



2020-2021 Fiscal Year Budget

Mike DeVore, Mayor
Jim Salzwedel, Mayor Pro Tem
Greg Canfield, Councilmember
Marty Chambers, Councilmember
Cliff Yankovich, Councilmember

Michael T. Burns, City Manager



April 20, 2020

Mayor DeVore and the Lowell City Council.

In accordance with the provision of the Lowell City Charter, I am pleased to present for your review and consideration the budget for the current fiscal year and the proposed budget for fiscal year 2021, which will begin July 1, 2020.

Economy

When I began preparing the budget in February, I was anticipating positive growth as we were still seeing improvements to the economy and our general fund. However, the COVID-19 pandemic has completely changed the world economy and Lowell is by no means unaffected by this. While this pandemic is still playing out, it is really hard to determine where the economy will bottom out.

Since property valuation for the upcoming year occurred prior to the pandemic occurring, we actually saw an increase of our taxable values. This has resulted in a modest increase in our overall Real Property Tax Revenue of about \$60,000. However, this budget is projecting approximately \$60,000 in reductions to state revenue sharing, \$42,000 reduction from our Lowell Light and Power PILOT and an additional \$60,000 to our Public Act 51 dollars (road funds). At this point, I cannot determine this is an actual amount as that will be determined at a later date. However, this is a 15% reduction to our revenue sharing and gas tax proceeds and about 12% to our Lowell Light and Power PILOT. Property taxes could be impacted at a later date due to the possibility of commercial businesses appealing their property taxes to the Michigan Tax Tribunal. If this happens, I recommend that the City vigorously contest those claims.

Employee Healthcare & Retirement

For the last several years, the City has made major changes to employee provided health care. The constant rise in healthcare costs and the new federal laws, have required the City to look at the issue each year. Currently, the City has Priority Health as our health care provider. In Fiscal Year 2020, we saw a 1.2% increase from when we switched plans in July of 2018. This year, we anticipate a 6.7 percent increase. That said, I evaluated other plans and do not recommend changing at this time. It will be something we have to evaluate annually as I am continuing to look at plans that provide quality service to the employees and keep our costs down as much as possible. This will continue to be a focus of the administration.

The City currently provides retiree employee healthcare for five years only and up to age 65. At that point, the employee would enroll in Medicare supplemental policy. Last year, the City received

\$20,550 for the sale of the 2560 Bowes Road property. This money was set aside in a separate fund to pay for the one retiree we provide healthcare to currently. We will still budget the costs for those two employees by placing the budget expenditure into the separate fund. In the next five years we have eight employees eligible to retire. The retirement health care contributions will be significantly high when those employees do retire. In addition to the contributions made, I budgeted \$5,000 for each of the eight employees eligible to retire so we can begin to have some funds set aside for their retirement health care. We have already negotiated with police employees that all employees who retire after June 30, 2025 will have 2% of their base wage placed into a Retirement Health Care Savings Account.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 58% funded with an unfunded liability of approximately \$3.4 million in our Michigan Municipal Employee Retirement System (MERS). We have been flagged by the Michigan Department of Treasury for being under 60% and we have requested a waiver to avoid filing a corrective action plan. We have already negotiated a contract for police employees to bridge their pension multiplier from 2.5% to 2.0% once all other City employees do so. They also will agree that all new hires go to a defined contribution. This will significantly reduce future liabilities and reduce our payments to MERS. We are still negotiating with our other union and hope to have this matter resolved shortly.

For the past three years, we have made phased in payments to reduce our unfunded liability. MERS has given municipalities the option to pay an additional but lesser phased in amount for five years or begin paying the full percentage amount they assess to reduce the liability. This year, we budgeted to pay the full percentage amount to begin reducing the liability.

On July 1, 2021, our rate of return will be reduced from 7.75% to 7.35%. This will increase our liability and accelerate payments by a significant amount in the beginning of this fiscal year. This will at some point force the City to file a corrective action plan via PA 202 of 2017. Modifications to our pension system must be changed as this will no longer be sustainable. This will be a topic of collective bargaining discussions for both labor contracts that expire in June 2020. I anticipate beginning labor negotiations early in the upcoming fiscal year so we can address this.

Staffing

This budget includes no losses to our full time staff at this time. We anticipate two retirements early in Fiscal Year 2020-21 and are still considering replacing those positions. The DPW has yet to replace the Sexton nor add the second utility worker position. Those are budgeted for the upcoming fiscal year. That said, constant review of our finances throughout the year is going to dictate if we can continue this and it is subject to change.

I did not budget our part time Police Cadet nor our part time City Hall Administrative Assistant in the upcoming fiscal year.

The 2020-21 Fiscal Year Budget

This budget reflects the concerns and goals of the City Council. Following the Board of Review meetings, the city's taxable value for the General Fund actually improved, resulting in an increase in property tax revenue to the General Fund of \$60,000. In order to achieve the balanced budget several contributions from other funds are needed. The General Fund for several years has charged the other

funds Administrative Services fees which are in essence administrative service costs that are charged for city facility usage along with city staff. This practice will remain. That said, I have reduced \$102,000 in revenues from the General Fund due to reductions to our revenue sharing and Lowell Light and Power Pilot. I also reduced \$60,000 between both the Major and Local Street funds as our gas tax is used to manage our major and local street networks.

This year, I budgeted for the entire City Hall Bond Payment to occur from the Downtown Development Authority. This freed up \$150,000 from the general fund. This allowed us to set aside retirement health care costs previously mentioned. We have budgeted an appropriation of \$180,000 to the Local Street Fund. This is the level we have contributed annually prior to the current fiscal year. In addition, this was the first year in many that we didn't need the General Fund to subsidize the Equipment Fund.

The City will also make a budgeted expenditure to the Lowell Area Fire Services Authority that is consistent with the funding guidelines of the agreement. We anticipate a contribution of \$118,000.

This will be the first year in my tenure where we will be able to construct multiple streets. We will begin shortly to repave Elizabeth, Suffolk, Howard and Riverside Drive. We are awaiting Community Development Block Grant funding for Amity Street and can work on that next spring. We also will receive road funding when we complete a sewer improvement project on Foreman from Beech to Hudson St.

In addition, the Stormwater Asset Management study is completed, we have identified many capital projects to complete over the next fifteen years. One major project we plan to begin this year is to engineer Washington and Monroe Streets and complete major underground utility projects on almost a one and a half mile area of utility and street. We hope to begin this project with Monroe St. in the Spring of 2022 and Washington Street in Spring of 2023.

Since 2006, the City has modified water rates nine times and sewer rates six times. We had a rate adjustment in July 2019. We are starting to see more process water coming into the Wastewater Treatment Plant due to Litehouse coming back online. This has caused a financial strain to the wastewater fund, however revenue is improving. Rates needed to be adjusted to provide adequate funds to maintain the system. Our rate study conducted through the Stormwater Asset Management grant recommended an adjustment to the residential customer by a \$1.46 increase (6%) to the monthly water ready to serve charge. Also recommending a \$.14 increase (6%) to their consumption charge per 1,000 gallons. The residential sewer customer would have seen a \$.49 (2%) increase to their monthly water ready to serve charge and a \$.08 increase (2%) to their consumption charge per 1,000 gallons. For the time being, I have not placed the increases into the budget due to the COVID-19 pandemic. I will reevaluate this closer to July 1, 2020.

Fiscal Year 2019-20 Current Projections

Based upon the actual figures for the first nine months and projections for the remainder of the current budget year, FY 20 will close with a variance in the General Fund. Specifically, a surplus of \$145,562 is anticipated. This doesn't account for any revenue sharing or Lowell Light & Power PILOT loss.

During the 2020 Fiscal Year, the city had a number of accomplishments totaling \$246,613 in new investment that include:

- \$225,000 to purchase 238 High Street (DDA Fund)
- \$68,000 to replace Digester #3 at Wastewater Treatment Plant (Wastewater Fund)
- \$65,000 to upgrade security to server (Data Processing Fund)
- \$29,528 for the rehabilitation of the West Oxidation Ditch at the Wastewater Treatment Plant.
- \$21,735 to replace a salt spreader
- \$10,000 to upgrade City Hall to LED lighting (General Fund)

The City is currently working on the following projects totaling \$504,049.75 in new investment that include:

- \$ 424,049.75 for repaving Elizabeth, Howard, Suffolk and Riverside Dr. (DDA, Major and Local Street Funds)
- \$80,000 to upgrade fleet (Equipment Fund)

Fiscal Year 2020-21 Recommended Budget

By Charter of the City of Lowell can levy up to 20 mills for general operating. Currently, the City levies one millage and that is for general operating. For many years, the city has levied 15.70 mills. This is below the 17.4597 mills which were allowed by the implementation of the Headlee Amendment of the State Constitution.

The budget for FY 2021 was developed using the following assumptions:

- Revenues are calculated based upon a millage rate of 15.70.
- Constitutional State Revenue Sharing is calculated according to Michigan Department of Management and Budget projections but projected with 15% less.
- Lowell Light and Power PILOT projection of \$42,000 less
- Interest rates will continue to be low.
- Services will remain the same or improved through efficiency.

Revenues

Revenues in the General Fund are expected to show a decrease in FY 2020 from the current year's approved budget of \$3,246,032.79. This is due to the COVID 19 pandemic. Total revenues in FY 21 are expected to be \$3,240,222.37. Listed below is an analysis of how much the City receives from each of its revenue sources.

Expenditures

Budgeted expenditures from the General Fund for FY 21 are expected to be \$3,225,751.63 which is approximately \$45,933.08 more than approved for the current fiscal year. Of the actual General Fund revenue approximately 15.1 % or approximately \$488,632 of General Fund Expenditures will be transferred to other funds to subsidize their expenditures. Listed below are an analysis of expenditures based on each City function and each expenditure classification.

The significant new expenditures for the following year are:

- \$250,000 to repave Amity (DDA and Local Street Fund)
- \$197,000 to replace the sewer main on Foreman from Beech to Hudson (Wastewater Fund)
- \$125,000 for design engineering of Monroe and Washington Street (Major, Local, Wastewater and Water funds)
- \$120,000 to make repairs to the panel of Digester #3 (Wastewater Fund)
- \$88,000 for Ware Rd.
- \$50,000 to add SCADA to pump stations (Water Fund)
- \$40,000 to complete SCADA (Water Fund)
- \$21,000 to upgrade computerized temperature control of City Hall (50% paid by DDA Fund)
- \$15,000 to replace Mower #54 (Equipment Fund)
- \$15,000 to replace roof at NE Pump Station (Water Fund)
- \$10,000 for a variable speed gearbox for the clarifier (Water Fund)
- \$10,000 for concrete work at pump station (Water Fund)
- \$10,000 to convert street lighting citywide to LED.
- \$8,500 to replace meter reader (Water Fund)
- \$7,500 to replace brush to Skid Steer (Equipment Fund)
- \$6,500 to replace restroom partitions at Creekside and Stoney Lakeside Park
- \$5,000 to replace landing and stair at Museum.
- \$5,000 repair floor drains at DPW.
- \$5,000 for additional storage at DPW.

These projects represent civic and infrastructure improvements in the amount of \$900,500.

In regards to the City's other funds, all are in good condition. The DDA is in good long-term condition and is committed to revitalizing the Downtown area. The DDA fund has been able to alleviate the General Fund of some expenditures and still complete improvement projects in the Downtown District.

Recommendation

I am recommending that the City Council maintain the current millage and collect 15.7 mills for Fiscal Year 2019. Reasons for this recommendation include:

1. The Council can increase the millage rate to 17.20 without a vote of the people as a result of the Headlee Rollback. Going beyond that to the Charter limit would require a vote of the people.
2. The budget, as presented, reflects the revenue and expenditures to balance the budget and provide public services.
3. Overall, City services will remain the same, but are offset by administrative service charges from other City funds to assist with administrative costs for providing services. That being said, the City will continue to evaluate strategies for generating revenue to replace local streets and underground infrastructure.
4. Additional technology and possibly changing our work procedures may lead to financial efficiencies.

Under the provisions of the Charter, the City Council has until the third Monday of May to adopt the budget for the coming fiscal year. Our budget work session is scheduled to take place on Saturday, April 25, 2020 from 10:00 AM to 2:00 PM via Zoom. Our current schedule calls for us to hold our

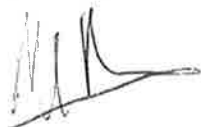
Public Hearing on the budget as well as adopt the budget at our regular meeting on Monday, May 18, 2020.

I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2021. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. All of the work being done remotely. The City of Lowell is very fortunate to have these two individuals serving our City. This has definitely been the most stressful and difficult budget I have prepared in 14 years in City Management.

The entire staff has worked diligently with much thought and care to put together this budget. While work remains to be done, we have accomplished much in this city and the positive changes in the community are proof that we are making progress. As we move forward into the new fiscal year we will continue to look for efficiencies, partnerships and structural changes to better serve the residents and businesses in our city.

The city staff and I look forward to assisting you in your review and consideration of the proposed budget. If you have any questions at any time throughout the process, please do not hesitate to let me know. While I don't know what the future entails, I believe we are well positioned for the time being to whether this storm. Hopefully, the economy fares better than what I have projected.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read 'Michael T. Burns', with a stylized flourish at the end.

Michael T. Burns
City Manager

Where General Fund Revenues come from

Total General Fund Revenue	\$	3,240,222.37	
REAL PROPERTY TAXES	\$	1,520,000.00	47%
STATE REVENUE SHARING (SALES TAX)	\$	340,000.00	10%
LOWELL LIGHT & POWER PILOT	\$	343,415.00	11%
ADMINISTRATIVE SERVICES FEE	\$	314,483.00	10%
DDA TRANSFER	\$	308,632.00	10%
PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX	\$	137,366.37	4%
USER FEES, INTEREST, FINES	\$	185,826.80	6%
PROPERTY TAX ADMINISTRATION FEE	\$	63,000.00	2%
MUSEUM TAXES	\$	27,500.00	1%

REVENUE GENERATED

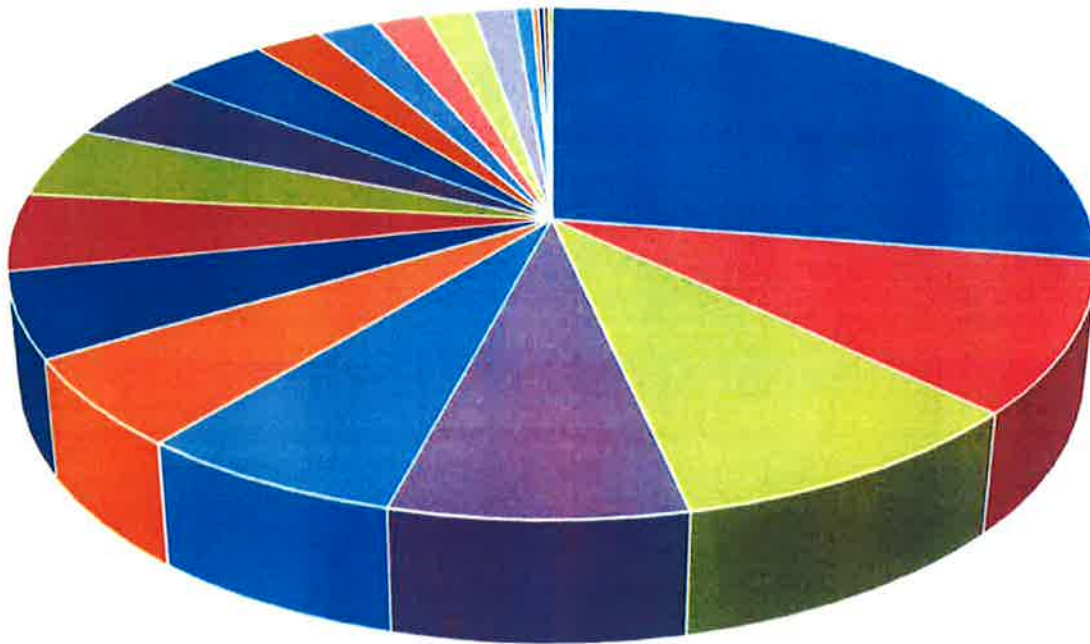


- REAL PROPERTY TAXES
- STATE REVENUE SHARING (SALES TAX)
- LOWELL LIGHT & POWER PILOT
- ADMINISTRATIVE SERVICES FEE
- DDA TRANSFER
- PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX

General Fund Expenditures by service

Total Expenditures	\$	3,225,751.63	
Police/Code Enfor	\$	888,863.00	27.60%
City Hall Bond	\$	308,632.00	9.56%
Public Works	\$	305,565.85	9.45%
Treasurer	\$	242,848.98	7.53%
City Manager	\$	216,291.41	6.70%
Local Street XFER	\$	180,000.00	5.58%
Parks	\$	173,003.67	5.36%
Clerk/Elections	\$	157,571.01	4.88%
City Hall	\$	144,514.70	4.48%
Cemetery	\$	140,290.28	4.35%
Fire	\$	121,534.51	3.77%
Library	\$	74,342.11	2.30%
Attorney	\$	65,000.00	2.01%
Assessor	\$	59,620.00	1.85%
Planing/Zoning	\$	55,427.06	1.72%
Museum	\$	48,658.06	1.51%
City Council	\$	20,644.65	0.63%
Unallocated Miscellaneous	\$	7,000.00	0.22%
Riverwalk	\$	6,500.00	0.20%
Recreation	\$	5,000.00	0.15%
Sidewalks	\$	3,944.19	0.12%
Showboat	\$	500.00	0.02%

EXPENDITURES BY SERVICE

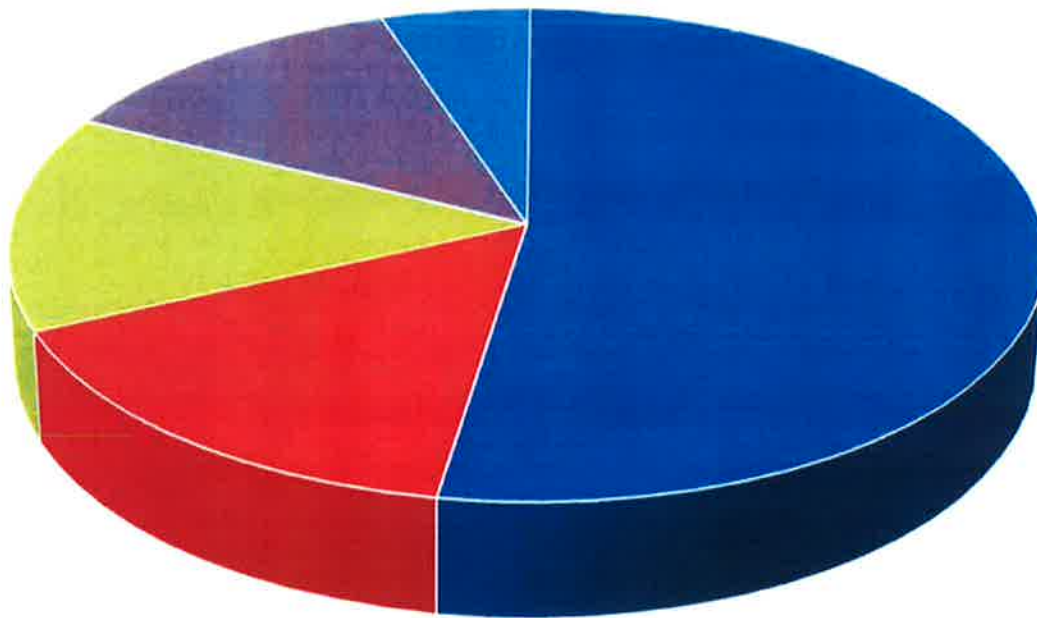


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|---------------------|-------------------|-----------------------------|
| ■ Police/Code Enfor | ■ City Hall Bond | ■ Public Works |
| ■ Treasurer | ■ City Manager | ■ Local Street XFER |
| ■ Parks | ■ Clerk/Elections | ■ City Hall |
| ■ Cemetery | ■ Fire | ■ Library |
| ■ Attorney | ■ Assessor | ■ Planing/Zoning |
| ■ Museum | ■ City Council | ■ Unallocated Miscellaneous |
| ■ Riverwalk | ■ Recreation | ■ Sidewalks |
| ■ Showboat | | |

General Fund Expenditures by Classification

Total Expenditures	\$	3,225,751.63	
PERSONNEL COSTS	\$	1,654,044.63	51.3%
TRANSFERS	\$	488,632.00	15.1%
PROFESSIONAL/CONTRACTUAL	\$	449,900.00	13.9%
OPERATING COSTS	\$	398,451.00	12.4%
CAPTAL PROJECTS	\$	167,549.00	5.2%
SUPPLIES	\$	67,175.00	2.1%

EXPENDITURES BY CLASSIFICATION



■ PERSONNEL COSTS ■ TRANSFERS ■ PROFESSIONAL/CONTRACTUAL
■ OPERATING COSTS ■ CAPITAL PROJECTS

GENERAL FUND

The General Fund is the main operating fund for the City of Lowell. All general purpose revenue and most services are accounted for in this fund.

Revenues

Property Taxes – Property Taxes are the major source of revenue in the General Fund accounting for approximately 49 percent of all revenue. They are generated by multiplying the *Taxable Value* of property by a *Millage Rate* to determine the final tax bill. The recommended budget includes tax revenue calculated on taxable valuations subject to adjustment on a case-by-case basis by the Board of Review and appeals to the Michigan Tax Tribunal.

Taxable Values increased this year from \$122,466,595 to \$130,541,343.

Millage Rates are established by the City Council through authority granted in the City Charter and Michigan Statutes. The maximum allowable *Millage Rate* for the City of Lowell is 17.4597 mills. The current budget reflects a *Millage Rate* of 15.70 mills which is 10 percent below the amount authorized by the City Charter.

Revenue Sharing – Revenue sharing received from the State of Michigan is the second major source of revenue. Estimates are provided by the State of Michigan, Department of Treasury. More than 80 percent of the total is constitutional revenue sharing that is protected from modification by the Michigan Legislature and the Governor.

Lowell Light and Power PILOT - The General Fund receives a percentage of gross receipts from Lowell Light and Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light and power Board as required by the City Charter. This source of revenue is the third largest for the General Fund.

Charges for Services – Charges for Services is the fourth major source of revenue to the General Fund. Administrative Services, such as management provided by the City Manager or accounting functions provided by the City Treasurer, are allocated entirely in their respective activities in the General Fund, except where a portion of the management and/or accounting function is directly-billed to a fund or activity (the Downtown Development Authority, the Fire Authority and the Planning Commission are examples). Otherwise, the cost of administrative services is allocated and billed to activities through generally accepted accounting principles.

The remaining Charges for Services consist of fees which are outlined in the Schedule of Fees.

Other Revenue – Various other sources of revenue account for almost one quarter of the total in the General Fund. The following are noteworthy:

- **DDA Transfer In:** The Downtown Development Authority participates in the payment of bonds used to construct City Hall.
- **Cable TV Franchise Fees:** Comcast pays to the City of Lowell a state required franchise fee which is credited to the General Fund.

Various other sources of revenue are allocated to activities when the revenue is specifically related to the activity. This is in accordance with generally accepted accounting principles. These revenues, when significant, may be discussed within the narrative of the activity in the appropriations section.

Appropriations

Council (101) – The City Council is the policy-making body of the City. The council meets on the first and third Mondays of each month, approves the operating budget and its amendments, adopts ordinances and policies, and provides overall direction for the city through its Strategic Plan.

The Council consists of five members elected in staggered terms. Every two years, the two receiving the highest number of votes are awarded four-year terms. The third highest receives a two-year term. A Mayor and Mayor Pro Tem are selected from among its membership every two years.

A Compensation Commission sets per diem rates for councilmembers who receive \$40 per meeting with a maximum of 35 meetings for an annual maximum of \$1,400. The Mayor receives compensation of \$47 per meeting with a maximum of 35 meetings for an annual maximum of \$1,645.

Manager (172) – Michael T. Burns is the current City Manager since September 6, 2016. The City Manager is appointed by the City Council and is responsible for organizing and supervising city operations. Among the duties of the City Manager are advising the Council in its policy deliberations, supervising and employing staff, providing overall budget administration and coordinating city planning and economic development activities. The City Manager also acts as the executive director for the Downtown Development Authority and serves as liaison to various boards and commissions appointed by the City Council.

Elections (191) – The Elections activity accounts for expenses relating to elections which are supervised by the City Clerk. This activity fluctuates from year-to-year based on the number of elections and anticipated voter turn-out (for example, elections held during a Presidential election year are more costly).

Assessor (209) – Jeffrey and Debra Rashid serve as the City Assessors. This budget provides the recently renewed contract in the amount of \$45,000. The assessor maintains detailed information on all real and personal property in the City. This information is used to prepare assessed valuations needed for preparation of tax rolls.

The Board of Review meets in March and other dates throughout the year to review the city assessment roll and hear assessment appeals from property owners. Salaries for the Board of Review are included in the Assessor activity.

Attorney (210) – Richard Wendt of Dickinson, Wright, PLC, has served as the City Attorney since April 1981. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations. The City will be hiring a labor attorney this fiscal year to assist with upcoming labor contracts.

Clerk (215) – Susan Ullery was appointed City Clerk in August 2015. The City Clerk is the clerical officer for the City Council, the custodian of city documents and records, conducts elections and performs other duties as assigned by the City Manager. Amy Brown was hired in March 2018 as Deputy City Clerk.

The wages and benefits for most of the City Clerk and portions of the Deputy City Clerk and Administrative Assistant Luanne Wisniewski are allocated to this activity.

Treasurer (253) – Suzanne Olin is the City Treasurer and has served in that capacity since 1998. The City Treasurer has custody of all funds of the city and serves as the chief financial officer by planning and directing the maintenance of city accounting records.

The wages and benefits of the City Treasurer and a portion of the Deputy City Treasurer Lori Gerard are allocated to the Treasurer activity. The Deputy City Treasurer is responsible for payroll and human resources as well as coordinating liability insurance and airport billing and accounts payable.

City Hall (265) – This activity includes all expenses related to maintaining City Hall. It includes cleaning services, insurance, HVAC repair and maintenance, public utilities, and miscellaneous repairs. It also includes general office and operating expenses for employees housed at City Hall.

Cemetery (276) – The Cemetery activity includes the care and maintenance (grass mowing and trimming) of Oakwood Cemetery. In addition, gravesites are sold and recorded and burials are conducted. A Cemetery Sexton and part-time employees are allocated to the Cemetery activity.

Unallocated Miscellaneous (294) – This activity represents funds that are held to react to unanticipated increases in expenses, such as fuel or utility costs, or for emergency repairs or improvements to public buildings.

Police (301) – Steven Bukala has served as the Police Chief since 2013. The Police Chief is responsible for the administration and supervision of the Police Department.

The Police Department operates twenty four hours per day, seven days per week, for the protection of all citizens. Police Officers investigate criminal activities, respond to emergencies such as domestic disputes and traffic accidents, provide general patrol and traffic control, and handle city code violations and nuisance complaints. Code enforcement expenses, including zoning enforcement, are allocated in the Code Enforcement activity.

The Police Department operates with four full-time police officers, a full-time chief and a full-time police clerk. A number of part-time officers assist in maintaining a 24/7 schedule. Dispatch services are provided through a contract with the Kent County Sheriff Department.

There are six police cruisers (four fully marked, one for administrative and special police functions and one unmarked for detective purposes). These are maintained and replaced through the Police activity rather than the Equipment Fund because Police vehicles are not utilized by other departments.

