



# 2013-14 Fiscal Year Budget

**James Hodges, Mayor**

**Sharon Ellison, Mayor Pro Tem**

**Jim Hall, Councilmember**

**Andrew Schrauben, Councilmember**

**Rev. Chris Schwab, Councilmember**

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**Mark Howe, City Manager**



**CITY OF LOWELL  
KENT COUNTY, MICHIGAN**

**RESOLUTION NO. 06-13**

**RESOLUTION ADOPTING CITY OF LOWELL ANNUAL  
BUDGET FOR FISCAL YEAR 2013-14, APPROVING  
MILLAGE LEVIES, APPROVING SCHEDULE OF RATES  
AND FEES AND OTHER MATERS RELATED THERETO.**

Councilmember Ellison, supported by Councilmember Schrauben, moved the adoption of the following resolution:

**WHEREAS**, the City Manager has prepared and presented to the City Council at its meeting on April 15, 2013, a proposed complete itemized annual budget for the 2013-14 fiscal year of the City (the “FY 13-14 Budget”) in accordance with the City Charter, applicable State of Michigan law and applicable federal law and regulations, if any; and

**WHEREAS**, after the FY 13-14 Budget was presented to the City Council, a copy has been available for public inspection at City Hall at the offices of the City Clerk; and

**WHEREAS**, the City Charter requires that before the FY 13-14 Budget may be considered for adoption by the City Council, the City Council shall hold a public meeting; and

**WHEREAS**, a public hearing on the FY 13-14 Budget, properly noticed as referenced by Section 8.4 of Chapter 8 of the City Charter, was held at 7 p.m. on May 20, 2013, in the City Council Chambers in City Hall at which time all interested persons were given an opportunity to be heard; and

**WHEREAS**, the City Charter requires that the City Council adopt a budget for the City for the 2013-14 fiscal year of the City not later than the third Monday in May, including the amount to be levied in such fiscal year on taxable real and personal property in the City to meet the requirements of the FY 13-14 Budget; and

**WHEREAS**, in connection with the approval of the FY 13-14 Budget, the City Council desires to approve a schedule of rates and fees to be applicable in the City commencing at the beginning of the City’s 2013-14 fiscal year.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. That the FY 13-14 Budget as presented at this meeting, including modifications, if any, made at the time of public hearing and noted in the FY 13-14 Budget document, is hereby adopted.

2. That for the 2013-14 Fiscal year of the City there shall be levied on all taxable real and personal property in the City (a) a general *ad valorem* tax rate of 15.70 mills for general purposes (*i.e.*, administration, fire, police, parks and recreation, etc.), and (b) a general *ad*

*valorem* tax rate of 0.2424 mills for improvements to, and operation of, the public museum. The total 2013-14 fiscal year City general *ad valorem* tax levy on all taxable real and personal property in the City is 15.9424 mills.

3. That the City shall collect a 1% tax administration fee on all property taxes the City is responsible for collecting as authorized by Section 44(3) of The General Property Tax Act, Act 206 of the Public Acts of Michigan of 1893, as amended.

4. That in accordance with the FY 13-14 Budget which is adopted at the fund level, the following are the estimated City revenues and expenses for the 2012-13 fiscal year of the City:

**REVENUES**

General Fund, \$2,708,900
Major Street Fund, \$180,650
Local Street Fund \$408,150
Historic District Fund \$75,200
Downtown Development Authority Fund, \$541,000
Airport Fund, \$34,550
Wastewater Fund, \$926,000
Water Fund, \$970,870
Data Processing Fund \$57,000
Equipment Fund, \$193,400
Light & Power, \$8,364,095

**APPROPRIATIONS**

General Fund, \$2,708,900
Major Street Fund \$221,250
Local Street Fund \$460,750
Historic District Fund \$75,000
Downtown Development Authority Fund, \$575,618
Airport Fund, \$25,490
Wastewater Fund, \$990,637
Water Fund, \$840,814
Data Processing Fund, \$57,000
Equipment Fund, \$193,400
Light & Power, \$7,439,029

5. That in a Fund where total appropriations exceed estimated revenue the City has determined that there is sufficient surplus, or undesignated fund balance, in the Fund to meet the requirements of the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of Michigan 1968 as amended ("Act 2").

6. That pursuant to the provisions of the Uniform Budgeting and Accounting Act, Act 2 of the Public Acts of Michigan 1968 as amended ("Act 2") the City Manager is hereby authorized to make budgetary transfers within the identified fund in the FY 13-14 Budget or between identified activities within a fund. All other budgetary transfers in the FY 13-14 Budget shall be in accordance with Act 2 when City Council approval is required.

7. That the City Manager or his designee(s) is authorized to make expenditures budgeted in the FY 13-14 Budget in accordance with applicable law, ordinances, rules, regulations and policies.

8. That the Schedule of Rates and Fees presented at this meeting is approved to be effective July 1, 2013.

9. That all resolutions and parts of resolutions to the extent of any conflict herewith are rescinded.

YEAS: Councilmembers Schwab, Hall, Schrauben, Ellison and Mayor Hodges.

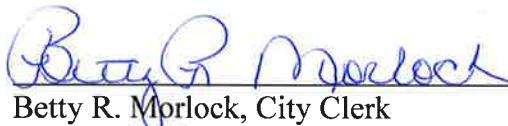
NAYS: Councilmembers none.

ABSTAIN: Councilmembers none.

ABSENT: Councilmembers none.

**RESOLUTION DECLARED ADOPTED.**

Dated: May 20, 2013

  
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Betty R. Morlock, City Clerk

**CERTIFICATION**

I, the undersigned Clerk of the City of Lowell, Michigan (the "City"), do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the City Council, at a meeting held on May 20, 2013, and that public notice of said meeting was given pursuant to, and in compliance with, Act 267 of the Public Acts of Michigan of 1976, as amended.

Dated: May 20, 2013

  
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Betty R. Morlock, City Clerk



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# Introduction

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The 2013-14 Budget for the City of Lowell stabilizes the cost of providing public services and improving public infrastructure while reorganizing city finances to align with a Strategic Plan adopted by the Lowell City Council in March, 2013. This is being accomplished despite more than a decade of economic decline.

The state and national economic decline has certainly had its impact in the City of Lowell. Property values have declined for several straight years, yet values for 2013 will be stable providing some hope for future stability. Still, the Michigan Legislature has eliminated the personal property tax which provides nearly 10 percent of property tax revenues for the City of Lowell. At this point, replacement revenue for the personal property tax is expected in some form although details are still being developed.

Other actions by the State of Michigan have had a negative impact on revenue for the City of Lowell as revenue sharing has become the Economic Vitality Incentive Program requiring local units of government to meet certain state requirements in order to receive the statutory portion of revenue sharing. Again, there is some hope for the future as the constitutional share of revenue sharing, which comes from sales tax collections, is expected to increase.

At the same time, the City of Lowell, like many communities, faces an aging infrastructure with streets, sidewalks, water & sewer lines, and other public facilities in need of renovation and repair. More than \$5 million is needed in the next five years in order to keep pace with the city's aging infrastructure. The top priority for the City of Lowell will be to improve its street network where nearly 80 percent of streets are rated as poor.

Faced with the realities of declining revenues and an aging infrastructure, the cost of providing public services comes under greater scrutiny and in some cases services will be eliminated or greatly modified. Such a restructuring of city government is best done through careful analysis and strategic planning in order to maintain those services and activities that will continue to move the city in a positive direction.

The Lowell City Council has adopted a Strategic Plan that will guide operations including the development of this annual budget. In addition, it is encouraging that leadership from the Lowell Area Chamber of Commerce, Lowell Area Schools, Lowell Charter Township, Vergennes Township and the City of Lowell are combining their efforts toward creating a Community Vision.

There is great hope for not only the City of Lowell, but the Greater Lowell Community as we move forward confidently in these uncertain times.





# Strategic Plan

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The Lowell City Council adopted a Strategic Plan on March 4, 2013, after nearly a full year of intensive workshops and discussion. Councilmembers adopted a vision for the future of the city with common elements combined to develop a set of Strategic Focus Areas.

## **Vision**

*Be the Vibrant Core of a Sustainable Community*

## **Strategic Focus Areas**

*Community Collaboration*

*Government Efficiency and Effectiveness*

*Quality Neighborhoods*

*Economic Vitality and Sustainability*

*Diverse Recreational and Cultural Opportunities*

Within these focus areas are Strategic Objectives that provide direction for the council, appointed boards and commissions and city staff to ensure success toward the overall vision.

The prioritization of city services through an annual budget is essential to strategic success. With this in mind the 2013-14 Budget was developed through the following process:

- Establish an accurate accounting for the cost of city services
- Examine all city services and apply a zero-based standard when appropriate
- Reallocate resources toward services based on Strategic Objectives and council priorities
- Examine rates and fees to ensure levels that support the cost of providing the service

The following pages summarize the Strategic Plan for the City of Lowell and were used as the basis for developing the 2013-14 Fiscal Year Budget.





# CITY OF LOWELL STRATEGIC PLAN

## VISION

BE THE VIBRANT CORE OF A THRIVING COMMUNITY

## MISSION

PROVIDE FOR PUBLIC PEACE, HEALTH AND SAFETY OF PERSONS AND PROPERTY

## VALUES

COLLABORATION  
CLEAR AND OPEN COMMUNICATION  
SMALL TOWN FEEL AND HERITAGE  
RESPECT FOR INDIVIDUALS AND IDEAS  
HONESTY AND TRUSTWORTHINESS

## STRATEGIC FOCUS AREAS

COMMUNITY COLLABORATION  
GOVERNMENT EFFICIENCY AND EFFECTIVENESS  
QUALITY NEIGHBORHOODS  
ECONOMIC VITALITY AND SUSTAINABILITY  
DIVERSE RECREATIONAL AND CULTURAL OPPORTUNITIES

## **COMMUNITY COLLABORATION**

### **Be a Collaborative Leader in the Greater Lowell Community**

- Encourage constructive civic participation
- Engage with individuals and organizations within the community
- Empower appointed boards and commissions
- Collaborate with townships, schools and local organizations
- Integrate with local government and organizations in the West Michigan region
- Promote accomplishments and communicate proactively

## **GOVERNMENT EFFICIENCY AND EFFECTIVENESS**

### **Maintain a Strong Organization and Sustainable Infrastructure**

- Annually review and update the Strategic Plan
- Maintain a City Charter, Code of Ordinances and policies reflecting current objectives
- Manage financial, human and capital resources to reflect the Strategic Plan
- Preserve city and community facilities
- Extend the useful life of streets and utilities

## **QUALITY NEIGHBORHOODS**

### **Develop and Nurture Safe, Attractive and Desirable Neighborhoods**

- Encourage investment in protecting and developing diverse housing options
- Ensure all neighborhoods are safe
- Maintain walkable neighborhoods with connections to commerce, recreation and schools
- Provide public spaces where people can relax and gather
- Protect and expand the urban forest
- Promote environmental awareness and encourage efficient refuse removal and recycling

## **ECONOMIC VITALITY AND SUSTAINABILITY**

### **Encourage a Climate for Business to Thrive**

- Preserve and honor the historic downtown
- Promote walkability and accessibility throughout the business districts
- Incorporate the rivers and other natural features into downtown development
- Nurture public and private partnerships for a prosperous business environment
- Maintain and expand public facilities and infrastructure to meet retention and development needs

## **DIVERSE RECREATIONAL AND CULTURAL OPPORTUNITIES**

### **Become a Trail Town and Encourage Recreation, Art and Culture**

- Develop and maintain a city trail network connected with regional trails
- Develop and maintain city parks to meet identified recreational needs
- Partner with local organizations to develop and promote trails, recreation, arts and culture
- Encourage and sponsor special events

# 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 52 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* are estimated to be stable this year compared to a 3.47 percent decrease in 2012 and a 10.75 percent reduction in 2011. The 2011 reduction was the greatest of any Kent County municipality. State law requires a Truth-In-Taxation hearing when the taxable value increases faster than the rate of inflation. Since this was not the case during the current tax year a Truth-In-Taxation hearing is not necessary.

*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 2013-14 Budget reflects a *Millage Rate* reduction to 15.70 mills which is 10 percent below the amount authorized by the City Charter.

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

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

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

Michigan Legislature and the Governor. The 2013-14 Budget reflects an estimated increase in the constitutional portion of Revenue Sharing.

The remaining amount received by the city is part of the Economic Vitality Incentive Program created in 2011. Under the program municipalities must meet a number of state mandated conditions in order to qualify for the funds. The City of Lowell has met each of the conditions during the current fiscal year. The new budget assumes that the City of Lowell will continue to be able to meet the mandatory requirements; however, no increase is anticipated.

**Other Revenue** – Various other sources of revenue account for approximately 23 percent of the total in the General Fund. The following are noteworthy:

- Payment In Lieu of Taxes: The General Fund receives a percentage of gross receipts from Lowell Light & Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light & Power Board as required by the City Charter.
- 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 \$38 per meeting with a maximum of 35 meetings for an annual total of \$1,330. The Mayor receives compensation of \$43 per meeting with a maximum of 35 meetings for an annual total of \$1,505.

**Manager (172)** – Mark Howe has served as the City Manager since July, 2011. 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 staff through department heads, providing overall budget administration and coordinating city planning 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.

The budget for the Manager activity is higher than previous years due to the accounting of wages and benefits in the General Fund rather than spreading them among the various funds. The services performed by the manager for these activities are billed through an Administrative Services Charge which is credited to the Manager activity as revenue.

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

**Assessor (209)** – Jeffrey and Debra Rashid serve as the City Assessors through an employment agreement. The agreement provides an annual salary for devoting at least sixteen hours per week to carry out these duties. 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 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.

John McGlinchey of Abbot, Nicholson, has been retained as labor relations counsel to assist with union negotiations.

**Clerk (215)** – Betty Morlock has served as the City Clerk since 2000. 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.

The wages and benefits for most of the City Clerk and portions of the Deputy City Clerk and Receptionist/Clerk Typist 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 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 invoicing. The utility billing responsibilities of the Deputy City Treasurer are directly billed to the appropriate utility funds.

The budget for the Treasurer activity is higher than previous years due to the accounting of wages and benefits in the General Fund rather than being spread among the various funds. The administrative services performed by the Treasurer are billed through an Administrative Services Charge which is credited to the Treasurer activity as revenue. In addition, the General Fund allocation for Data Processing is included entirely in the Treasurer activity.

**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 paid out of the Cemetery activity.

**Unallocated Miscellaneous (294)** – This activity represents 1.2 percent of total expenditures. Funds are held here to react to unanticipated increases in expenses, such as fuel or utility costs, or for emergency repairs or improvements to public buildings.

**Police (301)** – Barry Getzen has served as the Police Chief since May, 2011. The Police Chief is responsible for the administration and supervision of the Police Department. The Police Chief also assists the City Manager in general administration and often serves as the interim City Manager.

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 five full-time police officers and a part-time chief (0.75 full time equivalent or FTE). Portions of two clerical staff (equal to 1.0 FTE) are also allocated to the

police budget. 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, half of a clerical position 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.

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

**Planning & Zoning (400)** – Brian Wegener of Williams and Works provides consultation and review services for the City of Lowell to support in-house planning and zoning coordination. The intake process is conducted primarily by the Deputy 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. As prepared by McKenna Associates the Plan outlines goals and directions for city growth and development.

**Public Works (441)** – Dan DesJarden has served as the Director of Public Works since 1997. 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, museum), public utilities (water treatment and distribution, wastewater treatment and collection) and public services (recreation and trash pickup).

There are eight full-time employees, including the Director, and several part-time employees who provide support for these services. In addition, some 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.

**Trash (523)** – Red Creek Services, Inc., of Ada provides trash pickup services to city residents through a contract approved by the City Council. Recycling and yard waste pickup is also provided.

A bag purchase system was authorized in February, 1994, with residents paying \$1.50 per bag for trash and \$2.00 per bag for yard waste (leaves, grass and tree branches). The cost of recycling for residents participating with the city has been provided by Red Creek.

**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.

**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 The Right Place, Inc.

**Chamber/Riverwalk (747)** – 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 currently contributes toward park maintenance and is also used, along with the Carr Funds, to fund park improvements. In addition, contracts are negotiated with organized park users to assist in offsetting expenses. These agreements have typically include a per participant fee.

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

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

**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, 2004, KDL received a millage renewal approval of 0.88 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 of \$7,750 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 grant funds 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.

