with the Board of Appeals and see what vacancies there are and Groves will check with Parks and Rec Board.

9. **COUNCIL COMMENTS.**

Councilmember Bartkus is happy to be here and work hard for all the citizens; thankful for those who nominated him.

Councilmember Salzwedel thanked the DPW for getting the debris under and around the showboat and putting a piece of conduit to help deter debris from getting stuck there. Salzwedel would like to take the lead in planning for the Expo event and getting some promotional things going for the City so they are better prepared by the event in March.

Councilmember Groves welcomed Eric Bartkus and said the Christmas events went great, hats off to the Chamber.

Mayor DeVore said welcome to Eric Bartkus as well. Next Council Meeting will be on Tuesday, January 16, 2024.

10. **ADJOURNMENT.**

IT WAS MOVED SALZWEDEL and seconded by GROVES to adjourn @ 7:26 p.m.

DATE:

APPROVED:

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Mike DeVore, Mayor

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Sue Ullery, Lowell City Clerk

**CITY COUNCIL  
CITY OF LOWELL  
KENT COUNTY, MICHIGAN**

**RESOLUTION NO. 01-24**

**RESOLUTION TO ADOPT A POVERTY EXEMPTION POLICY AND  
GUIDELINES IN ACCORDANCE WITH THE GENERAL PROPERTY  
TAX ACT**

Councilmember SALWEDEL supported by Councilmember GROVES moved the adoption of the following resolution:

**WHEREAS**, Section 7u of the General Property Tax Act, 1893 PA 206, MCL 211.1 *et seq.* (the “GPTA”) permits the City to exempt from taxation, in whole or in part, the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges; and

**WHEREAS**, Subsection 7u requires that applicants for the poverty exemption must meet certain requirements as set forth in the GPTA and as set forth in the City’s Poverty Exemption Policy and Guidelines in order to be eligible; and

**WHEREAS**, the City of Lowell has developed its own Poverty Exemption Policy and Guidelines in accordance with the GPTA requirements.

**NOW, THEREFORE, BE IT HEREBY RESOLVED:**

1. The attached Poverty Exemption Policy and Guidelines are hereby adopted for use in implementation in accordance with Section 7u of the GPTA.
2. All resolutions and parts of resolutions are, to the extent of any conflict with this resolution, rescinded.

YES: Councilmembers Groves, Mayor DeVore, Salzwedel and Councilmember Bartkus

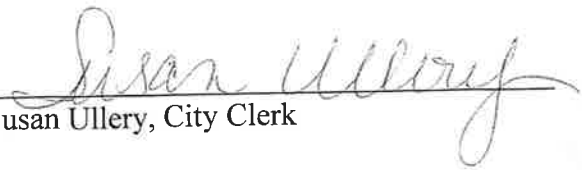
NO: Councilmembers Done

ABSTAIN: Councilmembers Done

ABSENT: Councilmembers Chambers

**RESOLUTION DECLARED ADOPTED.**

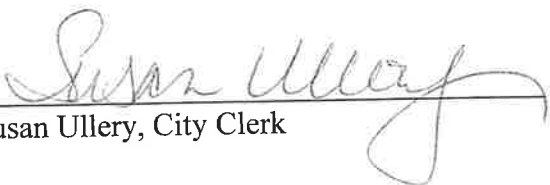
Dated: January 2, 2024

  
Susan Ullery, City Clerk

**CERTIFICATION**

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council of the City of Lowell at a regular meeting held on January 2, 2024, and that public notice of said meeting was given pursuant to, and in compliance with, Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: January 2, 2024

  
Susan Ullery, City Clerk

01/11/2024 02:17 PM

User: JVELTKAMP

DB: Lowell

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF LOWELL

EXP CHECK RUN DATES 12/29/2023 - 01/11/2024

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

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Vendor Code	Vendor Name Invoice	Description	Amount
00015	ALEXANDER CHEMICAL CORP 76175	WTP CHLORINE	56.00
TOTAL FOR: ALEXANDER CHEMICAL CORP			56.00
10816	AMAZON CAPITAL SERVICES 19F1GC43K3XY	ELECTRIC MOTOR GREASE	19.83
TOTAL FOR: AMAZON CAPITAL SERVICES			19.83
10731	APPLIED CAPITAL 35545768	COPY MACHINE CONTRACTOR	208.00
TOTAL FOR: APPLIED CAPITAL			208.00
10985	APPLIED INNOVATION 2401691	CANON COPIER- CITY HALL	267.95
TOTAL FOR: APPLIED INNOVATION			267.95
00041	AUTOZONE 4305981263	W-20 R&M	2.99
TOTAL FOR: AUTOZONE			2.99
10974	B & K GRAPHICS INC. 30538	GRAPHICS NEW POLICE VEHICLE	390.00
TOTAL FOR: B & K GRAPHICS INC.			390.00
10121	BEHRENS LIMITED, LCC 3042	DEGREASER	75.00
	3047	MISS DIG MARKING PAINT	120.00
TOTAL FOR: BEHRENS LIMITED, LCC			195.00
00050	BERNARDS ACE HARDWARE 12/31/23	ACCOUNT STATEMENT	730.99
TOTAL FOR: BERNARDS ACE HARDWARE			730.99
01916	BS&A SOFTWARE 149496	UTILITY BILLING TRAINING	1,000.00
TOTAL FOR: BS&A SOFTWARE			1,000.00
10581	CINTAS CORPORATION 9253761240	WATERBREAKER COUNTERTOP COOLER AGMT	45.54
TOTAL FOR: CINTAS CORPORATION			45.54
10981	CIVICPLUS LLC 288774	ORDINANCE UPDATES FOR WEBSITE	1,991.00
TOTAL FOR: CIVICPLUS LLC			1,991.00
10493	COMCAST 12/23/23	DPW CABLE 1/06/224 - 02/05/24	64.74
TOTAL FOR: COMCAST			64.74
10499	COMPASS MINERALS 1271445	SALT	7,491.85
TOTAL FOR: COMPASS MINERALS			7,491.85
10509	CONSUMERS ENERGY 12/01/23 - 12/31/	ACCOUNT STATEMENT	28.93
TOTAL FOR: CONSUMERS ENERGY			28.93

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Vendor Code	Vendor Name Invoice	Description	Amount
REFUND TAX	CORELOGIC 01/11/2024	2023 Win Tax Refund 41-20-02-101-060	1,935.23
TOTAL FOR: CORELOGIC			1,935.23
11034	CORPORATE CLEANING & FACILITY 4219	CUSTODIAL CLEANING JANUARY	2,535.00
TOTAL FOR: CORPORATE CLEANING & FACILITY			2,535.00
10598	DATAWORKS PLUS LLC 24-133	MAINTENANCE FEE TERM 2/01/24 - 1/31/25	470.55
TOTAL FOR: DATAWORKS PLUS LLC			470.55
10303	ECO GREEN SUPPLY 34759	SNOW CONTROL BAGS	518.42
TOTAL FOR: ECO GREEN SUPPLY			518.42
10485	ELECTIONSOURCE 23-5086	ANNUAL MAINT. CONTRACT 2024	1,365.00
TOTAL FOR: ELECTIONSOURCE			1,365.00
10988	ETNA SUPPLY S105445084.001	WTP R&M SHOWBOAT	242.39
TOTAL FOR: ETNA SUPPLY			242.39
10536	FANDANGLED CUSTOM APPAREL & GIFTS 3654	DESK BAR ENGRAVED - ERIC BARTKUS	75.00
TOTAL FOR: FANDANGLED CUSTOM APPAREL & GIFTS			75.00
00225	GRAND RAPIDS COMMUNITY COLLEGE 12/16/23 -12/31/2	TAX DISBURSEMENT	520.40
TOTAL FOR: GRAND RAPIDS COMMUNITY COLLEGE			520.40
01285	GREAT LAKES PAVING 9805	ROAD GRADE AIRPORT	750.00
TOTAL FOR: GREAT LAKES PAVING			750.00
10918	GREAT LAKES UPFITTING INV-5482	POLICE CAR SEAT REPLACEMENT	335.34
TOTAL FOR: GREAT LAKES UPFITTING			335.34
01508	GTW 330953 331207	TRIM MIX GAS FOR MI6 WELDER CYLINDER RENTAL DECEMBER 2023	332.52 53.44
TOTAL FOR: GTW			385.96
01970	KCI 330424	ASSESSING DEPT - POSTAGE	538.34
TOTAL FOR: KCI			538.34
10424	KCTA 2024	2024 KCTA MEMBERSHIP	50.00
TOTAL FOR: KCTA			50.00
00300	KENT COUNTY TREASURER 01/09/24 12/16/23 - 12/31/ 12/16/23 -12/31/2	TRAILER FEES COUNTY / SET TAX DISBURSEMENT TAX DISBURSEMENT	930.00 15,988.97 1,827.64
TOTAL FOR: KENT COUNTY TREASURER			18,746.61



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Vendor Code	Vendor Name Invoice	Description	Amount
00303	KENT DISTRICT LIBRARY		
	12/16/23- 12/31/2 TAX DISBURSEMENT		6,634.97
TOTAL FOR: KENT DISTRICT LIBRARY			6,634.97
00302	KENT INTERMEDIATE SCHOOL DIST.		
	12/16/23- 12/31/2 TAX DISBURSEMENT		1,658.50
TOTAL FOR: KENT INTERMEDIATE SCHOOL DIST.			1,658.50
02209	KERKSTRA PORTABLE, INC.		
	238801 OAKWOOD CEMETERY		250.00
TOTAL FOR: KERKSTRA PORTABLE, INC.			250.00
10018	KORE/HI COM, INC.		
	31832 COMPUTER SYSTEM RELATED SERVICES		375.00
TOTAL FOR: KORE/HI COM, INC.			375.00
11071	LAKESHORE SCALE INC		
	28491 SERVICE REPORT / SCALE INSPECTION		344.50
TOTAL FOR: LAKESHORE SCALE INC			344.50
00317	LOWELL AREA CHAMBER		
	21028 MEMBERSHIP INVESTMENT		275.00
TOTAL FOR: LOWELL AREA CHAMBER			275.00
01374	LOWELL AREA HISTORICAL MUSEUM		
	12/16/23 - 12/31/ TAX DISBURSEMENT		75.40
TOTAL FOR: LOWELL AREA HISTORICAL MUSEUM			75.40
00562	LOWELL AREA SCHOOLS		
	12/16/23 - 12/31/ TAX DISBURSEMENT		155,750.75
TOTAL FOR: LOWELL AREA SCHOOLS			155,750.75
00341	LOWELL LIGHT & POWER		
	11/25/23-12/25/23 ELECTRIC BILLS		20,513.23
TOTAL FOR: LOWELL LIGHT & POWER			20,513.23
00358	MACP		
	200012417 WIN 24 FULL CONFERENCE REGISTRATION		280.00
TOTAL FOR: MACP			280.00
10741	MICHIGAN CHAMBER OF COMMERCE		
	01/11/24 2024 LABOR LAW POSTERS		131.50
TOTAL FOR: MICHIGAN CHAMBER OF COMMERCE			131.50
11070	MICHIGAN DEPARTMENT OF TREASURY		
	VB2TR2T & VB3QS2Q TAXES 6/20 & 7/19		191.16
TOTAL FOR: MICHIGAN DEPARTMENT OF TREASURY			191.16
00414	MICHIGAN MUNICIPAL LEAGUE		
	26576 2023 MML CONVENTION		15.00
TOTAL FOR: MICHIGAN MUNICIPAL LEAGUE			15.00
00424	MML WORKERS' COMP FUND		
	11/10/2023 WC POLICY 2023/2024 #3		5,248.00
TOTAL FOR: MML WORKERS' COMP FUND			5,248.00

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Vendor Code	Vendor Name	Description	Amount
	Invoice		
00426	MODEL COVERALL SERVICE, INC.		
	12/31/23	LIBRARY RUGS DECEMBER	354.65
TOTAL FOR: MODEL COVERALL SERVICE, INC.			354.65
01499	NAPA AUTO PARTS		
	12/31/23	ACCOUNT STATEMENT	529.59
TOTAL FOR: NAPA AUTO PARTS			529.59
00052	O.E. BIERI & SONS, INC.		
	23166	TOP SOIL	150.00
TOTAL FOR: O.E. BIERI & SONS, INC.			150.00
01270	PLUMMERS ENVIRONMENTAL SERVICE INC.		
	23169815	CONTRACTED SANITARY CLEANING	16,718.15
	23175898	SEWER MAIN REPAIR FACILITY ID 30375126	1,859.65
	23176290	SPOT REPAIR SEWER MAIN MH64	5,100.00
TOTAL FOR: PLUMMERS ENVIRONMENTAL SERVICE INC.			23,677.80
10762	PROFESSIONAL CODE INSPECTIONS		
	23012	DECEMBER 2023	1,368.90
TOTAL FOR: PROFESSIONAL CODE INSPECTIONS			1,368.90
10972	PURCHASE POWER		
	12/10/23	POSTAGE	77.71
TOTAL FOR: PURCHASE POWER			77.71
00827	RS TECHNICAL SERVICES, INC.		
	24459	NW PUMP STATION UPGRADES	8,805.81
TOTAL FOR: RS TECHNICAL SERVICES, INC.			8,805.81
10856	SABO PR		
	5732	PR MONITIORING	373.00
TOTAL FOR: SABO PR			373.00
02575	SELF SERVE LUMBER		
	01/01/24	ACCOUNT STATEMENT	274.50
TOTAL FOR: SELF SERVE LUMBER			274.50
10662	SKYLINE ELECTRIC, INC		
	2080	REPLACE EM LIGHT PANEL LIBRARY	2,565.00
TOTAL FOR: SKYLINE ELECTRIC, INC			2,565.00
10341	STATE OF MICHIGAN		
	551-628997	SO REGISTRATION	30.00
	551629301	LIVE SCANS DECEMBER 2023	302.75
TOTAL FOR: STATE OF MICHIGAN			332.75
00633	TIP TOP GRAVEL CO.		
	046531	WASHED SAND	168.53
TOTAL FOR: TIP TOP GRAVEL CO.			168.53
10543	TRACTOR SUPPLY CREDIT PLAN		
	12/23/23	DEC, ACCOUNT STATEMENT	289.43
TOTAL FOR: TRACTOR SUPPLY CREDIT PLAN			289.43
10459	TRANSUNION RISK AND ALTERNATIVE		
	181229-202312-1	POLICE DEPT - NOV / DEC 2023	223.00
TOTAL FOR: TRANSUNION RISK AND ALTERNATIVE			223.00

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Vendor Code	Vendor Name Invoice	Description	Amount
02203	VISA 12/28/2023	MERCANTILE VISA STATEMENT DECEMBER 2023	8,294.19
TOTAL FOR: VISA			8,294.19
10389	VREDEVELD HAEFNER LLC 6214	PROFESSIONAL SERVICES DEC 2023	6,496.25
TOTAL FOR: VREDEVELD HAEFNER LLC			6,496.25
REFUND UB	WHEAT, MARION 01/11/2024	UB refund for account: 3-04023-21	100.01
TOTAL FOR: WHEAT, MARION			100.01
11030	ZEIGLER AUTO GROUP 245889	OLD #838 POLICE	230.68
TOTAL FOR: ZEIGLER AUTO GROUP			230.68
TOTAL - ALL VENDORS			287,015.87

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INVOICE GL DISTRIBUTION REPORT FOR CITY OF LOWELL  
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BOTH OPEN AND PAID

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000					
101-000-040.000	ACCOUNTS RECEIVABLE	VISA	MERCANTILE VISA STATEMENT	438.65	79572
101-000-222.000	DUE TO COUNTY-TRAILER FEE	KENT COUNTY TREASURER	TRAILER FEES COUNTY / SET	186.00	79603
101-000-225.000	DUE TO SET -TRAILER FEES	KENT COUNTY TREASURER	TRAILER FEES COUNTY / SET	744.00	79603
101-000-264.003	WORKERS COMP INSURANCE PA	MML WORKERS' COMP FUND	WC POLICY 2023/2024 #3	5,248.00	79570
Total For Dept 000				6,616.65	
Dept 101 COUNCIL					
101-101-727.000	OFFICE SUPPLIES	FANDANGLED CUSTOM APPAREL	DESK BAR ENGRAVED - ERIC	75.00	79594
101-101-864.000	CONFERENCES & CONVENTIONS	MICHIGAN MUNICIPAL LEAGUE	2023 MML CONVENTION	15.00	79616
101-101-880.000	COMMUNITY PROMOTION	LOWELL AREA CHAMBER	MEMBERSHIP INVESTMENT	275.00	79609
Total For Dept 101 COUNCI				365.00	
Dept 172 MANAGER					
101-172-864.000	CONFERENCES & CONVENTIONS	VISA	MERCANTILE VISA STATEMENT	425.00	79572
101-172-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA STATEMENT	14.99	79572
101-172-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA STATEMENT	1,040.60	79572
101-172-955.000	MISCELLANEOUS EXPENSE	KCTA	2024 KCTA MEMBERSHIP	50.00	79600
Total For Dept 172 MANAGE				1,530.59	
Dept 191 ELECTIONS					
101-191-740.000	OPERATING SUPPLIES	VISA	MERCANTILE VISA STATEMENT	314.95	79572
101-191-802.000	CONTRACTUAL	ELECTIONSOURCE	ANNUAL MAINT. CONTRACT 20	1,365.00	79592
Total For Dept 191 ELECTI				1,679.95	
Dept 209 ASSESSOR					
101-209-740.000	OPERATING SUPPLIES	KCI	ASSESSING DEPT - POSTAGE	538.34	79599
Total For Dept 209 ASSESS				538.34	
Dept 210 ATTORNEY					
101-210-801.000	PROFESSIONAL SERVICES	SABO PR	PR MONITIORING	373.00	79623
Total For Dept 210 ATTORN				373.00	
Dept 215 CLERK					
101-215-864.000	CONFERENCES & CONVENTIONS	VISA	MERCANTILE VISA STATEMENT	736.38	79572
Total For Dept 215 CLERK				736.38	
Dept 253 TREASURER					
101-253-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	PROFESSIONAL SERVICES DEC	6,496.25	79630
Total For Dept 253 TREASU				6,496.25	
Dept 265 CITY HALL					
101-265-730.000	POSTAGE	PURCHASE POWER	POSTAGE	77.71	79571
101-265-740.000	OPERATING SUPPLIES	MICHIGAN CHAMBER OF COMME	2024 LABOR LAW POSTERS	43.83	79614
101-265-802.000	CONTRACTUAL	CORPORATE CLEANING & FACI	CUSTODIAL CLEANING JANUAR	585.00	79589
101-265-802.000	CONTRACTUAL	CORPORATE CLEANING & FACI	CUSTODIAL CLEANING JANUAR	477.00	79589
101-265-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	2,301.60	79612
101-265-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	17.99	79581
101-265-930.000	REPAIR & MAINTENANCE	TRACTOR SUPPLY CREDIT PLA	DEC, ACCOUNT STATEMENT	29.98	79628
Total For Dept 265 CITY H				3,533.11	
Dept 276 CEMETERY					
101-276-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	11.58	79581
101-276-740.000	OPERATING SUPPLIES	O.E. BIERI & SONS, INC.	TOP SOIL	150.00	79619
101-276-802.000	CONTRACTUAL	KERKSTRA PORTABLE, INC.	OAKWOOD CEMETERY	250.00	79606
101-276-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	152.02	79612
Total For Dept 276 CEMETE				563.60	
Dept 301 POLICE DEPARTMENT					
101-301-626.000	REPORTS & FINGERPRINT FEE	STATE OF MICHIGAN	LIVE SCANS DECEMBER 2023	302.75	79626
101-301-660.002	SEX OFFENDER FEES	STATE OF MICHIGAN	SO REGISTRATION	30.00	79626
101-301-740.000	OPERATING SUPPLIES	CINTAS CORPORATION	WATERBREAKER COUNTERTOP C	45.54	79583
101-301-740.000	OPERATING SUPPLIES	MICHIGAN CHAMBER OF COMME	2024 LABOR LAW POSTERS	43.84	79614
101-301-802.000	CONTRACTUAL	DATAWORKS PLUS LLC	MAINTENANCE FEE TERM 2/01	470.55	79590

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Fund 101 GENERAL FUND					
Dept 301 POLICE DEPARTMENT					
101-301-864.000	CONFERENCES & CONVENTIONS	MACP	WIN 24 FULL CONFERENCE RE	280.00	79613
101-301-931.000	R & M POLICE CARS	GREAT LAKES UPFITTING	POLICE CAR SEAT REPLACEME	335.34	79597
101-301-955.000	MISCELLANEOUS EXPENSE	VISA	MERCANTILE VISA STATEMENT	125.00	79572
101-301-955.000	MISCELLANEOUS EXPENSE	TRANSUNION RISK AND ALTER	POLICE DEPT - NOV / DEC 2	223.00	79629
Total For Dept 301 POLICE				1,856.02	
Dept 441 DEPARTMENT OF PUBLIC WORKS					
101-441-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	36.09	79581
101-441-740.000	OPERATING SUPPLIES	MICHIGAN CHAMBER OF COMME	2024 LABOR LAW POSTERS	43.83	79614
101-441-802.000	CONTRACTUAL	CORPORATE CLEANING & FACI	CUSTODIAL CLEANING JANUAR	476.00	79589
101-441-850.000	COMMUNICATIONS	COMCAST	DPW CABLE 1/06/224 - 02/0	64.74	79585
101-441-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	618.19	79612
101-441-926.000	STREET LIGHTING	LOWELL LIGHT & POWER	ELECTRIC BILLS	1,174.57	79612
101-441-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	84.56	79581
Total For Dept 441 DEPART				2,497.98	
Dept 747 CHAMBER/RIVERWALK					
101-747-920.000	CHAMBER UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	299.46	79612
Total For Dept 747 CHAMBE				299.46	
Dept 751 PARKS					
101-751-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	366.85	79612
101-751-930.000	REPAIR & MAINTENANCE	ETNA SUPPLY	WTP R&M SHOWBOAT	242.39	79593
Total For Dept 751 PARKS				609.24	
Dept 790 LIBRARY					
101-790-802.000	CONTRACTUAL	CORPORATE CLEANING & FACI	CUSTODIAL CLEANING JANUAR	997.00	79589
101-790-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	1,720.26	79612
101-790-930.000	REPAIR & MAINTENANCE	MODEL COVERALL SERVICE, I	LIBRARY RUGS DECEMBER	354.65	79617
101-790-930.000	REPAIR & MAINTENANCE	SKYLINE ELECTRIC, INC	REPLACE EM LIGHT PANEL LI	2,565.00	79625
Total For Dept 790 LIBRAR				5,636.91	
Dept 804 MUSEUM					
101-804-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	256.44	79612
101-804-955.000	PROPERTY TAX DISTRIBUTION	LOWELL AREA HISTORICAL MU	TAX DISBURSEMENT	75.40	79610
Total For Dept 804 MUSEUM				331.84	
Total For Fund 101 GENERA				33,664.32	
Fund 202 MAJOR STREET FUND					
Dept 474 TRAFFIC					
202-474-802.000	CONTRACTUAL	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	17.98	79581
Total For Dept 474 TRAFFI				17.98	
Dept 478 WINTER MAINTENANCE					
202-478-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	21.99	79581
202-478-802.000	CONTRACTUAL	COMPASS MINERALS	SALT	3,745.93	79586
Total For Dept 478 WINTER				3,767.92	
Total For Fund 202 MAJOR				3,785.90	
Fund 203 LOCAL STREET FUND					
Dept 463 MAINTENANCE					
203-463-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	ACCOUNT STATEMENT	17.25	79624
Total For Dept 463 MAINTEN				17.25	
Dept 478 WINTER MAINTENANCE					
203-478-802.000	CONTRACTUAL	COMPASS MINERALS	SALT	3,745.92	79586
Total For Dept 478 WINTER				3,745.92	
Total For Fund 203 LOCAL				3,763.17	
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 463 MAINTENANCE					
248-463-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	55.96	79581
248-463-740.000	OPERATING SUPPLIES	ECO GREEN SUPPLY	SNOW CONTROL BAGS	518.42	79591

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Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 463 MAINTENANCE					
248-463-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	1,637.56	79612
248-463-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	154.90	79581
248-463-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	ACCOUNT STATEMENT	47.40	79624
Total For Dept 463 MAINTENANCE				2,414.24	
Total For Fund 248 DOWNTOWN				2,414.24	
Fund 249 BUILDING INSPECTION FUND					
Dept 371 BUILDING INSPECTION DEPARTMENT					
249-371-802.000	CONTRACTUAL	PROFESSIONAL CODE INSPECT	DECEMBER 2023	1,368.90	79621
Total For Dept 371 BUILDING				1,368.90	
Total For Fund 249 BUILDING				1,368.90	
Fund 260 DESIGNATED CONTRIBUTIONS					
Dept 301 POLICE DEPARTMENT					
260-301-740.000	OPERATING SUPPLIES	VISA	MERCANTILE VISA STATEMENT	168.59	79572
260-301-740.000	OPERATING SUPPLIES	VISA	MERCANTILE VISA STATEMENT	428.99	79572
260-301-981.000	POLICE VEHICLES	B & K GRAPHICS INC.	GRAPHICS NEW POLICE VEHICLE	390.00	79579
Total For Dept 301 POLICE				987.58	
Dept 758 DOG PARK					
260-758-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	57.67	79612
Total For Dept 758 DOG PARK				57.67	
Total For Fund 260 DESIGN				1,045.25	
Fund 581 AIRPORT FUND					
Dept 000					
581-000-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	299.98	79581
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT	28.93	79587
581-000-930.000	REPAIR & MAINTENANCE	GREAT LAKES PAVING	ROAD GRADE AIRPORT	750.00	79596
581-000-955.000	MISCELLANEOUS EXPENSE	MICHIGAN DEPARTMENT OF TR	TAXES 6/20 & 7/19	191.16	79615
Total For Dept 000				1,270.07	
Total For Fund 581 AIRPORT				1,270.07	
Fund 590 WASTEWATER FUND					
Dept 000					
590-000-043.000	DUE FROM VEOLIA	LOWELL LIGHT & POWER	ELECTRIC BILLS	4,802.36	79612
590-000-276.000	Sewer Inside 5/8"	WHEAT, MARION	UB refund for account: 3-	48.14	79631
590-000-276.000	Sewer	WHEAT, MARION	UB refund for account: 3-	4.80	79631
Total For Dept 000				4,855.30	
Dept 551 COLLECTION					
590-551-802.000	CONTRACTUAL	PLUMBERS ENVIRONMENTAL SE	CONTRACTED SANITARY CLEAN	16,718.15	79620
590-551-930.000	REPAIR & MAINTENANCE	VISA	MERCANTILE VISA STATEMENT	103.32	79572
590-551-930.000	REPAIR & MAINTENANCE	BEHRENS LIMITED, LCC	MISS DIG MARKING PAINT	60.00	79580
590-551-930.000	REPAIR & MAINTENANCE	PLUMBERS ENVIRONMENTAL SE	SEWER MAIN REPAIR FACILITIES	1,859.65	79620
590-551-930.000	REPAIR & MAINTENANCE	PLUMBERS ENVIRONMENTAL SE	SPOT REPAIR SEWER MAIN MH	5,100.00	79620
590-551-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	ACCOUNT STATEMENT	27.29	79624
Total For Dept 551 COLLECTION				23,868.41	
Dept 553 ADMINISTRATION					
590-553-801.000	PROFESSIONAL SERVICES	VISA	MERCANTILE VISA STATEMENT	412.50	79572
Total For Dept 553 ADMINISTRATION				412.50	
Total For Fund 590 WASTEWATER				29,136.21	
Fund 591 WATER FUND					
Dept 000					
591-000-276.000	Water	WHEAT, MARION	UB refund for account: 3-	2.62	79631
591-000-276.000	Water Inside 5/8"	WHEAT, MARION	UB refund for account: 3-	44.45	79631
Total For Dept 000				47.07	
Dept 570 TREATMENT					

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 591 WATER FUND					
Dept 570 TREATMENT					
591-570-740.000	OPERATING SUPPLIES	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	14.97	79581
591-570-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	ACCOUNT STATEMENT	31.99	79624
591-570-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	DEC, ACCOUNT STATEMENT	24.99	79628
591-570-743.000	CHEMICALS	ALEXANDER CHEMICAL CORP	WTP CHLORINE	56.00	79574
591-570-802.000	CONTRACTUAL	LAKESHORE SCALE INC	SERVICE REPORT / SCALE IN	344.50	79608
591-570-864.000	CONFERENCES & CONVENTIONS	VISA	MERCANTILE VISA STATEMENT	2,448.54	79572
591-570-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	4,976.69	79612
591-570-930.000	REPAIR & MAINTENANCE	VISA	MERCANTILE VISA STATEMENT	47.28	79572
Total For Dept 570 TREATM				7,944.96	
Dept 571 DISTRIBUTION					
591-571-740.000	OPERATING SUPPLIES	TRACTOR SUPPLY CREDIT PLA	DEC, ACCOUNT STATEMENT	179.51	79628
591-571-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	2,009.60	79612
591-571-930.000	REPAIR & MAINTENANCE	VISA	MERCANTILE VISA STATEMENT	103.32	79572
591-571-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	ELECTRIC MOTOR GREASE	19.83	79575
591-571-930.000	REPAIR & MAINTENANCE	BEHRENS LIMITED, LCC	MISS DIG MARKING PAINT	60.00	79580
591-571-930.000	REPAIR & MAINTENANCE	BERNARDS ACE HARDWARE	ACCOUNT STATEMENT	14.99	79581
591-571-930.000	REPAIR & MAINTENANCE	TIP TOP GRAVEL CO.	WASHED SAND	168.53	79627
591-571-970.000	CAPITAL OUTLAY	RS TECHNICAL SERVICES, IN	NW PUMP STATION UPGRADES	8,805.81	79622
Total For Dept 571 DISTRI				11,361.59	
Dept 573 ADMINISTRATION					
591-573-801.000	PROFESSIONAL SERVICES	VISA	MERCANTILE VISA STATEMENT	412.50	79572
591-573-801.000	PROFESSIONAL SERVICES	BS&A SOFTWARE	UTILITY BILLING TRAINING	1,000.00	79582
Total For Dept 573 ADMINI				1,412.50	
Total For Fund 591 WATER				20,766.12	
Fund 597 ELECTRIC CHARGING STATION FUND					
Dept 463 MAINTENANCE					
597-463-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILLS	139.96	79612
Total For Dept 463 MAINTEN				139.96	
Total For Fund 597 ELECT				139.96	
Fund 636 DATA PROCESSING FUND					
Dept 000					
636-000-801.000	PROFESSIONAL SERVICES	KORE/HI COM, INC.	COMPUTER SYSTEM RELATED S	375.00	79607
636-000-802.000	CONTRACTUAL	VISA	MERCANTILE VISA STATEMENT	915.46	79572
636-000-802.000	CONTRACTUAL	APPLIED CAPITAL	COPY MACHINE CONTRACTOR	208.00	79576
636-000-802.000	CONTRACTUAL	APPLIED INNOVATION	CANON COPIER- CITY HALL	267.95	79577
636-000-802.000	CONTRACTUAL	CIVICPLUS LLC	ORDINANCE UPDATES FOR WEB	1,991.00	79584
Total For Dept 000				3,757.41	
Total For Fund 636 DATA P				3,757.41	
Fund 661 EQUIPMENT FUND					
Dept 895 FLEET MAINT. & REPLACEMENT					
661-895-740.000	OPERATING SUPPLIES	VISA	MERCANTILE VISA STATEMENT	158.12	79572
661-895-930.000	REPAIR & MAINTENANCE	AUTOZONE	W-20 R&M	2.99	79578
661-895-930.000	REPAIR & MAINTENANCE	BEHRENS LIMITED, LCC	DEGREASER	75.00	79580
661-895-930.000	REPAIR & MAINTENANCE	GTW	CYLINDER RENTAL DECEMBER	53.44	79598
661-895-930.000	REPAIR & MAINTENANCE	GTW	TRIM MIX GAS FOR MI6 WELD	332.52	79598
661-895-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	529.59	79618
661-895-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	ACCOUNT STATEMENT	150.57	79624
661-895-930.000	REPAIR & MAINTENANCE	TRACTOR SUPPLY CREDIT PLA	DEC, ACCOUNT STATEMENT	54.95	79628
661-895-930.000	REPAIR & MAINTENANCE	ZEIGLER AUTO GROUP	OLD #838 POLICE	230.68	79632
Total For Dept 895 FLEET				1,587.86	
Total For Fund 661 EQUIPM				1,587.86	
Fund 703 CURRENT TAX COLLECTION FUND					
Dept 000					

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 703 CURRENT TAX COLLECTION FUND					
Dept 000					
703-000-222.000	DUE TO COUNTY-CURRENT TAX	KENT COUNTY TREASURER	TAX DISBURSEMENT	15,988.97	79601
703-000-223.000	DUE TO LIBRARY	KENT DISTRICT LIBRARY	TAX DISBURSEMENT	6,634.97	79604
703-000-225.000	DUE TO SCHOOLS	LOWELL AREA SCHOOLS	TAX DISBURSEMENT	155,750.75	79611
703-000-228.009	DUE TO STATE-S.E.T.	KENT COUNTY TREASURER	TAX DISBURSEMENT	1,827.64	79602
703-000-234.000	DUE TO INTERMED SCH DISTR	KENT INTERMEDIATE SCHOOL	TAX DISBURSEMENT	1,658.50	79605
703-000-235.000	DUE TO COMMUNITY COLLEGE	GRAND RAPIDS COMMUNITY CO	TAX DISBURSEMENT	520.40	79595
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC	2023 Win Tax Refund 41-20	1,935.23	79588
Total For Dept 000				184,316.46	
Total For Fund 703 CURREN				184,316.46	



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Fund Totals:

Fund 101	GENERAL FUND	33,664.32
Fund 202	MAJOR STREET FUN	3,785.90
Fund 203	LOCAL STREET FUN	3,763.17
Fund 248	DOWNTOWN DEVELOP	2,414.24
Fund 249	BUILDING INSPECT	1,368.90
Fund 260	DESIGNATED CONTR	1,045.25
Fund 581	AIRPORT FUND	1,270.07
Fund 590	WASTEWATER FUND	29,136.21
Fund 591	WATER FUND	20,766.12
Fund 597	ELECTRIC CHARGI	139.96
Fund 636	DATA PROCESSING	3,757.41
Fund 661	EQUIPMENT FUND	1,587.86
Fund 703	CURRENT TAX COLL	184,316.46

287,015.87



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

December 5, 2023

To the City Council  
City of Lowell, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Lowell (the City) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 23, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The significant accounting policies used by the City are described in Note 1 to the financial statements. GASB Statement Number 96 was implemented during the year which resulted in the reporting of an intangible asset and liability for subscription-based information technology arrangements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on previous history and future expectations and the estimate of pension plan and other post-employment benefits (OPEB) obligations is based on valuations of the plans. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of commitments/contingencies in Note 13 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We proposed and management posted adjustments for the accrual of Act 51 fund and we assisted with capital asset and benefit plan accounting entries.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 5, 2023.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as itemized in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

This information is intended solely for the information and use of the Board and management of City and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Oredeveld Haefner LLC*



# **CITY OF LOWELL, MICHIGAN**

**FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT**

***FOR THE YEAR ENDED JUNE 30, 2023***



**Vredeveld Haefner LLC  
CPAs and Consultants**

# CITY OF LOWELL

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### INDEPENDENT AUDITORS' REPORT

December 5, 2023

Honorable Mayor and Members of the City Council  
City of Lowell, Michigan

#### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lowell, Michigan (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Lowell, Michigan, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 10 and budgetary comparison and benefit plan information on pages 49 through 55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2023, on our consideration of the City of Lowell's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Lowell's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Lowell, Michigan's internal control over financial reporting and compliance.

*Orlando Haefner LLC*

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **City of Lowell, Michigan Management's Discussion and Analysis**

As management of the City of Lowell (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023.

### **Financial Highlights**

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2023 fiscal year as follows:

- Completed Gee Dr and Monroe St improvement projects
- Transferred ownership of the showboat
- Issued debt with a USDA loan for and began the water, sewer and street improvements for Washington St project

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) Government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, and culture and recreation. The business-type activities of the City include wastewater, water, light and power and airport operations.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Downtown Development Authority (DDA) for which the City is financially accountable. Information for this component unit is reported separately from the financial information presented for the primary government itself.

**Fund financial statements** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is considered a major fund. Data is combined into a single aggregated presentation for the other governmental funds (non-major governmental funds). Individual fund data for each of the non-major governmental funds is provided in the form of combining statements and schedules.

The City adopts an annual appropriated budget for its general fund and special revenue funds. Budgetary comparison schedules have been provided for the general and special revenue funds to demonstrate legal compliance.

**Proprietary funds** The City maintains four separate enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its wastewater, water, and light and power activity, as well as nonmajor airport operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City's various functions. The City utilizes internal service funds to account for its data processing and equipment usage. Because these services primarily benefit the City's governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer, water, and light and power operations, which are considered to be major funds of the City. Conversely, nonmajor enterprise funds and internal service funds are combined into single, aggregate presentations in the proprietary fund financial statements.

**Fiduciary funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the financial statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This is limited to this discussion and analysis, required pension and OPEB schedules and the general fund budget and actual presentation. Supplemental information follows the required OPEB schedules and includes combining and individual fund statements and schedules.

## Government-wide Financial Analysis

**Statement of Net Position** As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets exceeded liabilities by \$25,489,074 at the close of the most recent fiscal year. The following chart illustrates the composition of net position.

### City of Lowell Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2023	2022	2023	2022	2023	2022
<b>Assets</b>						
Current and other assets	\$5,494,878	\$ 5,144,268	\$ 9,940,352	\$10,074,121	\$15,435,230	\$15,218,389
Capital assets	9,161,460	12,101,780	20,090,275	19,923,220	29,251,735	32,025,000
<b>Total assets</b>	<b>14,656,338</b>	<b>17,246,048</b>	<b>30,030,627</b>	<b>29,997,341</b>	<b>44,686,965</b>	<b>47,243,389</b>
<b>Deferred outflows</b>	<b>655,449</b>	<b>646,612</b>	<b>1,329,212</b>	<b>622,091</b>	<b>1,984,661</b>	<b>1,268,703</b>
<b>Liabilities</b>						
Current liabilities	762,494	760,486	2,020,981	1,711,355	2,783,475	2,471,841
Long-term liabilities	5,845,401	6,358,338	11,145,136	9,962,148	16,990,537	16,320,486
<b>Total liabilities</b>	<b>6,607,895</b>	<b>7,118,824</b>	<b>13,166,117</b>	<b>11,673,503</b>	<b>19,774,012</b>	<b>18,792,327</b>
<b>Deferred inflows</b>	<b>386,707</b>	<b>607,022</b>	<b>1,021,833</b>	<b>1,366,817</b>	<b>1,408,540</b>	<b>1,973,839</b>
<b>Net position</b>						
Net investment in capital						
Assets	6,540,788	9,232,253	14,848,660	14,307,049	21,389,448	23,539,302
Restricted	3,186,857	2,640,727	216,582	243,355	3,403,439	2,884,082
Unrestricted	(1,410,460)	(1,706,166)	2,106,647	3,028,708	696,187	1,322,542
<b>Total net position</b>	<b>\$8,317,185</b>	<b>\$10,166,814</b>	<b>\$17,171,889</b>	<b>\$17,579,112</b>	<b>\$25,489,074</b>	<b>\$27,745,926</b>

The largest portion of the City's net position in the amount of 84% reflects its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position in the amount of \$3,403,439 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position amounts to \$696,187.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the government as a whole, and the business-type activities. Governmental activities unrestricted net position reports a deficit of \$1,410,460 primarily as a result of underfunded benefit plans

**Statement of Activities** The City's total revenue for the fiscal year ended June 30, 2023, was \$17,278,363 while total cost of all programs and services was \$19,535,215. This results in an decrease in net position of \$2,256,852. The increase is less than the 2023 increase as a result of increased expenses for both general government and enterprise funds.

The following table presents a summary of the changes in net position for the years ended June 30, 2023.

### City of Lowell Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2023	2022	2023	2022	2023	2022
<b>Revenues</b>						
Program revenues						
Charges for services	\$ 611,557	\$ 656,171	\$12,625,021	\$11,768,208	\$13,236,578	\$12,424,379
Operating grants and contributions	1,385,884	1,314,959	-	-	1,385,884	1,314,959
Capital grants and contributions	272,915	212,048	-	-	272,915	212,048
General revenues						
Property taxes	1,847,283	1,757,393	-	-	1,847,283	1,757,393
State shared revenues	520,585	541,366	-	-	520,585	541,366
Investment earnings	24,375	2,957	(54,022)	20,195	(29,647)	23,152
Other	36,671	38,557	8,094	3,733	44,765	42,290
<b>Total revenues</b>	<b>4,699,270</b>	<b>4,523,451</b>	<b>12,579,093</b>	<b>11,792,136</b>	<b>17,278,363</b>	<b>16,315,587</b>
<b>Expenses</b>						
General government	4,403,159	1,198,990	-	-	4,403,159	1,198,990
Public safety	1,251,467	1,298,088	-	-	1,251,467	1,298,088
Public works	184,014	71,267	-	-	184,014	71,267
Culture and recreation	684,055	440,016	-	-	684,055	440,016
Highways and streets	431,721	703,120	-	-	431,721	703,120
LCTV endowment	59,390	33,758	-	-	59,390	33,758
Interest on long-term debt	46,114	74,501	-	-	46,114	74,501
Wastewater	-	-	1,420,809	1,151,029	1,420,809	1,151,029
Water	-	-	1,816,539	1,301,873	1,816,539	1,301,873
Light and power	-	-	9,147,935	8,626,182	9,147,935	8,626,182
Airport	-	-	90,012	84,221	90,012	84,221
<b>Total expenses</b>	<b>7,059,920</b>	<b>3,819,740</b>	<b>12,475,295</b>	<b>11,163,305</b>	<b>19,535,215</b>	<b>14,983,045</b>
<b>Increase (decrease) before transfers</b>	<b>(2,360,650)</b>	<b>703,711</b>	<b>103,798</b>	<b>628,831</b>	<b>(2,256,852)</b>	<b>1,332,542</b>
<b>Transfers in (out)</b>	<b>511,021</b>	<b>389,194</b>	<b>(511,021)</b>	<b>(389,194)</b>	<b>-</b>	<b>-</b>
<b>Increase (decrease) in net position</b>	<b>(1,849,629)</b>	<b>1,092,905</b>	<b>(407,223)</b>	<b>239,637</b>	<b>(2,256,852)</b>	<b>1,332,542</b>
<b>Net position – beginning</b>	<b>10,166,814</b>	<b>9,073,909</b>	<b>17,579,112</b>	<b>17,339,475</b>	<b>27,745,926</b>	<b>26,413,384</b>
<b>Net position – ending</b>	<b>\$8,317,185</b>	<b>\$10,166,814</b>	<b>\$17,171,889</b>	<b>\$17,579,112</b>	<b>\$25,489,074</b>	<b>\$27,745,926</b>

**Governmental Activities** During the year the City invested \$1,251,467 or 18% of governmental activities in public safety. General government expenses were \$4,403,159 or 62% of governmental activities (primarily due to transfer of ownership of the showboat), while public works, culture and recreation, highways and streets, LCTV endowment, and interest on long-term debt made up the remaining 20% of governmental activities. The preceding table shows that the governmental activities decreased the City's net position by \$1,849,629 during this fiscal year. The decrease is primarily the result of transfer of ownership of the showboat.

**Business-type Activities** Business-type activities decreased the City's net position by \$407,223 during the year. This decrease is primarily the result of increased expenses.

## Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,643,944 an increase of \$323,072 from the prior year as a decrease in expenditures relating to capital projects.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$1,422,692. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 35% of total general fund expenditures including transfers out.

**Proprietary funds** The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City of Lowell's enterprise operations consist of four separate and distinct activities. The wastewater, water, light and power, and airport funds provide service to most residents and businesses of the City. The wastewater and water funds decreased net position by \$246,328 and \$462,445 respectively while the light and power fund increased net position by \$310,929. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

## Budgetary Highlights

- Federal funds of \$96,677 were received this year in the General Fund
- State shared revenue was higher than anticipated

## Capital Asset and Debt Administration

**Capital assets** The City's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounted to \$29,251,735 (net of accumulated depreciation). Of this amount, \$9,161,460 was for its governmental activities and \$20,090,275 was for its business-type activities. This investment in capital assets includes land, buildings, equipment and vehicles, and infrastructure.

Significant current year additions included upgrades to the sewer and water systems, road projects, and building and security improvements.

Additional information on the City's capital assets can be found in Note 5 to these financial statements.

**Long-term debt** At the end of the current fiscal year, the City had total long-term debt outstanding of \$7,757,151. Of this amount, \$2,649,460 was for governmental activities while \$5,107,691 was for business-type activities. The balance of noncurrent bonds payable at year end was \$6,910,849. Principal payments during the year were \$884,460. The City entered into an agreement to issue \$3,791,000 in bonds through the USDA for water and sewer projects during the year. Draws on these bonds totaled \$229,320 in the current year. The balance is anticipated to be drawn in fiscal year 2024.

Additional information on the City's long-term debt can be found in Note 7 to these financial statements.