Code Enforcement (305) – All expenses relating to enforcement of the City Code of Ordinances, including the Zoning Ordinance, are allocated within this activity. This includes half of the expense for the Police Chief, 30 percent of the Police Clerk and 10 percent of full-time police officers.

Fire (336) – Fire protection services are provided by the Lowell Area Fire Department which is governed by the Lowell Area Fire and Emergency Services Authority. The authority was created through an agreement with Lowell Charter Township and Vergennes Township in November, 2008, to provide greater cooperation and sharing of the oversight and expenses of the department. The authority is composed of six members who are appointed by the participating municipalities. Costs are allocated by a formula that considers property values, population, and total fire runs.

The functions of the fire department include fire prevention, public education and awareness, life safety, fire suppression, hazardous material management, fire fighter training and fire investigation. The department covers a 60 square mile area including the City of Lowell, Vergennes Township and the northern two-thirds of Lowell Charter Township.

The Fire Department has also assumed the duties previously provided by Lowell Area Rescue since 1973. These duties include first response to medical emergencies and accidents. In April of 1990, the

rescue services were transferred from the Police to the Fire Department, consolidating emergency services into one building. The department is staffed by paid on-call volunteers.

In July 2016, Ron Van Overbeck was promoted to Fire Chief.

Building Inspections (371) – Professional Code Inspections Inc. provides building inspection and enforcement services to the City of Lowell through a collaborative agreement. The cost of building inspections is covered by permit fees so no expense activity is reflected in the General Fund. Of the permit fees, 10 percent is distributed back to the city to cover administrative expenses on major construction projects.

Planning & Zoning (400) – Williams and Works provides consultation and review services for the City of Lowell to support in-house planning and zoning. The intake process is conducted primarily by the City Clerk with support from the City Manager.

Under Public Act 33 of 2008, the Planning Commission is charged with preparing, adopting and maintaining a master plan for the city. The plan is a policy guide with regard to all matters affecting the physical development of the city. The commission also approves site development plans, special use permits and recommends zoning ordinance amendments to the Council. The seven Commissioners include a Councilmember and are appointed by the Mayor for three-year terms.

The Commission approved an updated Master Plan on October 22, 2007, and the City Council accepted the document on November 5, 2007. Williams & Works is working with the City to update the current Master Plan. The City completed its most up to date revisions of this plan in Fiscal Year 2018.

Public Works (441) –The Director is responsible for oversight and management of public facilities and utilities which make up a vast majority of the expenses of city government. The Public Works activity in the General Fund accounts for the central services that support public infrastructure (streets, sidewalks, downtown public areas and parking lots, arbor), public facilities (cemetery, parks, city hall, chamber/riverwalk, library, showboat and museum), public utilities (water treatment and distribution, wastewater treatment and collection) and public services (recreation and trash pickup).

There are eight budgeted full-time employees, including Public Works Director Dan Czarnecki who began on August 5, 2019. Several part-time employees also provide support for these services. In addition, many services are contracted, such as wastewater treatment, mowing, street sweeping, building maintenance and mechanic work.

Sidewalks (442) – The Sidewalk activity accounts for the repair and replacement of sidewalks adjacent to public parks and facilities. Responsibility for maintaining and repairing the remainder of more than 17 miles of city sidewalks is vested with adjacent property owners.

Arbor Board (443) – The Arbor Board activity accounts for new trees planted in public areas within the city under the Urban Forest Initiative (formerly City Tree Program). The Arbor Board submits annual grant applications to the Lowell Area Community Fund and the LCTV Endowment Fund for this program. Accounting for this activity was removed from the General Fund in 2013 and moved to the Designated Contributions special revenue fund (260).

Ambulance (651) – Lowell Ambulance, a subsidiary of Rockford Ambulance, has provided Ambulance services to city residents since 1988. A 2,170 square foot building adjacent to the Look Memorial Fire Station has been constructed in cooperation with Lowell Charter Township and Vergennes Township to provide space for personnel and equipment.

As part of an agreement with Rockford Ambulance, the City contributed \$16,000 over five years toward construction costs with the final payment occurring during the 2011-12 fiscal year. There are no current General Fund expenses for ambulance services.

Economic Development (728) – All expenses relating to community and economic development are accounted for in this activity, including the City of Lowell's participation with The Right Place, Inc.

Chamber/Riverwalk (747) – A portion of the city-owned building that formerly housed Lowell Cable Television now serves as offices for the Lowell Area Chamber of Commerce and a central point for the Riverwalk. This activity accounts for the utility and insurance expenses associated with operating the building.

Parks (751) – The Parks activity includes the care and maintenance of all city parks, which includes mowing, trimming, watering, playground and picnic equipment care and security.

The Parks & Recreation Commission provides strategic planning for future development of park facilities. The Lee Fund and Carr Funds have been established to provide funding for park improvements. In addition, contracts are negotiated with organized park users to assist in offsetting expenses. These agreements typically include a per participant fee.

Showboat (757) – The City of Lowell accepted ownership of the Lowell Showboat through action by the City Council on December 4, 2000. The current rendition of the Lowell Showboat was demolished in February of 2019. The Lowell Area Chamber of Commerce schedules showboat events and collects a portion of the fees. This activity reflects the basic expenses of utilities and minor repairs.

Dog Park (758) – The City of Lowell collaborates with local citizens by allowing a Dog Park to be created on city property. This activity reflects expenses for the Dog Park that are reimbursed

through private donations. Accounting for this activity was removed from the General Fund in 2013 and moved to the Designated Contributions special revenue fund (260).

Recreation (774) – The City of Lowell participates with Lowell Charter Township and Vergennes Township in the Lowell Area Recreation Authority (LARA). This activity represents the city contribution to LARA.

Library (790) – The Harold and Mildred Englehardt Public Library opened in February, 1997, providing much needed community space for a public library. It is an 8,800 square-foot city facility and cost \$1.3 million to construct. It was made possible through donations from the Lowell Area Community Fund and the Look Memorial Fund in addition to a \$770,000 Building Authority Bond that was paid in full in March, 2007. The facility was dedicated on May 18, 1997.

A November 1994 election established the Kent District Library system and a library millage. In August, 2014, KDL received a millage renewal approval of 1.28 mills. From this millage, KDL provides the library with staffing and support services for operations. This activity includes the expenses relating to the operation and maintenance of the building which are offset somewhat by a contribution from the Kent District Library.

Historic District Commission (803) – The Lowell City Council established a Historic District that encompasses 54 properties of significance to the community's heritage. The historic district ordinance was adopted on November 4, 1996.

A five-member Historic District Commission reviews plans involving changes to the exterior of historic structures to determine whether or not the proposed changes conform to the structure's historic and architectural character. The goal of the Commission is to recognize, protect and preserve for present and future generations the historic buildings of Lowell which now have attained National Historic Register status.

This activity accounts for expenses incurred by the commission. A separate Historic District Fund is used to account for grants used for historic district projects.

Museum (804) – The Lowell Area Historical Museum is a charitable organization whose purpose is to collect, preserve and display Lowell history as well as to educate the community about its rich historical heritage. The museum is housed at the city-owned Graham Building, a building on the National Registry of Historical Places. This activity is used for utilities, insurance and maintenance on the building and parking area.

In November, 2002, city residents approved a dedicated millage of 0.25 mills toward Museum operations. A millage renewal was approved in November, 2011. The millage produces revenue for museum operations in addition to the building expenses covered under this activity.

Transfers Out (965) – This activity accounts for transfers to other city funds.

- Major and Local Street Funds (202 and 203): These transfers assist with local match requirements on federal and state funds as well as providing additional resources for the asset management program for city streets.
- City Hall Bond Payment (351): The outstanding debt on bonds purchased to construct city hall are paid from the General Fund. The bonds were refinanced in 2012 resulting in a savings of \$570,000 over the remaining 20-year term.
- Equipment Fund (661): A transfer to the Equipment Fund supplements rental charges made to various other funds in order to build reserves for future equipment replacement.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	8,379.28	9,000.00	8,110.72	8,051.00	8,100.00
101-101-715.000	SOCIAL SECURITY	641.02	700.00	620.47	700.00	619.65
101-101-722.000	WORKERS COMPENSATION	28.24	25.00	19.03	25.00	25.00
PERSONNEL		9,048.54	9,725.00	8,750.22	8,776.00	8,744.65
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	0.00	450.00	158.00	450.00	400.00
SUPPLIES		0.00	450.00	158.00	450.00	400.00
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	3,185.70	4,000.00	2,413.06	4,000.00	4,000.00
101-101-880.000	COMMUNITY PROMOTION	1,350.00	2,500.00	1,050.00	2,500.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	3,155.28	5,000.00	3,719.86	5,000.00	5,000.00
OPERATING		7,690.98	11,500.00	7,182.92	11,500.00	11,500.00
TOTAL APPROPRIATIONS		16,739.52	21,675.00	16,091.14	20,726.00	20,644.65
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL		(16,739.52)	(21,675.00)	(16,091.14)	(20,726.00)	(20,644.65)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-172-454.000	MARIJUANA APPLICATION FEE	0.00	0.00	15,000.00	10,000.00	20,000.00
LICENSES AND PERMITS		0.00	0.00	15,000.00	10,000.00	20,000.00
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	64,483.00	64,483.00	0.00	64,483.00	64,483.00
CHARGES FOR SERVICES		64,483.00	64,483.00	0.00	64,483.00	64,483.00
TRANSFERS IN						
101-172-699.715-BG1906	TRANSFER FROM LOOK FUND	0.00	0.00	18,384.00	18,384.00	0.00
TRANSFERS IN		0.00	0.00	18,384.00	18,384.00	0.00
TOTAL ESTIMATED REVENUES		64,483.00	64,483.00	33,384.00	92,867.00	84,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	69,442.59	68,077.00	58,187.77	68,077.00	70,120.96
101-172-715.000	SOCIAL SECURITY	5,650.30	5,208.00	4,843.51	5,208.00	5,364.25
101-172-716.000	HEALTH INSURANCE	2,507.51	3,360.00	2,500.06	3,360.00	3,360.00
101-172-717.000	LIFE INSURANCE	103.59	105.00	67.92	105.00	100.13
101-172-718.000	PENSION	15,923.51	18,000.00	14,528.39	18,000.00	18,701.26
101-172-721.000	LONGEVITY	0.00	0.00	0.00	0.00	45.50
101-172-722.000	WORKERS COMPENSATION	413.30	300.00	290.00	300.00	300.00
101-172-723.000	DENTAL INSURANCE	198.24	0.00	272.61	335.00	351.04
101-172-723.001	OPEB CONTRIBUTION	1,666.60	0.00	0.00	0.00	0.00
101-172-724.000	EYECARE	51.83	0.00	56.63	80.00	83.41
101-172-725.000	DISABILITY INSURANCE	531.49	557.79	276.88	557.79	424.86
PERSONNEL		96,488.96	95,607.79	81,023.76	96,022.79	98,851.41
SUPPLIES						
101-172-742.000	MARIJUANA ADMIN. FEES	0.00	0.00	30.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 172 - POLICE DEPARTMENT						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	0.00	0.00	30.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	29,287.18	25,000.00	52,598.48	90,000.00	103,700.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	NEWSLETTER					
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	LEW BENDER					
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	COMMUNITY CLEANUP					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	MERS 30 YEAR AMORTIZATION REQUEST					
	GL # FOOTNOTE TOTAL:					15,000.00
	PROFESSIONAL & CONTRACTUAL	29,287.18	25,000.00	52,598.48	90,000.00	103,700.00
OPERATING						
101-172-850.000	COMMUNICATIONS	828.96	500.00	228.72	500.00	540.00
101-172-860.000	TRAVEL EXPENSES	5,946.25	5,700.00	4,275.00	5,700.00	5,700.00
101-172-864.000	CONFERENCES & CONVENTIONS	3,552.98	4,000.00	3,471.70	4,000.00	2,500.00
101-172-955.000	MISCELLANEOUS EXPENSE	3,237.42	5,000.00	3,038.39	5,000.00	5,000.00
	OPERATING	13,565.61	15,200.00	11,013.81	15,200.00	13,740.00
	TOTAL APPROPRIATIONS	139,341.75	135,807.79	144,666.05	201,222.79	216,291.41
	NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER	(74,858.75)	(71,324.79)	(111,282.05)	(108,355.79)	(131,808.41)
Dept 191 - ELECTIONS						
ESTIMATED REVENUES						
OTHER REVENUE						
101-191-676.000	ELECTION REMBURSEMENT	2,007.75	0.00	0.00	0.00	0.00
	OTHER REVENUE	2,007.75	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	2,007.75	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	5,237.50	10,000.00	2,402.50	3,000.00	7,000.00
101-191-715.000	SOCIAL SECURITY	47.43	765.00	0.00	765.00	918.00
101-191-722.000	WORKERS COMPENSATION	25.17	50.00	8.57	50.00	50.00
	PERSONNEL	5,310.10	10,815.00	2,411.07	3,815.00	7,968.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	1,321.86	1,000.00	2,208.77	2,100.00	3,000.00
	SUPPLIES	1,321.86	1,000.00	2,208.77	2,100.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-191-930.000	REPAIR & MAINTENANCE	0.00	300.00	300.00	300.00	300.00
	PROFESSIONAL & CONTRACTUAL	0.00	300.00	300.00	300.00	300.00
OPERATING						
101-191-860.000	TRAVEL EXPENSES	0.00	400.00	0.00	400.00	400.00
101-191-864.000	CONFERENCES & CONVENTIONS	40.00	250.00	20.00	250.00	250.00
101-191-900.000	PRINTING	527.94	500.00	708.89	710.00	710.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 191 - ELECTIONS						
APPROPRIATIONS						
OPERATING						
101-191-955.000	MISCELLANEOUS EXPENSE	0.00	260.00	0.00	260.00	260.00
OPERATING		567.94	1,410.00	728.89	1,620.00	1,620.00
CAPITAL						
101-191-980.000	EQUIPMENT	635.98	2,000.00	0.00	0.00	0.00
CAPITAL		635.98	2,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		7,835.88	15,525.00	5,648.73	7,835.00	12,888.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(5,028.13)	(15,525.00)	(5,648.73)	(7,835.00)	(12,888.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	45,123.36	45,000.00	34,491.60	45,000.00	45,000.00
101-209-707.000	SALARIES-TEMPORARY	630.00	1,000.00	1,220.00	1,000.00	1,000.00
101-209-715.000	SOCIAL SECURITY	3,491.72	3,500.00	2,674.57	3,500.00	3,520.00
101-209-722.000	WORKERS COMPENSATION	510.38	400.00	323.71	400.00	400.00
PERSONNEL		49,755.46	49,900.00	38,709.88	49,900.00	49,920.00
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	2,549.04	3,000.00	275.58	3,000.00	3,000.00
SUPPLIES		2,549.04	3,000.00	275.58	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	0.00	3,500.00	0.00	3,500.00	3,500.00
PROFESSIONAL & CONTRACTUAL		0.00	3,500.00	0.00	3,500.00	3,500.00
OPERATING						
101-209-860.000	TRAVEL EXPENSES	640.94	700.00	447.94	700.00	700.00
101-209-900.000	PRINTING	2,392.25	2,500.00	1,284.14	2,500.00	2,500.00
101-209-955.000	MISCELLANEOUS EXPENSE	796.20	1,000.00	610.00	1,000.00	0.00
OPERATING		3,829.39	4,200.00	2,342.08	4,200.00	3,200.00
TOTAL APPROPRIATIONS		56,133.89	60,600.00	41,327.54	60,600.00	59,620.00
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		(56,133.89)	(60,600.00)	(41,327.54)	(60,600.00)	(59,620.00)
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	64,824.78	50,000.00	44,999.55	60,000.00	55,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	0.00	10,000.00	10,368.00	13,500.00	10,000.00
PROFESSIONAL & CONTRACTUAL		64,824.78	60,000.00	55,367.55	73,500.00	65,000.00
TOTAL APPROPRIATIONS		64,824.78	60,000.00	55,367.55	73,500.00	65,000.00
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		(64,824.78)	(60,000.00)	(55,367.55)	(73,500.00)	(65,000.00)
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	CHARGES FOR SERVICES	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	4,000.00	4,000.00	0.00	4,000.00	4,000.00
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	67,098.61	65,000.00	46,606.36	65,000.00	69,803.76
101-215-709.000	SALARIES-OVERTIME	194.93	500.00	354.33	500.00	500.00
101-215-715.000	SOCIAL SECURITY	4,083.49	4,400.00	3,349.88	4,400.00	5,354.90
101-215-716.000	HEALTH INSURANCE	27,501.97	27,684.42	21,036.57	27,684.42	30,439.27
101-215-717.000	LIFE INSURANCE	186.05	187.50	111.88	187.50	185.95
101-215-718.000	PENSION	15,874.77	18,000.00	13,471.16	18,000.00	18,811.59
101-215-721.000	LONGEVITY	617.49	390.00	0.00	390.00	422.50
101-215-722.000	WORKERS COMPENSATION	381.93	400.00	228.29	400.00	400.00
101-215-723.000	DENTAL INSURANCE	830.18	825.00	572.81	825.00	897.62
101-215-723.001	OPEB CONTRIBUTION	1,584.40	0.00	0.00	0.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
101-215-724.000	SUE ULLERY'S OPEB CONTRIBUTION					
101-215-725.000	EYECARE	390.04	388.35	253.96	388.35	424.01
	DISABILITY	534.16	555.20	253.04	555.20	443.41
	PERSONNEL	120,078.02	118,330.47	86,238.28	118,330.47	132,683.01
SUPPLIES						
101-215-730.000	POSTAGE	0.00	600.00	0.00	0.00	0.00
	SUPPLIES	0.00	600.00	0.00	0.00	0.00
OPERATING						
101-215-850.000	COMMUNICATIONS	637.23	600.00	228.72	600.00	600.00
101-215-860.000	TRAVEL EXPENSES	329.55	400.00	116.69	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	2,870.11	4,500.00	2,704.26	4,500.00	4,500.00
101-215-900.000	PRINTING	5,490.22	5,500.00	3,551.25	5,500.00	5,500.00
101-215-956.000	MISCELLANEOUS EXPENSE	1,030.59	1,000.00	563.82	1,000.00	1,000.00
	OPERATING	10,357.70	12,000.00	7,164.74	12,000.00	12,000.00
	TOTAL APPROPRIATIONS	130,435.72	130,930.47	93,403.02	130,330.47	144,683.01
	NET OF REVENUES/APPROPRIATIONS - 215 - CLERK	(126,435.72)	(126,930.47)	(93,403.02)	(126,330.47)	(140,683.01)
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	114,903.00	120,000.00	0.00	120,000.00	120,000.00
	CHARGES FOR SERVICES	114,903.00	120,000.00	0.00	120,000.00	120,000.00
	TOTAL ESTIMATED REVENUES	114,903.00	120,000.00	0.00	120,000.00	120,000.00
APPROPRIATIONS						
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	103,960.83	106,300.00	77,832.64	106,300.00	109,487.04
101-253-715.000	SOCIAL SECURITY	6,827.36	8,200.00	5,070.73	8,200.00	8,370.76
101-253-716.000	HEALTH INSURANCE	27,111.42	27,091.87	19,449.96	27,091.87	29,244.09

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 253 - TREASURER						
APPROPRIATIONS						
PERSONNEL						
101-253-717.000	LIFE INSURANCE	257.83	262.50	160.82	262.50	250.32
101-253-718.000	PENSION	24,712.42	28,000.00	21,776.97	28,000.00	29,200.19
101-253-721.000	LONGEVITY	1,137.46	1,137.50	1,137.48	1,137.50	1,137.50
101-253-722.000	WORKERS COMPENSATION	600.07	500.00	386.17	500.00	500.00
101-253-723.000	DENTAL INSURANCE	1,039.54	1,027.80	728.92	1,027.80	1,079.19
101-253-723.001	OPEB CONTRIBUTION	2,601.63	10,000.00	0.00	10,000.00	10,000.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
101-253-724.000	GERARD AND OLIN OPEB SET ASIDE					
101-253-725.000	EYECARE	302.53	303.24	204.58	303.24	318.36
	DISABILITY	856.30	900.35	431.13	900.35	695.53
	PERSONNEL	169,407.39	183,723.26	127,179.40	183,723.26	190,282.98
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	0.00	1,500.00	739.28	1,500.00	1,500.00
	SUPPLIES	0.00	1,500.00	739.28	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	17,231.50	17,000.00	17,623.75	19,000.00	17,500.00
	PROFESSIONAL & CONTRACTUAL	17,231.50	17,000.00	17,623.75	19,000.00	17,500.00
OPERATING						
101-253-860.000	TRAVEL EXPENSES	119.51	150.00	103.01	150.00	150.00
101-253-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
101-253-941.000	DATA PROCESSING	31,416.00	31,416.00	31,416.00	31,416.00	31,416.00
101-253-955.000	MISCELLANEOUS EXPENSE	1,682.21	1,500.00	182.17	1,500.00	1,500.00
	OPERATING	33,217.72	33,566.00	31,701.18	33,566.00	33,566.00
	TOTAL APPROPRIATIONS	219,856.61	235,789.26	177,243.61	237,789.26	242,848.98
	NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER	(104,953.61)	(115,789.26)	(177,243.61)	(117,789.26)	(122,848.98)
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
INTEREST AND RENTS						
101-265-667.000	RENTAL FEES	530.00	100.00	0.00	100.00	100.00
	INTEREST AND RENTS	530.00	100.00	0.00	100.00	100.00
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	4,950.00	3,450.00	1,500.00	3,450.00	3,450.00
	OTHER REVENUE	4,950.00	3,450.00	1,500.00	3,450.00	3,450.00
	TOTAL ESTIMATED REVENUES	5,480.00	3,550.00	1,500.00	3,550.00	3,550.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	6,788.57	5,000.00	5,440.41	6,500.00	4,759.41
101-265-707.000	SALARIES-TEMPORARY	3,232.50	2,750.00	1,268.44	2,750.00	2,800.00
101-265-709.000	SALARIES-OVERTIME	145.14	300.00	166.75	300.00	300.00
101-265-715.000	SOCIAL SECURITY	785.11	615.00	533.64	615.00	614.83
101-265-716.000	HEALTH INSURANCE	1,190.26	626.79	682.04	627.00	1,480.65
101-265-717.000	LIFE INSURANCE	(61.43)	11.40	11.11	11.40	12.87
101-265-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	291.16

