



301 East Main Street
Lowell, Michigan 49331
Phone (616) 897-8457
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CITY OF LOWELL
CITY COUNCIL AGENDA
MONDAY, FEBRUARY 6, 2023, 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 17, 2023 Regular City Council meeting.
- Authorize payment of invoices in the amount of \$1,089,794.40.

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

- a. Audit
- b. Police Car Purchase
- d. Parking Ordinance
- e. Police Cost Recovery Ordinance
- f. Off Premises Tasting Room License
- g. Ownership Transfer of Lowell Showboat to Lowell Showboat VI

5. NEW BUSINESS

- a. Fund Balance Payments
- b. Lowell Little League Park Use Agreement
- c. Bowes Road Tree Removals

6. BOARD/COMMISSION REPORTS

7. MANAGER'S REPORT

8. APPOINTMENTS

9. COUNCIL COMMENTS

10. 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.



301 East Main Street
Lowell, Michigan 49331
Phone (616) 897-8457
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www.ci.lowell.mi.us

MEMORANDUM

TO: Lowell City Council

FROM: Michael Burns, City Manager

RE: Council Agenda for Monday, February 6, 2023

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4. OLD BUSINESS

- a. Audit. Report is provided by Vredevelde Haefner LLC.
- b. Police Car Purchase. Police Chief Christopher Hurst provided a memo.

Recommended Motion: That the Lowell City Council approve the reallocation of funds to purchase the 2023 Hybrid Ford Interceptor for \$48,562.00 and for \$390.00 for graphics, for a total of \$48,952.00.

- c. Parking Ordinance. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve Ordinance 23-02 to restrict parking in our municipal lots and on Main Street as presented.

- d. Police Cost Recovery Ordinance. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve Ordinance 23-03 as presented.

- e. Off Premises Tasting Room License. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve Resolution 03-23 as presented.

- f. Ownership Transfer of Lowell Showboat to Lowell Showboat VI. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council transfer ownership of the Lowell Showboat to Lowell Showboat VI as presented.

5. NEW BUSINESS

- a. Fund Balance Payments. City Manager Michael Burns provided a memo.

Recommended Motion: That the Lowell City Council approve expenditures from the unassigned fund balance in the amount of \$100,000 to the Local Street Fund and \$100,000 to the MERS Surplus account towards our unfunded pension liability.

- b. Lowell Little League Park Use Agreement. Public Works Director Daniel Czarnecki provided a memo.

Recommended Motion: That the Lowell City Council approve the Public Park Use Agreement with Lowell Little League for 2023-2025, at a fee of \$8/field/day (total \$5,200).

- c. Bowes Road Tree Removal. City Manager Michael Burns provided a memo.

Recommended Motion: There is no recommended Motion.

6. BOARD/COMMISSION REPORTS

7. MANAGER'S REPORT

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**PROCEEDINGS
OF
CITY COUNCIL
OF THE
CITY OF LOWELL
TUESDAY, JANUARY 17, 2023, 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: Councilmembers Marty Chambers, Jim Salzwedel, Leah Groves, Cliff Yankovich, and Mayor DeVore.

Absent: None.

Present: City Clerk Sue Ullery, DPW Director Dan Czarnecki, City Manager Michael Burns, Chief of Police Chris Hurst, City Attorney John Weiss, Williams & Works Andy Moore.

2. APPROVAL OF THE CONSENT AGENDA.

- Approval of the Agenda as amended.
- Approve and place on file the minutes of the January 03, 2023 Regular meeting.
- Authorize payment of invoices for \$454,741.91

IT WAS MOVED BY SALZWEDEL and seconded by CHAMBERS to approve the consent agenda as amended.

YES: Mayor Devore, Councilmember Salzwedel, Councilmember Chambers, and Councilmember Groves, and Councilmember Yankovich.

NO: None.

ABSENT: None.

MOTION CARRIED.

3. CITIZEN COMMENTS FOR ITEMS NOT ON THE AGENDA.

Perry Beachum who resides at 924 Riverside Drive spoke about Scout Park. He sat on the Park board for over 30 years. He believes there is some misinformation going around. Sharon Ellison had previously asked if the lineshack building was going to be a part of the Scout Park and the answer was yes IF it does not cost anything. Citizens need to understand, there will be a cost no matter what. Perry also discussed Arbor Board and asked if it should be dissolved as there was a 7 am meeting that was cancelled and rescheduled to March. No one knew why it was canceled and Chair Reagan was not asked.

4. OLD BUSINESS

a. Parks and Recreation Plan 2023-2027 – Resolution 02-23.

DPW Director Dan Czarnecki read his memo stating the long process is over and we have completed the Parks and Recreation Plan 2023-2027.

Mayor Devore then opened the Public Hearing.

Peggy Covert who resides at 982 N Washington read her letter into record and is in favor of Scout Park. Covert is concerned with what portions of the park are protected and why Scout Park is named different on the City's website. Covert feels some City leaders themselves cause confusion for concerned citizens by their own comments. Covert would like to see Scout Park as part of Parks and Recreation Plan 2023-2027, to continue the process for Scout Park's complete preservation.

City Clerk Sue Ullery read into record a letter from Mary Ann Geldersma who resides at 125 Bowes Road who is in favor of preserving Scout Park. Wants to keep it natural and feels the Scout Camp is important to the boys of Lowell.

City Clerk Sue Ullery read into record a letter from Joel Thurtell who now resides at 11803 Priscilla Lane in Plymouth, MI. Thurtell supports the Lowell Scout Park Associations efforts to preserve Lowell's unique property alongside the Flat River and supports developing Scout Park along lines that encompass research, education, presentation and recreation on an expanded site.

City Clerk Sue Ullery read into record a letter from Bob Thaler who now resides at 7397 West Ryan Ct in Bay City, MI but was fortunate to grow up in Lowell from 1945 to 1960 and supports preserving and expanding Lowell's unique Scout Park.

Mayor Devore closed the Public Hearing.

Councilmember Yankovich asked whether there is River frontage that is considered Scout Park.

City Manager said he will find out and clarify that.

Councilmember Salzwedel states that on page 21 of the Parks and Recreation Plan 2023-2027, Scout Park is officially named Scout Park.

City Manager said he will change the website to say "Scout Park".

Mayor DeVore would like to have two public hearings for the 990 N. Washington property. One on February 20, 2023 and one on March 20, 2023. Both will be noticed in the Lowell Ledger.

Councilmember Yankovich suggested to display a definitive map at each public hearing.

City Manager Michael Burns stated we have a deadline of February 1, 2023 that we have to meet to get the grant application loaded up to the DNR's website.

Andy Moore with Williams and Works added to think of the 5 year plan as an enabling document to be followed, but it has intentional flexibility that allows you to change things if needed down the road.

Councilmember Chambers asked if this was similar to when we went through the Master Plan where we updated sections and cleaned up the language.

Moore stated it is similar and we update because we have to, but also to reflect improvements that have been made and conditions that have changed.

Mayor Devore stated that a lot of hard work has been put into the Parks and Recreation Plan 2023-2027

and he doesn't understand delaying this.

Councilmember Yankovich explained the reason the 990 N Washington was not included in the plan was because at the time, there were tenants in there.

City Manager Michael Burns also pointed out 990 N Washington is not in the City limits so it cannot be part of the City park plan.

DPW Director Dan Czarnecki then pointed out goal #5 of the plan was added as part of this discussion because as you said, the property is not part of the parks not part of the City, but the park board didn't want to lose sight of a potential development area or whatever its going to be and if there is a way to incorporate it into the plan; that is why they added goal #5 to consider designated and developed natural areas within the city for future park areas and then the objectives that they went through. There was a lot of discussion on that part.

City Attorney John Weiss pointed out since the last meeting, City Council decided to annex the property at 990 N Washington, so we are proceeding with that process and once it becomes formalized then it will be okay for public participation to get to an outcome that the City deserves.

IT WAS MOVED BY DEVORE and seconded by SALZWEDEL that Lowell City Council approve Resolution 02-23, adopting the 2023-2027 5-year Parks and Recreation Plan.

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

NO: None.

ABSENT: None.

MOTION CARRIED.

b. Lowell Township Water Advisory Committee.

City Manager Michael Burns read his memo stating the Joint Water Advisory Committee met on Monday, December 5, 2022 for our continuation on the water plant expansion. The meeting was relatively short. The Township inquired on if the City would be interested in the township buying in and forming a water authority. We discussed that the Council is not necessarily opposed from our understanding. However, representation would need to be based on percentage of flow or units and the City would not be interested in less than 50 percent representation in the authority. The Township has mentioned several times regarding giving the City money to buy in to create the authority. To this date, the township has never provided an amount they would provide to the city for a buy in. The City has also expressed that we are only addressing the needs for the exclusive service area which is primarily the area of Parnell, south of Foreman, west of Alden Nash (except the residential area in Vergennes Township on the east of the street) and along Fulton. We were asked to discuss this with the City Council to see if this is of interest.

Councilmember Chambers stated at this time, we are only talking about water in the service area, not sewer. The next meeting with the Township is in February.

Councilmember Yankovich asked how much it cost to set up the authority.

City Manager Michael Burns stated it would be paperwork and legal costs and they have yet to give us an amount they want to buy in at.

Mayor DeVore stated maybe it shouldn't be equal representation in this instance, maybe it should be based on the flow rate of customers and let the growth dictate the growth makeup. Don't think it should start at 50/50 as the employees need to be protected.

City Manager Michael Burns said he can never recommend we ever give up less than 50 authority.

Councilmember Salzwedel asked if we can continue conversations and move forward with that and as time goes along and they need it elsewhere in the Township, then we can talk about that. We can't predict what is going to happen.

Councilmember Chambers would like to first see what the number is they are talking about to buy in at. Lets start there at the next meeting on February 27, 2023.

5. **NEW BUSINESS**

a. **Sidewalk at 860 Hillside Ct.**

DPW Director Dan Czarnecki read his memo asking for a temporary delay in the requirement of a sidewalk during construction for the home at 860 Hillside Ct and allow the homeowners John and Susan Barnett to install the sidewalk until such a time that is feasible.

By general consensus the City Councilmembers all agreed.

b. **Parking Ordinance.**

City Manager Michael Burns read his memo stating City Administration was directed to prepare a modification to our parking ordinance pertaining to overnight parking. As you are aware, from Nov 1 to April 1 overnight parking is prohibited unless a permit is issued by the Chief of Police. However, there is nothing in the ordinance restricting this in the municipal parking lots in the Downtown District. Attached is Ordinance 23-02, which will restrict overnight parking in our parking lots during the same time frame. The Chief of Police will issue permits to residents and lodging businesses to allow parking in municipal lots. There is technically a \$25 fee for each permit issued for on-street parking permits. However, to Chief Hurst and my knowledge, the City has never levied this fee for on street parking. Unless something unforeseen occurs, we would continue the same practice for the parking lots. Also included in the ordinance is the restriction of parking between 2 am to 6 am year round on Main Street annually directed by the City Council. In this instance, no permits will be granted for overnight parking. Burns said he did notice there is nothing in the ordinance that states the Chief will issue a permit for the parking lots. Also, how far down Main Street do we want to restrict?

Councilmembers Chambers stated Jefferson to Hudson or Jefferson to Jackson.

Burns will get the ordinance cleaned up and bring it back for approval.

c. **Public Safety Cost Recovery Ordinance.**

Mayor DeVore spoke and stated we need to take out any fire reference as the Fire Authority has their own public safety cost recovery ordinance and it is uniform to all three municipalities that are involved.

City Attorney John Weiss will make the changes to Ordinance 23-03.

Dennis Kent who resides at 1700 Faith Drive asked that the ordinance show when the City can charge but also clarify of what your not going to charge so people don't get reluctant to call the police and fire if they are afraid they will get a bill for it.

d. Splashpad Cost Sharing Agreement.

City Manager Michael Burns read his memo stating for the past few years, the City and Lowell Township have been working towards the possibility of having a splash pad we both contributed towards. Originally, the plan was to place a splashpad on the property we sold the township adjacent to the Riverfront Park. Unfortunately, the electric easement on the property did not allow this to happen. The Township then had property deeded to them from Impact Church for the splashpad. They anticipate the total project costs at approximately a \$100,000 gap where they have asked the city to submit a grant request to the Lowell Area Community Foundation along with possibly securing a portion from other options and/or general fund expenditures. Once constructed, they have requested the city to contribute the equal amount for operational and maintenance costs. This is a joint partnership and is significantly less than if we were to do this ourselves. The city has desired a splashpad for years. While I haven't received a projection for annual operational and maintenance costs, I don't believe it would be significant strain to the general fund and would be less if we did this on our own. It is also in a central location between the City and Township where our residents can enjoy it.

Mayor DeVore will visit splashpads in Plymouth and Wayland and review maintenance costs.

Councilmember Groves questioned if we have a water ban, how would this be affected and is this City water that would be used and would it go into our sewer system.

Councilmember Chambers stated if they are \$100,000 short in funding, what is the grant process.

Burns stated Jerry Hale indicated over the phone to him, that our cost wouldn't be more than \$25,000.

City Attorney John Weiss cautioned approving this without having the details in place as the agreement will mean cost will be shared equally.

Perry Beachum who resides at 924 Riverside Drive stated there seems to be a lot of unanswered questions and it would be better to get those details answered before approving this.

There was a general consensus to table this matter and bring it back at a later date.

e. Proclamation.

Mayor DeVore read into record the Proclamation for February 2023 as community support month.

Brad Brillhardt who resides at 640 Shepard Drive spoke regarding the proclamation explaining the positive energy, encouragement and gift bags given to support the community.

IT WAS MOVED BY CHAMBERS and seconded by YANKOVICH that Lowell City Council accept the Proclamation.

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

NO: None.

ABSENT: None.

MOTION CARRIED.

6. **BOARD/COMMISSION REPORTS.**

Councilmember Yankovich stated at the LARA meeting they are getting closer to launching the website and making some real good progress.

Councilmember Salzwedel stated he attended the Lowell Light & Power meeting and the former general manager Steve Donkersloot was there and spoke on behalf of the MMPA and all the good things they are doing. There was talk about the Hart solar plant that is coming down the pipeline. The LCTV fund application deadline is fast approaching, which is February 10, 2023 at 5:00 pm.

Mayor DeVore stated he attended Fire Authority and they approved the budget. Also, for the first time in the history of our fire department, we have a Battalion Chief, Sean Donahue. He has been with the department since he was a cadet, family bloodline of firefighters, super dedicated and will be an excellent addition to all the great things fire authority already does.

Councilmember Chambers stated the Planning Commission meeting was cancelled.

Councilmember Groves wanted to congratulate person of the year Liz Baker, well deserved with her passion for the community and all her hard work and dedication. Congrats to Shannon Kennedy, the new executive director who will be taking Liz Bakers place at the Chamber of Commerce. At Parks and Recreation, we appointed a new commissioner chairperson Casey Butler. Congrats to him. Passing off the torch is Paula Mierendorf who has served Parks and Rec and done very well. I have learned a bounty of information from her.

City Manager Michael Burns stated the biggest issue he sees with the budget is the police department has racked up about \$11,000 in overtime already which is significantly more than we have in the past. Main reason is because we have no part-time officers and we have shifts that have to be covered. The Chief and I are working on a resolution towards that. Also, the other item to talk about, we have been building up an additional fund balance, I'd like to put a portion towards local streets, including Shepard Drive. Maybe to be done this summer.

7. **CITY MANAGERS REPORT.**

City Manager Michael Burns went over the following:

- Had to issue an emergency expenditure under Ordinance 272, it was for the amount of \$7,875 for work that is being done January 18, 2023, at Foreman and Hudson with a manhole cover that sunk, this was not part of the foreman project two years prior as it was not in need of repair at that time.

- Working on the demolition bid for 990 N Washington.
- Still working with Western Michigan to get that Police car however, last week we were informed of another car we could purchase which is in the amount of what we budgeted for. Chief and I are working on that and may bring it to the next council meeting.
- USDA loan for the Monroe Street Project, we should be getting our clearance this week to go out for bid. It will be a 30 day bid process.
- Thank you to Lori Gerard for 24 years of service to the City, she did retire on Friday. Had a great get together for her and she is looking forward to retirement.

8. **APPOINTMENTS.**

There are no changes.

9. **COUNCIL COMMENTS.**

Councilmember Chambers thanked the DPW for helping with a hole behind his store (a rotten utility pole that was buried).

10. **ADJOURNMENT.**

IT WAS MOVED SALZWEDEL and seconded by GROVES to adjourn @ 8:31 p.m.

DATE:

APPROVED:

Mike DeVore, Mayor

Sue Ullery, Lowell City Clerk

City of Lowell Parks and Recreation Commission

**Lowell, Michigan
Resolution # 02-23**

At a regular meeting of the City of Lowell City Council held on January 17, 2023, the following Resolution was offered for adoption by Mayor DEVORE and was seconded by City Council Member SALZWEDEL.

A RESOLUTION ADOPTING THE 2023-2027 FIVE-YEAR PARKS AND RECREATION PLAN

WHEREAS, the City of Lowell has engaged in the process to develop a new Five-Year Recreation Plan, which describes pertinent features, recreation facilities, policies, and desired implementation to improve recreational offerings in the community during the period between 2023 and 2027; and

WHEREAS, the City of Lowell facilitated public input via a community survey in June 2022 and three focus groups comprised of community members in September 2022 prior to the development of the Plan, enabling citizens and stakeholders to express opinions and needs, ask questions, offer advice, and discuss all aspects of parks and recreation; and

WHEREAS, the City of Lowell has prepared the Five-Year Recreation Plan in accordance with the most recent guidelines developed by the Michigan Department of Natural Resources for the benefit of the entire community and to meet the recreation needs of residents as expressed during the public input session; and

WHEREAS, a notice was published indicating that the Plan was available on the City's website and offered for a period of at least 30 days for public comment and review; and

WHEREAS, a public hearing was held on the Five-Year Recreation Plan on today's date to provide an opportunity for all residents of the planning area to express opinions, ask questions, and discuss all aspects of the Plan.

NOW, THEREFORE BE IT RESOLVED, the City of Lowell City Council hereby adopts the Five-Year Recreation Plan as a guideline for improving recreation for the residents and visitors of the community.

Yeas: Mayor DeVore, Councilmembers Salzwedel, Yankovich, Changers and Groves

Nays: None

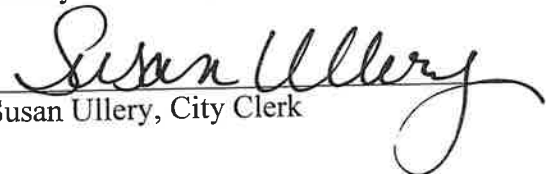
Absent: None

RESOLUTION DECLARED ADOPTED.

Respectfully submitted,

Dated: January 17, 2023

By:


Susan Ullery, City Clerk

CERTIFICATION

I, Susan Ullery, City of Lowell City Clerk, hereby certify that the foregoing is a true and original copy of the resolution adopted by the City of Lowell City Council at a Regular Meeting held on January 17, 2023 at 7:00 PM.


Susan Ullery
City of Lowell Clerk

02/03/2023 08:53 AM

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF LOWELL

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User: JVELTKAMP

EXP CHECK RUN DATES 01/13/2023 - 02/03/2023

DB: Lowell

BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

Vendor Code	Vendor Name	Invoice	Description	Amount
10550	63RD DISTRICT COURT	01/05/23	BOND - JACALYN ARCHER	328.00
TOTAL FOR: 63RD DISTRICT COURT				328.00
01513	ADDORIO TECHNOLOGIES, LLC	9488	COMPUTER SERVICES - DPW	531.25
		9489	COMPUTER SERVICES	1,062.50
		9490	COMPUTER SERVICES - LPD	156.25
TOTAL FOR: ADDORIO TECHNOLOGIES, LLC				1,750.00
00015	ALEXANDER CHEMICAL CORP	62930	WTP CHLORINE	60.00
		63588	WTP CHLORINE	2,076.22
TOTAL FOR: ALEXANDER CHEMICAL CORP				2,136.22
10816	AMAZON CAPITAL SERVICES	14QJ-PTFQ-QC6K	WTP EQUIPMENT	41.58
		19GK-PP3K-43QC	CITY SUPPLIES	41.47
		1JFM-P6KM-R9GP	WTP SUPPLIES	29.99
		1K6Q-6GW6-KN71	DPW / WTP EQUIPMENT	268.28
		1TDM-RQG6-LL7X	DPW SUPPLIES	629.96
		1W4C-1NMH-1KKX	WTP SUPPLIES	148.88
		1X9H-4PPQ-W7TR	DPW SUPPLIES	123.46
TOTAL FOR: AMAZON CAPITAL SERVICES				1,283.62
10731	APPLIED CAPITAL	33276130	CANNON COPIER	26.30
TOTAL FOR: APPLIED CAPITAL				26.30
10818	AT&T MOBILITY	01/06/23	FIRSTNET PHONE BILL	1,002.60
TOTAL FOR: AT&T MOBILITY				1,002.60
10999	AUTOMATIC DOOR SERVICE OF GR INC	0000027701	ARM ADAPTOR LIBRARY	312.16
TOTAL FOR: AUTOMATIC DOOR SERVICE OF GR INC				312.16
10121	BEHRENS LIMITED, LCC	2403	PAINT MARKINGS / MUTT MITT	281.00
TOTAL FOR: BEHRENS LIMITED, LCC				281.00
10686	BETTEN BAKER	151370	#1 PICK UP R&M	34.97
TOTAL FOR: BETTEN BAKER				34.97
00053	BIERI AUTO BODY INC.	10494461745215651	TRUCK #7 R&M	349.37
TOTAL FOR: BIERI AUTO BODY INC.				349.37
10822	BLDI ENVIRONMENTAL ENGINEERING	20464	504 FRONT STREET	1,800.00
		20565	FORMER CITY OF LOWELL LANDFILL	35,725.35
TOTAL FOR: BLDI ENVIRONMENTAL ENGINEERING				37,525.35
00065	BOUWHUIS SUPPLY, INC.	63992	TOWELS	376.94
TOTAL FOR: BOUWHUIS SUPPLY, INC.				376.94

02/03/2023 08:53 AM

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BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

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Vendor Code	Vendor Name	Description	Amount
	Invoice		
01375	BRECKEN, RALPH		
	01/17/23	BOOTS AND PANTS REIMBURSEMENT	390.74
TOTAL FOR: BRECKEN, RALPH			390.74
01916	BS&A SOFTWARE		
	145184	ASSESSING SYSTEM SUPPORT FEE	1,006.00
TOTAL FOR: BS&A SOFTWARE			1,006.00
REFUND UB	CANFIELD, GREG		
	01/13/2023	UB REFUND FOR ACCOUNT: 4-00520-1 - FROM	107.64
TOTAL FOR: CANFIELD, GREG			107.64
11000	CAPITAL BARRICADING INC.		
	12484	REPAIR MANHOLE STRUCTURE #29	1,164.50
TOTAL FOR: CAPITAL BARRICADING INC.			1,164.50
00101	CHROUCH COMMUNICATIONS, INC.		
	12099300	FCC LINCENSING FOR RENEWAL OF CALL SIGN	145.00
TOTAL FOR: CHROUCH COMMUNICATIONS, INC.			145.00
10581	CINTAS CORPORATION		
	5141497281	WATERBREAKER COUNTERTOP CLEAN & CHECK	7.15
	9210327185	WATERBREAKER COUNTERTOP COOLER AGMT	45.54
TOTAL FOR: CINTAS CORPORATION			52.69
01343	CL TRUCKING & EXCAVATING		
	22384	WTP ROAD WORK	980.00
TOTAL FOR: CL TRUCKING & EXCAVATING			980.00
02121	CMP		
	73908	AUBREY CULVER TRAUMA PLATE	785.00
TOTAL FOR: CMP			785.00
10493	COMCAST CABLE		
	01/06 - 2/05/23	CABLE TV	67.69
	02/06 - 03/05/23	CABLE TV	67.69
TOTAL FOR: COMCAST CABLE			135.38
10499	COMPASS MINERALS		
	1099975	SALT	7,495.95
TOTAL FOR: COMPASS MINERALS			7,495.95
10509	CONSUMERS ENERGY		
	201096839455	ACCOUNT STATEMENT 12/21/22 - 1/22/23	144.62
	201185806542	ACCOUNT STATEMENT 12/21/22 - 1/22/23	447.55
	2022253636457	ACCOUNT STATEMENT 12/08/22 - 1/07/23	329.08
	202609598204	ACCOUNT STATEMENT 12/08/22 - 1/07/23	282.60
	2026169092624	ACCOUNT STATEMENT 12/08/22 - 1/07/23	160.31
	203321527251	ACCOUNT STATEMENT 12/21/22 - 1/22/23	30.37
	203944449717	ACCOUNT STATEMENT 12/08/22 - 1/07/23	795.02
	204122437228	ACCOUNT STATEMENT 12/08/22 - 1/07/23	1,138.31
	205101310133	ACCOUNT STATEMENT 12/21/22 - 1/22/23	623.38
	205368274265	ACCOUNT STATEMENT 12/08/22 - 1/07/23	857.74
	206258070330	ACCOUNT STATEMENT 12/08/22 - 01/07/23	1,046.95
	207058397449	ACCOUNT STATEMENT 12/08/22 - 1/07/23	1,720.58
	207058397450	ACCOUNT STATEMENT 12/08/22 - 01/07/23	3,328.20
TOTAL FOR: CONSUMERS ENERGY			10,904.71

02/03/2023 08:53 AM

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF LOWELL

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Vendor Code	Vendor Name	Invoice	Description	Amount
REFUND TAX	CORELOGIC CENRALIZED REUNDS			
	01/13/2023	2022 Win Tax Refund 41-20-03-410-008		596.34
TOTAL FOR: CORELOGIC CENRALIZED REUNDS				596.34
REFUND TAX	CORELOGIC CENTRALIZED REFUNDS			
	01/13/2023	2022 Win Tax Refund 41-20-02-355-037		246.04
	01/13/2023	2022 Win Tax Refund 41-20-02-257-008		491.19
	01/13/2023	2022 Win Tax Refund 41-20-01-178-004		920.77
	01/13/2023	2022 Win Tax Refund 41-20-02-101-060		1,802.62
	01/13/2023	2022 Win Tax Refund 41-20-02-181-005		326.72
	01/13/2023	2022 Win Tax Refund 41-20-01-101-050		1,330.71
TOTAL FOR: CORELOGIC CENTRALIZED REFUNDS				5,118.05
01156	CURTIS CLEANERS			
	A66873	POLICE DRY CLEANING		53.17
TOTAL FOR: CURTIS CLEANERS				53.17
10815	CUSTOM & DESIGN SHEET METAL INC			
	3531	REPAIR2 SNOW PLOW FRAMES		150.00
TOTAL FOR: CUSTOM & DESIGN SHEET METAL INC				150.00
00132	D&D TRUCKING ACQUISITION, LLC			
	36004	#15 R&M		606.92
	36300	#16 PLOW TRUCK		1,910.37
	36395	#9-1 V- BLADE R&M		109.62
TOTAL FOR: D&D TRUCKING ACQUISITION, LLC				2,626.91
REFUND UB	DEWOLF, JOHN (DEWOLF TRUST)			
	02/03/2023	UB refund for account: 1-03610-1		17.36
TOTAL FOR: DEWOLF, JOHN (DEWOLF TRUST)				17.36
00148	DICKINSON WRIGHT PLLC			
	1755399	GENERAL MATTERS/W&S		2,534.00
	1755400	WARE ROAD LANDFILL		203.50
	1755401	GENERAL MUNICIPAL		14,781.50
	1755402	FLOOD PLAIN ORDINANCE		240.50
	1755403	LOWELL V DIETZEL/BARTLETT		555.00
	1761394	LEGAL SERVICES AGREEMENT		536.50
	1761395	WARE ROAD LANDFILL		37.00
	1761396	GENERAL MUNICIPAL		5,743.44
	1761397	FLOOD PLAIN ORDINANCE		55.50
	1761398	LOWELL V DIETZEL/BARTLETT		1,535.98
	1769619	LEGAL SERVICE AGREEMENTS		7,400.00
	1769620	WARE ROAD LANDFILL		18.50
	1769621	GENERAL MUNICIPAL		4,394.50
	1769622	RIGHT OF WAY CERTIFICATE		111.00
	1769623	LOWELL V. DIETZEL, SANDRA BARTLETT		375.19
TOTAL FOR: DICKINSON WRIGHT PLLC				38,522.11
02035	DIGITAL OFFICE MACHINES, INC.			
	20465	POLICE COPY MACHINE MONTHLY SERVICE		132.77
	20466	DPW COPY MACHINE MONTHLY SERVICE		22.65
TOTAL FOR: DIGITAL OFFICE MACHINES, INC.				155.42
10485	ELECTIONSOURCE			
	22-8318	ANNUAL MAIN. CONTRACT		1,365.00
TOTAL FOR: ELECTIONSOURCE				1,365.00
10965	ELITE AUTO BODY INC			
	01/05/23	CHIEF STAFF CAR R&M		98.28
TOTAL FOR: ELITE AUTO BODY INC				98.28

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Vendor Code	Vendor Name Invoice	Description	Amount
REFUND TAX	ELZINGA PATRICIA		
	01/13/2023	2022 Sum Tax Refund 41-20-02-262-002	1,338.58
	01/13/2023	2022 Win Tax Refund 41-20-02-262-002	1,338.57
TOTAL FOR: ELZINGA PATRICIA			2,677.15
02488	ENERTEMP INC. 22-623	RTU1 AAON UNIT REPLACEMENT	8,690.00
TOTAL FOR: ENERTEMP INC.			8,690.00
10988	ETNA SUPPLY S104871172.001 S104921394.001	WATER SUPPLIES WATER SUPPLIES	647.30 210.88
TOTAL FOR: ETNA SUPPLY			858.18
10670	FAHEY SCHULTZ BURZYCH RHODES PLC 8341	PHONE CONFERENCES & UNEMPLOYEMENT CORRESPONDENCE R	211.00
TOTAL FOR: FAHEY SCHULTZ BURZYCH RHODES PLC			211.00
10673	FERGUSON WATERWORKS 0156101 0170026 0170026-1 0171551	METER PARTS METER PARTS ELEVATOR RNG FOR WABASH CVR METER PARTS	1,584.32 2,014.90 621.10 1,982.36
TOTAL FOR: FERGUSON WATERWORKS			6,202.68
10211	FIRE PROS INC. INV-1860810 INV-1863706	WTP FIRE EXTINGUISHER INSPECTION CITY HALL NEW FIRE EXTINGUISHER	683.25 526.00
TOTAL FOR: FIRE PROS INC.			1,209.25
10966	GFL ENVIRONMENTAL 01/20/23	JAN TRASH	457.98
TOTAL FOR: GFL ENVIRONMENTAL			457.98
01307	GODWIN HARDWARE & PLUMBING 12/21/22	EQUIPMENT	385.51
TOTAL FOR: GODWIN HARDWARE & PLUMBING			385.51
01493	GRAINGER INDUSTRIAL SUPPLY 9577107569	WTP SUPPLIES	72.05
TOTAL FOR: GRAINGER INDUSTRIAL SUPPLY			72.05
00225	GRAND RAPIDS COMMUNITY COLLEGE 01/01/23 - 01/15/ TAX DISBURSEMENT 12/01/22 - 12/31/ TAX DISBURSEMENT		264.13 17.37
TOTAL FOR: GRAND RAPIDS COMMUNITY COLLEGE			281.50
02295	GRAYMONT WESTERN LIME INC. 197597	WTP QUICKLIME	9,764.60
TOTAL FOR: GRAYMONT WESTERN LIME INC.			9,764.60
01508	GTW 301343 303923	CYLINDER RENTAL DEC 2022 CYLINDER RENTAL JAN 2023	49.45 49.45
TOTAL FOR: GTW			98.90

