



2014-15 Fiscal Year Budget

James Hodges, Mayor
Sharon Ellison, Mayor Pro Tem
Jeff Altoft, Councilmember
Jim Hall, Councilmember
Rev. Chris Schwab, Councilmember

Mark Howe, City Manager

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**CITY OF LOWELL
KENT COUNTY, MICHIGAN**

RESOLUTION NO. 09 -14

**RESOLUTION ADOPTING CITY OF LOWELL ANNUAL
BUDGET FOR FISCAL YEAR 2014-15, APPROVING
MILLAGE LEVIES, APPROVING SCHEDULE OF RATES
AND FEES AND OTHER MATTERS RELATED THERETO.**

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

WHEREAS, the City Manager has prepared and presented to the City Council at its meeting on April 21, 2014, a proposed complete itemized annual budget for the 2014-15 fiscal year of the City (the "FY 14-15 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 14-15 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 14-15 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 14-15 Budget, properly noticed as referenced by Section 8.4 of Chapter 8 of the City Charter, was held at 7 p.m. on May 19, 2014, 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 2014-15 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 14-15 Budget; and

WHEREAS, in connection with the approval of the FY 14-15 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 2014-15 fiscal year.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the FY 14-15 Budget as presented at this meeting, including modifications, if any, made at the time of public hearing and noted in the FY 14-15 Budget document, is hereby adopted.

2. That for the 2014-15 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 2014-15 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, during the 2014-15 Fiscal Year and subsequent Fiscal Years, 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 14-15 Budget which is adopted at the fund level, the following are the estimated City revenues and expenses for the 2014-15 fiscal year of the City:

REVENUES

General Fund, \$2,770,746
Major Street Fund, \$242,150
Local Street Fund \$248,150
Historic District Fund \$50,200
Downtown Development Authority Fund, \$451,000
Designated Contributions Fund, \$34,300
Airport Fund, \$44,550
Wastewater Fund, \$1,028,000
Water Fund, \$996,870
Light & Power, \$8,492,593
Data Processing Fund \$59,700
Equipment Fund, \$164,500
Lee Fund, \$10,000
Look Fund, \$10,000

APPROPRIATIONS

General Fund, \$2,770,746
Major Street Fund \$261,550
Local Street Fund \$247,100
Historic District Fund \$50,200
Downtown Development Authority Fund, \$451,000
Designated Contributions Fund, \$34,300
Airport Fund, \$44,550
Wastewater Fund, \$1,028,000
Water Fund, \$996,870
Light & Power, \$7,591,440
Data Processing Fund, \$60,000
Equipment Fund, \$164,500
Lee Fund, \$10,000
Look Fund, \$10,000

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 14-15 Budget or between identified activities within a fund. All other budgetary transfers in the FY 14-15 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 14-15 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, 2014.

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

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

NAYS: Councilmembers None.

ABSTAIN: Councilmembers None.

ABSENT: Councilmembers None.

RESOLUTION DECLARED ADOPTED.

Dated: May 19, 2014


Sue Ullery, Deputy 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 19, 2014, 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 19, 2014


Sue Ullery, Deputy City Clerk

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Introduction

The 2014-15 Budget for the City of Lowell stabilizes the cost of providing public services and improving public infrastructure while organizing city finances to align with a Strategic Plan adopted by the Lowell City Council.

This is being accomplished despite more than a decade of economic decline followed by a slight recovery and stabilization. The state and national economic decline certainly had its impact in the City of Lowell. Property values declined for several straight years, yet values for 2014 will be stable providing some hope for the future.

Actions by the State of Michigan have had a negative impact on revenue for the City of Lowell.

- 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. There is some hope for the future as the Governor has recommended an increase in to local units of government, however, language being discussed by the Legislature would essentially require the increases to be earmarked to meet state-identified objectives.
- Personal Property Taxes will be eliminated although there is some agreement, coupled with a statewide ballot proposal, to provide 100 percent replacement revenue to local units of government.

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. At least \$5 million is needed in the next five years in order to keep pace with the city's aging infrastructure. A top priority for the City of Lowell should 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 Lowell City Council has adopted a Strategic Plan to 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 have created the Greater Lowell Community Alliance to foster communication in an effort to promote long-term community stability and growth.

There is great hope for the City of Lowell and the Greater Lowell Community as we move forward confidently in these uncertain times.

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Strategic Plan

The Lowell City Council has adopted a Strategic Plan which is reviewed and updated annually. 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 this budget was developed using 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 goals
- Examine rates and fees to ensure levels that support the cost of providing services

The following pages summarize the Strategic Plan for the City of Lowell and were used as the basis for developing the annual budget.

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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

CITY OF LOWELL STRATEGIC PLAN

2014 GOALS

COMMUNITY COLLABORATION

Be a Collaborative Leader in the Greater Lowell Community

- *Encourage Public Participation: Establish Public Input Form/Poll on at Least Five Topics*
- *Promote Accomplishments: Each Board/Commission Promotes at Least One Success*
- *Engage Boards/Commissions in Strategic Planning: Each Board/Commission Identifies its Role*

GOVERNMENT EFFICIENCY AND EFFECTIVENESS

Maintain a Strong Organization and Sustainable Infrastructure

- *Develop and Implement an Asset Management Plan for Streets*
- *Begin Developing a Wastewater System Asset Management Plan (pending grant approval)*
 - *Implement Next Steps for Inflow & Infiltration Mitigation (regardless of grant approval)*
- *Continue Development and Implementation of Long-Term Capital Improvement Plans*
 - *Facilities including City Hall, Library, Museum and Cemetery*
 - *Utilities including Electric, Wastewater and Water*
 - *Parks and Public Spaces*

QUALITY NEIGHBORHOODS

Develop and Nurture Safe, Attractive and Desirable Neighborhoods

- *Complete a Community Clean-Up Project*
- *Implement a Pilot Leaf Disposal Project*
- *Refine Code Compliance Process and Reporting: Implement regular reporting process*
- *Complete Feasibility Analysis of Joining the Rental Rehabilitation Program*

ECONOMIC VITALITY AND SUSTAINABILITY

Encourage a Climate for Business to Thrive

- *Identify at Least Three Options for Sustaining a Full-Time Community Development Director*
- *Complete a Downtown Development Plan*
- *Recruit New Business: Update Business Development Information Packet*

DIVERSE RECREATIONAL AND CULTURAL OPPORTUNITIES

Become a Trail Town and Encourage Recreation, Art and Culture

- *Update City Recreation Plan: Identify a Site for an RV Park*
- *Complete a Riverwalk Stage/Showboat Plan*
- *Identify a Downtown Core Connector for the Fred Meijer River Valley Rail Trails*

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General Fund

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

Revenues

Property Taxes – Property Taxes are the major source of revenue in the General Fund accounting for 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 current budget reflects a *Millage Rate* of 15.70 mills which is 10 percent below the amount authorized by the City Charter.

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

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

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

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.

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

- Light & Power PILOT: The General Fund receives a percentage of gross receipts from Lowell Light & Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light & Power Board as required by the City Charter. This source of revenue is the fourth largest for the General Fund.
- DDA Transfer In: The Downtown Development Authority participates in the payment of bonds used to construct City Hall.
- Cable TV Franchise Fees: Comcast pays to the City of Lowell a state required franchise fee which is credited to the General Fund.