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 265 - CITY HALL						
APPROPRIATIONS						
PERSONNEL						
101-265-718.000	PENSION	1,059.55	1,200.00	691.33	1,200.00	611.28
101-265-721.000	LONGEVITY	40.86	58.50	37.15	0.00	32.50
101-265-722.000	WORKERS COMPENSATION	473.50	500.00	271.89	500.00	500.00
101-265-723.000	DENTAL INSURANCE	75.04	47.78	50.87	50.00	57.73
101-265-723.001	OPEB CONTRIBUTION	110.97	0.00	0.00	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:				5,000.00	5,000.00
101-265-724.000	OPEB FOR WISNIENSKI					
	EYECARE	21.78	15.60	14.75	16.00	25.03
101-265-725.000	DISABILITY INSURANCE	29.11	38.76	25.66	17.00	29.24
PERSONNEL		13,890.96	11,163.83	9,194.04	17,586.40	16,514.70
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	2,839.74	3,000.00	837.68	2,500.00	3,000.00
101-265-730.000	POSTAGE	6,908.53	6,000.00	7,453.12	6,000.00	6,000.00
101-265-740.000	OPERATING SUPPLIES	4,752.12	4,000.00	4,805.77	5,000.00	4,500.00
SUPPLIES		14,500.39	13,000.00	13,096.57	13,500.00	13,500.00
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	18,327.25	17,500.00	10,341.16	17,500.00	17,500.00
101-265-910.000	INSURANCE	7,460.00	8,500.00	7,795.00	8,500.00	8,500.00
101-265-930.000	REPAIR & MAINTENANCE	16,113.35	15,000.00	6,356.23	13,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		41,900.60	41,000.00	24,492.39	39,000.00	41,000.00
OPERATING						
101-265-850.000	COMMUNICATIONS	8,864.42	7,000.00	6,500.13	7,000.00	7,000.00
101-265-920.000	PUBLIC UTILITIES	51,086.93	48,000.00	40,969.74	48,000.00	48,000.00
101-265-940.000	RENTALS	3,826.20	3,500.00	2,203.87	3,500.00	3,500.00
OPERATING		63,777.55	58,500.00	49,673.74	58,500.00	58,500.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	28,252.65	25,000.00	9,191.45	20,000.00	15,000.00
	FOOTNOTE AMOUNTS:				7,000.00	0.00
	WINDOW SILL WRAP					
	FOOTNOTE AMOUNTS:				5,000.00	0.00
	WOOD TRIM					
	FOOTNOTE AMOUNTS:				7,000.00	0.00
	LED LIGHTING (\$3000 CREDIT FROM LLP)					
	FOOTNOTE AMOUNTS:				0.00	10,500.00
	TEMPERATURE CONTROL SYSTEM UPGRADE (50% PAID BY DDA)					
	FOOTNOTE AMOUNTS:				0.00	4,500.00
	MISC					
	GL # FOOTNOTE TOTAL:				19,000.00	15,000.00
CAPITAL		28,252.65	25,000.00	9,191.45	20,000.00	15,000.00
TOTAL APPROPRIATIONS		162,322.15	148,663.83	105,648.19	148,586.40	144,514.70
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		(156,842.15)	(145,113.83)	(104,148.19)	(145,036.40)	(140,964.70)
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	14,125.00	10,000.00	6,410.00	10,000.00	10,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
	CHARGES FOR SERVICES	14,125.00	10,000.00	6,410.00	10,000.00	10,000.00
	TOTAL ESTIMATED REVENUES	14,125.00	10,000.00	6,410.00	10,000.00	10,000.00
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	34,040.65	31,200.00	16,387.09	25,000.00	32,050.72
101-276-707.000	SALARIES-TEMPORARY	15,555.62	20,500.00	15,373.78	20,500.00	21,000.00
101-276-709.000	SALARIES-OVERTIME	1,010.97	1,500.00	230.55	1,500.00	1,500.00
101-276-715.000	SOCIAL SECURITY	3,833.51	4,070.00	2,397.01	4,070.00	3,780.42
101-276-716.000	HEALTH INSURANCE	12,497.96	5,435.47	3,148.85	5,435.47	11,964.22
101-276-717.000	LIFE INSURANCE	86.83	78.78	29.43	78.78	100.13
101-276-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	2,426.32
101-276-718.000	PENSION	7,550.64	8,200.00	3,082.95	8,200.00	3,887.90
101-276-721.000	LONGEVITY	510.72	455.00	431.82	455.00	130.00
101-276-722.000	WORKERS COMPENSATION	2,052.99	1,400.00	1,062.99	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	440.04	394.32	146.13	394.32	477.04
101-276-723.001	DEFINED BENEFIT CONTRIBUTION	760.35	0.00	0.00	0.00	0.00
101-276-724.000	EYECARE	128.30	121.30	44.65	121.30	199.46
101-276-725.000	DISABILITY	268.63	266.67	51.93	266.67	199.07
	PERSONNEL	79,537.21	73,621.54	42,387.18	67,421.54	79,115.28
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	76.14	125.00	0.00	125.00	125.00
101-276-740.000	OPERATING SUPPLIES	3,058.34	2,000.00	2,947.69	3,000.00	2,000.00
101-276-744.000	UNIFORMS	740.48	1,000.00	0.00	500.00	1,000.00
	SUPPLIES	3,874.96	3,125.00	2,947.69	3,625.00	3,125.00
PROFESSIONAL & CONTRACTUAL						
101-276-902.000	CONTRACTUAL	875.00	3,000.00	1,050.00	3,000.00	2,500.00
101-276-910.000	INSURANCE	2,281.00	2,500.00	2,285.00	2,500.00	2,500.00
101-276-930.000	REPAIR & MAINTENANCE	982.20	1,500.00	2,246.07	1,500.00	7,500.00
	FOOTNOTE AMOUNTS: SHINGLE REPLACEMENT, OVERHANG AND SIDING REPAIRS				0.00	7,500.00
	PROFESSIONAL & CONTRACTUAL	4,138.20	7,000.00	5,581.07	7,000.00	12,500.00
OPERATING						
101-276-850.000	COMMUNICATIONS	385.00	300.00	65.00	300.00	300.00
101-276-860.000	TRAVEL EXPENSES	21.40	150.00	0.00	150.00	150.00
101-276-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	40.00	500.00	800.00
101-276-900.000	PRINTING	39.34	50.00	0.00	0.00	50.00
101-276-920.000	PUBLIC UTILITIES	3,817.93	4,250.00	2,145.48	4,250.00	4,250.00
101-276-940.000	RENTALS	42,175.06	38,000.00	23,584.48	38,000.00	38,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	298.25	200.00	528.38	530.00	1,000.00
	OPERATING	46,736.98	43,450.00	26,363.34	43,730.00	44,550.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	0.00	1,000.00	0.00	0.00	1,000.00
	CAPITAL	0.00	1,000.00	0.00	0.00	1,000.00
	TOTAL APPROPRIATIONS	134,287.35	128,196.54	77,279.28	121,776.54	140,290.28
	NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY	(120,162.35)	(118,196.54)	(70,869.28)	(111,776.54)	(130,290.28)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	0.00	0.00	3,818.00	4,000.00	4,000.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	3,818.00	4,000.00	4,000.00
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	7,991.12	5,000.00	1,625.17	2,000.00	3,000.00
	OPERATING	7,991.12	5,000.00	1,625.17	2,000.00	3,000.00
TOTAL APPROPRIATIONS		7,991.12	5,000.00	5,443.17	6,000.00	7,000.00
NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED M		(7,991.12)	(5,000.00)	(5,443.17)	(6,000.00)	(7,000.00)
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	9,007.90	5,000.00	178.75	4,000.00	5,000.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,204.63	1,250.00	626.15	1,250.00	1,250.00
	STATE GRANTS	10,212.53	6,250.00	804.90	5,250.00	6,250.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	4,078.86	1,500.00	1,686.56	2,000.00	2,000.00
101-301-624.000	SALVAGE INSPECTION FEES	9,225.47	20,000.00	8,588.44	10,000.00	20,000.00
101-301-626.000	REPORTS & FINGERPRINT FEES	2,397.75	2,500.00	1,745.09	2,500.00	2,000.00
101-301-626.001	PBT TEST	986.00	500.00	535.25	500.00	500.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	210.00	250.00	125.00	250.00	100.00
	CHARGES FOR SERVICES	16,898.08	24,750.00	12,680.34	15,250.00	24,600.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	8,048.41	3,500.00	6,486.40	6,500.00	5,000.00
101-301-660.001	O U I L FINES	1,046.68	1,500.00	23.50	100.00	100.00
101-301-660.002	SEX OFFENDER FEES	550.00	250.00	350.00	380.00	200.00
101-301-660.003	CIVIL INFRACTION FINES	50.00	250.00	465.00	465.00	250.00
101-301-661.000	POLICE SEIZURES	4,664.00	4,000.00	0.00	0.00	1,000.00
	FINES AND FORFEITURES	14,359.09	9,500.00	7,324.90	7,445.00	6,550.00
OTHER REVENUE						
101-301-677.000	MISCELLANEOUS	723.34	0.00	318.01	350.00	350.00
	OTHER REVENUE	723.34	0.00	318.01	350.00	350.00
TOTAL ESTIMATED REVENUES		42,193.04	40,500.00	21,128.15	28,295.00	37,750.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	345,663.87	329,764.00	261,855.19	329,764.00	402,798.40
101-301-707.000	SALARIES-TEMPORARY	85,615.23	77,000.00	66,302.19	77,000.00	71,000.00
101-301-708.000	STANDBY	4,273.45	4,520.00	3,467.91	4,520.00	4,520.00
101-301-709.000	SALARIES-OVERTIME	9,713.40	10,927.00	7,167.90	10,927.00	10,000.00
101-301-715.000	SOCIAL SECURITY	33,637.28	31,060.00	25,579.08	31,060.00	38,869.59
101-301-716.000	HEALTH INSURANCE	52,871.00	50,544.96	34,035.79	50,544.96	71,759.52
101-301-717.000	LIFE INSURANCE	753.82	720.00	546.91	720.00	858.24
101-301-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	4,655.04
101-301-718.000	PENSION	78,780.61	81,000.00	68,575.26	84,276.33	103,857.94
FOOTNOTE AMOUNTS:					84,276.33	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
PERSONNEL						
	ACCOUNTS FOR ALL OVERTIME MERS CONTRIBUTION IN GENERAL FUND					
101-301-720.000	HOLIDAY PAY	72.90	7,725.00	8,129.98	7,725.00	7,725.00
101-301-721.000	LONGEVITY	2,476.52	2,418.00	2,417.98	2,418.00	3,185.00
101-301-722.000	WORKERS COMPENSATION	14,688.80	9,330.00	9,844.22	9,330.00	9,350.00
101-301-723.000	DENTAL INSURANCE	3,851.07	3,513.65	2,945.60	3,513.65	4,671.58
101-301-723.001	OPEB CONTRIBUTION	7,531.57	12,000.00	0.00	12,000.00	10,636.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	OPEB SET ASIDE FOR HURST					
	FOOTNOTE AMOUNTS:				0.00	5,636.00
	2% FOR STEPHENS, BUKALA, VANSOLKEMA, LAUREN					
	GL # FOOTNOTE TOTAL:					10,636.00
101-301-724.000	EYECARE	1,427.01	1,237.64	998.43	1,237.64	1,789.96
101-301-725.000	POLICE DISABILITY INS	2,660.28	2,577.56	1,529.36	2,577.56	2,586.88
PERSONNEL		644,016.81	624,337.81	493,395.80	627,614.14	748,263.15
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	1,272.51	1,400.00	1,358.18	1,400.00	1,400.00
101-301-740.000	OPERATING SUPPLIES	1,873.09	2,000.00	593.76	2,000.00	2,250.00
101-301-741.000	FUEL	12,992.02	15,000.00	9,961.45	15,000.00	15,000.00
101-301-742.000	INVESTIGATIVE EXPENSE	248.00	500.00	0.00	500.00	500.00
101-301-743.000	AMMUNITION	2,002.20	2,500.00	909.50	2,500.00	3,000.00
101-301-744.000	UNIFORMS	6,276.94	5,500.00	3,279.30	5,500.00	6,500.00
SUPPLIES		24,664.76	26,900.00	16,102.19	26,900.00	28,650.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	4,237.45	3,800.00	2,892.54	3,800.00	3,800.00
101-301-910.000	INSURANCE	10,158.00	10,350.00	9,795.00	10,350.00	10,350.00
101-301-930.000	R & M EQUIPMENT	4,940.50	5,000.00	4,178.49	5,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	7,323.39	14,000.00	15,723.80	17,000.00	18,500.00
PROFESSIONAL & CONTRACTUAL		26,659.34	33,150.00	32,589.83	36,150.00	37,650.00
OPERATING						
101-301-803.000	DISPATCHING SERVICES	34,083.42	39,000.00	17,164.60	39,000.00	39,000.00
101-301-850.000	COMMUNICATIONS	9,310.84	12,500.00	4,410.39	12,500.00	12,500.00
101-301-860.000	TRAVEL EXPENSES	187.06	500.00	190.44	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	954.85	1,500.00	1,286.40	1,500.00	1,500.00
101-301-940.000	RENTALS	42.18	250.00	43.02	250.00	250.00
101-301-955.000	MISCELLANEOUS EXPENSE	1,170.72	1,350.00	985.50	1,350.00	1,350.00
101-301-957.000	TRAINING	2,345.11	3,000.00	3,156.31	3,200.00	3,000.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	625.63	1,200.00	1,319.15	1,350.00	1,200.00
101-301-959.000	DRUG ENFORCEMENT	5,704.00	6,000.00	0.00	0.00	0.00
101-301-960.000	SALVAGE EXPENSES	1,373.54	0.00	6,246.60	6,500.00	6,000.00
OPERATING		55,797.35	65,300.00	34,802.41	66,150.00	65,300.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	529.71	500.00	129.99	500.00	500.00
101-301-984.000	EQUIPMENT	4,452.78	6,500.00	4,837.18	6,500.00	8,500.00
CAPITAL		4,982.49	7,000.00	4,967.17	7,000.00	9,000.00
TOTAL APPROPRIATIONS		756,120.75	756,687.81	581,857.40	763,814.14	888,863.15
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPART		(713,927.71)	(716,187.81)	(560,729.25)	(735,519.14)	(851,113.15)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	51,104.02	65,098.00	40,496.94	65,098.00	0.00
101-305-707.000	SALARIES-TEMPORARY	21.94	0.00	12.19	0.00	0.00
101-305-709.000	SALARIES-OVERTIME	0.00	0.00	72.48	0.00	0.00
101-305-715.000	SOCIAL SECURITY	3,921.46	5,000.00	3,223.40	5,000.00	0.00
101-305-716.000	HEALTH INSURANCE	12,373.08	15,792.56	2,116.54	5,500.00	0.00
101-305-717.000	LIFE INSURANCE	103.59	180.00	72.75	180.00	0.00
101-305-718.000	PENSION	19,566.98	21,000.00	17,170.70	21,000.00	0.00
101-305-721.000	LONGEVITY	708.48	702.00	732.02	702.02	0.00
101-305-722.000	WORKERS COMPENSATION	1,788.38	1,800.00	1,259.45	1,800.00	0.00
101-305-723.000	DENTAL INSURANCE	498.22	815.47	370.65	815.47	0.00
101-305-724.000	EYECARE	2,150.31	311.88	144.58	311.88	0.00
101-305-725.000	DISABILITY INSURANCE	410.76	666.64	232.26	666.64	0.00
PERSONNEL		92,647.22	111,366.55	65,873.96	101,074.01	0.00
SUPPLIES						
101-305-727.000	OFFICE SUPPLIES	256.90	1,400.00	0.00	1,400.00	0.00
101-305-740.000	OPERATING SUPPLIES	0.00	250.00	0.00	250.00	0.00
SUPPLIES		256.90	1,650.00	0.00	1,650.00	0.00
TOTAL APPROPRIATIONS		92,904.12	113,016.55	65,873.96	102,724.01	0.00
NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEMENT		(92,904.12)	(113,016.55)	(65,873.96)	(102,724.01)	0.00
Dept 336 - FIRE						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-336-638.000	PUBLIC WORKS CHARGE FOR SERVICES	1,464.81	0.00	0.00	1,500.00	1,500.00
CHARGES FOR SERVICES		1,464.81	0.00	0.00	1,500.00	1,500.00
TOTAL ESTIMATED REVENUES		1,464.81	0.00	0.00	1,500.00	1,500.00
APPROPRIATIONS						
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	591.36	1,000.00	258.32	1,000.00	1,000.00
101-336-707.000	SALARIES-TEMPORARY	172.81	212.00	329.51	329.51	329.51
101-336-709.000	SALARIES-OVERTIME	87.41	407.00	91.44	407.00	407.00
101-336-715.000	SOCIAL SECURITY	64.05	89.00	51.59	89.00	89.00
101-336-716.000	HEALTH INSURANCE	50.64	100.00	3.77	100.00	100.00
101-336-717.000	ACCIDENT INSURANCE	0.99	0.00	1.17	0.00	0.00
101-336-722.000	WORKERS COMPENSATION	53.26	60.00	38.95	60.00	60.00
101-336-723.000	DENTAL INSURANCE	5.21	0.00	2.49	0.00	0.00
101-336-724.000	EYECARE	1.26	0.00	1.50	0.00	0.00
101-336-725.000	DISABILITY INSURANCE	3.22	5.00	2.30	5.00	0.00
PERSONNEL		1,030.21	1,873.00	781.04	1,990.51	1,985.51
SUPPLIES						
101-336-740.000	OPERATING SUPPLIES	15.99	0.00	0.00	0.00	0.00
SUPPLIES		15.99	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-336-930.000	REPAIR & MAINTENANCE	27.51	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		27.51	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 336 - FIRE						
APPROPRIATIONS						
OPERATING						
101-336-940.000	RENTALS	618.17	1,000.00	437.37	1,000.00	1,000.00
OPERATING		618.17	1,000.00	437.37	1,000.00	1,000.00
CAPITAL						
101-336-905.000	FIRE COMMISSION PAYMENT	118,549.80	115,282.00	87,863.16	115,800.00	118,549.00
CAPITAL		118,549.80	115,282.00	87,863.16	115,800.00	118,549.00
TOTAL APPROPRIATIONS		120,241.68	118,155.00	89,081.57	118,790.51	121,534.51
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		(118,776.87)	(118,155.00)	(89,081.57)	(117,290.51)	(120,034.51)
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-611.000	SITE PLAN REVIEW RETAINER	14,900.00	0.00	8,701.75	10,000.00	10,000.00
101-400-614.000	SPECIAL USE APPLICATION FEE	500.00	0.00	1,025.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	700.00	0.00	200.00	0.00	0.00
CHARGES FOR SERVICES		16,100.00	0.00	9,926.75	10,000.00	10,000.00
TOTAL ESTIMATED REVENUES		16,100.00	0.00	9,926.75	10,000.00	10,000.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	22,777.30	18,000.00	13,078.51	18,000.00	18,501.60
101-400-707.000	SALARIES-TEMPORARY	2,065.00	3,000.00	2,205.00	3,000.00	2,300.00
101-400-715.000	SOCIAL SECURITY	1,788.97	1,500.00	1,090.57	1,500.00	1,644.87
101-400-716.000	HEALTH INSURANCE	3,600.31	3,419.91	2,436.13	3,419.91	3,704.69
101-400-717.000	LIFE INSURANCE	51.40	45.00	27.22	45.00	42.91
101-400-718.000	PENSION	5,748.45	4,800.00	3,626.50	4,800.00	4,934.38
101-400-721.000	LONGEVITY	0.00	195.00	0.00	195.00	195.00
101-400-722.000	WORKERS COMPENSATION	133.86	100.00	65.55	100.00	100.00
101-400-723.000	DENTAL INSURANCE	204.11	179.28	126.48	179.28	188.24
101-400-723.001	OPEB CONTRIBUTION	439.77	0.00	0.00	0.00	0.00
101-400-724.000	EYECARE	98.57	93.20	62.14	93.20	97.85
101-400-725.000	DISABILITY INSURANCE	184.10	153.96	71.75	153.96	117.52
PERSONNEL		37,091.84	31,486.35	22,789.85	31,486.35	31,827.06
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	38,427.31	22,500.00	26,239.26	22,500.00	22,500.00
PROFESSIONAL & CONTRACTUAL		38,427.31	22,500.00	26,239.26	22,500.00	22,500.00
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	675.00	1,000.00	1,175.25	1,200.00	1,000.00
101-400-900.000	PRINTING	107.00	0.00	117.70	200.00	100.00
OPERATING		782.00	1,000.00	1,292.95	1,400.00	1,100.00
TOTAL APPROPRIATIONS		76,301.15	54,986.35	50,322.06	55,386.35	55,427.06
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZO		(60,201.15)	(54,986.35)	(40,395.31)	(45,386.35)	(45,427.06)
Dept 426 - EMERGENCY MANAGEMENT						
APPROPRIATIONS						

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 426 - EMERGENCY MANAGEMENT						
APPROPRIATIONS						
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	0.00	0.00	20,837.88	0.00	0.00
101-426-715.000	SOCIAL SECURITY	(1.40)	0.00	1,460.55	0.00	0.00
101-426-716.000	HEALTH INSURANCE	0.00	0.00	3,929.13	0.00	0.00
101-426-717.000	LIFE INSURANCE	0.00	0.00	91.73	0.00	0.00
101-426-722.000	WORKERS COMPENSATION	0.00	0.00	344.61	0.00	0.00
101-426-723.000	DENTAL INSURANCE	0.00	0.00	195.60	0.00	0.00
101-426-724.000	EYECARE	0.00	0.00	141.01	0.00	0.00
101-426-725.000	DISABILITY INSURANCE	0.00	0.00	249.98	0.00	0.00
	PERSONNEL	(1.40)	0.00	27,250.49	0.00	0.00
SUPPLIES						
101-426-740.000	OPERATING SUPPLIES	0.00	0.00	1,296.01	0.00	0.00
	SUPPLIES	0.00	0.00	1,296.01	0.00	0.00
	TOTAL APPROPRIATIONS	(1.40)	0.00	28,546.50	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MAN	1.40	0.00	(28,546.50)	0.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	103,464.00	130,000.00	0.00	130,000.00	130,000.00
	CHARGES FOR SERVICES	103,464.00	130,000.00	0.00	130,000.00	130,000.00
	TOTAL ESTIMATED REVENUES	103,464.00	130,000.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	100,586.11	116,400.00	71,169.94	116,400.00	111,896.10
101-441-707.000	SALARIES-TEMPORARY	3,206.91	4,000.00	2,023.29	4,000.00	4,000.00
101-441-709.000	SALARIES-OVERTIME	442.02	600.00	438.32	600.00	600.00
101-441-715.000	SOCIAL SECURITY	7,882.81	9,300.00	5,513.55	9,300.00	8,852.28
101-441-716.000	HEALTH INSURANCE	8,455.98	11,485.03	14,077.87	15,380.00	25,988.52
101-441-717.000	LIFE INSURANCE	185.22	226.43	107.76	226.43	210.27
101-441-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	1,170.73
101-441-718.000	PENSION	28,461.41	30,600.00	19,930.15	30,600.00	28,125.08
101-441-721.000	LONGEVITY	287.41	338.00	161.09	338.00	221.00
101-441-722.000	WORKERS COMPENSATION	2,001.21	2,000.00	1,202.30	2,000.00	2,000.00
101-441-723.000	DENTAL INSURANCE	617.98	765.55	491.38	765.55	917.36
101-441-723.001	OPEB CONTRIBUTION	2,846.18	10,000.00	0.00	10,000.00	5,118.21
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	FOSBURG OPEB					
	FOOTNOTE AMOUNTS:				0.00	118.21
	2 @ HEALTH CARE					
	GL # FOOTNOTE TOTAL:					5,118.21
101-441-724.000	EYECARE	168.67	224.24	175.32	224.24	308.48
101-441-725.000	DISABILITY INSURANCE	832.25	1,001.71	349.86	1,001.71	707.82
	PERSONNEL	155,974.16	186,940.96	115,640.83	190,835.93	190,115.85
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	204.13	700.00	134.30	500.00	700.00
101-441-740.000	OPERATING SUPPLIES	3,272.35	2,750.00	1,512.06	2,750.00	2,750.00
101-441-744.000	UNIFORMS	0.00	250.00	903.55	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	3,476.48	3,700.00	2,549.91	4,250.00	4,450.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	8,051.54	7,500.00	4,498.02	7,500.00	8,000.00
101-441-910.000	INSURANCE	5,589.00	6,000.00	3,568.00	6,000.00	6,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	5,928.68	5,000.00	3,496.30	5,000.00	4,000.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
101-441-930.000	LED STREETLIGHT CONVERSION PROJECT					
	REPAIR & MAINTENANCE	4,097.86	35,000.00	5,371.83	27,500.00	35,000.00
	PROFESSIONAL & CONTRACTUAL	23,667.08	53,500.00	16,934.15	46,000.00	63,000.00
OPERATING						
101-441-850.000	COMMUNICATIONS	3,237.97	1,500.00	2,558.39	1,500.00	1,500.00
101-441-864.000	CONFERENCES & CONVENTIONS	2,499.32	3,500.00	794.42	1,000.00	2,500.00
101-441-920.000	PUBLIC UTILITIES	12,941.39	12,000.00	9,500.38	12,000.00	12,000.00
101-441-926.000	STREET LIGHTING	13,443.94	20,000.00	13,219.29	16,000.00	16,000.00
	FOOTNOTE AMOUNTS:				0.00	16,000.00
101-441-940.000	ALL LIGHTS SHOULD BE LED BY 2020					
	RENTALS	5,037.47	9,500.00	2,677.89	5,000.00	5,000.00
101-441-955.000	MISCELLANEOUS EXPENSE	1,459.07	1,000.00	33.50	1,000.00	1,000.00
	OPERATING	38,619.16	47,500.00	28,783.87	36,500.00	38,000.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	21,289.88	60,000.00	0.00	20,000.00	10,000.00
	FOOTNOTE AMOUNTS:				8,000.00	0.00
	EXTERIOR PAINTING					
	FOOTNOTE AMOUNTS:				12,000.00	0.00
	WINDOWS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	REPAIR FLOOR DRAINS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	OUTSIDE STORAGE					
	GL # FOOTNOTE TOTAL:				20,000.00	10,000.00
	CAPITAL	21,289.88	60,000.00	0.00	20,000.00	10,000.00
	TOTAL APPROPRIATIONS	243,026.76	351,640.96	163,908.76	297,585.93	305,565.85
	NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF	(139,562.76)	(221,640.96)	(163,908.76)	(167,585.93)	(175,565.85)
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	1,078.17	1,100.00	469.96	1,100.00	1,067.87
101-442-707.000	SALARIES-TEMPORARY	11.72	275.00	355.02	275.00	275.00
101-442-709.000	SALARIES-OVERTIME	65.97	100.00	95.17	100.00	100.00
101-442-715.000	SOCIAL SECURITY	89.10	113.00	71.39	113.00	110.38
101-442-716.000	HEALTH INSURANCE	43.07	87.00	14.39	87.00	212.38
101-442-717.000	LIFE INSURANCE	1.49	2.48	1.61	2.48	2.86
101-442-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	48.53
101-442-718.000	PENSION	228.24	300.00	144.10	300.00	221.35
101-442-721.000	LONGEVITY	6.97	13.00	6.04	13.00	6.50
101-442-722.000	WORKERS COMPENSATION	100.62	150.00	63.97	150.00	100.00
101-442-723.000	DENTAL INSURANCE	4.41	10.75	3.91	10.75	12.55

