



2018-2019 Fiscal Year Budget

Mike DeVore, Mayor
Greg Canfield, Mayor Pro Tem
Marty Chambers, Councilmember
Jeff Phillips, Councilmember
Jim Salzwedel, Councilmember

Michael T. Burns, City Manager



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April 16, 2018

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 2019, which will begin July 1, 2018.

Economy

The economy continues to show improvement, West Michigan is doing very well and is seeing booming growth in the technology and medical sectors. The State of Michigan manufacturing climate is doing well. The City has seen major investments being made with some industrial properties including Litehouse and King Milling making upgrades. The true cash value of residential properties has increased. The Lowell real estate market is also doing well. Some of the real estate brokers stating that they have too few homes on the market for sale.

The City of Lowell is seeing growth in the Downtown District. The downtown area is doing well and there is a lot of interest in future development. During the past year, we have seen New Union Brewery flourish along with Big Boiler Brewing opening. Several other smaller businesses are opening in the Downtown District. The Downtown Development Authority (DDA) is continuing to partner with the Lowell Area Chamber of Commerce to provide many popular events, including the Riverwalk Festival, Farmer's Market, Summer Concert Series and Christmas through Lowell. The Chamber of Commerce has also taken on a very aggressive marketing campaign. The DDA is proposing to partner financially with the Chamber on this endeavor.

The residential and commercial real estate market has improved and the overall taxable values have increased. This has resulted in a modest increase in our overall Real Property Tax Revenue of about \$60,000. In addition, the City is expected to gain \$6,425.00 in State Revenue Sharing.

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. Initially, we anticipate a 7.9 percent increase to our premiums this year. I am continuing to look at plans that provide quality service to the employees and keep our costs down 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.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 66% funded with an unfunded liability of approximately \$3.4 million in our Michigan Municipal Employee Retirement System (MERS). While the amount appears high, this is not uncommon for many municipalities in Michigan. We are in better shape than many communities. That being said, on July 1, 2018, all employees will contribute 7 percent of their pay to MERS. This is 2 percent higher than in the past. By the employee making this increased contribution, it will reduce the City's contribution automatically by 2 percent. To reduce the unfunded liability, the city will continue to make the same contribution we did prior. MERS is establishing an additional fund account for us to make that 2 percent payment.

Five-Year Forecast

The City has partnered with Munetrix, a municipal financial forecasting software system to prepare five year forecasts for the City. We will be utilizing this software throughout the year. This year, our budget will have some analytical tools provided by Munetrix that we never had in the past. I am a firm believer in forecasting our budget for future years to better manage the needs to this City.

The 2019 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 75,000. 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.

We have budgeted an appropriation of \$100,000 to the Local Street Fund. This is \$80,000 less than years past. In addition, an appropriation of \$45,000 was transferred into the Equipment Fund to stabilize the needs of this account. This year, it was not necessary to make a transfer to the Major Street Fund. We will be using Major Street Funds to pay for the mill and overlay on Hudson Street from the Grand River to the north City limits. We have partnered with the Kent County Road Commission where we will pay 50 % of the cost (approximately \$150,000) in the upcoming fiscal year and the remaining 50% in fiscal year 2020.

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.

Fiscal Year 2018 Current Projections

Based upon the actual figures for the first nine months and projections for the remainder of the current budget year, FY 18 will close with a small variance in the General Fund. Specifically, a surplus of in \$ 38,025 is anticipated.

During the 2018 Fiscal Year, the city had a number of accomplishments totaling \$1,769,000 in new investment that include:

- 1,396,000 for the Broadway Water and Sewer Infrastructure Upgrades (Water and Wastewater fund bonds)
- 100,000 for a SCADA System for the Water Treatment Plant (Water fund).
- \$99,000 for construction of Fremont Street from Jefferson Street to Attwood entrance (Major Street Fund).
- \$90,000 for construction of Broadway Street from Riverside Drive to Main Street. (DDA Fund)
- \$84,000 for an extended cab truck and utility box for the water and sewer distribution operations. (Wastewater Fund)

Fiscal Year 2018 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 2019 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.
- 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 increase in FY 19 from the current year's approved budget of \$2,984,894.52 This is due to a slight increase in property tax and reimbursement of personal property taxes. Total revenues in FY 18 are expected to be \$3,005,115.45.

Expenditures

Budgeted expenditures from the General Fund for FY 19 are expected to be \$2,952,169.78 which is approximately \$2,916 less than approved for the current fiscal year. Of the actual General Fund revenue nearly 15% or approximately \$447,000 of General Fund Expenditures will be transferred to other funds to subsidize their expenditures.

The significant new expenditures for the following year are:

- \$75,000 for repaving of Hudson Street (Major Streets Fund)
- \$30,000 for painting exterior of slaker tower and back of building at Water Treatment Plant. (Water Fund)
- \$150,000 for the rehabilitation of the West Oxidation Ditch at the Wastewater Treatment Plant. (Wastewater Fund)
- \$65,000 for the rehabilitation of the cover for Digester #3 at the Wastewater Treatment Plant. (Wastewater Fund)
- \$60,000 to rebuild high service pumps and motors at the Water Treatment Plant. (Water Fund)
- \$60,000 to upgrade fleet (Equipment Fund)
- \$50,000 to upgrade pump #2 at the NW Pump Station. (Water Fund)
- \$18,250 to purchase a DPW Work Order System. (Data Processing Fund)

- \$35,000 in startup costs for the Showboat Community Center. (DDA Fund)
- \$36,000 to replace Welcome to Lowell signage. (DDA Fund)
- \$20,000 for the Midwest Sculpture Initiative. (DDA Fund)
- \$20,000 to assist Chamber of Commerce's Lowell Marketing efforts. (DDA Fund)

These projects represent civic and infrastructure improvements in the amount of \$619,250.

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. Due to lost property values from the Michigan Tax Tribunal and elimination of the Personal Property Tax, the DDA has not seen the revenues they have seen in years past. However, there is nearly a 51 percent fund balance in the fund currently.

The City's water and wastewater funds are in strong shape. Payments from the Water and Sewer Fund are in effect for the bond proceeds we received in 2016 to upgrade the water and sewer infrastructure on Broadway along with multiple lift stations in the City. It will be important to continue to ensure that our rate structure can adequately generate the proper revenue to make the required bond payments, and ensure proper operation and maintenance of the water and wastewater systems.

Recommendation

I am recommending that the City Council maintain the current millage and collect 15.7- mills for Fiscal Year 2018. 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 28, 2018 from 10:00 AM to 2:00 PM on the second floor of Lowell Light and Power. 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 21, 2018.

I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2019. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. Being that this was the second budget I oversaw in the City of Lowell, this has been challenging. The City of Lowell is very fortunate to have these two individuals serving our City.

The entire staff has worked diligently with much thought and care to put together this budget. I believe we will make budget decisions along with aggressive downtown development and will make this City sustainable for years to come. 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. During the recession, it appears that necessary budget cuts were made ahead of the revenue loss and those decisions have helped us to maintain our financial stability. The economy is now improving and the city as an organization is leaner and in a better position to take advantage of the new opportunities in front of us at this time. We will continue to move the City of Lowell forward as a great community where people want to work and live.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'MT Burns', with a stylized flourish at the end.

Michael T. Burns
City Manager

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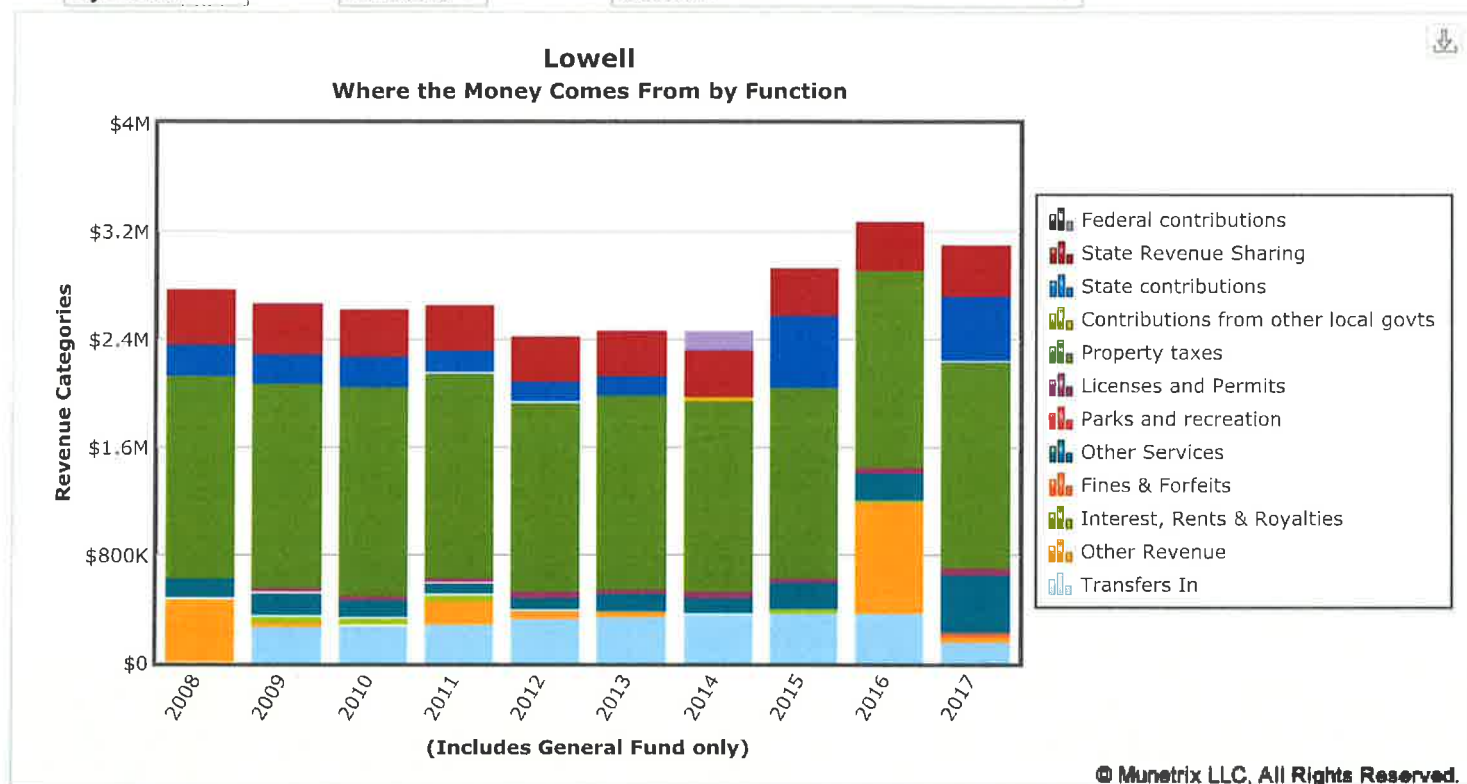
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Amounts ▼

Select Fund

General Fund ▼

GO



Municipal-specific comments: In FY 2012 The City Refinanced two Bond Issues

Why it Matters: Revenue is generated from the tax dollars we receive from residents and businesses which are generated from our millage rate multiplied by property valuations. Revenue is also generated from other sources such as State and Federal grants, permits, fees, water and sewer charges, parking fees and citations. (n036) (o20)

Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)



Data Table for Lowell Where the Money Comes From by Function for General Fund only

Function	2010	2011	2012	2013	2014	2015	2016	2017
Federal contributions	0	0	0	0	148,250	0	0	0
State contributions	235,097	160,594	149,703	144,900	0	530,691	0	485,917
State Revenue Sharing	338,898	335,556	326,363	332,439	344,000	355,193	360,613	367,876
Contributions from other local govts	0	7,741	7,741	7,741	35,800	0	0	9,637
Property taxes	1,550,193	1,518,607	1,408,338	1,439,113	1,413,799	1,412,025	1,468,181	1,532,796
Licenses and Permits	25,075	28,882	31,017	33,599	35,967	27,416	32,847	46,472
Parks and recreation	2,117	10,380	8,575	0	0	0	0	0
Other Services	130,015	81,163	80,900	119,156	119,650	203,828	214,322	429,414
Fines & Forfeits	13,394	11,335	0	0	0	0	12,209	24,412

4/8/2018

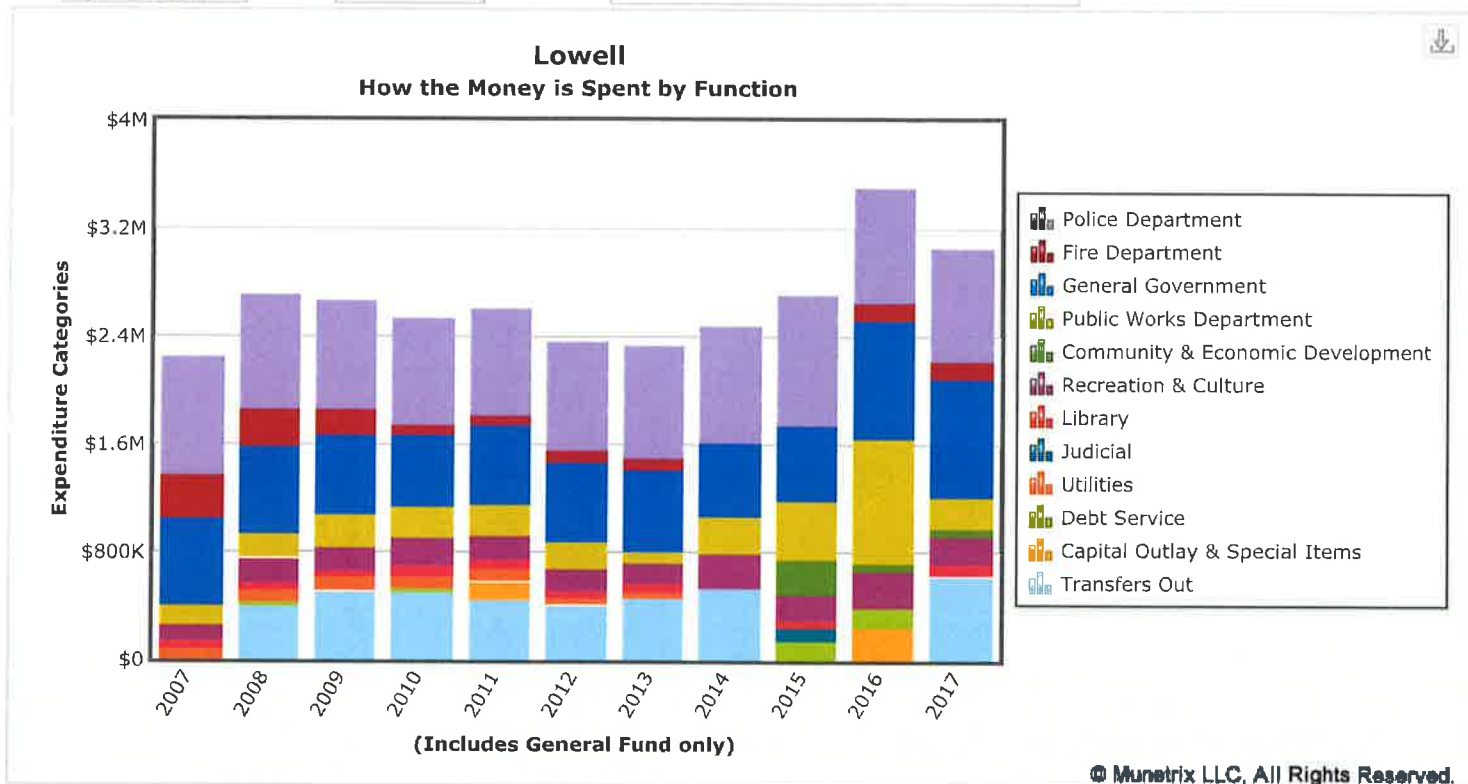
Lowell Where the Money Comes From

Interest, Rents & Royalties	39,476	40,904	24,501	2,263	2,500	30,212	2,654	4,166
Other Revenue	13,523	173,969	56,591	45,026	4,400	8,841	813,479	46,619
Transfers In	268,634	281,803	319,274	339,396	361,000	363,038	372,044	147,225
Totals	2,616,422	2,650,934	2,413,003	2,463,633	2,465,366	2,931,244	3,276,349	3,094,534

Print

Select Grouping
By Function ▼Select Type
Amounts ▼Select Fund
General Fund ▼

GO



Why it Matters: Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037) (o21)

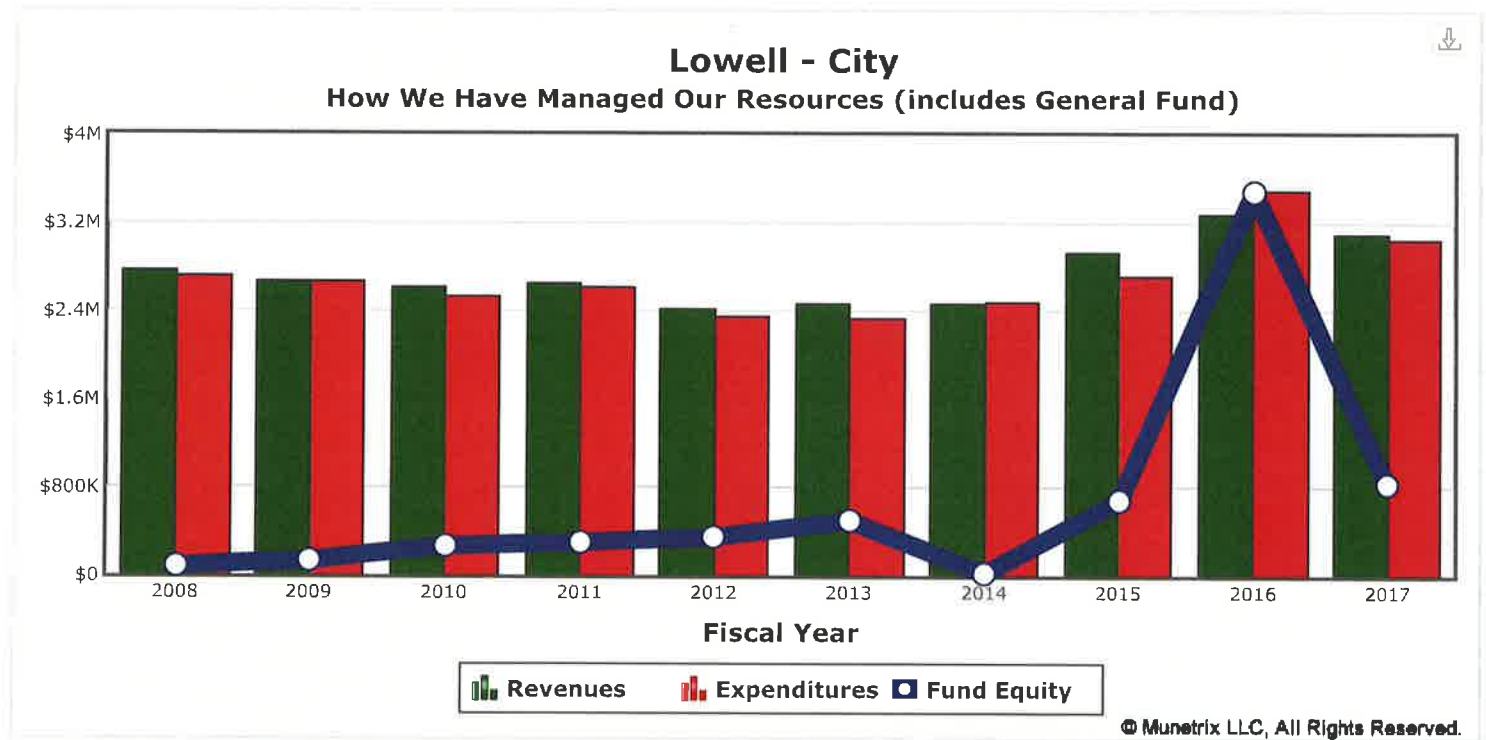
Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)



Data Table for Lowell How the Money is Spent by Function for General Fund only

Function	2010	2011	2012	2013	2014	2015	2016	2017
Police Department	784,754	801,087	794,904	835,631	867,230	971,134	853,169	840,685
Fire Department	80,346	70,350	87,213	85,792	0	0	133,207	123,614
General Government	535,325	593,697	596,278	598,838	558,591	569,964	872,870	883,822
Public Works Department	229,542	232,499	203,290	99,079	276,620	421,411	921,707	227,126
Community & Economic Development	3,000	0	0	0	0	259,853	68,818	66,138
Recreation & Culture	193,748	176,778	161,741	144,251	256,780	187,261	270,937	193,418
Library	93,341	65,971	56,984	69,410	0	61,616	0	89,057
Judicial	0	0	0	0	0	97,361	0	0
Utilities	88,730	83,933	45,110	43,948	0	0	3,327	20,100
Debt Service	28,404	15,795	17,565	0	0	144,114	138,996	0
Capital Outlay & Special Items	0	127,030	0	0	0	0	236,746	0
Transfers Out	493,230	445,306	391,053	450,100	523,700	0	0	609,446

Totals	<u>2,530,420</u>	<u>2,612,446</u>	<u>2,354,138</u>	<u>2,327,049</u>	<u>2,482,921</u>	<u>2,712,714</u>	<u>3,499,777</u>	<u>3,053,406</u>
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Why it Matters: The difference between Revenue and Expenditures affects Fund Equity positively or negatively. If a community spends more than it takes in, the Fund Equity declines and vice-versa if Revenues exceed Expenditures. This chart shows, over time, if a community is living within their means. (n014) (o27)

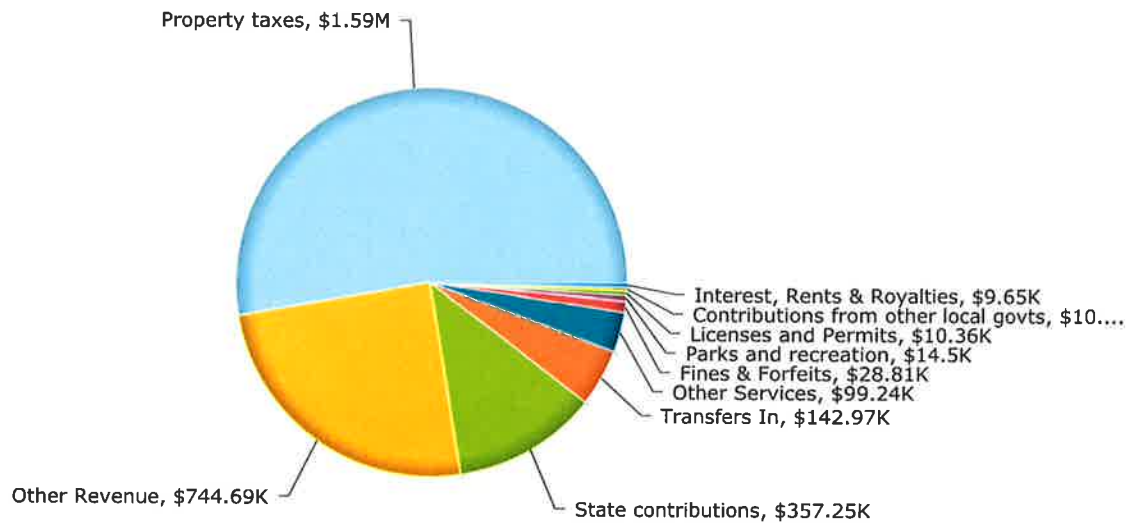
Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Function	2010	2011	2012	2013	2014	2015	2016	2017
Revenues	2,616,422	2,650,934	2,413,003	2,463,633	2,465,366	2,931,244	3,276,349	3,094,534
Expenditures	2,530,420	2,612,446	2,354,138	2,327,049	2,482,921	2,712,714	3,499,777	3,053,406
Fund Equity	259,257	297,705	356,610	493,194	21,131	683,322	3,481,318	821,998



Lowell 2019

Where the Money Comes From (includes General Funds)



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Why it Matters: Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037) (o5)

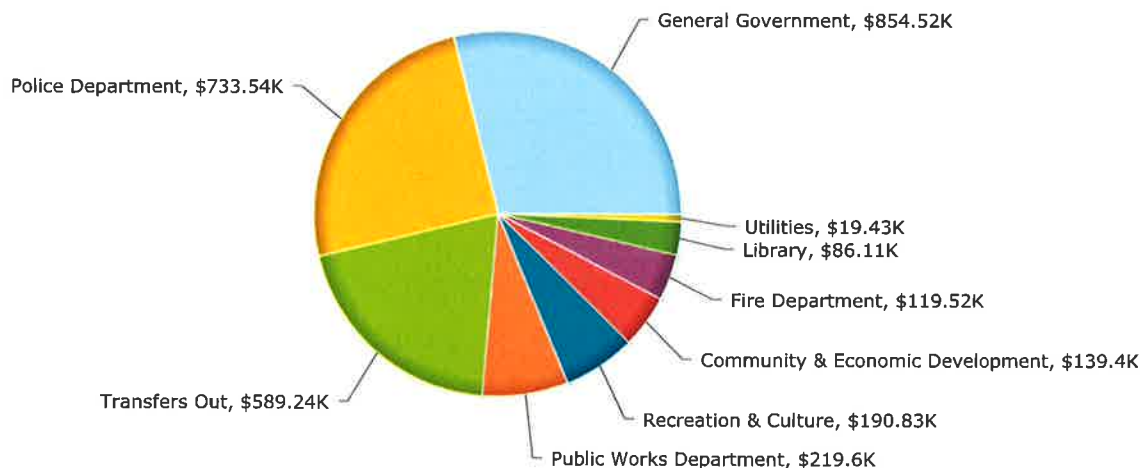
Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Revenue Category	Revenues	Revenues per Capita	Percent of Total Revenues
Property taxes	\$1,587,570	\$393	52.8%
Other Revenue	\$744,694	\$184	24.8%
State contributions	\$357,246	\$88	11.9%
Transfers In	\$142,971	\$35	4.8%
Other Services	\$99,241	\$25	3.3%
Fines & Forfeits	\$28,812	\$7	1.0%
Parks and recreation	\$14,499	\$4	0.5%
Licenses and Permits	\$10,360	\$3	0.3%
Contributions from other local govts	\$10,071	\$2	0.3%
Interest, Rents & Royalties	\$9,654	\$2	0.3%
	\$3,005,118	\$743	100.0%