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00234	HACH COMPANY		
	13411901	WTP SUPPLIES	1,718.42
	13416030	WTP SUPPLIES	173.70
TOTAL FOR: HACH COMPANY			1,892.12
00710	HAROLD ZEIGLER FORD, INC.		
	238255	#836 POLICE VEHICLE R&M	58.40
TOTAL FOR: HAROLD ZEIGLER FORD, INC.			58.40
00248	HOOVER PRINTING, LLC		
	65944	POLICE ID BADGES - BRYAN RADER	24.00
	66025	POLICE ID BADGE ALEN S. OFFICER	12.00
TOTAL FOR: HOOVER PRINTING, LLC			36.00
02463	HYDROCORP		
	0070231-IN	CROSS CONNECTON DEC 2022	1,806.25
	0070663-IN	CROSS CONNECTION JAN 2023	1,806.25
TOTAL FOR: HYDROCORP			3,612.50
10722	JANKOWIAK, SCOT		
	15590	ORDER OF EVICTION - 990 N. WASHINGTON	202.47
TOTAL FOR: JANKOWIAK, SCOT			202.47
00280	KAMMINGA & ROODVOETS, INC.		
	1230201	MANHOLE REPAIR	7,975.00
TOTAL FOR: KAMMINGA & ROODVOETS, INC.			7,975.00
01970	KCI		
	222843	POSTAGE	578.76
TOTAL FOR: KCI			578.76
10424	KCTA		
	1/1/2023	2023 MEMBERSHIP - OLIN/VELTKAMP	50.00
TOTAL FOR: KCTA			50.00
01568	KENNEDY INDUSTRIES INC		
	634665	N. W. PUMP STATION PROJECT	10,399.98
TOTAL FOR: KENNEDY INDUSTRIES INC			10,399.98
00291	KENT COUNTY ROAD COMMISSION		
	413650	LOWELL LIGHT & POWER	54.75
TOTAL FOR: KENT COUNTY ROAD COMMISSION			54.75
00300	KENT COUNTY TREASURER		
	01/01 - 1/15/23	TAX DISBURSEMENT	76,782.35
	01/01/23 - 01/15/	TAX DISBURSEMENT	927.61
	01/13/2023	TRAILER FEES - SEPT / DEC	966.00
	1-13-23	TRAILER FEES COUNTY SEPT / DEC	241.50
	12/01/22- 12/31/2	TAX DISBURSEMENT	61.10
	12/16/22 - 12/31/	TAX DISBURSEMENT	15,164.51
TOTAL FOR: KENT COUNTY TREASURER			94,143.07
00303	KENT DISTRICT LIBRARY		
	01/01/23 - 01/15/	TAX DISBURSEMENT	43,093.79
	12/16/22 - 12/31/	TAX DISBURSEMENT	7,276.44
TOTAL FOR: KENT DISTRICT LIBRARY			50,370.23

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Invoice			
00302	KENT INTERMEDIATE SCHOOL DIST.		
	01/01/23 - 01/15/ TAX DISBURSEMENT		841.76
	12/01/22 -12/31/2 TAX DISBURSEMENT		55.41
			<hr/>
			897.17
TOTAL FOR: KENT INTERMEDIATE SCHOOL DIST.			
02209	KERKSTRA PORTABLE, INC.		
	217741 OAKWOOD CEMETERY		150.00
			<hr/>
			150.00
TOTAL FOR: KERKSTRA PORTABLE, INC.			
10231	KING MILLING COMPANY		
	151245-00 WINTER TAXES ON PARKING LOTS		658.93
			<hr/>
			658.93
TOTAL FOR: KING MILLING COMPANY			
10018	KORE/HI COM, INC.		
	31225 TREND MICRO ANTI-VIRUS 1 MO.		260.82
			<hr/>
			260.82
TOTAL FOR: KORE/HI COM, INC.			
10296	LAKESHORE SCALE INC.		
	27583 SCALE INSPECTON WTP		305.00
			<hr/>
			305.00
TOTAL FOR: LAKESHORE SCALE INC.			
01374	LOWELL AREA HISTORICAL MUSEUM		
	01/01/23 - 01/15/ TAX DISBURSEMENT		34.92
	12/01/22 - 12/31/ TAX DISBURSEMENT		2.30
			<hr/>
			37.22
TOTAL FOR: LOWELL AREA HISTORICAL MUSEUM			
00562	LOWELL AREA SCHOOLS		
	01/01/23 - 01/15/ TAX DISBURSEMENT		248,840.35
	12/16/22- 12/31/2 TAX DISBURSEMENT		122,256.37
			<hr/>
			371,096.72
TOTAL FOR: LOWELL AREA SCHOOLS			
10143	LOWELL FIRE & EMERGENCY SERV. AUTH.		
	77 FIRE APPARATUS		158,854.67
			<hr/>
			158,854.67
TOTAL FOR: LOWELL FIRE & EMERGENCY SERV. AUTH.			
00330	LOWELL LEDGER		
	12/31/22 ACCOUNT STATEMENT		335.42
			<hr/>
			335.42
TOTAL FOR: LOWELL LEDGER			
00341	LOWELL LIGHT & POWER		
	12/27/22 - 01/26/ ELECTRIC BILL		21,633.35
	3634 AUG KORE HI COM/ DICKINSON INVOICES		2,072.25
	3676 SPECTROTEL/COMCAST/DICKINSON/IPC/ CDW		2,070.49
			<hr/>
			25,776.09
TOTAL FOR: LOWELL LIGHT & POWER			
11001	MG REMANUFACTURING LLC		
	012323433625 CITY'S SCANNER SOFTWARE UPDATE		1,339.01
			<hr/>
			1,339.01
TOTAL FOR: MG REMANUFACTURING LLC			
10083	MICHIGAN CAT		
	SD14300087 WTP R&M		955.00
	SD14326819 GENERATOR ANNUAL SERVICE		859.00
			<hr/>
			1,814.00
TOTAL FOR: MICHIGAN CAT			
00414	MICHIGAN MUNICIPAL LEAGUE		
	25497 CDL DRIVER FEES - MEMBER		400.00
			<hr/>
			400.00
TOTAL FOR: MICHIGAN MUNICIPAL LEAGUE			

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Invoice			
11002	MISS DIG 811		
20230616		2023 MEMBERSHIP FEE	1,392.78
TOTAL FOR: MISS DIG 811			1,392.78
00424	MML WORKERS' COMP FUND		
6355206		WC POLICY 2022 - 2023 #4	5,026.00
TOTAL FOR: MML WORKERS' COMP FUND			5,026.00
00426	MODEL COVERALL SERVICE, INC.		
12/31/22		LIBRARY RUGS - DEC	338.40
TOTAL FOR: MODEL COVERALL SERVICE, INC.			338.40
01499	NAPA AUTO PARTS		
12/31/22		ACCOUNT STATEMENT	1,847.84
TOTAL FOR: NAPA AUTO PARTS			1,847.84
REFUND UB	PLACE MANAGEMENT LLC		
01/13/2023		UB refund for account: 1-03102-4	67.98
TOTAL FOR: PLACE MANAGEMENT LLC			67.98
01270	PLUMMERS ENVIRONMENTAL SERVICE INC.		
23162281		REPAIRS ON BOWES RD	9,900.00
TOTAL FOR: PLUMMERS ENVIRONMENTAL SERVICE INC.			9,900.00
10898	POINT BROADBAND		
526720230117-1		JAN. INTERNET SERVICES	319.99
TOTAL FOR: POINT BROADBAND			319.99
00506	POSTMASTER		
01/31/23		POSTAGE FOR W/S BILLS	517.66
TOTAL FOR: POSTMASTER			517.66
10762	PROFESSIONAL CODE INSPECTIONS OF MI		
120022		DEC PERMIT FEES	2,284.20
TOTAL FOR: PROFESSIONAL CODE INSPECTIONS OF MI			2,284.20
10996	PTSOLUTIONS		
1679456		WATER DEPT SUPPLIES	509.60
TOTAL FOR: PTSOLUTIONS			509.60
10953	RASHID, DEBRA		
01/19/23		MARLING ASSESSING FORMS	57.60
TOTAL FOR: RASHID, DEBRA			57.60
00545	ROBBINS' LOCK SHOP, INC.		
416821		KEY MADE	180.00
TOTAL FOR: ROBBINS' LOCK SHOP, INC.			180.00
00827	RS TECHNICAL SERVICES, INC.		
22717		SIGNAL CABLE	50.00
22719		N.W PUMP STATION - PUMP UPGRADE	15,276.14
22729		WTP PUMP STATION	22,800.00
22761		WTP CAPITAL OUTLAY	2,977.73
22768		WTP CAPITAL OUTLAY	14,120.00
TOTAL FOR: RS TECHNICAL SERVICES, INC.			55,223.87

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10378	RUESINK, KATHIE			
		047794	CLEANING SERVICES 1/03 - 1/12/23	570.00
		047796	CLEANING SERVICES 1/13 - 2/2/23	1,050.00
TOTAL FOR: RUESINK, KATHIE				1,620.00
10885	RUSH PARTS			
		1958	37-8 SKIDSTEER BROOM	436.50
TOTAL FOR: RUSH PARTS				436.50
10719	RUSSELL PLUMBING & HEATING			
		17146-164827	818 E MAIN ST R&M	540.00
TOTAL FOR: RUSSELL PLUMBING & HEATING				540.00
02575	SELF SERVE LUMBER			
		02/01/2023	FEB STATEMENT	678.19
TOTAL FOR: SELF SERVE LUMBER				678.19
01096	SHERWIN WILLIAMS CO.			
		01/25/23	CITY HALL PAINT	154.71
		0537-3	PAINT FOR CITY HALL	188.68
TOTAL FOR: SHERWIN WILLIAMS CO.				343.39
10849	SMART BUSINESS SOURCE			
		OE-59529-1	OFFICE SUPPLIES	14.37
		OE-60649-1	BINDERS - OFFICE SUPPLIES	10.52
TOTAL FOR: SMART BUSINESS SOURCE				24.89
10106	STANDARD ELECTRIC COMPANY			
		1401590-02	HAND AND POWER TOOLS	247.66
		14081590-00	TOOLS FOR SERVICE #21	618.00
		14081590-02	HAND AND POWER TOOLS	247.66
TOTAL FOR: STANDARD ELECTRIC COMPANY				1,113.32
10341	STATE OF MICHIGAN			
		551-609309	LIVE SCANS DEC 2022	302.75
TOTAL FOR: STATE OF MICHIGAN				302.75
02473	SUPERIOR ASPHALT, INC.			
		72093	STREET SUPPLIES	979.60
TOTAL FOR: SUPERIOR ASPHALT, INC.				979.60
00628	TERMINAL SUPPLY CO.			
		11356-00	#16 PLOW TRUCK	402.61
		98520-00	STOCK / INVENTORY	794.56
		98982-00	#6-1 R&M	562.27
		99942-00	STOCK / INVENTORY	1,037.19
TOTAL FOR: TERMINAL SUPPLY CO.				2,796.63
10459	TRANSUNION RISK AND ALTERNATIVE			
		181229-202212-1	POLICE DEPT - DEC	223.00
		181229-202301-1	POLICE DEPT - JAN 2023	110.00
TOTAL FOR: TRANSUNION RISK AND ALTERNATIVE				333.00
00930	TRUCK & TRAILER SPECIALTIES			
		DS0011483	#9-1 R&M	137.38
TOTAL FOR: TRUCK & TRAILER SPECIALTIES				137.38

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10860	ULINE		
	15764568	DPW RAGS & HAT & GLASSES	605.82
	158243844	BABY CHANGING STATION LINER	151.88
TOTAL FOR: ULINE			757.70
10969	VEOLIA WATER NORTH AMERICA		
	9000076083	WWTP OPERATIONS JAN 2023	44,090.87
	9000076227	WWTP - DEC SURCHARGES	955.47
TOTAL FOR: VEOLIA WATER NORTH AMERICA			45,046.34
02203	VISA		
	1/12/23	JANUARY MERCANTILE VISA STATEMENT	5,509.73
TOTAL FOR: VISA			5,509.73
10389	VREDEVELD HAEFNER LLC		
	5805	YEAR END 12/31/22 AUDIT	12,100.00
	5825	PROFESSIONAL SERVICES - DEC 2022	1,925.00
TOTAL FOR: VREDEVELD HAEFNER LLC			14,025.00
02432	WEST MICHIGAN INTERNATIONAL		
	R101033556:01	#17 PLOW TRUCK R&M	1,997.29
TOTAL FOR: WEST MICHIGAN INTERNATIONAL			1,997.29
02101	WEST SHORE SERVICES, INC.		
	30724	2022 ANNUAL INSPECTION OF WARNING SIRENS	850.00
TOTAL FOR: WEST SHORE SERVICES, INC.			850.00
00692	WILLIAMS & WORKS INC.		
	208070	LOWELL TWP ZOOM & ITA'S TO EGLE	310.00
	94867	LOWELL TRAIL PHASE 1	2,938.82
	95095	LOWELL TRAIL - PHASE 1	5,504.75
	95247	LOWELL TRAIL - PHASE 1 DESIGN	10,029.42
	95434	LOWELL TRAIL PHASE 1 DESIGN	8,572.83
	95622	2022 STREET IMPROVEMENTS	338.16
	95624	GEE DR. MILL & FILL CONSTRUCTION	3,463.30
	95627	GRINDLE DRIVE IMPROVEMENTS	9,997.10
	95628	SHEPARD BLVD IMPROVEMENTS	6,380.48
	95654	MONROE STREET, RESURFACING ,WATER, SEWER IMPR.	747.50
	95655	WASH. ST. RESURFACING, W/S IMPROV.	170.00
TOTAL FOR: WILLIAMS & WORKS INC.			48,452.36
10982	YOUNGSTROM CONTRACTING INC		
	12/09/22	2022 STREET IMPROVEMENTS - NO. 2	6,700.50
TOTAL FOR: YOUNGSTROM CONTRACTING INC			6,700.50
TOTAL - ALL VENDORS			1,089,794.40

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Fund 101 GENERAL FUND					
Dept 000					
101-000-040.000	ACCOUNTS RECEIVABLE	63RD DISTRICT COURT	BOND - JACALYN ARCHER	328.00	78092
101-000-084.015	DUE FROM FIRE AUTHORITY	POINT BROADBAND	JAN. INTERNET SERVICES	29.49	78195
101-000-085.000	DUE FROM LIGHT & POWER	POINT BROADBAND	JAN. INTERNET SERVICES	60.46	78195
101-000-222.000	DUE TO COUNTY-TRAILER FEE	KENT COUNTY TREASURER	TRAILER FEES COUNTY SEPT	241.50	78130
101-000-225.000	DUE TO SET -TRAILER FEES	KENT COUNTY TREASURER	TRAILER FEES - SEPT / DEC	966.00	78129
101-000-264.003	WORKERS COMP INSURANCE PA	MML WORKERS' COMP FUND	WC POLICY 2022 - 2023 #4	5,026.00	78237
Total For Dept 000				6,651.45	
Dept 101 COUNCIL					
101-101-955.000	MISCELLANEOUS EXPENSE	AT&T MOBILITY	FIRSTNET PHONE BILL	36.24	78158
Total For Dept 101 COUNCI				36.24	
Dept 172 MANAGER					
101-172-801.000	PROFESSIONAL SERVICES	BLDI ENVIRONMENTAL ENGINE	504 FRONT STREET	1,800.00	78098
101-172-801.000	PROFESSIONAL SERVICES	BLDI ENVIRONMENTAL ENGINE	FORMER CITY OF LOWELL LAN	35,725.35	78161
101-172-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	45.05	78158
101-172-955.000	MISCELLANEOUS EXPENSE	VISA	JANUARY MERCANTILE VISA S	1,001.80	78153
101-172-955.000	MISCELLANEOUS EXPENSE	VISA	JANUARY MERCANTILE VISA S	19.99	78153
Total For Dept 172 MANAGE				38,592.19	
Dept 191 ELECTIONS					
101-191-740.000	OPERATING SUPPLIES	ELECTIONSOURCE	ANNUAL MAIN. CONTRACT	1,365.00	78172
Total For Dept 191 ELECTI				1,365.00	
Dept 209 ASSESSOR					
101-209-900.000	PRINTING	KCI	POSTAGE	578.76	78183
101-209-900.000	PRINTING	RASHID, DEBRA	MARLING ASSESSING FORMS	57.60	78196
Total For Dept 209 ASSESS				636.36	
Dept 210 ATTORNEY					
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	5,743.44	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	FLOOD PLAIN ORDINANCE	55.50	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LOWELL V DIETZEL/BARTLETT	1,535.98	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	13,542.00	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	FLOOD PLAIN ORDINANCE	240.50	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LOWELL V DIETZEL/BARTLEET	555.00	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	WARE ROAD LANDFILL	203.50	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	WARE ROAD LANDFILL	37.00	78114
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MATTERS/W&S	185.00	78114
101-210-801.000	PROFESSIONAL SERVICES	WILLIAMS & WORKS INC.	LOWELL TWP ZOOM & ITA'S	310.00	78156
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LOWELL V. DIETZEL, SANDRA	375.19	78221
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	4,394.50	78221
101-210-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	WARE ROAD LANDFILL	18.50	78221
101-210-802.000	LABOR RELATIONS ATTORNEY	FAHEY SCHULTZ BURZYCH RHO	PHONE CONFERENCES & UNEMP	211.00	78174
Total For Dept 210 ATTORN				27,407.11	
Dept 215 CLERK					
101-215-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	45.05	78158
101-215-864.000	CONFERENCES & CONVENTIONS	VISA	JANUARY MERCANTILE VISA S	810.28	78153
101-215-900.000	PRINTING	LOWELL LEDGER	ACCOUNT STATEMENT	335.42	78133
Total For Dept 215 CLERK				1,190.75	
Dept 253 TREASURER					
101-253-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	PROFESSIONAL SERVICES - D	175.00	78154
101-253-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	YEAR END 12/31/22 AUDIT	12,100.00	78154
101-253-955.000	MISCELLANEOUS EXPENSE	KCTA	2023 MEMBERSHIP - OLIN/VE	50.00	78126
Total For Dept 253 TREASU				12,325.00	
Dept 265 CITY HALL					
101-265-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	CITY SUPPLIES	41.47	78095
101-265-727.000	OFFICE SUPPLIES	SMART BUSINESS SOURCE	OFFICE SUPPLIES	14.37	78147
101-265-727.000	OFFICE SUPPLIES	SMART BUSINESS SOURCE	BINDERS - OFFICE SUPPLIES	10.52	78201

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Fund 101 GENERAL FUND					
Dept 265 CITY HALL					
101-265-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	86.25	78241
101-265-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	72.32	78241
101-265-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING SERVICES 1/03 -	300.00	78144
101-265-802.000	CONTRACTUAL	FIRE PROS INC.	CITY HALL NEW FIRE EXTING	526.00	78225
101-265-802.000	CONTRACTUAL	GFL ENVIRONMENTAL	JAN TRASH	72.64	78226
101-265-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING SERVICES 1/13 -	540.00	78239
101-265-850.000	COMMUNICATIONS	POINT BROADBAND	JAN. INTERNET SERVICES	44.99	78195
101-265-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	112.83	78194
101-265-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	342.61	78194
101-265-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	3,328.20	78168
101-265-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	2,423.29	78234
101-265-930.000	REPAIR & MAINTENANCE	SHERWIN WILLIAMS CO.	PAINT FOR CITY HALL	188.68	78200
101-265-930.000	REPAIR & MAINTENANCE	SHERWIN WILLIAMS CO.	CITY HALL PAINT	154.71	78199
101-265-930.000	REPAIR & MAINTENANCE	SELF SERVE LUMBER	FEB STATEMENT	4.89	78241
101-265-975.000	BUILDING IMPROVEMENTS	ENERTEMP INC.	RTU1 AAON UNIT REPLACEMEN	2,172.50	78222
Total For Dept 265 CITY H				10,436.27	
Dept 276 CEMETERY					
101-276-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	21.47	78241
101-276-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	270.21	78241
101-276-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	154.30	78241
101-276-802.000	CONTRACTUAL	GFL ENVIRONMENTAL	JAN TRASH	30.00	78226
101-276-802.000	CONTRACTUAL	KERKSTRA PORTABLE, INC.	OAKWOOD CEMETERY	150.00	78231
101-276-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	186.20	78234
Total For Dept 276 CEMETE				812.18	
Dept 301 POLICE DEPARTMENT					
101-301-626.000	REPORTS & FINGERPRINT FEE	STATE OF MICHIGAN	LIVE SCANS DEC 2022	302.75	78149
101-301-740.000	OPERATING SUPPLIES	VISA	JANUARY MERCANTILE VISA S	32.27	78153
101-301-740.000	OPERATING SUPPLIES	CINTAS CORPORATION	WATERBREAKER COUNTERTOP C	7.15	78165
101-301-740.000	OPERATING SUPPLIES	CINTAS CORPORATION	WATERBREAKER COUNTERTOP C	45.54	78216
101-301-744.000	UNIFORMS	HOOPER PRINTING, LLC	POLICE ID BADGES - BRYAN	24.00	78124
101-301-744.000	UNIFORMS	HOOPER PRINTING, LLC	POLICE ID BADGE ALEN S. O	12.00	78181
101-301-744.000	UNIFORMS	CMP	AUBREY CULVER TRAUMA PLAT	785.00	78166
101-301-744.000	UNIFORMS	CURTIS CLEANERS	POLICE DRY CLEANING	53.17	78218
101-301-802.000	CONTRACTUAL	WEST SHORE SERVICES, INC.	2022 ANNUAL INSPECTION OF	850.00	78244
101-301-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	548.66	78158
101-301-850.000	COMMUNICATIONS	POINT BROADBAND	JAN. INTERNET SERVICES	44.98	78195
101-301-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	79.64	78194
101-301-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	184.14	78194
101-301-931.000	R & M POLICE CARS	ELITE AUTO BODY INC	CHIEF STAFF CAR R&M	98.28	78116
101-301-955.000	MISCELLANEOUS EXPENSE	TRANSUNION RISK AND ALTER	POLICE DEPT - DEC	223.00	78151
101-301-955.000	MISCELLANEOUS EXPENSE	VISA	JANUARY MERCANTILE VISA S	125.00	78153
101-301-955.000	MISCELLANEOUS EXPENSE	TRANSUNION RISK AND ALTER	POLICE DEPT - JAN 2023	110.00	78243
Total For Dept 301 POLICE				3,525.58	
Dept 441 DEPARTMENT OF PUBLIC WORKS					
101-441-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	123.46	78095
101-441-740.000	OPERATING SUPPLIES	ULINE	DPW RAGS & HAT & GLASSES	605.82	78152
101-441-740.000	OPERATING SUPPLIES	BOUWHUIS SUPPLY, INC.	TOWELS	188.47	78162
101-441-802.000	CONTRACTUAL	MICHIGAN MUNICIPAL LEAGUE	CDL DRIVER FEES - MEMBER	400.00	78136
101-441-802.000	CONTRACTUAL	GFL ENVIRONMENTAL	JAN TRASH	236.14	78226
101-441-850.000	COMMUNICATIONS	COMCAST CABLE	CABLE TV	67.69	78103
101-441-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	88.32	78158
101-441-850.000	COMMUNICATIONS	POINT BROADBAND	JAN. INTERNET SERVICES	29.49	78195
101-441-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	53.00	78194
101-441-850.000	COMMUNICATIONS	COMCAST CABLE	CABLE TV	67.69	78217

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Fund 101 GENERAL FUND					
Dept 441 DEPARTMENT OF PUBLIC WORKS					
101-441-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	795.02	78168
101-441-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	1,138.31	78168
101-441-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	643.08	78234
101-441-926.000	STREET LIGHTING	LOWELL LIGHT & POWER	ELECTRIC BILL	1,148.40	78234
101-441-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	DPW / WTP EQUIPMENT	194.46	78095
101-441-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	47.25	78138
101-441-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	45.15	78138
101-441-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	WTP SUPPLIES	148.88	78157
101-441-930.000	REPAIR & MAINTENANCE	ROBBINS' LOCK SHOP, INC.	KEY MADE	180.00	78197
Total For Dept 441 DEPART				6,200.63	
Dept 747 CHAMBER/RIVERWALK					
101-747-920.000	CHAMBER UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	160.31	78168
101-747-920.000	CHAMBER UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	381.21	78234
Total For Dept 747 CHAMBE				541.52	
Dept 751 PARKS					
101-751-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	125.96	78157
101-751-740.000	OPERATING SUPPLIES	BEHRENS LIMITED, LCC	PAINT MARKINGS / MUTT MIT	281.00	78160
101-751-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	38.24	78158
101-751-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	591.69	78234
Total For Dept 751 PARKS				1,036.89	
Dept 790 LIBRARY					
101-790-802.000	CONTRACTUAL	MODEL COVERALL SERVICE, I	LIBRARY RUGS - DEC	338.40	78137
101-790-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING SERVICES 1/03 -	270.00	78144
101-790-802.000	CONTRACTUAL	GFL ENVIRONMENTAL	JAN TRASH	52.16	78226
101-790-802.000	CONTRACTUAL	RUESINK, KATHIE	CLEANING SERVICES 1/13 -	510.00	78239
101-790-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	315.62	78194
101-790-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	1,720.58	78168
101-790-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	1,358.17	78234
101-790-930.000	REPAIR & MAINTENANCE	AUTOMATIC DOOR SERVICE OF	ARM ADAPTOR LIBRARY	312.16	78159
Total For Dept 790 LIBRAR				4,877.09	
Dept 804 MUSEUM					
101-804-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	1,046.95	78168
101-804-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	279.61	78234
101-804-955.000	PROPERTY TAX DISTRIBUTION	LOWELL AREA HISTORICAL MU	TAX DISBURSEMENT	(50.97)	78192
101-804-955.000	PROPERTY TAX DISTRIBUTION	LOWELL AREA HISTORICAL MU	TAX DISBURSEMENT	53.27	78192
101-804-955.000	PROPERTY TAX DISTRIBUTION	LOWELL AREA HISTORICAL MU	TAX DISBURSEMENT	34.92	78192
Total For Dept 804 MUSEUM				1,363.78	
Total For Fund 101 GENERA				116,998.04	
Fund 202 MAJOR STREET FUND					
Dept 450 CAPITAL OUTLAY					
202-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, RESURFACIN	249.17	78207
202-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	GEE DR. MILL & FILL CONST	3,463.30	78207
Total For Dept 450 CAPITA				3,712.47	
Dept 463 MAINTENANCE					
202-463-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	126.00	78157
202-463-930.000	REPAIR & MAINTENANCE	VISA	JANUARY MERCANTILE VISA S	100.00	78153
Total For Dept 463 MAINTEN				226.00	
Dept 474 TRAFFIC					
202-474-740.000	OPERATING SUPPLIES	KENT COUNTY ROAD COMMISSI	LOWELL LIGHT & POWER	54.75	78128
Total For Dept 474 TRAFFI				54.75	
Dept 478 WINTER MAINTENANCE					
202-478-740.000	OPERATING SUPPLIES	SUPERIOR ASPHALT, INC.	STREET SUPPLIES	489.80	78202
202-478-802.000	CONTRACTUAL	COMPASS MINERALS	SALT	3,747.98	78167

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Fund 202 MAJOR STREET FUND					
Dept 478 WINTER MAINTENANCE					
		Total For Dept 478 WINTER		4,237.78	
Dept 483 ADMINISTRATION					
202-483-955.000	MISCELLANEOUS EXPENSE	MISS DIG 811	2023 MEMBERSHIP FEE	236.77	78236
		Total For Dept 483 ADMINI		236.77	
		Total For Fund 202 MAJOR		8,467.77	
Fund 203 LOCAL STREET FUND					
Dept 450 CAPITAL OUTLAY					
203-450-970.000	CAPITAL OUTLAY	YOUNGSTROM CONTRACTING IN	2022 STREET IMPROVEMENTS	4,014.25	78209
203-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	2022 STREET IMPROVEMENTS	338.16	78207
203-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	WASH. ST. RESURFACING, W/	170.00	78207
203-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	SHEPARD BLVD IMPROVEMENTS	6,380.48	78245
203-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	GRINDLE DRIVE IMPROVEMENT	9,997.10	78245
		Total For Dept 450 CAPITA		20,899.99	
Dept 463 MAINTENANCE					
203-463-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	126.00	78157
		Total For Dept 463 MAINTEN		126.00	
Dept 478 WINTER MAINTENANCE					
203-478-740.000	OPERATING SUPPLIES	SUPERIOR ASPHALT, INC.	STREET SUPPLIES	489.80	78202
203-478-802.000	CONTRACTUAL	COMPASS MINERALS	SALT	3,747.97	78167
		Total For Dept 478 WINTER		4,237.77	
Dept 483 ADMINISTRATION					
203-483-955.000	MISCELLANEOUS EXPENSE	MISS DIG 811	2023 MEMBERSHIP FEE	236.77	78236
		Total For Dept 483 ADMINI		236.77	
		Total For Fund 203 LOCAL		25,500.53	
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 450 CAPITAL OUTLAY					
248-450-970.000	CAPITAL OUTLAY	YOUNGSTROM CONTRACTING IN	2022 STREET IMPROVEMENTS	2,686.25	78209
248-450-970.000	CAPITAL OUTLAY	ENERTEMP INC.	RTU1 AAO UNIT REPLACEMEN	6,517.50	78222
		Total For Dept 450 CAPITA		9,203.75	
Dept 463 MAINTENANCE					
248-463-740.000	OPERATING SUPPLIES	BOUWHUIS SUPPLY, INC.	TOWELS	188.47	78162
248-463-740.000	OPERATING SUPPLIES	ULINE	BABY CHANGING STATION LIN	151.88	78205
248-463-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	1,114.16	78234
248-463-955.000	MISCELLANEOUS EXPENSE	KING MILLING COMPANY	WINTER TAXES ON PARKING L	658.93	78191
		Total For Dept 463 MAINTEN		2,113.44	
		Total For Fund 248 DOWNTOWN		11,317.19	
Fund 249 BUILDING INSPECTION FUND					
Dept 371 BUILDING INSPECTION DEPARTMENT					
249-371-802.000	CONTRACTUAL	PROFESSIONAL CODE INSPECT	DEC PERMIT FEES	2,284.20	78140
		Total For Dept 371 BUILDI		2,284.20	
		Total For Fund 249 BUILDI		2,284.20	
Fund 260 DESIGNATED CONTRIBUTIONS					
Dept 336 FIRE					
260-336-981.000	FIRE VEHICLES	LOWELL FIRE & EMERGENCY S	FIRE APPARATUS	85,854.67	78233
		Total For Dept 336 FIRE		85,854.67	
Dept 758 DOG PARK					
260-758-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	60.89	78234
		Total For Dept 758 DOG PA		60.89	
		Total For Fund 260 DESIGN		85,915.56	
Fund 402 FIRE CAPITAL FUND					
Dept 336 FIRE					
402-336-981.000	FIRE VEHICLES	LOWELL FIRE & EMERGENCY S	FIRE APPARATUS	73,000.00	78233

