



# **2021-2022 Fiscal Year Budget**

**Mike DeVore, Mayor**  
**Jim Salzwedel, Mayor Pro Tem**  
**Marty Chambers, Councilmember**  
**Leah Groves, Councilmember**  
**Cliff Yankovich, Councilmember**

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**Michael T. Burns, City Manager**



April 19, 2021

Mayor DeVore and the Lowell City Council.

In accordance with the provision of the Lowell City Charter, I am pleased to present for your review and consideration the budget for the current fiscal year and the proposed budget for fiscal year 2021-22, which will begin July 1, 2021.

### **Economy**

Last year, the COVID 19 pandemic was providing many unknowns. The economy fell rapidly and there was uncertainty everywhere. We were preparing for a doomsday scenario, as there were too many unknowns. I am pleased to state that we are seeing a recovery for the most part as the vaccine is now available and more people are taking advantage of it.

That said, there are still many unknowns and this is an ever-fluid situation we must be prepared for.

From the past year, we saw approximately a \$6 million increase of taxable value of real property. This has resulted in a modest increase in our overall Real Property Tax Revenue to the General Fund of about \$50,000. A large portion of the taxable value capture went to the Downtown Development Authority due to opening of adult marijuana facilities. Last year we projected significant reductions in sales tax revenue, Act 51 gas tax revenue and our Light and Power Payment In Lieu of Taxes. The reductions turned out to not be near where projected. In addition, we also received a number of allocations from the CARES Act. This year we anticipate a significant amount from the American Recovery Plan.

The City also received its first excise tax payment this year for Marijuana retail facilities. The payment we receive is dependent on the number of facilities we have. The \$28,001 we received was immediately transferred to the local street fund to alleviate costs for the road projects slated.

I should note, the Downtown Development Authority received \$106,000 more in property taxes than budgeted for. This year, the DDA anticipates an additional \$50,000 more than received this current fiscal year.

Property taxes could be impacted at a later date due to the possibility of commercial businesses appealing their property taxes to the Michigan Tax Tribunal. I would have to believe that our restaurants and hotels would do this. If this occurs, I sense this will be more of an impact to the Downtown Development Authority than the General Fund.

### **Employee Healthcare & Retirement**

For the last several years, the City has made major changes to employee provided health care. The constant rise in healthcare costs and the new federal laws, have required the City to look at the issue each year. Currently, the City has Priority Health as our health care provider. In Fiscal Year 2021, we saw a 6.7% increase from when we switched plans in July of 2018. This year, we anticipate a 6.33 percent increase. That said, I evaluated other plans and do not recommend changing at this time. However, we are looking at making a modification to our current plan which could reduce our costs 11% from the projected increases in costs. Additionally, I will only proceed if it minimally affects our employees and I am researching this in the upcoming weeks. The cities healthcare will be something to evaluate annually as I am continuing to look at plans that provide quality service to the employees and keep our costs down as much as possible.

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. Two years ago, the City received \$20,550 for the sale of the 2560 Bowes Road property. Since then we established a separate fund we subsidize to prepare for future retirees and pay for the current retiree health care plans. At the moment, we have four retirees we are providing health care for.

In the next four years, we have five employees eligible to retire and receive retiree health care from the City. The retirement health care contributions will be significantly high when those employees do retire. In addition to the contributions made, I budgeted \$5,000 for each of those employees eligible to retire so we can begin to have some funds set aside for their retirement health care. We have negotiated with both unions and will not provide retirement health care to employees who retire after June 30, 2035 (June 30, 2025 for all non-union positions). Two employees will have retirement health care savings accounts whereby the City will be subsidizing a percentage of base pay to them for this purpose.

All nonunion employees hired after September 6, 2016 have no subsidy or provision for retirement health care. The same is the matter for all union employees hired after July 1, 2020.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 60% funded with an unfunded liability of approximately \$3.6 million in our Michigan Municipal Employee Retirement System (MERS). Two years ago we were flagged by the Michigan Department of Treasury for being under 60% and we requested a waiver to avoid filing a corrective action plan.

At the end of last fiscal year, we had approximately \$200,000 in revenue over expenditures that we could have added to our fund balance. Since our fund balance was at approximately \$1,000,000 and 33% percent of our general fund budget, we made an additional \$125,000 payment to our unfunded pension liability.

This fall, all employees hired before July 1, 2020 had their future pension multiplier bridged down from 2.5% to 2.0%. We closed the traditional pension plan for all employees hired after July 1, 2020 and now contribute 10% of their base wage to a defined contribution account.

On July 1, 2021, our rate of return from MERS will be reduced from 7.75% to 7.35%. This will increase our liability and accelerate payments by a significant amount in the beginning of this fiscal year. This budget reflects those cost increases along with the increased cost to close the traditional pension plan. This will at some point force the City to file a corrective action plan via PA 202 of 2017. We have in essence already done so. However, the steps we have made will begin the process of eliminating future pension liability. I believe in approximately 50 years the City will have no pension liability.

In the meantime, we are looking at the possibility of bonding our pension costs to make controllable payments to manage this debt. More will come in the upcoming fiscal year on this matter.

### **Staffing**

This budget includes no losses to our full time staff at this time. We had three retirements this fiscal year and we eliminated the City Hall Administrative Assistant position. The DPW should shortly replace the Sexton and add the second utility worker position. Those are budgeted for the upcoming fiscal year. We are proposing to make the Police Detective position full time. Currently the detective works 16 hours per week as a detective and 24 hours in patrol. The workload is becoming unmanageable and with the increased revenue from our Marijuana application fees and proposed PILOT increases we believe we can fund this from those two categories. We budgeted this position for the second six months of the year and will not activate this position until we determine how much we receive from the upcoming fiscal year's marijuana excise tax allocation.

We did budget for a part time City Hall administrative assistant in the upcoming fiscal year.

### **The 2020-21 Fiscal Year Budget**

This budget reflects the concerns and goals of the City Council. Following the Board of Review meetings, the city's taxable value for the General Fund actually improved, resulting in an increase in property tax revenue to the General Fund of \$50,000. In order to achieve the balanced budget several contributions from other funds are needed. The General Fund for several years has charged the other funds Administrative Services fees which are in essence administrative service costs that are charged for city facility usage along with city staff. This practice will remain. In addition, I am projecting \$100,000 from our share of the Marijuana excise tax. I am also projecting \$55,000 in annual marijuana facility application fees. I am also projecting approximately a \$50,000 increase to the Lowell Light and Power PILOT from what was anticipated last fiscal year.

This year, I budgeted for the entire City Hall Bond Payment to occur from the Downtown Development Authority. This freed up \$150,000 from the general fund. This allowed us to set aside retirement health care costs previously mentioned. We have budgeted an appropriation of \$250,000 to the Local Street Fund. This is a \$70,000 increase from previous fiscal years. This year we will make a \$25,000 contribution to the Equipment fund to stabilize it. This is substantially less than previous years.

The City will also make a budgeted expenditure to the Lowell Area Fire Services Authority that is consistent with the funding guidelines of the agreement. We anticipate a contribution of \$129,000. This year we also created a separate fund for future fire capital expenses. We will be allocating

\$150,000 this year (\$75,000 from previous year's revenue over expenditures) to the Fire Capital fund and we will be contributing our share of the fire truck we must make in the fiscal year.

This fiscal year we were able to construct multiple streets. We repaved Elizabeth, Suffolk, Howard and Riverside Drive. In the upcoming fiscal year, we will begin repaving for Amity Street with assistance from the Downtown Development Authority and United States Community Block Development Program. We also will receive road funding from the State of Michigan when we complete a sewer improvement project on Foreman from Beech to Hudson St.

In addition, the Stormwater Asset Management study is completed, we have identified many capital projects to complete over the next fifteen years. One major project we are working on is Washington and Monroe Streets and complete major underground utility projects on almost a one and a half mile area of utility and street. We hope to begin this project with Monroe St. in the Spring of 2022 and Washington Street in Spring of 2023. Total project cost is in excess of \$7,000,000. We are in the process of seeking financing through the United States Department of Agriculture Rural Development Program.

In the upcoming fiscal year, we also plan to repave Valley Vista from Bowes to Main, Roberta Jane, Faith and Heffron Street.

Since 2006, the City has modified water rates ten times and sewer rates seven times. We had a rate adjustment in July 2020. We are starting to see more process water coming into the Wastewater Treatment Plant due to Lighthouse coming back online. This has caused a financial strain to the wastewater fund, however revenue is improving. Rates needed to be adjusted to provide adequate funds to maintain the system. Our rate study conducted through the Stormwater Asset Management (SAW) grant recommended an adjustment to the residential customer by a \$1.46 increase (6%) to the monthly water ready to serve charge. Also recommending a \$.14 increase (6%) to their consumption charge per 1,000 gallons. The residential sewer customer would have seen a \$.49 (2%) increase to their monthly water ready to serve charge and a \$.08 increase (2%) to their consumption charge per 1,000 gallons. This fiscal year we made those changes. For the upcoming year, we are recommending a 2.5% increase to the water ready to serve and commodity charges. We are also recommending a 2% increase to the sewer readiness to serve and commodity charges. These came from the rate study provided by the SAW grant.

#### **Fiscal Year 2020-2021 Current Projections**

Based upon the actual figures for the first nine months and projections for the remainder of the current budget year, FY 2020-21 will close with a variance in the General Fund. As I have mentioned, our revenues came in much higher than originally forecasted. Specifically, a surplus of \$132,791.35 is anticipated.

During the 2020-21 Fiscal Year, the city had a number of accomplishments totaling \$492,923.05 in new investment that include:

- \$366,204.05 to repave Elizabeth, Suffolk, Howard and Riverside Dr. (DDA Fund, Major Street, Local Street Funds)
- \$120,000 to make repairs to the panel of Digester #3 (Wastewater Fund – 50% billed in Fiscal Year 2021-22)
- \$6,719 to replace Mower #54 (Equipment Fund)

### **Fiscal Year 2020-21 Recommended Budget**

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

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

- Revenues are calculated based upon a millage rate of 15.70.
- Constitutional State Revenue Sharing and Act 51 gas tax 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 2021-22 from the current year's approved budget of \$3,240,222.37. Our projected revenue for the current fiscal year will come in approximately \$398,000 higher than we projected. Listed below is an analysis of how much the City receives from each of its revenue sources.

### **Expenditures**

Budgeted expenditures from the General Fund for FY 2021-22 are expected to be \$3,659,510.34, which is approximately \$45,933.08 more than projected for the current fiscal year. Of the actual General Fund revenue, approximately 20.2% or approximately \$737,632 of General Fund Expenditures will be transferred to other funds to subsidize their expenditures. Listed below are an analysis of expenditures based on each City function and each expenditure classification.

The significant new expenditures for the following year are:

- \$500,000 to repave Amity (DDA and Local Street Fund and Community Development Block Grant)
- \$315,900 for repaving Jane Ellen Street (Local Street Fund)
- \$307,382.30 to replace the sewer main on Foreman from Beech to Hudson (Wastewater Fund and State of Michigan Grant)
- \$186,500 for repaving Heffron, Faith, Roberta Jane Streets (50% in FY 2021-22 and 50% in FY 2022-23)
- \$175,000 for Gee Drive Pump Improvement (Water Fund)
- \$150,000 for City of Lowell's contribution for the new County Fire Truck (Fire Capital Fund)
- \$145,000 for repaving Valley Vista from Bowes to Main (Downtown Development Authority)
- \$100,000 to excavate small lime pond at Water Treatment Plant (Water Fund)
- \$65,000 for Chevrolet 3500 truck and utility box (Equipment Fund)
- \$60,000 for new roof at Foreman Building
- \$53,000 for new Police Vehicle
- \$45,000 to replace variable frequency drive to the high secure pump at Water Treatment Plant (Water Fund)
- \$40,000 for Cold Storage at DPW Building

- \$37,000 for Water Plant/Staff Car (Equipment Fund)
- \$37,000 for Ware Rd.
- \$15,000 for Service Line Replacement (Water Fund)
- \$15,000 for Water Reliability Study
- \$15,000 for Steel and Concrete work at Wastewater Treatment Plant (Wastewater Fund)
- \$10,000 for concrete work at pump station (Water Fund)

These projects represent civic and infrastructure improvements for \$2,271,782.30.

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

### **Recommendation**

I am recommending that the City Council maintain the current millage and collect 15.7 mills for Fiscal Year 2021-2022. 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, May 1, 2021 from 10:00 AM to 2:00 PM in City Council Chambers and via Zoom. Our current schedule calls for us to hold our Public Hearing on the budget as well as adopt the budget at our regular meeting on Monday, May 17, 2021.

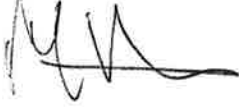
I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2021-22. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. The City of Lowell is very fortunate to have these two individuals serving our City.

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

The city staff and I look forward to assisting you in your review and consideration of the proposed budget. If you have any questions at any time throughout the process, please do not hesitate to let

me know. While I don't know what the future entails, I believe we are well positioned for the time being to whether this storm.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'MT Burns', with a horizontal line extending to the right.

Michael T. Burns  
City Manager



## Where General Fund Revenue come from

<b>Total General Fund Revenue</b>	<b>\$</b>	<b>3,655,201.96</b>	
REAL PROPERTY TAXES	\$	1,570,328.96	43%
STATE REVENUE SHARING (SALES TAX)	\$	402,266.00	11%
LOWELL LIGHT & POWER PILOT	\$	395,996.00	11%
ADMINISTRATIVE SERVICES FEE	\$	314,483.00	9%
DDA TRANSFER	\$	312,632.00	9%
PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX	\$	142,470.00	4%
FEDERAL GRANT	\$	125,000.00	3%
USER FEES, INTEREST, FINES	\$	141,226.00	4%
MARIJUANA EXCISE TAX	\$	100,000.00	3%
MARIJUANA APPLICATION FEES	\$	55,000.00	2%
PROPERTY TAX ADMINISTRATION FEE	\$	68,000.00	2%
MUSEUM TAXES	\$	27,800.00	1%

REVENUE GENERATED

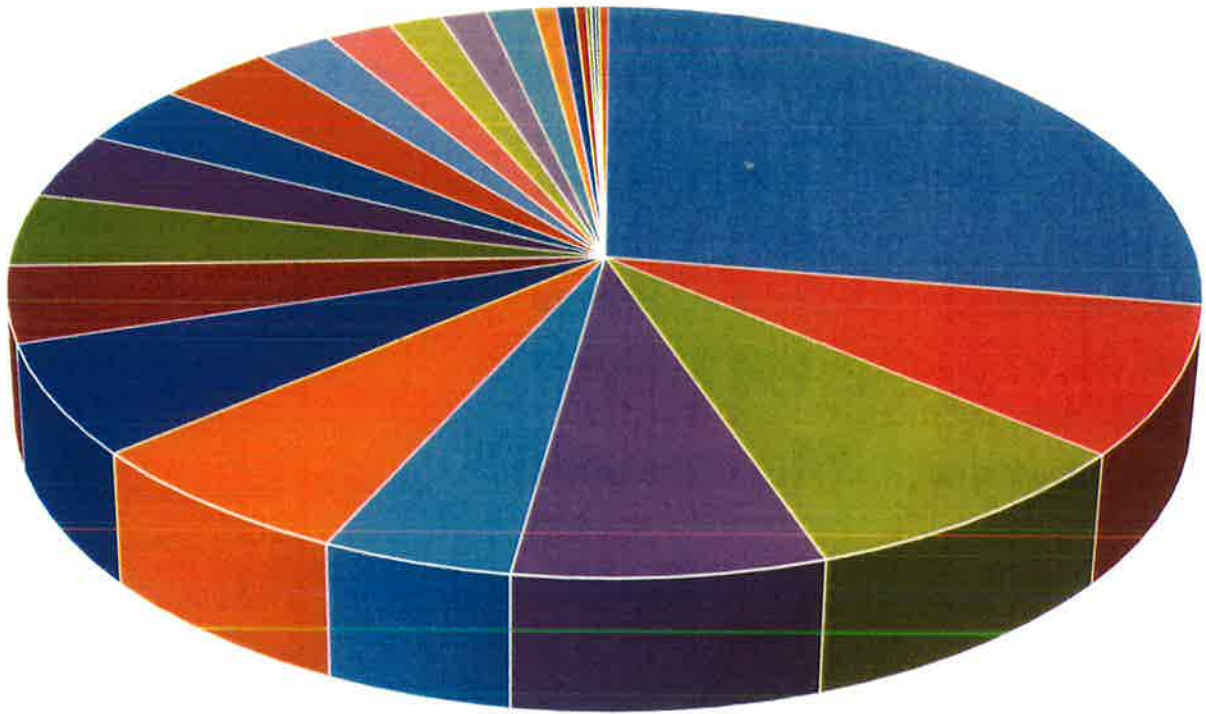


- REAL PROPERTY TAXES
- STATE REVENUE SHARING (SALES TAX)
- LOWELL LIGHT & POWER PILOT
- ADMINISTRATIVE SERVICES FEE
- DDA TRANSFER

## General Fund Expenditures by service

Total Expenditures	\$ 3,659,510.34	
Police/Code Enfor	\$ 1,000,392.33	27.34%
City Hall Bond	\$ 312,632.00	8.54%
Public Works	\$ 317,639.01	8.68%
Treasurer	\$ 276,626.18	8.68%
City Manager	\$ 168,825.74	4.61%
Local Street XFER	\$ 250,000.00	6.83%
Parks	\$ 230,008.10	6.29%
Clerk/Elections	\$ 157,786.98	4.31%
Fire Capital Fund XFER	\$ 150,000.00	4.10%
City Hall	\$ 138,053.89	3.77%
Cemetery	\$ 123,448.09	3.37%
Fire	\$ 129,000.00	3.53%
Library	\$ 82,886.10	2.26%
Attorney	\$ 75,000.00	2.05%
Assessor	\$ 59,620.00	1.63%
Planing/Zoning	\$ 51,873.07	1.42%
Museum	\$ 52,699.69	1.44%
Equipment Fund XFER	\$ 25,000.00	0.68%
City Council	\$ 20,752.00	0.57%
Unallocated Miscellaneous	\$ 12,000.00	0.33%
Riverwalk	\$ 5,500.00	0.15%
Recreation	\$ 5,000.00	0.14%
Sidewalks	\$ 4,152.16	0.11%
Showboat	\$ 10,615.00	0.29%

## EXPENDITURES BY SERVICE

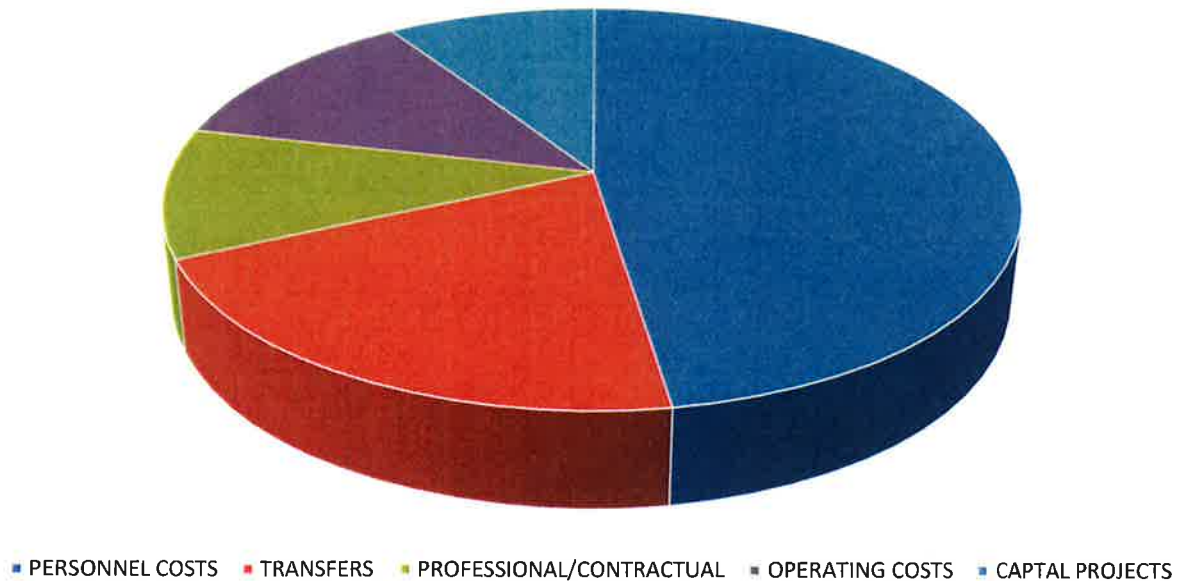


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|---------------------|-----------------------------|--------------------------|
| ■ Police/Code Enfor | ■ City Hall Bond            | ■ Public Works           |
| ■ Treasurer         | ■ City Manager              | ■ Local Street XFER      |
| ■ Parks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

## General Fund Expenditures by Classification

Total Expenditures	\$	3,659,510.34	
PERSONNEL COSTS	\$	1,705,113.34	46.6%
TRANSFERS	\$	737,632.00	20.2%
PROFESSIONAL/CONTRACTUAL	\$	375,600.00	10.3%
OPERATING COSTS	\$	439,190.00	12.0%
CAPTAL PROJECTS	\$	332,500.00	9.1%
SUPPLIES	\$	69,875.00	1.9%

EXPENDITURES BY CLASSIFICATION





# GENERAL FUND

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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

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

*Taxable Values* increased this year from \$136,991,150 to \$143,629,061.

*Millage Rates* are established by the City Council through authority granted in the City Charter and Michigan Statutes. The maximum allowable *Millage Rate* for the City of Lowell is 17.4597 mills.

The current budget reflects a *Millage Rate* of 15.70 mills which is 10 percent below the amount authorized by the City Charter.

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

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

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

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

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

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

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

## **Appropriations**

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

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

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

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

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

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

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

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

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

The wages and benefits for most of the City Clerk and portions of the Deputy City Clerk 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)** – Christopher Hurst has served as the Police Chief since 2020. 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 November 2020, Shannon Witherall was promoted to Fire Chief.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Showboat (757)** – The City of Lowell accepted ownership of the Lowell Showboat through action by the City Council on December 4, 2000. The current rendition of the Lowell Showboat was demolished in February of 2019 and will be completely reconstructed in 2021. The Lowell Area Chamber of Commerce schedules showboat events and collects a portion of the fees. This activity reflects the basic expenses of utilities and minor repairs.