Lowell 2019

How the Money is Spent (includes General Funds)



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Why it Matters: Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037) (o6)

Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Expense Category	Expenditures	Expenditures per Capita	Percent of Total Expenditures
General Government	\$854,520	\$211	28.9%
Police Department	\$733,538	\$181	24.8%
Transfers Out	\$589,241	\$146	20.0%
Public Works Department	\$219,596	\$54	7.4%
Recreation & Culture	\$190,831	\$47	6.5%
Community & Economic Development	\$139,403	\$34	4.7%
Fire Department	\$119,515	\$30	4.0%
Library	\$86,108	\$21	2.9%
Utilities	\$19,434	\$5	0.7%
	\$2,952,186	\$730	100.0%

2018-2019
General Fund Expenditures
\$2,952,186

Lowell

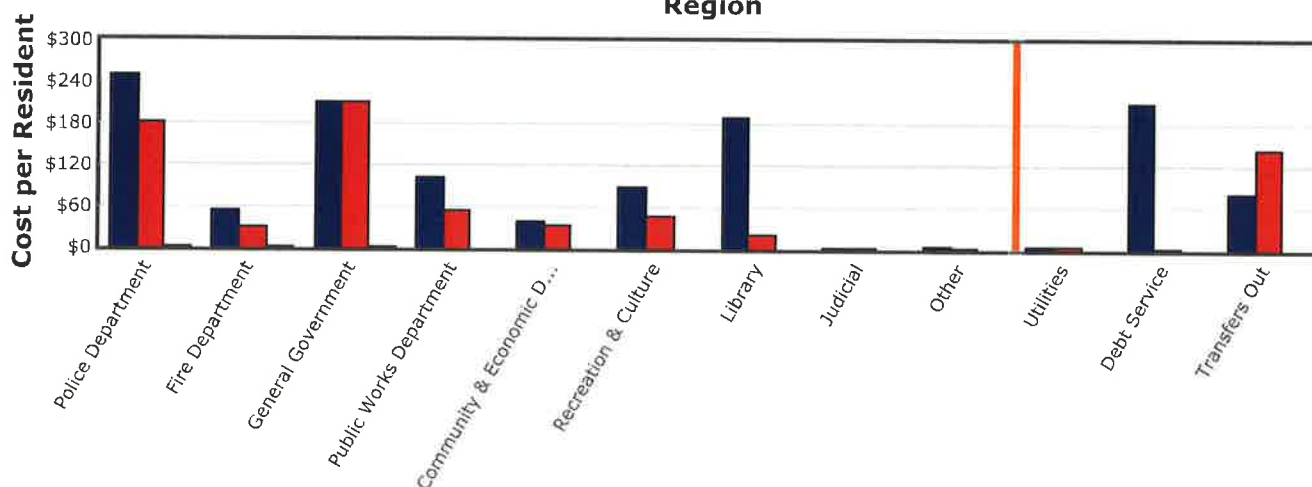
Per Resident
\$730

Region
Average
\$956

Population
4,044

How Lowell allocates its money - 2019

Region



General Fund

Region Averages (City) Lowell

Shared Services

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Why it Matters: Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037) (o7)

Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Expense Category	Actual Expenditures	Actual Expenditures per Capita	Region Expenditures per Capita	Amount Difference	Percent Difference
Police Department	\$733,538	\$181	\$251	\$-70	-27.9%
Fire Department	\$119,515	\$30	\$55	\$-25	-45.5%
General Government	\$854,520	\$211	\$212	\$-1	-0.5%
Public Works Department	\$219,596	\$54	\$102	\$-48	-47.1%
Community & Economic Development	\$139,403	\$34	\$39	\$-5	-12.8%
Recreation & Culture	\$190,831	\$47	\$90	\$-43	-47.8%
Library	\$86,108	\$21	\$190	\$-169	-88.9%
Judicial	\$0	\$0	\$0	\$0	0.0%
Other	\$0	\$0	\$3	\$-3	-100.0%
Utilities	\$19,434	\$5	\$3	\$2	66.7%
Debt Service	\$0	\$0	\$210	\$-210	-100.0%
Transfers Out	\$589,241	\$146	\$80	\$66	82.5%
	\$2,952,186	\$730	\$1,235	\$-505	-40.9%

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 more than 50 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 112,629,444 to 119,972,270.

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.

Charges for Services – Charges for Services is the second 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.

Revenue Sharing – Revenue sharing received from the State of Michigan is the third 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.

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

- Light & Power PILOT: The General Fund receives a percentage of gross receipts from Lowell Light & Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light & Power Board as required by the City Charter. This source of revenue is the fourth largest for the General Fund.
- 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 through an employment agreement recently renewed March 1, 2016 by the Council. 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.

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 Overbeek was promoted to Fire Chief.

Building Inspections (371) – Cascade Charter Township 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.

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 anticipates completion 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 full-time employees, including Assistant City Manager Richard LaBombard who began on May 9, 2016. 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 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

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,369,637.98	1,357,970.64	1,262,840.95	1,341,570.00	1,418,791.00
101-000-403.000	PROPERTY TAX CHARGEBACKS	(719.27)	0.00	0.00	0.00	0.00
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	76,896.92	145,125.88	179,065.74	139,666.00	137,579.00
101-000-423.000	IN LIEU OF TAXES	373,318.02	393,500.00	253,540.74	380,000.00	372,227.45
101-000-437.000	INDUSTRIAL FACILITY TAX	1,934.24	1,900.00	1,624.95	1,625.00	1,625.00
101-000-439.000	TRAILER FEES	433.50	500.00	245.50	500.00	500.00
101-000-445.000	PENALTIES AND INTEREST	5,264.28	2,000.00	2,789.28	2,000.00	2,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	55,299.25	55,000.00	56,996.41	56,500.00	55,000.00
TAXES		1,882,064.92	1,955,996.52	1,757,103.57	1,921,861.00	1,987,722.45
STATE GRANTS						
101-000-441.000	PPT REIMBURSEMENT	107,276.17	100,000.00	55,505.96	55,506.00	50,000.00
101-000-576.000	SALES TAX	367,876.00	360,326.00	193,749.00	376,478.00	382,903.00
STATE GRANTS		475,152.17	460,326.00	249,254.96	431,984.00	432,903.00
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	6,550.00	3,500.00	4,314.00	4,500.00	4,000.00
101-000-452.000	CABLE TV FRANCHISE FEES	39,162.09	36,000.00	29,379.19	38,500.00	39,000.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	760.00	600.00	830.00	830.00	600.00
LICENSES AND PERMITS		46,472.09	40,100.00	34,523.19	43,830.00	43,600.00
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	825.99	100.00	179.00	150.00	100.00
101-000-627.000	BUILDING INSPECTOR FEES	12,860.90	7,000.00	7,535.40	8,000.00	7,000.00
CHARGES FOR SERVICES		13,686.89	7,100.00	7,714.40	8,150.00	7,100.00
OTHER REVENUE						
101-000-673.000	SALE OF FIXED ASSETS	1,041.00	0.00	0.00	0.00	0.00
101-000-676.000	INSURANCE RECOVERIES	500.00	0.00	2,596.67	2,596.00	0.00
101-000-677.000	MISCELLANEOUS	18,424.68	5,400.00	14,797.54	15,000.00	5,000.00
101-000-695.005	MICHWAVE TOWER LEASE	2,400.00	2,400.00	1,800.00	2,400.00	2,400.00
OTHER REVENUE		22,365.68	7,800.00	19,194.21	19,996.00	7,400.00
INTEREST AND RENTS						
101-000-665.000	INTEREST	2,797.86	2,000.00	2,737.18	4,500.00	4,500.00
INTEREST AND RENTS		2,797.86	2,000.00	2,737.18	4,500.00	4,500.00
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	147,225.00	148,022.00	148,022.00	148,022.00	151,273.00
TRANSFERS IN		147,225.00	148,022.00	148,022.00	148,022.00	151,273.00
TOTAL ESTIMATED REVENUES		2,589,764.61	2,621,344.52	2,218,549.51	2,578,343.00	2,634,498.45
NET OF REVENUES/APPROPRIATIONS - 000 -		2,589,764.61	2,621,344.52	2,218,549.51	2,578,343.00	2,634,498.45
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	8,928.30	9,000.00	8,807.10	9,000.00	9,000.00
101-101-715.000	SOCIAL SECURITY	683.01	670.00	673.74	670.00	689.00
101-101-722.000	WORKERS COMPENSATION	19.49	20.00	19.41	20.00	20.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		9,630.80	9,690.00	9,500.25	9,690.00	9,709.00
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	416.80	450.00	231.70	450.00	450.00
SUPPLIES		416.80	450.00	231.70	450.00	450.00
OPERATING						
101-101-860.000	TRAVEL EXPENSES	131.08	1.00	0.00	0.00	0.00
101-101-864.000	CONFERENCES & CONVENTIONS	6,782.99	1,000.00	795.50	1,000.00	2,000.00
101-101-880.000	COMMUNITY PROMOTION	2,840.41	2,500.00	1,317.70	2,500.00	4,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	5,655.40	2,500.00	3,762.63	4,500.00	5,000.00
OPERATING		15,409.88	6,001.00	5,875.83	8,000.00	11,500.00
TOTAL APPROPRIATIONS		25,457.48	16,141.00	15,607.78	18,140.00	21,659.00
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL		(25,457.48)	(16,141.00)	(15,607.78)	(18,140.00)	(21,659.00)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	54,400.00	54,450.00	0.00	54,450.00	64,483.00
CHARGES FOR SERVICES		54,400.00	54,450.00	0.00	54,450.00	64,483.00
TOTAL ESTIMATED REVENUES		54,400.00	54,450.00	0.00	54,450.00	64,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	53,887.31	60,000.00	42,731.76	60,000.00	60,777.21
101-172-715.000	SOCIAL SECURITY	4,451.40	5,000.00	3,450.72	5,000.00	5,000.00
101-172-716.000	HEALTH INSURANCE	4,708.56	4,200.00	2,853.07	4,200.00	4,354.74
101-172-717.000	LIFE INSURANCE	84.13	100.00	62.22	100.00	97.50
101-172-718.000	PENSION	9,189.72	13,600.00	11,020.16	13,600.00	14,063.85
101-172-722.000	WORKERS COMPENSATION	212.90	300.00	205.44	300.00	300.00
101-172-723.000	DENTAL INSURANCE	254.59	350.00	215.33	350.00	335.40
101-172-724.000	EYECARE	69.40	100.00	47.06	100.00	79.69
101-172-725.000	DISABILITY INSURANCE	418.59	500.00	317.30	500.00	488.83
PERSONNEL		73,276.60	84,150.00	60,903.06	84,150.00	85,497.22
OPERATING						
101-172-850.000	COMMUNICATIONS	671.92	500.00	415.23	500.00	0.00
101-172-860.000	TRAVEL EXPENSES	4,970.87	5,700.00	4,106.12	5,700.00	5,700.00
101-172-864.000	CONFERENCES & CONVENTIONS	2,931.08	3,000.00	3,586.56	4,000.00	4,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	7,935.89	7,500.00	1,945.75	3,500.00	5,000.00
OPERATING		16,509.76	16,700.00	10,053.66	13,700.00	14,700.00
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	14,956.96	10,000.00	5,818.35	10,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		14,956.96	10,000.00	5,818.35	10,000.00	25,000.00
TOTAL APPROPRIATIONS		104,743.32	110,850.00	76,775.07	107,850.00	125,197.22

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 172 - MANAGER						
NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER		(50,343.32)	(56,400.00)	(76,775.07)	(53,400.00)	(60,714.22)
Dept 191 - ELECTIONS						
ESTIMATED REVENUES						
OTHER REVENUE						
101-191-676.000	ELECTION REMBURSEMENT	1,404.29	0.00	0.00	0.00	0.00
OTHER REVENUE		1,404.29	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		1,404.29	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	6,050.00	3,000.00	985.00	1,000.00	10,000.00
101-191-715.000	SOCIAL SECURITY	28.49	300.00	11.28	100.00	100.00
101-191-722.000	WORKERS COMPENSATION	21.10	50.00	4.67	50.00	50.00
PERSONNEL		6,099.59	3,350.00	1,000.95	1,150.00	10,150.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	854.25	1,000.00	372.04	1,000.00	1,000.00
SUPPLIES		854.25	1,000.00	372.04	1,000.00	1,000.00
OPERATING						
101-191-860.000	TRAVEL EXPENSES	184.39	400.00	74.21	400.00	400.00
101-191-864.000	CONFERENCES & CONVENTIONS	0.00	250.00	0.00	250.00	250.00
101-191-900.000	PRINTING	289.50	500.00	167.46	500.00	500.00
101-191-955.000	MISCELLANEOUS EXPENSE	213.02	260.00	53.39	260.00	260.00
OPERATING		686.91	1,410.00	295.06	1,410.00	1,410.00
PROFESSIONAL & CONTRACTUAL						
101-191-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	300.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	0.00	0.00	300.00
CAPITAL						
101-191-980.000	EQUIPMENT	0.00	2,000.00	885.00	2,000.00	2,000.00
CAPITAL		0.00	2,000.00	885.00	2,000.00	2,000.00
TOTAL APPROPRIATIONS		7,640.75	7,760.00	2,553.05	5,560.00	14,860.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(6,236.46)	(7,760.00)	(2,553.05)	(5,560.00)	(14,860.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	45,120.90	45,000.00	33,005.60	45,000.00	45,000.00
101-209-707.000	SALARIES-TEMPORARY	500.00	500.00	60.00	500.00	500.00
101-209-715.000	SOCIAL SECURITY	3,480.82	3,500.00	2,528.00	3,500.00	3,500.00
101-209-722.000	WORKERS COMPENSATION	345.72	250.00	312.18	300.00	400.00
PERSONNEL		49,447.44	49,250.00	35,905.78	49,300.00	49,400.00
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	1,213.38	2,250.00	649.94	2,250.00	2,000.00
SUPPLIES		1,213.38	2,250.00	649.94	2,250.00	2,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 209 - ASSESSOR						
APPROPRIATIONS						
OPERATING						
101-209-860.000	TRAVEL EXPENSES	635.53	700.00	373.74	700.00	700.00
101-209-900.000	PRINTING	779.03	1,000.00	2,400.98	2,000.00	2,000.00
101-209-955.000	MISCELLANEOUS EXPENSE	742.33	800.00	650.00	800.00	800.00
OPERATING		2,156.89	2,500.00	3,424.72	3,500.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
101-209-802.000	CONTRACTUAL	0.00	0.00	(8.53)	0.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	(8.53)	0.00	0.00
TOTAL APPROPRIATIONS		52,817.71	54,000.00	39,971.91	55,050.00	54,900.00
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		(52,817.71)	(54,000.00)	(39,971.91)	(55,050.00)	(54,900.00)
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	63,829.67	30,000.00	28,889.94	50,000.00	40,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	8,056.30	10,000.00	7,638.00	10,000.00	5,000.00
PROFESSIONAL & CONTRACTUAL		71,885.97	40,000.00	36,527.94	60,000.00	45,000.00
TOTAL APPROPRIATIONS		71,885.97	40,000.00	36,527.94	60,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		(71,885.97)	(40,000.00)	(36,527.94)	(60,000.00)	(45,000.00)
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	66,370.06	62,000.00	46,759.20	62,000.00	62,892.31
101-215-707.000	SALARIES-TEMPORARY	11,742.51	5,000.00	4,165.02	5,000.00	0.00
101-215-715.000	SOCIAL SECURITY	5,682.93	4,400.00	3,660.69	4,400.00	4,400.00
101-215-716.000	HEALTH INSURANCE	20,081.65	19,200.00	14,754.32	19,200.00	33,660.61
101-215-717.000	LIFE INSURANCE	197.51	200.00	125.18	200.00	187.50
101-215-718.000	PENSION	9,565.16	14,500.00	11,136.87	14,500.00	14,553.28
101-215-721.000	LONGEVITY	617.49	820.00	0.00	0.00	390.00
101-215-722.000	WORKERS COMPENSATION	287.27	400.00	231.54	400.00	400.00
101-215-723.000	DENTAL INSURANCE	754.18	700.00	487.13	700.00	945.00
101-215-724.000	EYECARE	360.54	300.00	206.76	300.00	419.41
101-215-725.000	DISABILITY	546.96	500.00	348.61	500.00	485.84
PERSONNEL		116,206.26	108,020.00	81,875.32	107,200.00	118,333.95
SUPPLIES						
101-215-730.000	POSTAGE	15.68	0.00	(2.00)	0.00	0.00
SUPPLIES		15.68	0.00	(2.00)	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 215 - CLERK						
APPROPRIATIONS						
OPERATING						
101-215-850.000	COMMUNICATIONS	213.01	0.00	467.22	500.00	650.00
101-215-860.000	TRAVEL EXPENSES	115.39	400.00	342.59	0.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	2,729.22	4,000.00	600.00	4,000.00	4,500.00
101-215-900.000	PRINTING	3,812.08	4,000.00	3,751.57	4,000.00	4,500.00
101-215-955.000	MISCELLANEOUS EXPENSE	1,697.45	1,200.00	599.31	1,000.00	1,000.00
OPERATING		8,567.15	9,600.00	5,760.69	9,500.00	11,050.00
TOTAL APPROPRIATIONS		124,789.09	117,620.00	87,634.01	116,700.00	129,383.95
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(120,789.09)	(113,620.00)	(87,634.01)	(112,700.00)	(125,383.95)
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	123,600.00	112,650.00	0.00	112,650.00	114,903.00
CHARGES FOR SERVICES		123,600.00	112,650.00	0.00	112,650.00	114,903.00
TOTAL ESTIMATED REVENUES		123,600.00	112,650.00	0.00	112,650.00	114,903.00
APPROPRIATIONS						
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	98,473.67	100,100.00	72,590.37	100,100.00	102,003.22
101-253-715.000	SOCIAL SECURITY	6,984.10	7,500.00	4,868.84	7,500.00	7,500.00
101-253-716.000	HEALTH INSURANCE	25,312.47	26,000.00	17,603.21	26,000.00	24,546.04
101-253-717.000	LIFE INSURANCE	264.45	300.00	172.15	300.00	262.50
101-253-718.000	PENSION	18,524.23	23,500.00	17,699.39	23,500.00	23,603.54
101-253-721.000	LONGEVITY	1,137.47	1,200.00	1,137.51	1,200.00	1,137.50
101-253-722.000	WORKERS COMPENSATION	368.13	500.00	335.93	500.00	500.00
101-253-723.000	DENTAL INSURANCE	958.41	1,000.00	674.23	1,000.00	1,095.00
101-253-724.000	EYECARE	301.40	350.00	198.88	350.00	327.50
101-253-725.000	DISABILITY	846.85	850.00	566.06	850.00	832.36
PERSONNEL		153,171.18	161,300.00	115,846.57	161,300.00	161,807.66
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	1,782.12	1,500.00	628.30	1,500.00	1,500.00
SUPPLIES		1,782.12	1,500.00	628.30	1,500.00	1,500.00
OPERATING						
101-253-860.000	TRAVEL EXPENSES	62.64	100.00	60.46	100.00	100.00
101-253-864.000	CONFERENCES & CONVENTIONS	0.00	100.00	0.00	100.00	500.00
101-253-941.000	DATA PROCESSING	30,800.00	30,800.00	30,800.00	30,800.00	31,416.00
101-253-955.000	MISCELLANEOUS EXPENSE	1,543.93	2,000.00	390.52	2,000.00	1,500.00
OPERATING		32,406.57	33,000.00	31,250.98	33,000.00	33,516.00
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	15,939.05	15,328.00	15,214.25	15,328.00	16,500.00
PROFESSIONAL & CONTRACTUAL		15,939.05	15,328.00	15,214.25	15,328.00	16,500.00
TOTAL APPROPRIATIONS		203,298.92	211,128.00	162,940.10	211,128.00	213,323.66
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(79,698.92)	(98,478.00)	(162,940.10)	(98,478.00)	(98,420.66)

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	3,375.00	3,300.00	1,650.00	3,300.00	3,300.00
OTHER REVENUE		3,375.00	3,300.00	1,650.00	3,300.00	3,300.00
INTEREST AND RENTS						
101-265-667.000	RENTAL FEES	1,367.50	0.00	450.00	450.00	350.00
INTEREST AND RENTS		1,367.50	0.00	450.00	450.00	350.00
TOTAL ESTIMATED REVENUES		4,742.50	3,300.00	2,100.00	3,750.00	3,650.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	17,679.98	5,000.00	6,010.40	8,000.00	4,391.09
101-265-707.000	SALARIES-TEMPORARY	1,413.53	1,410.00	1,169.57	1,500.00	1,550.00
101-265-709.000	SALARIES-OVERTIME	256.62	200.00	538.45	800.00	300.00
101-265-715.000	SOCIAL SECURITY	1,437.07	560.00	594.01	560.00	0.00
101-265-716.000	HEALTH INSURANCE	3,662.73	3,500.00	837.38	3,500.00	985.58
101-265-717.000	LIFE INSURANCE	52.49	100.00	14.35	100.00	11.40
101-265-718.000	PENSION	1,137.60	1,100.00	837.33	1,100.00	1,016.10
101-265-721.000	LONGEVITY	39.00	100.00	39.02	100.00	58.50
101-265-722.000	WORKERS COMPENSATION	526.06	500.00	249.73	500.00	500.00
101-265-723.000	DENTAL INSURANCE	191.82	300.00	56.84	300.00	53.64
101-265-724.000	EYECARE	57.49	100.00	18.53	100.00	16.84
101-265-725.000	DISABIILITY INSURANCE	130.13	100.00	43.49	100.00	34.21
PERSONNEL		26,584.52	12,970.00	10,409.10	16,660.00	8,917.36
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	2,422.36	5,000.00	1,933.98	4,000.00	3,000.00
101-265-730.000	POSTAGE	8,307.57	6,000.00	4,439.83	6,000.00	8,000.00
101-265-740.000	OPERATING SUPPLIES	3,747.18	4,500.00	3,170.03	4,500.00	3,500.00
SUPPLIES		14,477.11	15,500.00	9,543.84	14,500.00	14,500.00
OPERATING						
101-265-850.000	COMMUNICATIONS	34,743.57	21,000.00	9,663.58	15,000.00	13,000.00
101-265-920.000	PUBLIC UTILITIES	48,564.91	50,000.00	36,639.00	50,000.00	48,000.00
101-265-940.000	RENTALS	3,310.63	2,500.00	3,091.66	3,500.00	3,500.00
OPERATING		86,619.11	73,500.00	49,394.24	68,500.00	64,500.00
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	11,824.34	15,000.00	20,776.60	25,000.00	13,000.00
101-265-910.000	INSURANCE	7,228.04	6,000.00	8,179.00	8,179.00	8,000.00
101-265-930.000	REPAIR & MAINTENANCE	12,929.49	14,000.00	3,389.04	14,000.00	14,000.00
PROFESSIONAL & CONTRACTUAL		31,981.87	35,000.00	32,344.64	47,179.00	35,000.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	0.00	34,000.00	0.00	34,000.00	27,208.00
CAPITAL		0.00	34,000.00	0.00	34,000.00	27,208.00
TOTAL APPROPRIATIONS		159,662.61	170,970.00	101,691.82	180,839.00	150,125.36
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		(154,920.11)	(167,670.00)	(99,591.82)	(177,089.00)	(146,475.36)