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

Appropriations

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

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

A Compensation Commission sets per diem rates for councilmembers who receive \$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 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 and economic development activities. The City Manager also acts as the executive director for the Downtown Development Authority and serves as liaison to various boards and commissions appointed by the City Council.

Elections (191) – The Elections activity accounts for expenses relating to elections which 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.

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

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

Unallocated Miscellaneous (294) – This activity represents less than one 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) – Steven Bukala has served as the Police Chief since 2013. The Police Chief is responsible for the administration and supervision of the Police Department.

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

The Police Department operates with four full-time police officers and a full-time chief. 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) – Williams and Works provides consultation and review services for the City of Lowell to support in-house planning and zoning. The intake process is conducted primarily by the 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, many services are contracted, such as wastewater treatment, mowing, street sweeping, building maintenance and mechanic work.

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

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

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 \$1.75 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 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 and Carr Funds have been established to provide funding for park improvements. In addition, contracts are negotiated with organized park users to assist in offsetting expenses. These agreements typically include a per participant fee.

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

Dog Park (758) – The City of Lowell collaborates with local citizens by allowing a Dog Park to be created on city property. This activity reflects expenses for the Dog Park that are reimbursed through private donations. Accounting for this activity was removed from the General Fund in 2013 and moved to the Designated Contributions special revenue fund (260).

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

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

A November 1994 election established the Kent District Library system and a library millage. In August, 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 from the Kent District Library.

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

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

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

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

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

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

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

101 - General Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
				Thru 3/31										
REVENUES														
CHARGES FOR SERVICES	79,781	335,620	339,900	70,101	334,325	339,500	(400)	367,500	367,500	27,600	374,900	382,400	386,300	390,200
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	5,959	6,926	8,600	10,660	11,175	9,200	600	7,200	7,200	(1,400)	7,200	7,200	7,200	7,200
INTEREST AND RENTS	6,747	2,807	5,300	946	1,600	2,500	(2,800)	2,600	2,600	(2,700)	2,600	2,600	2,600	2,600
LICENSES AND PERMITS	31,017	33,599	29,500	25,874	29,800	33,500	4,000	33,500	33,500	4,000	33,500	33,500	33,500	33,500
LOCAL CONTRIBUTIONS	21,067	9,461	25,750	3,871	10,750	10,750	(15,000)	10,750	10,750	(15,000)	10,750	10,750	10,750	10,750
OTHER REVENUE	64,760	70,712	34,050	111,559	112,769	89,571	55,521	42,596	42,596	8,546	42,596	42,596	42,596	42,596
STATE GRANTS	336,066	337,339	345,000	182,157	349,699	345,000	-	357,000	357,000	12,000	357,000	361,000	363,000	367,000
TAXES	1,705,584	1,758,189	1,755,300	1,593,429	1,757,362	1,754,850	(450)	1,805,700	1,805,700	50,400	1,806,000	1,825,000	1,835,000	1,854,000
TRANSFERS IN	162,028	160,320	165,500	139,500	139,500	140,350	(25,150)	143,900	143,900	(21,600)	143,900	143,900	143,900	143,900
TOTAL REVENUES	2,413,009	2,714,973	2,708,900	2,138,097	2,746,980	2,725,221	16,321	2,770,746	2,770,746	61,846	2,778,446	2,808,946	2,824,846	2,851,746
EXPENDITURES														
101 COUNCIL	15,824	18,115	18,940	12,866	18,590	17,940	(1,000)	17,940	17,940	(1,000)	16,000	20,000	16,000	20,000
172 MANAGER	103,928	107,622	111,200	80,236	112,200	112,900	1,700	112,900	112,900	1,700	115,200	117,600	118,800	120,000
191 ELECTIONS	5,144	6,648	7,800	1,741	4,874	5,000	(2,800)	8,800	8,800	1,000	5,000	8,000	4,000	8,000
209 ASSESSOR	50,828	51,165	47,550	34,535	47,720	47,550	-	43,550	43,550	(4,000)	45,000	46,000	47,000	48,000
210 ATTORNEY	37,138	47,447	40,000	43,939	60,000	50,000	10,000	50,000	50,000	10,000	40,000	40,000	40,000	40,000
215 CLERK	139,770	132,746	107,500	74,697	101,550	110,800	3,300	115,200	115,200	7,700	117,600	120,000	121,200	122,500
253 TREASURER	99,246	170,700	184,850	133,145	184,850	176,500	(8,350)	195,350	195,350	10,500	199,300	203,300	205,400	207,500
265 CITY HALL	67,744	83,189	104,800	93,584	116,930	123,300	18,500	113,600	113,600	8,800	115,900	118,300	119,500	120,700
276 CEMETERY	89,145	79,636	87,650	53,197	86,620	81,850	(5,800)	86,850	86,850	(800)	88,600	90,400	91,400	92,400
294 UNALLOCATED MISC	25,568	11,255	35,210	4,667	9,252	24,300	(10,910)	22,200	22,200	(13,010)	22,200	22,200	22,200	22,200
301 POLICE	791,508	784,088	671,700	520,273	717,839	683,000	11,300	656,700	656,700	(15,000)	669,900	683,300	690,200	697,200
305 CODE COMPLIANCE	-	-	95,900	66,056	95,900	95,900	-	108,600	108,600	12,700	110,800	113,100	114,300	115,500
336 FIRE	87,213	85,792	97,000	128,193	158,545	158,545	61,545	164,112	164,112	67,112	100,800	101,900	103,000	104,100
400 PLANNING & ZONING	14,719	29,315	37,300	21,214	37,869	32,300	(5,000)	38,900	38,900	1,600	39,300	39,700	40,100	40,600
426 EMERGENCY MANAGEMENT	-	51,542	-	-	753	-	-	-	-	-	-	-	-	-
441 PUBLIC WORKS	123,650	184,194	170,350	157,930	169,738	172,350	2,000	198,650	198,650	28,300	202,700	206,800	208,900	211,000
442 SIDEWALKS	6,605	3,842	5,500	4,208	7,625	5,400	(100)	5,600	5,600	100	5,800	6,000	6,100	6,200
523 TRASH	45,294	43,948	52,000	27,131	45,100	52,000	-	52,000	52,000	-	52,000	52,000	52,000	52,000
728 ECONOMIC DEVELOPMENT	-	-	22,100	13,532	22,100	22,100	-	23,500	23,500	1,400	24,000	24,500	24,800	25,100
747 CHAMBER/RIVERWALK	401	704	1,100	2,499	2,900	2,900	1,800	2,900	2,900	1,800	3,000	3,100	3,100	3,100
751 PARKS	157,009	123,200	161,300	79,859	161,300	154,600	(6,700)	156,400	156,400	(4,900)	159,600	162,800	164,500	166,200
757 SHOWBOAT	1,359	1,707	1,450	664	1,450	1,450	-	1,450	1,450	-	1,450	1,450	1,450	1,450
774 RECREATION	-	2,000	2,000	2,000	2,000	2,000	-	3,000	3,000	1,000	3,000	3,000	3,000	3,000
790 LIBRARY	56,984	69,411	74,100	51,993	75,080	77,800	3,700	70,300	70,300	(3,800)	71,800	73,300	74,100	74,900
803 HISTORIC DISTRICT COMMISSION	276	13	300	220	300	300	-	300	300	-	300	300	300	300
804 MUSEUM	14,107	12,299	14,800	9,896	14,550	15,200	400	15,400	15,400	600	15,800	16,200	16,400	16,600
906 DEBT SERVICE	17,565	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	391,053	450,100	523,700	278,700	468,700	498,700	(25,000)	505,800	505,800	(17,900)	515,000	510,000	505,000	500,000
TOTAL EXPENDITURES	2,354,086	2,578,561	2,708,900	1,896,975	2,724,335	2,724,685	15,785	2,770,002	2,770,002	61,102	2,740,050	2,783,250	2,792,750	2,818,550
Net Of Rev/Exp	58,923	136,412	0	241,122	22,645	536		744	744		38,396	25,696	32,096	33,196
BEGINNING FUND BALANCE	297,566	356,610	493,194		493,194	493,194		493,730	493,730		494,474	532,870	558,566	590,662
Audit Adjustment	121	172	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	356,610	493,194	493,194		515,839	493,730		494,474	494,474		532,870	558,566	590,662	623,858
% of EXPENDITURES	15.15%	19.13%	18.21%		18.93%	17.85%		17.85%	17.85%		19.45%	20.07%	21.15%	22.13%