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

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

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

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

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

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

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

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

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

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

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

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

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,469,193.09	1,520,000.00	1,474,736.26	1,520,000.00	1,570,328.96
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	141,462.35	137,366.37	149,832.40	147,000.00	142,470.00
101-000-423.000	IN LIEU OF TAXES	364,571.90	343,415.00	250,297.78	380,387.26	395,996.00
101-000-434.000	TRAILER FEES	0.00	0.00	619.50	800.00	800.00
101-000-437.000	INDUSTRIAL FACILITY TAX	854.07	800.00	0.00	800.00	0.00
101-000-445.000	PENALTIES AND INTEREST	5,011.04	2,500.00	1,567.54	2,500.00	1,200.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	63,860.49	63,000.00	66,852.69	66,000.00	68,000.00
TAXES		2,044,952.94	2,067,081.37	1,943,906.17	2,117,487.26	2,178,794.96
STATE GRANTS						
101-000-439.000	MARIJUANA EXCISE FEE	901.50	800.00	28,001.32	28,000.00	100,000.00
101-000-441.000	PPT REIMBURSEMENT	3,455.35	2,000.00	0.00	0.00	0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	74,712.00	90,155.56	125,000.00
101-000-576.000	SALES TAX	383,122.00	340,000.00	218,869.00	410,442.00	402,266.00
STATE GRANTS		387,478.85	342,800.00	321,582.32	528,597.56	627,266.00
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	3,900.00	3,000.00	8,829.00	8,000.00	8,000.00
101-000-452.000	CABLE TV FRANCHISE FEES	38,152.58	39,418.00	37,151.66	39,418.00	39,418.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	850.00	500.00	640.00	640.00	500.00
LICENSES AND PERMITS		42,902.58	42,918.00	46,620.66	48,058.00	47,918.00
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	530.10	200.00	217.78	220.00	100.00
CHARGES FOR SERVICES		530.10	200.00	217.78	220.00	100.00
FEDERAL GRANTS						
101-000-531.000	FEDERAL GRANT PAID THROUGH KENT C	0.00	0.00	130,529.14	130,529.00	0.00
FEDERAL GRANTS		0.00	0.00	130,529.14	130,529.00	0.00
INTEREST AND RENTS						
101-000-665.000	INTEREST	19,272.69	15,000.00	0.00	15,000.00	15,000.00
INTEREST AND RENTS		19,272.69	15,000.00	0.00	15,000.00	15,000.00
OTHER REVENUE						
101-000-676.000	INSURANCE RECOVERIES	500.00	0.00	0.00	0.00	0.00
101-000-677.000	MISCELLANEOUS	10,119.65	6,100.00	1,363.89	5,000.00	3,000.00
101-000-695.005	MICHWAVE TOWER LEASE	2,200.00	2,400.00	2,000.00	2,400.00	2,400.00
OTHER REVENUE		12,819.65	8,500.00	3,363.89	7,400.00	5,400.00
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	303,382.00	308,632.00	308,632.00	308,632.00	312,632.00
TRANSFERS IN		303,382.00	308,632.00	308,632.00	308,632.00	312,632.00
TOTAL ESTIMATED REVENUES		2,811,338.81	2,785,131.37	2,754,851.96	3,155,923.82	3,187,110.96
NET OF REVENUES/APPROPRIATIONS - 000 -		2,811,338.81	2,785,131.37	2,754,851.96	3,155,923.82	3,187,110.96
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	8,147.13	8,100.00	7,108.59	7,049.00	8,200.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-715.000	SOCIAL SECURITY	623.25	619.65	543.81	539.00	627.00
101-101-722.000	WORKERS COMPENSATION	30.97	25.00	14.39	25.00	25.00
PERSONNEL		8,801.35	8,744.65	7,666.79	7,613.00	8,852.00
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	158.00	400.00	79.00	400.00	400.00
SUPPLIES		158.00	400.00	79.00	400.00	400.00
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	1,968.06	4,000.00	495.00	2,000.00	4,000.00
101-101-880.000	COMMUNITY PROMOTION	1,050.00	2,500.00	575.00	2,500.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	3,719.86	5,000.00	3,023.25	5,000.00	5,000.00
OPERATING		6,737.92	11,500.00	4,093.25	9,500.00	11,500.00
TOTAL APPROPRIATIONS		15,697.27	20,644.65	11,839.04	17,513.00	20,752.00
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL		(15,697.27)	(20,644.65)	(11,839.04)	(17,513.00)	(20,752.00)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-172-454.000	MARIJUANA APPLICATION FEE	35,000.00	20,000.00	20,000.00	30,000.00	55,000.00
LICENSES AND PERMITS		35,000.00	20,000.00	20,000.00	30,000.00	55,000.00
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	52,042.00	64,483.00	0.00	64,483.00	64,483.00
CHARGES FOR SERVICES		52,042.00	64,483.00	0.00	64,483.00	64,483.00
TRANSFERS IN						
101-172-699.598-BG1906	TRANSFER FROM CABLE	30,000.00	0.00	0.00	0.00	0.00
101-172-699.715-BG1906	TRANSFER FROM LOOK FUND	18,384.00	0.00	0.00	0.00	0.00
TRANSFERS IN		48,384.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		135,426.00	84,483.00	20,000.00	94,483.00	119,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	81,017.31	70,120.96	57,767.73	70,120.96	72,217.00
101-172-715.000	SOCIAL SECURITY	6,716.76	5,364.25	4,795.78	5,364.20	5,524.60
101-172-716.000	HEALTH INSURANCE	3,399.98	3,360.00	2,459.99	3,360.00	3,572.69
101-172-717.000	LIFE INSURANCE	99.96	100.13	74.87	100.13	109.12
101-172-718.000	PENSION	19,125.55	18,701.26	18,082.88	31,000.00	18,942.00
101-172-721.000	LONGEVITY	0.00	45.50	45.48	45.50	91.00
101-172-722.000	WORKERS COMPENSATION	620.22	300.00	309.57	300.00	300.00
101-172-723.000	DENTAL INSURANCE	358.93	351.04	253.69	351.04	334.32
101-172-724.000	EYECARE	76.40	83.41	6.94	83.41	83.41
101-172-725.000	DISABILITY INSURANCE	412.85	424.86	328.06	424.86	411.60
PERSONNEL		111,827.96	98,851.41	84,124.99	111,150.10	101,585.74
SUPPLIES						
101-172-742.000	MARIJUANA ADMIN. FEES	635.00	0.00	0.00	0.00	0.00
SUPPLIES		635.00	0.00	0.00	0.00	0.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 172 - POLICE DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	118,141.75	103,700.00	56,082.27	103,700.00	52,000.00
	PROFESSIONAL & CONTRACTUAL	118,141.75	103,700.00	56,082.27	103,700.00	52,000.00
OPERATING						
101-172-850.000	COMMUNICATIONS	363.86	540.00	407.36	540.00	540.00
101-172-860.000	TRAVEL EXPENSES	5,700.00	5,700.00	4,275.00	5,700.00	5,700.00
101-172-864.000	CONFERENCES & CONVENTIONS	3,471.70	2,500.00	0.00	0.00	4,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	3,070.18	5,000.00	2,923.00	5,000.00	5,000.00
	OPERATING	12,605.74	13,740.00	7,605.36	11,240.00	15,240.00
	TOTAL APPROPRIATIONS	243,210.45	216,291.41	147,812.62	226,090.10	168,825.74
	NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER	(107,784.45)	(131,808.41)	(127,812.62)	(131,607.10)	(49,342.74)
Dept 191 - ELECTIONS						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-191-691.000	GRANT	0.00	0.00	5,000.00	5,000.00	0.00
	LOCAL CONTRIBUTIONS	0.00	0.00	5,000.00	5,000.00	0.00
OTHER REVENUE						
101-191-676.000	ELECTION REMBURSEMENT	3,227.85	0.00	0.00	0.00	0.00
	OTHER REVENUE	3,227.85	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	3,227.85	0.00	5,000.00	5,000.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	2,402.50	7,000.00	5,517.50	7,000.00	2,500.00
101-191-715.000	SOCIAL SECURITY	0.00	918.00	54.69	918.00	191.00
101-191-722.000	WORKERS COMPENSATION	15.30	50.00	13.96	0.00	0.00
	PERSONNEL	2,417.80	7,968.00	5,586.15	7,918.00	2,691.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	1,075.28	3,000.00	2,414.62	3,000.00	1,200.00
	SUPPLIES	1,075.28	3,000.00	2,414.62	3,000.00	1,200.00
PROFESSIONAL & CONTRACTUAL						
101-191-930.000	REPAIR & MAINTENANCE	300.00	300.00	0.00	300.00	300.00
	PROFESSIONAL & CONTRACTUAL	300.00	300.00	0.00	300.00	300.00
OPERATING						
101-191-860.000	TRAVEL EXPENSES	0.00	400.00	0.00	0.00	0.00
101-191-864.000	CONFERENCES & CONVENTIONS	20.00	250.00	0.00	250.00	250.00
101-191-900.000	PRINTING	708.89	710.00	253.39	710.00	710.00
101-191-955.000	MISCELLANEOUS EXPENSE	0.00	260.00	533.94	550.00	550.00
	OPERATING	728.89	1,620.00	787.33	1,510.00	1,510.00
CAPITAL						
101-191-980.000	EQUIPMENT	1,253.49	0.00	0.00	0.00	0.00
	CAPITAL	1,253.49	0.00	0.00	0.00	0.00



## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 191 - ELECTIONS						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		5,775.46	12,888.00	8,788.10	12,728.00	5,701.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(2,547.61)	(12,888.00)	(3,788.10)	(7,728.00)	(5,701.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	45,246.54	45,000.00	34,244.82	45,000.00	45,000.00
101-209-707.000	SALARIES-TEMPORARY	1,500.00	1,000.00	870.00	1,000.00	1,000.00
101-209-715.000	SOCIAL SECURITY	3,497.33	3,520.00	2,656.43	3,520.00	3,520.00
101-209-722.000	WORKERS COMPENSATION	656.70	400.00	285.83	400.00	400.00
PERSONNEL		50,900.57	49,920.00	38,057.08	49,920.00	49,920.00
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	561.41	3,000.00	212.46	3,000.00	3,000.00
SUPPLIES		561.41	3,000.00	212.46	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	0.00	3,500.00	27.00	3,500.00	3,500.00
101-209-802.000	CONTRACTUAL	0.00	0.00	3,000.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	3,500.00	3,027.00	3,500.00	3,500.00
OPERATING						
101-209-860.000	TRAVEL EXPENSES	477.85	700.00	199.55	700.00	700.00
101-209-900.000	PRINTING	1,734.14	2,500.00	1,733.84	2,500.00	2,500.00
101-209-955.000	MISCELLANEOUS EXPENSE	685.00	0.00	510.00	0.00	0.00
OPERATING		2,896.99	3,200.00	2,443.39	3,200.00	3,200.00
TOTAL APPROPRIATIONS		54,358.97	59,620.00	43,739.93	59,620.00	59,620.00
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		(54,358.97)	(59,620.00)	(43,739.93)	(59,620.00)	(59,620.00)
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	67,529.05	55,000.00	48,339.75	65,000.00	65,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	14,927.00	10,000.00	18,292.99	20,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL		82,456.05	65,000.00	66,632.74	85,000.00	75,000.00
TOTAL APPROPRIATIONS		82,456.05	65,000.00	66,632.74	85,000.00	75,000.00
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		(82,456.05)	(65,000.00)	(66,632.74)	(85,000.00)	(75,000.00)
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						

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 215 - CLERK						
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	66,095.43	69,803.76	54,855.71	69,803.76	72,629.44
101-215-707.000	SALARIES-TEMPORARY	0.00	0.00	0.00	0.00	420.00
101-215-709.000	SALARIES-OVERTIME	408.84	500.00	112.77	500.00	1,500.00
101-215-715.000	SOCIAL SECURITY	4,776.76	5,354.90	3,933.94	5,354.90	147.00
101-215-716.000	HEALTH INSURANCE	23,651.88	30,439.27	14,786.91	30,439.27	19,896.02
101-215-717.000	LIFE INSURANCE	171.29	185.95	133.22	185.95	202.64
101-215-718.000	PENSION	17,868.93	18,811.59	21,189.55	31,000.00	35,178.00
101-215-721.000	LONGEVITY	422.49	422.50	0.00	0.00	464.75
101-215-722.000	WORKERS COMPENSATION	501.64	400.00	262.02	400.00	400.00
101-215-723.000	DENTAL INSURANCE	779.97	897.62	635.05	897.62	854.88
101-215-723.001	OPEB CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	5,000.00
101-215-724.000	EYECARE	436.93	424.01	315.38	424.01	403.88
101-215-725.000	DISABILITY	394.51	443.41	336.45	443.41	489.37
PERSONNEL		115,508.67	132,683.01	96,561.00	144,448.92	137,585.98
SUPPLIES						
101-215-730.000	POSTAGE	0.00	0.00	153.85	0.00	0.00
SUPPLIES		0.00	0.00	153.85	0.00	0.00
OPERATING						
101-215-850.000	COMMUNICATIONS	363.86	600.00	407.36	600.00	600.00
101-215-860.000	TRAVEL EXPENSES	116.69	400.00	0.00	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	245.00	4,500.00	985.00	4,500.00	4,500.00
101-215-900.000	PRINTING	5,200.66	5,500.00	7,889.17	5,500.00	8,000.00
101-215-955.000	MISCELLANEOUS EXPENSE	1,163.82	1,000.00	320.00	1,000.00	1,000.00
OPERATING		7,090.03	12,000.00	9,601.53	12,000.00	14,500.00
TOTAL APPROPRIATIONS		122,598.70	144,683.01	106,316.38	156,448.92	152,085.98
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(118,598.70)	(140,683.01)	(106,316.38)	(152,448.92)	(148,085.98)
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	107,559.00	120,000.00	0.00	120,000.00	120,000.00
CHARGES FOR SERVICES		107,559.00	120,000.00	0.00	120,000.00	120,000.00
TOTAL ESTIMATED REVENUES		107,559.00	120,000.00	0.00	120,000.00	120,000.00
APPROPRIATIONS						
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	108,135.56	109,487.04	81,508.20	109,487.04	105,763.84
101-253-715.000	SOCIAL SECURITY	7,029.03	8,370.76	5,344.50	8,370.76	8,091.00
101-253-716.000	HEALTH INSURANCE	27,298.25	29,244.09	20,425.18	29,244.09	28,108.56
101-253-717.000	LIFE INSURANCE	125.96	250.32	166.75	250.00	249.41
101-253-718.000	PENSION	28,545.94	29,200.19	29,169.94	45,200.19	43,296.00
101-253-721.000	LONGEVITY	1,137.48	1,137.50	1,039.98	1,137.50	1,040.00
101-253-722.000	WORKERS COMPENSATION	821.22	500.00	396.24	500.00	500.00
101-253-723.000	DENTAL INSURANCE	(1,456.21)	1,079.19	722.58	1,079.19	956.16
101-253-723.001	OPEB CONTRIBUTION	10,000.00	10,000.00	0.00	10,000.00	10,000.00
101-253-724.000	EYECARE	219.47	318.36	216.49	318.36	277.25
101-253-725.000	DISABILITY	551.81	695.53	499.25	695.00	693.96

## BUDGET REPORT FORCITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 253 - TREASURER						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		182,408.51	190,282.98	139,489.11	206,282.13	198,976.18
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	1,554.75	1,500.00	676.37	1,500.00	1,500.00
SUPPLIES		1,554.75	1,500.00	676.37	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	17,659.45	17,500.00	16,674.25	17,500.00	19,000.00
PROFESSIONAL & CONTRACTUAL		17,659.45	17,500.00	16,674.25	17,500.00	19,000.00
OPERATING						
101-253-860.000	TRAVEL EXPENSES	134.06	150.00	0.00	150.00	150.00
101-253-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
101-253-941.000	DATA PROCESSING	31,416.00	31,416.00	31,416.00	55,000.00	55,000.00
101-253-955.000	MISCELLANEOUS EXPENSE	350.49	1,500.00	711.94	1,500.00	1,500.00
OPERATING		31,900.55	33,566.00	32,127.94	57,150.00	57,150.00
TOTAL APPROPRIATIONS						
		233,523.26	242,848.98	188,967.67	282,432.13	276,626.18
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER						
		(125,964.26)	(122,848.98)	(188,967.67)	(162,432.13)	(156,626.18)
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
INTEREST AND RENTS						
101-265-667.000	RENTAL FEES	0.00	100.00	0.00	0.00	0.00
INTEREST AND RENTS		0.00	100.00	0.00	0.00	0.00
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	1,500.00	3,450.00	600.00	600.00	0.00
OTHER REVENUE		1,500.00	3,450.00	600.00	600.00	0.00
TOTAL ESTIMATED REVENUES						
		1,500.00	3,550.00	600.00	600.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	6,250.85	4,759.41	3,901.76	4,759.41	4,604.29
101-265-707.000	SALARIES-TEMPORARY	1,671.52	2,800.00	1,153.15	2,800.00	2,000.00
101-265-709.000	SALARIES-OVERTIME	166.75	300.00	165.70	300.00	170.00
101-265-715.000	SOCIAL SECURITY	627.50	614.83	389.72	614.83	519.00
101-265-716.000	HEALTH INSURANCE	846.48	1,480.65	583.32	1,480.65	1,025.40
101-265-717.000	LIFE INSURANCE	13.06	12.87	8.53	12.87	14.03
101-265-717.001	OPEB CONTRIBUTION	0.00	291.16	0.00	291.16	0.00
101-265-718.000	PENSION	859.73	611.28	598.91	1,000.00	1,072.00
101-265-721.000	LONGEVITY	37.15	32.50	19.49	32.50	19.50
101-265-722.000	WORKERS COMPENSATION	537.05	500.00	209.38	500.00	500.00
101-265-723.000	DENTAL INSURANCE	57.52	57.73	39.69	57.73	73.03
101-265-723.001	OPEB CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	0.00
101-265-724.000	EYECARE	16.94	25.03	14.30	25.03	21.09
101-265-725.000	DISABIILITY INSURANCE	29.94	29.24	22.19	29.24	35.55
PERSONNEL		11,114.49	16,514.70	7,106.14	16,903.42	10,053.89
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	901.95	3,000.00	1,805.74	3,000.00	2,500.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 265 - CITY HALL						
APPROPRIATIONS						
SUPPLIES						
101-265-730.000	POSTAGE	7,603.12	6,000.00	4,053.08	6,000.00	6,500.00
101-265-740.000	OPERATING SUPPLIES	5,376.53	4,500.00	2,856.64	4,500.00	4,500.00
	SUPPLIES	13,881.60	13,500.00	8,715.46	13,500.00	13,500.00
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	13,640.04	17,500.00	14,919.40	17,500.00	17,500.00
101-265-910.000	INSURANCE	7,795.00	8,500.00	8,131.00	8,500.00	8,500.00
101-265-930.000	REPAIR & MAINTENANCE	9,986.92	15,000.00	9,051.83	15,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	31,421.96	41,000.00	32,102.23	41,000.00	41,000.00
OPERATING						
101-265-850.000	COMMUNICATIONS	8,392.51	7,000.00	6,960.13	7,000.00	7,000.00
101-265-920.000	PUBLIC UTILITIES	47,157.13	48,000.00	46,308.85	48,000.00	48,000.00
101-265-940.000	RENTALS	2,532.31	3,500.00	1,763.73	3,500.00	3,500.00
	OPERATING	58,081.95	58,500.00	55,032.71	58,500.00	58,500.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	9,191.45	15,000.00	0.00	15,000.00	15,000.00
	CAPITAL	9,191.45	15,000.00	0.00	15,000.00	15,000.00
	TOTAL APPROPRIATIONS	123,691.45	144,514.70	102,956.54	144,903.42	138,053.89
	NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL	(122,191.45)	(140,964.70)	(102,356.54)	(144,303.42)	(138,053.89)
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	8,380.00	10,000.00	9,210.00	10,000.00	5,000.00
	CHARGES FOR SERVICES	8,380.00	10,000.00	9,210.00	10,000.00	5,000.00
	TOTAL ESTIMATED REVENUES	8,380.00	10,000.00	9,210.00	10,000.00	5,000.00
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	20,388.16	32,050.72	8,894.73	32,050.72	21,018.40
101-276-707.000	SALARIES-TEMPORARY	21,722.64	21,000.00	16,125.62	21,000.00	23,800.00
101-276-709.000	SALARIES-OVERTIME	230.55	1,500.00	82.81	1,500.00	1,000.00
101-276-715.000	SOCIAL SECURITY	3,161.43	3,780.42	1,885.35	3,780.42	3,505.00
101-276-716.000	HEALTH INSURANCE	4,266.49	11,964.22	1,471.24	11,694.22	7,129.49
101-276-717.000	LIFE INSURANCE	45.14	100.13	12.14	0.00	77.94
101-276-717.001	OPEB CONTRIBUTION	0.00	2,426.32	0.00	0.00	0.00
101-276-718.000	PENSION	3,564.28	3,887.90	1,264.72	3,887.90	2,101.00
101-276-721.000	LONGEVITY	431.82	130.00	0.00	130.00	0.00
101-276-722.000	WORKERS COMPENSATION	2,232.18	1,400.00	776.86	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	191.65	477.04	56.78	477.04	544.68
101-276-724.000	EYECARE	59.43	199.46	21.20	199.46	155.34
101-276-725.000	DISABILITY	84.14	199.07	28.09	199.07	141.24
	PERSONNEL	56,377.91	79,115.28	30,619.54	76,318.83	60,873.09
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	0.00	125.00	0.00	125.00	125.00
101-276-740.000	OPERATING SUPPLIES	2,277.48	2,000.00	2,942.83	3,000.00	3,000.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 276 - CEMETERY						
APPROPRIATIONS						
SUPPLIES						
101-276-744.000	UNIFORMS	13.99	1,000.00	0.00	1,000.00	1,000.00
	SUPPLIES	2,291.47	3,125.00	2,942.83	4,125.00	4,125.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	2,616.44	2,500.00	1,895.00	2,500.00	2,500.00
101-276-910.000	INSURANCE	2,285.00	2,500.00	2,397.00	2,500.00	2,500.00
101-276-930.000	REPAIR & MAINTENANCE	2,862.73	7,500.00	1,438.36	7,500.00	6,500.00
	PROFESSIONAL & CONTRACTUAL	7,764.17	12,500.00	5,730.36	12,500.00	11,500.00
OPERATING						
101-276-850.000	COMMUNICATIONS	65.00	300.00	0.00	300.00	300.00
101-276-860.000	TRAVEL EXPENSES	0.00	150.00	0.00	150.00	300.00
101-276-864.000	CONFERENCES & CONVENTIONS	40.00	800.00	0.00	800.00	1,000.00
101-276-900.000	PRINTING	0.00	50.00	0.00	50.00	100.00
101-276-920.000	PUBLIC UTILITIES	2,473.52	4,250.00	1,686.58	4,250.00	4,250.00
101-276-940.000	RENTALS	29,470.35	38,000.00	17,060.88	38,000.00	38,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	528.38	1,000.00	0.00	500.00	1,000.00
	OPERATING	32,577.25	44,550.00	18,747.46	44,050.00	44,950.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	0.00	1,000.00	500.00	1,000.00	1,000.00
101-276-974.000	LAND IMPROVEMENTS	0.00	0.00	0.00	0.00	1,000.00
	CAPITAL	0.00	1,000.00	500.00	1,000.00	2,000.00
	TOTAL APPROPRIATIONS	99,010.80	140,290.28	58,540.19	137,993.83	123,448.09
	NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY	(90,630.80)	(130,290.28)	(49,330.19)	(127,993.83)	(118,448.09)
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	0.00	4,000.00	3,038.00	4,000.00	4,000.00
	PROFESSIONAL & CONTRACTUAL	0.00	4,000.00	3,038.00	4,000.00	4,000.00
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	5,443.17	3,000.00	45,916.65	45,916.00	8,000.00
	OPERATING	5,443.17	3,000.00	45,916.65	45,916.00	8,000.00
	TOTAL APPROPRIATIONS	5,443.17	7,000.00	48,954.65	49,916.00	12,000.00
	NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED M	(5,443.17)	(7,000.00)	(48,954.65)	(49,916.00)	(12,000.00)
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	4,728.90	5,000.00	13.75	5,000.00	5,000.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,128.96	1,250.00	391.79	1,250.00	1,250.00
	STATE GRANTS	5,857.86	6,250.00	405.54	6,250.00	6,250.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	1,686.56	2,000.00	0.00	0.00	2,000.00
101-301-624.000	SALVAGE INSPECTION FEES	10,988.44	20,000.00	9,300.00	23,000.00	12,000.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-301-626.000	REPORTS & FINGERPRINT FEES	2,001.59	2,000.00	3,160.50	2,800.00	2,000.00
101-301-626.001	PBT TEST	535.25	500.00	261.00	500.00	0.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	125.00	100.00	150.00	150.00	0.00
CHARGES FOR SERVICES		15,336.84	24,600.00	12,871.50	26,450.00	16,000.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	6,319.40	5,000.00	3,791.81	4,000.00	4,000.00
101-301-660.001	O U I L FINES	23.50	100.00	0.00	0.00	0.00
101-301-660.002	SEX OFFENDER FEES	390.00	200.00	50.00	320.00	150.00
101-301-660.003	CIVIL INFRACTION FINES	515.00	250.00	60.00	60.00	50.00
101-301-661.000	POLICE SEIZURES	0.00	1,000.00	345.00	345.00	0.00
FINES AND FORFEITURES		7,247.90	6,550.00	4,246.81	4,725.00	4,200.00
OTHER REVENUE						
101-301-677.000	MISCELLANEOUS	669.81	350.00	105.00	350.00	350.00
OTHER REVENUE		669.81	350.00	105.00	350.00	350.00
TOTAL ESTIMATED REVENUES		29,112.41	37,750.00	17,628.85	37,775.00	26,800.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	346,808.51	402,798.40	292,016.02	404,098.40	420,388.00
101-301-707.000	SALARIES-TEMPORARY	80,737.50	71,000.00	79,288.53	90,000.00	75,000.00
101-301-708.000	STANDBY	4,636.17	4,520.00	359.45	2,000.00	4,520.00
101-301-709.000	SALARIES-OVERTIME	8,312.43	10,000.00	3,171.42	10,000.00	10,000.00
101-301-715.000	SOCIAL SECURITY	33,144.98	38,869.59	28,233.83	38,869.59	40,126.00
101-301-716.000	HEALTH INSURANCE	45,419.73	71,759.52	56,701.28	71,009.52	97,225.09
101-301-717.000	LIFE INSURANCE	717.34	858.24	722.86	858.24	935.28
101-301-717.001	OPEB CONTRIBUTION	0.00	4,655.04	0.00	0.00	0.00
101-301-718.000	PENSION	89,526.25	103,857.94	91,329.10	136,000.00	118,201.00
101-301-720.000	HOLIDAY PAY	9,797.31	7,725.00	7,031.62	7,725.00	8,000.00
101-301-721.000	LONGEVITY	2,417.98	3,185.00	2,535.00	3,185.00	1,885.00
101-301-722.000	WORKERS COMPENSATION	20,324.50	9,350.00	10,557.21	15,000.00	20,000.00
101-301-723.000	DENTAL INSURANCE	3,732.27	4,671.58	3,103.84	4,671.58	5,538.48
101-301-723.001	OPEB CONTRIBUTION	12,000.00	10,636.00	0.00	10,636.00	5,000.00
101-301-724.000	EYECARE	1,303.22	1,789.96	1,084.29	1,749.96	1,840.00
101-301-725.000	POLICE DISABILITY INS	2,018.71	2,586.88	2,250.34	2,586.88	3,668.48
PERSONNEL		660,896.90	748,263.15	578,384.79	798,390.17	812,327.33
UNK EXP						
101-301-716.001	MERS HEALTH CARE SAVINGS PLAN	0.00	0.00	2,343.45	3,000.00	3,600.00
UNK_EXP		0.00	0.00	2,343.45	3,000.00	3,600.00
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	1,373.18	1,400.00	5,052.68	6,000.00	1,400.00
101-301-740.000	OPERATING SUPPLIES	687.27	2,250.00	690.16	2,250.00	2,250.00
101-301-741.000	FUEL	12,331.22	15,000.00	6,548.20	15,000.00	15,000.00
101-301-742.000	INVESTIGATIVE EXPENSE	0.00	500.00	0.00	500.00	0.00
101-301-743.000	AMMUNITION	909.50	3,000.00	1,754.43	3,000.00	6,000.00
101-301-744.000	UNIFORMS	4,137.90	6,500.00	2,981.20	6,500.00	6,500.00
SUPPLIES		19,439.07	28,650.00	17,026.67	33,250.00	31,150.00