**101 - General Fund**

	FY 2009-10 Activity	FY 2010-11 Activity	FY 2011-12 Activity	Budget	Activity Thru 3/13	FY 2012-13 Projections	Proposed	Difference	FY 2013-14 Proposed	Target	Difference	14-15 Target	15-16 Target	16-17 Target	17-18 Target
<b>REVENUES</b>															
CHARGES FOR SERVICES	134,355	87,432	79,781	330,900	58,765	307,284	345,000	14,100	340,100	9,200	-	347,000	354,000	357,600	361,200
FEDERAL GRANTS	-	-	5,959	6,500	4,051	5,050	6,100	(400)	8,600	2,100	8,600	8,600	8,600	8,600	8,600
FINES AND FORFEITURES	13,394	12,071	6,747	2,221	3,500	5,300	-	5,300	-	5,300	5,300	5,300	5,300	5,300	5,300
INTEREST AND RENTS	12,547	13,205	28,882	31,017	27,850	25,162	28,910	1,050	29,500	1,650	29,500	29,500	29,500	29,500	29,500
LICENSES AND PERMITS	19,402	8,656	7,741	21,067	40,750	5,591	24,470	40,750	-	25,750	25,750	25,750	25,750	25,750	25,750
LOCAL CONTRIBUTIONS	8,656	167,011	220,061	64,760	15,750	68,999	70,335	25,185	9,435	34,050	34,050	34,050	34,050	34,050	34,050
OTHER REVENUE	167,011	346,104	341,150	336,666	328,400	173,566	336,500	334,500	6,100	345,000	16,600	349,000	353,000	357,000	361,000
STATE GRANTS	1,790,118	1,772,242	1,705,584	1,747,050	1,758,748	1,737,352	1,737,000	(10,050)	1,755,300	8,250	1,773,000	1,791,000	1,809,000	1,828,000	1,828,000
TAXES	168,709	168,168	162,028	168,500	160,000	168,000	168,000	(500)	165,500	165,500	165,500	165,500	165,500	165,500	165,500
TRANSFERS IN															
<b>TOTAL REVENUES</b>	2,660,296	2,650,952	2,413,009	2,671,000	2,077,103	2,681,401	2,690,735	19,735	2,709,100	38,100	2,737,700	2,766,700	2,792,300	2,818,900	2,818,900
<b>EXPENDITURES</b>															
101 COUNCIL	16,047	20,973	15,824	18,420	16,577	19,760	19,530	1,110	18,940	520	16,000	20,000	20,000	20,000	20,000
172 MANAGER	83,792	92,008	103,928	121,000	76,901	112,180	122,410	1,410	116,200	(4,800)	118,600	121,000	122,300	123,600	123,600
191 ELECTIONS	3,341	6,054	5,144	8,535	6,264	8,200	8,585	50	7,800	(735)	7,000	4,000	7,000	4,000	4,000
209 ASSESSOR	39,423	52,959	50,828	51,000	30,484	45,520	47,000	(4,000)	47,550	(3,450)	40,000	40,000	40,000	40,000	40,000
210 ATTORNEY	29,539	44,695	37,138	40,000	21,232	40,000	30,000	(10,000)	40,000	-	30,000	30,000	30,000	30,000	30,000
215 CLERK	136,480	145,527	139,770	130,500	98,686	134,050	123,680	(6,820)	107,500	(23,000)	109,700	111,900	113,100	114,300	114,300
253 TREASURER	114,034	99,246	154,000	116,978	166,000	173,520	19,520	179,850	25,850	183,500	187,200	189,100	191,000	191,000	
265 CITY HALL	64,653	76,589	67,744	76,500	88,106	100,625	79,800	3,300	104,300	27,800	106,400	108,600	109,700	110,800	110,800
276 CEMETERY	82,700	81,724	89,145	80,350	57,461	81,711	80,400	50	88,020	7,670	89,800	91,600	92,600	93,600	93,600
294 UNALLOCATED MISC	8,215	28,641	25,568	51,165	5,018	21,774	16,280	(34,885)	34,110	(17,055)	34,110	34,110	34,110	34,110	34,110
301 POLICE	781,122	797,599	794,508	821,050	556,850	808,950	810,420	(10,630)	674,330	(146,720)	687,900	701,700	708,800	715,900	715,900
305 CODE ENFORCEMENT	-	-	-	-	-	-	-	-	-	95,900	95,900	99,900	99,900	100,900	102,000
336 FIRE	80,346	70,351	87,213	90,200	60,776	90,200	90,200	-	97,000	6,800	101,900	107,000	112,400	118,100	118,100
400 PLANNING & ZONING	3,718	10,990	14,719	13,350	19,633	32,650	34,950	(2,400)	37,300	(50)	39,200	41,200	43,300	45,500	45,500
441 PUBLIC WORKS	146,647	139,741	123,650	164,650	133,352	179,115	181,680	17,030	168,720	4,070	172,100	175,600	177,400	179,200	179,200
442 SIDEWALKS	10,510	55,557	6,605	3,300	3,275	6,750	6,300	-	5,500	(800)	5,700	5,900	6,000	6,100	6,100
443 ARBOR BOARD	-	-	-	30,000	12,744	30,000	30,000	-	30,000	-	30,000	30,000	30,000	30,000	30,000
523 TRASH	88,730	83,933	45,294	60,000	25,107	42,000	60,000	-	52,000	(8,000)	52,000	52,000	52,000	52,000	52,000
651 AMBULANCE	3,632	3,488	3,344	3,500	-	-	-	(3,500)	-	(3,500)	-	-	-	-	-
728 ECONOMIC DEVELOPMENT	-	-	-	3,300	401	454	1,045	1,000	(2,300)	22,100	22,100	22,600	23,100	23,400	23,700
747 CHAMBER/RIVERWALK PARKS	3,000	-	174,763	157,009	168,850	87,612	165,009	166,440	(2,410)	1,100	(2,200)	1,100	1,100	1,100	1,100
751 SHOWBOAT	2,178	1,155	1,359	1,550	702	1,550	1,450	(100)	1,450	(100)	1,450	1,450	1,450	1,450	1,450
758 DOG PARK	853	860	3,373	2,800	450	2,950	2,800	-	2,800	-	2,800	2,800	2,800	2,800	2,800
774 RECREATION	-	-	-	2,000	2,000	2,000	2,000	-	2,000	-	2,000	2,000	2,000	2,000	2,000
790 LIBRARY	93,341	147,312	56,984	60,250	50,761	65,572	62,290	2,040	74,080	13,830	75,600	77,200	78,000	78,800	78,800
803 HISTORIC DISTRICT COMMISSION	705	209	276	850	13	850	850	-	300	(550)	300	300	300	300	300
804 MUSEUM	15,228	14,883	14,107	13,780	8,718	14,373	14,110	330	14,880	1,100	15,200	15,600	15,800	16,000	16,000
906 DEBT SERVICE	28,404	15,795	-	-	-	-	-	-	-	-	-	-	-	-	-
995 TRANSFERS OUT	493,230	445,306	391,053	473,100	276,100	454,829	523,100	50,000	523,700	50,600	515,000	510,000	505,000	500,000	500,000
<b>TOTAL EXPENDITURES</b>	2,530,488	2,612,447	2,354,086	2,671,000	1,756,254	2,627,663	2,688,795	17,795	2,708,900	37,900	2,722,560	2,763,260	2,784,260	2,807,760	2,807,760
Net Of Rev/Exp	129,808	38,505	58,923	0	320,849	53,738	1,940	-	200	15,140	3,440	8,040	11,140	11,140	11,140
BEGINNING FUND BALANCE	129,253	259,061	297,566	356,489	356,489	356,489	356,489	356,489	356,489	358,429	358,629	373,769	377,209	385,249	385,249
ENDING FUND BALANCE	259,061	297,566	356,489	356,489	410,227	358,429	358,629	358,629	358,629	373,769	377,209	385,249	396,389	396,389	396,389
% OF EXPENDITURES	10.24%	11.39%	15.14%	13.35%	15.61%	13.33%	13.33%	13.33%	13.33%	13.73%	13.73%	13.65%	13.84%	14.12%	14.12%



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GL NUMBER	DESCRIPTION	ACTIVITY	11-12		12-13		12-13		13-14 ADOPTED BUDGET
			10-11	AMENDED	BUDGET	THRU	06/30/13		
<b>ESTIMATED REVENUES</b>									
	TAXES	1,772,242	1,705,584	1,745,900	1,758,189		1,755,300		
	LICENSES AND PERMITS	28,882	31,017	33,100	33,599		29,500		
	CHARGES FOR SERVICES	87,432	0	5,500	5,001		5,500		
	STATE GRANTS	341,150	326,363	333,000	335,852		343,000		
	LOCAL CONTRIBUTIONS	7,741	0	0	0		0		
	FINES AND FORFEITURES	12,071	0	0	0		0		
	INTEREST AND RENTS	13,205	2,582	2,500	2,098		2,500		
	OTHER REVENUE	220,061	57,080	16,935	43,462		10,800		
	TRANSFERS IN	168,168	162,028	168,000	160,320		165,500		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>2,650,952</b>	<b>2,284,654</b>	<b>2,304,935</b>	<b>2,338,521</b>		<b>2,312,100</b>		
<b>Totals for dept 000 -</b>									
		<b>2,650,952</b>	<b>2,284,654</b>	<b>2,304,935</b>	<b>2,338,521</b>		<b>2,312,100</b>		

Dept 101-COUNCIL  
APPROPRIATIONS

PERSONNEL	(8,207)	(8,452)	(8,350)	(8,454)	(8,640)
SUPPLIES	0	(100)	(300)	(173)	(200)
OPERATING	(12,766)	(7,272)	(11,600)	(9,488)	(10,100)
<b>TOTAL APPROPRIATIONS</b>	<b>20,973</b>	<b>15,824</b>	<b>20,250</b>	<b>18,115</b>	<b>18,940</b>
<b>Totals for dept 101-COUNCIL</b>	<b>(20,973)</b>	<b>(15,824)</b>	<b>(20,250)</b>	<b>(18,115)</b>	<b>(18,940)</b>

Dept 172-MANAGER  
ESTIMATED REVENUES

CHARGES FOR SERVICES	0	0	57,300	59,900	54,800
<b>TOTAL ESTIMATED REVENUES</b>	<b>0</b>	<b>0</b>	<b>57,300</b>	<b>59,900</b>	<b>54,800</b>
<b>APPROPRIATIONS</b>					
PERSONNEL	(88,582)	(98,783)	(99,710)	(96,341)	(88,500)
PROFESSIONAL & CONTRACTUAL	(488)	(1,150)	(5,000)	(4,220)	(15,000)
OPERATING	(2,938)	(3,995)	(9,300)	(7,061)	(12,700)
<b>TOTAL APPROPRIATIONS</b>	<b>92,008</b>	<b>103,928</b>	<b>114,010</b>	<b>107,622</b>	<b>116,200</b>
<b>Totals for dept 172-MANAGER</b>	<b>(92,008)</b>	<b>(103,928)</b>	<b>(56,710)</b>	<b>(47,722)</b>	<b>(61,400)</b>

Dept 191-ELECTIONS  
APPROPRIATIONS

PERSONNEL	(4,235)	(2,112)	(5,025)	(4,925)	(4,450)
SUPPLIES	(778)	(1,639)	(500)	(439)	(1,000)
PROFESSIONAL & CONTRACTUAL	(188)	(539)	(700)	(698)	(500)
<b>Totals for dept 191-ELECTIONS</b>	<b>(92,008)</b>	<b>(103,928)</b>	<b>(56,710)</b>	<b>(47,722)</b>	<b>(61,400)</b>

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 101 GENERAL FUND

		Calculations as of 06/30/2013			13-14		
GL NUMBER	DESCRIPTION	10-11		11-12	12-13	12-13	ADOPTED BUDGET
		ACTIVITY	AMENDED BUDGET	THRU 06/30/13	ACTIVITY	BUDGET	
APPROPRIATIONS	OPERATING CAPITAL	(853) 0	(854) 0	(650) 0	(586) 0	(1,500) (350)	
TOTAL APPROPRIATIONS		6,954	5,144	6,875	6,648	7,800	
<b>Totals for dept 191-ELECTIONS</b>		<b>(6,054)</b>	<b>(5,144)</b>	<b>(6,875)</b>	<b>(6,648)</b>	<b>(7,800)</b>	

Dept 209-ASSESSOR	APPROPRIATIONS	PERSONNEL SUPPLIES PROFESSIONAL & CONTRACTUAL OPERATING	(39,484) (578) (8,988) (3,909)	(39,655) (1,077) (8,000) (2,096)	(39,650) (1,000) (8,000) (2,900)	(39,639) (753) (8,000) (2,773)	(39,850) (1,000) (4,000) (2,700)
TOTAL APPROPRIATIONS		52,959	50,828	51,550	51,165	47,550	
<b>Totals for dept 209-ASSESSOR</b>		<b>(52,959)</b>	<b>(50,828)</b>	<b>(51,550)</b>	<b>(51,165)</b>	<b>(47,550)</b>	

Dept 210-ATTORNEY	APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL	(44,695)	(37,138)	(45,000)	(47,447)	(40,000)
TOTAL APPROPRIATIONS		44,695	37,138	45,000	47,447	40,000	
<b>Totals for dept 210-ATTORNEY</b>		<b>(44,695)</b>	<b>(37,138)</b>	<b>(45,000)</b>	<b>(47,447)</b>	<b>(40,000)</b>	

Dept 215-CLERK	ESTIMATED REVENUES	CHARGES FOR SERVICES	0	2,574	2,600	1,550	2,000
TOTAL ESTIMATED REVENUES			0	2,574	2,600	1,550	2,000
APPROPRIATIONS							
PERSONNEL	(114,940)	(115,691)	(101,180)		(108,248)	(98,600)	
SUPPLIES	(9,942)	(13,463)	(9,500)	(7,835)	0	(8,900)	
OPERATING	(20,645)	(10,616)	(20,400)	(16,663)			
TOTAL APPROPRIATIONS	145,527	139,770	131,080	132,746	107,500		
<b>Totals for dept 215-CLERK</b>		<b>(145,527)</b>	<b>(137,196)</b>	<b>(128,480)</b>	<b>(131,196)</b>	<b>(105,500)</b>	

Dept 253-TREASURER  
ESTIMATED REVENUES

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED	BUDGET	12-13	12-13	ADOPTED BUDGET
					10-11	11-12	
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	0	4,500	96,500		79,800	104,600
	TOTAL ESTIMATED REVENUES	0	4,500	96,500		79,800	104,600
<b>APPROPRIATIONS</b>							
	PERSONNEL	(85,734)	(89,884)	(128,820)		(125,834)	(133,500)
	SUPPLIES	(861)	(871)	(1,100)		(1,272)	(1,000)
	PROFESSIONAL & CONTRACTUAL	(1,877)	(1,978)	(20,000)		(14,132)	(20,000)
	OPERATING	(6,562)	(6,513)	(24,050)		(29,462)	(25,350)
	TOTAL APPROPRIATIONS	95,034	99,246	173,970		170,700	179,850
<b>Totals for dept 253-TREASURER</b>							
 <b>Dept 265-CITY HALL</b>							
	ESTIMATED REVENUES	0	135	0		75	0
	INTEREST AND RENTS	0	3,600	3,450		3,450	3,450
	OTHER REVENUE	0	3,735	3,450		3,525	3,450
	TOTAL ESTIMATED REVENUES	0					
 <b>APPROPRIATIONS</b>							
	PERSONNEL	(5,155)	(9,453)	(20,200)		(16,796)	(27,200)
	SUPPLIES	(5,619)	(2,878)	(3,000)		(3,746)	(12,500)
	PROFESSIONAL & CONTRACTUAL	(19,956)	(18,474)	(15,300)		(15,244)	(15,600)
	OPERATING	(44,839)	(36,939)	(42,000)		(46,863)	(49,000)
	CAPITAL	(1,020)	0	(1,100)		(540)	0
	TOTAL APPROPRIATIONS	76,589	67,744	81,600		83,189	104,300
<b>Totals for dept 265-CITY HALL</b>							
 <b>Dept 276-CEMETERY</b>							
	ESTIMATED REVENUES	0	14,150	12,000		7,393	10,000
	CHARGES FOR SERVICES	0	14,150	12,000		7,393	10,000
	TOTAL ESTIMATED REVENUES	0					
 <b>APPROPRIATIONS</b>							
	PERSONNEL	(49,153)	(54,976)	(47,600)		(53,541)	(56,100)
	SUPPLIES	(4,146)	(2,593)	(3,450)		(1,601)	(2,550)
	PROFESSIONAL & CONTRACTUAL	(3,804)	(3,826)	(5,550)		(3,213)	(5,070)
	OPERATING	(24,421)	(25,200)	(24,300)		(21,061)	(23,800)
	CAPITAL	(200)	(2,550)	(500)		(220)	

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GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14	
		ACTIVITY	AMENDED	BUDGET	THRU	06/30/13	ACTIVITY	AMENDED	BUDGET	THRU	06/30/13
APPROPRIATIONS	TOTAL APPROPRIATIONS	81,724	89,145	81,400		79,636				88,020	
	<u>Totals for dept 276-CEMETERY</u>	(81,724)	(74,995)	(69,400)		(72,243)				(78,020)	
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL OPERATING	(1,763) (26,878)	(2,973) (22,595)	(3,480) (8,244)		(3,474) (7,781)				(3,650) (30,460)	
	TOTAL APPROPRIATIONS	28,641	25,568	11,724		11,255				34,110	
	<u>Totals for dept 294-UNALLOCATED MISCELLANEOUS</u>	(28,641)	(25,568)	(11,724)		(11,255)				(34,110)	
Dept 301-POLICE DEPARTMENT	ESTIMATED REVENUES	0	4,181	8,100		9,033				8,700	
	CHARGES FOR SERVICES	0	9,703	2,500		1,487				2,000	
	STATE GRANTS	0	5,959	6,100		6,926				8,600	
	FINES AND FORFEITURES	0									
20	TOTAL ESTIMATED REVENUES	0	19,843	16,700		17,446				19,300	
APPROPRIATIONS	PERSONNEL	(680,580)	(680,050)	(672,141)		(528,400)					
	SUPPLIES	(29,692)	(28,336)	(26,300)		(35,600)					
	PROFESSIONAL & CONTRACTUAL OPERATING	(28,442)	(23,596)	(29,570)		(32,830)					
	CAPITAL	(60,023)	(52,805)	(64,350)		(49,142)					
		(22,969)	(6,191)	(7,500)		(3,653)					
	TOTAL APPROPRIATIONS	797,599	791,508	816,770		784,088				674,330	
	<u>Totals for dept 301-POLICE DEPARTMENT</u>	(797,599)	(771,665)	(800,070)		(766,642)				(655,030)	
Dept 305-CODE ENFORCEMENT	APPROPRIATIONS	0	0	0		0					
	PERSONNEL	0	0	0		0				(94,200)	
	SUPPLIES	0	0	0		0				(1,200)	
	OPERATING	0	0	0		0				(500)	
	TOTAL APPROPRIATIONS	0	0	0		0				95,900	
	<u>Totals for dept 305-CODE ENFORCEMENT</u>	0	0	0		0				(95,900)	
APPROPRIATIONS	PERSONNEL	0	(12)	0		0				0	
	SUPPLIES	(2,014)	0	0		0				0	

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GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14 ADOPTED BUDGET
		ACTIVITY	AMENDED BUDGET	THRU 06/30/13	ACTIVITY	AMENDED BUDGET	THRU 06/30/13	ACTIVITY	AMENDED BUDGET	
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL OPERATING CAPITAL	(47) 204 (68,494)	(41) 0 (87,160)	0 0 (91,036)	0 0 (91,036)	0 0 (85,792)	0 0 (85,792)	0 0 (85,792)	0 0 (97,000)	0 0 (97,000)
TOTAL APPROPRIATIONS		70,351	87,213	91,036	85,792	85,792	97,000			
<b>Totals for dept 336-FIRE</b>		<b>(70,351)</b>	<b>(87,213)</b>	<b>(91,036)</b>	<b>(87,213)</b>	<b>(91,036)</b>	<b>(85,792)</b>	<b>(85,792)</b>	<b>(97,000)</b>	

Dept 371-BUILDING INSPECTION DEPARTMENT										
ESTIMATED REVENUES	CHARGES FOR SERVICES	0	2,172	0	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	2,172	0	0	0	0	0	0	0
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL	(6,301)	(5,291)	0	0	0	0	0	0	0
TOTAL APPROPRIATIONS		6,301	5,291	0	0	0	0	0	0	0
<b>Totals for dept 371-BUILDING INSPECTION DEPARTMENT</b>		<b>(6,301)</b>	<b>(3,119)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Dept 400-PLANNING & ZONING										
ESTIMATED REVENUES	CHARGES FOR SERVICES	0	1,478	9,950	11,463	11,463	11,463	11,463	11,463	8,700
TOTAL ESTIMATED REVENUES		0	1,478	9,950	11,463	11,463	11,463	11,463	11,463	8,700
APPROPRIATIONS	PERSONNEL & CONTRACTUAL PROFESSIONAL & CONTRACTUAL OPERATING	(1,509) (8,439) (1,042)	(1,761) (11,466) (1,492)	(20,100) (13,000) (1,050)	(16,983) (11,644) (688)	(16,983) (11,000) (1,500)	(24,800) (11,000) (1,500)	(24,800) (11,000) (1,500)	(24,800) (11,000) (1,500)	
TOTAL APPROPRIATIONS		10,990	14,719	34,150	29,315	29,315	37,300	37,300	37,300	
<b>Totals for dept 400-PLANNING &amp; ZONING</b>		<b>(10,990)</b>	<b>(13,241)</b>	<b>(24,200)</b>	<b>(17,852)</b>	<b>(17,852)</b>	<b>(28,600)</b>	<b>(28,600)</b>	<b>(28,600)</b>	

Dept 426-EMERGENCY MANAGEMENT										
ESTIMATED REVENUES	OTHER REVENUE	0	0	58,250	0	0	0	0	0	0
TOTAL ESTIMATED REVENUES		0	0	58,250	0	0	0	0	0	0
APPROPRIATIONS	PERSONNEL	0	0	(32,850)	(31,658)	(31,658)	(31,658)	(31,658)	(31,658)	0

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GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14 ADOPTED BUDGET
		ACTIVITY	AMENDED	BUDGET	THRU	ACTIVITY	06/30/13	BUDGET		
<b>Totals for dept 426-EMERGENCY MANAGEMENT</b>										
APPROPRIATIONS	SUPPLIES OPERATING	0 0	0 0	(10,000) (15,400)	0	(5,882) (14,002)	0	0	0	
<b>TOTAL APPROPRIATIONS</b>		0	0	58,250	58,250	51,542	0	0	0	

Dept 441-DEPARTMENT OF PUBLIC WORKS  
ESTIMATED REVENUES

CHARGES FOR SERVICES	0	0	89,700	111,700	83,900
LOCAL CONTRIBUTIONS	0	25	89,700	111,700	83,900
<b>TOTAL ESTIMATED REVENUES</b>	0	25	89,700	111,700	83,900

APPROPRIATIONS

PERSONNEL	(66,755)	(74,484)	(132,420)	(136,932)	(122,200)
SUPPLIES	(3,265)	(1,684)	(3,900)	(2,747)	(5,350)
PROFESSIONAL & CONTRACTUAL	(13,758)	(8,295)	(10,660)	(7,095)	(9,770)
OPERATING	(52,008)	(36,815)	(44,500)	(36,445)	(31,400)
CAPITAL	(3,955)	(2,372)	0	(975)	0
<b>TOTAL APPROPRIATIONS</b>	139,741	123,650	191,480	184,194	168,720

**Totals for dept 441-DEPARTMENT OF PUBLIC WORKS**

(139,741)	(123,625)	(101,780)	(72,494)	(84,820)
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Dept 442-SIDEWALK  
APPROPRIATIONS