## **Economic Factors and Next Year's Budgets and Rates**

The following economic factors were considered in preparing the City's budget for the 2023-2024 fiscal year:

- Increased general fund property tax revenue
- Additional marijuana excise tax
- Slight inflation in expenditures
- Retirement unfunded liabilities are a continued concern for the administration
- Anticipated completion of Washington St. project and additional related debt

## **Requests for Information**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Treasurer, City of Lowell, 301 East Main Street, Lowell, MI 49331.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF LOWELL**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Downtown Development Authority
<b>Assets</b>				
Cash and pooled investments	\$ 4,265,056	\$ 4,821,939	\$ 9,086,995	\$ 448,969
Investments	965,145	939,086	1,904,231	-
Accounts receivable	32,996	1,537,134	1,570,130	-
Special assessments receivable	-	33,538	33,538	-
Prepaid items	10,636	354,509	365,145	-
Due from other governments	174,165	-	174,165	-
Advance to MPPA	-	377,584	377,584	-
Lease receivable - long-term	-	834,913	834,913	-
Internal balances	39,274	(39,274)	-	-
Inventory	7,606	720,099	727,705	-
Restricted assets				
Cash and pooled investments	-	186,037	186,037	-
Investments	-	174,787	174,787	-
Capital assets				
Land	568,460	432,618	1,001,078	452,306
Construction in progress	-	663,804	663,804	-
Depreciable capital assets, net	8,593,000	18,993,853	27,586,853	925,926
<b>Total assets</b>	<b>14,656,338</b>	<b>30,030,627</b>	<b>44,686,965</b>	<b>1,827,201</b>
<b>Deferred outflows of resources</b>				
Pension related	626,661	837,134	1,463,795	-
Asset retirement obligation	-	492,078	492,078	-
Deferred charge on refunding	28,788	-	28,788	-
<b>Total deferred outflows of resources</b>	<b>655,449</b>	<b>1,329,212</b>	<b>1,984,661</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	317,298	1,150,048	1,467,346	1,209
Accrued liabilities	110,623	91,177	201,800	1,959
Customer deposits	-	185,091	185,091	-
Due to other governments	2,923	-	2,923	-
Unearned revenue	67,190	12,823	80,013	-
Debt due within one year	264,460	581,842	846,302	-
Noncurrent liabilities				
Premium on bonds	-	133,924	133,924	-
OPEB obligation	680,950	1,479,983	2,160,933	-
Compensated absences	56,246	50,480	106,726	5,475
Net pension liability	2,723,205	4,401,707	7,124,912	-
Asset retirement obligation	-	553,193	553,193	-
Debt due in more than one year	2,385,000	4,525,849	6,910,849	-
<b>Total liabilities</b>	<b>6,607,895</b>	<b>13,166,117</b>	<b>19,774,012</b>	<b>8,643</b>
<b>Deferred inflows of resources</b>				
Pension related	94,262	45,563	139,825	-
OPEB related	292,445	141,357	433,802	-
Lease related	-	834,913	834,913	-
<b>Total deferred inflows of resources</b>	<b>386,707</b>	<b>1,021,833</b>	<b>1,408,540</b>	<b>-</b>
<b>Net position</b>				
Net investment in capital assets	6,540,788	14,848,660	21,389,448	1,378,232
Restricted for				
Highways and streets	1,705,104	-	1,705,104	-
Historic District Commission	70,886	-	70,886	-
Look and Lee memorials	477,070	-	477,070	-
Other purposes	385,179	-	385,179	-
Debt service	2,286	216,582	218,868	-
Permanent trust				
Expendable portion	52,072	-	52,072	-
Nonexpendable portion	494,260	-	494,260	-
Unrestricted (deficit)	(1,410,460)	2,106,647	696,187	440,326
<b>Total net position</b>	<b>\$ 8,317,185</b>	<b>\$ 17,171,889</b>	<b>\$ 25,489,074</b>	<b>\$ 1,818,558</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue</u>
		<u>Charges</u> <u>for Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital</u> <u>Grants and</u> <u>Contributions</u>
<b>Primary government</b>				
Governmental activities				
General government	\$ 4,403,159	\$ 517,812	\$ 450,453	\$ -
Public safety	1,251,467	77,704	96,677	-
Public works	184,014	12,996	3,282	233,693
Culture and recreation	684,055	3,045	173,361	30,346
Highways and streets	431,721	-	582,551	8,876
LCTV endowment	59,390	-	79,560	-
Interest on long-term debt	46,114	-	-	-
Total governmental activities	<u>7,059,920</u>	<u>611,557</u>	<u>1,385,884</u>	<u>272,915</u>
Business-type activities				
Wastewater	1,420,809	1,213,890	-	-
Water	1,816,539	1,357,900	-	-
Light and power	9,147,935	9,972,955	-	-
Airport	90,012	80,276	-	-
Total business-type activities	<u>12,475,295</u>	<u>12,625,021</u>	<u>-</u>	<u>-</u>
<b>Total primary government</b>	<u>\$ 19,535,215</u>	<u>\$ 13,236,578</u>	<u>\$ 1,385,884</u>	<u>\$ 272,915</u>
<b>Component unit</b>				
Downtown Development Authority	\$ 876,013	\$ -	\$ -	\$ -
<b>Total component unit</b>	<u>\$ 876,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Primary Government			Component Unit
	Governmental	Business-type		Downtown
	Activities	Activities	Total	Development
				Authority
<b>Changes in net assets</b>				
<b>Net (expense) revenue</b>	<u>\$ (4,789,564)</u>	<u>\$ 149,726</u>	<u>\$ (4,639,838)</u>	<u>\$ (876,013)</u>
General revenues				
Property taxes	1,847,283	-	1,847,283	854,928
Franchise fees	36,671	-	36,671	-
State shared revenues - unrestricted	520,585	-	520,585	-
Unrestricted investment earnings	24,375	(54,022)	(29,647)	4,242
Other general revenues	-	8,094	8,094	1,761
Transfers - internal activities	511,021	(511,021)	-	-
Total general revenues and transfers	<u>2,939,935</u>	<u>(556,949)</u>	<u>2,382,986</u>	<u>860,931</u>
Change in net position	(1,849,629)	(407,223)	(2,256,852)	(15,082)
<b>Net position, beginning of year</b>	<u>10,166,814</u>	<u>17,579,112</u>	<u>27,745,926</u>	<u>1,833,640</u>
<b>Net position, end of year</b>	<u>\$ 8,317,185</u>	<u>\$ 17,171,889</u>	<u>\$ 25,489,074</u>	<u>\$ 1,818,558</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2023**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets</b>			
Cash and pooled investments	\$ 1,591,736	\$ 2,246,544	\$ 3,838,280
Investments	-	965,145	965,145
Accounts receivable	-	32,996	32,996
Prepaid items	6,448	-	6,448
Due from other funds	39,274	-	39,274
Due from other governments	82,626	91,539	174,165
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total assets</b>	<u>\$ 1,720,084</u>	<u>\$ 3,336,224</u>	<u>\$ 5,056,308</u>
<b>Liabilities, deferred inflows and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 173,749	\$ 62,027	\$ 235,776
Accrued liabilities	104,755	1,720	106,475
Due to other governments+B62	2,923	-	2,923
Unearned revenue	-	67,190	67,190
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total liabilities</b>	<u>281,427</u>	<u>130,937</u>	<u>412,364</u>
<b>Fund balances</b>			
Nonspendable			
Permanent fund corpus	-	494,260	494,260
Prepaid items	6,448	-	6,448
Restricted			
Streets	-	1,705,104	1,705,104
Historic District Commission	-	70,886	70,886
Cemetery operations and maintenance	-	47,082	47,082
City enhancement	-	672,390	672,390
Police seizures	9,517	-	9,517
Debt service	-	2,286	2,286
Capital projects	-	27	27
Committed			
City enhancement	-	194,849	194,849
Assigned	-	18,403	18,403
Unassigned	1,422,692	-	1,422,692
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total fund balances</b>	<u>1,438,657</u>	<u>3,205,287</u>	<u>4,643,944</u>
<b>Total liabilities, deferred inflows and fund balances</b>	<u>\$ 1,720,084</u>	<u>\$ 3,336,224</u>	<u>\$ 5,056,308</u>

The accompanying notes are an integral part of these financial statements.

## CITY OF LOWELL

### RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

JUNE 30, 2023

<b>Fund balances - total governmental funds</b>	<b>\$ 4,643,944</b>
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - land	568,460
Add - capital assets (net of accumulated depreciation)	8,404,659
Pension contributions, deferred outflows and deferred charges not reported in the funds.	
Add - pension deferred outflows	626,661
Add - deferred charge on refunding	28,788
Deduct - pension deferred inflows	(94,262)
Deduct - OPEB deferred inflows	(292,445)
An internal service fund is used by management to charge the costs of centralized costs, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.	
Add - net position of governmental activities accounted for in the internal service funds	534,449
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - compensated absences payable	(55,310)
Deduct - OPEB obligation	(680,950)
Deduct - long-term debt payable	(2,640,000)
Deduct - net pension liability	(2,723,205)
Deduct - accrued interest on bonds payable	(3,604)
<b>Net position of governmental activities</b>	<b><u>\$ 8,317,185</u></b>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Revenues</b>			
Taxes	\$ 1,925,943	\$ -	\$ 1,925,943
Intergovernmental revenues			
Federal	96,677	138,044	234,721
State	520,585	558,591	1,079,176
Local	307,651	113,052	420,703
Licenses and permits	452,404	-	452,404
Charges for services	102,707	43,342	146,049
Investment earnings	20,662	27,531	48,193
Contributions and donations	1,500	134,186	135,686
Miscellaneous	3,701	18,078	21,779
<b>Total revenues</b>	<u>3,431,830</u>	<u>1,032,824</u>	<u>4,464,654</u>
<b>Expenditures</b>			
Current			
General government	1,199,800	99,469	1,299,269
Public safety	1,195,361	236,044	1,431,405
Public works	290,382	-	290,382
Culture and recreation	401,144	143,140	544,284
Highways and streets	-	790,151	790,151
Other functions	5,627	-	5,627
Debt service			
Principal	-	245,000	245,000
Interest	-	46,485	46,485
<b>Total expenditures</b>	<u>3,092,314</u>	<u>1,560,289</u>	<u>4,652,603</u>
Revenues over (under) expenditures	<u>339,516</u>	<u>(527,465)</u>	<u>(187,949)</u>
Other financing sources (uses)			
Transfers in	435,234	1,253,917	1,689,151
Transfers out	(931,875)	(246,255)	(1,178,130)
Total other financing sources (uses)	<u>(496,641)</u>	<u>1,007,662</u>	<u>511,021</u>
Net changes in fund balances	<u>(157,125)</u>	<u>480,197</u>	<u>323,072</u>
<b>Fund balances, beginning of year</b>	<u>1,595,782</u>	<u>2,725,090</u>	<u>4,320,872</u>
<b>Fund balances, end of year</b>	<u>\$ 1,438,657</u>	<u>\$ 3,205,287</u>	<u>\$ 4,643,944</u>

The accompanying notes are an integral part of these financial statements.



## CITY OF LOWELL

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

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Net changes in fund balances - total governmental funds

\$ 323,072

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Add - capital outlay	987,756
Deduct - net book value of capital asset disposals	(3,418,242)
Deduct - depreciation expense	(484,604)

Issuance of bonds or notes provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Add - principal payments on debt	245,000
Deduct - amortization of deferred charge on refunding	(5,605)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - increase in compensated absences	(15,769)
Add - decrease in OPEB obligation	532,093
Deduct - increase in net pension liability	(267,658)
Add - increase in deferred outflows for pension	72,157
Deduct - decrease in deferred outflows for OPEB	(57,715)
Add - decrease in deferred inflows for pension	512,760
Deduct - increase in deferred inflows for OPEB	(292,445)
Add - decrease in accrued interest	371

Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Add - increase in net position from the internal service funds	19,200
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Change in net position of governmental activities

\$ (1,849,629)

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
Assets	Wastewater	Water	Light and Power	Non-major (Airport)		
Current assets						
Cash and pooled investments	\$ 1,531,032	\$ 1,660,141	\$ 1,548,153	\$ 40,818	\$ 4,780,144	\$ 426,776
Investments	-	-	939,086	-	939,086	-
Restricted cash and pooled investments	18,917	22,878	186,037	-	227,832	-
Accounts receivable	182,561	224,450	1,128,848	1,275	1,537,134	-
Prepaid items	-	232	354,277	-	354,509	4,188
Inventory	-	187,682	532,417	-	720,099	7,606
Total current assets	1,732,510	2,095,383	4,688,818	42,093	8,558,804	438,570
Noncurrent assets						
Restricted investments	-	-	174,787	-	174,787	-
Special assessments long-term	33,538	-	-	-	33,538	-
Lease receivable	-	-	735,166	99,747	834,913	-
Advance to MPPA	-	-	377,584	-	377,584	-
Capital assets						
Land	4,500	109,908	259,157	59,053	432,618	-
Construction in progress	281,491	215,672	166,641	-	663,804	-
Capital assets, net	3,475,537	3,451,450	11,861,718	205,148	18,993,853	188,341
Total noncurrent assets	3,795,066	3,777,030	13,575,053	363,948	21,511,097	188,341
Total assets	5,527,576	5,872,413	18,263,871	406,041	30,069,901	626,911
Deferred outflows of resources						
Pension related	45,640	257,264	534,230	-	837,134	-
Asset retirement obligation	-	-	492,078	-	492,078	-
Total deferred outflows of resources	45,640	257,264	1,026,308	-	1,329,212	-
Liabilities						
Current liabilities						
Accounts payable	328,342	305,857	514,249	1,600	1,150,048	81,522
Accrued liabilities	24,938	20,596	45,643	-	91,177	544
Due to other funds	-	-	39,274	-	39,274	-
Customer deposits	-	7,685	177,406	-	185,091	-
Unearned revenue	-	-	-	12,823	12,823	-
Current portion of long-term debt	108,000	55,000	418,842	-	581,842	9,460
Total current liabilities	461,280	389,138	1,195,414	14,423	2,060,255	91,526
Long-term liabilities						
Premium on bonds	91,764	42,160	-	-	133,924	-
Net pension liability	198,333	1,117,961	3,085,413	-	4,401,707	-
Net OPEB obligation	49,594	279,551	1,150,838	-	1,479,983	-
Asset retirement obligation	-	-	553,193	-	553,193	-
Compensated absences	2,155	17,904	30,421	-	50,480	936
Bonds payable, net of current portion	1,838,289	908,031	1,779,529	-	4,525,849	-
Total long-term liabilities	2,180,135	2,365,607	6,599,394	-	11,145,136	936
Total liabilities	2,641,415	2,754,745	7,794,808	14,423	13,205,391	92,462
Deferred inflows of resources						
Pension related	6,865	38,698	-	-	45,563	-
OPEB related	21,299	120,058	-	-	141,357	-
Lease related	-	-	735,166	99,747	834,913	-
Total deferred inflows of resources	28,164	158,756	735,166	99,747	1,021,833	-
Net position						
Net investment in capital assets	1,723,475	2,771,839	10,089,145	264,201	14,848,660	178,881
Restricted for bond requirements	18,917	22,878	174,787	-	216,582	-
Unrestricted	1,161,245	421,459	496,273	27,670	2,106,647	355,568
Total net position	\$ 2,903,637	\$ 3,216,176	\$ 10,760,205	\$ 291,871	\$ 17,171,889	\$ 534,449

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
<b>Operating revenue</b>						
Charges for services	\$ 1,213,890	\$ 1,357,900	\$ 9,859,629	\$ 80,276	\$ 12,511,695	\$ 487,074
Other	50	8,044	104,185	-	112,280	-
<b>Total operating revenue</b>	<b>1,213,940</b>	<b>1,365,944</b>	<b>9,963,815</b>	<b>80,276</b>	<b>12,623,975</b>	<b>487,074</b>
<b>Operating expense</b>						
Treatment	602,753	489,641	-	-	1,092,394	-
Transmission and distribution	272,033	494,901	8,343,558	-	9,110,492	-
Customer accounts	94,844	97,418	-	-	192,262	-
Administrative and general	211,734	220,882	-	76,243	508,859	377,462
Change in benefit liability	58,618	305,685	-	-	364,303	-
Depreciation	100,277	171,360	761,339	13,769	1,046,745	93,643
<b>Total operating expense</b>	<b>1,340,259</b>	<b>1,779,887</b>	<b>9,104,897</b>	<b>90,012</b>	<b>12,315,055</b>	<b>471,105</b>
<b>Operating income (loss)</b>	<b>(126,319)</b>	<b>(413,943)</b>	<b>858,918</b>	<b>(9,736)</b>	<b>308,920</b>	<b>15,969</b>
<b>Non-operating revenue (expense)</b>						
Other non-operating revenues (expenses)	-	-	9,140	-	9,140	-
Gain (loss) on disposal of capital assets	-	-	20,911	-	20,911	-
Investment earnings	16,427	15,103	(85,909)	357	(54,022)	3,713
Interest expense	(80,550)	(36,652)	(63,949)	-	(181,151)	(482)
<b>Total non-operating revenue (expense)</b>	<b>(64,123)</b>	<b>(21,549)</b>	<b>(119,807)</b>	<b>357</b>	<b>(205,122)</b>	<b>3,231</b>
<b>Income (loss) before transfers and capital items</b>	<b>(190,442)</b>	<b>(435,492)</b>	<b>739,111</b>	<b>(9,379)</b>	<b>103,798</b>	<b>19,200</b>
<b>Transfers and capital</b>						
Transfers out	(55,886)	(26,953)	(428,182)	-	(511,021)	-
<b>Changes in net assets</b>	<b>(246,328)</b>	<b>(462,445)</b>	<b>310,929</b>	<b>(9,379)</b>	<b>(407,223)</b>	<b>19,200</b>
<b>Net assets, beginning of year</b>	<b>3,149,965</b>	<b>3,678,621</b>	<b>10,449,276</b>	<b>301,250</b>	<b>17,579,112</b>	<b>515,249</b>
<b>Net assets, end of year</b>	<b>\$ 2,903,637</b>	<b>\$ 3,216,176</b>	<b>\$ 10,760,205</b>	<b>\$ 291,871</b>	<b>\$ 17,171,889</b>	<b>\$ 534,449</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
<b>Cash flows from operating activities</b>						
Receipts from customers and users	\$ 1,197,471	\$ 1,346,936	\$ 9,882,266	\$ 82,746	\$ 12,509,419	\$ -
Receipts from internal services provided	-	-	-	-	-	487,074
Payments to employees	64,939	(166,249)	(2,126,277)	-	(2,227,587)	(53,051)
Payments to suppliers	(997,935)	(914,629)	(6,048,595)	(76,234)	(8,037,393)	(246,858)
<b>Net cash provided by (used in) operating activities</b>	<b>264,475</b>	<b>266,058</b>	<b>1,707,394</b>	<b>6,512</b>	<b>2,244,439</b>	<b>187,165</b>
<b>Cash flows from non-capital financing activities</b>						
Transfers out	(55,886)	(26,953)	(424,629)	-	(507,468)	-
<b>Cash flows from capital and related financing activities</b>						
Issuance of long-term debt	70,289	159,031	-	-	229,320	-
Principal paid on long-term debt	(70,000)	(30,000)	(530,000)	-	(630,000)	(9,460)
Interest expense	(88,942)	(40,507)	(62,028)	-	(191,477)	(482)
Proceeds on sale of capital assets	-	-	118,175	-	118,175	-
Acquisitions of capital assets	(281,491)	(457,643)	(533,559)	-	(1,272,693)	(68,413)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>(370,144)</b>	<b>(369,119)</b>	<b>(1,007,412)</b>	<b>-</b>	<b>(1,746,675)</b>	<b>(78,355)</b>
<b>Cash flows from investing activities</b>						
Proceeds from sale of investments	-	-	543,435	-	543,435	-
Purchase of investments	-	-	(445,159)	-	(445,159)	-
Interest income	16,427	15,103	(85,909)	357	(54,022)	3,712
<b>Net cash provided by (used in) investing activities</b>	<b>16,427</b>	<b>15,103</b>	<b>12,367</b>	<b>357</b>	<b>44,254</b>	<b>3,712</b>
<b>Net increase (decrease) in cash and pooled investments</b>	<b>(145,128)</b>	<b>(114,911)</b>	<b>287,720</b>	<b>6,869</b>	<b>34,550</b>	<b>112,522</b>
<b>Cash and pooled investments, beginning of year</b>	<b>1,695,077</b>	<b>1,797,930</b>	<b>1,446,470</b>	<b>33,949</b>	<b>4,973,426</b>	<b>314,254</b>
<b>Cash and pooled investments, end of year</b>	<b>\$ 1,549,949</b>	<b>\$ 1,683,019</b>	<b>\$ 1,734,190</b>	<b>\$ 40,818</b>	<b>\$ 5,007,976</b>	<b>\$ 426,776</b>
<b>Cash flows from operating activities</b>						
Operating income (loss)	\$ (126,319)	\$ (413,943)	\$ 868,058	\$ (9,736)	\$ 318,060	\$ 15,969
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation	100,277	171,360	761,339	13,769	1,046,745	93,643
Change in asset retirement obligation	-	-	258,438	-	258,438	-
Change in deferred outflows of resources	(16,486)	(88,822)	(375,344)	-	(480,652)	-
Change in deferred outflows of resources-ARO	-	-	(226,469)	-	(226,469)	-
Change in deferred inflows of resources	(642)	(8,255)	(187,482)	-	(196,379)	-
Change in net OPEB obligation	(5,660)	(39,691)	(81,607)	-	(126,958)	-
Change in net pension liability	81,406	442,453	850,096	-	1,373,955	-
Change in operating assets and liabilities which provided (used) cash						
Accounts receivable	(15,335)	(18,808)	(82,285)	1,075	(115,353)	-
Advances	-	-	102,998	-	102,998	-
Inventory	-	(63,997)	(103,951)	-	(167,948)	(1,455)
Prepaid assets and other items	-	(232)	99,580	-	99,348	(162)
Special assessments long-term	(1,134)	-	-	-	(1,134)	-
Customer deposits	-	(200)	736	-	536	-
Accounts payable	242,047	289,111	(176,940)	9	354,227	78,741
Accrued liabilities	5,917	(10,008)	3,770	-	(321)	240
Unearned revenue	-	-	-	1,395	1,395	-
Compensated absences	404	7,090	(3,543)	-	3,951	189
<b>Net cash provided by (used in) operating activities</b>	<b>\$ 264,475</b>	<b>\$ 266,058</b>	<b>\$ 1,707,394</b>	<b>\$ 6,512</b>	<b>\$ 2,244,439</b>	<b>\$ 187,165</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**JUNE 30, 2023**

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	<b>Custodial Fund</b>
<b>Assets</b>	
Cash and pooled investments	\$ <u>9</u>
<b>Total assets</b>	<u>9</u>
 <b>Liabilities</b>	
Accounts payable	<u>9</u>
<b>Total liabilities</b>	<u>9</u>
<b>Net position</b>	\$ <u>-</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Custodial Fund</b>
<b>Additions</b>	
Taxes and benefits collected for other entities	\$ 4,942,391
<b>Total additions</b>	<u>4,942,391</u>
 <b>Deductions</b>	
Taxes and benefits to other entities	<u>4,942,391</u>
<b>Total deductions</b>	<u>4,942,391</u>
Change in net position	-
<b>Net position, beginning of year</b>	<u>-</u>
<b>Net position, end of year</b>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Lowell, Michigan (the "City") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

***Reporting Entity***

These financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the City's operations, so data from these units are combined with data of the primary government. The discretely presented component unit is reported in a separate column in the financial statements to emphasize it is legally separate from the City.

***Discretely Presented Component Unit***

The component unit column in the government-wide financial statements includes the financial data of the Downtown Development Authority (DDA). This component unit provides improvement to the downtown district. It is reported in a separate column to emphasize that it is legally separate from the City. The DDA was created to correct and prevent deterioration and to promote economic growth within the downtown area. The DDA governing body consists of individuals that are appointed by the City's Council. The City Council approves the DDA's budget and has the ability to significantly influence operations of the DDA. Financial statements are not separately issued for the DDA.

***Blended Component Unit***

The Building Authority is an entity legally separated from the City. For financial reporting purposes, the Building Authority is reported as if it were part of the City's operations because its purpose is to acquire, construct, and equip public buildings on behalf of the City. The Building Authority is presented as a nonmajor debt service fund.

***Government-wide and Fund Financial Statements***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for reimbursement-based grants, state shared revenue and interest which use a one-year collection period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Taxes, state revenue, licenses, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges for services. The principal operating revenues of the City's internal service funds are charges to City departments for data processing and equipment. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies and contracted services. Operating expenses for the internal funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major governmental funds:

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

The City reports the following major proprietary funds:

The *Wastewater Enterprise Fund* is used to account for the operations of the City's wastewater department that provides sewer services on a user charge basis.

The *Water Enterprise Fund* is used to account for the operations of the City's water department that provides water services on a user charge basis.



**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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The *Light and Power Fund* is used to account for the operations of the City's electrical utility on a user charge basis.

Additionally, the City reports the following fund types:

The *Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than permanent trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

The *Debt Service Fund* accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The *Permanent Funds* are used to account for resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the City programs.

The *Enterprise Funds* are used to account for operations of the City that are financed by charges for the services provided.

The *Internal Service Funds* are used to account for data processing services and equipment usage provided to the City departments and funds on a cost reimbursement basis.

The *Custodial Fund* is used to account for the collection and disbursement of property taxes that are collected on behalf of outside governments or other parties.

***Budgets and Budgetary Accounting***

Comparisons to budget are presented for the general and special revenue funds. General and select special revenue funds adopt a legal budget with remaining funds maintaining budgets as a management control device. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to July 1, the budget is legally enacted through passage of a resolution.
4. The City Manager is authorized to make budget transfers within an activity. The legal level of budgetary control is the activity level.
5. Formal budgetary integration is employed for the governmental fund types as a management control device. Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual budgets lapse at fiscal year-end.
6. Adoption and amendments of all budgets used by the City are governed by Michigan state law. The appropriations resolution is based on the projected expenditures budgets of the department heads of the City. Any amendment to the original budget must meet the requirements of Michigan law. Any revisions that alter the total expenditures of any activity must be approved by the City Council. Supplemental appropriations were necessary during the year.

***Cash and Pooled Investments***

For the purpose of the statement of cash flows, the City considers cash and pooled investments to be cash and cash equivalents because the pooling of these balances allows for withdrawal at any time similar to a demand deposit account.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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***Restricted Investments and Advances to MPPA***

Certain bond and deposit agreements require assets to be set aside for principal, interest repayment, and other purposes. These assets are classified as restricted assets on the balance sheet because their use is limited by applicable agreement requirements. Certain assets of the Light and Power enterprise fund are held in trust with the Michigan Public Power Agency (MPPA) and can only be distributed to the MPPA for purchased power or specified MPPA payment purposes.

***Investments***

Investments are stated at fair value at the balance sheet date.

City investment policy allows for all investment authorized by State statutes. State statutes authorize the City to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

***Receivables/Due From Other Governments***

All receivables are recorded at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The light and power enterprise fund has established a reserve for uncollectible customer receivables in the amount of \$550 at June 30, 2023.

***Special Assessments Receivable***

Special assessments receivable consist of long-term receivables from customers and benefited parties for various infrastructure improvement projects.

***Prepaid items***

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for utilizing the consumption method.

***Inventory***

All inventories are valued at original cost using the first-in/first-out (FIFO) method. Inventory represents parts, supplies for the repair and maintenance of system infrastructure, and equipment. Inventory is accounted for utilizing the consumption method.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**Capital Assets**

Capital assets, which include land, construction in progress, buildings, vehicles and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental and business-type activities columns in the government-wide financial as well as in the proprietary fund statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction) on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds.

Depreciation on capital assets (including infrastructure) is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	30-50
Equipment	5-50
Improvements	30-50
Public domain and system infrastructure	40

**Subscription-Based Information Technology Arrangements (SBITAs)**

Significant subscription-based information technology arrangements are recorded as an intangible right to use subscription, SBITAs asset. These assets are amortized over the shorter of the subscription term or the useful life of the underlying IT assets. The assets are disclosed with other capital assets in note 5. The associated liability for the arrangement is recorded as long-term debt. Both the asset and the liability are recorded at the present value of the contract. Details regarding the SBITAs and the long-term debt are discussed in note 7.

**Unearned Revenue**

Funds report *unearned revenue* in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the funds were unearned grant revenue reported in the designated contribution fund special fund and hanger rentals of \$12,823 reported in the airport enterprise fund.

**Compensated Absences**

Under contracts negotiated with employee groups and personnel policy, individual employees have a vested right to receive payments for unused vacation and other compensation depending on employment agreements. Accumulated compensated absences of governmental funds are recorded on the statement of net position and not on the governmental fund balance sheets because the balance is not expected to be liquidated with expendable available financial resources. Amounts accumulated

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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for proprietary funds are reported on the statements of net position of the property funds. Compensated absences reported for governmental activities are primarily liquidated from general fund resources.

***Long-Term Obligations***

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. For new bond issuances after the implementation of GASB Statement No. 34, bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, regardless of fund or activity, are reported as expenditures.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports deferred outflows of resources for the loss on bond refunding which results from the difference in the carrying value of refunded debt and its reacquisition price. The City also reports deferred outflows of resources related to the net pension liability and asset retirement obligations which are discussed in Notes 6 and respectively.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category which are related to the net pension liability, net OPEB liability and leases which are discussed in Notes 6, 9 and 15 respectively.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense; information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Net Position and Fund Balance Reporting***

Governmental funds report fund balance in the following five categories:

1. Non-spendable – the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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2. Restricted – the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed – the related assets can only be spent for a specific purpose identified by formal resolution of the governing board.
4. Assigned – the related assets can only be spent for a specific purpose but do not meet the criteria to be classified as committed.
5. Unassigned – is the residual classification and includes all spendable amounts not contained in the other classifications.

Fund Balance can only be committed by resolution of the City Council. The City Council has delegated the authority to assign fund balance to the City Manager.

***Net Position and Fund Balance Flow Assumptions***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position/fund balance and unrestricted – net position/fund balance, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to use restricted resources first, then unrestricted resource as they are needed, except for the LCTV endowment, Lee Memorial, and Look Memorial special revenue funds which spend unrestricted resources first, then restricted resources as necessary. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Property Taxes***

City property taxes are attached as an enforceable lien on property as of December 31. Summer taxes are levied July 1 and are due without penalty on or before August 31. Winter taxes are levied December 1 and are due without penalty on or before February 14. Tax bills include the City's own property taxes and taxes billed on behalf of other taxing units. Real property taxes not collected as of March 1 are turned over to the County for collection, which advances the City 100% of the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the City Treasurer. Taxes collected on behalf of other taxing units are accounted for in the custodial funds. Property taxes levied in July of each year are recognized as revenue in the year in which they are levied.

***Intergovernmental Revenues***

Grants and assistance awards made on the basis of entitlement periods are recorded as due from other governments and revenue when entitlement occurs. Reimbursement-type grants are recorded as intergovernmental receivables and revenues when the related expenditure/expenses are incurred.

***Interfund Transactions***

During the course of normal operations, the City has numerous transactions between funds. Transactions that constitute reimbursement to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

Charges between enterprise funds and other functions of the City are not reimbursements because elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Remaining transactions are generally reflected as transfers.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**2. STATUTORY COMPLIANCE**

**Excess of expenditures over appropriations in budgetary funds**

Michigan law provides that a local unit shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the City's actual expenditures and budgeted expenditures for the budgeted funds have been shown on a functional basis. The approved budgets of the City for these budgeted funds were adopted at the activity level.

During the year ended June 30, 2023, the City incurred expenditures in certain budgetary funds which were in excess of the amounts appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance (Unfavorable)</u>
<b>General Fund</b>			
City manager	\$236,263	\$259,316	\$(23,053)
Clerk	173,204	175,600	(2,396)
Treasurer	187,204	196,489	(9,285)
City hall	197,522	212,391	(14,869)
Other	105,000	111,740	(6,740)
Planning	58,401	61,255	(2,854)
Fire department	184,656	200,449	(15,793)
Refuse collection	-	73	(73)
Transfers Out	929,737	931,875	(2,138)
<b>Designated Contributions Fund</b>			
Culture and recreation	2,100	2,377	(277)

**3. CASH AND INVESTMENTS**

The captions on the financial statements relating to cash and pooled investments and investments are as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Cash and pooled investments	\$ 9,086,995	\$448,969	\$9	\$ 9,535,973
Investments	1,904,231	-	-	1,904,231
Restricted cash and pooled investments	186,037	-	-	186,037
Restricted investments	174,787	-	-	174,787
	<u>\$11,352,050</u>	<u>\$448,969</u>	<u>\$9</u>	<u>\$11,801,028</u>

The cash and investments making up the above balances are as follows:

Deposits	\$ 9,901,381
Investments	<u>1,899,647</u>
Total	<u>\$11,801,028</u>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

The deposits are in financial institutions in varying amounts. All accounts are in the name of the City and a specific fund or common account. They are recorded in City records at fair value. Interest is recorded when earned.

*Custodial Credit Risk – Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. State law does not require, and the City does not have, a policy for deposit custodial credit risk. As of year-end, \$9,248,173 of the City's bank balance of \$10,070,295 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

**Investments**

The City chooses to disclose its investments by type. As of year-end, the City had the following investments:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>
GNMA Pool	1-29 years	\$ 27,703	N/A
FNMA Pool	1-15 years	1,873	Not rated
FHLMC bonds	1-12 years	367	Not rated
Federal Farm Credit 4.125%	10/17/23	248,960	AA+
GNMA pool 2%	5/20/51	142,770	N/A
GNMA pool 2%	6/20/51	31,570	N/A
GNMA pool 4%	5/20/52	107,076	N/A
GNMA pool 3.75%	7/20/52	290,631	N/A
Federated Gov Obligations	N/A	273,453	AAAm
Kent County Pool	N/A	775,244	Not rated
<b>Total</b>		<u><b>\$1,899,647</b></u>	

The City categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has the following recurring fair value measurements as of year-end.

- The City does not have any investments that are valued using quoted market prices (Level 1 inputs).
- All securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determining the fair value of the securities making up the of investments fund/pool (Level 2 inputs).
- The City does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

At June 30, 2023, the balance of the Kent County Investment Pool consisted of the following:

<u>Investment</u>	<u>Percentage of Pool Total</u>	<u>Maturity in Years</u>
Government agency securities	23%	0-5
Certificates of deposits	34%	0-5
Deposits, money markets and other pools	43%	Not applicable

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Investment and deposit risk**

*Interest Rate Risk.* State law and City policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity range of dates for each type of investment is identified above for investments held at year-end.

*Credit Risk.* State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. Credit risk ratings, where applicable are reported above.

*Custodial Credit Risk - Investments.* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the City does not have a policy for investment custodial credit risk. Of the above \$1,899,647 of investments, the City has custodial credit risk of \$850,950 because the related securities are uninsured, unregistered and held by the government's brokerage firm which is also the counterparty for these particular securities. Custodial credit risk for the Kent County pool and the Federated Government Obligation fund above cannot be determined because the pools do not consist of specifically identifiable securities.

*Concentration of Credit Risk.* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The City's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

**4. INTERFUND/ENTITY TRANSACTIONS**

Transfers in and out for the year ended June 30, 2023 are as follows:

	Transfers in		Total
	General fund	Nonmajor governmental	
<b>Transfers out</b>			
General fund	\$ -	\$ 931,875	\$ 931,875
Light and power	428,182	-	428,182
Sewer fund	3,052	52,834	55,886
Water fund	-	26,953	26,953
Nonmajor governmental	4,000	242,255	246,255
<b>Total</b>	<b>\$435,234</b>	<b>\$1,253,917</b>	<b>\$1,689,151</b>

Transfers are used to (1) move unrestricted revenues collected in the general fund to finance capital and other various programs accounted for in other funds in accordance with budgetary authorizations and (2) move allocated cost of general operations to applicable funds.

Interfund balances reflect short-term balances due from/to other funds which occur in the normal course of operations.



**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**5. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
<b>Governmental Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 568,460	\$ -	\$ -	\$ 568,460
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	568,460	-	-	568,460
<b>Capital assets, being depreciated</b>				
Land improvements	5,411,853	737,579	-	6,149,432
Buildings	10,198,639	192,442	3,096,671	7,294,410
Equipment	1,872,836	116,975	28,650	1,961,161
Other improvements	807,282	9,174	393,343	423,113
Total capital assets, being depreciated	18,290,610	1,056,170	3,518,664	15,828,116
Less accumulated depreciation for				
Land improvements	1,698,335	232,027	-	1,930,362
Buildings	3,335,711	209,499	61,933	3,483,277
Equipment	1,579,630	104,794	28,650	1,655,774
Other improvements	143,615	31,927	9,839	165,703
Total accumulated depreciation	6,757,291	578,247	100,422	7,235,116
<b>Net capital assets, being depreciated</b>	11,533,319	477,923	3,418,242	8,593,000
<b>Governmental Activities capital assets, net</b>	<b>\$12,101,779</b>	<b>\$477,923</b>	<b>\$3,418,242</b>	<b>\$9,161,460</b>

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
<b>Business-type Activities</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 432,618	\$ -	\$ -	\$ 432,618
Construction in progress	2,524,180	952,673	2,813,049	663,804
Total capital assets, not being depreciated	2,956,798	952,673	2,813,049	1,096,422
<b>Capital assets being depreciated</b>				
Land improvements	1,629,614	42,784	-	1,672,398
Buildings	6,408,563	-	-	6,408,563
Plant and equipment	23,053,644	2,891,098	207,510	25,737,232
Other improvements	9,004,787	199,187	-	9,203,974
Subscriptions, SBITAs	-	38,371	-	38,371
Total capital assets, being depreciated	40,096,608	3,171,440	207,510	43,060,538
Less accumulated depreciation for				
Land improvements	405,913	37,247	-	443,160
Buildings	6,146,986	27,703	-	6,174,689
Plant and equipment	12,932,401	798,633	110,246	13,620,788
Other improvements	3,644,886	183,162	-	3,828,048
Total accumulated depreciation	23,130,186	1,046,745	110,246	24,066,685
<b>Net capital assets, being depreciated</b>	16,966,422	2,124,695	97,264	18,993,853
<b>Business-type Activities capital assets, net</b>	<b>\$19,923,220</b>	<b>\$3,077,368</b>	<b>\$2,910,313</b>	<b>\$20,090,275</b>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Balance July 1, <u>2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2023</u>
<b>Component Unit</b>				
<b>Capital assets, not being depreciated</b>				
Land	\$ 452,306	\$ -	\$ -	\$ 452,306
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	<u>452,306</u>	<u>-</u>	<u>-</u>	<u>452,306</u>
<b>Capital assets being depreciated</b>				
Land improvements	1,641,424	-	-	1,641,424
Plant and equipment	30,253	-	-	30,253
Other improvements	176,945	-	-	176,945
Total capital assets, being depreciated	<u>1,848,622</u>	<u>-</u>	<u>-</u>	<u>1,848,622</u>
Less accumulated depreciation for				
Land improvements	754,340	59,755	-	814,095
Plant and equipment	24,266	1,009	-	25,275
Other improvements	77,861	5,465	-	83,326
Total accumulated depreciation	<u>856,467</u>	<u>66,229</u>	<u>-</u>	<u>922,696</u>
<b>Net capital assets, being depreciated</b>	<u>992,155</u>	<u>(66,229)</u>	<u>-</u>	<u>925,926</u>
<b>Component Unit capital assets, net</b>	<u><b>\$1,444,461</b></u>	<u><b>\$(66,229)</b></u>	<u><b>\$ -</b></u>	<u><b>\$1,378,232</b></u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities</b>	
General government	\$114,021
Public safety	108,909
Public works	105,470
Culture and recreation	156,204
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	<u>93,643</u>
<b>Total depreciation expense - governmental activities</b>	<u><b>\$578,247</b></u>
<b>Business-type Activities</b>	
Sewer	\$ 100,277
Water	171,360
Light and power	761,339
Nonmajor enterprise funds	<u>13,769</u>
<b>Total depreciation expense - business- type activities</b>	<u><b>\$1,046,745</b></u>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**6. PENSION PLANS**

***MERS Defined Benefit Plan***

***Plan Description***

The City participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

***Benefits Provided***

Pension benefits approved by the City Council are provided to all full-time employees based on division/bargaining unit and hire date. Eligible employees hired before 9/1/12 participate in a defined benefit plan which includes a multiplier of 2.50 times final average compensation, vesting period from 6 to 10 years, normal retirement age is 60, early retirement at 55 with 15 or 25 years of service, benefits are calculated using final 3 years of average compensation. Eligible employees hired on or after 9/1/12 participate in a hybrid defined benefit/contribution plan which includes a multiplier of 1.5 times final average compensation, vesting period of 6 years, normal retirement age is 60, early retirement at 55 and 25 years of service, benefits are calculated using final 3 years of average compensation.

Membership of the defined benefit plans consisted of the following at the date of the latest actuarial valuation (December 31, 2022):

Active plan members	21
Inactive employees entitled but not yet receiving benefits	19
Inactive employees or beneficiaries currently receiving benefits	39
	<hr/>
Total	79

***Contributions***

The City is required to contribute at an actuarially determined rate, which for the current year was from \$48,202 monthly. Participating employees are required to contribute at a rate of 0 to 6% of covered payroll. The contribution requirements of the City are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

***Net Pension Liability***

The employer's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

The total pension liability in the December 31, 2022 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% annually

Investment rate of return: 7.00%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on 106% of PubG-2010 tables with future mortality improvements using MP-2019 scale applied fully generationally from the Pub-2010 base year of 2010. Mortality rates used for disabled plan member were based on PubNS-2010 Disabled Retiree Tables.

The actuarial assumptions used in the valuation were based on the results of the 2018 actuarial experience study first used in the December 31, 2020 valuation.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	60.0%	4.50%	2.70%
Global Fixed Income	20.0%	2.00%	0.40%
Private investments	20.0%	7.00%	1.40%
Inflation			2.50%
Administrative fee			0.25%
Discount rate			7.25%

Discount rate. The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at December 31, 2021	\$17,745,671	\$12,262,372	\$5,483,299
Changes for the Year:			
Service cost	198,272	-	198,272
Interest	1,256,608	-	1,256,608
Change in benefits	-	-	-
Differences between expected and actual experience	(279,650)	-	(279,650)
Change in assumptions	-	-	-
Contributions: employer	-	747,335	(747,335)
Contributions: employee	-	74,018	(74,018)
Net investment income	-	(1,265,247)	1,265,247
Benefit payments, including refunds	(1,024,567)	(1,024,567)	-
Administrative expense	-	(22,489)	22,489
Other changes	-	-	-
Net changes	150,663	(1,490,950)	1,641,613
Balance at December 31, 2022	\$17,896,334	\$10,771,422	\$7,124,912

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.25%) or higher (8.25%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total pension liability	\$19,892,274	\$17,896,334	\$16,228,158
Fiduciary net position	10,771,422	10,771,422	10,771,422
Net pension liability	<b>\$ 9,120,852</b>	<b>\$ 7,124,912</b>	<b>\$ 5,456,736</b>

**Pension Expense and Deferred Outflows of Resources Related to Pensions**

For the year ended June 30, 2023 the employer recognized pension expense of \$1,070,442. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$(139,825)
Differences in assumptions	-	-
(Excess) deficit investment returns	998,430	-
Contributions subsequent to the measurement date*	465,365	-
Total	<b>\$1,463,795</b>	<b>\$(139,825)</b>

\* The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2023.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Amounts reported as deferred outflows and inflows of resources related to pensions (excluding contributions subsequent to the measurement date) will be recognized in pension expense as follows:

2023	\$(49,828)
2024	189,621
2025	289,595
2026	429,217
2027	-
Thereafter	-
Total	<u>\$858,605</u>

**Defined Contribution Plan**

The Lowell Light and Power defined contribution pension plan (the Plan) provides pension benefits for all full-time employees exclusive of those participating in the defined benefit plans. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

Employees are eligible to participate immediately upon employment. LLP contributes 9 – 12% of each participant's compensation to the Plan. LLP's contributions are completed vested with the employee after a five-year period of employment. The Plan provisions and contribution amounts were established by the LLP Board, and may be amended by the LLP Board. During the year, the LLP contributed \$113,637 to the plan.

**7. LONG-TERM DEBT**

The following is a summary of the debt transactions of the City for the year ended June 30, 2023:

	Balance July 1, <u>2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2023</u>	Due Within One Year
<b>Governmental Activities</b>					
Private Placement:					
2015 Act 99 installment purchase with annual payments of \$9,460 through May 1, 2024, including interest at 2.55%	\$ 18,920	\$ -	\$ 9,460	\$ 9,460	\$ 9,460
\$3,100,000 2021 refunding of 2012 Building Authority Bonds; due in annual installments of \$215,000 to \$335,000 through 2032; plus interest at 1.62%	2,885,000	-	245,000	2,640,000	255,000
Total Private Placement:	<u>2,903,920</u>	-	<u>254,460</u>	<u>2,649,460</u>	<u>264,460</u>
Total long-term debt	<u>2,903,920</u>	-	<u>254,460</u>	<u>2,649,460</u>	<u>264,460</u>
Unamortized refunding charge	(34,393)	-	(5,605)	(28,788)	-
Accrued employee benefits	40,288	15,958	-	56,246	-
<b>Total Governmental Activities</b>	<u><b>\$2,909,815</b></u>	<u><b>\$15,958</b></u>	<u><b>\$248,855</b></u>	<u><b>\$2,676,918</b></u>	<u><b>\$264,460</b></u>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
<b>Business-type Activities</b>					
Public Offerings:					
\$3,805,000 2012 Electric Supply System Refunding Bonds, due in annual installments of \$215,000 to \$305,000 through August 2027; plus interest at 2-3%	\$1,695,000	\$ -	\$260,000	\$1,435,000	\$270,000
\$3,280,000 2016 General Obligation Capital Improvement Bonds, due in annual installments of \$100,000 to \$200,000 through November 2041; plus interest at 2% to 4.5%	2,780,000	-	100,000	2,680,000	100,000
\$1,504,000 Water Supply System Bonds, Series 2023, issued through USDA Rural Development. Payments due in annual installments of \$3,031 to \$27,000 through 2030, plus interest at 2.00%.*	-	159,031	-	159,031	25,000
\$2,287,000 Sewer Disposal System Bonds, Series 2023, issued through USDA Rural Development. Payments due in annual installments of \$32,289 to \$38,000 through 2030, plus interest at 2.00%.*	-	70,289	-	70,289	38,000
Total Public Offerings	4,475,000	229,320	360,000	4,344,320	433,000
Private Placement:					
2020 revenue bonds with annual payments ranging from \$135,000 to \$150,000 through June 2028, including interest at 2.2%	995,000	-	270,000	725,000	140,000
Total bonds	5,470,000	229,320	630,000	5,069,320	573,000
SBITAs	-	38,371	-	38,371	8,842
Bond premium	146,171	-	12,247	133,924	-
Accrued employee benefits	46,529	3,951	-	50,480	-
<b>Total Business-type Activities</b>	<b>\$5,662,700</b>	<b>\$271,642</b>	<b>\$642,247</b>	<b>\$5,292,095</b>	<b>\$581,842</b>
<b>Component Units</b>					
Accrued employee benefits	<b>\$1,832</b>	<b>\$3,643</b>	<b>\$ -</b>	<b>\$5,475</b>	<b>\$ -</b>

\*The USDA bonds were issued for these totals. The City will continue to draw down proceeds as the projects progress until the full amount has been drawn.