PROFESSIONAL &amp; CONTRACTUAL

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	3,742.54	3,800.00	2,693.46	3,800.00	3,800.00
101-301-910.000	INSURANCE	9,795.00	10,350.00	9,442.00	10,350.00	10,350.00
101-301-930.000	R & M EQUIPMENT	4,494.49	5,000.00	1,169.59	5,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	19,404.24	18,500.00	8,112.40	18,500.00	18,500.00
	PROFESSIONAL & CONTRACTUAL	37,436.27	37,650.00	21,417.45	37,650.00	37,650.00
OPERATING						
101-301-803.000	DISPATCHING SERVICES	35,526.95	39,000.00	16,433.39	39,000.00	40,000.00
101-301-850.000	COMMUNICATIONS	7,193.35	12,500.00	8,561.72	12,500.00	12,500.00
101-301-860.000	TRAVEL EXPENSES	190.44	500.00	24.15	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	1,286.40	1,500.00	0.00	1,500.00	1,500.00
101-301-940.000	RENTALS	43.02	250.00	0.00	0.00	250.00
101-301-955.000	MISCELLANEOUS EXPENSE	1,251.94	1,350.00	1,697.59	1,600.00	1,350.00
101-301-957.000	TRAINING	3,156.31	3,000.00	650.00	3,000.00	0.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	1,495.13	1,200.00	2,065.13	2,065.00	2,065.00
101-301-959.000	DRUG ENFORCEMENT	0.00	0.00	345.00	345.00	0.00
101-301-960.000	SALVAGE EXPENSES	6,450.60	6,000.00	462.33	3,000.00	6,000.00
	OPERATING	56,594.14	65,300.00	30,239.31	63,510.00	64,165.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	129.99	500.00	103.88	500.00	0.00
101-301-981.000	POLICE VEHICLES	0.00	0.00	0.00	10,000.00	43,000.00
101-301-984.000	EQUIPMENT	5,627.36	8,500.00	6,305.16	8,500.00	8,500.00
101-301-986.000	COMPUTER EQUIPMENT	0.00	0.00	0.00	13,000.00	0.00
	CAPITAL	5,757.35	9,000.00	6,409.04	32,000.00	51,500.00
	TOTAL APPROPRIATIONS	780,123.73	888,863.15	655,820.71	967,800.17	1,000,392.33
	NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPART	(751,011.32)	(851,113.15)	(638,191.86)	(930,025.17)	(973,592.33)
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	54,907.84	0.00	0.00	0.00	0.00
101-305-707.000	SALARIES-TEMPORARY	12.19	0.00	0.00	0.00	0.00
101-305-709.000	SALARIES-OVERTIME	72.48	0.00	0.00	0.00	0.00
101-305-715.000	SOCIAL SECURITY	4,342.61	0.00	0.00	0.00	0.00
101-305-716.000	HEALTH INSURANCE	3,737.71	0.00	0.00	0.00	0.00
101-305-717.000	LIFE INSURANCE	93.98	0.00	0.00	0.00	0.00
101-305-718.000	PENSION	22,173.20	0.00	0.00	0.00	0.00
101-305-721.000	LONGEVITY	702.02	0.00	0.00	0.00	0.00
101-305-722.000	WORKERS COMPENSATION	1,838.89	0.00	0.00	0.00	0.00
101-305-723.000	DENTAL INSURANCE	447.35	0.00	0.00	0.00	0.00
101-305-724.000	EYECARE	183.19	0.00	0.00	0.00	0.00
101-305-725.000	DISABILLITY INSURANCE	302.61	0.00	0.00	0.00	0.00
	PERSONNEL	88,814.07	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	88,814.07	0.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEM	(88,814.07)	0.00	0.00	0.00	0.00

Dept 336 - FIRE  
ESTIMATED REVENUES

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 336 - FIRE						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-336-638.000	PUBLIC WORKS CHARGE FOR SERVICES	1,218.41	1,500.00	0.00	0.00	0.00
	CHARGES FOR SERVICES	1,218.41	1,500.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	1,218.41	1,500.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	258.32	1,000.00	107.19	1,000.00	0.00
101-336-707.000	SALARIES-TEMPORARY	341.75	329.51	0.00	329.51	0.00
101-336-709.000	SALARIES-OVERTIME	91.44	407.00	23.54	407.00	0.00
101-336-715.000	SOCIAL SECURITY	52.53	89.00	9.97	89.00	0.00
101-336-716.000	HEALTH INSURANCE	3.77	100.00	0.00	100.00	0.00
101-336-717.000	ACCIDENT INSURANCE	1.17	0.00	0.35	0.00	0.00
101-336-722.000	WORKERS COMPENSATION	39.53	60.00	8.44	60.00	0.00
101-336-723.000	DENTAL INSURANCE	2.49	0.00	0.81	0.00	0.00
101-336-724.000	EYECARE	1.50	0.00	0.60	0.00	0.00
101-336-725.000	DISABILLITY INSURANCE	2.30	0.00	0.92	0.00	0.00
	PERSONNEL	794.80	1,985.51	151.82	1,985.51	0.00
PROFESSIONAL & CONTRACTUAL						
101-336-910.000	INSURANCE	0.00	0.00	369.00	369.00	0.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	369.00	369.00	0.00
OPERATING						
101-336-940.000	RENTALS	437.37	1,000.00	97.28	500.00	0.00
	OPERATING	437.37	1,000.00	97.28	500.00	0.00
CAPITAL						
101-336-985.000	FIRE COMMISSION PAYMENT	122,550.88	118,549.00	115,892.48	118,549.00	129,000.00
	CAPITAL	122,550.88	118,549.00	115,892.48	118,549.00	129,000.00
	TOTAL APPROPRIATIONS	123,783.05	121,534.51	116,510.58	121,403.51	129,000.00
	NET OF REVENUES/APPROPRIATIONS - 336 - FIRE	(122,564.64)	(120,034.51)	(116,510.58)	(121,403.51)	(129,000.00)
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-610.000	ZONING VARIANCE APP FEES	100.00	0.00	100.00	0.00	0.00
101-400-611.000	SITE PLAN REVIEW RETAINER	12,701.75	10,000.00	25,161.00	28,000.00	10,000.00
101-400-614.000	SPECIAL USE APPLICATION FEE	1,525.00	0.00	1,775.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	400.00	0.00	2,400.00	0.00	0.00
	CHARGES FOR SERVICES	14,726.75	10,000.00	29,436.00	28,000.00	10,000.00
	TOTAL ESTIMATED REVENUES	14,726.75	10,000.00	29,436.00	28,000.00	10,000.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	18,272.31	18,501.60	14,006.45	18,501.60	18,876.00
101-400-707.000	SALARIES-TEMPORARY	2,205.00	2,300.00	1,750.00	2,300.00	2,425.00
101-400-715.000	SOCIAL SECURITY	1,472.28	1,644.87	1,122.69	1,644.87	1,630.00
101-400-716.000	HEALTH INSURANCE	3,441.92	3,704.69	2,723.70	3,704.69	3,939.19



## BUDGET REPORT FORCITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 400 - PLANNING & ZONING						
APPROPRIATIONS						
PERSONNEL						
101-400-717.000	LIFE INSURANCE	40.84	42.91	30.60	42.91	46.76
101-400-718.000	PENSION	4,821.75	4,934.38	5,123.93	7,750.00	8,118.00
101-400-721.000	LONGEVITY	195.00	195.00	0.00	195.00	195.00
101-400-722.000	WORKERS COMPENSATION	146.48	100.00	68.53	100.00	150.00
101-400-723.000	DENTAL INSURANCE	186.52	188.24	132.83	188.24	179.28
101-400-724.000	EYECARE	77.67	97.85	75.43	97.85	93.20
101-400-725.000	DISABIILITY INSURANCE	109.05	117.52	87.49	117.52	120.64
PERSONNEL		30,968.82	31,827.06	25,121.65	34,642.68	35,773.07
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	39,685.95	22,500.00	24,043.00	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		39,685.95	22,500.00	24,043.00	15,000.00	15,000.00
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	1,175.25	1,000.00	0.00	1,000.00	1,000.00
101-400-900.000	PRINTING	117.70	100.00	0.00	100.00	100.00
101-400-955.000	MISCELLANEOUS EXPENSE	675.00	0.00	0.00	0.00	0.00
OPERATING		1,967.95	1,100.00	0.00	1,100.00	1,100.00
TOTAL APPROPRIATIONS		72,622.72	55,427.06	49,164.65	50,742.68	51,873.07
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZO		(57,895.97)	(45,427.06)	(19,728.65)	(22,742.68)	(41,873.07)
Dept 426 - EMERGENCY MANAGEMENT						
APPROPRIATIONS						
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	0.00	0.00	9,699.20	9,699.20	0.00
101-426-707.000	SALARIES-TEMPORARY	0.00	0.00	5,404.99	5,404.99	0.00
101-426-715.000	SOCIAL SECURITY	0.00	0.00	1,130.66	1,130.66	0.00
101-426-716.000	HEALTH INSURANCE	0.00	0.00	868.60	868.60	0.00
101-426-722.000	WORKERS COMPENSATION	0.00	0.00	433.39	433.39	0.00
101-426-723.000	DENTAL INSURANCE	0.00	0.00	68.08	68.08	0.00
101-426-724.000	EYECARE	0.00	0.00	0.00	0.00	0.00
PERSONNEL		0.00	0.00	17,604.92	17,604.92	0.00
SUPPLIES						
101-426-740.000	OPERATING SUPPLIES	9,329.53	0.00	6,653.34	6,653.34	0.00
SUPPLIES		9,329.53	0.00	6,653.34	6,653.34	0.00
PROFESSIONAL & CONTRACTUAL						
101-426-801.000	PROFESSIONAL SERVICES	3,274.50	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		3,274.50	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		12,604.03	0.00	24,258.26	24,258.26	0.00
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MAN		(12,604.03)	0.00	(24,258.26)	(24,258.26)	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	117,559.00	130,000.00	0.00	130,000.00	130,000.00
CHARGES FOR SERVICES		117,559.00	130,000.00	0.00	130,000.00	130,000.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		117,559.00	130,000.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	96,302.45	111,896.10	76,533.50	111,896.00	114,052.22
101-441-707.000	SALARIES-TEMPORARY	2,432.47	4,000.00	4,773.81	7,000.00	2,675.00
101-441-709.000	SALARIES-OVERTIME	438.32	600.00	168.96	600.00	450.00
101-441-715.000	SOCIAL SECURITY	7,415.37	8,852.28	6,051.80	8,852.28	8,964.00
101-441-716.000	HEALTH INSURANCE	19,034.24	25,988.52	13,785.25	25,988.52	23,804.31
101-441-717.000	LIFE INSURANCE	153.89	210.27	123.21	210.27	229.14
101-441-717.001	OPEB CONTRIBUTION	0.00	1,170.73	0.00	1,170.73	0.00
101-441-718.000	PENSION	26,490.31	28,125.08	25,265.51	39,000.00	34,146.00
101-441-721.000	LONGEVITY	161.09	221.00	110.51	221.00	110.50
101-441-722.000	WORKERS COMPENSATION	3,087.58	2,000.00	1,344.59	2,000.00	2,000.00
101-441-723.000	DENTAL INSURANCE	660.74	917.36	522.73	917.36	949.01
101-441-723.001	OPEB CONTRIBUTION	10,000.00	5,118.21	0.00	5,118.21	5,000.00
101-441-724.000	EYECARE	225.66	308.48	155.60	308.48	265.71
101-441-725.000	DISABILITY INSURANCE	516.61	707.82	465.87	707.82	743.12
PERSONNEL		166,918.73	190,115.85	129,301.34	203,990.67	193,389.01
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	186.76	700.00	85.54	700.00	500.00
101-441-740.000	OPERATING SUPPLIES	1,943.77	2,750.00	1,609.27	2,750.00	2,750.00
101-441-744.000	UNIFORMS	903.55	1,000.00	200.00	1,000.00	1,000.00
SUPPLIES		3,034.08	4,450.00	1,894.81	4,450.00	4,250.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	7,261.60	8,000.00	5,702.38	8,000.00	8,000.00
101-441-910.000	INSURANCE	3,568.00	6,000.00	5,731.00	6,000.00	6,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	3,496.30	14,000.00	6,606.00	14,000.00	6,000.00
101-441-930.000	REPAIR & MAINTENANCE	5,516.28	35,000.00	3,610.28	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		19,842.18	63,000.00	21,649.66	43,000.00	35,000.00
OPERATING						
101-441-850.000	COMMUNICATIONS	3,556.01	1,500.00	3,172.59	3,000.00	3,500.00
101-441-864.000	CONFERENCES & CONVENTIONS	794.42	2,500.00	0.00	2,500.00	2,500.00
101-441-920.000	PUBLIC UTILITIES	11,588.80	12,000.00	10,587.08	12,000.00	12,000.00
101-441-926.000	STREET LIGHTING	15,891.56	16,000.00	10,107.15	16,000.00	16,000.00
101-441-940.000	RENTALS	2,809.05	5,000.00	3,232.30	5,000.00	5,000.00
101-441-955.000	MISCELLANEOUS EXPENSE	33.50	1,000.00	20.00	1,000.00	1,000.00
OPERATING		34,673.34	38,000.00	27,119.12	39,500.00	40,000.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	0.00	10,000.00	6,567.00	10,000.00	45,000.00
CAPITAL		0.00	10,000.00	6,567.00	10,000.00	45,000.00
TOTAL APPROPRIATIONS		224,468.33	305,565.85	186,531.93	300,940.67	317,639.01
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF		(106,909.33)	(175,565.85)	(186,531.93)	(170,940.67)	(187,639.01)

Dept 442 - SIDEWALK

APPROPRIATIONS

PERSONNEL

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	557.26	1,067.87	421.85	1,067.87	1,086.38
101-442-707.000	SALARIES-TEMPORARY	355.02	275.00	274.51	275.00	400.00
101-442-709.000	SALARIES-OVERTIME	95.17	100.00	54.93	100.00	100.00
101-442-715.000	SOCIAL SECURITY	79.09	110.38	60.22	110.38	121.00
101-442-716.000	HEALTH INSURANCE	27.26	212.38	35.16	212.38	193.63
101-442-717.000	LIFE INSURANCE	1.68	2.86	0.91	2.86	3.12
101-442-717.001	OPEB CONTRIBUTION	0.00	48.53	0.00	48.53	0.00
101-442-718.000	PENSION	179.04	221.35	173.11	221.35	312.00
101-442-721.000	LONGEVITY	6.04	6.50	6.50	6.50	6.50
101-442-722.000	WORKERS COMPENSATION	116.90	100.00	54.76	100.00	125.00
101-442-723.000	DENTAL INSURANCE	4.75	12.55	3.24	12.55	15.67
101-442-724.000	EYECARE	2.24	5.08	1.14	5.08	4.84
101-442-725.000	DISABILITY	4.46	6.69	2.43	6.69	9.02
PERSONNEL		1,428.91	2,169.19	1,088.76	2,169.19	2,377.16
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	33.13	750.00	0.00	750.00	750.00
SUPPLIES		33.13	750.00	0.00	750.00	750.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	150.00	150.00	19.47	150.00	150.00
PROFESSIONAL & CONTRACTUAL		150.00	150.00	19.47	150.00	150.00
OPERATING						
101-442-940.000	RENTALS	385.03	875.00	309.92	875.00	875.00
OPERATING		385.03	875.00	309.92	875.00	875.00
TOTAL APPROPRIATIONS		1,997.07	3,944.19	1,418.15	3,944.19	4,152.16
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK		(1,997.07)	(3,944.19)	(1,418.15)	(3,944.19)	(4,152.16)
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,400.00	2,400.00	3,000.00	3,000.00	3,000.00
OTHER REVENUE		2,400.00	2,400.00	3,000.00	3,000.00	3,000.00
TOTAL ESTIMATED REVENUES		2,400.00	2,400.00	3,000.00	3,000.00	3,000.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	95.49	1,000.00	78.50	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		95.49	1,000.00	78.50	1,000.00	1,000.00
OPERATING						
101-747-920.000	CHAMBER UTILITIES	3,268.77	3,000.00	3,026.57	3,000.00	4,500.00
OPERATING		3,268.77	3,000.00	3,026.57	3,000.00	4,500.00
CAPITAL						
101-747-975.000	BUILDING IMPROVEMENTS	0.00	2,500.00	0.00	0.00	0.00
CAPITAL		0.00	2,500.00	0.00	0.00	0.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		3,364.26	6,500.00	3,105.07	4,000.00	5,500.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVER		(964.26)	(4,100.00)	(105.07)	(1,000.00)	(2,500.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	525.00	900.00	0.00	0.00	0.00
101-751-653.000	PARK USER FEES	5,580.00	6,500.00	1,610.00	1,610.00	6,500.00
CHARGES FOR SERVICES		6,105.00	7,400.00	1,610.00	1,610.00	6,500.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	3,910.69	3,000.00	6,141.69	6,142.00	1,000.00
LOCAL CONTRIBUTIONS		3,910.69	3,000.00	6,141.69	6,142.00	1,000.00
TOTAL ESTIMATED REVENUES		10,015.69	10,400.00	7,751.69	7,752.00	7,500.00
APPROPRIATIONS						
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	27,841.85	36,640.29	18,173.08	36,640.29	35,710.90
101-751-707.000	SALARIES-TEMPORARY	10,667.22	11,273.91	9,031.04	11,273.91	11,733.00
101-751-708.000	STANDBY	870.03	650.00	489.42	650.00	650.00
101-751-709.000	SALARIES-OVERTIME	187.35	300.00	797.13	720.86	300.00
101-751-715.000	SOCIAL SECURITY	3,105.40	3,646.31	2,248.43	3,646.31	3,702.00
101-751-716.000	HEALTH INSURANCE	5,876.79	11,434.25	2,702.30	11,434.25	5,845.56
101-751-717.000	LIFE INSURANCE	74.58	95.84	36.28	95.84	96.65
101-751-717.001	OPEB CONTRIBUTION	0.00	1,310.21	0.00	1,310.21	0.00
101-751-718.000	PENSION	9,448.12	6,172.01	6,630.44	10,000.00	10,711.00
101-751-721.000	LONGEVITY	207.08	422.50	227.52	422.50	227.50
101-751-722.000	WORKERS COMPENSATION	2,171.31	2,000.00	1,040.36	2,000.00	2,000.00
101-751-723.000	DENTAL INSURANCE	281.88	372.53	138.76	372.53	378.07
101-751-723.001	OPEB CONTRIBUTION	5,000.00	0.00	0.00	0.00	0.00
101-751-724.000	EYECARE	90.14	160.83	47.33	160.83	110.18
101-751-725.000	DISABILITY INSURANCE	165.09	224.99	112.83	224.99	293.24
PERSONNEL		65,986.84	74,703.67	41,674.92	78,952.52	71,758.10
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	5,678.36	6,000.00	2,068.99	6,000.00	6,000.00
101-751-744.000	UNIFORMS	111.80	750.00	469.54	750.00	750.00
SUPPLIES		5,790.16	6,750.00	2,538.53	6,750.00	6,750.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	38,962.76	35,000.00	19,511.46	35,000.00	40,000.00
101-751-910.000	INSURANCE	3,845.00	4,000.00	3,974.00	4,000.00	4,000.00
101-751-930.000	REPAIR & MAINTENANCE	4,361.08	15,000.00	2,701.31	15,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL		47,168.84	54,000.00	26,186.77	54,000.00	54,000.00
OPERATING						
101-751-850.000	COMMUNICATIONS	432.54	300.00	344.16	300.00	500.00
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	750.00	0.00	750.00	1,000.00
101-751-920.000	PUBLIC UTILITIES	8,622.52	9,000.00	8,453.47	9,000.00	9,500.00
101-751-940.000	RENTALS	20,157.67	21,000.00	9,269.50	21,000.00	21,000.00
101-751-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 751 - PARKS						
APPROPRIATIONS						
OPERATING						
OPERATING		29,212.73	31,050.00	18,067.13	31,050.00	32,500.00
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	0.00	6,500.00	0.00	6,500.00	65,000.00
CAPITAL		0.00	6,500.00	0.00	6,500.00	65,000.00
TOTAL APPROPRIATIONS		148,158.57	173,003.67	88,467.35	177,252.52	230,008.10
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(138,142.88)	(162,603.67)	(80,715.66)	(169,500.52)	(222,508.10)
Dept 757 - SHOWBOAT						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-757-651.000	SHOWBOAT FEES	0.00	0.00	0.00	0.00	1,000.00
CHARGES FOR SERVICES		0.00	0.00	0.00	0.00	1,000.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	1,000.00
APPROPRIATIONS						
PERSONNEL						
101-757-707.000	SALARIES-TEMPORARY	0.00	0.00	0.00	0.00	1,000.00
101-757-709.000	SALARIES-OVERTIME	0.00	0.00	0.00	0.00	500.00
101-757-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	115.00
PERSONNEL		0.00	0.00	0.00	0.00	1,615.00
SUPPLIES						
101-757-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	1,500.00
SUPPLIES		0.00	0.00	0.00	0.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-757-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	2,500.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	0.00	0.00	2,500.00
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	549.80	500.00	1,085.23	1,100.00	2,500.00
101-757-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	2,500.00
OPERATING		549.80	500.00	1,085.23	1,100.00	5,000.00
TOTAL APPROPRIATIONS		549.80	500.00	1,085.23	1,100.00	10,615.00
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT		(549.80)	(500.00)	(1,085.23)	(1,100.00)	(9,615.00)
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
OPERATING		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL APPROPRIATIONS		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CO		(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)