PERSONNEL	(7,520)	(4,539)	0	(1,539)	(2,000)
SUPPLIES	(538)	(13)	(500)	(618)	(500)
PROFESSIONAL & CONTRACTUAL	(785)	0	(1,200)	(34)	(500)
OPERATING	(1,025)	(63)	(600)	(341)	(500)
CAPITAL	(45,689)	(1,990)	(4,000)	(1,310)	(2,000)
<b>TOTAL APPROPRIATIONS</b>	55,557	6,605	6,300	3,842	5,500

**Totals for dept 442-SIDEWALK**

(55,557)	(6,605)	(6,300)	(3,842)	(5,500)
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Dept 443-ARBOR BOARD  
ESTIMATED REVENUES

LOCAL CONTRIBUTIONS	0	12,500	30,000	0	15,000
OTHER REVENUE	0	0	0	15,000	15,000
<b>TOTAL ESTIMATED REVENUES</b>	0	12,500	30,000	15,000	30,000

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 101 GENERAL FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-14	
		ACTIVITY	BUDGET	AMENDED	BUDGET	THRU	ACTIVITY	06/30/13	ADOPTED
<b>Totals for dept 443-ARBOR BOARD</b>									
APPROPRIATIONS	OPERATING	0	0	(30,000)	(22,744)		(22,744)		(30,000)
TOTAL APPROPRIATIONS		0	0	30,000	22,744		22,744		30,000
<b>Totals for dept 443-ARBOR BOARD</b>									

Dept 523-TRASH

ESTIMATED REVENUES	CHARGES FOR SERVICES	0	42,151	60,000	44,122	52,000
TOTAL ESTIMATED REVENUES		0	42,151	60,000	44,122	52,000
<b>Totals for dept 523-TRASH</b>						
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL	(83,933)	(45,294)	(60,000)	(43,948)	(52,000)
TOTAL APPROPRIATIONS		83,933	45,294	60,000	43,948	52,000

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Dept 651-AMBULANCE

APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL	(3,488)	(3,344)	0	0	0
TOTAL APPROPRIATIONS		3,488	3,344	0	0	0
<b>Totals for dept 651-AMBULANCE</b>						
(3,488)	(3,344)	0	0	0	0	0

Dept 728-ECONOMIC DEVELOPMENT

APPROPRIATIONS	PERSONNEL	0	0	0	0	(19,100)
	PROFESSIONAL & CONTRACTUAL	0	0	0	0	(2,000)
	OPERATING	0	0	0	0	(1,000)
<b>Totals for dept 728-ECONOMIC DEVELOPMENT</b>						
0	0	0	0	0	0	22,100

Dept 747-CHAMBER/RIVERWALK

ESTIMATED REVENUES	OTHER REVENUE	0	1,680	2,400	2,400	2,400
TOTAL ESTIMATED REVENUES		0	1,680	2,400	2,400	2,400

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 101 GENERAL FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14 ADOPTED BUDGET
		ACTIVITY	AMENDED	BUDGET	THRU	06/30/13	ACTIVITY	AMENDED	BUDGET	
<b>Totals for dept 747-CHAMBER/RIVERWALK</b>										
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL OPERATING	0	(49)	(1,500)	(1,000)	(89)	(615)	(89)	(100)	(1,000)
		0	(352)	(1,352)						
<b>TOTAL APPROPRIATIONS</b>		0	401	2,500		704				1,100
<b>Totals for dept 751-PARKS</b>										
APPROPRIATIONS	ESTIMATED REVENUES CHARGES FOR SERVICES LOCAL CONTRIBUTIONS	0	8,575	9,500	3,000	5,553	1,720	5,553	9,500	3,000
		0	801							
<b>TOTAL ESTIMATED REVENUES</b>		0	9,376	12,500		7,273				12,500
APPROPRIATIONS	PERSONNEL SUPPLIES	(67,289)	(61,006)	(60,750)	(5,200)	(51,847)	(4,536)	(51,847)	(63,700)	(6,000)
	PROFESSIONAL & CONTRACTUAL OPERATING CAPITAL	(6,397)	(5,681)	(5,536)	(42,640)	(30,846)	(35,001)	(30,846)	(43,770)	(45,000)
		(40,881)	(43,560)	(42,640)	(43,400)	(35,001)	(970)	(43,400)	(45,000)	(3,000)
		(60,196)	(44,977)	(44,977)	(2,000)					
<b>TOTAL APPROPRIATIONS</b>		174,763	157,009	153,990	123,200	123,200				161,470
<b>Totals for dept 751-PARKS</b>										
APPROPRIATIONS	ESTIMATED REVENUES CHARGES FOR SERVICES	0	0	0	200	105		105	200	200
		0								
<b>TOTAL ESTIMATED REVENUES</b>		0	0	0	200	105				
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL OPERATING	(787)	(949)	(1,000)	(450)	(1,222)	(485)	(1,222)	(1,000)	(450)
		(368)	(410)	(450)		(485)		(485)		
<b>TOTAL APPROPRIATIONS</b>		1,155	1,359	1,450	1,450	1,707				1,450
<b>Totals for dept 757-SHOWBOAT</b>										
Dept 758-DOG PARK	ESTIMATED REVENUES INTEREST AND RENTS OTHER REVENUE	0	4,030	2,800	0	634		634	2,800	0
		0	0	0						

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 101 GENERAL FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14	
		ACTIVITY	AMENDED	BUDGET	THRU	06/30/13	ACTIVITY	AMENDED	BUDGET	THRU	06/30/13
<b>ESTIMATED REVENUES</b>											
	TOTAL ESTIMATED REVENUES	0	4,030	2,800			4,634	2,800			
<b>APPROPRIATIONS</b>											
SUPPLIES	(716)	(230)	(200)				(156)	(200)			
PROFESSIONAL & CONTRACTUAL	(144)	(2,904)	(2,400)				(557)	(2,400)			
OPERATING	0	(239)	(200)				(415)	(200)			
CAPITAL	0	0	0				(4,011)	0			
<b>TOTAL APPROPRIATIONS</b>	860	3,373	2,800				5,139	2,800			
<b>Totals for dept 758-DOG PARK</b>											
	(860)	657	0				(505)	0			

Dept 774-RECREATION CONTRIBUTIONS  
APPROPRIATIONS OPERATING

TOTAL APPROPRIATIONS

**N**5 Totals for dept 774-RECREATION CONTRIBUTIONS

Dept 790-LIBRARY ESTIMATED REVENUES LOCAL CONTRIBUTIONS	0	7,741	7,750	7,741	7,750	7,741	7,750	7,741	7,750	7,741	7,750
TOTAL ESTIMATED REVENUES	0	7,741	7,750	7,741	7,750	7,741	7,750	7,741	7,750	7,741	7,750
<b>APPROPRIATIONS</b>											
PERSONNEL	(14,721)	(12,164)	(15,110)	(14,658)	(26,000)						
SUPPLIES	(2,345)	(3,162)	(2,500)	(1,646)	(2,500)						
PROFESSIONAL & CONTRACTUAL	(13,167)	(11,466)	(12,580)	(16,347)	(12,080)						
OPERATING	(92,279)	(30,192)	(40,000)	(36,760)	(33,500)						
CAPITAL	(24,800)	0	0	0	0						
<b>TOTAL APPROPRIATIONS</b>	147,312	56,984	70,190	69,411	74,080						
<b>Totals for dept 790-LIBRARY</b>											
	(147,312)	(49,243)	(62,440)	(61,670)	(66,330)						

Dept 803-HISTORICAL DISTRICT COMMISSION  
APPROPRIATIONS SUPPLIES  
PROFESSIONAL & CONTRACTUAL  
OPERATING  
TOTAL APPROPRIATIONS

APPROPRIATIONS	0	(78)	0	0	0						
SUPPLIES	(178)	0	(198)	(150)	(13)						
PROFESSIONAL & CONTRACTUAL	(31)										
OPERATING											
<b>TOTAL APPROPRIATIONS</b>	209	276	150	150	13						



# **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**

---

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 current budget include the following:

- Bowes Road reconstruction from M-21 east to the end of reconstruction completed in 2012.
- Crack Sealing in accordance with the city's annual maintenance schedule.



202- Major Street Fund	FY 2009-10			FY 2010-11			FY 2011-12			FY 2012-13			FY 2013-14			FY 2014-15			
	Activity	Activity	Budget	Activity	Activity	Budget	Projections	Proposed	Difference	Proposed	Adopted	Difference	Proposed	Target	Difference	14-15 Target	15-16 Target	16-17 Target	17-18 Target
<b>REVENUES</b>																			
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	238	133	127	-	150	58	100	150	-	150	150	-	-	-	-	-	-	-	-
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	262,137	188,061	186,317	178,500	119,963	-	193,761	193,760	15,260	180,500	180,500	2,000	182,400	184,300	186,200	188,100	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	10,000	-	10,000	-	-	-	-	(10,000)	100,000	100,000	100,000	100,000	100,000	100,000
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>262,375</b>	<b>188,194</b>	<b>186,444</b>	<b>188,650</b>	<b>120,021</b>	<b>203,861</b>	<b>203,910</b>	<b>15,260</b>	<b>180,650</b>	<b>180,650</b>	<b>(8,000)</b>	<b>282,400</b>	<b>284,300</b>	<b>286,200</b>	<b>288,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>																			
450 CAPITAL OUTLAY	120,330	33,882	17,036	111,150	85,052	86,500	116,150	5,000	65,000	65,000	(46,150)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
463 MAINTENANCE	37,464	57,947	26,202	39,550	16,561	38,450	39,160	(390)	35,050	35,050	(4,500)	36,200	37,300	38,500	39,700	-	-	-	-
474 TRAFFIC	16,814	4,769	6,236	26,100	4,214	18,500	15,920	(10,180)	11,600	11,600	(14,500)	12,000	12,400	12,800	13,200	-	-	-	-
478 WINTER MAINTENANCE	23,167	34,810	25,331	38,950	21,634	33,450	36,980	(1,970)	38,200	38,200	(750)	39,400	40,600	41,900	43,200	-	-	-	-
483 ADMINISTRATION	16,855	17,221	17,948	17,200	2,100	-	19,140	(3,600)	21,400	21,400	4,200	22,100	22,800	23,500	24,300	-	-	-	-
906 DEBT SERVICE	-	-	45,000	20,000	-	-	-	-	-	-	-	50,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000
965 TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>259,630</b>	<b>193,629</b>	<b>112,753</b>	<b>232,950</b>	<b>129,561</b>	<b>196,040</b>	<b>221,810</b>	<b>(11,140)</b>	<b>221,250</b>	<b>221,250</b>	<b>(11,700)</b>	<b>269,700</b>	<b>273,100</b>	<b>276,700</b>	<b>280,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Of Rev/Exp</b>	<b>2,745</b>	<b>(5,435)</b>	<b>73,691</b>	<b>(44,300)</b>	<b>(9,540)</b>	<b>7,821</b>	<b>(17,900)</b>	<b>(40,600)</b>	<b>(40,600)</b>	<b>(40,600)</b>	<b>(40,600)</b>	<b>12,700</b>	<b>11,200</b>	<b>9,500</b>	<b>7,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
BEGINNING FUND BALANCE	30,277	33,022	27,587	101,278	101,278	101,278	83,378	83,378	83,378	83,378	42,778	42,778	42,778	42,778	42,778	42,778	42,778	42,778	42,778
ENDING FUND BALANCE	33,022	27,587	101,278	56,978	109,099	109,099	55,65%	37,59%	19,33%	19,33%	55,65%	37,59%	19,33%	20,57%	24,42%	27,53%	29,91%	29,91%	29,91%
% of EXPENDITURES	12.72%	14.25%	89.82%	24.46%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



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

		Calculations as of 06/30/2013		11-12		12-13		12-13		13-14	
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED	BUDGET	THRU	06/30/13	ACTIVITY	THRU	06/30/13	ADOPTED BUDGET
<b>ESTIMATED REVENUES</b>											
	INTEREST AND RENTS	133	127	150		119		150		150	
	OTHER REVENUE	188,061	186,317	193,760		203,986		180,500		180,500	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>188,194</b>	<b>186,444</b>	<b>193,910</b>		<b>204,105</b>		<b>180,650</b>			
<b>Dept 450-CAPITAL OUTLAY</b>											
APPROPRIATIONS	CAPITAL	(33,882)	(17,036)	(95,000)		(99,149)		(65,000)			
	<b>TOTAL APPROPRIATIONS</b>	<b>33,882</b>	<b>17,036</b>	<b>95,000</b>		<b>99,149</b>		<b>65,000</b>			
<b>Totals for dept 450-CAPITAL OUTLAY</b>											
Dept 463-MAINTENANCE											
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL CAPITAL	(19,479)	(14,798)	(16,000)		(11,602)		(17,500)			
		(25,485)	0	0		0		0			
	PERSONNEL	(5,749)	(5,207)	(10,510)		(7,289)		(7,100)			
	SUPPLIES	(4,651)	(4,240)	(7,000)		(4,311)		(5,000)			
	OPERATING	(2,583)	(1,957)	(4,150)		(2,170)		(5,450)			
	<b>TOTAL APPROPRIATIONS</b>	<b>57,947</b>	<b>26,202</b>	<b>37,660</b>		<b>25,372</b>		<b>35,050</b>			
<b>Totals for dept 463-MAINTENANCE</b>											
Dept 474-TRAFFIC											
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL PERSONNEL SUPPLIES OPERATING	(2,637) (734) (1,272) (126)	(683) (1,073) (4,264) (216)	(4,000) (1,420) (4,900) (1,500)		(1,633) (1,868) (2,065) (964)		(3,000) (2,300) (5,000) (1,300)			
	<b>TOTAL APPROPRIATIONS</b>	<b>4,769</b>	<b>6,236</b>	<b>11,820</b>		<b>6,530</b>		<b>11,600</b>			
<b>Totals for dept 474-TRAFFIC</b>											
Dept 478-WINTER MAINTENANCE											
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL PERSONNEL SUPPLIES OPERATING	0 (15,005) (9,796) (10,009)	(11,627) (9,069) (4,635)	(500) (14,780) (9,000) (7,050)		(10,212) (6,021) (6,669)		(16,200) (9,000) (12,500)			
	<b>TOTAL APPROPRIATIONS</b>	<b>34,810</b>	<b>25,331</b>	<b>31,330</b>		<b>22,902</b>		<b>38,200</b>			

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

		Calculations as of 06/30/2013		13-14	
		10-11	11-12	12-13	12-13
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY
<u>Totals for dept 478-WINTER MAINTENANCE</u>		(34,810)	(25,331)	(31,330)	(22,902)
<u>Dept 483-ADMINISTRATION</u>					
APPROPRIATIONS	PROFESSIONAL & CONTRACTUAL PERSONNEL OPERATING	(634) (15,660) (927)	(450) (16,511) (987)	(12,600) 0 (5,500)	(19,299) (1,647) (1,752)
TOTAL APPROPRIATIONS		17,221	17,948	18,100	22,698
<u>Totals for dept 483-ADMINISTRATION</u>		(17,221)	(17,948)	(18,100)	(22,698)

		Calculations as of 06/30/2013		13-14	
		10-11	11-12	12-13	12-13
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY
<u>Totals for dept 483-ADMINISTRATION</u>		(34,810)	(25,331)	(31,330)	(22,902)
<u>Dept 965-TRANSFERS OUT</u>					
APPROPRIATIONS	TRANSFERS OUT	(45,000)	(20,000)	0	0
TOTAL APPROPRIATIONS		45,000	20,000	0	0
<u>Totals for dept 965-TRANSFERS OUT</u>		(45,000)	(20,000)	0	0

		Calculations as of 06/30/2013		13-14	
		10-11	11-12	12-13	12-13
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY
<u>Totals for dept 965-TRANSFERS OUT</u>		(34,810)	(25,331)	(31,330)	(22,902)
ESTIMATED REVENUES - FUND 202		188,194	186,444	193,910	204,105
APPROPRIATIONS - FUND 202		193,629	112,753	193,910	176,651
NET OF REVENUES/APPROPRIATIONS - FUND 202		(5,435)	73,691	0	27,454
BEGINNING FUND BALANCE		33,022	27,586	101,284	101,277
ENDING FUND BALANCE		27,587	101,277	101,284	128,738
					88,138

# 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

---

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.

The General Fund transfer of \$190,000 to the Local Streets Fund results in more than a 21 percent increase in the commitment from the General Fund toward streets.

## Appropriations

---

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

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

Capital Projects anticipated in the current budget include the following:

- Sibley Street reconstruction from Valley Vista to Ridgeview.
- Crack Sealing in accordance with the city's annual maintenance schedule.



203 - Local Street Fund	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15	
	Activity	Activity	Activity	Activity	Budget	Activity	Projections	Proposed	difference	Proposed	Adopted	Difference
<b>REVENUES</b>	-	-	-	-	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	233	230	2,686	150	5	150	-	-	150	150	-	-
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	78,505	80,765	76,079	67,000	43,519	68,200	68,200	1,200	168,000	168,000	101,000	169,700
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	223,624	210,721	141,592	165,000	-	165,000	-	-	240,000	240,000	75,000	200,000
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	302,362	291,716	220,457	232,150	43,524	233,350	233,350	1,200	408,150	408,150	176,000	369,700
<b>EXPENDITURES</b>	-	-	-	-	-	-	-	-	-	-	-	-
450 CAPITAL OUTLAY	19,756	77,086	96,805	10,000	6,612	12,000	10,000	-	225,000	225,000	215,000	215,000
463 MAINTENANCE	48,204	135,638	50,164	57,100	24,984	56,100	56,760	(340)	59,450	59,450	2,350	61,300
474 TRAFFIC	7,501	6,928	8,215	21,550	5,111	22,350	12,230	(9,320)	11,600	11,600	(9,950)	12,000
478 WINTER MAINTENANCE	42,179	52,877	35,128	50,600	32,676	49,600	50,120	(480)	51,000	51,000	400	52,600
483 ADMINISTRATION	17,175	17,270	17,858	14,100	1,599	16,120	32,700	73,300	43,000	43,000	28,900	44,300
906 DEBT SERVICE	74,124	72,209	75,154	73,300	72,691	-	-	-	70,500	70,500	(2,800)	75,071
965 TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	208,939	362,008	283,324	226,650	143,673	229,470	235,110	8,460	460,550	460,550	233,900	355,271
<b>Net Of Rev/Exp</b>	93,423	(70,292)	(62,367)	5,500	(100,149)	3,880	(1,760)	-	(52,400)	(52,400)	-	14,429
BEGINNING FUND BALANCE	92,572	185,995	115,703	52,836	52,836	52,836	51,076	51,076	(1,324)	(1,324)	13,105	13,137
ENDING FUND BALANCE	185,995	115,703	52,836	58,336	(47,313)	56,716	51,076	(1,324)	13,105	13,105	26,242	33,255
% OF EXPENDITURES	89.02%	31.96%	18.65%	25.74%	-32.93%	24.72%	21.72%	-0.29%	-0.29%	3.69%	7.32%	9.08%
												10.59%



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

Calculations as of 06/30/2013

10=11

GL NUMBER	DESCRIPTION	ACTIVITY BUDGET	AMENDED BUDGET	ACTIVITY THRU 06/30/13	ADOPTED BUDGET
ESTIMATED REVENUES					
	INTEREST AND RENTS	230	2,686	150	1,750
	OTHER REVENUE	80,765	76,079	78,995	168,000
	TRANSFERS IN	210,721	141,692	165,000	240,000
	TOTAL ESTIMATED REVENUES	291,716	220,457	239,150	408,150
Totals for dept 000-		291,716	220,457	239,150	408,150

Dept 450-CAPITAL OUTLAY				
APPROPRIATIONS				
CAPITAL				
TOTAL APPROPRIATIONS				
	(77,086)	(96,805)	(12,200)	(7,626)
	77,086	96,805	12,200	7,626
				225,000
<u>Totals for dept 450-CAPITAL OUTLAY</u>	<u>(77,086)</u>	<u>(96,805)</u>	<u>(12,200)</u>	<u>(7,626)</u>
				(225,000)

Dept 463-MAINTENANCE			
37	APPROPRIATIONS	TOTAL APPROPRIATIONS	Totals for dept 463-MAINTENANCE
	CAPITAL		
	PERSONNEL	0	0
	SUPPLIES	(18,810)	(23,900)
	PROFESSIONAL & CONTRACTUAL	(21,083)	(8,500)
	OPERATING	(19,740)	(13,550)
		(5,227)	
		(13,794)	
		(10,060)	
		(16,210)	
		(6,485)	
		135,638	59,450
		50,164	
		56,760	
		37,507	
		(135,638)	(59,450)
		(50,164)	(56,760)
		(56,760)	(37,507)

Dept 474-TRAFFIC			
APPROPRIATIONS			
PERSONNEL	(3,855)	(5,895)	(4,480)
SUPPLIES	(1,231)	(880)	(2,000)
PROFESSIONAL & CONTRACTUAL	0	(375)	(450)
OPERATING	(1,842)	(1,065)	(5,300)
TOTAL APPROPRIATIONS	6,928	8,215	12,230
Total for dept 474-TRAFFIC	(6,928)	(8,215)	(12,230)
			(6,600)
			(11,600)

Dept 478-WINTER MAINTENANCE		
APPROPRIATIONS	PERSONNEL	(27, 500)
	SUPPLIES	(8, 021)
		(27, 500)
		(16, 768)
		(26, 620)
		(8, 500)
		(9, 071)
		(23, 970)
		(8, 383)
		(17, 445)
		(26, 620)
		(16, 768)





## **Historic District Fund**

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The Lowell Downtown Historic District Commission has granted funds for the renovation and restoration of 15 buildings amounting to more than \$400,000 since 1998.