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Fund 402 FIRE CAPITAL FUND					
Dept 336 FIRE					
		Total For Dept 336 FIRE		73,000.00	
		Total For Fund 402 FIRE C		73,000.00	
Fund 407 LOWELL TRAIL PHASE 1					
Dept 450 CAPITAL OUTLAY					
407-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	LOWELL TRAIL - PHASE 1 DE	10,029.42	78207
407-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	LOWELL TRAIL PHASE 1 DESI	8,572.83	78207
407-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	LOWELL TRAIL PHASE 1	2,938.82	78207
407-450-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	LOWELL TRAIL - PHASE 1	5,504.75	78207
		Total For Dept 450 CAPITA		27,045.82	
		Total For Fund 407 LOWELL		27,045.82	
Fund 581 AIRPORT FUND					
Dept 000					
581-000-802.000	CONTRACTUAL	GFL ENVIRONMENTAL	JAN TRASH	67.04	78226
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/21/	623.38	78168
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/21/2	447.55	78168
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/21/2	30.37	78168
581-000-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/21/2	144.62	78168
581-000-955.000	MISCELLANEOUS EXPENSE	POINT BROADBAND	JAN. INTERNET SERVICES	51.60	78195
		Total For Dept 000		1,364.56	
		Total For Fund 581 AIRPOR		1,364.56	
Fund 590 WASTEWATER FUND					
Dept 000					
590-000-043.000	DUE FROM VEOLIA	POINT BROADBAND	JAN. INTERNET SERVICES	29.49	78195
590-000-043.000	DUE FROM VEOLIA	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	9.20	78194
590-000-043.000	DUE FROM VEOLIA	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	33.18	78194
590-000-043.000	DUE FROM VEOLIA	LOWELL LIGHT & POWER	ELECTRIC BILL	6,614.42	78234
590-000-276.000	Sewer Inside 5/8"	DEWOLF, JOHN (DEWOLF TRU UB refund for account: 1-		8.78	78220
		Total For Dept 000		6,695.07	
Dept 550 TREATMENT					
590-550-802.000	CONTRACTUAL	VEOLIA WATER NORTH AMERIC	WWTP OPERATIONS JAN 2023	44,090.87	78206
590-550-802.000	CONTRACTUAL	VEOLIA WATER NORTH AMERIC	WWTP - DEC SURCHARGES	955.47	78206
		Total For Dept 550 TREATM		45,046.34	
Dept 551 COLLECTION					
590-551-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	126.00	78157
590-551-744.000	UNIFORMS	BRECKEN, RALPH	BOOTS AND PANTS REIMBURSE	195.37	78163
590-551-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	RIGHT OF WAY CERTIFICATE	55.50	78221
590-551-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	81.40	78158
590-551-930.000	REPAIR & MAINTENANCE	CL TRUCKING & EXCAVATING	WTP ROAD WORK	980.00	78102
590-551-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	METER PARTS	792.16	78119
590-551-930.000	REPAIR & MAINTENANCE	STANDARD ELECTRIC COMPANY	TOOLS FOR SERVICE #21	309.00	78148
590-551-930.000	REPAIR & MAINTENANCE	ETNA SUPPLY	WATER SUPPLIES	323.65	78173
590-551-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	METER PARTS	1,007.45	78175
590-551-930.000	REPAIR & MAINTENANCE	CAPITAL BARRICADING INC.	REPAIR MANHOLE STRUCTURE	1,164.50	78215
590-551-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	ELEVATOR RNG FOR WABASH C	310.55	78224
590-551-930.000	REPAIR & MAINTENANCE	KAMMINGA & ROODVOETS, INC	MANHOLE REPAIR	7,975.00	78230
590-551-930.000	REPAIR & MAINTENANCE	PLUMMERS ENVIRONMENTAL SE	REPAIRS ON BOWES RD	9,900.00	78238
590-551-930.000	REPAIR & MAINTENANCE	RUSSELL PLUMBING & HEATIN	818 E MAIN ST R&M	540.00	78240
590-551-955.000	MISCELLANEOUS EXPENSE	MISS DIG 811	2023 MEMBERSHIP FEE	459.62	78236
590-551-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, RESURFACIN	249.16	78207
		Total For Dept 551 COLLEC		24,469.36	
Dept 552 CUSTOMER ACCOUNTS					
590-552-730.000	POSTAGE	POSTMASTER	POSTAGE FOR W/S BILLS	258.83	78210
		Total For Dept 552 CUSTOM		258.83	

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Fund 590 WASTEWATER FUND					
Dept 553 ADMINISTRATION					
590-553-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	259.00	78114
590-553-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LEGAL SERVICES AGREEMENT	268.25	78114
590-553-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MATTERS/W&S	1,174.50	78114
590-553-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	PROFESSIONAL SERVICES - D	875.00	78154
590-553-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LEGAL SERVICE AGREEMENTS	3,700.00	78221
Total For Dept 553 ADMINI				6,276.75	
Total For Fund 590 WASTE				82,746.35	
Fund 591 WATER FUND					
Dept 000					
591-000-276.000	Water	CANFIELD, GREG	UB REFUND FOR ACCOUNT: 4-	107.64	78099
591-000-276.000	Water	PLACE MANAGEMENT LLC	UB refund for account: 1-	67.98	78139
591-000-276.000	Water Inside 5/8"	DEWOLF, JOHN (DEWOLF TRU	UB refund for account: 1-	8.58	78220
Total For Dept 000				184.20	
Dept 570 TREATMENT					
591-570-740.000	OPERATING SUPPLIES	HACH COMPANY	WTP SUPPLIES	173.70	78179
591-570-740.000	OPERATING SUPPLIES	HACH COMPANY	WTP SUPPLIES	1,718.42	78179
591-570-743.000	CHEMICALS	ALEXANDER CHEMICAL CORP	WTP CHLORINE	60.00	78094
591-570-743.000	CHEMICALS	GRAYMONT WESTERN LIME INC	WTP QUICKLIME	9,764.60	78122
591-570-743.000	CHEMICALS	ALEXANDER CHEMICAL CORP	WTP CHLORINE	2,076.22	78211
591-570-801.000	PROFESSIONAL SERVICES	CHROUCH COMMUNICATIONS, I	FCC LINCENSING FOR RENEWA	145.00	78100
591-570-801.000	PROFESSIONAL SERVICES	LAKESHORE SCALE INC.	SCALE INSPECTON WTP	305.00	78132
591-570-802.000	CONTRACTUAL	FIRE PROS INC.	WTP FIRE EXTINGUISHER INS	683.25	78176
591-570-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	38.24	78158
591-570-850.000	COMMUNICATIONS	POINT BROADBAND	JAN. INTERNET SERVICES	29.49	78195
591-570-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	13.27	78194
591-570-850.000	COMMUNICATIONS	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	150.42	78194
591-570-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	857.74	78168
591-570-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	5,274.25	78234
591-570-970.000	CAPITAL OUTLAY	RS TECHNICAL SERVICES, IN	WTP CAPITAL OUTLAY	2,977.73	78198
591-570-970.000	CAPITAL OUTLAY	RS TECHNICAL SERVICES, IN	WTP CAPITAL OUTLAY	14,120.00	78198
Total For Dept 570 TREATM				38,387.33	
Dept 571 DISTRIBUTION					
591-571-740.000	OPERATING SUPPLIES	AMAZON CAPITAL SERVICES	DPW SUPPLIES	126.00	78157
591-571-740.000	OPERATING SUPPLIES	ETNA SUPPLY	WATER SUPPLIES	210.88	78223
591-571-740.000	OPERATING SUPPLIES	FERGUSON WATERWORKS	METER PARTS	1,982.36	78224
591-571-740.000	OPERATING SUPPLIES	GRAINGER INDUSTRIAL SUPPL	WTP SUPPLIES	72.05	78227
591-571-740.000	OPERATING SUPPLIES	STANDARD ELECTRIC COMPANY	HAND AND POWER TOOLS	247.66	78242
591-571-740.000	OPERATING SUPPLIES	STANDARD ELECTRIC COMPANY	HAND AND POWER TOOLS	247.66	78242
591-571-744.000	UNIFORMS	BRECKEN, RALPH	BOOTS AND PANTS REIMBURSE	195.37	78163
591-571-801.000	CROSS CONNECTIONS	HYDROCORP	CROSS CONNECTON DEC 2022	1,806.25	78125
591-571-801.000	CROSS CONNECTIONS	HYDROCORP	CROSS CONNECTION JAN 2023	1,806.25	78229
591-571-850.000	COMMUNICATIONS	AT&T MOBILITY	FIRSTNET PHONE BILL	81.40	78158
591-571-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	282.60	78168
591-571-920.000	PUBLIC UTILITIES	CONSUMERS ENERGY	ACCOUNT STATEMENT 12/08/2	329.08	78168
591-571-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	1,380.82	78234
591-571-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	WTP SUPPLIES	29.99	78095
591-571-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	METER PARTS	792.16	78119
591-571-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	18.67	78138
591-571-930.000	REPAIR & MAINTENANCE	STANDARD ELECTRIC COMPANY	TOOLS FOR SERVICE #21	309.00	78148
591-571-930.000	REPAIR & MAINTENANCE	VISA	JANUARY MERCANTILE VISA S	100.00	78153
591-571-930.000	REPAIR & MAINTENANCE	ETNA SUPPLY	WATER SUPPLIES	323.65	78173
591-571-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	METER PARTS	1,007.45	78175
591-571-930.000	REPAIR & MAINTENANCE	RS TECHNICAL SERVICES, IN	SIGNAL CABLE	50.00	78198
591-571-930.000	REPAIR & MAINTENANCE	FERGUSON WATERWORKS	ELEVATOR RNG FOR WABASH C	310.55	78224

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Fund 591 WATER FUND					
Dept 571 DISTRIBUTION					
591-571-955.000	MISCELLANEOUS EXPENSE	JANKOWIAK, SCOT	ORDER OF EVICTION - 990 N	202.47	78182
591-571-955.000	MISCELLANEOUS EXPENSE	MISS DIG 811	2023 MEMBERSHIP FEE	459.62	78236
591-571-970.000	CAPITAL OUTLAY	RS TECHNICAL SERVICES, IN	WTP PUMP STATION	22,800.00	78143
591-571-970.000	CAPITAL OUTLAY	KENNEDY INDUSTRIES INC	N. W. PUMP STATION PROJEC	10,399.98	78184
591-571-970.000	CAPITAL OUTLAY	RS TECHNICAL SERVICES, IN	N.W PUMP STATION - PUMP U	15,276.14	78198
591-571-970.000	CAPITAL OUTLAY	WILLIAMS & WORKS INC.	MONROE STREET, RESURFACIN	249.17	78207
Total For Dept 571 DISTRI				61,097.23	
Dept 572 CUSTOMER ACCOUNTS					
591-572-730.000	POSTAGE	POSTMASTER	POSTAGE FOR W/S BILLS	258.83	78210
Total For Dept 572 CUSTOM				258.83	
Dept 573 ADMINISTRATION					
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	259.00	78114
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MUNICIPAL	721.50	78114
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LEGAL SERVICES AGREEMENT	268.25	78114
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	GENERAL MATTERS/W&S	1,174.50	78114
591-573-801.000	PROFESSIONAL SERVICES	VREDEVELD HAEFNER LLC	PROFESSIONAL SERVICES - D	875.00	78154
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	RIGHT OF WAY CERTIFICATE	55.50	78221
591-573-801.000	PROFESSIONAL SERVICES	DICKINSON WRIGHT PLLC	LEGAL SERVICE AGREEMENTS	3,700.00	78221
Total For Dept 573 ADMINI				7,053.75	
Total For Fund 591 WATER				106,981.34	
Fund 597 ELECTRIC CHARGING STATION FUND					
Dept 463 MAINTENANCE					
597-463-920.000	PUBLIC UTILITIES	LOWELL LIGHT & POWER	ELECTRIC BILL	177.16	78234
Total For Dept 463 MAINTEN				177.16	
Total For Fund 597 ELECT				177.16	
Fund 636 DATA PROCESSING FUND					
Dept 000					
636-000-740.000	OPERATING SUPPLIES	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	175.00	78194
636-000-801.000	PROFESSIONAL SERVICES	ADDORIO TECHNOLOGIES, LLC	COMPUTER SERVICES	1,062.50	78093
636-000-801.000	PROFESSIONAL SERVICES	ADDORIO TECHNOLOGIES, LLC	COMPUTER SERVICES - LPD	156.25	78093
636-000-801.000	PROFESSIONAL SERVICES	ADDORIO TECHNOLOGIES, LLC	COMPUTER SERVICES - DPW	531.25	78093
636-000-801.000	PROFESSIONAL SERVICES	LOWELL LIGHT & POWER	AUG KORE HI COM/ DICKINSON	2,072.25	78134
636-000-801.000	PROFESSIONAL SERVICES	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	556.08	78194
636-000-801.000	PROFESSIONAL SERVICES	LOWELL LIGHT & POWER	SPECTROTEL/COMCAST/DICKIN	45.50	78194
636-000-802.000	CONTRACTUAL	VISA	JANUARY MERCANTILE VISA S	915.46	78153
636-000-802.000	CONTRACTUAL	DIGITAL OFFICE MACHINES,	DPW COPY MACHINE MONTHLY	22.65	78171
636-000-802.000	CONTRACTUAL	DIGITAL OFFICE MACHINES,	POLICE COPY MACHINE MONTH	132.77	78171
636-000-802.000	CONTRACTUAL	BS&A SOFTWARE	ASSESSING SYSTEM SUPPORT	1,006.00	78164
636-000-802.000	CONTRACTUAL	APPLIED CAPITAL	CANNON COPIER	26.30	78212
636-000-802.000	CONTRACTUAL	KORE/HI COM, INC.	TREND MICRO ANTI-VIRUS 1	260.82	78232
636-000-984.000	POLICE/FIRE-RESCUE EQUIPM	VISA	JANUARY MERCANTILE VISA S	2,404.93	78153
Total For Dept 000				9,367.76	
Total For Fund 636 DATA P				9,367.76	
Fund 661 EQUIPMENT FUND					
Dept 895 FLEET MAINT. & REPLACEMENT					
661-895-740.000	OPERATING SUPPLIES	SELF SERVE LUMBER	FEB STATEMENT	68.75	78241
661-895-740.000	OPERATING SUPPLIES	MG REMANUFACTURING LLC	CITY'S SCANNER SOFTWARE U	1,339.01	78235
661-895-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	WTP EQUIPMENT	41.58	78095
661-895-930.000	REPAIR & MAINTENANCE	AMAZON CAPITAL SERVICES	DPW / WTP EQUIPMENT	73.82	78095
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	#9-1 V- BLADE R&M	109.62	78113
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	#16 PLOW TRUCK	1,910.37	78113
661-895-930.000	REPAIR & MAINTENANCE	GTW	CYLINDER RENTAL DEC 2022	49.45	78123
661-895-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	WTP R&M	955.00	78135
661-895-930.000	REPAIR & MAINTENANCE	MICHIGAN CAT	GENERATOR ANNUAL SERVICE	859.00	78135

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Fund 661 EQUIPMENT FUND					
Dept 895 FLEET MAINT. & REPLACEMENT					
661-895-930.000	REPAIR & MAINTENANCE	NAPA AUTO PARTS	ACCOUNT STATEMENT	1,736.77	78138
661-895-930.000	REPAIR & MAINTENANCE	PTSOLUTIONS	WATER DEPT SUPPLIES	509.60	78142
661-895-930.000	REPAIR & MAINTENANCE	RUSH PARTS	37-8 SKIDSTEER BROOM	436.50	78145
661-895-930.000	REPAIR & MAINTENANCE	WEST MICHIGAN INTERNATION	#17 PLOW TRUCK R&M	1,997.29	78155
661-895-930.000	REPAIR & MAINTENANCE	GODWIN HARDWARE & PLUMBIN	EQUIPMENT	385.51	78177
661-895-930.000	REPAIR & MAINTENANCE	CUSTOM & DESIGN SHEET MET	REPAIR2 SNOW PLOW FRAMES	150.00	78170
661-895-930.000	REPAIR & MAINTENANCE	HAROLD ZEIGLER FORD, INC.	#836 POLICE VEHICLE R&M	58.40	78180
661-895-930.000	REPAIR & MAINTENANCE	TERMINAL SUPPLY CO.	#16 PLOW TRUCK	402.61	78203
661-895-930.000	REPAIR & MAINTENANCE	TERMINAL SUPPLY CO.	STOCK / INVENTORY	794.56	78203
661-895-930.000	REPAIR & MAINTENANCE	TERMINAL SUPPLY CO.	#6-1 R&M	562.27	78203
661-895-930.000	REPAIR & MAINTENANCE	TERMINAL SUPPLY CO.	STOCK / INVENTORY	1,037.19	78203
661-895-930.000	REPAIR & MAINTENANCE	TRUCK & TRAILER SPECIALTI	#9-1 R&M	137.38	78204
661-895-930.000	REPAIR & MAINTENANCE	BETTEN BAKER	#1 PICK UP R&M	34.97	78213
661-895-930.000	REPAIR & MAINTENANCE	BIERI AUTO BODY INC.	TRUCK #7 R&M	349.37	78214
661-895-930.000	REPAIR & MAINTENANCE	D&D TRUCKING ACQUISITION,	#15 R&M	606.92	78219
661-895-930.000	REPAIR & MAINTENANCE	GTW	CYLINDER RENTAL JAN 2023	49.45	78228
Total For Dept 895 FLEET				14,655.39	
Total For Fund 661 EQUIPM				14,655.39	
Fund 703 CURRENT TAX COLLECTION FUND					
Dept 000					
703-000-222.000	DUE TO COUNTY-CURRENT TAX	KENT COUNTY TREASURER	TAX DISBURSEMENT	15,164.51	78186
703-000-222.000	DUE TO COUNTY-CURRENT TAX	KENT COUNTY TREASURER	TAX DISBURSEMENT	76,782.35	78188
703-000-223.000	DUE TO LIBRARY	KENT DISTRICT LIBRARY	TAX DISBURSEMENT	7,276.44	78189
703-000-223.000	DUE TO LIBRARY	KENT DISTRICT LIBRARY	TAX DISBURSEMENT	43,093.79	78189
703-000-225.000	DUE TO SCHOOLS	LOWELL AREA SCHOOLS	TAX DISBURSEMENT	122,256.37	78193
703-000-225.000	DUE TO SCHOOLS	LOWELL AREA SCHOOLS	TAX DISBURSEMENT	248,840.35	78193
703-000-228.009	DUE TO STATE-S.E.T.	KENT COUNTY TREASURER	TAX DISBURSEMENT	(1,353.94)	78185
703-000-228.009	DUE TO STATE-S.E.T.	KENT COUNTY TREASURER	TAX DISBURSEMENT	1,415.04	78185
703-000-228.009	DUE TO STATE-S.E.T.	KENT COUNTY TREASURER	TAX DISBURSEMENT	927.61	78187
703-000-234.000	DUE TO INTERMED SCH DISTR	KENT INTERMEDIATE SCHOOL	TAX DISBURSEMENT	(1,228.64)	78190
703-000-234.000	DUE TO INTERMED SCH DISTR	KENT INTERMEDIATE SCHOOL	TAX DISBURSEMENT	1,284.05	78190
703-000-234.000	DUE TO INTERMED SCH DISTR	KENT INTERMEDIATE SCHOOL	TAX DISBURSEMENT	841.76	78190
703-000-235.000	DUE TO COMMUNITY COLLEGE	GRAND RAPIDS COMMUNITY CO	TAX DISBURSEMENT	(385.55)	78178
703-000-235.000	DUE TO COMMUNITY COLLEGE	GRAND RAPIDS COMMUNITY CO	TAX DISBURSEMENT	402.92	78178
703-000-235.000	DUE TO COMMUNITY COLLEGE	GRAND RAPIDS COMMUNITY CO	TAX DISBURSEMENT	264.13	78178
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENRALIZED REUN	2022 Win Tax Refund 41-20	596.34	78105
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	1,330.71	78106
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	246.04	78107
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	920.77	78108
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	1,802.62	78109
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	326.72	78110
703-000-275.000	DUE TO TAXPAYERS	CORELOGIC CENTRALIZED REF	2022 Win Tax Refund 41-20	491.19	78111
703-000-275.000	DUE TO TAXPAYERS	ELZINGA PATRICIA	2022 Sum Tax Refund 41-20	1,338.58	78117
703-000-275.000	DUE TO TAXPAYERS	ELZINGA PATRICIA	2022 Win Tax Refund 41-20	1,338.57	78118
Total For Dept 000				523,972.73	
Total For Fund 703 CURREN				523,972.73	

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Fund Totals:					
			Fund 101 GENERAL FUND	116,998.04	
			Fund 202 MAJOR STREET FUN	8,467.77	
			Fund 203 LOCAL STREET FUN	25,500.53	
			Fund 248 DOWNTOWN DEVELOP	11,317.19	
			Fund 249 BUILDING INSPECT	2,284.20	
			Fund 260 DESIGNATED CONTR	85,915.56	
			Fund 402 FIRE CAPITAL FUN	73,000.00	
			Fund 407 LOWELL TRAIL PHA	27,045.82	
			Fund 581 AIRPORT FUND	1,364.56	
			Fund 590 WASTEWATER FUND	82,746.35	
			Fund 591 WATER FUND	106,981.34	
			Fund 597 ELECTRIC CHARGI	177.16	
			Fund 636 DATA PROCESSING	9,367.76	
			Fund 661 EQUIPMENT FUND	14,655.39	
			Fund 703 CURRENT TAX COLL	523,972.73	
				<hr/>	
				1,089,794.40	



Vredeveld Haefner LLC

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

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

December 16, 2022

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, 2022. 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 December 5, 2022. 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 87 was implemented during the year which resulted in the reporting of leases receivable and deferred inflows for the lease of property and space for cellular antennas and other equipment. 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.

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. Management has corrected all such misstatements. The following listing itemizes significant adjustments identified during the audit process which were posted by management:

- Accrue Light and Power June payment in lieu of taxes \$35,428
- Defer unexpended ARPA funding \$301,911

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 16, 2022.

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,

Oradaxeld Haefner LLC



CITY OF LOWELL, MICHIGAN

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022



Vredeveld Haefner LLC
CPAs and Consultants

CITY OF LOWELL

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CITY OF LOWELL

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INDEPENDENT AUDITORS' REPORT

December 16, 2022

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, 2022, 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, 2022, 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. 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 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, 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 3 through 8 and budgetary comparison and benefit plan information on pages 47 through 53 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 of Lowell, Michigan's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate 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 and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Orsted & Haefner LLC

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, 2022.

Financial Highlights

The financial statements, which follow this Management's Discussion and Analysis, provide these significant key financial highlights for the 2022 fiscal year as follows:

- Lowell Light and Power issued new debt
- Completed construction of the new showboat.
- Received higher than anticipated payments of state shared revenue, marijuana fees and act 51 funds
- Interest revenue declined

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 funds which are considered 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 \$27,745,926 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>	
	2022	2021	2022	2021	2022	2021
Assets						
Current and other assets	\$ 5,144,268	\$ 4,456,575	\$10,074,121	\$ 9,207,596	\$15,218,389	\$13,664,171
Capital assets	12,101,780	11,617,062	19,923,220	19,505,944	32,025,000	31,123,006
Total assets	17,246,048	16,073,637	29,997,341	28,713,540	47,243,389	44,787,177
Deferred outflows	646,612	712,448	622,091	349,061	1,268,703	1,061,509
Liabilities						
Current liabilities	760,486	638,403	1,711,355	1,844,036	2,471,841	2,482,439
Long-term liabilities	6,358,338	6,623,389	9,962,148	9,809,916	16,320,486	16,433,305
Total liabilities	7,118,824	7,261,792	11,673,503	11,653,952	18,792,327	18,915,744
Deferred inflows	607,022	450,384	1,366,817	203,863	1,973,839	654,247
Net position						
Net investment in capital						
Assets	9,232,253	8,536,164	14,307,049	11,626,498	23,539,302	20,162,662
Restricted	2,640,727	2,253,735	243,355	259,253	2,551,922	2,512,988
Unrestricted	(1,706,166)	(1,715,990)	3,028,708	5,319,035	1,654,702	3,603,045
Total net position	\$10,166,814	\$ 9,073,909	\$17,579,112	\$17,204,786	\$27,745,926	\$26,278,695

The largest portion of the City's net position in the amount of 85% 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 \$2,551,922 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position amounts to \$1,654,702.

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 \$1,706,166 primarily as a result of underfunded benefit plans

Statement of Activities The City's total revenue for the fiscal year ended June 30, 2022, was \$16,315,587 while total cost of all programs and services was \$14,983,045. This results in an increase in net position of \$1,332,542. The increase is less than the 2022 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.

City of Lowell Changes in Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 656,171	\$ 340,000	\$11,768,208	\$11,242,527	\$12,424,379	\$11,582,527
Operating grants and contributions	1,314,959	2,073,121	-	-	1,314,959	2,073,121
Capital grants and contributions	212,048	3,733	-	-	212,048	3,733
General revenues						
Property taxes	1,757,393	1,682,108	-	-	1,757,393	1,682,108
State shared revenues	541,366	441,141	-	-	541,366	441,141
Investment earnings	2,957	1,316	20,195	23,089	23,152	24,405
Other	38,557	46,930	3,733	22,071	42,290	69,001
Total revenues	4,523,451	4,588,349	11,792,136	11,287,687	16,315,587	15,876,036
Expenses						
General government	1,198,990	1,005,739	-	-	1,198,990	1,005,739
Public safety	1,298,088	1,267,335	-	-	1,298,088	1,267,335
Public works	71,267	369,467	-	-	71,267	369,467
Culture and recreation	440,016	420,262	-	-	440,016	420,262
Highways and streets	703,120	336,224	-	-	703,120	336,224
LCTV endowment	33,758	104,479	-	-	33,758	104,479
Interest on long-term debt	74,501	108,179	-	-	74,501	108,179
Wastewater	-	-	1,151,029	973,276	1,151,029	973,276
Water	-	-	1,301,873	1,109,206	1,301,873	1,109,206
Light and power	-	-	8,626,182	7,840,919	8,626,182	7,840,919
Airport	-	-	84,221	86,216	84,221	86,216
Total expenses	3,819,740	3,611,685	11,163,305	10,009,617	14,983,045	13,621,302
Increase (decrease) before transfers	703,711	976,664	628,831	1,278,070	1,332,542	2,254,734
Transfers in (out)	389,194	373,356	(389,194)	(373,356)	-	-
Increase (decrease) in net position	1,092,905	1,350,020	239,637	904,714	1,332,542	2,254,734
Net position – beginning	9,073,909	7,723,889	17,339,475	16,300,072	26,413,384	24,023,961
Net position – ending	\$10,166,814	\$9,073,909	\$17,579,112	\$17,204,786	\$27,745,926	\$26,278,695

Governmental Activities During the year the City invested \$1,298,088 or 34% of governmental activities in public safety. General government expenses were \$1,198,990 or 31% of governmental activities, while public works, culture and recreation, highways and streets, LCTV endowment, and interest on long-term debt made up the remaining 35% of governmental activities. The preceding table shows that the governmental activities increased the City's net position by \$1,092,905 during this fiscal year. The increase is primarily the result of and the timing of capital asset purchases and depreciation of those assets.

Business-type Activities Business-type activities increased the City's net position by \$239,637 during the year. This increase is primarily the result of increased revenue. The beginning net position at July 1, 2021 was adjusted by \$134,689 to properly reflect the deferred outflow of resources related to the asset retirement obligation for Lowell Light & Power.

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 \$4,320,872 an increase of \$426,125 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 \$1,551,953. 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 44% 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 reported increased net position of \$1,041 and \$70,329 respectively while the light and power fund increased net position by \$170,249. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

Budgetary Highlights

- A lump sum additional pension contribution was made during the year
- 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, 2022, amounted to \$32,025,000 (net of accumulated depreciation). Of this amount, \$12,101,780 was for its governmental activities and \$19,923,220 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 showboat restroom costs.

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 \$8,373,920. Of this amount, \$2,903,920 was for governmental activities while \$5,470,000 was for business-type activities. The balance of noncurrent bonds payable at year end was \$7,489,460. Principal payments during the year including bond refundings were \$3,964,066. The City issued \$3,100,000 in refunding bonds to refund the City's 2012 Building Authority bonds during the year.