## BUDGET REPORT FORCITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	11,611.52	11,108.00	8,708.64	11,108.00	11,108.00
	LOCAL CONTRIBUTIONS	11,611.52	11,108.00	8,708.64	11,108.00	11,108.00
	TOTAL ESTIMATED REVENUES	11,611.52	11,108.00	8,708.64	11,108.00	11,108.00
APPROPRIATIONS						
PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	2,657.38	6,911.04	610.85	6,911.04	6,130.80
101-790-707.000	SALARIES-TEMPORARY	3,967.22	5,500.00	2,404.77	5,500.00	4,363.00
101-790-709.000	SALARIES-OVERTIME	184.00	200.00	97.98	200.00	200.00
101-790-715.000	SOCIAL SECURITY	530.78	963.21	240.00	963.21	818.00
101-790-716.000	HEALTH INSURANCE	228.80	2,184.95	40.42	2,184.95	1,904.71
101-790-717.000	LIFE INSURANCE	1.89	20.03	1.68	20.03	21.82
101-790-717.001	OPEB CONTRIBUTION	0.00	630.84	0.00	630.84	0.00
101-790-718.000	PENSION	539.42	235.75	173.12	235.75	817.00
101-790-721.000	LONGEVITY	78.46	6.50	6.50	6.50	6.50
101-790-722.000	WORKERS COMPENSATION	502.16	0.00	148.87	142.84	142.84
101-790-723.000	DENTAL INSURANCE	19.68	102.97	5.59	102.97	146.39
101-790-724.000	EYECARE	4.26	44.22	2.13	44.22	42.12
101-790-725.000	DISABILITY	5.02	42.60	4.87	42.60	42.92
	PERSONNEL	8,719.07	16,842.11	3,736.78	16,984.95	14,636.10
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	1,531.79	1,500.00	202.21	1,500.00	1,750.00
	SUPPLIES	1,531.79	1,500.00	202.21	1,500.00	1,750.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000	CONTRACTUAL	7,430.62	8,000.00	9,276.50	10,000.00	8,500.00
101-790-910.000	INSURANCE	3,396.00	4,000.00	3,529.00	4,000.00	4,000.00
101-790-930.000	REPAIR & MAINTENANCE	9,781.16	10,000.00	4,625.59	10,000.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	20,607.78	22,000.00	17,431.09	24,000.00	22,500.00
OPERATING						
101-790-850.000	COMMUNICATIONS	1,432.58	2,500.00	1,129.60	2,500.00	2,000.00
101-790-887.000	CONTRIBUTIONS & MAINTENANCE	40.00	0.00	0.00	0.00	0.00
101-790-920.000	PUBLIC UTILITIES	26,925.77	27,500.00	25,161.57	27,500.00	28,000.00
101-790-940.000	RENTALS	2,389.92	4,000.00	1,749.19	4,000.00	3,500.00
101-790-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00
	OPERATING	30,788.27	34,000.00	28,040.36	34,000.00	34,000.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	10,000.00
	CAPITAL	0.00	0.00	0.00	0.00	10,000.00
	TOTAL APPROPRIATIONS	61,646.91	74,342.11	49,410.44	76,484.95	82,886.10
	NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY	(50,035.39)	(63,234.11)	(40,701.80)	(65,376.95)	(71,778.10)
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
SUPPLIES						
101-803-727.000	OFFICE SUPPLIES	1.24	0.00	0.00	0.00	0.00

## BUDGET REPORT FOR CITY OF LOWELL

		2019-20	2020-21	2020-21	2020-21	2021-22
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/21	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		1.24	0.00	0.00	0.00	0.00
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	180.00	0.00	180.00	150.00	0.00
OPERATING		180.00	0.00	180.00	150.00	0.00
TOTAL APPROPRIATIONS		181.24	0.00	180.00	150.00	0.00
NET OF REVENUES/APPROPRIATIONS - 803 - HISTORICAL DI		(181.24)	0.00	(180.00)	(150.00)	0.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	20,592.36	23,000.00	19,473.25	23,000.00	23,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	3,596.24	4,500.00	4,692.86	4,800.00	4,800.00
TAXES		24,188.60	27,500.00	24,166.11	27,800.00	27,800.00
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		26,588.60	29,900.00	26,566.11	30,200.00	30,200.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	591.87	970.53	207.00	970.53	840.74
101-804-707.000	SALARIES-TEMPORARY	1,082.21	2,000.00	724.07	1,500.00	1,190.00
101-804-709.000	SALARIES-OVERTIME	74.77	100.00	54.93	100.00	100.00
101-804-715.000	SOCIAL SECURITY	134.50	225.73	74.52	225.73	163.00
101-804-716.000	HEALTH INSURANCE	29.45	328.76	(0.65)	0.00	285.18
101-804-717.000	LIFE INSURANCE	0.64	2.86	0.46	2.86	3.12
101-804-717.001	OPEB CONTRIBUTION	0.00	97.05	0.00	0.00	0.00
101-804-718.000	PENSION	60.07	105.55	0.00	0.00	84.00
101-804-721.000	LONGEVITY	12.09	0.00	0.00	0.00	0.00
101-804-722.000	WORKERS COMPENSATION	126.46	200.00	46.61	45.00	0.00
101-804-723.000	DENTAL INSURANCE	1.94	15.07	1.74	0.00	21.79
101-804-724.000	EYECARE	1.11	6.52	0.57	0.00	6.21
101-804-725.000	DISABILITY INSURANCE	1.66	5.99	1.18	0.00	5.65
PERSONNEL		2,116.77	4,058.06	1,110.43	2,844.12	2,699.69
PROFESSIONAL & CONTRACTUAL						
101-804-802.000	CONTRACTUAL	0.00	0.00	180.00	180.00	0.00
101-804-910.000	INSURANCE	2,041.00	2,100.00	2,172.00	2,172.00	2,500.00
PROFESSIONAL & CONTRACTUAL		2,041.00	2,100.00	2,352.00	2,352.00	2,500.00
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	1,669.30	4,000.00	872.48	4,000.00	5,000.00
101-804-920.000	PUBLIC UTILITIES	6,295.25	7,000.00	6,266.08	7,000.00	7,000.00
101-804-940.000	RENTALS	841.20	1,500.00	664.95	1,500.00	1,500.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	24,209.10	25,000.00	24,181.61	25,000.00	24,000.00
OPERATING		33,014.85	37,500.00	31,985.12	37,500.00	37,500.00

CAPITAL

## BUDGET REPORT FOR CITY OF LOWELL

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 804 - MUSEUM						
APPROPRIATIONS						
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	3,495.00	5,000.00	0.00	5,000.00	10,000.00
CAPITAL		3,495.00	5,000.00	0.00	5,000.00	10,000.00
TOTAL APPROPRIATIONS		40,667.62	48,658.06	35,447.55	47,696.12	52,699.69
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(14,079.02)	(18,758.06)	(8,881.44)	(17,496.12)	(22,499.69)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.203	TRANSFER TO LOCAL STREET FUND	180,000.00	180,000.00	208,001.32	218,000.00	250,000.00
101-965-999.336	TRANSFER TO FIRE TRUCK RESERVE	0.00	0.00	0.00	0.00	150,000.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	303,382.00	308,632.00	308,632.00	308,632.00	312,632.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	55,000.00	0.00	0.00	25,000.00	25,000.00
TRANSFERS OUT		538,382.00	488,632.00	516,633.32	551,632.00	737,632.00
TOTAL APPROPRIATIONS		538,382.00	488,632.00	516,633.32	551,632.00	737,632.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(538,382.00)	(488,632.00)	(516,633.32)	(551,632.00)	(737,632.00)
ESTIMATED REVENUES - FUND 101		3,284,664.04	3,240,222.37	2,882,753.25	3,637,841.82	3,655,201.96
APPROPRIATIONS - FUND 101		3,088,128.98	3,225,751.63	2,517,581.10	3,505,050.47	3,659,510.34
NET OF REVENUES/APPROPRIATIONS - FUND 101		196,535.06	14,470.74	365,172.15	132,791.35	(4,308.38)
BEGINNING FUND BALANCE		996,748.64	1,193,283.70	1,193,283.70	1,193,283.70	1,326,075.05
ENDING FUND BALANCE		1,193,283.70	1,207,754.44	1,558,455.85	1,326,075.05	1,321,766.67



# General Fund Fund Balance Projection

	Fiscal year 2020-2021		Fiscal year 2021-2022	
Beginning Balance:	\$	1,193,287.70	\$	1,330,023.49
REVENUE:				
General Fund	\$	3,155,923.82	\$	3,187,110.96
Manager	\$	94,483.00	\$	119,483.00
Election	\$	5,000.00	\$	-
Clerk	\$	4,000.00	\$	4,000.00
Treasurer	\$	120,000.00	\$	120,000.00
City Hall	\$	600.00	\$	-
Cemetery	\$	10,000.00	\$	5,000.00
Police	\$	37,775.00	\$	26,800.00
Planning and zoning	\$	28,000.00	\$	10,000.00
DPW	\$	130,000.00	\$	130,000.00
Chamber/Riverwalk	\$	3,000.00	\$	3,000.00
Parks	\$	7,752.00	\$	7,500.00
Showboat	\$	-	\$	1,000.00
Library	\$	11,108.00	\$	11,108.00
Museum	\$	30,200.00	\$	30,200.00
TOTAL	\$	4,831,129.52	\$	4,985,225.45

## EXPENDITURES

Council	\$	17,513.00	\$	20,752.00
Manager	\$	226,090.00	\$	168,825.74
Election	\$	12,728.00	\$	5,701.00
Assessor	\$	59,620.00	\$	59,620.00
Attorney	\$	85,000.00	\$	75,000.00
Clerk	\$	156,448.92	\$	152,085.98
Treasurer	\$	282,432.15	\$	276,626.18

City Hall	\$	144,903.42	\$	138,053.89
Cemetery	\$	137,993.83	\$	123,448.09
Unallocated Miscellaneous	\$	49,916.00	\$	12,000.00
Police	\$	967,800.00	\$	1,000,392.33
Fire	\$	121,403.51	\$	129,000.00
Planning and Zoning	\$	50,742.68	\$	51,873.07
DPW	\$	300,940.67	\$	317,639.01
Emergency Management	\$	24,258.26		
Chamber	\$	4,000.00	\$	5,500.00
Parks	\$	177,252.52	\$	230,008.10
Showboat	\$	1,100.00	\$	10,615.00
Recreation	\$	5,000.00	\$	5,000.00
Library	\$	76,484.95	\$	82,886.10
HDC	\$	150.00		
Museum	\$	47,696.12	\$	52,699.69
Transfers Out	\$	551,632.00	\$	737,632.00
	\$	3,501,106.03	\$	3,655,358.18
Ending Balance	\$	1,330,023.49	\$	1,329,867.27

# MAJOR STREETS FUND

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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

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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

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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.

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
FEDERAL GRANTS						
202-000-507.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	63,333.33
FEDERAL GRANTS		0.00	0.00	0.00	0.00	63,333.33
INTEREST AND RENTS						
202-000-665.000	INTEREST	5,014.05	500.00	0.00	0.00	0.00
INTEREST AND RENTS		5,014.05	500.00	0.00	0.00	0.00
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	7,491.81	0.00	0.00	0.00	0.00
202-000-687.000	TRANSPORTATION FUND	306,749.50	275,784.00	195,333.20	343,992.00	353,325.00
202-000-688.000	TRUNKLINE MAINTENANCE	8,945.10	2,000.00	1,178.17	2,000.00	2,000.00
OTHER REVENUE		323,186.41	277,784.00	196,511.37	345,992.00	355,325.00
TOTAL ESTIMATED REVENUES		328,200.46	278,284.00	196,511.37	345,992.00	418,658.33
NET OF REVENUES/APPROPRIATIONS - 000 -		328,200.46	278,284.00	196,511.37	345,992.00	418,658.33
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	0.00	75,000.00	0.00	63,333.33	7,500.00
PROFESSIONAL & CONTRACTUAL		0.00	75,000.00	0.00	63,333.33	7,500.00
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	93,705.53	190,000.00	171,396.91	191,609.13	0.00
CAPITAL		93,705.53	190,000.00	171,396.91	191,609.13	0.00
TOTAL APPROPRIATIONS		93,705.53	265,000.00	171,396.91	254,942.46	7,500.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(93,705.53)	(265,000.00)	(171,396.91)	(254,942.46)	(7,500.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	3,360.41	4,334.14	1,437.43	4,334.17	4,309.97
202-463-707.000	SALARIES-TEMPORARY	720.30	1,500.00	877.93	1,500.00	800.00
202-463-708.000	STANDBY	1,703.99	1,000.00	417.49	1,000.00	1,000.00
202-463-709.000	SALARIES-OVERTIME	53.75	200.00	58.05	200.00	200.00
202-463-715.000	SOCIAL SECURITY	455.15	525.87	209.60	525.87	406.00
202-463-716.000	HEALTH INSURANCE	1,334.42	1,841.83	458.08	1,841.83	907.92
202-463-717.000	LIFE INSURANCE	13.21	11.44	2.19	11.44	12.47
202-463-717.001	OPEB CONTRIBUTION	0.00	242.63	0.00	242.63	242.63
202-463-718.000	PENSION	1,178.41	599.51	437.32	599.51	1,043.00
202-463-721.000	LONGEVITY	32.50	52.00	19.50	52.00	19.50
202-463-722.000	WORKERS COMPENSATION	646.25	400.00	205.72	400.00	400.00
202-463-723.000	DENTAL INSURANCE	51.95	46.42	13.45	46.42	52.15
202-463-724.000	EYECARE	16.24	21.77	2.80	21.77	13.86
202-463-725.000	DISABILITY INSURANCE	32.31	26.52	5.52	26.52	32.72
PERSONNEL		9,598.89	10,802.13	4,145.08	10,802.16	9,440.22
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	5,027.93	6,000.00	2,138.80	6,000.00	6,500.00
202-463-744.000	UNIFORMS	101.90	0.00	171.71	0.00	0.00

## BUDGET REPORT FOR CITY OF LOWELL

Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		5,129.83	6,000.00	2,310.51	6,000.00	6,500.00
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	16,615.90	35,000.00	6,185.28	20,000.00	20,000.00
202-463-930.000	REPAIR & MAINTENANCE	0.00	1,500.00	930.00	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL		16,615.90	36,500.00	7,115.28	21,500.00	21,500.00
OPERATING						
202-463-850.000	COMMUNICATIONS	283.76	250.00	75.36	250.00	0.00
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	1,000.00
202-463-940.000	RENTALS	2,959.01	3,000.00	1,314.87	3,000.00	3,000.00
OPERATING		3,242.77	3,750.00	1,390.23	3,750.00	4,000.00
CAPITAL						
202-463-970.000	CAPITAL OUTLAY	0.00	0.00	14,380.00	14,380.00	0.00
CAPITAL		0.00	0.00	14,380.00	14,380.00	0.00
TOTAL APPROPRIATIONS		34,587.39	57,052.13	29,341.10	56,432.16	41,440.22
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(34,587.39)	(57,052.13)	(29,341.10)	(56,432.16)	(41,440.22)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	2,522.36	1,107.87	914.08	1,107.87	1,128.40
202-474-707.000	SALARIES-TEMPORARY	1,068.03	500.00	611.01	611.01	1,175.00
202-474-709.000	SALARIES-OVERTIME	136.52	0.00	0.00	0.00	200.00
202-474-715.000	SOCIAL SECURITY	283.35	104.95	118.16	115.66	191.00
202-474-716.000	HEALTH INSURANCE	738.04	387.57	53.53	387.57	202.00
202-474-717.000	LIFE INSURANCE	10.02	2.86	0.17	2.86	3.12
202-474-717.001	OPEB CONTRIBUTION	0.00	48.53	0.00	48.53	0.00
202-474-718.000	PENSION	295.31	155.38	129.57	155.38	316.00
202-474-721.000	LONGEVITY	6.49	13.00	6.49	13.00	6.50
202-474-722.000	WORKERS COMPENSATION	396.13	225.00	115.89	225.00	225.00
202-474-723.000	DENTAL INSURANCE	15.85	11.29	3.55	11.29	12.34
202-474-724.000	EYECARE	12.63	5.08	0.21	5.08	3.47
202-474-725.000	DISABILITY INSURANCE	22.91	6.79	0.53	6.79	9.02
PERSONNEL		5,507.64	2,568.32	1,953.19	2,690.04	3,471.85
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	3,839.73	3,000.00	1,232.23	3,000.00	3,500.00
SUPPLIES		3,839.73	3,000.00	1,232.23	3,000.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	603.26	2,500.00	3,015.65	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL		603.26	2,500.00	3,015.65	3,000.00	3,000.00
OPERATING						
202-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	0.00
202-474-920.000	PUBLIC UTILITIES	0.00	0.00	177.16	0.00	0.00
202-474-940.000	RENTALS	2,541.77	2,500.00	1,050.16	2,500.00	2,500.00
OPERATING		2,541.77	2,800.00	1,227.32	2,800.00	2,500.00
TOTAL APPROPRIATIONS		12,492.40	10,868.32	7,428.39	11,490.04	12,471.85

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 474 - TRAFFIC						
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(12,492.40)	(10,868.32)	(7,428.39)	(11,490.04)	(12,471.85)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	4,972.47	12,446.46	4,723.83	12,446.46	12,973.17
202-478-707.000	SALARIES-TEMPORARY	1,021.54	600.00	136.00	600.00	1,123.00
202-478-708.000	STANDBY	1,224.42	1,500.00	1,550.31	1,550.00	1,550.00
202-478-709.000	SALARIES-OVERTIME	2,872.39	5,000.00	3,183.63	5,000.00	3,000.00
202-478-715.000	SOCIAL SECURITY	773.74	1,467.76	708.51	1,467.00	1,307.00
202-478-716.000	HEALTH INSURANCE	1,545.35	3,651.20	1,287.99	3,561.20	2,670.84
202-478-717.000	LIFE INSURANCE	14.24	32.90	18.33	32.90	35.85
202-478-717.001	OPEB CONTRIBUTION	0.00	442.83	0.00	450.00	0.00
202-478-718.000	PENSION	3,247.65	6,090.26	1,520.91	6,090.00	3,970.00
202-478-721.000	LONGEVITY	65.00	84.50	52.00	84.50	52.00
202-478-722.000	WORKERS COMPENSATION	1,050.20	900.00	579.84	900.00	1,100.00
202-478-723.000	DENTAL INSURANCE	68.13	146.84	84.63	146.84	184.97
202-478-723.001	OPEB CONTRIBUTION	0.00	118.21	0.00	118.21	0.00
202-478-724.000	EYECARE	17.80	56.26	23.56	56.26	46.72
202-478-725.000	DISABILITY	32.98	79.04	47.62	79.04	100.64
PERSONNEL		16,905.91	32,616.26	13,917.16	32,582.41	28,114.19
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	11,248.85	11,000.00	14,933.15	20,000.00	12,000.00
SUPPLIES		11,248.85	11,000.00	14,933.15	20,000.00	12,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	43.35	100.00	0.00	100.00	100.00
PROFESSIONAL & CONTRACTUAL		43.35	100.00	0.00	100.00	100.00
OPERATING						
202-478-940.000	RENTALS	11,810.15	21,200.00	11,616.34	21,200.00	21,500.00
OPERATING		11,810.15	21,200.00	11,616.34	21,200.00	21,500.00
TOTAL APPROPRIATIONS		40,008.26	64,916.26	40,466.65	73,882.41	61,714.19
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(40,008.26)	(64,916.26)	(40,466.65)	(73,882.41)	(61,714.19)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	2,473.43	1,000.00	396.00	1,000.00	1,000.00
202-483-830.000	ADMINISTRATIVE SERVICES	13,200.00	13,200.00	0.00	13,200.00	13,200.00
PROFESSIONAL & CONTRACTUAL		15,673.43	14,200.00	396.00	14,200.00	14,200.00
OPERATING						
202-483-864.000	CONFERENCES & CONVENTIONS	0.00	0.00	0.00	0.00	500.00
202-483-941.000	DATA PROCESSING	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
202-483-955.000	MISCELLANEOUS EXPENSE	453.00	500.00	592.56	600.00	500.00
OPERATING		2,697.00	2,744.00	2,836.56	2,844.00	3,244.00
TOTAL APPROPRIATIONS		18,370.43	16,944.00	3,232.56	17,044.00	17,444.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(18,370.43)	(16,944.00)	(3,232.56)	(17,044.00)	(17,444.00)
Dept 965 - TRANSFERS OUT						

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
202-965-999.203	TRANSFER TO LOCAL STREET FUND	0.00	0.00	83,889.76	172,996.00	341,662.50
TRANSFERS OUT		0.00	0.00	83,889.76	172,996.00	341,662.50
TOTAL APPROPRIATIONS		0.00	0.00	83,889.76	172,996.00	341,662.50
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		0.00	0.00	(83,889.76)	(172,996.00)	(341,662.50)
ESTIMATED REVENUES - FUND 202		328,200.46	278,284.00	196,511.37	345,992.00	418,658.33
APPROPRIATIONS - FUND 202		199,164.01	414,780.71	335,755.37	586,787.07	482,232.76
NET OF REVENUES/APPROPRIATIONS - FUND 202		129,036.45	(136,496.71)	(139,244.00)	(240,795.07)	(63,574.43)
BEGINNING FUND BALANCE		397,460.44	526,496.89	526,496.89	526,496.89	285,701.82
ENDING FUND BALANCE		526,496.89	390,000.18	387,252.89	285,701.82	222,127.39

Major Street Fund  
Budget

	Fiscal year 2020-2021	Fiscal year 2021-2022
Beginning Balance:	\$ 526,497.00	\$ 285,701.93
REVENUE:		
Act 51	\$ 345,992.00	\$ 355,325.00
USDA Reimbursement		\$ 63,333.33
Total:	\$ 872,489.00	\$ 704,360.26
EXPENDITURES:		
Capital Outlay & Prof. Services	\$ 254,942.46	\$ 7,500.00
Maintenance	\$ 56,432.16	\$ 41,440.22
Traffic	\$ 11,490.04	\$ 12,471.85
Winter Maintenance	\$ 73,882.41	\$ 61,714.19
Administration	\$ 17,044.00	\$ 17,444.00
Debt Service		
Transfer	\$ 172,996.00	\$ 341,662.50
Total:	\$ 586,787.07	\$ 482,232.76
Estimated Ending Balance:	\$ 285,701.93	\$ 222,127.50



# LOCAL STREETS FUND

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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

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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

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

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

Capital Projects anticipated in the proposed budget include the following:

- Amity – Main to Suffolk, resurfacing \$500,000
  - \$250,000 paid for by CDBG, DDA contributing \$184,000
- Jane Ellen Construction \$294,000
- Heffron, Faith and Roberta Jane \$186,500
  - 50% paid in FY 2021-22 and FY 2022-23
- Washington Street Engineering \$63,333.33
  - Will be reimbursed with USDA Financing