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



238 - Historic District Fund	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15		15-16 Target		16-17 Target		17-18 Target	
	Activity	Activity	Activity	Activity	Budget	Activity	Projections	Difference	Proposed	Adopted	Difference	Proposed	Target	Difference	Proposed	Target	Difference	Proposed
<b>REVENUES</b>																		
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	162	119	54	200	12	100	200	-	200	200	-	-	100	100	100	100	100	100
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	25,000	-	-	25,000	-	-	75,000	75,000	50,000	10,000	10,000	10,000	10,000	10,000
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	162	25,119	54	25,200	12	100	25,200	-	75,200	75,200	50,000	10,100	10,100	10,100	10,100	10,100	10,100	10,100
<b>EXPENDITURES</b>																		
HISTORIC DISTRICT COMMISSION	14,507	17,732	5,092	25,000	8,035	10,000	25,000	-	75,000	75,000	50,000	25,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	14,507	17,732	5,092	25,000	8,035	10,000	25,000	-	75,000	75,000	50,000	25,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Net Of Rev/Exp</b>	(14,345)	7,387	(5,038)	200	(8,023)	(9,900)	200	200	200	200	200	(14,900)	100	100	100	100	100	100
<b>BEGINNING FUND BALANCE</b>	32,325	17,980	25,367	20,329	20,329	20,329	20,529	20,529	20,529	20,529	20,729	20,729	20,729	20,729	20,729	20,729	20,729	
<b>ENDING FUND BALANCE</b>	17,980	25,367	20,329	20,529	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	
<b>% OF EXPENDITURES</b>	123.94%	143.06%	339.23%	82.12%	104.29%	82.12%	104.29%	82.12%	27.64%	27.54%	27.54%	23.32%	23.32%	23.32%	23.32%	23.32%	23.32%	23.32%

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

		Calculations as of 06/30/2013		12-13		12-14	
GL NUMBER	DESCRIPTION	10-11	ACTIVITY	11-12	AMENDED	THRU	ACTIVITY
					BUDGET	06/30/13	ADOPTED BUDGET
ESTIMATED REVENUES							
INTEREST AND RENTS		119	54	200	16	200	200
OTHER REVENUE		25,000	0	25,000	0	75,000	75,000
TOTAL ESTIMATED REVENUES		25,119	54	25,200	16	75,200	75,200
APPROPRIATIONS							
OPERATING		(17,732)	(5,092)	(25,000)	(8,035)	(75,000)	(75,000)
TOTAL APPROPRIATIONS		17,732	5,092	25,000	8,035	75,000	75,000
Totals for dept 000 -		7,387	(5,038)	200	(8,019)	200	200
ESTIMATED REVENUES - FUND 238		25,119	54	25,200	16	75,200	75,200
APPROPRIATIONS - FUND 238		17,732	5,092	25,000	8,035	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - FUND 238		7,387	(5,038)	(8,019)	(8,019)	200	200
BEGINNING FUND BALANCE		17,980	20,330	20,330	20,329	12,311	12,311
ENDING FUND BALANCE		25,367	25,367	20,530	12,310	12,511	12,511

# 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. Under the current tax capture, approximately 50 percent of the taxes collected by the DDA would have been allocated to the city General Fund.

At the same time, the DDA has invested in public improvements and services that might have normally been an expense to the General Fund. This includes maintenance of public parking lots and streetscapes in the downtown and a contribution toward the annual payments for the City Hall construction bond. The net General Fund loss leverages nearly \$250,000 of additional tax capture that would not otherwise be available to the community.

## 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.

Capital Projects anticipated in the current budget include the following:

- Creation of a five-year development plan to identify key capital projects in the downtown.

## 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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248 - DDA Fund	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15	
	Activity	Activity	Activity	Activity	Budget	Activity	Projections	Difference	Proposed	Adopted	Difference	Target
					Thru 3/13							17-18 Target
<b>REVENUES</b>												
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	2,794	1,455	557	1,500	319	1,500	1,000	(500)	1,000	1,000	(500)	1,500
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	1,500
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	15,000	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	558,830	554,583	513,597	555,000	568,638	568,638	568,000	13,000	540,000	540,000	(15,000)	470,000
TAXES	-	-	-	-	-	-	-	-	-	-	-	485,000
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>561,624</b>	<b>571,038</b>	<b>514,154</b>	<b>556,500</b>	<b>568,957</b>	<b>570,138</b>	<b>569,000</b>	<b>12,500</b>	<b>541,000</b>	<b>541,000</b>	<b>(15,500)</b>	<b>471,500</b>
<b>EXPENDITURES</b>												
450 CAPITAL OUTLAY	158,380	94,134	159,066	70,000	326	50,000	70,000	-	80,000	80,000	10,000	190,000
463 MAINTENANCE	66,861	61,060	72,060	71,000	35,129	71,000	70,840	(160)	71,650	71,650	650	74,000
483 ADMINISTRATION	24,827	14,416	35,653	16,900	6,904	17,400	18,140	1,240	20,700	20,700	3,800	22,000
740 PROMOTIONS/MARKETING	-	-	45,000	39,613	45,000	45,000	45,000	-	47,125	47,125	2,125	48,000
906 DEBT SERVICE	214,070	209,453	198,715	213,575	207,291	213,575	213,575	-	216,543	216,543	2,968	-
965 TRANSFERS OUT	140,000	155,000	171,692	140,000	140,000	140,000	140,000	-	139,500	139,500	(500)	142,900
<b>TOTAL EXPENDITURES</b>	<b>604,138</b>	<b>534,063</b>	<b>637,186</b>	<b>556,475</b>	<b>429,263</b>	<b>536,975</b>	<b>557,555</b>	<b>1,080</b>	<b>575,518</b>	<b>575,518</b>	<b>19,043</b>	<b>476,900</b>
<b>Net Of Rev/Exp</b>	<b>(42,514)</b>	<b>36,975</b>	<b>(123,032)</b>	<b>25</b>	<b>139,694</b>	<b>33,163</b>	<b>11,445</b>		<b>(34,518)</b>	<b>(34,518)</b>		<b>(5,400)</b>
<b>BEGINNING FUND BALANCE</b>	<b>272,777</b>	<b>230,263</b>	<b>267,239</b>	<b>144,208</b>	<b>144,208</b>	<b>177,371</b>	<b>155,653</b>		<b>155,653</b>	<b>155,653</b>		<b>(4,800)</b>
<b>ENDING FUND BALANCE</b>	<b>230,263</b>	<b>267,239</b>	<b>144,208</b>	<b>144,233</b>	<b>177,371</b>	<b>155,653</b>	<b>121,135</b>	<b>121,135</b>	<b>121,135</b>	<b>115,755</b>	<b>115,755</b>	<b>(2,600)</b>
<b>% OF EXPENDITURES</b>	<b>38.11%</b>	<b>50.04%</b>	<b>22.63%</b>	<b>25.92%</b>	<b>33.03%</b>	<b>27.92%</b>	<b>33.03%</b>	<b>21.05%</b>	<b>21.05%</b>	<b>21.05%</b>	<b>24.27%</b>	<b>21.91%</b>
<b>General Fund Impact</b>												
General Fund Tax Capture	291,031	291,111	246,163	263,929	263,929	260,000	260,000		260,000	263,000		269,000
General Fund Expenses	206,861	216,060	243,752	211,000	210,840	231,950	231,950		238,900	242,900		251,100
Difference	84,170	75,051	2,411	52,929	53,089	28,150	28,150		21,100	20,100		17,700
												17,900



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

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14 ADOPTED BUDGET
		ACTIVITY	AMENDED BUDGET	ACTIVITY	THRU 06/30/13	BUDGET	ACTIVITY	THRU 06/30/13	BUDGET	
<b>ESTIMATED REVENUES</b>										
	TAXES	554,583	513,597	568,000	568,638	540,000				
	INTEREST AND RENTS	1,455	557	1,000	478	1,000				
	OTHER REVENUE	15,000	0	0	0	0				
	<b>TOTAL ESTIMATED REVENUES</b>	<b>571,038</b>	<b>514,154</b>	<b>569,000</b>	<b>569,116</b>	<b>541,000</b>				
<b>Dept 450-CAPITAL OUTLAY APPROPRIATIONS</b>										
	CAPITAL	(94,134)	(159,066)	(70,000)	(50,326)	(80,000)				
	<b>TOTAL APPROPRIATIONS</b>	<b>94,134</b>	<b>159,066</b>	<b>70,000</b>	<b>50,326</b>	<b>80,000</b>				
	<b>Totals for dept 450-CAPITAL OUTLAY</b>	<b>(94,134)</b>	<b>(159,066)</b>	<b>(70,000)</b>	<b>(50,326)</b>	<b>(80,000)</b>				
<b>Dept 463-MAINTENANCE APPROPRIATIONS</b>										
	OPERATING	(26,967)	(27,722)	(25,100)	(22,912)	(27,100)				
	PERSONNEL	(30,288)	(34,901)	(40,490)	(22,529)	(39,300)				
	SUPPLIES	(2,596)	(5,119)	(3,000)	(3,376)	(3,000)				
	PROFESSIONAL & CONTRACTUAL	(1,209)	(4,318)	(2,250)	(841)	(2,250)				
	<b>TOTAL APPROPRIATIONS</b>	<b>61,060</b>	<b>72,060</b>	<b>70,840</b>	<b>49,658</b>	<b>71,650</b>				
	<b>Totals for dept 463-MAINTENANCE</b>	<b>(61,060)</b>	<b>(72,060)</b>	<b>(70,840)</b>	<b>(49,658)</b>	<b>(71,650)</b>				
<b>Dept 483-ADMINISTRATION APPROPRIATIONS</b>										
	OPERATING	(12,061)	(32,832)	0	(11,040)	(1,300)				
	PERSONNEL	0	(2,821)	(7,000)	(9,516)	(0)				
	PROFESSIONAL & CONTRACTUAL	(2,355)			(7,090)	(12,000)				
	<b>TOTAL APPROPRIATIONS</b>	<b>14,416</b>	<b>35,653</b>	<b>18,040</b>	<b>17,906</b>	<b>20,800</b>				
	<b>Totals for dept 483-ADMINISTRATION</b>	<b>(14,416)</b>	<b>(35,653)</b>	<b>(18,040)</b>	<b>(17,906)</b>	<b>(20,800)</b>				
<b>Dept 740-COMMUNITY PROMOTIONS APPROPRIATIONS</b>										
	OPERATING	0	0	(45,000)	(39,691)	(47,125)				
	<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>39,691</b>	<b>47,125</b>				
	<b>Totals for dept 740-COMMUNITY PROMOTIONS</b>	<b>0</b>	<b>0</b>	<b>(45,000)</b>	<b>(39,691)</b>	<b>(47,125)</b>				

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

		Calculations as of 06/30/2013		12-13		12-14	
GL NUMBER	DESCRIPTION	10-11	11-12	AMENDED	BUDGET	THRU	ACTIVITY
Dept 906-DEBT SERVICE APPROPRIATIONS	DEBT SERVICE	(209,453)	(198,715)	(213,575)	(213,559)		(216,543)
TOTAL APPROPRIATIONS		209,453	198,715	213,575	213,559		216,543
<b>Totals for dept 906-DEBT SERVICE</b>		<b>(209,453)</b>	<b>(198,715)</b>	<b>(213,575)</b>	<b>(213,559)</b>		<b>(216,543)</b>

		Dept 965-TRANSFERS OUT APPROPRIATIONS		(139,500)		(139,500)	
		TRANSFERS OUT		(171,692)		(140,000)	
		TOTAL APPROPRIATIONS		171,692		140,000	
<b>Totals for dept 965-TRANSFERS OUT</b>		<b>(155,000)</b>	<b>(171,692)</b>	<b>(140,000)</b>	<b>(140,000)</b>	<b>(140,000)</b>	<b>(139,500)</b>
ESTIMATED REVENUES - FUND 248 APPROPRIATIONS - FUND 248 NET OF REVENUES/APPROPRIATIONS - FUND 248 BEGINNING FUND BALANCE FUND BALANCE ADJUSTMENTS ENDING FUND BALANCE		571,038 534,063 36,975 230,263 0 267,238	514,154 637,186 (123,032) 267,239 0 144,207	569,000 557,455 11,545 144,208 (321) 155,432	569,116 511,140 57,976 144,207 (321) 201,862	541,000 575,618 (34,618) 202,184	



## 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.

Jim Sowles serves as the Airport Manager providing general oversight and support to operations.

Williams Air Power, Inc. provides services to aircraft owners as a Fixed Base Operator.

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



	581 - Airport Fund	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15	
		Activity	Budget	Activity	Budget	Activity	Thru 3/13	Projections	Proposed	Difference	Proposed	Adopted	Difference
<b>REVENUES</b>													
CHARGES FOR SERVICES	-	870	305	3,200	4,384	1,500	3,500	300	3,500	300	3,500	3,500	3,500
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	-	32,262	38,193	27,050	33,279	30,050	30,050	30,050	30,050	3,000	30,050	32,000	34,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	37,000
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	67,758	50,400	-	4,136	-	1,000	1,000	1,000	1,000	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	3,000	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	100,890	88,898	30,250	44,799	31,550	34,550	4,300	34,550	4,300	33,550	35,500	37,500
<b>EXPENDITURES</b>													
AIRPORT	-	35,255	35,188	27,300	17,660	25,800	25,470	(1,830)	25,490	25,490	(1,810)	28,000	30,000
<b>TOTAL EXPENDITURES</b>	-	35,255	35,188	27,300	17,660	25,800	25,470	(1,830)	25,490	25,490	(1,810)	28,000	30,000
<b>Net Of Rev/Exp</b>	0	65,635	2,950	27,139	5,750	9,080	9,060	-	-	-	5,550	5,500	5,500
BEGINNING FUND BALANCE	142,272	101,257	166,893	166,893	174,445	159,843	-	-	-	9,060	14,610	20,110	25,610
<b>ENDING FUND BALANCE</b>	101,257	166,892	#DIV/0!	638,95%	473,39%	658,31%	0.00%	35.54%	0.00%	0	14,610	20,110	25,610
<b>% OF EXPENDITURES</b>											52.18%	67.03%	80.03%
													88.89%

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 581 AIRPORT FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		13-14 ADOPTED BUDGET
		ACTIVITY	BUDGET	ACTIVITY	BUDGET	AMENDED	BUDGET	THRU	ACTIVITY	
<b>ESTIMATED REVENUES</b>										
	CHARGES FOR SERVICES	870	305		3,200		1,970		3,500	
	INTEREST AND RENTS	32,262	38,193		27,050		36,372		30,050	
	OTHER REVENUE	67,758	50,400	0			21,948		1,000	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>100,890</b>	<b>88,898</b>		<b>30,250</b>		<b>60,290</b>		<b>34,550</b>	
<b>APPROPRIATIONS</b>										
	SUPPLIES	(817)	(262)		(2,000)		0		(2,000)	
	PROFESSIONAL & CONTRACTUAL	(16,077)	(14,035)		(17,300)		(14,439)		(15,490)	
	OPERATING	(18,100)	(20,891)		(8,000)		(20,837)		(8,000)	
	DEBT SERVICE	(261)	0		0		0		0	
	<b>TOTAL APPROPRIATIONS</b>	<b>35,255</b>	<b>35,188</b>		<b>27,300</b>		<b>35,276</b>		<b>25,490</b>	
	<b>Totals for dept 000 -</b>	<b>65,635</b>	<b>53,710</b>		<b>2,950</b>		<b>25,014</b>		<b>9,060</b>	
	ESTIMATED REVENUES - FUND 581	100,890	88,898		30,250		60,290		34,550	
	APPROPRIATIONS - FUND 581	35,255	35,188		27,300		35,276		25,490	
	NET OF REVENUES/APPROPRIATIONS - FUND 581	65,635	53,710		2,950		25,014		9,060	
	BEGINNING FUND BALANCE	101,257	166,893		220,603		220,603		245,617	
	ENDING FUND BALANCE	166,892	220,603		223,553		245,617		254,677	

# **Wastewater Fund**

The wastewater system includes a 1.42 million gallon per day (GPD) Wastewater Treatment Plant and a citywide collection system. In July, 1989, the city entered into an agreement with United Water (formerly Earth Tech) of Grand Rapids to operate the plant. On June 6, 2005, the council approved a new agreement extending the contract to 2015. United Water is responsible for all operational expenses and must invest at least \$12,000 of capital improvements into the plant each year. United Water 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.

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 2013-14 Budget reflects the following rate adjustments for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$18.65	\$3.38
Adjusted	\$22.06	\$3.78

With the rate adjustments, 70 percent of depreciation will be covered even though the City Charter requires that rates should be set to cover 100 percent of depreciation. When combined with the adjustment in Wastewater Rates, the adjusted rates will have the following impact.

	<u>Monthly Amount</u>	<u>Percentage</u>
Average of 3,000 gallons	\$1.02	1.68%
Average of 5,000 gallons	\$1.92	2.71%
Average of 7,000 gallons	\$2.82	3.46%

Capital Projects anticipated in the current budget include the following:

- Upgrading a collection from King Milling to the Lift Station.
- Continued purchase of advanced meter reading equipment.

The primary challenge of the wastewater system is to explore and mitigate Inflow and Infiltration (I&I) into the system. Inflow & Infiltration is when storm water is able to enter the system which impacts the hydraulic capacity of the treatment plant. Additional projects may be initiated during the fiscal year to address I&I issues.