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 2022-2023 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

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, 2022

	Primary Government			Component Unit
	Governmental	Business-Type	Total	Downtown Development Authority
	Activities	Activities		
Assets				
Cash and pooled investments	\$ 3,935,865	\$ 4,787,584	\$ 8,723,449	\$ 498,804
Investments	955,746	968,794	1,924,540	-
Accounts receivable	3,656	1,421,781	1,425,437	-
Special assessments receivable	-	32,404	32,404	-
Prepaid items	31,745	453,857	485,602	-
Due from other governments	175,358	-	175,358	-
Advance to MPPA	-	381,005	381,005	-
Advance to City DDA	-	99,577	99,577	-
Lease receivable - long-term	-	983,518	983,518	-
Internal balances	35,747	(35,747)	-	-
Inventory	6,151	552,151	558,302	-
Restricted assets				
Cash and pooled investments	-	185,842	185,842	-
Investments	-	243,355	243,355	-
Capital assets				
Land	568,460	432,618	1,001,078	452,306
Construction in progress	-	2,524,181	2,524,181	-
Depreciable capital assets, net	11,533,320	16,966,421	28,499,741	992,155
Total assets	17,246,048	29,997,341	47,243,389	1,943,265
Deferred outflows of resources				
Pension related	554,504	337,853	892,357	-
OPEB related	57,715	18,629	76,344	-
Asset requirement obligation	-	265,609	265,609	-
Deferred charge on refunding	34,393	-	34,393	-
Total deferred outflows of resources	646,612	622,091	1,268,703	-
Liabilities				
Accounts payable	72,244	795,821	868,065	835
Accrued liabilities	129,801	89,577	219,378	7,381
Customer deposits	-	184,529	184,529	-
Due to other governments	2,070	-	2,070	-
Unearned revenue	301,911	11,428	313,339	-
Debt due within one year	254,460	630,000	884,460	-
Noncurrent liabilities				
Premium on bonds	-	146,171	146,171	-
OPEB obligation	1,213,043	1,606,941	2,819,984	-
Advance from City	-	-	-	99,577
Compensated absences	40,288	46,529	86,817	1,832
Net pension liability	2,455,547	3,027,752	5,483,299	-
Asset retirement obligation	-	294,755	294,755	-
Debt due in more than one year	2,649,460	4,840,000	7,489,460	-
Total liabilities	7,118,824	11,673,503	18,792,327	109,625
Deferred inflows of resources				
Pension related	607,022	383,299	990,321	-
Lease related	-	983,518	983,518	-
Total deferred inflows of resources	607,022	1,366,817	1,973,839	-
Net position				
Net investment in capital assets	9,232,253	14,307,049	23,539,302	1,344,884
Restricted for				
Highways and streets	1,211,153	-	1,211,153	-
Historic District Commission	88,970	-	88,970	-
Look and Lee memorials	477,070	-	477,070	-
Other purposes	332,160	-	332,160	-
Debt service	2,034	243,355	245,389	-
Permanent trust				
Expendable portion	61,440	-	61,440	-
Nonexpendable portion	467,900	-	467,900	-
Unrestricted (deficit)	(1,706,166)	3,028,708	1,322,542	488,756
Total net position	\$ 10,166,814	\$ 17,579,112	\$ 27,745,926	\$ 1,833,640

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

CITY OF LOWELL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Primary government			<u>Capital Grants and Contributions</u>	
Governmental activities				
General government	\$ 1,198,990	\$ 455,478	\$ 487,969	\$ -
Public safety	1,298,088	179,023	-	-
Public works	71,267	13,350	233	195,787
Culture and recreation	440,016	8,320	174,467	7,000
Highways and streets	703,120	-	548,158	9,261
LCTV endowment	33,758	-	104,132	-
Interest on long-term debt	74,501	-	-	-
Total governmental activities	<u>3,819,740</u>	<u>656,171</u>	<u>1,314,959</u>	<u>212,048</u>
Business-type activities				
Wastewater	1,151,029	1,148,809	-	-
Water	1,301,873	1,369,248	-	-
Light and power	8,626,182	9,167,925	-	-
Airport	84,221	82,226	-	-
Total business-type activities	<u>11,163,305</u>	<u>11,768,208</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 14,983,045</u>	<u>\$ 12,424,379</u>	<u>\$ 1,314,959</u>	<u>\$ 212,048</u>
Component unit				
Downtown Development Authority	\$ 710,341	\$ -	\$ -	\$ -
Total component unit	<u>\$ 710,341</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, 2022

	Primary Government			Component Unit Downtown Development Authority
	Governmental Activities	Business-type Activities	Total	
Changes in net assets				
Net (expense) revenue	<u>\$ (1,636,562)</u>	<u>\$ 604,903</u>	<u>\$ (1,031,659)</u>	<u>\$ (710,341)</u>
General revenues				
Property taxes	1,757,393	-	1,757,393	786,226
Franchise fees	38,557	-	38,557	-
State shared revenues - unrestricted	541,366	-	541,366	-
Unrestricted investment earnings	2,957	20,195	23,152	191
Other general revenues	-	3,733	3,733	-
Transfers - internal activities	<u>389,194</u>	<u>(389,194)</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers	<u>2,729,467</u>	<u>(365,266)</u>	<u>2,364,201</u>	<u>786,417</u>
Change in net position	1,092,905	239,637	1,332,542	76,076
Net position, beginning of year, as restated	<u>9,073,909</u>	<u>17,339,475</u>	<u>26,413,384</u>	<u>1,757,564</u>
Net position, end of year	<u>\$ 10,166,814</u>	<u>\$ 17,579,112</u>	<u>\$ 27,745,926</u>	<u>\$ 1,833,640</u>

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

CITY OF LOWELL
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets			
Cash and pooled investments	\$ 1,620,485	\$ 2,001,126	\$ 3,621,611
Investments	-	955,746	955,746
Accounts receivable	-	3,657	3,657
Prepaid items	27,719	-	27,719
Due from other funds	35,747	-	35,747
Due from other governments	94,779	80,579	175,358
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ 1,778,730	\$ 3,041,108	\$ 4,819,838
Liabilities, deferred inflows and fund balances			
Liabilities			
Accounts payable	\$ 57,684	\$ 11,779	\$ 69,463
Accrued liabilities	123,194	2,328	125,522
Due to other governments	2,070	-	2,070
Unearned revenue	-	301,911	301,911
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	182,948	316,018	498,966
Fund balances			
Nonspendable			
Permanent fund corpus	-	467,900	467,900
Prepaid items	27,719	-	27,719
Restricted			
Streets	-	1,211,153	1,211,153
Historic District Commission	-	88,970	88,970
Cemetery operations and maintenance	-	57,164	57,164
City enhancement	-	633,700	633,700
Police seizures	16,110	-	16,110
Debt service	-	2,034	2,034
Capital projects	-	73,027	73,027
Committed			
City enhancement	-	179,806	179,806
Assigned	-	11,336	11,336
Unassigned	1,551,953	-	1,551,953
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	1,595,782	2,725,090	4,320,872
Total liabilities, deferred inflows and fund balances	\$ 1,778,730	\$ 3,041,108	\$ 4,819,838

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, 2022

Fund balances - total governmental funds	\$ 4,320,872
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Amounts reported for *governmental activities* 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)	11,319,749

Pension contributions, deferred outflows and deferred charges not reported in the funds.

Add - pension deferred outflows	554,504
Add - deferred charge on refunding	34,393
Deduct - pension deferred inflows	(607,022)
Add - OPEB deferred outflows	57,715

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	515,249
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Deduct - compensated absences payable	(39,541)
Deduct - OPEB obligation	(1,213,043)
Deduct - long-term debt payable	(2,885,000)
Deduct - net pension liability	(2,455,547)
Deduct - accrued interest on bonds payable	(3,975)

Net position of governmental activities	<u>\$ 10,166,814</u>
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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, 2022

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Revenues			
Taxes	\$ 1,831,959	\$ -	\$ 1,831,959
Intergovernmental revenues			
Federal	-	136,414	136,414
State	541,366	529,773	1,071,139
Local	306,912	37,279	344,191
Licenses and permits	386,199	-	386,199
Charges for services	201,749	20,350	222,099
Investment earnings	2,820	(231)	2,589
Contributions and donations	3,000	291,644	294,644
Miscellaneous	21,390	16,970	38,360
Total revenues	<u>3,295,395</u>	<u>1,032,199</u>	<u>4,327,594</u>
Expenditures			
Current			
General government	948,088	94,414	1,042,502
Public safety	1,185,142	77,892	1,263,034
Public works	249,253	-	249,253
Culture and recreation	388,739	302,188	690,927
Highways and streets	-	720,447	720,447
Other functions	5,361	-	5,361
Debt service			
Principal	-	215,000	215,000
Interest	-	79,139	79,139
Issuance costs	-	50,724	50,724
Total expenditures	<u>2,776,583</u>	<u>1,539,804</u>	<u>4,316,387</u>
Revenues over (under) expenditures	<u>518,812</u>	<u>(507,605)</u>	<u>11,207</u>
Other financing sources (uses)			
Issuance of bonds	-	3,100,000	3,100,000
Payment to escrow	-	(3,049,276)	(3,049,276)
Transfers in	389,194	973,381	1,362,575
Transfers out	(742,424)	(255,957)	(998,381)
Total other financing sources (uses)	<u>(353,230)</u>	<u>768,148</u>	<u>414,918</u>
Net changes in fund balances	165,582	260,543	426,125
Fund balances, beginning of year	<u>1,430,200</u>	<u>2,464,547</u>	<u>3,894,747</u>
Fund balances, end of year	<u>\$ 1,595,782</u>	<u>\$ 2,725,090</u>	<u>\$ 4,320,872</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, 2022

Net changes in fund balances - total governmental funds	\$ 426,125
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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	1,024,008
Deduct - depreciation expense	(439,353)

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	215,000
Deduct - amortization of deferred charge on refunding	(5,971)
Deduct - proceeds from long term debt	(55,000)

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.

Add - decrease in compensated absences	2,094
Deduct - increase in OPEB obligation	(28,846)
Add - decrease in net pension liability	87,343
Add - increase in deferred outflows for pension	33,135
Deduct - decrease in deferred outflows for OPEB	(93,000)
Deduct - increase in deferred inflows for pension	(156,638)
Add - decrease in accrued interest	4,638

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	79,370
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Change in net position of governmental activities	<u>\$ 1,092,905</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF LOWELL
PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2022

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
Assets						
Current assets						
Cash and pooled investments	\$ 1,695,077	\$ 1,797,930	\$ 1,260,628	\$ 33,949	\$ 4,787,584	\$ 314,254
Investments	-	-	968,794	-	968,794	-
Restricted cash and pooled investments	-	-	185,842	-	185,842	-
Accounts receivable	167,226	205,642	1,046,563	2,350	1,421,781	(1)
Prepaid items	-	-	453,857	-	453,857	4,026
Inventory	-	123,685	428,466	-	552,151	6,151
Total current assets	1,862,303	2,127,257	4,344,150	36,299	8,370,009	324,430
Noncurrent assets						
Restricted investments	-	-	243,355	-	243,355	-
Special assessments long-term	32,404	-	-	-	32,404	-
Lease receivable	-	-	873,552	109,966	983,518	-
Advance to MPPA	-	-	381,005	-	381,005	-
Advance to DDA	-	-	99,577	-	99,577	-
Capital assets						
Land	4,500	109,908	259,157	59,053	432,618	-
Construction in progress	-	-	2,524,181	-	2,524,181	-
Capital assets, net	3,575,814	3,380,839	9,790,851	218,917	16,966,421	213,571
Total noncurrent assets	3,612,718	3,490,747	14,171,678	387,936	21,663,079	213,571
Total assets	5,475,021	5,618,004	18,515,828	424,235	30,033,088	538,001
Deferred outflows of resources						
Pension related	26,405	152,562	158,886	-	337,853	-
Asset retirement obligation	-	-	265,609	-	265,609	-
OPEB Related	2,749	15,880	-	-	18,629	-
Total deferred outflows of resources	29,154	168,442	424,495	-	622,091	-
Liabilities						
Current liabilities						
Accounts payable	86,295	16,746	691,189	1,591	795,821	2,781
Accrued liabilities	19,021	30,604	39,952	-	89,577	304
Due to other funds	-	-	35,747	-	35,747	-
Customer deposits	-	7,885	176,644	-	184,529	-
Unearned revenue	-	-	-	11,428	11,428	-
Current portion of long-term debt	70,000	30,000	530,000	-	630,000	9,460
Total current liabilities	175,316	85,235	1,473,532	13,019	1,747,102	12,545
Long-term liabilities						
Premium on bonds	100,156	46,015	-	-	146,171	-
Net pension liability	116,927	675,508	2,235,317	-	3,027,752	-
Net OPEB obligation	55,254	319,242	1,232,445	-	1,606,941	-
Asset retirement obligation	-	-	294,755	-	294,755	-
Compensated absences	1,751	10,814	33,964	-	46,529	747
Bonds payable, net of current portion	1,876,000	804,000	2,160,000	-	4,840,000	9,460
Total long-term liabilities	2,150,088	1,855,579	5,956,481	-	9,962,148	10,207
Total liabilities	2,325,404	1,940,814	7,430,013	13,019	11,709,250	22,752
Deferred inflows of resources						
Pension related	28,806	167,011	187,482	-	383,299	-
Lease related	-	-	873,552	109,966	983,518	-
Total deferred inflows of resources	28,806	167,011	1,061,034	109,966	1,366,817	-
Net position						
Net investment in capital assets	1,534,158	2,610,732	9,884,189	277,970	14,307,049	194,651
Restricted for revenue bond retirement	-	-	243,355	-	243,355	-
Unrestricted	1,615,807	1,067,889	321,732	23,280	3,028,708	320,598
Total net position	\$ 3,149,965	\$ 3,678,621	\$ 10,449,276	\$ 301,250	\$ 17,579,112	\$ 515,249

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, 2022

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
Operating revenue						
Charges for services	\$ 1,148,809	\$ 1,369,248	\$ 9,021,003	\$ 82,226	\$ 11,621,286	\$ 476,793
Other	1,489	2,244	118,777	-	122,510	-
Total operating revenue	1,150,298	1,371,492	9,139,780	82,226	11,743,796	476,793
Operating expense						
Treatment	543,886	434,931	-	-	978,817	-
Transmission and distribution	190,875	352,875	7,836,285	-	8,380,035	-
Customer accounts	83,672	89,231	-	-	172,903	-
Administrative and general	152,850	177,350	-	69,664	399,864	321,386
Change in benefit liability	3,154	31,184	-	-	34,338	-
Depreciation	104,232	185,136	726,192	14,557	1,030,117	99,937
Total operating expense	1,078,669	1,270,707	8,562,477	84,221	10,996,074	421,323
Operating income (loss)	71,629	100,785	577,303	(1,995)	747,722	55,470
Non-operating revenue (expense)						
Other non-operating revenues (expenses)	-	-	28,145	-	28,145	-
Loss on disposal of capital assets	-	-	7,139	-	7,139	-
Investment earnings	1,772	710	17,700	13	20,195	110
Interest expense	(72,360)	(31,166)	(70,844)	-	(174,370)	(1,210)
Total non-operating revenue (expense)	(70,588)	(30,456)	(17,860)	13	(118,891)	(1,100)
Income (loss) before transfers and capital items	1,041	70,329	559,443	(1,982)	628,831	54,370
Transfers and capital						
Transfers in	-	-	-	-	-	25,000
Transfers out	-	-	(389,194)	-	(389,194)	-
Total transfers and capital	-	-	(389,194)	-	(389,194)	25,000
Changes in net assets	1,041	70,329	170,249	(1,982)	239,637	79,370
Net assets, beginning of year, as restated	3,148,924	3,608,292	10,279,027	303,232	17,339,475	435,879
Net assets, end of year	\$ 3,149,965	\$ 3,678,621	\$ 10,449,276	\$ 301,250	\$ 17,579,112	\$ 515,249

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, 2022

	Enterprise Funds				Enterprise Fund Total	Governmental Activities Internal Service Funds
	Wastewater	Water	Light and Power	Non-major (Airport)		
Cash flows from operating activities						
Receipts from customers and users	\$ 1,152,719	\$ 1,385,763	\$ 9,122,420	\$ 83,950	\$ 11,744,852	\$ -
Receipts from internal services provided	-	-	-	-	-	476,793
Payments to employees	4,145	(437,071)	(1,911,981)	-	(2,344,907)	(41,215)
Payments to suppliers	(1,112,497)	(657,583)	(5,523,611)	(72,064)	(7,365,755)	(283,492)
Net cash provided by (used in) operating activities	44,367	291,109	1,686,828	11,886	2,034,190	152,086
Cash flows from non-capital financing activities						
Transfers in	-	-	-	-	-	25,000
Transfers out	-	-	(387,803)	-	(387,803)	-
Net cash provided by (used in) non-capital financing activities	-	-	(387,803)	-	(387,803)	25,000
Cash flows from capital and related financing activities						
Issuance of long-term debt	-	-	520,000	-	520,000	-
Principal paid on long-term debt	(70,000)	(30,000)	(546,724)	-	(646,724)	(57,341)
Interest expense	(80,975)	(35,123)	(73,765)	-	(189,863)	(1,209)
Proceeds on sale of capital assets	-	-	30,931	-	30,931	-
Acquisitions of capital assets	(110,841)	(82,780)	(1,272,151)	(5,413)	(1,471,185)	-
Net cash provided by (used in) capital and related financing activities	(261,816)	(147,903)	(1,341,709)	(5,413)	(1,756,841)	(58,550)
Cash flows from investing activities						
Proceeds from sale of investments	-	-	100,000	-	100,000	-
Purchase of investments	-	-	(16,443)	-	(16,443)	-
Interest income	1,772	710	17,700	13	20,195	109
Net cash provided by (used in) investing activities	1,772	710	101,257	13	103,752	109
Net increase (decrease) in cash and pooled investments	(215,677)	143,916	58,573	6,486	(6,702)	118,645
Cash and pooled investments, beginning of year	1,910,754	1,654,014	1,387,897	27,463	4,980,128	195,609
Cash and pooled investments, end of year	\$ 1,695,077	\$ 1,797,930	\$ 1,446,470	\$ 33,949	\$ 4,973,426	\$ 314,254
Cash flows from operating activities						
Operating income (loss)	\$ 71,629	\$ 100,785	\$ 605,448	\$ (1,995)	\$ 775,867	\$ 55,470
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation	104,232	185,136	726,192	14,557	1,030,117	99,937
Change in asset retirement obligation	-	-	146,157	-	146,157	-
Change in deferred outflows of resources	3,912	20,160	187,482	-	211,554	-
Change in deferred outflows of resources-ARO	-	-	(130,920)	-	(130,920)	-
Change in deferred inflows of resources	7,055	42,947	(89,541)	-	(39,539)	-
Change in net OPEB obligation	(1,935)	(6,960)	75,669	-	66,774	-
Change in net pension liability	(5,878)	(24,963)	(52,511)	-	(83,352)	-
Change in operating assets and liabilities which provided (used) cash						
Accounts receivable	3,517	14,271	(28,373)	1,150	(9,435)	-
Advances	-	-	(72,164)	-	(72,164)	-
Inventory	-	(17,329)	9,809	-	(7,520)	634
Prepaid assets and other items	-	-	115,532	-	115,532	1,628
Special assessments long-term	(1,096)	-	-	-	(1,096)	-
Customer deposits	-	-	11,013	-	11,013	-
Accounts payable	(138,060)	(23,699)	168,205	(2,400)	4,046	(5,602)
Accrued liabilities	991	761	4,605	-	6,357	19
Unearned revenue	-	-	-	574	574	-
Compensated absences	-	-	10,225	-	10,225	-
Net cash provided by (used in) operating activities	\$ 44,367	\$ 291,109	\$ 1,686,828	\$ 11,886	\$ 2,034,190	\$ 152,086

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

CITY OF LOWELL
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2022

	Custodial Fund
Assets	
Cash and pooled investments	\$ <u> -</u>
Total assets	<u> -</u>
Liabilities	
Due to other governmental units	<u> -</u>
Total liabilities	<u> -</u>
Net position	\$ <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, 2022

	<u>Custodial Fund</u>
Additions	
Taxes and benefits collected for other entities	\$ <u>4,673,911</u>
Total additions	<u>4,673,911</u>
 Deductions	
Taxes and benefits to other entities	<u>4,673,911</u>
Total deductions	<u>4,673,911</u>
Change in net position	-
Net position, beginning of year	<u>-</u>
Net position, end of year	<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, 2022

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, 2022

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, 2022

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, 2022

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 \$2,000 at June 30, 2022.

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, 2022

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

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 hanger rentals of \$11,428.

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 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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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 refundings reported which results from the difference in the carrying value of refunded debt and its reacquisition price. The City reports deferred outflows of resources associated with the asset retirement obligation disclosed in note 12. The City also reports deferred outflows of resources related to the net pension liability, and the net OPEB liability which are discussed in Note 6 and Note 9, respectively, and a deferred charge on bond refunding.

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 which is discussed in Note 6 and leases which are discussed in Note 15.

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.
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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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.

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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

During the year ended June 30, 2022, 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>
General Fund			
City Manager	\$133,184	\$133,777	\$ (593)
Planning	68,755	72,942	(4,187)
Building Inspections	90,000	91,485	(1,485)
Parks	232,298	246,988	(14,690)
Major Streets Fund			
Highways and Streets	146,900	158,154	(11,254)

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>Total</u>
Cash and pooled investments	\$ 8,723,449	\$498,804	\$ 9,222,253
Investments	1,924,540	-	1,924,540
Restricted cash and pooled investments	185,842	-	185,842
Restricted investments	243,355	-	243,355
	<u>\$11,077,186</u>	<u>\$498,804</u>	<u>\$ 11,575,990</u>

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

Deposits	\$10,061,929
Investments	<u>1,514,061</u>
Total	<u>\$11,575,990</u>

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, \$9,581,022 of the City's bank balance of \$10,227,017 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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 bonds	1-29 years	\$ 34,986	N/A
FNMA bonds	1-29 years	2,286	Not rated
FHLMC bonds	1-29 years	468	Not rated
Wells Fargo CD 2.103%	3/31/23	150,000	Not rated
GNMA pool 2%	5/20/51	204,661	N/A
GNMA pool 2%	6/20/51	129,589	N/A
GNMA pool 2%	5/20/51	36,020	N/A
GNMA pool 4%	5/20/52	138,405	N/A
Federated Gov Obligations	N/A	57,346	AAA
Kent County Pool	N/A	760,300	Not rated
Total		<u>\$1,514,061</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, 2022, 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	38%	0-5
Certificates of deposits	47%	0-5
Deposits, money markets and other pools	15%	Not applicable

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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
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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 \$1,514,061 of investments, the City has custodial credit risk of \$696,415 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, 2022 are as follows:

<u>Transfers out</u>	<u>General fund</u>	<u>Internal service funds</u>	<u>Nonmajor governmental</u>	<u>Total</u>
General fund	\$ -	\$25,000	\$717,424	\$742,424
Light and power	389,194	-	-	389,194
Nonmajor governmental	-	-	255,957	255,957
Total	\$389,194	\$25,000	\$973,381	\$1,387,575

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. At year end the light & power fund had advanced the DDA \$99,577 to be repaid in future years.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital assets, not being depreciated				
Land	\$ 568,460	\$ -	\$ -	\$ 568,460
Construction in progress	32,579	-	32,579	0
Total capital assets, not being depreciated	601,039	-	32,579	568,460
Capital assets, being depreciated				
Land improvements	4,842,977	568,876	-	5,411,853
Buildings	10,198,639	-	-	10,198,639
Equipment	1,805,490	67,347	-	1,872,837
Other improvements	386,918	420,364	-	807,282
Total capital assets, being depreciated	17,234,024	1,056,587	-	18,290,611
Less accumulated depreciation for				
Land improvements	1,501,675	196,660	-	1,698,335
Buildings	3,134,684	201,027	-	3,335,711
Equipment	1,468,644	110,986	-	1,579,630
Other improvements	112,998	30,617	-	143,615
Total accumulated depreciation	6,218,001	539,290	-	6,757,291
Net capital assets, being depreciated	11,016,023	517,297	-	11,533,320
Governmental Activities capital assets, net	\$11,617,062	\$517,297	\$32,579	\$12,101,780

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Business-type Activities				
Capital assets, not being depreciated				
Land	\$ 432,618	\$ -	\$ -	\$ 432,618
Construction in progress	1,696,688	1,169,017	341,524	2,524,181
Total capital assets, not being depreciated	2,129,306	1,169,017	341,524	2,956,799
Capital assets being depreciated				
Land improvements	1,604,053	25,561	-	1,629,614
Buildings	6,408,563	-	-	6,408,563
Plant and equipment	22,638,896	507,290	92,542	23,053,644
Other improvements	8,893,946	110,841	-	9,004,787
Total capital assets, being depreciated	39,545,458	643,692	92,542	40,096,608
Less accumulated depreciation for				
Land improvements	368,666	37,247	-	405,913
Buildings	6,101,721	45,265	-	6,146,986
Plant and equipment	12,237,665	763,487	68,750	12,932,402
Other improvements	3,460,768	184,118	-	3,644,886
Total accumulated depreciation	22,168,820	1,030,117	68,750	23,130,187
Net capital assets, being depreciated	17,376,638	(386,425)	23,792	16,966,421
Business-type Activities capital assets, net	\$19,505,944	\$782,592	\$365,316	\$19,923,220

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Component Unit	Balance July 1, <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2022</u>
Capital assets, not being depreciated				
Land	\$ 452,306	\$ -	\$ -	\$ 452,306
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	452,306	-	-	452,306
Capital assets being depreciated				
Land improvements	1,628,587	12,837	-	1,641,424
Plant and equipment	30,253	-	-	30,253
Other improvements	176,945	-	-	176,945
Total capital assets, being depreciated	1,835,785	12,837	-	1,848,622
Less accumulated depreciation for				
Land improvements	694,585	59,755	-	754,340
Plant and equipment	23,257	1,009	-	24,266
Other improvements	72,397	5,464	-	77,861
Total accumulated depreciation	790,239	66,228	-	856,467
Net capital assets, being depreciated	1,045,546	(53,391)	-	992,155
Component Unit capital assets, net	\$1,497,852	\$(53,391)	\$ -	\$1,444,461

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

Governmental Activities	
General government	\$ 100,000
Public safety	39,353
Public works	200,000
Culture and recreation	100,000
Capital assets held by the governments internal service funds are charged to the various functions based on their usage of the assets	99,937
Total depreciation expense - governmental activities	\$539,290
Business-type Activities	
Sewer	\$ 104,232
Water	185,136
Light and power	726,192
Nonmajor enterprise funds	14,557
Total depreciation expense - business- type activities	\$1,030,117

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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.

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, 2021):

Active plan members	23
Inactive employees entitled but not yet receiving benefits	18
Inactive employees or beneficiaries currently receiving benefits	<u>39</u>
Total	<u>80</u>

Contributions

The City is required to contribute at an actuarially determined rate, which for the current year was from 7.14% to 29.20% of annual covered payroll depending on position and classification. 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, 2021, 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, 2022

The total pension liability in the December 31, 2021 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% in the long-term (plus merit and longevity from 0 to 6.7% based on age)

Investment rate of return: 7.00%, net of investment expense, including inflation
Mortality rates used for non-disabled plan member were based on a weighted blend of MP-2019 mortality tables of a 50% Male and 50% Female blend. Mortality rates used for disabled plan member were based on a blend of MP-2019 disabled retiree mortality tables of a 50% Male and 50% Female blend of disabled retirees

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

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, 2022

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, 2020	\$16,573,875	\$10,919,881	\$5,653,994
Changes for the Year:			
Service cost	197,725	-	197,725
Interest	1,228,756	-	1,228,756
Change in benefits	-	-	-
Differences between expected and actual experience	134,235	-	134,235
Change in assumptions	620,856	-	620,856
Contributions: employer	-	769,393	(769,393)
Contributions: employee	-	79,106	(79,106)
Net investment income	-	1,521,231	(1,521,231)
Benefit payments, including refunds	(1,009,776)	(1,009,776)	-
Administrative expense	-	(17,463)	17,463
Other changes	-	-	-
Net changes	1,171,796	1,342,491	(170,695)
Balance at December 31, 2021	\$17,745,671	\$12,262,372	\$5,483,299

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	\$19,759,849	\$17,745,671	\$16,063,673
Fiduciary net position	12,262,372	12,262,372	12,262,372
Net pension liability	\$ 7,497,477	\$ 5,483,299	\$ 3,801,301

Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended June 30, 2022 the employer recognized pension expense of \$915,141. 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	\$ 67,118	\$(157,782)
Differences in assumptions	463,404	-
(Excess) deficit investment returns	-	(832,539)
Contributions subsequent to the measurement date*	361,835	-
Total	\$892,357	\$(990,321)

* 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, 2022

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	\$258,538
2024	(339,221)
2025	(239,594)
2026	(139,522)
2027	-
Thereafter	-
Total	<u>\$(459,799)</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 \$57,036 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, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Governmental Activities					
Public Offerings:					
\$4,545,000 2012 Building Authority Bonds; due in annual installments of \$120,000 to \$355,000 through 2032; plus interest at 2.0% to 3.70%	\$3,045,000	\$ -	\$3,045,000	\$ -	\$ -
Total Public Offerings	<u>3,045,000</u>	<u>-</u>	<u>3,045,000</u>	<u>-</u>	<u>-</u>
Private Placement:					
2015 Act 99 installment purchase with annual payments of \$9,460 through May 1, 2024, including interest at 2.55%	28,380	-	9,460	18,920	9,460
2017 Act 99 installment purchase with annual payments of \$34,147 to \$37,210 through June 30, 2022, plus interest at 1.80%	37,210	-	37,210	-	-

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>
2017 Act 99 installment purchase with annual payments of \$7,898 to \$9,142 through June 30, 2022, plus interest at 1.80%	\$ 10,672	\$ -	\$ 10,672	\$ -	\$ -
\$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%	-	3,100,000	215,000	2,885,000	245,000
Total Private Placement:	76,262	3,100,000	272,342	2,903,920	254,460
Total long-term debt	3,121,262	3,100,000	3,317,342	2,903,920	254,460
Unamortized refunding charge	(40,364)	-	(5,971)	(34,393)	-
Accrued employee benefits	42,382	-	2,094	40,288	-
Total Governmental Activities	\$3,123,280	\$3,100,000	\$3,313,465	\$2,909,815	\$254,460
Business-type Activities					
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%	\$1,950,000	\$ -	\$255,000	\$1,695,000	\$260,000
\$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%	2,880,000	-	100,000	2,780,000	100,000
Total Public Offerings	4,830,000	-	355,000	4,475,000	360,000
Private Placement:					
2017 Act 99 installment purchase with monthly payments of \$10,594 through June 2022, including interest at 1.80%	125,873	-	125,873	-	-
2020 revenue bonds with annual payments ranging from \$135,000 to \$150,000 through June 2028, including interest at 2.2%	475,000	520,000	-	995,000	270,000

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>
2019 Act 99 installment purchase of a control panel with annual payments of \$165,851 through June 2022, including interest at 2.15%	\$ 165,851	\$ -	\$165,851	\$ -	\$ -
Total Private Placement	766,724	520,000	291,724	995,000	270,000
Total bonds	5,596,724	520,000	646,724	5,470,000	630,000
Bond premium	158,743	-	12,572	146,171	-
Accrued employee benefits	36,304	10,225	-	46,529	-
Total Business-type Activities	\$5,791,771	\$530,225	\$659,296	\$5,662,700	\$630,000

Component Units

Accrued employee benefits	<u>\$1,866</u>	<u>\$ -</u>	<u>\$ 34</u>	<u>\$ 1,832</u>	<u>\$ -</u>
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The annual requirements to amortize all debt outstanding (excluding accrued employee benefits and unamortized refunding charge) as of June 30, 2022 are as follows:

Governmental Activities					
		Public Offering		Private Placement	
Year Ending June 30	Principal	Interest	Principal	Interest	
2023	\$ -	\$ -	\$ 254,460	\$ 47,539	
2024	-	-	264,460	43,009	
2025	-	-	260,000	38,637	
2026	-	-	275,000	34,425	
2027	-	-	285,000	29,970	
2028-2032	-	-	1,565,000	77,922	
Total	\$ -	\$ -	\$2,903,920	\$271,502	

Business-type Activities					
		Public Offering		Private Placement	
Year Ending June 30	Principal	Interest	Principal	Interest	
2023	\$ 360,000	\$ 163,975	\$270,000	\$29,865	
2024	370,000	153,175	140,000	15,950	
2025	380,000	141,574	140,000	12,870	
2026	390,000	129,075	145,000	9,790	
2027	400,000	116,325	150,000	6,600	
2028-2032	905,000	432,275	150,000	3,300	
2033-2037	745,000	288,625	-	-	
2038-2042	925,000	107,664	-	-	
Total	\$4,475,000	\$1,532,688	\$995,000	\$78,375	

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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 2022, the City issued its 2021 refunding bond of \$3,100,000. The proceeds of the refunding were placed into a trust account to repay outstanding 2012 bonds, accrued interest, and bond issuance costs. The refunded bonds payable were called and paid in full in 2022. The City's total debt service requirement as a result of the refunding was reduced by approximately \$289,500, which resulted in a net present value savings of approximately \$266,500.

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.

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, 2021):

Retirees and beneficiaries receiving benefits	4
Active plan members	9
	<hr/>
Total	13

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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Net OPEB Liability

The employer's net OPEB liability was determined as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022.

The total OPEB liability calculated in the June 30, 2021 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:	3.0%
Discount rate:	2.18% (S&P Municipal Bond 20-Year High Grade Rate Index)
Mortality:	2010 Public Safety & General Employees and Healthy Retirees, Headcount weighted
Improvement scale:	MP-2020

Discount rate. The discount rate used to measure the total OPEB liability is 2.18. 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 (2.18%). A single equivalent discount rate that yields the same present value of benefits is calculated (2.18%). This discount rate is used to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Total OPEB Liability (a)
Balance at June 30, 2021	<u>\$1,567,588</u>
Changes for the Year:	
Service cost	52,155
Interest	34,019
Change in benefits	-
Differences between expected and actual experience	-
Change in assumptions	-
Contributions : employer	-
Contributions: employee	-
Net investment income	-
Benefit payments, including refunds	(66,223)
Administrative expense	-
Other changes	-
Net changes	<u>19,951</u>
Balance at June 30, 2022	<u>\$1,587,539</u>

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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 2.18%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (1.18%) or higher (3.18%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total OPEB liability	\$1,673,949	\$1,587,539	\$1,506,636

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.

	1% Decrease	Current Healthcare rate	1% Increase
Total OPEB liability	\$1,487,704	\$1,587,539	\$1,696,783

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

For the year ended June 30, 2022 the employer recognized OPEB expense of \$214,138. 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	\$ 62,941	\$ -
Differences in assumptions	13,403	-
(Excess) deficit investment returns	-	-
Total	<u>\$ 76,344</u>	<u>\$ -</u>

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

2023	\$ 76,344
2024	-
2025	-
2026	-
2027	-
Thereafter	-
Total	<u>\$ 76,344</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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022):

Retirees and beneficiaries receiving benefits	10
Active plan members	<u>28</u>
Total	<u>38</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, 2022 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.