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
203-000-569.000	STATE GRANT	0.00	0.00	0.00	0.00	250,000.00
STATE GRANTS		0.00	0.00	0.00	0.00	250,000.00
INTEREST AND RENTS						
203-000-665.000	INTEREST	2,373.67	100.00	0.00	0.00	0.00
INTEREST AND RENTS		2,373.67	100.00	0.00	0.00	0.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	7,491.82	100.00	2,932.78	3,000.00	3,000.00
203-000-687.000	TRANSPORTATION FUND	127,881.65	91,929.65	80,270.30	131,162.00	134,721.00
203-000-689.000	STATE FUNDS - MAINTENANCE OF RIGH	0.00	24,000.00	0.00	0.00	0.00
OTHER REVENUE		135,373.47	116,029.65	83,203.08	134,162.00	137,721.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	180,000.00	180,000.00	208,001.32	208,001.00	250,000.00
203-000-699.202	TRANSFER FROM MAJOR STREET FUND	0.00	0.00	83,889.76	172,996.00	177,662.50
203-000-699.248	TRANSFER FROM D.D.A.	0.00	0.00	0.00	0.00	184,000.00
TRANSFERS IN		180,000.00	180,000.00	291,891.08	380,997.00	611,662.50
TOTAL ESTIMATED REVENUES		317,747.14	296,129.65	375,094.16	515,159.00	999,383.50
NET OF REVENUES/APPROPRIATIONS - 000 -		317,747.14	296,129.65	375,094.16	515,159.00	999,383.50
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	0.00	74,500.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	74,500.00	0.00	0.00	0.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	31,516.16	200,000.00	128,299.97	145,803.22	1,043,333.33
CAPITAL		31,516.16	200,000.00	128,299.97	145,803.22	1,043,333.33
TOTAL APPROPRIATIONS		31,516.16	274,500.00	128,299.97	145,803.22	1,043,333.33
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(31,516.16)	(274,500.00)	(128,299.97)	(145,803.22)	(1,043,333.33)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	17,356.57	18,133.87	5,923.87	18,133.87	18,313.15
203-463-707.000	SALARIES-TEMPORARY	8,670.57	5,750.00	4,199.06	7,000.00	9,500.00
203-463-708.000	STANDBY	731.66	1,000.00	86.10	0.00	1,000.00
203-463-709.000	SALARIES-OVERTIME	1,183.32	1,500.00	94.17	94.17	1,200.00
203-463-715.000	SOCIAL SECURITY	2,172.56	2,103.81	816.60	1,000.00	2,219.00
203-463-716.000	HEALTH INSURANCE	4,357.41	6,832.21	1,039.50	1,500.00	3,482.88
203-463-717.000	LIFE INSURANCE	46.88	47.20	7.79	47.20	51.44
203-463-717.001	OPEB CONTRIBUTION	0.00	873.48	0.00	873.48	0.00
203-463-718.000	PENSION	4,868.11	2,758.29	2,062.85	2,758.29	4,891.00
203-463-721.000	LONGEVITY	117.00	214.50	97.50	214.50	97.50
203-463-722.000	WORKERS COMPENSATION	3,403.84	1,800.00	759.70	1,800.00	1,800.00
203-463-723.000	DENTAL INSURANCE	196.50	188.17	37.85	188.17	207.81
203-463-724.000	EYECARE	58.58	86.00	10.21	86.00	57.18
203-463-725.000	DISABILITY INSURANCE	106.58	111.03	23.64	111.03	143.83

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		43,269.58	41,398.56	15,158.84	33,806.71	42,963.79
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	5,774.13	9,000.00	111.99	6,000.00	9,000.00
203-463-744.000	UNIFORMS	119.89	500.00	0.00	500.00	500.00
SUPPLIES		5,894.02	9,500.00	111.99	6,500.00	9,500.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	14,710.25	16,000.00	6,269.03	16,000.00	16,000.00
203-463-930.000	REPAIR & MAINTENANCE	0.00	1,500.00	0.00	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL		14,710.25	17,500.00	6,269.03	17,500.00	17,500.00
OPERATING						
203-463-850.000	COMMUNICATIONS	283.75	250.00	75.36	250.00	0.00
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	100.00	1,000.00
203-463-940.000	RENTALS	15,869.94	20,000.00	6,025.00	15,000.00	20,000.00
203-463-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	1,000.00
203-463-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	0.00
OPERATING		16,153.69	21,750.00	6,100.36	16,350.00	22,000.00
TOTAL APPROPRIATIONS		80,027.54	90,148.56	27,640.22	74,156.71	91,963.79
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(80,027.54)	(90,148.56)	(27,640.22)	(74,156.71)	(91,963.79)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	4,674.60	3,420.96	2,225.46	3,420.96	3,588.83
203-474-707.000	SALARIES-TEMPORARY	1,198.09	1,000.00	1,037.98	1,500.00	1,317.00
203-474-715.000	SOCIAL SECURITY	455.98	329.02	254.90	329.02	375.00
203-474-716.000	HEALTH INSURANCE	963.54	871.13	183.17	871.13	506.08
203-474-717.000	LIFE INSURANCE	12.02	8.58	3.23	0.00	9.35
203-474-717.001	OPEB CONTRIBUTION	0.00	97.05	0.00	97.05	0.00
203-474-718.000	PENSION	888.97	621.53	438.67	621.53	1,174.00
203-474-721.000	LONGEVITY	13.01	39.00	26.00	39.00	26.00
203-474-722.000	WORKERS COMPENSATION	729.55	350.00	245.27	350.00	500.00
203-474-723.000	DENTAL INSURANCE	43.32	32.61	13.61	32.61	34.23
203-474-724.000	EYECARE	14.91	13.80	3.66	13.80	10.40
203-474-725.000	DISABILITY INSURANCE	27.74	20.97	8.78	20.97	30.45
PERSONNEL		9,021.73	6,804.65	4,440.73	7,296.07	7,571.34
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	1,775.88	2,500.00	1,929.22	2,500.00	2,500.00
SUPPLIES		1,775.88	2,500.00	1,929.22	2,500.00	2,500.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	500.00
OPERATING						
203-474-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	0.00
203-474-940.000	RENTALS	3,959.41	1,500.00	1,305.64	1,500.00	2,500.00
OPERATING		3,959.41	2,000.00	1,305.64	2,000.00	2,500.00

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 474 - TRAFFIC APPROPRIATIONS						
TOTAL APPROPRIATIONS		14,757.02	11,804.65	7,675.59	12,296.07	13,071.34
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(14,757.02)	(11,804.65)	(7,675.59)	(12,296.07)	(13,071.34)
Dept 478 - WINTER MAINTENANCE APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	9,792.68	17,383.22	7,379.26	12,000.00	17,949.15
203-478-707.000	SALARIES-TEMPORARY	2,510.10	2,733.50	663.97	2,733.50	2,760.00
203-478-708.000	STANDBY	1,538.72	1,600.00	1,804.02	2,000.00	2,000.00
203-478-709.000	SALARIES-OVERTIME	3,937.82	5,000.00	3,658.13	5,000.00	5,000.00
203-478-715.000	SOCIAL SECURITY	1,370.62	2,002.52	1,007.39	2,002.52	1,966.00
203-478-716.000	HEALTH INSURANCE	2,829.94	5,541.04	1,881.03	5,541.04	3,629.80
203-478-717.000	LIFE INSURANCE	23.91	45.77	27.52	45.77	49.88
203-478-717.001	OPEB CONTRIBUTION	0.00	685.46	0.00	685.46	0.00
203-478-718.000	PENSION	4,860.58	6,829.37	2,078.95	5,000.00	5,284.00
203-478-721.000	LONGEVITY	97.50	143.00	77.98	143.00	78.00
203-478-722.000	WORKERS COMPENSATION	1,970.51	1,400.00	854.57	1,400.00	2,000.00
203-478-723.000	DENTAL INSURANCE	126.11	198.27	106.28	198.27	241.90
203-478-723.001	OPEB CONTRIBUTION	0.00	118.21	0.00	118.21	0.00
203-478-724.000	EYECARE	29.71	79.85	31.51	79.85	62.32
203-478-725.000	DISABILITY	54.38	109.26	67.69	109.26	139.56
PERSONNEL		29,142.58	43,869.47	19,638.30	37,056.88	41,160.61
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	11,389.16	20,000.00	15,095.35	20,000.00	20,000.00
SUPPLIES		11,389.16	20,000.00	15,095.35	20,000.00	20,000.00
OPERATING						
203-478-940.000	RENTALS	17,186.41	23,000.00	14,462.61	20,000.00	23,000.00
203-478-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	2,000.00
203-478-956.000	CONTINGENCY-STORM	0.00	2,000.00	0.00	2,000.00	0.00
OPERATING		17,186.41	25,000.00	14,462.61	22,000.00	25,000.00
TOTAL APPROPRIATIONS		57,718.15	88,869.47	49,196.26	79,056.88	86,160.61
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(57,718.15)	(88,869.47)	(49,196.26)	(79,056.88)	(86,160.61)
Dept 483 - ADMINISTRATION APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	2,473.43	0.00	396.00	396.00	0.00
203-483-830.000	ADMINISTRATIVE SERVICES	16,000.00	16,000.00	0.00	16,000.00	16,000.00
PROFESSIONAL & CONTRACTUAL		18,473.43	16,000.00	396.00	16,396.00	16,000.00
OPERATING						
203-483-864.000	CONFERENCES & CONVENTIONS	0.00	0.00	0.00	0.00	500.00
203-483-941.000	DATA PROCESSING	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
203-483-955.000	MISCELLANEOUS EXPENSE	453.00	500.00	592.57	0.00	500.00
OPERATING		3,615.00	3,662.00	3,754.57	3,162.00	4,162.00
TOTAL APPROPRIATIONS		22,088.43	19,662.00	4,150.57	19,558.00	20,162.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(22,088.43)	(19,662.00)	(4,150.57)	(19,558.00)	(20,162.00)

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-991.000	PRINCIPAL	25,000.00	0.00	0.00	0.00	0.00
203-906-995.000	INTEREST	531.25	0.00	0.00	0.00	0.00
	DEBT SERVICE	25,531.25	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		25,531.25	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(25,531.25)	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 203		317,747.14	296,129.65	375,094.16	515,159.00	999,383.50
APPROPRIATIONS - FUND 203		231,638.55	484,984.68	216,962.61	330,870.88	1,254,691.07
NET OF REVENUES/APPROPRIATIONS - FUND 203		86,108.59	(188,855.03)	158,131.55	184,288.12	(255,307.57)
BEGINNING FUND BALANCE		224,692.52	310,801.11	310,801.11	310,801.11	495,089.23
ENDING FUND BALANCE		310,801.11	121,946.08	468,932.66	495,089.23	239,781.66

Local Street Fund  
Budget

	Fiscal year 2020-2021		Fiscal year 2021-2022	
Beginning Balance:	\$	310,801.11	\$	495,089.45
REVENUE:				
Act 51	\$	131,162.00	\$	134,721.00
General Fund Transfer	\$	208,001.00	\$	250,000.00
Major Street Transfer	\$	172,996.00	\$	177,652.60
CDBG Award			\$	250,000.00
DDA Transfer			\$	184,000.00
Misc.	\$	3,000.00	\$	3,000.00
Total:	\$	825,960.11	\$	1,494,463.05
EXPENDITURES:				
Capital Outlay & Prof. Services	\$	145,803.00	\$	1,043,333.33
Maintenance	\$	74,156.71	\$	91,963.73
Traffic	\$	12,296.07	\$	13,071.34
Winter Maintenance	\$	79,056.88	\$	86,160.61
Administration	\$	19,558.00	\$	20,162.00
Debt Service	\$	-		
Transfer	\$	-		
Total:	\$	330,870.66	\$	1,254,691.01
Estimated Ending Balance:	\$	495,089.45	\$	239,772.04

# HISTORIC DISTRICT FUND

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

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

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 238 HISTORICAL DISTRICT FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	475.95	50.00	0.00	0.00	0.00
INTEREST AND RENTS		475.95	50.00	0.00	0.00	0.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	75,000.00	25,000.00	60,000.00	60,000.00	25,000.00
OTHER REVENUE		75,000.00	25,000.00	60,000.00	60,000.00	25,000.00
TOTAL ESTIMATED REVENUES		75,475.95	25,050.00	60,000.00	60,000.00	25,000.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	5,058.00	25,000.00	40,105.00	60,000.00	25,000.00
OPERATING		5,058.00	25,000.00	40,105.00	60,000.00	25,000.00
TOTAL APPROPRIATIONS		5,058.00	25,000.00	40,105.00	60,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		70,417.95	50.00	19,895.00	0.00	0.00
ESTIMATED REVENUES - FUND 238		75,475.95	25,050.00	60,000.00	60,000.00	25,000.00
APPROPRIATIONS - FUND 238		5,058.00	25,000.00	40,105.00	60,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 238		70,417.95	50.00	19,895.00	0.00	0.00
BEGINNING FUND BALANCE		11,782.74	82,200.69	82,200.69	82,200.69	82,200.69
ENDING FUND BALANCE		82,200.69	82,250.69	102,095.69	82,200.69	82,200.69



# DOWNTOWN DEVELOPMENT AUTHORITY FUND

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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

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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

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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:

- |   |           |
|---|-----------|
| • Valley Vista (Bowes to Main) traffic improvements | \$145,000 |
| • Monroe & Main Intersection                        | \$100,000 |
| • Showboat Brick Installation                       | \$25,000  |

## History of Capital Projects

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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 handicap ramp	\$13,447.00

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

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

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

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

**During fiscal years 2019-2020, the following projects were completed:**

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

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	549,128.68	600,000.00	706,176.53	706,176.53	755,000.00
	TAXES	549,128.68	600,000.00	706,176.53	706,176.53	755,000.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	7,268.45	2,500.00	0.00	1,000.00	2,500.00
	INTEREST AND RENTS	7,268.45	2,500.00	0.00	1,000.00	2,500.00
OTHER REVENUE						
248-000-698.000	BOND PROCEEDS	165,000.00	0.00	0.00	0.00	0.00
	OTHER REVENUE	165,000.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	721,397.13	602,500.00	706,176.53	707,176.53	757,500.00
NET OF REVENUES/APPROPRIATIONS - 000 -		721,397.13	602,500.00	706,176.53	707,176.53	757,500.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	0.00	21,750.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	0.00	21,750.00	0.00	0.00	0.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	258,367.08	154,500.00	79,750.31	105,885.00	270,000.00
	CAPITAL	258,367.08	154,500.00	79,750.31	105,885.00	270,000.00
	TOTAL APPROPRIATIONS	258,367.08	176,250.00	79,750.31	105,885.00	270,000.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(258,367.08)	(176,250.00)	(79,750.31)	(105,885.00)	(270,000.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	10,096.22	19,478.78	10,126.31	19,478.78	18,149.25
248-463-707.000	SALARIES-TEMPORARY	8,894.78	15,000.00	7,427.73	15,000.00	9,780.00
248-463-709.000	SALARIES-OVERTIME	1,016.11	2,000.00	1,221.38	2,000.00	1,100.00
248-463-715.000	SOCIAL SECURITY	1,574.40	2,700.00	1,693.95	2,700.00	2,220.00
248-463-716.000	HEALTH INSURANCE	1,225.28	5,315.42	1,737.97	5,315.42	4,727.86
248-463-717.000	LIFE INSURANCE	13.08	54.36	26.85	54.36	59.23
248-463-718.000	PENSION	2,805.99	3,891.57	917.14	3,891.57	3,447.00
248-463-721.000	LONGEVITY	183.42	84.50	52.00	84.50	52.00
248-463-722.000	WORKERS COMPENSATION	1,488.64	1,700.00	968.59	1,700.00	1,000.00
248-463-723.000	DENTAL INSURANCE	78.97	259.86	87.13	259.86	348.37
248-463-724.000	EYECARE	19.44	112.40	31.34	112.40	100.20
248-463-725.000	DISABILITY	30.26	119.84	67.51	119.84	134.34
	PERSONNEL	27,426.59	50,716.73	24,357.90	50,716.73	41,118.25
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	4,094.78	3,000.00	5,188.30	5,000.00	7,500.00
	SUPPLIES	4,094.78	3,000.00	5,188.30	5,000.00	7,500.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	0.00	2,000.00	3,310.97	3,500.00	1,000.00
248-463-930.000	REPAIR & MAINTENANCE	2,426.89	12,000.00	3,243.09	5,000.00	20,000.00

BUDGET REPORT FORCITY OF LOWELL  
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
	PROFESSIONAL & CONTRACTUAL	2,426.89	14,000.00	6,554.06	8,500.00	21,000.00
OPERATING						
248-463-880.000	COMMUNITY PROMOTION	0.00	0.00	10,249.20	21,000.00	48,620.00
248-463-920.000	PUBLIC UTILITIES	13,460.55	17,500.00	12,170.39	18,000.00	18,000.00
248-463-940.000	RENTALS	12,789.08	26,000.00	9,333.81	18,000.00	26,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	2,465.33	2,500.00	2,493.19	2,500.00	2,500.00
	OPERATING	28,714.96	46,000.00	34,246.59	59,500.00	95,120.00
	TOTAL APPROPRIATIONS	62,663.22	113,716.73	70,346.85	123,716.73	164,738.25
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(62,663.22)	(113,716.73)	(70,346.85)	(123,716.73)	(164,738.25)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	35,369.84	33,135.44	25,198.22	33,135.44	34,096.40
248-483-715.000	SOCIAL SECURITY	2,732.03	2,539.00	1,940.16	2,539.00	2,608.00
248-483-716.000	HEALTH INSURANCE	2,030.70	2,057.45	1,508.32	2,057.45	2,187.68
248-483-717.000	LIFE INSURANCE	43.06	50.06	32.42	50.06	54.56
248-483-718.000	PENSION	9,643.64	8,837.22	5,370.30	8,837.22	9,471.00
248-483-721.000	LONGEVITY	32.51	52.00	19.52	19.52	71.50
248-483-722.000	WORKERS COMPENSATION	179.50	125.00	126.14	180.00	200.00
248-483-723.000	DENTAL INSURANCE	169.82	181.82	122.40	181.82	173.16
248-483-724.000	EYECARE	43.19	37.56	15.11	37.56	15.53
248-483-725.000	DISABIILITY INSURANCE	167.94	201.67	134.17	201.67	196.51
	PERSONNEL	50,412.23	47,217.22	34,466.76	47,239.74	49,074.34
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	16,056.00	16,056.00	0.00	16,056.00	16,056.00
	PROFESSIONAL & CONTRACTUAL	16,056.00	16,056.00	0.00	16,056.00	16,056.00
	TOTAL APPROPRIATIONS	66,468.23	63,273.22	34,466.76	63,295.74	65,130.34
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(66,468.23)	(63,273.22)	(34,466.76)	(63,295.74)	(65,130.34)
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	52,245.68	75,000.00	8,027.00	64,027.00	65,000.00
	OPERATING	52,245.68	75,000.00	8,027.00	64,027.00	65,000.00
	TOTAL APPROPRIATIONS	52,245.68	75,000.00	8,027.00	64,027.00	65,000.00
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY PROMO		(52,245.68)	(75,000.00)	(8,027.00)	(64,027.00)	(65,000.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
248-906-991.000	PRINCIPAL ON BONDS	0.00	33,000.00	33,000.00	33,000.00	33,000.00
248-906-995.000	INTEREST ON BONDS	0.00	1,263.28	1,263.28	1,263.28	1,263.28
	DEBT SERVICE	0.00	34,263.28	34,263.28	34,263.28	34,263.28
	TOTAL APPROPRIATIONS	0.00	34,263.28	34,263.28	34,263.28	34,263.28

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 906 - DEBT SERVICE						
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		0.00	(34,263.28)	(34,263.28)	(34,263.28)	(34,263.28)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	303,382.00	308,632.00	308,632.00	308,632.00	312,632.00
248-965-999.203	TRANSFER TO LOCAL STREET FUND	0.00	0.00	0.00	0.00	184,000.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	0.00	17,340.00	17,340.00	34,680.00	0.00
TRANSFERS OUT		303,382.00	325,972.00	325,972.00	343,312.00	496,632.00
TOTAL APPROPRIATIONS		303,382.00	325,972.00	325,972.00	343,312.00	496,632.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(303,382.00)	(325,972.00)	(325,972.00)	(343,312.00)	(496,632.00)
ESTIMATED REVENUES - FUND 248		721,397.13	602,500.00	706,176.53	707,176.53	757,500.00
APPROPRIATIONS - FUND 248		743,126.21	788,475.23	552,826.20	734,499.75	1,095,763.87
NET OF REVENUES/APPROPRIATIONS - FUND 248		(21,729.08)	(185,975.23)	153,350.33	(27,323.22)	(338,263.87)
BEGINNING FUND BALANCE		441,662.71	419,933.63	419,933.63	419,933.63	392,610.41
ENDING FUND BALANCE		419,933.63	233,958.40	573,283.96	392,610.41	54,346.54



Downtown Development Authority Fund  
Budget

	Fiscal year 2020-2021	Fiscal year 2021-2022
Beginning Balance:	\$ 427,461.68	\$ 400,138.46
REVENUE:		
TIFA	\$ 706,176.53	\$ 755,000.00
Interest	\$ 1,000.00	\$ 2,500.00
Light and Power bond proceeds		
Total:	\$ 1,134,638.21	\$ 1,157,638.46
EXPENDITURES:		
Capital Outlay & Prof. Services	\$ 105,885.00	\$ 270,000.00
Maintenance & Admin.	\$ 123,716.73	\$ 164,738.25
Administration	\$ 63,295.74	\$ 65,130.34
Marketing	\$ 64,027.00	\$ 65,000.00
Transfer to General Fund/City Hall	\$ 308,632.00	\$ 312,632.00
Transfer to Equipment Fund	\$ 34,680.00	\$ -
Transfer to Local Street Fund		\$ 184,000.00
Pmt to Light and Power	\$ 34,263.28	\$ 34,263.28
Total:	\$ 734,499.75	\$ 1,095,763.87
Estimated Ending Balance:	\$ 400,138.46	\$ 61,874.59

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 249 BUILDING INSPECTION FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
249-000-627.000	BUILDING INSPECTOR FEES	31,992.00	45,000.00	68,649.00	75,000.00	75,000.00
CHARGES FOR SERVICES		31,992.00	45,000.00	68,649.00	75,000.00	75,000.00
TOTAL ESTIMATED REVENUES		31,992.00	45,000.00	68,649.00	75,000.00	75,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		31,992.00	45,000.00	68,649.00	75,000.00	75,000.00
Dept 371 - BUILDING INSPECTION DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
249-371-802.000	CONTRACTUAL	29,533.50	40,000.00	61,350.30	65,000.00	65,000.00
PROFESSIONAL & CONTRACTUAL		29,533.50	40,000.00	61,350.30	65,000.00	65,000.00
TOTAL APPROPRIATIONS		29,533.50	40,000.00	61,350.30	65,000.00	65,000.00
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSPEC		(29,533.50)	(40,000.00)	(61,350.30)	(65,000.00)	(65,000.00)
ESTIMATED REVENUES - FUND 249		31,992.00	45,000.00	68,649.00	75,000.00	75,000.00
APPROPRIATIONS - FUND 249		29,533.50	40,000.00	61,350.30	65,000.00	65,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 249		2,458.50	5,000.00	7,298.70	10,000.00	10,000.00
BEGINNING FUND BALANCE		13,975.62	16,434.12	16,434.12	16,434.12	26,434.12
ENDING FUND BALANCE		16,434.12	21,434.12	23,732.82	26,434.12	36,434.12

# DESIGNATED CONTRIBUTIONS FUND

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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
- Cheryl Staal Estate
- Police defibrilators