**590-Wastewater Fund**

	FY 2009-10 Activity	FY 2010-11 Activity	FY 2011-12 Activity	Budget	Activity Thru 5/31	FY 2012-13 Projections	Proposed	Difference	FY 2013-14 Proposed	FY 2013-14 Adopted	Difference	14-15 Target	15-16 Target	16-17 Target	17-18 Target
<b>REVENUE</b>															
CHARGES FOR SERVICES	905,007	922,500	915,472	835,500	701,815	901,175	911,500	76,000	924,000	924,000	88,500	942,480	961,330	980,556	1,000,167
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	5,051	3,354	10,895	3,500	949	1,200	2,000	(1,500)	2,000	2,000	(1,500)	5,205	5,175	5,127	5,266
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	12,207	17,012	200	-	205	205	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>922,265</b>	<b>942,866</b>	<b>926,567</b>	<b>839,000</b>	<b>702,969</b>	<b>902,580</b>	<b>913,500</b>	<b>74,500</b>	<b>926,000</b>	<b>926,000</b>	<b>87,000</b>	<b>947,685</b>	<b>966,505</b>	<b>985,683</b>	<b>1,005,434</b>
<b>EXPENSE</b>															
TREATMENT	476,605	493,663	493,409	474,500	333,454	489,210	487,125	12,625	492,800	492,800	18,300	502,700	512,800	523,100	533,600
COLLECTION	58,747	44,533	51,445	107,820	52,061	108,170	107,780	(40)	90,390	90,390	(17,430)	92,200	94,100	96,000	98,000
CUSTOMER ACCOUNTS	56,430	64,469	70,256	70,800	46,516	68,150	72,300	1,500	83,100	83,100	12,300	84,800	86,500	88,300	90,100
ADMINISTRATION	290,199	291,719	271,895	309,500	2,043	97,968	306,800	(2,700)	323,847	323,847	14,347	161,925	170,763	179,779	181,094
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>881,981</b>	<b>894,384</b>	<b>887,045</b>	<b>962,620</b>	<b>434,074</b>	<b>763,498</b>	<b>974,005</b>	<b>11,385</b>	<b>990,137</b>	<b>990,137</b>	<b>27,517</b>	<b>841,625</b>	<b>864,163</b>	<b>887,179</b>	<b>902,794</b>
<b>NET INCOME (LOSS)</b>	<b>40,284</b>	<b>48,482</b>	<b>39,522</b>	<b>(123,620)</b>	<b>268,895</b>	<b>139,082</b>	<b>(60,505)</b>	<b>(64,137)</b>	<b>(64,137)</b>	<b>(64,137)</b>	<b>106,060</b>	<b>102,342</b>	<b>98,504</b>	<b>102,639</b>	
<b>CASH FLOW</b>															
Net from Operating	301,177	301,151	266,998	89,380	-	152,495	152,510	-	131,500	127,800	124,000	-	121,600	-	-
Net used in Non-Capital Financing	-	-	-	-	-	(120,000)	(150,000)	(150,000)	-	(360,000)	(140,000)	(140,000)	(100,000)	(100,000)	-
Net used in Capital/Financing	(197,168)	(193,325)	(187,595)	(120,000)	2,000	2,000	2,000	2,000	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Net provided in investing	5,051	3,354	10,895	(28,620)	-	34,495	4,510	4,510	(222,200)	(5,900)	(9,700)	-	27,900	-	-
<b>NET CHANGE</b>	<b>109,660</b>	<b>111,180</b>	<b>90,298</b>	<b>(28,620)</b>	<b>-</b>	<b>34,495</b>	<b>4,510</b>	<b>4,510</b>	<b>(222,200)</b>	<b>(5,900)</b>	<b>(9,700)</b>	<b>-</b>	<b>27,900</b>	<b>-</b>	<b>-</b>
Beginning Cash & Equivalents	913,041	1,022,701	1,133,881	1,224,179	1,195,559	1,224,179	1,258,674	1,258,674	1,263,184	1,263,184	1,263,184	1,263,184	1,263,184	1,035,084	1,025,384
Ending Cash & Equivalents	1,022,701	1,133,881	1,224,179	1,195,559	-	-	-	-	-	-	-	-	-	1,025,384	1,053,284



BUDGET REPORT FOR CITY OF LOWELL  
Fund: 590 WASTEWATER FUND

		Calculations as of 06/30/2013		12-13		12-14	
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	THRU 06/30/13	ACTIVITY	THRU 06/30/13	ADOPTED BUDGET
ESTIMATED REVENUES							
CHARGES FOR SERVICES		922,500	915,472	933,500	919,452	924,000	
INTEREST AND RENTS		3,354	10,895	2,000	10,784	2,000	
OTHER REVENUE		17,012	200	0	205	0	
TOTAL ESTIMATED REVENUES		942,866	926,567	935,500	930,441	926,000	
APPROPRIATIONS							
TRANSFERS OUT		0	1,444	0	0	0	
TOTAL APPROPRIATIONS		0	(1,444)	0	0	0	
<b>Totals for dept 000-</b>		<b>942,866</b>	<b>928,011</b>	<b>935,500</b>	<b>930,441</b>	<b>926,000</b>	
Dept 550-TREATMENT							
APPROPRIATIONS							
PERSONNEL		(27,268)	(11,961)	(11,000)	(10,796)	(1,000)	
SUPPLIES		0	0	0	(7)	0	
PROFESSIONAL & CONTRACTUAL		(459,909)	(476,778)	(475,625)	(479,788)	(491,300)	
OPERATING		(360)	(579)	(500)	(197)	(500)	
CAPITAL		(6,126)	(4,091)	0	0	0	
TOTAL APPROPRIATIONS		493,663	493,409	487,125	490,788	492,800	
<b>Totals for dept 550-TREATMENT</b>		<b>(493,663)</b>	<b>(493,409)</b>	<b>(487,125)</b>	<b>(490,788)</b>	<b>(492,800)</b>	
Dept 551-COLLECTION							
APPROPRIATIONS							
PERSONNEL		(17,306)	(25,239)	(35,250)	(28,900)	(17,300)	
SUPPLIES		(498)	(583)	(1,620)	(192)	(1,000)	
PROFESSIONAL & CONTRACTUAL		(26,056)	(22,771)	(67,560)	(91,927)	(68,540)	
OPERATING		(523)	(2,852)	(3,350)	(2,714)	(3,550)	
CAPITAL		(150)	0	0	0	0	
TOTAL APPROPRIATIONS		44,533	51,445	107,780	123,733	90,390	
<b>Totals for dept 551-COLLECTION</b>		<b>(44,533)</b>	<b>(51,445)</b>	<b>(107,780)</b>	<b>(123,733)</b>	<b>(90,390)</b>	
Dept 552-CUSTOMER ACCOUNTS							
APPROPRIATIONS							
PERSONNEL		(43,695)	(45,428)	(51,400)	(51,262)	(56,900)	
SUPPLIES		(5,294)	(4,499)	(7,500)	(2,985)	(7,500)	
OPERATING		(15,480)	(20,369)	(13,400)	(15,627)	(18,700)	
TOTAL APPROPRIATIONS		64,169	70,296	72,300	69,874	83,100	

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 590 WASTEWATER FUND

		Calculations as of 06/30/2013			13-14		
GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 THRU 06/30/13	ACTIVITY BUDGET	ADOPTED BUDGET
Totals for dept 552-CUSTOMER ACCOUNTS		(64,469)	(70,296)	(72,300)	(69,874)	(83,100)	(83,100)

Dept 553-ADMINISTRATION		APPROPRIATIONS			DEPARTMENTAL EXPENSES		
APPROPRIATIONS	DEPARTMENTAL EXPENSES	PERSONNEL & CONTRACTUAL	OPERATING	DEBT SERVICE	PERSONNEL & CONTRACTUAL	OPERATING	DEBT SERVICE
PERSONNEL		(29,109)	(29,135)	0	(2,831)	0	0
PROFESSIONAL & CONTRACTUAL		(3,998)	(3,625)	(91,700)	(114,600)	(105,600)	(218,747)
OPERATING		(235,287)	(226,540)	(215,100)	(217,487)	0	0
DEBT SERVICE		(23,325)	(12,595)	0			
TOTAL APPROPRIATIONS		291,719	271,895	306,800	334,918	324,347	
Totals for dept 553-ADMINISTRATION		(291,719)	(271,895)	(306,800)	(334,918)	(324,347)	
ESTIMATED REVENUES - FUND 590		942,866	926,567	935,500	930,441	926,000	
APPROPRIATIONS - FUND 590		894,384	885,601	974,005	1,019,313	990,637	
NET OF REVENUES/APPROPRIATIONS - FUND 590		48,482	40,966	(38,505)	(88,872)	(64,637)	
BEGINNING FUND BALANCE		508,531	557,017	597,982	597,983	509,110	
FUND BALANCE ADJUSTMENTS		0	0	(886)	(886)		
ENDING FUND BALANCE		557,013	559,983	558,591	508,225	444,473	

# Water Fund

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

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

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

The 2013-14 Budget reflects the following rate adjustment for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$26.04	\$1.88
Adjusted	\$22.29	\$1.93

When combined with the adjustment in Wastewater Rates, the adjusted rates will have the following impact.

	<u>Monthly Amount</u>	<u>Percentage</u>
Average of 3,000 gallons	\$1.02	1.68%
Average of 5,000 gallons	\$1.92	2.71%
Average of 7,000 gallons	\$2.82	3.46%

Capital Projects anticipated in the current budget include the following:

- Replacement of Main Line water valves in the distribution system.
- Security Fencing around the water treatment plant.
- Continued purchase of advanced meter reading equipment.



591 - Water Fund	FY 2009-10 Activity	FY 2010-11 Activity	FY 2011-12 Activity	Budget	Activity Thru 3/13	FY 2012-13 Projections	Proposed	Difference	FY 2013-14 Adopted	Proposed	Difference	14-15 Target	15-16 Target	16-17 Target	17-18 Target
<b>REVENUES</b>															
CHARGES FOR SERVICES	916,327	929,640	950,941	1,005,350	826,561	1,054,000	1,055,580	50,230	965,150	965,150	(40,200)	984,453	1,004,142	1,024,225	1,044,709
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	14,140	6,672	4,896	6,320	3,859	6,320	5,320	(1,000)	6,320	6,320	-	-	2,129	2,065	2,055
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,102
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	14,991	6,200	11,030	1,000	5,269	8,000	1,500	500	1,000	1,000	-	1,000	1,000	1,000	1,000
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	22,385	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>945,458</b>	<b>942,512</b>	<b>989,252</b>	<b>1,012,670</b>	<b>835,689</b>	<b>1,068,320</b>	<b>1,062,400</b>	<b>49,730</b>	<b>972,470</b>	<b>972,470</b>	<b>(40,200)</b>	<b>987,582</b>	<b>1,007,207</b>	<b>1,027,280</b>	<b>1,047,811</b>
<b>EXPENDITURES</b>															
570 TREATMENT	320,244	331,420	277,823	301,000	197,159	306,000	461,719	160,719	322,210	322,210	21,210	328,700	335,300	342,100	349,000
571 DISTRIBUTION	194,225	220,694	228,735	206,080	129,728	225,235	262,559	56,479	194,865	194,865	(11,215)	198,800	202,800	206,900	211,100
572 CUSTOMER ACCOUNTS	62,781	68,947	79,494	75,200	45,327	73,200	65,800	(9,400)	73,340	73,340	(1,880)	74,900	76,400	78,000	79,600
573 ADMINISTRATION	256,424	260,158	223,444	430,450	210,237	429,569	160,035	(270,415)	251,899	251,899	(178,551)	254,473	269,162	283,269	297,334
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	4,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>838,068</b>	<b>881,219</b>	<b>809,496</b>	<b>1,012,730</b>	<b>582,451</b>	<b>1,034,004</b>	<b>950,113</b>	<b>(62,617)</b>	<b>842,314</b>	<b>842,314</b>	<b>(170,416)</b>	<b>856,873</b>	<b>883,662</b>	<b>910,269</b>	<b>937,034</b>
<b>NET INCOME (LOSS)</b>	<b>107,390</b>	<b>61,293</b>	<b>179,756</b>	<b>(60)</b>	<b>253,238</b>	<b>34,316</b>	<b>112,287</b>	<b></b>	<b>130,156</b>	<b>130,156</b>	<b></b>	<b>130,709</b>	<b>123,544</b>	<b>117,012</b>	<b>110,777</b>
<b>CASH FLOW</b>															
Net from Operating	314,192	319,583	288,915	113,540	-	-	227,137	-	278,825	278,825	-	241,600	234,500	227,800	221,500
Net used in Non-Capital Financing	(4,394)	-	22,385	-	-	-	22,385	-	22,385	22,385	-	-	-	-	-
Net used in Capital/Financing	(386,176)	(480,911)	(425,820)	(248,000)	(13,000)	(147,460)	(323,000)	(14,250)	(310,000)	(310,000)	(10,573)	(260,000)	(240,000)	(225,000)	(210,000)
Net provided in Investing	9,358	2,277	826	(113,694)	(147,460)	(87,728)	(13,969)	(22,759)	(13,969)	(13,969)	(7,405)	(4,633)	(4,633)	(2,158)	(2,158)
<b>NET CHANGE</b>	<b>(67,020)</b>	<b>(159,051)</b>	<b>(113,694)</b>	<b>(147,460)</b>	<b>(87,728)</b>	<b>(22,759)</b>	<b>(22,759)</b>	<b>(22,759)</b>	<b>(22,759)</b>	<b>(22,759)</b>	<b>(28,973)</b>	<b>(12,905)</b>	<b>(1,833)</b>	<b>9,342</b>	<b>9,342</b>
Beginning Cash & Equivalents	905,034	838,014	678,963	565,269	565,269	477,541	477,541	477,541	454,782	454,782	425,809	425,809	412,904	412,904	411,071
Ending Cash & Equivalents	838,014	678,963	565,269	417,809	417,809	477,541	477,541	477,541	454,782	454,782	425,809	425,809	412,904	412,904	411,071



BUDGET REPORT FOR CITY OF LOWELL  
Fund: 591 WATER FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY		11-12 ACTIVITY		12-13 AMENDED BUDGET		12-13 ACTIVITY THRU 06/30/13		13-14 ADOPTED BUDGET	
		10-11	ACTIVITY	11-12	ACTIVITY	AMENDED	BUDGET	12-13	ACTIVITY THRU 06/30/13	13-14	ADOPTED BUDGET
<b>ESTIMATED REVENUES</b>											
	CHARGES FOR SERVICES	929,640		950,941		1,055,580		1,085,853		963,550	
	INTEREST AND RENTS	6,672		4,896		5,320		5,916		6,320	
	OTHER REVENUE	6,200		11,030		1,500		7,502		1,000	
	TRANSFERS IN	0		22,385		0		0		0	
	<b>TOTAL ESTIMATED REVENUES</b>	<b>942,512</b>		<b>989,252</b>		<b>1,062,400</b>		<b>1,099,271</b>		<b>970,870</b>	

Dept 570-TREATMENT

APPROPRIATIONS	PERSONNEL		(188,567)		(209,619)		(144,129)		(194,110)	
	SUPPLIES	PROFESSIONAL & CONTRACTUAL	(44,574)	(35,576)	(39,800)	(25,000)	(23,422)	(60,362)	(36,787)	(44,000)
OPERATING	(16,156)	(16,931)	(60,218)	(57,502)	(59,300)	(128,000)	(26,960)	(26,960)	(23,422)	(24,500)
CAPITAL	0	20,753								(59,600)
<b>TOTAL APPROPRIATIONS</b>	<b>331,420</b>	<b>277,823</b>		<b>461,719</b>		<b>291,660</b>		<b>322,210</b>		

**Totals for dept 570-TREATMENT**

<b>Totals for dept 570-TREATMENT</b>	<b>(331,420)</b>	<b>(277,823)</b>		<b>(461,719)</b>		<b>(291,660)</b>		<b>(322,210)</b>	
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65

Dept 571-DISTRIBUTION

APPROPRIATIONS	PERSONNEL		(110,042)		(107,026)		(74,963)		(111,940)	
	SUPPLIES	PROFESSIONAL & CONTRACTUAL	(2,894)	(3,601)	(6,420)	(58,200)	(44,775)	(28,000)	(3,289)	(3,525)
OPERATING	(54,323)	(52,228)	(31,122)	(33,291)	(44,775)	(25,464)	(28,000)	(27,298)	(42,130)	(44,200)
CAPITAL	(15,250)	(1,-026)	(4,109)	(4,109)	(18,138)	0	0	0	(29,590)	(35,200)
DEBT SERVICE									0	0
<b>TOTAL APPROPRIATIONS</b>	<b>220,694</b>	<b>228,735</b>		<b>262,559</b>		<b>177,270</b>		<b>194,865</b>		

**Totals for dept 571-DISTRIBUTION**

<b>Totals for dept 571-DISTRIBUTION</b>	<b>(220,694)</b>	<b>(228,735)</b>		<b>(262,559)</b>		<b>(177,270)</b>		<b>(194,865)</b>	
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Dept 572-CUSTOMER ACCOUNTS

APPROPRIATIONS	(48,166)	(49,565)	(46,250)	(50,776)	(55,340)
PERSONNEL	(5,294)	(4,499)	(6,800)	(2,986)	(6,000)
SUPPLIES	(15,487)	(25,430)	(12,750)	(12,698)	(12,000)
OPERATING					
<b>TOTAL APPROPRIATIONS</b>	<b>68,947</b>	<b>79,494</b>	<b>65,800</b>	<b>66,460</b>	<b>73,340</b>

<b>Totals for dept 572-CUSTOMER ACCOUNTS</b>	<b>(68,947)</b>	<b>(79,494)</b>	<b>(65,800)</b>	<b>(66,460)</b>	<b>(73,340)</b>
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Dept 573-ADMINISTRATION  
APPROPRIATIONS

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 591 WATER FUND

Calculations as of 06/30/2013

GL NUMBER	DESCRIPTION	10-11		11-12		12-13		12-13		
		ACTIVITY	BUDGET	ACTIVITY	BUDGET	AMENDED	BUDGET	THRU	ACTIVITY	
<b>APPROPRIATIONS</b>										
UNCLASSIFIED	0	0	(24,000)	0	(31,135)	0	(20,754)	0	(2,829)	
PERSONNEL & CONTRACTUAL OPERATING	(28,942) (12,993) (138,938)	(28,942) (12,993) (141,163)	(24,000) (11,099) 0	(12,600)	(101,097)	(101,097)	(101,097)	(99,280)	(134,700)	
CAPITAL DEBT SERVICE	(79,285)	(79,285)	0	0	(15,700)	0	(2,515)	0	(10,837)	
TOTAL APPROPRIATIONS	260,158	223,444	160,035	160,035	277,068	277,068	277,068	277,068	250,399	
<b>Totals for dept 573-ADMINISTRATION</b>										
ESTIMATED REVENUES - FUND 591 APPROPRIATIONS - FUND 591 NET OF REVENUES/APPROPRIATIONS - FUND 591 BEGINNING FUND BALANCE FUND BALANCE ADJUSTMENTS ENDING FUND BALANCE	942,512 881,219 61,293 2,331,846 0 2,393,139	942,512 881,219 179,756 2,393,140 0 2,572,896	989,252 809,496 112,287 2,572,897 0 2,685,300	1,062,400 950,113 2,572,897 2,572,897 116 2,685,300	1,062,400 950,113 112,287 2,572,897 116 2,685,300	1,099,271 812,458 286,813 2,572,896 116 2,859,825	1,099,271 812,458 286,813 2,572,896 116 2,859,825	1,099,271 812,458 286,813 2,572,896 116 2,859,825	970,870 840,814 130,056 2,859,710 2,989,766	(250,399)