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

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ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	0	5,001	5,500	6,841	5,410	5,500
INT	INTEREST AND RENTS	2,582	2,098	2,500	4,873	1,600	2,500
LICPER	LICENSES AND PERMITS	31,017	33,599	33,500	35,967	30,175	33,500
OTHER	OTHER REVENUE	57,080	43,462	54,600	79,505	78,998	16,000
STATE	STATE GRANTS	326,363	335,852	343,000	352,494	347,699	355,000
TAXES	TAXES	1,705,584	1,758,189	1,754,850	1,759,870	1,757,512	1,805,700
TRANSIN	TRANSFERS IN	162,028	160,320	140,350	151,500	139,500	143,900
TOTAL ESTIMATED REVENUES		2,284,654	2,338,521	2,334,300	2,391,050	2,360,894	2,362,100
NET OF REVENUES/APPROPRIATIONS - 000-		2,284,654	2,338,521	2,334,300	2,391,050	2,360,894	2,362,100
Dept 101-COUNCIL							
APPROPRIATIONS							
OTHERSVC	OPERATING	7,272	9,488	9,100	4,738	9,100	9,100
PERS	PERSONNEL	8,452	8,454	8,640	8,866	8,734	8,640
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	0	0	750	0
SUPPLIES	SUPPLIES	100	173	200	128	200	200
TOTAL APPROPRIATIONS		15,824	18,115	17,940	13,732	18,784	17,940
NET OF REVENUES/APPROPRIATIONS - 101-COUNCIL		(15,824)	(18,115)	(17,940)	(13,732)	(18,784)	(17,940)
Dept 172-MANAGER							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	0	59,900	55,900	60,600	54,800	51,800
TOTAL ESTIMATED REVENUES		0	59,900	55,900	60,600	54,800	51,800
APPROPRIATIONS							
OTHERSVC	OPERATING	3,995	7,061	9,700	5,245	8,700	9,700
PERS	PERSONNEL	98,783	96,341	93,200	82,097	96,075	93,200
PROFCON	PROFESSIONAL & CONTRACTUAL	1,150	4,220	10,000	6,750	10,000	10,000
TOTAL APPROPRIATIONS		103,928	107,622	112,900	94,092	114,775	112,900
NET OF REVENUES/APPROPRIATIONS - 172-MANAGER		(103,928)	(47,722)	(57,000)	(33,492)	(59,975)	(61,100)
Dept 191-ELECTIONS							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	0	350	0	350	350
OTHERSVC	OPERATING	854	586	1,500	142	1,500	1,500
PERS	PERSONNEL	2,112	4,925	1,650	823	1,524	5,450
PROFCON	PROFESSIONAL & CONTRACTUAL	539	698	500	0	500	500
SUPPLIES	SUPPLIES	1,639	439	1,000	1,464	1,264	1,000
TOTAL APPROPRIATIONS		5,144	6,648	5,000	2,429	5,138	8,800
NET OF REVENUES/APPROPRIATIONS - 191-ELECTIONS		(5,144)	(6,648)	(5,000)	(2,429)	(5,138)	(8,800)
Dept 209-ASSESSOR							

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Dept 209-ASSESSOR							
APPROPRIATIONS							
OTHERSVC	OPERATING	2,096	2,773	2,700	2,468	2,700	2,700
PERS	PERSONNEL	39,655	39,639	39,850	40,843	40,042	39,850
PROFCON	PROFESSIONAL & CONTRACTUAL	8,000	8,000	4,000	2,607	4,000	0
SUPPLIES	SUPPLIES	1,077	753	1,000	438	1,000	1,000
TOTAL APPROPRIATIONS		50,828	51,165	47,550	46,356	47,742	43,550
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSOR		(50,828)	(51,165)	(47,550)	(46,356)	(47,742)	(43,550)
Dept 210-ATTORNEY							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	37,138	47,447	50,000	64,829	65,000	50,000
TOTAL APPROPRIATIONS		37,138	47,447	50,000	64,829	65,000	50,000
NET OF REVENUES/APPROPRIATIONS - 210-ATTORNEY		(37,138)	(47,447)	(50,000)	(64,829)	(65,000)	(50,000)
Dept 215-CLERK							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	2,574	1,550	4,500	4,450	4,450	4,000
TOTAL ESTIMATED REVENUES		2,574	1,550	4,500	4,450	4,450	4,000
APPROPRIATIONS							
OTHERSVC	OPERATING	10,616	16,663	6,900	5,116	7,400	6,900
PERS	PERSONNEL	115,691	108,248	103,900	91,651	98,730	108,300
SUPPLIES	SUPPLIES	13,463	7,835	0	0	150	0
TOTAL APPROPRIATIONS		139,770	132,746	110,800	96,767	106,280	115,200
NET OF REVENUES/APPROPRIATIONS - 215-CLERK		(137,196)	(131,196)	(106,300)	(92,317)	(101,830)	(111,200)
Dept 253-TREASURER							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	4,500	79,800	98,500	94,700	104,600	109,100
TOTAL ESTIMATED REVENUES		4,500	79,800	98,500	94,700	104,600	109,100
APPROPRIATIONS							
OTHERSVC	OPERATING	6,513	29,462	12,500	14,215	25,350	24,150
PERS	PERSONNEL	89,884	125,834	138,000	136,603	133,770	145,200
PROFCON	PROFESSIONAL & CONTRACTUAL	1,978	14,132	25,000	24,475	25,000	25,000
SUPPLIES	SUPPLIES	871	1,272	1,000	1,125	1,050	1,000
TOTAL APPROPRIATIONS		99,246	170,700	176,500	176,418	185,170	195,350
NET OF REVENUES/APPROPRIATIONS - 253-TREASURER		(94,746)	(90,900)	(78,000)	(81,718)	(80,570)	(86,250)
Dept 265-CITY HALL							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	135	75	0	105	0	100