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-000-665.000	INTEREST	22,016.96	1,000.00	0.00	0.00	0.00
INTEREST AND RENTS		22,016.96	1,000.00	0.00	0.00	0.00
TRANSFERS IN						
260-000-699.101	TRANSFER FROM GENERAL FUND	0.00	1,000.00	0.00	0.00	0.00
260-000-699.260	TRANSFER FROM DESIGNATED CONTRIBU	0.00	0.00	3,860.25	3,860.25	0.00
TRANSFERS IN		0.00	1,000.00	3,860.25	3,860.25	0.00
TOTAL ESTIMATED REVENUES		22,016.96	2,000.00	3,860.25	3,860.25	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		22,016.96	2,000.00	3,860.25	3,860.25	0.00
Dept 276 - CEMETERY						
APPROPRIATIONS						
SUPPLIES						
260-276-740.000-BG1814	OPERATING SUPPLIES	179.91	0.00	0.00	0.00	0.00
SUPPLIES		179.91	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		179.91	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		(179.91)	0.00	0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
CAPITAL						
260-301-984.000-PO2020	EQUIPMENT	0.00	0.00	3,860.25	3,860.25	0.00
CAPITAL		0.00	0.00	3,860.25	3,860.25	0.00
TOTAL APPROPRIATIONS		0.00	0.00	3,860.25	3,860.25	0.00
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME		0.00	0.00	(3,860.25)	(3,860.25)	0.00
Dept 442 - SIDEWALK						
APPROPRIATIONS						
CAPITAL						
260-442-974.000	LAND IMPROVEMENTS	27,600.00	0.00	0.00	0.00	0.00
CAPITAL		27,600.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		27,600.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK		(27,600.00)	0.00	0.00	0.00	0.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
260-474-740.000-SI1401	OPERATING SUPPLIES	23,257.30	0.00	0.00	0.00	0.00
SUPPLIES		23,257.30	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		23,257.30	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(23,257.30)	0.00	0.00	0.00	0.00
Dept 751 - PARKS						

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
260-751-569.000-PK1701	SHOWBOAT GRANT	500,000.00	500,000.00	0.00	0.00	0.00
STATE GRANTS		500,000.00	500,000.00	0.00	0.00	0.00
OTHER REVENUE						
260-751-675.000-PK1701	SHOWBOAT DONATION	55,793.00	5,000.00	675,830.90	700,000.00	150,000.00
260-751-690.000	GRAND RAPIDS FOUNDATION GRANTS	200,000.00	0.00	150,000.00	150,000.00	0.00
OTHER REVENUE		255,793.00	5,000.00	825,830.90	850,000.00	150,000.00
TRANSFERS IN						
260-751-699.598	TRANSFER FROM CABLE	40,171.00	0.00	0.00	0.00	0.00
TRANSFERS IN		40,171.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		795,964.00	505,000.00	825,830.90	850,000.00	150,000.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-751-801.000-PK1701	PROFESSIONAL SERVICES	(3,764.50)	5,000.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		(3,764.50)	5,000.00	0.00	0.00	0.00
OPERATING						
260-751-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	120,086.15	0.00	0.00
OPERATING		0.00	0.00	120,086.15	0.00	0.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	633,954.89	500,000.00	2,207,630.43	2,250,000.00	150,000.00
CAPITAL		633,954.89	500,000.00	2,207,630.43	2,250,000.00	150,000.00
TOTAL APPROPRIATIONS		630,190.39	505,000.00	2,327,716.58	2,250,000.00	150,000.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		165,773.61	0.00	(1,501,885.68)	(1,400,000.00)	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DONATIONS	25.00	1,000.00	1,180.00	1,180.00	1,000.00
INTEREST AND RENTS		25.00	1,000.00	1,180.00	1,180.00	1,000.00
TOTAL ESTIMATED REVENUES		25.00	1,000.00	1,180.00	1,180.00	1,000.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	126.23	0.00	79.77	0.00	0.00
SUPPLIES		126.23	0.00	79.77	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	248.00	500.00	124.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		248.00	500.00	124.00	500.00	500.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	403.52	500.00	446.01	500.00	500.00
OPERATING		403.52	500.00	446.01	500.00	500.00
TOTAL APPROPRIATIONS		777.75	1,000.00	649.78	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 758 - DOG PARK						
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		(752.75)	0.00	530.22	180.00	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000 DONATIONS		0.00	0.00	100.00	100.00	0.00
INTEREST AND RENTS		0.00	0.00	100.00	100.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	100.00	100.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-759-740.000 OPERATING SUPPLIES		409.40	0.00	0.00	0.00	0.00
SUPPLIES		409.40	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		409.40	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GARDE		(409.40)	0.00	100.00	100.00	0.00
Dept 774 - RECREATION CONTRIBUTIONS						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-774-672.000-PK2003 DONATIONS		25,000.00	0.00	0.00	0.00	0.00
260-774-672.000-PK2004 DONATIONS		3,749.21	0.00	0.00	0.00	0.00
INTEREST AND RENTS		28,749.21	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		28,749.21	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT		28,749.21	0.00	0.00	0.00	0.00
Dept 790 - LIBRARY						
APPROPRIATIONS						
CAPITAL						
260-790-970.000-BG1815 CAPITAL OUTLAY		15,300.00	0.00	2,200.00	2,200.00	0.00
CAPITAL		15,300.00	0.00	2,200.00	2,200.00	0.00
TOTAL APPROPRIATIONS		15,300.00	0.00	2,200.00	2,200.00	0.00
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(15,300.00)	0.00	(2,200.00)	(2,200.00)	0.00
ESTIMATED REVENUES - FUND 260		846,755.17	508,000.00	830,971.15	855,140.25	151,000.00
APPROPRIATIONS - FUND 260		697,714.75	506,000.00	2,334,426.61	2,257,060.25	151,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		149,040.42	2,000.00	(1,503,455.46)	(1,401,920.00)	0.00
BEGINNING FUND BALANCE		1,773,504.95	1,922,545.37	1,922,545.37	1,922,545.37	520,625.37
ENDING FUND BALANCE		1,922,545.37	1,924,545.37	419,089.91	520,625.37	520,625.37

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 351 GENERAL DEBT SERVICE ( NON-VOTED BONDS)

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
351-000-699.101	TRANSFER FROM GENERAL FUND	303,382.00	308,632.00	308,632.00	0.00	312,632.00
TRANSFERS IN		303,382.00	308,632.00	308,632.00	0.00	312,632.00
TOTAL ESTIMATED REVENUES		303,382.00	308,632.00	308,632.00	0.00	312,632.00
NET OF REVENUES/APPROPRIATIONS - 000 -		303,382.00	308,632.00	308,632.00	0.00	312,632.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
351-906-991.000	PRINCIPAL	190,000.00	200,000.00	200,000.00	190,000.00	210,000.00
351-906-995.000	INTEREST	113,382.52	108,632.00	108,632.52	113,382.52	102,632.00
351-906-996.000	PAYING AGENT FEES	200.00	0.00	0.00	0.00	0.00
DEBT SERVICE		303,582.52	308,632.00	308,632.52	303,382.52	312,632.00
TOTAL APPROPRIATIONS		303,582.52	308,632.00	308,632.52	303,382.52	312,632.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(303,582.52)	(308,632.00)	(308,632.52)	(303,382.52)	(312,632.00)
ESTIMATED REVENUES - FUND 351		303,382.00	308,632.00	308,632.00	0.00	312,632.00
APPROPRIATIONS - FUND 351		303,582.52	308,632.00	308,632.52	303,382.52	312,632.00
NET OF REVENUES/APPROPRIATIONS - FUND 351		(200.52)	0.00	(0.52)	(303,382.52)	0.00
BEGINNING FUND BALANCE		3,055.44	2,854.92	2,854.92	2,854.92	(300,527.60)
ENDING FUND BALANCE		2,854.92	2,854.92	2,854.40	(300,527.60)	(300,527.60)

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 402 FIRE CAPITAL FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
402-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	150,000.00
TRANSFERS IN		0.00	0.00	0.00	0.00	150,000.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	150,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		0.00	0.00	0.00	0.00	150,000.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
402-336-981.000	FIRE VEHICLES	0.00	0.00	0.00	0.00	125,000.00
CAPITAL		0.00	0.00	0.00	0.00	125,000.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	125,000.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		0.00	0.00	0.00	0.00	(125,000.00)
ESTIMATED REVENUES - FUND 402		0.00	0.00	0.00	0.00	150,000.00
APPROPRIATIONS - FUND 402		0.00	0.00	0.00	0.00	125,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		0.00	0.00	0.00	0.00	25,000.00
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		0.00	0.00	0.00	0.00	25,000.00



# AIRPORT FUND

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

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

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

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

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 581 AIRPORT FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	216.00	376.00	400.00	376.00
581-000-607.002	GAS SALES	24,199.50	15,000.00	20,366.51	24,000.00	24,000.00
581-000-607.003	HANGAR STORAGE FEES	0.00	0.00	560.00	560.00	560.00
CHARGES FOR SERVICES		24,415.50	15,216.00	21,302.51	24,960.00	24,936.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	234.54	100.00	0.00	100.00	100.00
581-000-667.000	HANGAR RENTAL FEES	38,484.00	43,000.00	34,820.00	43,000.00	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
INTEREST AND RENTS		50,718.54	55,100.00	43,820.00	55,100.00	52,100.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	100.00	0.00	25.00	0.00	0.00
OTHER REVENUE		100.00	0.00	25.00	0.00	0.00
TOTAL ESTIMATED REVENUES		75,234.04	70,316.00	65,147.51	80,060.00	77,036.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	28,061.43	23,000.00	25,719.89	28,000.00	28,000.00
SUPPLIES		28,061.43	23,000.00	25,719.89	28,000.00	28,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-801.000	PROFESSIONAL SERVICES	0.00	1,000.00	0.00	1,000.00	0.00
581-000-802.000	CONTRACTUAL	5,500.00	8,000.00	4,680.00	8,000.00	8,000.00
581-000-910.000	INSURANCE	4,407.00	4,500.00	5,037.00	5,050.00	5,500.00
581-000-930.000	REPAIR & MAINTENANCE	4,876.90	5,000.00	5,334.28	5,000.00	5,000.00
PROFESSIONAL & CONTRACTUAL		14,783.90	18,500.00	15,051.28	19,050.00	18,500.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	4,976.94	8,000.00	4,389.58	8,000.00	8,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	8,527.82	9,000.00	8,227.36	8,500.00	8,500.00
581-000-968.000	DEPRECIATION	16,714.00	15,000.00	0.00	15,000.00	15,000.00
OPERATING		30,218.76	32,000.00	12,616.94	31,500.00	31,500.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	0.00	8,000.00	16,808.82	16,808.82	0.00
CAPITAL		0.00	8,000.00	16,808.82	16,808.82	0.00
TOTAL APPROPRIATIONS		73,064.09	81,500.00	70,196.93	95,358.82	78,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		2,169.95	(11,184.00)	(5,049.42)	(15,298.82)	(964.00)
ESTIMATED REVENUES - FUND 581		75,234.04	70,316.00	65,147.51	80,060.00	77,036.00
APPROPRIATIONS - FUND 581		73,064.09	81,500.00	70,196.93	95,358.82	78,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 581		2,169.95	(11,184.00)	(5,049.42)	(15,298.82)	(964.00)
BEGINNING FUND BALANCE		308,201.45	310,371.40	310,371.40	310,371.40	295,072.58
ENDING FUND BALANCE		310,371.40	299,187.40	305,321.98	295,072.58	294,108.58

# AIRPORT FUND

## ESTIMATED CASH POSITION

	<u>2020-2021</u>	<u>2021-2022</u>
CASH BALANCE - BEGINNING	\$ 30,336.49	\$ 30,037.67
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 80,060.00	\$ 77,036.00
OPERATING EXPENSES:		
SUPPLIES	\$ 28,000.00	\$ 28,000.00
OTHER SERVICES AND CHARGES	\$ 35,550.00	\$ 35,000.00
TOTAL OPERATING EXPENSES	63,550.00	63,000.00
NON-OPERATING INCOME (EXPENSES):		
MISCELLANEOUS REVENUE		
ADDITIONS TO ASSETS HANGAR DOOR	\$ 16,808.82	
INTEREST EXPENSE		
LOAN PAYMENT		
TOTAL NON-OPERATING	\$ 16,808.82	\$ -
CASH BALANCE - ENDING	\$ 30,037.67	\$ 44,073.67

# WASTEWATER FUND

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

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

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$24.93	\$4.12
Proposed	\$25.43	\$4.20

Capital Projects anticipated in the proposed budget include the following:

## **Treatment**

- 2<sup>nd</sup> payment of Concrete and Panel Installation at Digester #3 \$60,000
- Steel and Concrete Work at WWTP \$15,000

## **Collection**

- Foreman Street sewer repair \$307,382.50  
(Project begins in Spring 2021 and will carry into Fiscal Year 2021-22)

## Fund: 590 WASTEWATER FUND

PROFESSIONAL & CONTRACTUAL

## BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 550 - TREATMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	183,871.07	0.00	0.00	0.00	5,000.00
590-550-802.000	CONTRACTUAL	467,080.93	467,000.00	356,807.75	467,000.00	476,340.00
590-550-910.000	INSURANCE	17,236.00	17,236.00	16,691.00	16,691.00	17,500.00
590-550-930.000	REPAIR & MAINTENANCE	23,610.65	25,000.00	30,974.31	35,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		691,798.65	509,236.00	404,473.06	518,691.00	523,840.00
OPERATING						
590-550-850.000	COMMUNICATIONS	191.20	0.00	0.00	0.00	300.00
590-550-940.000	RENTALS	179.97	300.00	134.39	300.00	300.00
OPERATING		371.17	300.00	134.39	300.00	600.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	26,010.97	120,000.00	0.00	60,000.00	75,000.00
CAPITAL		26,010.97	120,000.00	0.00	60,000.00	75,000.00
TOTAL APPROPRIATIONS		718,397.70	629,722.88	404,704.28	579,118.50	599,665.00
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT		(718,397.70)	(629,722.88)	(404,704.28)	(579,118.50)	(599,665.00)
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	35,559.21	26,789.82	31,264.14	36,871.00	28,845.44
590-551-707.000	SALARIES-TEMPORARY	3,774.02	5,000.00	121.94	2,500.00	4,150.00
590-551-708.000	STANDBY	1,529.40	1,250.00	1,216.71	1,500.00	1,500.00
590-551-709.000	SALARIES-OVERTIME	2,509.65	2,000.00	1,947.99	2,500.00	2,500.00
590-551-715.000	SOCIAL SECURITY	3,161.26	2,628.53	2,458.22	2,800.00	2,715.00
590-551-716.000	HEALTH INSURANCE	5,923.39	6,692.36	4,198.29	6,692.36	6,051.86
590-551-717.000	LIFE INSURANCE	95.96	77.24	64.50	77.24	84.18
590-551-717.001	OPEB CONTRIBUTION	0.00	897.85	0.00	897.85	0.00
590-551-718.000	PENSION	5,639.97	8,421.60	3,088.40	8,421.60	9,635.00
590-551-721.000	LONGEVITY	78.00	91.00	78.00	91.00	78.00
590-551-722.000	WORKERS COMPENSATION	2,786.27	1,600.00	1,815.66	2,500.00	2,500.00
590-551-723.000	DENTAL INSURANCE	359.45	361.52	315.00	361.52	480.30
590-551-723.001	OPEB CONTRIBUTION	0.00	319.32	0.00	0.00	0.00
590-551-724.000	EYECARE	114.71	129.95	85.13	129.90	121.05
590-551-725.000	DISABILITY INSURANCE	249.28	174.88	186.35	174.88	206.35
PERSONNEL		61,780.57	56,434.07	46,840.33	65,517.35	58,867.18
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	116.87	800.00	1,059.83	1,200.00	1,500.00
590-551-744.000	UNIFORMS	161.41	1,250.00	593.48	1,250.00	1,250.00
SUPPLIES		278.28	2,050.00	1,653.31	2,450.00	2,750.00
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	5,000.00	0.00	2,500.00	5,000.00
590-551-801.000	PROFESSIONAL SERVICES	0.00	1,000.00	0.00	1,000.00	1,000.00
590-551-802.000	CONTRACTUAL	2,988.20	75,000.00	0.00	50,000.00	65,000.00
590-551-910.000	INSURANCE	0.00	750.00	750.00	750.00	750.00
590-551-930.000	REPAIR & MAINTENANCE	33,900.31	60,500.00	35,270.77	60,500.00	60,500.00
PROFESSIONAL & CONTRACTUAL		36,888.51	142,250.00	36,020.77	114,750.00	132,250.00
OPERATING						
590-551-850.000	COMMUNICATIONS	956.33	1,000.00	704.87	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 551 - COLLECTION						
APPROPRIATIONS						
OPERATING						
590-551-864.000	CONFERENCES & CONVENTIONS	725.86	3,500.00	146.00	500.00	3,500.00
590-551-940.000	RENTALS	13,210.79	9,000.00	11,345.44	13,000.00	13,000.00
590-551-941.000	FUEL	0.00	2,500.00	0.00	0.00	0.00
590-551-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	809.25	809.00	1,000.00
OPERATING		14,892.98	16,000.00	13,005.56	15,309.00	18,500.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	(242.11)	197,500.00	5,000.00	87,157.30	220,225.00
CAPITAL		(242.11)	197,500.00	5,000.00	87,157.30	220,225.00
TOTAL APPROPRIATIONS		113,598.23	414,234.07	102,519.97	285,183.65	432,592.18
NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION		(113,598.23)	(414,234.07)	(102,519.97)	(285,183.65)	(432,592.18)
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	29,162.39	29,395.60	19,999.00	29,395.60	18,456.36
590-552-703.000	SALARIES-METER READS	4,403.05	4,500.00	3,185.61	4,500.00	4,700.00
590-552-715.000	SOCIAL SECURITY	1,759.55	2,593.01	1,240.57	2,593.01	1,411.00
590-552-716.000	HEALTH INSURANCE	103,872.60	15,155.62	7,931.57	15,155.62	6,784.28
590-552-717.000	LIFE INSURANCE	91.53	96.55	45.01	96.55	58.46
590-552-718.000	PENSION	7,760.19	7,839.81	4,533.39	7,839.81	10,147.00
590-552-721.000	LONGEVITY	325.02	325.00	130.00	325.00	141.38
590-552-722.000	WORKERS COMPENSATION	221.39	0.00	96.15	221.39	221.39
590-552-723.000	DENTAL INSURANCE	369.40	407.80	209.77	407.80	245.10
590-552-724.000	EYECARE	118.01	148.04	83.94	148.04	89.03
590-552-725.000	DISABILITY	172.57	186.68	98.19	186.68	127.26
PERSONNEL		148,255.70	60,648.11	37,553.20	60,869.50	42,381.26
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	12.39	0.00	105.59	105.00	0.00
590-552-730.000	POSTAGE	2,755.04	3,000.00	1,980.86	3,000.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	913.89	1,000.00	830.59	1,000.00	1,000.00
SUPPLIES		3,681.32	4,000.00	2,917.04	4,105.00	4,000.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	392.65	400.00	285.04	400.00	400.00
590-552-941.000	DATA PROCESSING	19,992.00	19,992.00	19,992.00	27,500.00	27,500.00
590-552-969.000	BAD DEBTS	45.62	0.00	0.00	0.00	0.00
OPERATING		20,430.27	20,392.00	20,277.04	27,900.00	27,900.00
TOTAL APPROPRIATIONS		172,367.29	85,040.11	60,747.28	92,874.50	74,281.26
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCOUN		(172,367.29)	(85,040.11)	(60,747.28)	(92,874.50)	(74,281.26)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	6,795.13	41,250.00	26,326.39	41,250.00	10,000.00
590-553-830.000	ADMINISTRATIVE SERVICES	117,604.00	117,504.00	0.00	117,504.00	117,504.00
PROFESSIONAL & CONTRACTUAL		124,399.13	158,754.00	26,326.39	158,754.00	127,504.00
OPERATING						

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
590-553-968.000	DEPRECIATION	92,388.00	110,000.00	0.00	110,000.00	110,000.00
OPERATING		92,388.00	110,000.00	0.00	110,000.00	110,000.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
590-553-995.000	INTEREST-BONDS	75,255.75	83,037.50	83,037.50	83,037.50	81,287.50
590-553-996.000	PAYING AGENT FEES	250.00	0.00	150.00	0.00	0.00
DEBT SERVICE		75,505.75	153,037.50	153,187.50	153,037.50	151,287.50
TOTAL APPROPRIATIONS		292,292.88	421,791.50	179,513.89	421,791.50	388,791.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATION		(292,292.88)	(421,791.50)	(179,513.89)	(421,791.50)	(388,791.50)
ESTIMATED REVENUES - FUND 590		1,210,769.11	1,025,439.00	770,426.68	1,069,995.81	1,302,851.07
APPROPRIATIONS - FUND 590		1,296,656.10	1,550,788.56	747,485.42	1,378,968.15	1,495,329.94
NET OF REVENUES/APPROPRIATIONS - FUND 590		(85,886.99)	(525,349.56)	22,941.26	(308,972.34)	(192,478.87)
BEGINNING FUND BALANCE		3,084,908.38	2,999,021.39	2,999,021.39	2,999,021.39	2,690,049.05
ENDING FUND BALANCE		2,999,021.39	2,473,671.83	3,021,962.65	2,690,049.05	2,497,570.18



WASTEWATER FUND  
ESTIMATE CASH POSITION

	<u>2020-2021</u>	<u>2021-2022</u>
CASH BALANCE - BEGINNING	\$ 1,958,199.44	1,759,332.10
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,066,895.81	\$ 1,101,418.07
INTEREST	\$ 3,000.00	\$ 7,000.00
STATE GRANT	\$ -	\$ 131,000.00
FEDERAL GRANT		\$ 63,333.33
MISC	\$ 100.00	\$ 100.00
TOTAL OPERATING REVENUES	\$ 1,069,995.81	\$ 1,302,851.40
 TOTAL REVENUES	 \$ 3,028,195.25	 \$ 3,062,183.50
OPERATING EXPENSES:		
TREATMENT	\$ 579,118.50	\$ 599,665.00
TRANSMISSION AND DISTRIBUTION	\$ 285,183.65	\$ 432,592.18
CUSTOMER ACCOUNT	\$ 92,769.50	\$ 74,281.26
ADMINISTRATIVE AND GENERAL	\$ 421,791.50	\$ 388,791.50
 TOTAL OPERATING EXPENSES	 \$ 1,378,863.15	 \$ 1,495,329.94
 CASH BALANCE (W/DEPRECIATION - ENDING DEPRECIATION	 \$ 1,649,332.10 \$ 110,000.00	 \$ 1,566,853.56 \$ 110,000.00
 TOTAL CASH IN HAND	 \$ 1,759,332.10	 \$ 1,676,853.56

# WATER FUND

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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	\$25.71	\$2.51
Proposed	\$26.35	\$2.56

Capital Projects anticipated in the proposed budget include the following:

## **Treatment**

- Gee Drive Pump Improvements \$175,000
- Excavate Small Lime Pond \$100,000

## **Collection**

- Water Reliability Study \$15,000
- New Water Meter Reader \$15,000
- Service Line Investigation \$10,000