The total OPEB liability in the June 30, 2022 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 2019 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.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

Changes in the Net OPEB Liability	
	Increase (Decrease)
	<u>Total OPEB Liability</u>
Balance at June 30, 2021	<u>\$1,156,776</u>
Changes for the year:	
Service cost	34,800
Interest	31,233
Change in benefits	-
Differences between expected and actual experience	63,212
Change in assumptions	-
Benefit payments, including refunds	(53,576)
Administrative expense	-
Other changes	-
Net changes	<u>75,669</u>
Balance at June 30, 2022	<u>\$1,232,445</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.

	1% Decrease	Current Discount rate	1% increase
Total OPEB liability	\$1,361,352	\$1,232,445	\$1,118,848

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.

	1% Decrease	Current Discount rate	1% increase
Total OPEB liability	\$1,105,434	\$1,232,445	\$1,383,285

For the year ended June 30, 2022 the employer recognized OPEB expense of \$129,245.

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 \$50,940.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

11. JOINT VENTURE

Lowell Light and Power (the "Utility") is a member of a joint venture, the Michigan Public Power Agency (MPPA), with 13 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 Utility 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 three-year 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 .209 megawatts of power annually, respectively.

For the year ended June 30, 2022, the LLP recognized expenses totaling \$3,668,548 under the terms of the contracts, which represented approximately \$891,104 for fixed operating costs, \$536,379 for debt service and \$2,241,064 for the purchase of power. Accounts payable to MPPA totaled \$545,576 at June 30, 2021. 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 operating costs are estimated based on MPPA 2020 calendar year costs adjusted for inflation. Debt service costs are the LLP's known share of debt service requirements associated with each contract.

Debt Service requirements expire in the years 2022, 2027, and 2032 for the Campbell, Combustion Turbine and AFEC Project, respectively. The following amounts include estimated operating costs for the same period as the Debt Service. The contracts for the LLP's commitments for operating costs to extend beyond these dates are dependent upon the use of the facilities. A summary of projected future contract payments with the MPPA are as follows:

	Debt		
	Campbell	Combustion Turbine	AFEC Project
2022	\$248,913	\$121,405	\$ 808
2023	-	120,905	23,574
2024	-	121,089	23,607
2025	-	121,251	23,591
2026	-	121,108	23,571
2027-2031	-	121,229	117,930
2032-2036	-	-	23,555
Total	\$248,587	\$726,987	\$236,636

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Campbell</u>	<u>Operating Combustion Turbine</u>	<u>AFEC Project</u>
2022	\$483,186	\$ 161,656	\$ 26,161
2023	-	166,505	26,946
2024	-	171,500	27,754
2025	-	176,645	28,587
2026	-	181,945	29,444
2027-2031	-	187,404	161,013
2032-2036	-	-	186,658
2037-2041	-	-	216,388
2042-2043	-	-	146,041
Total	\$483,186	\$1,045,655	\$848,992

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

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 project that have identified asset retirement obligation totaling \$3,035,676. LLP has calculated their portion of MPPA's asset retirement obligations to be \$294,755 with a corresponding deferred outflow of \$265,609 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 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, 1.4 MW of renewable energy from Assembly Solar, LLC, 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 a cumulative total of \$84,000 over planning years 2025-2028.

The LLP had outstanding commitments of \$271,000 for the purchase of two new vehicles at year end.

CITY OF LOWELL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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 \$4,367.76 and increased annually by CPI. Lessee can terminate this lease upon three hundred sixty-five (365) day notice to LLP.

2022 is the first year of implementation of the new guidance under GASB Statement Number 87. The City has recognized a total deferred inflow of resources of \$983,518 in the current fiscal year along with the corresponding lease receivable of the same amount. The City recognized a total of \$62,282 in lease revenue and no interest revenue for the current fiscal year.

16. RESTATEMENT

The beginning of year net position of business-type activities and the Lowell Light & Power enterprise fund was increased by \$134,689 to properly reflect the deferred outflow of resources relating to the asset retirement obligation.

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, 2022

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>
Revenues				
Taxes				
Property taxes	\$ 1,810,599	\$ 1,810,599	\$ 1,831,959	\$ 21,360
Intergovernmental revenues				
Federal	125,000	125,000	-	(125,000)
State	407,266	525,000	541,366	16,366
Local	324,990	305,877	306,912	1,035
Licenses and permits	202,918	385,185	386,199	1,014
Charges for services	130,200	187,700	201,749	14,049
Investment earnings	15,000	15,000	2,820	(12,180)
Contributions and donations	1,000	1,000	3,000	2,000
Miscellaneous	2,750	12,850	21,390	8,540
Total revenues	<u>3,019,723</u>	<u>3,368,211</u>	<u>3,295,395</u>	<u>(72,816)</u>
Expenditures				
Current				
General government	776,055	997,208	948,088	49,120
Public safety	1,194,391	1,251,889	1,185,142	66,747
Public works	315,239	324,543	249,253	75,290
Culture and recreation	381,211	397,000	388,739	8,261
Other functions	5,500	5,500	5,361	139
Total expenditures	<u>2,672,396</u>	<u>2,976,140</u>	<u>2,776,583</u>	<u>199,557</u>
Revenues over (under) expenditures	<u>347,327</u>	<u>392,071</u>	<u>518,812</u>	<u>126,741</u>
Other financing sources (uses)				
Transfers in	395,996	395,996	389,194	(6,802)
Transfers out	(737,632)	(761,537)	(742,424)	19,113
Total other financing sources (uses)	<u>(341,636)</u>	<u>(365,541)</u>	<u>(353,230)</u>	<u>12,311</u>
Net changes in fund balance	<u>5,691</u>	<u>26,530</u>	<u>165,582</u>	<u>139,052</u>
Fund balance, beginning of year	<u>1,430,200</u>	<u>1,430,200</u>	<u>1,430,200</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,435,891</u>	<u>\$ 1,456,730</u>	<u>\$ 1,595,782</u>	<u>\$ 139,052</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, 2022

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

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, 2022

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%

Notes to schedule

Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18 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	50% female/ 50% male RP-2014 mortality table

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, 2022

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

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, 2022

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%

Notes to schedule

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	28 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	3.00%
Discount rate	2.18%
Retirement age	Varies depending on plan adoption
Mortality	2010 Public Safety & General Employees and Healthy Retirees, headcount weighted, MP-2020 improvement scale

Notes to schedule:

PA 202 information	
Actuarial accrued liability	\$1,587,539
Funded ratio	0%
Actuarial determined contribution	\$131,923

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, 2022

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

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, 2022

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%

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	2017 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 \$76,171. Normal costs for employees hired after June 30, 2018 were \$6,243.
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, 2022

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>
Revenues				
Taxes				
Property taxes	\$ 1,741,399	\$ 1,741,399	\$ 1,757,393	\$ 15,994
Administrative fee, penalties and interest	69,200	69,200	74,566	5,366
	<u>1,810,599</u>	<u>1,810,599</u>	<u>1,831,959</u>	<u>21,360</u>
Licenses and permits				
Business	8,500	8,500	5,375	(3,125)
Medical marijuana	155,000	337,267	342,267	5,000
Cable tv franchise fees	39,418	39,418	38,557	(861)
	<u>202,918</u>	<u>385,185</u>	<u>386,199</u>	<u>1,014</u>
Intergovernmental				
Federal	125,000	125,000	-	(125,000)
Sales tax	402,266	520,000	535,426	15,426
Liquor licenses	5,000	5,000	5,940	940
Contributions from local units	11,108	11,108	12,579	1,471
Contributions from DDA	312,632	293,519	293,519	-
Other	1,250	1,250	814	(436)
	<u>857,256</u>	<u>955,877</u>	<u>848,278</u>	<u>(107,599)</u>
Charges for services				
Cemetery openings	5,000	10,500	10,255	(245)
Sales of garbage and lawn bags	-	-	-	-
Building inspections	75,000	110,000	100,093	(9,907)
Public safety	8,200	8,200	12,204	4,004
Planning and zoning	10,000	10,000	24,872	14,872
Tower and cable room leases	2,400	2,400	-	(2,400)
Other	29,600	46,600	54,325	7,725
	<u>130,200</u>	<u>187,700</u>	<u>201,749</u>	<u>14,049</u>
Investment income	15,000	15,000	2,820	(12,180)
Contributions and donations	1,000	1,000	3,000	2,000
Other miscellaneous	2,750	12,850	21,390	8,540
Total revenues	<u>3,019,723</u>	<u>3,368,211</u>	<u>3,295,395</u>	<u>(72,816)</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, 2022

	<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>
Expenditures				
Current				
General government				
Council	\$ 20,752	\$ 23,752	\$ 19,827	\$ 3,925
City Manager	104,343	133,184	133,777	(593)
Elections	5,701	8,001	4,667	3,334
Assessor	59,620	59,620	53,152	6,468
City attorney	75,000	105,000	87,463	17,537
Clerk	152,086	182,012	175,001	7,011
Treasurer	156,626	168,330	166,261	2,069
City hall	138,054	179,554	166,287	13,267
Other	12,000	69,000	68,711	289
Planning	51,873	68,755	72,942	(4,187)
	<u>776,055</u>	<u>997,208</u>	<u>948,088</u>	<u>49,120</u>
Public safety				
Police department	1,000,391	1,024,190	955,958	68,232
Building inspections	65,000	90,000	91,485	(1,485)
Fire department	129,000	137,699	137,699	-
	<u>1,194,391</u>	<u>1,251,889</u>	<u>1,185,142</u>	<u>66,747</u>
Public works				
Cemetery	123,447	140,447	137,618	2,829
Department of public works	187,639	179,318	108,268	71,050
Sidewalks	4,153	4,778	3,367	1,411
	<u>315,239</u>	<u>324,543</u>	<u>249,253</u>	<u>75,290</u>
Culture and recreation				
Parks	230,009	232,298	246,988	(14,690)
Showboat	10,615	10,615	-	10,615
Recreation contributions	5,000	5,000	5,000	-
Library	82,887	95,387	91,991	3,396
Museum	52,700	53,700	44,760	8,940
	<u>381,211</u>	<u>397,000</u>	<u>388,739</u>	<u>8,261</u>
Other functions				
Chamber/riverwalk	5,500	5,500	5,361	139
	<u>5,500</u>	<u>5,500</u>	<u>5,361</u>	<u>139</u>
Total expenditures	<u>2,672,396</u>	<u>2,976,140</u>	<u>2,776,583</u>	<u>199,557</u>
Revenues over (under) expenditures	<u>347,327</u>	<u>392,071</u>	<u>518,812</u>	<u>126,741</u>
Other financing sources (uses)				
Transfers in	395,996	395,996	389,194	(6,802)
Transfers out	(737,632)	(761,537)	(742,424)	19,113
Total other financing sources (uses)	<u>(341,636)</u>	<u>(365,541)</u>	<u>(353,230)</u>	<u>12,311</u>
Net changes in fund balances	5,691	26,530	165,582	139,052
Fund balances, beginning of year	<u>1,430,200</u>	<u>1,430,200</u>	<u>1,430,200</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,435,891</u>	<u>\$ 1,456,730</u>	<u>\$ 1,595,782</u>	<u>\$ 139,052</u>

(concluded)

CITY OF LOWELL
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2022

	Special Revenue					
	<u>Major Streets</u>	<u>Local Streets</u>	<u>Historic District Commission</u>	<u>Designated Contributions</u>	<u>LCTV Endowment</u>	<u>Lee Memorial</u>
Assets						
Cash and pooled investments	\$ 321,991	\$ 819,850	\$ 88,970	\$ 454,566	\$ 63,830	\$ 4,372
Investments	-	-	-	-	-	217,459
Accounts receivable	-	-	-	-	-	-
Due from other governments	58,464	22,115	-	-	-	-
Total assets	<u>\$ 380,455</u>	<u>\$ 841,965</u>	<u>\$ 88,970</u>	<u>\$ 454,566</u>	<u>\$ 63,830</u>	<u>\$ 221,831</u>
Liabilities and fund balances						
Liabilities						
Accounts payable	\$ 5,570	\$ 3,369	\$ -	\$ 301	\$ -	\$ -
Accrued liabilities	1,048	1,280	-	-	-	-
Unearned revenue	-	-	-	301,911	-	-
Total liabilities	<u>6,618</u>	<u>4,649</u>	<u>-</u>	<u>302,212</u>	<u>-</u>	<u>-</u>
Fund balances						
Nonspendable						
Permanent fund corpus	-	-	-	-	-	-
Restricted						
Streets	373,837	837,316	-	-	-	-
Historic District Commission	-	-	88,970	-	-	-
Cemetery operations and maintenance	-	-	-	-	-	-
City enhancement	-	-	-	152,354	-	201,194
Debt service	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Committed						
City enhancement	-	-	-	-	63,830	11,001
Assigned						
City enhancement	-	-	-	-	-	9,636
Total fund balances	<u>373,837</u>	<u>837,316</u>	<u>88,970</u>	<u>152,354</u>	<u>63,830</u>	<u>221,831</u>
Total liabilities and fund balances	<u>\$ 380,455</u>	<u>\$ 841,965</u>	<u>\$ 88,970</u>	<u>\$ 454,566</u>	<u>\$ 63,830</u>	<u>\$ 221,831</u>

	Debt Service	Capital Projects	Capital Projects	Permanent				
Look Memorial	Building Authority	Fire Truck Purchase	Trails Phase I	Cemetery Perpetual Care	Carr I Memorial	Carr II Memorial	Total	
\$ 113,895	\$ 2,034	\$ 73,027	\$ (1,674)	\$ 37,688	\$ 20,859	\$ 1,718	\$ 2,001,126	
268,712	-	-	-	398,118	-	71,457	955,746	
-	-	-	3,657	-	-	-	3,657	
-	-	-	-	-	-	-	80,579	
<u>\$ 382,607</u>	<u>\$ 2,034</u>	<u>\$ 73,027</u>	<u>\$ 1,983</u>	<u>\$ 435,806</u>	<u>\$ 20,859</u>	<u>\$ 73,175</u>	<u>\$ 3,041,108</u>	
\$ 56	\$ -	\$ -	\$ 1,983	\$ 500	\$ -	\$ -	\$ 11,779	
-	-	-	-	-	-	-	2,328	
-	-	-	-	-	-	-	301,911	
<u>56</u>	<u>-</u>	<u>-</u>	<u>1,983</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>316,018</u>	
-	-	-	-	378,142	20,000	69,758	467,900	
-	-	-	-	-	-	-	1,211,153	
-	-	-	-	-	-	-	88,970	
-	-	-	-	57,164	-	-	57,164	
275,876	-	-	-	-	859	3,417	633,700	
-	2,034	-	-	-	-	-	2,034	
-	-	73,027	-	-	-	-	73,027	
104,975	-	-	-	-	-	-	179,806	
<u>1,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,336</u>	
<u>382,551</u>	<u>2,034</u>	<u>73,027</u>	<u>-</u>	<u>435,306</u>	<u>20,859</u>	<u>73,175</u>	<u>2,725,090</u>	
<u>\$ 382,607</u>	<u>\$ 2,034</u>	<u>\$ 73,027</u>	<u>\$ 1,983</u>	<u>\$ 435,806</u>	<u>\$ 20,859</u>	<u>\$ 73,175</u>	<u>\$ 3,041,108</u>	

CITY OF LOWELL
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue					
	<u>Major Streets</u>	<u>Local Streets</u>	<u>Historic District Commission</u>	<u>Designated Contributions</u>	<u>LCTV Endowment</u>	<u>Lee Memorial</u>
Revenues						
Intergovernmental revenues						
Federal	\$ -	\$ -	\$ -	\$ 136,414	\$ -	\$ -
State	383,416	146,357	-	-	-	-
Local	-	10,250	-	-	-	-
Charges for services	-	-	-	7,000	-	-
Investment earnings	126	314	33	3	-	(317)
Contributions and donations	-	-	50,000	118,512	104,132	-
Miscellaneous	8,478	8,478	-	-	-	-
Total revenues	<u>392,020</u>	<u>165,399</u>	<u>50,033</u>	<u>261,929</u>	<u>104,132</u>	<u>(317)</u>
Expenditures						
Current						
General government	-	-	58,229	2,427	33,758	-
Public safety	-	-	-	77,892	-	-
Culture and recreation	-	-	-	250,659	-	-
Highways and streets	158,154	562,293	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-
Total expenditures	<u>158,154</u>	<u>562,293</u>	<u>58,229</u>	<u>330,978</u>	<u>33,758</u>	<u>-</u>
Revenues over (under) expenditures	<u>233,866</u>	<u>(396,894)</u>	<u>(8,196)</u>	<u>(69,049)</u>	<u>70,374</u>	<u>(317)</u>
Other financing sources (uses)						
Issuance of bonds	-	-	-	-	-	-
Payment to escrow	-	-	-	-	-	-
Transfers in	-	669,318	-	10,544	-	-
Transfers out	(245,413)	-	-	-	(10,544)	-
Total other financing sources (uses)	<u>(245,413)</u>	<u>669,318</u>	<u>-</u>	<u>10,544</u>	<u>(10,544)</u>	<u>-</u>
Net changes in fund balances	(11,547)	272,424	(8,196)	(58,505)	59,830	(317)
Fund balances, beginning of year	<u>385,384</u>	<u>564,892</u>	<u>97,166</u>	<u>210,859</u>	<u>4,000</u>	<u>222,148</u>
Fund balances, end of year	<u>\$ 373,837</u>	<u>\$ 837,316</u>	<u>\$ 88,970</u>	<u>\$ 152,354</u>	<u>\$ 63,830</u>	<u>\$ 221,831</u>

	Debt Service	Capital Projects	Capital Projects	Permanent			
<u>Look Memorial</u>	<u>Building Authority</u>	<u>Fire Truck Purchase</u>	<u>Trails Phase I</u>	<u>Cemetery Perpetual Care</u>	<u>Carr I Memorial</u>	<u>Carr II Memorial</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,414
-	-	-	-	-	-	-	529,773.00
-	-	-	27,029	-	-	-	37,279
-	-	-	-	13,350	-	-	20,350
(683)	-	27	-	219	8	39	(231)
19,000	-	-	-	-	-	-	291,644
-	-	-	-	14	-	-	16,970
<u>18,317</u>	<u>-</u>	<u>27</u>	<u>27,029</u>	<u>13,583</u>	<u>8</u>	<u>39</u>	<u>1,032,199</u>
-	-	-	-	-	-	-	94,414
-	-	-	-	-	-	-	77,892
24,500	-	-	27,029	-	-	-	302,188
-	-	-	-	-	-	-	720,447
-	215,000	-	-	-	-	-	215,000
-	79,139	-	-	-	-	-	79,139
-	50,724	-	-	-	-	-	50,724
<u>24,500</u>	<u>344,863</u>	<u>-</u>	<u>27,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,539,804</u>
<u>(6,183)</u>	<u>(344,863)</u>	<u>27</u>	<u>-</u>	<u>13,583</u>	<u>8</u>	<u>39</u>	<u>(507,605)</u>
-	3,100,000	-	-	-	-	-	3,100,000
-	(3,049,276)	-	-	-	-	-	(3,049,276)
-	293,519	-	-	-	-	-	973,381
-	-	-	-	-	-	-	(255,957)
-	344,243	-	-	-	-	-	768,148
<u>(6,183)</u>	<u>(620)</u>	<u>27</u>	<u>-</u>	<u>13,583</u>	<u>8</u>	<u>39</u>	<u>260,543</u>
<u>388,734</u>	<u>2,654</u>	<u>73,000</u>	<u>-</u>	<u>421,723</u>	<u>20,851</u>	<u>73,136</u>	<u>2,464,547</u>
<u>\$ 382,551</u>	<u>\$ 2,034</u>	<u>\$ 73,027</u>	<u>\$ -</u>	<u>\$ 435,306</u>	<u>\$ 20,859</u>	<u>\$ 73,175</u>	<u>\$ 2,725,090</u>

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Revenues				
Intergovernmental revenues				
Federal	\$ 63,333	\$ 63,333	\$ -	\$ (63,333)
State	355,325	365,325	383,416	18,091
Investment earnings	-	-	126	126
Miscellaneous	-	-	8,478	8,478
Total revenues	418,658	428,658	392,020	(36,638)
Expenditures				
Current				
Highways and streets	140,571	146,900	158,154	(11,254)
Revenues over (under) expenditures	278,087	281,758	233,866	(47,892)
Other financing sources (uses)				
Transfers out	(341,663)	(341,663)	(245,413)	96,250
Net changes in fund balance	278,087	(59,905)	(11,547)	48,358
Fund balance, beginning of year	385,384	385,384	385,384	-
Fund balance, end of year	\$ 663,471	\$ 325,479	\$ 373,837	\$ 48,358

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Revenues				
Intergovernmental revenues				
State	\$ 384,721	\$ 384,721	\$ 146,357	\$ (238,364)
Local	184,000	-	10,250	10,250
Investment earnings	-	-	314	314
Miscellaneous	3,000	3,000	8,478	5,478
Total revenues	<u>571,721</u>	<u>387,721</u>	<u>165,399</u>	<u>(222,322)</u>
Expenditures				
Current				
Highways and streets	1,254,690	1,255,690	562,293	693,397
Revenues over (under) expenditures	(682,969)	(867,969)	(396,894)	471,075
Other financing sources (uses)				
Transfers in	427,663	601,568	669,318	67,750
Net changes in fund balance	(255,306)	(266,401)	272,424	538,825
Fund balance, beginning of year	<u>564,892</u>	<u>564,892</u>	<u>564,892</u>	<u>-</u>
Fund balance, end of year	<u>\$ 309,586</u>	<u>\$ 298,491</u>	<u>\$ 837,316</u>	<u>\$ 538,825</u>

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ 219,165	\$ 136,414	\$ (82,751)
Charges for services	-	5,000	7,000	2,000
Investment earnings	-	-	3	3
Contributions and donations	151,000	116,497	118,512	2,015
Total revenues	151,000	340,662	261,929	(78,733)
Expenditures				
Current				
General government	1,000	2,200	2,427	(227)
Public safety	-	78,044	77,892	152
Culture and recreation	150,000	262,000	250,659	11,341
Total expenditures	151,000	342,244	330,978	11,266
Revenues over (under) expenditures	-	(1,582)	(69,049)	(67,467)
Other financing sources (uses)				
Transfers in	-	10,544	10,544	-
Net changes in fund balance	-	8,962	(58,505)	(67,467)
Fund balance, beginning of year	210,859	210,859	210,859	-
Fund balance, end of year	\$ 210,859	\$ 219,821	\$ 152,354	\$ (67,467)

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>
Revenues				
Contributions and donations	\$ 25,000	\$ 25,000	\$ 50,000	\$ 25,000
Expenditures				
Current				
General government	25,000	70,000	58,229	11,771
Net changes in fund balance	-	(45,000)	(8,196)	36,804
Fund balance, beginning of year	97,166	97,166	97,166	-
Fund balance, end of year	\$ 97,166	\$ 52,166	\$ 88,970	\$ 36,804

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	Budget Amounts		Actual	Variance
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues				
Contributions and donations	\$ 109,000	\$ 109,000	\$ 104,132	\$ (4,868)
Expenditures				
Current				
General government	105,000	105,000	33,758	71,242
Revenues over (under) expenditures	4,000	4,000	70,374	66,374
Other financing sources (uses)				
Transfers out	(4,000)	(14,544)	(10,544)	4,000
Net changes in fund balance	-	(10,544)	59,830	70,374
Fund balance, beginning of year	4,000	4,000	4,000	-
Fund balance, end of year	\$ 4,000	\$ (6,544)	\$ 63,830	\$ 70,374

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Revenues				
Investment earnings	\$ 4,000	\$ 4,000	\$ (317)	\$ (4,317)
Expenditures				
Current				
Culture and recreation	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net changes in fund balance	-	-	(317)	(317)
Fund balance, beginning of year	<u>222,148</u>	<u>222,148</u>	<u>222,148</u>	<u>-</u>
Fund balance, end of year	<u>\$ 222,148</u>	<u>\$ 222,148</u>	<u>\$ 221,831</u>	<u>\$ (317)</u>

CITY OF LOWELL

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

FOR THE YEAR ENDED JUNE 30, 2022

	<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>
Revenues				
Investment earnings	\$ -	\$ -	\$ (683)	\$ (683)
Contributions and donations	<u>45,000</u>	<u>45,000</u>	<u>19,000</u>	<u>(26,000)</u>
Total revenues	45,000	45,000	18,317	(26,683)
Expenditures				
Current				
Culture and recreation	<u>45,000</u>	<u>45,000</u>	<u>24,500</u>	<u>20,500</u>
Net changes in fund balance	-	-	(6,183)	(6,183)
Fund balance, beginning of year	<u>388,734</u>	<u>388,734</u>	<u>388,734</u>	<u>-</u>
Fund balance, end of year	<u>\$ 388,734</u>	<u>\$ 388,734</u>	<u>\$ 382,551</u>	<u>\$ (6,183)</u>

CITY OF LOWELL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

JUNE 30, 2022

	<u>Data</u> <u>Processing</u>	<u>OPEB</u> <u>Activity</u>	<u>Equipment</u>	<u>Total</u>
Assets				
Current assets				
Cash and pooled investments	\$ 33,243	\$ 71,555	\$ 209,456	\$ 314,254
Accounts receivable	-	-	(1)	(1)
Prepaid and other assets	-	4,026	-	4,026
Inventory	-	-	6,151	6,151
Total current assets	33,243	75,581	215,606	324,430
Capital assets				
Capital assets, net	38,101	-	175,470	213,571
Total assets	71,344	75,581	391,076	538,001
Liabilities				
Current liabilities				
Accounts payable	1,323	-	1,458	2,781
Accrued liabilities	-	-	304	304
Current portion of long-term debt	-	-	9,460	9,460
Total current liabilities	1,323	-	11,222	12,545
Long-term liabilities				
Compensated absences	-	-	747	747
Long-term debt, net of current portion	-	-	9,460	9,460
Total long-term liabilities	-	-	10,207	10,207
Total liabilities	1,323	-	21,429	22,752
Net position				
Net investment in capital assets	38,101	-	156,550	194,651
Unrestricted	31,920	75,581	213,097	320,598
Total net position	\$ 70,021	\$ 75,581	\$ 369,647	\$ 515,249

CITY OF LOWELL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
Operating revenue				
Charges for services	\$ 121,935	\$ 93,218	\$ 261,640	\$ 476,793
Operating expense				
Administrative and general				
Personnel services	-	-	41,234	41,234
Supplies	23,362	-	24,603	47,965
Services and other charges	83,070	67,851	81,266	232,187
Depreciation	17,379	-	82,558	99,937
Total operating expense	<u>123,811</u>	<u>67,851</u>	<u>229,661</u>	<u>421,323</u>
Operating income (loss)	<u>(1,876)</u>	<u>25,367</u>	<u>31,979</u>	<u>55,470</u>
Non-operating revenue (expense)				
Interest income	14	17	79	110
Interest expense	-	-	(1,210)	(1,210)
Total non-operating revenue (expense)	<u>14</u>	<u>17</u>	<u>(1,131)</u>	<u>(1,100)</u>
Income (loss) before transfers and capital contributions	(1,862)	25,384	30,848	54,370
Transfers and capital contributions				
Transfers in	-	-	25,000	25,000
Changes in net position	(1,862)	25,384	55,848	79,370
Net position, beginning of year	<u>71,883</u>	<u>50,197</u>	<u>313,799</u>	<u>435,879</u>
Net position, end of year	<u>\$ 70,021</u>	<u>\$ 75,581</u>	<u>\$ 369,647</u>	<u>\$ 515,249</u>

CITY OF LOWELL
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Data Processing</u>	<u>OPEB Activity</u>	<u>Equipment</u>	<u>Total</u>
Cash flows from operating activities				
Receipts from internal services provided	\$ 121,935	\$ 93,218	\$ 261,640	\$ 476,793
Payments to employees	-	-	(41,215)	(41,215)
Payments to suppliers	<u>(111,326)</u>	<u>(66,223)</u>	<u>(105,943)</u>	<u>(283,492)</u>
Net cash provided by (used in) operating activities	<u>10,609</u>	<u>26,995</u>	<u>114,482</u>	<u>152,086</u>
Cash flows from non-capital financing activities				
Transfers in	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
Cash flows from capital and related financing activities				
Principal paid on long-term debt	-	-	(57,341)	(57,341)
Interest expense	<u>-</u>	<u>-</u>	<u>(1,209)</u>	<u>(1,209)</u>
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>(58,550)</u>	<u>(58,550)</u>
Cash flows from investing activities				
Interest income	<u>14</u>	<u>17</u>	<u>78</u>	<u>109</u>
Net increase (decrease) in cash and pooled investments	<u>10,623</u>	<u>27,012</u>	<u>81,010</u>	<u>118,645</u>
Cash and pooled investments, beginning of year	<u>22,620</u>	<u>44,543</u>	<u>128,446</u>	<u>195,609</u>
Cash and pooled investments, end of year	<u>\$ 33,243</u>	<u>\$ 71,555</u>	<u>\$ 209,456</u>	<u>\$ 314,254</u>
Cash flows from operating activities				
Operating income (loss)	\$ (1,876)	\$ 25,367	\$ 31,979	\$ 55,470
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation	17,379	-	82,558	99,937
Change in operating assets and liabilities which provided (used) cash				
Prepaid and other assets	-	1,628	-	1,628
Inventory	-	-	634	634
Accounts payable	(4,894)	-	(708)	(5,602)
Accrued liabilities	<u>-</u>	<u>-</u>	<u>19</u>	<u>19</u>
Net cash provided by (used in) operating activities	<u>\$ 10,609</u>	<u>\$ 26,995</u>	<u>\$ 114,482</u>	<u>\$ 152,086</u>

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

JUNE 30, 2022

	Governmental Fund Type General Fund	Adjustments	Statement of Net Position
Assets			
Cash and pooled investments	\$ 498,804	\$ -	\$ 498,804
Capital assets			
Land	-	452,306	452,306
Depreciable capital assets, net	-	992,155	992,155
Total assets	\$ 498,804	1,444,461	1,943,265
Liabilities and fund balances			
Liabilities			
Accounts payable and accrued liabilities	\$ 835	-	835
Accrued liabilities	5,619	1,762	7,381
Noncurrent liabilities			
OPEB obligation	-	-	-
Advance from City	-	99,577	99,577
Compensated absences	-	1,832	1,832
Total liabilities	6,454	103,171	109,625
Fund balances			
Unassigned	492,350		
Total liabilities and fund balances	\$ 498,804		
Net position			
Net investment in capital assets			1,344,884
Unrestricted			488,756
Total net position			\$ 1,833,640
Reconciliation of fund balances to net position			
Fund balances of governmental funds			\$ 492,350
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)			992,155
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Deduct - accrued interest			(1,762)
Deduct - advance payable			(99,577)
Deduct - compensated absences			(1,832)
Net position of governmental activities			\$ 1,833,640

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, 2022

	Governmental Fund Type General Fund	Adjustments	Statement of Activities
Revenues			
Taxes	\$ 786,226	\$ -	\$ 786,226
Intergovernmental revenues			
Investment earnings	191	-	191
Total revenues	<u>786,417</u>	<u>-</u>	<u>786,417</u>
Expenditures/expenses			
Current			
General government	655,779	53,357	709,136
Debt Service			
Principal	32,423	(32,423)	-
Interest	2,330	(1,125)	1,205
Total expenditures/expenses	<u>690,532</u>	<u>19,809</u>	<u>710,341</u>
Net changes in fund balance	95,885	(95,885)	
Change in net position		123,977	76,076
Fund balance/net position, beginning of year	<u>396,465</u>		<u>1,757,564</u>
Fund balance/net position, end of year	<u>\$ 492,350</u>		<u>\$ 1,833,640</u>
Reconciliation of change in fund balances to change in net position			
Net change in fund balances of governmental funds			\$ 95,885
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.			
Add - capital outlay			12,837
Deduct - depreciation expense			(66,228)
Certain liabilities are not expected to be liquidated with expendable available resources and are not reported in the funds			
Deduct - accrued interest			1,125
Add - decrease in advances payable			32,423
Add - decrease in compensated absences			34
Change in net position of governmental activities			<u>\$ 76,076</u>

Police Department

Christopher Hurst
Chief of Police



January 26, 2023

To: Michael Burns, City Manager *MS*

From: Chief Christopher Hurst

Re: Reallocate funds to purchase 2023 Ford Interceptor

Attachments: 2023 Ford Interceptor Spec/Bid, Longhamer Ford (formally Signature Ford)
B&K Graphics Quote

In April of 2022 the Lowell Police Department made a request to purchase a new police cruiser through Signature Ford. The city council voted unanimously, allowing us to go ahead with the bid presented. Part of this initial proposal was the purchase of \$14,187.78 of emergency equipment, seats, divider, gun locks, and electronics for the 2022 car through Great Lakes Upfitting. The upfitting equipment has been purchased, delivered, and paid for. It is awaiting a car to be installed.