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ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 265-CITY HALL							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	3,600	3,450	3,450	3,225	3,450	3,450
TOTAL ESTIMATED REVENUES		3,735	3,525	3,450	3,330	3,450	3,550
APPROPRIATIONS							
CAPITAL	CAPITAL	0	540	8,000	7,950	7,950	0
OTHERSVC	OPERATING	36,939	46,863	54,000	67,338	60,500	57,000
PERS	PERSONNEL	9,453	16,796	27,700	25,642	29,030	19,000
PROFCON	PROFESSIONAL & CONTRACTUAL	18,474	15,244	21,100	22,356	22,200	25,600
SUPPLIES	SUPPLIES	2,878	3,746	12,500	12,390	12,500	12,000
TOTAL APPROPRIATIONS		67,744	83,189	123,300	135,676	132,180	113,600
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		(64,009)	(79,664)	(119,850)	(132,346)	(128,730)	(110,050)
Dept 276-CEMETERY							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	14,150	7,393	8,000	6,879	6,000	8,000
TOTAL ESTIMATED REVENUES		14,150	7,393	8,000	6,879	6,000	8,000
APPROPRIATIONS							
CAPITAL	CAPITAL	2,550	220	500	400	500	500
OTHERSVC	OPERATING	25,200	21,061	21,800	20,416	22,100	22,800
PERS	PERSONNEL	54,976	53,541	52,600	51,717	57,500	56,300
PROFCON	PROFESSIONAL & CONTRACTUAL	3,826	3,213	4,400	4,043	4,970	4,700
SUPPLIES	SUPPLIES	2,593	1,601	2,550	2,804	2,550	2,550
TOTAL APPROPRIATIONS		89,145	79,636	81,850	79,380	87,620	86,850
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		(74,995)	(72,243)	(73,850)	(72,501)	(81,620)	(78,850)
Dept 294-UNALLOCATED MISCELLANEOUS							
APPROPRIATIONS							
OTHERSVC	OPERATING	22,595	7,781	20,536	3,144	5,000	19,000
PROFCON	PROFESSIONAL & CONTRACTUAL	2,973	3,474	4,300	4,252	4,252	3,200
TOTAL APPROPRIATIONS		25,568	11,255	24,836	7,396	9,252	22,200
NET OF REVENUES/APPROPRIATIONS - 294-UNALLOCATED MISC		(25,568)	(11,255)	(24,836)	(7,396)	(9,252)	(22,200)
Dept 301-POLICE DEPARTMENT							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	4,181	9,033	9,000	10,579	13,652	10,600
FINES	FINES AND FORFEITURES	5,959	6,926	9,200	12,749	14,739	7,200
OTHER	OTHER REVENUE	0	0	26,721	26,721	26,721	18,346
STATE	STATE GRANTS	9,703	1,487	2,000	1,368	2,000	2,000
UNK REV		0	0	0	2,500	2,500	0
TOTAL ESTIMATED REVENUES		19,843	17,446	46,921	53,917	59,612	38,146
APPROPRIATIONS							

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Dept 301-POLICE DEPARTMENT							
APPROPRIATIONS							
CAPITAL	CAPITAL	6,191	3,653	42,300	41,130	42,193	38,700
OTHERSVC	OPERATING	52,805	49,142	70,900	63,807	74,200	73,500
PERS	PERSONNEL	680,580	672,141	513,700	552,383	539,395	484,800
PROFCON	PROFESSIONAL & CONTRACTUAL	23,596	32,562	27,700	29,691	27,700	27,500
SUPPLIES	SUPPLIES	28,336	26,590	28,400	28,649	27,900	32,200
TOTAL APPROPRIATIONS		791,508	784,088	683,000	715,660	711,388	656,700
NET OF REVENUES/APPROPRIATIONS - 301-POLICE DEPARTMEN		(771,665)	(766,642)	(636,079)	(661,743)	(651,776)	(618,554)
Dept 305-CODE ENFORCEMENT							
APPROPRIATIONS							
OTHERSVC	OPERATING	0	0	100	0	500	100
PERS	PERSONNEL	0	0	95,600	95,471	94,780	108,300
SUPPLIES	SUPPLIES	0	0	200	0	1,200	200
TOTAL APPROPRIATIONS		0	0	95,900	95,471	96,480	108,600
NET OF REVENUES/APPROPRIATIONS - 305-CODE ENFORCEMENT		0	0	(95,900)	(95,471)	(96,480)	(108,600)
Dept 336-FIRE							
APPROPRIATIONS							
CAPITAL	CAPITAL	87,160	85,792	158,545	158,407	158,545	164,112
PERS	PERSONNEL	12	0	0	0	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	41	0	0	0	0	0
TOTAL APPROPRIATIONS		87,213	85,792	158,545	158,407	158,545	164,112
NET OF REVENUES/APPROPRIATIONS - 336-FIRE		(87,213)	(85,792)	(158,545)	(158,407)	(158,545)	(164,112)
Dept 371-BUILDING INSPECTION DEPARTMENT							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	2,172	0	0	0	0	0
TOTAL ESTIMATED REVENUES		2,172	0	0	0	0	0
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	5,291	0	0	0	0	0
TOTAL APPROPRIATIONS		5,291	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 371-BUILDING INSPECT		(3,119)	0	0	0	0	0
Dept 400-PLANNING & ZONING							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	1,478	11,463	8,700	9,701	10,225	8,700
TOTAL ESTIMATED REVENUES		1,478	11,463	8,700	9,701	10,225	8,700
APPROPRIATIONS							
OTHERSVC	OPERATING	1,492	688	1,500	1,027	270	1,500

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Dept 400-PLANNING & ZONING							
APPROPRIATIONS							
PERS	PERSONNEL	1,761	16,983	25,800	28,314	26,530	26,400
PROFCON	PROFESSIONAL & CONTRACTUAL	11,466	11,644	5,000	8,110	12,799	11,000
TOTAL APPROPRIATIONS		14,719	29,315	32,300	37,451	39,599	38,900
NET OF REVENUES/APPROPRIATIONS - 400-PLANNING & ZONIN		(13,241)	(17,852)	(23,600)	(27,750)	(29,374)	(30,200)
Dept 426-EMERGENCY MANAGEMENT							
APPROPRIATIONS							
OTHERSVC	OPERATING	0	14,002	0	0	0	0
PERS	PERSONNEL	0	31,658	0	1,228	753	0
SUPPLIES	SUPPLIES	0	5,882	0	0	0	0
TOTAL APPROPRIATIONS		0	51,542	0	1,228	753	0
NET OF REVENUES/APPROPRIATIONS - 426-EMERGENCY MANAGE		0	(51,542)	0	(1,228)	(753)	0
Dept 441-DEPARTMENT OF PUBLIC WORKS							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	0	111,700	87,700	127,900	83,900	108,100
LOCAL	LOCAL CONTRIBUTIONS	25	0	0	0	0	0
TOTAL ESTIMATED REVENUES		25	111,700	87,700	127,900	83,900	108,100
APPROPRIATIONS							
CAPITAL	CAPITAL	2,372	975	2,000	1,976	1,976	1,000
OTHERSVC	OPERATING	36,815	36,445	31,900	37,096	36,350	32,900
PERS	PERSONNEL	74,484	136,932	123,700	153,657	141,095	149,800
PROFCON	PROFESSIONAL & CONTRACTUAL	8,295	7,095	9,400	15,977	12,686	9,600
SUPPLIES	SUPPLIES	1,684	2,747	5,350	2,745	4,100	5,350
TOTAL APPROPRIATIONS		123,650	184,194	172,350	211,451	196,207	198,650
NET OF REVENUES/APPROPRIATIONS - 441-DEPARTMENT OF PU		(123,625)	(72,494)	(84,650)	(83,551)	(112,307)	(90,550)
Dept 442-SIDEWALK							
APPROPRIATIONS							
CAPITAL	CAPITAL	1,990	1,310	2,000	1,710	2,000	2,000
OTHERSVC	OPERATING	63	341	800	761	800	500
PERS	PERSONNEL	4,539	1,539	1,600	2,850	3,635	2,100
PROFCON	PROFESSIONAL & CONTRACTUAL	0	34	500	0	250	500
SUPPLIES	SUPPLIES	13	618	500	832	1,000	500
TOTAL APPROPRIATIONS		6,605	3,842	5,400	6,153	7,685	5,600
NET OF REVENUES/APPROPRIATIONS - 442-SIDEWALK		(6,605)	(3,842)	(5,400)	(6,153)	(7,685)	(5,600)
Dept 443-ARBOR BOARD							
ESTIMATED REVENUES							
LOCAL	LOCAL CONTRIBUTIONS	12,500	0	0	(12,000)	0	0
OTHER	OTHER REVENUE	0	15,000	0	0	0	0