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-723.001	OPEB CONTRIBUTION	24.66	0.00	0.00	0.00	0.00
101-442-724.000	EYECARE	1.85	3.47	2.22	3.47	5.08
101-442-725.000	DISABILITY	4.90	8.88	4.27	8.88	6.69
PERSONNEL		1,661.17	2,163.58	1,232.05	2,163.58	2,169.19
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	533.12	750.00	33.13	750.00	750.00
SUPPLIES		533.12	750.00	33.13	750.00	750.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	23.97	0.00	150.00	0.00	150.00
PROFESSIONAL & CONTRACTUAL		23.97	0.00	150.00	0.00	150.00
OPERATING						
101-442-940.000	RENTALS	357.66	875.00	360.45	875.00	875.00
OPERATING		357.66	875.00	360.45	875.00	875.00
TOTAL APPROPRIATIONS		2,575.92	3,788.58	1,775.63	3,788.58	3,944.19
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK		(2,575.92)	(3,788.58)	(1,775.63)	(3,788.58)	(3,944.19)
Dept 728 - ECONOMIC DEVELOPMENT						
APPROPRIATIONS						
PERSONNEL						
101-728-702.000	SALARIES-PERMANENT	7,626.08	0.00	0.00	0.00	0.00
101-728-715.000	SOCIAL SECURITY	559.15	0.00	0.00	0.00	0.00
101-728-716.000	HEALTH INSURANCE	311.79	1,000.00	0.00	0.00	0.00
101-728-717.000	LIFE INSURANCE	10.53	0.00	0.00	0.00	0.00
101-728-718.000	PENSION	2,315.24	0.00	0.00	0.00	0.00
101-728-722.000	WORKERS COMPENSATION	37.68	100.00	0.00	100.00	0.00
101-728-723.000	DENTAL INSURANCE	36.42	0.00	0.00	0.00	0.00
101-728-724.000	EYECARE	8.00	0.00	0.00	0.00	0.00
101-728-725.000	DISABILITY INSURANCE	54.72	0.00	0.00	0.00	0.00
PERSONNEL		10,959.61	1,100.00	0.00	100.00	0.00
TOTAL APPROPRIATIONS		10,959.61	1,100.00	0.00	100.00	0.00
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVE		(10,959.61)	(1,100.00)	0.00	(100.00)	0.00
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-605.000	REIMB UTIL CHAMBER OF COMMERCE	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
OTHER REVENUE		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
TOTAL ESTIMATED REVENUES		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	108.78	1,000.00	95.49	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		108.78	1,000.00	95.49	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 6/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
OPERATING						
101-747-920.000	CHAMBER UTILITIES	3,175.82	3,000.00	2,638.33	3,000.00	3,000.00
OPERATING		3,175.82	3,000.00	2,638.33	3,000.00	3,000.00
CAPITAL						
101-747-975.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	2,500.00
CAPITAL		0.00	0.00	0.00	0.00	2,500.00
TOTAL APPROPRIATIONS		3,284.60	4,000.00	2,733.82	4,000.00	6,500.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVER		(884.60)	(1,600.00)	(333.82)	(1,600.00)	(4,100.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	1,050.00	900.00	525.00	900.00	900.00
101-751-653.000	PARK USER FEES	9,500.00	6,500.00	5,380.00	6,500.00	6,500.00
CHARGES FOR SERVICES		10,550.00	7,400.00	5,905.00	7,400.00	7,400.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	0.00	0.00	3,910.69	0.00	3,000.00
LOCAL CONTRIBUTIONS		0.00	0.00	3,910.69	0.00	3,000.00
TOTAL ESTIMATED REVENUES		10,550.00	7,400.00	9,815.69	7,400.00	10,400.00
APPROPRIATIONS						
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	31,045.07	34,500.00	18,787.29	34,500.00	36,640.29
101-751-707.000	SALARIES-TEMPORARY	11,273.91	13,750.00	7,827.00	13,750.00	11,273.91
101-751-708.000	STANDBY	686.14	0.00	625.32	625.00	650.00
101-751-709.000	SALARIES-OVERTIME	214.42	500.00	187.35	500.00	300.00
101-751-715.000	SOCIAL SECURITY	3,360.12	3,750.00	2,158.15	3,750.00	3,646.31
101-751-716.000	HEALTH INSURANCE	7,687.85	6,714.18	3,939.19	6,714.00	11,434.25
101-751-717.000	LIFE INSURANCE	104.81	99.45	50.02	99.45	95.84
101-751-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	1,310.21
101-751-718.000	PENSION	7,872.52	9,100.00	7,310.17	9,100.00	6,172.01
101-751-721.000	LONGEVITY	208.91	435.50	207.08	435.50	422.50
101-751-722.000	WORKERS COMPENSATION	1,766.89	2,000.00	988.08	2,000.00	2,000.00
101-751-723.000	DENTAL INSURANCE	367.95	322.39	190.40	322.39	372.53
101-751-723.001	OPEB CONTRIBUTION	842.55	5,000.00	0.00	5,000.00	0.00
101-751-724.000	EYECARE	127.75	116.10	63.93	116.10	160.83
101-751-725.000	DISABILITY INSURANCE	303.97	294.80	108.25	294.80	224.99
PERSONNEL		65,862.86	76,582.42	42,442.23	77,207.24	74,703.67
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	6,380.22	6,000.00	2,734.95	6,000.00	6,000.00
101-751-744.000	UNIFORMS	305.11	750.00	111.80	750.00	750.00
SUPPLIES		6,685.33	6,750.00	2,846.75	6,750.00	6,750.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	28,262.41	35,000.00	20,960.90	35,000.00	35,000.00
101-751-910.000	INSURANCE	3,772.00	3,550.00	3,845.00	4,000.00	4,000.00
101-751-930.000	REPAIR & MAINTENANCE	9,542.44	10,000.00	3,357.63	10,000.00	15,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 751 - PARKS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	CRACK SEAL PARKING LOS, FACILITY REPAIR, FENCING REPAIRS, PLAYGROUND REPAIRS, GRILLS, TABLES, ADA COMPLIANCE, MULCH ETC.					
PROFESSIONAL & CONTRACTUAL		41,576.85	48,550.00	28,163.53	49,000.00	54,000.00
OPERATING						
101-751-850.000	COMMUNICATIONS	282.48	200.00	317.82	300.00	300.00
101-751-864.000	CONFERENCES & CONVENTIONS	275.32	750.00	0.00	300.00	750.00
101-751-920.000	PUBLIC UTILITIES	8,950.43	9,000.00	7,291.21	9,000.00	9,000.00
101-751-940.000	RENTALS	23,521.52	21,000.00	16,324.23	21,000.00	21,000.00
OPERATING		33,029.75	30,950.00	23,933.26	30,600.00	31,050.00
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	9,347.60	0.00	0.00	0.00	6,500.00
	FOOTNOTE AMOUNTS:				0.00	6,500.00
	PARK RESTROOM PARTITION REPLACEMENT					
CAPITAL		9,347.60	0.00	0.00	0.00	6,500.00
TOTAL APPROPRIATIONS						
		156,502.39	162,832.42	97,385.77	163,557.24	173,003.67
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS						
		(145,952.39)	(155,432.42)	(87,570.08)	(156,157.24)	(162,603.67)
Dept 757 - SHOWBOAT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-757-910.000	INSURANCE	3,110.00	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		3,110.00	0.00	0.00	0.00	0.00
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	553.13	0.00	453.22	500.00	500.00
OPERATING		553.13	0.00	453.22	500.00	500.00
TOTAL APPROPRIATIONS						
		3,663.13	0.00	453.22	500.00	500.00
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT						
		(3,663.13)	0.00	(453.22)	(500.00)	(500.00)
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
OPERATING		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL APPROPRIATIONS						
		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CO						
		(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	11,611.52	11,108.00	8,708.64	11,108.00	11,108.00
LOCAL CONTRIBUTIONS		11,611.52	11,108.00	8,708.64	11,108.00	11,108.00
TOTAL ESTIMATED REVENUES						
		11,611.52	11,108.00	8,708.64	11,108.00	11,108.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 790 - LIBRARY						
APPROPRIATIONS						
PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	2,563.52	6,700.00	2,288.82	5,000.00	6,911.04
101-790-707.000	SALARIES-TEMPORARY	4,660.99	5,500.00	3,423.42	5,500.00	5,500.00
101-790-709.000	SALARIES-OVERTIME	80.37	200.00	184.00	200.00	200.00
101-790-715.000	SOCIAL SECURITY	563.05	950.00	460.22	950.00	963.21
101-790-716.000	HEALTH INSURANCE	871.60	555.00	193.82	555.00	2,184.95
101-790-717.000	LIFE INSURANCE	6.41	14.18	1.21	14.18	20.03
101-790-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	630.84
101-790-718.000	PENSION	1,612.22	1,800.00	504.48	1,800.00	235.75
101-790-721.000	LONGEVITY	90.54	91.00	78.46	91.00	6.50
101-790-722.000	WORKERS COMPENSATION	401.73	400.00	275.31	400.00	0.00
101-790-723.000	DENTAL INSURANCE	33.90	82.46	16.26	82.46	102.97
101-790-723.001	OPEB CONTRIBUTION	164.40	0.00	0.00	164.40	0.00
101-790-724.000	EYECARE	10.20	24.26	3.46	24.26	44.22
101-790-725.000	DISABILITY	23.18	57.34	3.39	57.34	42.60
PERSONNEL		11,082.11	16,374.24	7,432.85	14,838.64	16,842.11
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	778.97	1,500.00	1,180.49	1,500.00	1,500.00
SUPPLIES		778.97	1,500.00	1,180.49	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000	CONTRACTUAL	11,140.95	8,000.00	6,392.60	8,000.00	8,000.00
101-790-910.000	INSURANCE	3,308.00	4,000.00	3,396.00	4,000.00	4,000.00
101-790-930.000	REPAIR & MAINTENANCE	7,203.75	10,000.00	9,271.75	10,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL		21,652.70	22,000.00	19,060.35	22,000.00	22,000.00
OPERATING						
101-790-850.000	COMMUNICATIONS	1,571.68	2,500.00	1,178.70	1,500.00	2,500.00
101-790-887.000	CONTRIBUTIONS & MAINTENANCE	40.00	0.00	0.00	0.00	0.00
101-790-920.000	PUBLIC UTILITIES	29,122.14	27,500.00	22,204.95	27,500.00	27,500.00
101-790-940.000	RENTALS	3,320.32	4,000.00	1,971.52	3,500.00	4,000.00
OPERATING		34,054.14	34,000.00	25,355.17	32,500.00	34,000.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	0.00	5,000.00	0.00	0.00	0.00
CAPITAL		0.00	5,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		67,567.92	78,874.24	53,028.86	70,838.64	74,342.11
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(55,956.40)	(67,766.24)	(44,320.22)	(59,730.64)	(63,234.11)
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
SUPPLIES						
101-803-727.000	OFFICE SUPPLIES	0.00	0.00	1.24	0.00	0.00
SUPPLIES		0.00	0.00	1.24	0.00	0.00
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	180.00	0.00	0.00
OPERATING		0.00	0.00	180.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	181.24	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 803 - HISTORICAL DISTRICT COMMISSION						
NET OF REVENUES/APPROPRIATIONS - 803 - HISTORICAL DI		0.00	0.00	(181.24)	0.00	0.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	20,377.53	22,000.00	20,592.36	22,000.00	23,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	3,004.83	3,400.00	3,593.22	4,000.00	4,500.00
TAXES		23,382.36	25,400.00	24,185.58	26,000.00	27,500.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
OTHER REVENUE		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
TOTAL ESTIMATED REVENUES		25,782.36	27,800.00	26,585.58	28,400.00	29,900.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	1,989.57	1,000.00	448.82	1,000.00	970.53
101-804-707.000	SALARIES-TEMPORARY	1,874.68	2,000.00	756.39	2,000.00	2,000.00
101-804-709.000	SALARIES-OVERTIME	105.55	100.00	74.77	100.00	100.00
101-804-715.000	SOCIAL SECURITY	299.42	100.00	98.72	100.00	225.73
101-804-716.000	HEALTH INSURANCE	458.02	78.00	23.89	78.00	328.76
101-804-717.000	LIFE INSURANCE	7.26	1.95	(0.06)	1.95	2.86
101-804-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	97.05
101-804-718.000	PENSION	230.68	250.00	60.07	250.00	105.55
101-804-721.000	LONGEVITY	13.90	13.00	12.09	13.00	0.00
101-804-722.000	WORKERS COMPENSATION	217.42	200.00	59.93	200.00	200.00
101-804-723.000	DENTAL INSURANCE	19.20	11.95	1.56	11.95	15.07
101-804-723.001	OPEB CONTRIBUTION	22.61	0.00	0.00	0.00	0.00
101-804-724.000	EYECARE	8.70	3.47	0.21	3.47	6.52
101-804-725.000	DISABILITY INSURANCE	19.98	8.08	(0.09)	8.08	5.99
PERSONNEL		5,266.99	3,766.45	1,536.30	3,766.45	4,058.06
PROFESSIONAL & CONTRACTUAL						
101-804-910.000	INSURANCE	2,011.00	2,100.00	2,041.00	2,100.00	2,100.00
PROFESSIONAL & CONTRACTUAL		2,011.00	2,100.00	2,041.00	2,100.00	2,100.00
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	4,931.78	4,000.00	1,589.30	4,000.00	4,000.00
101-804-920.000	PUBLIC UTILITIES	7,876.93	7,000.00	5,076.18	7,000.00	7,000.00
101-804-940.000	RENTALS	1,332.52	2,000.00	549.89	1,500.00	1,500.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	23,401.45	22,300.00	24,205.81	25,000.00	25,000.00
OPERATING		37,542.68	35,300.00	31,421.18	37,500.00	37,500.00
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	900.00	8,000.00	3,495.00	4,000.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	5000 FRONT STAIR AND LANDING REPLACEMENT, WILL SEEK ADDITIONAL FUNDS FOR REMAINDER					
CAPITAL		900.00	8,000.00	3,495.00	4,000.00	5,000.00
TOTAL APPROPRIATIONS		45,720.67	49,166.45	38,493.48	47,366.45	48,658.06
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(19,938.31)	(21,366.45)	(11,907.90)	(18,966.45)	(18,758.06)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.203	TRANSFER TO LOCAL STREET FUND	100,000.00	180,000.00	0.00	180,000.00	180,000.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	302,546.00	303,382.00	0.00	303,382.00	308,632.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	45,000.00	55,000.00	0.00	55,000.00	0.00
TRANSFERS OUT		447,546.00	538,382.00	0.00	538,382.00	488,632.00
TOTAL APPROPRIATIONS		447,546.00	538,382.00	0.00	538,382.00	488,632.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(447,546.00)	(538,382.00)	0.00	(538,382.00)	(488,632.00)
ESTIMATED REVENUES - FUND 101	0.00	3,052,071.44	3,246,032.79	2,576,541.88	3,325,762.79	3,240,222.37
APPROPRIATIONS - FUND 101	0.00	2,971,182.07	3,179,818.25	1,900,760.55	3,180,200.31	3,225,751.63
NET OF REVENUES/APPROPRIATIONS - FUND 101		80,889.37	66,214.54	675,781.33	145,562.48	14,470.74
BEGINNING FUND BALANCE		915,859.27	996,748.64	996,748.64	996,748.64	1,142,311.12
ENDING FUND BALANCE		996,748.64	1,062,963.18	1,672,529.97	1,142,311.12	1,156,781.86

MAJOR STREETS FUND

The Major Streets Fund accounts for revenue and expenses associated with the improvement and maintenance of the city's Major Street system. Major Streets are defined by the Michigan Department of Transportation and are eligible for special funding; however, the funding and related expenses must be accounted for in a special revenue fund.

Revenue

Gas and weight taxes received from the State of Michigan through Public Act 51 of 1951 are the primary sources of revenue. Other sources include interest generated in the fund, transfers from the General Fund and state and federal grant funds or grants received through local foundations or endowments.

Appropriations

Primary activities include Maintenance (surface patching, sweeping and flushing, shoulder or curb maintenance, drainage, roadside cleanup, grass and weed control), Traffic (such as sign replacement or line painting), and Winter Maintenance (snow plowing). The Administration activity reflects the Administrative Services Charges billed by the General Fund.

Five employees from the Department of Public Works are allocated to the various activities.

Capital Outlay - \$190,000 for repaving of Suffolk and Howard Streets (portion of project will be paid for in Fiscal Year 2019-2020)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-724.000	EYECARE	9.17	13.86	8.67	13.86	21.77
202-463-725.000	DISABILITY INSURANCE	21.63	34.73	17.49	34.73	26.52
	PERSONNEL	8,658.63	9,761.76	5,811.84	11,188.32	10,802.13
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	6,234.94	6,000.00	3,165.65	6,000.00	6,000.00
	SUPPLIES	6,234.94	6,000.00	3,165.65	6,000.00	6,000.00
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	9,762.76	35,000.00	9,821.05	35,000.00	35,000.00
202-463-930.000	REPAIR & MAINTENANCE	317.17	1,500.00	0.00	1,500.00	1,500.00
	PROFESSIONAL & CONTRACTUAL	10,079.93	36,500.00	9,821.05	36,500.00	36,500.00
OPERATING						
202-463-850.000	COMMUNICATIONS	342.61	250.00	208.65	250.00	250.00
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	500.00
202-463-940.000	RENTALS	2,984.19	3,000.00	2,197.21	3,000.00	3,000.00
	OPERATING	3,326.80	3,550.00	2,405.86	3,550.00	3,750.00
	TOTAL APPROPRIATIONS	28,300.30	55,811.76	21,204.40	57,238.32	57,052.13
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	(28,300.30)	(55,811.76)	(21,204.40)	(57,238.32)	(57,052.13)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	1,438.59	1,100.00	1,352.16	1,400.00	1,107.87
202-474-707.000	SALARIES-TEMPORARY	304.00	275.00	619.46	750.00	500.00
202-474-709.000	SALARIES-OVERTIME	0.00	0.00	107.49	0.00	0.00
202-474-715.000	SOCIAL SECURITY	134.75	105.00	158.97	160.00	104.95
202-474-716.000	HEALTH INSURANCE	359.32	211.39	415.48	425.00	387.57
202-474-717.000	LIFE INSURANCE	4.07	3.00	3.74	5.00	2.86
202-474-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	48.53
202-474-718.000	PENSION	242.66	280.00	228.58	280.00	155.38
202-474-721.000	LONGEVITY	6.50	13.00	6.49	13.00	13.00
202-474-722.000	WORKERS COMPENSATION	161.93	150.00	162.86	170.00	225.00
202-474-723.000	DENTAL INSURANCE	14.96	9.55	16.47	9.55	11.29
202-474-724.000	EYECARE	4.68	3.47	4.79	3.47	5.08
202-474-725.000	DISABILITY INSURANCE	11.57	8.88	8.68	8.88	6.79
	PERSONNEL	2,683.03	2,159.29	3,085.17	3,224.90	2,568.32
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	4,995.66	3,000.00	839.92	3,000.00	3,000.00
	SUPPLIES	4,995.66	3,000.00	839.92	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	852.92	2,500.00	474.29	2,500.00	2,500.00
	PROFESSIONAL & CONTRACTUAL	852.92	2,500.00	474.29	2,500.00	2,500.00
OPERATING						
202-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
202-474-940.000	RENTALS	1,550.48	1,500.00	2,448.99	3,000.00	2,500.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 474 - TRAFFIC						
APPROPRIATIONS						
OPERATING						
	OPERATING	1,550.48	1,800.00	2,448.99	3,300.00	2,800.00
	TOTAL APPROPRIATIONS	10,082.09	9,459.29	6,848.37	12,024.90	10,868.32
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	(10,082.09)	(9,459.29)	(6,848.37)	(12,024.90)	(10,868.32)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	6,108.19	11,900.00	4,083.45	8,500.00	12,446.46
202-478-707.000	SALARIES-TEMPORARY	387.20	275.00	1,021.54	1,000.00	600.00
202-478-708.000	STANDBY	1,665.53	1,500.00	1,224.42	1,500.00	1,500.00
202-478-709.000	SALARIES-OVERTIME	4,047.83	5,000.00	2,872.39	3,500.00	5,000.00
202-478-715.000	SOCIAL SECURITY	945.41	1,315.00	704.10	1,315.00	1,467.76
202-478-716.000	HEALTH INSURANCE	2,007.45	3,282.38	1,332.22	2,000.00	3,651.20
202-478-717.000	LIFE INSURANCE	25.14	34.50	12.28	34.50	32.90
202-478-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	442.83
202-478-718.000	PENSION	2,114.07	3,200.00	2,583.80	3,200.00	6,090.26
202-478-721.000	LONGEVITY	58.49	84.50	65.00	84.50	84.50
202-478-722.000	WORKERS COMPENSATION	987.31	850.00	592.70	850.00	900.00
202-478-723.000	DENTAL INSURANCE	97.88	139.85	58.83	139.85	146.84
202-478-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	118.21
202-478-724.000	EYECARE	33.73	53.59	16.51	53.59	56.26
202-478-725.000	DISABILITY	72.46	106.79	28.00	106.79	79.04
	PERSONNEL	18,550.69	27,741.61	14,595.24	22,284.23	32,616.26
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	12,703.34	11,000.00	11,067.60	11,500.00	11,000.00
	SUPPLIES	12,703.34	11,000.00	11,067.60	11,500.00	11,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	0.00	0.00	43.35	0.00	100.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	43.35	0.00	100.00
OPERATING						
202-478-940.000	RENTALS	19,255.66	21,200.00	11,604.45	12,000.00	21,200.00
	OPERATING	19,255.66	21,200.00	11,604.45	12,000.00	21,200.00
	TOTAL APPROPRIATIONS	50,509.69	59,941.61	37,310.64	45,784.23	64,916.26
	NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAIN	(50,509.69)	(59,941.61)	(37,310.64)	(45,784.23)	(64,916.26)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	3,147.12	1,000.00	1,894.93	1,000.00	1,000.00
202-483-830.000	ADMINISTRATIVE SERVICES	15,800.00	13,200.00	0.00	13,200.00	13,200.00
	PROFESSIONAL & CONTRACTUAL	18,947.12	14,200.00	1,894.93	14,200.00	14,200.00
OPERATING						
202-483-941.000	DATA PROCESSING	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
202-483-955.000	MISCELLANEOUS EXPENSE	483.50	500.00	453.00	500.00	500.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
	OPERATING	2,727.50	2,744.00	2,697.00	2,744.00	2,744.00
	TOTAL APPROPRIATIONS	21,674.62	16,944.00	4,591.93	16,944.00	16,944.00
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRAT	(21,674.62)	(16,944.00)	(4,591.93)	(16,944.00)	(16,944.00)
	ESTIMATED REVENUES - FUND 202	335,248.54	346,784.00	197,387.35	319,819.00	278,284.00
	APPROPRIATIONS - FUND 202	188,194.26	149,656.66	89,744.65	231,991.45	414,780.71
	NET OF REVENUES/APPROPRIATIONS - FUND 202	147,054.28	197,127.34	107,642.70	87,827.55	(136,496.71)
	BEGINNING FUND BALANCE	250,406.16	397,460.44	397,460.44	397,460.44	485,287.99
	ENDING FUND BALANCE	397,460.44	594,587.78	505,103.14	485,287.99	348,791.28

LOCAL STREETS FUND

The Local Streets Fund accounts for revenue and expenses associated with the improvement and maintenance of the city's Local Street system. Local Streets are the majority of the city's street system and consist of those not defined by the Michigan Department of Transportation as Major Streets. They are eligible for limited state funds, however, revenue and expenses are required to be accounted for in a special revenue fund.

Revenue

The General Fund provides the primary source of revenue for the Local Streets Fund. Gas and weight taxes received from the State of Michigan through Public Act 51 of 1951 provide a secondary source of revenue.

Appropriations

Primary activities include Maintenance (surface patching, sweeping and flushing, shoulder or curb maintenance, drainage (ditch or storm tile), roadside cleanup, grass and weed control), Traffic (such as sign replacement or line painting), and Winter Maintenance (snow plowing). The Administration activity reflects the Administrative Services Charges billed by the General Fund.

Five employees from the Department of Public Works are allocated to the various activities.

Capital Projects anticipated in the proposed budget include the following:

- Amity – Main to Suffolk, resurfacing \$125,000
- Elizabeth St resurfacing \$75,000
(portion of work will happen in Fiscal Year 2019-2020)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
203-000-665.000	INTEREST	2,058.42	700.00	1,114.84	1,150.00	100.00
	INTEREST AND RENTS	2,058.42	700.00	1,114.84	1,150.00	100.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	6,780.19	5,000.00	0.00	5,000.00	100.00
203-000-687.000	TRANSPORTATION FUND	122,805.93	119,602.00	72,845.35	113,644.00	91,929.65
203-000-689.000	STATE FUNDS - MAINTENANCE OF RIGH	23,820.36	24,000.00	0.00	24,000.00	24,000.00
	OTHER REVENUE	153,406.48	148,602.00	72,845.35	142,644.00	116,029.65
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	100,000.00	175,000.00	0.00	175,000.00	180,000.00
	TRANSFERS IN	100,000.00	175,000.00	0.00	175,000.00	180,000.00
	TOTAL ESTIMATED REVENUES	255,464.90	324,302.00	73,960.19	318,794.00	296,129.65
	NET OF REVENUES/APPROPRIATIONS - 000 -	255,464.90	324,302.00	73,960.19	318,794.00	296,129.65
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	1,423.62	500.00	578.50	11,000.00	74,500.00
	FOOTNOTE AMOUNTS:				7,000.00	0.00
	DESIGN ENGINEERING FOR ELIZABETH					
	FOOTNOTE AMOUNTS:				3,500.00	13,000.00
	CONSTRUCTION ENGINEERING FOR ELIZABETH					
	FOOTNOTE AMOUNTS:				500.00	500.00
	MISC					
	FOOTNOTE AMOUNTS:				0.00	53,500.00
	AMITY DESIGN ENGINEERING					
	FOOTNOTE AMOUNTS:				0.00	7,500.00
	PASER					
	GL # FOOTNOTE TOTAL:				11,000.00	74,500.00
	PROFESSIONAL & CONTRACTUAL	1,423.62	500.00	578.50	11,000.00	74,500.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	0.00	125,000.00	9,877.28	37,000.00	200,000.00
	FOOTNOTE AMOUNTS:				37,000.00	75,000.00
	CONSTRUCTION OF ELIZABETH STREET					
	FOOTNOTE AMOUNTS:				0.00	125,000.00
	CONSTRUCTION OF AMITY STREET					
	GL # FOOTNOTE TOTAL:				37,000.00	200,000.00
	CAPITAL	0.00	125,000.00	9,877.28	37,000.00	200,000.00
	TOTAL APPROPRIATIONS	1,423.62	125,500.00	10,455.78	48,000.00	274,500.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLA	(1,423.62)	(125,500.00)	(10,455.78)	(48,000.00)	(274,500.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	15,194.37	17,000.00	13,295.05	17,000.00	18,133.87
203-463-707.000	SALARIES-TEMPORARY	5,326.77	5,500.00	8,239.21	8,500.00	5,750.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-708.000	STANDBY	1,450.19	1,000.00	731.66	1,000.00	1,000.00
203-463-709.000	SALARIES-OVERTIME	427.57	500.00	1,183.32	1,500.00	1,500.00
203-463-715.000	SOCIAL SECURITY	1,751.88	1,800.00	1,820.42	1,800.00	2,103.81
203-463-716.000	HEALTH INSURANCE	4,116.71	3,661.07	3,380.68	3,661.07	6,832.21
203-463-717.000	LIFE INSURANCE	53.80	49.50	35.50	49.50	47.20
203-463-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	873.48
203-463-718.000	PENSION	4,029.25	4,500.00	3,771.84	5,945.40	2,758.29
	FOOTNOTE AMOUNTS:				5,945.40	0.00
	MERS OVERTIME CALCULATION FOR ENTIRE FUND					
203-463-721.000	LONGEVITY	117.01	214.50	117.00	214.50	214.50
203-463-722.000	WORKERS COMPENSATION	2,068.89	1,400.00	1,832.53	1,600.00	1,800.00
203-463-723.000	DENTAL INSURANCE	189.87	157.61	154.00	157.00	188.17
203-463-724.000	EYECARE	66.76	57.18	46.17	57.18	86.00
203-463-725.000	DISABILITY INSURANCE	153.36	145.36	79.95	0.00	111.03
PERSONNEL		34,946.43	35,985.22	34,687.33	41,484.65	41,398.56
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	13,505.50	9,000.00	4,373.41	9,000.00	9,000.00
203-463-744.000	UNIFORMS	299.98	650.00	17.99	650.00	500.00
SUPPLIES		13,805.48	9,650.00	4,391.40	9,650.00	9,500.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	19,301.44	16,000.00	9,670.37	16,000.00	16,000.00
203-463-930.000	REPAIR & MAINTENANCE	64.45	1,500.00	0.00	1,000.00	1,500.00
PROFESSIONAL & CONTRACTUAL		19,365.89	17,500.00	9,670.37	17,000.00	17,500.00
OPERATING						
203-463-850.000	COMMUNICATIONS	292.77	250.00	208.66	250.00	250.00
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	500.00
203-463-940.000	RENTALS	22,159.53	20,000.00	14,165.35	20,000.00	20,000.00
203-463-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	1,000.00
OPERATING		22,452.30	21,550.00	14,374.01	21,550.00	21,750.00
TOTAL APPROPRIATIONS		90,570.10	84,685.22	63,123.11	89,684.65	90,148.56
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(90,570.10)	(84,685.22)	(63,123.11)	(89,684.65)	(90,148.56)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	2,136.54	3,250.00	4,225.30	4,200.00	3,420.96
203-474-707.000	SALARIES-TEMPORARY	676.72	425.00	1,173.61	1,500.00	1,000.00
203-474-715.000	SOCIAL SECURITY	225.59	282.00	416.29	410.00	329.02
203-474-716.000	HEALTH INSURANCE	488.12	518.79	832.22	820.00	871.13
203-474-717.000	LIFE INSURANCE	7.60	9.00	10.88	11.00	8.58
203-474-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	97.05
203-474-718.000	PENSION	711.14	900.00	685.26	900.00	621.53
203-474-721.000	LONGEVITY	13.00	39.00	13.01	39.00	39.00
203-474-722.000	WORKERS COMPENSATION	255.28	300.00	424.29	420.00	350.00
203-474-723.000	DENTAL INSURANCE	23.75	28.66	38.51	100.00	32.61
203-474-724.000	EYECARE	9.01	10.40	13.80	14.00	13.80
203-474-725.000	DISABILITY INSURANCE	21.73	27.46	24.99	27.46	20.97

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		4,568.48	5,790.31	7,858.16	8,441.46	6,804.65
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	2,345.39	3,000.00	1,105.28	2,500.00	2,500.00
SUPPLIES		2,345.39	3,000.00	1,105.28	2,500.00	2,500.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	500.00
OPERATING						
203-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	500.00
203-474-940.000	RENTALS	1,069.72	1,500.00	3,797.13	4,000.00	1,500.00
OPERATING		1,069.72	1,800.00	3,797.13	4,300.00	2,000.00
TOTAL APPROPRIATIONS		7,983.59	11,090.31	12,760.57	15,741.46	11,804.65
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(7,983.59)	(11,090.31)	(12,760.57)	(15,741.46)	(11,804.65)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	11,312.51	16,500.00	8,431.24	16,500.00	17,383.22
203-478-707.000	SALARIES-TEMPORARY	2,733.50	1,400.00	2,510.10	2,500.00	2,733.50
203-478-708.000	STANDBY	1,691.33	0.00	1,538.72	1,600.00	1,600.00
203-478-709.000	SALARIES-OVERTIME	4,165.42	5,000.00	3,937.82	5,000.00	5,000.00
203-478-715.000	SOCIAL SECURITY	1,557.71	1,750.00	1,261.57	1,750.00	2,002.52
203-478-716.000	HEALTH INSURANCE	2,885.46	4,291.35	2,455.04	4,291.35	5,541.04
203-478-717.000	LIFE INSURANCE	35.77	48.00	20.83	48.00	45.77
203-478-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	685.46
203-478-718.000	PENSION	3,945.84	4,400.00	3,898.05	4,400.00	6,829.37
203-478-721.000	LONGEVITY	117.01	143.00	97.50	143.00	143.00
203-478-722.000	WORKERS COMPENSATION	1,693.33	1,400.00	1,140.57	1,400.00	1,400.00
203-478-723.000	DENTAL INSURANCE	143.31	182.83	111.61	182.83	198.27
203-478-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	118.21
203-478-724.000	EYECARE	45.08	69.19	27.60	100.00	79.85
203-478-725.000	DISABILITY	104.81	146.36	46.94	146.36	109.26
PERSONNEL		30,431.08	35,330.73	25,477.59	38,061.54	43,869.47
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	16,780.45	20,000.00	11,207.91	18,000.00	20,000.00
SUPPLIES		16,780.45	20,000.00	11,207.91	18,000.00	20,000.00
OPERATING						
203-478-940.000	RENTALS	25,047.97	23,000.00	16,980.71	23,000.00	23,000.00
203-478-956.000	CONTINGENCY-STORM	0.00	2,500.00	0.00	2,500.00	2,000.00
OPERATING		25,047.97	25,500.00	16,980.71	25,500.00	25,000.00
TOTAL APPROPRIATIONS		72,259.50	80,830.73	53,666.21	81,561.54	88,869.47
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(72,259.50)	(80,830.73)	(53,666.21)	(81,561.54)	(88,869.47)
Dept 483 - ADMINISTRATION						

Dept 483 - ADMINISTRATION

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	2,657.11	1,000.00	1,894.93	1,000.00	0.00
203-483-830.000	ADMINISTRATIVE SERVICES	19,800.00	16,000.00	0.00	16,000.00	16,000.00
	PROFESSIONAL & CONTRACTUAL	22,457.11	17,000.00	1,894.93	17,000.00	16,000.00
OPERATING						
203-483-941.000	DATA PROCESSING	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
203-483-955.000	MISCELLANEOUS EXPENSE	483.50	500.00	453.00	500.00	500.00
	OPERATING	3,645.50	3,662.00	3,615.00	3,662.00	3,662.00
	TOTAL APPROPRIATIONS	26,102.61	20,662.00	5,509.93	20,662.00	19,662.00
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATIO	(26,102.61)	(20,662.00)	(5,509.93)	(20,662.00)	(19,662.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-991.000	PRINCIPAL STREET BOND PAID OFF YEAR!!!	25,000.00	25,000.00	25,000.00	25,000.00	0.00
203-906-995.000	INTEREST	1,056.25	531.00	531.25	531.00	0.00
203-906-996.000	PAYING AGENT FEES	1,333.75	0.00	0.00	0.00	0.00
	DEBT SERVICE	27,390.00	25,531.00	25,531.25	25,531.00	0.00
	TOTAL APPROPRIATIONS	27,390.00	25,531.00	25,531.25	25,531.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE	(27,390.00)	(25,531.00)	(25,531.25)	(25,531.00)	0.00
ESTIMATED REVENUES - FUND 203	0.00	255,464.90	324,302.00	73,960.19	318,794.00	296,129.65
APPROPRIATIONS - FUND 203	0.00	225,729.42	348,299.26	171,046.85	281,180.65	484,984.68
NET OF REVENUES/APPROPRIATIONS - FUND 203		29,735.48	(23,997.26)	(97,086.66)	37,613.35	(188,855.03)
BEGINNING FUND BALANCE		194,957.04	224,692.52	224,692.52	224,692.52	262,305.87
ENDING FUND BALANCE		224,692.52	200,695.26	127,605.86	262,305.87	73,450.84

HISTORIC DISTRICT FUND

The Lowell Downtown Historic District Commission has granted funds for the renovation and restoration of many buildings in the downtown district amounting to more than \$430,000 since 1998.