# CITY OF LOWELL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

The annual requirements to amortize all debt outstanding (excluding accrued employee benefits, unamortized premiums and unamortized refunding charge) as of June 30, 2023 are as follows:

Governmental Activities						
Private Placement						
Year Ending June 30	Principal	Interest				
2024	\$ 264,460	\$ 43,009				
2025	260,000	38,637				
2026	275,000	34,425				
2027	285,000	29,970				
2028	290,000	25,353				
2029-2033	1,275,000	52,569				
<b>Total</b>	<b>\$2,649,460</b>	<b>\$223,963</b>				

Business-type Activities						
Year Ending June 30	Public Offering		Private Placement		SBITAs	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 433,000	\$ 223,730	\$140,000	\$15,950	\$ 8,842	\$ 998
2025	437,289	193,644	140,000	12,870	9,072	768
2026	446,031	199,135	145,000	9,790	9,308	532
2027	426,000	144,885	150,000	6,600	9,550	290
2028	442,000	131,215	150,000	3,300	1,599	42
2029-2033	625,000	398,625	-	-	-	-
2034-2038	780,000	256,900	-	-	-	-
2039-2043	755,000	69,864	-	-	-	-
<b>Total</b>	<b>\$4,344,320</b>	<b>\$1,617,998</b>	<b>\$725,000</b>	<b>\$48,510</b>	<b>\$38,371</b>	<b>\$2,630</b>

Installment purchase: the City has pledged its limited full faith and credit.

Revenue bonds: The City has pledged future electric utility system specific revenues, net of specified operating expenses, to repay the bonds outstanding. Utility rates will be set within regulatory limits to meet future debt service and operation cost requirements. Annual principal and interest payments on these bonds are expected to require less than 15 percent of gross revenues.

General obligation and Building Authority bonds: The City has pledged its full faith and credit for the repayment of these bonds. During 2023, the City issued its 2023 water and sewer bonds totaling \$3,791,000 through the USDA Rural Development program and entered into a subscription-based information technology arrangement (SBITA) for \$38,371.

### 8. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no changes in insurance coverage from the prior year.



**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**9. OTHER POST-EMPLOYMENT BENEFITS**

**Primary government (excluding Light and Power Enterprise Fund)**

***Plan Description***

The City maintains a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides health insurance benefits to certain retirees and their beneficiaries, which are advance funded on a discretionary basis. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan. The plan is closed to new staff.

***Benefits provided***

In accordance with the City policy and agreements, retirees receive an employer-paid benefit of 100% of health insurance premiums for the retiree and spouse less affordable care act taxes. The employer's contributions cease 5 years after retirement or when the employee becomes eligible for Medicare benefits whichever occurs first.

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2023):

Retirees and beneficiaries receiving benefits	3
Active plan members	7
	<hr/>
Total	10

***Contributions***

The contribution requirements of Plan members and the City are established and may be amended by the City Council. The City's contributions are based on pay-as-you-go financing requirements.

***Net OPEB Liability***

The employer's net OPEB liability was determined as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of June 30, 2023.

The total OPEB liability calculated in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	None; the plan is not pre-funded
Salary Increases:	3.5%
Discount rate:	4.13% (S&P Municipal Bond 20-Year High Grade Rate Index)
Mortality:	2010 Public Safety & General Employees and Healthy Retirees, Headcount weighted
Improvement scale:	MP-2021

Discount rate. The discount rate used to measure the total OPEB liability is 4.13. Because the plan does not have a dedicated OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets (\$0), the long-term expected rate would be used to discount the projected benefits. From the year projected benefits are not projected to be covered by the projected assets (the "depletion date"), projected benefits would be discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield (4.13%). A single equivalent discount rate that yields the same present value of benefits is calculated (4.13%). This discount rate is used to determine the total OPEB liability.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Changes in the Net OPEB Liability**

	<b>Total OPEB Liability (a)</b>
Balance at June 30, 2022	<u>\$1,587,539</u>
Changes for the Year:	
Service cost	46,827
Interest	35,085
Change in benefits	-
Differences between expected and actual experience	(484,013)
Change in assumptions	(125,417)
Contributions: employer	-
Contributions: employee	-
Net investment income	-
Benefit payments, including refunds	(49,926)
Administrative expense	-
Other changes	-
Net changes	<u>(577,444)</u>
Balance at June 30, 2023	<u>\$1,010,095</u>

**Sensitivity of the Net OPEB Liability to changes in the discount rate.**

The following presents the net OPEB liability of the employer, calculated using the discount rate of 4.13%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (4.13%) or higher (4.13%) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount rate</b>	<b>1% Increase</b>
Total OPEB liability	\$1,060,891	\$1,010,095	\$962,482

**Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.**

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a rate that is 1 percentage point lower or higher than the current rate.

	<b>1% Decrease</b>	<b>Current Healthcare rate</b>	<b>1% Increase</b>
Total OPEB liability	\$949,135	\$1,010,095	\$1,076,945

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to Pensions**

For the year ended June 30, 2023 the employer recognized OPEB expense of \$(17,372). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ -	\$ 344,528
Differences in assumptions	-	89,274
(Excess) deficit investment returns	-	-
Total	<u>\$ -</u>	<u>\$ 433,802</u>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2024	\$(175,628)
2025	(175,628)
2026	(82,546)
2027	-
2028	-
Thereafter	-
Total	<u>\$(433,802)</u>

**Light and Power Enterprise Fund**

**Plan Description**

The LLP administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides health insurance premiums for full time employees that retire and their spouses. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan. The LLP prepares the actuarial valuation utilizing the alternative method as provided for by accounting standards.

**Benefits provided**

In accordance with LLP policy and collective bargaining agreements, retirees receive an employer-paid benefit of 80 to 90% of health insurance premiums for the retiree and spouse. For employees hired after September 1, 2012 the employer's contributions cease 5 years after retirement or when the employee becomes eligible for Medicare benefits whichever occurs first. For employees hired before September 1, 2012 the employer contributions cease 5 to 10 years after retirement, depending on years of service, or when the employee becomes eligible for Medicare benefits whichever occurs first. Benefit provisions are established by the Board.

Membership of the Plan consisted of the following at the date of the latest actuarial valuation (June 30, 2023):

Retirees and beneficiaries receiving benefits	13
Active plan members	<u>27</u>
Total	<u>40</u>

**Contributions**

The contribution requirements of Plan members and LLP are established and may be amended by the Board of LLP. LLP's contributions are based on pay-as-you-go financing requirements.

**Net OPEB Liability**

The employer's net OPEB liability was measured as of June 30, 2023 using the alternative measurement method, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

The total OPEB liability in the June 30, 2023 annual actuarial valuation was determined using the alternative method with the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: implicit in expected payroll increases  
Salary Increases: 3.0%  
Discount rate: 2.7%  
Healthcare cost trend rates: 3%  
Mortality rates were based on the 2020 life tables for males or females, as appropriate, from the Centers for Disease Control.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

Discount rate. The discount rate used to measure the total OPEB liability is 2.7% which did not change from the prior year. Because the plan does not have a dedicated OPEB trust, there are not assets projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets (\$0), the long-term expected rate would be used to discount the projected benefits. From the year projected benefits are not projected to be covered by the projected assets (the "depletion date"), projected benefits would be discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield (2.7%). A single equivalent discount rate that yields the same present value of benefits is calculated (2.7%). This discount rate is used to determine the total OPEB liability.

**Changes in the Net OPEB Liability**

	<u>Increase (Decrease)</u>
	<u>Total OPEB Liability</u>
Balance at June 30, 2022	\$1,232,445
Changes for the year:	
Service cost	30,688
Interest	33,276
Change in benefits	-
Differences between expected and actual experience	(92,111)
Change in assumptions	-
Benefit payments, including refunds	(53,460)
Administrative expense	-
Other changes	-
Net changes	<u>(81,607)</u>
Balance at June 30, 2023	<u>\$1,150,838</u>

**Sensitivity of the Net OPEB Liability to changes in the discount rate.**

The following presents the net OPEB liability of the employer, calculated using the discount rate of 2.7%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (1.7%) or higher (3.7%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount rate</u>	<u>1% increase</u>
Total OPEB liability	\$1,278,469	\$1,150,838	\$1,038,503

# CITY OF LOWELL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2023

#### **Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.**

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a healthcare cost trend rate that is 1 percentage point lower or higher than the current rate.

	<b>1% Decrease</b>	<b>Current Discount rate</b>	<b>1% increase</b>
Total OPEB liability	\$1,035,510	\$1,150,838	\$1,286,358

For the year ended June 30, 2023 the employer recognized OPEB expense of \$(38,651).

#### **10. TAX ABATEMENTS**

The City entered into property tax abatements agreements with local businesses under the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Tax Abatement) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high-tech facilities. An Industrial Facilities Tax Abatement (IFT) certificate entitles the facility to a partial exemption from ad valorem real and/or personal property taxes for a term of 12 years as determined by the local unit of government. The agreements entered into by the City include claw back provisions should the recipient of the tax abatement fail to fully meet its commitments, such as employment levels and timelines for relocation. The IFT is computed at half the local property tax millage rate. This amounts to a reduction in property taxes of approximately 50%.

For the year the City abated property tax revenues of approximately \$50,000.

#### **11. JOINT VENTURE**

The LLP is a member of a joint venture, the Michigan Public Power Agency (MPPA), with other municipal electric systems. The MPPA was formed to undertake the planning, financing, development, acquisition, construction, improvement, operation and maintenance of projects to supply electric power and energy for present or future needs of its members. Each MPPA member is a municipal corporation organized under the laws of the State of Michigan and owns and operates a municipal electric system. Effective April 2009 the LLP along with other MPPA members entered into an Energy Services Agreement for the sale and purchase of power with the MPPA. The MPPA has entered into power purchase agreement on the behalf of participants. Complete financial statements for the Michigan Public Power Agency can be obtained from the administrative offices at 809 Centennial Way, Lansing, Michigan 48917.

Under the joint venture, the LLP has entered into Power Sales Contracts and Project Support Contracts. These contracts provide for the LLP to purchase from MPPA 1.24% of the energy generated by MPPA's 37.22% ownership in Detroit Edison's Belle River Unit No.1, which became operational in August 1984; 11.86% of MPPA's 4.80% ownership in Consumers Energy's Campbell Unit No. 3, which became operational in September 1980; 5.63% of the energy generated by MPPA's 100% ownership in Combustion Turbine Project No. 1 (50 MW rated simple cycle combustion turbine generating unit and ancillary support facilities located in Kalkaska, Michigan) which became operational in 2004, and 0.88% of MPPA's 5.16% ownership of the AFEC Project (675 MW facility located in Fremont, Ohio) . These contracts require the LLP to purchase approximately 3, 4.5, 2.8, and .2 megawatts of power annually, respectively.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Under the terms of its contracts, the LLP must make minimum annual payments equal to its share of debt service and its share of the operating costs of Detroit Edison's Belle River No. 1, Consumers Energy's Campbell Unit No. 3, Combustion Turbine Project No. 1, and the AFEC project. Future debt service costs are estimated based on MPPA 2022 calendar year audited financial statements.

Debt Service requirements expire in the MPPA fiscal years 2027 and 2032 for the Combustion Turbine and AFEC Project, respectively. The following amounts include estimated debt service requirements for the same period. The contracts for the LLP's commitments for operating costs to extend beyond these dates are dependent upon the use or remediation of the facilities.

A summary of projected future debt service payments with the MPPA are as follows for the combustion turbine and AFEC project:

<b>Debt Service Costs</b>		
<b>Year</b>	<b>Combustion Turbine No.1</b>	<b>AFEC Project</b>
2023	\$176,239	\$ 27,868
2024	181,526	28,704
2025	186,972	29,565
2026	192,581	30,452
2027	198,358	31,365
2028-2032	-	171,519
<b>Total</b>	<b>\$935,676</b>	<b>\$319,473</b>

The joint venture is a result of an ongoing financial responsibility. The LLP did not have an initial equity interest and does not participate in net income or losses.

The LLP has agreements with the MPPA committing it to the purchase up to .854 MW of renewable energy from Granger Electric of Michigan, LLC, .273 MW of renewable energy from North American Natural Resources, Inc, 1.08 MW of renewable energy from Assembly Solar 1, 1.4 MW of renewable energy from Assembly Solar 2, 3.8 MW of renewable energy from Pegasus Wind, .4 MW of renewable energy from Calhoun County Solar Project, LLC and .9MW of renewable energy from Hart Solar Partners, LLC. The LLP also has an agreement with the MPPA committing to the purchase of additional capacity to meet planning reserve requirements of the Midcontinent Independent System Operator (MISO) for planning years 2025-2028. The LLP also entered into a 10-year agreement to purchase up to 2.8 MW of capacity from White Ox LLC during years 1-3 and .6 MW during years 4-10 which is expected to begin between June 2025 and September 2026.

The MPPA Transmission Project was financed with initial capital contributions of MPPA participants which were utilized to purchase an undivided interest in the transmission grid by the MPPA. The LLP participate in multiple MPPA renewable energy projects to meet Michigan requirements. The Energy Services Project (ESP) provides MPPA participants with capacity and energy provided by third parties through the MPPA.

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

The LLP participates in MPPA projects for generation, purchase, storage and transmission of electricity. The amounts in the following table reflect anticipated future expenses associated with the various commitments made through the MPPA. The amounts shown below reflect anticipated costs, including outstanding debt for the Combustion Turbine Project and the AFEC Project. The following table does not reflect maximum commitments for the term of the agreements.

Fuel	Resource	Equity/PPA	MW	Anticipated expense			
				2024	2025	2026	2027
Coal	Bell River #1 *1	Equity	1.30	\$1,114,255	\$1,030,027	\$ 795,788	\$ 739,683
Coal	Campbell #3 *2	Equity	4.80	1,497,472	730,267	143,365	147,977
Natural gas	Combustion turbine #1	Equity	2.85	571,346	569,105	536,423	408,176
Natural gas	AFEC	Equity	.20	84,020	80,354	79,300	76,226
Landfill gas	Landfill gas project	PPA	1.13	876,147	874,282	895,264	642,760
Bilateral agreement	Bilateral	PPA	Various	91,725	682,121	518,934	271,223
Solar/wind	ESP Renewables	PPA	Various	595,162	689,899	752,479	761,389
Forecasted market balancing commitments *3			N/A	480,671	1,182,336	2,224,526	2,759,432

\*1 - Bell River #1 is scheduled to be repowered with natural gas in 2026

\*2 - Campbell #3 is scheduled to be decommissioned in 2025

\*3 - Forecasted market balancing is based on LLP's current open energy position and forward market curves. LLP participates in MPPA's Stability Hedge Plan and will enter into additional agreements on an annual basis to fill open market positions with firm price certainty commitments per MPPA's Stability Hedge Plan.

Equity - MPPA ownership in project

PPA - power purchase agreement

The following table provides additional information on ESP renewable energy.

Fuel	Project	MW	Initial price per MW	Annual escalator	Term	Notes
Wind	Pegasus	3.80	\$41.54	1.5%	20 years through 2039	
Solar	Assembly 1	1.08	43.75	2.0%	25 years through 2045	
Solar	Assembly 2	1.4	36.95	2.0%	25 years through 2046	
Solar	Invenergy Calhoun	1.35	42.45	2.0%	25 years through 2048	
Solar	Hart	.90	48.50	None	20 years through 2045	COD no later than 12/01/25
Solar	Calhoun County Solar	.40	62.00	None	20 years through 2045	COD no later than 3/30/25
Battery	White Ox year 1-3	2.80			Below	Capacity only agreement
Battery	White Ox year 4-10	.60			10 years through 2035	Capacity only agreement

During the current year the LLP incurred the following expenses for MPPA projects and other purchases through the MPPA:

Belle River Unit No.1	\$1,163,245
Campbell Unit No. 3	1,471,736
Kalkaska Combustion Turbine Project No. 1	497,281
AFEC	100,807
Renewable Energy	1,279,646
Other purchased power	754,975
MPPA transmission	48,415
Other transmission	45,500
Other and adjustments	(98,644)
Total	<u>\$5,262,961</u>

**CITY OF LOWELL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**12. ASSET RETIREMENT OBLIGATION**

LLP's participation in various MPPA projects includes a responsibility to fund asset retirement obligations. As of December 31, 2022, the MPPA has two projects that have identified asset retirement obligations totaling \$4,586,626. LLP has calculated their portion of MPPA's asset retirement obligations to be \$553,193 with corresponding deferred outflows of \$492,078 based on LLP's participation percentage in each project.

**13. LITIGATION**

In the normal course of its operations, the City has become a party in various legal actions, including property tax appeals. Management of the City is of the opinion that the outcome of such actions will not have a material effect on the financial position of the City. No reserves for losses related to legal actions have been included as a liability in the City's financial statements.

**14. COMMITMENTS/CONTINGENCIES**

The City utilized several property locations for storage and disposal of materials and waste that are currently being reviewed for environmental contaminants. It is impossible to determine the financial obligation that the City may ultimately have regarding the further study, testing and cleanup required for the properties at this time.

The LLP and the City of Lowell entered into an agreement for information technology services and support. The 5 year term is through January 2028 with monthly recurring charges of \$8,490 per month plus hourly rates for actual support time used. The LLP also had an outstanding commitment of \$230,475 for the purchase of a bucket truck and the City had outstanding commitments of approximately \$2,600,000 related to the Monroe Street improvements project at fiscal year end.

**15. LEASES**

The City has entered into a lease arrangement with a company to lease a portion of the airport facilities. The lease is currently in the first year of a ten-year term ending January 2032; current annual payment of \$12,000 with no future increases. Termination options are only under certain specific circumstances.

Lowell Light and Power has entered into a lease arrangement with a company to lease a portion of the LLP building at 625 Chatham Street, S.E. for the purpose of wastewater treatment operations. The terms of the lease are as follows:

Initial ten-year term ending February 28, 2029, with options to extend for an additional two consecutive five-year terms; currently in initial ten-year term; current monthly payment of \$4,631 and increased annually by CPI. Lessee can terminate this lease upon three hundred sixty-five (365) day notice to LLP.

The City recognized a total of \$60,145 in lease revenue and \$1,781 in interest revenue for the current fiscal year.



## **REQUIRED SUPPLEMENTARY INFORMATION**

# CITY OF LOWELL

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Taxes				
Property taxes	\$ 2,038,821	\$ 2,078,821	\$ 1,925,943	\$ (152,878)
Intergovernmental revenues				
Federal	-	-	96,677	96,677
State	477,275	477,275	520,585	43,310
Local	304,598	304,598	307,651	3,053
Licenses and permits	302,158	465,046	452,404	(12,642)
Charges for services	146,900	155,900	102,707	(53,193)
Investment earnings	1,500	1,500	20,662	19,162
Contributions and donations	1,000	1,000	1,500	500
Miscellaneous	2,900	2,900	3,701	801
<b>Total revenues</b>	<u>3,275,152</u>	<u>3,487,041</u>	<u>3,431,830</u>	<u>(55,211)</u>
<b>Expenditures</b>				
Current				
General government	962,432	1,161,306	1,199,800	(38,494)
Public safety	1,295,393	1,334,559	1,195,361	139,198
Public works	327,293	376,382	290,382	86,000
Culture and recreation	415,400	446,400	401,144	45,256
Other functions	8,000	9,500	5,627	3,873
<b>Total expenditures</b>	<u>3,008,518</u>	<u>3,328,147</u>	<u>3,092,314</u>	<u>235,833</u>
<b>Revenues over (under) expenditures</b>	<u>266,634</u>	<u>158,894</u>	<u>339,516</u>	<u>180,622</u>
Other financing sources (uses)				
Transfers in	402,597	402,597	435,234	32,637
Transfers out	(666,737)	(929,737)	(931,875)	(2,138)
<b>Total other financing sources (uses)</b>	<u>(264,140)</u>	<u>(527,140)</u>	<u>(496,641)</u>	<u>30,499</u>
<b>Net changes in fund balance</b>	<u>2,494</u>	<u>(368,246)</u>	<u>(157,125)</u>	<u>211,121</u>
<b>Fund balance, beginning of year</b>	<u>1,595,782</u>	<u>1,595,782</u>	<u>1,595,782</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,598,276</u>	<u>\$ 1,227,536</u>	<u>\$ 1,438,657</u>	<u>\$ 211,121</u>

### Basis of Accounting

Budgets for the general and special revenue funds are adopted on a basis consistent with generally accepted accounting principals (GAAP).

# CITY OF LOWELL

## DEFINED BENEFIT PENSION PLAN SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED JUNE 30, 2023

	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Total pension liability</b>									
Service cost	\$ 211,215	\$ 226,719	\$ 221,995	\$ 226,646	\$ 241,911	\$ 253,182	\$ 213,566	\$ 197,725	\$ 198,272
Interest	968,262	973,757	1,084,670	1,111,041	1,146,666	1,193,992	1,210,106	1,228,757	1,256,608
Changes in benefit terms	-	(3,794)	-	-	(10,024)	-	(170,309)	-	-
Difference between expected and actual experience	-	382,316	(76,607)	7,653	131,060	60,445	(473,346)	134,235	(279,650)
Changes in assumptions	-	632,698	-	-	-	455,772	458,927	620,856	-
Benefit payments including employee refunds	(703,688)	(799,852)	(906,870)	(898,605)	(916,716)	(930,631)	(961,458)	(1,009,776)	(1,024,567)
Other	-	30,429	1	-	(1)	1	(1)	(1)	-
<b>Net change in total pension liability</b>	<b>475,789</b>	<b>1,442,273</b>	<b>323,189</b>	<b>446,735</b>	<b>592,896</b>	<b>1,032,761</b>	<b>277,485</b>	<b>1,171,796</b>	<b>150,663</b>
<b>Total pension liability, beginning of year</b>	<b>11,982,746</b>	<b>12,458,535</b>	<b>13,900,808</b>	<b>14,223,997</b>	<b>14,670,732</b>	<b>15,263,628</b>	<b>16,296,389</b>	<b>16,573,874</b>	<b>17,745,670</b>
<b>Total pension liability, ending of year</b>	<b>\$ 12,458,535</b>	<b>\$ 13,900,808</b>	<b>\$ 14,223,997</b>	<b>\$ 14,670,732</b>	<b>\$ 15,263,628</b>	<b>\$ 16,296,389</b>	<b>\$ 16,573,874</b>	<b>\$ 17,745,670</b>	<b>\$ 17,896,333</b>
<b>Plan Fiduciary Net Position</b>									
Contributions-employer	\$ 360,904	\$ 390,446	\$ 339,082	\$ 478,711	\$ 482,925	\$ 532,507	\$ 688,751	\$ 769,393	\$ 747,335
Contributions-employee	95,994	99,696	86,729	88,435	239,360	118,205	121,227	79,106	74,018
Net investment income	532,437	(129,061)	924,514	1,135,449	(371,069)	1,201,925	1,241,897	1,521,231	(1,265,247)
Benefit payments including employee refunds	(703,688)	(799,853)	(906,870)	(898,605)	(916,716)	(930,631)	(961,458)	(1,009,776)	(1,024,567)
Administrative expense	(19,532)	(18,997)	(18,271)	(18,000)	(18,455)	(20,698)	(19,674)	(17,463)	(22,489)
<b>Net change in plan fiduciary net position</b>	<b>266,115</b>	<b>(457,769)</b>	<b>425,184</b>	<b>785,990</b>	<b>(583,955)</b>	<b>901,308</b>	<b>1,070,743</b>	<b>1,342,491</b>	<b>(1,490,950)</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>8,512,264</b>	<b>8,778,379</b>	<b>8,320,610</b>	<b>8,745,794</b>	<b>9,531,784</b>	<b>8,947,829</b>	<b>9,849,137</b>	<b>10,919,880</b>	<b>12,262,371</b>
<b>Plan fiduciary net position, ending of year</b>	<b>\$ 8,778,379</b>	<b>\$ 8,320,610</b>	<b>\$ 8,745,794</b>	<b>\$ 9,531,784</b>	<b>\$ 8,947,829</b>	<b>\$ 9,849,137</b>	<b>\$ 10,919,880</b>	<b>\$ 12,262,371</b>	<b>\$ 10,771,421</b>
<b>Total net pension liability</b>	<b>\$ 3,680,156</b>	<b>\$ 5,580,198</b>	<b>\$ 5,478,203</b>	<b>\$ 5,138,948</b>	<b>\$ 6,315,799</b>	<b>\$ 6,447,252</b>	<b>\$ 5,653,994</b>	<b>\$ 5,483,299</b>	<b>\$ 7,124,912</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>70%</b>	<b>60%</b>	<b>61%</b>	<b>65%</b>	<b>59%</b>	<b>60%</b>	<b>66%</b>	<b>69%</b>	<b>60%</b>
<b>Covered employee payroll</b>	<b>\$ 1,892,987</b>	<b>\$ 2,048,657</b>	<b>\$ 2,050,553</b>	<b>\$ 2,164,938</b>	<b>\$ 2,277,076</b>	<b>\$ 2,380,001</b>	<b>\$ 2,008,617</b>	<b>\$ 1,982,057</b>	<b>\$ 1,879,985</b>
<b>Employer's net pension liability as a percentage of covered employee payroll</b>	<b>194%</b>	<b>272%</b>	<b>267%</b>	<b>237%</b>	<b>277%</b>	<b>271%</b>	<b>281%</b>	<b>277%</b>	<b>379%</b>

**Notes to schedule:**

Above information is based on measurement date of December 31

The schedule is being accumulated prospectively until 10 years of information is presented

**CITY OF LOWELL**

**DEFINED BENEFIT PENSION PLAN**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED JUNE 30, 2023**

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2015	\$ 400,161	\$ 400,161	\$ -	\$ 1,892,987	21%
6/30/2016	364,270	364,270	-	2,048,657	18%
6/30/2017	336,384	339,082	(2,698)	2,050,553	17%
6/30/2018	526,138	523,138	3,000	2,164,938	24%
6/30/2019	590,877	590,877	-	2,277,076	26%
6/30/2020	509,149	509,149	-	2,380,001	21%
6/30/2021	704,230	704,230	-	2,008,617	35%
6/30/2022	656,544	824,458	(167,914)	1,982,057	42%
6/30/2023	677,873	850,864	(172,991)	1,879,985	45%

**Notes to schedule**

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5 year smoothed (10 year smoothing 2014)
Inflation	2.5% (3.5% 2014)
Salary increases	3.00% (3.75% for 2015 through 2019)
Investment rate of return	7.0% (7.35% fro 2020 and 2021, 7.75% for 2015 through 2019)
Retirement age	Varies depending on plan adoption
Mortality	Mortality rates used for non-disabled plan member were based on 106% of PubG-2010 tables with future mortality improvements using MP-2019 scale applied fully generationally from the Pub-2010 base year of 2010. Mortality rates used for disabled plan members were based on PubNS-2010 Disabled Retiree Tables.

**Notes to schedule:**

The schedule is being accumulated prospectively until 10 years of information is presented

**CITY OF LOWELL**

**DEFINED BENEFIT OPEB PLAN  
SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB  
LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED JUNE 30, 2023**

	2018	2019	2020	2021	2022	2023
<b>Total OPEB liability</b>						
Service cost	\$ 54,970	\$ 70,729	\$ 70,729	\$ 52,155	\$ 52,155	\$ 46,827
Interest	26,232	29,526	34,225	36,779	34,019	35,085
Changes in benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	-	-	-	272,745	-	(484,013)
Changes in assumptions	41,650	79,691	-	58,083	-	(125,417)
Benefit payments including employee refunds	(16,432)	(25,473)	(21,166)	(51,989)	(66,223)	(49,926)
Other	-	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>106,420</b>	<b>154,473</b>	<b>83,788</b>	<b>367,773</b>	<b>19,951</b>	<b>(577,444)</b>
<b>Total OPEB liability, beginning of year</b>	<b>855,134</b>	<b>961,554</b>	<b>1,116,027</b>	<b>1,199,815</b>	<b>1,567,588</b>	<b>1,587,539</b>
<b>Total OPEB liability, end of year</b>	<b>\$ 961,554</b>	<b>\$ 1,116,027</b>	<b>\$ 1,199,815</b>	<b>\$ 1,567,588</b>	<b>\$ 1,587,539</b>	<b>\$ 1,010,095</b>
<b>Plan Fiduciary Net Position</b>						
Contributions-employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions/benefit payments made from general operating funds	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments including employee refunds	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employer net OPEB liability</b>	<b>\$ 961,554</b>	<b>\$ 1,116,027</b>	<b>\$ 1,199,815</b>	<b>\$ 1,567,588</b>	<b>\$ 1,587,539</b>	<b>\$ -</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Covered employee payroll</b>	<b>\$ 1,303,483</b>	<b>\$ 1,202,712</b>	<b>\$ 1,202,712</b>	<b>\$ 722,177</b>	<b>\$ 722,177</b>	<b>\$ 749,775</b>
<b>Employer's net OPEB liability as a percentage of covered employee payroll</b>	<b>74%</b>	<b>93%</b>	<b>100%</b>	<b>217%</b>	<b>220%</b>	<b>0%</b>

**Notes to schedule:**

Above information is based on measurement date of June 30

The schedule is being accumulated prospectively until 10 years of information is presented

# CITY OF LOWELL

## DEFINED BENEFIT OPEB PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2023

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2018	\$ 87,367	\$ 16,432	\$ 70,935	\$ 1,303,483	1%
6/30/2019	108,538	25,473	83,065	1,202,712	2%
6/30/2020	108,538	21,166	87,372	1,202,712	2%
6/30/2021	117,662	51,989	65,673	722,177	7%
6/30/2022	132,316	66,223	66,093	722,177	9%
6/30/2023	128,483	49,926	78,557	749,775	7%

### Notes to schedule

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	26 years
Asset valuation method	N/A
Inflation	None, the plan is not prefunded
Healthcare cost trend rates	7.5% going down .25% per year to 4.5% long-term
Salary increases	3.50%
Discount rate	4.13%
Retirement age	Varies depending on plan adoption
Mortality	2010 Public Safety & General Employees and Healthy Retirees, headcount weighted, MP-2021 improvement scale

### Notes to schedule:

PA 202 information	
Actuarial accrued liability	\$1,010,095
Funded ratio	0%
Actuarial determined contribution	\$128,483

**CITY OF LOWELL**

**LOWELL LIGHT AND POWER  
DEFINED BENEFIT OPEB PLAN  
SCHEDULE OF CHANGES IN EMPLOYERS NET OPEB  
LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED JUNE 30, 2023**

	2018	2019	2020	2021	2022	2023
<b>Total OPEB liability</b>						
Service cost	\$ 60,317	\$ 63,075	\$ 53,669	\$ 47,902	\$ 34,800	\$ 30,688
Interest	37,328	34,355	36,111	30,537	31,233	33,276
Changes in benefit terms	-	-	-	-	-	-
Difference between expected and actual experience	(126,352)	27,409	(240,948)	(3,561)	63,212	(92,111)
Changes in assumptions	-	-	-	-	-	-
Benefit payments including employee refunds	(55,025)	(55,586)	(54,558)	(50,274)	(53,576)	(53,460)
Other	-	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>(83,732)</b>	<b>69,253</b>	<b>(205,726)</b>	<b>24,604</b>	<b>75,669</b>	<b>(81,607)</b>
<b>Total OPEB liability, beginning of year</b>	<b>1,352,377</b>	<b>1,268,645</b>	<b>1,337,898</b>	<b>1,132,172</b>	<b>1,156,776</b>	<b>1,232,445</b>
<b>Total OPEB liability, end of year</b>	<b>\$ 1,268,645</b>	<b>\$ 1,337,898</b>	<b>\$ 1,132,172</b>	<b>\$ 1,156,776</b>	<b>\$ 1,232,445</b>	<b>\$ 1,150,838</b>
<b>Plan Fiduciary Net Position</b>						
Contributions-employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions/benefit payments made from general operating funds	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments including employee refunds	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employer net OPEB liability</b>	<b>\$ 1,268,645</b>	<b>\$ 1,337,898</b>	<b>\$ 1,132,172</b>	<b>\$ 1,156,776</b>	<b>\$ 1,232,445</b>	<b>\$ 1,150,838</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Covered employee payroll</b>	<b>\$ 960,003</b>	<b>\$ 996,957</b>	<b>\$ 1,116,306</b>	<b>\$ 1,004,292</b>	<b>\$ 1,292,619</b>	<b>\$ 1,278,093</b>
<b>Employer's net OPEB liability as a percentage of covered employee payroll</b>	<b>132%</b>	<b>134%</b>	<b>101%</b>	<b>115%</b>	<b>95%</b>	<b>90%</b>

**Notes to schedule:**

Above data is based on a June 30 measurement date.

The schedule is being accumulated prospectively until 10 years of information is presented

# CITY OF LOWELL

## LOWELL LIGHT AND POWER DEFINED BENEFIT OPEB PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED JUNE 30, 2023

Fiscal Year end	Actuarially determined contributions	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
6/30/2018	\$ 101,935	\$ 55,025	\$ 46,910	\$ 960,003	6%
6/30/2019	106,965	55,586	51,379	996,957	6%
6/30/2020	92,259	54,558	37,701	1,116,306	5%
6/30/2021	85,851	50,247	35,604	1,004,292	5%
6/30/2022	76,171	53,576	22,595	1,292,619	4%
6/30/2023	69,271	53,460	15,811	1,278,093	4%

### Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percent, open
Remaining amortization period	30 years
Asset valuation method	Market value
Inflation	3.00%
Healthcare cost trend rates	3.00%
Salary increases	3.00%
Investment rate of return	2.70%
Retirement age	MERS
Mortality	2020 CDC life tables

### Notes to schedule:

The actuarially determined contribution for fiscal year 2021 based on assumptions required by Michigan Public Act 202 of 2017 is \$69,271. Normal costs for employees hired after June 30, 2018 were \$11,122. The schedule is being accumulated prospectively until 10 years of information is presented



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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

# CITY OF LOWELL

## GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	Budget Amounts		Actual	Variance
	Original	Final	Amount	Positive (Negative)
<b>Revenues</b>				
Taxes				
Property taxes	\$ 1,968,821	\$ 2,002,821	\$ 1,847,283	\$ (155,538)
Administrative fee, penalties and interest	70,000	76,000	78,660	2,660
	<u>2,038,821</u>	<u>2,078,821</u>	<u>1,925,943</u>	<u>(152,878)</u>
Licenses and permits				
Business	3,700	3,700	7,845	4,145
Medical marijuana	260,000	422,888	407,888	(15,000)
Cable tv franchise fees	38,458	38,458	36,671	(1,787)
	<u>302,158</u>	<u>465,046</u>	<u>452,404</u>	<u>(12,642)</u>
Intergovernmental				
Federal	-	-	96,677	96,677
Sales tax	473,775	473,775	519,409	45,634
Liquor licenses	3,500	3,500	1,176	(2,324)
Contributions from local units	11,611	11,611	14,514	2,903
Contributions from DDA	291,737	291,737	291,737	-
Other	1,250	1,250	1,400	150
	<u>781,873</u>	<u>781,873</u>	<u>924,913</u>	<u>143,040</u>
Charges for services				
Cemetery openings	6,000	15,000	13,360	(1,640)
Building inspections	90,000	90,000	53,913	(36,087)
Public safety	10,800	10,800	8,898	(1,902)
Planning and zoning	12,000	12,000	9,682	(2,318)
Other	28,100	28,100	16,854	(11,246)
	<u>146,900</u>	<u>155,900</u>	<u>102,707</u>	<u>(53,193)</u>
Investment income	1,500	1,500	20,662	19,162
Contributions and donations	1,000	1,000	1,500	500
Other miscellaneous	2,900	2,900	3,701	801
<b>Total revenues</b>	<u>3,275,152</u>	<u>3,487,041</u>	<u>3,431,830</u>	<u>(55,211)</u>

(continued)

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**CITY OF LOWELL**  
**GENERAL FUND**  
**SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Expenditures</b>				
Current				
General government	\$ 20,775	\$ 21,375	\$ 20,412	\$ 963
Council	191,263	236,263	259,316	(23,053)
City Manager	10,543	11,343	8,884	2,459
Elections	70,994	70,994	64,399	6,595
Assessor	80,000	100,000	89,314	10,686
City attorney	170,230	173,204	175,600	(2,396)
Clerk	182,204	187,204	196,489	(9,285)
Treasurer	174,022	197,522	212,391	(14,869)
City hall	12,000	105,000	111,740	(6,740)
Other	50,401	58,401	61,255	(2,854)
Planning	962,432	1,161,306	1,199,800	(38,494)
Public safety	1,006,211	1,034,011	948,086	85,925
Police department	25,891	25,891	-	25,891
Code enforcement	90,000	90,000	46,826	43,174
Building inspections	173,291	184,656	200,449	(15,793)
Fire department	1,295,393	1,334,559	1,195,361	139,198
Public works	127,052	159,140	142,756	16,384
Cemetery	181,792	198,792	146,523	52,269
Department of public works	18,450	18,450	1,030	17,420
Sidewalks	-	-	73	(73)
Refuse collection	327,293	376,382	290,382	86,000
Culture and recreation	247,794	264,794	247,785	17,009
Parks	10,615	10,615	-	10,615
Showboat	5,000	5,000	5,000	-
Recreation contributions	96,723	101,723	93,833	7,890
Library	55,268	64,268	54,526	9,742
Museum	415,400	446,400	401,144	45,256
Other functions	8,000	9,500	5,627	3,873
Chamber/riverwalk	3,008,518	3,328,147	3,092,314	235,833
<b>Total expenditures</b>	<u>266,634</u>	<u>158,894</u>	<u>339,516</u>	<u>180,622</u>
Revenues over (under) expenditures				
<b>Other financing sources (uses)</b>	402,597	402,597	435,234	32,637
Transfers in	(666,737)	(929,737)	(931,875)	(2,138)
Transfers out	(264,140)	(527,140)	(496,641)	30,499
<b>Total other financing sources (uses)</b>				
Net changes in fund balances	2,494	(368,246)	(157,125)	211,121
<b>Fund balances, beginning of year</b>	<u>1,595,782</u>	<u>1,595,782</u>	<u>1,595,782</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 1,598,276</u>	<u>\$ 1,227,536</u>	<u>\$ 1,438,657</u>	<u>\$ 211,121</u>

(concluded)

**CITY OF LOWELL**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2023**

	<b>Special Revenue</b>					
	<b>Major Streets</b>	<b>Local Streets</b>	<b>Historic District Commission</b>	<b>Designated Contributions</b>	<b>LCTV Endowment</b>	<b>Lee Memorial</b>
<b>Assets</b>						
Cash and pooled investments	\$ 347,589	\$ 1,293,808	\$ 70,886	\$ 257,520	\$ 80,000	\$ 4,413
Investments	-	-	-	-	-	220,351
Accounts receivable	-	-	-	-	-	-
Due from other governments	66,549	24,990	-	-	-	-
<b>Total assets</b>	<b>\$ 414,138</b>	<b>\$ 1,318,798</b>	<b>\$ 70,886</b>	<b>\$ 257,520</b>	<b>\$ 80,000</b>	<b>\$ 224,764</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 20,146	\$ 5,966	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	529	1,191	-	-	-	-
Unearned revenue	-	-	-	67,190	-	-
<b>Total liabilities</b>	<b>20,675</b>	<b>7,157</b>	<b>-</b>	<b>67,190</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>						
Nonspendable						
Permanent fund corpus	-	-	-	-	-	-
Restricted						
Streets	393,463	1,311,641	-	-	-	-
Historic District Commission	-	-	70,886	-	-	-
Cemetery operations and maintenance	-	-	-	-	-	-
City enhancement	-	-	-	190,330	-	201,194
Debt service	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Committed						
City enhancement	-	-	-	-	80,000	11,294
Assigned						
City enhancement	-	-	-	-	-	12,276
<b>Total fund balances</b>	<b>393,463</b>	<b>1,311,641</b>	<b>70,886</b>	<b>190,330</b>	<b>80,000</b>	<b>224,764</b>
<b>Total liabilities and fund balances</b>	<b>\$ 414,138</b>	<b>\$ 1,318,798</b>	<b>\$ 70,886</b>	<b>\$ 257,520</b>	<b>\$ 80,000</b>	<b>\$ 224,764</b>

Debt Service		Capital Projects		Permanent			Total
Look Memorial	Building Authority	Fire Truck Purchase	Trails Phase I	Cemetery Perpetual Care	Carr I Memorial	Carr II Memorial	
\$ 113,701	\$ 2,286	\$ 27	\$ 1,813	\$ 51,713	\$ 21,054	\$ 1,734	\$ 2,246,544
271,913	-	-	-	400,921	-	71,960	965,145
-	-	-	32,996	-	-	-	32,996
-	-	-	-	-	-	-	91,539
<u>\$ 385,614</u>	<u>\$ 2,286</u>	<u>\$ 27</u>	<u>\$ 34,809</u>	<u>\$ 452,634</u>	<u>\$ 21,054</u>	<u>\$ 73,694</u>	<u>\$ 3,336,224</u>
\$ 56	\$ -	\$ -	\$ 34,809	\$ 1,050	\$ -	\$ -	\$ 62,027
-	-	-	-	-	-	-	1,720
-	-	-	-	-	-	-	67,190
<u>56</u>	<u>-</u>	<u>-</u>	<u>34,809</u>	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>130,937</u>
-	-	-	-	404,502	20,000	69,758	494,260
-	-	-	-	-	-	-	1,705,104
-	-	-	-	-	-	-	70,886
-	-	-	-	47,082	-	-	47,082
275,876	-	-	-	-	1,054	3,936	672,390
-	2,286	-	-	-	-	-	2,286
-	-	27	-	-	-	-	27
103,555	-	-	-	-	-	-	194,849
<u>6,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,403</u>
<u>385,558</u>	<u>2,286</u>	<u>27</u>	<u>-</u>	<u>451,584</u>	<u>21,054</u>	<u>73,694</u>	<u>3,205,287</u>
<u>\$ 385,614</u>	<u>\$ 2,286</u>	<u>\$ 27</u>	<u>\$ 34,809</u>	<u>\$ 452,634</u>	<u>\$ 21,054</u>	<u>\$ 73,694</u>	<u>\$ 3,336,224</u>

**CITY OF LOWELL**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Special Revenue</b>					
	<b>Major Streets</b>	<b>Local Streets</b>	<b>Historic District Commission</b>	<b>Designated Contributions</b>	<b>LCTV Endowment</b>	<b>Lee Memorial</b>
<b>Revenues</b>						
Intergovernmental revenues						
Federal	\$ -	\$ -	\$ -	\$ 138,044	\$ -	\$ -
State	401,668	156,923	-	-	-	-
Local	-	-	-	-	-	-
Charges for services	-	-	-	30,346	-	-
Investment earnings	2,522	12,236	671	1	-	2,933
Contributions and donations	-	-	20,000	9,080	79,560	-
Miscellaneous	9,039	9,039	-	-	-	-
<b>Total revenues</b>	<b>413,229</b>	<b>178,198</b>	<b>20,671</b>	<b>177,471</b>	<b>79,560</b>	<b>2,933</b>
<b>Expenditures</b>						
Current						
General government	-	-	38,755	1,324	59,390	-
Public safety	-	-	-	138,044	-	-
Culture and recreation	-	-	-	2,377	-	-
Highways and streets	231,135	559,016	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total expenditures</b>	<b>231,135</b>	<b>559,016</b>	<b>38,755</b>	<b>141,745</b>	<b>59,390</b>	<b>-</b>
Revenues over (under) expenditures	<b>182,094</b>	<b>(380,818)</b>	<b>(18,084)</b>	<b>35,726</b>	<b>20,170</b>	<b>2,933</b>
Other financing sources (uses)						
Transfers in	79,787	855,143	-	2,250	-	-
Transfers out	(242,255)	-	-	-	(4,000)	-
Total other financing sources (uses)	<b>(162,468)</b>	<b>855,143</b>	<b>-</b>	<b>2,250</b>	<b>(4,000)</b>	<b>-</b>
Net changes in fund balances	<b>19,626</b>	<b>474,325</b>	<b>(18,084)</b>	<b>37,976</b>	<b>16,170</b>	<b>2,933</b>
<b>Fund balances, beginning of year</b>	<b>373,837</b>	<b>837,316</b>	<b>88,970</b>	<b>152,354</b>	<b>63,830</b>	<b>221,831</b>
<b>Fund balances, end of year</b>	<b>\$ 393,463</b>	<b>\$ 1,311,641</b>	<b>\$ 70,886</b>	<b>\$ 190,330</b>	<b>\$ 80,000</b>	<b>\$ 224,764</b>