Dept 276 - CEMETERY

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	9,165.00	5,000.00	5,445.00	7,000.00	5,500.00
	CHARGES FOR SERVICES	9,165.00	5,000.00	5,445.00	7,000.00	5,500.00
OTHER REVENUE						
101-276-677.000	MISCELLANEOUS REVENUE/TRANSFER DE	127.26	0.00	0.00	0.00	0.00
	OTHER REVENUE	127.26	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	9,292.26	5,000.00	5,445.00	7,000.00	5,500.00
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	31,368.08	31,000.00	23,535.69	31,000.00	30,207.66
101-276-707.000	SALARIES-TEMPORARY	15,103.01	17,625.00	8,069.98	17,625.00	18,000.00
101-276-709.000	SALARIES-OVERTIME	1,677.27	1,440.00	489.42	1,440.00	2,000.00
101-276-715.000	SOCIAL SECURITY	3,505.75	3,700.00	2,334.73	3,700.00	0.00
101-276-716.000	HEALTH INSURANCE	10,500.32	10,000.00	7,274.12	10,000.00	9,818.42
101-276-717.000	LIFE INSURANCE	115.04	120.00	56.37	120.00	78.78
101-276-718.000	PENSION	5,534.82	7,200.00	5,364.07	7,200.00	6,990.05
101-276-721.000	LONGEVITY	487.51	500.00	455.00	500.00	455.00
101-276-722.000	WORKERS COMPENSATION	1,129.80	1,400.00	985.84	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	435.85	400.00	298.23	400.00	421.20
101-276-724.000	EYECARE	138.45	130.00	86.70	130.00	131.00
101-276-725.000	DISABILITY	269.65	400.00	181.70	400.00	237.46
	PERSONNEL	70,265.55	73,915.00	49,131.85	73,915.00	69,739.57
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	54.35	100.00	109.48	150.00	150.00
101-276-740.000	OPERATING SUPPLIES	1,619.65	2,200.00	1,549.14	2,200.00	2,000.00
101-276-744.000	UNIFORMS	0.00	2,050.00	34.46	2,050.00	2,000.00
	SUPPLIES	1,674.00	4,350.00	1,693.08	4,400.00	4,150.00
OPERATING						
101-276-850.000	COMMUNICATIONS	0.00	210.00	0.00	210.00	210.00
101-276-860.000	TRAVEL EXPENSES	0.00	400.00	117.16	400.00	200.00
101-276-864.000	CONFERENCES & CONVENTIONS	146.00	1,160.00	477.16	1,160.00	500.00
101-276-900.000	PRINTING	0.00	0.00	31.50	0.00	50.00
101-276-920.000	PUBLIC UTILITIES	3,375.94	3,500.00	3,575.88	4,500.00	4,000.00
101-276-940.000	RENTALS	34,531.26	32,000.00	27,305.22	32,000.00	35,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	331.95	200.00	91.00	200.00	200.00
	OPERATING	38,385.15	37,470.00	31,597.92	38,470.00	40,160.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	950.90	4,000.00	623.00	4,000.00	1,000.00
101-276-910.000	INSURANCE	2,375.21	2,750.00	2,234.00	2,750.00	2,500.00
101-276-930.000	REPAIR & MAINTENANCE	2,819.42	1,500.00	172.28	1,500.00	1,500.00
	PROFESSIONAL & CONTRACTUAL	6,145.53	8,250.00	3,029.28	8,250.00	5,000.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	0.00	500.00	600.00	600.00	1,000.00
	CAPITAL	0.00	500.00	600.00	600.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 276 - CEMETERY						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		116,470.23	124,485.00	86,052.13	125,635.00	120,049.57
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		(107,177.97)	(119,485.00)	(80,607.13)	(118,635.00)	(114,549.57)
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	7,999.20	5,000.00	3,806.67	5,000.00	5,000.00
OPERATING		7,999.20	5,000.00	3,806.67	5,000.00	5,000.00
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	9,057.00	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		9,057.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		17,056.20	5,000.00	3,806.67	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED M		(17,056.20)	(5,000.00)	(3,806.67)	(5,000.00)	(5,000.00)
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	4,117.85	5,000.00	3,835.16	4,000.00	5,000.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,205.35	1,250.00	670.67	1,250.00	1,250.00
STATE GRANTS		5,323.20	6,250.00	4,505.83	5,250.00	6,250.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	1,480.78	2,500.00	3,675.62	4,000.00	2,500.00
101-301-624.000	SALVAGE INSPECTION FEES	21,800.00	20,000.00	9,479.00	12,000.00	20,000.00
101-301-626.000	REPORTS & FINGERPRINT FEES	1,468.50	1,500.00	1,183.00	1,500.00	1,500.00
101-301-626.001	PBT TEST	489.00	1,000.00	546.00	750.00	500.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	230.00	250.00	80.00	250.00	250.00
CHARGES FOR SERVICES		25,468.28	25,250.00	14,963.62	18,500.00	24,750.00
OTHER REVENUE						
101-301-673.000	SALE OF FIXED ASSETS	3,925.00	0.00	326.00	350.00	0.00
101-301-677.000	MISCELLANEOUS	740.69	100.00	527.66	600.00	0.00
OTHER REVENUE		4,665.69	100.00	853.66	950.00	0.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	5,121.63	3,500.00	5,007.90	5,500.00	3,500.00
101-301-660.001	O U I L FINES	2,575.00	1,000.00	1,556.93	1,750.00	1,500.00
101-301-660.002	SEX OFFENDER FEES	1,050.00	250.00	500.00	500.00	250.00
101-301-660.003	CIVIL INFRACTION FINES	15,660.00	500.00	50.00	50.00	250.00
101-301-661.000	POLICE SEIZURES	0.00	0.00	33.04	40.00	0.00
101-301-662.000	POLICE DVD/CD SALES	5.00	0.00	0.00	0.00	0.00
FINES AND FORFEITURES		24,411.63	5,250.00	7,147.87	7,840.00	5,500.00
TOTAL ESTIMATED REVENUES		59,868.80	36,850.00	27,470.98	32,540.00	36,500.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	321,381.00	310,000.00	242,417.39	311,000.00	322,524.00
101-301-707.000	SALARIES-TEMPORARY	82,672.14	48,630.00	54,032.58	68,000.00	77,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
PERSONNEL						
101-301-708.000	STANDBY	3,965.21	4,120.00	3,053.58	4,120.00	4,392.00
101-301-709.000	SALARIES-OVERTIME	8,925.83	10,300.00	10,235.66	13,300.00	10,609.00
101-301-715.000	SOCIAL SECURITY	32,386.91	30,000.00	23,953.72	30,000.00	31,711.00
101-301-716.000	HEALTH INSURANCE	48,091.99	48,000.00	32,855.26	41,000.00	48,972.58
101-301-717.000	LIFE INSURANCE	778.31	800.00	488.52	800.00	750.00
101-301-718.000	PENSION	53,832.53	72,000.00	59,460.03	72,000.00	72,770.21
101-301-720.000	HOLIDAY PAY	2,667.23	7,500.00	0.00	7,500.00	7,725.00
101-301-721.000	LONGEVITY	2,125.48	2,400.00	2,300.97	2,400.00	3,200.00
101-301-722.000	WORKERS COMPENSATION	6,786.78	8,000.00	8,555.39	8,110.00	9,200.00
101-301-723.000	DENTAL INSURANCE	3,500.67	3,400.00	2,355.21	3,400.00	3,577.14
101-301-724.000	EYECARE	1,424.58	1,500.00	947.55	1,500.00	1,528.60
101-301-725.000	POLICE DISABILITY INS	2,580.52	2,500.00	1,794.27	2,600.00	2,494.15
PERSONNEL		571,119.18	549,150.00	442,450.13	565,730.00	596,453.68
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	810.36	1,400.00	830.67	1,400.00	1,400.00
101-301-740.000	OPERATING SUPPLIES	2,300.25	2,000.00	865.90	2,000.00	2,000.00
101-301-741.000	FUEL	11,539.57	15,000.00	7,765.66	15,000.00	15,000.00
101-301-742.000	INVESTIGATIVE EXPENSE	279.49	500.00	261.52	500.00	500.00
101-301-743.000	AMMUNITION	2,074.70	2,500.00	1,799.92	2,500.00	2,500.00
101-301-744.000	UNIFORMS	5,615.04	5,500.00	3,895.50	5,500.00	5,500.00
SUPPLIES		22,619.41	26,900.00	15,419.17	26,900.00	26,900.00
OPERATING						
101-301-803.000	DISPATCHING SERVICES	34,233.59	37,500.00	16,857.01	37,500.00	38,625.00
101-301-850.000	COMMUNICATIONS	33,394.91	12,500.00	7,265.10	12,500.00	12,500.00
101-301-860.000	TRAVEL EXPENSES	66.34	500.00	0.00	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	1,063.64	1,500.00	790.00	1,500.00	1,500.00
101-301-940.000	RENTALS	165.33	250.00	100.94	250.00	250.00
101-301-955.000	MISCELLANEOUS EXPENSE	1,682.65	1,350.00	686.77	1,350.00	1,350.00
101-301-957.000	TRAINING	3,766.20	3,000.00	1,435.38	3,000.00	3,000.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	686.32	1,200.00	1,421.88	1,500.00	1,200.00
101-301-959.000	DRUG ENFORCEMENT	0.00	0.00	370.09	0.00	0.00
101-301-960.000	SALVAGE EXPENSES	14,766.90	4,000.00	2,413.98	6,500.00	0.00
OPERATING		89,825.88	61,800.00	31,341.15	64,600.00	58,925.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	2,966.65	3,800.00	1,527.28	3,800.00	3,800.00
101-301-910.000	INSURANCE	10,292.24	9,630.00	10,339.00	10,339.00	10,350.00
101-301-930.000	R & M EQUIPMENT	3,216.66	5,000.00	3,382.51	5,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	14,686.79	13,000.00	8,231.01	13,000.00	14,000.00
PROFESSIONAL & CONTRACTUAL		31,162.34	31,430.00	23,479.80	32,139.00	33,150.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	128.99	500.00	166.75	500.00	500.00
101-301-981.000	POLICE VEHICLES	36,711.13	0.00	2.95	0.00	0.00
101-301-984.000	EQUIPMENT	7,127.10	6,500.00	5,458.91	6,500.00	6,500.00
CAPITAL		43,967.22	7,000.00	5,628.61	7,000.00	7,000.00
TOTAL APPROPRIATIONS		758,694.03	676,280.00	518,318.86	696,369.00	722,428.68
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPART		(698,825.23)	(639,430.00)	(490,847.88)	(663,829.00)	(685,928.68)

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	53,631.24	64,000.00	34,068.87	45,000.00	65,098.94
101-305-707.000	SALARIES-TEMPORARY	185.73	0.00	727.98	1,000.00	0.00
101-305-715.000	SOCIAL SECURITY	4,367.11	5,000.00	2,897.18	4,000.00	0.00
101-305-716.000	HEALTH INSURANCE	6,343.01	5,800.00	5,195.46	5,800.00	5,877.50
101-305-717.000	LIFE INSURANCE	117.18	200.00	45.91	200.00	150.00
101-305-718.000	PENSION	14,553.79	16,000.00	12,193.65	15,000.00	15,063.90
101-305-721.000	LONGEVITY	669.52	610.00	689.03	1,000.00	611.00
101-305-722.000	WORKERS COMPENSATION	1,163.42	1,800.00	1,009.83	1,800.00	0.00
101-305-723.000	DENTAL INSURANCE	259.40	350.00	195.27	350.00	324.06
101-305-724.000	EYECARE	211.89	300.00	135.53	0.00	271.65
101-305-725.000	DISABIILITY INSURANCE	417.78	600.00	279.61	600.00	503.21
PERSONNEL		81,920.07	94,660.00	57,438.32	74,750.00	87,900.26
SUPPLIES						
101-305-727.000	OFFICE SUPPLIES	21.19	0.00	0.00	0.00	0.00
SUPPLIES		21.19	0.00	0.00	0.00	0.00
OPERATING						
101-305-957.000	TRAINING	50.00	0.00	0.00	0.00	0.00
OPERATING		50.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		81,991.26	94,660.00	57,438.32	74,750.00	87,900.26
NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEM		(81,991.26)	(94,660.00)	(57,438.32)	(74,750.00)	(87,900.26)
Dept 336 - FIRE						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-336-638.000	PUBLIC WORKS CHARGE FOR SERVICES	277.12	0.00	0.00	0.00	0.00
101-336-640.000	ADMINISTRATIVE SERVICES	7,750.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES		8,027.12	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		8,027.12	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	94.01	0.00	574.71	600.00	0.00
101-336-707.000	SALARIES-TEMPORARY	30.40	0.00	212.10	212.10	0.00
101-336-709.000	SALARIES-OVERTIME	54.27	0.00	407.45	407.45	0.00
101-336-715.000	SOCIAL SECURITY	13.02	0.00	88.94	88.94	0.00
101-336-716.000	HEALTH INSURANCE	39.70	0.00	100.54	100.54	0.00
101-336-717.000	ACCIDENT INSURANCE	0.49	0.00	1.95	1.95	0.00
101-336-722.000	WORKERS COMPENSATION	6.70	0.00	52.00	52.00	60.00
101-336-723.000	DENTAL INSURANCE	1.78	0.00	8.36	10.00	0.00
101-336-724.000	EYECARE	0.57	0.00	2.61	5.00	0.00
101-336-725.000	DISABIILITY INSURANCE	1.21	0.00	6.18	10.00	0.00
PERSONNEL		242.15	0.00	1,454.84	1,487.98	60.00
OPERATING						
101-336-940.000	RENTALS	150.23	0.00	969.59	1,000.00	0.00
OPERATING		150.23	0.00	969.59	1,000.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
101-336-985.000	FIRE COMMISSION PAYMENT	123,221.32	125,000.00	88,426.74	118,000.00	125,000.00
	CAPITAL	123,221.32	125,000.00	88,426.74	118,000.00	125,000.00
	TOTAL APPROPRIATIONS	123,613.70	125,000.00	90,851.17	120,487.98	125,060.00
	NET OF REVENUES/APPROPRIATIONS - 336 - FIRE	(115,586.58)	(125,000.00)	(90,851.17)	(120,487.98)	(125,060.00)
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-610.000	ZONING VARIANCE APP FEES	500.00	100.00	100.00	100.00	0.00
101-400-611.000	SITE PLAN REVIEW RETAINER	10,445.00	5,000.00	6,250.00	4,500.00	0.00
101-400-614.000	SPECIAL USE APPLICATION FEE	500.00	0.00	750.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	500.00	0.00	500.00	0.00	0.00
101-400-616.000	ZONING ORDINANCE AMENDMENT	250.00	0.00	0.00	0.00	0.00
	CHARGES FOR SERVICES	12,195.00	5,100.00	7,600.00	4,600.00	0.00
	TOTAL ESTIMATED REVENUES	12,195.00	5,100.00	7,600.00	4,600.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	13,505.54	27,000.00	18,811.55	27,000.00	26,792.34
101-400-707.000	SALARIES-TEMPORARY	1,610.00	2,940.00	2,100.00	2,940.00	2,100.00
101-400-715.000	SOCIAL SECURITY	1,131.69	2,000.00	1,519.14	2,000.00	0.00
101-400-716.000	HEALTH INSURANCE	1,795.65	6,000.00	4,056.15	6,000.00	6,152.47
101-400-717.000	LIFE INSURANCE	22.13	100.00	38.47	100.00	60.00
101-400-718.000	PENSION	4,706.58	6,000.00	4,670.65	6,000.00	6,199.75
101-400-721.000	LONGEVITY	0.00	200.00	0.00	200.00	195.00
101-400-722.000	WORKERS COMPENSATION	51.44	200.00	91.03	200.00	200.00
101-400-723.000	DENTAL INSURANCE	98.01	250.00	156.47	250.00	278.40
101-400-724.000	EYECARE	38.86	150.00	68.29	150.00	112.92
101-400-725.000	DISABILITY INSURANCE	90.56	250.00	137.33	250.00	211.07
	PERSONNEL	23,050.46	45,090.00	31,649.08	45,090.00	42,301.95
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
101-400-955.000	MISCELLANEOUS EXPENSE	650.00	1,000.00	93.42	0.00	0.00
	OPERATING	650.00	2,000.00	93.42	0.00	1,000.00
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	21,890.67	13,000.00	26,794.55	26,556.00	20,000.00
	PROFESSIONAL & CONTRACTUAL	21,890.67	13,000.00	26,794.55	26,556.00	20,000.00
	TOTAL APPROPRIATIONS	45,591.13	60,090.00	58,537.05	71,646.00	63,301.95
	NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZO	(33,396.13)	(54,990.00)	(50,937.05)	(67,046.00)	(63,301.95)
Dept 426 - EMERGENCY MANAGEMENT						
ESTIMATED REVENUES						
INTEREST AND RENTS						
101-426-669.000-FL2018	REIMBURSE FLOOD EXPENSE	0.00	0.00	0.00	24,000.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 426 - EMERGENCY MANAGEMENT						
ESTIMATED REVENUES						
INTEREST AND RENTS						
INTEREST AND RENTS		0.00	0.00	0.00	24,000.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	24,000.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	(2.80)	0.00	14,784.00	8,320.00	0.00
101-426-707.000	SALARIES-TEMPORARY	0.00	0.00	834.22	600.00	0.00
101-426-709.000	SALARIES-OVERTIME	0.00	0.00	1,232.53	1,005.00	0.00
101-426-715.000	SOCIAL SECURITY	(0.20)	0.00	1,017.21	720.00	0.00
101-426-716.000	HEALTH INSURANCE	(0.98)	0.00	1,296.63	1,019.00	0.00
101-426-717.000	LIFE INSURANCE	(0.02)	0.00	40.11	40.00	0.00
101-426-722.000	WORKERS COMPENSATION	(0.16)	0.00	379.37	250.00	0.00
101-426-723.000	DENTAL INSURANCE	(0.04)	0.00	94.37	0.00	0.00
101-426-724.000	EYECARE	(0.02)	0.00	51.09	0.00	0.00
101-426-725.000	DISABILITY INSURANCE	(0.05)	0.00	150.77	0.00	0.00
PERSONNEL		(4.27)	0.00	19,880.30	11,954.00	0.00
SUPPLIES						
101-426-740.000	OPERATING SUPPLIES	0.00	0.00	2,252.23	0.00	0.00
SUPPLIES		0.00	0.00	2,252.23	0.00	0.00
OPERATING						
101-426-940.000	RENTALS	0.00	0.00	3,993.59	0.00	0.00
OPERATING		0.00	0.00	3,993.59	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-426-930.000-FL2018	REPAIR & MAINTENANCE	0.00	0.00	560.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	560.00	0.00	0.00
TOTAL APPROPRIATIONS		(4.27)	0.00	26,686.12	11,954.00	0.00
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MAN		4.27	0.00	(26,686.12)	12,046.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	149,500.00	96,000.00	0.00	96,000.00	97,920.00
CHARGES FOR SERVICES		149,500.00	96,000.00	0.00	96,000.00	97,920.00
TOTAL ESTIMATED REVENUES		149,500.00	96,000.00	0.00	96,000.00	97,920.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	97,461.12	105,000.00	73,097.83	105,000.00	120,387.67
101-441-707.000	SALARIES-TEMPORARY	3,020.01	2,250.00	3,885.71	4,000.00	4,000.00
101-441-709.000	SALARIES-OVERTIME	520.71	500.00	613.36	650.00	550.00
101-441-715.000	SOCIAL SECURITY	7,715.60	8,700.00	5,939.02	8,700.00	8,700.00
101-441-716.000	HEALTH INSURANCE	27,457.86	22,000.00	13,861.14	22,000.00	15,380.62
101-441-717.000	LIFE INSURANCE	218.28	250.00	144.89	250.00	239.93
101-441-718.000	PENSION	19,747.59	25,000.00	19,575.24	25,000.00	27,857.71
101-441-721.000	LONGEVITY	285.99	400.00	286.00	400.00	400.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
PERSONNEL						
101-441-722.000	WORKERS COMPENSATION	2,900.26	4,600.00	1,478.25	4,600.00	4,600.00
101-441-723.000	DENTAL INSURANCE	782.55	850.00	530.86	850.00	895.56
101-441-724.000	EYECARE	226.66	300.00	150.94	300.00	279.79
101-441-725.000	DISABILITY INSURANCE	771.25	900.00	548.15	900.00	847.19
PERSONNEL		161,107.88	170,750.00	120,111.39	172,650.00	184,138.47
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	610.90	600.00	477.33	600.00	525.00
101-441-740.000	OPERATING SUPPLIES	3,023.51	2,500.00	1,839.94	2,500.00	2,400.00
101-441-744.000	UNIFORMS	52.50	250.00	105.00	250.00	250.00
SUPPLIES		3,686.91	3,350.00	2,422.27	3,350.00	3,175.00
OPERATING						
101-441-850.000	COMMUNICATIONS	12,603.24	6,000.00	2,207.59	6,000.00	2,800.00
101-441-864.000	CONFERENCES & CONVENTIONS	1,517.91	3,500.00	0.00	3,500.00	3,500.00
101-441-920.000	PUBLIC UTILITIES	9,954.57	10,000.00	9,431.16	12,500.00	12,000.00
101-441-926.000	STREET LIGHTING	14,613.87	10,500.00	11,885.28	15,000.00	15,000.00
101-441-940.000	RENTALS	5,348.31	9,000.00	4,793.41	6,500.00	6,500.00
101-441-955.000	MISCELLANEOUS EXPENSE	71.55	1,000.00	0.00	1,000.00	1,000.00
OPERATING		44,109.45	40,000.00	28,317.44	44,500.00	40,800.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	3,315.98	2,500.00	4,587.85	4,500.00	5,500.00
101-441-910.000	INSURANCE	4,766.08	4,600.00	6,197.36	6,200.00	5,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	763.48	5,000.00	905.53	3,000.00	5,000.00
101-441-930.000	REPAIR & MAINTENANCE	4,561.84	10,000.00	2,059.03	5,000.00	3,600.00
PROFESSIONAL & CONTRACTUAL		13,407.38	22,100.00	13,749.77	18,700.00	19,100.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	93.51	39,700.00	6,128.19	7,783.00	48,558.00
CAPITAL		93.51	39,700.00	6,128.19	7,783.00	48,558.00
TOTAL APPROPRIATIONS		222,405.13	275,900.00	170,729.06	246,983.00	295,771.47
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF		(72,905.13)	(179,900.00)	(170,729.06)	(150,983.00)	(197,851.47)
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	2,455.96	1,500.00	344.54	1,500.00	1,006.30
101-442-707.000	SALARIES-TEMPORARY	65.00	235.00	5.31	235.00	256.00
101-442-709.000	SALARIES-OVERTIME	36.18	100.00	135.81	100.00	100.00
101-442-715.000	SOCIAL SECURITY	193.29	200.00	37.16	200.00	0.00
101-442-716.000	HEALTH INSURANCE	82.45	200.00	25.30	200.00	188.26
101-442-717.000	LIFE INSURANCE	6.33	100.00	0.56	100.00	2.48
101-442-718.000	PENSION	183.61	300.00	190.61	300.00	232.86
101-442-721.000	LONGEVITY	6.50	100.00	6.51	100.00	0.00
101-442-722.000	WORKERS COMPENSATION	142.13	150.00	28.65	150.00	150.00
101-442-723.000	DENTAL INSURANCE	18.50	100.00	3.47	100.00	11.52
101-442-724.000	EYECARE	7.56	100.00	0.70	100.00	3.74
101-442-725.000	DISABILITY	18.29	100.00	1.79	100.00	7.85

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		3,215.80	3,185.00	780.41	3,185.00	1,959.01
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	101.43	1,200.00	440.00	1,200.00	750.00
SUPPLIES		101.43	1,200.00	440.00	1,200.00	750.00
OPERATING						
101-442-940.000	RENTALS	1,356.21	1,000.00	236.14	1,000.00	1,000.00
101-442-955.000	MISCELLANEOUS EXPENSE	0.00	100.00	0.00	100.00	0.00
OPERATING		1,356.21	1,100.00	236.14	1,100.00	1,000.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	46.98	500.00	0.00	500.00	0.00
PROFESSIONAL & CONTRACTUAL		46.98	500.00	0.00	500.00	0.00
CAPITAL						
101-442-974.000	LAND IMPROVEMENTS	0.00	20,400.00	0.00	0.00	0.00
CAPITAL		0.00	20,400.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		4,720.42	26,385.00	1,456.55	5,985.00	3,709.01
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK		(4,720.42)	(26,385.00)	(1,456.55)	(5,985.00)	(3,709.01)
Dept 523 - TRASH						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-523-646.001	SALES-LEAF BAGS/SVC	6,638.00	0.00	0.00	0.00	0.00
101-523-647.000	SALE OF BLUE RED CREEK BAGS	10,204.25	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES		16,842.25	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		16,842.25	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-523-802.000	CONTRACTUAL	20,099.55	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		20,099.55	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		20,099.55	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 523 - TRASH		(3,257.30)	0.00	0.00	0.00	0.00
Dept 728 - ECONOMIC DEVELOPMENT						
APPROPRIATIONS						
PERSONNEL						
101-728-702.000	SALARIES-PERMANENT	12,435.56	15,000.00	9,519.05	15,000.00	14,025.51
101-728-715.000	SOCIAL SECURITY	942.44	1,200.00	701.95	1,200.00	1,200.00
101-728-716.000	HEALTH INSURANCE	885.85	1,000.00	592.87	1,000.00	1,004.94
101-728-717.000	LIFE INSURANCE	17.11	100.00	12.85	100.00	22.50
101-728-718.000	PENSION	2,120.74	3,300.00	2,543.12	3,300.00	3,245.50
101-728-722.000	WORKERS COMPENSATION	44.99	100.00	43.23	100.00	100.00
101-728-723.000	DENTAL INSURANCE	52.31	100.00	44.81	100.00	77.40
101-728-724.000	EYECARE	14.14	100.00	9.73	100.00	18.39

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 728 - ECONOMIC DEVELOPMENT						
APPROPRIATIONS						
PERSONNEL						
101-728-725.000	DISABILITY INSURANCE	87.30	200.00	65.74	200.00	112.81
	PERSONNEL	16,600.44	21,100.00	13,533.35	21,100.00	19,807.05
	TOTAL APPROPRIATIONS	16,600.44	21,100.00	13,533.35	21,100.00	19,807.05
	NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVE	(16,600.44)	(21,100.00)	(13,533.35)	(21,100.00)	(19,807.05)
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,280.00	2,400.00	2,400.00	2,400.00	2,400.00
	OTHER REVENUE	2,280.00	2,400.00	2,400.00	2,400.00	2,400.00
	TOTAL ESTIMATED REVENUES	2,280.00	2,400.00	2,400.00	2,400.00	2,400.00
APPROPRIATIONS						
OPERATING						
101-747-884.000	CHAMBER OF COMM	17.58	0.00	0.00	0.00	0.00
101-747-920.000	CHAMBER UTILITIES	3,024.81	3,000.00	2,380.97	3,000.00	3,000.00
	OPERATING	3,042.39	3,000.00	2,380.97	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	908.23	1,000.00	0.00	1,000.00	1,000.00
	PROFESSIONAL & CONTRACTUAL	908.23	1,000.00	0.00	1,000.00	1,000.00
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	3,950.62	4,000.00	2,380.97	4,000.00	6,500.00
	NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVER	(1,670.62)	(1,600.00)	19.03	(1,600.00)	(4,100.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	1,050.00	750.00	450.00	750.00	0.00
101-751-653.000	PARK USER FEES	11,260.00	6,500.00	4,870.00	6,500.00	6,500.00
	CHARGES FOR SERVICES	12,310.00	7,250.00	5,320.00	7,250.00	6,500.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	928.50	500.00	1,781.00	1,781.00	1,800.00
	LOCAL CONTRIBUTIONS	928.50	500.00	1,781.00	1,781.00	1,800.00
	TOTAL ESTIMATED REVENUES	13,238.50	7,750.00	7,101.00	9,031.00	8,300.00
APPROPRIATIONS						
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	31,591.45	34,000.00	18,884.15	34,000.00	33,396.02
101-751-707.000	SALARIES-TEMPORARY	9,576.57	10,000.00	4,639.12	10,000.00	10,000.00
101-751-708.000	STANDBY	144.72	0.00	465.66	500.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 751 - PARKS						
APPROPRIATIONS						
PERSONNEL						
101-751-709.000	SALARIES-OVERTIME	317.38	500.00	612.82	700.00	800.00
101-751-715.000	SOCIAL SECURITY	3,245.71	3,300.00	1,940.82	3,300.00	3,300.00
101-751-716.000	HEALTH INSURANCE	5,546.72	6,500.00	3,558.34	6,500.00	6,168.42
101-751-717.000	LIFE INSURANCE	105.61	150.00	48.88	150.00	99.45
101-751-718.000	PENSION	6,167.19	7,400.00	6,597.87	7,400.00	7,727.84
101-751-721.000	LONGEVITY	208.00	500.00	207.98	500.00	435.50
101-751-722.000	WORKERS COMPENSATION	1,060.26	2,000.00	795.38	2,000.00	2,000.00
101-751-723.000	DENTAL INSURANCE	345.33	400.00	187.87	400.00	378.12
101-751-724.000	EYECARE	121.25	200.00	60.15	200.00	125.38
101-751-725.000	DISABILITY INSURANCE	276.82	300.00	142.80	300.00	261.31
PERSONNEL		58,707.01	65,250.00	38,141.84	65,950.00	64,692.04
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	3,301.68	6,900.00	1,991.89	2,530.00	6,000.00
101-751-744.000	UNIFORMS	336.12	1,210.00	169.99	216.00	1,000.00
SUPPLIES		3,637.80	8,110.00	2,161.88	2,746.00	7,000.00
OPERATING						
101-751-850.000	COMMUNICATIONS	0.00	420.00	0.00	0.00	0.00
101-751-864.000	CONFERENCES & CONVENTIONS	200.00	900.00	0.00	0.00	900.00
101-751-920.000	PUBLIC UTILITIES	9,827.84	11,000.00	7,059.38	8,933.00	10,000.00
101-751-940.000	RENTALS	19,679.82	20,000.00	17,151.81	20,000.00	21,000.00
101-751-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00	0.00
OPERATING		29,707.66	32,820.00	24,211.19	29,433.00	31,900.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	39,094.30	37,000.00	15,389.88	28,000.00	35,000.00
101-751-910.000	INSURANCE	3,387.25	3,500.00	3,518.00	3,520.00	3,550.00
101-751-930.000	REPAIR & MAINTENANCE	8,844.90	16,000.00	2,936.83	5,000.00	8,000.00
PROFESSIONAL & CONTRACTUAL		51,326.45	56,500.00	21,844.71	36,520.00	46,550.00
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	8,000.00
CAPITAL		0.00	0.00	0.00	0.00	8,000.00
TOTAL APPROPRIATIONS		143,378.92	162,680.00	86,359.62	134,649.00	158,142.04
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(130,140.42)	(154,930.00)	(79,258.62)	(125,618.00)	(149,842.04)
Dept 757 - SHOWBOAT						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-757-651.000	SHOWBOAT FEES	219.60	50.00	0.00	0.00	0.00
CHARGES FOR SERVICES		219.60	50.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		219.60	50.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
101-757-740.000	OPERATING SUPPLIES	16.00	0.00	0.00	0.00	0.00
SUPPLIES		16.00	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL.