The primary source of revenue consists of grants from the Lowell Area Community Fund.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 238 HISTORICAL DISTRICT FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	131.27	0.00	152.09	152.00	50.00
	INTEREST AND RENTS	131.27	0.00	152.09	152.00	50.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	0.00	50,000.00	25,000.00	75,000.00	25,000.00
	OTHER REVENUE	0.00	50,000.00	25,000.00	75,000.00	25,000.00
	TOTAL ESTIMATED REVENUES	131.27	50,000.00	25,152.09	75,152.00	25,050.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	6,623.00	50,000.00	5,058.00	75,000.00	25,000.00
	OPERATING	6,623.00	50,000.00	5,058.00	75,000.00	25,000.00
	TOTAL APPROPRIATIONS	6,623.00	50,000.00	5,058.00	75,000.00	25,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(6,491.73)	0.00	20,094.09	152.00	50.00
ESTIMATED REVENUES - FUND 238						
		131.27	50,000.00	25,152.09	75,152.00	25,050.00
APPROPRIATIONS - FUND 238						
		6,623.00	50,000.00	5,058.00	75,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 238						
		(6,491.73)	0.00	20,094.09	152.00	50.00
	BEGINNING FUND BALANCE	18,274.47	11,782.74	11,782.74	11,782.74	11,934.74
	ENDING FUND BALANCE	11,782.74	11,782.74	31,876.83	11,934.74	11,984.74

DOWNTOWN DEVELOPMENT AUTHORITY FUND

The City of Lowell created its Downtown Development Authority on November 16, 1992, in response to needs expressed by the Lowell Area Chamber of Commerce.

The authority consists of a nine-member board tasked with the responsibility of developing and implementing a development plan.

Revenue

The primary source of revenue is tax increment financing where the growth in taxes in the DDA District is captured in order to stimulate new public investment.

Appropriations

Appropriations pay for maintenance of public spaces within the DDA district as well as administration of the district and community promotions. Most of the community promotions are conducted in collaboration with the Lowell Area Chamber of Commerce. The Downtown Development Authority is also in the process of updating its long-term development plan.

Projects anticipated in the proposed budget include the following:

- Amity Street traffic improvements \$144,000
- City Hall Computerized thermostat update \$10,500

(50% paid from general fund)

History of Capital Projects

In October of 1994, a \$1.235 million twenty year TIFA bond was issued through the Michigan Municipal Bond Authority so that downtown improvements could be undertaken from 1995 to 1998. In 1995, the demolition of the Hobby Stop building and construction of a seawall along the Flat River by Lafayette Street took place (\$124,438).

In 1996, the streetscape work was completed from Jefferson to Broadway Streets. Also, the Broadway-Riverside parking lot was upgraded as well as the installation of a 12 inch water main crossing the Flat River. (Total Cost \$1,237,503).

The streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998 in coordination with projects completed by the Michigan Department of Transportation. The \$245,000 project was supplemented by a Federal Transportation Enhancement Grant of \$80,000. At this time, M-21 was repaved from the east City Limits to Valley Vista Drive, the M-21-Hudson Street intersection widened, and the old sluiceway near the Flat River Bridge was filled.

In 1999, the following projects were completed:

- Placement of a retaining wall, railing extension and sidewalk repair at the old Lee's Landing site along Main Street (\$100,749)
- Contribution toward completion of Main Street sidewalk projects (\$20,000, \$60,000 total)
- Construction of a crosswalk and sidewalk extension on the south side of Foreman Road west of Root Lowell and east of Cherry Creek. A culvert extension is planned as part of the school safety project (\$14,176)

In 2000, the following projects were completed:

- Exterior work of the Chamber of Commerce building (\$18,630)
- Engineering of Bowes Road sidewalk (\$1,100)
- Engineering and property acquisition pertaining to Monroe and King Milling parking lot improvements (\$70,000)
- City Hall Construction (\$125,000)

A second bond issue of \$1,100,000 was sold on December 16, 1999 to carry out further downtown improvements.

During the years 2000-2003, the following projects were completed:

- Extension of Riverwalk to Amphitheater (including sheet piling) \$773,374.00
 - King Milling Parking Lot improvements
 - Monroe – Avery Parking Lot improvements
 - City Hall - Police Station Parking Lot
- Litehouse Sidewalk \$17,000.00
- Sidewalk on north side of Bowes between West and Valley Vista Streets \$14,268.00
- Graham Building Roof Contribution \$17,253.00
- Showboat Amphitheater Upgrading \$12,490.00
- Mid Michigan Railroad property purchase (off Kent Street) \$36,058.00
- Bridge railing repair (M-21) \$27,738.00
- Banner Poles \$4,200.00
- Chamber of Commerce dumpster enclosure \$26,500.00
- Tubular fence in King Milling Parking Lot \$7,731.00

During fiscal year 2003-2004, the following projects were completed:

- Assistance for barrier free ramp, stairs and sidewalks at 202-206 West Main \$16,115.00
- Downtown underground wiring \$33,950.00
- Electric service upgrades at the City Hall block \$10,617.00
- Traffic engineering study for downtown pedestrian crossing \$5,700.00
- Assistance for purchasing 475 S. Hudson (Barton house) at fairgrounds \$50,000.00

During fiscal year 2004-2005, the following projects were completed:

• Demolition of 475 S. Hudson	\$12,350.00
• Crosswalk markings	\$589.00
• Repair washout by Riverwalk stage	\$1,634.00
• Sidewalk replacement Avery (between N. Washington and Jefferson) and Lincoln Lake (between Chatham and Main east side)	\$5,992.00
• Contribution toward speed board (total: \$14,239)	\$7,239.00

During fiscal year 2005-2006, the following projects were completed:

• Construction of Public Works Garage fence	\$10,962.00
• Downtown Crosswalk Ramps	\$10,957.00
• Reducing downtown street lights from two to one globe (sample area)	\$6,500.00
• Reducing wattage from 175 to 100 watts on all downtown street lights	\$21,769.50
• Downtown clock repair	\$1,040.00

During fiscal year 2006-2007, the following projects were completed:

• Farmer's market Start-up	\$3,650.00
• Showboat repair	\$3,930.00
• Showboat swing gate	\$489.00

During fiscal year 2007-2008, the following projects were completed:

• Painting the downtown light poles	\$21,150.00
• Farmer's Market (assistance)	\$2,500.00
• Painting downtown clock	\$935.00

During fiscal year 2008-2009, the following projects were completed:

• Roto milling & repaving Riverside Drive, West Main to L&P	\$66,036.00
• Paving of Larkin's – Post Office alley as well as Museum parking lot (including underground electrical)	\$34,914.00
• Design of amphitheater renovation	\$2,850.00
• Farmers Market (assistance)	\$3,650.00

During fiscal year 2009-2010, the following projects were completed:

• Showboat electric upgrades	\$1,600.00
• West Riverbank Stabilization study	\$2,800.00
• Acquisition of parking lot located at the southwest corner of West Main and Broadway	\$60,831.00
• Phase I Environmental Study	\$2,400.00
• Phase II Environmental Study	\$8,785.00
• Painting downtown light poles	\$14,930.00
• Wall restoration by 115-119 West Main	\$30,000.00
• Light repairs at library and veterans monument	\$4,140.58

During fiscal year 2010-2011, the following projects were completed:

• Crack sealing downtown parking lots	\$3,705.00
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• Upgrade electric services at 115 and 123 W. Main	\$2,985.00
• Sold property located at 320 Kent to Jice Pharmaceuticals (128 S. Washington)	\$15,000.00
• Sidewalks project in the Amity - Chatham - M21 area	\$12,125.00
• Design Charette Service for riverbank improvements (Design Plus)	\$6,500.00
• Purchase property from the Lowell Area Schools in and nearby former Showboat Amphitheater	\$25,000.00
• Assistance from Williams & Works to submit MDNR Trust Fund Grant for east side riverbank improvements	\$7,000.00
• City Hall Handicap Entrance Power Box	\$4,800.00
• Purchase of mower (one half cost)	\$3,955.00

During fiscal year 2011-12, the following projects were completed:

• Contribution to North Center street reconstruction	\$31,700.00
• Contribution to Ottawa/Brook streets reconstruction	\$17,100.00
• Downtown landscaping and tree removal	\$4,250.00
• Downtown street light improvements	\$14,400.00
• Fire station roof replacement	\$25,600.00
• Purchase property at 121 South Monroe	\$49,110.00

During fiscal year 2012-13, the following projects were completed:

• Contribution to Riverwalk Extension project	\$50,000.00
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During fiscal years 2013-14 and 2014-15, the following projects were completed:

• Downtown Development Plan	\$30,000.00
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During fiscal years 2015-16, the following projects were completed:

• Downtown Development Plan	\$33,000.00
• Contribution to the South Monroe temporary parking	\$10,000.00
• Contribution for South Monroe parking & utilities	\$334,000.00
• Contribution for Avery Street project	\$110,000.00
• Contribution for Lowell Arts 221 & 223 W. Main to fund handicap ramp	\$13,447.00

During fiscal years 2016-2017, the following projects were completed:

• Contribution to the Trail Project	\$35,000.00
• Sidewalk Improvement Project	\$34,407.00
• Contribution to the Downtown Chess Table	\$2,500.00

During fiscal years 2017-2018, the following projects were completed:

• Resurfacing of Broadway Street.	\$81,425
• Improvements to the old DPW Building for Riverwalk events	\$9,845

During fiscal years 2019-2020, the following projects will be completed:

- Purchase of 238 High Street. \$225,000
- Paving of Riverside Drive from Main to Elm \$93,000

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	567,947.40	545,794.00	542,820.26	549,000.00	600,000.00
	TAXES	567,947.40	545,794.00	542,820.26	549,000.00	600,000.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	5,494.81	2,700.00	5,501.34	5,520.00	2,500.00
	INTEREST AND RENTS	5,494.81	2,700.00	5,501.34	5,520.00	2,500.00
OTHER REVENUE						
248-000-698.000	BOND PROCEEDS	0.00	0.00	165,000.00	165,000.00	0.00
	FOOTNOTE AMOUNTS:				165,000.00	0.00
	PURCHASE OF 238 HIGH STREET					
	OTHER REVENUE	0.00	0.00	165,000.00	165,000.00	0.00
	TOTAL ESTIMATED REVENUES	573,442.21	548,494.00	713,321.60	719,520.00	602,500.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	573,442.21	548,494.00	713,321.60	719,520.00	602,500.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	12,258.44	0.00	1,241.56	1,250.00	21,750.00
	PROFESSIONAL & CONTRACTUAL	12,258.44	0.00	1,241.56	1,250.00	21,750.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	4,590.00	210,000.00	244,457.39	333,371.00	154,500.00
	FOOTNOTE AMOUNTS:				12,784.00	0.00
	RIVERWALK SOUND SYSTEM					
	FOOTNOTE AMOUNTS:				226,787.00	0.00
	PURCHASE OF 238 HIGH STREET					
	FOOTNOTE AMOUNTS:				93,800.00	0.00
	REPAVING RIVERSIDE DRIVE					
	FOOTNOTE AMOUNTS:				0.00	144,000.00
	AMITY STREET REPAVING					
	FOOTNOTE AMOUNTS:				0.00	10,500.00
	CITY HALL TEMPERATURE CONTROL					
	GL # FOOTNOTE TOTAL:				333,371.00	154,500.00
	CAPITAL	4,590.00	210,000.00	244,457.39	333,371.00	154,500.00
	TOTAL APPROPRIATIONS	16,848.44	210,000.00	245,698.95	334,621.00	176,250.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUT	(16,848.44)	(210,000.00)	(245,698.95)	(334,621.00)	(176,250.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	16,023.51	18,700.00	7,997.51	18,700.00	19,478.78
248-463-707.000	SALARIES-TEMPORARY	12,643.50	17,000.00	5,732.98	12,500.00	15,000.00
248-463-709.000	SALARIES-OVERTIME	2,648.52	2,500.00	1,016.11	2,000.00	2,000.00
248-463-715.000	SOCIAL SECURITY	2,397.52	1,500.00	1,165.35	1,500.00	2,700.00
248-463-716.000	HEALTH INSURANCE	4,548.69	2,175.96	944.91	2,175.00	5,315.42
248-463-717.000	LIFE INSURANCE	45.48	43.89	7.08	0.00	54.36
248-463-718.000	PENSION	4,435.34	5,000.00	2,235.81	5,000.00	3,891.57

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-721.000	LONGEVITY	206.57	247.00	183.42	247.00	84.50
248-463-722.000	WORKERS COMPENSATION	1,713.61	1,200.00	700.43	1,200.00	1,700.00
248-463-723.000	DENTAL INSURANCE	207.04	211.49	61.81	211.49	259.86
248-463-724.000	EYECARE	67.55	65.85	12.62	65.85	112.40
248-463-725.000	DISABILITY	155.15	159.90	15.58	159.90	119.84
PERSONNEL		45,092.48	48,804.09	20,073.61	43,759.24	50,716.73
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	2,715.42	3,000.00	2,014.78	3,000.00	3,000.00
SUPPLIES		2,715.42	3,000.00	2,014.78	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	210.00	0.00	0.00	0.00	2,000.00
248-463-930.000	REPAIR & MAINTENANCE	9,668.23	12,000.00	1,008.68	12,000.00	12,000.00
PROFESSIONAL & CONTRACTUAL		9,878.23	12,000.00	1,008.68	12,000.00	14,000.00
OPERATING						
248-463-920.000	PUBLIC UTILITIES	14,935.13	20,000.00	12,236.79	16,000.00	17,500.00
248-463-940.000	RENTALS	26,278.79	26,000.00	10,145.76	26,000.00	26,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	3,480.36	2,500.00	2,465.33	4,000.00	2,500.00
OPERATING		44,694.28	48,500.00	24,847.88	46,000.00	46,000.00
TOTAL APPROPRIATIONS		102,380.41	112,304.09	47,944.95	104,759.24	113,716.73
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(102,380.41)	(112,304.09)	(47,944.95)	(104,759.24)	(113,716.73)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	21,521.73	32,200.00	24,720.03	32,200.00	33,135.44
248-483-715.000	SOCIAL SECURITY	1,618.25	2,500.00	1,910.67	2,500.00	2,539.00
248-483-716.000	HEALTH INSURANCE	1,210.48	2,009.98	1,477.39	2,009.98	2,057.45
248-483-717.000	LIFE INSURANCE	33.85	52.50	28.70	52.50	50.06
248-483-718.000	PENSION	4,768.92	8,500.00	6,830.87	9,200.00	8,837.22
	FOOTNOTE AMOUNTS:				9,200.00	0.00
	MERS CALCULATION FOR OVERTIME FOR ENTIRE FUND					
248-483-721.000	LONGEVITY	0.00	32.50	0.00	32.50	52.00
248-483-722.000	WORKERS COMPENSATION	125.34	100.00	126.12	100.00	125.00
248-483-723.000	DENTAL INSURANCE	62.52	29.88	127.32	120.00	181.82
248-483-724.000	EYECARE	26.03	15.53	30.46	23.00	37.56
248-483-725.000	DISABILITY INSURANCE	160.24	264.71	110.43	264.71	201.67
PERSONNEL		29,527.36	45,705.10	35,361.99	46,502.69	47,217.22
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	15,200.00	16,056.00	0.00	16,056.00	16,056.00
PROFESSIONAL & CONTRACTUAL		15,200.00	16,056.00	0.00	16,056.00	16,056.00
TOTAL APPROPRIATIONS		44,727.36	61,761.10	35,361.99	62,558.69	63,273.22
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(44,727.36)	(61,761.10)	(35,361.99)	(62,558.69)	(63,273.22)
Dept 740 - COMMUNITY PROMOTIONS						

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	59,678.85	85,000.00	52,245.68	60,000.00	75,000.00
	MARKETING PLAN				40,000.00	45,000.00
	CHRISTMAS				6,450.00	6,860.00
	HOLIDAY DECORATIONS				4,884.00	5,000.00
	SUMMER CONCERTS				6,000.00	6,000.00
	GL # FOOTNOTE TOTAL:				57,334.00	62,860.00
OPERATING		59,678.85	85,000.00	52,245.68	60,000.00	75,000.00
TOTAL APPROPRIATIONS		59,678.85	85,000.00	52,245.68	60,000.00	75,000.00
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY P		(59,678.85)	(85,000.00)	(52,245.68)	(60,000.00)	(75,000.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
248-906-991.000	PRINCIPAL ON BONDS	0.00	0.00	0.00	0.00	33,000.00
	FOOTNOTE AMOUNTS:				0.00	33,000.00
	DDA PAYMENT DUE JULY 1, 2020					
248-906-995.000	INTEREST ON BONDS	0.00	0.00	0.00	0.00	1,263.28
	FOOTNOTE AMOUNTS:				0.00	1,263.28
	DDA INTEREST DUE JULY 1					
DEBT SERVICE		0.00	0.00	0.00	0.00	34,263.28
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	34,263.28
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVIC		0.00	0.00	0.00	0.00	(34,263.28)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
240-965-999.101	TRANSFER TO GENERAL FUND	151,273.00	303,382.00	303,382.00	303,382.00	308,632.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	17,340.00	17,340.00	0.00	17,340.00	17,340.00
	FOOTNOTE AMOUNTS:				0.00	17,340.03
	40% WHEELLOADER AND 25% SKIDSTEER					
TRANSFERS OUT		168,613.00	320,722.00	303,382.00	320,722.00	325,972.00
TOTAL APPROPRIATIONS		168,613.00	320,722.00	303,382.00	320,722.00	325,972.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS O		(168,613.00)	(320,722.00)	(303,382.00)	(320,722.00)	(325,972.00)
ESTIMATED REVENUES - FUND 248		573,442.21	548,494.00	713,321.60	719,520.00	602,500.00
APPROPRIATIONS - FUND 248		392,248.06	789,787.19	684,633.57	882,660.93	788,475.23
NET OF REVENUES/APPROPRIATIONS - FUND 248		181,194.15	(241,293.19)	28,688.03	(163,140.93)	(185,975.23)
BEGINNING FUND BALANCE		260,468.56	441,662.71	441,662.71	441,662.71	278,521.78
ENDING FUND BALANCE		441,662.71	200,369.52	470,350.74	278,521.78	92,546.55

BUILDING FUND

The Building Fund accounts for all transactions pertaining to services conducted by our contract Building Official PCI. Any revenue funds from this account can be used to improve the City building inspection program if needed.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 249 BUILDING INSPECTION FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
249-000-627.000	BUILDING INSPECTOR FEES	97,361.00	90,000.00	21,869.00	29,538.00	45,000.00
	CHARGES FOR SERVICES	97,361.00	90,000.00	21,869.00	29,538.00	45,000.00
INTEREST AND RENTS						
249-000-665.000	INTEREST	16.02	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	16.02	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	97,377.02	90,000.00	21,869.00	29,538.00	45,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	97,377.02	90,000.00	21,869.00	29,538.00	45,000.00
Dept 371 - BUILDING INSPECTION DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
249-371-802.000	CONTRACTUAL	92,761.60	90,000.00	17,433.90	29,000.00	40,000.00
	PROFESSIONAL & CONTRACTUAL	92,761.60	90,000.00	17,433.90	29,000.00	40,000.00
	TOTAL APPROPRIATIONS	92,761.60	90,000.00	17,433.90	29,000.00	40,000.00
	NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING IN	(92,761.60)	(90,000.00)	(17,433.90)	(29,000.00)	(40,000.00)
ESTIMATED REVENUES - FUND 249						
APPROPRIATIONS - FUND 249						
NET OF REVENUES/APPROPRIATIONS - FUND 249						
	BEGINNING FUND BALANCE	9,360.20	13,975.62	13,975.62	13,975.62	14,513.62
	ENDING FUND BALANCE	13,975.62	13,975.62	18,410.72	14,513.62	19,513.62

DESIGNATED CONTRIBUTIONS FUND

The Designated Contributions Fund is designed to account for activities or projects where there are funds specifically designated for such purpose. The fund is often used to account for grant projects, however, some ongoing activities include:

- Dog Park
- Arbor Board tree replacement program
- Community Garden
- Showboat Grant

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-000-665.000	INTEREST	6,752.34	0.00	4,661.53	5,000.00	1,000.00
	INTEREST AND RENTS	6,752.34	0.00	4,661.53	5,000.00	1,000.00
TRANSFERS IN						
260-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	1,000.00
	TRANSFERS IN	0.00	0.00	0.00	0.00	1,000.00
	TOTAL ESTIMATED REVENUES	6,752.34	0.00	4,661.53	5,000.00	2,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	6,752.34	0.00	4,661.53	5,000.00	2,000.00
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-276-691.000	LOCAL GRANTS	5,050.00	0.00	0.00	0.00	0.00
	LOCAL CONTRIBUTIONS	5,050.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	5,050.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-276-740.000-BG1814	OPERATING SUPPLIES	4,130.82	0.00	179.91	400.00	0.00
	SUPPLIES	4,130.82	0.00	179.91	400.00	0.00
	TOTAL APPROPRIATIONS	4,130.82	0.00	179.91	400.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY	919.18	0.00	(179.91)	(400.00)	0.00
Dept 442 - SIDEWALK						
APPROPRIATIONS						
CAPITAL						
260-442-974.000	LAND IMPROVEMENTS	0.00	0.00	3,571.88	20,000.00	0.00
	CAPITAL	0.00	0.00	3,571.88	20,000.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	3,571.88	20,000.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK	0.00	0.00	(3,571.88)	(20,000.00)	0.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
260-474-740.000-SII401	OPERATING SUPPLIES	25,742.70	0.00	23,257.30	23,257.30	0.00
	SUPPLIES	25,742.70	0.00	23,257.30	23,257.30	0.00
	TOTAL APPROPRIATIONS	25,742.70	0.00	23,257.30	23,257.30	0.00
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	(25,742.70)	0.00	(23,257.30)	(23,257.30)	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
260-751-569.000-PK1701	SHOWBOAT GRANT	1,710,088.74	582,000.00	0.00	0.00	500,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
STATE GRANTS		1,718,088.74	582,000.00	0.00	0.00	500,000.00
OTHER REVENUE						
260-751-675.000-PK1701	SHOWBOAT DONATIONS	920.00	0.00	5,793.00	6,000.00	5,000.00
OTHER REVENUE		920.00	0.00	5,793.00	6,000.00	5,000.00
TOTAL ESTIMATED REVENUES		1,719,008.74	582,000.00	5,793.00	6,000.00	505,000.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-751-801.000-PK1701	PROFESSIONAL SERVICES	25,339.00	0.00	5,235.50	5,400.00	5,000.00
PROFESSIONAL & CONTRACTUAL		25,339.00	0.00	5,235.50	5,400.00	5,000.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	7,240.08	582,000.00	386,460.32	582,000.00	500,000.00
CAPITAL		7,240.08	582,000.00	386,460.32	582,000.00	500,000.00
TOTAL APPROPRIATIONS		32,579.08	582,000.00	391,695.82	587,400.00	505,000.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		1,686,429.66	0.00	(385,902.82)	(581,400.00)	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DONATIONS	594.67	1,500.00	25.00	100.00	1,000.00
INTEREST AND RENTS		594.67	1,500.00	25.00	100.00	1,000.00
TOTAL ESTIMATED REVENUES		594.67	1,500.00	25.00	100.00	1,000.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	0.00	500.00	0.00	0.00	0.00
SUPPLIES		0.00	500.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	398.00	500.00	149.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		398.00	500.00	149.00	500.00	500.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	340.64	500.00	403.52	500.00	500.00
OPERATING		340.64	500.00	403.52	500.00	500.00
TOTAL APPROPRIATIONS		738.64	1,500.00	552.52	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		(143.97)	0.00	(527.52)	(900.00)	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	DONATIONS	1,680.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS		1,680.00	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		1,680.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-759-740.000	OPERATING SUPPLIES	0.00	0.00	409.40	409.40	0.00
SUPPLIES		0.00	0.00	409.40	409.40	0.00
PROFESSIONAL & CONTRACTUAL						
260-759-930.000-PK1801	REPAIR & MAINTENANCE	460.21	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		460.21	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		460.21	0.00	409.40	409.40	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GAR		1,219.79	0.00	(409.40)	(409.40)	0.00
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
OTHER REVENUE						
260-790-690.000	GRAND RAPIDS FOUNDATION GRANTS	17,500.00	0.00	0.00	0.00	0.00
OTHER REVENUE		17,500.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		17,500.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
CAPITAL						
260-790-970.000-BG1815	CAPITAL OUTLAY	0.00	0.00	15,300.00	15,300.00	0.00
CAPITAL		0.00	0.00	15,300.00	15,300.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	15,300.00	15,300.00	0.00
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		17,500.00	0.00	(15,300.00)	(15,300.00)	0.00
ESTIMATED REVENUES - FUND 260	0.00	1,750,595.75	583,500.00	10,479.53	11,100.00	508,000.00
APPROPRIATIONS - FUND 260	0.00	63,651.45	583,500.00	434,966.83	647,766.70	506,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		1,686,934.30	0.00	(424,487.30)	(636,666.70)	2,000.00
BEGINNING FUND BALANCE		86,570.65	1,773,504.95	1,773,504.95	1,773,504.95	1,136,838.25
ENDING FUND BALANCE		1,773,504.95	1,773,504.95	1,349,017.65	1,136,838.25	1,138,838.25