## **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 ~v~ 2014 Operating Budget

Type	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget	\$ Change FY 13 to 14	% Change FY 13 to 14
<b>OPERATING REVENUE</b>							
<b>Sales</b>							
Residential Sales	1,848,850.76	1,978,642.25	2,050,000.00	2,055,248.93	2,157,917.76	102,668.83	5.00%
Residential Renewable Energy Charge	N/A	58,037.91	80,400.00	80,568.00	62.00	0.08%	
RS- Energy Optimization	25,302.35	30,064.43	32,400.00	31,315.40	30,652.68	(662.72)	-2.12%
<b>Total Residential Sales</b>	<b>1,874,153.11</b>	<b>2,066,744.59</b>	<b>2,162,800.00</b>	<b>2,167,070.33</b>	<b>2,269,138.44</b>	<b>102,068.11</b>	<b>4.71%</b>
Commercial Sales (GSD)	1,115,988.38	1,160,387.43	1,190,000.00	1,163,319.32	1,206,363.43	43,044.11	3.70%
Commercial Sales (GSD)	1,567,632.46	1,608,087.71	1,625,000.00	1,613,887.91	1,679,438.55	65,610.64	4.07%
Commercial GSD/GSD Renewable Energy Charge	N/A	35,973.18	49,800.00	50,097.00	49,836.00	(261.00)	-0.52%
GSD/GSD Energy Optimization	25,915.95	31,065.99	32,000.00	31,204.67	30,542.40	(662.27)	-2.12%
Commercial Sales (GSDTO)	1,162,688.55	1,636,719.60	1,720,000.00	1,730,385.62	2,163,660.19	433,274.57	25.04%
Commercial Sales (GSDPM)	170,071.25	429,724.51	495,000.00	532,178.46	578,071.56	45,893.10	8.62%
Commercial GSDTO/GSDPM Renewable Energy Charge	N/A	8,108.20	11,220.00	11,220.00	11,220.00	0.00	0.00%
GSDTO/GSDPM Energy Optimization	13,286.10	21,190.75	21,780.00	21,780.00	21,780.00	0.00	0.00%
<b>Total Commercial Sales</b>	<b>4,055,532.69</b>	<b>4,931,257.37</b>	<b>5,144,800.00</b>	<b>5,154,072.97</b>	<b>5,740,972.13</b>	<b>586,899.16</b>	<b>11.39%</b>
Security/Standby Light Energy Sales	8,450.83	8,765.56	8,900.00	8,625.37	8,287.80	(337.57)	-3.91%
<b>Total Sales Revenue</b>	<b>5,938,186.63</b>	<b>7,006,767.52</b>	<b>7,316,500.00</b>	<b>7,329,768.67</b>	<b>8,018,198.37</b>	<b>688,629.70</b>	<b>9.39%</b>
<b>Service</b>							
Customer Late Charges	82,860.78	78,162.76	80,000.00	77,231.90	80,000.00	2,768.10	3.58%
Reconnect/Disconnect Fees	7,180.00	2,060.00	2,600.00	1,500.00	2,000.00	500.00	33.33%
Pole Attachment Fees	5,292.10	5,292.10	5,300.00	5,292.10	5,292.10	0.00	0.00%
Meter Charges	7,850.00	7,545.00	7,500.00	8,045.68	8,200.00	154.32	1.92%
Miscellaneous Fees	1,250.00	900.00	1,500.00	971.22	1,200.00	228.78	23.56%
Miscellaneous Service Revenue	44,785.21	18,932.69	22,000.00	42,915.31	30,000.00	(12,915.31)	-30.09%
New Account/Account Relocation Fee	7,820.00	7,520.00	7,500.00	7,931.02	8,000.00	68.98	0.87%
Payment Arrangement Fees	5,400.00	0.00	0.00	0.00	N/A	#VALUE!	#VALUE!
<b>Total Service Revenue</b>	<b>162,438.09</b>	<b>120,412.55</b>	<b>126,400.00</b>	<b>143,887.24</b>	<b>134,692.10</b>	<b>(9,195.14)</b>	<b>-6.39%</b>
<b>Miscellaneous</b>							
Chatham Street Lease	900.00	600.00	15,000.00	0.00	N/A	#VALUE!	#VALUE!
Other Revenue	53,230.61	12,258.71	9,000.00	6,729.14	10,000.00	3,270.87	48.61%
<b>Total Miscellaneous Revenue</b>	<b>54,130.61</b>	<b>12,858.71</b>	<b>24,000.00</b>	<b>6,729.14</b>	<b>10,000.00</b>	<b>3,270.87</b>	<b>48.61%</b>
<b>TOTAL OPERATING REVENUE</b>							
	6,154,755.33	7,140,038.78	7,466,900.00	7,480,385.04	8,163,090.47	682,705.43	9.13%
<b>OPERATING EXPENSES</b>							
Generation	1,350.24	325.73	30,000.00	318.41	45,000.00	44,681.60	14032.94%
Fuel	80.00	21,000.00	16,922.87	25,000.00	8,077.14	8,077.14	47.73%

## Lowell Light and Power FY 2014 Operating Budget

Type	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget	\$ Change FY 13 to 14	% Change FY 13 to 14
Maintenance: Generating & Electrical Equipment	3,340.45	147.96	10,000.00	1,639.34	15,000.00	13,360.67	815.01%
Maintenance: Other Power Generation	1,380.57	0.00	1,000.00	475.74	2,500.00	2,024.26	425.50%
Maintenance: Structures	1,487.40	298.35	10,000.00	7,631.34	15,000.00	7,358.66	96.56%
Maintenance: Supervision & Engineering	186.92	0.00	1,000.00	0.00	1,000.00	0.00	#DIV/0!
Miscellaneous Other Power Generation Expenses	9,959.29	3,491.25	5,000.00	3,573.48	5,000.00	1,426.52	39.92%
Operating Supervision/Engineering	10,800.37	2,718.39	15,000.00	9,720.03	17,500.00	7,779.98	80.04%
Safety and Training Expense	0.00	0.00	5,000.00	4,828.77	-10,000.00	5,171.23	107.09%
Tools	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	#DIV/0!
<b>Total Generation Expenses</b>	<b>33,240.11</b>	<b>7,061.68</b>	<b>103,000.00</b>	<b>45,109.96</b>	<b>141,000.00</b>	<b>95,390.04</b>	<b>212.57%</b>
<b>Purchased Power</b>							
Ancillary Services	3,056.13	0.00	0.00	N/A	N/A	#VALUE!	#VALUE!
AMP Ohio Energy Project	N/A	14,770.98	40,000.00	21,892.73	24,000.00	2,107.27	9.63%
Belle River Project	898,180.73	1,080,259.16	1,100,000.00	1,058,110.32	1,103,609.06	45,498.74	4.30%
Belle River Project Credit	(55,800.00)	(12,400.02)	0.00	0.00	0.00	0.00	#DIV/0!
Bio-Digestion Purchased Power Costs	N/A	20,000.00	0.00	75,000.00	75,000.00	75,000.00	#DIV/0!
Campbell Number 3 Project	1,541,914.09	1,959,191.03	2,125,000.00	2,161,383.51	2,252,161.61	90,778.11	4.20%
Deficiency Capacity Charge	45,150.92	21,514.82	20,000.00	21,100.20	25,000.00	3,859.80	18.48%
Deficiency Energy Charge	221,267.08	515,897.21	500,000.00	487,389.50	506,885.08	19,495.58	4.00%
Energy Services Project	298,356.75	158,293.76	180,000.00	201,213.35	209,261.88	8,048.54	4.00%
Energy Services Project/Deficiency Energy Charge	519,623.83	674,190.97	680,000.00	688,602.85	716,146.96	27,544.12	4.00%
Granger Energy Project	101,064.68	119,879.43	144,000.00	330,847.86	355,000.00	34,152.14	10.32%
Miscellaneous Adjustment	(1,312.56)	0.00	N/A	N/A	N/A	#VALUE!	#VALUE!
MMPA Transmission Project	29,445.46	31,757.02	32,400.00	40,195.45	41,803.27	1,607.82	4.00%
Pool Overhead	2,475.30	0.00	N/A	N/A	N/A	#VALUE!	#VALUE!
Reconciliation Adjustment	(7,795.58)	0.00	0.00	N/A	N/A	#VALUE!	#VALUE!
Surplus Energy Credit	(40,328.90)	(148,494.17)	(150,000.00)	(120,038.76)	(130,000.00)	(9,961.24)	8.30%
Transmission Charge	(30,448.43)	(24,166.44)	0.00	(103,788.90)	(100,000.00)	3,788.90	-3.65%
Kalkaska: CT Project	354,879.86	386,487.40	375,000.00	377,846.83	392,960.70	15,113.87	4.00%
Kalkaska: CT Project Credit	(83,832.51)	(6,354.39)	0.00	0.00	0.00	0.00	#DIV/0!
MMPA Service Supply Committee Expense	37,027.70	24,399.17	28,800.00	36,771.76	40,000.00	3,228.24	8.78%
<b>Total Purchased Power Expenses</b>	<b>3,313,300.72</b>	<b>4,121,034.96</b>	<b>4,415,200.00</b>	<b>4,512,923.85</b>	<b>4,805,681.61</b>	<b>292,757.76</b>	<b>6.49%</b>
<b>Distribution</b>							
Customer Installation Expense	21,256.85	10,953.97	13,600.00	13,445.65	14,000.00	554.35	4.12%
Load Dispatching	145.88	92.00	200.00	20.92	100.00	79.08	378.01%
Maintenance: Line Transformers	19,205.20	8,575.96	7,200.00	2,911.55	4,000.00	1,088.46	37.38%
Maintenance: Meters	1,411.48	1,046.08	1,300.00	2,836.41	2,500.00	(336.41)	-11.86%
Maintenance: Overhead Lines	63,021.75	19,492.41	18,200.00	25,314.43	22,000.00	(3,314.43)	-13.09%
Maintenance: Street Lighting	10,370.87	2,102.49	3,000.00	1,639.46	2,000.00	360.55	21.99%
Maintenance: Structures	13,910.17	11,945.52	9,600.00	14,680.68	15,000.00	319.32	2.18%
Maintenance: Substations	12,106.76	16,823.92	9,300.00	8,707.31	9,000.00	292.69	3.36%
Maintenance: Supervision & Engineering	6,079.05	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Maintenance: Underground Lines	4,161.79	5,877.83	5,000.00	5,567.21	6,000.00	432.79	7.77%
Meter Expenses	(755.93)	2,790.37	3,400.00	1,106.46	2,000.00	893.54	80.76%

## Lowell Light and Power™ 2014 Operating Budget

Type	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget	\$ Change FY 13 to 14	% Change FY 13 to 14
Miscellaneous Distribution Expense	120,257.58	86,776.91	50,000.00	59,205.55	45,000.00	(14,205.55)	-23.99%
Operation Supervision/Engineering	33,391.57	36,783.69	45,000.00	38,434.10	42,000.00	3,565.90	9.28%
Operation Supervision/Transmission System	3,845.29	5,308.69	6,500.00	7,704.05	7,500.00	(204.05)	-2.65%
Overhead Line Expenses	(4,954.94)	9,784.16	3,000.00	9,743.72	7,500.00	(2,243.72)	-23.03%
Street Lighting Expenses	591.46	91.55	250.00	0.00	250.00		#DIV/0!
Substation Expenses	626.13	5,955.22	7,600.00	442.50	1,000.00	557.50	125.99%
Safety and Training Expense	24,893.45	12,354.80	8,000.00	15,479.52	16,000.00	520.48	3.36%
Tools	2,204.16	4,449.45	3,700.00	6,327.97	8,000.00	1,672.03	26.42%
Trucks and Transportation Expense	33,593.81	46,840.85	40,000.00	42,737.44	42,000.00	(737.44)	-1.73%
Tree Trimming Expense	24,957.46	27,841.76	26,000.00	30,590.48	30,000.00	(590.48)	-1.93%
Underground Line Expenses	588.16	3,052.52	3,900.00	2,991.65	3,200.00	208.35	6.96%
<b>Total Distribution Expenses</b>	<b>390,908.00</b>	<b>318,940.15</b>	<b>264,750.00</b>	<b>289,887.04</b>	<b>279,050.00</b>	<b>(10,837.04)</b>	<b>-3.74%</b>
<b>Customer Accounting</b>							
Customer Accounts: Supervision	10,240.06	13,015.52	15,000.00	13,349.19	13,500.00	150.81	1.13%
Customer Assistance Expense	13,575.42	23,859.54	26,000.00	24,051.24	24,500.00	448.76	1.87%
Customer Records/Collections Expense	70,213.72	63,239.97	70,000.00	66,453.55	68,000.00	1,546.45	2.33%
Customer Service Training	358.00	3,846.90	2,500.00	0.00	3,000.00	3,000.00	#DIV/0!
Energy Optimization Expense	980.90	1,025.67	0.00	0.00	0.00	0.00	#DIV/0!
Uncollectible Account Expense	7,366.76	6,288.64	7,000.00	6,450.00	6,500.00	50.00	0.78%
Meter Reading Expense	22,528.78	24,685.33	25,000.00	23,645.61	24,000.00	354.39	1.50%
Miscellaneous Customer Accounts Expense	27,176.79	27,812.19	32,000.00	28,214.33	29,000.00	785.67	2.78%
<b>EOC Program Portfolio</b>	<b>16,675.65</b>	<b>26,381.29</b>	<b>27,600.00</b>	<b>25,762.73</b>	<b>30,780.00</b>	<b>5,017.27</b>	<b>19.47%</b>
Residential Program Portfolio	19,360.85	40,438.65	45,800.00	35,757.01	65,555.00	29,597.99	82.78%
Comm/Indust. Program Portfolio	8,441.54	10,594.59	12,000.00	13,479.11	10,029.00	(3,450.11)	-25.60%
<b>Portfolio-Level Costs (Admin)</b>	<b>44,478.04</b>	<b>77,414.53</b>	<b>85,400.00</b>	<b>74,998.86</b>	<b>105,164.00</b>	<b>31,165.14</b>	<b>41.55%</b>
<b>Total Customer Accounting Expense</b>	<b>196,918.47</b>	<b>241,188.29</b>	<b>262,900.00</b>	<b>237,162.78</b>	<b>274,664.00</b>	<b>37,501.22</b>	<b>15.81%</b>
<b>Marketing and Advertising</b>							
Advertising Expense	11,858.29	7,480.79	9,500.00	8,424.05	9,000.00	575.95	6.84%
Demonstrating and Selling Expense	5,215.91	6,692.37	7,000.00	6,716.65	7,200.00	483.35	7.20%
Energy Optimization Marketing	0.00	0.00	0.00	N/A	N/A	#VALUE!	#VALUE!
Informational/Instructional Advertising	0.00	0.00	0.00	N/A	N/A	#VALUE!	#VALUE!
Miscellaneous Customer Service/Information Expense	1,240.99	91.44	0.00	N/A	N/A	#VALUE!	#VALUE!
<b>Total Marketing and Advertising Expense</b>	<b>18,315.19</b>	<b>14,264.60</b>	<b>16,500.00</b>	<b>15,140.70</b>	<b>16,200.00</b>	<b>1,059.30</b>	<b>7.00%</b>
<b>Admin./General/Outside Services</b>							
Administrative and General Salaries	165,699.10	134,366.65	150,000.00	158,218.32	162,000.00	3,781.68	2.39%
Board Conferences and Training	4,229.94	2,314.98	2,500.00	1,804.46	2,000.00	195.54	10.84%
Board Meeting and Related Expense	32,662.17	17,714.82	22,000.00	18,399.49	20,000.00	1,600.51	8.70%
O/S: Accounting, Legal, Engineering & Consultant	35,510.93	36,189.07	60,000.00	40,625.79	45,000.00	4,374.21	10.77%
<b>Total Admin./General/Outside Services Expense</b>	<b>218,102.14</b>	<b>190,585.52</b>	<b>234,500.00</b>	<b>219,048.06</b>	<b>229,000.00</b>	<b>9,951.94</b>	<b>4.54%</b>

## Lowell Light and Power FY 2014 Operating Budget

Type	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget	\$ Change FY 13 to 14	% Change FY 13 to 14
<b>Office, Insurance, &amp; Maintenance</b>							
Injuries, Damages, & Safety Expenses	21,623.80	25,091.19	27,500.00	30,584.08	30,000.00	(584.08)	-1.91%
Maintenance: Office Building	6,226.57	6,114.76	10,000.00	12,605.92	10,000.00	(2,605.92)	-20.67%
Office Supplies, Fees, Dues, Phone, Maintenance	89,818.45	86,276.56	105,000.00	92,673.43	95,000.00	2,326.57	2.51%
Property/Liability Insurance	31,557.81	19,527.08	30,000.00	29,778.22	32,000.00	2,211.78	7.46%
<b>Total Office, Insurance, &amp; Maintenance</b>	<b>149,226.63</b>	<b>137,009.59</b>	<b>172,500.00</b>	<b>165,641.66</b>	<b>167,000.00</b>	<b>1,358.34</b>	<b>0.82%</b>
<b>Employee Benefits &amp; Other Compensation</b>							
Compensated Absences	94,695.04	97,922.06	100,000.00	101,720.94	103,000.00	1,279.06	1.26%
Employee Pensions & Benefits	335,966.00	358,776.07	325,000.00	323,659.76	336,960.00	13,300.24	4.11%
OPEB	57,228.00	100,711.74	110,000.00	85,482.06	90,000.00	4,517.94	5.29%
Other Compensation	58,116.07	68,052.70	45,000.00	42,849.83	45,150.00	2,300.17	5.37%
Taxes: Social Security & Medicare	60,170.00	58,632.67	60,000.00	55,844.12	59,670.00	3,825.88	6.85%
Retiree Medical Insurance Coverage	51,671.37	54,984.30	53,000.00	51,508.55	52,000.00	291.45	0.95%
<b>Total Employee Benefits &amp; Other Compensation</b>	<b>657,846.48</b>	<b>739,079.54</b>	<b>693,000.00</b>	<b>661,065.27</b>	<b>686,780.00</b>	<b>25,714.73</b>	<b>3.89%</b>
<b>Miscellaneous</b>							
Conference/Seminar Expense	49,025.33	48,229.99	40,000.00	27,691.60	32,000.00	4,308.40	15.56%
Property Tax - Chatham	N/A	0.00	1,000.00	0.00	N/A	#VALUE!	#VALUE!
Miscellaneous General Expenses	12,099.68	7,732.25	13,000.00	16,490.01	15,500.00	(990.01)	-6.00%
<b>Total Miscellaneous Expenses</b>	<b>61,125.01</b>	<b>55,962.24</b>	<b>54,000.00</b>	<b>44,181.61</b>	<b>47,500.00</b>	<b>3,318.39</b>	<b>7.51%</b>
<b>Depreciation Expenses</b>							
Depreciation Expense	560,148.21	486,053.95	528,000.00	507,733.37	487,000.00	(20,733.37)	-4.08%
Amortized Depreciation Expense	(69,276.32)	(68,552.00)	(68,556.00)	(65,960.84)	0.00	65,960.84	-100.00%
<b>Total Depreciation Expenses</b>	<b>490,871.89</b>	<b>417,501.95</b>	<b>459,444.00</b>	<b>441,772.53</b>	<b>487,000.00</b>	<b>45,227.47</b>	<b>10.24%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,529,854.64</b>	<b>6,242,628.52</b>	<b>6,675,794.00</b>	<b>6,631,933.46</b>	<b>7,133,875.61</b>	<b>501,942.15</b>	<b>7.57%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>624,900.69</b>	<b>897,410.26</b>	<b>791,106.00</b>	<b>848,451.58</b>	<b>1,029,214.86</b>	<b>180,763.28</b>	<b>21.31%</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>							
<b>Interest Income</b>							
Interest and Dividend	2,814.07	846.93	950.00	657.39	725.00	67.61	10.28%
Interest Income Series 2002	1,422.43	984.55	10,000.00	275.63	5,000.00	4,724.38	1714.06%
Interest Income Zero Coupon	18,984.63	14,165.16	13,800.00	6,420.58	3,500.00	(2,920.58)	-45.49%
MPFA Trust F-Change	16,924.12	23,879.15	5,000.00	2,119.74	2,500.00	380.26	17.94%
MPFA Workitti	987.26	0.01	1,500.00	500.17	750.00	249.83	49.95%

## Lowell Light and Power 2014 Operating Budget

Type	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	FY 2014 Budget	\$ Change FY 13 to 14	% Change FY 13 to 14
UBS Investments FMV Change	(2,318.02)	(1,421.89)	5,000.00	(2,500.00)	1,000.00	3,500.00	-140.00%
<b>Total Interest Income</b>	38,814.49	38,453.90	36,250.00	7,473.50	13,475.00	6,001.50	80.30%
<b>Interest Expense</b>							
Amortization Debt Expenses: Series 2002 Bonds	4,820.04	4,820.04	4,820.04	94,158.77	N/A	#VALUE!	#VALUE!
Amortization of Discount: Series 2002 Bonds	617.64	617.64	617.64	(46,582.60)	N/A	#VALUE!	#VALUE!
Interest Expense on Customer Deposits	55.10	65.60	72.00	63.22	70.00	6.78	10.72%
Interest Expense Series 2002 Bonds	193,927.13	187,220.99	155,000.00	141,302.48	93,470.85	(47,831.63)	-33.85%
<b>Total Interest Expense</b>	199,419.91	192,724.27	160,509.68	188,941.87	93,540.85	(95,401.02)	-50.49%
<b>Gain/Loss on Sale of Property/Investment</b>							
Gain on Property Disposal	1,000.00	20,423.17	0.00	0.00	0.00	0.00	#DIV/0!
Gain on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Loss on Property Disposal	0.00	(2,142.45)	0.00	0.00	0.00	0.00	#DIV/0!
Loss on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
<b>Total Gain/Loss on Sale of Property/Investments</b>	1,000.00	18,280.72	0.00	0.00	0.00	0.00	#DIV/0!
<b>Transfers</b>							
PILOT - City of Lowell	253,635.49	297,246.13	321,385.41	317,630.20	341,721.53	24,091.33	7.58%
<b>Total Transfers</b>	253,635.49	297,246.13	321,385.41	317,630.20	341,721.53	24,091.33	7.58%
<b>TOTAL NON-OPERATING REVENUE (EXPENSE)</b>	(413,240.91)	(433,235.78)	(445,645.09)	(499,098.57)	(421,787.38)	77,311.19	-15.49%
<b>NET INCOME (LOSS)</b>	211,659.78	464,174.48	345,460.91	349,353.02	607,427.48	258,074.46	73.87%



# 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 current budget include the following:

- Continued upgrade of the city hall/police data network.
- First phase of a wireless project to connect all city buildings.