GENERAL FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 757 - SHOWBOAT						
APPROPRIATIONS						
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	776.21	600.00	427.71	600.00	600.00
OPERATING		776.21	600.00	427.71	600.00	600.00
PROFESSIONAL & CONTRACTUAL						
101-757-910.000	INSURANCE	0.00	6,500.00	5,468.00	6,000.00	6,000.00
101-757-930.000	REPAIR & MAINTENANCE	8.48	1,000.00	0.00	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		8.48	7,500.00	5,468.00	7,000.00	7,000.00
TOTAL APPROPRIATIONS		800.69	8,100.00	5,895.71	7,600.00	7,600.00
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT		(581.09)	(8,050.00)	(5,895.71)	(7,600.00)	(7,600.00)
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	12,500.00	2,500.00	0.00	2,500.00	0.00
OPERATING		12,500.00	2,500.00	0.00	2,500.00	0.00
TOTAL APPROPRIATIONS		12,500.00	2,500.00	0.00	2,500.00	0.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CO		(12,500.00)	(2,500.00)	0.00	(2,500.00)	0.00
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	8,708.64	11,600.00	8,708.64	8,708.00	8,710.00
LOCAL CONTRIBUTIONS		8,708.64	11,600.00	8,708.64	8,708.00	8,710.00
OTHER REVENUE						
101-790-690.000	GRAND RAPIDS FOUNDATION GRANTS	10,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE		10,000.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		18,708.64	11,600.00	8,708.64	8,708.00	8,710.00
APPROPRIATIONS						
PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	5,011.90	8,000.00	2,547.23	8,000.00	6,495.01
101-790-707.000	SALARIES-TEMPORARY	5,512.40	4,700.00	3,245.99	4,700.00	5,120.00
101-790-709.000	SALARIES-OVERTIME	200.99	300.00	459.19	500.00	500.00
101-790-715.000	SOCIAL SECURITY	790.30	1,000.00	471.24	1,000.00	0.00
101-790-716.000	HEALTH INSURANCE	1,537.39	2,000.00	642.42	2,000.00	1,871.42
101-790-717.000	LIFE INSURANCE	18.26	100.00	5.55	100.00	14.18
101-790-718.000	PENSION	1,189.99	1,700.00	1,169.88	1,700.00	1,502.94
101-790-721.000	LONGEVITY	84.49	100.00	84.52	100.00	91.00
101-790-722.000	WORKERS COMPENSATION	342.29	400.00	252.41	400.00	400.00
101-790-723.000	DENTAL INSURANCE	71.18	100.00	31.89	100.00	87.84
101-790-724.000	EYECARE	21.02	100.00	9.40	100.00	26.20
101-790-725.000	DISABILITY	43.60	100.00	21.66	100.00	50.47
PERSONNEL		14,823.81	18,600.00	8,941.38	18,800.00	16,159.06
SUPPLIES						

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

		2016-17	2017-18	2017-18	2017-18	2018-19
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/18	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 790 - LIBRARY						
APPROPRIATIONS						
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	1,403.75	2,000.00	1,156.51	2,000.00	1,600.00
SUPPLIES		1,403.75	2,000.00	1,156.51	2,000.00	1,600.00
OPERATING						
101-790-850.000	COMMUNICATIONS	3,416.94	2,500.00	1,714.82	2,500.00	2,500.00
101-790-920.000	PUBLIC UTILITIES	27,430.04	27,500.00	22,031.01	27,500.00	27,500.00
101-790-940.000	RENTALS	5,092.17	4,600.00	3,014.95	4,600.00	4,000.00
OPERATING		35,939.15	34,600.00	26,760.78	34,600.00	34,000.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000	CONTRACTUAL	6,397.55	4,000.00	15,299.28	4,000.00	7,000.00
101-790-910.000	INSURANCE	2,608.42	2,750.00	2,731.00	2,750.00	2,800.00
101-790-930.000	REPAIR & MAINTENANCE	21,358.08	20,000.00	2,788.03	20,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL		30,364.05	26,750.00	20,818.31	26,750.00	19,800.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	6,525.80	5,000.00	3,157.58	0.00	9,720.00
CAPITAL		6,525.80	5,000.00	3,157.58	0.00	9,720.00
TOTAL APPROPRIATIONS		89,056.56	86,950.00	60,834.56	82,150.00	81,279.06
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(70,347.92)	(75,350.00)	(52,125.92)	(73,442.00)	(72,569.06)
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
SUPPLIES						
101-803-727.000	OFFICE SUPPLIES	0.00	0.00	(0.83)	0.00	0.00
SUPPLIES		0.00	0.00	(0.83)	0.00	0.00
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	15.00	165.00	15.00	165.00	0.00
OPERATING		15.00	165.00	15.00	165.00	0.00
TOTAL APPROPRIATIONS		15.00	165.00	14.17	165.00	0.00
NET OF REVENUES/APPROPRIATIONS - 803 - HISTORICAL DI		(15.00)	(165.00)	(14.17)	(165.00)	0.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	21,338.94	18,000.00	18,779.06	18,715.00	18,851.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	2,709.70	4,000.00	3,463.48	4,000.00	3,000.00
TAXES		24,048.64	22,000.00	22,242.54	22,715.00	21,851.00
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		26,448.64	24,400.00	24,642.54	25,115.00	24,251.00
APPROPRIATIONS						

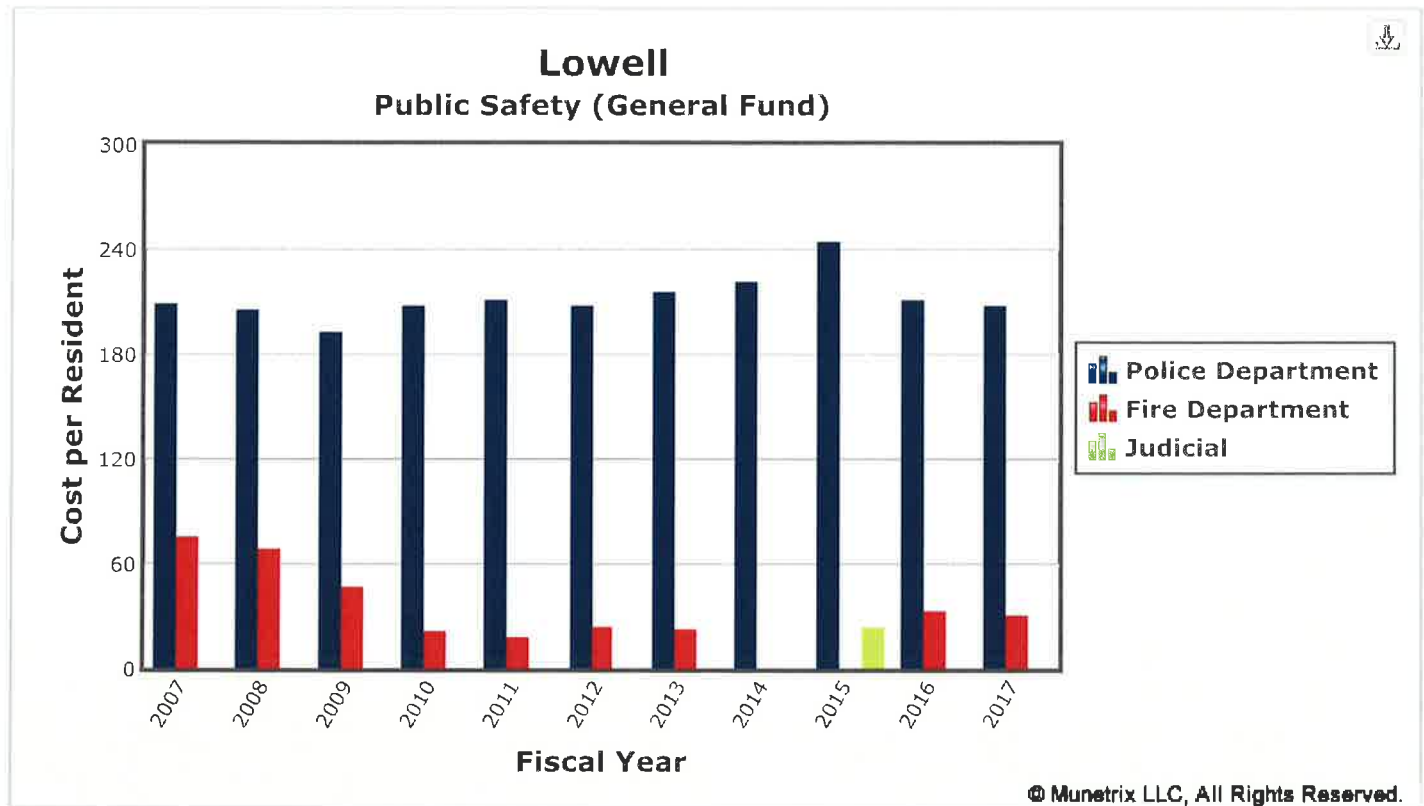
APPROPRIATIONS

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND						
GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 804 - MUSEUM						
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	942.90	1,100.00	1,348.12	1,100.00	914.78
101-804-707.000	SALARIES-TEMPORARY	1,061.60	1,175.00	656.19	1,175.00	1,280.00
101-804-709.000	SALARIES-OVERTIME	115.25	100.00	227.93	100.00	250.00
101-804-715.000	SOCIAL SECURITY	155.87	200.00	165.75	200.00	0.00
101-804-716.000	HEALTH INSURANCE	287.54	300.00	289.65	300.00	280.53
101-804-717.000	LIFE INSURANCE	3.22	100.00	1.91	100.00	1.95
101-804-718.000	PENSION	167.71	300.00	163.19	300.00	211.68
101-804-721.000	LONGEVITY	13.01	100.00	12.98	100.00	13.00
101-804-722.000	WORKERS COMPENSATION	66.89	100.00	88.71	100.00	100.00
101-804-723.000	DENTAL INSURANCE	13.63	100.00	14.16	100.00	12.72
101-804-724.000	EYECARE	3.73	100.00	3.17	100.00	3.74
101-804-725.000	DISABIILITY INSURANCE	7.60	100.00	7.21	100.00	7.10
PERSONNEL		2,838.95	3,775.00	2,978.97	3,775.00	3,075.50
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	2,045.96	6,250.00	2,130.35	6,250.00	3,000.00
101-804-920.000	PUBLIC UTILITIES	7,197.48	7,000.00	5,334.44	7,000.00	7,000.00
101-804-940.000	RENTALS	954.24	1,000.00	1,307.79	1,500.00	1,650.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	21,631.40	22,000.00	22,270.97	22,300.00	22,300.00
OPERATING		31,829.08	36,250.00	31,043.55	37,050.00	33,950.00
PROFESSIONAL & CONTRACTUAL						
101-804-802.000	CONTRACTUAL	0.00	0.00	220.00	200.00	300.00
101-804-910.000	INSURANCE	2,054.64	2,250.00	2,076.00	2,250.00	2,100.00
PROFESSIONAL & CONTRACTUAL		2,054.64	2,250.00	2,296.00	2,450.00	2,400.00
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	14,200.00
CAPITAL		0.00	0.00	0.00	0.00	14,200.00
TOTAL APPROPRIATIONS		36,722.67	42,275.00	36,318.52	43,275.00	53,625.50
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(10,274.03)	(17,875.00)	(11,675.98)	(18,160.00)	(29,374.50)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.202	TRANSFER TO MAJOR STREET FUND	100,000.00	0.00	0.00	0.00	0.00
101-965-999.203	TRANSFER TO LOCAL STREET FUND	180,000.00	180,000.00	0.00	180,000.00	100,000.00
101-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	0.00	0.00	0.00	4,000.00	0.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	294,446.00	296,046.00	0.00	296,046.00	302,546.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	35,000.00	35,000.00	0.00	35,000.00	45,000.00
TRANSFERS OUT		609,446.00	511,046.00	0.00	515,046.00	447,546.00
TOTAL APPROPRIATIONS		609,446.00	511,046.00	0.00	515,046.00	447,546.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(609,446.00)	(511,046.00)	0.00	(515,046.00)	(447,546.00)
ESTIMATED REVENUES - FUND 101		3,094,532.21	2,984,894.52	2,304,017.67	2,962,587.00	3,005,115.45
APPROPRIATIONS - FUND 101		3,053,404.13	2,955,085.00	1,742,914.51	2,924,561.98	2,952,169.78
NET OF REVENUES/APPROPRIATIONS - FUND 101		41,128.08	29,809.52	561,103.16	38,025.02	52,945.67

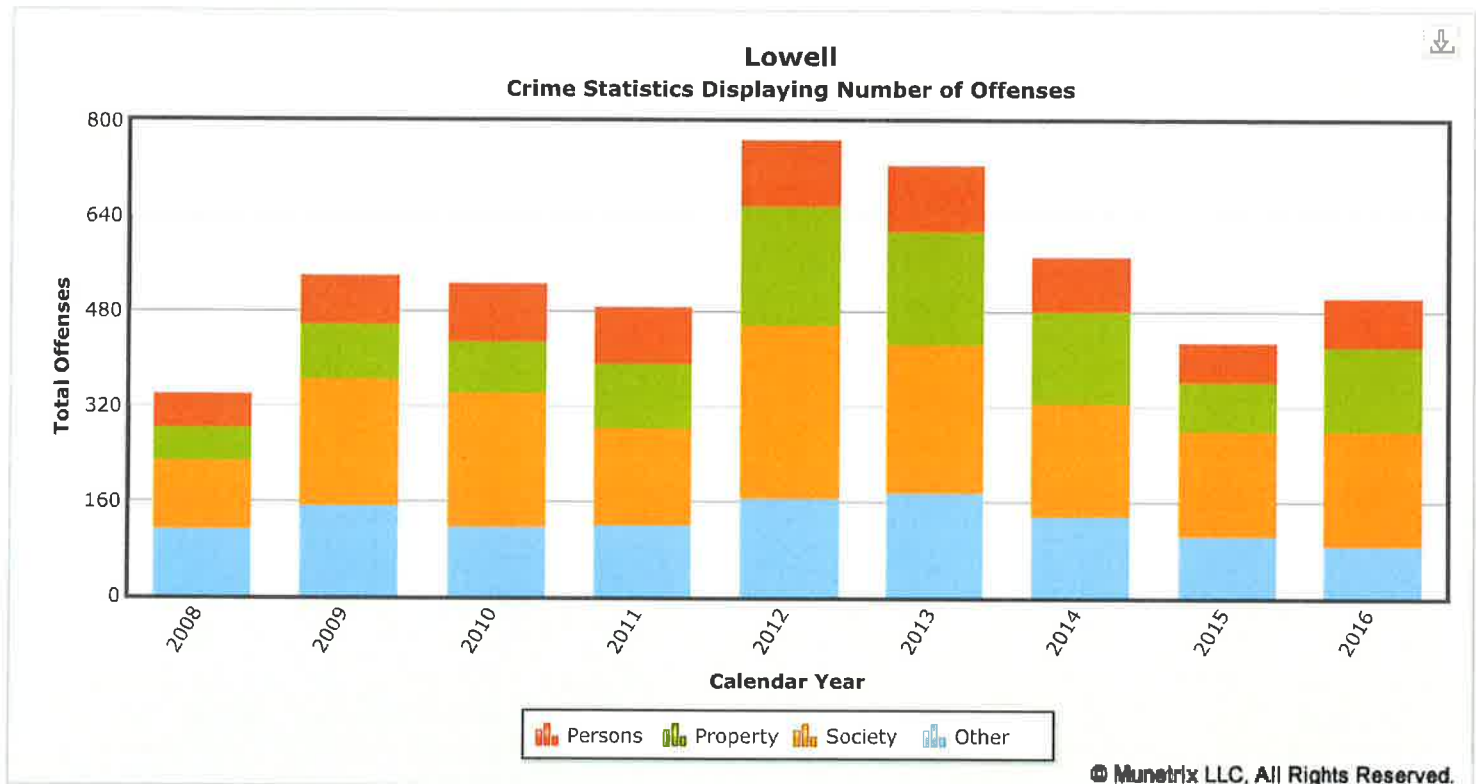
BUDGET REPORT FORCITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
<hr/>						
Fund: 101	GENERAL FUND					
	BEGINNING FUND BALANCE	780,870.18	821,998.26	821,998.26	821,998.26	860,023.28
	ENDING FUND BALANCE	821,998.26	851,807.78	1,383,101.42	860,023.28	912,968.95



Why it Matters: Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037) (o16)

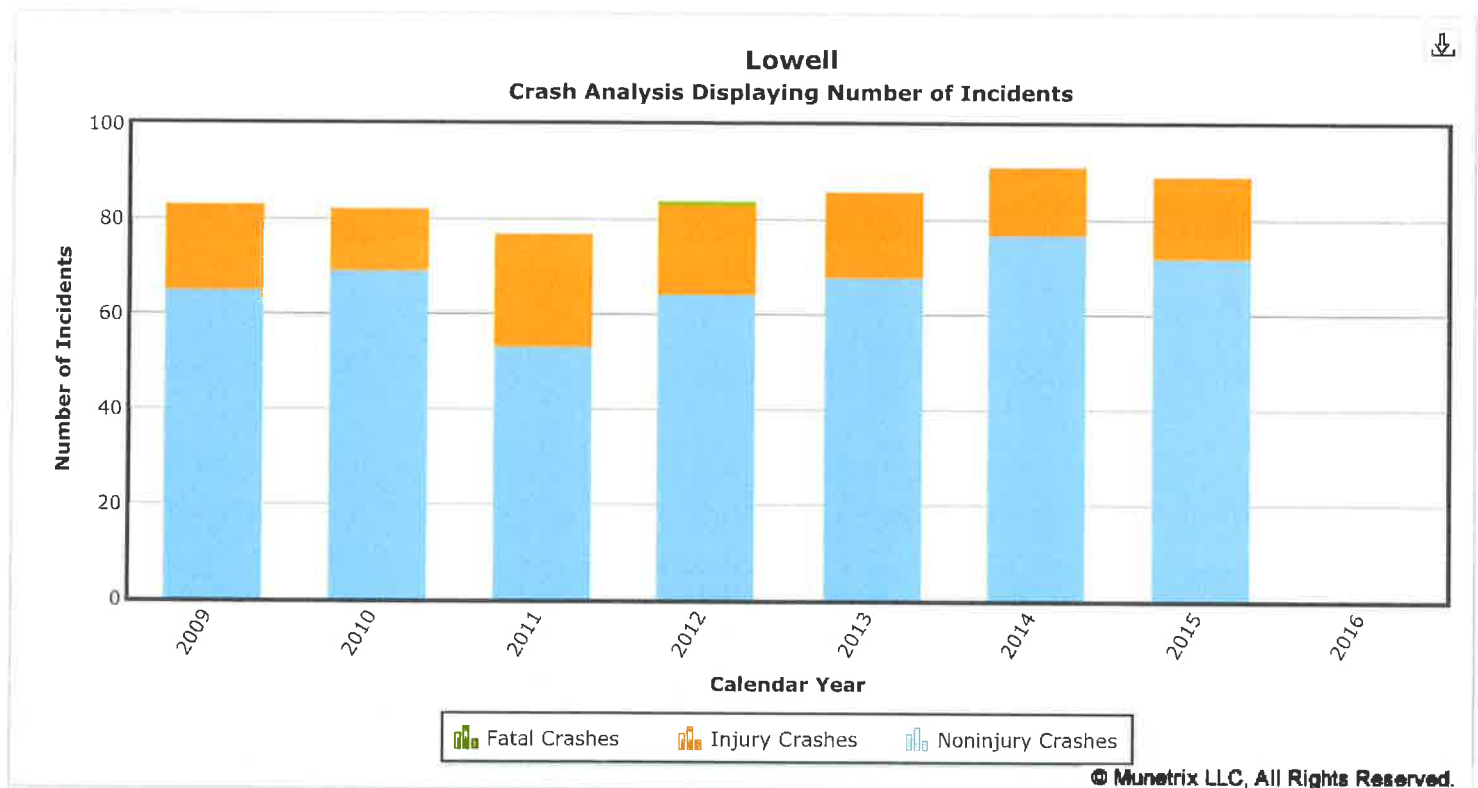
Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)



Why it Matters: Crime statistics are used by different groups for different things. On a political level, it provides a measure for the success or failure of certain criminal justice policies. On an operational level, it provides important information on how best to allocate municipal resources. From a civil society perspective, it provides indicators against which to measure criminal justice performance and therefore an important tool to hold accountability the various role-players in the criminal justice system (Institute for Security Studies). (n035) (o8)

Data Source: This data is what law enforcement agencies collect throughout the state. It is sent to the State Police, who in turn submits it to the FBI. After analysis by the FBI, the data is then made available to the public for their consumption. Since this process takes a while to complete, the data is always at least a year behind. (n034)

Crime Category	2008	2009	2010	2011	2012	2013	2014	2015	2016
Other	113	151	116	119	167	176	135	103	87
Society	116	214	227	163	291	249	191	177	192
Property	56	94	85	111	198	191	155	81	143
Persons	54	79	99	93	114	110	92	67	82
Totals	339	538	527	486	770	726	573	428	504



Why it Matters: Traffic Crashes are one measure used in studying the overall safety of a community, and also provides a way to understand how well public safety and road maintenance costs impact a community. (n118) (o176)

Data Source: Michigan Traffic Crash Data is provided by the Transportation Improvement Association (TIA) who receives the data from the Michigan State Police. Munetrix only publishes annual summary data. (n119)

Crash Incidents Data Table for Lowell

Incident Type	2009	2010	2011	2012	2013	2014	2015	2016
Fatal	0	0	0	1	0	0	0	0
Injury	18	13	24	19	18	14	17	16
Noninjury	65	69	53	64	68	77	72	78
Totals	83	82	77	84	86	91	89	94

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 Projects anticipated in the proposed budget include the following:

- Bowes – Hudson to Allisandra – 2.34 lane mile – Crack Seal \$6600
 - Gee – Alden Nash to Foreman – 2.64 lane mile – Crack Seal \$7200
 - Valley Vista – Bowes to Fulton – 0.30 lane mile – Crack Seal \$7700
 - Hudson – North of Grand River Bridge to North City Limits \$75000
- *2 Installment payments to KCRC in FY 19&20

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
202-000-665.000	INTEREST	437.62	200.00	292.40	300.00	500.00
	INTEREST AND RENTS	437.62	200.00	292.40	300.00	500.00
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	14,046.43	200.00	685.87	200.00	0.00
202-000-687.000	TRANSPORTATION FUND	229,682.63	205,000.00	156,257.35	205,000.00	269,000.00
202-000-688.000	TRUNKLINE MAINTENANCE	3,523.08	3,000.00	5,004.34	5,500.00	3,500.00
	OTHER REVENUE	247,252.14	208,200.00	161,947.56	210,700.00	272,500.00
TRANSFERS IN						
202-000-699.101	TRANSFER FROM GENERAL FUND	100,000.00	0.00	0.00	0.00	0.00
	TRANSFERS IN	100,000.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	347,689.76	208,400.00	162,239.96	211,000.00	273,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	347,689.76	208,400.00	162,239.96	211,000.00	273,000.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	56,508.88	0.00	1,875.72	12,150.00	0.00
	PROFESSIONAL & CONTRACTUAL	56,508.88	0.00	1,875.72	12,150.00	0.00
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	347,633.36	120,600.00	60,175.37	70,600.00	98,900.00
	CAPITAL	347,633.36	120,600.00	60,175.37	70,600.00	98,900.00
	TOTAL APPROPRIATIONS	404,142.24	120,600.00	62,051.09	82,750.00	98,900.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUT	(404,142.24)	(120,600.00)	(62,051.09)	(82,750.00)	(98,900.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	2,649.89	4,000.00	1,855.27	4,000.00	3,933.70
202-463-707.000	SALARIES-TEMPORARY	719.19	3,760.00	380.98	3,760.00	4,100.00
202-463-708.000	STANDBY	1,036.34	0.00	844.17	1,000.00	0.00
202-463-709.000	SALARIES-OVERTIME	180.90	200.00	0.00	200.00	0.00
202-463-715.000	SOCIAL SECURITY	364.60	700.00	249.14	700.00	0.00
202-463-716.000	HEALTH INSURANCE	1,077.05	1,000.00	688.93	1,000.00	845.32
202-463-717.000	LIFE INSURANCE	14.39	100.00	7.04	100.00	12.00
202-463-718.000	PENSION	733.78	900.00	786.83	900.00	910.26
202-463-721.000	LONGEVITY	32.50	100.00	32.50	100.00	52.00
202-463-722.000	WORKERS COMPENSATION	261.83	500.00	221.06	500.00	500.00
202-463-723.000	DENTAL INSURANCE	50.29	100.00	29.91	100.00	47.28
202-463-724.000	EYECARE	16.48	100.00	8.22	100.00	14.97
202-463-725.000	DISABILITY INSURANCE	36.84	100.00	19.86	100.00	30.66
	PERSONNEL	7,174.08	11,560.00	5,123.91	12,560.00	10,446.19
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	2,428.51	9,600.00	1,496.14	9,600.00	6,000.00

BUDGET REPORT FORCITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		2,428.51	9,600.00	1,496.14	9,600.00	6,000.00
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	11,443.01	34,000.00	10,391.40	34,000.00	34,000.00
202-463-930.000	REPAIR & MAINTENANCE	0.00	1,750.00	0.00	1,750.00	0.00
PROFESSIONAL & CONTRACTUAL		11,443.01	35,750.00	10,391.40	35,750.00	34,000.00
OPERATING						
202-463-850.000	COMMUNICATIONS	249.99	250.00	114.98	250.00	250.00
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	500.00	500.00
202-463-940.000	RENTALS	2,500.46	2,400.00	1,278.40	2,400.00	2,500.00
OPERATING		2,750.45	3,650.00	1,393.38	3,150.00	3,250.00
TOTAL APPROPRIATIONS		23,796.05	60,560.00	18,404.83	61,060.00	53,696.19
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(23,796.05)	(60,560.00)	(18,404.83)	(61,060.00)	(53,696.19)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	1,168.59	1,100.00	954.90	1,100.00	1,006.30
202-474-707.000	SALARIES-TEMPORARY	280.00	530.00	245.61	530.00	565.00
202-474-709.000	SALARIES-OVERTIME	0.00	100.00	0.00	0.00	0.00
202-474-715.000	SOCIAL SECURITY	113.16	200.00	93.23	200.00	0.00
202-474-716.000	HEALTH INSURANCE	246.59	250.00	219.08	250.00	188.26
202-474-717.000	LIFE INSURANCE	2.61	100.00	1.17	100.00	3.00
202-474-718.000	PENSION	186.66	300.00	200.95	300.00	232.86
202-474-721.000	LONGEVITY	6.50	100.00	6.50	100.00	13.00
202-474-722.000	WORKERS COMPENSATION	82.61	100.00	76.80	100.00	100.00
202-474-723.000	DENTAL INSURANCE	12.61	100.00	10.91	100.00	11.52
202-474-724.000	EYECARE	2.88	100.00	1.34	100.00	3.74
202-474-725.000	DISABILITY INSURANCE	7.33	100.00	3.11	100.00	7.85
PERSONNEL		2,109.54	3,080.00	1,813.60	2,980.00	2,131.53
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	1,551.81	2,500.00	3,005.43	3,900.00	3,000.00
SUPPLIES		1,551.81	2,500.00	3,005.43	3,900.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	718.16	2,000.00	1,123.29	2,000.00	2,000.00
202-474-930.000	REPAIR & MAINTENANCE	0.00	250.00	0.00	250.00	0.00
PROFESSIONAL & CONTRACTUAL		718.16	2,250.00	1,123.29	2,250.00	2,000.00
OPERATING						
202-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
202-474-940.000	RENTALS	1,143.24	1,200.00	505.39	1,200.00	1,200.00
OPERATING		1,143.24	1,500.00	505.39	1,500.00	1,500.00
TOTAL APPROPRIATIONS		5,522.75	9,330.00	6,447.71	10,630.00	8,631.53
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(5,522.75)	(9,330.00)	(6,447.71)	(10,630.00)	(8,631.53)

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	5,105.75	8,000.00	5,618.24	8,000.00	8,329.15
202-478-707.000	SALARIES-TEMPORARY	87.50	200.00	204.46	220.00	300.00
202-478-708.000	STANDBY	634.55	900.00	807.34	900.00	0.00
202-478-709.000	SALARIES-OVERTIME	1,558.98	3,000.00	4,229.77	5,500.00	4,000.00
202-478-715.000	SOCIAL SECURITY	594.80	1,000.00	846.13	1,000.00	0.00
202-478-716.000	HEALTH INSURANCE	1,389.59	2,000.00	1,635.35	2,000.00	1,462.82
202-478-717.000	LIFE INSURANCE	19.09	100.00	25.10	100.00	24.00
202-478-718.000	PENSION	1,623.96	2,000.00	1,657.57	2,000.00	1,927.37
202-478-721.000	LONGEVITY	58.48	100.00	58.49	100.00	80.60
202-478-722.000	WORKERS COMPENSATION	387.10	500.00	661.65	650.00	700.00
202-478-723.000	DENTAL INSURANCE	76.83	100.00	94.93	100.00	95.76
202-478-724.000	EYECARE	24.58	100.00	33.42	100.00	35.88
202-478-725.000	DISABILITY	50.14	100.00	70.99	100.00	64.93
PERSONNEL		11,611.35	18,100.00	15,943.44	20,770.00	17,020.51
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	9,938.49	11,000.00	9,076.87	11,000.00	10,000.00
SUPPLIES		9,938.49	11,000.00	9,076.87	11,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	0.00
OPERATING						
202-478-940.000	RENTALS	6,144.75	13,500.00	19,733.10	25,000.00	20,000.00
OPERATING		6,144.75	13,500.00	19,733.10	25,000.00	20,000.00
TOTAL APPROPRIATIONS		27,694.59	43,100.00	44,753.41	57,270.00	47,020.51
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAIN		(27,694.59)	(43,100.00)	(44,753.41)	(57,270.00)	(47,020.51)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
202-483-718.000	PENSION	284.51	0.00	0.00	0.00	0.00
PERSONNEL		284.51	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	0.00	0.00	467.50	0.00	0.00
202-483-830.000	ADMINISTRATIVE SERVICES	33,700.00	10,000.00	0.00	10,000.00	13,200.00
PROFESSIONAL & CONTRACTUAL		33,700.00	10,000.00	467.50	10,000.00	13,200.00
OPERATING						
202-483-941.000	DATA PROCESSING	2,200.00	2,200.00	2,200.00	2,200.00	2,244.00
202-483-955.000	MISCELLANEOUS EXPENSE	449.50	1,000.00	500.00	1,000.00	0.00
OPERATING		2,649.50	3,200.00	2,700.00	3,200.00	2,244.00
TOTAL APPROPRIATIONS		36,634.01	13,200.00	3,167.50	13,200.00	15,444.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRAT		(36,634.01)	(13,200.00)	(3,167.50)	(13,200.00)	(15,444.00)

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
	ESTIMATED REVENUES - FUND 202	347,689.76	208,400.00	162,239.96	211,000.00	273,000.00
	APPROPRIATIONS - FUND 202	497,789.64	246,790.00	134,824.54	224,910.00	223,692.23
	NET OF REVENUES/APPROPRIATIONS - FUND 202	(150,099.88)	(38,390.00)	27,415.42	(13,910.00)	49,307.77
	BEGINNING FUND BALANCE	385,438.82	235,338.94	235,338.94	235,338.94	221,428.94
	ENDING FUND BALANCE	235,338.94	196,948.94	262,754.36	221,428.94	270,736.71

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:

- | | |
|---|--------|
| • Valley Vista – Fulton to Sibley – 0.25 lane mile – Crack Fill | \$1700 |
| • Clark – Center to Dead End – 0.18 lane mile – Crack Fill | \$550 |
| • High – James to Private (Highland Hill) – 0.11 lane mile – Crack Fill | \$400 |
| • Ridgeview - Chip Seal | \$8600 |
| • Valley Vista, Donna & Sibley – Crack Fill | \$5000 |

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
203-000-665.000	INTEREST	0.00	0.00	21.64	0.00	0.00
	INTEREST AND RENTS	0.00	0.00	21.64	0.00	0.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	14,046.43	0.00	768.96	0.00	0.00
203-000-687.000	TRANSPORTATION FUND	87,661.42	80,000.00	64,912.04	107,000.00	102,000.00
	OTHER REVENUE	101,707.85	80,000.00	65,681.00	107,000.00	102,000.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	180,000.00	180,000.00	0.00	180,000.00	100,000.00
	TRANSFERS IN	180,000.00	180,000.00	0.00	180,000.00	100,000.00
	TOTAL ESTIMATED REVENUES	281,707.85	260,000.00	65,702.64	287,000.00	202,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	281,707.85	260,000.00	65,702.64	287,000.00	202,000.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	130.04	0.00	0.00	9,750.00	0.00
	PROFESSIONAL & CONTRACTUAL	130.04	0.00	0.00	9,750.00	0.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	10,000.00	17,900.00	0.00	4,000.00	16,250.00
	CAPITAL	10,000.00	17,900.00	0.00	4,000.00	16,250.00
	TOTAL APPROPRIATIONS	10,130.04	17,900.00	0.00	13,750.00	16,250.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLA	(10,130.04)	(17,900.00)	0.00	(13,750.00)	(16,250.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	11,116.60	16,000.00	8,607.28	16,000.00	16,466.74
203-463-707.000	SALARIES-TEMPORARY	3,096.60	7,650.00	1,106.55	7,650.00	8,320.00
203-463-708.000	STANDBY	144.96	0.00	283.44	0.00	0.00
203-463-709.000	SALARIES-OVERTIME	82.87	500.00	86.24	500.00	250.00
203-463-715.000	SOCIAL SECURITY	1,151.92	2,000.00	814.97	2,000.00	0.00
203-463-716.000	HEALTH INSURANCE	2,880.13	3,500.00	1,914.68	3,500.00	3,244.74
203-463-717.000	LIFE INSURANCE	40.47	100.00	34.64	100.00	49.50
203-463-718.000	PENSION	3,060.63	3,600.00	3,290.29	3,600.00	3,810.40
203-463-721.000	LONGEVITY	117.01	300.00	117.01	300.00	214.50
203-463-722.000	WORKERS COMPENSATION	819.98	1,400.00	724.02	1,400.00	1,400.00
203-463-723.000	DENTAL INSURANCE	139.65	200.00	94.86	200.00	191.88
203-463-724.000	EYECARE	46.98	100.00	41.46	100.00	61.76
203-463-725.000	DISABILITY INSURANCE	104.61	200.00	98.29	200.00	128.41
	PERSONNEL	22,802.41	35,550.00	17,213.73	35,550.00	34,137.93
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	3,092.45	10,000.00	3,683.33	10,000.00	8,550.00
203-463-744.000	UNIFORMS	296.61	650.00	189.99	650.00	650.00

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

		2016-17	2017-18	2017-18	2017-18	2018-19
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/18	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		3,389.06	10,650.00	3,873.32	10,650.00	9,200.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	16,007.01	5,500.00	8,570.90	10,000.00	16,000.00
PROFESSIONAL & CONTRACTUAL		16,007.01	5,500.00	8,570.90	10,000.00	16,000.00
OPERATING						
203-463-850.000	COMMUNICATIONS	250.01	250.00	115.01	250.00	250.00
203-463-864.000	CONFERENCES & CONVENTIONS	200.00	300.00	0.00	300.00	300.00
203-463-940.000	RENTALS	9,727.06	10,500.00	7,006.03	10,500.00	9,000.00
203-463-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	1,000.00
OPERATING		10,177.07	12,050.00	7,121.04	12,050.00	10,550.00
TOTAL APPROPRIATIONS		52,375.55	63,750.00	36,778.99	68,250.00	69,887.93
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(52,375.55)	(63,750.00)	(36,778.99)	(68,250.00)	(69,887.93)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	2,437.77	3,000.00	2,817.65	3,700.00	3,110.43
203-474-707.000	SALARIES-TEMPORARY	293.59	0.00	631.60	1,000.00	800.00
203-474-709.000	SALARIES-OVERTIME	59.79	0.00	0.00	0.00	0.00
203-474-715.000	SOCIAL SECURITY	223.86	200.00	270.11	250.00	0.00
203-474-716.000	HEALTH INSURANCE	462.75	500.00	499.80	650.00	472.53
203-474-717.000	LIFE INSURANCE	5.35	100.00	6.10	100.00	9.00
203-474-718.000	PENSION	572.84	700.00	619.88	700.00	719.75
203-474-721.000	LONGEVITY	13.00	100.00	13.00	100.00	39.00
203-474-722.000	WORKERS COMPENSATION	154.07	200.00	234.83	300.00	300.00
203-474-723.000	DENTAL INSURANCE	23.55	100.00	27.00	100.00	33.36
203-474-724.000	EYECARE	5.89	100.00	7.04	100.00	11.23
203-474-725.000	DISABILITY INSURANCE	14.39	100.00	16.89	100.00	24.30
PERSONNEL		4,266.85	5,100.00	5,143.90	7,100.00	5,519.60
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	2,061.09	3,000.00	1,504.89	3,000.00	3,000.00
SUPPLIES		2,061.09	3,000.00	1,504.89	3,000.00	3,000.00
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	300.00
203-474-940.000	RENTALS	843.47	3,000.00	1,373.97	3,000.00	2,000.00
OPERATING		843.47	3,300.00	1,373.97	3,300.00	2,300.00
TOTAL APPROPRIATIONS		7,171.41	11,900.00	8,022.76	13,900.00	11,319.60
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(7,171.41)	(11,900.00)	(8,022.76)	(13,900.00)	(11,319.60)
Dept 478 - WINTER MAINTENANCE						

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	11,860.01	17,000.00	11,353.72	17,000.00	17,207.22
203-478-707.000	SALARIES-TEMPORARY	167.50	0.00	652.52	1,000.00	580.00
203-478-708.000	STANDBY	743.09	0.00	969.03	1,000.00	1,000.00
203-478-709.000	SALARIES-OVERTIME	2,268.49	4,000.00	5,063.72	5,500.00	5,000.00
203-478-715.000	SOCIAL SECURITY	1,206.36	1,700.00	1,413.13	1,700.00	1,700.00
203-478-716.000	HEALTH INSURANCE	3,178.10	3,400.00	3,251.97	3,400.00	2,973.63
203-478-717.000	LIFE INSURANCE	37.82	100.00	35.24	100.00	49.50
203-478-718.000	PENSION	3,347.71	3,800.00	3,424.16	3,800.00	3,981.75
203-478-721.000	LONGEVITY	117.01	200.00	117.00	200.00	167.70
203-478-722.000	WORKERS COMPENSATION	803.61	900.00	1,193.92	1,100.00	1,300.00
203-478-723.000	DENTAL INSURANCE	162.62	200.00	161.17	200.00	196.68
203-478-724.000	EYECARE	45.85	100.00	45.36	100.00	73.63
203-478-725.000	DISABILITY	97.13	200.00	99.06	200.00	134.16
PERSONNEL		24,035.30	31,600.00	27,780.00	35,300.00	34,364.27
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	10,525.68	11,700.00	9,186.48	11,700.00	11,700.00
SUPPLIES		10,525.68	11,700.00	9,186.48	11,700.00	11,700.00
OPERATING						
203-478-940.000	RENTALS	12,496.46	16,500.00	27,274.77	30,000.00	22,000.00
203-478-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	1,000.00
OPERATING		12,496.46	17,500.00	27,274.77	31,000.00	23,000.00
TOTAL APPROPRIATIONS		47,057.44	60,800.00	64,241.25	78,000.00	69,064.27
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(47,057.44)	(60,800.00)	(64,241.25)	(78,000.00)	(69,064.27)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	0.00	0.00	467.50	0.00	0.00
203-483-830.000	ADMINISTRATIVE SERVICES	16,400.00	12,800.00	0.00	12,800.00	16,000.00
PROFESSIONAL & CONTRACTUAL		16,400.00	12,800.00	467.50	12,800.00	16,000.00
OPERATING						
203-483-941.000	DATA PROCESSING	3,100.00	3,100.00	3,100.00	3,100.00	3,162.00
203-483-955.000	MISCELLANEOUS EXPENSE	449.50	1,000.00	500.00	0.00	0.00
OPERATING		3,549.50	4,100.00	3,600.00	3,100.00	3,162.00
TOTAL APPROPRIATIONS		19,949.50	16,900.00	4,067.50	15,900.00	19,162.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(19,949.50)	(16,900.00)	(4,067.50)	(15,900.00)	(19,162.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-991.000	PRINCIPAL	70,000.00	70,000.00	70,000.00	70,000.00	25,000.00
203-906-995.000	INTEREST	7,657.50	3,705.00	3,705.00	3,705.00	1,587.00
203-906-996.000	PAYING AGENT FEES	1,552.50	1,500.00	0.00	0.00	0.00
DEBT SERVICE		79,210.00	75,205.00	73,705.00	73,705.00	26,587.00

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		79,210.00	75,205.00	73,705.00	73,705.00	26,587.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(79,210.00)	(75,205.00)	(73,705.00)	(73,705.00)	(26,587.00)
ESTIMATED REVENUES - FUND 203		281,707.85	260,000.00	65,702.64	287,000.00	202,000.00
APPROPRIATIONS - FUND 203		215,893.94	246,455.00	186,815.50	263,505.00	212,270.80
NET OF REVENUES/APPROPRIATIONS - FUND 203		65,813.91	13,545.00	(121,112.86)	23,495.00	(10,270.80)
BEGINNING FUND BALANCE		47,279.33	113,093.24	113,093.24	113,093.24	136,588.24
ENDING FUND BALANCE		113,093.24	126,638.24	(8,019.62)	136,588.24	126,317.44

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 FORCITY OF LOWELL

HISTORIC DISTRICT FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 238 HISTORICAL DISTRICT FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	110.89	100.00	54.26	0.00	100.00
	INTEREST AND RENTS	110.89	100.00	54.26	0.00	100.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	OTHER REVENUE	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	TOTAL ESTIMATED REVENUES	50,110.89	50,100.00	50,054.26	50,000.00	50,100.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	60,699.00	50,000.00	64,474.00	65,000.00	50,000.00
	OPERATING	60,699.00	50,000.00	64,474.00	65,000.00	50,000.00
	TOTAL APPROPRIATIONS	60,699.00	50,000.00	64,474.00	65,000.00	50,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(10,588.11)	100.00	(14,419.74)	(15,000.00)	100.00
	ESTIMATED REVENUES - FUND 238	50,110.89	50,100.00	50,054.26	50,000.00	50,100.00
	APPROPRIATIONS - FUND 238	60,699.00	50,000.00	64,474.00	65,000.00	50,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 238	(10,588.11)	100.00	(14,419.74)	(15,000.00)	100.00
	BEGINNING FUND BALANCE	54,644.00	44,055.89	44,055.89	44,055.89	29,055.89
	ENDING FUND BALANCE	44,055.89	44,155.89	29,636.15	29,055.89	29,155.89

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:

- | | |
|---------------------------------|----------|
| • Showboat Event Center Startup | \$35,000 |
| • Replace City Signage | \$36,000 |
| • Midwest Sculpture Initiative | \$20,000 |

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
• 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	\$13, 447.00

handicap ramp

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 |

BUDGET REPORT FOR CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	410,538.04	420,000.00	470,582.97	470,582.00	520,000.00
	TAXES	410,538.04	420,000.00	470,582.97	470,582.00	520,000.00
STATE GRANTS						
248-000-441.000	PPT REIMBURSEMENT	16,097.54	0.00	8,201.79	8,202.00	8,000.00
	STATE GRANTS	16,097.54	0.00	8,201.79	8,202.00	8,000.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	675.45	400.00	697.54	900.00	1,000.00
	INTEREST AND RENTS	675.45	400.00	697.54	900.00	1,000.00
OTHER REVENUE						
248-000-677.000	MISCELLANEOUS	0.00	0.00	72.98	0.00	0.00
	OTHER REVENUE	0.00	0.00	72.98	0.00	0.00
	TOTAL ESTIMATED REVENUES	427,311.03	420,400.00	479,555.28	479,684.00	529,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	427,311.03	420,400.00	479,555.28	479,684.00	529,000.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	2,152.21	10,000.00	0.00	10,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	2,152.21	10,000.00	0.00	10,000.00	15,000.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	155,997.10	90,000.00	9,845.00	100,000.00	71,000.00
	CAPITAL	155,997.10	90,000.00	9,845.00	100,000.00	71,000.00
	TOTAL APPROPRIATIONS	158,149.31	100,000.00	9,845.00	110,000.00	86,000.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUT	(158,149.31)	(100,000.00)	(9,845.00)	(110,000.00)	(86,000.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
OPERATING						
248-463-920.000	PUBLIC UTILITIES	19,894.25	17,000.00	17,123.62	20,000.00	20,000.00
248-463-940.000	RENTALS	18,520.38	15,000.00	19,802.63	25,000.00	20,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	2,306.44	2,500.00	2,382.26	2,500.00	2,500.00
	OPERATING	40,721.07	34,500.00	39,308.51	47,500.00	42,500.00
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	15,616.38	19,000.00	14,467.88	19,000.00	18,113.06
248-463-707.000	SALARIES-TEMPORARY	10,299.67	7,350.00	5,453.66	7,350.00	11,000.00
248-463-709.000	SALARIES-OVERTIME	1,196.50	1,000.00	2,624.17	4,000.00	1,000.00
248-463-715.000	SOCIAL SECURITY	2,039.91	2,100.00	1,708.29	2,100.00	0.00
248-463-716.000	HEALTH INSURANCE	4,318.74	4,700.00	3,315.61	4,700.00	4,591.89
248-463-717.000	LIFE INSURANCE	50.99	100.00	30.17	100.00	43.89
248-463-718.000	PENSION	3,496.36	4,300.00	3,371.95	4,300.00	4,191.36
248-463-721.000	LONGEVITY	195.02	300.00	195.00	300.00	247.00
248-463-722.000	WORKERS COMPENSATION	784.93	600.00	914.60	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-723.000	DENTAL INSURANCE	205.61	200.00	167.89	200.00	232.08
248-463-724.000	EYECARE	58.34	100.00	42.82	100.00	71.11
248-463-725.000	DISABILITY	126.12	200.00	98.14	200.00	140.95
PERSONNEL		38,388.57	39,950.00	32,390.18	43,350.00	40,631.34
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	3,890.56	3,500.00	2,186.44	3,500.00	3,000.00
SUPPLIES		3,890.56	3,500.00	2,186.44	3,500.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	339.86	100.00	1,160.80	0.00	0.00
248-463-930.000	REPAIR & MAINTENANCE	15,685.31	10,000.00	9,035.04	10,000.00	11,000.00
PROFESSIONAL & CONTRACTUAL		16,025.17	10,100.00	10,195.84	10,000.00	11,000.00
TOTAL APPROPRIATIONS		99,025.37	88,050.00	84,080.97	104,350.00	97,131.34
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(99,025.37)	(88,050.00)	(84,080.97)	(104,350.00)	(97,131.34)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	9,159.78	13,000.00	8,423.85	13,000.00	12,257.34
248-483-715.000	SOCIAL SECURITY	691.53	1,000.00	616.38	1,000.00	0.00
248-483-716.000	HEALTH INSURANCE	791.42	2,000.00	1,005.33	2,000.00	1,583.71
248-483-717.000	LIFE INSURANCE	13.23	100.00	13.51	100.00	22.50
248-483-718.000	PENSION	1,795.45	3,000.00	2,191.30	3,000.00	2,836.35
248-483-721.000	LONGEVITY	0.00	100.00	0.00	100.00	32.50
248-483-722.000	WORKERS COMPENSATION	32.92	100.00	38.28	100.00	100.00
248-483-723.000	DENTAL INSURANCE	45.42	100.00	50.88	100.00	89.40
248-483-724.000	EYECARE	14.41	100.00	16.83	100.00	29.04
248-483-725.000	DISABILITY INSURANCE	63.61	100.00	59.39	100.00	97.85
PERSONNEL		12,607.77	19,600.00	12,415.75	19,600.00	17,048.69
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	19,800.00	12,800.00	0.00	12,800.00	16,056.00
PROFESSIONAL & CONTRACTUAL		19,800.00	12,800.00	0.00	12,800.00	16,056.00
TOTAL APPROPRIATIONS		32,407.77	32,400.00	12,415.75	32,400.00	33,104.69
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRAT		(32,407.77)	(32,400.00)	(12,415.75)	(32,400.00)	(33,104.69)
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	43,760.85	65,000.00	11,478.25	65,000.00	105,000.00
OPERATING		43,760.85	65,000.00	11,478.25	65,000.00	105,000.00
TOTAL APPROPRIATIONS		43,760.85	65,000.00	11,478.25	65,000.00	105,000.00
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY P		(43,760.85)	(65,000.00)	(11,478.25)	(65,000.00)	(105,000.00)