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-000-665.000	INTEREST	6,752.34	0.00	4,661.53	5,000.00	1,000.00
	INTEREST AND RENTS	6,752.34	0.00	4,661.53	5,000.00	1,000.00
TRANSFERS IN						
260-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	1,000.00
	TRANSFERS IN	0.00	0.00	0.00	0.00	1,000.00
	TOTAL ESTIMATED REVENUES	6,752.34	0.00	4,661.53	5,000.00	2,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	6,752.34	0.00	4,661.53	5,000.00	2,000.00
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-276-691.000	LOCAL GRANTS	5,050.00	0.00	0.00	0.00	0.00
	LOCAL CONTRIBUTIONS	5,050.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	5,050.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-276-740.000-BG1814	OPERATING SUPPLIES	4,130.82	0.00	179.91	400.00	0.00
	SUPPLIES	4,130.82	0.00	179.91	400.00	0.00
	TOTAL APPROPRIATIONS	4,130.82	0.00	179.91	400.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY	919.18	0.00	(179.91)	(400.00)	0.00
Dept 442 - SIDEWALK						
APPROPRIATIONS						
CAPITAL						
260-442-974.000	LAND IMPROVEMENTS	0.00	0.00	3,571.88	20,000.00	0.00
	CAPITAL	0.00	0.00	3,571.88	20,000.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	3,571.88	20,000.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK	0.00	0.00	(3,571.88)	(20,000.00)	0.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
260-474-740.000-SI1401	OPERATING SUPPLIES	25,742.70	0.00	23,257.30	23,257.30	0.00
	SUPPLIES	25,742.70	0.00	23,257.30	23,257.30	0.00
	TOTAL APPROPRIATIONS	25,742.70	0.00	23,257.30	23,257.30	0.00
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	(25,742.70)	0.00	(23,257.30)	(23,257.30)	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
260-751-569.000-PK1701	SHOWBOAT GRANT	1,718,088.74	582,000.00	0.00	0.00	500,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
STATE GRANTS		1,718,088.74	582,000.00	0.00	0.00	500,000.00
OTHER REVENUE						
260-751-675.000-PK1701	SHOWBOAT DONATIONS	920.00	0.00	5,793.00	6,000.00	5,000.00
OTHER REVENUE		920.00	0.00	5,793.00	6,000.00	5,000.00
TOTAL ESTIMATED REVENUES		1,719,008.74	582,000.00	5,793.00	6,000.00	505,000.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-751-801.000-PK1701	PROFESSIONAL SERVICES	25,339.00	0.00	5,235.50	5,400.00	5,000.00
PROFESSIONAL & CONTRACTUAL		25,339.00	0.00	5,235.50	5,400.00	5,000.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	7,240.08	582,000.00	386,460.32	582,000.00	500,000.00
CAPITAL		7,240.08	582,000.00	386,460.32	582,000.00	500,000.00
TOTAL APPROPRIATIONS		32,579.08	582,000.00	391,695.82	587,400.00	505,000.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		1,686,429.66	0.00	(385,902.82)	(581,400.00)	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DONATIONS	594.67	1,500.00	25.00	100.00	1,000.00
INTEREST AND RENTS		594.67	1,500.00	25.00	100.00	1,000.00
TOTAL ESTIMATED REVENUES		594.67	1,500.00	25.00	100.00	1,000.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	0.00	500.00	0.00	0.00	0.00
SUPPLIES		0.00	500.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	398.00	500.00	149.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		398.00	500.00	149.00	500.00	500.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	340.64	500.00	403.52	500.00	500.00
OPERATING		340.64	500.00	403.52	500.00	500.00
TOTAL APPROPRIATIONS		738.64	1,500.00	552.52	1,000.00	1,000.00
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		(143.97)	0.00	(527.52)	(900.00)	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	DONATIONS	1,680.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS		1,680.00	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		1,680.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-759-740.000	OPERATING SUPPLIES	0.00	0.00	409.40	409.40	0.00
	SUPPLIES	0.00	0.00	409.40	409.40	0.00
PROFESSIONAL & CONTRACTUAL						
260-759-930.000-PK1801	REPAIR & MAINTENANCE	460.21	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	460.21	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		460.21	0.00	409.40	409.40	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GAR		1,219.79	0.00	(409.40)	(409.40)	0.00
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
OTHER REVENUE						
260-790-690.000	GRAND RAPIDS FOUNDATION GRANTS	17,500.00	0.00	0.00	0.00	0.00
	OTHER REVENUE	17,500.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		17,500.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
CAPITAL						
260-790-970.000-BG1815	CAPITAL OUTLAY	0.00	0.00	15,300.00	15,300.00	0.00
	CAPITAL	0.00	0.00	15,300.00	15,300.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	15,300.00	15,300.00	0.00
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		17,500.00	0.00	(15,300.00)	(15,300.00)	0.00
ESTIMATED REVENUES - FUND 260	0.00	1,750,585.75	583,500.00	10,479.53	11,100.00	508,000.00
APPROPRIATIONS - FUND 260	0.00	63,651.45	583,500.00	434,966.83	647,766.70	506,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		1,686,934.30	0.00	(424,487.30)	(636,666.70)	2,000.00
BEGINNING FUND BALANCE		86,570.65	1,773,504.95	1,773,504.95	1,773,504.95	1,136,838.25
ENDING FUND BALANCE		1,773,504.95	1,773,504.95	1,349,017.65	1,136,838.25	1,138,838.25

AIRPORT FUND

The Airport Fund was created by the City Council on February 5, 1990, to account for improvements to the Lowell City Airport. As an enterprise fund, the airport obtains revenue through hangar rentals and tie down fees to pay for capital expenditures. The overall objective is for the Airport to remain self-sufficient and to gain General Utility status.

The City Council adopted an ordinance in 1988 instituting an Airport Board. This seven member body provides recommendations to the Council on matters affecting the airport. All financial decisions rest with the City Council.

Casey Brown serves as the Airport Manager providing general oversight and support to operations.

The budget reflects continued operations with the goal to maintain self-sufficiency.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 581 AIRPORT FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	216.00	216.00	216.00	216.00
581-000-607.002	GAS SALES	15,722.54	12,500.00	17,262.80	17,500.00	15,000.00
	CHARGES FOR SERVICES	15,938.54	12,716.00	17,478.80	17,716.00	15,216.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	364.54	200.00	115.02	200.00	100.00
581-000-667.000	HANGAR RENTAL FEES	30,940.50	43,000.00	34,996.00	43,000.00	43,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	7,000.00	12,000.00	10,000.00	12,000.00	12,000.00
	INTEREST AND RENTS	38,305.04	55,200.00	45,111.02	55,200.00	55,100.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	0.00	0.00	75.00	75.00	0.00
	OTHER REVENUE	0.00	0.00	75.00	75.00	0.00
	TOTAL ESTIMATED REVENUES	54,243.58	67,916.00	62,664.82	72,991.00	70,316.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	25,386.72	15,000.00	19,730.78	23,000.00	23,000.00
	SUPPLIES	25,386.72	15,000.00	19,730.78	23,000.00	23,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-801.000	PROFESSIONAL SERVICES	425.50	1,000.00	0.00	1,000.00	1,000.00
581-000-802.000	CONTRACTUAL	6,050.00	8,000.00	5,500.00	8,000.00	8,000.00
581-000-910.000	INSURANCE	4,356.00	5,000.00	4,405.00	5,000.00	4,500.00
581-000-930.000	REPAIR & MAINTENANCE	7,425.20	5,000.00	3,915.32	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	MISC REPAIRS					
	PROFESSIONAL & CONTRACTUAL	18,256.70	19,000.00	13,820.32	19,000.00	18,500.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	7,552.44	8,000.00	3,758.51	8,000.00	8,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	8,640.53	9,000.00	8,209.68	9,000.00	9,000.00
581-000-968.000	DEPRECIATION	15,779.00	15,000.00	0.00	15,000.00	15,000.00
	OPERATING	31,971.97	32,000.00	11,968.19	32,000.00	32,000.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	3,200.00	8,000.00	0.00	0.00	8,000.00
	CAPITAL	3,200.00	8,000.00	0.00	0.00	8,000.00
	TOTAL APPROPRIATIONS	78,815.39	74,000.00	45,519.29	74,000.00	81,500.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(24,571.81)	(6,084.00)	17,145.53	(1,009.00)	(11,184.00)
ESTIMATED REVENUES - FUND 581						
		54,243.58	67,916.00	62,664.82	72,991.00	70,316.00
APPROPRIATIONS - FUND 581						
		78,815.39	74,000.00	45,519.29	74,000.00	81,500.00
	NET OF REVENUES/APPROPRIATIONS - FUND 581	(24,571.81)	(6,084.00)	17,145.53	(1,009.00)	(11,184.00)
	BEGINNING FUND BALANCE	332,773.26	308,201.45	308,201.45	308,201.45	307,192.45
	ENDING FUND BALANCE	308,201.45	302,117.45	325,346.98	307,192.45	296,008.45

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2019-2020</u>		<u>2020-2021</u>	
CASH BALANCE - BEGINNING	\$	11,763.21	\$	25,754.21
ADDITIONS (DEDUCTIONS)				
OPERATING REVENUES:				
CHARGES FOR SERVICE	\$	72,991.00	\$	70,316.00
OPERATING EXPENSES:				
SUPPLIES	\$	23,000.00	\$	23,000.00
OTHER SERVICES AND CHARGES	\$	36,000.00	\$	35,500.00
TOTAL OPERATING EXPENSES		(59,000.00)		(58,500.00)
NON-OPERATING INCOME (EXPENSES):				
MISCELLANEOUS REVENUE				
ADDITIONS TO ASSETS HANGAR DOOR			\$	(8,000.00)
INTEREST EXPENSE				
LOAN PAYMENT				
TOTAL NON-OPERATING	\$	-	\$	(8,000.00)
CASH BALANCE - ENDING	\$	25,754.21	\$	29,570.21

WASTEWATER FUND

The wastewater system includes a 1.42 million gallon per day (GPD) Wastewater Treatment Plant and a citywide collection system. On July 1, 2015 the city entered into an agreement with Suez Environmental (formerly United Water) of Grand Rapids to operate the plant. Suez is responsible for all operational expenses and must invest at least \$12,000 of capital improvements into the plant each year. Suez also receives 50% of surcharges when an industry contributes higher than normal concentrations of wastewater to the facility. The City of Lowell has also created a partnership with Lowell Charter Township to provide treatment of waste generated in the township.

In 2016, the City Council approved a bond for replace the main lift station and the Valley Vista lift station and the collection system upgrades on South Broadway.

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$24.44	\$4.04
Proposed	\$24.44	\$4.04

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Concrete and Panel Installation at Digester #3 \$120,000

Collection

- First portion of Foreman Street sewer repair \$197,000
(Project begins in Spring 2021 and will carry into Fiscal Year 2021-22)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 000						
ESTIMATED REVENUES						
UNK REV						
590-000-539.000	STORM WATER ASSET & WASTEWATER GR	296,306.68	204,510.00	230,328.07	230,328.00	0.00
UNK REV		296,306.68	204,510.00	230,328.07	230,328.00	0.00
CHARGES FOR SERVICES						
590-000-611.000	SITE PLAN REVIEW RETAINER	3,000.00	0.00	0.00	0.00	0.00
590-000-627.000	SEWER TAP FEE	1,800.00	1,000.00	600.00	1,000.00	0.00
590-000-628.000	READINESS TO SERVE CHARGE	543,402.85	569,081.00	409,259.06	553,738.00	553,738.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	143,455.15	59,041.00	51,178.74	59,041.00	60,000.00
590-000-630.000	OTHER TOWNSHIP CHARGES	165,570.50	187,000.00	124,177.50	187,000.00	12,240.00
	FOOTNOTE AMOUNTS:				0.00	12,240.00
590-000-631.000	DIGESTER #3 LOWELL TOWNSHIP 18% CAPITAL COST					
590-000-633.000	SEWER ONLY-SERVICE CHARGE	12,100.03	12,000.00	8,968.41	12,000.00	12,000.00
590-000-634.000	CAPITAL CONNECTION CHARGE	5,435.00	4,000.00	3,935.00	4,000.00	4,000.00
590-000-635.000	TWO PERCENT LATE FEE	2,375.73	3,000.00	1,442.74	3,000.00	3,000.00
590-000-636.000	INDUSTRIAL TREATMENT CHARGES	1,514.27	500.00	10,098.36	11,000.00	8,000.00
590-000-637.000	DUMPING FEES	304.00	300.00	190.00	300.00	300.00
590-000-642.000	LATE FEE	10,400.00	11,800.00	6,085.00	11,800.00	11,800.00
590-000-642.000	METERED SALES	356,317.06	353,261.00	259,883.96	353,261.00	353,261.00
CHARGES FOR SERVICES		1,245,674.59	1,200,983.00	876,618.77	1,196,140.00	1,018,339.00
INTEREST AND RENTS						
590-000-665.000	INTEREST	19,191.33	7,000.00	12,041.55	15,000.00	7,000.00
590-000-665.002	INTEREST-BOND RESERVE	0.00	0.00	(30,501.87)	0.00	0.00
590-000-665.003	INTEREST-SPECIAL ASSESSMENT	(24,224.52)	0.00	0.00	0.00	0.00
INTEREST AND RENTS		(5,033.19)	7,000.00	(18,460.32)	15,000.00	7,000.00
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	437.53	57,810.00	3,281.05	52,406.00	100.00
OTHER REVENUE		437.53	57,810.00	3,281.05	52,406.00	100.00
TOTAL ESTIMATED REVENUES		1,537,385.61	1,470,303.00	1,091,767.57	1,493,874.00	1,025,439.00
APPROPRIATIONS						
OPERATING						
590-000-968.000	DEPRECIATION	101,396.00	0.00	0.00	0.00	0.00
OPERATING		101,396.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		101,396.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,435,989.61	1,470,303.00	1,091,767.57	1,493,874.00	1,025,439.00
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	87.77	0.00	48.24	0.00	0.00
590-550-709.000	SALARIES-OVERTIME	59.38	0.00	117.79	125.00	115.00
590-550-715.000	SOCIAL SECURITY	11.07	0.00	12.35	0.00	12.50
590-550-716.000	HEALTH INSURANCE	5.19	10.00	29.68	0.00	0.00
590-550-717.000	LIFE INSURANCE	0.29	0.00	0.00	0.00	0.00
590-550-718.000	PENSION	0.00	0.00	0.00	0.00	59.38
590-550-722.000	WORKERS COMPENSATION	3.32	50.00	5.62	0.00	0.00
590-550-723.000	DENTAL INSURANCE	1.07	5.00	1.24	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-724.000	EYECARE	0.34	1.00	0.00	0.00	0.00
590-550-725.000	DISABILITY INSURANCE	0.89	1.50	0.00	0.00	0.00
PERSONNEL		169.32	67.50	214.92	125.00	186.88
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	330,462.37	239,234.00	255,920.08	255,920.00	0.00
590-550-802.000	CONTRACTUAL	455,940.33	467,000.00	350,681.08	467,000.00	467,000.00
590-550-910.000	INSURANCE	16,294.00	16,294.00	17,236.00	17,236.00	17,236.00
590-550-930.000	REPAIR & MAINTENANCE	22,667.76	25,000.00	18,625.49	25,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		825,364.46	747,528.00	642,462.65	765,156.00	509,236.00
OPERATING						
590-550-850.000	COMMUNICATIONS	0.00	0.00	76.48	0.00	0.00
590-550-940.000	RENTALS	157.25	300.00	179.97	300.00	300.00
OPERATING		157.25	300.00	256.45	300.00	300.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	0.36	68,000.00	477.50	68,000.00	120,000.00
	FOOTNOTE AMOUNTS:				0.00	120,000.00
	PANEL REPLACEMENT 75000 MISCELLANEOUS CONCRETE 45000					
CAPITAL		0.36	68,000.00	477.50	68,000.00	120,000.00
TOTAL APPROPRIATIONS		825,691.39	815,895.50	643,411.52	833,581.00	629,722.88
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT		(825,691.39)	(815,895.50)	(643,411.52)	(833,581.00)	(629,722.88)
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	23,049.85	25,900.00	26,210.92	32,000.00	26,789.82
590-551-707.000	SALARIES-TEMPORARY	9,102.16	0.00	3,749.54	5,000.00	5,000.00
590-551-708.000	STANDBY	1,146.94	1,250.00	752.43	1,250.00	1,250.00
590-551-709.000	SALARIES-OVERTIME	3,852.84	2,000.00	1,561.62	2,000.00	2,000.00
590-551-715.000	SOCIAL SECURITY	2,691.61	2,200.00	2,317.18	2,600.00	2,628.53
590-551-716.000	HEALTH INSURANCE	3,111.83	8,462.63	4,197.54	8,462.63	6,692.36
590-551-717.000	LIFE INSURANCE	55.03	81.00	64.78	81.00	77.24
590-551-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	897.85
590-551-718.000	PENSION	8,298.19	6,900.00	4,411.67	7,700.00	8,421.60
	FOOTNOTE AMOUNTS:				7,700.00	0.00
	OVERTIME CALCULATION MERS					
590-551-721.000	LONGEVITY	13.00	91.00	78.00	91.00	91.00
590-551-722.000	WORKERS COMPENSATION	1,916.87	1,100.00	1,688.85	1,688.85	1,600.00
590-551-723.000	DENTAL INSURANCE	201.88	365.90	265.85	365.90	361.52
590-551-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	319.32
590-551-724.000	EYECARE	75.07	148.53	77.18	148.53	129.95
590-551-725.000	DISABILITY INSURANCE	174.45	250.70	169.55	250.70	174.88
PERSONNEL		53,669.72	48,749.76	45,553.11	61,638.61	56,434.07
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	350.56	800.00	83.73	800.00	800.00
590-551-744.000	UNIFORMS	280.99	1,250.00	99.87	1,250.00	1,250.00
SUPPLIES		631.55	2,050.00	183.60	2,050.00	2,050.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 551 - COLLECTION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	5,000.00	0.00	5,000.00	5,000.00
590-551-801.000	PROFESSIONAL SERVICES	2,546.25	1,000.00	0.00	1,000.00	1,000.00
590-551-802.000	CONTRACTUAL	0.00	15,000.00	2,988.20	10,000.00	75,000.00
LINE CLEANING AND TELEVISIONING 1/2 OF SYSTEM PER YEAR						
590-551-910.000	INSURANCE	750.00	750.00	0.00	750.00	750.00
590-551-930.000	REPAIR & MAINTENANCE	38,293.31	125,500.00	8,451.67	50,500.00	60,500.00
MAIN REPAIRS 25000 EMERGENCY BACKUPS 20000 WATER METER/PARTS \$15000, EQUIPMENT TOOLS \$500						
PROFESSIONAL & CONTRACTUAL		41,589.56	147,250.00	11,439.87	67,250.00	142,250.00
OPERATING						
590-551-850.000	COMMUNICATIONS	816.22	1,000.00	740.84	1,000.00	1,000.00
590-551-864.000	CONFERENCES & CONVENTIONS	269.88	3,000.00	725.86	3,000.00	3,500.00
590-551-940.000	RENTALS	1,809.33	9,000.00	6,343.41	9,000.00	9,000.00
590-551-941.000	FUEL	0.00	2,500.00	0.00	2,500.00	2,500.00
590-551-955.000	MISCELLANEOUS EXPENSE	74.91	0.00	0.00	0.00	0.00
OPERATING		2,970.34	15,500.00	7,810.11	15,500.00	16,000.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	3,605.95	35,000.00	11,262.04	45,000.00	197,500.00
FOOTNOTE AMOUNTS:						
FOREMAN CONSTRUCTION BEGINNING IN SPRING 21						
CAPITAL		3,605.95	35,000.00	11,262.04	45,000.00	197,500.00
TOTAL APPROPRIATIONS		102,487.12	248,549.76	76,248.73	191,438.61	414,234.07
NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION		(102,487.12)	(248,549.76)	(76,248.73)	(191,438.61)	(414,234.07)
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	29,025.23	28,600.00	21,058.79	28,600.00	29,395.60
590-552-703.000	SALARIES-METER READS	4,259.97	4,500.00	3,541.47	4,500.00	4,500.00
590-552-715.000	SOCIAL SECURITY	1,856.93	2,200.00	1,269.29	2,200.00	2,593.01
590-552-716.000	HEALTH INSURANCE	45,085.20	14,108.07	10,445.50	14,108.07	15,155.62
590-552-717.000	LIFE INSURANCE	99.44	101.25	61.84	101.25	96.55
590-552-718.000	PENSION	13,263.53	7,500.00	5,928.47	7,500.00	7,839.81
590-552-721.000	LONGEVITY	325.02	325.00	325.02	325.00	325.00
590-552-722.000	WORKERS COMPENSATION	180.97	200.00	104.36	200.00	0.00
590-552-723.000	DENTAL INSURANCE	383.96	388.38	274.68	388.38	407.80
590-552-724.000	EYECARE	140.61	141.01	94.66	141.01	148.04
590-552-725.000	DISABILITY	231.93	244.54	115.11	244.54	186.68
PERSONNEL		94,852.79	58,308.25	43,219.19	58,308.25	60,648.11
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	0.00	0.00	12.39	0.00	0.00
590-552-730.000	POSTAGE	2,611.10	3,000.00	2,096.45	3,000.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	1,058.81	1,000.00	606.36	1,000.00	1,000.00
SUPPLIES		3,669.91	4,000.00	2,715.20	4,000.00	4,000.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	401.89	400.00	319.04	400.00	400.00
590-552-941.000	DATA PROCESSING	19,992.00	19,992.00	19,992.00	19,992.00	19,992.00
590-552-955.000	MISCELLANEOUS EXPENSE	56.25	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
OPERATING						
590-552-969.000	BAD DEBTS	0.00	0.00	45.62	0.00	0.00
	OPERATING	20,450.14	20,392.00	20,356.66	20,392.00	20,392.00
	TOTAL APPROPRIATIONS	118,972.84	82,700.25	66,291.05	82,700.25	85,040.11
	NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCO	(118,972.84)	(82,700.25)	(66,291.05)	(82,700.25)	(85,040.11)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	12,937.88	10,000.00	6,112.63	10,000.00	41,250.00
	FOOTNOTE AMOUNTS:				0.00	31,250.00
590-553-830.000	PORTION OF ENGINEERING FOR MONROE AND WASHINGTON					
	ADMINISTRATIVE SERVICES	117,504.00	117,504.00	0.00	117,504.00	117,504.00
	PROFESSIONAL & CONTRACTUAL	130,441.88	127,504.00	6,112.63	127,504.00	158,754.00
OPERATING						
590-553-968.000	DEPRECIATION	0.00	110,000.00	0.00	110,000.00	110,000.00
	OPERATING	0.00	110,000.00	0.00	110,000.00	110,000.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
	FOOTNOTE AMOUNTS:				0.00	70,000.00
590-553-995.000	70000 CAPITAL IMPROVEMENT BOND					
	INTEREST-BONDS	76,508.50	84,437.50	84,437.50	84,437.50	83,037.50
	FOOTNOTE AMOUNTS:				0.00	83,037.50
590-553-996.000	70 % INTEREST					
	PAYING AGENT FEES	350.00	350.00	250.00	350.00	0.00
	DEBT SERVICE	76,858.50	154,787.50	154,687.50	154,787.50	153,037.50
	TOTAL APPROPRIATIONS	207,300.38	392,291.50	160,800.13	392,291.50	421,791.50
	NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATIO	(207,300.38)	(392,291.50)	(160,800.13)	(392,291.50)	(421,791.50)
ESTIMATED REVENUES - FUND 590	0.00	1,537,385.61	1,470,303.00	1,091,767.57	1,493,874.00	1,025,439.00
APPROPRIATIONS - FUND 590	0.00	1,355,847.73	1,539,437.01	946,751.43	1,500,011.36	1,550,788.56
NET OF REVENUES/APPROPRIATIONS - FUND 590		181,537.88	(69,134.01)	145,016.14	(6,137.36)	(525,349.56)
	BEGINNING FUND BALANCE	2,903,370.50	3,084,908.38	3,084,908.38	3,084,908.38	3,078,771.02
	ENDING FUND BALANCE	3,084,908.38	3,015,774.37	3,229,924.52	3,078,771.02	2,553,421.46

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2019-2020</u>	<u>2020-2021</u>
CASH BALANCE - BEGINNING	\$ 1,645,089.18	1,748,951.82
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,196,140.00	\$ 1,018,339.00
INTEREST	\$ 15,000.00	\$ 7,000.00
SAW GRANT	\$ 230,328.00	
MISC & SALE OF TRUCK	\$ 52,406.00	\$ 100.00
TOTAL OPERATING REVENUES	\$ 1,493,874.00	\$ 1,025,439.00
 TOTAL REVENUES	 \$ 3,138,963.18	 \$ 2,774,390.82
OPERATING EXPENSES:		
TREATMENT	\$ 833,581.00	\$ 629,722.88
TRANSMISSION AND DISTRIBUTION	\$ 191,438.61	\$ 414,234.07
CUSTOMER ACCOUNT	\$ 82,700.25	\$ 85,040.11
ADMINISTRATIVE AND GENERAL	\$ 282,291.50	\$ 311,791.50
 TOTAL OPERATING EXPENSES	 \$ 1,390,011.36	 \$ 1,440,788.56
 CASH BALANCE - ENDING	 \$ 1,748,951.82	 \$ 1,333,602.26

WATER FUND

The City of Lowell operates a 1.75 million gallons per day (GPD) lime softening water treatment plant located on Bowes Road. Four supply wells are located at the treatment plant site and pump to the facility. The newest well located to the west of the plant provides both bypass (during periods of extremely heavy water demand) and production capabilities.

The distribution system has approximately 20 miles of water mains serving nearly 1,300 customers. The system is assisted by two storage tanks, one located in the northeast section of the City near Shepard Drive containing 500,000 gallons and the other, a reinforced concrete 800,000 gallon tank, near Gee Drive.

Rates are reviewed in cooperation with the Michigan Rural Water Association, of which the City of Lowell is a member. The rate study is required by the City Charter to cover actual costs including depreciation of the system.