		Debt Service	Capital Projects	Permanent			
Look Memorial	Building Authority	Fire Truck Purchase	Trails Phase I	Cemetery Perpetual Care	Carr I Memorial	Carr II Memorial	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,044
-	-	-	-	-	-	-	558,591
-	-	-	113,052	-	-	-	113,052
-	-	-	-	12,996	-	-	43,342
5,172	-	-	-	3,282	195	519	27,531
25,546	-	-	-	-	-	-	134,186
-	-	-	-	-	-	-	18,078
30,718	-	-	113,052	16,278	195	519	1,032,824
-	-	-	-	-	-	-	99,469
-	-	98,000	-	-	-	-	236,044
27,711	-	-	113,052	-	-	-	143,140
-	-	-	-	-	-	-	790,151
-	245,000	-	-	-	-	-	245,000
-	46,485	-	-	-	-	-	46,485
27,711	291,485	98,000	113,052	-	-	-	1,560,289
3,007	(291,485)	(98,000)	-	16,278	195	519	(527,465)
-	291,737	25,000	-	-	-	-	1,253,917
-	-	-	-	-	-	-	(246,255)
-	291,737	25,000	-	-	-	-	1,007,662
3,007	252	(73,000)	-	16,278	195	519	480,197
382,551	2,034	73,027	-	435,306	20,859	73,175	2,725,090
\$ 385,558	\$ 2,286	\$ 27	\$ -	\$ 451,584	\$ 21,054	\$ 73,694	\$ 3,205,287

# CITY OF LOWELL

## MAJOR STREETS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental revenues				
Federal	\$ 63,333	\$ 63,333	\$ -	\$ (63,333)
State	390,510	391,010	401,668	10,658
Investment earnings	-	-	2,522	2,522
Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>9,039</u>	<u>6,039</u>
<b>Total revenues</b>	456,843	457,343	413,229	(44,114)
<b>Expenditures</b>				
Current				
Highways and streets	<u>261,708</u>	<u>272,616</u>	<u>231,135</u>	<u>41,481</u>
Revenues over (under) expenditures	195,135	184,727	182,094	(2,633)
Other financing sources (uses)				
Transfers in	-	-	79,787	79,787
Transfers out	<u>(242,255)</u>	<u>(242,255)</u>	<u>(242,255)</u>	<u>-</u>
Total other financing sources (uses)	<u>(242,255)</u>	<u>(242,255)</u>	<u>(162,468)</u>	<u>79,787</u>
Net changes in fund balance	195,135	(57,528)	19,626	77,154
<b>Fund balance, beginning of year</b>	<u>373,837</u>	<u>373,837</u>	<u>373,837</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 568,972</u>	<u>\$ 316,309</u>	<u>\$ 393,463</u>	<u>\$ 77,154</u>

**CITY OF LOWELL**

**LOCAL STREETS FUND**

**SCHEDULE OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE**

**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Intergovernmental revenues				
Federal	\$ 66,333	\$ 66,333	\$ -	\$ (66,333)
State	145,565	145,565	156,923	11,358
Investment earnings	100	100	12,236	12,136
Miscellaneous	5,000	5,000	9,039	4,039
<b>Total revenues</b>	<u>216,998</u>	<u>216,998</u>	<u>178,198</u>	<u>(38,800)</u>
<b>Expenditures</b>				
Current				
Highways and streets	<u>824,196</u>	<u>838,156</u>	<u>559,016</u>	<u>279,140</u>
Revenues over (under) expenditures	(607,198)	(621,158)	(380,818)	240,340
Other financing sources (uses)				
Transfers in	<u>592,255</u>	<u>855,255</u>	<u>855,143</u>	<u>(112)</u>
Net changes in fund balance	(14,943)	234,097	474,325	240,228
<b>Fund balance, beginning of year</b>	<u>837,316</u>	<u>837,316</u>	<u>837,316</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 822,373</u>	<u>\$ 1,071,413</u>	<u>\$ 1,311,641</u>	<u>\$ 240,228</u>

# CITY OF LOWELL

## **HISTORIC DISTRICT COMMISSION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Budget Amounts</b>		<b>Actual Amount</b>	<b>Variance Positive (Negative)</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>		
<b>Revenues</b>				
Investment earnings	\$ -	\$ -	\$ 671	\$ 671
Contributions and donations	<u>50,000</u>	<u>50,000</u>	<u>20,000</u>	<u>(30,000)</u>
<b>Total revenues</b>	50,000	50,000	20,671	(29,329)
<b>Expenditures</b>				
Current				
General government	<u>50,000</u>	<u>50,000</u>	<u>38,755</u>	<u>11,245</u>
Net changes in fund balance	-	-	(18,084)	(18,084)
<b>Fund balance, beginning of year</b>	<u>88,970</u>	<u>88,970</u>	<u>88,970</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 88,970</u>	<u>\$ 88,970</u>	<u>\$ 70,886</u>	<u>\$ (18,084)</u>

# CITY OF LOWELL

## DESIGNATED CONTRIBUTIONS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED JUNE 30, 2023**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>
<b>Revenues</b>				
Federal	\$ 218,287	\$ 218,287	\$ 138,044	\$ (80,243)
Charges for services	-	-	30,346	30,346
Investment earnings	-	-	1	1
Contributions and donations	500	500	9,080	8,580
<b>Total revenues</b>	<u>218,787</u>	<u>218,787</u>	<u>177,471</u>	<u>(41,316)</u>
<b>Expenditures</b>				
Current				
General government	1,950	1,950	1,324	626
Public safety	-	138,855	138,044	811
Culture and recreation	-	2,100	2,377	(277)
<b>Total expenditures</b>	<u>1,950</u>	<u>142,905</u>	<u>141,745</u>	<u>1,160</u>
Revenues over (under) expenditures	216,837	75,882	35,726	(40,156)
Other financing sources (uses)				
Transfers in	-	-	2,250	2,250
Net changes in fund balance	216,837	75,882	37,976	(37,906)
<b>Fund balance, beginning of year</b>	<u>152,354</u>	<u>152,354</u>	<u>152,354</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 369,191</u>	<u>\$ 228,236</u>	<u>\$ 190,330</u>	<u>\$ (37,906)</u>

# CITY OF LOWELL

## LCTV ENDOWMENT SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Contributions and donations	\$ 108,000	\$ 108,000	\$ 79,560	\$ (28,440)
<b>Expenditures</b>				
Current				
General government	<u>104,000</u>	<u>104,000</u>	<u>59,390</u>	<u>44,610</u>
Revenues over (under) expenditures	4,000	4,000	20,170	16,170
Other financing sources (uses)				
Transfers out	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net changes in fund balance	-	-	16,170	16,170
<b>Fund balance, beginning of year</b>	<u>63,830</u>	<u>63,830</u>	<u>63,830</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 63,830</u>	<u>\$ 63,830</u>	<u>\$ 80,000</u>	<u>\$ 16,170</u>

# CITY OF LOWELL

## LEE MEMORIAL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>
<b>Revenues</b>				
Investment earnings	\$ 2,700	\$ 2,700	\$ 2,933	\$ 233
<b>Expenditures</b>				
Current				
Culture and recreation	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>2,700</u>
Net changes in fund balance	-	-	2,933	2,933
<b>Fund balance, beginning of year</b>	<u>221,831</u>	<u>221,831</u>	<u>221,831</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 221,831</u>	<u>\$ 221,831</u>	<u>\$ 224,764</u>	<u>\$ 2,933</u>

# CITY OF LOWELL

## LOOK MEMORIAL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023

	Budget Amounts		Actual Amount	Variance Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Investment earnings	\$ -	\$ -	\$ 5,172	\$ 5,172
Contributions and donations	<u>45,000</u>	<u>45,000</u>	<u>25,546</u>	<u>(19,454)</u>
<b>Total revenues</b>	45,000	45,000	30,718	(14,282)
<b>Expenditures</b>				
Current				
Culture and recreation	<u>45,000</u>	<u>45,000</u>	<u>27,711</u>	<u>17,289</u>
Net changes in fund balance	-	-	3,007	3,007
<b>Fund balance, beginning of year</b>	<u>382,551</u>	<u>382,551</u>	<u>382,551</u>	-
<b>Fund balance, end of year</b>	<u>\$ 382,551</u>	<u>\$ 382,551</u>	<u>\$ 385,558</u>	<u>\$ 3,007</u>



**CITY OF LOWELL**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**

**JUNE 30, 2023**

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
<b>Assets</b>				
Current assets				
Cash and pooled investments	\$ 81,010	\$ 108,665	\$ 237,101	\$ 426,776
Prepaid and other assets	4,188	-	-	4,188
Inventory	-	-	7,606	7,606
	<u>85,198</u>	<u>108,665</u>	<u>244,707</u>	<u>438,570</u>
Total current assets				
Capital assets				
Capital assets, net	<u>20,732</u>	<u>-</u>	<u>167,609</u>	<u>188,341</u>
<b>Total assets</b>	<u>105,930</u>	<u>108,665</u>	<u>412,316</u>	<u>626,911</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	39,317	-	42,205	81,522
Accrued liabilities	-	-	544	544
Current portion of long-term debt	-	-	9,460	9,460
	<u>39,317</u>	<u>-</u>	<u>52,209</u>	<u>91,526</u>
Total current liabilities				
Long-term liabilities				
Compensated absences	<u>-</u>	<u>-</u>	<u>936</u>	<u>936</u>
<b>Total liabilities</b>	<u>39,317</u>	<u>-</u>	<u>53,145</u>	<u>92,462</u>
<b>Net position</b>				
Net investment in capital assets	20,732	-	158,149	178,881
Unrestricted	<u>45,881</u>	<u>108,665</u>	<u>201,022</u>	<u>355,568</u>
<b>Total net position</b>	<u>\$ 66,613</u>	<u>\$ 108,665</u>	<u>\$ 359,171</u>	<u>\$ 534,449</u>

**CITY OF LOWELL**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN NET POSITION**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
<b>Operating revenue</b>				
Charges for services	\$ 132,013	\$ 86,030	\$ 269,031	\$ 487,074
<b>Total operating revenue</b>	<u>132,013</u>	<u>86,030</u>	<u>269,031</u>	<u>487,074</u>
<b>Operating expense</b>				
Administrative and general	-	-	53,480	53,480
Personnel services	33,176	-	29,040	62,216
Supplies	85,642	53,952	122,172	261,766
Services and other charges	17,369	-	76,274	93,643
Depreciation				
<b>Total operating expense</b>	<u>136,187</u>	<u>53,952</u>	<u>280,966</u>	<u>471,105</u>
Operating income (loss)	<u>(4,174)</u>	<u>32,078</u>	<u>(11,935)</u>	<u>15,969</u>
Non-operating revenue (expense)				
Interest income	766	1,006	1,941	3,713
Interest expense	-	-	(482)	(482)
<b>Total non-operating revenue (expense)</b>	<u>766</u>	<u>1,006</u>	<u>1,459</u>	<u>3,231</u>
Changes in net position	(3,408)	33,084	(10,476)	19,200
<b>Net position, beginning of year</b>	<u>70,021</u>	<u>75,581</u>	<u>369,647</u>	<u>515,249</u>
<b>Net position, end of year</b>	<u>\$ 66,613</u>	<u>\$ 108,665</u>	<u>\$ 359,171</u>	<u>\$ 534,449</u>

**CITY OF LOWELL**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
<b>Cash flows from operating activities</b>				
Receipts from internal services provided	\$ 132,013	\$ 86,030	\$ 269,031	\$ 487,074
Payments to employees	-	-	(53,051)	(53,051)
Payments to suppliers	(85,012)	(49,926)	(111,920)	(246,858)
<b>Net cash provided by (used in) operating activities</b>	<u>47,001</u>	<u>36,104</u>	<u>104,060</u>	<u>187,165</u>
<b>Cash flows from capital and related financing activities</b>				
Principal paid on long-term debt	-	-	(9,460)	(9,460)
Interest expense	-	-	(482)	(482)
Acquisitions of capital assets	-	-	(68,413)	(68,413)
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>-</u>	<u>-</u>	<u>(78,355)</u>	<u>(78,355)</u>
<b>Cash flows from investing activities</b>				
Interest income	<u>766</u>	<u>1,006</u>	<u>1,940</u>	<u>3,712</u>
Net increase (decrease) in cash and pooled investments	47,767	37,110	27,645	112,522
<b>Cash and pooled investments, beginning of year</b>	<u>33,243</u>	<u>71,555</u>	<u>209,456</u>	<u>314,254</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 81,010</u>	<u>\$ 108,665</u>	<u>\$ 237,101</u>	<u>\$ 426,776</u>
<b>Cash flows from operating activities</b>				
Operating income (loss)	\$ (4,174)	\$ 32,078	\$ (11,935)	\$ 15,969
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	17,369	-	76,274	93,643
Change in operating assets and liabilities which provided (used) cash				
Prepaid and other assets	(4,188)	4,026	-	(162)
Inventory	-	-	(1,455)	(1,455)
Accounts payable	37,994	-	40,747	78,741
Accrued liabilities	-	-	240	240
Compensated absences	-	-	189	189
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 47,001</u>	<u>\$ 36,104</u>	<u>\$ 104,060</u>	<u>\$ 187,165</u>

**CITY OF LOWELL**  
**DOWNTOWN DEVELOPMENT AUTHORITY**  
**COMBINING BALANCE SHEET/STATEMENT OF NET POSITION**

**JUNE 30, 2023**

	<b>Governmental Fund Type General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>Assets</b>			
Cash and pooled investments	\$ 448,969	\$ -	\$ 448,969
Capital assets			
Land	-	452,306	452,306
Depreciable capital assets, net	-	925,926	925,926
<b>Total assets</b>	<b>\$ 448,969</b>	<b>1,378,232</b>	<b>1,827,201</b>
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
Accounts payable and accrued liabilities	\$ 1,209	-	1,209
Accrued liabilities	1,959	-	1,959
Noncurrent liabilities			
Compensated absences	-	5,475	5,475
<b>Total liabilities</b>	<b>3,168</b>	<b>5,475</b>	<b>8,643</b>
<b>Fund balances</b>			
Unassigned	445,801		
<b>Total liabilities and fund balances</b>	<b>\$ 448,969</b>		
<b>Net position</b>			
Net investment in capital assets			1,378,232
Unrestricted			440,326
<b>Total net position</b>			<b>\$ 1,818,558</b>
<b>Reconciliation of fund balances to net position</b>			
<b>Fund balances of governmental funds</b>			\$ 445,801
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:			
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.			
Add - land			452,306
Add - capital assets (net of accumulated depreciation)			925,926
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - compensated absences			(5,475)
<b>Net position of governmental activities</b>			<b>\$ 1,818,558</b>

# CITY OF LOWELL

## DOWNTOWN DEVELOPMENT AUTHORITY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

	Governmental Fund Type General Fund	Adjustments	Statement of Activities
<b>Revenues</b>			
Taxes	\$ 854,928	\$ -	\$ 854,928
Investment earnings	4,242	-	4,242
Miscellaneous	1,761	-	1,761
<b>Total revenues</b>	<u>860,931</u>	<u>-</u>	<u>860,931</u>
<b>Expenditures/expenses</b>			
Current			
General government	806,160	69,872	876,032
Debt Service			
Principal	99,577	(99,577)	-
Interest	1,743	(1,762)	(19)
<b>Total expenditures/expenses</b>	<u>907,480</u>	<u>(31,467)</u>	<u>876,013</u>
Total other financing sources (uses)	-	-	-
Net changes in fund balance	(46,549)	46,549	
Change in net position		123,977	(15,082)
<b>Fund balance/net position, beginning of year</b>	<u>492,350</u>		<u>1,833,640</u>
<b>Fund balance/net position, end of year</b>	<u>\$ 445,801</u>		<u>\$ 1,818,558</u>
<b>Reconciliation of change in fund balances to change in net position</b>			
<b>Net change in fund balances of governmental funds</b>			\$ (46,549)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.			
Deduct - depreciation expense			(66,229)
Certain liabilities are not expected to be liquidated with expendable available resources and are not reported in the funds			
Add - decrease in accrued interest			1,762
Add - decrease in advances payable			99,577
Deduct - increase in compensated absences			(3,643)
<b>Change in net position of governmental activities</b>			<u>\$ (15,082)</u>

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### **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 5, 2023

To the City Council  
City of Lowell  
Kent County, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Lowell, Michigan, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise City of Lowell, Michigan's basic financial statements, and have issued our report thereon dated December 5, 2023.

#### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Lowell, Michigan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Lowell, Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Lowell, Michigan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

#### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Lowell, Michigan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Oradexeld Haefner LLC*





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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 5, 2023

To the City Council  
City of Lowell  
Kent County, Michigan

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited the City of Lowell, Michigan's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City's major federal programs for the year ended June 30, 2023. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Lowell, Michigan complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

##### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

#### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Uredeweld Haefner LLC*

**CITY OF LOWELL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass- through Grantor's Number	Expenditures
<b>U.S. Department of Agriculture</b>			
Water and Wastewater Disposal Systems Bonds	10.760		\$ 571,091
<b>U.S. Department of Treasury</b>			
Passed through Michigan Department of Treasury			
Coronavirus Local Fiscal Recovery Fund (CLFRF)	21.027		<u>234,721</u>
<b>Total Federal Awards</b>			<u>\$ 805,812</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

## CITY OF LOWELL

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023

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1. The Schedule of Expenditures of Federal Awards is prepared in accordance with the modified accrual basis of accounting for governmental funds and accrual basis of accounting for enterprise funds.
2. Reconciliation of revenues from federal sources per financial statements and expenditures per the Schedule of Expenditures of Federal Awards:

Federal revenue reported in governmental funds	\$ 234,721
Outstanding USDA loan draws	229,320
Pending USDA Loan draws	<u>341,771</u>
Expenditures reported on the schedule of expenditure of federal awards	<u>\$ 805,812</u>

3. The City did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.414 indirect costs.

**CITY OF LOWELL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

**Federal Awards**

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported

Type of auditors' report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?

☒ yes      ☐ no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

10.760

USDA Water and Wastewater  
Disposal Systems Bonds

Dollar threshold used to distinguish between Type A and B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ yes      ☒ no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**2023-001**

**Condition and Criteria:** The City's written policies and procedures provide for vendor certification of suspension and debarment status or City review of vendor suspension and debarment status on the SAM.gov website before applicable purchases.

**Cause:** The City policy for compliance with suspension and debarment requirements did not provide for specific action necessary to document compliance.

**Effect:** The City entered into a contract with a vendor before the vendor suspension and debarment status was documented. This vendor was not suspended or debarred per review of the SAM.gov website.

**Recommendation:** The City should modify current policies and procedures to require documentation of vendor certification of suspension and debarment status or City review of vendor suspension and debarment status on the SAM.gov website before applicable purchases.

**Management Response:** Management will modify policies and procedures to require document of vendor suspension and debarment status for all federally funded purchases or contracts.

**SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS**

None



301 East Main Street  
Lowell, Michigan 49331  
Phone (616) 897-8457  
Fax (616) 897-4085  
[www.lowell.mi.gov](http://www.lowell.mi.gov)

December 5, 2023

To Whom it may concern,

The City of Lowell agrees with the findings identified and respectfully submits the following corrective action plan for the year ending June 30, 2023.

2023-01

The City did not document the part of the policy that is needed to show that the vendor was not suspended or debarred from the Federal Government through SAM.gov before the contract was entered into.

Implementation and Monitoring

The City has discussed the procedure of policy and has identified that the review and documentation on the selected vendor needs to happen prior to approval of the contract by City Council. It will be the responsibility of the City Manager and the City Treasurer to adhere to the policy to document the review of the vendor through SAM.gov.

If anyone has questions about the plan, please contact Mike Burns or Suzanne Olin at 616 897-8457.

Sincerely,

Michael Burns  
City Manager





**LOWELL CITY ADMINISTRATION**  
**INTER OFFICE MEMORANDUM**

**DATE:** January 11, 2024

**TO:** Mayor Mike DeVore and the Lowell City Council *MD*

**FROM:** Michael T. Burns, City Manager

**RE:** Monroe Street Island

---

With the completion of Monroe, we are considering implementing traffic calming measures on Monroe Street. The primary concern is the need to divert truck traffic from Monroe, traveling to and from Attwood, and direct it towards Jefferson Street. Now that Monroe is complete, we have the opportunity to install an island on Monroe between Main Street and Avery.

The installation of an island aims to address two issues. The first, as mentioned earlier, is to redirect truck traffic. The second is to eliminate the hazardous left turn from southbound Monroe to eastbound Main Street.

The Downtown Development Authority (DDA) has expressed interest in financing the island project at this location, ensuring it is landscaped to enhance aesthetics.

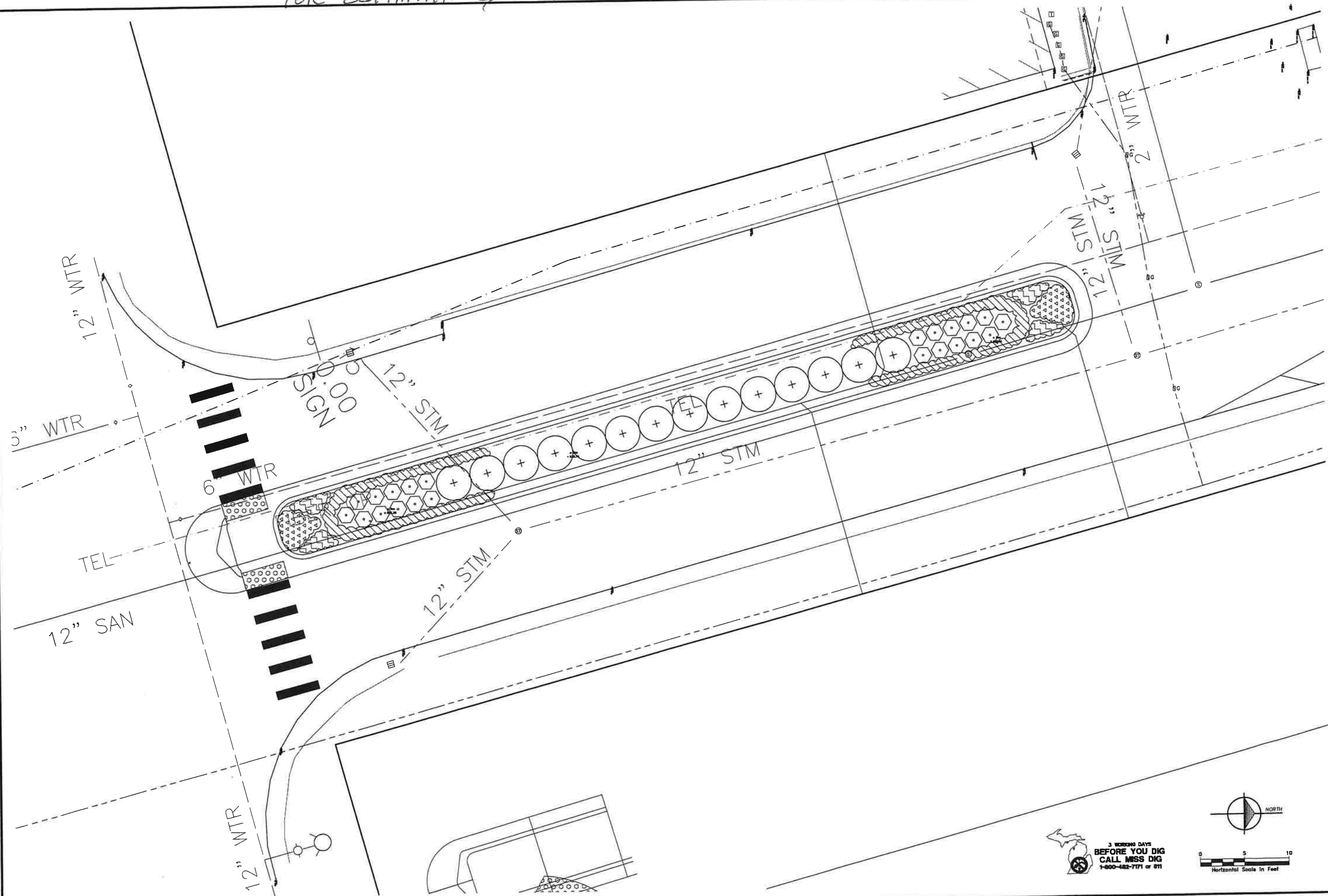
There are two key steps for the project. Firstly, we propose changing the designation of this stretch of roadway from Major Streets to Local Streets. It's crucial to note that we do not intend to reclassify all of Monroe as a local street, as doing so would result in a significant loss of Act 51 funds. However, the impact of changing the designation for this 0.1-mile stretch would be minimal. Avery Street between Jefferson and Monroe remains a major street, so this adjustment should not pose an issue.

The subsequent step involves securing funding from the DDA, which has expressed willingness to support the project. We have provided two cost estimates for project construction. Additionally, we are exploring the possibility of adding a few parking spaces on Monroe in this area. The higher estimate includes built-in parking stalls, while the lower estimate involves simply lining parking spaces on Monroe.

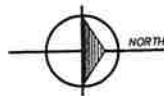
To proceed, the City Council's support is essential for both the street designation change and approval of the budget expenditure, pending DDA approval for the final construction.

**I recommend that the Lowell City Council endorse the proposed traffic calming measures on Monroe Street between Main and Avery Street.**

09. 2014 - 23. 2015 - Moscow branch of the "Lobachevsky" [22.11.2014]



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A horizontal scale bar labeled "Horizontal Scale in Feet" with markings at 0, 5, and 10 feet.

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[illegible]

**CITY OF LOWELL  
KENT COUNTY, MICHIGAN  
MONROE & MAIN MEDIAN  
LANDSCAPE PLAN**

DESIGNED BY	M RAKESTRAW	DATE	12/20/23
DRAWN BY	N NAME	DATE	
CHECKED BY	N NAME	DATE	
PROJECT	223175		
FILE	Lndscp.dwg		
1			
SHEET N			



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engineers | surveyors | planners

Phone: (616) 224-1500

Fax: (616) 224-1501

## Preliminary Construction Cost Opinion

Project: Monroe Street Traffic Control

Project No.: 223175

Location: City of Lowell

Work: Monroe Island and Sewer Repair

Item No.	Work Item	Unit	Est. Quantity	Unit Price	Amount
1	General Conditions, OH&P, 10%	LSUM	1	\$5,100.00	\$5,100
2	Mobilization, Max 10%	LSUM	1	\$5,100.00	\$5,100
3	Minor Traf Devices	LSUM	1	\$5,000.00	\$5,000
4	Erosion and Sedimentation Control	LSUM	1	\$2,000.00	\$2,000
5	Saw cut	Ft	250	\$25.00	\$6,250
6	Pavt, Rem, Modified	Syd	230	\$14.00	\$3,220
7	Sewer Repair	LSUM	1	\$8,000.00	\$8,000
8	Curb and Gutter	Ft	225	\$25.00	\$5,625
9	Sidewalk Ramp, Conc, 6 inch	Sft	35	\$15.00	\$525
10	Grading	LSUM	1	\$2,500.00	\$2,500
11	Concrete Header	LSUM	1	\$2,000.00	\$2,000
12	Hand Patching	Ton	20	\$200.00	\$4,000
13	Detectable Warning Strips	Ft	10	\$55.00	\$550
14	Pavement Parkings	Ft	55	\$5.00	\$275
15	Raise Structure	Ea	1	\$750.00	\$750
16	Irrigation	LSUM	1	\$2,500.00	\$2,500
17	Top soil	Syd	66	\$10.00	\$656
18	Hemerocallis x 'Stella de Oro', #1 pot	Ea	66	\$50.00	\$3,300
19	Sedum spectabile 'Autumn Joy', #1 pot	Ea	6	\$50.00	\$300
20	Lavandula angustifolia 'Big Time Blue', #1 pot	Ea	8	\$50.00	\$400
21	Pennisetum alopecuroides 'Hameln', 3 gal.	Ea	22	\$75.00	\$1,650
22	Myrica pensylvanica 'Morton', 5 gal.	Ea	14	\$100	\$1,400
23	Ballot Parking sidewalk redesign	LSUM	1	\$18,000	* \$18,000

**Subtotal**

**\$80,000**

**Construction Contingencies @10 %**

**\$8,000**

**Legal and Adminitrative @ 5%**

**\$4,000**

**Engineering @ 10%**

**\$8,000**

**Total Project Cost Opinion**

**\$100,000**

By: K. Mendez

Date: Dec-23

Chk'd: B. Mieras

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engineers | surveyors | planners

Phone: (616) 224-1500

Fax: (616) 224-1501

## Preliminary Construction Cost Opinion

Project: Monroe Street Traffic Control

Project No.: 223175

Location: City of Lowell

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1	General Conditions, OH&P, 10%	LSUM	1	\$5,100.00	\$5,100
2	Mobilization, Max 10%	LSUM	1	\$5,100.00	\$5,100
3	Minor Traf Devices	LSUM	1	\$5,000.00	\$5,000
4	Erosion and Sedimentation Control	LSUM	1	\$2,000.00	\$2,000
5	Saw cut	Ft	250	\$25.00	\$6,250
6	Pavt, Rem, Modified	Syd	230	\$14.00	\$3,220
7	Sewer Repair	LSUM	1	\$8,000.00	\$8,000
8	Curb and Gutter	Ft	225	\$25.00	\$5,625
9	Sidewalk Ramp, Conc, 6 inch	Sft	35	\$15.00	\$525
10	Grading	LSUM	1	\$2,500.00	\$2,500
11	Concrete Header	LSUM	1	\$2,000.00	\$2,000
12	Hand Patching	Ton	20	\$200.00	\$4,000
13	Detectable Warning Strips	Ft	10	\$55.00	\$550
14	Pavement Parkings	Ft	55	\$5.00	\$275
15	Raise Structure	Ea	1	\$750.00	\$750
16	Irrigation	LSUM	1	\$2,500.00	\$2,500
17	Top soil	Syd	66	\$10.00	\$656
18	Hemerocallis x 'Stella de Oro', #1 pot	Ea	66	\$50.00	\$3,300
19	Sedum spectabile 'Autumn Joy', #1 pot	Ea	6	\$50.00	\$300
20	Lavandula angustifolia 'Big Time Blue', #1 pot	Ea	8	\$50.00	\$400
21	Pennisetum alopecuroides 'Hameln', 3 gal.	Ea	22	\$75.00	\$1,650
22	Myrica pensylvanica 'Morton', 5 gal.	Ea	14	\$100	\$1,400
23	Ballot Parking Paint	LSUM	1	\$3,500	* \$3,500

<b>Subtotal</b>	<b>\$65,000</b>
<b>Construction Contingencies @10 %</b>	<b>\$7,000</b>
<b>Legal and Administrative @ 5%</b>	<b>\$4,000</b>
<b>Engineering @ 10%</b>	<b>\$7,000</b>
<b>Total Project Cost Opinion</b>	<b>\$83,000</b>

By: K. Mendez

Date: Dec-23

Chk'd: B. Mieras



**LOWELL CITY ADMINISTRATION**  
**INTER OFFICE MEMORANDUM**

**DATE:** January 11, 2024  
**TO:** Mayor Mike DeVore and the Lowell City Council  
**FROM:** Michael T. Burns, City Manager M3  
**RE:** Jefferson Street Sewer Replacement

---

During the 2013 flood event there was a sewer line that deteriorated on Jefferson Street from Kent Street to Main Street. At the time the city only replaced the line going north to the mid-block between Main Street and Kent, meaning the northern portion of the line was never addressed due to cost.

In 2023, we televised the line and it was apparent the line deteriorated to where root balls were emerging through the line. The 125-foot stretch of line needs full replacement.

Estimated construction costs for the project is \$144,679.50. Attached is a proposal for design engineering at a cost not to exceed \$9,000 which includes an allowance for soil borings.

Our staff has very adamant this line be replaced. **I recommend the Lowell City Council approve design engineering to replace the sewer line on Jefferson Street from Main Street approximately 125 feet south towards Kent Street at a cost not to exceed \$9,000.**

# williams&works

engineers | surveyors | planners

Mr. Mike Burns, City Manager  
City of Lowell  
301 E. Main Street  
Lowell, MI 49331

Via email to:  
[mburns@ci.lowell.mi.us](mailto:mburns@ci.lowell.mi.us)

## **Re: Kent Street Improvements Project: Jefferson Portion Design Engineering Services**

Dear Mr. Burns:

The city desires to add Jefferson from Kent St to Main St improvements to the Kent Street project during the 2024 construction season. This letter details our proposed services for the necessary design engineering tasks.

### **Project Scope**

---

The primary scope of the proposed construction project includes the pavement resurfacing and sanitary sewer improvements of the following project limits of Jefferson St from Kent St to Main St. The proposed scope includes removal of the existing pavement, replacement of any unsuitable sand and gravel base material, replace existing sanitary between Kent and Main, improvements to existing drainage structures, and paving with a new Hot Mix Asphalt (HMA) surface.

These projects will be constructed with local funds and do not involve any state or federal grants.

### **Design Engineering Services**

---

- **Soil Borings** – We recommend that a total of 2 soil borings, spaced approximately 200 ft., at a depth of 15 feet, be taken to verify the thickness of the HMA, make-up of the underlying materials and check for ground water. This will help determine the proper resurfacing process identify areas for potential base material upgrades and define any areas of potential utility excavation conflicts.
- **Survey** – A topographic survey will be provided to identify the elevations of the existing centerline and gutters. It will also include features such as driveway openings, utility castings, and power poles. This will aid in the bidding process and will be information available to the city for future utility and sidewalk work if needed. The survey limits would be 50 feet either side of the centerline and connecting intersections.

549 Ottawa Avenue NW, Grand Rapids, MI 49503 | (616) 224-1500 | [williams-works.com](http://williams-works.com)

- **Design Engineering** – Using the soil boring and survey information, we will prepare preliminary plans, specifications, and estimate. Once complete, we will review the documents in detail with the city. After review, we will address all comments and prepare a final set of all construction documents, and submit a bid package for review by the city.
- **Advertisement & Bidding** – On behalf of the City of Lowell, we will advertise the project for bidding in 2024 to allow for a 2024 construction. We will advertise the project in the state wide MITN web site and will alert local contractors directly and will propose a 3-week advertisement period. We will attend the bid opening and review the bids received for accuracy. If necessary, we will check references on the lowest qualified bidders and issue a letter to the city summarizing the results.

### **Schedule**

Williams & Works can begin work on this project immediately upon authorization. We will pursue the design efforts to allow the city to bid the project at their earliest convenience in the coming year.

### **Proposed Fee**

We propose to provide the design engineering services as defined above for the addition of Jefferson Street to the Kent Street Resurfacing Project for the proposed fee of **9,000**.

Design Surveying and Engineering -	\$ 7,000
<u>Soil Boring Allowance-</u>	<u>\$ 2,000</u>
<b>Jefferson Street - Total</b>	<b>\$ 9,000</b>

Thank you for this opportunity to be of service and please feel free to contact us should you have any questions.

Respectfully,

**Williams & Works**



Katie Mendez, E.I.T.  
Project Engineer

cc: Brandon Mieras P.E., Williams & Works

Kent St					
Item	Description	Unit Price	Units	Quantity	Amount
1	Mobilization	\$15,000.00	L.S.	1	\$15,000.00
2	Maintaining Traffic	\$5,000.00	L.S.	1	\$5,000.00
3	Erosion & Sedimentation Control	\$2,000.00	L.S.	1	\$2,000.00
4	HMA Surface Rem	\$4.00	Syd	2231	\$8,924.00
5	6 inch Aggregate Base	\$14.00	Syd	2231	\$31,234.00
6	Curb and Gutter, Rem	\$8.00	Ft	1575	\$12,600.00
7	Conc Curb & Gutter	\$19.00	Ft	1575	\$29,925.00
8	Machine Grading	\$2,000.00	STA	7	\$14,000.00
9	Valve Box Adjust	\$300.00	Ea	1	\$300.00
10	HMA	\$110.00	Ton	430	\$47,300.00
11	Slope Restoration	\$5,000.00	L.S.	1	\$5,000.00
12	Dr Structure Cover	\$4.00	Lbs	2025	\$8,100.00
13	Manhole Adjust	\$650.00	Ea	6	\$3,900.00
14	Water main	\$150.00	ft	750	\$112,500.00
15	Sanitary sewer	\$200.00	ft	350	\$70,000.00
16	Valve 8 inch	\$1,500.00	ea	3	\$4,500.00
17	San MH	\$5,500.00	Ea	2	\$11,000.00
18	connect to existing	\$500.00	Ea	2	\$1,000.00
19	Subbase, 12 in	\$18.00	Cyd	750	\$13,500.00
20	Water service	\$ 5,000.00	Ea	3	\$15,000.00
21	Sanitary lateral	\$ 2,000.00	Ea	3	\$6,000.00
				Total	\$416,783.00

Jefferson St Main to Kent					
Item	Description	Unit Price	Units	Quantity	Amount
1	HMA Surface Rem	\$4.00	Syd	545	\$2,180.00
2	6 inch Aggregate Base	\$14.00	Syd	545	\$7,630.00
3	Machine Grading	\$2,000.00	STA	2.5	\$5,000.00
4	Valve Box Adjust	\$300.00	Ea	2	\$600.00
5	HMA	\$110.00	Ton	115	\$12,650.00
6	Dr Structure Cover	\$4.00	Lbs	1100	\$4,400.00
7	Sanitary sewer	\$200.00	ft	250	\$50,000.00
8	San MH	\$5,500.00	Ea	1	\$5,500.00
9	Subbase, 12 in	\$18.00	Cyd	545	\$9,810.00
10	connect to existing	\$500.00	Ea	2	\$1,000.00
11	Sanitary lateral	\$ 2,000.00	Ea	3	\$6,000.00
12	Sidewalk removal/Replacement	\$ 20.00	Sft	120	\$2,400.00
				Total	\$107,170.00

Total	\$523,953.00
20% Contingences	\$104,800.00
8% Design Engineering	\$41,920.00
7% Construction Engineering	\$36,680.00
<b>Grand Total</b>	<b>\$707,353.00</b>



## LOWELL CITY COUNCIL MEMORANDUM

**DATE:** January 16, 2024

**TO:** Michael Burns, City Manager JAB

**FROM:** Rich LaBombard  
Assistant City Manager / DPW Director

**RE:** HydroCorp Professional Services  
Agreements Renewal – Residential and  
Commercial Inspections

---

Maintaining clean, safe drinking water is one of the key objectives of the municipal water system and the State of Michigan. The objective of safe drinking water is driving significant legislative changes and mandates throughout the State. As such, the City of Lowell requires water system users to comply with the Cross Connection Control program per Ordinance 25-31, and by the State of Michigan per Part 14 of the Michigan Safe Drinking Water Act 399 of 1976 (see links below).

A cross connection is a connection or arrangement of piping or appurtenances through which backflow of non-potable water could flow into and possibly contaminate the public drinking water supply. Lowell has had an inspection program to help oversee back flow prevention devices that are designed to keep the drinking water system safe from unnecessary contamination. HydroCorp of Troy, Michigan, has been providing this inspection service to the City for the past 19+ years. This professional service cannot be performed cost effectively by public works staff. The professional service provided by HydroCorp is exempt from a formal bidding process due to the specialized nature of this service; therefore, I recommend Lowell continue their professional relationship with HydroCorp.

Attached are two agreements for consideration for residential and commercial/industrial inspections. Each agreement is for a two year period.

- Residential Proposal – Contract total – \$25,644.00 (18.3% increase) – Minimum 135 annual inspections
- Commercial Proposal – Contract total - \$26,328.00 (21.4% increase) – Minimum 96 annual inspections

HydroCorp proposes to conduct a minimum of 462 inspections over term of the agreements. HydroCorp handles all scheduling, mailing, record keeping, and all communication with the State of Michigan DEQ of behalf of the City. HydroCorp schedules appointments with customers and performs the inspections. Once on site, they will inspect the water service and back flow prevention devices at each location. They review testing compliance and results and perform re-inspections as needed. I have included copies of last year's communications sent out to system users outlining the appointment making process and notification letters defining the process for non-compliance. Discontinuing water service to eliminate any danger of

# LOWELL CITY COUNCIL

## MEMORANDUM

contamination of the public drinking water system could result if violations are not addressed per Ordinance 25-35. HydroCorp has stated they will allow after hours inspections and we will make alterations to the scheduling letters to reflect the after-hours schedule change.

The Department of Public Works has planned for the routine inspections and budgeted accordingly for FY 23-24. Funds for this activity are available from the following account.

Water Fund - Distribution - Cross Connections - 591-571-801

**I recommend City Council approve the Professional Services Agreements with HydroCorp of Troy, Michigan, for the residential and commercial/industrial proposals as presented.**

### Attachments:

- Residential Proposal - \$25,644.00
- Commercial Proposal - \$26,328.00
- Appointment Request Notice
- Inspection Non-Compliance Notice Final
- Cross Connection Control Program Testing Notice Final

### Links:

Cross-Connection Control - Ordinance 25-31:

[https://library.municode.com/mi/lowell/codes/code\\_of\\_ordinances?nodeId=PTIICOOR\\_CH25W\\_ASEDISE\\_ARTIIWASE\\_S25-31CRNNCO](https://library.municode.com/mi/lowell/codes/code_of_ordinances?nodeId=PTIICOOR_CH25W_ASEDISE_ARTIIWASE_S25-31CRNNCO)

Safe Drinking Water Act 399 of 1976:

<http://legislature.mi.gov/doc.aspx?mcl-Act-399-of-1976>



## PROPOSAL

DEVELOPED FOR

Ralph Brecken

City of Lowell

217 South Hudson St

Lowell, MI 49331

October 11, 2023

## KEEPING DRINKING WATER SAFE FOR INDUSTRIES AND MUNICIPALITIES

For over 30 years, HydroCorp™ has been dedicated to safe drinking water for companies and communities across North America. Fortune 500 firms, metropolitan centers, utilities, small towns and businesses – all rely on HydroCorp to protect their water systems, averting backflow contamination and the acute health risks and financial liabilities it incurs.

### HYDROCORP™

THE SAFE WATER AUTHORITY™

CROSS-CONNECTION  
CONTROL / BACKFLOW  
PREVENTION

WATER SYSTEM  
SURVEYS / AUDITS

PIPE SYSTEM MAPPING  
AND LABELING

WATER SAMPLING  
AND ANALYSIS / RISK  
ASSESSMENTS

PROGRAM  
AND PROJECT  
MANAGEMENT

COMPLIANCE  
ASSISTANCE /  
DOCUMENTATION



MICHIGAN CORPORATE OFFICE

5700 Crooks Road, Suite 100

Troy, MI 48098

800.690.6651 TOLL FREE

248.250.5000 PHONE

248.786.1788 FAX GENERAL

info@hydrocorpinc.com EMAIL



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## SCOPE OF WORK

Based on our conversations, HydroCorp™ will provide the following services to the City of Lowell. This project is a continued effort for an ongoing Cross-Connection Control Program and will provide the City with the necessary data and information to maintain compliance with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) Water Bureau Cross Connection Control Regulations. Once this project has been approved and accepted by the City and HydroCorp, you may expect completion of the following elements within a two (2) year period. The components of the project include:

1. Annually, perform a minimum of **135** initial inspections, compliance inspections, and re-inspections at individual residential and multi-family residential homes served by the public water supply for cross-connections. Inspections will be conducted on the property's exterior and interior.
2. Generate all backflow prevention assembly test notices, non-compliance notices and coordinate/monitor backflow prevention assembly testing compliance for all backflow prevention assemblies.
3. Perform administrative functions including: answering water user telephone calls, scheduling of inspections, mailing of all notices, verification of backflow prevention assembly tester credentials & proper testing results and general customer service and program education inquiries.
4. Generate and document the required program data for the facilities using the HydroCorp Software Data Management Program.
5. Submit comprehensive management reports on a quarterly basis.
6. Conduct an annual review meeting to discuss the overall program status and recommendations.
7. Provide up to four - (4) ASSE-approved hose bibb vacuum breakers or anti-frost hose bibb vacuum breakers, (i.e. combination) per facility as required, in order to place a facility into immediate compliance at the time of inspection.
8. Prepare the annual State of Michigan, EGLE Water Bureau Cross Connection Report.
9. Assist the City with a community-wide public relations program including general awareness brochures and customized website cross-connection control program overview content and resources.
10. Provide ongoing support via phone, fax, internet, text, or email.

The above services will be provided for:

<b>Monthly Amount: \$ 1,068.50</b>	<b>Annual Amount: \$ 12,822.00</b>	<b>Contract Total: \$ 25,644.00</b>
------------------------------------	------------------------------------	-------------------------------------

Contract Amount is based upon a 24-month period. HydroCorp will invoice in 24 equal amounts of \$ 1,068.50.

# PROFESSIONAL SERVICE AGREEMENT

This agreement, made and entered into this DATE by and between the City of Lowell, organized and existing under the laws of the State of Michigan, referred to as "Utility", and HydroCorp™ a Michigan Corporation, referred to as "HydroCorp".

WHEREAS, the Utility supplies potable water throughout its corporate boundary to property owners; and desires to enter into a professional services contract for cross-connection control program inspection, reporting, and management services.

WHEREAS, HydroCorp is experienced in and capable of supplying professional inspection of potable water distribution systems and cross-connection control program management to the Utility, and the Utility desires to engage HydroCorp to act as its independent contractor in its cross-connection control program.