BUDGET REPORT FOR CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	147,225.00	148,022.00	148,022.00	148,022.00	151,273.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	0.00	13,342.00	0.00	13,342.00	17,340.00
	TRANSFERS OUT	147,225.00	161,364.00	148,022.00	161,364.00	168,613.00
	TOTAL APPROPRIATIONS	147,225.00	161,364.00	148,022.00	161,364.00	168,613.00
	NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS O	(147,225.00)	(161,364.00)	(148,022.00)	(161,364.00)	(168,613.00)
ESTIMATED REVENUES - FUND 248						
APPROPRIATIONS - FUND 248						
NET OF REVENUES/APPROPRIATIONS - FUND 248						
	BEGINNING FUND BALANCE	289,172.19	235,914.92	235,914.92	235,914.92	242,484.92
	ENDING FUND BALANCE	235,914.92	209,500.92	449,628.23	242,484.92	281,635.89

Downtown Development Authority Fund
Budget

	Fiscal year 2017-2018	Fiscal year 2018-2019
Beginning Balance:	\$ 246,308.11	\$ 252,878.11
REVENUE:		
TIFA	\$ 470,582.00	\$ 520,000.00
PPT REIMBURSEMENT	\$ 8,202.00	\$ 8,000.00
Interest	\$ 900.00	\$ 1,000.00
Total:	\$ 725,992.11	\$ 781,878.11
EXPENDITURES:		
Capital Outlay & Prof. Services	\$ 110,000.00	\$ 86,000.00
Maintenance & Admin.	\$ 104,350.00	\$ 97,131.34
Administration	\$ 32,400.00	\$ 33,104.69
Marketing	\$ 65,000.00	\$ 105,000.00
Transfer to General Fund/City Hall	\$ 148,022.00	\$ 151,273.00
Transfer to Equipment Fund	\$ 13,342.00	\$ 17,340.00
Total:	\$ 473,114.00	\$ 489,849.03
Estimated Ending Balance:	\$ 252,878.11	\$ 292,029.08

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

BUDGET REPORT FOR CITY OF LOWELL

DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
SUPPLIES						
260-301-740.000	OPERATING SUPPLIES	0.00	0.00	332.50	0.00	0.00
	SUPPLIES	0.00	0.00	332.50	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	332.50	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPART	0.00	0.00	(332.50)	0.00	0.00
Dept 443 - ARBOR BOARD						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-443-596.000	TREE FUND	0.00	5,000.00	0.00	0.00	0.00
260-443-691.000	LOOK GRANT	0.00	0.00	2,000.00	2,000.00	0.00
	LOCAL CONTRIBUTIONS	0.00	5,000.00	2,000.00	2,000.00	0.00
OTHER REVENUE						
260-443-690.000	GRAND RAPIDS FOUNDATION GRANTS	0.00	0.00	4,000.00	4,000.00	4,000.00
	OTHER REVENUE	0.00	0.00	4,000.00	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	0.00	5,000.00	6,000.00	6,000.00	4,000.00
APPROPRIATIONS						
OPERATING						
260-443-929.000	TREE FUND EXPENDITURES	8,655.00	5,000.00	6,412.50	6,412.50	4,000.00
	OPERATING	8,655.00	5,000.00	6,412.50	6,412.50	4,000.00
	TOTAL APPROPRIATIONS	8,655.00	5,000.00	6,412.50	6,412.50	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 443 - ARBOR BOARD	(8,655.00)	0.00	(412.50)	(412.50)	0.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
260-474-740.000-SI1401	OPERATING SUPPLIES	0.00	0.00	2,088.00	2,088.00	0.00
	SUPPLIES	0.00	0.00	2,088.00	2,088.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	2,088.00	2,088.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	0.00	0.00	(2,088.00)	(2,088.00)	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
260-751-569.000-PK1701	STATE GRANT	0.00	0.00	500,000.00	500,000.00	500,000.00
	STATE GRANTS	0.00	0.00	500,000.00	500,000.00	500,000.00
UNCLASSIFIED						
260-751-671.000	PLAYGROUND DONATIONS	31,765.00	0.00	28,000.00	28,000.00	0.00
	UNCLASSIFIED	31,765.00	0.00	28,000.00	28,000.00	0.00
OTHER REVENUE						
260-751-677.000-PK1601	MISCELLANEOUS	0.00	0.00	4,719.60	4,719.60	0.00

BUDGET REPORT FOR CITY OF LOWELL

DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 751 - PARKS						
ESTIMATED REVENUES						
OTHER REVENUE						
	OTHER REVENUE	0.00	0.00	4,719.60	4,719.60	0.00
	TOTAL ESTIMATED REVENUES	31,765.00	0.00	532,719.60	532,719.60	500,000.00
APPROPRIATIONS						
SUPPLIES						
260-751-740.000	OPERATING SUPPLIES	0.00	0.00	3,469.28	3,469.28	0.00
	SUPPLIES	0.00	0.00	3,469.28	3,469.28	0.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	500,000.00	500,000.00
260-751-974.000	LAND IMPROVEMENTS	63,837.75	0.00	0.00	4,719.60	0.00
260-751-975.000	BUILDING IMPROVEMENTS	1,600.00	0.00	0.00	0.00	0.00
	CAPITAL	65,437.75	0.00	0.00	504,719.60	500,000.00
	TOTAL APPROPRIATIONS	65,437.75	0.00	3,469.28	508,188.88	500,000.00
	NET OF REVENUES/APPROPRIATIONS - 751 - PARKS	(33,672.75)	0.00	529,250.32	24,530.72	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DOG PARK DONATIONS	385.00	700.00	2,160.00	2,160.00	1,000.00
	INTEREST AND RENTS	385.00	700.00	2,160.00	2,160.00	1,000.00
	TOTAL ESTIMATED REVENUES	385.00	700.00	2,160.00	2,160.00	1,000.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	178.50	0.00	0.00	0.00	0.00
	SUPPLIES	178.50	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	410.26	300.00	260.00	260.00	500.00
	PROFESSIONAL & CONTRACTUAL	410.26	300.00	260.00	260.00	500.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	467.17	400.00	320.13	320.00	500.00
	OPERATING	467.17	400.00	320.13	320.00	500.00
	TOTAL APPROPRIATIONS	1,055.93	700.00	580.13	580.00	1,000.00
	NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK	(670.93)	0.00	1,579.87	1,580.00	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	COMMUNITY GARDEN PLOTS	90.00	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	90.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	90.00	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 759 - COMMUNITY GARDEN						
	NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GAR	90.00	0.00	0.00	0.00	0.00
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
	INTEREST AND RENTS					
260-790-672.000	ROTARY DONATION	8,000.00	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	8,000.00	0.00	0.00	0.00	0.00
UNCLASSIFIED						
260-790-671.000-BG1714	SHOWBOAT GRANT	5,000.00	0.00	0.00	0.00	0.00
	UNCLASSIFIED	5,000.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	13,000.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
CAPITAL						
260-790-975.000	BUILDING IMPROVEMENTS	10,342.98	0.00	1,697.71	1,697.00	0.00
	CAPITAL	10,342.98	0.00	1,697.71	1,697.00	0.00
	TOTAL APPROPRIATIONS	10,342.98	0.00	1,697.71	1,697.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY	2,657.02	0.00	(1,697.71)	(1,697.00)	0.00
	ESTIMATED REVENUES - FUND 260	45,240.00	5,700.00	540,879.60	540,879.60	505,000.00
	APPROPRIATIONS - FUND 260	85,491.66	5,700.00	14,580.12	518,966.38	505,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 260	(40,251.66)	0.00	526,299.48	21,913.22	0.00
	BEGINNING FUND BALANCE	100,925.16	60,673.50	60,673.50	60,673.50	82,586.72
	ENDING FUND BALANCE	60,673.50	60,673.50	586,972.98	82,586.72	82,586.72

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.

Larry Bauer joined the airport in April 2016 and will provide services to aircraft owners as a Fixed Base Operator.

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

BUDGET REPORT FOR CITY OF LOWELL

AIRPORT FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 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	4,050.92	12,000.00	7,828.36	12,000.00	12,000.00
581-000-607.003	HANGAR STORAGE FEES	0.00	0.00	732.50	0.00	0.00
	CHARGES FOR SERVICES	<u>4,266.92</u>	<u>12,216.00</u>	<u>8,776.86</u>	<u>12,216.00</u>	<u>12,216.00</u>
INTEREST AND RENTS						
581-000-665.000	INTEREST	91.47	50.00	49.30	75.00	50.00
581-000-667.000	HANGAR RENTAL FEES	34,437.56	34,000.00	31,374.00	34,000.00	40,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00
581-000-669.000	BUILDING #1	0.00	0.00	0.00	0.00	4,800.00
	INTEREST AND RENTS	<u>46,529.03</u>	<u>46,050.00</u>	<u>40,423.30</u>	<u>46,075.00</u>	<u>56,850.00</u>
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	1,144.22	1,000.00	1,025.00	1,500.00	1,000.00
	OTHER REVENUE	<u>1,144.22</u>	<u>1,000.00</u>	<u>1,025.00</u>	<u>1,500.00</u>	<u>1,000.00</u>
	TOTAL ESTIMATED REVENUES	<u>51,940.17</u>	<u>59,266.00</u>	<u>50,225.16</u>	<u>59,791.00</u>	<u>70,066.00</u>
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	14,211.60	17,000.00	8,822.63	17,000.00	15,000.00
	SUPPLIES	<u>14,211.60</u>	<u>17,000.00</u>	<u>8,822.63</u>	<u>17,000.00</u>	<u>15,000.00</u>
PROFESSIONAL & CONTRACTUAL						
581-000-801.000	PROFESSIONAL SERVICES	55.50	0.00	1,295.00	1,295.00	1,000.00
581-000-802.000	CONTRACTUAL	1,900.00	8,000.00	4,775.00	5,000.00	8,000.00
581-000-910.000	INSURANCE	4,193.23	4,000.00	4,392.00	4,392.00	5,000.00
581-000-930.000	REPAIR & MAINTENANCE	7,404.13	5,000.00	4,004.15	5,000.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	<u>13,552.86</u>	<u>17,000.00</u>	<u>14,466.15</u>	<u>15,687.00</u>	<u>19,000.00</u>
OPERATING						
581-000-920.000	PUBLIC UTILITIES	4,242.00	5,000.00	3,855.82	5,000.00	5,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	8,366.10	9,000.00	9,130.12	9,100.00	9,000.00
581-000-968.000	DEPRECIATION	15,543.06	15,500.00	0.00	15,500.00	15,000.00
	OPERATING	<u>28,151.16</u>	<u>29,500.00</u>	<u>12,985.94</u>	<u>29,600.00</u>	<u>29,000.00</u>
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	0.00	15,000.00	0.00	10,000.00	20,000.00
	CAPITAL	<u>0.00</u>	<u>15,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>20,000.00</u>
	TOTAL APPROPRIATIONS	<u>55,915.62</u>	<u>78,500.00</u>	<u>36,274.72</u>	<u>72,287.00</u>	<u>83,000.00</u>
	NET OF REVENUES/APPROPRIATIONS - 000 -	<u>(3,975.45)</u>	<u>(19,234.00)</u>	<u>13,950.44</u>	<u>(12,496.00)</u>	<u>(12,934.00)</u>
ESTIMATED REVENUES - FUND 581						
APPROPRIATIONS - FUND 581						
NET OF REVENUES/APPROPRIATIONS - FUND 581						
	BEGINNING FUND BALANCE	336,447.56	332,472.11	332,472.11	332,472.11	319,976.11
	ENDING FUND BALANCE	332,472.11	313,238.11	346,422.55	319,976.11	307,042.11

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2017-2018</u>	<u>2018-2019</u>
CASH BALANCE - BEGINNING	\$ 47,461.00	\$ 50,465.00
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 58,291.00	\$ 69,066.00
OPERATING EXPENSES:		
SUPPLIES	\$ 17,000.00	\$ 15,000.00
OTHER SERVICES AND CHARGES	\$ 29,787.00	\$ 33,000.00
TOTAL OPERATING EXPENSES	(46,787.00)	(48,000.00)
NON-OPERATING INCOME (EXPENSES):		
MISCELLANEOUS REVENUE	\$ 1,500.00	\$ 1,000.00
ADDITIONS TO ASSETS	\$ (10,000.00)	\$ (20,000.00)
INTEREST EXPENSE		
LOAN PAYMENT		
TOTAL NON-OPERATING	\$ (8,500.00)	\$ (19,000.00)
CASH BALANCE - ENDING	\$ 50,465.00	\$ 52,531.00

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	\$23.27	\$3.85

Capital Projects anticipated in the proposed budget include the following:

Treatment

- | | |
|-------------------------------------|-----------|
| • Rehab of the West oxidation ditch | \$150,000 |
| • Reroof Cold Storage Building | \$10,000 |
| • Rehab Cover on Digester #3 | \$65,000 |

Collection

- | | |
|-----------------------------|----------|
| • Meters and Parts | \$15,000 |
| • Manhole Covers & Castings | \$25,000 |
| • Tablets | \$5,000 |

*Paid by SAW Grant

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 000						
ESTIMATED REVENUES						
UNCLASSIFIED						
590-000-539.000	STORM WATER ASSET & WASTEWATER GR	165,190.03	0.00	76,883.34	120,000.00	280,000.00
UNCLASSIFIED		165,190.03	0.00	76,883.34	120,000.00	280,000.00
CHARGES FOR SERVICES						
590-000-611.000	SITE PLAN REVIEW RETAINER	1,250.00	0.00	2,000.00	0.00	0.00
590-000-627.000	SEWER TAP FEE	900.00	0.00	900.00	1,000.00	0.00
590-000-628.000	READINESS TO SERVE CHARGE	521,189.89	540,000.00	421,791.77	540,000.00	540,000.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	73,136.91	75,000.00	62,221.87	75,000.00	76,000.00
590-000-631.000	SEWER ONLY-SERVICE CHARGE	11,748.25	12,000.00	9,504.81	12,000.00	12,000.00
590-000-633.000	CAPITAL CONNECTION CHARGE	6,000.00	3,000.00	3,375.00	4,000.00	4,000.00
590-000-634.000	TWO PERCENT LATE FEE	3,146.93	3,000.00	2,477.83	3,000.00	3,000.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	97,695.80	1,000.00	333.39	1,000.00	1,200.00
590-000-636.000	DUMPING FEES	250.00	0.00	200.00	200.00	100.00
590-000-637.000	LATE FEE	11,870.00	11,000.00	9,070.00	11,000.00	11,800.00
590-000-642.000	METERED SALES	387,207.81	418,000.00	268,431.50	418,000.00	418,000.00
CHARGES FOR SERVICES		1,114,395.59	1,063,000.00	780,306.17	1,065,200.00	1,066,100.00
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	1,612.10	3,000.00	238.60	500.00	500.00
OTHER REVENUE		1,612.10	3,000.00	238.60	500.00	500.00
INTEREST AND RENTS						
590-000-665.000	INTEREST	6,802.66	3,000.00	3,139.88	7,000.00	7,000.00
590-000-665.002	INTEREST-BOND RESERVE	5,274.42	0.00	0.00	0.00	0.00
INTEREST AND RENTS		12,077.08	3,000.00	3,139.88	7,000.00	7,000.00
TRANSFERS IN						
590-000-699.590	TRANSFER FROM SEWER-OPERATING	(0.10)	0.00	0.00	0.00	0.00
TRANSFERS IN		(0.10)	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		1,293,274.70	1,069,000.00	860,567.99	1,192,700.00	1,353,600.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,293,274.70	1,069,000.00	860,567.99	1,192,700.00	1,353,600.00
Dept 550 ~ TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	98.63	0.00	356.93	400.00	400.00
590-550-709.000	SALARIES-OVERTIME	0.00	0.00	135.82	136.00	150.00
590-550-715.000	SOCIAL SECURITY	7.46	0.00	37.24	40.00	40.00
590-550-716.000	HEALTH INSURANCE	0.00	0.00	7.31	10.00	0.00
590-550-717.000	LIFE INSURANCE	0.41	0.00	0.32	0.00	1.00
590-550-719.000	ACCRUED VACATION/SICK LEAVE	703.49	0.00	0.00	0.00	0.00
590-550-722.000	WORKERS COMPENSATION	1.77	0.00	12.27	12.27	50.00
590-550-723.000	DENTAL INSURANCE	0.74	0.00	3.48	3.48	5.00
590-550-724.000	EYECARE	0.73	0.00	0.38	0.38	5.00
590-550-725.000	DISABILITY INSURANCE	1.20	0.00	1.04	1.04	1.50
PERSONNEL		814.43	0.00	554.79	603.17	652.50
SUPPLIES						
590-550-740.000	OPERATING SUPPLIES	0.00	0.00	0.20	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

		2016-17	2017-18	2017-18	2017-18	2018-19
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/18	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 550 - TREATMENT						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		0.00	0.00	0.20	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	173,232.40	0.00	123,642.18	205,829.00	313,000.00
590-550-802.000	CONTRACTUAL	498,452.76	445,000.00	332,022.47	445,000.00	452,000.00
590-550-910.000	INSURANCE	13,259.14	13,500.00	17,320.00	17,500.00	17,320.00
590-550-930.000	REPAIR & MAINTENANCE	49,326.18	25,000.00	10,156.02	25,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		734,270.48	483,500.00	483,140.67	693,329.00	807,320.00
OPERATING						
590-550-940.000	RENTALS	95.38	100.00	234.09	250.00	4,000.00
OPERATING		95.38	100.00	234.09	250.00	4,000.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	163,934.30	163,000.00	27,158.08	40,375.00	225,000.00
CAPITAL		163,934.30	163,000.00	27,158.08	40,375.00	225,000.00
TOTAL APPROPRIATIONS		899,114.59	646,600.00	511,087.83	734,557.17	1,036,972.50
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT		(899,114.59)	(646,600.00)	(511,087.83)	(734,557.17)	(1,036,972.50)
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	25,804.03	26,000.00	15,429.06	26,000.00	25,821.12
590-551-708.000	STANDBY	698.24	1,000.00	822.88	1,000.00	1,250.00
590-551-709.000	SALARIES-OVERTIME	797.40	1,000.00	874.30	1,000.00	1,000.00
590-551-715.000	SOCIAL SECURITY	2,111.59	2,100.00	1,330.81	2,100.00	2,100.00
590-551-716.000	HEALTH INSURANCE	580.99	2,500.00	486.77	2,500.00	2,188.53
590-551-717.000	LIFE INSURANCE	78.67	100.00	40.34	101.00	75.00
590-551-718.000	PENSION	(628.87)	6,000.00	1,415.31	6,000.00	5,975.01
590-551-721.000	LONGEVITY	13.01	100.00	13.00	100.00	67.60
590-551-722.000	WORKERS COMPENSATION	523.55	500.00	430.14	500.00	600.00
590-551-723.000	DENTAL INSURANCE	278.68	300.00	162.42	300.00	313.20
590-551-724.000	EYECARE	102.24	100.00	47.99	100.00	96.54
590-551-725.000	DISABILITY INSURANCE	214.83	200.00	119.86	200.00	201.47
PERSONNEL		30,574.36	39,900.00	21,172.88	39,901.00	39,688.47
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	145.98	750.00	230.96	750.00	750.00
590-551-744.000	UNIFORMS	222.34	850.00	107.00	850.00	850.00
SUPPLIES		368.32	1,600.00	337.96	1,600.00	1,600.00
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	15,000.00	7,250.00	15,000.00	15,000.00
590-551-801.000	PROFESSIONAL SERVICES	21,604.99	100,000.00	2,174.31	5,200.00	1,000.00
590-551-802.000	CONTRACTUAL	32,038.59	15,000.00	0.00	15,000.00	15,000.00
590-551-910.000	INSURANCE	750.00	0.00	750.00	750.00	750.00
590-551-930.000	REPAIR & MAINTENANCE	56,172.38	115,000.00	49,917.91	115,000.00	115,000.00
PROFESSIONAL & CONTRACTUAL		110,565.96	245,000.00	60,092.22	150,950.00	146,750.00
OPERATING						

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 551 - COLLECTION						
APPROPRIATIONS						
OPERATING						
590-551-850.000	COMMUNICATIONS	56.27	1,000.00	533.23	1,000.00	600.00
590-551-864.000	CONFERENCES & CONVENTIONS	1,866.00	2,200.00	984.03	2,200.00	2,200.00
590-551-940.000	RENTALS	11,889.59	9,500.00	8,422.74	9,500.00	8,750.00
OPERATING		13,811.86	12,700.00	9,940.00	12,700.00	11,550.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	72,362.97	156,150.00	80,539.50	1,104,280.00	45,000.00
CAPITAL		72,362.97	156,150.00	80,539.50	1,104,280.00	45,000.00
TOTAL APPROPRIATIONS		227,683.47	455,350.00	172,082.56	1,309,431.00	244,588.47
NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION		(227,683.47)	(455,350.00)	(172,082.56)	(1,309,431.00)	(244,588.47)
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	26,324.83	28,000.00	20,113.69	28,000.00	27,703.98
590-552-703.000	SALARIES-METER READS	4,243.65	4,500.00	3,183.21	4,500.00	4,500.00
590-552-715.000	SOCIAL SECURITY	2,147.63	2,500.00	1,445.87	2,500.00	2,500.00
590-552-716.000	HEALTH INSURANCE	11,707.66	10,000.00	7,059.50	10,000.00	13,123.51
590-552-717.000	LIFE INSURANCE	102.54	200.00	66.93	200.00	101.25
590-552-718.000	PENSION	(2,549.10)	7,000.00	4,918.06	7,000.00	6,410.70
590-552-721.000	LONGEVITY	438.76	500.00	438.75	500.00	325.00
590-552-722.000	WORKERS COMPENSATION	247.91	300.00	170.33	300.00	300.00
590-552-723.000	DENTAL INSURANCE	317.21	400.00	231.66	400.00	414.30
590-552-724.000	EYECARE	117.14	200.00	79.24	200.00	152.29
590-552-725.000	DISABILITY	227.34	300.00	155.41	300.00	222.12
PERSONNEL		43,325.57	53,900.00	37,862.65	53,900.00	55,753.15
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	71.26	0.00	0.00	0.00	0.00
590-552-730.000	POSTAGE	2,464.12	3,000.00	1,879.03	3,000.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	397.76	1,000.00	514.57	1,000.00	1,000.00
SUPPLIES		2,933.14	4,000.00	2,393.60	4,000.00	4,000.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	369.26	350.00	320.04	350.00	400.00
590-552-941.000	DATA PROCESSING	19,600.00	19,600.00	19,600.00	19,600.00	19,992.00
590-552-955.000	MISCELLANEOUS EXPENSE	53.75	0.00	56.25	100.00	100.00
590-552-969.000	BAD DEBTS	0.00	0.00	73.72	100.00	100.00
OPERATING		20,023.01	19,950.00	20,050.01	20,150.00	20,592.00
TOTAL APPROPRIATIONS		66,281.72	77,850.00	60,306.26	78,050.00	80,345.15
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCO		(66,281.72)	(77,850.00)	(60,306.26)	(78,050.00)	(80,345.15)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
590-553-718.000	PENSION	0.04	0.00	0.00	0.00	0.00
PERSONNEL		0.04	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	5,427.01	0.00	0.00	0.00	0.00
590-553-830.000	ADMINISTRATIVE SERVICES	166,100.00	115,200.00	0.00	115,200.00	117,504.00
	PROFESSIONAL & CONTRACTUAL	171,527.01	115,200.00	0.00	115,200.00	117,504.00
OPERATING						
590-553-955.000	MISCELLANEOUS EXPENSE	65,139.77	0.00	0.00	0.00	0.00
590-553-968.000	DEPRECIATION	39,066.80	0.00	0.00	40,000.00	42,000.00
	OPERATING	104,206.57	0.00	0.00	40,000.00	42,000.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
590-553-995.000	INTEREST-BONDS	61,805.34	85,368.00	43,968.75	85,368.00	85,837.50
590-553-996.000	PAYING AGENT FEES	500.00	0.00	150.00	0.00	0.00
	DEBT SERVICE	62,305.34	155,368.00	114,118.75	155,368.00	155,837.50
TOTAL APPROPRIATIONS						
		338,038.96	270,568.00	114,118.75	310,568.00	315,341.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATIO						
		(338,038.96)	(270,568.00)	(114,118.75)	(310,568.00)	(315,341.50)
ESTIMATED REVENUES - FUND 590						
		1,293,274.70	1,069,000.00	860,567.99	1,192,700.00	1,353,600.00
APPROPRIATIONS - FUND 590						
		1,531,118.74	1,450,368.00	857,595.40	2,432,606.17	1,677,247.62
NET OF REVENUES/APPROPRIATIONS - FUND 590						
		(237,844.04)	(381,368.00)	2,972.59	(1,239,906.17)	(323,647.62)
BEGINNING FUND BALANCE						
		2,912,765.51	2,674,921.47	2,674,921.47	2,674,921.47	1,435,015.30
ENDING FUND BALANCE						
		2,674,921.47	2,293,553.47	2,677,894.06	1,435,015.30	1,111,367.68