636 - Data Processing Fund	FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		FY 2013-14		FY 2014-15		15-16 Target		16-17 Target		17-18 Target	
	Activity	Activity	Activity	Activity	Budget	Activity	Projections	Difference	Proposed	Adopted	Difference	Proposed	Target	Difference	Proposed	Target	Difference	Proposed
<b>REVENUES</b>																		
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	44,719	44,181	60,673	46,100	23,022	46,000	46,100	-	56,100	56,100	10,000	56,100	56,100	-	-	-	-	56,100
INTEREST AND RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	12,506	12,500	20,000	900	900	900	900	900	900	900	900	900	900
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	44,719	44,181	60,673	46,100	35,528	58,500	66,100	20,000	57,000	57,000	10,900	57,000	57,000	57,000	57,000	57,000	57,000	57,000
<b>EXPENDITURES</b>																		
000 DATA PROCESSING	19,889	6,626	45,148	52,500	50,371	70,000	72,000	19,500	57,000	57,000	4,500	57,000	57,000	57,000	57,000	57,000	57,000	57,000
<b>TOTAL EXPENDITURES</b>	19,889	6,626	45,148	52,500	50,371	70,000	72,000	19,500	57,000	57,000	4,500	57,000	57,000	57,000	57,000	57,000	57,000	57,000
<b>Net Of Rev/Exp</b>	24,830	37,555	15,525	(6,400)	(14,843)	(5,900)			0	0		0	0	0	0	0	0	0
<b>BEGINNING FUND BALANCE</b>	1,743	26,573	64,128	79,653	79,653	79,653	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	
<b>ENDING FUND BALANCE</b>	26,573	64,128	79,653	73,253	68,153	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	73,753	
<b>% OF EXPENDITURES</b>	133.61%	967.82%	176.43%	139.53%	97.36%	102.43%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%	129.39%

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

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2013			13-14 ADOPTED BUDGET		
		10-11 ACTIVITY	11-12 ACTIVITY	12-13 AMENDED BUDGET	THRU 06/30/13 ACTIVITY	12-13 AMENDED BUDGET	THRU 06/30/13 ACTIVITY
ESTIMATED REVENUES							
INTEREST AND RENTS		44,181	60,673	46,100	57,737	56,100	
OTHER REVENUE		0	0	20,000	12,854	900	
TOTAL ESTIMATED REVENUES		44,181	60,673	66,100	70,591	57,000	
APPROPRIATIONS							
SUPPLIES	(2,625)	(1,036)	(3,000)	(1,516)	(2,000)		
PROFESSIONAL & CONTRACTUAL	(7,477)	(16,469)	(22,000)	(21,677)	(33,000)		
OPERATING	(4,656)	(4,641)	0	(6,307)	0		
CAPITAL	8,132	(23,002)	(47,000)	(18,322)	(22,000)		
TOTAL APPROPRIATIONS	6,626	45,148	72,000	47,822	57,000		
Totals for dept 000-		37,555	15,525	(5,900)	22,769	0	
ESTIMATED REVENUES - FUND 636	44,181	60,673	66,100	70,591	57,000		
APPROPRIATIONS - FUND 636	6,626	45,148	72,000	47,822	57,000		
NET OF REVENUES/APPROPRIATIONS - FUND 636	37,555	15,525	(5,900)	22,769	0		
BEGINNING FUND BALANCE	26,833	64,388	79,914	79,913	102,683		
ENDING FUND BALANCE	64,388	79,913	74,014	102,682	102,683		



# 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.

Major reductions have occurred in this fund over previous years, primarily due to the allocation of the time spent by the mechanic. Time actually spent on repairing equipment is allocated to this fund while non-mechanic time is billed directly to activities or generally to the Public Works activity in the General Fund.

Equipment purchases anticipated in the current budget include the following:

- There is \$50,000 allocated for purchases to be identified by the Mechanic and approved by the DPW Director and City Manager.



661 - Equipment Fund		FY 2009-10 Activity	FY 2010-11 Activity	FY 2011-12 Activity	Budget	Activity Thru 3/13	FY 2012-13 Projections	Proposed difference	FY 2013-14 Proposed Adopted	Proposed difference	14-15 Target	15-16 Target	16-17 Target	17-18 Target	
<b>REVENUES</b>															
CHARGES FOR SERVICES		11,248	22,112	16,499	12,000	10,097	12,000	-	12,000	12,000	-	12,000	11,000	10,000	
FEDERAL GRANTS		-	-	-	-	-	-	-	-	-	-	-	-	-	
FINES AND FORFEITURES		112,195	116,461	98,085	126,600	72,495	101,000	(25,600)	126,300	126,300	(300)	128,000	130,000	135,000	
INTEREST AND RENTS		-	-	-	-	-	-	-	-	-	-	-	-	140,000	
LICENSES AND PERMITS		-	-	-	-	-	-	-	-	-	-	-	-	-	
LOCAL CONTRIBUTIONS		-	-	-	-	-	-	-	-	-	-	-	-	-	
OTHER REVENUE		3,800	5,305	-	100	420	200	400	300	100	100	-	-	-	
STATE GRANTS		-	-	-	-	-	-	-	-	-	-	-	-	-	
TAXES		-	-	70,000	25,000	-	25,000	75,000	55,000	55,000	30,000	50,000	50,000	50,000	
TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES		127,243	143,878	184,584	163,700	83,012	138,200	188,400	24,700	193,400	193,400	29,700	190,000	191,000	195,000
<b>EXPENDITURES</b>															
895 FLEET MAINT. & REPLACEMENT		141,991	156,492	127,343	147,136	114,824	186,642	184,789	37,653	190,729	190,729	43,593	190,000	190,000	195,000
TOTAL EXPENDITURES		141,991	156,492	127,343	147,136	114,824	186,642	184,789	37,653	190,729	190,729	43,593	190,000	190,000	195,000
<b>Net Of Rev/Exp</b>		(14,748)	(12,614)	57,241	16,564	(31,812)	(48,442)	3,611	2,671	2,671	0	1,000	0	0	
BEGINNING FUND BALANCE		34,080	19,332	6,718	63,959	63,959	67,570	67,570	70,241	70,241	71,241	71,241	71,241	71,241	
ENDING FUND BALANCE		19,332	6,718	63,959	80,523	15,517	70,241	70,241	70,241	70,241	71,241	71,241	71,241	71,241	
% OF EXPENDITURES		13.61%	4.29%	50.23%	54.73%	8.31%	36.57%	36.83%	36.83%	36.97%	37.50%	36.53%	36.53%	35.62%	

BUDGET REPORT FOR CITY OF LOWELL  
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	Calculations as of 06/30/2013		11-12		12-13		12-13		ADOPTED BUDGET
		10-11	ACTIVITY	ACTIVITY	AMENDED	BUDGET	THRU	06/30/13	ACTIVITY	
<b>ESTIMATED REVENUES</b>										
	CHARGES FOR SERVICES	22,112	16,499	12,000		16,247		12,000		
	INTEREST AND RENTS	116,161	98,085	101,000		104,457		126,300		
	OTHER REVENUE	5,305	0	400		624		100		
	TRANSFERS IN	0	70,000	80,000		80,000		55,000		
	<b>TOTAL ESTIMATED REVENUES</b>	<b>143,878</b>	<b>184,584</b>	<b>193,400</b>		<b>201,328</b>		<b>193,400</b>		
<b>Dept 895-FLEET MAINT. &amp; REPLACEMENT APPROPRIATIONS</b>										
	PERSONNEL	(67,863)	(56,758)	(34,450)		(35,383)		(34,000)		
	SUPPLIES	(33,195)	(25,178)	(30,150)		(26,426)		(30,150)		
	PROFESSIONAL & CONTRACTUAL	(36,884)	(27,663)	(31,650)		(30,865)		(31,990)		
	OPERATING	(15,833)	(14,792)	(19,061)		(20,131)		(16,500)		
	CAPITAL	(2,208)	0	(50,000)		(2,494)		(50,000)		
	DEBT SERVICE	(709)	(2,952)	(28,089)		(1,758)		(28,089)		
	<b>TOTAL APPROPRIATIONS</b>	<b>156,492</b>	<b>127,343</b>	<b>193,400</b>		<b>117,057</b>		<b>190,729</b>		
<b>Totals for dept 895-FLEET MAINT. &amp; REPLACEMENT</b>										
	ESTIMATED REVENUES - FUND 661	143,878	184,584	193,400		201,328		193,400		
	APPROPRIATIONS - FUND 661	156,492	127,343	193,400		117,057		190,729		
	NET OF REVENUES/APPROPRIATIONS - FUND 661	(12,614)	57,241	0		84,271		2,671		
	BEGINNING FUND BALANCE	15,168	2,556	59,797		59,797		144,068		
	ENDING FUND BALANCE	2,554	59,797	144,068		144,068		146,739		

# Bonded Indebtedness

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

For the 2013-14 fiscal year the following bond payments will be made:

<b><u>Bond</u></b>	<b><u>Source of Funds</u></b>	<b><u>Payment</u></b>	<b><u>Balance</u></b>	<b><u>Final</u></b>
Building Authority (City Hall)	General Fund	\$278,051	\$4,280,000	2031
Transportation Series 2001	Local Streets Fund	\$43,685	\$170,000	2017
Transportation Series 2006	Local Streets Fund	\$23,436	\$150,000	2019
DDA Series 1994F	DDA Fund	\$103,325	\$0	2013
DDA Series 1999	DDA Fund	\$112,943	\$0	2013
Water Refunding Series 2012	Water Fund	\$185,339	\$635,000	2019
Water Special Assessment 1994	Water Fund	\$10,630	\$0	2014
TOTAL		\$757,409	\$5,235,000	



### Building Authority (City Hall) Series 2012

	Principal	Interest	Debt Service	Balance
<b>12/1/2012</b>	-	85,028	85,028	4,545,000
<b>6/1/2013</b>	120,000	68,023	188,023	4,425,000
<b>12/1/2013</b>	-	66,823	66,823	4,425,000
<b>6/1/2014</b>	145,000	66,823	211,823	4,280,000
<b>12/1/2014</b>	-	65,373	65,373	4,280,000
<b>6/1/2015</b>	155,000	65,373	220,373	4,125,000
<b>12/1/2015</b>	-	63,823	63,823	4,125,000
<b>6/1/2016</b>	160,000	63,823	223,823	3,965,000
<b>12/1/2016</b>	-	62,223	62,223	3,965,000
<b>6/1/2017</b>	170,000	62,223	232,223	3,795,000
<b>12/1/2017</b>	-	60,523	60,523	3,795,000
<b>6/1/2018</b>	175,000	60,523	235,523	3,620,000
<b>12/1/2018</b>	-	58,773	58,773	3,620,000
<b>6/1/2019</b>	185,000	58,773	243,773	3,435,000
<b>12/1/2019</b>	-	56,691	56,691	3,435,000
<b>6/1/2020</b>	190,000	56,691	246,691	3,245,000
<b>12/1/2020</b>	-	54,316	54,316	3,245,000
<b>6/1/2021</b>	200,000	54,316	254,316	3,045,000
<b>12/1/2021</b>	-	51,316	51,316	3,045,000
<b>6/1/2022</b>	210,000	51,316	261,316	2,835,000
<b>12/1/2022</b>	-	48,166	48,166	2,835,000
<b>6/1/2023</b>	225,000	48,166	273,166	2,610,000
<b>12/1/2023</b>	-	44,791	44,791	2,610,000
<b>6/1/2024</b>	235,000	44,791	279,791	2,375,000
<b>12/1/2024</b>	-	41,266	41,266	2,375,000
<b>6/1/2025</b>	245,000	41,266	286,266	2,130,000
<b>12/1/2025</b>	-	37,438	37,438	2,130,000
<b>6/1/2026</b>	260,000	37,438	297,438	1,870,000
<b>12/1/2026</b>	-	33,213	33,213	1,870,000
<b>6/1/2027</b>	275,000	33,213	308,213	1,595,000
<b>12/1/2027</b>	-	28,744	28,744	1,595,000
<b>6/1/2028</b>	285,000	28,744	313,744	1,310,000
<b>12/1/2028</b>	-	23,935	23,935	1,310,000
<b>6/1/2029</b>	300,000	23,935	323,935	1,010,000
<b>12/1/2029</b>	-	18,685	18,685	1,010,000
<b>6/1/2030</b>	320,000	18,685	338,685	690,000
<b>12/1/2030</b>	-	12,765	12,765	690,000
<b>6/1/2031</b>	335,000	12,765	347,765	355,000
<b>12/1/2031</b>	-	6,568	6,568	355,000
<b>6/1/2032</b>	355,000	6,568	361,568	-

### Transportation Series 2001

	Principal	Interest	Debt Service	Balance
<b>8/1/2003</b>	25,000	19,605	44,605	495,000
<b>8/1/2004</b>	25,000	19,030	44,030	470,000
<b>8/1/2005</b>	25,000	18,318	43,318	445,000
<b>2/1/2006</b>	-	-	-	420,000
<b>8/1/2006</b>	25,000	17,505	42,505	420,000
<b>2/1/2007</b>	-	-	-	395,000
<b>8/1/2007</b>	30,000	16,540	46,540	395,000
<b>2/1/2008</b>	-	-	-	365,000
<b>8/1/2008</b>	30,000	15,430	45,430	365,000
<b>2/1/2009</b>	-	-	-	335,000
<b>8/1/2009</b>	30,000	14,260	44,260	335,000
<b>2/1/2010</b>	-	-	-	305,000
<b>8/1/2010</b>	30,000	13,045	43,045	305,000
<b>2/1/2011</b>	-	-	-	275,000
<b>8/1/2011</b>	35,000	11,695	46,695	275,000
<b>2/1/2012</b>	-	-	-	240,000
<b>8/1/2012</b>	35,000	10,207	45,207	240,000
<b>2/1/2013</b>	-	-	-	205,000
<b>8/1/2013</b>	35,000	8,685	43,685	205,000
<b>2/1/2014</b>	-	-	-	170,000
<b>8/1/2014</b>	40,000	7,015	47,015	170,000
<b>2/1/2015</b>	-	-	-	130,000
<b>8/1/2015</b>	40,000	5,195	45,195	130,000
<b>2/1/2016</b>	-	-	-	90,000
<b>8/1/2016</b>	45,000	3,218	48,218	90,000
<b>2/1/2017</b>	-	-	-	45,000
<b>8/1/2017</b>	45,000	1,080	46,080	45,000

### Transportation Series 2006

	Principal	Interest	Debt Service	Balance
<b>2/1/2006</b>	-	6,342		300,000
<b>8/1/2006</b>	15,000	5,736	20,736	300,000
<b>2/1/2007</b>	-	5,474		285,000
<b>8/1/2007</b>	15,000	5,474	20,474	285,000
<b>2/1/2008</b>	-	5,211		270,000
<b>8/1/2008</b>	20,000	5,211	25,211	270,000
<b>2/1/2009</b>	-	4,861		250,000
<b>8/1/2009</b>	20,000	4,861	24,861	250,000
<b>2/1/2010</b>	-	4,511		230,000
<b>8/1/2010</b>	20,000	4,511	24,511	230,000
<b>2/1/2011</b>	-	4,161		210,000
<b>8/1/2011</b>	20,000	4,161	24,161	210,000
<b>2/1/2012</b>	-	3,806		190,000
<b>8/1/2012</b>	20,000	3,806	23,806	190,000
<b>2/1/2013</b>	-	3,436		170,000
<b>8/1/2013</b>	20,000	3,436	23,436	170,000
<b>2/1/2014</b>	-	3,056		150,000
<b>8/1/2014</b>	25,000	3,056	28,056	150,000
<b>2/1/2015</b>	-	2,568		125,000
<b>8/1/2015</b>	25,000	2,568	27,568	125,000
<b>2/1/2016</b>	-	2,069		100,000
<b>8/1/2016</b>	25,000	2,069	27,069	100,000
<b>2/1/2017</b>	-	1,569		75,000
<b>8/1/2017</b>	25,000	1,569	26,569	75,000
<b>2/1/2018</b>	-	1,056		50,000
<b>8/1/2018</b>	25,000	1,056	26,056	50,000
<b>2/1/2019</b>	-	531		25,000
<b>8/1/2019</b>	25,000	531	25,531	25,000

**DDA Series 1994F**

<b>Principal</b>		<b>Interest</b>	<b>Debt Service</b>	<b>Balance</b>
<b>5/1/1995</b>	-	40,096	40,096	1,235,000
<b>11/1/1995</b>	50,000	36,451	86,451	1,235,000
<b>5/1/1996</b>	-	35,389	35,389	1,185,000
<b>11/1/1996</b>	50,000	35,389	85,389	1,185,000
<b>5/1/1997</b>	-	34,239	34,239	1,135,000
<b>11/1/1997</b>	50,000	34,259	84,259	1,135,000
<b>5/1/1998</b>	-	33,039	33,039	1,085,000
<b>11/1/1998</b>	55,000	33,039	88,039	1,085,000
<b>5/1/1999</b>	-	31,650	31,650	1,030,000
<b>11/1/1999</b>	55,000	31,650	86,650	1,030,000
<b>5/1/2000</b>	-	30,220	30,220	975,000
<b>11/1/2000</b>	55,000	30,220	85,220	975,000
<b>5/1/2001</b>	-	28,749	28,749	920,000
<b>11/1/2001</b>	55,000	28,749	83,749	920,000
<b>5/1/2002</b>	-	27,236	27,236	865,000
<b>11/1/2002</b>	55,000	27,236	82,236	865,000
<b>5/1/2003</b>	-	25,683	25,683	810,000
<b>11/1/2003</b>	60,000	25,683	85,683	810,000
<b>5/1/2004</b>	-	23,958	23,958	750,000
<b>11/1/2004</b>	60,000	23,958	83,958	750,000
<b>5/1/2005</b>	-	22,203	22,203	690,000
<b>11/1/2005</b>	60,000	22,203	82,203	690,000
<b>5/1/2006</b>	-	20,403	20,403	630,000
<b>11/1/2006</b>	60,000	20,403	80,403	630,000
<b>5/1/2007</b>	-	18,573	18,573	570,000
<b>11/1/2007</b>	70,000	18,573	88,573	570,000
<b>5/1/2008</b>	-	16,403	16,403	500,000
<b>11/1/2008</b>	70,000	16,403	86,403	500,000
<b>5/1/2009</b>	-	14,198	14,198	430,000
<b>11/1/2009</b>	80,000	14,198	94,198	430,000
<b>5/1/2010</b>	-	11,638	11,638	350,000
<b>11/1/2010</b>	80,000	11,638	91,638	350,000
<b>5/1/2011</b>	-	8,978	8,978	270,000
<b>11/1/2011</b>	80,000	8,978	88,978	270,000
<b>5/1/2012</b>	-	6,318	6,318	190,000
<b>11/1/2012</b>	90,000	6,318	96,318	190,000
<b>5/1/2013</b>	-	3,325	3,325	100,000
<b>11/1/2013</b>	100,000	3,325	103,325	100,000