Over the course of the summer 2022 we waited for word from Ford on the new cruiser. In October of 2022 we were informed by Ford that the 2022 car would not be built and our bid would be resubmitted for a 2023 version of the Interceptor. Ford was unable to give a date of delivery for the 2023. In the meantime, the cruiser to be replaced was approaching 100,000 miles.

In November of 2022 we learned of a 2021 Ford Interceptor being sold by the Western Michigan University DPS. This vehicle was inspected and driven. We came back to council to have funds reallocated for this car. The council approved.

This week, January 25, Ford contacted us to tell us the 2023 Ford Interceptor has arrived and ready for delivery. Ford will hold this vehicle for us until a decision has made by city council.

Lowell Police Department also explored purchasing a 2023 Chevy Tahoe. The Tahoe has a much larger engine but otherwise comparable to the Interceptor. Neither the Tahoe nor the 2021 WMU Ford Interceptor are hybrids, giving me concern for fuel costs. The 2021 WMU cruiser is a year old with 15,200+ miles.

It is my recommendation that city council approve the reallocation of funds to purchase the for the 2023 Hybrid Ford Interceptor for \$48,562.00 and for \$390.00 for graphics, for a total of \$48,952.00. The new interceptor is a hybrid, has a 36K bumper to bumper warranty, and 100k / 60 month power train warranty, and the 2023 Ford will match in type and color to what we already have.

Attached you will find the bid and specifications for the 2023 Ford Interceptor and a quote from B&K Graphics for the decals.



January 5, 2023

City of Lowell Police Department
Attn: Chief Christopher Hurst
301 East Main Street
Lowell, Michigan 49331

Dear Chief Christopher Hurst:

Price on 2023 Vehicle State of Michigan Contract# 071B7700180 and Macomb County Contract# 21-18 Bid:

2023 Ford Police Interceptor Utility AWD in Dark Blue \$48,562.00 ea

Service Contract: 36,000 miles or 36 months factory bumper to bumper warranty and 100,000 miles or 60 months powertrain warranty.

Delivery date: Current lead time to order is estimated at 30 + weeks from receipt of Purchase Order.

Order Cutoff Date: Order Bank Stock.

Ford Motor Company does not guarantee delivery---Ford Motor Company will make reasonable efforts to schedule orders received prior to fleet order cut-off date.

Payment requirements: All departments to pay on delivery of vehicle. 10-day grace period will be given if previous arrangements have been made. An \$8.00 per day floor plan will be charged if payment is not at the dealership within 10 days of delivery of the vehicle (s).
If you have any questions please call me, 888-92-Fleet (888-923-5338).

Respectfully Submitted,

Bill Campbell

Bill Campbell
Government & Fleet Sales

State of Michigan

2023 Utility Police Interceptor

Major Standard Equipment

MECHANICAL

- Axle Ratio – 3.73 (AWD)
- Brakes – 4-Wheel Heavy-Duty Disc w/H.D. Front and Rear Calipers
- Column Shifter
- DC/DC converter – 220-Amp (in lieu of alternator)
- Drivetrain – All-Wheel-Drive
- Electric Power-Assist Steering (EPAS) – Heavy-Duty
- Engine – 3.3L V6 Direct-Injection Hybrid Engine System
- Engine – 3.3L V6 Direct-Injection FFV with 10-Speed Automatic Transmission (136-MPH Top Speed)
- Note: Deletes Regenerative Braking and Lithium-Ion Battery Pack; adds 250-Amp Alternator, replaces H7
- AGM battery (800 CCA/80-amp) with H7 SLI battery (730 CCA/80-amp) and replaces 19-gallon tank with 21.4-gallon tank
- Engine – 3.0L V6 EcoBoost® with 10-Speed Automatic Transmission – (148-MPH Top Speed)
- Note: Deletes Regenerative Braking and Lithium-Ion Battery Pack; adds 250-Amp Alternator, replaces H7 AGM battery (800 CCA/80-amp) with H7 SLI battery (730 CCA/80-amp) and replaces 19-gallon tank with 21.4-gallon tank
- Engine Hour Idle Meter
- Engine Hour Meter
- Engine Oil Cooler
- Fuel Tank – 19-gallons
- H7 AGM Battery (800 CCA/80-amp)
- Lithium-Ion Battery Pack
- Suspension – independent front & rear
- Transmission – 10-speed automatic

EXTERIOR

- Antenna, Roof-mounted
- Cladding – Lower bodyside cladding MIC
- Door Handles – Black (MIC)
- Exhaust True Dual (down-turned)
- Front-Door-Lock Cylinders (Front Driver / Passenger / Liftgate)
- Glass – 2nd Row, Rear Quarter and Liftgate Privacy Glass
- Grille – Black (MIC)
- Headlamps – Automatic, LED Low-and-High-Beam
- Note: Includes Front Headlamp / Police Interceptor Housing (with LED wig-wag feature)
- Pre-drilled hole for side marker police use, does not include LED strobe, but includes LED wig-wag functionality (eliminates need to drill housing assemblies and provides LED wig-wag feature)
- Pre-molded side warning LED holes with standard sealed capability (does not include LED installed lights)
- Wig-wag default is traditional ping-pong pattern; can be programmed to triple-burst pattern or ping-pong / triple-burst
- Note: Must be wired to vehicle's light controller to enable wig-wag functionality; recommend Ready for the Road Package (67H) or Ultimate Wiring Package (67U)
- Liftgate – Manual 1-Piece – Fixed Glass w/Door-Lock Cylinder
- Mirrors – Black Caps (MIC), Power Electric Remote, Manual Folding with Integrated Spotter (integrated blind spot mirrors not included when equipped with BLIS®)
- Spare – Full size 18" Tire w/TPMS
- Spoiler – Painted Black
- Tailgate Handle – (MIC)
- Tail lamps – LED
- Tires – 255/60R18 A/S BSW
- Wheel-Lip Molding – Black (MIC)
- Wheels – 18" x 8.0 painted black steel with wheel hub cover
- Windshield – Acoustic Laminated

INTERIOR/COMFORT

- Cargo Hooks
- Climate Control – Dual-Zone Electronic Automatic Temperature Control (DEATC)
- Door-Locks
- Power
- Rear-Door Handles and Locks Operable
- Fixed Pedals (Driver Dead Pedal)
- Floor – Flooring – Heavy-Duty Thermoplastic Elastomer
- Glove Box – Locking/non-illuminated
- Grab Handles – (1 – Front-passenger side, 2-Rear)

INTERIOR/COMFORT (continued)

- Liftgate Release Switch located in overhead console (45 second timeout feature)
- Lighting
- Overhead Console
- Red/White Task Lighting in Overhead Console
- 3rd row overhead map light
- Mirror – Day/night Rear View
- Particulate Air Filter
- Powerpoints – (1) First Row
- Rear-door closeout panels
- Rear-window Defrost
- Scuff Plates – Front & Rear
- Seats
- 1st Row Police Grade Cloth Trim, Dual Front Buckets with reduced bolsters
- 1st Row – Driver 6-way Power track (fore/aft. Up/down, tilt with manual recline, 2-way manual lumbar)
- 1st Row – Passenger 2-way manual track (fore/aft. with manual recline)
- Built-in steel intrusion plates in both driver/passenger seatbacks
- 2nd Row Vinyl, 35/30/35 Split Bench Seat (manual fold-flat, no tumble) – fixed seat track
- Speed (Cruise) Control
- Speedometer – Calibrated (includes digital readout)
- Steering Wheel – Manual / Tilt / Telescoping, Urethane wheel finish w/Silver Painted Bezels with Speed Controls and 4-user configurable latching switches
- Sun visors, color-keyed, non-illuminated
- Universal Top Tray – Center of I/P for mounting aftermarket equipment
- Windows, Power, 1-touch Up/Down Front Driver/Passenger-Side with disable feature

SAFETY/SECURITY

- AdvanceTrac® w/RSC® (Roll Stability Control™)
- Airbags, dual-stage driver & front-passenger, side seat, passenger-side knee, Roll Over Protection (ROPS) and Safety Canopy®
- Anti-Lock Brakes (ABS) with Traction Control
- Brakes – Police calibrated high-performance regenerative braking system
- Belt-Minder® (Front Driver / Passenger)
- Child-Safety Locks (capped)
- Individual Tire Pressure Monitoring System (TPMS)
- LATCH (Lower Anchors and Tethers for Children) system on rear outboard seat locations
- Rearview Camera with Washer viewable in 4.2" center stack.
- Seat Belts, Pretensioner/Energy-Management System w/adjustable height in 1st Row
- SOS Post-Crash Alert System™

FUNCTIONAL

- Audio
- AM/FM / MP3 Capable / Clock / 4-speakers
- Bluetooth® interface
- 4.2" Color LCD Screen Center-Stack "Smart Display"
- Note: Standard radio does not include USB Port or Aux. Audio Input Jack; Aux. Audio Input Jack requires SYNC 3®
- Easy Fuel® Capless Fuel-Filler
- Ford Telematics™ – Includes Ford Modem and complimentary 2-year trial subscription
- Front door tether straps (driver/passenger)
- Power pigtail harness
- Recovery Hooks; two in front and trailer bar in rear
- Simple Fleet Key (w/o microchip, easy to replace; 4-keys)
- Two-way radio pre-wire
- Two (2) 50 amp battery ground circuits – power distribution junction block (behind 2nd row passenger seat floorboard)
- Wipers – Front Speed-Sensitive Intermittent; Rear Dual Speed Wiper Wipers – Front

WARRANTY

- 3 Year / 36,000 Miles Bumper / Bumper
- 8 Year / 100,000 Miles Hybrid Unique Components
- POWERTRAIN CARE EXTENDED SERVICE PLAN
- 5-year/100,000-mile Powertrain CARE Extended Service Plan (zero deductible) – Standard

Police Interceptor Utility Base Prices

<input type="checkbox"/> Utility All Wheel Drive (3.3L V6 Direct-Injection FFV, 136 MPH, 99B/44U) K8A/500A	\$41,610.00
<input type="checkbox"/> Utility All Wheel Drive (3.0L V6 EcoBoost, 148 MPH, 99C/44U) K8A/500A	\$44,984.00
<input checked="" type="checkbox"/> Utility All Wheel Drive (3.3L V6 Direct-Injection Hybrid Eng., 136 MPH, 99W/44B) K8A/500A	\$44,136.00

VEHICLE COLOR: Order Code	Interior Trim Color Charcoal Black (96)	
Arizona Beige Metallic Clearcoat	[E3]	[]
Medium Brown Metallic	[BU]	[]
Dark Toreador Red Metallic	[JL]	[]
Dark Blue	[LK]	[x]
Royal Blue	[LM]	[]
Light Blue Metallic	[LN]	[]
Vermillion Red	[E4]	[]
Smokestone Metallic	[HG]	[]
Silver Grey Metallic	[TN]	[]
Iconic Silver Metallic	[JS]	[]
Agate Black	[UM]	[]
Oxford White	[YZ]	[]
Blue Metallic	[FT]	[]
Sterling Grey Metallic	[UJ]	[]
Medium Titanium Metallic	[YG]	[]
Carbonized Grey	[M7]	[]

INTERCEPTOR OPTIONAL FEATURES:

<u>Flooring/Seats</u>	Code	\$Cost
<input type="checkbox"/> 1st and 2nd row carpet floor covering	16C	125.00
<input type="checkbox"/> 2nd Row Cloth Seats	F6/ 88F	60.00
<input type="checkbox"/> Power passenger seat (6-way) w/manual recline and lumbar	87P	325.00
<input type="checkbox"/> Rear Console Plate (Not available with Interior Upgrade Pkg – 65U)	85R	45.00
<input checked="" type="checkbox"/> <u>Interior Upgrade Package</u>	65U	390.00

- 1st and 2nd Row Carpet Floor Covering
- Cloth Seats – Rear
- Center Floor Console less shifter w/unique Police console finish plate
- Includes Console and Top Plate with 2 cup holders
- Floor Mats, front and rear (carpeted)
- Deletes the standard console mounting plate (85D)
- SYNC® 3
 - Enhanced Voice Recognition Communications and Entertainment System
 - 4.2" Color LCD Screen Center-Stack "Smart Display"
 - AppLink®
 - 911 Assist®

Note: SYNC® AppLink® lets you control some of your favorite compatible mobile apps with your voice. It is compatible with select smartphone platforms.

<u>Lamps/Lighting</u>		
<input checked="" type="checkbox"/> Dark Car Feature – Courtesy lamp disable when any door is opened	43D	20.00
<input type="checkbox"/> Daytime Running Lamps	942	45.00
<input type="checkbox"/> Side Marker Lights in Skull Caps	63B/60A	340.00
<input type="checkbox"/> Rear Quarter Glass Side Marker Lights	63L	575.00
<input type="checkbox"/> Front Warning Auxiliary Light (Driver side – Red / Passenger side – Blue)	21L/60A	600.00
<input type="checkbox"/> Rear Auxiliary Liftgate Lights (Red/Blue LED Lights; located beneath liftgate glass in applique panel)	43A	395.00
<input type="checkbox"/> Front Interior Windshield Warning Lights (Red/Blue with take down)	96W	1145.00
<input type="checkbox"/> Rear Spoiler Traffic Warning Light	96T	1495.00
<input type="checkbox"/> Dome Lamp – Red/White in Cargo Area	17T	50.00
<input type="checkbox"/> Pre-wiring for grille lamp, siren, and speaker	60A	50.00
<input checked="" type="checkbox"/> Spot Lamp – Driver Only (LED Bulbs) (Unity)	51R	395.00
<input type="checkbox"/> Spot Lamp – Driver Only (LED Bulbs) (Whelen)	51T	420.00
<input type="checkbox"/> Spot Lamp – Dual (driver and passenger) (LED Bulbs) (Unity)	51S	620.00
<input type="checkbox"/> Spot Lamp – Dual (driver and passenger) (LED Bulbs) (Whelen)	51V	665.00

Body		
[] Glass – Solar Tint 2nd and 3rd Row (Deletes Privacy Glass)	92G	120.00
[] Glass – Solar Tint 2nd Row (Privacy Glass on Rear Quarter and Liftgate Window)	92R	85.00
[] Deflector Plate	76D	335.00
Wheels		
[] Wheel Covers (18" Full Face Wheel Cover)	65L	60.00
[] 18" Painted Aluminum Wheel	64E	475.00
Misc		
[] Engine Block Heater	41H	90.00
[] License Plate Bracket – Front	153	N/C
[] Badge Delete (Police Interceptor Badge Only)	16D	N/C
[] 100 Watt Siren/Speaker (includes bracket and pigtail)	18X	300.00
[] Aux Air Conditioning	17A	610.00
[] Noise Suppression Bonds (Ground Straps)	60R	100.00
[] OBD-II Split Connector – Allows up to 2 devices to be connected to the vehicle's OBD-II port	61B	55.00
Audio/Video		
[] Rear View Camera (Includes Electrochromic Rear View Mirror – Video is displayed in rear view mirror)	87R	N/C
Note: This option would replace the camera that comes standard in the 4" center stack area.		
[x] Rear Camera On-Demand – allows driver to enable rear camera on-demand	19V	230.00
Doors/Windows		
[x] Global Lock / Unlock feature (Door-panel switches will lock/unlock all doors and rear liftgate. Eliminates the overhead console liftgate unlock switch) ***** OLD STYLE REAR HATCH LOCK / UNLOCK *****	18D	N/C
[] Hidden Door Lock Plunger, Rear Door Handle and Rear Windows Inoperable	52P	160.00
[x] Rear Door Handles Inoperable/Locks Inoperable and Rear Windows Inop.	68G	75.00
[] Lock system; Single Key/All Vehicles Keyed Alike	59	50.00
Keyed Alike 1284x= 59B Keyed Alike 1294x= 59C Keyed Alike 0135x= 59D		
Keyed Alike 1435x= 59E Keyed Alike 0576x= 59F Keyed Alike 0151x= 59G		
Keyed Alike 1111x= 59J		
Safety & Security		
[] Ballistic Door Panels – Driver Front Door Only (Level 3)	90D	1585.00
[] Ballistic Door Panels – Driver & Pass Front Doors (Level 3)	90E	3170.00
[] Ballistic Door Panels – Driver Front Door Only (Level 4+)	90F	2415.00
[] Ballistic Door Panels – Driver & Pass Front Doors (Level 4+)	90G	4830.00
[] BLIS® – Blind Spot Monitoring with Cross Traffic Alert	55B/54Z	545.00
[] Police Perimeter Alert – detects motion in an approximately 270-degree radius on sides and back of vehicle; if movement is determined to be a threat, chime will sound at level I. Doors will lock and windows will automatically go up at level II. Includes visual display in instrument cluster with tracking.	68B	675.00
[] Pre-Collision Assist with Pedestrian Detection (includes Forward Collision Warning and Automatic Emergency Braking and unique disable switch for Law Enforcement use) Note: Not available with option 96W	76P	145.00
[] Mirrors– Heated, Non BLIS	549	60.00
[] Perimeter Anti-Theft Alarm – Activated by Hood, Door, or Decklid	593/55F	460.00
[x] Remote Keyless Entry w/4 Key Fobs (w/o Keypad)	55F	340.00
[x] Police Engine Idle Feature	47A	260.00
[x] Extra Key \$6.00x 6 =	Parts	36.00
[] Remote Starter (Must Order Keyless Entry 55F)	Parts	550.00
[] Reverse Sensing	76R	275.00
[x] Class II Trailer Tow Lighting Package (4-pin and 7-pin connectors and wiring)	52T	80.00
[] H8 AGM Battery (900 CCA/92-amp)	19K	110.00
[] Gun Vault (Not Available with (17A) Aux Air Conditioning)	63V	245.00

[] 12.1" Integrated Computer Screen	47E	2745.00
<ul style="list-style-type: none"> Includes 12.1" touchscreen display in center stack and allows for operation of laptop in remote location to free up cabin space in front passenger area Includes Audio Video extender (AVX) box, (2) AVX cables, (2) USB cables and (1) HDMI cable Includes SYNC 3 ® 		
[] Front Headlamp Lighting Solution	66A	895.00
<ul style="list-style-type: none"> Includes LED Low beam/High beam headlamp, Wig-wag function and Red/Blue/White LED side warning lights (driver's side White/Red / passenger side White/Blue) Includes pre-wire for grille LED lights, siren and speaker (60A) Wiring, LED lights included. Controller "not" included 		
Note: Not available with option: 67H		
Note: Recommend using Ultimate Wiring Package (67U)		
[x] Police Wire Harness Connector Kit – Front/Rear	67V	185.00
For connectivity to Ford PI Package solutions includes:		
• Front		
<ul style="list-style-type: none"> (2) Male 4-pin connectors for siren (5) Female 4-pin connectors for lighting/siren/speaker (1) 4-pin IP connector for speakers (1) 4-pin IP connector for siren controller connectivity (1) 8-pin sealed connector (1) 14-pin IP connector 		
• Rear		
<ul style="list-style-type: none"> (2) Male 4-pin connectors for siren (5) Female 4-pin connectors for lighting/siren/speaker (1) 4-pin IP connector for speakers (1) 4-pin IP connector for siren controller connectivity (1) 8-pin sealed connector (1) 14-pin IP connector 		
Note: Note: See Upfitters guide for further detail www.fordpoliceinterceptorupfit.com		
[x] Tail lamp/Police Interceptor Housing Only	86T	60.00
<ul style="list-style-type: none"> Pre-existing holes with standard twist lock sealed capability (does not include LED Strobe lights) (eliminates need to drill housing assemblies) 		
Note: Not available with options: 66B and 67H		
[] Tail Lamp Lighting Solution	66B	430.00
<ul style="list-style-type: none"> Includes LED lights plus two (2) rear integrated hemispheric lighthouse white LED side Warning lights in taillamps LED lights only. Wiring, controller "not" included 		
Note: Not available with option: 67H		
Note: Recommend using Ultimate Wiring Package (67U)		
[] Rear Lighting Solution	66C	455.00
<ul style="list-style-type: none"> Includes two (2) backlit flashing linear high-intensity LED lights (driver's side red / passenger side blue) mounted to inside liftgate glass Includes two (2) backlit flashing linear high-intensity LED lights (driver's side red / Passenger side blue) installed on inside lip of liftgate (lights activate when liftgate is open) LED lights only. Wiring, controller "not" included 		
Note: Not available with option: 67H		
Note: LED lights only – does "not" include wiring or controller		
Note: Recommend using Ultimate Wiring Package (67U)		
[] Ultimate Wiring Package	67U	560.00
<ul style="list-style-type: none"> Rear console mounting plate (85R) – contours through 2nd row; channel for wiring Pre-wiring for grille LED lights, siren and speaker (60A) Wiring harness I/P to rear cargo area (overlay) Two (2) light cables – supports up to six (6) LED lights (engine compartment/grille) One (1) 10-amp siren/speaker circuit engine cargo area Rear hatch/cargo area wiring – supports up to six (6) rear LED lights Does "not" include LED lights, side connectors or controller Recommend Police Wire Harness Connector Kit 67V 		
Note: Not available with options: 65U, 67H		

[] Ready for the Road Package All-in Complete Package 67H 3595.00

All-in Complete Package – Includes Police Interceptor Packages: 66A, 66B, 66C, plus

- Whelen Cencom Light Controller Head with dimmable backlight
 - Whelen Cencom Relay Center / Siren / Amp w/Traffic Advisor control (mounted behind 2nd row seat)
 - Light Controller / Relay Cencom Wiring (wiring harness) w/additional input/output pigtails
 - High current pigtail
 - Whelen Specific WECAN Cable (console to cargo area) connects Cencom to Control Head
 - Pre-wiring for grille LED lights, siren and speaker (60A)
 - Rear console plate (85R) – contours through 2nd row; channel for wiring
 - Grille linear LED Lights (Red / Blue) and harness
 - 100-Watt Siren / Speaker
 - Hidden Door-Lock Plunger w/Rear-door controls inoperable (locks, handles and windows) (52P)
- Note: Not available with options: 66A, 66B, 66C, 67U and 65U**

Extended Warranty Option's (\$0.00 Deductible) 100,000 Mile Coverage

[x] 5-Year Premium Care Warranty (500 Plus Components Coverage) 2745.00

Total Price \$48,562.00 ea



**1000 100th ST SW Suite D
Byron Center, MI 49315**

Estimate

Date	Estimate No.
3/28/2022	80244

Name / Address
LOWELL POLICE DEPARTMENT 111 North Monroe Street Lowell, MI 49331

**This estimate is
good for 60
days from date.**

Item	Description	Qty	Cost	Total
TRUCK GRAPHIC...	VEHICLE GRAPHICS/LETTERING PER CUSTOMER APPROVED PROOF FORD EXPLORER SIDE LOGOS/POLICE LOWELL MICHIGAN; FLAG REAR LOWELL POLICE W/911 AND UNIT # FULL COLOR DIGITAL PRINT ON WHITE REFLECTIVE W/GLOSS OVER LAMINATE INSTALLED	1	390.00	390.00

Subtotal \$390.00

info@bkgraphicsinc.com
616-532-9430
www.bkgraphicsinc.com

Total \$390.00



LOWELL CITY COUNCIL

MEMORANDUM

DATE: January 31, 2023

TO: Mayor DeVore and Lowell City Council

FROM: Michael T. Burns, City Manager

RE: Parking Ordinance

City Administration was directed to prepare a modification to our parking ordinance pertaining to overnight parking. As you are aware, from November 1 to April 1 overnight parking is prohibited unless a permit is issued by the Chief of Police. However, there is nothing in the ordinance restricting this in the municipal parking lots in the Downtown District.

Attached is Ordinance 23-02, which will restrict overnight parking in our parking lots during the same time frame. The Chief of Police will issue permits to residents and lodging businesses to allow parking in the municipal lots. There is technically a \$25 fee for each permit issued for on-street parking permits. However, to Chief Hurst and my knowledge, the City has never levied this fee for on street parking. Unless something unforeseen occurs, we would continue the same practice for the parking lots.

Also included in the ordinance is the restriction of parking between 2 am to 6 am year round on Main Street from Hudson to Jefferson. The City Attorney made modifications after our prior discussion.

I recommend the Lowell City Council approve Ordinance 23-02 to restrict parking in our municipal lots and on Main Street as presented.

**CITY OF LOWELL
KENT COUNTY, MICHIGAN**

ORDINANCE NO. 2023 - ____

**AN ORDINANCE TO PROTECT THE PUBLIC HEALTH,
SAFETY, AND GENERAL WELFARE OF PERSONS AND
PROPERTY WITHIN CITY OF LOWELL, MICHIGAN,
THROUGH THE ADOPTION OF CERTAIN MOTOR
VEHICLE PROHIBITIONS.**

Councilmember _____, supported by Councilmember _____,

moved the adoption of the following ordinance:

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. Amendment and Restatement of Section 21-67 to Division 1 of Article IV.

Section 21-67 to Division 1, "Generally," ~~to~~ Article IV, "Stopping, Standing and Parking," ~~of~~ Chapter 21, "Traffic and Motor Vehicles," of the Code of Ordinances of the City of Lowell is amended and restated in its entirety as follows:

Sec. 21-67. - Parking prohibited on city streets, lots, and parking structures between 2:00 a.m. and 6:00 a.m.; exception.

No vehicle shall be parked, except as provided herein, on any city street, lot, or parking structure within the city between the hours of 2:00 a.m. and 6:00 a.m. annually from November 1 through March 31. The chief of police is hereby authorized to establish a parking permit system which system shall set forth a procedure by which a person may apply for a permit to park on city streets, lots, and parking structures between the hours of 2:00 a.m. and 6:00 a.m. annually from November 1 through March 31 ~~when as determined solely by the chief of police to be absolutely necessary~~. The fee for such permit shall be established from time to time by the city council.

Section 2. Addition of Section 21-70, and Section 21-71, ~~and Section 21-72~~ to

Division 1 of Article IV. Section 21-70, and Section 21-71, ~~and Section 21-72~~ are added to Division 1, "Generally," ~~to~~ Article IV, "Stopping, Standing and Parking," ~~of~~ Chapter 21,

“Traffic and Motor Vehicles,” of the Code of Ordinances of the City of Lowell to read as follows:

Sec. 21-70. - Parking prohibited on Main Street between 2:00 a.m. and 6:00 a.m.

No vehicle shall be parked on Main Street from Hudson Street to Jefferson Street between the hours of 2:00 a.m. and 6:00 a.m.

Sec. 21-71. - ~~Abandoned~~ Unattended vehicles.

~~Continuous parking of a vehicle on any public roadway in one (1) place for a period of forty-eight (48) hours is hereby prohibited, and such vehicle may be impounded. All abandoned vehicles found on the street or highway or any other place, whether public or private, may be impounded. For purposes of this Section, a vehicle is deemed an abandoned vehicle when:~~

- ~~(a) It has remained on a public street or highway or other place open to travel by the public for a period of forty-eight (48) hours or more;~~
- ~~(b) It has remained on private property for a period of forty-eight (48) hours or more without the consent of the owner or lessee of the property, or for a period of forty-eight (48) hours or more after the consent has been revoked; or~~
- ~~(c) It has remained in a garage for more than fifteen (15) days without a contract of service, storage or repair by the registered owner.~~

~~Sec. 21-72. - Unattended vehicles.~~

No person shall leave upon any street, alley, or other public property any vehicle with the engine running unless the vehicle is attended by a competent person.

Section 3. Repeal. All ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

Section 4. Publication. After its adoption, the City Clerk shall publish this Ordinance or a summary thereof, as permitted by law, along with its date of adoption in the *Lowell Ledger*, a newspaper of general circulation in the City, at least ten (10) days before its effective date.

Section 5. Effective Date. This Ordinance shall take effect ten (10) days after it, or a summary thereof, as permitted by law, along with the date of its adoption, is published in the *Lowell Ledger*, a newspaper of general circulation in the City.

YEAS: Councilmembers _____

NAYS: Councilmembers _____

ABSTAIN: Councilmembers _____

ABSENT: Councilmembers _____

ORDINANCE DECLARED ADOPTED.

Dated: _____

Susan Ullery
City Clerk

CERTIFICATION

I, the undersigned City Clerk of the City of Lowell, Michigan (the "City"), certify that the above ordinance is a true and complete copy of an ordinance adopted at a regular meeting of the Lowell City Council held on _____, pursuant to notice given in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended, and notice of its adoption, including a summary of its contents and its effective date, was published in the *Lowell Ledger*, on _____, 2023. I further certify that the above ordinance was entered into the Ordinance Book of the City on _____, 2023, and was effective _____, 2023, ten (10) days after publication.

Dated: _____, 2023

Susan Ullery
City Clerk

| ~~4889-1590-7912 v2 [60857-994]~~ 4889-1590-7912 v3 [60857-994]

**CITY OF LOWELL
KENT COUNTY, MICHIGAN**

ORDINANCE NO. 23 - 02

**AN ORDINANCE TO PROTECT THE PUBLIC HEALTH,
SAFETY, AND GENERAL WELFARE OF PERSONS AND
PROPERTY WITHIN CITY OF LOWELL, MICHIGAN,
THROUGH THE ADOPTION OF CERTAIN MOTOR
VEHICLE PROHIBITIONS.**

Councilmember _____, supported by Councilmember _____, moved
the adoption of the following ordinance:

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. Amendment and Restatement of Section 21-67 to Division 1 of Article IV.

Section 21-67 to Division 1, "Generally," Article IV, "Stopping, Standing and Parking," Chapter 21, "Traffic and Motor Vehicles," of the Code of Ordinances of the City of Lowell is amended and restated in its entirety as follows:

Sec. 21-67. - Parking prohibited on city streets, lots, and parking structures between 2:00 a.m. and 6:00 a.m.; exception.

No vehicle shall be parked, except as provided herein, on any city street, lot, or parking structure within the city between the hours of 2:00 a.m. and 6:00 a.m. annually from November 1 through March 31. The chief of police is hereby authorized to establish a parking permit system which system shall set forth a procedure by which a person may apply for a permit to park on city streets, lots, and parking structures between the hours of 2:00 a.m. and 6:00 a.m. annually from November 1 through March 31. The fee for such permit shall be established from time to time by the city council.