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2017-2018</u>	<u>2018-2019</u>
CASH BALANCE - BEGINNING	\$ 2,736,914.01	1,537,007.84
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,065,200.00	\$ 1,066,100.00
INTEREST	\$ 7,000.00	\$ 7,000.00
SAW GRANT	\$ 120,000.00	\$ 280,000.00
MISC	\$ 500.00	\$ 500.00
TOTAL OPERATING REVENUES	\$ 1,192,700.00	\$ 1,353,600.00
 TOTAL REVENUES	 \$ 3,929,614.01	 \$ 2,890,607.84
OPERATING EXPENSES:		
TREATMENT	\$ 734,557.17	\$ 1,036,972.50
TRANSMISSION AND DISTRIBUTION	\$ 1,309,431.00	\$ 244,588.47
CUSTOMER ACCOUNT	\$ 78,050.00	\$ 80,345.15
ADMINISTRATIVE AND GENERAL	\$ 270,568.00	\$ 273,341.50
 TOTAL OPERATING EXPENSES	 \$ 2,392,606.17	 \$ 1,635,247.62
 CASH BALANCE - ENDING	 \$ 1,537,007.84	 \$ 1,255,360.22

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	\$23.59	\$2.31

Capital Projects anticipated in the proposed budget include the following:

Treatment

• Rebuild high service pumps and motors (3 each \$20,000)	\$60,000
• Furnace Replacement	\$2,800
• Paint Expansion Study	\$900
• Paint Interior Slaker Tower	\$15,000

Collection

• Value Box Assembly	\$12,000
• Meters & Parts	\$15,000
• Automatic Meter Reading	\$9,700
• Rebuild HI Altitude Valve Pump – NW Pump Station	\$5,000
• Upgrade Pump 2 at NW Pump Station	\$50,000
• Rebuild Pump 1 at NE Pump Station	\$10,000

BUDGET REPORT FORCITY OF LOWELL

WATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-611.000	SITE PLAN REVIEW RETAINER	250.00	0.00	0.00	0.00	0.00
591-000-627.000	WATER METERS	9,991.88	3,000.00	3,897.00	3,897.00	3,000.00
591-000-628.000	READINESS TO SERVE CHARGE	566,880.15	559,000.00	460,938.70	559,000.00	559,000.00
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	1,800.00	1,700.00	2,000.00	2,100.00	1,700.00
591-000-632.000	METERED SALES-TOWNSHIP	217,381.50	178,000.00	185,544.00	200,000.00	210,000.00
591-000-633.000	CAPITAL CONNECTION CHARGE	10,317.00	7,000.00	4,887.00	7,000.00	7,000.00
591-000-634.000	TWO PERCENT LATE FEE	2,382.93	2,000.00	1,634.15	2,000.00	2,000.00
591-000-637.000	LATE FEE	11,870.00	10,000.00	9,070.00	10,000.00	10,000.00
591-000-642.000	METERED SALES	294,225.13	267,000.00	251,948.58	290,000.00	295,000.00
591-000-656.000	SERVICE-ON FEE	5,097.50	6,000.00	4,402.50	6,000.00	6,000.00
CHARGES FOR SERVICES		1,120,196.09	1,033,700.00	924,321.93	1,079,997.00	1,093,700.00
INTEREST AND RENTS						
591-000-665.000	INTEREST	3,546.50	500.00	2,878.94	3,500.00	3,500.00
591-000-667.000	RENTAL FEES	5,040.00	5,040.00	3,870.00	5,040.00	5,040.00
591-000-670.011	RENTALS-WATER FUND	5,162.27	0.00	8,287.13	10,000.00	5,000.00
INTEREST AND RENTS		13,748.77	5,540.00	15,036.07	18,540.00	13,540.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	32,176.09	5,000.00	15,676.41	16,000.00	5,000.00
591-000-698.000	PROCEEDS FROM LOAN	0.00	1,019,659.00	0.00	0.00	0.00
OTHER REVENUE		32,176.09	1,024,659.00	15,676.41	16,000.00	5,000.00
TRANSFERS IN						
591-000-699.590	TRANSFER FROM SEWER-OPERATING	0.10	0.00	0.00	0.00	0.00
TRANSFERS IN		0.10	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		1,166,121.05	2,063,899.00	955,034.41	1,114,537.00	1,112,240.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,166,121.05	2,063,899.00	955,034.41	1,114,537.00	1,112,240.00
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	110,711.03	105,000.00	89,207.25	105,000.00	112,829.18
591-570-707.000	SALARIES-TEMPORARY	147.50	0.00	0.00	0.00	0.00
591-570-709.000	SALARIES-OVERTIME	25,658.22	25,000.00	18,569.41	25,000.00	0.00
591-570-715.000	SOCIAL SECURITY	10,415.24	10,000.00	8,267.50	10,000.00	25,000.00
591-570-716.000	HEALTH INSURANCE	34,032.41	24,000.00	17,110.58	24,000.00	24,426.05
591-570-717.000	LIFE INSURANCE	293.96	300.00	187.06	300.00	258.00
591-570-718.000	PENSION	51,255.28	25,000.00	23,171.39	25,000.00	26,108.67
591-570-721.000	LONGEVITY	857.99	1,000.00	923.00	1,000.00	988.00
591-570-722.000	WORKERS COMPENSATION	3,850.51	3,400.00	3,903.10	3,800.00	5,000.00
591-570-723.000	DENTAL INSURANCE	1,191.43	1,200.00	844.72	1,200.00	1,151.52
591-570-724.000	EYECARE	601.07	600.00	387.23	600.00	577.11
591-570-725.000	DISABILITY INSURANCE	990.83	1,000.00	679.60	1,000.00	867.32
PERSONNEL		240,005.47	196,500.00	163,250.84	196,900.00	197,205.85
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	214.55	200.00	282.55	300.00	200.00
591-570-740.000	OPERATING SUPPLIES	10,141.41	9,460.00	3,222.52	9,460.00	9,670.00
591-570-741.000	FUEL	319.84	400.00	25.74	400.00	400.00

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

		2016-17	2017-18	2017-18	2017-18	2018-19
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/18	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 570 - TREATMENT						
APPROPRIATIONS						
SUPPLIES						
591-570-743.000	CHEMICALS	49,027.67	44,500.00	31,276.45	44,500.00	44,500.00
591-570-744.000	UNIFORMS	0.00	800.00	0.00	800.00	800.00
SUPPLIES		59,703.47	55,360.00	34,807.26	55,460.00	55,570.00
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	4,750.92	5,250.00	4,867.22	5,250.00	5,250.00
591-570-802.000	CONTRACTUAL	9,615.41	8,450.00	4,831.07	8,450.00	9,350.00
591-570-930.000	REPAIR & MAINTENANCE	14,546.30	14,000.00	17,205.91	17,205.00	15,000.00
PROFESSIONAL & CONTRACTUAL		28,912.63	27,700.00	26,904.20	30,905.00	29,600.00
OPERATING						
591-570-850.000	COMMUNICATIONS	5,046.66	4,800.00	1,587.91	4,800.00	2,400.00
591-570-860.000	TRAVEL EXPENSES	0.00	200.00	189.66	200.00	200.00
591-570-864.000	CONFERENCES & CONVENTIONS	1,406.73	2,800.00	3,007.28	3,025.00	3,500.00
591-570-920.000	PUBLIC UTILITIES	59,662.22	62,000.00	46,323.86	62,000.00	62,000.00
591-570-940.000	RENTALS	862.63	2,000.00	1,188.76	2,000.00	2,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	5,422.75	3,300.00	2,036.78	3,300.00	3,300.00
OPERATING		72,400.99	75,100.00	54,334.25	75,325.00	73,400.00
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	12,113.77	219,850.00	18,986.74	160,000.00	86,800.00
CAPITAL		12,113.77	219,850.00	18,986.74	160,000.00	86,800.00
TOTAL APPROPRIATIONS		413,136.33	574,510.00	298,283.29	518,590.00	442,575.85
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		(413,136.33)	(574,510.00)	(298,283.29)	(518,590.00)	(442,575.85)
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	41,565.13	55,000.00	31,858.09	55,000.00	54,618.30
591-571-707.000	SALARIES-TEMPORARY	15.00	945.00	30.80	945.00	1,125.00
591-571-708.000	STANDBY	705.15	0.00	894.78	0.00	0.00
591-571-709.000	SALARIES-OVERTIME	2,133.53	3,000.00	1,278.14	3,000.00	2,500.00
591-571-715.000	SOCIAL SECURITY	3,836.30	5,000.00	2,944.96	5,000.00	0.00
591-571-716.000	HEALTH INSURANCE	13,230.41	13,500.00	9,720.86	13,500.00	13,688.49
591-571-717.000	LIFE INSURANCE	129.12	200.00	84.40	200.00	153.00
591-571-718.000	PENSION	29,742.88	13,500.00	14,482.04	15,000.00	12,638.68
591-571-721.000	LONGEVITY	344.49	400.00	344.49	400.00	405.60
591-571-722.000	WORKERS COMPENSATION	1,316.85	1,200.00	1,432.23	1,500.00	1,500.00
591-571-723.000	DENTAL INSURANCE	489.87	700.00	327.57	700.00	594.72
591-571-724.000	EYECARE	185.14	300.00	119.65	300.00	265.08
591-571-725.000	DISABILITY INSURANCE	355.20	600.00	251.94	600.00	423.40
PERSONNEL		94,049.07	94,345.00	63,769.95	96,145.00	87,912.27
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	199.09	200.00	0.00	200.00	200.00
591-571-740.000	OPERATING SUPPLIES	216.01	750.00	1,011.91	1,200.00	1,000.00
591-571-744.000	UNIFORMS	352.22	850.00	107.00	850.00	850.00
SUPPLIES		767.32	1,800.00	1,118.91	2,250.00	2,050.00

PROFESSIONAL & CONTRACTUAL

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-571-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	15,000.00	5,558.60	15,000.00	15,000.00
591-571-801.000	CROSS CONNECTIONS	11,496.14	22,600.00	7,631.97	22,600.00	15,000.00
591-571-802.000	CONTRACTUAL	9,199.19	15,000.00	1,785.00	10,000.00	15,000.00
591-571-930.000	REPAIR & MAINTENANCE	44,315.33	38,000.00	30,652.87	38,000.00	35,000.00
	PROFESSIONAL & CONTRACTUAL	65,010.66	90,600.00	45,628.44	85,600.00	80,000.00
OPERATING						
591-571-850.000	COMMUNICATIONS	1,086.29	1,000.00	1,049.55	1,300.00	1,200.00
591-571-864.000	CONFERENCES & CONVENTIONS	2,223.89	3,400.00	712.71	3,400.00	3,000.00
591-571-920.000	PUBLIC UTILITIES	19,975.63	21,000.00	14,802.97	21,000.00	21,000.00
591-571-940.000	RENTALS	2,460.01	8,000.00	4,656.63	8,000.00	8,750.00
591-571-955.000	MISCELLANEOUS EXPENSE	1,664.98	2,350.00	1,601.41	2,350.00	2,250.00
	OPERATING	27,410.80	35,750.00	22,823.27	36,050.00	36,200.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	36,869.40	1,144,759.00	0.00	801,420.00	101,700.00
	CAPITAL	36,869.40	1,144,759.00	0.00	801,420.00	101,700.00
	TOTAL APPROPRIATIONS	224,107.25	1,367,254.00	133,340.57	1,021,465.00	307,862.27
	NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTIO	(224,107.25)	(1,367,254.00)	(133,340.57)	(1,021,465.00)	(307,862.27)
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	26,324.21	28,000.00	20,113.95	28,000.00	27,703.98
591-572-703.000	SALARIES-METER READS	4,243.40	4,500.00	3,183.04	4,500.00	4,500.00
591-572-715.000	SOCIAL SECURITY	2,147.19	3,000.00	1,445.74	3,000.00	3,000.00
591-572-716.000	HEALTH INSURANCE	9,606.72	10,000.00	7,059.57	10,000.00	13,123.51
591-572-717.000	LIFE INSURANCE	102.42	200.00	66.80	200.00	101.25
591-572-718.000	PENSION	12,193.65	7,000.00	4,918.06	7,000.00	6,410.70
591-572-721.000	LONGEVITY	438.76	500.00	438.74	500.00	325.00
591-572-722.000	WORKERS COMPENSATION	267.83	400.00	170.14	400.00	400.00
591-572-723.000	DENTAL INSURANCE	317.12	400.00	231.58	400.00	414.30
591-572-724.000	EYECARE	117.15	200.00	79.19	200.00	152.29
591-572-725.000	DISABILITY	227.21	300.00	155.39	300.00	222.12
	PERSONNEL	55,985.66	54,500.00	37,862.20	54,500.00	56,353.15
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	71.25	1,500.00	0.00	1,500.00	1,500.00
591-572-730.000	POSTAGE	2,464.11	3,000.00	1,879.03	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	397.77	1,000.00	49.00	1,000.00	1,000.00
	SUPPLIES	2,933.13	5,500.00	1,928.03	5,500.00	5,500.00
OPERATING						
591-572-860.000	TRAVEL EXPENSES	369.23	500.00	320.02	500.00	500.00
591-572-941.000	DATA PROCESSING	23,000.00	23,000.00	23,000.00	23,000.00	23,460.00
591-572-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	56.25	100.00	100.00
591-572-969.000	BAD DEBTS	8.83	0.00	73.72	100.00	100.00
	OPERATING	23,378.06	23,500.00	23,449.99	23,700.00	24,160.00

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		82,296.85	83,500.00	63,240.22	83,700.00	86,013.15
NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER AC		(82,296.85)	(83,500.00)	(63,240.22)	(83,700.00)	(86,013.15)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
591-573-719.000	ACCRUED VACATION/SICK LEAVE	1,270.76	0.00	0.00	0.00	0.00
PERSONNEL		1,270.76	0.00	0.00	0.00	0.00
SUPPLIES						
591-573-727.000	OFFICE SUPPLIES	0.00	0.00	5.29	0.00	0.00
SUPPLIES		0.00	0.00	5.29	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	2,785.39	0.00	9,670.00	10,000.00	0.00
591-573-830.000	ADMINISTRATIVE SERVICES	91,500.00	112,300.00	0.00	112,300.00	114,546.00
591-573-910.000	INSURANCE	8,971.43	10,000.00	10,644.00	10,644.00	11,000.00
PROFESSIONAL & CONTRACTUAL		103,256.82	122,300.00	20,314.00	132,944.00	125,546.00
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	26,924.18	2,000.00	1,276.50	2,000.00	2,000.00
591-573-968.000	DEPRECIATION	130,685.48	130,000.00	0.00	130,000.00	140,000.00
OPERATING		157,609.66	132,000.00	1,276.50	132,000.00	142,000.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	0.00	140,000.00	140,000.00	140,000.00	140,000.00
591-573-995.000	INTEREST-BONDS	6,633.00	41,545.50	23,001.75	41,545.50	41,545.50
591-573-996.000	PAYING AGENT FEES	200.00	0.00	550.00	550.00	550.00
DEBT SERVICE		6,833.00	181,545.50	163,551.75	182,095.50	182,095.50
UNCLASSIFIED						
591-573-967.000	AMORTIZATION	(1,617.00)	0.00	0.00	0.00	0.00
UNCLASSIFIED		(1,617.00)	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		267,353.24	435,845.50	185,147.54	447,039.50	449,641.50
NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRAT		(267,353.24)	(435,845.50)	(185,147.54)	(447,039.50)	(449,641.50)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
591-906-995.000	INTEREST	6,591.00	0.00	0.00	0.00	0.00
DEBT SERVICE		6,591.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		6,591.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVIC		(6,591.00)	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 591		1,166,121.05	2,063,899.00	955,034.41	1,114,537.00	1,112,240.00
APPROPRIATIONS - FUND 591		993,484.67	2,461,109.50	680,011.62	2,070,794.50	1,286,092.77
NET OF REVENUES/APPROPRIATIONS - FUND 591		172,636.38	(397,210.50)	275,022.79	(956,257.50)	(173,852.77)

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 591 WATER FUND						
	BEGINNING FUND BALANCE	3,311,248.88	3,483,885.26	3,483,885.26	3,483,885.26	2,527,627.76
	ENDING FUND BALANCE	3,483,885.26	3,086,674.76	3,758,908.05	2,527,627.76	2,353,774.99

WATER FUND

ESTIMATED CASH POSITION

	<u>2017-2018</u>	<u>2018-2019</u>
CASH BALANCE – BEGINNING	1,996,836.44	1,170,578.94
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	1,079,997.00	1,093,700.00
INTEREST AND RENT	18,540.00	13,540.00
MISC REVENUE	16,000.00	5,000.00
PROCEEDS FROM LOAN		
TOTAL OPERTING REVENUES	1,114,537.00	1,112,240.00
TOTAL REVENUES	3,111,373.44	2,282,818.94
OPERATING EXPENSES:		
WATER TREATMENT	518,590.00	442,575.85
TRANSMISSION AND DISTRIBUTION	1,021,465.00	307,862.27
CUSTOMER ACCOUNTS	83,700.00	86,013.15
ADMINISTRATIVE AND GENERAL	317,039.50	309,641.50
TOTAL OPERATING EXPENSES	1,939,294.50	1,146,092.77
CASH BALANCE – ENDING	1,170,578.94	1,136,726.17

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 2019 Operating Budget

Type	FY 2019 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,091,003
Residential Renewable Energy Charge	83,000
RS: Energy Optimization	28,768
Total Residential Sales	2,202,771
Commercial Sales (GS)	1,214,090
Commercial Sales (GSD)	1,474,271
Commercial GS/GSD Renewable Energy Charge	50,000
GS/GSD Energy Optimization	30,853
Commercial Sales (GSDTO)	2,745,608
Commercial Sales (GSDPM)	538,812
Commercial GSDTO/GSDPM Renewable Energy Charge	16,000
GSDTO/GSDPM Energy Optimization	29,957
Total Commercial Sales	6,099,591
Security/Standby Light Energy Sales	6,393

Total Sales Revenue	8,308,755
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Service

Customer Late Charges	66,000
Reconnect/Disconnect Fees	2,000
Pole Attachment Fees	11,000
Meter Charges	9,000
Miscellaneous Fees	400
Miscellaneous Service Revenue	25,000
New Account/Account Relocation Fee	10,000

Total Service Revenue	123,400
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Miscellaneous

Chatham Street Lease	0
Other Revenue	15,000

Total Miscellaneous Revenue	15,000
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TOTAL OPERATING REVENUE	8,447,155
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OPERATING EXPENSES

Generation

Fuel	45,000
Generation Expenses	33,000
Maintenance: Generating & Electrical Equipment	16,500
Maintenance: Other Power Generation	13,000
Maintenance: Structures	20,500
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	25,000
Operating Supervision/Engineering	14,000
Safety and Training Expense	1,000
Tools	3,500

Total Generation Expenses	171,500
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Purchased Power

AMP Ohio Energy Project	57,203
Belle River Project	544,016
Bio-Digestion Purchased Power Costs	0
Campbell Number 3 Project	1,981,798

Lowell Light and Power FY 2019 Operating Budget

Type	FY 2019 Budget
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Deficiency Capacity Charge	7,407
Deficiency Energy Charge	429,247
Energy Services Project	214,976
Land Filled Gas Projects (Granger & NANR)	650,583
Tuscola Wind Project	155,703
MMPA Transmission Project	39,645
Surplus Energy Credit	(42,042)
Transmission Charge	(11,217)
Kalkaska: CT Project	336,847
MMPA Service Supply Committee Expense	17,000

Total Purchased Power Expenses	4,381,166
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Distribution

Customer Installation Expense	39,000
Load Dispatching	500
Maintenance: Line Transformers	8,500
Maintenance: Meters	2,000
Maintenance: Overhead Lines	71,000
Maintenance: Street Lighting	17,500
Maintenance: Structures	31,000
Maintenance: Substations	10,000
Maintenance: Underground Lines	28,000
Meter Expenses	200
Miscellaneous Distribution Expense	84,000
Operation Supervision/Engineering	60,000
Operation Supervision/Xmission System	3,000
Overhead Line Expenses	10,000
Street Lighting Expenses	0
Substation Expenses	5,000
Safety and Training Expense	25,000
Tools	15,000
Trucks and Transportation Expense	46,000
Tree Trimming Expense	34,000
Underground Line Expenses	25,000

Total Distribution Expenses	514,700
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Customer Accounting

Customer Accounts: Supervision	20,000
Customer Assistance Expense	30,000
Customer Records/Collections Expense	73,500
Customer Service Training	3,500
Uncollectible Account Expense	6,000
Meter Reading Expense	12,000
Miscellaneous Customer Accounts Expense	30,000
EOC Program Portfolio	
Residential Program Portfolio	36,914
Comm/Indust. Program Portfolio	91,918
Portfolio-Level Costs (Admin)	13,815
Total EOC Program Portfolio	142,647

Total Customer Accounting Expense	317,647
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Marketing and Advertising

Advertising Expense	17,500
Demonstrating and Selling Expense	2,000

Total Marketing and Advertising Expense	19,500
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Admin./General/Outside Services

Administrative and General Salaries	169,000
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Lowell Light and Power FY 2019 Operating Budget

Type	FY 2019 Budget
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Board Conferences and Training	3,000
Board Meeting and Related Expense	22,000
O/S: Accounting, Legal, Engineering & Consultant	75,000

Total Admin/General/Outside Services Expense	269,000
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	35,000
Maintenance: Office Building	16,500
Office Supplies, Fees, Dues, Phone, Maintenance	125,000
Property/Liability Insurance	35,000

Total Office, Insurance, & Maintenance	211,500
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Employee Benefits & Other Compensation

Compensated Absences	141,000
Employee Pensions & Benefits	480,000
OPEB	85,000
Other Compensation	69,000
Taxes: Social Security & Medicare	80,400
Retiree Medical Insurance Coverage	57,000

Total Employee Benefits & Other Compensation	912,400
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Miscellaneous

Conference/Seminar Expense	51,000
Property Tax - Chatham	0
Miscellaneous General Expenses	6,000

Total Miscellaneous Expenses	57,000
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Depreciation Expenses

Depreciation Expense	696,000
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Total Depreciation Expenses	696,000
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TOTAL OPERATING EXPENSES	7,550,413
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OPERATING INCOME (LOSS)	896,742
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	20,000
Interest Income Series 2012	200
MPPA Trust Fund Change	0
MPPA Working Capital Interest	0
Fifth Third Investments FMV Change	2,000

Total Interest Income	22,200
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Interest Expense

Interest Expense on Customer Deposits	0
Interest Expense Installment Purchase Loan(s)	9,600
Interest Expense Series 2012 Bonds	70,513

Total Interest Expense	80,113
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Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	20,000
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Lowell Light and Power FY 2019 Operating Budget

Type	FY 2019 Budget
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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	20,000
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Transfers

PILOT - City of Lowell	363,634
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Total Transfers	363,634
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TOTAL NON-OPERATING REVENUE (EXPENSE)	<u>(401,547)</u>
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NET INCOME (LOSS)	<u>495,195</u>
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Cash Generated from Operating Activities

Net Income	495,195
Depreciation (add back b/c it's a non-cash item)	696,000
OPEB (add back b/c it's a non-cash item)	85,000
Bond Principal Transfers (deduct b/c doesn't hit statement)	(245,000)

Total Cash Generated from Operating Activities	1,031,195
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Proposed Capital Budget	1,200,000
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Net Change in Cash Flow	(168,805)
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BUDGET REPORT FOR CITY OF LOWELL

CABLE TV FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 598 CABLE TV FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
598-000-665.000	INTEREST	38,024.33	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	38,024.33	0.00	0.00	0.00	0.00
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	1,600.30	133,000.00	0.00	112,093.00	114,000.00
	OTHER REVENUE	1,600.30	133,000.00	0.00	112,093.00	114,000.00
	TOTAL ESTIMATED REVENUES	39,624.63	133,000.00	0.00	112,093.00	114,000.00
APPROPRIATIONS						
OPERATING						
598-000-700.000	INCREASE(DEC) IN FMV-INVEST	(278,428.39)	0.00	0.00	0.00	0.00
	OPERATING	(278,428.39)	0.00	0.00	0.00	0.00
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	135,358.84	133,000.00	20,000.00	112,093.00	114,000.00
	CAPITAL	135,358.84	133,000.00	20,000.00	112,093.00	114,000.00
	TOTAL APPROPRIATIONS	(143,069.55)	133,000.00	20,000.00	112,093.00	114,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	182,694.18	0.00	(20,000.00)	0.00	0.00
ESTIMATED REVENUES - FUND 598		39,624.63	133,000.00	0.00	112,093.00	114,000.00
APPROPRIATIONS - FUND 598		(143,069.55)	133,000.00	20,000.00	112,093.00	114,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		182,694.18	0.00	(20,000.00)	0.00	0.00
BEGINNING FUND BALANCE		2,389,597.95	2,572,292.13	2,572,292.13	2,572,292.13	2,572,292.13
ENDING FUND BALANCE		2,572,292.13	2,572,292.13	2,572,292.13	2,572,292.13	2,572,292.13