WHEREAS, the Utility has the authority under the laws of the State of Michigan and its local governing body to enter into this professional services contract.

NOW THEREFORE, in consideration of the mutual agreements herein contained, and subject to the terms and conditions herein stated, the parties agree as follows:

## ARTICLE I. Purpose

During the term of this Agreement, the Utility agrees to engage HydroCorp as an independent contractor to inspect and document its findings on its potable water distribution system in public, commercial, and industrial facilities within the community. Each party to this Agreement agrees that it will cooperate in good faith with the other, its agents, and subcontractors to facilitate the performance of the mutual obligations set forth in this Agreement. Both Parties to this Agreement recognize and acknowledge that the information presented to them is complete and accurate, yet due to the inaccessible nature of water piping or due to access constraints within water users' facilities, complete and accurate data is not always available.

## ARTICLE II. Scope of Services

The scope of services to be provided by HydroCorp under this Agreement will include the inspections/surveys, program administration, answering telephone call inquiries, scheduling of inspections, program compliance review, public education materials, preparation of quarterly management reports, and annual cross connection reports with respect to the facilities to the extent specifically set forth in this Article II (hereinafter the "Scope of Services"). Should other reports/services be included within the Scope of Services, the same shall be appended to this Agreement as Exhibit 1.

**2.1 PROGRAM REVIEW/PROGRAM START-UP MEETING.** HydroCorp will conduct a Program Startup Meeting for the Cross-Connection Control/Backflow Prevention Program. Items for discussion/review will include the following:

- Review state & local regulations
- Review and/or provide assistance in establishing local Cross-Connection Control Ordinance
- Review/establish wording and timeliness for program notifications including:
  - Inspection Notice
  - Compliance Notice
  - Non-Compliance Notices 1-2, Penalty Notices
- Special Program Notices
- Electronic use of notices/program information
- Obtain updated facility listing, address information, and existing program data from Utility.
- Prioritize Inspections (Utility owned buildings, schools, high-hazard facilities, special circumstances.)
- Review/establish procedures for vacant facilities.



- Establish facility inspection schedule.
- Review/establish procedures and protocols for addressing specific hazards.
- Review/establish high-hazard, complex facilities and large industrial facility inspection/containment procedures, including supplemental information/notification that may be requested from these types of facilities in order to achieve program compliance.
- Review/establish program reporting procedures including electronic reporting tools.
- Review/establish educational and public awareness brochures.

**2.2 INSPECTIONS.** HydroCorp will perform initial inspections, compliance inspections, and re-inspections at individual residential facilities and miscellaneous water users within the utility served by the public water supply for cross-connections. Inspections will be conducted in accordance with the Michigan Department of Great Lakes and Energy Cross Connection Control Rules.

- *Initial Inspection* – the first time a HydroCorp representative inspects a facility for cross-connections. The degree of Hazard will be assigned and/or verified during this facility visit. The Degree of Hazard will dictate future re-inspection frequency/schedule of facility, (facility will be either compliant or non-compliant after this inspection).
- *Compliance Inspection* – subsequent visit by a HydroCorp representative to a facility that was non-compliant during the *Initial Inspection* to verify that corrective action was completed and meets the program requirements.
- *Re-Inspection* – Revisit by a HydroCorp representative to a facility that was previously inspected. The re-inspection frequency/schedule is based on the degree of hazard assigned to the facility during the initial inspection (one- or five-year re-inspection cycle, as agreed to by the parties).

**2.3 INSPECTION SCHEDULE.** HydroCorp shall determine and coordinate the inspection schedule. Inspection personnel will check in/out on a daily basis with the Utility's designated contact person. The initial check in will include a list of inspections scheduled. An exit interview will include a list of inspections completed.

**2.4 PROGRAM DATA.** HydroCorp will generate and document the required program data for the Facility Types listed in the Scope of Services using the HydroCorp Software Data Management Program. Program Data shall remain property of the Utility; however, the HydroCorp Software Data Management program shall remain the property of HydroCorp and can be purchased for an additional fee. Data services will include:

- Prioritize and schedule inspections.
- Notify users of inspections, backflow device installation and testing requirements if applicable.
- Monitor inspection compliance using the HydroCorp online software management program.
- Maintain program to comply with all EGLE regulations

**2.5 MANAGEMENT REPORTS.** HydroCorp will submit comprehensive management reports in electronic, downloadable format on a quarterly & annual basis to the Utility. Reports to include the following information:

- Name, location and date of inspections
- Number of facilities inspected/surveyed
- Number of facilities compliant/non-compliant

**2.6 REVIEW OF CROSS-CONNECTION CONTROL ORDINANCE.** HydroCorp will review or assist in the development of a cross-connection control ordinance. Items for review include:

- Code adoption references, standard operational procedures, program notice documentation, reporting procedures and preference standards.
- Penalties for noncompliance.



- 2.7 VACUUM BREAKERS.** HydroCorp will provide up to four (4) ASSE-approved hose bibb vacuum breakers or anti-frost hose bibb vacuum breakers per facility as required, in order to place a facility into immediate compliance at the time of inspection if no other cross-connections are identified.
- 2.8 PUBLIC RELATIONS PROGRAM.** HydroCorp will assist the Utility with a community-wide public relations program, including general awareness brochures and website cross-connection control program content.
- 2.9 SUPPORT.** HydroCorp will provide ongoing support via phone, fax, text, website, or email for the contract period.
- 2.10 FACILITY TYPES.** The facility types included in the program are as follows:
- Interior and Exterior Residential
- Complex Facilities.** Large industrial and high-hazard complexes or facilities may require inspection/survey services outside the scope of this Agreement. (HydroCorp typically allows a maximum of up to three (3) hours of inspection time per facility.) An independent cross-connection control survey (at the business owner's expense) may be required at these larger/complex facilities and the results submitted to the Utility to help verify program compliance.
- 2.11 INSPECTION TERMS.** HydroCorp will perform a minimum of **270** inspections over a two – (2) year contract. The total inspections include all initial inspections, compliance, and re-inspections. *Vacant facilities that have been provided to HydroCorp, scheduled no show or refusal of inspection will count as an inspection/site visit for purposes of the contract.*
- 2.12 COMPLIANCE WITH DEPARTMENT OF ENVIRONMENT, GREAT LAKES, AND ENERGY (EGLE).** HydroCorp will assist in compliance with EGLE and Michigan Plumbing Code cross-connection control program requirements for all residential facilities.
- 2.13 POLICY MANUAL.** HydroCorp will review and/or develop a comprehensive cross-connection control policy manual/plan and submit to the appropriate regulatory agency for approval on behalf of the Utility.
- 2.14 INVENTORY.** HydroCorp shall inventory all accessible (ground level) backflow prevention assemblies and devices. Documentation will include: location, size, make, model, and serial number if applicable.
- 2.15 DATA MANAGEMENT.** HydroCorp shall provide data management and program notices for all inspection services throughout the contract period.
- 2.16 ANNUAL YEAR-END REVIEW.** HydroCorp will conduct an on-site annual year-end review meeting to discuss the overall program status and specific program recommendations.
- 2.17 CROSS-CONNECTION CONTROL BROCHURES.** HydroCorp will provide approximately **270** cross-connection control educational brochures for the duration of the Agreement.
- 2.18 INSURANCE.** HydroCorp will provide all required copies of general liability, workers' compensation, and errors and omissions insurance naming the Utility as an additional insured if required.





### ARTICLE III. Responsibilities of the Utility

- 3.1 UTILITY'S REPRESENTATIVE.** On or before the date services are to commence under this Agreement, the Utility shall designate an authorized representative ("Authorized Representative") to administer this Agreement.
- 3.2 COMPLIANCE WITH LAWS.** The Utility, with the technical and professional assistance of HydroCorp, shall comply with all applicable local, state, and federal laws, codes, ordinances, and regulations as they pertain to the water inspection and testing, and shall pay for any capital improvements needed to bring the water treatment and delivery system into compliance with the aforementioned laws.
- 3.3 NOTICE OF LITIGATION.** In the event that the Utility or HydroCorp has or receives notice of or undertakes the prosecution of any actions, claims, suits, administrative proceedings, investigations or other proceedings in connection with this Agreement, the party receiving such notice or undertaking of such prosecution shall give the other party timely notice of such proceedings and will inform the other party in advance of all hearings regarding such proceedings
- 3.4 FACILITY LISTING.** The Utility must provide HydroCorp a complete list of facilities to be inspected, including facility name, type of service connection, address, contact person, and phone number, (if available). *Electronic file format such as Microsoft Excel, etc. is required. An additional one-time fee to manually enter facility listing will be charged at the rate of \$80.00 per hour. Incorrect facility addresses will be returned to the Utility contact and corrected address will be requested.*
- 3.5 LETTERHEAD/LOGO.** The Utility will provide HydroCorp with an electronic file copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only. (300 dpi in either .eps, or other high-quality image format for printing.)

### ARTICLE IV. Term, Compensation, and Changes in Scope of Services

- 4.1 TERM AND TERMINATION TERM.** Services by HydroCorp under this Agreement shall commence on **November 1, 2023**, and end two- (2) years from such date unless this Agreement is renewed or terminated as provided herein. The terms of this Agreement shall be valid only upon the execution of this Agreement within ninety (90) days of its receipt. Failure to execute this Agreement within the ninety (90) day period shall deem the proposed terms void.
- 4.2 RENEWAL.** Upon the expiration of this two-year agreement, the Utility will have the option to automatically renew for a one (1) year term. Any increases in pricing for the one-year renewal will be equal to the annual Consumer Price Index as measured in the local/regional area at the time of renewal.
- 4.3 TERMINATION.** The Utility or HydroCorp may terminate this Agreement at any time and on any date in the initial and renewal terms of this Agreement, with or without any cause, by giving written notice of such intent to terminate to the other party at least thirty (30) days prior to the effective date of termination. Notice of the intent to terminate shall be given in writing by personal service, by an authorized agent, or by certified mail, return receipt requested. The Utility shall pay the balance of any outstanding accounts for work performed by HydroCorp.
- 4.4 BASE COMPENSATION.** The Utility shall pay HydroCorp as compensation ("Base Compensation") for labor, equipment, material, supplies, and utilities provided and the services performed pursuant to this Agreement, **\$1,068.50 per month, \$12,822.00 annually, for a two-year contract total of \$25,644.00.** Completed inspections shall consist of all initial inspections, re-inspections, and compliance inspections as defined in section 2.2.
- 4.5 PAYMENT OF INVOICES.** Upon presentation of invoices by HydroCorp, all payments including base and other compensation shall be due and payable on the first day of each month (due date) after the month for which services have been rendered. All such payments shall be made no later than thirty (30) days after the due date. Failure to pay shall be deemed a default under this Agreement. For any payment to HydroCorp which is not



made within thirty (30) calendar days after the due date, HydroCorp, shall receive interest at one and one-half (1½) percent per month on the unpaid balance.

- 4.6 CHANGES IN SCOPE OF SERVICES.** In the event that the Utility requests and HydroCorp consents to perform additional work or services involving the consulting, management, operation, maintenance, and repair of the Utility's water delivery system where such services or work exceeds or changes the Scope of Services contemplated under this Agreement, HydroCorp shall be provided additional compensation. Within thirty (30) calendar days from the date of notice of such additional work or services, the parties shall mutually agree upon an equitable sum for additional compensation. This amount shall be added to the monthly sum effective at the time of change in scope. Changes in the Scope of Service include, but are not limited to, requests for additional service by the Utility or additional costs incurred in meeting new or changed government regulations or reporting requirements.
- 4.7 CLIENT CONFIDENTIALITY.** Disclosure of all communications between HydroCorp and the Utility regarding business practices and other methods and forms of doing business is subject to the provisions of Michigan Public Records Law. HydroCorp agrees to make available for inspection and copying all records in its possession created, produced, collected, or otherwise related to this Agreement to the same extent as if the records were maintained by the Utility. HydroCorp expressly acknowledges and agrees that its obligations concerning Public Records Law and compliance regarding records related to this Agreement should not be limited by copyright, license, privacy and/or confidentiality except as authorized under the Public Records Law.
- 4.8 ACCESSIBILITY.** Backflow prevention device information will be completed in full only when the identifying information (i.e., data plate, brass tag, etc.) is accessible and visible from ground level or from a fixed platform/mezzanine.
- 4.9 CONFINED SPACES.** – HydroCorp personnel will not enter confined spaces.

#### ARTICLE V. Risk Management and General Provisions

- 5.1 INFORMATION.** Both Parties to this Agreement recognize and acknowledge that the information presented to them is complete to the best of their knowledge, yet due to the inaccessible nature of water piping or lack of access provided by property owner/water user, complete accurate data is not always available. Cross-connection control inspection and results are documented as of a specific date. The property owner and/or water user may make modifications to the potable water system after the inspection date that may impact compliance with the program.
- 5.2 LIMITATION OF LIABILITY.** HydroCorp's liability to the Utility for any loss, damage, claim, or expense of any kind or nature caused directly or indirectly by the performance or non-performance of obligations pursuant to this Agreement shall be limited to general money damages in an amount not to exceed or within the limits of the insurance coverage provided hereunder. HydroCorp shall in no event be liable for indirect or consequential damages, including but not limited to, loss of profits, loss of revenue, or loss of facilities, based upon contract, negligence, or any other cause of action.

- 5.3 HYDROCORP INSURANCE.** HydroCorp currently maintains the following insurance coverages and limits:

	<u>Occurrence</u>	<u>Aggregate</u>
Comprehensive General Liability	\$1 Million	\$2 Million
Excess Umbrella Liability	\$5 Million	\$5 Million
Automobile Liability (Combined Single Limit)	\$1 Million	
Worker's Compensation/ Employer's Liability	\$1 Million	
Errors and Omissions	\$2 Million	\$2 Million

Within thirty (30) calendar days of the start of the project, HydroCorp shall furnish the Utility with satisfactory proof of such insurance, and each policy will require a 30-day notice of cancellation to be given to the Utility





while this Agreement is in effect. The Utility shall be named as an additional insured according to its interest under the general liability policy during the term of this Agreement.

- 5.4 UTILITY INSURANCE.** The Utility will maintain liability insurance on an all-risk basis and including extended coverage for matters set forth in this Agreement.
- 5.5 RELATIONSHIP.** The relationship of HydroCorp to the Utility is that of independent contractor and not one of employment. None of the employees or agents of HydroCorp shall be considered employees of the Utility. For the purposes of all state, local, and federal laws and regulations, the Utility shall exercise primary management, and operational and financial decision-making authority.
- 5.6 ENTIRE AGREEMENT AMENDMENTS.** This Agreement contains the entire Agreement between the Utility and HydroCorp, and supersedes all prior or contemporaneous communications, representations, understandings, or agreements. This Agreement may be modified only by a written amendment signed by both parties.
- 5.7 HEADINGS, ATTACHMENTS, AND EXHIBITS.** The heading contained in this Agreement is for reference only and shall not in any way affect the meaning or interpretation of this Agreement. The Attachments and Exhibits to this Agreement shall be construed as integral parts of this Agreement.
- 5.8 WAIVER.** The failure on the part of either party to enforce its rights as to any provision of this Agreement shall not be construed as a waiver of its rights to enforce such provisions in the future.
- 5.9 ASSIGNMENT.** This Agreement shall not be assigned by either party without the prior written consent of the other unless such assignment shall be to the affiliate or successor of either party.
- 5.10 FORCE MAJEURE.** A party's performance under this Agreement shall be excused if, and to the extent that, the party is unable to perform because of actions due to causes beyond its reasonable control such as, but not limited to, Acts of God, the acts of civil or military authority, loss of potable water sources, water system contamination, floods, quarantine restrictions, riot, strikes, commercial impossibility, fires, explosions, bombing, and all such interruptions of business, casualties, events, or circumstances reasonably beyond the control of the party obligated to perform, whether such other causes are related or unrelated, similar or dissimilar, to any of the foregoing. In the event of any such force majeure, the party unable to perform shall promptly notify the other party of the existence of such force majeure and shall be required to resume performance of its obligations under this Agreement upon the termination of the aforementioned force majeure.
- 5.11 AUTHORITY TO CONTRACT.** Each party warrants and represents that it has authority to enter into this Agreement and to perform the obligations, including any payment obligations, under this Agreement.
- 5.12 GOVERNING LAW AND VENUE.** This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, regardless of the fact that any of the parties hereto may be or may become a resident of a different state or jurisdiction. Any dispute between the parties, with both parties consent, may be settled by arbitration in accordance with the applicable rules of the American Arbitration Association. Any arbitration award or determination shall be final and binding and any court of competent jurisdiction may enter a judgment on such award which shall be enforceable in the same manner as any other judgment of the such court. Any suit or action arising shall be filed in a court of competent jurisdiction within the State of Michigan, venue by the presiding County. The parties hereby consent to the personal jurisdiction of said court within the State of Michigan.
- 5.13 COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument.



**5.14 NOTICES.** All notices, requests, demands, payments, and other communications which are required or may be given under this Agreement shall be in writing and shall be deemed to have been duly given if delivered personally or sent by a nationally recognized overnight carrier, or mailed by certified mail, postage prepaid, return receipt requested, as follows:

If to HydroCorp:

HydroCorp  
c/o Mark Martin  
5700 Crooks Road, Ste. 100  
Troy, MI 48337

If to Utility:

City of Lowell  
c/o Ralph Brecken  
217 South Hudson Street  
Lowell, MI 49331

**5.15 SEVERABILITY.** Should any part of this Agreement for any reason, be declared invalid or void, such declaration will not affect the remaining portion, which will remain in full force and effect as if the Agreement has been executed with the invalid portion eliminated.

## SIGNATURES

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date first above written.

### City of Lowell

\_\_\_\_\_  
By: Ralph Brecken  
Title: Water Distribution Supervisor

### HydroCorp



\_\_\_\_\_  
By: Paul M. Patterson  
Its: Senior Vice President

---

## Appendix

### Specific Qualifications & Experience

**HydroCorp™** is a professional service organization that specializes in Cross Connection Control Programs. Cross Connection Control Program Management & Training is the main core and focus of our business. We are



committed to providing water utilities and local communities with a cost-effective and professionally managed cross-connection control program in order to assist in protecting the public water supply.

- HydroCorp conducts over 70,000 Cross Connection Control Inspections **annually**.
- HydroCorp tracks and manages over 135,000+ backflow prevention assemblies for our Municipal client base.
- Our highly trained staff works in an efficient manner in order to achieve maximum productivity and keep program costs affordable. We have a detailed **system** and **process** that each of our field inspectors follow in order to meet productivity and quality assurance goals.
- Our municipal inspection team is committed to providing outstanding customer service to the water users in each of the communities we serve. We teach and train customer service skills in addition to the technical skills since our team members act as representatives of the community that we service.
- Our municipal inspection team has attended training classes and received certification from the following recognized Cross Connection Control Programs: UF TREEO, UW-Madison, and USC – Foundation for Cross Connection Control and Hydraulic Research, American Backflow Prevention Association (ABPA), American Society for Sanitary Engineering (ASSE). HydroCorp recognizes the importance of Professional Development and Learning. We invest heavily in internal and external training with our team members to ensure that each Field Service and Administrative team member has the skills and abilities to meet the needs of our clients.
- We have a trained administrative staff to handle client needs, water user questions and answer telephone calls in a professional, timely and courteous manner. Our administrative staff can answer most technical calls related to the cross-connection control program and have attended basic cross-connection control training classes.
- HydroCorp currently serves over 370 communities in Michigan, Wisconsin, Maryland, Delaware, Virginia & Florida. We still have our first customer!
- HydroCorp and its' staff are active members in many water industry associations including: National Rural Water Association, State Rural Water Associations, National AWWA, State AWWA Groups, HydroCorp is committed to assisting these organizations by providing training classes, seminars and assistance in the area of Cross Connection Control.
- Several Fortune 500 companies have relied on HydroCorp to provide Cross Connection Control Surveys, Program Management & Reporting to assist in meeting state/local regulations as well as internal company guidelines.



## PROPOSAL

DEVELOPED FOR

Ralph Brecken

City of Lowell

217 South Hudson Street

Lowell, MI 49331

October 11, 2023

## KEEPING DRINKING WATER SAFE FOR INDUSTRIES AND MUNICIPALITIES

For over 30 years, HydroCorp™ has been dedicated to safe drinking water for companies and communities across North America. Fortune 500 firms, metropolitan centers, utilities, small towns and businesses – all rely on HydroCorp to protect their water systems, averting backflow contamination and the acute health risks and financial liabilities it incurs.

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CROSS-CONNECTION  
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SURVEYS / AUDITS

PIPE SYSTEM MAPPING  
AND LABELING

WATER SAMPLING  
AND ANALYSIS / RISK  
ASSESSMENTS

PROGRAM  
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COMPLIANCE  
ASSISTANCE /  
DOCUMENTATION



MICHIGAN CORPORATE OFFICE

5700 Crooks Road, Suite 100

Troy, MI 48098

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248.786.1788 FAX GENERAL

info@hydrocorpinc.com EMAIL



SCOPE OF WORK .....	3
PROFESSIONAL SERVICE AGREEMENT. ....	4-10
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## SCOPE OF WORK

Based on our conversations, HydroCorp™ will provide the following services to the City of Lowell. This project is a continued effort for an ongoing Cross-Connection Control Program and will provide the City with the necessary data and information to maintain compliance with the Michigan Department of Environment, Great Lakes, and Energy (EGLE) Water Bureau Cross Connection Control Regulations. Once this project has been approved and accepted by the City and HydroCorp, you may expect completion of the following elements within a two (2) year period. The components of the project include:

1. Annually, perform a minimum of **96** initial inspections, compliance inspections, and re-inspections at individual industrial, commercial, institutional facilities, and miscellaneous water users within the City of Lowell served by the public water supply for cross-connections. Inspections will be conducted in accordance with the EGLE Water Bureau Cross Connection Control regulations.
2. Generate all backflow prevention assembly test notices, non-compliance notices and coordinate/monitor backflow prevention assembly testing compliance for all backflow prevention assemblies.
3. Perform administrative functions including: answering water user telephone calls, scheduling of inspections, mailing of all notices, verification of backflow prevention assembly tester credentials & proper testing results and general customer service and program education inquiries.
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5. Submit comprehensive management reports on a quarterly basis.
6. Conduct an annual review meeting to discuss overall program status and recommendations.
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8. Prepare the annual State of Michigan, EGLE Water Bureau Cross Connection Report.
9. Assist the City with a community-wide public relations program including general awareness brochures and customized web site cross connection control program overview content and resources.
10. Provide ongoing support via phone, fax, internet, text or email.

The above services will be provided for:

<b>Monthly Amount: \$ 1,097.00</b>	<b>Annual Amount: \$ 13,164.00</b>	<b>Contract Total: \$ 26,328.00</b>
------------------------------------	------------------------------------	-------------------------------------

Contract Amount is based upon a 24-month period. HydroCorp will invoice in 24 equal amounts of \$ 1,097.00.

# PROFESSIONAL SERVICE AGREEMENT

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WHEREAS, the Utility supplies potable water throughout its corporate boundary to property owners; and desires to enter into a professional services contract for cross-connection control program inspection, reporting, and management services.

WHEREAS, HydroCorp is experienced in and capable of supplying professional inspection of potable water distribution systems and cross-connection control program management to the Utility, and the Utility desires to engage HydroCorp to act as its independent contractor in its cross-connection control program.

WHEREAS, the Utility has the authority under the laws of the State of Michigan and its local governing body to enter into this professional services contract.

NOW THEREFORE, in consideration of the mutual agreements herein contained, and subject to the terms and conditions herein stated, the parties agree as follows:

## ARTICLE I. Purpose

During the term of this Agreement, the Utility agrees to engage HydroCorp as an independent contractor to inspect and document its findings on its potable water distribution system in public, commercial and industrial facilities within the community. Each party to this Agreement agrees that it will cooperate in good faith with the other, its agents, and subcontractors to facilitate the performance of the mutual obligations set forth in this Agreement. Both Parties to this Agreement recognize and acknowledge that the information presented to them is complete and accurate, yet due to the inaccessible nature of water piping or due to access constraints within water users' facilities, complete and accurate data is not always available.

## ARTICLE II. Scope of Services

The scope of services to be provided by HydroCorp under this Agreement will include the inspections/surveys, program administration, answering telephone call inquiries, scheduling of inspections, program compliance review, public education materials, preparation of quarterly management reports, and annual cross connection reports with respect to the facilities to the extent specifically set forth in this Article II (hereinafter the "Scope of Services"). Should other reports/services be included within the Scope of Services, the same shall be appended to this Agreement as Exhibit 1.

**2.1 PROGRAM REVIEW/PROGRAM START-UP MEETING.** HydroCorp will conduct a Program Startup Meeting for the Cross-Connection Control/Backflow Prevention Program. Items for discussion/review will include the following:

- Review state & local regulations
- Review and/or provide assistance in establishing local Cross-Connection Control Ordinance
- Review/establish wording and timeliness for program notifications including:
  - Inspection Notice
  - Compliance Notice
  - Non-Compliance Notices 1-2, Penalty Notices
- Special Program Notices
- Electronic use of notices/program information
- Obtain updated facility listing, address information and existing program data from Utility.
- Prioritize Inspections (Utility owned buildings, schools, high hazard facilities, special circumstances.)
- Review/establish procedure for vacant facilities.





- Establish facility inspection schedule.
- Review/establish procedures and protocols for addressing specific hazards.
- Review/establish high-hazard, complex facilities and large industrial facility inspection/containment procedures including supplemental information/notification that may be requested from these types of facilities in order to achieve program compliance.
- Review/establish program reporting procedures including electronic reporting tools.
- Review/establish educational and public awareness brochures.

**2.2 INSPECTIONS.** HydroCorp will perform initial inspections, compliance inspections, and re-inspections at individual industrial, commercial, institutional facilities and miscellaneous water users within the utility served by the public water supply for cross-connections. Inspections will be conducted in accordance with the Department of Environment, Great Lakes, and Energy Cross Connection Control Rules.

- *Initial Inspection* – the first time a HydroCorp representative inspects a facility for cross-connections. The degree of Hazard will be assigned and/or verified during this facility visit. The Degree of Hazard will dictate future re-inspection frequency/schedule of facility, (facility will be either compliant or non-compliant after this inspection).
- *Compliance Inspection* – subsequent visit by a HydroCorp representative to a facility that was non-compliant during the *Initial Inspection* to verify that corrective action was completed and meets the program requirements.
- *Re-Inspection* – Revisit by a HydroCorp representative to a facility that was previously inspected. The re-inspection frequency/schedule is based on the degree of hazard assigned to the facility during the initial inspection (one or five year re-inspection cycle, as agreed to by the parties).

**2.3 INSPECTION SCHEDULE.** HydroCorp shall determine and coordinate the inspection schedule. Inspection personnel will check in/out on a daily basis with the Utility's designated contact person. The initial check in will include a list of inspections scheduled. An exit interview will include a list of inspections completed.

**2.4 PROGRAM DATA.** HydroCorp will generate and document the required program data for the Facility Types listed in the Scope of Services using the HydroCorp Software Data Management Program. Program Data shall remain property of the Utility; however, the HydroCorp Software Data Management program shall remain the property of HydroCorp and can be purchased for an additional fee. Data services will include:

- Prioritize and schedule inspections.
- Notify users of inspections, backflow device installation, and testing requirements if applicable.
- Monitor inspection compliance using the HydroCorp online software management program.
- Maintain program to comply with all EGLE regulations

**2.5 MANAGEMENT REPORTS.** HydroCorp will submit comprehensive management reports in electronic, downloadable format on a quarterly & annual basis to the Utility. Reports to include the following information:

- Name, location, and date of inspections
- Number of facilities inspected/surveyed
- Number of facilities compliant/non-compliant

**2.6 REVIEW OF CROSS-CONNECTION CONTROL ORDINANCE.** HydroCorp will review or assist in the development of a cross-connection control ordinance. Items for review include:

- Code adoption references, standard operational procedures, program notice documentation, reporting procedures and preference standards.
- Penalties for noncompliance.





- 2.7 VACUUM BREAKERS.** HydroCorp will provide up to six (6) ASSE-approved hose bibb vacuum breakers or anti-frost hose bibb vacuum breakers per facility as required, in order to place a facility into immediate compliance at the time of inspection if no other cross-connections are identified.
- 2.8 PUBLIC RELATIONS PROGRAM.** HydroCorp will assist the Utility with a community-wide public relations program including general awareness brochures and website cross-connection control program content.
- 2.9 SUPPORT.** HydroCorp will provide ongoing support via phone, fax, text, website, or email for the contract period.
- 2.10 FACILITY TYPES.** The facility types included in the program are as follows:
- Industrial
  - Institutional
  - Commercial
  - Miscellaneous Water users
  - Multifamily
- Complex Facilities.** Large industrial and high-hazard complexes or facilities may require inspection/survey services outside the scope of this Agreement. (HydroCorp typically allows a maximum of up to three (3) hours of inspection time per facility.) An independent cross-connection control survey (at the business owner's expense) may be required at these larger/complex facilities, and the results submitted to the Utility to help verify program compliance.
- 2.11 INSPECTION TERMS.** HydroCorp will perform a minimum of **192** inspections over a two-year contract. The total inspections include all initial inspections, compliance, and re-inspections. *Vacant facilities that have been provided to HydroCorp, scheduled no show or refusal of inspection will count as an inspection/site visit for purposes of the contract.*
- 2.12 COMPLIANCE WITH DEPARTMENT OF ENVIRONMENT, GREAT LAKES AND ENERGY (EGLE).** HydroCorp will assist in compliance with EGLE and Michigan Plumbing Code cross-connection control program requirements for all commercial, industrial, institutional, residential, multifamily, and public authority facilities.
- 2.13 POLICY MANUAL.** HydroCorp will review and/or develop a comprehensive cross-connection control policy manual/plan and submit to the appropriate regulatory agency for approval on behalf of the Utility.
- 2.14 INVENTORY.** HydroCorp shall inventory all accessible (ground level) backflow prevention assemblies and devices. Documentation will include: location, size, make, model, and serial number if applicable.
- 2.15 DATA MANAGEMENT.** HydroCorp shall provide data management and program notices for all inspection services throughout the contract period.
- 2.16 ANNUAL YEAR-END REVIEW.** HydroCorp will conduct an on-site annual year-end review meeting to discuss overall program status and specific program recommendations.
- 2.17 CROSS-CONNECTION CONTROL BROCHURES.** HydroCorp will provide approximately **400** cross-connection control educational brochures for the duration of the Agreement.
- 2.18 INSURANCE.** HydroCorp will provide all required copies of general liability, workers' compensation, and errors and omissions insurance naming the Utility as an additional insured if required.



### ARTICLE III. Responsibilities of the Utility

- 3.1 UTILITY'S REPRESENTATIVE.** On or before the date services are to commence under this Agreement, the Utility shall designate an authorized representative ("Authorized Representative") to administer this Agreement.
- 3.2 COMPLIANCE WITH LAWS.** The Utility, with the technical and professional assistance of HydroCorp, shall comply with all applicable local, state, and federal laws, codes, ordinances, and regulations as they pertain to the water inspection and testing, and shall pay for any capital improvements needed to bring the water treatment and delivery system into compliance with the aforementioned laws.
- 3.3 NOTICE OF LITIGATION.** In the event that the Utility or HydroCorp has or receives notice of or undertakes the prosecution of any actions, claims, suits, administrative proceedings, investigations or other proceedings in connection with this Agreement, the party receiving such notice or undertaking of such prosecution shall give the other party timely notice of such proceedings and will inform the other party in advance of all hearings regarding such proceedings
- 3.4 FACILITY LISTING.** The Utility must provide HydroCorp a complete list of facilities to be inspected, including facility name, type of service connection, address, contact person, and phone number, (if available). *Electronic file format such as Microsoft Excel, etc. is required. An additional one-time fee to manually enter facility listing will be charged at the rate of \$80.00 per hour. Incorrect facility addresses will be returned to the Utility contact, and corrected address will be requested.*
- 3.5 LETTERHEAD/LOGO.** The Utility will provide HydroCorp with an electronic file copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only. (300 dpi in either .eps, or other high-quality image format for printing.)

### ARTICLE IV. Term, Compensation and Changes in Scope of Services

- 4.1 TERM AND TERMINATION TERM.** Services by HydroCorp under this Agreement shall commence on **November 1, 2023**, and end two- (2) years from such date unless this Agreement is renewed or terminated as provided herein. The terms of this Agreement shall be valid only upon the execution of this Agreement within ninety (90) days of its receipt. Failure to execute this Agreement within the ninety (90) day period shall deem the proposed terms void.
- 4.2 RENEWAL.** Upon the expiration of this two-year agreement, unless either party provides written notice of termination not less than 60 days prior to the expiration of the initial term (or any such renewal term) this agreement will automatically renew in (1) year term increments. Inflationary adjustments to each renewal term will be equal to the annual Consumer Price Index as measured in the Utilities local/regional area at the time of renewal.
- 4.3 TERMINATION.** The Utility or HydroCorp may terminate this Agreement at any time and on any date in the initial and renewal terms of this Agreement, with or without any cause, by giving written notice of such intent to terminate to the other party at least thirty (30) days prior to the effective date of termination. Notice of the intent to terminate shall be given in writing by personal service, by an authorized agent, or by certified mail, return receipt requested. The Utility shall pay the balance of any outstanding accounts for work performed by HydroCorp.
- 4.4 BASE COMPENSATION.** The Utility shall pay HydroCorp as compensation ("Base Compensation") for labor, equipment, material, supplies, and utilities provided and the services performed pursuant to this Agreement, **\$1,097.00 per month, \$13,164.00 annually, for a two-year contract total of \$26,328.00.** Completed inspections shall consist of all initial inspections, re-inspections, and compliance inspections as defined in section 2.2.



- 4.5 PAYMENT OF INVOICES.** Upon presentation of invoices by HydroCorp, all payments including base and other compensation shall be due and payable on the first day of each month (due date) after the month for which services have been rendered. All such payments shall be made no later than thirty (30) days after the due date. Failure to pay shall be deemed a default under this Agreement. For any payment to HydroCorp which is not made within thirty (30) calendar days after the due date, HydroCorp, shall receive interest at one and one-half (1½) percent per month on the unpaid balance.
- 4.6 CHANGES IN SCOPE OF SERVICES.** In the event that the Utility requests and HydroCorp consents to perform additional work or services involving the consulting, management, operation, maintenance, and repair of the Utility's water delivery system where such services or work exceeds or changes the Scope of Services contemplated under this Agreement, HydroCorp shall be provided additional compensation. Within thirty (30) calendar days from the date of notice of such additional work or services, the parties shall mutually agree upon an equitable sum for additional compensation. This amount shall be added to the monthly sum effective at the time of change in scope. Changes in the Scope of Service include, but are not limited to, requests for additional service by the Utility or additional costs incurred in meeting new or changed government regulations or reporting requirements.
- 4.7 CLIENT CONFIDENTIALITY.** Disclosure of all communications between HydroCorp and the Utility regarding business practices and other methods and forms of doing business is subject to the provisions of Michigan Freedom of Information Act. HydroCorp agrees to make available for inspection and copying all records in its possession created, produced, collected, or otherwise related to this Agreement to the same extent as if the records were maintained by the Utility. HydroCorp expressly acknowledges and agrees that its obligations concerning Freedom of Information Act and compliance regarding records related to this Agreement should not be limited by copyright, license, privacy and/or confidentiality except as authorized under the Freedom of Information Act.
- 4.8 ACCESSIBILITY.** Backflow prevention device information will be completed in full only when the identifying information (i.e. data plate, brass tag, etc.) is accessible and visible from ground level or from a fixed platform/mezzanine.
- 4.9 CONFINED SPACES.** – HydroCorp personnel will not enter confined spaces.

#### **ARTICLE V. Risk Management and General Provisions**

- 5.1 INFORMATION.** Both Parties to this Agreement recognize and acknowledge that the information presented to them is complete to the best of their knowledge, yet due to the inaccessible nature of water piping or lack of access provided by property owner/water user, complete accurate data is not always available. Cross-connection control inspection and results are documented as of a specific date. The property owner and/or water user may make modifications to the potable water system after the inspection date that may impact compliance with the program.
- 5.2 LIMITATION OF LIABILITY.** HydroCorp's liability to the Utility for any loss, damage, claim, or expense of any kind or nature caused directly or indirectly by the performance or non-performance of obligations pursuant to this Agreement shall be limited to general money damages in an amount not to exceed or within the limits of the insurance coverage provided hereunder. HydroCorp shall in no event be liable for indirect or consequential damages, including but not limited to, loss of profits, loss of revenue, or loss of facilities, based upon contract, negligence, or any other cause of action.



**5.3 HYDROCORP INSURANCE.** HydroCorp currently maintains the following insurance coverage's and limits:

	<u>Occurrence</u>	<u>Aggregate</u>
Comprehensive General Liability	\$1 Million	\$2 Million
Excess Umbrella Liability	\$5 Million	\$5 Million
Automobile Liability (Combined Single Limit)	\$1 Million	
Worker's Compensation/ Employer's Liability	\$1 Million	
Errors and Omissions	\$2 Million	\$2 Million

Within thirty (30) calendar days of the start of the project, HydroCorp shall furnish the Utility with satisfactory proof of such insurance, and each policy will require a 30-day notice of cancellation to be given to the Utility while this Agreement is in effect. The Utility shall be named as an additional insured according to its interest under the general liability policy during the term of this Agreement.

**5.4 UTILITY INSURANCE.** The Utility will maintain liability insurance on an all-risk basis and including extended coverage for matters set forth in this Agreement.

**5.5 RELATIONSHIP.** The relationship of HydroCorp to the Utility is that of independent contractor and not one of employment. None of the employees or agents of HydroCorp shall be considered employees of the Utility. For the purposes of all state, local, and federal laws and regulations, the Utility shall exercise primary management, and operational and financial decision-making authority.

**5.6 ENTIRE AGREEMENT AMENDMENTS.** This Agreement contains the entire Agreement between the Utility and HydroCorp, and supersedes all prior or contemporaneous communications, representations, understandings, or agreements. This Agreement may be modified only by a written amendment signed by both parties.

**5.7 HEADINGS, ATTACHMENTS, AND EXHIBITS.** The heading contained in this Agreement is for reference only and shall not in any way affect the meaning or interpretation of this Agreement. The Attachments and Exhibits to this Agreement shall be construed as integral parts of this Agreement.

**5.8 WAIVER.** The failure on the part of either party to enforce its rights as to any provision of this Agreement shall not be construed as a waiver of its rights to enforce such provisions in the future.

**5.9 ASSIGNMENT.** This Agreement shall not be assigned by either party without the prior written consent of the other unless such assignment shall be to the affiliate or successor of either party.

**5.10 FORCE MAJEURE.** A party's performance under this Agreement shall be excused if, and to the extent that, the party is unable to perform because of actions due to causes beyond its reasonable control such as, but not limited to, Acts of God, the acts of civil or military authority, loss of potable water sources, water system contamination, floods, quarantine restrictions, riot, strikes, commercial impossibility, fires, explosions, bombing, and all such interruptions of business, casualties, events, or circumstances reasonably beyond the control of the party obligated to perform, whether such other causes are related or unrelated, similar or dissimilar, to any of the foregoing. In the event of any such force majeure, the party unable to perform shall promptly notify the other party of the existence of such force majeure and shall be required to resume performance of its obligations under this Agreement upon the termination of the aforementioned force majeure.

**5.11 AUTHORITY TO CONTRACT.** Each party warrants and represents that it has authority to enter into this Agreement and to perform the obligations, including any payment obligations, under this Agreement.

**5.12 GOVERNING LAW AND VENUE.** This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, regardless of the fact that any of the parties hereto may be or may become a resident of a different state or jurisdiction. Any dispute between the parties, with both parties' consent, may



be settled by arbitration in accordance with the applicable rules of the American Arbitration Association, Any arbitration award or determination shall be final and binding and any court of competent jurisdiction may enter a judgment on such award which shall be enforceable in the same manner as any other judgment of the such court. Any suit or action arising shall be filed in a court of competent jurisdiction within the State of Michigan, venue by the presiding County. The parties hereby consent to the personal jurisdiction of said court within the State of Michigan.

**5.13 COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument.

**5.14 NOTICES.** All notices, requests, demands, payments and other communications which are required or may be given under this Agreement shall be in writing and shall be deemed to have been duly given if delivered personally or sent by nationally recognized overnight carrier, or mailed by certified mail, postage prepaid, return receipt requested, as follows:

If to HydroCorp:

HydroCorp  
c/o Mark Martin  
5700 Crooks Road, Ste. 100  
Troy, MI 48337  
(248) 250-5005

If to Utility:

City of Lowell  
c/o Ralph Brecken  
217 South Hudson Street  
Lowell, MI 49331

**5.15 SEVERABILITY.** Should any part of this Agreement for any reason, be declared invalid or void, such declaration will not affect the remaining portion, which will remain in full force and effect as if the Agreement has been executed with the invalid portion eliminated.

## SIGNATURES

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date first above written.

**City of Lowell**

\_\_\_\_\_  
By: Ralph Brecken  
Title: Water Distribution Supervisor

**HydroCorp**



\_\_\_\_\_  
By: Paul M. Patterson  
Its: Senior Vice President



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## Appendix

### Specific Qualifications & Experience

**HydroCorp™** is a professional service organization that specializes in Cross Connection Control Programs. Cross Connection Control Program Management & Training is the main core and focus of our business. We are committed to providing water utilities and local communities with a cost-effective and professionally managed cross-connection control program in order to assist in protecting the public water supply.

- HydroCorp conducts over 70,000 Cross Connection Control Inspections *annually*.
- HydroCorp tracks and manages over 135,000+ backflow prevention assemblies for our Municipal client base.
- Our highly trained staff works in an efficient manner in order to achieve maximum productivity and keep program costs affordable. We have a detailed **system** and **process** that each of our field inspectors follow in order to meet productivity and quality assurance goals.
- Our municipal inspection team is committed to providing outstanding customer service to the water users in each of the communities we serve. We teach and train customer service skills in addition to the technical skills since our team members act as representatives of the community that we service.
- Our municipal inspection team has attended training classes and received certification from the following recognized Cross Connection Control Programs: UF TREEO, UW-Madison, and USC – Foundation for Cross Connection Control and Hydraulic Research, American Backflow Prevention Association (ABPA), American Society for Sanitary Engineering (ASSE). HydroCorp recognizes the importance of Professional Development and Learning. We invest heavily in internal and external training with our team members to ensure that each Field Service and Administrative team member has the skills and abilities to meet the needs of our clients.
- We have a trained administrative staff to handle client needs, water user questions and answer telephone calls in a professional, timely and courtesy manner. Our administrative staff can answer most technical calls related to the cross-connection control program and have attended basic cross connection control training classes.
- HydroCorp currently serves over 370 communities in Michigan, Wisconsin, Maryland, Delaware, Virginia & Florida. We still have our first customer!
- HydroCorp and its' staff are active members in many water industry associations including: National Rural Water Association, State Rural Water Associations, National AWWA, State AWWA Groups, HydroCorp is committed to assisting these organizations by providing training classes, seminars and assistance in the area of Cross Connection Control.
- Several Fortune 500 companies have relied on HydroCorp to provide Cross Connection Control Surveys, Program Management & Reporting to assist in meeting state/local regulations as well as internal company guidelines.







301 East Main Street  
Lowell, Michigan 49331  
Phone (616) 897-8457  
Fax (616) 897-4085

## *Appointment Request Notice*

Print Date:

LOWELL, MI 49331-1252

**RE:**

Dear Water Customer,

The City of Lowell has contracted with HydroCorp to perform the mandatory **Cross Connection Control Program** inspections. Appointments for the inspection must be scheduled through the approved third-party contractor, HydroCorp. The purpose of the visit is to check for cross connections and help eliminate possible contamination of the public water distribution system.

Inspectors will be reviewing the water system immediately around your water meter in the basement and on the outside of your home. There are **no fees** for the inspection(s). However, any cost associated with the installation, replacement or modification of backflow prevention assemblies is the responsibility of the property owner.

Please visit [www.schedulemyinspection.net](http://www.schedulemyinspection.net) to schedule an appointment. Your appointment must be scheduled within **5 BUSINESS DAYS** from receiving this notice as inspectors will be in your area shortly. The appointment must be scheduled during the hours of 8am to 4pm Monday through Friday. Someone over the age of 18 must meet the inspector on-site to complete the appointment. All HydroCorp employees wear photo I.D. badges with their full name included. Always ask to see the I.D. badge before you allow entry into your home.

Following the inspection, you will be notified in writing if plumbing modification(s) and/or registration of backflow prevention assemblies are necessary. We look forward to working with you in protecting everyone's drinking water supply. If you have any questions or require additional information, please contact HydroCorp from 8am to 6pm EST Monday through Friday at 1-844-493-7641 or visit their website at [hydrocorpinc.com](http://hydrocorpinc.com).

**Failure to schedule your inspection could result in enforcement action in accordance with the provisions of our local ordinance.**



301 East Main Street  
Lowell, Michigan 49331  
Phone (616) 897-8457  
Fax (616) 897-4085

## *Inspection Non-Compliance Notice Final*

Print Date:

**RE:**

Dear Water Customer,

The City of Lowell has contracted with HydroCorp of Troy, MI to perform the State mandated Cross Connection Control and Backflow Prevention Program inspections. As part of this program, a survey of your property was completed on \_\_\_\_\_. During the survey the inspector found water uses on your property that could potentially contaminate the public water distribution system and/or the water inside your home.