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-627.000	WATER METERS	1,628.00	1,000.00	3,190.90	3,200.00	1,500.00
591-000-628.000	READINESS TO SERVE CHARGE	624,098.72	577,153.00	455,515.18	657,482.31	673,919.30
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	2,350.00	2,100.00	2,700.00	2,700.00	2,700.00
591-000-632.000	METERED SALES-TOWNSHIP	218,590.16	216,721.00	180,232.19	234,757.52	234,757.00
591-000-633.000	CAPITAL CONNECTION CHARGE	5,577.00	5,000.00	7,686.00	7,800.00	5,000.00
591-000-634.000	TWO PERCENT LATE FEE	1,082.29	2,000.00	0.00	0.00	0.00
591-000-637.000	LATE FEE	6,885.00	8,000.00	0.00	0.00	0.00
591-000-642.000	METERED SALES	314,568.64	303,218.00	251,628.25	303,218.00	282,542.08
591-000-656.000	SERVICE-ON FEE	4,905.00	3,500.00	2,785.00	3,500.00	3,500.00
CHARGES FOR SERVICES		1,179,684.81	1,118,692.00	903,737.52	1,212,657.83	1,203,918.38
INTEREST AND RENTS						
591-000-665.000	INTEREST	16,808.82	12,000.00	0.00	2,000.00	3,000.00
591-000-667.000	RENTAL FEES	4,950.00	5,040.00	5,000.00	5,040.00	5,040.00
591-000-670.011	RENTALS-WATER FUND	0.00	0.00	149.99	150.00	0.00
INTEREST AND RENTS		21,758.82	17,040.00	5,149.99	7,190.00	8,040.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	5,516.01	5,000.00	11,024.38	11,100.00	5,000.00
591-000-698.000	PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00	63,333.33
OTHER REVENUE		5,516.01	5,000.00	11,024.38	11,100.00	68,333.33
TOTAL ESTIMATED REVENUES		1,206,959.64	1,140,732.00	919,911.89	1,230,947.83	1,280,291.71
NET OF REVENUES/APPROPRIATIONS - 000 -		1,206,959.64	1,140,732.00	919,911.89	1,230,947.83	1,280,291.71
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	129,589.69	133,896.00	111,146.49	133,896.00	141,523.20
591-570-707.000	SALARIES-TEMPORARY	48.00	100.00	31.67	100.00	100.00
591-570-709.000	SALARIES-OVERTIME	36,377.99	30,000.00	16,617.32	30,000.00	37,000.00
591-570-715.000	SOCIAL SECURITY	12,564.19	12,576.49	9,571.89	12,576.49	13,665.00
591-570-716.000	HEALTH INSURANCE	18,758.53	19,402.68	14,650.53	19,402.68	20,630.87
591-570-717.000	LIFE INSURANCE	260.24	286.08	177.85	286.08	311.76
591-570-718.000	PENSION	201,286.96	69,145.83	27,574.36	69,145.83	54,120.00
591-570-721.000	LONGEVITY	1,235.00	1,300.00	1,300.00	1,300.00	1,300.00
591-570-722.000	WORKERS COMPENSATION	10,010.90	5,000.00	4,793.40	6,500.00	6,500.00
591-570-723.000	DENTAL INSURANCE	1,078.71	1,254.96	845.62	1,254.96	1,566.96
591-570-723.001	OPEB CONTRIBUTION	0.00	2,597.92	0.00	2,597.92	0.00
591-570-724.000	EYECARE	563.30	652.32	399.05	652.32	621.36
591-570-725.000	DISABILITY INSURANCE	734.52	825.17	694.20	825.17	1,906.68
PERSONNEL		412,508.03	277,037.45	187,802.38	278,537.45	279,245.83
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	175.79	400.00	23.36	400.00	500.00
591-570-740.000	OPERATING SUPPLIES	11,497.79	11,000.00	7,345.20	11,000.00	11,500.00
591-570-741.000	FUEL	230.24	500.00	142.47	500.00	500.00
591-570-743.000	CHEMICALS	42,495.30	45,000.00	35,182.76	45,000.00	45,000.00
591-570-744.000	UNIFORMS	99.86	400.00	71.00	400.00	500.00
SUPPLIES		54,498.98	57,300.00	42,764.79	57,300.00	58,000.00
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	1,900.70	5,500.00	1,659.07	5,500.00	5,500.00

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 570 - TREATMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-570-802.000	CONTRACTUAL	4,815.30	6,800.00	2,999.05	6,800.00	7,000.00
591-570-930.000	REPAIR & MAINTENANCE	15,672.59	15,000.00	3,520.96	15,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	22,388.59	27,300.00	8,179.08	27,300.00	27,500.00
OPERATING						
591-570-850.000	COMMUNICATIONS	2,844.45	2,400.00	2,084.91	2,400.00	2,500.00
591-570-860.000	TRAVEL EXPENSES	0.00	500.00	0.00	500.00	500.00
591-570-864.000	CONFERENCES & CONVENTIONS	2,382.89	5,000.00	250.00	5,000.00	5,000.00
591-570-920.000	PUBLIC UTILITIES	58,054.17	62,000.00	54,939.79	62,000.00	65,000.00
591-570-940.000	RENTALS	1,823.12	4,700.00	1,502.20	4,700.00	4,700.00
591-570-955.000	MISCELLANEOUS EXPENSE	2,208.36	3,500.00	1,655.67	3,500.00	3,500.00
	OPERATING	67,312.99	78,100.00	60,432.57	78,100.00	81,200.00
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	34,465.35	50,000.00	15,359.83	50,000.00	320,000.00
	CAPITAL	34,465.35	50,000.00	15,359.83	50,000.00	320,000.00
	TOTAL APPROPRIATIONS	591,173.94	489,737.45	314,538.65	491,237.45	765,945.83
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		(591,173.94)	(489,737.45)	(314,538.65)	(491,237.45)	(765,945.83)
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	76,930.43	109,988.99	69,958.87	109,988.99	117,338.83
591-571-707.000	SALARIES-TEMPORARY	12,849.54	15,000.00	173.48	1,500.00	1,500.00
591-571-709.000	SALARIES-OVERTIME	9,964.65	7,500.00	10,361.21	15,000.00	12,500.00
591-571-715.000	SOCIAL SECURITY	7,249.11	9,924.27	5,817.94	9,924.77	10,835.00
591-571-716.000	HEALTH INSURANCE	16,567.09	24,780.46	8,808.98	24,780.46	23,626.00
591-571-717.000	LIFE INSURANCE	188.56	290.37	141.34	290.37	316.44
591-571-717.001	OPEB CONTRIBUTION	0.00	2,748.18	0.00	2,748.18	0.00
591-571-718.000	PENSION	30,092.37	29,082.12	14,252.19	29,082.12	39,542.00
591-571-721.000	LONGEVITY	442.00	474.50	455.01	474.01	455.00
591-571-722.000	WORKERS COMPENSATION	6,214.86	3,000.00	3,075.55	4,500.00	3,000.00
591-571-723.000	DENTAL INSURANCE	756.78	1,349.30	811.92	1,349.30	1,773.18
591-571-723.001	OPEB CONTRIBUTION	0.00	1,536.68	0.00	1,536.68	0.00
591-571-724.000	EYECARE	232.72	467.31	205.05	467.31	441.07
591-571-725.000	DISABILITY INSURANCE	482.63	710.48	411.70	710.48	922.35
	PERSONNEL	161,970.74	206,852.66	114,473.24	202,352.67	212,249.87
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	11.39	300.00	0.00	300.00	300.00
591-571-740.000	OPERATING SUPPLIES	1,735.70	4,000.00	3,132.89	4,000.00	4,000.00
591-571-744.000	UNIFORMS	61.54	1,250.00	793.50	1,250.00	1,250.00
	SUPPLIES	1,808.63	5,550.00	3,926.39	5,550.00	5,550.00
PROFESSIONAL & CONTRACTUAL						
591-571-801.000	CROSS CONNECTIONS	11,595.50	25,000.00	9,885.25	14,000.00	25,000.00
591-571-802.000	CONTRACTUAL	19,992.50	5,000.00	1,710.00	5,000.00	5,000.00
591-571-930.000	REPAIR & MAINTENANCE	39,054.59	75,000.00	44,895.43	65,000.00	75,000.00
	PROFESSIONAL & CONTRACTUAL	70,642.59	105,000.00	56,490.68	84,000.00	105,000.00
OPERATING						
591-571-850.000	COMMUNICATIONS	691.35	1,200.00	704.88	1,200.00	1,200.00



GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	22,492.81	46,250.00	16,262.25	30,000.00	15,000.00
591-573-830.000	ADMINISTRATIVE SERVICES	114,400.00	114,400.00	0.00	114,400.00	114,400.00
591-573-910.000	INSURANCE	13,629.00	14,000.00	13,676.00	14,000.00	14,000.00
	PROFESSIONAL & CONTRACTUAL	150,521.81	174,650.00	29,938.25	158,400.00	143,400.00
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	(0.25)	0.00	60.00	0.00	0.00
591-573-968.000	DEPRECIATION	178,083.00	165,000.00	0.00	165,000.00	165,000.00
	OPERATING	178,082.75	165,000.00	60.00	165,000.00	165,000.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	(4,111.00)	30,000.00	30,000.00	30,000.00	30,000.00
591-573-995.000	INTEREST-BONDS	36,187.75	35,587.50	35,587.50	35,587.50	34,837.50
591-573-996.000	PAYING AGENT FEES	250.00	1,200.00	350.00	1,200.00	1,200.00
	DEBT SERVICE	32,326.75	66,787.50	65,937.50	66,787.50	66,037.50
	TOTAL APPROPRIATIONS	360,931.31	406,437.50	96,033.03	390,187.50	374,437.50
NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRATION		(360,931.31)	(406,437.50)	(96,033.03)	(390,187.50)	(374,437.50)
ESTIMATED REVENUES - FUND 591		1,206,959.64	1,140,732.00	919,911.89	1,230,947.83	1,280,291.71
APPROPRIATIONS - FUND 591		1,332,275.25	1,454,785.72	737,940.76	1,460,209.06	1,650,343.07
NET OF REVENUES/APPROPRIATIONS - FUND 591		(125,315.61)	(314,053.72)	181,971.13	(229,261.23)	(370,051.36)
BEGINNING FUND BALANCE		3,503,150.89	3,377,835.28	3,377,835.28	3,377,835.28	3,148,574.05
ENDING FUND BALANCE		3,377,835.28	3,063,781.56	3,559,806.41	3,148,574.05	2,778,522.69

# WATER FUND

## ESTIMATE CASH POSITION

	<u>2020-2021</u>	<u>2021-2022</u>
CASH BALANCE - BEGINNING	\$ 1,516,363.69	1,452,102.46
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,212,657.83	\$ 1,203,918.38
INTEREST & RENT	\$ 7,190.00	\$ 8,040.00
MISC REVENUE	\$ 11,100.00	\$ 68,333.33
TOTAL OPERATING REVENUES	\$ 1,230,947.83	\$ 1,280,291.71
TOTAL REVENUES	\$ 2,747,311.52	\$ 2,732,394.17
OPERATING EXPENSES:		
TREATMENT	\$ 491,237.45	\$ 765,945.83
TRANSMISSION AND DISTRIBUTION	\$ 479,436.00	\$ 428,999.87
CUSTOMER ACCOUNT	\$ 99,348.11	\$ 80,959.87
ADMINISTRATIVE AND GENERAL	\$ 390,187.50	\$ 374,437.50
TOTAL OPERATING EXPENSES	\$ 1,460,209.06	\$ 1,650,343.07
CASH BALANCE W DEPRECIATION - ENDING	\$ 1,287,102.46	\$ 1,082,051.10
DEPRECIATION	\$ 165,000.00	\$ 165,000.00
<b>TOTAL CASH IN HAND</b>	<b>\$ 1,452,102.46</b>	<b>\$ 1,247,051.10</b>

# LIGHT AND POWER FUND

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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 2022 Operating Budget

Type	FY 2022 Budget
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### OPERATING REVENUE

#### Sales

Residential Sales	2,557,000
Residential Renewable Energy Charge	91,000
RS: Energy Optimization	34,000
Residential VGP Program Charge	500
<b>Total Residential Sales</b>	<b>2,682,500</b>
Commercial Sales (GS)	1,245,000
Commercial Sales (GSD)	1,572,000
Commercial GS/GSD Renewable Energy Charge	51,000
GS/GSD Energy Optimization	31,500
GS/GSD VGP Program Charge	400
Commercial Sales (GSDTO)	2,909,000
Commercial Sales (GSDPM)	497,000
Commercial GSDTO/GSDPM Renewable Energy Charge	15,000
GSDTO/GSDPM Energy Optimization	30,500
<b>Total Commercial Sales</b>	<b>6,351,400</b>
Security/Standby Light Energy Sales	6,000

<b>Total Sales Revenue</b>	<b>9,039,900</b>
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#### Service

Customer Late Charges	66,000
Reconnect/Disconnect Fees	1,500
Pole Attachment Fees	7,000
Miscellaneous Fees	500
Miscellaneous Service Revenue	6,000
New Account/Account Relocation Fee	14,750

<b>Total Service Revenue</b>	<b>95,750</b>
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#### Miscellaneous

Chatham Street Lease	48,500
Other Revenue	12,000

<b>Total Miscellaneous Revenue</b>	<b>60,500</b>
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<b>TOTAL OPERATING REVENUE</b>	<b>9,196,150</b>
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### OPERATING EXPENSES

## Lowell Light and Power FY 2022 Operating Budget

Type	FY 2022 Budget
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### Generation

Fuel	10,000
Generation Expenses	85,000
Maintenance: Generating & Electrical Equipment	13,000
Maintenance: Other Power Generation	14,000
Maintenance: Structures	32,000
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	120,000
Operating Supervision/Engineering	10,000
Safety and Training Expense	7,000
Tools	3,000

<b>Total Generation Expenses</b>	<b>294,000</b>
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### Purchased Power

AMP Ohio Energy Project	52,988
Belle River Project	841,595
Campbell Number 3 Project	1,512,003
Deficiency Capacity Charge	(22,794)
Deficiency Energy Charge	568,102
Energy Services Project	133,608
Land Filled Gas Projects (Granger & NANR)	926,003
MMPA Transmission Project	57,068
Surplus Energy Credit	(192,612)
Transmission Charge	22,058
Kalkaska: CT Project	383,012
MMPA Service Supply Committee Expense	20,000
MPPA Solar Project	127,000
Pegasus Wind Project	300,000

<b>Total Purchased Power Expenses</b>	<b>4,728,031</b>
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### Distribution

Customer Installation Expense	60,000
Load Dispatching	500
Maintenance: Line Transformers	8,000
Maintenance: Meters	1,000
Maintenance: Overhead Lines	32,000
Maintenance: Street Lighting	5,250
Maintenance: Structures	37,000
Maintenance: Substations	4,000
Maintenance: Underground Lines	24,500
Meter Expenses	75
Miscellaneous Distribution Expense	70,000

## Lowell Light and Power FY 2022 Operating Budget

Type	FY 2022 Budget
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Operation Supervision/Engineering	94,000
Operation Supervision/Xmission System	12,000
Overhead Line Expenses	6,000
Street Lighting Expenses	0
Substation Expenses	28,000
Safety and Training Expense	26,500
Tools	25,500
Trucks and Transportation Expense	35,000
Tree Trimming Expense	52,500
Underground Line Expenses	3,500

<b>Total Distribution Expenses</b>	<b>525,325</b>
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### Customer Accounting

Customer Accounts: Supervision	16,000
Customer Assistance Expense	27,500
Customer Records/Collections Expense	85,500
Customer Service Training	1,000
Uncollectible Account Expense	3,000
Meter Reading Expense	15,500
Miscellaneous Customer Accounts Expense	54,000
<b>EOC Program Portfolio</b>	
Residential Program Portfolio	38,780
Comm/Indust. Program Portfolio	96,959
Portfolio-Level Costs (Admin)	10,166
<b>Total EOC Program Portfolio</b>	<b>145,905</b>

<b>Total Customer Accounting Expense</b>	<b>348,405</b>
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### Marketing and Advertising

Advertising Expense	12,000
Demonstrating and Selling Expense	0

<b>Total Marketing and Advertising Expense</b>	<b>12,000</b>
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### Admin./General/Outside Services

Administrative and General Salaries	182,500
Board Conferences and Training	5,000
Board Meeting and Related Expense	36,000
O/S: Accounting, Legal, Engineering & Consultant	125,000

<b>Total Admin/General/Outside Services Expense</b>	<b>348,500</b>
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### Office, Insurance, & Maintenance

## Lowell Light and Power FY 2022 Operating Budget

Type	FY 2022 Budget
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Injuries, Damages, & Safety Expenses	46,500
Maintenance: Office Building	14,000
Office Supplies, Fees, Dues, Phone, Maintenance	140,000
Property/Liability Insurance	34,000

<b>Total Office, Insurance, &amp; Maintenance</b>	<b>234,500</b>
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### Employee Benefits & Other Compensation

Compensated Absences	155,000
Employee Pensions & Benefits	530,000
OPEB	0
Other Compensation	77,500
Taxes: Social Security & Medicare	98,000
Retiree Medical Insurance Coverage	53,000

<b>Total Employee Benefits &amp; Other Compensation</b>	<b>913,500</b>
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### Miscellaneous

Conference/Seminar Expense	42,500
Miscellaneous General Expenses	10,000

<b>Total Miscellaneous Expenses</b>	<b>52,500</b>
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### Depreciation Expenses

Depreciation Expense	695,000
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<b>Total Depreciation Expenses</b>	<b>695,000</b>
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<b>TOTAL OPERATING EXPENSES</b>	<b>8,151,761</b>
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<b>OPERATING INCOME (LOSS)</b>	<b>1,044,389</b>
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### NON-OPERATING REVENUE (EXPENSE)

#### Interest Income

Interest and Dividend	5,000
Interest Income Series 2012	0
Fifth Third Investments FMV Change	0

<b>Total Interest Income</b>	<b>5,000</b>
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## Lowell Light and Power FY 2022 Operating Budget

Type	FY 2022 Budget
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### Interest Expense

Interest Expense on Customer Deposits	0
Interest Expense Installment Purchase Loan(s)	3,638
Interest Expense Series 2012 Bonds	73,324

<b>Total Interest Expense</b>	<b>76,962</b>
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### Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	75,000
Gain on Sale of Investments	0
Loss on Property Disposal	0
Loss on Sale of Investments	0

<b>Total Gain/Loss on Sale of Property/Investments</b>	<b>75,000</b>
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### Transfers

PILOT - City of Lowell	395,996
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<b>Total Transfers</b>	<b>395,996</b>
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TOTAL NON-OPERATING REVENUE (EXPENSE)	(392,958)
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NET INCOME (LOSS)	651,431
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### Cash Generated from Operating Activities

Net Income	651,431
Depreciation (add back b/c it's a non-cash item)	695,000
OPEB (add back b/c it's a non-cash item)	0
Non-Cash Operating Expenses	111,600
Bond Principal Transfers (deduct b/c doesn't hit statement)	(390,000)

<b>Total Cash Generated from Operating Activities</b>	<b>1,068,031</b>
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<b>Proposed Capital Budget</b>	<b>1,059,450</b>
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<b>Net Change in Cash Flow</b>	<b>8,581</b>
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# DATA PROCESSING FUND

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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:

- Year 3 of Security Upgrade Repayment with Lowell Light & Power - \$21,573.94
- IT Data Center Project (50% paid by Lowell Light & Power) - \$8,825
- Phone Server Upgrade (Split first 1/3 of cost LL&P and 79% of the remainder) - \$10,400
- Replace 4 office computers - \$4,000

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 636 DATA PROCESSING FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	51.33	0.00	0.00	0.00	0.00
636-000-670.001	RENTALS-TREASURER	31,416.00	31,416.00	31,416.00	55,000.00	55,000.00
636-000-670.010	RENTALS-SEWER FUND	19,992.00	19,992.00	19,992.00	27,500.00	27,500.00
636-000-670.011	RENTALS-WATER FUND	23,460.00	23,460.00	23,460.00	32,500.00	32,500.00
636-000-670.012	RENTALS-MAJOR STREET	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
636-000-670.013	RENTALS-LOCAL STREET	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
INTEREST AND RENTS		80,325.33	80,274.00	80,274.00	120,406.00	120,406.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	2,019.48	0.00	2,792.49	2,795.00	2,000.00
OTHER REVENUE		2,019.48	0.00	2,792.49	2,795.00	2,000.00
TOTAL ESTIMATED REVENUES		82,344.81	80,274.00	83,066.49	123,201.00	122,406.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	2,959.43	3,500.00	1,539.65	3,500.00	3,500.00
SUPPLIES		2,959.43	3,500.00	1,539.65	3,500.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	39,331.18	30,000.00	32,895.23	40,000.00	35,000.00
636-000-802.000	CONTRACTUAL	33,116.57	25,000.00	43,872.40	50,000.00	40,000.00
PROFESSIONAL & CONTRACTUAL		72,447.75	55,000.00	76,767.63	90,000.00	75,000.00
OPERATING						
636-000-968.000	DEPRECIATION	21,968.00	21,000.00	0.00	21,000.00	21,000.00
OPERATING		21,968.00	21,000.00	0.00	21,000.00	21,000.00
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	6,742.47	31,300.00	22,993.40	23,000.00	44,798.94
CAPITAL		6,742.47	31,300.00	22,993.40	23,000.00	44,798.94
TOTAL APPROPRIATIONS		104,117.65	110,800.00	101,300.68	137,500.00	144,298.94
NET OF REVENUES/APPROPRIATIONS - 000 -		(21,772.84)	(30,526.00)	(18,234.19)	(14,299.00)	(21,892.94)
ESTIMATED REVENUES - FUND 636		82,344.81	80,274.00	83,066.49	123,201.00	122,406.00
APPROPRIATIONS - FUND 636		104,117.65	110,800.00	101,300.68	137,500.00	144,298.94
NET OF REVENUES/APPROPRIATIONS - FUND 636		(21,772.84)	(30,526.00)	(18,234.19)	(14,299.00)	(21,892.94)
BEGINNING FUND BALANCE		102,973.50	81,200.66	81,200.66	81,200.66	66,901.66
ENDING FUND BALANCE		81,200.66	50,674.66	62,966.47	66,901.66	45,008.72

# DATA PROCESSING FUND

## ESTIMATED CASH POSITION

	<u>2020-2021</u>	<u>2021-22</u>
CASH BALANCE – BEGINNING	\$ 10,842.55	\$ 17,543.55
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 120,406.00	\$ 120,406.00
MISC REVENUE	\$ 2,795.00	\$ 2,000.00
TOTAL REVENUES	\$ 134,043.55	\$ 139,949.55
OPERATING EXPENSES:		
SUPPLIES	\$ (3,500.00)	\$ (3,500.00)
OTHER SERVICES AND CHARGES	\$ (90,000.00)	\$ (75,000.00)
TOTAL OPERATING EXPENSES	\$ (93,500.00)	\$ (78,500.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE		\$ -
ADDITIONS TO ASSETS	\$ (23,000.00)	\$ (44,798.94)
TOTAL NON-OPERATING INCOME	\$ (23,000.00)	\$ (44,798.94)
CASH BALANCE – ENDING	\$ 17,543.55	\$ 16,650.61



# EQUIPMENT FUND

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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:

- Chevrolet 3500 truck and box \$ 65,000
- Water Plant Vehicle and Computer \$ 37,000

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	18,227.79	8,000.00	7,713.42	12,000.00	8,000.00
661-000-670.000	RENTALS	165,763.55	218,325.00	121,254.52	200,000.00	223,375.00
CHARGES FOR SERVICES		183,991.34	226,325.00	128,967.94	212,000.00	231,375.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	889.73	100.00	0.00	889.73	816.48
INTEREST AND RENTS		889.73	100.00	0.00	889.73	816.48
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	3,592.61	0.00	1,139.45	0.00	0.00
OTHER REVENUE		3,592.61	0.00	1,139.45	0.00	0.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	55,000.00	0.00	0.00	25,000.00	25,000.00
661-000-699.248	TRANSFER FROM D.D.A.	0.00	17,340.00	17,340.00	34,680.00	0.00
TRANSFERS IN		55,000.00	17,340.00	17,340.00	59,680.00	25,000.00
TOTAL ESTIMATED REVENUES		243,473.68	243,765.00	147,447.39	272,569.73	257,191.48
NET OF REVENUES/APPROPRIATIONS - 000 -		243,473.68	243,765.00	147,447.39	272,569.73	257,191.48
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	7,009.44	10,401.52	6,677.39	10,401.52	10,376.08
661-895-707.000	SALARIES-TEMPORARY	0.00	500.00	0.00	500.00	500.00
661-895-709.000	SALARIES-OVERTIME	456.83	750.00	313.59	750.00	500.00
661-895-715.000	SOCIAL SECURITY	720.33	868.39	508.46	868.39	870.00
661-895-716.000	HEALTH INSURANCE	1,249.91	2,142.14	862.04	2,142.14	2,158.62
661-895-717.000	LIFE INSURANCE	16.26	21.46	13.95	21.46	23.38
661-895-717.001	OPEB CONTRIBUTION	0.00	242.63	0.00	242.63	0.00
661-895-718.000	PENSION	(58,011.31)	2,438.32	1,580.13	2,438.32	2,937.00
661-895-721.000	LONGEVITY	97.49	97.50	65.00	97.50	97.50
661-895-722.000	WORKERS COMPENSATION	571.44	500.00	261.16	500.00	500.00
661-895-723.000	DENTAL INSURANCE	70.27	94.12	53.40	94.12	94.12
661-895-723.001	OPEB CONTRIBUTION	0.00	153.50	0.00	153.50	153.50
661-895-724.000	EYECARE	19.51	34.50	15.88	34.50	34.50
661-895-725.000	DISABILITY	45.97	64.18	42.44	64.18	97.48
PERSONNEL		(47,753.86)	18,308.26	10,393.44	18,308.26	18,342.18
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	2,537.20	3,300.00	2,568.00	3,300.00	3,000.00
661-895-740.000	OPERATING SUPPLIES	881.33	4,250.00	25.90	4,250.00	5,000.00
661-895-741.000	FUEL	9,328.58	14,000.00	6,455.56	14,000.00	15,000.00
SUPPLIES		12,747.11	21,550.00	9,049.46	21,550.00	23,000.00
PROFESSIONAL & CONTRACTUAL						
661-895-910.000	INSURANCE	11,563.00	12,000.00	11,769.00	12,000.00	12,500.00
661-895-930.000	REPAIR & MAINTENANCE	75,336.56	63,000.00	36,870.55	63,000.00	65,000.00
PROFESSIONAL & CONTRACTUAL		86,899.56	75,000.00	48,639.55	75,000.00	77,500.00
OPERATING						
661-895-900.000	PRINTING	0.00	200.00	0.00	200.00	0.00
661-895-940.000	RENTALS	37.55	100.00	1,715.03	1,800.00	1,500.00