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:

- | | |
|---|----------|
| • Replace Staff Computers | \$7,000 |
| • DPW Work Order System | \$18,250 |
| • Cyber Security Upgrades | \$8,390 |
| • Munetrix Financial Forecasting Software | \$4,700 |

BUDGET REPORT FOR CITY OF LOWELL

DATA PROCESSING FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 636 DATA PROCESSING FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	79.21	0.00	0.00	0.00	0.00
636-000-670.001	RENTALS-TREASURER	30,800.00	30,800.00	30,800.00	30,800.00	31,416.00
636-000-670.010	RENTALS-SEWER FUND	19,600.00	19,600.00	19,600.00	19,600.00	19,992.00
636-000-670.011	RENTALS-WATER FUND	23,000.00	23,000.00	23,000.00	23,000.00	23,460.00
636-000-670.012	RENTALS-MAJOR STREET	2,200.00	2,200.00	2,200.00	2,200.00	2,244.00
636-000-670.013	RENTALS-LOCAL STREET	3,100.00	3,100.00	3,100.00	3,100.00	3,162.00
INTEREST AND RENTS		78,779.21	78,700.00	78,700.00	78,700.00	80,274.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	1,182.57	0.00	2,331.82	2,329.37	0.00
636-000-698.000	CABLE TV GRANT	31,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE		32,182.57	0.00	2,331.82	2,329.37	0.00
TOTAL ESTIMATED REVENUES		110,961.78	78,700.00	81,031.82	81,029.37	80,274.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	5,904.26	2,000.00	1,185.85	2,000.00	1,600.00
SUPPLIES		5,904.26	2,000.00	1,185.85	2,000.00	1,600.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	17,756.86	20,000.00	18,516.92	23,500.00	20,000.00
636-000-802.000	CONTRACTUAL	22,376.29	25,000.00	17,292.34	25,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		40,133.15	45,000.00	35,809.26	48,500.00	45,000.00
OPERATING						
636-000-955.000	MISCELLANEOUS EXPENSE	0.18	0.00	0.00	0.00	0.00
636-000-968.000	DEPRECIATION	9,857.98	0.00	0.00	0.00	0.00
OPERATING		9,858.16	0.00	0.00	0.00	0.00
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	24,889.94	26,000.00	27,449.17	49,502.00	38,340.00
CAPITAL		24,889.94	26,000.00	27,449.17	49,502.00	38,340.00
TOTAL APPROPRIATIONS		80,785.51	73,000.00	64,444.28	100,002.00	84,940.00
NET OF REVENUES/APPROPRIATIONS - 000 -		30,176.27	5,700.00	16,587.54	(18,972.63)	(4,666.00)
ESTIMATED REVENUES - FUND 636		110,961.78	78,700.00	81,031.82	81,029.37	80,274.00
APPROPRIATIONS - FUND 636		80,785.51	73,000.00	64,444.28	100,002.00	84,940.00
NET OF REVENUES/APPROPRIATIONS - FUND 636		30,176.27	5,700.00	16,587.54	(18,972.63)	(4,666.00)
BEGINNING FUND BALANCE		90,949.29	121,125.56	121,125.56	121,125.56	102,152.93
ENDING FUND BALANCE		121,125.56	126,825.56	137,713.10	102,152.93	97,486.93

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2017-2018</u>	<u>2018-2019</u>
CASH BALANCE – BEGINNING	\$ 64,845.00	\$ 45,872.00
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 78,700.00	\$ 80,274.00
OPERATING EXPENSES:		
SUPPLIES	\$ (2,000.00)	\$ (1,600.00)
OTHER SERVICES AND CHARGES	\$ (48,500.00)	\$ (45,000.00)
TOTAL OPERATING EXPENSES	\$ (50,500.00)	\$ (46,600.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE	\$ 2,329.00	\$ -
ADDITIONS TO ASSETS	\$ (49,502.00)	\$ (38,340.00)
TOTAL NON-OPERATING INCOME	\$ (47,173.00)	\$ (38,340.00)
CASH BALANCE – ENDING	\$ 45,872.00	\$ 41,206.00

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:

- Repair Hoist \$6,890
- Fleet Upgrades \$60,000

BUDGET REPORT FOR CITY OF LOWELL

EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	13,001.22	8,000.00	10,191.31	8,000.00	8,000.00
661-000-670.000	RENTALS	131,231.46	152,050.00	140,971.33	177,700.00	164,350.00
	CHARGES FOR SERVICES	144,232.68	160,050.00	151,162.64	185,700.00	172,350.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	128.56	50.00	122.66	150.00	150.00
	INTEREST AND RENTS	128.56	50.00	122.66	150.00	150.00
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	9,411.76	0.00	220.49	220.00	500.00
661-000-693.000	GAIN/SALE OF DEP FIXED ASSETS	19,367.00	0.00	310.00	310.00	0.00
	OTHER REVENUE	28,778.76	0.00	530.49	530.00	500.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	35,000.00	35,000.00	0.00	35,000.00	45,000.00
661-000-699.248	TRANSFER FROM D.D.A.	0.00	13,342.00	0.00	13,342.00	17,340.00
	TRANSFERS IN	35,000.00	48,342.00	0.00	48,342.00	62,340.00
	TOTAL ESTIMATED REVENUES	208,140.00	208,442.00	151,815.79	234,722.00	235,340.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	208,140.00	208,442.00	151,815.79	234,722.00	235,340.00
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	33,995.14	27,000.00	27,941.29	35,000.00	27,363.44
661-895-707.000	SALARIES-TEMPORARY	0.00	0.00	0.00	0.00	500.00
661-895-709.000	SALARIES-OVERTIME	939.25	500.00	297.49	500.00	500.00
661-895-715.000	SOCIAL SECURITY	2,609.04	3,400.00	2,118.98	3,400.00	0.00
661-895-716.000	HEALTH INSURANCE	9,956.39	8,000.00	6,523.80	8,000.00	8,011.33
661-895-717.000	LIFE INSURANCE	81.80	100.00	61.17	100.00	67.50
661-895-718.000	PENSION	1,947.33	6,100.00	5,465.28	6,100.00	6,331.90
661-895-719.000	ACCRUED VACATION/SICK LEAVE	243.44	0.00	0.00	0.00	0.00
661-895-721.000	LONGEVITY	292.51	300.00	292.50	300.00	292.50
661-895-722.000	WORKERS COMPENSATION	945.68	1,000.00	1,001.12	1,000.00	1,200.00
661-895-723.000	DENTAL INSURANCE	331.32	300.00	238.66	300.00	286.20
661-895-724.000	EYECARE	153.87	200.00	118.14	200.00	143.57
661-895-725.000	DISABILITY	260.01	300.00	210.28	300.00	216.43
	PERSONNEL	51,755.78	47,200.00	44,268.71	55,200.00	44,912.87
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	3.47	2,700.00	52.68	1,000.00	2,700.00
661-895-740.000	OPERATING SUPPLIES	3,760.07	8,500.00	3,575.95	8,500.00	8,500.00
661-895-741.000	FUEL	8,159.01	17,000.00	11,069.01	17,000.00	17,000.00
661-895-744.000	UNIFORMS	0.00	650.00	165.75	650.00	650.00
	SUPPLIES	11,922.55	28,850.00	14,863.39	27,150.00	28,850.00
PROFESSIONAL & CONTRACTUAL						
661-895-801.000	PROFESSIONAL SERVICES	1,217.00	0.00	0.00	0.00	0.00
661-895-802.000	CONTRACTUAL	4,843.27	6,000.00	2,297.20	6,000.00	6,000.00
661-895-910.000	INSURANCE	9,705.00	10,000.00	9,007.00	10,000.00	10,000.00
661-895-930.000	REPAIR & MAINTENANCE	32,608.69	30,000.00	18,951.85	30,000.00	30,000.00

BUDGET REPORT FOR CITY OF LOWELL

EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
PROFESSIONAL & CONTRACTUAL		48,373.96	46,000.00	30,256.05	46,000.00	46,000.00
OPERATING						
661-895-860.000	TRAVEL EXPENSES	0.00	400.00	0.00	400.00	0.00
661-895-900.000	PRINTING	0.00	200.00	0.00	200.00	200.00
661-895-955.000	MISCELLANEOUS EXPENSE	92.31	0.00	0.00	0.00	0.00
661-895-957.000	TRAINING	353.99	1,000.00	283.59	1,000.00	2,000.00
661-895-959.000	TOOL ALLOWANCE	0.00	1,500.00	0.00	0.00	0.00
661-895-968.000	DEPRECIATION	81,534.63	0.00	0.00	82,000.00	82,000.00
OPERATING		81,980.93	3,100.00	283.59	83,600.00	84,200.00
CAPITAL						
661-895-981.000	EQUIPMENT	20,498.67	44,388.00	31,326.50	44,388.00	66,890.00
661-895-983.000	LEASED ASSETS	651.16	0.00	0.00	0.00	0.00
CAPITAL		21,149.83	44,388.00	31,326.50	44,388.00	66,890.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	86,411.14	65,289.43	86,411.14	87,138.85
661-895-995.000	INTEREST PAYABLE	4,046.44	8,121.80	5,459.60	8,121.00	5,962.33
DEBT SERVICE		4,046.44	94,532.94	70,749.03	94,532.14	93,101.18
TOTAL APPROPRIATIONS		219,229.49	264,070.94	191,747.27	350,870.14	363,954.05
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT		(219,229.49)	(264,070.94)	(191,747.27)	(350,870.14)	(363,954.05)
ESTIMATED REVENUES - FUND 661		208,140.00	208,442.00	151,815.79	234,722.00	235,340.00
APPROPRIATIONS - FUND 661		219,229.49	264,070.94	191,747.27	350,870.14	363,954.05
NET OF REVENUES/APPROPRIATIONS - FUND 661		(11,089.49)	(55,628.94)	(39,931.48)	(116,148.14)	(128,614.05)
BEGINNING FUND BALANCE		134,684.56	123,348.07	123,348.07	123,348.07	7,199.93
FUND BALANCE ADJUSTMENTS		(247.00)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		123,348.07	67,719.13	83,416.59	7,199.93	(121,414.12)

EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2017-2018</u>	<u>2018-2019</u>
CASH BALANCE - BEGINNING	\$ 96,444.00	\$ 62,295.86
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$8,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 177,700.00	\$ 164,350.00
INTEREST	\$150.00	\$150.00
TRANSFERS IN	\$ 48,342.00	\$ 62,340.00
OTHER REVENUE	\$530.00	\$500.00
REVENUES	\$ 234,722.00	\$235,340.00
 TOTAL REVENUES	 \$331,166.00	 \$ 294,635.86
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (55,200.00)	\$ (44,912.87)
SUPPLIES	\$ (27,150.00)	\$ (28,850.00)
OTHER SERVICES AND CHARGES	\$ (47,600.00)	\$ (48,200.00)
 TOTAL OPERATING EXPENSES	 \$ (129,950.00)	 \$ (121,808.24)
 NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN	\$ -	
DEBT SERVICE	\$ (94,532.14)	\$ (93,101.18)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (44,388.00)	\$ (66,890.00)
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
 TOTAL NON-OPERATING	 \$ (138,920.14)	 \$ (159,991.18)
 CASH BALANCE - ENDING	 \$ 62,295.86	 \$ 15,681.81

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

LEE FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 714 LEE FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	276.18	4,000.00	88.54	4,000.00	4,000.00
	INTEREST AND RENTS	276.18	4,000.00	88.54	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	276.18	4,000.00	88.54	4,000.00	4,000.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	3,550.00	4,000.00	0.00	4,000.00	4,000.00
	CAPITAL	3,550.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL APPROPRIATIONS	3,550.00	4,000.00	0.00	4,000.00	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(3,273.82)	0.00	88.54	0.00	0.00
ESTIMATED REVENUES - FUND 714						
APPROPRIATIONS - FUND 714						
NET OF REVENUES/APPROPRIATIONS - FUND 714						
	BEGINNING FUND BALANCE	220,783.62	217,509.80	217,509.80	217,509.80	217,509.80
	ENDING FUND BALANCE	217,509.80	217,509.80	217,598.34	217,509.80	217,509.80

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

LOOK FUND

GL NUMBER	DESCRIPTION	2016-17 ACTIVITY	2017-18 AMENDED BUDGET	2017-18 ACTIVITY THRU 03/31/18	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET
Fund: 715 LOOK FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	4,806.89	18,000.00	520.65	18,000.00	18,000.00
	INTEREST AND RENTS	4,806.89	18,000.00	520.65	18,000.00	18,000.00
	TOTAL ESTIMATED REVENUES	4,806.89	18,000.00	520.65	18,000.00	18,000.00
APPROPRIATIONS						
OPERATING						
715-000-700.000	INCREASE(DEC) IN FMV-INVEST	(28,205.12)	0.00	0.00	0.00	0.00
715-000-880.000	COMMUNITY PROMOTION	10,000.00	18,000.00	307,500.00	18,000.00	18,000.00
715-000-955.000	MISCELLANEOUS EXPENSE	12.00	0.00	0.00	0.00	0.00
	OPERATING	(18,193.12)	18,000.00	307,500.00	18,000.00	18,000.00
PROFESSIONAL & CONTRACTUAL						
715-000-801.000	PROFESSIONAL SERVICES	2,219.33	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	2,219.33	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	(15,973.79)	18,000.00	307,500.00	18,000.00	18,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	20,780.68	0.00	(306,979.35)	0.00	0.00
ESTIMATED REVENUES - FUND 715						
APPROPRIATIONS - FUND 715						
NET OF REVENUES/APPROPRIATIONS - FUND 715						
	BEGINNING FUND BALANCE	947,666.24	969,617.92	969,617.92	969,617.92	969,617.92
	FUND BALANCE ADJUSTMENTS	1,171.00	0.00	0.00	0.00	0.00
	ENDING FUND BALANCE	969,617.92	969,617.92	662,638.57	969,617.92	969,617.92

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)	General Fund	\$302,546	\$3,620,000	2032
Transportation Series 2001	Local Streets Fund	\$.00	Paid 2017	2017
Transportation Series 2006	Local Streets Fund	\$25,531	\$25,000	2019
Water Refunding Series 2012	Water Fund	\$101,980	\$100,000	2019
Capital Improvement Bond 2016	Wastewater & Water	\$222,625	\$3,180,000	2041
TOTAL		\$652,682.00	\$6,925,000.00	

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Municipal Metrics

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	List Name	Type for Averages	Region for Averages	List Managed By	Embedded Dashboards	Admin Reviews
Edit	Lowell City Council Review	City	West Michigan Regional Planning Commission	Bob Kittle, President & CEO of Munetrix	5	2

Municipalities Included in the Peer Group

Peer Picker

+ Add New	Municipalities Included in List	Population	Expenditures	Taxable Value	Indicator Score	Fund Balance	Taxable Value per Capita	Located In	Chart Color 
Edit	Lowell	3,984	2,712,714	114,860,555	1	25%	28,830	Kent County	0000CC
Edit	Coopersville	4,338	2,502,413	102,908,472	0	60%	23,723	Ottawa County	339900
Edit	Fremont	4,044	3,185,467	122,099,946	1	18%	30,193	Newaygo County	FF9900
Edit	Wayland	4,167	2,246,115	98,164,491	0	62%	23,558	Allegan County	009900
Edit	Dewitt	4,657	2,802,963	145,423,673	0	54%	31,227	Clinton County	008ED6
Edit	North Muskegon	3,776	2,267,623	142,538,177	0	41%	37,748	Muskegon County	9D080D
Edit	Otsego	3,992	1,956,587	91,289,576	0	30%	22,868	Allegan County	A186BE
Edit	Plainwell	3,823	2,072,905	82,002,209	0	20%	21,450	Allegan County	CC6600
Edit	Portland	3,919	2,046,509	92,891,204	0	39%	23,703	Ionia County	FDC689
Edit	Roosevelt Park	3,818	2,433,023	103,925,593	0	36%	27,220	Muskegon County	ABA000

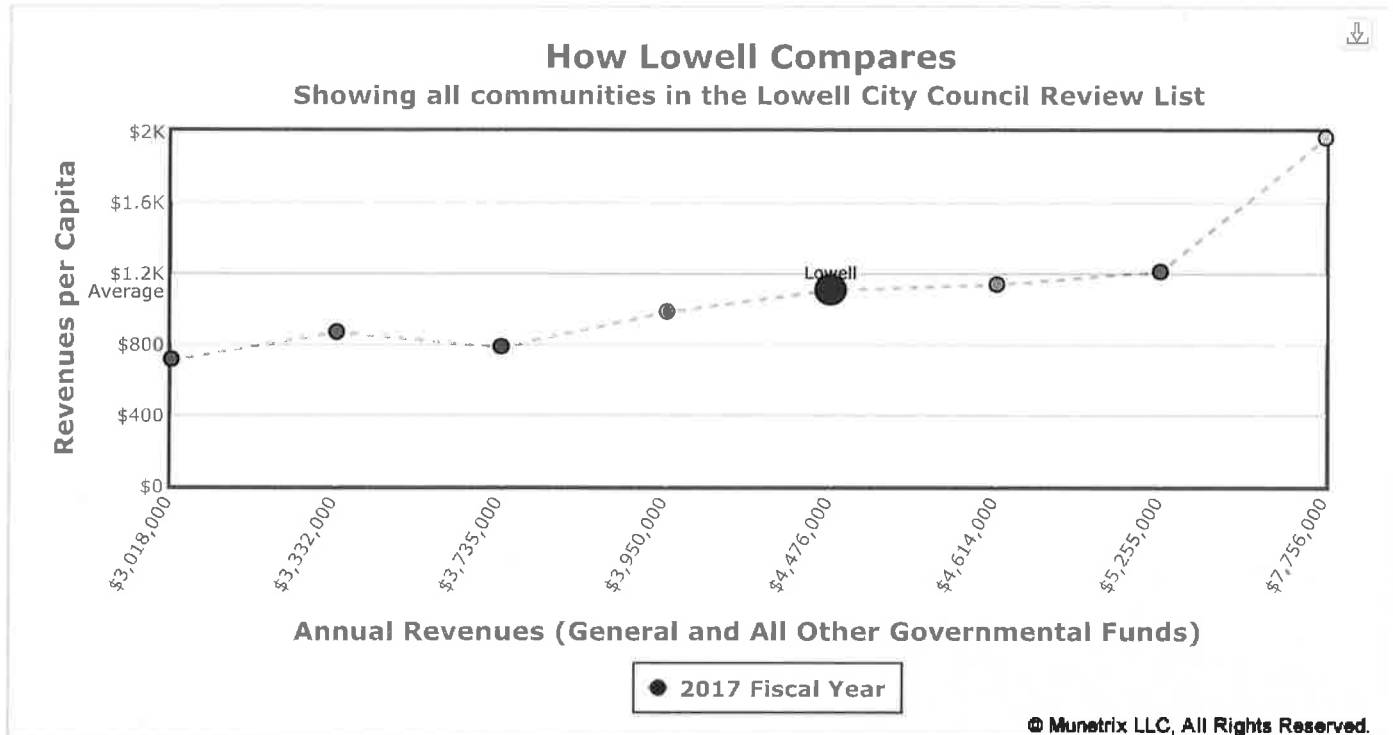
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Overview

Of the 8 Municipalities in the Peer Group titled, Lowell City Council Review, Lowell **places 4 in terms of Total Revenues**. Lowell **places 4 in terms of Total Revenues per Capita** which is \$7 more than the cohort average of \$1,100 per capita.



Why it Matters: The Expenditures Analysis graph correlates the size of municipalities, as measured by Total Expenditures, and Expenditures per capita respectively. The municipality on the far right has the largest budget. The municipality on the far left has the smallest budget. The higher up you travel on the graph indicates municipalities that spend the most per capita. For comparison purposes, Capital Outlay and Extraordinary Items have been excluded from the Expenditures Calculations. (n015) (o19)

Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Lowell City Council Review - Data Table

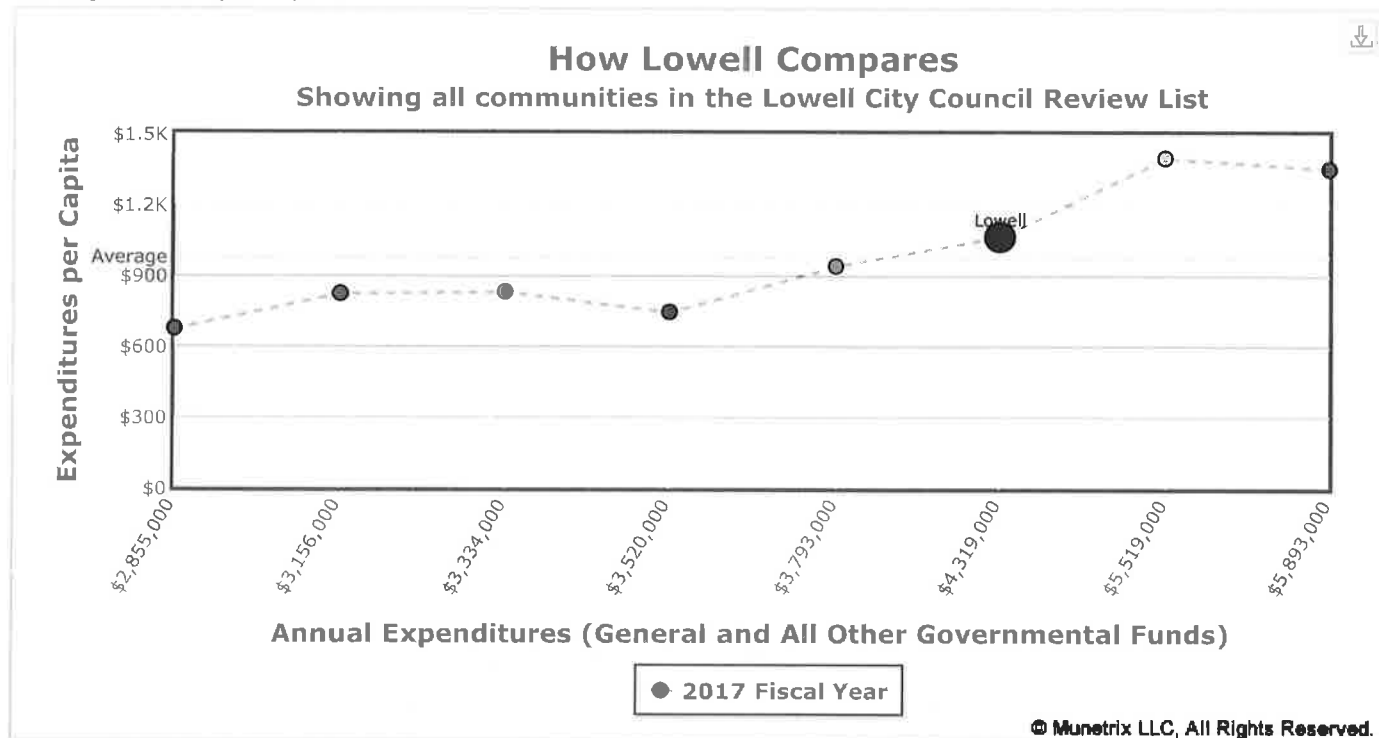
Municipality	Lies Within	Population	Total Revenues	¹ Peer Rank	Revenues per Capita	² Peer Rank
Coopersville	Ottawa County	4,351	\$5,254,879	2	\$1,208	2
Dewitt	Clinton County	4,719	\$3,735,405	6	\$792	7
Fremont	Newaygo County	4,029	\$4,614,185	3	\$1,145	3
Lowell	Kent County	4,044	\$4,476,425	4	\$1,107	4
Otsego	Allegan County	3,998	\$3,950,207	5	\$988	5
Plainwell	Allegan County	3,822	\$3,331,697	7	\$872	6
Portland	Ionia County	3,936	\$7,755,660	1	\$1,970	1
Wayland	Allegan County	4,206	\$3,018,459	8	\$718	8

¹Rank is based on Total Revenues (excluding extraordinary Revenue items).

²Rank is based on Revenues per Resident.

Overview

Of the 8 Municipalities in the Peer Group titled, Lowell City Council Review, Lowell **places 3 in terms of Total Expenditures**. Lowell **places 3 in terms of Total Expenditures per Capita** which is \$87 more than the cohort average of \$981 per capita.



Why it Matters: The Expenditures Analysis graph correlates the size of municipalities, as measured by Total Expenditures, and Expenditures per capita respectively. The municipality on the far right has the largest budget. The municipality on the far left has the smallest budget. The higher up you travel on the graph indicates municipalities that spend the most per capita. For comparison purposes, Capital Outlay and Extraordinary Items have been excluded from the Expenditures Calculations. (n015) (o19)

Data Source: Historical Revenue & Expense data has been loaded from state available public data that each municipality files annually, and includes all fund types. Future Year data is loaded from the community's own budget or forecast projections and typically only includes General and other Governmental Funds. (n016)

Lowell City Council Review - Data Table

Municipality	Lies Within	Population	Total Expenditures	¹ Peer Rank	Expenditures per Capita	² Peer Rank
Coopersville	Ottawa County	4,351	\$5,892,596	1	\$1,354	2
Dewitt	Clinton County	4,719	\$3,520,466	5	\$746	7
Fremont	Newaygo County	4,029	\$3,793,305	4	\$942	4
Lowell	Kent County	4,044	\$4,319,245	3	\$1,068	3
Otsego	Allegan County	3,998	\$3,333,628	6	\$834	5
Plainwell	Allegan County	3,822	\$3,156,223	7	\$826	6
Portland	Ionia County	3,936	\$5,519,039	2	\$1,402	1
Wayland	Allegan County	4,206	\$2,855,199	8	\$679	8

¹Rank is based on Total Expenditures (excluding extraordinary Expenditure items).

²Rank is based on Expenditures per Resident.