The State of Michigan Safe Drinking Water Act, P.A. 399 Part 14, mandates that any connections to a public water system shall comply with the State Plumbing Act, PA 733. The attached list details the connections found on your property that are in violation with these State of Michigan requirements. The City of Lowell is mandated by the State to ensure these connections either (1) comply with the laws and rules of the State or (2) are permanently disconnected from the public water system.

Many of the items found by our contracted inspection provider are very simple to correct and can be completed by the home owner at very little expense. Some items, particularly lawn irrigation systems, may require the assistance of a licensed plumber. **This is the third notice you should have received regarding this matter. If you have questions or are unsure of what you need to do, please contact HydroCorp at 844-493-7641.** They have staff in their office that are trained specifically to assist you with technical and other questions regarding the program.

**Please complete these requirements and call HydroCorp on or before \_\_\_\_\_ to arrange a compliance inspection. Failure to do so will lead to further enforcement action in accordance with the City of Lowell Code of Ordinances and possible interruption of service.**

Thank you for assisting the City of Lowell in protecting our water supply! If you have any questions or concerns or would like to schedule a compliance review please contact HydroCorp by phone 1-844-493-7641 or email [info@hydrocorpinc.com](mailto:info@hydrocorpinc.com). We look forward to working with you in protecting everyone's drinking water supply.

If you have any questions or require additional information, please contact HydroCorp from 8am to 6pm EST Monday through Friday at 1-844-493-7641 or visit their website at [hydrocorpinc.com](http://hydrocorpinc.com).





301 East Main Street  
Lowell, Michigan 49331

## ***Cross Connection Control Program Testing Notice Final***

Print Date:

***RE:***

Reference #:

Dear Water Customer,

The purpose of the City of Lowell's Cross Connection Control Program, as defined in local ordinance Part II, Chapter 25, Article II, Sec. 25-31, is to help eliminate possible contamination of the public water distribution system. There are two required components of the program; 1) site inspection and 2) testing of backflow prevention assemblies.

This your third notice pertaining to testing of backflow prevention assemblies and is independent of previous correspondence pertaining to site inspection(s). Periodic testing of backflow prevention assemblies is required to ensure proper working order.

Our records indicate it is time for testing of backflow prevention assemblies at your facility. The assemblies required to be tested at this time are listed on the following page(s). Testing should be completed in advance of the completion date noted to allow for repair(s) should they be necessary. Testing of backflow prevention assemblies must be completed by a State approved certified tester. A partial listing of testers available in your area can be viewed on HydroCorp's website at [watercustomer.com](http://watercustomer.com).

You are hereby notified that in accordance with local ordinance, the water supply to the above noted premises will be discontinued as of . Water service may not be resumed until corrective measures have been addressed.

Following completion of testing and/or repairs, all test results must be entered electronically by your plumber &/or certified tester at [gethydrosoft.com](http://gethydrosoft.com). Test forms will no longer be accepted via mail, fax or email.

If you have any questions or require additional information, please contact HydroCorp from 8 a.m. to 6 p.m. EST Monday through Friday at 1-844-493-7641 or visit their website at [hydrocorpinc.com](http://hydrocorpinc.com).

Sincerely,

City of Lowell Water Department

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
 PERIOD ENDING 12/31/2023

BB: Lowell

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 101 - GENERAL FUND						
Revenues						
TAXES	TAXES	2,479,067.04	2,066,685.53	52,667.57	412,381.51	83.37
STATE	STATE GRANTS	793,451.00	196,721.46	94,142.00	596,729.54	24.79
LICPER	LICENSES AND PERMITS	102,158.00	47,424.92	725.00	54,733.08	46.42
CHARGES	CHARGES FOR SERVICES	332,483.00	12,632.28	1,521.75	319,850.72	3.80
FED	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	19,850.00	5,148.52	1,014.96	14,701.48	25.94
INT	INTEREST AND RENTS	20,000.00	0.00	0.00	20,000.00	0.00
TRANSIN	TRANSFERS IN	297,768.00	0.00	0.00	297,768.00	0.00
LOCAL	LOCAL CONTRIBUTIONS	13,111.00	10,493.18	502.18	2,617.82	80.03
FINES	FINES AND FORFEITURES	3,180.00	187.55	50.00	2,992.45	5.90
UNCLASSIFIED	Unclassified	11,000.00	33,145.46	0.00	(22,145.46)	301.32
TOTAL REVENUES		4,072,068.04	2,372,438.90	150,623.46	1,699,629.14	58.26
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
101	COUNCIL	21,518.50	24,543.62	14,708.66	(3,025.12)	114.06
172	MANAGER	274,174.66	111,989.42	15,210.73	162,185.24	40.85
191	ELECTIONS	28,768.00	5,683.86	3,182.65	23,084.14	19.76
209	ASSESSOR	65,634.00	28,251.66	5,266.94	37,382.34	43.04
210	ATTORNEY	75,000.00	15,602.10	132.00	59,397.90	20.80
215	CLERK	180,586.72	77,638.15	13,588.81	102,948.57	42.99
253	TREASURER	290,081.70	107,105.45	17,841.62	182,976.25	36.92
265	CITY HALL	224,878.97	94,861.18	10,344.34	130,017.79	42.18
276	CEMETERY	132,405.05	75,843.03	13,960.37	56,562.02	57.28
294	UNALLOCATED MISCELLANEOUS	8,785.28	184,688.00	0.00	(175,902.72)	2,102.24
301	POLICE DEPARTMENT	998,909.61	459,652.01	90,785.41	539,257.60	46.02
305	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00
336	FIRE	181,417.21	181,540.94	90,770.47	(123.73)	100.07
371	BUILDING INSPECTION DEPARTMENT	0.00	0.00	0.00	0.00	0.00
400	PLANNING & ZONING	104,582.00	39,313.51	7,421.73	65,268.49	37.59
426	EMERGENCY MANAGEMENT	0.00	63,555.41	0.00	(63,555.41)	100.00
441	DEPARTMENT OF PUBLIC WORKS	316,591.00	103,178.99	23,311.14	213,412.01	32.59
442	SIDEWALK	8,745.29	209.68	55.31	8,535.61	2.40
443	ARBOR BOARD	0.00	0.00	0.00	0.00	0.00
523	TRASH	0.00	0.00	0.00	0.00	0.00
651	AMBULANCE	0.00	0.00	0.00	0.00	0.00
672	SENIOR CITIZEN CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
728	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
747	CHAMBER/RIVERWALK	8,000.00	5,276.72	172.21	2,723.28	65.96
751	PARKS	212,247.44	82,198.29	5,037.27	130,049.15	38.73
757	SHOWBOAT	8,100.00	5.30	5.30	8,094.70	0.07
758	DOG PARK	1,750.00	0.00	0.00	1,750.00	0.00
774	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	0.00	0.00	100.00
790	LIBRARY	94,345.08	40,672.19	7,485.02	53,672.89	43.11
803	HISTORICAL DISTRICT COMMISSION	0.00	0.00	0.00	0.00	0.00
804	MUSEUM	44,509.48	32,615.65	1,441.67	11,893.83	73.28
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	722,768.00	0.00	0.00	722,768.00	0.00
TOTAL EXPENDITURES		4,008,797.99	1,739,425.16	320,721.65	2,269,372.83	43.39
TOTAL REVENUES		4,072,068.04	2,372,438.90	150,623.46	1,699,629.14	58.26
TOTAL EXPENDITURES		4,008,797.99	1,739,425.16	320,721.65	2,269,372.83	43.39

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
PERIOD ENDING 12/31/2023

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 101 - GENERAL FUND						
NET OF REVENUES & EXPENDITURES		63,270.05	633,013.74	(170,098.19)	(569,743.69)	1,000.50

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MAJOR STREET FUND						
Revenues						
STATE	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
FED	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	410,265.00	134,817.13	32,710.99	275,447.87	32.86
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES		410,265.00	134,817.13	32,710.99	275,447.87	32.86
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	22,500.00	6,391.23	132.68	16,108.77	28.41
463	MAINTENANCE	43,484.45	43,926.20	11,903.06	(441.75)	101.02
474	TRAFFIC	11,580.21	3,100.74	1,316.03	8,479.47	26.78
478	WINTER MAINTENANCE	78,416.53	11,718.71	5,996.00	66,697.82	14.94
483	ADMINISTRATION	17,200.00	583.50	0.00	16,616.50	3.39
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	252,132.00	0.00	0.00	252,132.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES		425,313.19	65,720.38	19,347.77	359,592.81	15.45
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES		410,265.00	134,817.13	32,710.99	275,447.87	32.86
TOTAL EXPENDITURES		425,313.19	65,720.38	19,347.77	359,592.81	15.45
NET OF REVENUES & EXPENDITURES		(15,048.19)	69,096.75	13,363.22	(84,144.94)	459.17

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 203 - LOCAL STREET FUND						
Revenues						
STATE	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
FED	FEDERAL GRANTS	55,000.00	0.00	0.00	55,000.00	0.00
OTHER	OTHER REVENUE	157,925.00	51,094.53	12,390.64	106,830.47	32.35
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	652,132.00	0.00	0.00	652,132.00	0.00
LOCAL	LOCAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		865,057.00	51,094.53	12,390.64	813,962.47	5.91
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	681,883.44	513,510.30	466,608.31	168,373.14	75.31
463	MAINTENANCE	88,773.17	38,554.79	4,832.64	50,218.38	43.43
474	TRAFFIC	14,093.21	1,762.55	648.10	12,330.66	12.51
478	WINTER MAINTENANCE	93,300.77	11,138.74	5,159.31	82,162.03	11.94
483	ADMINISTRATION	20,162.00	583.50	0.00	19,578.50	2.89
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		898,212.59	565,549.88	477,248.36	332,662.71	62.96
TOTAL REVENUES		865,057.00	51,094.53	12,390.64	813,962.47	5.91
TOTAL EXPENDITURES		898,212.59	565,549.88	477,248.36	332,662.71	62.96
NET OF REVENUES & EXPENDITURES		(33,155.59)	(514,455.35)	(464,857.72)	481,299.76	1,551.64

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 238 - HISTORICAL DISTRICT FUND						
Revenues						
OTHER	OTHER REVENUE	25,000.00	0.00	0.00	25,000.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
Expenditures						
000		25,000.00	0.00	0.00	25,000.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL EXPENDITURES		25,000.00	0.00	0.00	25,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
		950,000.00	852,898.00	6,000.00	97,102.00	89.78
TAXES	TAXES	0.00	0.00	0.00	0.00	0.00
STATE	STATE GRANTS	0.00	35.70	0.00	(35.70)	100.00
OTHER	OTHER REVENUE	5,000.00	0.00	0.00	5,000.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN					
TOTAL REVENUES		955,000.00	852,933.70	6,000.00	102,066.30	89.31
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
450	CAPITAL OUTLAY	661,880.99	174,040.72	576.81	487,840.27	26.29
463	MAINTENANCE	128,189.27	48,511.83	7,434.03	79,677.44	37.84
483	ADMINISTRATION	78,227.79	32,102.74	5,985.76	46,125.05	41.04
740	COMMUNITY PROMOTIONS	75,000.00	80,256.17	55,060.54	(5,256.17)	107.01
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	297,768.00	0.00	0.00	297,768.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,241,066.05	334,911.46	69,057.14	906,154.59	26.99
TOTAL REVENUES		955,000.00	852,933.70	6,000.00	102,066.30	89.31
TOTAL EXPENDITURES		1,241,066.05	334,911.46	69,057.14	906,154.59	26.99
NET OF REVENUES & EXPENDITURES		(286,066.05)	518,022.24	(63,057.14)	(804,088.29)	181.08

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 249 - BUILDING INSPECTION FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	60,000.00	73,169.61	4,757.00	(13,169.61)	121.95
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
		<u>60,000.00</u>	<u>73,169.61</u>	<u>4,757.00</u>	<u>(13,169.61)</u>	<u>121.95</u>
TOTAL REVENUES						
Expenditures						
371	BUILDING INSPECTION DEPARTMENT	54,000.00	64,599.15	3,288.60	(10,599.15)	119.63
		<u>54,000.00</u>	<u>64,599.15</u>	<u>3,288.60</u>	<u>(10,599.15)</u>	<u>119.63</u>
TOTAL EXPENDITURES						
		<u>60,000.00</u>	<u>73,169.61</u>	<u>4,757.00</u>	<u>(13,169.61)</u>	<u>121.95</u>
TOTAL REVENUES		<u>54,000.00</u>	<u>64,599.15</u>	<u>3,288.60</u>	<u>(10,599.15)</u>	<u>119.63</u>
TOTAL EXPENDITURES						
		<u>6,000.00</u>	<u>8,570.46</u>	<u>1,468.40</u>	<u>(2,570.46)</u>	<u>142.84</u>
NET OF REVENUES & EXPENDITURES						



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		2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH	BALANCE	USED
GL NUMBER	DESCRIPTION			12/31/2023		
Fund 260 - DESIGNATED CONTRIBUTIONS						
Revenues		0.00	0.00	0.00	0.00	0.00
STATE	STATE GRANTS	10,000.00	52,000.00	0.00	(42,000.00)	520.00
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	3,400.00	9,628.92	0.00	(6,228.92)	283.20
INT	INTEREST AND RENTS	0.00	500.00	0.00	(500.00)	100.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
LOCAL	LOCAL CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified					
		13,400.00	62,128.92	0.00	(48,728.92)	463.65
TOTAL REVENUES						
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
265	CITY HALL	0.00	0.00	0.00	0.00	0.00
276	CEMETERY	0.00	0.00	0.00	0.00	0.00
301	POLICE DEPARTMENT	50,000.00	52,377.39	50,829.17	(2,377.39)	104.75
336	FIRE	0.00	0.00	0.00	0.00	0.00
442	SIDEWALK	0.00	0.00	0.00	0.00	0.00
443	ARBOR BOARD	0.00	0.00	0.00	0.00	0.00
474	TRAFFIC	0.00	0.00	0.00	0.00	0.00
747	CHAMBER/RIVERWALK	0.00	0.00	0.00	0.00	0.00
751	PARKS	0.00	0.00	0.00	0.00	0.00
758	DOG PARK	2,150.00	5,019.01	161.92	(2,869.01)	233.44
759	COMMUNITY GARDEN	0.00	0.00	0.00	0.00	0.00
774	RECREATION CONTRIBUTIONS	0.00	3,258.50	0.00	(3,258.50)	100.00
790	LIBRARY	0.00	0.00	0.00	0.00	0.00
		52,150.00	60,654.90	50,991.09	(8,504.90)	116.31
TOTAL EXPENDITURES						
		13,400.00	62,128.92	0.00	(48,728.92)	463.65
		52,150.00	60,654.90	50,991.09	(8,504.90)	116.31
		(38,750.00)	1,474.02	(50,991.09)	(40,224.02)	3.80
NET OF REVENUES & EXPENDITURES						

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 351 - GENERAL DEBT SERVICE ( NON-VOTED BONDS)						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	297,768.00	0.00	0.00	297,768.00	0.00
TOTAL REVENUES		297,768.00	0.00	0.00	297,768.00	0.00
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
906	DEBT SERVICE	298,368.00	21,086.32	0.00	277,281.68	7.07
TOTAL EXPENDITURES		298,368.00	21,086.32	0.00	277,281.68	7.07
TOTAL REVENUES		297,768.00	0.00	0.00	297,768.00	0.00
TOTAL EXPENDITURES		298,368.00	21,086.32	0.00	277,281.68	7.07
NET OF REVENUES & EXPENDITURES		(600.00)	(21,086.32)	0.00	20,486.32	3,514.39

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 402 - FIRE CAPITAL FUND						
Revenues						
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN	25,000.00	0.00	0.00	25,000.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
Expenditures						
336	FIRE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		25,000.00	0.00	0.00	25,000.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		25,000.00	0.00	0.00	25,000.00	0.00

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 581 - AIRPORT FUND						
Revenues		25,300.00	20,328.25	2,479.26	4,971.75	80.35
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	52,000.00	15,370.67	4,550.00	36,629.33	29.56
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN					
TOTAL REVENUES		77,300.00	35,698.92	7,029.26	41,601.08	46.18
Expenditures		98,000.00	46,184.60	8,517.12	51,815.40	47.13
000		0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN					
TOTAL EXPENDITURES		98,000.00	46,184.60	8,517.12	51,815.40	47.13
TOTAL REVENUES		77,300.00	35,698.92	7,029.26	41,601.08	46.18
TOTAL EXPENDITURES		98,000.00	46,184.60	8,517.12	51,815.40	47.13
NET OF REVENUES & EXPENDITURES		(20,700.00)	(10,485.68)	(1,487.86)	(10,214.32)	50.66

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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		2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH	BALANCE	USED
GL NUMBER	DESCRIPTION			12/31/2023		
Fund 590 - WASTEWATER FUND						
Revenues		0.00	0.00	0.00	0.00	0.00
STATE	STATE GRANTS					
		1,307,486.90	598,447.74	110,287.66	709,039.16	45.77
CHARGES	CHARGES FOR SERVICES					
		0.00	0.00	0.00	0.00	0.00
FED	FEDERAL GRANTS					
		500.00	170.93	0.00	329.07	34.19
OTHER	OTHER REVENUE					
		1,400.00	0.00	0.00	1,400.00	0.00
INT	INTEREST AND RENTS					
		0.00	0.00	0.00	0.00	0.00
TRANSIN	TRANSFERS IN					
		0.00	0.00	0.00	0.00	0.00
LOCAL	LOCAL CONTRIBUTIONS					
		0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified					
		1,309,386.90	598,618.67	110,287.66	710,768.23	45.72
TOTAL REVENUES						
Expenditures		0.00	0.00	0.00	0.00	0.00
000						
		662,110.00	330,008.03	91,906.36	332,101.97	49.84
550	TREATMENT					
		273,329.41	121,976.80	16,671.82	151,352.61	44.63
551	COLLECTION					
		79,158.37	21,092.53	3,948.73	58,065.84	26.65
552	CUSTOMER ACCOUNTS					
		293,808.50	110,058.75	897.50	183,749.75	37.46
553	ADMINISTRATION					
		0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN					
		1,308,406.28	583,136.11	113,424.41	725,270.17	44.57
TOTAL EXPENDITURES						
		1,309,386.90	598,618.67	110,287.66	710,768.23	45.72
		1,308,406.28	583,136.11	113,424.41	725,270.17	44.57
		980.62	15,482.56	(3,136.75)	(14,501.94)	1,578.85
NET OF REVENUES & EXPENDITURES						

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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 591 - WATER FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	1,330,103.01	710,619.86	108,720.66	619,483.15	53.43
OTHER	OTHER REVENUE	5,000.00	5,558.58	406.00	(558.58)	111.17
INT	INTEREST AND RENTS	5,000.00	0.00	0.00	5,000.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,340,103.01	716,178.44	109,126.66	623,924.57	53.44
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
551	COLLECTION	0.00	0.00	0.00	0.00	0.00
552	CUSTOMER ACCOUNTS	0.00	0.00	0.00	0.00	0.00
570	TREATMENT	570,582.57	251,123.50	31,999.46	319,459.07	44.01
571	DISTRIBUTION	450,445.24	237,703.51	30,407.10	212,741.73	52.77
572	CUSTOMER ACCOUNTS	79,979.88	20,781.41	3,948.81	59,198.47	25.98
573	ADMINISTRATION	234,590.70	50,522.32	2,384.80	184,068.38	21.54
906	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,335,598.39	560,130.74	68,740.17	775,467.65	41.94
TOTAL REVENUES		1,340,103.01	716,178.44	109,126.66	623,924.57	53.44
TOTAL EXPENDITURES		1,335,598.39	560,130.74	68,740.17	775,467.65	41.94
NET OF REVENUES & EXPENDITURES		4,504.62	156,047.70	40,386.49	(151,543.08)	3,464.17

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 597 -	ELECTRIC CHARGING STATION FUND					
Revenues						
CHARGES	CHARGES FOR SERVICES	1,000.00	405.75	52.21	594.25	40.58
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
		<u>1,000.00</u>	<u>405.75</u>	<u>52.21</u>	<u>594.25</u>	<u>40.58</u>
TOTAL REVENUES						
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
463	MAINTENANCE	2,000.00	827.62	0.00	1,172.38	41.38
		<u>2,000.00</u>	<u>827.62</u>	<u>0.00</u>	<u>1,172.38</u>	<u>41.38</u>
TOTAL EXPENDITURES						
		<u>1,000.00</u>	<u>405.75</u>	<u>52.21</u>	<u>594.25</u>	<u>40.58</u>
TOTAL REVENUES		<u>2,000.00</u>	<u>827.62</u>	<u>0.00</u>	<u>1,172.38</u>	<u>41.38</u>
TOTAL EXPENDITURES						
		<u>(1,000.00)</u>	<u>(421.87)</u>	<u>52.21</u>	<u>(578.13)</u>	<u>42.19</u>
NET OF REVENUES & EXPENDITURES						

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 598 - CABLE TV FUND						
Revenues						
OTHER	OTHER REVENUE	105,000.00	0.00	0.00	105,000.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		105,000.00	0.00	0.00	105,000.00	0.00
Expenditures						
000		101,000.00	25,000.00	0.00	76,000.00	24.75
906	DEBT SERVICE	4,000.00	0.00	0.00	4,000.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		105,000.00	25,000.00	0.00	80,000.00	23.81
TOTAL REVENUES		105,000.00	0.00	0.00	105,000.00	0.00
TOTAL EXPENDITURES		105,000.00	25,000.00	0.00	80,000.00	23.81
NET OF REVENUES & EXPENDITURES		0.00	(25,000.00)	0.00	25,000.00	100.00



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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 636 - DATA PROCESSING FUND						
Revenues						
OTHER	OTHER REVENUE	2,000.00	2,404.93	2,404.93	(404.93)	120.25
INT	INTEREST AND RENTS	120,406.00	0.00	0.00	120,406.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		122,406.00	2,404.93	2,404.93	120,001.07	1.96
Expenditures						
000		110,130.00	78,321.99	24,038.94	31,808.01	71.12
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		110,130.00	78,321.99	24,038.94	31,808.01	71.12
TOTAL REVENUES		122,406.00	2,404.93	2,404.93	120,001.07	1.96
TOTAL EXPENDITURES		110,130.00	78,321.99	24,038.94	31,808.01	71.12
NET OF REVENUES & EXPENDITURES		12,276.00	(75,917.06)	(21,634.01)	88,193.06	618.42

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 661 - EQUIPMENT FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	237,400.00	109,479.37	19,354.35	127,920.63	46.12
OTHER	OTHER REVENUE	100.00	1,298.73	0.00	(1,198.73)	1,298.73
INT	INTEREST AND RENTS	1,000.00	0.00	0.00	1,000.00	0.00
TRANSIN	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		238,500.00	110,778.10	19,354.35	127,721.90	46.45
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
895	FLEET MAINT. & REPLACEMENT	331,022.79	80,906.56	21,550.07	250,116.23	24.44
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		331,022.79	80,906.56	21,550.07	250,116.23	24.44
TOTAL REVENUES		238,500.00	110,778.10	19,354.35	127,721.90	46.45
TOTAL EXPENDITURES		331,022.79	80,906.56	21,550.07	250,116.23	24.44
NET OF REVENUES & EXPENDITURES		(92,522.79)	29,871.54	(2,195.72)	(122,394.33)	32.29

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 711 - CEMETERY FUND						
Revenues						
CHARGES	CHARGES FOR SERVICES	8,000.00	6,475.00	650.00	1,525.00	80.94
INT	INTEREST AND RENTS	1,000.00	2,803.06	0.00	(1,803.06)	280.31
UNCLASSIFIED	Unclassified	0.00	0.00	0.00	0.00	0.00
		<u>9,000.00</u>	<u>9,278.06</u>	<u>650.00</u>	<u>(278.06)</u>	<u>103.09</u>
TOTAL REVENUES						
Expenditures						
000		0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES						
		<u>9,000.00</u>	<u>9,278.06</u>	<u>650.00</u>	<u>(278.06)</u>	<u>103.09</u>
TOTAL REVENUES		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES		<u>9,000.00</u>	<u>9,278.06</u>	<u>650.00</u>	<u>(278.06)</u>	<u>103.09</u>
NET OF REVENUES & EXPENDITURES						

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
PERIOD ENDING 12/31/2023

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 714 - LEE FUND						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	4,000.00	0.00	0.00	4,000.00	0.00
		4,000.00	0.00	0.00	4,000.00	0.00
TOTAL REVENUES						
Expenditures						
000		4,000.00	0.00	0.00	4,000.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
		4,000.00	0.00	0.00	4,000.00	0.00
TOTAL EXPENDITURES						
		4,000.00	0.00	0.00	4,000.00	0.00
TOTAL REVENUES		4,000.00	0.00	0.00	4,000.00	0.00
TOTAL EXPENDITURES		4,000.00	0.00	0.00	4,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 715 - LOOK FUND						
Revenues		45,000.00	0.00	0.00	45,000.00	0.00
OTHER	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00	0.00
INT	INTEREST AND RENTS					
TOTAL REVENUES		46,500.00	0.00	0.00	46,500.00	0.00
Expenditures		45,000.00	10,000.00	0.00	35,000.00	22.22
000		0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN					
TOTAL EXPENDITURES		45,000.00	10,000.00	0.00	35,000.00	22.22
TOTAL REVENUES		46,500.00	0.00	0.00	46,500.00	0.00
TOTAL EXPENDITURES		45,000.00	10,000.00	0.00	35,000.00	22.22
NET OF REVENUES & EXPENDITURES		1,500.00	(10,000.00)	0.00	11,500.00	666.67

REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
PERIOD ENDING 12/31/2023

OBJ: Lowell

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	12/31/2023	MONTH 12/31/2023	BALANCE	USED
Fund 716 - CARR FUND						
Revenues						
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	100.00	0.00	0.00	100.00	0.00
TOTAL REVENUES		100.00	0.00	0.00	100.00	0.00
Expenditures						
000		100.00	0.00	0.00	100.00	0.00
999	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		100.00	0.00	0.00	100.00	0.00
TOTAL REVENUES		100.00	0.00	0.00	100.00	0.00
TOTAL EXPENDITURES		100.00	0.00	0.00	100.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 717 - PENSION TRUST FUND						
Revenues		0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
INT	INTEREST AND RENTS	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED	Unclassified					
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures		0.00	0.00	0.00	0.00	0.00
000		0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN					
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 718 - CARR FUND II						
Revenues		0.00	0.00	0.00	0.00	0.00
OTHER	OTHER REVENUE	100.00	503.10	0.00	(403.10)	503.10
INT	INTEREST AND RENTS					
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		100.00	503.10	0.00	(403.10)	503.10
TOTAL REVENUES						
Expenditures		100.00	0.00	0.00	100.00	0.00
000		0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
999	TRANSFERS IN					
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		100.00	0.00	0.00	100.00	0.00
TOTAL EXPENDITURES						
		100.00	503.10	0.00	(403.10)	503.10
TOTAL REVENUES		100.00	0.00	0.00	100.00	0.00
TOTAL EXPENDITURES		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		0.00	503.10	0.00	(503.10)	100.00
NET OF REVENUES & EXPENDITURES						



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REVENUE AND EXPENDITURE REPORT FOR CITY OF LOWELL  
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GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE 12/31/2023	ACTIVITY FOR MONTH 12/31/2023	AVAILABLE BALANCE	% BDGT USED
Fund 737 - OTHER POST EMPLOYEE BENEFITS						
Revenues					100.00	0.00
INT	INTEREST AND RENTS	100.00	0.00	0.00	44,000.00	0.00
UNCLASSIFIED	Unclassified	44,000.00	0.00	0.00		
TOTAL REVENUES		44,100.00	0.00	0.00	44,100.00	0.00
Expenditures					22,385.67	47.96
483	ADMINISTRATION	43,013.25	20,627.58	3,558.83	22,385.67	47.96
TOTAL EXPENDITURES		43,013.25	20,627.58	3,558.83	22,385.67	47.96
TOTAL REVENUES		44,100.00	0.00	0.00	44,100.00	0.00
TOTAL EXPENDITURES		43,013.25	20,627.58	3,558.83	22,385.67	47.96
NET OF REVENUES & EXPENDITURES		1,086.75	(20,627.58)	(3,558.83)	21,714.33	1,898.10
TOTAL REVENUES - ALL FUNDS		10,021,053.95	5,020,448.76	455,387.16	5,000,605.19	50.10
TOTAL EXPENDITURES - ALL FUNDS		10,385,278.53	4,257,082.45	1,180,484.15	6,128,196.08	40.99
NET OF REVENUES & EXPENDITURES		(364,224.58)	763,366.31	(725,096.99)	(1,127,590.89)	209.59

# LOWELL POLICE DEPARTMENT - MONTHLY REPORT SUMMARY - CALENDAR YEAR 2023

Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
CSC (All)	1	2	1	2	0	0	0	0	0	0	0	1	7
Non-Agg. Assault	4	0	3	1	1	1	5	7	7	4	4	5	42
Aggravated/Fel. Assault	0	0	0	3	0	1	1	0	1	1	0	0	7
Stalking/Harassment	3	0	5	2	1	0	1	3	4	2	3	1	25
B&E	2	2	1	1	0	0	3	4	1	1	1	0	16
Larceny	3	2	0	2	2	3	0	2	1	0	3	0	18
Motor Vehicle Theft	0	0	0	0	0	1	0	1	0	0	0	0	2
Motor Vehicle Fraud	0	0	1	0	0	0	0	0	0	0	0	0	1
Fraud	1	0	0	2	3	0	1	1	4	1	2	3	18
MDOP	1	1	1	1	3	3	0	3	1	1	4	3	22
Retail Fraud	1	0	0	1	2	2	0	1	0	1	1	0	9
VCSA/Narcotic Equip. Viol.	1	0	2	0	0	0	0	0	0	0	0	0	3
Sex Offense - Other	3	2	0	0	1	0	0	0	0	1	0	0	7
Family Issues	9	4	2	3	4	4	0	5	5	4	4	5	49
Liquor Violations	0	0	0	0	1	0	0	0	0	0	0	0	1
Obstructing Police	2	0	0	0	0	2	0	0	0	0	1	0	5
Escape/Flight	1	0	0	0	1	0	0	0	0	0	0	0	2
Obstructing Justice	6	4	2	3	4	3	3	5	5	5	3	1	44
Weapons Offense	0	0	0	1	0	0	0	0	0	0	1	0	2
Disorderly Conduct	3	2	5	2	2	3	2	5	2	4	2	0	32
Public Peace	0	1	2	5	3	3	0	0	0	1	0	0	15
Hit and Run MVA	1	1	1	1	1	1	1	1	2	2	2	2	16
OWI	0	0	0	1	0	1	0	0	0	2	0	1	5
Driving Law Violations	3	1	1	6	4	6	8	4	6	3	7	4	53
Health and Safety	0	0	0	3	0	2	0	5	1	1	1	0	13
Trespassing	2	3	1	0	2	4	2	1	1	1	2	1	20
Animal Issues	0	0	0	0	0	0	0	0	1	0	0	0	1
Curfew - Minor	0	0	0	0	0	1	0	0	0	0	0	0	1
Runaway	2	1	1	1	2	0	1	0	0	0	0	0	8
Violation of Ct. Injunction	2	1	3	2	0	0	0	1	1	2	1	1	14
Mental Pick-up	0	0	0	2	0	0	0	1	0	0	0	0	3
PDA/PI Accidents	8	7	16	8	11	8	7	11	9	13	14	11	123
Non-Traffic Accidents	3	2	1	0	1	0	4	1	0	1	1	0	14
Parking Viol./Impounds	0	3	1	2	1	0	3	0	0	0	1	3	14

Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Traffic Policing	0	1	1	0	0	1	3	2	3	1	1	2	15
Open Doors/Windows	0	2	5	0	0	1	1	0	0	2	2	0	13
Alarms	7	6	3	11	5	7	8	7	13	5	10	15	97
Vehicle Insp/Abandoned Veh.	2	2	7	0	2	2	0	1	1	1	1	0	19
Zoning Violations	0	0	0	1	0	0	0	0	0	0	0	0	1
Ordinance Violations	6	13	11	14	12	16	11	1	5	5	6	5	105
Civil Matters	7	5	6	9	3	6	5	7	5	4	6	6	69
Suspicious Situations	11	8	15	20	16	24	25	20	20	25	22	8	214
Lost/Found Property	0	5	2	2	2	2	5	3	6	1	2	2	32
Drug Overdose	0	0	0	0	2	0	0	0	0	0	1	0	3
CCH/Local Records Checks	1	0	0	3	0	0	1	1	0	0	0	0	6
Suicidal Subjects	2	4	4	1	2	3	3	2	2	1	1	2	27
DOA - Natural	2	0	0	0	1	1	0	1	1	1	0	0	7
Missing Persons	0	1	1	0	2	0	1	1	0	0	1	0	7
911 Hangups	0	1	1	0	0	1	0	0	2	0	1	1	7
Community Involvement	0	0	0	0	1	1	1	0	0	0	0	0	3
General Assists	8	11	18	21	14	19	22	11	17	20	22	11	194
Motorist Assists/Lockouts	4	4	6	7	0	3	3	2	3	2	4	5	43
Flock Hits	0	0	0	0	0	0	0	0	0	0	0	2	2
Fingerprints	13	11	6	8	16	4	12	35	11	19	9	11	155
Pistol Permits and Sales	26	29	31	24	39	26	18	19	19	26	32	24	313
Assist to Other Depts.	58	38	37	43	37	48	42	44	38	46	30	26	487
Standby PO	6	11	11	7	4	5	5	10	11	19	6	8	103
Directed Patrol	0	0	0	0	3	0	0	0	1	0	0	0	4
Property/Building Checks	3	0	0	0	0	0	1	0	0	0	0	0	4
Road Kill Permits	0	1	1	0	1	0	0	2	1	1	0	1	8
Peddler's Licenses	0	0	0	0	0	0	1	0	0	0	0	0	1
Broadcasts	4	0	1	3	3	4	6	4	4	2	4	3	38
Welfare Checks	0	0	0	0	0	0	0	0	0	0	1	8	9
Paper Service	0	0	0	0	1	0	0	0	1	0	0	1	3
TOTALS	222	192	217	229	216	223	216	235	216	232	220	183	2601
Traffic Stops	34	34	64	62	93	106	119	47	128	115	52	71	925
Citations Issued	4	6	6	4	20	31	34	9	11	9	10	9	153
Warnings	32	26	59	60	97	95	121	49	140	128	57	77	941

Dept. of Public Works, City of Lowell  
217 S. Hudson  
Lowell, MI 49331  
Phone: 616-897-5929 Fax: 616- -

Posted Totals by Invoice Number  
Report Date: 12/22/2023  
Period From: 12/01/2023 To: 12/31/2023

Invoice Number	Date	Name	Tax	Total	Balance Due
001790	12/04/2023	Equipment	0.00	1,990.65	
002012	12/12/2023	Water Plant	0.00	315.00	
002015	12/08/2023	Equipment	0.00	85.05	
002016	12/08/2023	Equipment	0.00	43.05	
002017	12/08/2023	Equipment	0.00	1,563.49	
002018	12/04/2023	Equipment	0.00	978.00	
002019	12/01/2023	Equipment	0.00	243.60	
002021	12/05/2023	Equipment	0.00	295.05	
002025	12/01/2023	Police	0.00	0.00	
Grand Totals:			0.00	5,513.89	0.00
Number of Invoices:		9	* - Indicates a Counter Sale		
Averages:				\$612.65	0.00

# Dept. of Public Works, City of Lowell

217 S. Hudson

Lowell, MI. 49331

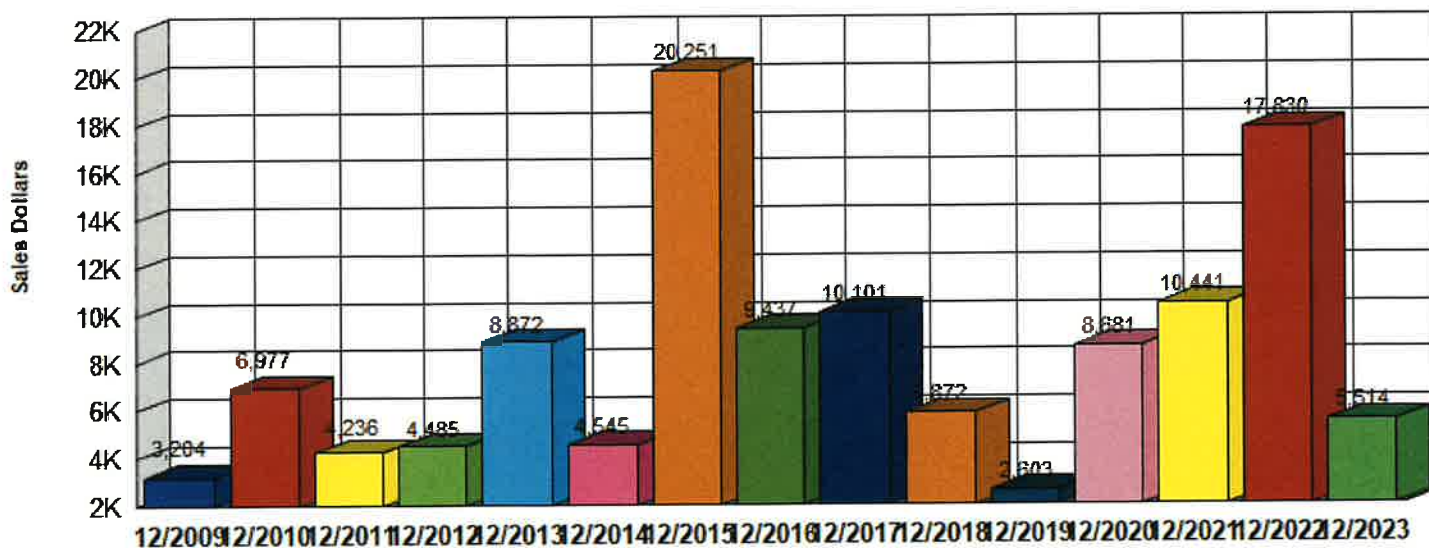
Phone - 616-897-5929 Fax - 616- -

## Sales By Selected Month For The Month Of December

Report Date: 12/22/2023

Month & Year	Avg. RO	Car Count	Sales Amount	Avg. Labor	Total Labor	Avg. Parts	Total Parts
12/2009	145.66	22	3,204.48	76.23	1,677.00	65.62	1,443.63
12/2010	387.63	18	6,977.42	232.50	4,185.00	149.30	2,687.42
12/2011	282.43	15	4,236.39	132.49	1,987.31	143.76	2,156.38
12/2012	345.00	13	4,485.00	259.62	3,375.00	79.56	1,034.25
12/2013	443.60	20	8,871.91	253.38	5,067.58	180.89	3,617.70
12/2014	413.14	11	4,544.53	306.87	3,375.56	98.44	1,082.87
12/2015	880.49	23	20,251.25	262.04	6,027.00	611.90	14,073.65
12/2016	725.96	13	9,437.43	271.22	3,525.82	446.05	5,798.64
12/2017	439.16	23	10,100.77	282.78	6,504.00	148.31	3,411.07
12/2018	419.46	14	5,872.48	282.79	3,959.10	128.41	1,797.73
12/2019	433.84	6	2,603.06	423.41	2,540.44	0.00	0.00
12/2020	542.54	16	8,680.57	522.39	8,358.23	10.21	163.31
12/2021	745.79	14	10,441.09	567.17	7,940.42	169.37	2,371.24
12/2022	891.51	20	17,830.22	573.03	11,460.57	306.71	6,134.15
12/2023	612.65	9	5,513.89	461.11	4,150.00	141.35	1,272.14

Totals:		237	123,050.49		\$74,133.03		\$47,044.18
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**Note:** Labor and Part columns do not include Shop Supplies or Hazmat

**Dept. of Public Works, City of Lowell**

217 S. Hudson

Lowell, MI. 49331

Phone: 616-897-5929 Fax: 616- -

**Next Place to Be****2012****INVOICE****Water Plant**Print Date: 12/13/2023  
0**Work Completed: 12/13/2023**

Lic # : -

Odometer In :

Odometer Out :

Cust ID : 12

VIN # :

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Extended
---------------------------	-----	------	-----	-------------------	-------	----------

Misc. Shop Supplies

15.00

Custom machine stainless parts for clarifier  
mixer drive

5.00

300.00

[ Technicians : Brecken, Ralph M219037 ]

Org. Estimate	\$ 315.00	Revisions	\$ 0.00	Current Estimate	\$ 315.00	Additional Cost	Revised Estimate
---------------	-----------	-----------	---------	------------------	-----------	-----------------	------------------

**Labor: 300.00****Parts: 15.00****Sub: 315.00****Tax: 0.00****Total: \$315.00****Bal Due: \$0.00**

[ Payments - Cash - \$315.00 ]

CITY OF LOWELL  
REPORT FOR : DECEMBER  
FOR: Michael Burns

DRINKING WATER TREATMENT AND FILTRATION PLANT

A TOTAL OF: 15.06322 MILLION GALLONS OF RAW WATER WAS TREATED FOR THE  
MONTH OF: DECEMBER TOTAL PUMPING TIME, TREATMENT AND THE DISTRIBUTION  
OF THE FINISHED WATER TO THE SYSTEM REQUIRED 224.37 HOURS, WHICH RESULTED IN  
396 MAN HOURS FOR THE OPERATION.

CHEMICAL COST PER MILLION GALLONS: \$ 140.20

ELECTRICAL COST PER MILLION GALLONS: \$ 351.32

TOTAL COST PER MILLION GALLONS: \$ 491.52

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WATER PRODUCTION

DAILY AVERAGE: 0.486 MILLION GALLONS

DAILY MAXIMUM: 0.590 MILLION GALLONS

DAILY MINIMUM: 0.335 MILLION GALLONS

THE AVERAGE PLANT OPERATION TIME WAS 7.2376 HOURS PER DAY.

Lowell Area Fire and  
Emergency Services Authority  
Lowell Area Fire Department, 315 S. Hudson St. Lowell, MI 49331  
616-897-7354



Sunday, December 03, 2023

Fire Authority Board:

During the month of November, we ran a total of 88 calls. Year to date we have run 1081 calls for service. At this time last year, we had run 1041 calls. We are currently 40 calls over where we were last year with one month remaining. We had only one Mutual aid call for assist to Ada for a car accident.

During the month of November, we have been collecting gifts for toys for tots. We have also been a collection site for new or lightly used coats to assist families during this holiday season.

We had the opportunity for train in an acquired house structure at Segwun and 36<sup>th</sup> St. during our monthly training. This provided the team with and excellent opportunity to practice search and rescue techniques as well as hose deployment.

Six individual participated in a heavy bus extrication class sponsored by Alpine fire department. This type of training provides the team with an expanded knowledge of how to safely treat and extricate patients in the event of a bus emergency in our area.

Engine 2 has been out for repairs for most the month of November with mechanical pump problems. It is expected to return with in the first few weeks of December as parts needed to be ordered.

If there are any questions on items not covered or more information needed, please reach out to me.