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 443-ARBOR BOARD							
ESTIMATED REVENUES							
TOTAL ESTIMATED REVENUES		12,500	15,000	0	(12,000)	0	0
APPROPRIATIONS							
OTHERSVC	OPERATING	0	22,744	0	0	0	0
TOTAL APPROPRIATIONS		0	22,744	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 443-ARBOR BOARD		12,500	(7,744)	0	(12,000)	0	0
Dept 523-TRASH							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	42,151	44,122	52,000	43,191	44,000	52,000
TOTAL ESTIMATED REVENUES		42,151	44,122	52,000	43,191	44,000	52,000
APPROPRIATIONS							
OTHERSVC	OPERATING	0	0	0	850	1,000	0
PROFCON	PROFESSIONAL & CONTRACTUAL	45,294	43,948	52,000	41,452	40,100	52,000
TOTAL APPROPRIATIONS		45,294	43,948	52,000	42,302	41,100	52,000
NET OF REVENUES/APPROPRIATIONS - 523-TRASH		(3,143)	174	0	889	2,900	0
Dept 651-AMBULANCE							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	3,344	0	0	0	0	0
TOTAL APPROPRIATIONS		3,344	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 651-AMBULANCE		(3,344)	0	0	0	0	0
Dept 728-ECONOMIC DEVELOPMENT							
APPROPRIATIONS							
OTHERSVC	OPERATING	0	0	1,000	0	1,000	1,000
PERS	PERSONNEL	0	0	19,100	16,689	19,100	20,500
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	2,000	2,000	2,000	2,000
TOTAL APPROPRIATIONS		0	0	22,100	18,689	22,100	23,500
NET OF REVENUES/APPROPRIATIONS - 728-ECONOMIC DEVELOPE		0	0	(22,100)	(18,689)	(22,100)	(23,500)
Dept 747-CHAMBER/RIVERWALK							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	1,680	2,400	2,400	2,400	2,400	2,400
TOTAL ESTIMATED REVENUES		1,680	2,400	2,400	2,400	2,400	2,400
APPROPRIATIONS							
OTHERSVC	OPERATING	352	615	2,800	3,403	3,000	2,800
PROFCON	PROFESSIONAL & CONTRACTUAL	49	89	100	51	100	100
TOTAL APPROPRIATIONS		401	704	2,900	3,454	3,100	2,900

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 747-CHAMBER/RIVERWALK							
NET OF REVENUES/APPROPRIATIONS - 747-CHAMBER/RIVERWAI		1,279	1,696	(500)	(1,054)	(700)	(500)
Dept 751-PARKS							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	8,575	5,553	9,500	14,025	9,500	9,500
LOCAL	LOCAL CONTRIBUTIONS	801	1,720	3,000	501	3,000	3,000
TOTAL ESTIMATED REVENUES		9,376	7,273	12,500	14,526	12,500	12,500
APPROPRIATIONS							
CAPITAL	CAPITAL	1,785	970	5,000	4,367	3,000	3,000
OTHERSVC	OPERATING	44,977	35,001	43,000	38,132	45,000	44,000
PERS	PERSONNEL	61,006	51,847	57,000	44,903	63,700	61,400
PROFCON	PROFESSIONAL & CONTRACTUAL	43,560	30,846	43,600	25,823	43,600	42,000
SUPPLIES	SUPPLIES	5,681	4,536	6,000	2,613	6,000	6,000
TOTAL APPROPRIATIONS		157,009	123,200	154,600	115,838	161,300	156,400
NET OF REVENUES/APPROPRIATIONS - 751-PARKS		(147,633)	(115,927)	(142,100)	(101,312)	(148,800)	(143,900)
Dept 757-SHOWBOAT							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	0	105	200	30	50	200
TOTAL ESTIMATED REVENUES		0	105	200	30	50	200
APPROPRIATIONS							
OTHERSVC	OPERATING	410	485	450	508	450	450
PROFCON	PROFESSIONAL & CONTRACTUAL	949	1,222	1,000	520	1,000	1,000
TOTAL APPROPRIATIONS		1,359	1,707	1,450	1,028	1,450	1,450
NET OF REVENUES/APPROPRIATIONS - 757-SHOWBOAT		(1,359)	(1,602)	(1,250)	(998)	(1,400)	(1,250)
Dept 758-DOG PARK							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	4,030	634	0	0	0	0
OTHER	OTHER REVENUE	0	4,000	0	0	0	0
TOTAL ESTIMATED REVENUES		4,030	4,634	0	0	0	0
APPROPRIATIONS							
CAPITAL	CAPITAL	0	4,011	0	0	0	0
OTHERSVC	OPERATING	239	415	0	0	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	2,904	557	0	0	0	0
SUPPLIES	SUPPLIES	230	156	0	0	0	0
TOTAL APPROPRIATIONS		3,373	5,139	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 758-DOG PARK		657	(505)	0	0	0	0
Dept 774-RECREATION CONTRIBUTIONS							

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 774-RECREATION CONTRIBUTIONS							
APPROPRIATIONS							
OTHERSVC	OPERATING	0	2,000	2,000	2,000	2,000	3,000
	TOTAL APPROPRIATIONS	0	2,000	2,000	2,000	2,000	3,000
NET OF REVENUES/APPROPRIATIONS - 774-RECREATION CONF		0	(2,000)	(2,000)	(2,000)	(2,000)	(3,000)
Dept 790-LIBRARY							
ESTIMATED REVENUES							
LOCAL	LOCAL CONTRIBUTIONS	7,741	7,741	7,750	7,741	7,750	7,750
OTHER	OTHER REVENUE	0	0	0	1,000	0	0
	TOTAL ESTIMATED REVENUES	7,741	7,741	7,750	8,741	7,750	7,750
APPROPRIATIONS							
OTHERSVC	OPERATING	30,192	36,760	35,200	39,890	37,200	35,600
PERS	PERSONNEL	12,164	14,658	25,500	15,666	27,500	17,500
PROFCON	PROFESSIONAL & CONTRACTUAL	11,466	16,347	15,100	21,766	19,080	15,200
SUPPLIES	SUPPLIES	3,162	1,646	2,000	1,818	2,500	2,000
	TOTAL APPROPRIATIONS	56,984	69,411	77,800	79,140	86,280	70,300
NET OF REVENUES/APPROPRIATIONS - 790-LIBRARY		(49,243)	(61,670)	(70,050)	(70,399)	(78,530)	(62,550)
Dept 803-HISTORICAL DISTRICT COMMISSION							
APPROPRIATIONS							
OTHERSVC	OPERATING	198	13	200	255	400	200
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	100	0	100	100
SUPPLIES	SUPPLIES	78	0	0	0	0	0
	TOTAL APPROPRIATIONS	276	13	300	255	500	300
NET OF REVENUES/APPROPRIATIONS - 803-HISTORICAL DISTF		(276)	(13)	(300)	(255)	(500)	(300)
Dept 804-MUSEUM							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	2,400	2,400	2,400	2,400	2,400	2,400
	TOTAL ESTIMATED REVENUES	2,400	2,400	2,400	2,400	2,400	2,400
APPROPRIATIONS							
OTHERSVC	OPERATING	11,537	9,070	10,800	11,234	10,500	10,800
PERS	PERSONNEL	1,030	1,539	2,700	2,921	3,010	2,800
PROFCON	PROFESSIONAL & CONTRACTUAL	1,540	1,690	1,700	1,632	1,650	1,800
	TOTAL APPROPRIATIONS	14,107	12,299	15,200	15,787	15,160	15,400
NET OF REVENUES/APPROPRIATIONS - 804-MUSEUM		(11,707)	(9,899)	(12,800)	(13,387)	(12,760)	(13,000)
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	17,565	0	0	0	0	0