BUDGET REPORT FORCITY OF LOWELL  
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
661-895-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00
661-895-957.000	TRAINING	0.00	1,000.00	80.00	1,000.00	1,500.00
661-895-968.000	DEPRECIATION	121,526.00	90,000.00	0.00	120,000.00	90,000.00
OPERATING		121,563.55	91,300.00	1,795.03	123,000.00	93,500.00
CAPITAL						
661-895-981.000	EQUIPMENT	0.36	22,500.00	12,799.48	87,500.00	102,000.00
CAPITAL		0.36	22,500.00	12,799.48	87,500.00	102,000.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	88,764.67	67,854.71	88,764.97	55,813.50
661-895-995.000	INTEREST PAYABLE	4,265.97	2,790.10	1,559.21	2,790.10	1,427.27
DEBT SERVICE		4,265.97	91,554.77	69,413.92	91,555.07	57,240.77
TOTAL APPROPRIATIONS		177,722.69	320,213.03	152,090.88	416,913.33	371,582.95
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT. &		(177,722.69)	(320,213.03)	(152,090.88)	(416,913.33)	(371,582.95)
ESTIMATED REVENUES - FUND 661		243,473.68	243,765.00	147,447.39	272,569.73	257,191.48
APPROPRIATIONS - FUND 661		177,722.69	320,213.03	152,090.88	416,913.33	371,582.95
NET OF REVENUES/APPROPRIATIONS - FUND 661		65,750.99	(76,448.03)	(4,643.49)	(144,343.60)	(114,391.47)
BEGINNING FUND BALANCE		165,373.18	231,124.17	231,124.17	231,124.17	86,780.57
ENDING FUND BALANCE		231,124.17	154,676.14	226,480.68	86,780.57	(27,610.90)

EQUIPMENT FUND  
ESTIMATED CASH POSITION

	<u>2020-2021</u>	<u>2021-2022</u>
CASH BALANCE - BEGINNING	\$ 72,725.00	\$ 48,381.70
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$12,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 200,000.00	\$ 223,375.00
INTEREST	\$889.73	\$816.48
TRANSFERS IN	\$ 59,680.00	\$ 25,000.00
OTHER REVENUE		
REVENUES	\$272,569.73	\$257,191.48
TOTAL REVENUES	\$ 345,294.73	\$305,573.18
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (18,308.26)	\$ (18,342.18)
SUPPLIES	\$ (21,550.00)	\$ (23,000.00)
OTHER SERVICES AND CHARGES	\$ (78,000.00)	\$ (79,500.00)
TOTAL OPERATING EXPENSES		
	\$ (117,858.26)	\$ (120,842.18)
NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN	\$ -	
DEBT SERVICE	\$ (91,554.77)	\$ (57,240.27)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (87,500.00)	\$ (102,000.00)
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
TOTAL NON-OPERATING		
	\$ (179,054.77)	\$ (159,240.27)
CASH BALANCE - ENDING	\$ 48,381.70	\$ 25,490.73

# LEE FUND

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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  
Fund: 714 LEE FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	2,719.87	4,000.00	58.50	4,000.00	4,000.00
	INTEREST AND RENTS	2,719.87	4,000.00	58.50	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	2,719.87	4,000.00	58.50	4,000.00	4,000.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	0.00	4,000.00	0.00	4,000.00	4,000.00
	CAPITAL	0.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL APPROPRIATIONS	0.00	4,000.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		2,719.87	0.00	58.50	0.00	0.00
ESTIMATED REVENUES - FUND 714		2,719.87	4,000.00	58.50	4,000.00	4,000.00
APPROPRIATIONS - FUND 714		0.00	4,000.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 714		2,719.87	0.00	58.50	0.00	0.00
	BEGINNING FUND BALANCE	219,401.42	222,121.29	222,121.29	222,121.29	222,121.29
	ENDING FUND BALANCE	222,121.29	222,121.29	222,179.79	222,121.29	222,121.29

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 598 CABLE TV FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	109,800.00	100,000.00	108,479.10	108,479.00	109,000.00
OTHER REVENUE		109,800.00	100,000.00	108,479.10	108,479.00	109,000.00
TOTAL ESTIMATED REVENUES		109,800.00	100,000.00	108,479.10	108,479.00	109,000.00
APPROPRIATIONS						
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	89,629.00	100,000.00	104,479.10	104,479.00	105,000.00
CAPITAL		89,629.00	100,000.00	104,479.10	104,479.00	105,000.00
TOTAL APPROPRIATIONS		89,629.00	100,000.00	104,479.10	104,479.00	105,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		20,171.00	0.00	4,000.00	4,000.00	4,000.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
TRANSFERS OUT						
598-906-999.101	TRANSFER TO GENERAL FUND	30,000.00	0.00	0.00	4,000.00	4,000.00
598-906-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	40,171.00	0.00	0.00	0.00	0.00
TRANSFERS OUT		70,171.00	0.00	0.00	4,000.00	4,000.00
TOTAL APPROPRIATIONS		70,171.00	0.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(70,171.00)	0.00	0.00	(4,000.00)	(4,000.00)
ESTIMATED REVENUES - FUND 598		109,800.00	100,000.00	108,479.10	108,479.00	109,000.00
APPROPRIATIONS - FUND 598		159,800.00	100,000.00	104,479.10	108,479.00	109,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		(50,000.00)	0.00	4,000.00	0.00	0.00
BEGINNING FUND BALANCE		50,000.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		0.00	0.00	4,000.00	0.00	0.00

BUDGET REPORT FORCITY OF LOWELL  
Fund: 711 CEMETERY FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
711-000-627.000	PERPETUAL CARE INCOME	6,500.00	10,000.00	8,500.00	10,000.00	6,500.00
CHARGES FOR SERVICES		6,500.00	10,000.00	8,500.00	10,000.00	6,500.00
INTEREST AND RENTS						
711-000-665.000	INTEREST	4,699.11	2,000.00	0.00	2,000.00	1,000.00
INTEREST AND RENTS		4,699.11	2,000.00	0.00	2,000.00	1,000.00
TOTAL ESTIMATED REVENUES		11,199.11	12,000.00	8,500.00	12,000.00	7,500.00
NET OF REVENUES/APPROPRIATIONS - 000 -		11,199.11	12,000.00	8,500.00	12,000.00	7,500.00
ESTIMATED REVENUES - FUND 711		11,199.11	12,000.00	8,500.00	12,000.00	7,500.00
APPROPRIATIONS - FUND 711		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 711		11,199.11	12,000.00	8,500.00	12,000.00	7,500.00
BEGINNING FUND BALANCE		400,852.33	412,051.44	412,051.44	412,051.44	424,051.44
ENDING FUND BALANCE		412,051.44	424,051.44	420,551.44	424,051.44	431,551.44



# LOOK FUND

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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  
Fund: 715 LOOK FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	10,815.96	0.00	(25,842.38)	0.00	0.00
INTEREST AND RENTS		10,815.96	0.00	(25,842.38)	0.00	0.00
OTHER REVENUE						
715-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	52,386.00	40,000.00	16,362.18	42,989.00	45,000.00
OTHER REVENUE		52,386.00	40,000.00	16,362.18	42,989.00	45,000.00
TOTAL ESTIMATED REVENUES		63,201.96	40,000.00	(9,480.20)	42,989.00	45,000.00
APPROPRIATIONS						
OPERATING						
715-000-880.000	COMMUNITY PROMOTION	28,302.00	40,000.00	2,000.00	39,128.75	45,000.00
OPERATING		28,302.00	40,000.00	2,000.00	39,128.75	45,000.00
TOTAL APPROPRIATIONS		28,302.00	40,000.00	2,000.00	39,128.75	45,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		34,899.96	0.00	(11,480.20)	3,860.25	0.00
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
715-965-999.101	TRANSFER TO GENERAL FUND	18,384.00	0.00	0.00	0.00	0.00
715-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	0.00	0.00	3,860.25	3,860.25	0.00
TRANSFERS OUT		18,384.00	0.00	3,860.25	3,860.25	0.00
TOTAL APPROPRIATIONS		18,384.00	0.00	3,860.25	3,860.25	0.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(18,384.00)	0.00	(3,860.25)	(3,860.25)	0.00
ESTIMATED REVENUES - FUND 715		63,201.96	40,000.00	(9,480.20)	42,989.00	45,000.00
APPROPRIATIONS - FUND 715		46,686.00	40,000.00	5,860.25	42,989.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715		16,515.96	0.00	(15,340.45)	0.00	0.00
BEGINNING FUND BALANCE		380,346.93	396,862.89	396,862.89	396,862.89	396,862.89
ENDING FUND BALANCE		396,862.89	396,862.89	381,522.44	396,862.89	396,862.89

## BUDGET REPORT FOR CITY OF LOWELL

Fund: 716 CARR FUND

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
716-000-665.000	INTEREST	221.33	200.00	0.00	200.00	100.00
	INTEREST AND RENTS	221.33	200.00	0.00	200.00	100.00
	TOTAL ESTIMATED REVENUES	221.33	200.00	0.00	200.00	100.00
APPROPRIATIONS						
OPERATING						
716-000-887.000	CONTRIBUTIONS FOR LIBRARY PROGRAM	0.00	0.00	0.00	0.00	100.00
	OPERATING	0.00	0.00	0.00	0.00	100.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	100.00
NET OF REVENUES/APPROPRIATIONS - 000 -		221.33	200.00	0.00	200.00	0.00
ESTIMATED REVENUES - FUND 716		221.33	200.00	0.00	200.00	100.00
APPROPRIATIONS - FUND 716		0.00	0.00	0.00	0.00	100.00
NET OF REVENUES/APPROPRIATIONS - FUND 716		221.33	200.00	0.00	200.00	0.00
	BEGINNING FUND BALANCE	20,614.42	20,835.75	20,835.75	20,835.75	21,035.75
	ENDING FUND BALANCE	20,835.75	21,035.75	20,835.75	21,035.75	21,035.75

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 718 CARR FUND II

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
718-000-665.000	INTEREST	836.39	50.00	0.00	50.00	250.00
	INTEREST AND RENTS	836.39	50.00	0.00	50.00	250.00
	TOTAL ESTIMATED REVENUES	836.39	50.00	0.00	50.00	250.00
APPROPRIATIONS						
OPERATING						
718-000-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	250.00
	OPERATING	0.00	0.00	0.00	0.00	250.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	250.00
NET OF REVENUES/APPROPRIATIONS - 000 -		836.39	50.00	0.00	50.00	0.00
ESTIMATED REVENUES - FUND 718		836.39	50.00	0.00	50.00	250.00
APPROPRIATIONS - FUND 718		0.00	0.00	0.00	0.00	250.00
NET OF REVENUES/APPROPRIATIONS - FUND 718		836.39	50.00	0.00	50.00	0.00
	BEGINNING FUND BALANCE	72,269.96	73,106.35	73,106.35	73,106.35	73,156.35
	ENDING FUND BALANCE	73,106.35	73,156.35	73,106.35	73,156.35	73,156.35
ESTIMATED REVENUES - ALL FUNDS		1,057.72	250.00	0.00	250.00	350.00
APPROPRIATIONS - ALL FUNDS		0.00	0.00	0.00	0.00	350.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,057.72	250.00	0.00	250.00	0.00
BEGINNING FUND BALANCE - ALL FUNDS		92,884.38	93,942.10	93,942.10	93,942.10	94,192.10
ENDING FUND BALANCE - ALL FUNDS		93,942.10	94,192.10	93,942.10	94,192.10	94,192.10

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 737 OTHER POST EMPLOYEE BENEFITS

GL NUMBER	DESCRIPTION	2019-20 ACTIVITY	2020-21 AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
737-000-665.000	INTEREST	222.17	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	222.17	0.00	0.00	0.00	0.00
UNK REV						
737-000-671.000	OTHER REVENUE	53,883.27	37,000.00	0.00	37,000.00	68,000.00
	UNK REV	53,883.27	37,000.00	0.00	37,000.00	68,000.00
	TOTAL ESTIMATED REVENUES	54,105.44	37,000.00	0.00	37,000.00	68,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		54,105.44	37,000.00	0.00	37,000.00	68,000.00
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
737-483-716.000	HEALTH INSURANCE	17,038.44	0.00	32,659.31	37,000.00	68,064.17
	PERSONNEL	17,038.44	0.00	32,659.31	37,000.00	68,064.17
	TOTAL APPROPRIATIONS	17,038.44	0.00	32,659.31	37,000.00	68,064.17
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATIO		(17,038.44)	0.00	(32,659.31)	(37,000.00)	(68,064.17)
ESTIMATED REVENUES - FUND 737		54,105.44	37,000.00	0.00	37,000.00	68,000.00
APPROPRIATIONS - FUND 737		17,038.44	0.00	32,659.31	37,000.00	68,064.17
NET OF REVENUES/APPROPRIATIONS - FUND 737		37,067.00	37,000.00	(32,659.31)	0.00	(64.17)
	BEGINNING FUND BALANCE	20,703.94	57,770.94	57,770.94	57,770.94	57,770.94
	ENDING FUND BALANCE	57,770.94	94,770.94	25,111.63	57,770.94	57,706.77
ESTIMATED REVENUES - ALL FUNDS		56,825.31	41,000.00	58.50	41,000.00	72,000.00
APPROPRIATIONS - ALL FUNDS		17,038.44	4,000.00	32,659.31	41,000.00	72,064.17
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		39,786.87	37,000.00	(32,600.81)	0.00	(64.17)
BEGINNING FUND BALANCE - ALL FUNDS		240,105.36	279,892.23	279,892.23	279,892.23	279,892.23
ENDING FUND BALANCE - ALL FUNDS		279,892.23	316,892.23	247,291.42	279,892.23	279,828.06

## BONDED INDEBTEDNESS

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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:

<b>Bond</b>	<b>Source of Funds</b>	<b>Payment</b>	<b>Balance</b>	<b>Final</b>
Building Authority 2012 (City Hall)	D.D.A	\$312,632	\$3,045,000	2032
Capital Improvement Bond 2016	Wastewater & Water	\$216,125	\$2,880,000	2042
<b>TOTAL</b>		<b>\$528,760</b>	<b>\$5,925,000.00</b>	

# SCHEDULE OF RATES AND FEES

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

# City of Lowell

## Schedule of Rates and Fees

### FY 2021-2022

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



# City of Lowell

## Schedule of Rates and Fees

### FY 2021-2022

	Current	Proposed	Notes
<b>Cemetery</b>			
Adult/Child Lot			
Resident	\$ 250.00	\$ 275.00	
Non-Resident	\$ 500.00	\$ 550.00	
Adult/Child Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 500.00	\$ 600.00	
After 3:00 pm (billed to funeral home)		\$ 100.00	
Saturday	\$ 575.00	\$ 675.00	
Sunday/Holiday	\$ 700.00	\$ 800.00	
Adult/Child Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 600.00	\$ 700.00	
After 3:00 pm (billed to funeral home)		\$ 100.00	
Saturday	\$ 675.00	\$ 775.00	
Sunday/Holiday	\$ 800.00	\$ 900.00	
Infant Lot			
Resident	\$ 50.00	\$ 50.00	
Non-Resident	\$ 100.00	\$ 100.00	
Infant Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 150.00	\$ 150.00	
Saturday	\$ 200.00	\$ 200.00	
Sunday/Holiday	\$ 260.00	\$ 260.00	
Infant Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 250.00	\$ 250.00	
Saturday	\$ 300.00	\$ 300.00	
Sunday/Holiday	\$ 360.00	\$ 360.00	
Resident and Non-Resident Cremation (April 1 through November 30)			
Weekdays	\$ 80.00	\$ 150.00	
After 3:00 pm (billed to funeral home)		\$ 100.00	
Saturday	\$ 150.00	\$ 225.00	
Sunday/Holiday	\$ 210.00	\$ 325.00	
Resident and Non-Resident Cremation (December 1 through March 31)			
Weekdays	\$ 180.00	\$ 250.00	
After 3:00 pm (billed to funeral home)		\$ 100.00	
Saturday	\$ 250.00	\$ 325.00	
Sunday/Holiday	\$ 310.00	\$ 4,125.00	
Transfer of Ownership	\$ 10.00	\$ 10.00	

**Note: fees raised to cover costs. Added fee for after 3:00 pm to help encourage funeral homes to keep their customers on schedule and covers extra worker expenses for going into overtime**

# City of Lowell

## Schedule of Rates and Fees

### FY 2021-2022

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

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

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## Schedule of Rates and Fees

### FY 2021-2022

	Current	Proposed	Notes
<b>Public Works</b>			
Opening pavement/city street (19-3), Resolution 15-05	\$ 50.00	\$ 250.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
<b>Note increased fee for ROW or Street Opening permit to help offset cost to review permits and provide information to the applicants</b>			
<b>Parks &amp; Recreation</b>			
Creekside Park Pavillion Rental	\$ 75.00	\$ 100.00	
Deposit (returned on inspection)	\$ 50.00	\$ 50.00	
City Athletic Field Exclusive Use Per Field/Day	\$ 150.00	\$ 150.00	
Extended or Recurrent Use	TBD	TBD	Negotiated contract with City Manager
<b>Note: County Park fees are \$150 per day</b>			
<b>Airport</b>			
<b>Airport Hangar Fees (3-27)</b>			
Middle Hangars	\$ 140.00	\$ 140.00	
End Hangars	\$ 150.00	\$ 150.00	
Utility Hangar	\$ 410.00	\$ 410.00	
Hangar building 1	\$ 300.00	\$ 300.00	
Hangar building 2	\$ 310.00	\$ 310.00	
Hangar building 3	\$ 1,000.00	\$ 1,000.00	
Tie Down Fees	\$ 20.00	\$ 20.00	
Outside Storage	\$ 25.00	\$ 25.00	
Winter Storage as space permits (Nov. 1 - April 15)	\$ 275.00	\$ 275.00	

**City of Lowell**  
**Schedule of Rates and Fees**  
**FY 2021-2022**

	Current	Proposed	Notes
<b>Sewer</b>			
Readiness to Serve			
5/8" Meter (per month)	\$ 24.93	\$ 25.43	2% Increase effective July 16, 2021
1" Meter (per month)	\$ 62.33	\$ 63.58	2% Increase effective July 16, 2021
1.5" Meter (per month)	\$ 199.43	\$ 203.42	2% Increase effective July 16, 2021
2" Meter (per month)	\$ 249.30	\$ 254.29	2% Increase effective July 16, 2021
3" Meter (per month)	\$ 560.92	\$ 572.14	2% Increase effective July 16, 2021
4" Meter (per month)	\$ 1,495.80	\$ 1,525.72	2% Increase effective July 16, 2021
6" Meter (per month)	\$ 3,739.13	\$ 3,813.91	2% Increase effective July 16, 2021
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 4.12	\$ 4.20	2% Increase effective July 16, 2021
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 59.96	\$ 61.13	2% Increase effective July 16, 2021
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
Capital Connection			
5/8" Meter	\$ 402.00	\$ 422.00	2% Increase effective July 16, 2021
1" Meter	\$ 1,004.00	\$ 1,024.00	2% Increase effective July 16, 2021
1.5" Meter	\$ 3,211.00	\$ 3,275.00	2% Increase effective July 16, 2021
2" Meter	\$ 4,014.00	\$ 4,094.00	2% Increase effective July 16, 2021
3" Meter	\$ 9,031.00	\$ 9,212.00	2% Increase effective July 16, 2021
4" Meter	\$ 24,082.00	\$ 24,564.00	2% Increase effective July 16, 2021
6" Meter	\$ 60,208.00	\$ 61,412.00	2% Increase effective July 16, 2021
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

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### FY 2021-2022

	Current	Proposed	Notes
<b>Water</b>			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 25.71	\$ 26.35	2.5% increase effective July 16, 2021
1" Meter (per month)	\$ 64.25	\$ 65.86	2.5% increase effective July 16, 2021
1.5" Meter (per month)	\$ 205.59	\$ 210.73	2.5% increase effective July 16, 2021
2" Meter (per month)	\$ 256.99	\$ 263.41	2.5% increase effective July 16, 2021
3" Meter (per month)	\$ 578.22	\$ 592.68	2.5% increase effective July 16, 2021
4" Meter (per month)	\$ 1,541.93	\$ 1,580.48	2.5% increase effective July 16, 2021
6" Meter (per month)	\$ 3,850.73	\$ 3,947.00	2.5% increase effective July 16, 2021
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 25.71	\$ 26.35	2.5% Increase effective July 16, 2021
Per Apartment Unit	\$ 25.71	\$ 26.35	2.5% increase effective July 16, 2021
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.51	\$ 2.56	2.5% increase effective July 16, 2021
Capital Connection			
5/8" Meter	\$ 591.00	\$ 606.00	2.5% increase effective July 16, 2021
1" Meter	\$ 1,478.00	\$ 1,515.00	2.5% increase effective July 16, 2021
1.5" Meter	\$ 4,730.00	\$ 4,848.00	2.5% increase effective July 16, 2021
2" Meter	\$ 5,912.00	\$ 6,060.00	2.5% increase effective July 16, 2021
3" Meter	\$ 13,303.00	\$ 13,636.00	2.5% increase effective July 16, 2021
4" Meter	\$ 35,474.00	\$ 36,361.00	2.5% increase effective July 16, 2021
6" Meter	\$ 88,683.00	\$ 90,900.00	2.5% increase effective July 16, 2021
High Pressure District Connection Fee	\$ 1,077.00	\$ 1,077.00	
Existing Service Connection Fee	\$ 1,200.00	\$ 1,200.00	
Meter & Pit Fees			
5/8" Meter	\$ 425.00	\$ 425.00	
1" Meter	\$ -	\$ -	Call Water Dept for current pricing
1.5" Meter	\$ -	\$ -	Call Water Dept for current pricing
2" Meter	\$ -	\$ -	Call Water Dept for current pricing
Larger than 2" must be ordered.			
Meter Pit	\$ 300.00	\$ 300.00	
Additional Meters (Apartments & Lawn Sprinkling)			
5/8" Meter	\$ 300.00	\$ 300.00	
1" Meter			Call Water Dept for current pricing
Meter and/or Pit Replacements			
Fire Protection Sprinkler			
2" or Larger Service Lines (annually)	\$ 100.00	\$ 100.00	
Bulk Water Sales			
Connection	\$ 25.00	\$ 100.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 2.51	\$ 10.00	
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 150.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 2.51	\$ 10.00	2.5% increase effective July 16, 2021
Service On fee	\$ 35.00	\$ 35.00	
New Account Fee	\$ 25.00	\$ 25.00	
Landlord Fee	\$ 10.00	\$ 10.00	

Note: Connection fees will help cover cost to set up account, plus provide funds to offset cost of new connection hose as needed. User rate increase on bulk sales to offset cost to install the bulk fill station. Fees increased for water hydrant sales to help discourage requests to use hydrants as we now have the station at the DPW and prefer that is used instead of hydrants (although do not want to remove from the list as there are some cases where utilizing a hydrant may be necessary)