Thanks

Interim Fire Chief  
Corwin Velzen  
Lowell Area Fire Department





# Lowell Area Fire Department

315 S. Hudson, Lowell, MI 49331

Phone: 616-897-7354

## Breakdown by Incident Type

Report Period: 11/01/23 - 11/30/23 23:59:59

Incident Type	Incidents	Exposures
321 EMS call, excluding vehicle accident with injury	43	0
311 Medical assist, assist EMS crew	8	0
320 Emergency medical service incident, other	7	0
611 Dispatched & canceled en route	5	0
322 Motor vehicle accident with injuries	4	0
651 Smoke scare, odor of smoke	3	0
444 Power line down	3	0
561 Unauthorized burning	2	0
700 False alarm or false call, other	2	0
412 Gas leak (natural gas or LPG)	2	0
424 Carbon monoxide incident	2	0
300 Rescue, EMS incident, other	2	0
111 Building fire	1	0
911 Citizen complaint	1	0
650 Steam, other gas mistaken for smoke, other	1	0
600 Good intent call, other	1	0
554 Assist invalid	1	0

	<b>Incidents</b>	<b>Exposures</b>
<b>Total</b>	<b>88</b>	<b>0</b>

LOWELL POLICE DEPARTMENT - MONTHLY REPORT SUMMARY - CALENDAR YEAR 2023													
Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
CSC (All)	1	2	1	2	0	0	0	0	0	0	0		6
Non-Agg. Assault	4	0	3	1	1	1	5	7	7	4	4		37
Aggravated/Fel. Assault	0	0	0	3	0	1	1	0	1	1	0		7
Stalking/Harassment	3	0	5	2	1	0	1	3	4	2	3		24
B&E	2	2	1	1	0	0	3	4	1	1	1		16
Larceny	3	2	0	2	2	3	0	2	1	0	3		18
Motor Vehicle Theft	0	0	0	0	0	1	0	1	0	0	0		2
Motor Vehicle Fraud	0	0	1	0	0	0	0	0	0	0	0		1
Fraud	1	0	0	2	3	0	1	1	4	1	2		15
MDOP	1	1	1	1	3	3	0	3	1	1	4		19
Retail Fraud	1	0	0	1	2	2	0	1	0	1	1		9
VCSA/Narcotic Equip. Viol.	1	0	2	0	0	0	0	0	0	0	0		3
Sex Offense - Other	3	2	0	0	1	0	0	0	0	1	0		7
Family Issues	9	4	2	3	4	4	0	5	5	4	4		44
Liquor Violations	0	0	0	0	1	0	0	0	0	0	0		1
Obstructing Police	2	0	0	0	0	2	0	0	0	0	1		5
Escape/Flight	1	0	0	0	1	0	0	0	0	0	0		2
Obstructing Justice	6	4	2	3	4	3	3	5	5	5	3		43
Weapons Offense	0	0	0	1	0	0	0	0	0	0	1		2
Disorderly Conduct	3	2	5	2	2	3	2	5	2	4	2		32
Public Peace	0	1	2	5	3	3	0	0	0	1	0		15
Hit and Run MVA	1	1	1	1	1	1	1	1	2	2	2		14
OWI	0	0	0	1	0	1	0	0	0	2	0		4
Driving Law Violations	3	1	1	6	4	6	8	4	6	3	7		49
Health and Safety	0	0	0	3	0	2	0	5	1	1	1		13
Trespassing	2	3	1	0	2	4	2	1	1	1	2		19
Animal Issues	0	0	0	0	0	0	0	0	1	0	0		1
Curfew - Minor	0	0	0	0	0	1	0	0	0	0	0		1
Runaway	2	1	1	1	2	0	1	0	0	0	0		8
Violation of Ct. Injunction	2	1	3	2	0	0	0	1	1	2	1		13
Mental Pick-up	0	0	0	2	0	0	0	1	0	0	0		3
PDA/PI Accidents	8	7	16	8	11	8	7	11	9	13	14		112
Non-Traffic Accidents	3	2	1	0	1	0	4	1	0	1	1		14
Parking Viol./Impounds	0	3	1	2	1	0	3	0	0	0	1		11

Activity	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Traffic Policing	0	1	1	0	0	1	3	2	3	1	1		13
Open Doors/Windows	0	2	5	0	0	1	1	0	0	2	2		13
Alarms	7	6	3	11	5	7	8	7	13	5	10		82
Vehicle Insp/Abandoned Veh.	2	2	7	0	2	2	0	1	1	1	1		19
Zoning Violations	0	0	0	1	0	0	0	0	0	0	0		1
Ordinance Violations	6	13	11	14	12	16	11	1	5	5	6		100
Civil Matters	7	5	6	9	3	6	5	7	5	4	6		63
Suspicious Situations	11	8	15	20	16	24	25	20	20	25	22		206
Lost/Found Property	0	5	2	2	2	2	5	3	6	1	2		30
Drug Overdose	0	0	0	0	2	0	0	0	0	0	1		3
CCH/Local Records Checks	1	0	0	3	0	0	1	1	0	0	0		6
Suicidal Subjects	2	4	4	1	2	3	3	2	2	1	1		25
DOA - Natural	2	0	0	0	1	1	0	1	1	1	0		7
Missing Persons	0	1	1	0	2	0	1	1	0	0	1		7
911 Hangups	0	1	1	0	0	1	0	0	2	0	1		6
Community Involvement	0	0	0	0	1	1	1	0	0	0	0		3
General Assists	8	11	18	21	14	19	22	11	17	20	22		183
Motorist Assists/Lockouts	4	4	6	7	0	3	3	2	3	2	4		38
Fingerprints	13	11	6	8	16	4	12	35	11	19	9		144
Pistol Permits and Sales	26	29	31	24	39	26	18	19	19	26	32		289
Assist to Other Depts.	58	38	37	43	37	48	42	44	38	46	30		461
Standby PO	6	11	11	7	4	5	5	10	11	19	6		95
Directed Patrol	0	0	0	0	3	0	0	0	1	0	0		4
Property/Building Checks	3	0	0	0	0	0	1	0	0	0	0		4
Road Kill Permits	0	1	1	0	1	0	0	2	1	1	0		7
Peddler's Licenses	0	0	0	0	0	0	1	0	0	0	0		1
Broadcasts	4	0	1	3	3	4	6	4	4	2	4		35
Welfare Checks	0	0	0	0	0	0	0	0	0	0	1		1
Paper Service	0	0	0	0	1	0	0	0	1	0	0		2
TOTALS	222	192	217	229	216	223	216	235	216	232	220		2418
Traffic Stops	34	34	64	62	93	106	119	47	128	115	52		854
Citations Issued	4	6	6	4	20	31	34	9	11	9	10		144
Warnings	32	26	59	60	97	95	121	49	140	128	57		864

CITY OF LOWELL  
REPORT FOR : NOVEMBER  
FOR: Michael Burns

DRINKING WATER TREATMENT AND FILTRATION PLANT

A TOTAL OF: 14.6716 MILLION GALLONS OF RAW WATER WAS TREATED FOR THE  
MONTH OF: NOVEMBER TOTAL PUMPING TIME, TREATMENT AND THE DISTRIBUTION  
OF THE FINISHED WATER TO THE SYSTEM REQUIRED 232.55 HOURS, WHICH RESULTED IN  
388.75 MAN HOURS FOR THE OPERATION.

CHEMICAL COST PER MILLION GALLONS: \$ 144.93

ELECTRICAL COST PER MILLION GALLONS: \$ 344.74

TOTAL COST PER MILLION GALLONS: \$ 489.66

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WATER PRODUCTION

DAILY AVERAGE: 0.489 MILLION GALLONS

DAILY MAXIMUM: 0.573 MILLION GALLONS

DAILY MINIMUM: 0.386 MILLION GALLONS

THE AVERAGE PLANT OPERATION TIME WAS 7.5016 HOURS PER DAY.

Dept. of Public Works, City of Lowell

217 S. Hudson

Lowell, MI. 49331

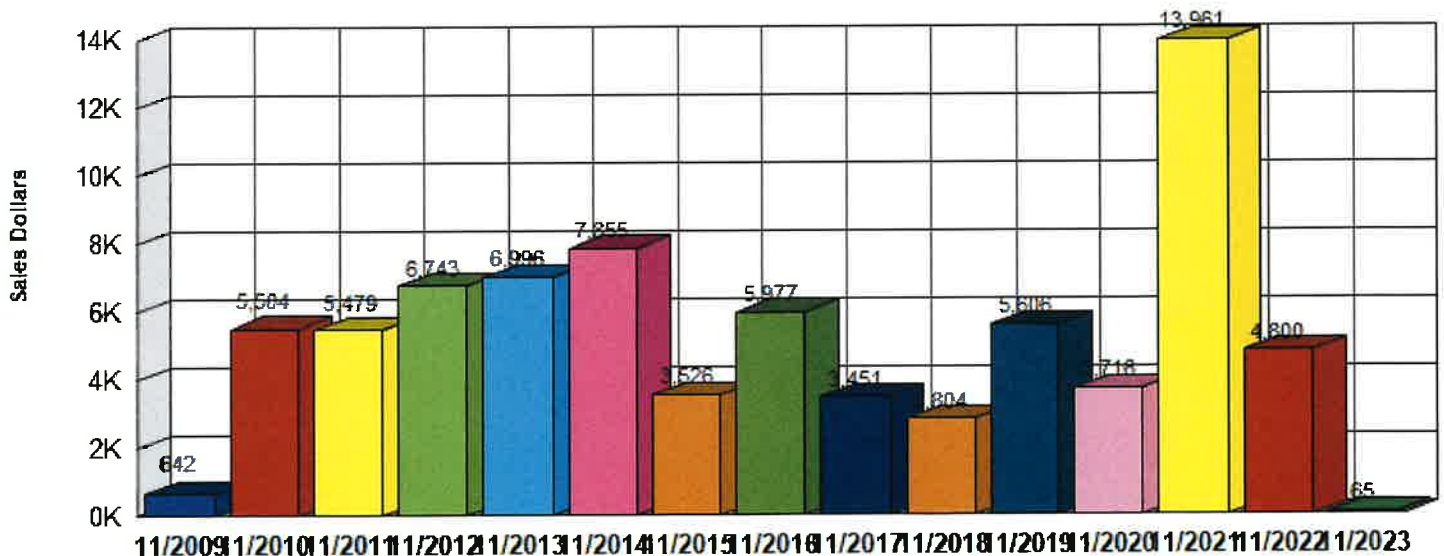
Phone - 616-897-5929 Fax - 616- -

Sales By Selected Month For The Month Of November

Report Date: 12/04/2023

Month & Year	Avg. RO	Car Count	Sales Amount	Avg. Labor	Total Labor	Avg. Parts	Total Parts
11/2009	107.00	6	642.01	85.00	510.00	17.75	106.51
11/2010	458.64	12	5,503.66	296.50	3,558.00	157.19	1,886.26
11/2011	608.82	9	5,479.36	238.11	2,142.95	363.80	3,274.16
11/2012	259.36	26	6,743.29	139.85	3,636.00	113.04	2,938.99
11/2013	636.00	11	6,995.98	345.94	3,805.29	281.25	3,093.79
11/2014	714.06	11	7,854.61	417.27	4,590.00	286.83	3,155.11
11/2015	503.72	7	3,526.05	394.29	2,760.00	103.01	721.05
11/2016	398.43	15	5,976.52	152.20	2,283.00	240.38	3,605.77
11/2017	287.61	12	3,451.34	185.50	2,226.00	96.02	1,152.29
11/2018	934.82	3	2,804.46	355.00	1,065.00	569.32	1,707.96
11/2019	373.71	15	5,605.58	320.22	4,803.34	44.46	666.92
11/2020	309.66	12	3,715.92	298.76	3,585.09	1.31	15.71
11/2021	1,163.44	12	13,961.30	1,116.81	13,401.72	33.10	397.24
11/2022	685.76	7	4,800.30	355.64	2,489.49	318.97	2,232.81
11/2023	64.72	1	64.72	61.64	61.64	0.00	0.00

Totals:		159	77,125.10		\$50,917.52		\$24,954.57
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Note: Labor and Part columns do not include Shop Supplies or Hazmat

**Dept. of Public Works, City of Lowell**

217 S. Hudson

Lowell, MI. 49331

Phone: 616-897-5929 Fax: 616- -

**Next Place to Be****2011****INVOICE****Police**Print Date: 12/04/2023 **Work Completed: 12/04/2023**

2021 Ford - Police Interceptor Utility

3.3L, V6 (204CI) VIN(W), 4-Wheel ABS

Lic # : 002X982 - MI

Odometer In : 15,903

Unit # : 836

Odometer Out :

Cust ID : 2

VIN # : 1FM5K8AW6 MNA21408

Part Description / Number	Qty	Sale	Ext	Labor Description	Hours	Extended
Misc. Shop Supplies			3.08	Invoice 245598, Zeigler Ford 11-28-2023 LOF, inspect vehicle.		61.64
[ Technicians : ]						

Org. Estimate \$ 64.72

Revisions \$ 0.00

Current Estimate \$ 64.72

Additional Cost

Revised Estimate

**Labor: 0.00****Parts: 3.08****Sublet: 61.64****Sub: 64.72****Tax: 0.00****Total: \$64.72****Bal Due: \$0.00**

[ Payments - Cash - \$64.72 ]

Dept. of Public Works, City of Lowell  
217 S. Hudson  
Lowell, MI 49331  
Phone: 616-897-5929 Fax: 616- -

Posted Totals by Invoice Number  
Report Date: 12/04/2023  
Period From: 11/01/2023 To: 11/30/2023

Invoice Number	Date	Name	Tax	Total	Balance Due
002011	11/28/2023	Police	0.00	64.72	
Grand Totals:			0.00	64.72	0.00
Number of Invoices:		1	* - Indicates a Counter Sale		
Averages:				\$64.72	0.00

Lowell Area Fire and  
Emergency Services Authority  
Lowell Area Fire Department, 315 S. Hudson St. Lowell, MI 49331  
616-897-7354



Sunday, January 07, 2024

Fire Authority Board:

During the month of December, we ran a total of 102 calls. For the service year of 2023 we ran 1183 calls. During 2022 we ran a total 1134 Calls. We ran 49 calls more than the previous year.

During the month of December, we ran multiple car accidents as well as a couple of structure fires. Two of the car accidents included fatalities. Fortunately, during the structure fires all occupants were able to escape. Much of the damage was contained to the building of origin during the fires. Each one of these incidents required mutual-aid from our neighboring agencies and we greatly appreciate them lending a hand.

During December we were able to celebrate the Christmas parade through town. We finished up the collection of toys for tots. Also celebrated being the donation spot for the new or gently used coats to assist families during this holiday season.

We are still using the opportunity for training in an acquired house structure at Segwun and 36<sup>th</sup> St. during our monthly training. This provided the team with an excellent opportunity to practice search and rescue techniques as well as hose deployment.

Currently we only have one student at fire school. That Class is taking place at Kentwood fire departments academy.

Engine 2 has been returned from the repairs. It was out for most the month of November with mechanical pump problems. Currently Engine 1 has been sent back to the manufacture with a list of needed repairs that are warranty and insurance related. One of them being the insurance claim to replace the heat shields that were damaged during storm response.

If there are any questions on items not covered or more information needed, please reach out to me.

Thanks

Interim Fire Chief  
Corwin Velzen  
Lowell Area Fire Department



# **Monthly Operating Report**

for the . . .

**Contract Operation**

of the . . .



**Wastewater Treatment Plant**

**November 2023**





December 14, 2023

Mr. Michael Burns  
City Manager  
City of Lowell  
301 East Main Street  
Lowell, MI 49331

Dear Mr. Burns:

On behalf of Veolia I am pleased to submit the November Monthly Operating Report for the Lowell Wastewater Treatment Plant. During the month 32.65 million gallons of wastewater were treated, up slightly from 31.76 million gallons the month before.

All NPDES Permit requirements were satisfied. Copies of the Discharge Monitoring Report for the month can be seen in Appendix A. Appendix B contains graphs representing how the actual lab results compared to the limits in the NPDES Permit and how the actual plant flows compared to the design flow.

#### INDUSTRIAL PRETREATMENT PROGRAM

The Fullers Septic November surcharges were \$60.72. No operational problems were experienced at the plant from their discharge.

The Litehouse November surcharges were \$2,420.73 which includes one fine for a BOD exceedance.

#### MAINTENANCE COST REPORT

Date	Vendor	Cost
11/1	Ace Hardware (1)	\$231.04
11/8	Grainger (2)	\$103.77
11/28	Tractor Supply (3)	\$84.79
Beginning Balance of the Annual Maintenance Allowance (Including carover \$\$ from FY 22-23)*		\$12,002.25
Maintenance Allowance spent YTD		\$3,197.59
Balance of Maintenance Allowance		\$8,804.66

\*The maintenance spending for FY 22-23 was under the annual allotment by \$2.25. That amount will be added to the beginning balance on July 1<sup>st</sup>. That makes the beginning balance \$12,002.25 (\$12,000+2.25).

December 14, 2023

Page 2

In addition to preventive maintenance the following corrective maintenance activities occurred:

- Replaced cordless drill, rag rake & grating fasteners (1)
- Replaced pump #2 runtime counter at Valley Vista Lift Station (2)
- Conducted annual preventative maintenance on 48" mower (3)

**PROJECTS FOR THE FUTURE**

- Miscellaneous painting
- Replace Main lift station transducer
- Conduct annual fire extinguisher inspections
- Conduct annual chlorinator maintenance

If you have any questions or would like additional information, please feel free to call me at your convenience.

Respectfully submitted,

VEOLIA

A handwritten signature in blue ink, appearing to read "B. Vander Meulen".

Brian Vander Meulen  
Project Manager

#### NOVEMBER EFFLUENT ANALYSIS OVERVIEW

The daily average for CBOD was 3 mg/l, 88% under the NPDES limit of 25 mg/l. The worst 7-day average was 4 mg/l, 90% under the NPDES limit of 40 mg/l.

The daily average for Suspended Solids was 4.6 mg/l, 85% under the NPDES limit of 30 mg/l. The worst 7-day average was 5.6 mg/l, 88% under the NPDES limit of 45 mg/l.

The monthly average for Phosphorus was 0.28 mg/l, the limit is 1.0 mg/l.

The average removal rate for CBOD was 98%; a minimum of 85% is required. The average removal rate for Suspended Solids was 96%; a minimum of 85% is required.

The geometric average for fecal coliform bacteria was 76 colonies/100 mls, the limit is 200 colonies/100 mls. The worst 7-day average was 117 colonies/100 mls, the limit is 400 colonies/100 mls.

The highest chlorine residual was 35 ug/l; the limit is 38 ug/l. The monthly average was 28 ug/l.

## Appendix A



State of Michigan  
Department of Environmental Quality

**Plant Influent Sheet**

Lowell, Michigan

R4607 4/74  
4833-6040

Weather Code	
1. Clear	6. Warm
2. Partly Cloudy	7. Cold
3. Cloudy	8. Windy
4. Rain	9. Melting Snow
5. Snow	

Plant No. 410049    Month November    Year 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

WEATHER			FLOW		RAW SEWAGE QUALITY												DAY PN SF
D A Y PN SF	Type Code	Precip Inches	Total MGD	Peak MGD	Temp F	pH SU	CBOD		SS		Total-P		VSS	NH3-N		Mercury	
	0033	0045	50050	50051	00011	00400	mg/l	LBS	mg/l	LBS	mg/l	LBS	mg/l	mg/l	LBS	ng/l	
1	27	0.00	1.10	1.70	61	7.4	155	1422	98	899	1.9	17.4	96	10.1	92.7	*G	1
2	27	0.00	1.11	1.60													2
3	28	0.00	1.04	1.40	62	7.4	187	1622	124	1076			116				3
4	368	0.00	1.06	1.20													4
5	27	0.00	1.11	1.30													5
6	247	0.04	1.07	1.60	63	6.8	216	1928	148	1321			140				6
7	246	0.22	1.07	1.60													7
8	347	0.60	1.13	1.70	62	7.3	138	1301	132	1244	2.3	21.7	128	11.1	104.6		8
9	278	0.00	1.14	1.60	63	7.1	215	2044	172	1635			170				9
10	26	0.00	1.10	1.60													10
11	268	0.00	1.10	1.60													11
12	27	0.00	1.17	1.40													12
13	27	0.00	1.13	1.60	63	7.5	268	2526	206	1941			200				13
14	26	0.00	1.12	1.60													14
15	27	0.00	1.09	1.60	60	7.6	186	1691	88	800	2.4	21.8	78	10.0	90.9		15
16	246	0.08	1.07	1.50													16
17	368	0.00	1.01	1.40	60	7.4	200	1685	120	1011			116				17
18	268	0.00	1.03	1.30													18
19	27	0.00	1.05	1.30													19
20	347	0.60	1.08	1.60	59	7.5	192	1729	84	757			82				20
21	347	0.10	1.08	1.70	58	7.6	142	1279	104	937	1.9	17.1	92	10.1	91.0		21
22	278	0.00	1.04	1.60	59	7.4	159	1379	80	694			74				22
23	268	0.00	0.99	1.40													23
24	278	0.00	1.07	1.60													24
25	278	0.00	1.09	1.50													25
26	357	0.09	1.13	1.40													26
27	357	0.00	1.09	1.50	58	7.6	154	1400	92	836			90				27
28	26	0.00	1.13	1.70													28
29	27	0.00	1.13	1.50	58	7.4	224	2111	160	1508	2.3	21.7	152	10.8	101.8		29
30	246	0.08	1.12	1.60													30
31																	31
TL	XXXX	1.81	32.65	XXXX	XXXX	XXXX	XXXX	51037	XXXX	33827	XXXX	598	XXXX	XXXX	2886	XXXX	TL
ME	XXXX	XXXX	1.09	XXXX	60	7.4	187	1701	124	1128	2.2	19.9	118	10.4	96	XXXX	ME
MAX	XXXX	0.60	1.17	1.70	63	7.6	268	2526	206	1941	2.4	21.8	200	11.1	105	XXXX	MAX
MIN	XXXX	XXXX	0.99	1.20	58	6.8	138	1279	80	694	1.9	17.1	74	10.0	91	XXXX	MIN

12/6/2023

State of Michigan  
Department of Environmental Quality

# Activated Sludge Sheet

Lowell, Michigan

PM Code  
1. Coventional  
2. Step Feed  
3. Complete Mix  
4. Extended Aeration  
5. Contact Stabilization  
6. Other

Plant No. Month Year  
410049 November 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

AERATION SYSTEM					MIXED LIQUOR						SECONDARY SLUDGE			Process Modifi- cation see code 80889	D A Y P N S F	REMARKS
D A Y P N S F	Aeration Volume KCF 80993	Detention Time Hours 81001	Sludge Age Days 80990	Organic Loading F/M 80992	MLSS mg/l 70323	MLVSS mg/l 70324	Settle. % 81004	SDI % 81007	DO mg/l 00300	SVI % 8100	SS % 81006	VSS % 70325	Waste Kgal 80991			
1	192	31.3	40.0	0.05	3001	2405	26	1.15	5.1	87	0.68	0.54	0.0	4	1	
2		31.0											18.9		2	
3		33.1	37.5	0.05	3366	2736	28	1.20	4.5	83	0.69	0.56	0.0		3	
4		32.5											0.0		4	
5		31.0											0.0		5	
6		32.2	32.1	0.06	3541	2865	30	1.18	2.3	85	0.73	0.58	38.1		6	
7		32.2											25.3		7	
8		30.5	25.3	0.05	2632	2122	19	1.39	5.7	72	0.61	0.49	21.3		8	
9		30.2	19.4	0.08	2647	2150	19	1.39	2.0	72	0.63	0.50	0.0		9	
10		31.3											0.0		10	
11		31.3											0.0		11	
12		29.5											0.0		12	
13		30.5	17.0	0.09	2756	2251	20	1.38	3.2	73	0.66	0.53	23.0		13	
14		30.8											0.0		14	
15		31.6	45.4	0.06	3035	2458	23	1.32	5.2	76	0.62	0.50	23.3		15	
16		32.2											0.0		16	
17		34.1	38.4	0.05	3245	2663	26	1.25	4.1	80	0.62	0.50	0.0		17	
18		33.5											0.0		18	
19		32.8											0.0		19	
20		31.9	50.6	0.06	3194	2601	26	1.23	5.8	81	0.53	0.43	22.7		20	
21		31.9	39.7	0.04	3109	2535	24	1.30	5.7	77	0.61	0.49	0.0		21	
22		33.1	49.0	0.05	2838	2309	20	1.42	6.6	70	0.46	0.37	22.5		22	
23		34.8											0.0		23	
24		32.2											0.0		24	
25		31.6											0.0		25	
26		30.5											0.0		26	
27		31.6	37.3	0.06	2604	2112	17	1.53	7.1	65	0.64	0.52	0.0		27	
28		30.5											15.7		28	
29		30.5	23.4	0.07	2948	2392	20	1.47	4.6	68	0.62	0.50	19.7		29	
30		30.8											0.0		30	
31															31	
TL	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	230.5	XXXX	TL	
ME	192	31.7	35.0	0.06	2994	2431	23	1.32	4.8	76	0.62	0.50	7.7	XXXX	ME	
MAX	XXXX	34.8	50.6	0.09	3541	2865	30	1.53	7.1	87	0.73	0.58	38.1	XXXX	MAX	
MIN	XXXX	29.5	17.0	0.04	2604	2112	17	1.15	2.0	65	0.46	0.37	XXXX	XXXX	MIN	

Remarks:

4833-5034  
R4609 4/74

12/6/2023

State of Michigan  
Department of Environmental Quality

**Final Effluent Sheet**

Lowell, Michigan

	Fecal	Total
MF	31616	31504
MPW	31615	31505

Plant No. 410049    Month November    Year 2023    Sampling Point Code 001

Superintendent's Signature  
Brian Vander Meulen, Supt.

R 4610 4/74  
4833-5468

D A Y P N S F	CBOD			SS			Total - P			VSS	pH	DO	F.Coli	NH3		Cl2	Mercury	D A Y P N S F
	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	SU	mg/l	#/100ml	mg/l	LBS.	ug/l	ng/l	
	80082	85001	80091	00530	85002	81011	00665	85004	81012	00535	00400	00300	31616	00610	00610	50060	71900	
1	2	18	99	3.2	29	97	0.31	2.84	84	2.8	7.1	8.9	55	0.21	1.93	35	*G	1
2																		2
3	3	26	98	4.8	42	96				4.4	7.3	8.7	204			19		3
4																		4
5																		5
6	2	18	99	4.4	39	97				4.0	7.0	8.4	93			16		6
7																		7
8	2	19	99	3.2	30	98	0.33	3.11	86	2.8	7.3	8.6	50	0.39	3.68	34		8
9	2	19	99	4.0	38	98				3.6	7.3	8.8	121			27		9
10																		10
11																		11
12																		12
13	2	19	99	4.4	41	98				4.0	7.3	8.9	117			20		13
14																		14
15	3	27	98	5.2	47	94	0.35	3.18	85	4.4	7.4	9.1	99	0.26	2.36	34		15
16																		16
17	3	25	99	4.4	37	96				4.0	7.2	8.8	140			33		17
18																		18
19																		19
20	5	45	97	5.2	47	94				4.8	7.3	9.4	36			35		20
21	3	27	98	5.6	50	95	0.16	1.44	92	4.8	7.2	9.1	111	0.26	2.34	16		21
22	3	26	98	4.8	42	94				4.4	7.2	9.0	78			31		22
23																		23
24																		24
25																		25
26																		26
27	4	36	97	4.4	40	95				4.0	7.3	9.2	59			34		27
28																		28
29	4	38	98	6.8	64	96	0.25	2.36	89	6.0	7.3	9.2	16	0.77	7.26	35		29
30																		30
31																		31
TL	XXXX	793	XXXX	XXXX	1263	XXXX	XXXX	77.6	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	105.38	XXXX	XXXX	TL
ME	3	26	98	4.6	42	96	0.28	2.59	87	4.2	7.2	8.9	76	0.38	3.51	28	XXXX	ME
WA	4	37	98	5.6	52	94	XXXX	XXXX	XXXX	5.0	7.4	8.6	117	0.77	7.26	35	XXXX	WA
MAX	5	45	99	6.8	64	98	0.35	3.18	92	6.0	7.4	9.4	204	0.77	7.26	35	XXXX	MAX
MIN	2	18	97	3.2	29	94	0.16	1.44	84	2.8	7.0	8.4	16	0.21	1.93	16	XXXX	MIN

Remarks: Fecal Coli for November are actually "Greater Than"  
Cl2 Residuals for November are actually "Less Than"

12/6/2023



State of Michigan  
Department of Environmental Quality

**Miscellaneous Sheet**

Lowell, Michigan

R 4607 4/74  
4833-6040

Plant No. Month Year  
410049 November 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

Grit		Aux Fuel	Power Consumption	Chemicals Applied		
DAY PN SF		Nat. Gas		CL2	FeCL2	
	CF	CF	KWH	LBS	GAL	
		2	3			
1	1	15	1.4	8	20	
2	1	9	1.4	3	20	
3	1	4	1.4	10	15	
4	1	3	1.4	4	20	
5	1	6	1.6	6	25	
6	1	6	1.4	8	20	
7	1	7	1.6	10	20	
8	1	11	1.4	7	25	
9	1	10	1.6	7	20	
10	1	6	1.4	8	15	
11	1	7	1.2	10	20	
12	1	9	1.6	5	20	
13	1	12	1.6	7	20	
14	1	9	1.4	10	20	
15	1	9	1.4	8	20	
16	1	6	1.6	10	15	
17	1	5	1.2	10	20	
18	1	8	1.4	6	20	
19	1	12	1.6	6	20	
20	1	20	1.6	8	15	
21	1	15	1.6	5	20	
22	1	14	1.4	5	20	
23	1	14	1.2	10	20	
24	1	18	1.6	10	25	
25	1	11	1.4	10	20	
26	1	19	1.6	8	20	
27	1	31	1.4	7	20	
28	1	28	1.6	7	25	
29	1	25	1.4	8	20	
30	1	15	1.4	10	20	
31	1					
<b>TL</b>	<b>31</b>	<b>364</b>	<b>43.8</b>	<b>231</b>	<b>600</b>	<b>0</b>
<b>ME</b>	<b>1</b>	<b>12</b>	<b>1.5</b>	<b>8</b>	<b>20</b>	<b>0</b>
<b>MAX</b>	<b>1</b>	<b>31</b>	<b>1.6</b>	<b>10</b>	<b>25</b>	<b>0</b>
<b>MIN</b>	<b>1</b>	<b>3</b>	<b>1.2</b>	<b>3</b>	<b>15</b>	<b>0</b>

Manpower						
Position Title	Full Time	Part Time	Total Hours	No. of Vac.	No. of Separations	No. of New Hires
Superintendent	1	0	176	0	0	0
Shift Operator	1	1	192	0	0	0
<b>Total</b>	<b>2</b>	<b>1</b>	<b>368</b>	<b>0</b>	<b>0</b>	<b>0</b>
Weekday Hrs.	9					
Saturday Hrs.	4					
Sunday Hrs.	4					
Holiday Hrs.	4					

12/6/2023

**PERMITTEE NAME/ADDRESS** (Include Facility Name/Location if Different)

**NAME:** LOWELL WWTP  
**ADDRESS:** 301 EAST MAIN STREET  
 LOWELL MI 49331

 NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
 DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR  
 (SUBR GG)  
 F-FINAL  
 001 MUN.WASTE#20--FLAT RIVER

**FACILITY:** LOWELL WWTP  
**LOCATION:** LOWELL MI 49331  
**ATTN:** BRIAN VANDER MEULEN

MONITORING PERIOD							
YEAR	MO	DAY	FROM	TO	YEAR	MO	DAY
2023	11	1			2023	11	30

\*\*\* NO DISCHARGE ☐ \*\*\*

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS			
FLOW, IN CONDUIT OR THRU TREATMENT PLANT 50050 1 0 0 EFFLUENT GROSS VALUE	SAMPLE MEASUREMENT	1.09	1.17	(03)	*****	*****	*****	****	-	7/7	RECORD FLOW
	PERMIT REQUIREMENT	REPORT MONTHLY AVG	REPORT DAILY MAX	MGD	*****	*****	*****		****	WEEKDAYS	RECORD FLOW
SOLIDS, TOTAL SUSPENDED 00530 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	42	52	(26)	*****	4.6	5.6	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	360 MONTHLY AVG	530 7 DAY AVG	lbs/day	*****	30 MONTHLY AVG	45 7 DAY AVG	mg/L	WEEKDAYS	24 HR COMP	
BOD, CARBONACEOUS 05 DAY, 20C 80082 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	26	37	(26)	*****	3	4	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	300 MONTHLY AVG	470 7 DAY AVG	lbs/day	*****	25 MONTHLY AVG	40 7 DAY AVG	mg/L	WEEKDAYS	24 HR COMP	
NITROGEN, AMMONIA TOTAL (AS N) 00610 B 1 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	*****	7.26	(26)	*****	*****	0.77	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	*****	REPORT DAILY MAX	lbs/day	*****	*****	REPORT DAILY MAX	mg/L	WEEKLY	24 HR COMP	
PHOSPHORUS, TOTAL (AS P) 00665 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	2.6	3.2	(26)	*****	0.28	0.35	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	12 MONTHLY AVG	REPORT DAILY MAX	lbs/day	*****	1.0 MONTHLY AVG	REPORT DAILY MAX	mg/L	WEEKLY	24 HR COMP	
CHLORINE, TOTAL RESIDUAL 50060 P 0 0 SEE COMMENTS BELOW	SAMPLE MEASUREMENT	*****	*****	*****	*****	*****	35	(19)	0	3/7	GRAB
	PERMIT REQUIREMENT	*****	*****	*****	*****	*****	38 DAILY MAX	ug/l	WEEKDAYS	GRAB	
MERCURY, TOTAL 71900 B 0 0 POST DISINFECT	SAMPLE MEASUREMENT	*****	*G	*****	*****	*****	*G		0	1/90	GRAB
	PERMIT REQUIREMENT	*****	Report Max Monthly Avg	lbs/day	*****	*****	Report Max Monthly Avg	ng/L	QUARTERLY	GRAB	

NAME/TITLE PRINCIPAL EXECUTIVE OFFICER	I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.	PHONE NUMBER		DATE		
		(616)	897-8135	2023	12	10
TYPED OR PRINTED		SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT		AREA CODE	NUMBER	YEAR MO DAY

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

P=AFTER DISINFECTION

EPA Form 3320-1 (Rev 3/99) Previous editions may be used.

This is an electronic copy.

Page 1 of 2

**PERMITTEE NAME/ADDRESS** (Include Facility Name/Location if Different)

**NAME:** LOWELL WWTP  
**ADDRESS:** 301 EAST MAIN STREET  
 LOWELL MI 49331

 NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
 DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR  
 (SUBR GG)  
 F-FINAL  
 001 MUN. WASTE20--FLAT RIVER

**FACILITY:** LOWELL WWTP  
**LOCATION:** LOWELL MI 49331  
**ATTN:** BRIAN VANDER MEULEN

MONITORING PERIOD							
FROM	YEAR	MO	DAY	TO	YEAR	MO	DAY
	2023	11	1		2023	11	30

\*\*\* NO DISCHARGE ☐ \*\*\*

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE	
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS				
MERCURY, TOTAL	SAMPLE MEASUREMENT	*****	0.000004		*****	*****	0.34		0	1/90	CALCTD	
71900 X 0 0	PERMIT REQUIREMENT	*****	0.000024		*****	*****	2.0			QUARTERLY	CALCTD	
POST DISINFECT			12-Mo Rolling Avg	lbs/day			12-Mo Rolling Avg	ng/L				
COLIFORM, FECAL GENERAL	SAMPLE MEASUREMENT	*****	*****		*****	76	117	(19)	0	3/7	GRAB	
74055 P 0 0	PERMIT REQUIREMENT	*****	*****	****	*****	200	400			DAILY	GRAB	
SEE COMMENTS BELOW				****		MONTHLY AVG	7 DAY AVG	mg/L				
BOD, 5-DAY PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		98	*****	97	(23)	0	1/30	CALCTD	
81010 K 0 0	PERMIT REQUIREMENT	*****	*****	****	85	*****	Minimum Daily % Removal	PER-CENT		ONCE/MON	CALCTD	
PERCENT REMOVAL				****	MIN % REMOVAL							
SOLIDS, SUSPENDED PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		96	*****	94	(23)	0	1/30	CALCTD	
81011 K 0 0	PERMIT REQUIREMENT	*****	*****	****	85	*****	Minimum Daily % Removal	PER-CENT		ONCE/MON	CALCTD	
PERCENT REMOVAL				****	MIN % REMOVAL							
pH	SAMPLE MEASUREMENT	*****	*****		7.0	*****	7.4	(12)	0	3/7	GRAB	
00400 P 0 0	PERMIT REQUIREMENT	*****	*****	****	6.5	*****	9.0			WEEKDAYS	GRAB	
SEE COMMENTS BELOW				****	DAILY MINIMUM		DAILY MAX	S.U.				
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	*****	*****		8.4	*****	*****	(19)	0	3/7	GRAB	
00300 P 0 0	PERMIT REQUIREMENT	*****	*****	****	3.0	*****	*****			WEEKDAYS	GRAB	
SEE COMMENTS BELOW				****	DAILY MINIMUM			mg/L				
	SAMPLE MEASUREMENT											
	PERMIT REQUIREMENT											
NAME/TITLE PRINCIPAL EXECUTIVE OFFICER		I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.				PHONE NUMBER		DATE				
						(616)	897-8135	2023	12	10		
TYPED OR PRINTED						SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT		AREA CODE	NUMBER	YEAR	MO	DAY

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

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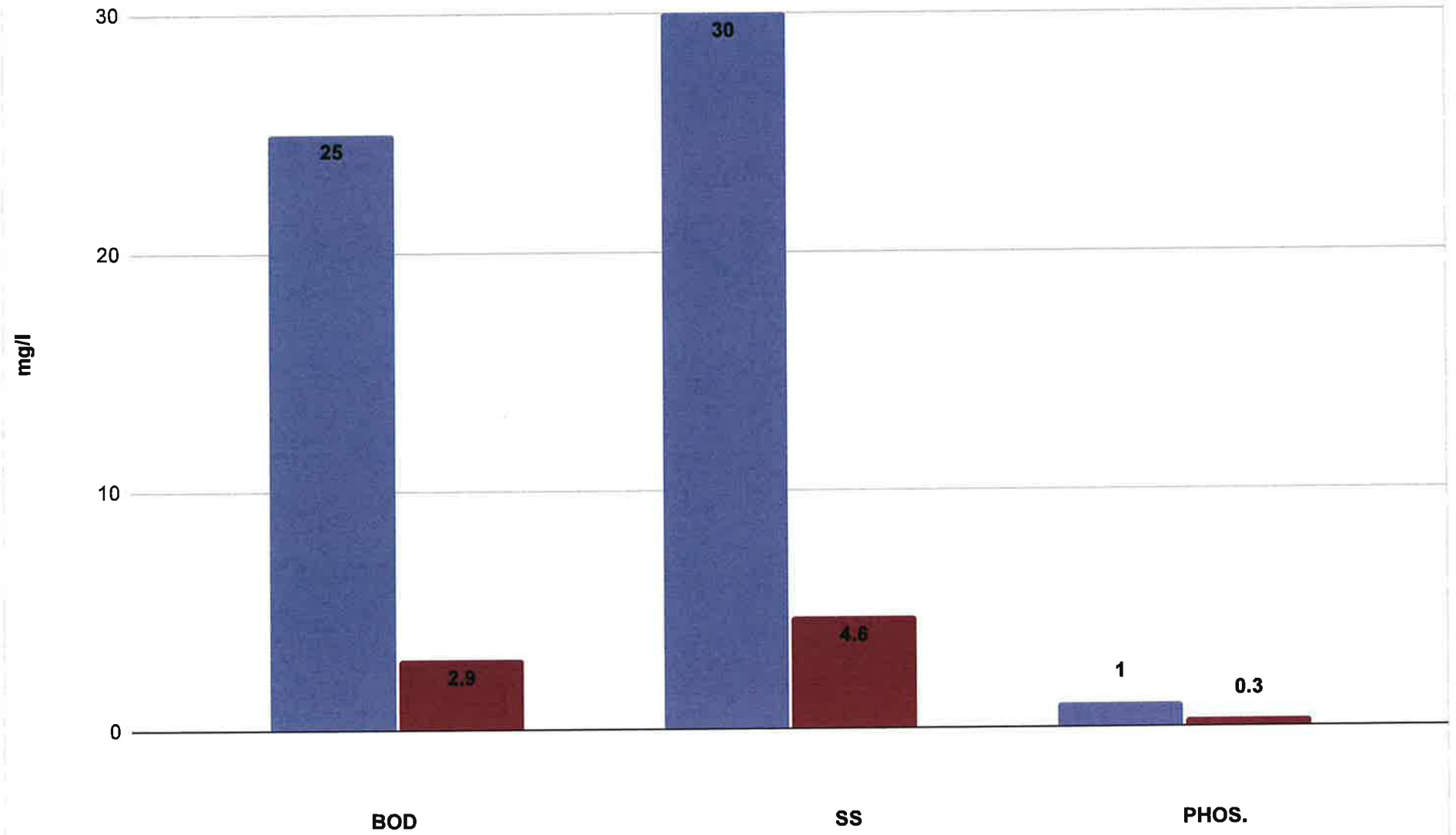
This is an electronic copy.

Page 2 of 2

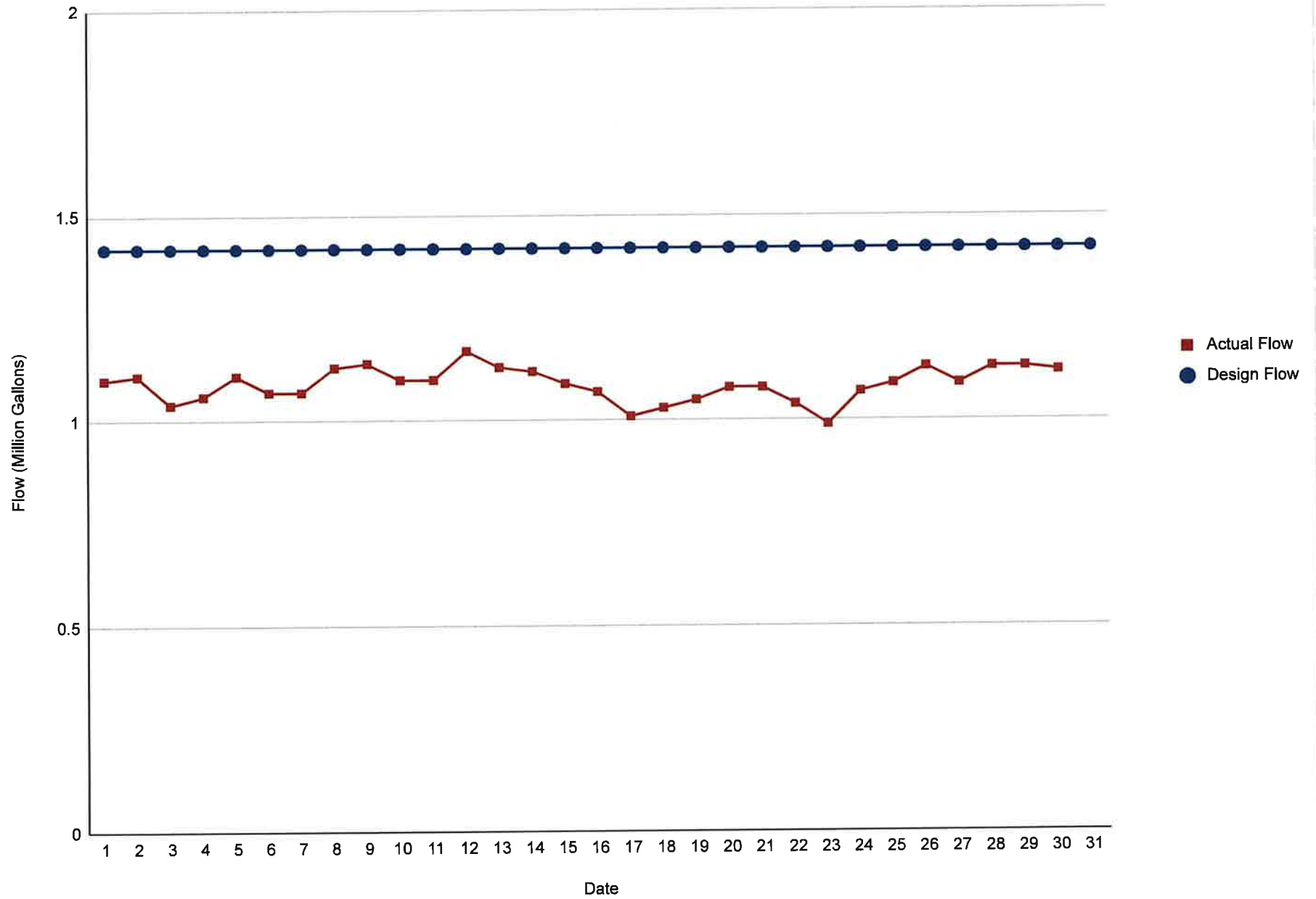
## Appendix B



## EFFLUENT LIMIT vs ACTUAL



# Flow Chart



# Monthly Operating Report

for the . . .

Contract Operation

of the . . .



Wastewater Treatment Plant

December 2023





January 11, 2024

Mr. Michael Burns  
City Manager  
City of Lowell  
301 East Main Street  
Lowell, MI 49331

Dear Mr. Burns:

On behalf of Veolia I am pleased to submit the December Monthly Operating Report for the Lowell Wastewater Treatment Plant. During the month 34.55 million gallons of wastewater were treated, up slightly from 32.65 million gallons the month before.

All NPDES Permit requirements were satisfied. Copies of the Discharge Monitoring Report for the month can be seen in Appendix A. Appendix B contains graphs representing how the actual lab results compared to the limits in the NPDES Permit and how the actual plant flows compared to the design flow.

Just after Christmas Earthworm Dozing & Excavating was on-site to add filter fabric and rip-rap around the outfall repair done in October. This will make vegetation control easier as well as aid in erosion control in the event we experience any more flooding like we have in the past.



#### INDUSTRIAL PRETREATMENT PROGRAM

The Fullers Septic December surcharges were \$34.32. No operational problems were experienced at the plant from their discharge.



The Litehouse December surcharges were \$1,700.82. No operational problems were experienced at the plant from their discharge.

#### MAINTENANCE COST REPORT

Date	Vendor	Cost
12/1	Ace Hardware (1)	\$25.37
12/1	ebay (2)	-\$1.50
12/2	King Service (3)	\$443.00
12/8	Amazon (4)	\$9.53
12/12	Lowes (5)	266.02
12/12	Grainger (6)	40.06
12/14	RS Technical (7)	785.4
Beginning Balance of the Annual Maintenance Allowance (Including carover \$\$ from FY 22-23)*		\$12,002.25
Maintenance Allowance spent YTD		\$4,765.47
Balance of Maintenance Allowance		\$7,236.78

\*The maintenance spending for FY 22-23 was under the annual allotment by \$2.25. That amount will be added to the beginning balance on July 1<sup>st</sup>. That makes the beginning balance \$12,002.25 (\$12,000+2.25).

In addition to preventive maintenance the following corrective maintenance activities occurred:

- Replaced fasteners for outfall grating (1)
- Rebate from ebay on previous air compressor parts purchase (2)
- Repaired RAS flow meter (3)
- Replaced thermostat on laboratory sample refrigerator (4)
- Replaced laboratory sample refrigerator (5)
- Replaced vacuum breaker on paint shop sink (6)
- Conducted annual chlorinator service (7)

#### PROJECTS FOR THE FUTURE

- Miscellaneous painting
- Replace Main lift station transducer
- Conduct annual fire extinguisher inspections
- Replace seal water valves on WAS pumps

January 11, 2024

Page 3

If you have any questions or would like additional information, please feel free to call me at your convenience.

Respectfully submitted,

VEOLIA

A handwritten signature in blue ink, appearing to read "B. Vander Meulen".

Brian Vander Meulen  
Project Manager

## DECEMBER EFFLUENT ANALYSIS OVERVIEW

The daily average for CBOD was 3 mg/l, 88% under the NPDES limit of 25 mg/l. The worst 7-day average was 4 mg/l, 90% under the NPDES limit of 40 mg/l.