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
TOTAL APPROPRIATIONS		17,565	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(17,565)	0	0	0	0	0
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	391,053	177,000	220,000	224,682	245,000	220,000
UNK_EXP		0	273,100	278,700	278,700	278,700	285,800
TOTAL APPROPRIATIONS		391,053	450,100	498,700	503,382	523,700	505,800
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(391,053)	(450,100)	(498,700)	(503,382)	(523,700)	(505,800)
ESTIMATED REVENUES - FUND 101		2,413,009	2,714,973	2,725,221	2,811,815	2,757,031	2,770,746
APPROPRIATIONS - FUND 101		2,354,086	2,578,561	2,725,221	2,724,771	2,839,288	2,770,002
NET OF REVENUES/APPROPRIATIONS - FUND 101		58,923	136,412	0	87,044	(82,257)	744
BEGINNING FUND BALANCE		297,745	356,666	493,189	493,189	493,189	409,128
FUND BALANCE ADJUSTMENTS		0	102	(1,804)	(1,804)	(1,804)	0
ENDING FUND BALANCE		356,668	493,180	491,385	578,429	409,128	409,872

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Major Streets Fund

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the current budget include the following:

- Crack Sealing in accordance with the city's annual maintenance schedule.
- At least \$100,000 in street improvements to be determined through completion of the Asset Management Plan.

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202- Major Street Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	127	119	150	98	-	150	-	150	150	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	186,317	203,986	180,500	109,563	181,730	182,600	2,100	182,000	182,000	1,500	183,900	185,800	187,700	189,600
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	50,000	50,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL REVENUES	186,444	204,105	180,650	109,661	181,730	232,750	52,100	242,150	242,150	61,500	243,900	245,800	247,700	249,600
EXPENDITURES														
450 CAPITAL OUTLAY	17,036	99,149	65,000	1,160	70,000	65,000	-	100,000	100,000	35,000	100,000	100,000	100,000	100,000
463 MAINTENANCE	26,202	25,372	35,050	17,007	35,495	33,450	(1,600)	34,750	34,750	(300)	35,800	36,900	38,100	39,300
474 TRAFFIC	6,236	6,530	11,600	3,576	10,600	11,600	-	9,700	9,700	(1,900)	10,000	10,300	10,700	11,100
478 WINTER MAINTENANCE	25,331	22,902	38,200	44,875	46,821	43,100	4,900	40,700	40,700	2,500	42,000	43,300	44,600	46,000
483 ADMINISTRATION	17,948	22,698	21,400	1,253	21,600	17,800	(3,600)	26,400	26,400	5,000	27,200	28,100	29,000	29,900
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	20,000	-	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	50,000	10,000
TOTAL EXPENDITURES	112,753	176,651	221,250	67,871	234,516	220,950	(300)	261,550	261,550	40,300	265,000	268,600	272,400	236,300
Net OF Rev/Exp	73,691	27,454	(40,600)	41,790	(52,786)	11,800		(19,400)	(19,400)		(21,100)	(22,800)	(24,700)	13,300
BEGINNING FUND BALANCE	27,587	101,284	128,742		128,742	128,742		140,542	140,542		121,142	100,042	77,242	52,542
Audit Adjustment	6	4	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	101,284	128,742	88,142		75,956	140,542		121,142	121,142		100,042	77,242	52,542	65,842
% of EXPENDITURES	89.83%	72.88%	39.84%		32.39%	63.61%		46.32%	46.32%		37.75%	28.76%	19.29%	27.86%

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	127	119	150	160	100	150
OTHER	OTHER REVENUE	186,317	203,986	182,600	210,568	189,710	182,000
TRANSIN	TRANSFERS IN	0	0	50,000	50,000	0	60,000
TOTAL ESTIMATED REVENUES		186,444	204,105	232,750	260,728	189,810	242,150
NET OF REVENUES/APPROPRIATIONS - 000-		186,444	204,105	232,750	260,728	189,810	242,150
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
CAPITAL	CAPITAL	17,036	99,149	72,800	32,030	70,000	100,000
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	0	36,627	18,000	0
TOTAL APPROPRIATIONS		17,036	99,149	72,800	68,657	88,000	100,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(17,036)	(99,149)	(72,800)	(68,657)	(88,000)	(100,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
OTHERSVC	OPERATING	1,957	2,170	3,950	1,653	5,450	2,950
PERS	PERSONNEL	5,207	7,289	7,000	5,845	7,180	7,300
PROFCON	PROFESSIONAL & CONTRACTUAL	14,798	11,602	17,500	14,323	17,500	17,500
SUPPLIES	SUPPLIES	4,240	4,311	5,000	5,796	5,375	7,000
TOTAL APPROPRIATIONS		26,202	25,372	33,450	27,617	35,505	34,750
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(26,202)	(25,372)	(33,450)	(27,617)	(35,505)	(34,750)
Dept 474-TRAFFIC							
APPROPRIATIONS							
OTHERSVC	OPERATING	216	964	1,300	689	1,000	1,300
PERS	PERSONNEL	1,073	1,868	2,300	1,779	2,600	2,400
PROFCON	PROFESSIONAL & CONTRACTUAL	683	1,633	3,000	881	2,000	2,000
SUPPLIES	SUPPLIES	4,264	2,065	5,000	2,222	5,000	4,000
TOTAL APPROPRIATIONS		6,236	6,530	11,600	5,571	10,600	9,700
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		(6,236)	(6,530)	(11,600)	(5,571)	(10,600)	(9,700)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
OTHERSVC	OPERATING	4,635	6,669	19,000	18,040	19,600	13,000
PERS	PERSONNEL	11,627	10,212	15,600	17,295	17,380	16,200
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	500	0	0	0
SUPPLIES	SUPPLIES	9,069	6,021	12,000	11,250	11,000	11,500
TOTAL APPROPRIATIONS		25,331	22,902	47,100	46,585	47,980	40,700
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(25,331)	(22,902)	(47,100)	(46,585)	(47,980)	(40,700)
Dept 483-ADMINISTRATION							