Section 2. Addition of Section 21-70 and Section 21-71 to Division 1 of Article IV.

Section 21-70 and Section 21-71 are added to Division 1, "Generally," of Article IV, "Stopping, Standing and Parking," Chapter 21, "Traffic and Motor Vehicles," of the Code of Ordinances of the City of Lowell to read as follows:

Sec. 21-70. - Parking prohibited on Main Street between 2:00 a.m. and 6:00 a.m.

No vehicle shall be parked on Main Street from Hudson Street to Jefferson Street between the hours of 2:00 a.m. and 6:00 a.m.

Sec. 21-71. - Unattended vehicles.

No person shall leave upon any street, alley, or other public property any vehicle with the engine running unless the vehicle is attended by a competent person.

Section 3. Repeal. All ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

Section 4. Publication. After its adoption, the City Clerk shall publish this Ordinance or a summary thereof, as permitted by law, along with its date of adoption in the *Lowell Ledger*, a newspaper of general circulation in the City, at least ten (10) days before its effective date.

Section 5. Effective Date. This Ordinance shall take effect ten (10) days after it, or a summary thereof, as permitted by law, along with the date of its adoption, is published in the *Lowell Ledger*, a newspaper of general circulation in the City.

YEAS: Councilmembers _____

NAYS: Councilmembers _____

ABSTAIN: Councilmembers _____

ABSENT: Councilmembers _____

ORDINANCE DECLARED ADOPTED.

Dated: _____

Susan Ullery
City Clerk

CERTIFICATION

I, the undersigned City Clerk of the City of Lowell, Michigan (the "City"), certify that the above ordinance is a true and complete copy of an ordinance adopted at a regular meeting of the Lowell City Council held on _____, pursuant to notice given in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended, and notice of its adoption, including a summary of its contents and its effective date, was published in the *Lowell Ledger*, on _____, 2023. I further certify that the above ordinance was entered into the Ordinance Book of the City on _____, 2023, and was effective _____, 2023, ten (10) days after publication.

Dated: _____, 2023

Susan Ullery
City Clerk

4889-1590-7912 v3 [60857-994]



**LOWELL CITY COUNCIL
MEMORANDUM**

DATE: January 31, 2023

TO: Mayor DeVore and Lowell City Council

FROM: Michael T. Burns, City Manager MB

RE: Police Cost Recovery Ordinance

City Administration is presenting modifications to the current cost recovery ordinance. The City has had some unique incidents whereby we need to reevaluate the need to issue cost recovery for issues facing our Police Department.

Attached is Ordinance 23-03 for your review. The City Attorney made modifications based on our discussion at our previous City Council meeting.

I recommend the Lowell City Council approve Ordinance 23-03 as presented.

CITY OF LOWELL
KENT COUNTY, MICHIGAN

ORDINANCE NO. 2023 -

AN ORDINANCE ADDING A NEW ARTICLE II, "POLICE AND EMERGENCY RESPONSE CHARGES COST RECOVERY", TO CHAPTER "POLICE" SPECIFICALLY SECTIONS 17-11 THROUGH 17-19 AUTHORIZING COST RECOVERY FOR POLICE AND EMERGENCY SERVICE CHARGES.

Councilmember _____, supported by Councilmember _____,

moved the adoption of the following ordinance:

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. Addition of Article II to Chapter 17. Article II, "Police and Emergency Response Charges Cost Recovery," is added to Chapter 17, "Police," of the Code of Ordinances of the City of Lowell to read as follows:

ARTICLE ~~IV~~I.

~~HAZARDOUS MATERIALS~~POLICE AND EMERGENCY RESPONSE
CHARGES COST RECOVERY

Sec. ~~107-50~~11. - Purpose and Intent.

~~In order to protect the city from extraordinary expenses resulting from the utilization of city resources in response to an incident involving hazardous materials, this article authorizes the imposition of charges to recover actual costs incurred by the city in responding to calls for assistance in connection with a hazardous materials incident or emergency.~~

Costs for emergency police services are normal and budgeted public expenditures by the City in order to service residents, taxpayers, and the public at large. However, the City Council finds certain kinds of Emergency Responses to primarily benefit identifiable persons or property owners, or are necessitated by certain kinds of unlawful or improper conduct. Thus, the City Council finds that such costs should be charged to the Responsible Parties, as provided in this Article, in order to avoid imposition of an economic hardship on the City. This Article is not intended to recover costs of ordinary police services that do not sufficiently implicate the considerations set forth in Section 17-13 below.

Sec. ~~107-51~~2. - Definitions.

Unless the context specifically indicates otherwise, the meaning of the words, terms, and phrases used in this article shall be as follows:

Assessable Costs means ~~those~~the actual costs ~~for services~~ incurred by the City ~~in connection with a hazardous material incident or emergency, including, but not limited to, the actual labor and material costs of the city (including, without limitation, employee wages, fringe benefits, administrative overhead, costs of equipment, costs of equipment operation, costs of materials, costs of transportation, costs of material disposal and costs of contracted labor) whether or not the services are provided by the city or by a third party on behalf of the city; service charges and interest; attorneys' fees, litigation costs and any costs, charges, fines or penalties to the city imposed by any court or state or federal governmental entities.~~, and by any other governmental or intergovernmental entity providing services at the request or direction of the City's Police Department, as the result of an Emergency Response. Such costs shall include, without limitation:

~~*Hazardous material incident or emergency* means any occurrence, incident, activity, accident or emergency where a release of hazardous materials occurs or is reasonably imminent.~~

~~*Hazardous materials* means those elements, substances, wastes or by products, including, but not limited to, combustible liquid, flammable gas, explosives, flammables, poisons, organic peroxides, oxidizers, pyrophorics, unstable reactive matter, water reactive matter, petroleum products, anti-freeze, polychlorinated biphenyls and asbestos, which are or are potentially harmful to the environment or human or animal life, or which pose an unreasonable or imminent risk to life, health or safety of persons or property, or to the ecological balance of the environment.~~

~~*Release* means any actual or threatened spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, leaching, dumping or disposing into the environment, including, but not limited to, the air, soil, groundwater and surface water.~~

- (a) All labor costs for City personnel (including wages, salaries, fringe benefits, and reimbursable expenses);
- (b) All costs for materials, supplies, resources and equipment utilized or damaged in connection with an Emergency Response;
- (c) All costs for repair or replacement of publically-owned equipment, property, buildings, facilities, and infrastructure damaged or destroyed in connection with the Emergency Response;
- (d) All costs for cleaning up, boarding, inspecting, testing, abating, mitigating and/or restoring at the site of the Emergency Response;

- (e) All costs of labor and services for which the City had to contract in connection with or as a direct or indirect result of an Emergency Response;
- (f) All costs for investigation, enforcement and prosecution in connection with an Emergency Response;
- (g) All costs associated with a False Alarm and any liabilities resulting therefrom after; and
- (h) Any other cost incurred by the City in connection with an Emergency Response.

Call means any request for service requiring the dispatch of the Police Department's assets and/or personnel.

City means the City of Lowell, Michigan.

Emergency Response means a response by the Police Department, or other responders on behalf of the City to an emergency incident, or to a call for assistance.

False Alarm means any call device, whether automated or manual, that is designed to request or summon emergency assistance or emergency response personnel, including, but not limited to, police, emergency medical, and public safety personnel, which device is activated, intentionally or otherwise, in the absence of an actual need for emergency assistance. The determination that there was no actual need for emergency assistance shall be made by the most senior emergency service person responding to a False Alarm. A False Alarm shall not be deemed to have occurred if caused by an act of God.

Police Department means the Lowell Police Department.

Responsible Party means any individual, firm, corporation, association, partnership, commercial entity, consortium, joint venture, ~~government entity~~ or any other legal entity responsible ~~for a hazardous material incident or~~ in whole or part for causing the need for Emergency Response or any person receiving emergency services, or any owner, tenant, occupant, or party in control of the real ~~and~~ or personal property from which, or ~~on~~ related to which, there is ~~a hazardous material incident or~~ an Emergency ~~and their heirs, estates, successors and assigns~~ Response and service provided.

Sec. ~~107-5213~~. - Cost Recovery Authorization and Procedure.

- (a) ~~(a)~~ • The City may recover all Assessable Costs in connection with a ~~hazardous material incident or~~ an Emergency Response from any or all responsible parties jointly and severally.
- (b) ~~(b)~~ • The City Treasurer or his or her designee shall determine the total Assessable Costs and shall determine whether to assess any, all or part of such costs against any of the responsible parties. In making such determination, the City Treasurer shall consider the following:
 - (i) ~~(1)~~ • The total Assessable Costs;

- (ii) ~~(2)~~ • The risk the ~~hazardous material incident or~~ Emergency Response imposed on the City, its residents, and their property;
 - (iii) ~~(3)~~ • Whether there was any injury or damage to persons or property;
 - (iv) Whether the Emergency Response required an unusual or extraordinary use of City personnel, equipment, or resources;
 - (v) ~~(4)~~ • Whether the ~~hazardous material incident or~~ emergency required evacuation; and
 - ~~(5) • Whether there was any damage to the environment.~~
 - (vi) The extent to which the Responsible Party hindered the Police Department personnel in the performance of their duties.
- (c) ~~(e)~~ • After consideration of the factors in subsection (b) immediately above, the City Treasurer may allocate Assessable Costs among and between responsible parties including allocating all or some of such costs jointly and severally against more than one (1) Responsible Party regardless of whether a Responsible Party has other legal liability therefor or is legally at fault.
- (d) ~~(d)~~ • If the City Treasurer determines not to assess all or a part of Assessable Costs against any Responsible Party, such determination shall not in any way limit or extinguish the liability of the Responsible Party to other parties.

Sec. ~~107-53~~14. - Billing and Collection of Assessable Costs.

After determining to assess Assessable Costs against a Responsible Party, the City Treasurer shall mail an itemized invoice to the Responsible Party at its last known address. Such invoice shall be due and payable within thirty (30) days of the date of mailing and any amounts unpaid after such date shall bear a late payment fee equal to one (1) percent per month or fraction thereof that the amount due and any previously imposed late payment fees remain unpaid. If a Responsible Party shall appeal any Assessable Costs pursuant to Section ~~107-54~~13 hereof, such costs, if upheld, shall be due and payable thirty (30) days from the date of determination of the appeal and any late payment fees shall apply thereafter.

Sec. ~~107-15~~4. - Procedure for Appealing Assessable Costs.

Any Responsible Party who receives an invoice for Assessable Costs shall be given an opportunity to appear before the City Council to request a modification of Assessable Costs. A Responsible Party who desires to appear before the ~~its~~ [City] Council shall file a written request to appear before the City Council with the City Clerk within fourteen (14) calendar days of the date of the invoice assessing Assessable Costs. Upon receipt of such request the City Clerk will place the Responsible Party on the agenda of the next regularly scheduled City Council meeting, which meeting shall be at least fourteen (14) calendar days after the date on which the Responsible Party files the request to appear. Any filed request to appear shall specifically identify and explain all reasons why the

Responsible Party believes the assessed costs should be modified. Any reason, basis, or argument for modification of Assessable Costs not set forth in the request to appear shall be deemed waived by the Responsible Party. Failure to timely file a written request to appear shall constitute a waiver of the Responsible Party's right to appear before the City Council; and shall further constitute the Responsible Party's agreement to pay the Assessable Costs. After a Responsible Party has been an opportunity to appear before it, the City Council shall promptly determine whether to confirm, modify, or void the payment of Assessable Costs.

Sec. ~~107-55~~16. - Assessable Costs a Lien Upon Property.

Assessable Costs assessed against a Responsible Party not paid when due, including late payment fees, shall constitute a lien upon the real property of the Responsible Party in the City upon which or related to which the ~~hazardous material incident or~~ Emergency Response occurred. Such lien shall be of the same character and effect as the lien created by City Charter for City real property taxes and shall include accrued interest and penalties. The City Treasurer shall, prior to March 1 of each year, certify to the City Assessor the fact that such Assessable Costs are delinquent and unpaid. The City Assessor shall then enter the delinquent amount of the next general ad valorem tax roll as a charge against the affected property, and the lien thereon shall be enforced in the same manner as provided and allowed by law for delinquent and unpaid real property taxes.

Sec. ~~107-56~~17. - Other Remedies.

In addition to the remedy set forth in Section ~~107-55~~16 above, the City shall be entitled to pursue any other remedy or may institute any appropriate action or proceeding in a court of competent jurisdiction as permitted by law to collect Assessable Costs from a Responsible Party.

Sec. ~~107-57~~18. - No Limitation of Liability.

The recovery of Assessable Costs pursuant hereto does not limit the liability of a Responsible Party under other applicable, local, state or federal law.

~~Sec. 10-58. - Normal fire protection.~~

~~The authority to recover assessable costs pursuant hereto shall not include the costs of ordinary fire protection or suppression services not related to the release of hazardous materials which are normally and customarily provided by the city's fire department.~~

Sec. ~~107-51~~9. - Severability.

Should any provision or part of this article be declared by a court of competent jurisdiction to be invalid or unenforceable, the same shall not affect the validity or enforceability of any other provision or part which shall remain in full force and effect.

Section 2. Consolidation of Sec. 17-1 and 17-2 under a new Article I to Chapter 17.

Article I, "In General," is added to Chapter 17, "Police," of the Code of Ordinances of the City of Lowell and shall include the existing Sec. 17-1, "Oath of Police Officer," and Sec. 17-2, "Special Police Officer." Sec. 17-3 through Sec. 17-10 shall be reserved within Article I to Chapter 17.

Section 3. Repeal. All ordinances inconsistent with the provisions of this Ordinance are

hereby repealed.

Section 4. Publication. After its adoption, the City Clerk shall publish this Ordinance or

a summary thereof, as permitted by law, along with its date of adoption in the *Lowell Ledger*, a newspaper of general circulation in the City, at least ten (10) days before its effective date.

Section 5. Effective Date. This Ordinance shall take effect ten (10) days after it, or a

summary thereof, as permitted by law, along with the date of its adoption, is published in the *Lowell Ledger*, a newspaper of general circulation in the City.

YEAS: Councilmembers_____

NAYS: Councilmembers_____

ABSTAIN: Councilmembers_____

ABSENT: Councilmembers_____

ORDINANCE DECLARED ADOPTED.

Dated:_____, 2023

Susan Ullery
City Clerk

CERTIFICATION

I, the undersigned City Clerk of the City of Lowell, Michigan (the "City"), certify that the above ordinance is a true and complete copy of an ordinance adopted at a regular meeting of the Lowell City Council held on _____, pursuant to notice given in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended, and notice of its adoption, including a summary of its contents and its effective date, was published in the *Lowell Ledger*, on _____, 2023. I further certify that the above ordinance was entered into the Ordinance Book of the City on _____, 2023, and was effective _____, 2023, ten (10) days after publication.

Dated: _____, 2023

Susan Ullery
City Clerk

**CITY OF LOWELL
KENT COUNTY, MICHIGAN**

ORDINANCE NO. 23 - 03

AN ORDINANCE ADDING A NEW ARTICLE II, "POLICE AND EMERGENCY RESPONSE CHARGES COST RECOVERY", TO CHAPTER 17 "POLICE" SPECIFICALLY SECTIONS 17-11 THROUGH 17-19 AUTHORIZING COST RECOVERY FOR POLICE AND EMERGENCY SERVICE CHARGES.

Councilmember _____, supported by Councilmember _____, moved
the adoption of the following ordinance:

THE CITY OF LOWELL ORDAINS AS FOLLOWS:

Section 1. Addition of Article II to Chapter 17. Article II, "Police and Emergency Response Charges Cost Recovery," is added to Chapter 17, "Police," of the Code of Ordinances of the City of Lowell to read as follows:

ARTICLE II.

POLICE AND EMERGENCY RESPONSE CHARGES COST RECOVERY

Sec. 17-11. - Purpose and Intent.

Costs for emergency police services are normal and budgeted public expenditures by the City in order to service residents, taxpayers, and the public at large. However, the City Council finds certain kinds of Emergency Responses to primarily benefit identifiable persons or property owners, or are necessitated by certain kinds of unlawful or improper conduct. Thus, the City Council finds that such costs should be charged to the Responsible Parties, as provided in this Article, in order to avoid imposition of an economic hardship on the City. This Article is not intended to recover costs of ordinary police services that do not sufficiently implicate the considerations set forth in Section 17-13 below.

Sec. 17-12. - Definitions.

Unless the context specifically indicates otherwise, the meaning of the words, terms, and phrases used in this article shall be as follows:

Assessable Costs means the actual costs incurred by the City, and by any other governmental or intergovernmental entity providing services at the request or direction of the City's Police Department, as the result of an Emergency Response. Such costs shall include, without limitation:

- (a) All labor costs for City personnel (including wages, salaries, fringe benefits, and reimbursable expenses);
- (b) All costs for materials, supplies, resources and equipment utilized or damaged in connection with an Emergency Response;
- (c) All costs for repair or replacement of publically-owned equipment, property, buildings, facilities, and infrastructure damaged or destroyed in connection with the Emergency Response;
- (d) All costs for cleaning up, boarding, inspecting, testing, abating, mitigating and/or restoring at the site of the Emergency Response;
- (e) All costs of labor and services for which the City had to contract in connection with or as a direct or indirect result of an Emergency Response;
- (f) All costs for investigation, enforcement and prosecution in connection with an Emergency Response;
- (g) All costs associated with a False Alarm and any liabilities resulting therefrom after; and
- (h) Any other cost incurred by the City in connection with an Emergency Response.

Call means any request for service requiring the dispatch of the Police Department's assets and/or personnel.

City means the City of Lowell, Michigan.

Emergency Response means a response by the Police Department, or other responders on behalf of the City to an emergency incident, or to a call for assistance.

False Alarm means any call device, whether automated or manual, that is designed to request or summon emergency assistance or emergency response personnel, including, but not limited to, police, emergency medical, and public safety personnel, which device is activated, intentionally or otherwise, in the absence of an actual need for emergency assistance. The determination that there was no actual need for emergency assistance shall be made by the most senior emergency service person responding to a False Alarm. A False Alarm shall not be deemed to have occurred if caused by an act of God.

Police Department means the Lowell Police Department.

Responsible Party means any individual, firm, corporation, association, partnership, commercial entity, consortium, joint venture, or any other legal entity responsible in whole or part for causing the need for Emergency Response or any person receiving emergency services, or any owner, tenant, occupant, or party in control of the real or personal property from which, or related to which, there is an Emergency Response and service provided.

Sec. 17-13. - Cost Recovery Authorization and Procedure.

- (a) The City may recover all Assessable Costs in connection with an Emergency Response from any or all responsible parties jointly and severally.
- (b) The City Treasurer or his or her designee shall determine the total Assessable Costs and shall determine whether to assess any, all or part of such costs against any of the responsible parties. In making such determination, the City Treasurer shall consider the following:
 - (i) The total Assessable Costs;
 - (ii) The risk the Emergency Response imposed on the City, its residents, and their property;
 - (iii) Whether there was any injury or damage to persons or property;
 - (iv) Whether the Emergency Response required an unusual or extraordinary use of City personnel, equipment, or resources;
 - (v) Whether the emergency required evacuation; and
 - (vi) The extent to which the Responsible Party hindered the Police Department personnel in the performance of their duties.
- (c) After consideration of the factors in subsection (b) immediately above, the City Treasurer may allocate Assessable Costs among and between responsible parties including allocating all or some of such costs jointly and severally against more than one (1) Responsible Party regardless of whether a Responsible Party has other legal liability therefor or is legally at fault.
- (d) If the City Treasurer determines not to assess all or a part of Assessable Costs against any Responsible Party, such determination shall not in any way limit or extinguish the liability of the Responsible Party to other parties.

Sec. 17-14. - Billing and Collection of Assessable Costs.

After determining to assess Assessable Costs against a Responsible Party, the City Treasurer shall mail an itemized invoice to the Responsible Party at its last known address. Such invoice shall be due and payable within thirty (30) days of the date of mailing and any amounts unpaid after such date shall bear a late payment fee equal to one (1) percent per month or fraction thereof that the amount due and any previously imposed late payment fees remain unpaid. If a Responsible Party shall appeal any Assessable Costs pursuant to Section 17-13 hereof, such costs, if upheld, shall be due and payable thirty (30) days from the date of determination of the appeal and any late payment fees shall apply thereafter.

Sec. 17-15. - Procedure for Appealing Assessable Costs.

Any Responsible Party who receives an invoice for Assessable Costs shall be given an opportunity to appear before the City Council to request a modification of Assessable Costs. A Responsible Party who desires to appear before the City Council shall file a written request to appear before the City Council with the City Clerk within fourteen (14) calendar days of the date of the invoice assessing Assessable Costs. Upon receipt of such request the City Clerk will place the Responsible Party on the agenda of the next regularly scheduled City Council

meeting, which meeting shall be at least fourteen (14) calendar days after the date on which the Responsible Party files the request to appear. Any filed request to appear shall specifically identify and explain all reasons why the Responsible Party believes the assessed costs should be modified. Any reason, basis, or argument for modification of Assessable Costs not set forth in the request to appear shall be deemed waived by the Responsible Party. Failure to timely file a written request to appear shall constitute a waiver of the Responsible Party's right to appear before the City Council and shall further constitute the Responsible Party's agreement to pay the Assessable Costs. After a Responsible Party has been an opportunity to appear before it, the City Council shall promptly determine whether to confirm, modify, or void the payment of Assessable Costs.

Sec. 17-16. - Assessable Costs a Lien Upon Property.

Assessable Costs assessed against a Responsible Party not paid when due, including late payment fees, shall constitute a lien upon the real property of the Responsible Party in the City upon which or related to which the Emergency Response occurred. Such lien shall be of the same character and effect as the lien created by City Charter for City real property taxes and shall include accrued interest and penalties. The City Treasurer shall, prior to March 1 of each year, certify to the City Assessor the fact that such Assessable Costs are delinquent and unpaid. The City Assessor shall then enter the delinquent amount of the next general ad valorem tax roll as a charge against the affected property, and the lien thereon shall be enforced in the same manner as provided and allowed by law for delinquent and unpaid real property taxes.

Sec. 17-17. - Other Remedies.

In addition to the remedy set forth in Section 17-16 above, the City shall be entitled to pursue any other remedy or may institute any appropriate action or proceeding in a court of competent jurisdiction as permitted by law to collect Assessable Costs from a Responsible Party.

Sec. 17-18. - No Limitation of Liability.

The recovery of Assessable Costs pursuant hereto does not limit the liability of a Responsible Party under other applicable, local, state or federal law.

Sec. 17-19. - Severability.

Should any provision or part of this article be declared by a court of competent jurisdiction to be invalid or unenforceable, the same shall not affect the validity or enforceability of any other provision or part which shall remain in full force and effect.

Section 2. Consolidation of Sec. 17-1 and 17-2 under a new Article I to Chapter 17.

Article I, "In General," is added to Chapter 17, "Police," of the Code of Ordinances of the City of

Lowell and shall include the existing Sec. 17-1, “Oath of Police Officer,” and Sec. 17-2, “Special Police Officer.” Sec. 17-3 through Sec. 17-10 shall be reserved within Article I to Chapter 17.

Section 3. Repeal. All ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

Section 4. Publication. After its adoption, the City Clerk shall publish this Ordinance or a summary thereof, as permitted by law, along with its date of adoption in the *Lowell Ledger*, a newspaper of general circulation in the City, at least ten (10) days before its effective date.

Section 5. Effective Date. This Ordinance shall take effect ten (10) days after it, or a summary thereof, as permitted by law, along with the date of its adoption, is published in the *Lowell Ledger*, a newspaper of general circulation in the City.

YEAS: Councilmembers _____

NAYS: Councilmembers _____

ABSTAIN: Councilmembers _____

ABSENT: Councilmembers _____

ORDINANCE DECLARED ADOPTED.

Dated: _____, 2023

Susan Ullery
City Clerk

CERTIFICATION

I, the undersigned City Clerk of the City of Lowell, Michigan (the "City"), certify that the above ordinance is a true and complete copy of an ordinance adopted at a regular meeting of the Lowell City Council held on _____, pursuant to notice given in compliance with Act 267 of the Public Acts of Michigan of 1976, as amended, and notice of its adoption, including a summary of its contents and its effective date, was published in the *Lowell Ledger*, on _____, 2023. I further certify that the above ordinance was entered into the Ordinance Book of the City on _____, 2023, and was effective _____, 2023, ten (10) days after publication.

Dated: _____, 2023

Susan Ullery
City Clerk



**LOWELL CITY COUNCIL
MEMORANDUM**

DATE: January 30, 2023

TO: Mayor DeVore and Lowell City Council

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

RE: Off Premises Tasting Room License

In September 2022, the Lowell City Council approved Resolution 27-22 for Red Barn Consignment & Antiques to have an Off-Premises Tasting Room License.

If you recall, Red Barn was partnering with Love Wines out of Ludington to provide the items for the tasting room.

Upon submittal to the Michigan Liquor Control Commission, they were advised to switch the applicant from Red Barn Consignments & Antiques to Love Wines LLC.

Attached is Resolution 03-23 to correct this issue.

I recommend the Lowell City Council approve Resolution 03-23 as presented.



Local Government Approval For Off-Premises Tasting Room License
(Authorized by MCL 436.1536)

Instructions for Applicants:

Resolution - 03-23

- You must obtain a recommendation from the local legislative body for a new Off-Premises Tasting Room License application.

Instructions for Local Legislative Body:

- Complete this resolution or provide a resolution, along with certification from the clerk or adopted minutes from the meeting at which this request was considered.

At a REGULAR meeting of the LOWELL CITY COUNCIL Council/board
(regular or special) (township, city, village)

called to order by _____ on _____ at _____
(date) (time)

the following resolution was offered:

Moved by _____ and supported by _____

that the application from LOVE WINES LLC
(name of applicant - if a corporation or limited liability company, please state the company name)

for a **NEW OFF-PREMISES TASTING ROOM LICENSE**

to be located at: 217 W. MAIN ST LOVE WINES LLC

It is the consensus of this body that it _____ this application be considered for
(recommends/does not recommend)

approval by the Michigan Liquor Control Commission.

If disapproved, the reasons for disapproval are _____

Vote

Yeas: _____

Nays: _____

Absent: _____

I hereby certify that the foregoing is true and is a complete copy of the resolution offered and adopted by the
council/board at a _____ meeting held on _____ (township, city, village)
(regular or special) (date)

Print Name of Clerk

Signature of Clerk

Date

Under Article IV, Section 40, of the Constitution of Michigan (1963), the Commission shall exercise complete control of the alcoholic beverage traffic within this state, including the retail sales thereof, subject to statutory limitations. Further, the Commission shall have the sole right, power, and duty to control the alcoholic beverage traffic and traffic in other alcoholic liquor within this state, including the licensure of businesses and individuals.

Please return this completed form along with any corresponding documents to:

Michigan Liquor Control Commission

Mailing address: P.O. Box 30005, Lansing, MI 48909

Hand deliveries or overnight packages: Constitution Hall - 525 W. Allegan, Lansing, MI 48933

Fax to: 517-763-0059



**LOWELL CITY COUNCIL
MEMORANDUM**

DATE: February 2, 2023

TO: Mayor DeVore and Lowell City Council

FROM: Michael T. Burns, City Manager

**RE: Ownership transfer of Lowell Showboat to
Lowell Showboat VI**

Months ago, the City Council discussed the transfer of ownership of the Lowell Showboat to Lowell Showboat VI, a Michigan Non-Profit Organization. Attached is the agreement drafted and approved by Lowell Showboat VI regarding the transfer of ownership.

City Attorney Jessica Wood will explain the agreement being presented. I have reviewed the proposed agreement and I believe it meets the goals and objectives of the City Council pertaining to this.

I recommend the Lowell City Council transfer ownership of the Lowell Showboat to Lowell Showboat VI as presented.

AGREEMENT FOR PURCHASE AND TRANSFER OF SHOWBOAT

THIS AGREEMENT FOR PURCHASE AND TRANSFER OF SHOWBOAT (the “Agreement”) is entered into as of January __, 2023 (the “**Effective Date**”), by and between **LOWELL SHOWBOAT VI**, a Michigan non-profit corporation (“**LS VI**”), whose address is 110 Riverwalk Plaza, Lowell, Michigan 49331, and the **CITY OF LOWELL**, a Michigan municipal corporation (the “**City**”), whose address is 301 E. Main Street, Lowell, Michigan 49331. LS VI and the City are sometimes referred herein together as the parties (the “**Parties**”).

RECITALS

A. The City has previously contracted to construct and has had constructed the existing Lowell Showboat, the sixth edition (the “**Showboat**”), which was constructed on a steel barge structure approximately 110 feet long and 30 feet in width designed to resemble a rear paddle wheel riverboat for the purpose of serving as a focal point for citizens and visitors in Lowell, including serving as a tourist draw, backdrop for summer concerts, venue for public gatherings and private events, and which serves as a community icon.

B. LS VI was formed as a non-profit corporation for the purpose of operating, maintaining and managing the Showboat as an attraction for the public and to continue the use of the Showboat as a focal point for the community, thereby eliminating the need for the Showboat to be managed, maintained and operated by the City using municipal resources.

C. The City and LS VI each have determined that the operation, management and maintenance of the Showboat can best be accomplished if LS VI has ownership and control of the Showboat for the purposes set forth herein.

D. The City and LS VI have each, through their respective council and/or board authorized this Agreement to provide for the purchase and transfer of the ownership of the Showboat in order to further promote the purposes set forth herein.

NOW, THEREFORE, in consideration of the respective representations and agreements contained herein, LS VI and the City agree as follows:

Section 1. Transfer of Showboat. In consideration of \$10.00 and other good and valuable consideration received, and as set forth herein, the City shall convey all rights, obligations, responsibilities, and ownership that it may have in the Showboat to LS VI, to be used, managed, operated and maintained as and for the purposes set forth herein. To the extent any title transfer or other documentation is required to effectuate such ownership transfer, the Parties shall work together to achieve, obtain or complete the same, and the transfer of title shall be recorded with the State of Michigan in a prompt manner. The Parties are not aware of any basis in law, fact or otherwise which would preclude such transfer, but to the extent any such basis might be identified or brought to their attention, the Parties agree to take whatever action may be required to correct the same.

Section 2. Purposes for and Use of the Showboat. In consideration of the terms and consideration set forth herein, LS VI agrees that it shall use, and shall be solely responsible to, operate, manage and maintain the Showboat for purposes consistent with those for which the

Showboat was constructed and for which it has been managed since construction, including for the purpose of serving as a focal point for citizens and visitors in Lowell, including serving as a tourist draw, a backdrop for summer concerts, a venue for public gatherings and private events, as a community resource and icon, to enhance the appearance of the City, to promote economic activity in the City, and to serve as a centerpiece for public activity in the City. The Parties agree that the City shall have no liability or responsibility relative to the Showboat after the Effective Date of this Agreement, except as expressly set forth herein, but the City shall be able to reference the Showboat, and utilize its name and logo in the same manner as it has historically, as part of the City's community marketing activities, or on the City's website, consistent with the Showboat's charitable purposes.

Section 3. Maintenance and Condition. LS VI agrees that in consideration of transfer of the Showboat, LS VI shall at all times operate, manage and maintain the Showboat in a safe and fit condition, sufficient and fit for all purposes described herein and for all purposes for which the Showboat may be used, and consistent with any maintenance manual, or manufacturers' manuals or instructions as may be applicable for the Showboat and its components. LS VI shall also operate, manage and maintain the Showboat in compliance with all applicable federal, state and local laws, ordinances, rules and regulations.