The daily average for Suspended Solids was 5.6 mg/l, 81% under the NPDES limit of 30 mg/l. The worst 7-day average was 6.5 mg/l, 86% under the NPDES limit of 45 mg/l.

The monthly average for Phosphorus was 0.20 mg/l, the limit is 1.0 mg/l.

The average removal rate for CBOD was 98%; a minimum of 85% is required. The average removal rate for Suspended Solids was 96%; a minimum of 85% is required.

The geometric average for fecal coliform bacteria was 31 colonies/100 mls, the limit is 200 colonies/100 mls. The worst 7-day average was 66 colonies/100 mls, the limit is 400 colonies/100 mls.

The highest chlorine residual was 36 ug/l; the limit is 38 ug/l. The monthly average was 25 ug/l.

## Appendix A



State of Michigan  
Department of Environmental Quality

**Plant Influent Sheet**

Lowell, Michigan

R4607 4/74  
4833-6040

Plant No. Month Year  
410049 December 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

Weather Code	
1. Clear	6. Warm
2. Partly Cloudy	7. Cold
3. Cloudy	8. Windy
4. Rain	9. Melting Snow
5. Snow	

WEATHER			FLOW		RAW SEWAGE QUALITY												D A Y P N S F
D A Y P N S F	Type Code	Precip Inches	Total MGD	Peak MGD	Temp F	pH SU	CBOD		SS		Total-P		VSS mg/l	NH3-N		Mercury ng/l	
	0033	0045	50050	50051	00011	00400	00310	85001	00530	85002	00665	85004	00535	00610	00610	71900	
1	3457	0.50	1.08	1.60	58	7.3	310	2792	192	1729			182			*G	1
2	345	0.07	1.12	1.50													2
3	347	0.20	1.25	1.70													3
4	27	0.00	1.20	1.70	58	7.3	316	3163	180	1801			170				4
5	3579	0.00	1.21	1.80													5
6	27	0.00	1.22	1.70	58	7.5	159	1618	92	936	2.5	25.4	90	9.9	100.7		6
7	27	0.00	1.21	1.80													7
8	247	0.02	1.14	1.70	56	7.3	184	1749	90	856			82				8
9	3478	0.02	1.13	1.60													9
10	27	0.00	1.17	1.30													10
11	27	0.00	1.19	1.70	57	7.2	228	2263	114	1131			112				11
12	27	0.00	1.18	1.70													12
13	27	0.00	1.13	1.80													13
14	17	0.00	1.14	1.70	57	7.5	115	1093	102	970	2.4	22.8	92	12.2	116.0		14
15	27	0.00	1.05	1.60	57	7.3	189	1655	118	1033			112				15
16	246	0.05	1.08	1.50													16
17	357	0.10	1.10	1.30													17
18	3578	0.00	1.14	1.70	56	7.4	115	1093	96	913			84				18
19	37	0.00	1.12	1.70													19
20	27	0.00	1.07	1.60	56	7.4	207	1847	140	1249	2.3	20.5	138	12.3	109.8		20
21	27	0.00	1.09	1.60													21
22	246	0.45	1.04	1.50	56	7.3	214	1856	138	1197			124				22
23	247	0.01	1.07	1.60													23
24	346	0.01	1.01	1.30													24
25	246	0.03	1.02	1.20													25
26	27	0.00	1.06	1.60	56	7.4	86	760	78	690			52				26
27	246	0.10	1.13	1.80	56	7.4	144	1357	122	1150	2.3	21.7	114	11.5	108.4		27
28	246	0.12	1.09	1.80													28
29	34	0.02	1.03	1.60	60	7.4	245	2105	162	1392			144				29
30	234	0.02	1.07	1.40													30
31	27	0.00	1.01	1.20													31
TL	XXXX	1.72	34.55	XXXX	XXXX	XXXX	XXXX	55685	XXXX	35881	XXXX	701	XXXX	XXXX	3370	XXXX	TL
ME	XXXX	XXXX	1.11	XXXX	57	7.4	193	1796	125	1157	2.4	22.6	115	11.5	109	XXXX	ME
MAX	XXXX	0.50	1.25	1.80	60	7.5	316	3163	192	1801	2.5	25.4	182	12.3	116	XXXX	MAX
MIN	XXXX	XXXX	1.01	1.20	56	7.2	86	760	78	690	2.3	20.5	52	9.9	101	XXXX	MIN

State of Michigan  
Department of Environmental Quality

**Activated Sludge Sheet**

Lowell, Michigan

- PM Code  
1. Coventional  
2. Step Feed  
3. Complete Mix  
4. Extended Aeration  
5. Contact Stabilization  
6. Other

Plant No. Month Year  
410049 December 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

AERATION SYSTEM					MIXED LIQUOR						SECONDARY SLUDGE			Process Modifi- cation see code 80889	D A Y P N S F	REMARKS
D A Y P N S F	Aeration Volume KCF 80993	Detention Time Hours 81001	Sludge Age Days 80990	Organic Loading F/M 80992	MLSS mg/l 70323	MLVSS mg/l 70324	Settle. % 81004	SDI % 81007	DO mg/l 00300	SVI % 8100	SS % 81006	VSS % 70325	Waste Kgal 80991			
1	192	31.9	22.1	0.09	3189	2647	19	1.68	3.7	60	0.58	0.48	0.0	4		1
2		30.8											0.0			2
3		27.6											0.0			3
4		28.7	22.7	0.09	3409	2816	23	1.48	3.4	67	0.69	0.56	23.0			4
5		28.5											20.0			5
6		28.2	35.4	0.06	2765	2275	17	1.63	5.3	61	0.60	0.50	0.0			6
7		28.5											20.7			7
8		30.2	37.7	0.07	2697	2214	17	1.59	5.5	63	0.62	0.51	18.8			8
9		30.5											0.0			9
10		29.5											0.0			10
11		29.0	29.2	0.08	2756	2256	18	1.53	5.8	65	0.57	0.47	15.8			11
12		29.2											0.0			12
13		30.5											19.9			13
14		30.2	37.3	0.04	3017	2485	20	1.51	5.8	66	0.61	0.50	0.0			14
15		32.8	40.1	0.05	3463	2856	23	1.51	3.0	66	0.60	0.49	20.7			15
16		31.9											0.0			16
17		31.3											0.0			17
18		30.2	40.3	0.04	3070	2518	22	1.40	4.3	72	0.63	0.52	23.7			18
19		30.8											0.0			19
20		32.2	26.6	0.07	2775	2298	19	1.46	4.9	68	0.53	0.43	23.0			20
21		31.6											0.0			21
22		33.1	28.0	0.07	2797	2335	20	1.40	4.0	72	0.59	0.49	0.0			22
23		32.2											0.0			23
24		34.1											0.0			24
25		33.8											0.0			25
26		32.5	48.5	0.03	2791	2291	16	1.74	4.8	57	0.52	0.42	22.7			26
27		30.5	33.7	0.04	3240	2668	20	1.62	4.0	62	0.53	0.43	0.0			27
28		31.6											0.0			28
29		33.5	27.1	0.07	3149	2608	20	1.57	2.7	64	0.66	0.54	0.0			29
30		32.2											0.0			30
31		34.1											0.0			31
TL	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	208.3	XXXX	TL	
ME	192	31.0	33.0	0.06	3009	2482	20	1.55	4.4	65	0.59	0.49	6.7	XXXX	ME	
MAX	XXXX	34.1	48.5	0.09	3463	2856	23	1.74	5.8	72	0.69	0.56	23.7	XXXX	MAX	
MIN	XXXX	27.6	22.1	0.03	2697	2214	16	1.40	2.7	57	0.52	0.42	XXXX	XXXX	MIN	

4833-5034  
R4609 4/74

Remarks:

State of Michigan  
Department of Environmental Quality

**Final Effluent Sheet**

Lowell, Michigan

	Fecal	Total
MF	31616	31504
MPW	31615	31505

Plant No. 410049 Month December Year 2023 Sampling Point Code 001

Superintendent's Signature  
Brian Vander Meulen, Supt.

R 4610 4/74  
4833-5468

DAY PN SF	CBOD			SS			Total - P			VSS	pH	DO	F.Coli	NH3		Cl2	Mercury	DAY PN SF
	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	LBS.	% Rem	mg/l	SU	mg/l	#/100ml	mg/l	LBS.	ug/l	ng/l	
	80082	85001	80091	00530	85002	81011	00665	85004	81012	00535	00400	00300	31616	00610	00610	50060	71900	
1	4	36	99	6.8	61	96				6.4	7.1	8.9	74			9	*G	1
2																		2
3										5.6	7.3	8.8	90			14		3
4	5	50	98	6.8	68	96												4
5																		5
6	3	31	98	3.6	37	96	0.14	1.42	94	3.2	7.2	9.1	43	0.43	4.38	27		6
7																		7
8	3	29	98	5.2	49	94				4.8	7.2	9.1	23			29		8
9																		9
10																		10
11	3	30	99	3.6	36	97				3.2	7.3	9.3	90			27		11
12																		12
13																		13
14	2	19	98	4.0	38	96	0.13	1.24	95	3.6	7.2	9.6	18	0.30	2.85	30		14
15	3	26	98	5.6	49	95				5.2	7.2	9.2	16			34		15
16																		16
17										6.4	7.2	8.8	19			36		17
18	3	29	97	7.6	72	92												18
19																		19
20	4	36	98	4.8	43	97	0.18	1.61	92	4.4	7.2	10.0	15	0.51	4.55	33		20
21																		21
22	3	26	99	5.2	45	96				4.4	7.3	9.2	31			22		22
23																		23
24																		24
25																		25
26	4	35	95	7.2	64	91				4.8	7.2	9.1	17			30		26
27	3	28	98	5.2	49	96	0.36	3.39	84	4.8	7.2	8.9	24	0.53	4.99	28		27
28																		28
29	4	34	98	7.2	62	96				4.4	7.3	9.9	45			1		29
30																		30
31																		31
TL	XXXX	974	XXXX	XXXX	1605	XXXX	XXXX	59.4	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	129.99	XXXX	XXXX	TL
ME	3	31	98	5.6	52	96	0.20	1.91	91	4.7	7.2	9.2	31	0.44	4.19	25	XXXX	ME
WA	4	39	97	6.5	58	94	XXXX	XXXX	XXXX	5.3	7.3	8.9	66	0.53	4.99	34	XXXX	WA
MAX	5	50	99	7.6	72	97	0.36	3.39	95	6.4	7.3	10.0	90	0.53	4.99	36	XXXX	MAX
MIN	2	19	95	3.6	36	91	0.13	1.24	84	3.2	7.1	8.8	15	0.30	2.85	1	XXXX	MIN

Remarks: Fecal Coli for December are actually "Greater Than"  
Cl2 Residuals for December 29 are actually "Less Than"

State of Michigan  
Department of Environmental Quality

Miscellaneous Sheet

Lowell, Michigan

R 4607 4/74  
4833-6040

Plant No. 410049 Month December Year 2023

Superintendent's Signature  
Brian Vander Meulen, Supt.

Grit		Aux Fuel	Power Consumption	Chemicals Applied		
DAY PN SF	CF	Nat. Gas	KWH	CL2	FeCL2	
		CF		LBS	GAL	
		2		3		
1	1	14	1.2	8	20	
2	1	11	1.4	16	40	
3	1	16	1.4	4	20	
4	1	21	1.4	10	20	
5	1	17	1.4	8	25	
6	1	18	1.4	7	25	
7	1	14	1.6	7	20	
8	1	7	1.4	6	20	
9	1	5	1.2	6	25	
10	1	15	1.6	5	15	
11	1	23	1.4	5	20	
12	1	30	1.2	7	20	
13	1	13	1.6	8	15	
14	1	20	1.4	5	20	
15	1	10	1.2	11	10	
16	1	7	1.4	4	15	
17	1	19	1.4	10	15	
18	1	27	1.4	5	20	
19	1	23	1.4	7	15	
20	1	20	1.0	8	15	
21	1	17	1.8	5	15	
22	1	11	1.2	5	20	
23	1	7	1.4	5	10	
24	1	11	1.2	5	20	
25	1	9	1.4	10	15	
26	1	9	1.4	7	15	
27	1	13	1.4	5	15	
28	1	13	1.4	7	20	
29	1	15	1.2	11	10	
30	1	10	1.2	5	15	
31	1	18	1.4	5	15	
TL	31	463	42.4	217	565	0
ME	1	15	1.4	7	18	0
MAX	1	30	1.8	16	40	0
MIN	1	5	1.0	4	10	0

Manpower						
Position Title	Full Time	Part Time	Total Hours	No. of Vac.	No. of Separations	No. of New Hires
Superintendent	1	0	176	0	0	0
Shift Operator	1	1	194	0	0	0
Total	2	1	370	0	0	0
Weekday Hrs.	9					
Saturday Hrs.	4					
Sunday Hrs.	4					
Holiday Hrs.	4					



**PERMITTEE NAME/ADDRESS** (Include Facility Name/Location if Different)

**NAME:** LOWELL WWTP  
**ADDRESS:** 301 EAST MAIN STREET  
 LOWELL MI 49331

 NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
 DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR  
 (SUBR GG)  
 F-FINAL  
 001 MUN.WASTE#20-FLAT RIVER

**FACILITY:** LOWELL WWTP  
**LOCATION:** LOWELL MI 49331  
**ATTN:** BRIAN VANDER MEULEN

MONITORING PERIOD							
FROM				TO			
YEAR	MO	DAY		YEAR	MO	DAY	
2023	12	1		2023	12	31	

\*\*\* NO DISCHARGE ☐ \*\*\*

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS			
FLOW, IN CONDUIT OR THRU TREATMENT PLANT 50050 1 0 0 EFFLUENT GROSS VALUE	SAMPLE MEASUREMENT	1.11	1.25	(03)	*****	*****	*****	**** ****	-	7/7	RECORD FLOW
	PERMIT REQUIREMENT	REPORT MONTHLY AVG	REPORT DAILY MAX	MGD	*****	*****	*****		WEEKDAYS	RECORD FLOW	
SOLIDS, TOTAL SUSPENDED 00530 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	52	58	(26)	*****	5.6	6.5	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	360 MONTHLY AVG	530 7 DAY AVG	lbs/day	*****	30 MONTHLY AVG	45 7 DAY AVG		mg/L	WEEKDAYS	24 HR COMP
BOD, CARBONACEOUS 05 DAY, 20C 80082 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	31	39	(26)	*****	3	4	(19)	0	3/7	24 HR COMP
	PERMIT REQUIREMENT	300 MONTHLY AVG	470 7 DAY AVG	lbs/day	*****	25 MONTHLY AVG	40 7 DAY AVG		mg/L	WEEKDAYS	24 HR COMP
NITROGEN, AMMONIA TOTAL (AS N) 00610 B 1 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	*****	5.0	(26)	*****	*****	0.53	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	*****	REPORT DAILY MAX	lbs/day	*****	*****	REPORT DAILY MAX		mg/L	WEEKLY	24 HR COMP
PHOSPHORUS, TOTAL (AS P) 00665 B 0 0 PRIOR TO DISINFECT	SAMPLE MEASUREMENT	1.9	3.4	(26)	*****	0.20	0.36	(19)	0	1/7	24 HR COMP
	PERMIT REQUIREMENT	12 MONTHLY AVG	REPORT DAILY MAX	lbs/day	*****	1.0 MONTHLY AVG	REPORT DAILY MAX		mg/L	WEEKLY	24 HR COMP
CHLORINE, TOTAL RESIDUAL 50060 P 0 0 SEE COMMENTS BELOW	SAMPLE MEASUREMENT	*****	*****	**** ****	*****	*****	36	(19)	0	3/7	GRAB
	PERMIT REQUIREMENT	*****	*****		*****	*****	38 DAILY MAX		ug/l	WEEKDAYS	GRAB
MERCURY, TOTAL 71900 B 0 0 POST DISINFECT	SAMPLE MEASUREMENT	*****	*G	**** ****	*****	*****	*G		0	1/90	GRAB
	PERMIT REQUIREMENT	*****	Report Max Monthly Avg		*****	*****	Report Max Monthly Avg		ng/L	QUARTERLY	GRAB
NAME/TITLE PRINCIPAL EXECUTIVE OFFICER		I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.				PHONE NUMBER		DATE			
						(616)	897-8135	2024	1	10	
TYPED OR PRINTED		SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT				AREA CODE	NUMBER	YEAR	MO	DAY	

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

P=AFTER DISINFECTION

EPA Form 3320-1 (Rev 3/99) Previous editions may be used.

This is an electronic copy.

Page 1 of 2

**PERMITTEE NAME/ADDRESS** (Include Facility Name/Location if Different)

**NAME:** LOWELL WWTP  
**ADDRESS:** 301 EAST MAIN STREET  
 LOWELL MI 49331

 NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)  
 DISCHARGE MONITORING REPORT (DMR)

MI0020311	001 A
PERMIT NUMBER	DISCHARGE NUMBER

MINOR  
 (SUBR GG)  
 F-FINAL  
 001 MUN, WASTE20--FLAT RIVER

**FACILITY:** LOWELL WWTP  
**LOCATION:** LOWELL MI 49331  
**ATTN:** BRIAN VANDER MEULEN

MONITORING PERIOD					
YEAR	MO	DAY	YEAR	MO	DAY
FROM 2023	12	1	TO 2023	12	31

\*\*\* NO DISCHARGE ☐ \*\*\*

NOTE: Read Instructions before completing this form.

PARAMETER		QUANTITY OR LOADING			QUALITY OR CONCENTRATION				NO. EX	FREQUENCY OF ANALYSIS	SAMPLE TYPE
		AVERAGE	MAXIMUM	UNITS	MINIMUM	AVERAGE	MAXIMUM	UNITS			
MERCURY, TOTAL	SAMPLE MEASUREMENT	*****	0.000004		*****	*****	0.28		0	1/90	CALCTD
71900 X 0 0 POST DISINFECT	PERMIT REQUIREMENT	*****	0.000024 12-Mo Rolling Avg	lbs/day	*****	*****	2.0 12-Mo Rolling Avg	ng/L (19)		QUARTERLY	CALCTD
COLIFORM, FECAL GENERAL	SAMPLE MEASUREMENT	*****	*****		*****	31	66		0	3/7	GRAB
74055 P 0 0 SEE COMMENTS BELOW	PERMIT REQUIREMENT	*****	*****	*****	*****	200 MONTHLY AVG	400 7 DAY AVG	mg/L		DAILY	GRAB
BOD, 5-DAY PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		98	*****	95	(23)	0	1/30	CALCTD
81010 K 0 0 PERCENT REMOVAL	PERMIT REQUIREMENT	*****	*****	*****	85 MIN % REMOVAL	*****	Minimum Daily % Removal	PER- CENT		ONCE/MON	CALCTD
SOLIDS, SUSPENDED PERCENT REMOVAL	SAMPLE MEASUREMENT	*****	*****		96	*****	91	(23)	0	1/30	CALCTD
81011 K 0 0 PERCENT REMOVAL	PERMIT REQUIREMENT	*****	*****	*****	85 MIN % REMOVAL	*****	Minimum Daily % Removal	PER- CENT		ONCE/MON	CALCTD
pH	SAMPLE MEASUREMENT	*****	*****		7.1	*****	7.3	(12)	0	3/7	GRAB
00400 P 0 0 SEE COMMENTS BELOW	PERMIT REQUIREMENT	*****	*****	****	6.5 DAILY MINIMUM	*****	9.0 DAILY MAX	S.U.		WEEKDAYS	GRAB
OXYGEN, DISSOLVED (DO)	SAMPLE MEASUREMENT	*****	*****		8.8	*****	*****	(19)	0	3/7	GRAB
00300 P 0 0 SEE COMMENTS BELOW	PERMIT REQUIREMENT	*****	*****	****	3.0 DAILY MINIMUM	*****	*****	mg/L		WEEKDAYS	GRAB
	SAMPLE MEASUREMENT										
	PERMIT REQUIREMENT										
NAME/TITLE PRINCIPAL EXECUTIVE OFFICER	I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.					PHONE NUMBER		DATE			
Brian Vander Meulen, Supt.											
TYPED OR PRINTED						(616) 897-8135		2024 1 10			
	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT					AREA CODE	NUMBER	YEAR	MO	DAY	

COMMENTS AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here)

P=AFTER DISINFECTION

EPA Form 3320-1 (Rev 3/99) Previous editions may be used.

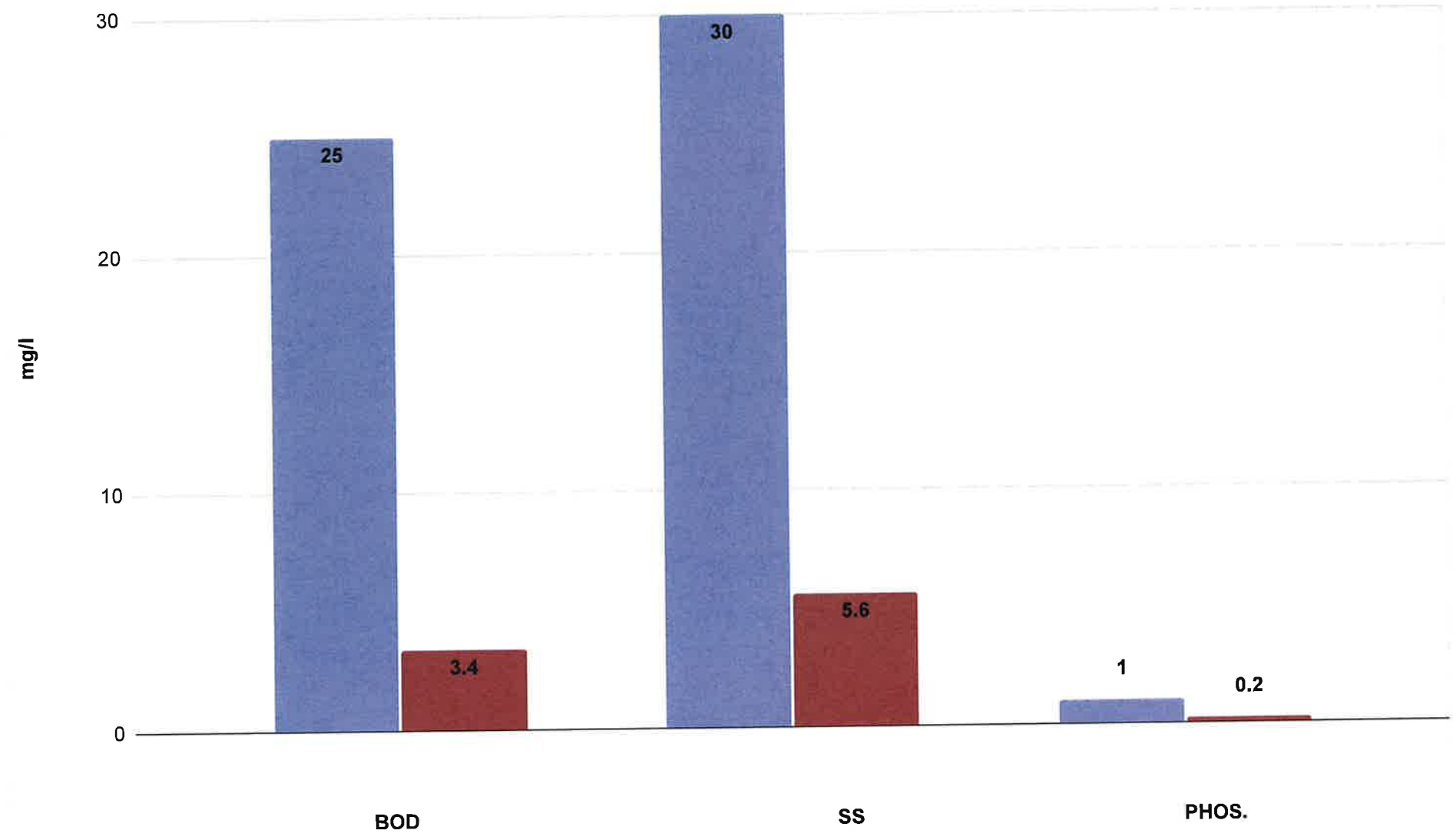
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Page 2 of 2

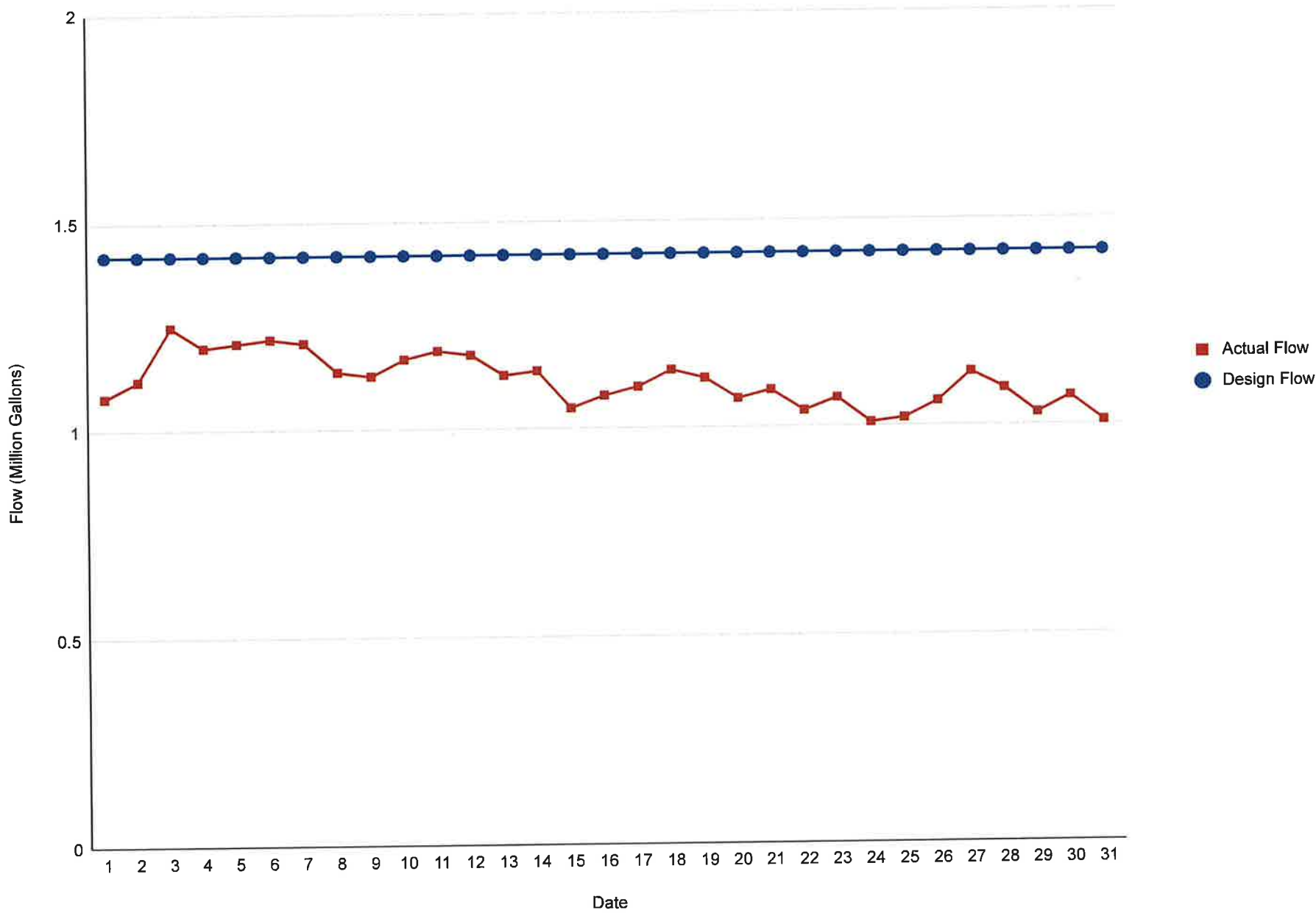
## Appendix B



**EFFLUENT LIMIT vs ACTUAL**



Flow Chart



# **Annual Operating Report**

for the . . .

**Contract Operation**

of the . . .



**Wastewater Treatment Plant**

**Calendar Year 2023**





January 11, 2024

Mr. Mike Burns  
City Manager  
City of Lowell  
301 East Main Street  
Lowell, MI 49331

Dear Mr. Burns:

On behalf of Veolia I am pleased to submit the 2023 Annual Summary Report for the City's Wastewater Treatment Plant. Plant performance has been very good. All NPDES permit limits were met for the entire year.

### HIGHLIGHTS

Several noteworthy events occurred in 2023. Late March brought heavy rains and flooding for the first week in April. This makes 4 floods in 10 years where alternate means of transportation have been required to access the wastewater plant. In October the concrete outfall walls were repaired and rip-rap was added in December. In July we celebrated the 34<sup>th</sup> anniversary of Veolia operating the plant, as well as it being my 13<sup>th</sup> year at the plant. In June the National Weather Service awarded the City and Wastewater plant staff with an award for 50 years of weather observations.

In May Cody passed an exam for wastewater licensing. He now holds a class "B" wastewater license issued by the State of Michigan - EGLE(Environment, Great Lakes, & Energy). This is the 2nd highest license.

### PLANT PERFORMANCE

Just over 450 million gallons of wastewater were treated at the plant this year. This is up from last year's total of 430 million gallons. The average daily flow was 1.24 million gallons. This is also up from last year's average daily flow of 1.18 million gallons. As you can see in the chart of the daily flows we had an above average spring with flows well above plant design for March and April. As May rolled around flows settled down to be below the annual average for the remainder of the year. Appendix A contains the graph showing daily flows for the year. Another graph showing the average daily flows from 1990 through 2023 is also included in the appendix.

Contained within the 450 million gallons of wastewater was 573,222 pounds of organic material. The treatment process removed 97.7% of this material, down slightly from 98.0% the previous year. This is an excellent removal rate and is far above what is required in the discharge permit.

This year slightly over 4 million gallons of Waste Activated Sludge were thickened down to a volume of approximately 1 million gallons of biosolids using the Rotating Drum Thickener. These biosolids were applied to local agricultural fields as outlined in our Residuals Management Plan. Biosolids applied to farmland act as both a nutrient source for the crops and as a soil conditioner. The farmers participating in this program see a great benefit from these biosolids. As a result, our list of participating sites grew again this past year.



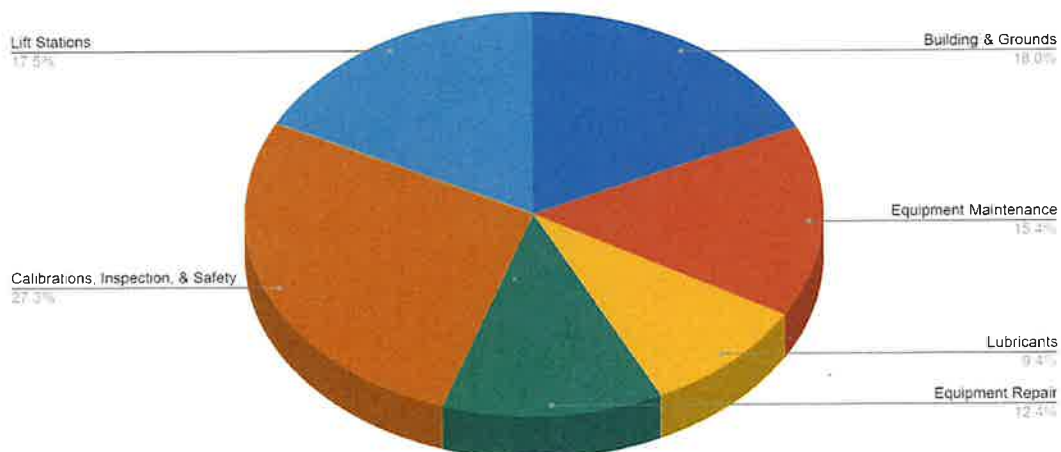
## MAINTENANCE BUDGET

Maintenance activities paid for directly by Veolia and costing more than \$500 were as follows:

- Building & Grounds - Includes building paint and painting supplies, lawn fertilizer and weed-killer, furnace filters, lighting ballasts, etc.
- Lubricants - Includes motor oils, gear oils, and grease.
- Equipment Maintenance - Includes equipment belts, air filters, supplies for annual mower maintenance, multiple new pumps, etc.
- Calibrations, Inspections and Safety - Includes annual calibrations of the flow meters, lab balances and chlorinators, safety inspections on the hoists, arc flash gloves and fire extinguishers.
- Equipment Repair - Includes welding on RDT & RV dump hatch, compressor valve parts, chart recorder repair, blower carb., thermostat, vacuum breaker, etc.
- Lift Stations - Includes back-up batteries, transducer, contractor troubleshooting, and runtime counters.

Just over \$3,500 worth of maintenance items were purchased from local businesses including: Bernard's Ace Hardware, Tractor Supply, RS Technical, Lynch's Metal Fabricating, and Betten Baker.

## **2023 MAINTENANCE COSTS**







### CITY BUDGET ITEMS

Maintenance related expenses paid for directly from the City's wastewater budget were as follows: rebuilt west screw pump gearbox, repaired outfall concrete, installed rip-rap around outfall, and annual lift station and generator preventative maintenance.

### STAFF UPDATE

Cody Chambers has been working at the plant for almost 6 years now. He handles all laboratory analysis duties, is our site safety coordinator, and most every other task at the plant. His experience at the plant continues to increase and he has a good understanding of how to operate the process.

Sjana Gordon continues as our part time/weekend employee. As such she does lab work, equipment checks, meter readings and housekeeping activities.

### INDUSTRIAL PRETREATMENT PROGRAM

For 2023 the only permitted industrial users were Fullers Septic and Litehouse Inc. Fullers Septic was issued a discharge permit in 2012 for their onsite septic waste treatment system. The treatment system came online in 2013 and has been operating very well ever since. They maintain a 5 year discharge permit that will run through 2025. They were in compliance with their discharge permit for 2023 and no operational problems were experienced at the plant as a result of their discharge.

In September 2018 Litehouse Inc. was issued a permit to discharge wastewater to the City wastewater plant. In May 2019 they began discharging their pretreated water to the City. They also maintain a 5 year discharge permit that will run through December 2025. For 2023 they were assessed 8 fines for exceeding discharge permit limits, this is another reduction from last year. A few operational problems are typically experienced throughout the year from their discharge, they are always helpful in rectifying the situations. Nothing in their discharge has caused violations of our NPDES permit.

### REGULATORY

The wastewater plant has been assigned a new Environmental Quality Analyst by Environment, Great Lakes & Energy(EGLE). As such no inspections were conducted by EGLE in 2023. The city's NPDES permit is up for renewal in 2024 and is another possible reason for the lack of inspections last year.

As PFAS is still an emerging pollutant of concern we have continued conducting samples of our influent, effluent, and biosolids. To date there have been no results of concern.

### MERCURY MONITORING

Monitoring of influent and effluent Mercury continued this past year. Per the NPDES permit this is done quarterly. Analysis still indicates that we have very low levels (parts per trillion) of mercury entering and leaving the plant. Effluent levels are well within permit limits.



For 2023, testing for Mercury in the collection system continued as well. Unfortunately this did not produce any revelations. Although we can see the presence of mercury in the collection system, finding a consistent source of such small quantities is quite difficult. We continue to sample different locations around town to monitor for potentially new sources.

#### COMMUNITY INVOLVEMENT

Community involvement is a very important part of the Veolia philosophy. We sponsored a hole, co-sponsored lunch, and hosted a team for the Chamber of Commerce Golf Outing again this year. Other events included: Community Expo booth, Concert Series sponsor, Souper Thursday, Pub Poker Run, and Rotary street clean-up volunteers to name a few.

We continued our memberships with the Chamber of Commerce where I am still an Ambassador. Cody has continued our involvement with the Lowell Rotary Club and is helping to lead the committee dedicated to rebuilding the play structure at Creekside Kingdom park.

#### CONCLUSION

Veolia and I have now operated the Lowell Wastewater Plant for over 13 years. The facility continues to be one of which we can all be proud. Operating and maintaining the plant continues to challenge and reward staff on a daily basis. Cooperation between other City departments and ours continues to be the norm. Combined, this is the type of work environment that makes us all look forward to coming to work every day.

The purpose of this report was to give a brief overview of the operation and maintenance of the City's Wastewater Treatment Plant. If you or any of the Council members would like additional information about any items contained in this report do not hesitate to contact me at your convenience.

Respectfully Submitted,

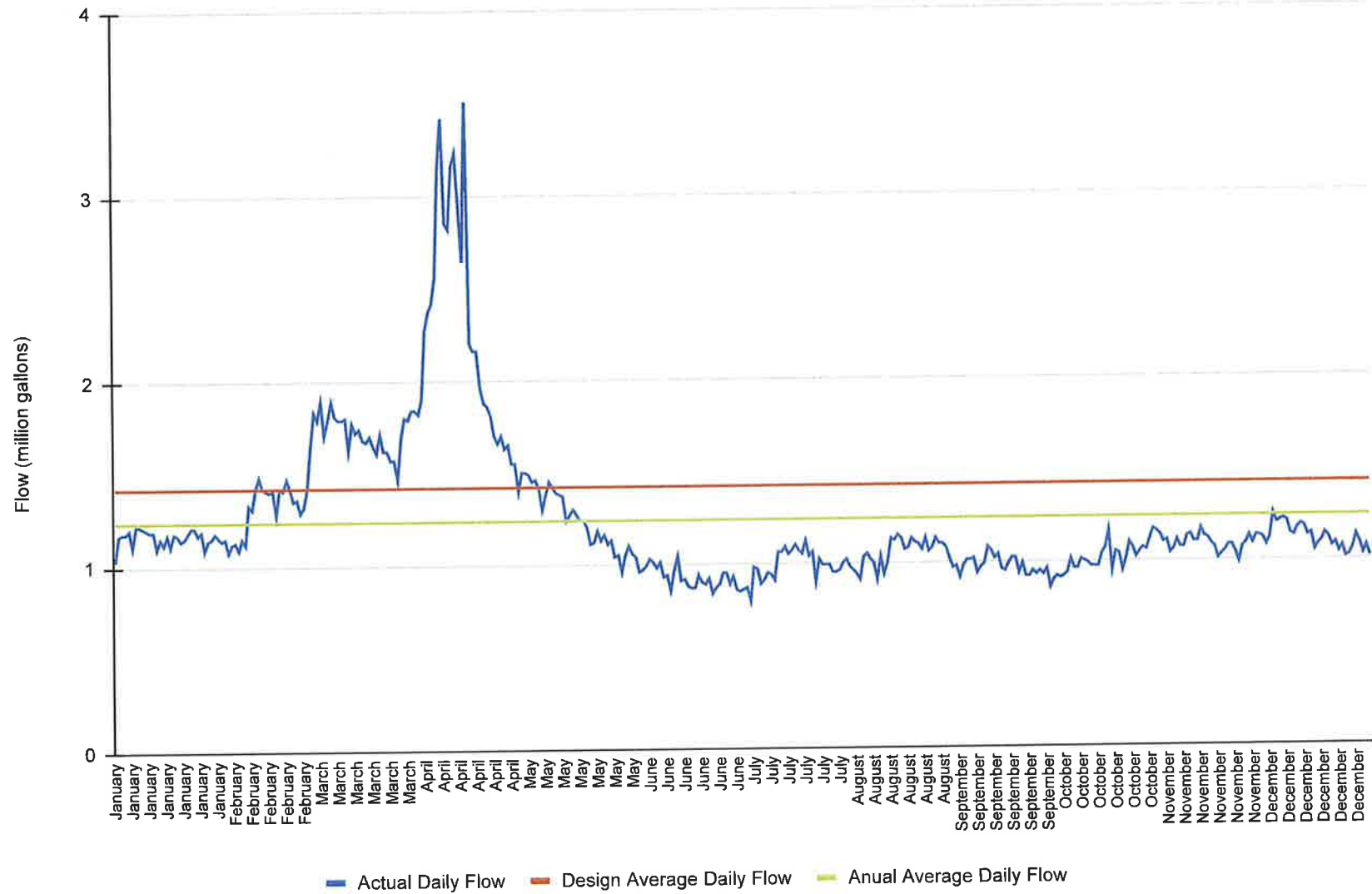
A handwritten signature in blue ink, appearing to read 'B. Vander Meulen'.

Brian Vander Meulen  
Project Manager

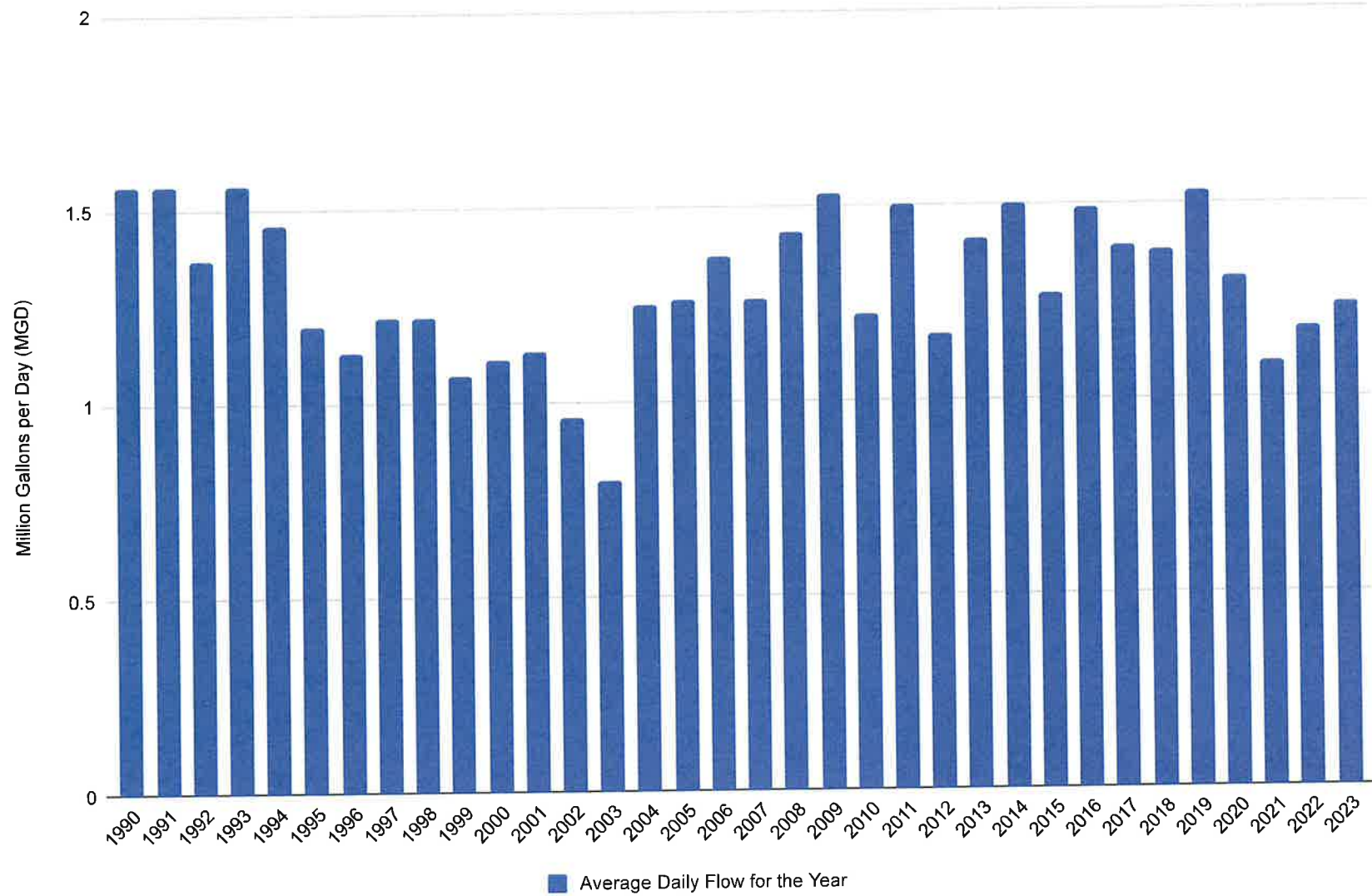
## Appendix A

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## 2023 Daily Flows



## HISTORIC PLANT FLOWS (1990-2022)





## **APPOINTMENTS**

	Expires
Arbor Board Vacancy (Matthew Silverman – Resigned)	06/30/2023
Construction Board of Appeals Vacancy (Greg Canfield – Currently Serving)	01/01/2023
Downtown Development Authority Vacancy (Eric Bartkus – Elected Councilmember)	01/01/2023
Lowell Light and Power Vacancy (Craig Fonger – Currently Serving)	06/30/2024
Parks and Recreation Commission Vacancy (Susan Pomper – Currently Serving)	01/01/2024
	01/01/2024
Planning Commission Vacancy (Bruce Barker – Currently Serving)	06/30/2024

## CITY OF LOWELL

### Application for Board or Commission Appointment

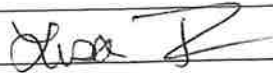
Name: Lisa Plank  
Address: 421 N. Washington St. Lowell, MI 49331  
Telephone Numbers: Home \_\_\_\_\_ Cell 616-421-5201  
Email: lisaplank@att.net  
Board or Commission Position Desired: Downtown Development Authority

Please give a brief resume of your qualifications for the desired position (you may attach additional information): \_\_\_\_\_

As director of the Lowell Area Historical Museum I work in the downtown area, participate in events and have an interest in making the downtown as vibrant as possible.

As a resident, I use the downtown everyday and have been impressed by all of the improvements I have seen here in the last 15 years.

Thank you for considering my application.



Signature

Please return application to:

City of Lowell  
Attn: City Clerk  
301 East Main Street  
Lowell, MI 49331

Or by email to:

[sullery@ci.lowell.mi.us](mailto:sullery@ci.lowell.mi.us)