BUDGET REPORT FOR CITY OF LOWELL

Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
OTHERSVC	OPERATING	987	1,752	1,300	1,384	2,100	2,100
PERS	PERSONNEL	16,511	1,647	0	(6)	1,000	0
PROFCON	PROFESSIONAL & CONTRACTUAL	450	19,299	16,500	19,462	18,500	24,300
TOTAL APPROPRIATIONS		17,948	22,698	17,800	20,840	21,600	26,400
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(17,948)	(22,698)	(17,800)	(20,840)	(21,600)	(26,400)
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	20,000	0	50,000	0	50,000	50,000
TOTAL APPROPRIATIONS		20,000	0	50,000	0	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(20,000)	0	(50,000)	0	(50,000)	(50,000)
ESTIMATED REVENUES - FUND 202		186,444	204,105	232,750	260,728	189,810	242,150
APPROPRIATIONS - FUND 202		112,753	176,651	232,750	169,270	253,685	261,550
NET OF REVENUES/APPROPRIATIONS - FUND 202		73,691	27,454	0	91,458	(63,875)	(19,400)
BEGINNING FUND BALANCE		27,586	101,284	128,741	128,741	128,741	64,866
ENDING FUND BALANCE		101,277	128,738	128,741	220,199	64,866	45,466



Local Streets Fund

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the current budget include the following:

- Crack Sealing in accordance with the city's annual maintenance schedule.

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203 - Local Street Fund		FY 2011-12	FY 2012-13	FY 2013-14				FY 2014-15			15-16	16-17	17-18	18-19	
		Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
					Thru 3/31										
REVENUES															
	CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INTEREST AND RENTS	2,686	1,750	150	879	878	1,050	900	150	150	-	-	-	-	-
	LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTHER REVENUE	76,079	78,995	168,000	40,603	68,000	68,000	(100,000)	68,000	68,000	(100,000)	68,700	69,400	70,100	70,900
	STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRANSFERS IN	141,692	97,000	240,000	50,000	290,000	290,000	50,000	180,000	180,000	(60,000)	180,000	180,000	180,000	140,000
	TOTAL REVENUES	220,457	177,745	408,150	91,482	358,878	359,050	(49,100)	248,150	248,150	(160,000)	248,700	249,400	250,100	210,900
EXPENDITURES															
450	CAPITAL OUTLAY	96,805	7,626	225,000	140,557	160,000	170,000	(55,000)	10,000	10,000	(215,000)	10,000	10,000	10,000	10,000
463	MAINTENANCE	50,164	37,507	59,450	26,934	59,450	56,750	(2,700)	57,500	57,500	(1,950)	58,700	59,900	61,100	62,400
474	TRAFFIC	8,215	6,606	11,600	5,418	13,103	11,200	(400)	11,600	11,600	-	11,900	12,200	12,500	12,800
478	WINTER MAINTENANCE	35,128	34,371	51,000	62,384	66,590	63,800	12,800	57,500	57,500	6,500	58,700	59,900	61,100	62,400
483	ADMINISTRATION	17,858	20,163	43,200	1,603	44,022	27,250	(15,950)	30,000	30,000	(13,200)	30,600	31,300	32,000	32,700
906	DEBT SERVICE	75,154	72,941	70,500	70,419	70,500	70,500	-	80,500	80,500	10,000	72,763	75,287	72,649	26,056
965	TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	283,324	179,214	460,750	307,315	413,665	399,500	(61,250)	247,100	247,100	(213,650)	242,663	248,587	249,349	206,356
Net OF Rev/Exp		(62,867)	(1,469)	(52,600)	(215,833)	(54,787)	(40,450)		1,050	1,050		6,037	813	751	4,544
BEGINNING FUND BALANCE		115,703	52,851	51,385		51,385	51,385		10,935	10,935		11,985	18,022	18,835	19,586
	Audit Adjustment	15	3	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE		52,851	51,385	(1,215)		(3,402)	10,935		11,985	11,985		18,022	18,835	19,586	24,130
% of EXPENDITURES		18.65%	28.67%	-0.26%		-0.82%	2.74%		4.85%	4.85%		7.43%	7.58%	7.85%	11.69%

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	2,686	1,750	150	879	878	150
OTHER	OTHER REVENUE	76,079	78,995	168,000	84,503	168,000	68,000
TRANSIN	TRANSFERS IN	141,692	97,000	240,000	240,000	290,000	180,000
TOTAL ESTIMATED REVENUES		220,457	177,745	408,150	325,382	458,878	248,150
NET OF REVENUES/APPROPRIATIONS - 000-		220,457	177,745	408,150	325,382	458,878	248,150
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
CAPITAL	CAPITAL	96,805	7,626	225,000	141,590	160,000	10,000
TOTAL APPROPRIATIONS		96,805	7,626	225,000	141,590	160,000	10,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(96,805)	(7,626)	(225,000)	(141,590)	(160,000)	(10,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
OTHERSVC	OPERATING	10,060	7,532	13,550	6,250	13,550	10,500
PERS	PERSONNEL	21,083	17,140	23,900	19,467	23,900	25,000
PROFCON	PROFESSIONAL & CONTRACTUAL	13,794	8,667	13,500	12,398	13,500	13,500
SUPPLIES	SUPPLIES	5,227	4,168	8,500	3,912	8,500	8,500
TOTAL APPROPRIATIONS		50,164	37,507	59,450	42,027	59,450	57,500
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(50,164)	(37,507)	(59,450)	(42,027)	(59,450)	(57,500)
Dept 474-TRAFFIC							
APPROPRIATIONS							
OTHERSVC	OPERATING	1,065	547	2,500	1,094	2,500	2,300
PERS	PERSONNEL	5,895	4,816	6,600	4,060	6,903	6,800
PROFCON	PROFESSIONAL & CONTRACTUAL	375	404	500	673	500	500
SUPPLIES	SUPPLIES	880	839	2,000	1,731	2,000	2,000
TOTAL APPROPRIATIONS		8,215	6,606	11,600	7,558	11,903	11,600
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		(8,215)	(6,606)	(11,600)	(7,558)	(11,903)	(11,600)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
OTHERSVC	OPERATING	8,612	11,582	14,500	25,995	26,040	18,000
PERS	PERSONNEL	17,445	16,768	27,500	28,879	30,450	27,500
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	500	0	0	500
SUPPLIES	SUPPLIES	9,071	6,021	8,500	11,252	12,000	11,500
TOTAL APPROPRIATIONS		35,128	34,371	51,000	66,126	68,490	57,500
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(35,128)	(34,371)	(51,000)	(66,126)	(68,490)	(57,500)
Dept 483-ADMINISTRATION							

BUDGET REPORT FOR CITY OF LOWELL

Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
OTHERSVC	OPERATING	896	250	2,800	1,609	2,800	2,900
PERS	PERSONNEL	16,512	1,648	0	(6)	822	0
PROFCON	PROFESSIONAL & CONTRACTUAL	450	18,265	40,400	41,900	40,400	27,100
TOTAL APPROPRIATIONS		17,858	20,163	43,200	43,503	44,022	30,000
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(17,858)	(20,163)	(43,200)	(43,503)	(44,022)	(30,000)
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	75,154	72,941	70,500	70,419	70,500	80,500
TOTAL APPROPRIATIONS		75,154	72,941	70,500	70,419	70,500	80,500
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(75,154)	(72,941)	(70,500)	(70,419)	(70,500)	(80,500)
ESTIMATED REVENUES - FUND 203		220,457	177,745	408,150	325,382	458,878	248,150
APPROPRIATIONS - FUND 203		283,324	179,214	460,750	371,223	414,365	247,100
NET OF REVENUES/APPROPRIATIONS - FUND 203		(62,867)	(1,469)	(52,600)	(45,841)	44,513	1,050
BEGINNING FUND BALANCE		115,711	52,850	51,381	51,381	51,381	95,894
ENDING FUND BALANCE		52,844	51,381	(1,219)	5,540	95,894	96,944



Historic District Fund

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.