The proposed budget reflects the following adjustments for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$24.25	\$2.37
Proposed	\$24.25	\$2.37

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Variable Speed Gearbox for Clarifier \$10,000
- Complete SCADA \$40,000

Collection

- NW Pump Station Roof \$15,000
- New Water Meter Reader \$8,500
- Concrete Repairs \$10,000
- SCADA for Pump Stations

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-611.000	SITE PLAN REVIEW RETAINER	2,500.00	0.00	0.00	0.00	0.00
591-000-627.000	WATER METERS	5,746.72	0.00	1,628.00	2,000.00	1,000.00
591-000-628.000	READINESS TO SERVE CHARGE	580,240.71	603,526.00	435,585.97	577,153.00	577,153.00
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	5,698.00	2,100.00	2,350.00	2,350.00	2,100.00
591-000-632.000	METERED SALES-TOWNSHIP	212,209.26	206,000.00	105,454.46	216,721.00	216,721.00
591-000-633.000	CAPITAL CONNECTION CHARGE	11,005.00	9,000.00	5,577.00	6,000.00	5,000.00
591-000-634.000	TWO PERCENT LATE FEE	1,912.95	2,000.00	1,082.29	2,000.00	2,000.00
591-000-637.000	LATE FEE	10,400.00	10,000.00	6,885.00	8,000.00	8,000.00
591-000-642.000	METERED SALES	325,543.68	363,957.00	230,214.41	303,218.00	303,218.00
591-000-656.000	SERVICE-ON FEE	3,710.55	6,000.00	3,180.00	3,500.00	3,500.00
CHARGES FOR SERVICES		1,158,966.87	1,202,583.00	791,957.13	1,120,942.00	1,118,692.00
INTEREST AND RENTS						
591-000-665.000	INTEREST	17,547.23	7,000.00	10,296.20	11,000.00	12,000.00
591-000-667.000	RENTAL FEES	5,280.00	5,040.00	4,500.00	5,040.00	5,040.00
591-000-670.011	RENTALS-WATER FUND	0.00	5,000.00	0.00	0.00	0.00
INTEREST AND RENTS		22,827.23	17,040.00	14,796.20	16,040.00	17,040.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	8,712.39	10,000.00	5,238.80	5,238.00	5,000.00
OTHER REVENUE		8,712.39	10,000.00	5,238.80	5,238.00	5,000.00
TOTAL ESTIMATED REVENUES		1,190,506.49	1,229,623.00	811,992.13	1,142,220.00	1,140,732.00
APPROPRIATIONS						
OPERATING						
591-000-968.000	DEPRECIATION	164,281.00	0.00	0.00	0.00	0.00
OPERATING		164,281.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		164,281.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,026,225.49	1,229,623.00	811,992.13	1,142,220.00	1,140,732.00
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	114,158.60	126,200.00	95,228.00	126,200.00	133,896.00
FOOTNOTE AMOUNTS:					0.00	110,106.88
INCLUDES \$5,720 LICENSE PAY FOR TODD AND CODY						
591-570-707.000	SALARIES-TEMPORARY	0.00	0.00	48.00	100.00	100.00
591-570-709.000	SALARIES-OVERTIME	34,502.57	25,000.00	24,617.98	30,000.00	30,000.00
591-570-715.000	SOCIAL SECURITY	11,082.35	11,000.00	9,191.91	11,000.00	12,576.49
591-570-716.000	HEALTH INSURANCE	26,753.75	18,733.30	13,899.21	18,733.30	19,402.68
591-570-717.000	LIFE INSURANCE	252.52	300.00	188.64	300.00	286.08
591-570-718.000	PENSION	76,370.87	33,200.00	26,992.80	39,300.00	69,145.83
FOOTNOTE AMOUNTS:					39,300.00	0.00
MERS CALCULATION OF OVERTIME FOR FUND						
591-570-721.000	LONGEVITY	987.99	1,235.00	1,235.00	1,235.00	1,300.00
591-570-722.000	WORKERS COMPENSATION	6,734.26	5,000.00	4,752.10	5,000.00	5,000.00
591-570-723.000	DENTAL INSURANCE	1,074.93	1,195.20	850.98	1,195.20	1,254.96
591-570-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	2,597.92
591-570-724.000	EYECARE	509.65	621.36	428.11	621.36	652.32
591-570-725.000	DISABILITY INSURANCE	940.25	1,113.02	526.89	1,113.02	825.17

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		273,367.74	223,597.88	177,959.62	234,797.88	277,037.45
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	72.89	400.00	175.79	400.00	400.00
591-570-740.000	OPERATING SUPPLIES	9,651.70	10,431.90	7,555.68	10,431.90	11,000.00
591-570-741.000	FUEL	247.85	500.00	180.33	500.00	500.00
591-570-743.000	CHEMICALS	27,213.82	45,088.32	25,414.15	45,088.32	45,000.00
591-570-744.000	UNIFORMS	282.27	150.00	99.86	150.00	400.00
SUPPLIES		37,468.53	56,570.22	33,425.81	56,570.22	57,300.00
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	2,524.44	5,240.00	1,900.70	5,240.00	5,500.00
591-570-802.000	CONTRACTUAL	6,334.73	9,316.00	3,188.54	9,316.00	6,800.00
591-570-930.000	REPAIR & MAINTENANCE	14,957.23	15,000.00	8,605.37	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		23,816.40	29,556.00	13,694.61	29,556.00	27,300.00
OPERATING						
591-570-850.000	COMMUNICATIONS	4,204.67	2,400.00	2,296.58	2,400.00	2,400.00
591-570-860.000	TRAVEL EXPENSES	0.00	200.00	0.00	1,000.00	500.00
591-570-864.000	CONFERENCES & CONVENTIONS	3,449.63	4,500.00	2,382.89	5,000.00	5,000.00
591-570-920.000	PUBLIC UTILITIES	59,581.77	62,000.00	47,760.74	62,000.00	62,000.00
591-570-940.000	RENTALS	3,480.24	3,000.00	1,161.93	3,000.00	4,700.00
591-570-955.000	MISCELLANEOUS EXPENSE	4,594.34	3,300.00	1,984.36	3,300.00	3,500.00
OPERATING		75,310.65	75,400.00	55,586.50	76,700.00	78,100.00
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	15,416.51	62,000.00	34,465.35	62,000.00	50,000.00
	FOOTNOTE AMOUNTS: VARIABLE SPEED GEARBOX FOR CLARIFIER				0.00	10,000.00
	FOOTNOTE AMOUNTS: COMPLETION OF SCADA				0.00	40,000.00
	GL # FOOTNOTE TOTAL:					50,000.00
CAPITAL		15,416.51	62,000.00	34,465.35	62,000.00	50,000.00
TOTAL APPROPRIATIONS		425,379.83	447,124.10	315,131.89	459,624.10	489,737.45
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		(425,379.83)	(447,124.10)	(315,131.89)	(459,624.10)	(489,737.45)
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	58,945.88	106,000.00	56,733.22	106,000.00	109,988.99
591-571-707.000	SALARIES-TEMPORARY	21,153.42	2,000.00	12,776.89	15,000.00	15,000.00
591-571-708.000	STANDBY	240.22	1,500.00	0.00	1,500.00	0.00
591-571-709.000	SALARIES-OVERTIME	7,813.54	5,000.00	7,325.44	10,000.00	7,500.00
591-571-715.000	SOCIAL SECURITY	6,599.45	8,700.00	5,608.41	8,700.00	9,924.27
591-571-716.000	HEALTH INSURANCE	17,165.80	39,804.14	13,316.62	39,804.14	24,780.46
591-571-717.000	LIFE INSURANCE	140.23	304.50	140.68	304.50	290.37
591-571-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	2,748.18
591-571-718.000	PENSION	38,541.91	28,000.00	24,611.79	34,044.40	29,082.12
	FOOTNOTE AMOUNTS: MERS CALCULATION OF OVERTIME				34,044.40	0.00
591-571-721.000	LONGEVITY	344.49	474.50	442.00	474.50	474.50

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-722.000	WORKERS COMPENSATION	4,211.80	2,500.00	3,094.59	3,094.00	3,000.00
591-571-723.000	DENTAL INSURANCE	526.14	1,359.53	583.89	1,359.53	1,349.30
591-571-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	1,536.68
591-571-724.000	EYECARE	203.56	530.38	179.01	530.38	467.31
591-571-725.000	DISABILITY INSURANCE	442.09	973.22	359.76	973.22	710.48
PERSONNEL		156,328.53	197,146.27	125,172.30	221,784.67	206,852.66
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	300.00	11.39	300.00	300.00
591-571-740.000	OPERATING SUPPLIES	5,063.67	3,600.00	1,462.73	2,500.00	4,000.00
591-571-744.000	UNIFORMS	681.00	1,250.00	0.00	1,250.00	1,250.00
SUPPLIES		5,744.67	5,150.00	1,474.12	4,050.00	5,550.00
PROFESSIONAL & CONTRACTUAL						
591-571-800.000	CUSTOMER INSTALLATION EXPENSE	647.59	5,000.00	0.00	2,000.00	0.00
591-571-801.000	CROSS CONNECTIONS	14,160.68	25,000.00	6,910.50	20,000.00	25,000.00
591-571-802.000	CONTRACTUAL	1,860.00	20,000.00	18,432.50	20,000.00	5,000.00
FOOTNOTE AMOUNTS:						
591-571-930.000	MOWING PUMP STATIONS, POWER WASH BUILDINGS, REPAIR & MAINTENANCE	69,541.04	48,500.00	21,152.62	48,500.00	75,000.00
	EMERGENCY REPAIRS 35000, METER/PARTS \$15,000, WATER SYSTEM PARTS \$25000					
PROFESSIONAL & CONTRACTUAL		86,209.31	98,500.00	46,495.62	90,500.00	105,000.00
OPERATING						
591-571-850.000	COMMUNICATIONS	890.31	1,200.00	475.84	1,200.00	1,200.00
591-571-864.000	CONFERENCES & CONVENTIONS	1,977.23	4,500.00	1,495.54	4,500.00	5,000.00
591-571-920.000	PUBLIC UTILITIES	18,101.37	23,000.00	13,673.98	23,000.00	23,000.00
591-571-940.000	RENTALS	8,498.55	12,000.00	19,281.04	20,000.00	32,000.00
591-571-941.000	FUEL	0.00	3,500.00	0.00	3,500.00	3,300.00
591-571-955.000	MISCELLANEOUS EXPENSE	1,306.84	3,000.00	2,921.12	4,000.00	3,000.00
OPERATING		30,774.30	47,200.00	37,847.52	56,200.00	67,500.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	8,054.76	142,000.00	15,645.83	122,000.00	83,500.00
	NE PUMP STATION NEW ROOF 15000, NEW WATER METER READER 8500, CONCRETE REPAIRS 10000, SCADA SYSTEM FOR PUMP STATIONS 50000.					
CAPITAL		8,054.76	142,000.00	15,645.83	122,000.00	83,500.00
TOTAL APPROPRIATIONS		287,111.57	489,996.27	226,635.39	494,534.67	468,402.66
NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTIO		(287,111.57)	(489,996.27)	(226,635.39)	(494,534.67)	(468,402.66)
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	29,024.68	29,000.00	21,058.63	29,000.00	29,395.60
591-572-703.000	SALARIES-METER READS	4,259.93	4,500.00	3,541.43	4,500.00	4,500.00
591-572-715.000	SOCIAL SECURITY	1,857.07	2,500.00	1,269.06	2,500.00	2,593.01
591-572-716.000	HEALTH INSURANCE	13,829.93	14,108.07	10,445.27	14,108.07	15,155.62
591-572-717.000	LIFE INSURANCE	99.34	101.25	61.82	101.25	96.55
591-572-718.000	PENSION	14,161.54	7,500.00	5,928.48	7,500.00	7,839.81
591-572-721.000	LONGEVITY	325.01	325.00	325.00	325.00	325.00
591-572-722.000	WORKERS COMPENSATION	193.64	200.00	104.19	200.00	0.00
591-572-723.000	DENTAL INSURANCE	383.88	388.38	274.50	388.38	407.80

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-724.000	EYECARE	140.61	141.01	94.68	141.01	148.04
591-572-725.000	DISABILITY	231.95	244.54	115.14	244.54	186.68
	PERSONNEL	64,507.58	59,008.25	43,218.20	59,008.25	60,648.11
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	0.00	1,500.00	12.39	1,500.00	1,500.00
591-572-730.000	POSTAGE	2,611.11	3,000.00	2,096.45	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	1,058.82	1,000.00	606.38	1,000.00	1,000.00
	SUPPLIES	3,669.93	5,500.00	2,715.22	5,500.00	5,500.00
OPERATING						
591-572-860.000	TRAVEL EXPENSES	401.86	500.00	319.03	500.00	500.00
591-572-941.000	DATA PROCESSING	23,460.00	23,460.00	23,460.00	23,460.00	23,460.00
591-572-955.000	MISCELLANEOUS EXPENSE	0.00	100.00	0.00	100.00	0.00
591-572-969.000	BAD DEBTS	0.00	100.00	10.43	100.00	100.00
	OPERATING	23,861.86	24,160.00	23,789.46	24,160.00	24,060.00
	TOTAL APPROPRIATIONS	92,039.37	88,668.25	69,722.88	88,668.25	90,208.11
	NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER AC	(92,039.37)	(88,668.25)	(69,722.88)	(88,668.25)	(90,208.11)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	10,446.07	15,000.00	15,852.75	17,000.00	46,250.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	NORMAL PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:				0.00	31,250.00
	ENGINEERING FOR MONROE AND WASHINGTON					
	GL # FOOTNOTE TOTAL:					46,250.00
591-573-830.000	ADMINISTRATIVE SERVICES	114,546.00	114,400.00	0.00	114,400.00	114,400.00
591-573-910.000	INSURANCE	13,269.00	13,269.00	13,629.00	13,629.00	14,000.00
	PROFESSIONAL & CONTRACTUAL	138,261.07	142,669.00	29,481.75	145,029.00	174,650.00
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	91.08	0.00	17,943.75	0.00	0.00
591-573-968.000	DEPRECIATION	0.00	140,000.00	0.00	165,000.00	165,000.00
	OPERATING	91.08	140,000.00	17,943.75	165,000.00	165,000.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	0.00	30,000.00	30,000.00	30,000.00	30,000.00
	FOOTNOTE AMOUNTS:				0.00	30,000.00
	30000 30 % OF PRINCIPAL					
591-573-995.000	INTEREST-BONDS	33,415.25	36,187.50	18,243.75	36,187.50	35,587.50
	FOOTNOTE AMOUNTS:				0.00	35,587.50
	30 % OF INTEREST					
591-573-996.000	PAYING AGENT FEES	1,140.00	1,200.00	250.00	1,200.00	1,200.00
	DEBT SERVICE	34,555.25	67,387.50	48,493.75	67,387.50	66,787.50
	TOTAL APPROPRIATIONS	172,907.40	350,056.50	95,919.25	377,416.50	406,437.50
	NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRAT	(172,907.40)	(350,056.50)	(95,919.25)	(377,416.50)	(406,437.50)

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 591 WATER FUND						
	ESTIMATED REVENUES - FUND 591	1,190,506.49	1,229,623.00	811,992.13	1,142,220.00	1,140,732.00
	APPROPRIATIONS - FUND 591	1,141,719.17	1,375,845.12	707,409.41	1,420,243.52	1,454,785.72
	NET OF REVENUES/APPROPRIATIONS - FUND 591	48,787.32	(146,222.12)	104,582.72	(278,023.52)	(314,053.72)
	BEGINNING FUND BALANCE	3,454,363.57	3,503,150.89	3,503,150.89	3,503,150.89	3,225,127.37
	ENDING FUND BALANCE	3,503,150.89	3,356,928.77	3,607,733.61	3,225,127.37	2,911,073.65

WATER FUND

ESTIMATE CASH POSITION

	<u>2019-2020</u>	<u>2020-2021</u>
CASH BALANCE - BEGINNING	\$ 1,488,503.06	1,375,479.54
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,120,942.00	\$ 1,118,692.00
INTEREST	\$ 16,040.00	\$ 17,040.00
MISC REVENUE	\$ 5,238.00	\$ 5,000.00
TOTAL OPERATING REVENUES	\$ 1,142,220.00	\$ 1,140,732.00
TOTAL REVENUES	\$ 2,630,723.06	\$ 2,516,211.54
OPERATING EXPENSES:		
TREATMENT	\$ 459,624.10	\$ 489,737.45
TRANSMISSION AND DISTRIBUTION	\$ 494,534.67	\$ 468,402.66
CUSTOMER ACCOUNT	\$ 88,668.25	\$ 90,208.11
ADMINISTRATIVE AND GENERAL	\$ 212,416.50	\$ 241,437.50
TOTAL OPERATING EXPENSES	\$ 1,255,243.52	\$ 1,289,785.72
CASH BALANCE - ENDING	\$ 1,375,479.54	\$ 1,226,425.82

LIGHT AND POWER FUND

Lowell Light and Power is a department of the City of Lowell created by the City Charter. It operates primarily independent of other city functions and is governed by a five member Light and Power Board appointed by the Mayor with the consensus of the City Council.

While independent, the city charter requires certain actions of Light and Power to be approved by the City Council. Among those is adoption of an annual budget recommended by the Light and Power Board.

Lowell Light and Power FY 2021 Operating Budget

Type	FY 2021 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,359,000
Residential Renewable Energy Charge	91,800
RS: Energy Optimization	32,000
Residential VGP Program Charge	350
Total Residential Sales	2,483,150
Commercial Sales (GS)	1,269,000
Commercial Sales (GSD)	1,447,000
Commercial GS/GSD Renewable Energy Charge	50,500
GS/GSD Energy Optimization	31,600
GS/GSD VGP Program Charge	500
Commercial Sales (GSDTO)	2,954,000
Commercial Sales (GSDPM)	511,000
Commercial GSDTO/GSDPM Renewable Energy Charge	15,700
GSDTO/GSDPM Energy Optimization	30,500
Total Commercial Sales	6,309,800
Security/Standby Light Energy Sales	6,500

Total Sales Revenue	8,799,450
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Service

Customer Late Charges	73,000
Reconnect/Disconnect Fees	1,500
Pole Attachment Fees	0
Meter Charges	0
Miscellaneous Fees	1,000
Miscellaneous Service Revenue	40,000
New Account/Account Relocation Fee	14,000

Total Service Revenue	129,500
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Miscellaneous

Chatham Street Lease	50,000
Other Revenue	10,000

Total Miscellaneous Revenue	60,000
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TOTAL OPERATING REVENUE	8,988,950
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OPERATING EXPENSES

Lowell Light and Power FY 2021 Operating Budget

Type	FY 2021 Budget
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Generation

Fuel	203,500
Generation Expenses	62,500
Maintenance: Generating & Electrical Equipment	20,000
Maintenance: Other Power Generation	15,000
Maintenance: Structures	35,500
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	52,500
Operating Supervision/Engineering	13,000
Safety and Training Expense	10,000
Tools	2,500

Total Generation Expenses	414,500
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Purchased Power

AMP Ohio Energy Project	56,681
Belle River Project	602,382
Campbell Number 3 Project	1,785,826
Deficiency Capacity Charge	(60,480)
Deficiency Energy Charge	636,404
Energy Services Project	78,584
Land Filled Gas Projects (Granger & NANR)	800,820
MMPA Transmission Project	44,237
Surplus Energy Credit	(253,506)
Transmission Charge	2,473
Kaskaskia: CT Project	354,275
MMPA Service Supply Committee Expense	20,000
MPPA Solar Project	34,505
Pegasus Wind Project	183,106

Total Purchased Power Expenses	4,285,308
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Distribution

Customer Installation Expense	35,000
Load Dispatching	0
Maintenance: Line Transformers	11,000
Maintenance: Meters	850
Maintenance: Overhead Lines	64,000
Maintenance: Street Lighting	19,500
Maintenance: Structures	45,000
Maintenance: Substations	4,500
Maintenance: Underground Lines	19,500
Meter Expenses	0
Miscellaneous Distribution Expense	72,000
Operation Supervision/Engineering	98,000

Lowell Light and Power FY 2021 Operating Budget

Type	FY 2021 Budget
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Operation Supervision/Xmission System	5,000
Overhead Line Expenses	13,000
Street Lighting Expenses	0
Substation Expenses	3,000
Safety and Training Expense	26,000
Tools	25,000
Trucks and Transportation Expense	44,000
Tree Trimming Expense	68,500
Underground Line Expenses	35,000

Total Distribution Expenses	588,850
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Customer Accounting

Customer Accounts: Supervision	16,500
Customer Assistance Expense	30,500
Customer Records/Collections Expense	77,000
Customer Service Training	5,000
Uncollectible Account Expense	3,000
Meter Reading Expense	15,000
Miscellaneous Customer Accounts Expense	41,500
EOC Program Portfolio	
Residential Program Portfolio	38,729
Comm/Indust. Program Portfolio	96,959
Portfolio-Level Costs (Admin)	10,217
Total EOC Program Portfolio	145,905

Total Customer Accounting Expense	334,405
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Marketing and Advertising

Advertising Expense	15,000
Demonstrating and Selling Expense	3,500

Total Marketing and Advertising Expense	18,500
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Admin./General/Outside Services

Administrative and General Salaries	179,000
Board Conferences and Training	5,000
Board Meeting and Related Expense	27,500
O/S: Accounting, Legal, Engineering & Consultant	90,000

Total Admin/General/Outside Services Expense	301,500
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	48,500
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Lowell Light and Power FY 2021 Operating Budget

Type	FY 2021 Budget
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Maintenance: Office Building	5,000
Office Supplies, Fees, Dues, Phone, Maintenance	136,000
Property/Liability Insurance	34,000

Total Office, Insurance, & Maintenance	223,500
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Employee Benefits & Other Compensation

Compensated Absences	161,000
Employee Pensions & Benefits	500,500
OPEB	0
Other Compensation	69,400
Taxes: Social Security & Medicare	105,000
Retiree Medical Insurance Coverage	47,500

Total Employee Benefits & Other Compensation	883,400
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Miscellaneous

Conference/Seminar Expense	55,000
Miscellaneous General Expenses	8,000

Total Miscellaneous Expenses	63,000
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Depreciation Expenses

Depreciation Expense	680,000
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Total Depreciation Expenses	680,000
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TOTAL OPERATING EXPENSES	7,792,963
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OPERATING INCOME (LOSS)	1,195,987
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	37,000
Interest Income Series 2012	0
Fifth Third Investments FMV Change	0

Total Interest Income	37,000
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Interest Expense

Interest Expense on Customer Deposits	0
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Lowell Light and Power FY 2021 Operating Budget

Type	FY 2021 Budget
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Interest Expense Installment Purchase Loan(s)	9,470
Interest Expense Series 2012 Bonds	58,373

Total Interest Expense	67,843
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Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	0
Gain on Sale of Investments	0
Loss on Property Disposal	0
Loss on Sale of Investments	0

Total Gain/Loss on Sale of Property/Investments	0
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Transfers

PILOT - City of Lowell	385,715
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Total Transfers	385,715
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TOTAL NON-OPERATING REVENUE (EXPENSE)	(416,558)
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NET INCOME (LOSS)	779,429
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Cash Generated from Operating Activities

Net Income	779,429
Depreciation (add back b/c it's a non-cash item)	680,000
OPEB (add back b/c it's a non-cash item)	0
Non-Cash Operating Expenses	52,500
Bond Principal Transfers (deduct b/c doesn't hit statement)	(245,000)

Total Cash Generated from Operating Activities	1,266,929
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Proposed Capital Budget	1,192,650
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Net Change in Cash Flow	74,279
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DATA PROCESSING FUND

The Data Processing Fund is an internal service fund used to account for technology throughout all city departments. The anticipated cost of maintaining and upgrading technology is calculated then spread to various cost centers based on generally accepted accounting principles.

Betsy Davidson and Tony Dommer of Addorio Technologies, LLC, provide network and technology support for the city and are paid from this fund. On occasion when specialized services are provided that benefit a specific activity those services are allocated directly to the activity.

Capital Projects anticipated in the proposed budget include the following:

- Installment payment to Lowell Light and Power for Security Upgrade \$22,000
- Municode Ordinance Update \$9,100

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 636 DATA PROCESSING FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	262.38	0.00	8.60	0.00	0.00
636-000-670.001	RENTALS-TREASURER	31,416.00	31,416.00	31,416.00	31,416.00	31,416.00
636-000-670.010	RENTALS-SEWER FUND	19,992.00	19,992.00	19,992.00	19,992.00	19,992.00
636-000-670.011	RENTALS-WATER FUND	23,460.00	23,460.00	23,460.00	23,460.00	23,460.00
636-000-670.012	RENTALS-MAJOR STREET	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
636-000-670.013	RENTALS-LOCAL STREET	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
	INTEREST AND RENTS	80,536.38	80,274.00	80,282.60	80,274.00	80,274.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	4,411.37	0.00	344.98	344.98	0.00
	OTHER REVENUE	4,411.37	0.00	344.98	344.98	0.00
TRANSFERS IN						
636-000-699.598	TRANSFER FROM CABLE	5,035.79	0.00	0.00	0.00	0.00
	TRANSFERS IN	5,035.79	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	89,983.54	80,274.00	80,627.58	80,618.98	80,274.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	2,888.89	3,500.00	2,353.98	3,500.00	3,500.00
	SUPPLIES	2,888.89	3,500.00	2,353.98	3,500.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	30,702.08	20,000.00	28,845.35	30,000.00	30,000.00
636-000-802.000	CONTRACTUAL	22,813.00	22,300.00	26,973.16	27,000.00	25,000.00
	PROFESSIONAL & CONTRACTUAL	53,515.08	42,300.00	55,818.51	57,000.00	55,000.00
OPERATING						
636-000-968.000	DEPRECIATION	19,374.00	21,000.00	0.00	21,000.00	21,000.00
	FOOTNOTE AMOUNTS:				21,000.00	21,000.00
	NOT A LINE ITEM EXPENDITURE					
	OPERATING	19,374.00	21,000.00	0.00	21,000.00	21,000.00
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	23,986.14	6,500.00	6,742.53	28,742.53	31,300.00
	FOOTNOTE AMOUNTS:				0.00	22,000.00
	SECURITY UPDATE LIGHT AND POWER					
	FOOTNOTE AMOUNTS:				0.00	9,300.00
	MUNICODE					
	GL # FOOTNOTE TOTAL:					31,300.00
	CAPITAL	23,986.14	6,500.00	6,742.53	28,742.53	31,300.00
	TOTAL APPROPRIATIONS	99,764.11	73,300.00	64,915.02	110,242.53	110,800.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(9,780.57)	6,974.00	15,712.56	(29,623.55)	(30,526.00)
ESTIMATED REVENUES - FUND 636						
		89,983.54	80,274.00	80,627.58	80,618.98	80,274.00
APPROPRIATIONS - FUND 636						
		99,764.11	73,300.00	64,915.02	110,242.53	110,800.00
NET OF REVENUES/APPROPRIATIONS - FUND 636						
		(9,780.57)	6,974.00	15,712.56	(29,623.55)	(30,526.00)
	BEGINNING FUND BALANCE	112,754.07	102,973.50	102,973.50	102,973.50	73,349.95
	ENDING FUND BALANCE	102,973.50	109,947.50	118,686.06	73,349.95	42,823.95

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2019-2020</u>	<u>2020-2021</u>
CASH BALANCE – BEGINNING	\$ 30,605.12	\$ 21,981.57
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 80,274.00	\$ 80,274.00
MISC REVENUE	\$ 344.98	
TOTAL REVENUES	\$ 111,224.10	\$ 102,255.57
OPERATING EXPENSES:		
SUPPLIES	\$ (3,500.00)	\$ (3,500.00)
OTHER SERVICES AND CHARGES	\$ (57,000.00)	\$ (55,000.00)
TOTAL OPERATING EXPENSES	\$ (60,500.00)	\$ (58,500.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE		\$ -
ADDITIONS TO ASSETS	\$ (28,742.53)	\$ (31,300.00)
TOTAL NON-OPERATING INCOME	\$ (28,742.53)	\$ (31,300.00)
CASH BALANCE – ENDING	\$ 21,981.57	\$ 12,455.57

EQUIPMENT FUND

The Equipment Fund is an internal service fund that accounts for the centralized maintenance and support for public works trucks and specialized equipment. All equipment is rented to activities to finance operational costs and future equipment replacement. The half-time public works mechanic is allocated through this fund as well as contracted service for equipment repairs.