Section 4. Indemnity and Insurance. LS VI shall indemnify, defend and hold harmless the City and its officers, officials, employees, volunteers, representatives and agents from any claim, demand, costs, liens, liability, loss, injury or damage, including costs and attorneys' fees, arising out of, or in connection with, the subject matter of this Agreement, and/or in regard to or in connection with any ownership, operation, management or maintenance of the Showboat after the Effective Date of this Agreement, including as to any public events or access involving the Showboat. And while the Showboat may be moored to the seawall on the Flat River on, near or adjacent to, City property, LS VI shall nonetheless be responsible for and shall indemnify the City against any activity related to or involving the Showboat, including but not limited to entry and exit from the Showboat from the Seawall area. The obligations to indemnify, defend and hold harmless shall be to the fullest extent permitted by law. In addition, LS VI shall post and maintain on the Showboat notice to the public that the Showboat is owned and operated by LS VI.

LS VI shall procure and maintain insurance against claims for injuries to persons or damage to property which may arise from or in connection with the Showboat, and/or the activities held on the Showboat, as well as insurance for any actions of LS VI, and/or its employees or agents, and such insurance shall name the City and its officers, employees and agents as additional insureds. LS VI shall furnish the City with original certificates and amendatory endorsements setting forth such coverage, in the amounts set forth herein, and such shall be provided not less than annually, and upon request of the City. Such coverages shall not be reduced or cancelled without prior notice to and consent of the City. LS VI shall maintain limits of insurance not less than:

- a. General liability: \$1,000,000 combined single limit per occurrence for bodily injury, personal injury and property damages.
- b. In addition to liability insurance, LS VI shall maintain property/watercraft insurance or accrual account in an amount to repair or replace the Showboat in the

event of loss or damage, and/or to raise and remove the Showboat or to demolish the Showboat.

Section 5. Governing Law. This Agreement shall be construed in all respects in accordance with the laws of the State of Michigan.

Section 6. Binding Effect. The representations and agreements herein shall bind, and the benefits and advantages shall inure to, the respective successors and assigns of LS VI and the City.

Section 7. Right of First Refusal. LS VI shall provide the City the right of first refusal to reacquire the Showboat prior to any demolition of the Showboat, or prior to any encumbrance, assignment, or transfer of any of its rights or obligations under this Agreement.

Section 8. Entire Understanding. This Agreement constitutes the entire understanding between the Parties hereto with respect to the subject matter herein, and there are no other representations, promises or agreements, oral or written, expressed or implied, between the Parties hereto with respect to this Agreement.

Section 9. Amendments. This Agreement may not be amended, changed, modified or altered without written approval or consent of the Parties hereto.

Section 10. Waiver. The waiver of either party hereto of a breach or violation of any provision of this Agreement shall not be a waiver of any subsequent breach of the same or any other provision of this Agreement.

Section 11. Parties, Joint Drafting and Execution of this Agreement in Counterparts. This Agreement shall be enforceable only by the Parties hereto and their successors by such assignment which is not prohibited under the terms of this Agreement, and no other person shall have the right to enforce any provision contained herein. This Agreement shall be deemed to have been jointly drafted, with both Parties having an opportunity to negotiate terms and obtain assistance of counsel, and nothing herein shall be interpreted against any party as the drafter. This Agreement may be executed simultaneously or in one or more counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Facsimile or electronic signatures shall be deemed as effective as originals.

IN WITNESS WHEREOF, LS VI and the City have caused these presents to be signed by their respective duly authorized representative(s) as of the day and year first written above.

LOWELL SHOWBOAT VI

By: _____
Its: _____

CITY OF LOWELL

By: _____
Michael DeVore, Mayor

Attest: _____
Susan Ullery, City Clerk



**LOWELL CITY COUNCIL
MEMORANDUM**

DATE: January 30, 2023

TO: Mayor DeVore and Lowell City Council

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

RE: Fund Balance payments

After reviewing our audit for the prior fiscal year, I found we had \$1.56 million in unassigned general fund balance. This is the equivalent to 40% of general fund revenues. Our investment policy requires a minimum 15% of fund balance equivalent to general fund revenue. The City is in a fiscally sound financial position.

For the past two years we have made additional payments with excess fund balance to address local street improvements and made additional payments towards the unfunded pension liability. While we have intended to draw down the fund balance to approximately \$1.1 million, we have yet to draw it down because our budgeted expenditures, along with these additional payments, have been less than collected revenue. As a result, we generated an additional \$200k in fund balance this past fiscal year. I should also mention that a few years back we set aside an additional \$100k in fund balance to be used for Ware Road. When we approved the budget this year, we dedicated a \$100k for Ware Rd as a proposed expenditure. However, the City didn't need to draw down the fund balance to do so.

I would like to propose utilizing \$200,000 from the fund balance and put towards the unfunded pension liability and an additional transfer to the Local Street fund. I would recommend making a \$100,000 surplus pension payment to MERS and the remaining \$100,000 to the local street fund. These expenditures will leave us with approximately a 35 percent fund balance which is still a sound financial position.

My projection with this expenditure allows us to add Shepard Drive to the road improvement list for the upcoming year. This is even with the conservatively budgeted marijuana excise tax funds.

I recommend the Lowell City Council approve expenditures from the unassigned fund balance in the amount of \$100,000 to the Local Street Fund and \$100,000 to the MERS Surplus account towards our unfunded pension liability.

Memorandum



PUBLIC WORKS

DATE: January 30, 2023

TO: Michael Burns, City Manager

FROM: Daniel Czarnecki, Public Works Director

RE: Lowell Little League Park Use Agreement

The Use Agreement with Lowell Little League is set to expire on March 31, 2023. They have asked for an extension of the agreement.

The draft agreement was reviewed by the Parks and Recreation Commission at their January 2023 meeting. The agreement language was not changed (except for the dates of the agreement). Fees to be charged would stay at \$8 per day per field, with a yearly charge to LLL of \$5,200. LLL will continue to work with the other baseball/softball field users to schedule the ballfields and they will be allowed to recoup their fee costs. The Parks Board recommended the City approve the agreement.

As you recall, back in 2021 the City worked with Lowell Little League (LLL) to come up with this new use agreement. This process has worked well for the past two years. LLL has reviewed the updated User Agreement and said they are good with everything in the agreement (see attached).

It is my recommendation: **That the Lowell City Council approve the Public Park Use Agreement with Lowell Little League for 2023 - 2025, at a fee of \$8/field/day (total \$5,200).**

Dan Czarnecki

From: Timothy VanLaan <tim@grandmg.com>
Sent: Monday, January 16, 2023 9:21 AM
To: Dan Czarnecki
Cc: mike minier
Subject: RE: LLL User Agreement for ballfields.

Hi Dan,

Yes, this looks good. I am good with everything in the contract. Thanks for getting this done!

Tim

Tim VanLaan, EA, CHBC
Grand Management Group
320 Hall St SW; Suite 202
Grand Rapids, MI 49507
[REDACTED]
[REDACTED]
[REDACTED]

From: Dan Czarnecki <dczarnecki@ci.lowell.mi.us>
Sent: Friday, January 13, 2023 11:15 AM
To: Timothy VanLaan <tim@grandmg.com>
Cc: mike minier <mikeminier@live.com>
Subject: RE: LLL User Agreement for ballfields.

Hi Tim,

This fell thru the holiday cracks, sorry.

This agreement works good for Parks and DPW.

I would like to take a new agreement to Parks Board at their January 17th meeting. I would suggest we use the same agreement, changing only the dates, and make it another 2-year agreement. We can keep fees the same. I have attached a draft copy and highlighted the only item that has been changed from the previous agreement (again, only changed the dates for the terms of the agreement to include another 2 years).

Let me know if this works for you, and if so I will remove the "draft" and move forward and put it on the Parks agenda for next Tuesday. I can also try to get it on the next council meeting agenda.

Dan
Daniel Czarnecki
Public Works Director
City of Lowell
217 S. Hudson
Lowell, MI 49331
616-897-8457
dczarnecki@ci.lowell.mi.us

Dan Czarnecki

From: mike minier <mikeminier@live.com>
Sent: Monday, January 16, 2023 9:29 AM
To: Timothy VanLaan; Dan Czarnecki
Subject: Re: LLL User Agreement for ballfields.

Thanks Dan looks good.

Do you need someone present at the meeting if so send me times and dates and I'll do my best to be there

Sent via the Samsung Galaxy S22+ 5G, an AT&T 5G smartphone

Get [Outlook for Android](#)

From: Timothy VanLaan <tim@grandmg.com>
Sent: Monday, January 16, 2023 9:21:09 AM
To: 'Dan Czarnecki' <dczarnecki@ci.lowell.mi.us>
Cc: mike minier <mikeminier@live.com>
Subject: RE: LLL User Agreement for ballfields.

Hi Dan,

Yes, this looks good. I am good with everything in the contract. Thanks for getting this done!

Tim

Tim VanLaan, EA, CHBC
Grand Management Group
320 Hall St SW; Suite 202
Grand Rapids, MI 49507
[REDACTED]
[REDACTED]
[REDACTED]

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To: Timothy VanLaan <tim@grandmg.com>
Cc: mike minier <mikeminier@live.com>
Subject: RE: LLL User Agreement for ballfields.

Hi Tim,

This fell thru the holiday cracks, sorry.

This agreement works good for Parks and DPW.

I would like to take a new agreement to Parks Board at their January 17th meeting. I would suggest we use the same agreement, changing only the dates, and make it another 2-year agreement. We can keep fees the same. I have attached a draft copy and highlighted the only item that has been changed from the previous agreement (again, only changed the dates for the terms of the agreement to include another 2 years).

Let me know if this works for you, and if so I will remove the "draft" and move forward and put it on the Parks agenda for next Tuesday. I can also try to get it on the next council meeting agenda.

PUBLIC PARKS USE AGREEMENT

THIS PUBIC PARK USE AGREEMENT (the "Agreement") dated as of _____, by and between the **LOWELL LITTLE LEAGUE**, a Michigan nonprofit corporation ("LLL"), PO Box 292, Lowell, Michigan 49331, and the **CITY OF LOWELL**, a Michigan municipal corporation (the "City"), of 301 E. Main Street, Lowell, Michigan 49331.

RECITALS

- A. The City owns Creekside and Recreation Park, public parks (the "Parks"), within the city that contain 5 baseball fields (the "Fields").
- B. LLL has requested permission to use the Parks for the purpose of youth baseball games and related activities including concession activities (the "Use").
- C. The City is willing to permit the LLL to use the Parks for the Use subject to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the respective representations, covenants and agreements contained herein, the parties hereto agree as follows:

- 1. **Use of Fields.** The City agrees, pursuant to the terms and conditions of this Agreement to permit LLL to use the Parks for the Use.
- 2. **User Fee.** LLL shall pay the City a user fee equal to \$5200.00. Such fee is regardless of the actual number of games played or number of participants. It is expected LLL will work with other past users of the Fields to share field time as outlined in paragraph #4: Scheduling of Activities, including reimbursement back to LLL by other users of the Fields. There shall be no refunds of any fees paid.
- 3. **Use of User Fees.** The City intends to utilize the User Fee it receives from LLL for improvements and upgrades to the City park system. The City will make sole determination on all park improvements and upgrades that are performed with these funds.
- 4. **Scheduling of Activities.** LLL agrees to work cooperatively with other users of the Fields who may wish to utilize the ballfields for games, practices, tournaments, etc. LLL shall be responsible for coordinating the scheduling of all activities of LLL and other users of the Fields subject to the following procedures and conditions:

LLL and the City shall hold a kick-off meeting in mid-winter with all past ballfield users to go over the field use policy. All teams shall enter into user agreements with the City and shall have signed Covid-19 waivers submitted to the City for all participants prior to utilizing any Fields. Field usage charged to all users shall be at a maximum of \$8 per field per day of use. At a date set prior to the start of Field use, all teams shall provide to LLL their field usage schedule, along with any fees. Fees shall be paid PRIOR to scheduling any use of fields. LLL will schedule and coordinate all field usage and will be responsible for any and

all collection of fees from other users. At the start of Field usage, LLL will provide to the City a calendar showing all user and the days/times of their reserved Field use.

If LLL determines that LLL has days available for the other groups to use the fields, then LLL may schedule and charge the groups up to \$8/field/day to use the fields. Little League shall reasonably work with all the other users requesting to use a Field and cannot withhold sharing of the Fields. If LLL and other users cannot work out a schedule that is agreeable to all parties, then a meeting shall be held between all parties and a City representative. At the conclusion of this meeting the City shall make a decision on the schedule. Groups may appeal decision to City Manager, who will have final determination of Field use. All groups must then abide by the decision of the City. Under no circumstances shall such City decision result in any adjustment whatsoever to the User Fee, nor shall the City be liable for any damages or alleged damages whatsoever.

5. **Maintenance.** During the time it has activities at the Fields, LLL will be responsible for keeping those portions of the Fields it is using including the restrooms, clean of litter and other debris and in an orderly and safe condition.
6. **Utilities.** To the extent determinable by the City, LLL will be responsible for the timely payment of the cost of utilities, i.e., water, sanitary sewer, electric, etc., directly related to facilities it is using at the Fields. The City and LLL shall mutually agree on the method of measuring utility usage and the cost thereof.
7. **General Maintenance.** The City will be responsible for mowing the athletic fields at the Fields used by LLL as needed during the time such fields are being used by LLL and for providing routine cleaning and maintenance of the Fields' restroom and other facilities. LLL shall be responsible to leave the Parks in the same condition, or better, than when they started their Use of such Parks. LLL shall be responsible, under the City's supervision, for repairing or restoring any damage or deterioration of such athletic fields or other facilities in the Parks caused by LLL's abnormal use.
8. **Signage.** All signage at the Parks placed or caused to be placed by LLL shall have the prior written approval of the City Manager or his designee and shall be in compliance with the applicable provisions of the City Zoning Ordinance related to signs.
9. **Concession Permits.** If LLL operates a concession business during its use of the Fields, it shall be responsible for obtaining and keeping current any licenses and permits required by the Kent County Department of Public Health or other governmental body or agency. All concession proceeds shall be the responsibility and retained by the entity operating the concessions. LLL shall be responsible for any electrical costs of concession portion of the building.
10. **Indemnification and Insurance.** LLL shall indemnify and hold harmless the City and its officers, councilmembers, agents and employees from and against any and all losses, expenses (including attorney fees and costs), claims and demands sustained by reason of negligence of LLL and its members, volunteers, participants, guests and invitees while using the Parks. LLL shall obtain and continuously maintain in effect during the term of this

Agreement a policy of general liability insurance in the amount of \$2,000,000 per occurrence and in the annual aggregate with an insurance company licensed to do business in the State of Michigan. The City shall be named an additional insured on the policy and the policy shall provide a waiver of subrogation and at least 30 days written notice to the City of any cancellation, termination or material modification of the policy. LLL shall provide the City a current copy of the policy or certificate of insurance evidencing such coverage.

11. **Coronavirus/COVID-19 Release of Liability and Assumption of Risk Agreement** (“COVID Release”). As a condition of this Agreement, LLL shall additionally execute a COVID Release in the form attached hereto as Exhibit A and shall cause all users of the Park under the auspices of LLL to execute the same and where a user is a minor by such a parent or guardian of the user.
12. **Term.** The term of the Agreement shall begin on April 1, 2023, and end on March 31, 2025. Thereafter, upon written approval of the City Council and LLL, this agreement may be renewed for successive one-year terms.
13. **Annual Review.** LLL and the City agree to meet annually each year, within 30 days of the end of the LLL season to review this Agreement and the use of the Parks by LLL during the prior calendar year.
14. **Early Termination.** This Agreement may be terminated by either party upon written notice to the other party of failure to comply with the terms of this Agreement and continued non-compliance for 30 days after such notice is given. In addition, this Agreement may be terminated at any time with or without cause upon 180 days advance written notice by one party to the other party. Any notice given to the City shall be by first class mail or personal delivery to 310 East Main Street, Lowell, Michigan 49331, Attention: City Manager and to LLL by first class mail for personal delivery to PO Box 292, Lowell, Michigan 49331, Attention: President. Either party may notify the other of a change in the notice address by written notice in accordance with this paragraph.
15. **Applicable Law.** This Agreement shall be interpreted in accordance with the laws of the State of Michigan.
16. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties hereto related to the subject matter hereto and there are no other representations, promises or agreements, oral or written, expressed or implied between the parties hereto.
17. **Amendment and Assignment.** This Agreement may not be amended or assigned without the prior written consent of both parties hereto.

IN WITNESS WHEREOF, the City and LLL have caused these present by their respective authorized officer(s), all as of the day and year first written above.

LOWELL LITTLE LEAGUE

By: _____
Michael D. Minier, President

CITY OF LOWELL

By: _____
Michael DeVore, Mayor

Attest: _____
Susan Ullery, City Clerk



LOWELL CITY COUNCIL MEMORANDUM

DATE: January 30, 2023

TO: Mayor DeVore and Lowell City Council

FROM: Michael T. Burns, City Manager

RE: Bowes Road Tree Removals

We had an issue occur whereby I believe we need to revisit our tree removal ordinances and the role of the Arbor Board. We also need to discuss how to address a situation we have on Bowes Road.

It was brought to my attention in the fall that the Arbor Board met to approve the removal of 25 trees on Bowes Road from the east entrance to Stoney Lakeside Park to the Water Treatment Plant. The concern was the trees which were planted after the Bowes Road debacle from over ten years ago were growing into the power lines underneath them. There was a question as to why trees which would grow into powerlines would be allowed to be planted. LL&P identified that the trees along Bowes Rd are creating a threat to their reliability with the electric system. The trees planted along Bowes Rd do not comply with utility best practice guidelines, which only allow for trees that mature to less than 20' to be planted directly under utility lines. Since the trees were not planted utilizing utility best practices, LL&P does not feel that it is sustainable to continue to prune these trees for their lifespan. The trees mature to between 40' and 70' and will continue to present a threat to reliability so we pursued removing the trees. The DPW Director and I agree with this assessment. The Arbor Board approved their removal. I was informed that the board didn't have a plan for replacement and this was brought to my attention from my staff.

Section 23-97, gives wide latitude to the City Manager and a public or private utility to remove trees or clear trees as needed to address a public safety concern. It also requires the party responsible to replace a tree or pay a fee to a designated tree fund if they cannot replace the tree.

In early January, I was notified that LL&P was going to clear the trees a day prior to doing so. This is when I was reminded of this again. I then began having conversations with Charlie West regarding this. My concern is that there is sensitivity to Bowes Road from the past issue that if there is no plan to address this going forward we are going to have a major problem.

Light and Power has a legitimate concern as well. They are concerned with trees growing into the power lines and they need to maintain this in an efficient manner. Their concern is maintaining these trees every few years. They also have concern since the city planted these trees after the incident a few years back. The trees planted should not have been planted as they grew into the powerlines. In addition, there is concern about the LL&P ratepayer replacing trees the city should have never planted at this location.

That being said, we held off on removal for the time being to work through this better. Also, prior to this day, I was under the impression that the Arbor Board had authority to remove trees. When I came to Lowell, I was specifically told that you had to go to the Arbor Board to approve a removal of a tree on public property or the public right of way and they were the authority on this. I never had an issue to contest this during my tenure so it has never been an issue of concern for me.

Once I began reviewing the ordinances pertaining to tree removal. I never saw that Arbor Board had this authority. In fact, the authority is given to the City Manager regarding tree removal. The Arbor Board's authority consists

of developing and maintaining an annual comprehensive tree plan. Tree removals should be put into the plan and addressed by the Arbor Board. However, my interpretation is when situations occur that are not in the annual tree plan, the matter is deferred to the City Manager and/or the utility the trees are causing an issue with.

I also had a conversation with Mark Anderson. It was originally brought to my attention that the trees planted were done so by a former city employee with no guidance. Mark informed me he was involved in the planting of these trees and they were done in conjunction with the Arbor Board. He also had a certified arborist involved. I explained to him the problem and he reached out to the arborist to see if the trees should be removed.

I attached the report from the arborist who didn't believe the trees needed to be removed but could be pruned. I presented this to Charlie West and while they respect the opinion of the arborist, LL&P is still in favor of replacing the trees in a manner that reflects their current practices..

In addition, ordinance 23-97 states that as part of the removal, a fee as established from time to time by resolution of the city councils shall be paid by the party responsible for the removal and deposited in a designated city tree fund to pay for the replacement unless otherwise provided by resolution to the City Council. I cannot find any record the City Council has ever done this. We have no idea how much this amount is.

That said, General Manager and I have found a solution to move forward on. We believe the best solution is to have LL&P trim these trees one time to get us through the year. We will then seek assistance through the Lowell Area Community Fund to replace the trees with trees, shrubs and/or bushes that would align with the utility's planting guidelines. We also intend to engage the Arbor Board and including this into the comprehensive tree plan.

We don't believe it's a prudent use of tax dollars to spend a few thousand dollars annually trimming these trees. LL&P didn't plant these trees underneath the powerlines and doesn't believe they should have to assume this expense. I agree with this position, but I don't think its wise to have to trim every two years and spend a few thousand dollars each time. We can have a landscape architect assist us and provide vegetation more suitable to this situation.

In addition, I think it may be appropriate to clarify the role and or need of the Arbor Board and the authority delegated to the City Manager regarding tree removal. The ordinances give the City Manager wide authority in removing and replacing trees on public property or the public right of way, however, it doesn't appear the City has operated this way. To paraphrase, the role of the Arbor Board is to develop an annual tree plan. I would agree that the city should try to follow the suggestions of the board that were placed into the plan the best we can. However, there are situations that occur that were not in the plan and I don't see anything in the ordinances requiring me to seek Arbor Board approval to remove trees that are not in the plan.

Sec. 23-26. - Injuring or destroying trees.

It shall be unlawful to cut, destroy or otherwise injure any shade or ornamental tree or shrub growing within the limits of any public street, highway or place within the city, without the consent of the city manager.

(Code 1971, § 22-16)

Sec. 23-27. - Trimming of trees by city.

It shall be lawful for the city manager to cause to be properly and necessarily trimmed all trees standing in or that may overhang any highways, streets or avenues, or which in any manner obstruct the public lighting of the city.

(Code 1971, § 22-17)

Sec. 23-28. - City manager consent required for planting trees.

Whenever any person desires to plant any shade or ornamental trees in any of the public highways, streets and avenues of the city, he shall make application to the city manager in writing, specifying the number and kind he desires to plant and the highway, street and avenue where he desires to plant the same. Whereupon the city manager shall determine by an order providing whether such person may plant any trees upon such highway, street or avenue without injury or detriment to the public interest.

(Code 1971, § 22-18)

ARTICLE IV. - CITY ARBOR BOARD**Sec. 23-66. - Creation.**

There is hereby created a board of the city to be known as the city arbor board to accomplish the public purposes and who shall have such powers, duties and responsibilities as hereinafter set forth.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-67. - Duties and responsibilities.

The city arbor board shall study, investigate, counsel, and develop, annually update and administer a written plan for the care, preservation, pruning, planting, replanting, removal or disposition of trees and shrubs in public parks, along public streets and roads, within public right-of-ways and within other public areas. Such plan as annually updated shall be for the immediately succeeding fiscal year of the city and shall

be presented to the city council in April of each year. Upon review, acceptance and approval by the city council it shall constitute the official comprehensive tree plan of the city. In addition, the city arbor board shall, at the request of the city council, consider, investigate, make findings, report and make recommendations to the city council on any matter or question within the scope of its work as set forth in this section.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-68. - Composition.

The city arbor board shall consist of five (5) voting members, all of whom shall be registered electors of the city. One (1) voting member shall be a currently serving city councilperson and one (1) voting member shall be a current member of the city board of light and power. All members shall be approved by the mayor and confirmed by a majority of the members then serving on the city council, provided, however, the councilperson to be appointed shall not vote on the confirmation of his or her appointment. In addition, there shall be one (1) ex-officio nonvoting member who shall be a certified tree arborist who need not be a registered elector of the city, who shall be identified by the city manager and who shall agree to serve in such capacity.

(Ord. No. 07-06, § 1, 5-21-07; Ord. No. 08-01, § 1, 1-22-08)

Sec. 23-69. - Term of office.

The term of office for city arbor board voting members, other than the member also serving on the city council and the member also serving on the city board of light and power, shall be for three (3) years, provided, that for the first members appointed, one (1) member shall be appointed for a three-year term, one (1) member shall be appointed for a two-year term, and one (1) member shall be appointed for a one-year term. Except for the initial appointment of such board members where a member's term shall commence upon appointment, all terms of such members shall commence on July 1. If such board member's term has expired, and a successor has not been appointed, such board member shall continue to serve until a successor is appointed. The terms of the board member appointed as a currently serving city councilperson and the board member appointed as a current member of the city board of light and power shall begin on the date of appointment and end on date such member is no longer a city councilperson or member of the city board of light and power. Such board members shall not continue to serve after their term has ended even if a successor has not been appointed.

(Ord. No. 07-06, § 1, 5-21-07; Ord. No. 08-01, § 1, 1-22-08)

Sec. 23-70. - Vacancies.

Vacancies on the city arbor board shall be filled in the same manner as regular appointments for the remainder of the unexpired term of the appointment vacated.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-71. - Removal from office.

A board member may be removed from the city arbor board by the city council at any time for cause as determined solely by the city council upon receiving a recommendation for removal by the city arbor board.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-72. - Compensation.

Members of the city arbor board shall receive no compensation, but shall be entitled to their actual and necessary reasonable expenses incurred in the performance of their duties as approved by the city council.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-73. - Rules of procedure.

The city arbor board may adopt such rules of procedure for carrying out its powers, duties and responsibilities that are not inconsistent with the provisions of this article.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-74. - Meetings.

All meetings of the city arbor board shall, except as otherwise permitted by law, be open to the public and held in compliance with the Michigan Open Meetings Act, Act 267 of the Public Acts of Michigan of 1976, as amended (MCL 15.261 et seq.). Meetings of the city arbor board may be called by the board chairperson or by any two (2) of its board members.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-75. - Quorum.

A majority of the voting board members then serving on the city arbor board shall constitute a quorum for the conducting of the business of the board.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-76. - Chairperson.

The members of the city arbor board shall annually elect one (1) of its members as chairperson. The chairperson shall be responsible for conducting all meetings of the board. Another member of the board, selected by board members present at the meeting, may serve as temporary chairperson for a meeting at which the chairperson is absent.

(Ord. No. 07-06, § 1, 5-21-07)

Sec. 23-77. - Execution of contracts and commitment of funds.

The city arbor board may advise and make recommendations to the city council regarding the entering into contracts or the expenditure of city funds in connection with its duties and responsibilities, but may not itself enter into contracts or commit city funds.

(Ord. No. 07-06, § 1, 5-21-07)

Secs. 23-78—23-90. - Reserved.

Sec. 23-97. - Tree removal for utility operation or public safety.

If a public or private utility company (which shall include the city department of light and power) or the city manager or his/her designee determines that a tree, shrub or other woody plant located in a public street right-of-way, city park or other city-owned property is a detriment to utility operations or a public safety concern it may be trimmed or removed to provide the necessary and appropriate clearance or to otherwise eliminate the operational or public safety concern. Any tree, shrub or other woody plant removed shall be replaced at a location determined by the city manager or his/her designee. At the time of removal, a fee as established from time to time by resolution of the city council shall be paid by the party responsible for the removal and deposited in a designated city tree fund to pay for the replacement unless otherwise provided by resolution of the city council.

(Ord. No. 08-04, § 1, 11-3-08)

Mike Burns

From: Mark Anderson <tvmarkanderson@att.net>
Sent: Thursday, January 12, 2023 2:52 PM
To: Mike Burns
Subject: Fw: Bowes Rd. Locusts

Here ya go ! Thanks Mike

Respectfully,

Mark Anderson
Terra Verde Landscaping, LLC
3863 3 Mile Road NE
Grand Rapids, MI 49525

Office (616) 361-8544
Fax (616) 361-7165

----- Forwarded Message -----

From: Christopher Lautenbach <clautenbach@savatree.com>
To: tvmarkanderson@att.net <tvmarkanderson@att.net>
Sent: Thursday, January 12, 2023 at 02:47:43 PM EST
Subject: Bowes Rd. Locusts

Afternoon Mark.

I visited the Bowes Rd. area we discussed this morning to have a look at the Locusts. You had expressed concern about their crowns getting large and planting suitability.

The 12 Locusts there appear to be in great health. Not everything can be determined this time of year, but I don't see any evidence of significant decline in any of the trees.

That specie of tree is a very common choice for along roadways because they have great drought tolerance and decent salt tolerance. I don't see any obvious issues with how they were planted.

They are planted below electrical conductors. In a perfect world, that would never happen because clearly at some point in the future, there will be conflict between those trees and the conductors. I don't live in a perfect world. Planting trees under conductors is commonplace and almost required if you want your streets to have trees along them. Bowes Rd. there is a perfect example, both sides of the road have conductors!

In the case here on Bowes, the trees are all still below the conductors by quite a bit. At some point, the utility company will employ someone to prune those trees for clearance around those conductors.

Those Locusts are in the communication lines. The utility companies are generally going to ignore that and it's very unlikely they will ever prune to clear the communication lines.

Arboriculturally, the smartest move here is to prune the locusts in the next few years. If you want to prune them to clear the communication lines better, you can. I would recommend pruning the height down a little bit, just to discourage growth into the upper electrical conductors. If done consistently and correctly, you can leverage the utility company and try to have them never prune those trees.

While they are younger, it's fairly simple and cheap to keep the trees in good pruning order. Depending on all the goals, pruning the 12 trees would cost around \$2,000.00 to \$2,500.00. Another \$1,000.00 (roughly) would get a pretty thorough pruning.

You should have quite a bit of time before these trees are truly in conflict with the electrical conductors. You do not have a significant amount of time before they are close enough to those conductors that the majority of tree services like us can deal with them. We are limited, legally, in the distance we can be from those lines.

Feel free to reach out with questions.

Respectfully,

Chris

Thank you for choosing SavATree. We are committed to 100% client satisfaction. If for some reason your customer experience did not meet your expectations, please contact me or my manager right away.

Chris Lautenbach | Sales Team Leader | SavATree | Grand Rapids Office
T# (616) 364-4558 | clautenbach@savatree.com
ISA Certified Arborist MI3769A
Tree Risk Assessment Qualified
MI Oak Wilt Qualified

Daniel Klaver | Branch Manager | SavATree | Grand Rapids Office
T# (616) 364-4558 | dklaver@savatree.com

APPOINTMENTS

	Expires
Airport Board	
Vacancy (Paul Nicholls – Currently Serving)	01/01/2023
Vacancy (Jeff Ostrander – Currently Serving)	01/01/2023
Vacancy (Tom Grimm – Currently Serving)	01/01/2023
Board of Review	
Vacancy (Maureen Pawloski – Currently Serving)	01/01/2023
Vacancy (Leah Vredenburg – Currently Serving)	01/01/2023
Vacancy (Jim Hodges – Currently Serving)	01/01/2023
Construction Board of Appeals	
Vacancy (Greg Canfield – Currently Serving)	01/01/2023
Downtown Development Authority	
Vacancy (Rick Seese – Currently Serving)	01/01/2023
Downtown Historic District Commission	
Vacancy (Ardis Barber – Currently Serving)	01/01/2023
Look Memorial Fund Committee	
Vacancy (Leah Vredenburg – Resigned)	
Note: new member must be Congregational Church rep.	
Parks and Recreation Commission	
Vacancy (Paula Mierendorf – Currently Serving)	01/01/2023