### DDA Series 1999

	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Balance</b>
<b>6/1/2000</b>	-	26,534	26,534	1,100,000
<b>12/1/2000</b>	55,000	26,534	81,534	1,100,000
<b>6/1/2001</b>	-	25,434	25,434	1,045,000
<b>12/1/2001</b>	60,000	25,434	85,434	1,045,000
<b>6/1/2002</b>	-	24,189	24,189	985,000
<b>12/1/2002</b>	60,000	24,189	84,189	985,000
<b>6/1/2003</b>	-	22,899	22,899	925,000
<b>12/1/2003</b>	65,000	22,899	87,899	925,000
<b>6/1/2004</b>	-	21,453	21,453	860,000
<b>12/1/2004</b>	65,000	21,453	86,453	860,000
<b>6/1/2005</b>	-	19,974	19,974	795,000
<b>12/1/2005</b>	70,000	19,974	89,974	795,000
<b>6/1/2006</b>	-	18,346	18,346	725,000
<b>12/1/2006</b>	75,000	18,346	93,346	725,000
<b>6/1/2007</b>	-	16,565	16,565	650,000
<b>12/1/2007</b>	80,000	16,565	96,565	650,000
<b>6/1/2008</b>	-	14,625	14,625	570,000
<b>12/1/2008</b>	85,000	14,625	99,625	570,000
<b>6/1/2009</b>	-	12,542	12,542	485,000
<b>12/1/2009</b>	85,000	12,542	97,542	485,000
<b>6/1/2010</b>	-	10,417	10,417	400,000
<b>12/1/2010</b>	90,000	10,417	100,417	400,000
<b>6/1/2011</b>	-	8,145	8,145	310,000
<b>12/1/2011</b>	95,000	8,145	103,145	310,000
<b>6/1/2012</b>	-	5,699	5,699	215,000
<b>12/1/2012</b>	105,000	5,699	110,699	215,000
<b>6/1/2013</b>	-	2,943	2,943	110,000
<b>12/1/2013</b>	110,000	2,943	112,943	110,000

### Water Refunding Series 2012

	Principal	Interest	Debt Service	Balance
<b>12/30/2012</b>	-	4,628	4,628	990,000
<b>6/30/2013</b>	185,000	9,801	194,801	805,000
<b>12/30/2013</b>	-	7,670	7,670	805,000
<b>6/30/2014</b>	170,000	7,670	177,670	635,000
<b>12/30/2014</b>	-	6,287	6,287	635,000
<b>6/30/2015</b>	160,000	6,287	166,287	475,000
<b>12/30/2015</b>	-	4,703	4,703	475,000
<b>6/30/2016</b>	140,000	4,703	144,703	335,000
<b>12/30/2016</b>	-	3,317	3,317	335,000
<b>6/30/2017</b>	125,000	3,317	128,317	210,000
<b>12/30/2017</b>	-	2,079	2,079	210,000
<b>6/30/2018</b>	110,000	2,079	112,079	100,000
<b>12/30/2018</b>	-	990	990	100,000
<b>6/30/2019</b>	100,000	990	100,990	-

### Water Special Assessment 1994

	Principal	Interest	Debt Service	Balance
<b>3/1/2004</b>	5,000	6,500	11,500	105,000
<b>3/1/2005</b>	10,000	6,200	16,200	100,000
<b>3/1/2006</b>	10,000	5,600	15,600	90,000
<b>3/1/2007</b>	10,000	4,990	14,990	80,000
<b>3/1/2008</b>	10,000	4,380	14,380	70,000
<b>3/1/2009</b>	10,000	3,760	13,760	60,000
<b>3/1/2010</b>	10,000	3,140	13,140	50,000
<b>3/1/2011</b>	10,000	2,515	12,515	40,000
<b>3/1/2012</b>	10,000	1,890	11,890	30,000
<b>3/1/2013</b>	10,000	1,260	11,260	20,000
<b>3/1/2014</b>	10,000	630	10,630	10,000



# 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.

Adjustments this year are recommended in the following areas:

- Sewer Rates
- Water Rates

More detail may be found in the Schedule of Rates and Fees



# City of Lowell

## Schedule of Rates and Fees

	General	Current	Proposed	Notes
<b>Check Returned for Insufficient Funds (13-213)</b>	\$ 25.00	\$ 25.00	\$ 25.00	
<b>Photocopies (per page)</b>	\$ 0.10	\$ 0.10	\$ 0.10	
Property Cards (per page)	\$ 0.50	\$ 0.50	\$ 0.50	
<b>Use of Public Buildings</b>				
City Hall				
Council Chambers (\$100 refundable deposit for all rentals)				
Business Hours	\$ 25.00	\$ 25.00	\$ 25.00	First hour, \$25/hour afterward
Non-Profit	\$ 50.00	\$ 50.00	\$ 50.00	First hour, \$25/hour afterward
City Business/Organization	\$ 75.00	\$ 75.00	\$ 75.00	First hour, \$25/hour afterward
Non City Business/Organization				
Non-Business Hours				
Non-Profit	\$ 40.00	\$ 40.00	\$ 40.00	First hour, \$25/hour afterward
City Business/Organization	\$ 75.00	\$ 75.00	\$ 75.00	First hour, \$25/hour afterward
Non City Business/Organization	\$ 100.00	\$ 100.00	\$ 100.00	First hour, \$25/hour afterward
Grand River Room (\$75 refundable deposit for all rentals)				
Business Hours	\$ 20.00	\$ 20.00	\$ 20.00	First hour, \$15/hour afterward
Non-Profit	\$ 40.00	\$ 40.00	\$ 40.00	First hour, \$15/hour afterward
City Business/Organization	\$ 60.00	\$ 60.00	\$ 60.00	First hour, \$15/hour afterward
Non City Business/Organization				
Non-Business Hours				
Non-Profit	\$ 30.00	\$ 30.00	\$ 30.00	First hour, \$15/hour afterward
City Business/Organization	\$ 50.00	\$ 50.00	\$ 50.00	First hour, \$15/hour afterward
Non City Business/Organization	\$ 75.00	\$ 75.00	\$ 75.00	First hour, \$15/hour afterward
Flat River Room (No deposit required)				
Business Hours	No Charge	No Charge	No Charge	No Charge
Non-Profit	No Charge	No Charge	No Charge	No Charge
City Business/Organization	No Charge	No Charge	No Charge	No Charge
Non City Business/Organization				
Non-Business Hours				
Non-Profit	Unavailable	Unavailable	Unavailable	Unavailable
City Business/Organization	Unavailable	Unavailable	Unavailable	Unavailable
Non City Business/Organization				
Showboat	\$ -	\$ -	\$ -	
Chamber of Commerce	\$ 30.00	\$ 30.00	\$ 30.00	Plus a \$50 refundable deposit
Chamber Members	\$ 50.00	\$ 50.00	\$ 50.00	Plus a \$100 refundable deposit
Non-Profit Organizations	\$ 100.00	\$ 100.00	\$ 100.00	Plus a \$100 refundable deposit
Private Individuals/Businesses				

# City of Lowell

## Schedule of Rates and Fees

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

# City of Lowell

## Schedule of Rates and Fees

	Current	Proposed	Notes
<b>Community Development, Planning &amp; Zoning</b>			
<b>Trades, exhibitions or demonstrations (14-58)</b>	\$ 150.00	\$ 150.00	\$ 150.00
<b>Auctioneer Application (6-22)</b>	\$ 25.00	\$ 25.00	\$ 25.00
Annual Permit Fee	\$ 50.00	\$ 50.00	\$ 50.00
<b>Peddler Application (15-47)</b>	\$ 25.00	\$ 25.00	\$ 25.00
Permit, Per Day/Per Person	\$ 25.00	\$ 25.00	\$ 25.00
Permit, Per Week/Per Person	\$ 50.00	\$ 50.00	\$ 50.00
Permit, Per Month/Per Person	\$ 100.00	\$ 100.00	\$ 100.00
Permit, Greater Than One Month			Requires Council Review
<b>Transient Merchant Application (15-135)</b>	TBD	25.00	\$ 25.00
Permit, Per Day/Per Vendor Location	\$ 50.00	\$ 50.00	\$ 50.00
Permit, Per Week/Per Vendor Location	\$ 75.00	\$ 75.00	\$ 75.00
Permit, Per Month/Per Vendor Location	\$ 100.00	\$ 100.00	\$ 100.00
Permit, First Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 50.00	\$ 50.00	\$ 50.00
Each Additional Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 15.00	\$ 15.00	\$ 15.00
<b>Planning Commission special meeting (16-30)</b>	\$ 500.00	\$ 500.00	\$ 500.00
<b>Zoning</b>			
Zoning Application	\$ 25.00	\$ 25.00	\$ 25.00
Special Land Use (17-02)	\$ 250.00	\$ 250.00	\$ 250.00
Minimum Escrow	\$ 500.00	\$ 500.00	\$ 500.00
Site Plan Review (18-08)	\$ 100.00	\$ 100.00	\$ 100.00
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Zoning Board of Appeals Hearing (Variances) (21-03)	\$ 100.00	\$ 100.00	\$ 100.00
Minimum Escrow	\$ 500.00	\$ 500.00	\$ 500.00
Zoning Ordinance Amendment (22-04)	\$ 250.00	\$ 250.00	\$ 250.00
Minimum Escrow	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Sexually Oriented Business Application Fee (17A-04, 08)	\$ 250.00	\$ 250.00	\$ 250.00
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
<b>Application for liquor license (4-25)</b>			
New Licenses	\$ 250.00	\$ 250.00	\$ 250.00
Temporary License (City Business/Organization)	\$ 50.00	\$ 50.00	\$ 50.00
Temporary License (Non City Business/Organization)	\$ 100.00	\$ 100.00	\$ 100.00
<b>Snow Plowing Permit (per motor vehicle, annually)</b>	\$ 10.00	\$ 10.00	\$ 10.00
<b>Trash Hauling Permit (per motor vehicle, annually)</b>	\$ 30.00	\$ 30.00	\$ 30.00
<b>Building</b>			
Permit, plan review, inspection, extra service and penalty fees relating to buildings (7-28)	\$ 250.00	\$ 250.00	separate schedule
<b>Moving permit (7-65), and reimbursement of costs (7-74)</b>	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Minimum Escrow			separate schedule
<b>Property maintenance code (7-80)</b>			separate schedule

# City of Lowell

## Schedule of Rates and Fees

		Current	Proposed	Notes
<b>Public Safety</b>				
<b>Parking Violations Bureau penalties (21-91)</b>				
Meter Violation	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
Time Limit Violation	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
Handicap Parking Space/Zone	\$ 75.00	\$ 75.00	\$ 75.00 Add \$10 if paid after 14 days, \$25 if after 28 days	
No Parking Zone	\$ 30.00	\$ 30.00	\$ 30.00 Add \$10 if paid after 14 days, \$20 if after 28 days	
No Stopping, Standing or Parking Between 2 a.m. and 6 a.m.	\$ 30.00	\$ 30.00	\$ 30.00 Add \$10 if paid after 14 days, \$20 if after 28 days	
Improper Parking	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
Permit Parking Area	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
Private Parking Area	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
No Parking in Alley	\$ 30.00	\$ 30.00	\$ 30.00 Add \$10 if paid after 14 days, \$20 if after 28 days	
Blocking Drive or Sidewalk	\$ 30.00	\$ 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	\$ 40.00 Add \$10 if paid after 14 days, \$20 if after 28 days	
Special Parking	\$ 40.00	\$ 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	\$ 15.00 Add \$10 if paid after 14 days, \$35 if after 28 days	
Fire Lane	\$ 40.00	\$ 40.00	\$ 40.00 Add \$10 if paid after 14 days, \$20 if after 28 days	
All Over Violations	\$ 20.00	\$ 20.00	\$ 20.00 Add \$10 if paid after 14 days, \$30 if after 28 days	
<b>98 Accident Reports</b>				
<b>Personnel Protection Order Service</b>				
PBT	\$ 5.00	\$ 5.00	\$ 5.00	
Mouthpiece	\$ 2.00	\$ 2.00	\$ 2.00	
<b>Police Reports</b>				
Records	\$ 30.00	\$ 25.00	\$ 30.00 See FOIA Schedule	
DVD Copy	\$ 30.00	\$ 25.00	\$ 30.00 See FOIA Schedule	
CD Copy	\$ 15.00	\$ 15.00	\$ 15.00 Plus actual lab costs	
35 mm Photos Copy	\$ 10.00	\$ 10.00	\$ 10.00 Plus \$49.25 State/Federal fees	
Applicant Fingerprints	\$ 20.00	\$ 20.00	\$ 20.00 Per Card	
Inked Fingerprint Cards				
<b>Salvage Vehicle Inspection</b>				
Abatement of nuisances, noxious shrubs, weeds and grass (23-51)	\$ 100.00	\$ 100.00	\$ 100.00 Billed if remedial action required	
On-Street Parking Permit	\$ 50.00	\$ 50.00	\$ 50.00	
<b>Vehicles For Hire Application (24-46)</b>				
Annual License	\$ 25.00	\$ 25.00	\$ 25.00	
<b>Animal Control</b>				
<b>Dog Impoundment Fee (5-33)</b>	\$ 25.00	\$ 25.00	\$ 25.00	
Boarding after Impoundment				

# City of Lowell

## Schedule of Rates and Fees

		Current	Proposed	Notes
<b>Public Works</b>				
<b>Opening pavement/city street (19-3), Resolution 15-05</b>	\$	50.00	\$	50.00
<b>Construction in right of way, sidewalks (19-27)</b>	\$	50.00	\$	50.00
<b>Parks &amp; Recreation</b>				
<b>Creekside Park Pavilion Rental</b>	\$	75.00	\$	75.00
Deposit (returned on inspection)	\$	50.00	\$	50.00
<b>City Athletic Field Exclusive Use Per Field/Day</b>	\$	150.00	\$	150.00
Extended or Recurrent Use	TBD		TBD	Negotiated contract with City Manager
<b>Airport</b>				
<b>Airport Hangar Fees (3-27)</b>				
Middle Hangars	\$	120.00	\$	120.00
End Hangars	\$	130.00	\$	130.00
Utility Hangar	\$	400.00	\$	400.00
Tie Down Fees	\$	20.00	\$	20.00
Outside Storage	\$	25.00	\$	25.00
Winter Storage as space permits (Nov. 1 - April 15)	\$	250.00	\$	250.00

# City of Lowell

## Schedule of Rates and Fees

		Current	Proposed	Notes
Sewer				
Readiness to Serve				
5/8" Meter (per month)	\$ 18.65	\$ 22.05		
1" Meter (per month)	\$ 46.62	\$ 55.12		
1.5" Meter (per month)	\$ 149.18	\$ 176.38		
2" Meter (per month)	\$ 186.47	\$ 220.48		
3" Meter (per month)	\$ 419.57	\$ 496.07		
4" Meter (per month)	\$ 1,118.84	\$ 1,322.86		
6" Meter (per month)	\$ 2,757.11	\$ 3,307.15		
User/Commodity				
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 3.38	\$ 3.78		
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 47.38	\$ 54.15		
Late Fee	\$ 10.00	\$ 10.00		Plus 2% of Overdue Balance
Capital Connection				
5/8" Meter	\$ 375.00	\$ 375.00		
1" Meter	\$ 937.00	\$ 937.00		
1.5" Meter	\$ 2,998.00	\$ 2,998.00		
2" Meter	\$ 3,748.00	\$ 3,748.00		
3" Meter	\$ 8,432.00	\$ 8,432.00		
4" Meter	\$ 22,486.00	\$ 22,486.00		
6" Meter	\$ 56,216.00	\$ 56,216.00		
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00		
Sewer Inspection	\$ 300.00	\$ 300.00		

# City of Lowell

## Schedule of Rates and Fees

	Water	Current	Proposed	Notes
Readiness to Serve (All except Mobile Home Parks and Apartments)				
5/8" Meter (per month)	\$ 26.04	\$ 22.32		
1" Meter (per month)	\$ 65.09	\$ 55.81		
1.5" Meter (per month)	\$ 208.29	\$ 178.60		
2" Meter (per month)	\$ 260.36	\$ 223.24		
3" Meter (per month)	\$ 555.82	\$ 502.30		
4" Meter (per month)	\$ 1,562.19	\$ 1,339.46		
6" Meter (per month)	\$ 3,905.47	\$ 3,348.66		
Readiness to Serve (Mobile Home Parks and Apartments)				
Per Trailer Pad	\$ 26.04	\$ 22.32		
Per Apartment Unit	\$ 26.04	\$ 22.32		
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	\$ 1.88	\$ 1.94		
Capital Connection				
5/8" Meter	\$ 543.00	\$ 543.00		
1" Meter	\$ 1,357.00	\$ 1,357.00		
1.5" Meter	\$ 4,343.00	\$ 4,343.00		
2" Meter	\$ 5,428.00	\$ 5,428.00		
3" Meter	\$ 12,214.00	\$ 12,214.00		
4" Meter	\$ 32,570.00	\$ 32,570.00		
6" Meter	\$ 81,424.00	\$ 81,424.00		
High Pressure District Connection Fee				
Existing Service Connection Fee				
Meter & Pit Fees				
5/8" Meter	\$ 400.00	\$ 400.00		
1" Meter	\$ 575.00	\$ 575.00		
1.5" Meter	\$ 665.00	\$ 665.00		
2" Meter	\$ 840.00	\$ 840.00		
Larger than 2" must be ordered.				
Meter Pit				
Additional Meters (Apartments & Lawn Sprinkling)				
5/8" Meter	\$ 300.00	\$ 300.00		
1" Meter	\$ 475.00	\$ 475.00		
Meter and/or Pit Replacements				
Fire Protection Sprinkler				
2" or Larger Service Lines (annually)	\$ 100.00	\$ 100.00		
Bulk Water Sales				
Connection	\$ 25.00	\$ 25.00		
User/Commodity Rate (5,000 gallon minimum)				
Water Hydrant Bulk Water Sales	\$ 1.88	\$ 1.94		
Connection	\$ 50.00	\$ 50.00		
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)				



# Capital Improvement Plan

The Capital Improvement Plan outlines future repair, replacement and improvements to city facilities, infrastructure and equipment purchases in order to support Strategic Objectives outlined in the Strategic Plan.

The plan is an evolving document that changes as needs, priorities and funding sources are modified and identified. Over the next five years, scheduled Capital Improvement projects and Equipment purchases are estimated at more than \$5.03 million. Most specific projects for the current budget are outlined in the narrative detail within the associated fund that will be used to account for the projects.

Of particular interest over the next five years is that:

- \$1.33 million is anticipated in street improvements in addition to \$750,000 that could be allocated from the federal Small Urban program. Collaboration with the LCTV Endowment Fund and the Lowell Area Community Fund will be essential to improving the city street network where nearly 80 percent of streets are rated in poor condition.
- \$1.773 million is needed in water system improvements and upgrades. This will not be possible given the current rate structure and cash flow position of the Water Fund. A more thorough analysis of capital projects will need to be conducted by city staff.
- \$890,000 is needed in wastewater system improvements and upgrades. This will require rate increases of nearly three (3) percent each year. Again, a more thorough analysis of capital projects will need to be conducted by city staff.
- \$594,626 is anticipated for Equipment purchases while approximately \$350,000 is projected to be available in the next five years. A more thorough analysis of equipment purchases will need to be conducted by city staff.



# Capital Improvement Plan

	Source of Funds	2014		Approved		2015		2016		2017		2018	
		Scheduled	Proposed										
FACILITIES	General Fund & Grants	\$ 17,000	\$ 17,000	\$ -	\$ 12,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
INFRASTRUCTURE													
TREES	Grants	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
STREETS	GF, Streets & Grants	\$ 290,000	\$ 290,000	\$ -	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
SIDEWALKS & TRAILS	Grants	\$ 30,000	\$ 30,000	\$ -	\$ 5,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
WASTEWATER	Wastewater Fund	\$ 150,000	\$ 150,000	\$ -	\$ 360,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
WATER	Water Fund	\$ 255,000	\$ 130,000	\$ -	\$ 450,000	\$ 395,000	\$ 448,000	\$ 448,000	\$ 448,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
	Subtotal	\$ 750,000	\$ 625,000	\$ -	\$ 1,100,000	\$ 826,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 618,000	\$ 618,000	\$ 618,000	\$ 618,000
TECHNOLOGY	Data Processing Fund	\$ 27,500	\$ 27,500	\$ -	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
DPW EQUIPMENT	Equipment Fund	\$ 94,050	\$ 50,000	\$ -	\$ 96,396	\$ 261,560	\$ 12,725	\$ 12,725	\$ 12,725	\$ 129,895	\$ 129,895	\$ 129,895	\$ 129,895
POLICE VEHICLES	General Fund	\$ 23,500	\$ 23,500	\$ -	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 912,050</b>	<b>\$ 743,000</b>	<b>\$ -</b>	<b>\$ 1,256,896</b>	<b>\$ 1,138,560</b>	<b>\$ 946,225</b>	<b>\$ 946,225</b>	<b>\$ 946,225</b>	<b>\$ 779,895</b>	<b>\$ 779,895</b>	<b>\$ 779,895</b>	<b>\$ 779,895</b>