Equipment purchases and payments anticipated in the current budget include the following:

- Replace Mower #54 \$ 15,000
- Replace Broom for Skidsteer \$ 7,500

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	10,225.95	8,000.00	13,994.33	16,000.00	8,000.00
661-000-670.000	RENTALS	190,528.71	200,625.00	135,479.50	190,000.00	218,325.00
	CHARGES FOR SERVICES	200,754.66	208,625.00	149,473.83	206,000.00	226,325.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	1,084.61	500.00	816.48	820.00	100.00
	INTEREST AND RENTS	1,084.61	500.00	816.48	820.00	100.00
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	35.83	0.00	3,592.61	3,592.61	0.00
	OTHER REVENUE	35.83	0.00	3,592.61	3,592.61	0.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	45,000.00	55,000.00	0.00	55,000.00	0.00
661-000-699.248	TRANSFER FROM D.D.A.	17,340.00	16,878.46	0.00	17,340.00	17,340.00
	TRANSFERS IN	62,340.00	71,878.46	0.00	72,340.00	17,340.00
	TOTAL ESTIMATED REVENUES	264,215.10	281,003.46	153,882.92	282,752.61	243,765.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	264,215.10	281,003.46	153,882.92	282,752.61	243,765.00
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	16,938.04	10,000.00	7,514.84	10,000.00	10,401.52
661-895-707.000	SALARIES-TEMPORARY	67.50	500.00	0.00	500.00	500.00
661-895-709.000	SALARIES-OVERTIME	391.34	500.00	456.83	500.00	750.00
661-895-715.000	SOCIAL SECURITY	1,256.34	800.00	611.21	800.00	868.39
661-895-716.000	HEALTH INSURANCE	(22,589.97)	2,062.80	1,008.64	2,062.80	2,142.14
661-895-717.000	LIFE INSURANCE	28.18	22.50	13.24	22.50	21.46
661-895-717.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	0.00	0.00	242.63
661-895-718.000	PENSION	5,386.07	3,000.00	2,438.11	3,000.00	2,438.32
661-895-721.000	LONGEVITY	292.51	97.50	97.49	97.50	97.50
661-895-722.000	WORKERS COMPENSATION	762.30	1,000.00	310.49	1,000.00	500.00
661-895-723.000	DENTAL INSURANCE	125.80	83.64	58.43	83.64	94.12
661-895-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	153.50
661-895-724.000	EYECARE	33.49	25.99	16.81	25.99	34.50
661-895-725.000	DISABILITY	96.77	75.53	37.36	75.53	64.18
	PERSONNEL	2,788.37	18,167.96	12,563.45	18,167.96	18,308.26
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	2,490.47	3,126.00	0.00	3,126.00	3,300.00
661-895-740.000	OPERATING SUPPLIES	3,589.28	2,769.00	3,418.53	4,000.00	4,250.00
661-895-741.000	FUEL	12,823.76	17,000.00	7,970.62	15,000.00	14,000.00
661-895-744.000	UNIFORMS	190.00	0.00	0.00	0.00	0.00
	SUPPLIES	19,093.51	22,895.00	11,389.15	22,126.00	21,550.00
PROFESSIONAL & CONTRACTUAL						
661-895-802.000	CONTRACTUAL	3,126.51	0.00	0.00	0.00	0.00
661-895-910.000	INSURANCE	9,841.00	10,000.00	11,563.00	12,000.00	12,000.00
661-895-930.000	REPAIR & MAINTENANCE	48,137.35	53,205.00	68,465.67	75,000.00	63,000.00
	PROFESSIONAL & CONTRACTUAL	61,104.86	63,205.00	80,028.67	87,000.00	75,000.00

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
661-895-900.000	PRINTING	0.00	200.00	0.00	200.00	200.00
661-895-940.000	RENTALS	387.42	0.00	37.55	50.00	100.00
661-895-957.000	TRAINING	74.91	1,000.00	0.00	1,000.00	1,000.00
661-895-968.000	DEPRECIATION	103,201.00	90,000.00	0.00	90,000.00	90,000.00
	OPERATING	103,663.33	91,200.00	37.55	91,250.00	91,300.00
CAPITAL						
661-895-981.000	EQUIPMENT	0.00	152,066.00	60,412.36	152,066.00	22,500.00
	FOOTNOTE AMOUNTS:				0.00	22,500.00
	REPLACE 2014 MOWER #54 15000, BROOM FOR SKID STEER					
	CAPITAL	0.00	152,066.00	60,412.36	152,066.00	22,500.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	87,940.09	67,233.80	87,940.09	88,764.67
	FOOTNOTE AMOUNTS:				0.00	14,674.20
	14674.20 PRINCIPAL DUMP BODY					
	FOOTNOTE AMOUNTS:				0.00	36,538.55
	WHEEL LOADER PRINCIPAL					
	FOOTNOTE AMOUNTS:				0.00	19,112.80
	PLOW TRUCK PRINCIPAL					
	FOOTNOTE AMOUNTS:				0.00	9,460.00
	BACKHOE 2015					
	FOOTNOTE AMOUNTS:				0.00	8,979.12
	SKID STEER					
	GL # FOOTNOTE TOTAL:					88,764.67
661-895-995.000	INTEREST PAYABLE	5,960.33	4,389.80	2,721.12	4,389.80	2,790.10
	FOOTNOTE AMOUNTS:				0.00	230.61
	230.61 INTEREST DUMP BODY					
	FOOTNOTE AMOUNTS:				0.00	1,041.85
	INTEREST WHEEL LOADER					
	FOOTNOTE AMOUNTS:				0.00	300.36
	PLOW TRUCK INTEREST					
	FOOTNOTE AMOUNTS:				0.00	964.92
	BACKHOE INTEREST					
	FOOTNOTE AMOUNTS:				0.00	252.36
	SKID STEER INTEREST					
	GL # FOOTNOTE TOTAL:					2,790.10
DEBT SERVICE		5,960.33	92,329.89	69,954.92	92,329.89	91,554.77
TOTAL APPROPRIATIONS		192,610.40	439,863.85	234,386.10	462,939.85	320,213.03
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT		(192,610.40)	(439,863.85)	(234,386.10)	(462,939.85)	(320,213.03)
ESTIMATED REVENUES - FUND 661		264,215.10	281,003.46	153,882.92	282,752.61	243,765.00
APPROPRIATIONS - FUND 661		192,610.40	439,863.85	234,386.10	462,939.85	320,213.03
NET OF REVENUES/APPROPRIATIONS - FUND 661		71,604.70	(158,860.39)	(80,503.18)	(180,187.24)	(76,448.03)
BEGINNING FUND BALANCE		93,768.48	165,373.18	165,373.18	165,373.18	(14,814.06)
ENDING FUND BALANCE		165,373.18	6,512.79	84,870.00	(14,814.06)	(91,262.09)

EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2019-2020</u>	<u>2020-2021</u>
CASH BALANCE - BEGINNING	\$ 144,020.19	\$ 53,832.95
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$16,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 190,000.00	\$ 218,325.00
INTEREST	\$820.00	\$100.00
TRANSFERS IN	\$ 72,340.00	\$ 17,340.00
OTHER REVENUE	\$3,592.61	
REVENUES	\$ 282,752.61	\$243,765.00
 TOTAL REVENUES	 \$426,772.80	 \$ 297,597.95
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (18,167.96)	\$ (18,308.26)
SUPPLIES	\$ (22,126.00)	\$ (21,550.00)
OTHER SERVICES AND CHARGES	\$ (88,250.00)	\$ (76,300.00)
TOTAL OPERATING EXPENSES	\$ (128,543.96)	\$ (116,158.26)
 NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN	\$ -	
DEBT SERVICE	\$ (92,329.89)	\$ (91,554.77)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (152,066.00)	\$ (22,500.00)
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
TOTAL NON-OPERATING	\$ (372,939.85)	\$ (230,213.03)
CASH BALANCE - ENDING	\$ 53,832.95	\$ 67,384.92

LEE FUND

The Lee Fund is derived from a bequest in the will of Dr. Solomon S. Lee to provide funds for park improvements. Interest earnings are utilized for this purpose.

The maintenance of the ice rink at Richards Park (\$1500) has been moved to the General Fund parks budget. This will provide for more funds available for parks projects.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 714 LEE FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	4,593.81	5,000.00	2,060.13	2,060.00	4,000.00
	INTEREST AND RENTS	4,593.81	5,000.00	2,060.13	2,060.00	4,000.00
	TOTAL ESTIMATED REVENUES	4,593.81	5,000.00	2,060.13	2,060.00	4,000.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	3,122.54	5,000.00	0.00	5,000.00	4,000.00
	CAPITAL	3,122.54	5,000.00	0.00	5,000.00	4,000.00
	TOTAL APPROPRIATIONS	3,122.54	5,000.00	0.00	5,000.00	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	1,471.27	0.00	2,060.13	(2,940.00)	0.00
ESTIMATED REVENUES - FUND 714						
APPROPRIATIONS - FUND 714						
NET OF REVENUES/APPROPRIATIONS - FUND 714						
	BEGINNING FUND BALANCE	217,930.15	219,401.42	219,401.42	219,401.42	216,461.42
	ENDING FUND BALANCE	219,401.42	219,401.42	221,461.55	216,461.42	216,461.42

LOOK FUND

The Look Fund is derived from the Helen Look Daley trust agreement with the desire and request that the funds be used for one or more of the following purposes:

- Construction or improvements to municipal city hall.
- Enclose the city swimming pool.
- Make any type of improvements to the library.
- Any charitable purpose deemed desirable by the Look Memorial Committee.

BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2018-19 ACTIVITY	2019-20 AMENDED BUDGET	2019-20 ACTIVITY THRU 06/30/20	2019-20 PROJECTED ACTIVITY	2020-21 REQUESTED BUDGET
Fund: 715 LOOK FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	16,776.95	0.00	8,110.18	0.00	0.00
	INTEREST AND RENTS	16,776.95	0.00	8,110.18	0.00	0.00
OTHER REVENUE						
715-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	19,575.71	20,000.00	10,275.00	52,386.00	40,000.00
	OTHER REVENUE	19,575.71	20,000.00	10,275.00	52,386.00	40,000.00
	TOTAL ESTIMATED REVENUES	36,352.66	20,000.00	18,385.18	52,386.00	40,000.00
APPROPRIATIONS						
OPERATING						
715-000-880.000	COMMUNITY PROMOTION	31,895.71	20,000.00	40,082.00	52,386.00	40,000.00
	OPERATING	31,895.71	20,000.00	40,082.00	52,386.00	40,000.00
	TOTAL APPROPRIATIONS	31,895.71	20,000.00	40,082.00	52,386.00	40,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	4,456.95	0.00	(21,696.82)	0.00	0.00
	ESTIMATED REVENUES - FUND 715	36,352.66	20,000.00	18,385.18	52,386.00	40,000.00
	APPROPRIATIONS - FUND 715	31,895.71	20,000.00	40,082.00	52,386.00	40,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 715	4,456.95	0.00	(21,696.82)	0.00	0.00
	BEGINNING FUND BALANCE	375,889.98	380,346.93	380,346.93	380,346.93	380,346.93
	ENDING FUND BALANCE	380,346.93	380,346.93	358,650.11	380,346.93	380,346.93

BONDED INDEBTEDNESS

The City of Lowell has a number of outstanding bonds for various capital projects that have been funded over the years. This section includes the full repayment schedules for each of the outstanding bonds.

The following bond payments will be made under the proposed budget:

Bond	Source of Funds	Payment	Balance	Final
Building Authority 2012 (City Hall)	D.D.A	\$308,632	\$3,045,000	2032
Capital Improvement Bond 2016	Wastewater & Water	\$218,625	\$2,880,000	2042
TOTAL		\$527,257.00	\$5,925,000.00	

SCHEDULE OF RATES AND FEES

There are a number of rates and fees established by the City Council with authority granted by state law or the City Charter. These rates and fees are collected into a single schedule and reviewed by staff each year with recommendations to the Council for adjustments. The recommended adjustments are based on a review of the actual costs of providing the services attributable to the rates and fees.

City of Lowell

Schedule of Rates and Fees

FY 2020-2021

	Current	Proposed	Notes
General			
Check Returned for Insufficient Funds (13-213)	\$ 25.00	\$ 25.00	
Photocopies (per page)	\$ 0.10	\$ 0.10	
Property Cards (per page)	\$ 0.50	\$ 0.50	
Use of Public Buildings			
City Hall			
Council Chambers (\$100 refundable deposit for all rentals)			
Business Hours			
Non-Profit	\$ 25.00	\$ 25.00	First hour, \$25/hour afterward
City Business/Organization	\$ 50.00	\$ 50.00	First hour, \$25/hour afterward
Non City Business/Organization	\$ 75.00	\$ 75.00	First hour, \$25/hour afterward
Non-Business Hours			
Non-Profit	\$ 40.00	\$ 40.00	First hour, \$25/hour afterward
City Business/Organization	\$ 75.00	\$ 75.00	First hour, \$25/hour afterward
Non City Business/Organization	\$ 100.00	\$ 100.00	First hour, \$25/hour afterward
Grand River Room (\$75 refundable deposit for all rentals)			
Business Hours			
Non-Profit	\$ 20.00	\$ 20.00	First hour, \$15/hour afterward
City Business/Organization	\$ 40.00	\$ 40.00	First hour, \$15/hour afterward
Non City Business/Organization	\$ 60.00	\$ 60.00	First hour, \$15/hour afterward
Non-Business Hours			
Non-Profit	\$ 30.00	\$ 30.00	First hour, \$15/hour afterward
City Business/Organization	\$ 50.00	\$ 50.00	First hour, \$15/hour afterward
Non City Business/Organization	\$ 75.00	\$ 75.00	First hour, \$15/hour afterward
Fiat River Room (No deposit required)			
Business Hours			
Non-Profit	No Charge	No Charge	
City Business/Organization	No Charge	No Charge	
Non City Business/Organization	No Charge	No Charge	
Non-Business Hours			
Non-Profit	Unavailable	Unavailable	
City Business/Organization	Unavailable	Unavailable	
Non City Business/Organization	Unavailable	Unavailable	
Showboat			
Chamber of Commerce	TBD	TBD	
Chamber Members	TBD	TBD	
Non-Profit Organizations	TBD	TBD	
Private Individuals/Businesses	TBD	TBD	

City of Lowell
Schedule of Rates and Fees
FY 2020-2021

	Current	Proposed	Notes
Cemetery			
Adult/Child Lot			
Resident	\$ 250.00	\$ 250.00	
Non-Resident	\$ 500.00	\$ 500.00	
Adult/Child Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 500.00	\$ 500.00	
Saturday	\$ 575.00	\$ 575.00	
Sunday/Holiday	\$ 700.00	\$ 700.00	
Adult/Child Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 600.00	\$ 600.00	
Saturday	\$ 675.00	\$ 675.00	
Sunday/Holiday	\$ 800.00	\$ 800.00	
Infant Lot			
Resident	\$ 50.00	\$ 50.00	
Non-Resident	\$ 100.00	\$ 100.00	
Infant Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 150.00	\$ 150.00	
Saturday	\$ 200.00	\$ 200.00	
Sunday/Holiday	\$ 260.00	\$ 260.00	
Infant Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 250.00	\$ 250.00	
Saturday	\$ 300.00	\$ 300.00	
Sunday/Holiday	\$ 360.00	\$ 360.00	
Resident and Non-Resident Cremation (April 1 through November 30)			
Weekdays	\$ 80.00	\$ 80.00	
Saturday	\$ 150.00	\$ 150.00	
Sunday/Holiday	\$ 210.00	\$ 210.00	
Resident and Non-Resident Cremation (December 1 through March 31)			
Weekdays	\$ 180.00	\$ 180.00	
Saturday	\$ 250.00	\$ 250.00	
Sunday/Holiday	\$ 310.00	\$ 310.00	
Transfer of Ownership	\$ 10.00	\$ 10.00	

City of Lowell

Schedule of Rates and Fees

FY 2020-2021

	Current	Proposed	Notes
Community Development, Planning & Zoning			
Trades, exhibitions or demonstrations (14-58)	\$ 150.00	\$ 150.00	
Auctioneer Application (6-22)	\$ 25.00	\$ 25.00	
Annual Permit Fee	\$ 50.00	\$ 50.00	
Peddler Application (15-47)	\$ 25.00	\$ 25.00	
Permit, Per Day/Per Person	\$ 25.00	\$ 25.00	
Permit, Per Week/Per Person	\$ 50.00	\$ 50.00	
Permit, Per Month/Per Person	\$ 100.00	\$ 100.00	
Permit, Greater Than One Month	TBD	TBD	Requires Council Review
Transient Merchant Application (15-135)	\$ 25.00	\$ 25.00	
Permit, Per Day/Per Vendor Location	\$ 50.00	\$ 50.00	
Permit, Per Week/Per Vendor Location	\$ 75.00	\$ 75.00	
Permit, Per Month/Per Vendor Location	\$ 100.00	\$ 100.00	
Permit, First Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 50.00	\$ 50.00	
Each Additional Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 15.00	\$ 15.00	
Planning Commission special meeting (16-30)	\$ 500.00	\$ 500.00	
Zoning			
Zoning Application	\$ 25.00	\$ 25.00	
Special Land Use (17.02)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 500.00	\$ 500.00	
Site Plan Review (18.08)	\$ 100.00	\$ 100.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Zoning Board of Appeals Hearing (Variances) (21.03)	\$ 100.00	\$ 100.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Zoning Ordinance Amendment (22.04)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 1,500.00	\$ 1,500.00	
Sexually Oriented Business Application Fee (17A.04, 08)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Sign Permit Application	\$ 25.00	\$ 25.00	
Fence Permit Application	\$ 25.00	\$ 25.00	
Land Division Application	\$ 25.00	\$ 25.00	
Application for liquor license (4-25)			
New Licenses	\$ 250.00	\$ 250.00	
Temporary License (City Business/Organization)	\$ 50.00	\$ 50.00	
Temporary License (Non City Business/Organization)	\$ 100.00	\$ 100.00	
Snow Plowing Permit (per motor vehicle, annually)	\$ 10.00	\$ 10.00	
Trash Hauling Permit (per motor vehicle, annually)	\$ 30.00	\$ 30.00	
Special events permit	\$ 25.00	\$ 25.00	
Adult Use Marijuana Facility Application Fee	\$ 5,000.00	\$ 5,000.00	
Planned Unit Development -PUD			
Application fee	\$ 100.00	\$ 100.00	
Escrow amount	\$ 5,000.00	\$ 5,000.00	
Building			
Permit, plan review, inspection, extra service and penalty fees relating to buildings (7-28)	separate schedule	separate schedule	
Moving permit (7-65), and reimbursement of costs (7-74)	\$ 250.00	\$ 250.00	
Minimum Escrow - includes deposit of expenses and deposit for completion of work	\$ 7,500.00	\$ 7,500.00	
Property maintenance code (7-80)	separate schedule	separate schedule	
Act 198 Tax Abatement			
Industrial Development District application fee	\$ 250.00	\$ 250.00	
IFT Certificate application fee	\$ 600.00	\$ 600.00	

City of Lowell

Schedule of Rates and Fees

FY 2020-2021

	Current	Proposed	Notes
Public Safety			
Parking Violations Bureau penalties (21-91)			
Meter Violation	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Time Limit Violation	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Handicap Parking Space/Zone	\$ 75.00	\$ 75.00	Add \$10 if paid after 14 days, \$25 if after 28 days
No Parking Zone	\$ 30.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
No Stopping, Standing or Parking	\$ 30.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
No Parking Between 2 a.m. and 6 a.m.	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Improper Parking	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Permit Parking Area	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Private Parking Area	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
No Parking in Alley	\$ 30.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Blocking Drive or Sidewalk	\$ 30.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Blocking Traffic Lane or Traffic Hazard	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Special Parking	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Failure to Pay Prescribed Fee	\$ 15.00	\$ 15.00	Add \$10 if paid after 14 days, \$35 if after 28 days
Fire Lane	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
All Over Violations	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Accident Reports	\$ 5.00	\$ 5.00	
Personel Protection Order Service	\$ 50.00	\$ 50.00	
PBT	\$ 5.00	\$ 5.00	
Mouthpiece	\$ 2.00	\$ 2.00	
Police Reports			See FOIA Schedule
Records			See FOIA Schedule
DVD Copy	\$ 30.00	\$ 30.00	
CD Copy	\$ 25.00	\$ 25.00	
35 mm Photos Copy	\$ 15.00	\$ 15.00	Plus actual lab costs
Applicant Fingerprints	\$ 10.00	\$ 10.00	Plus \$49.25 State/Federal fees
Inked Fingerprint Cards	\$ 20.00	\$ 20.00	Per Card
Salvage Vehicle Inspection	\$ 100.00	\$ 100.00	
Abatement of nuisances, noxious shrubs, weeds and grass (23-51)	\$ 50.00	\$ 50.00	Billed if remedial action required
On-Street Parking Permit	\$ 25.00	\$ 25.00	
Vehicles For Hire Application (24-46)	\$ 25.00	\$ 25.00	
Annual License	\$ 150.00	\$ 150.00	
Animal Control			
Dog Impoundment Fee (5-33)	\$ 25.00	\$ 25.00	
Boarding after Impoundment	Actual Costs	Actual Costs	

City of Lowell
Schedule of Rates and Fees
FY 2020-2021

	Current	Proposed	Notes
Public Works			
Opening pavement/city street (19-3), Resolution 15-05	\$ 50.00	\$ 50.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
Parks & Recreation			
Creekside Park Pavillion Rental	\$ 75.00	\$ 75.00	
Deposit (returned on inspection)	\$ 50.00	\$ 50.00	
City Athletic Field Exclusive Use Per Field/Day	\$ 150.00	\$ 150.00	
Extended or Recurrent Use	TBD	TBD	Negotiated contract with City Manager
Airport			
Airport Hangar Fees (3-27)			
Middle Hangars	\$ 140.00	\$ 140.00	
End Hangars	\$ 150.00	\$ 150.00	
Utility Hangar	\$ 410.00	\$ 410.00	
Hangar building 1	\$ 300.00	\$ 300.00	
Hangar building 2	\$ 310.00	\$ 310.00	
Hangar building 3	\$ 1,000.00	\$ 1,000.00	
Tie Down Fees	\$ 20.00	\$ 20.00	
Outside Storage	\$ 25.00	\$ 25.00	
Winter Storage as space permits (Nov. 1 - April 15)	\$ 275.00	\$ 275.00	

City of Lowell

Schedule of Rates and Fees

FY 2020-2021

	Current	Proposed	Notes
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 24.44	\$ 24.93	2% increase effective July 16, 2020
1" Meter (per month)	\$ 61.11	\$ 62.33	2% increase effective July 16, 2020
1.5" Meter (per month)	\$ 195.52	\$ 199.43	2% increase effective July 16, 2020
2" Meter (per month)	\$ 244.41	\$ 249.30	2% increase effective July 16, 2020
3" Meter (per month)	\$ 549.92	\$ 560.92	2% increase effective July 16, 2020
4" Meter (per month)	\$ 1,446.47	\$ 1,495.80	2% increase effective July 16, 2020
6" Meter (per month)	\$ 3,665.81	\$ 3,739.13	2% increase effective July 16, 2020
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 4.04	\$ 4.12	2% increase effective July 16, 2020
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 58.78	\$ 59.96	2% increase effective July 16, 2020
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
Capital Connection			
5/8" Meter	\$ 394.00	\$ 402.00	2% increase effective July 16, 2020
1" Meter	\$ 984.00	\$ 1,004.00	2% increase effective July 16, 2020
1.5" Meter	\$ 3,148.00	\$ 3,211.00	2% increase effective July 16, 2020
2" Meter	\$ 3,935.00	\$ 4,014.00	2% increase effective July 16, 2020
3" Meter	\$ 8,854.00	\$ 9,031.00	2% increase effective July 16, 2020
4" Meter	\$ 23,610.00	\$ 24,082.00	2% increase effective July 16, 2020
6" Meter	\$ 59,027.00	\$ 60,208.00	2% increase effective July 16, 2020
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

City of Lowell

Schedule of Rates and Fees

FY 2020-2021

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 24.25	\$ 25.71	6% increase effective July 16, 2020
1" Meter (per month)	\$ 60.61	\$ 64.25	6% increase effective July 16, 2020
1.5" Meter (per month)	\$ 193.95	\$ 205.59	6% increase effective July 16, 2020
2" Meter (per month)	\$ 242.44	\$ 256.99	6% increase effective July 16, 2020
3" Meter (per month)	\$ 545.49	\$ 578.22	6% increase effective July 16, 2020
4" Meter (per month)	\$ 1,454.65	\$ 1,541.93	6% increase effective July 16, 2020
6" Meter (per month)	\$ 3,632.76	\$ 3,850.73	6% increase effective July 16, 2020
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 24.25	\$ 25.71	6% increase effective July 16, 2020
Per Apartment Unit	\$ 24.25	\$ 25.71	6% increase effective July 16, 2020
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.37	\$ 2.51	6% increase effective July 16, 2020
Capital Connection			
5/8" Meter	\$ 558.00	\$ 591.00	6% increase effective July 16, 2020
1" Meter	\$ 1,394.00	\$ 1,478.00	6% increase effective July 16, 2020
1.5" Meter	\$ 4,462.00	\$ 4,730.00	6% increase effective July 16, 2020
2" Meter	\$ 5,577.00	\$ 5,912.00	6% increase effective July 16, 2020
3" Meter	\$ 12,550.00	\$ 13,303.00	6% increase effective July 16, 2020
4" Meter	\$ 33,466.00	\$ 35,474.00	6% increase effective July 16, 2020
6" Meter	\$ 83,663.00	\$ 88,683.00	6% increase effective July 16, 2020
High Pressure District Connection Fee	\$ 1,077.00	\$ 1,077.00	
Existing Service Connection Fee	\$ 1,200.00	\$ 1,200.00	
Meter & Pit Fees			
5/8" Meter	\$ 425.00	\$ 425.00	
1" Meter	\$ -	\$ -	Call Water Dept for current pricing
1.5" Meter	\$ -	\$ -	Call Water Dept for current pricing
2" Meter	\$ -	\$ -	Call Water Dept for current pricing
Larger than 2" must be ordered.			
Meter Pit	\$ 300.00	\$ 300.00	
Additional Meters (Apartments & Lawn Sprinkling)			
5/8" Meter	\$ 300.00	\$ 300.00	
1" Meter			Call Water Dept for current pricing
Meter and/or Pit Replacements			
Fire Protection Sprinkler			
2" or Larger Service Lines (annually)	\$ 100.00	\$ 100.00	
Bulk Water Sales			
Connection	\$ 25.00	\$ 25.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 2.37	\$ 2.51	6% increase effective July 16, 2020
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 50.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 2.37	\$ 2.51	6% increase effective July 16, 2020
Service On fee	\$ 35.00	\$ 35.00	
New Account Fee	\$ 25.00	\$ 25.00	
Landlord Fee	\$ 10.00	\$ 10.00	