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238 - Historic District Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15				15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference		Target	Target	Target	Target
REVENUES															
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	54	16	200	8	-	200	-	200	200	-	100	100	100	100	100
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	75,000	-	-	50,000	(25,000)	50,000	50,000	(25,000)	10,000	10,000	10,000	10,000	10,000
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	54	16	75,200	8	-	50,200	(25,000)	50,200	50,200	(25,000)	10,100	10,100	10,100	10,100	10,100
EXPENDITURES															
HISTORIC DISTRICT COMMISSION	5,092	8,035	75,000	-	-	50,000	(25,000)	50,000	50,000	(25,000)	25,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	5,092	8,035	75,000	-	-	50,000	(25,000)	50,000	50,000	(25,000)	25,000	10,000	10,000	10,000	10,000
Net OF Rev/Exp	(5,038)	(8,019)	200	8	0	200		200	200		(14,900)	100	100	100	100
BEGINNING FUND BALANCE	25,367	20,330	12,311		12,311	12,311		12,511	12,511		12,711	(2,189)	(2,089)	(1,989)	(1,989)
Audit Adjustment	1	-	-		-	-		-	-		-	-	-	-	-
ENDING FUND BALANCE	20,330	12,311	12,511		12,311	12,511		12,711	12,711		(2,189)	(2,089)	(1,989)	(1,889)	(1,889)
% of EXPENDITURES	399.25%	153.22%	16.68%		#DIV/0!	25.02%		25.42%	25.42%		-8.76%	-20.89%	-19.89%	-18.89%	-18.89%

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

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	54	16	200	28	0	200
OTHER	OTHER REVENUE	0	0	75,000	50,000	0	50,000
TOTAL ESTIMATED REVENUES		54	16	75,200	50,028	0	50,200
APPROPRIATIONS							
OTHERSVC	OPERATING	5,092	8,035	75,000	0	0	50,000
TOTAL APPROPRIATIONS		5,092	8,035	75,000	0	0	50,000
NET OF REVENUES/APPROPRIATIONS - 000-		(5,038)	(8,019)	200	50,028	0	200
ESTIMATED REVENUES - FUND 238		54	16	75,200	50,028	0	50,200
APPROPRIATIONS - FUND 238		5,092	8,035	75,000	0	0	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 238		(5,038)	(8,019)	200	50,028	0	200
BEGINNING FUND BALANCE		25,367	20,330	12,311	12,311	12,311	12,311
ENDING FUND BALANCE		20,329	12,311	12,511	62,339	12,311	12,511

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Downtown Development Authority Fund

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

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

Revenue

The primary source of revenue is tax increment financing where the growth in taxes in the DDA District is captured in order to stimulate new public investment. 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 a number of public improvements and services that may not have been possible if funded solely through 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 additional tax capture that would not otherwise be available to the community.

Appropriations

Appropriations pay for maintenance of public spaces within the DDA district as well as administration of the district and community promotions. Most of the community promotions are conducted in collaboration with the Lowell Area Chamber of Commerce.

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

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 | |
| • Lighthouse Sidewalk | \$17,000.00 |
| • Sidewalk on north side of Bowes between West and Valley Vista Streets | \$14,268.00 |
| • Graham Building Roof Contribution | \$17,253.00 |
| • Showboat Amphitheater Upgrading | \$12,490.00 |
| • Mid Michigan Railroad property purchase (off Kent Street) | \$36,058.00 |
| • Bridge railing repair (M-21) | \$27,738.00 |
| • Banner Poles | \$4,200.00 |
| • Chamber of Commerce dumpster enclosure | \$26,500.00 |

- Tubular fence in King Milling Parking Lot \$7,731.00

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

• Contribution to Riverwalk Extension project	\$50,000.00
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During fiscal year 2013-14, the following projects were started:

• Downtown Development Plan	\$30,000.00
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248 - DDA Fund		FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15			15-16	16-17	17-18	18-19
		Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target
					Thru 3/31								
REVENUES													
CHARGES FOR SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS		-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES		-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS		557	478	1,000	144	500	1,000	-	1,000	1,000	-	1,500	1,500
LICENSES AND PERMITS		-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS		-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE		-	-	-	1,375	1,375	-	-	-	-	-	-	-
STATE GRANTS		-	-	-	-	-	-	-	-	-	-	-	-
TAXES		513,597	568,638	540,000	538,671	538,000	540,000	-	450,000	450,000	(90,000)	460,000	465,000
TRANSFERS IN		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		514,154	569,116	541,000	540,190	539,875	541,000	-	451,000	451,000	(90,000)	461,500	466,500
EXPENDITURES													
450	CAPITAL OUTLAY	159,066	50,326	80,000	-	40,000	-	(80,000)	120,000	120,000	40,000	155,000	155,000
463	MAINTENANCE	72,060	49,658	71,650	51,405	73,905	75,400	3,750	76,400	76,400	4,750	78,000	80,000
483	ADMINISTRATION	35,653	17,906	20,800	9,568	20,800	22,600	1,800	56,200	56,200	35,400	28,000	29,000
740	PROMOTIONS/MARKETING	-	39,691	47,125	43,208	47,125	47,125	-	55,000	55,000	7,875	55,000	55,000
906	DEBT SERVICE	198,715	213,559	216,543	216,543	216,543	216,543	-	-	-	(216,543)	-	-
965	TRANSFERS OUT	171,692	140,000	139,500	139,500	139,500	139,350	(150)	142,900	142,900	3,400	142,900	143,900
TOTAL EXPENDITURES		637,186	511,140	575,618	460,224	537,873	501,018	(74,600)	450,500	450,500	(125,118)	458,900	462,900
Net OF Rev/Exp		(123,032)	57,976	(34,618)	79,966	2,002	39,982		500	500		2,600	3,600
BEGINNING FUND BALANCE		267,235	143,887	201,867		201,867	201,867		241,849	241,849		242,349	244,949
Audit Adjustment		(316)	4	-		-	-		-	-		-	-
ENDING FUND BALANCE		143,887	201,867	167,249		203,869	241,849		242,349	242,349		244,949	248,549
% of EXPENDITURES		22.58%	39.49%	29.06%		37.90%	48.27%		53.80%	53.80%		53.38%	53.69%

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

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	557	478	1,000	227	250	1,000
OTHER	OTHER REVENUE	0	0	0	1,375	1,375	0
TAXES	TAXES	513,597	568,638	540,000	538,671	538,670	450,000
TOTAL ESTIMATED REVENUES		514,154	569,116	541,000	540,273	540,295	451,000
NET OF REVENUES/APPROPRIATIONS - 000-		514,154	569,116	541,000	540,273	540,295	451,000
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
CAPITAL	CAPITAL	159,066	50,326	80,000	14,163	20,000	120,000
TOTAL APPROPRIATIONS		159,066	50,326	80,000	14,163	20,000	120,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(159,066)	(50,326)	(80,000)	(14,163)	(20,000)	(120,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
OTHERSVC	OPERATING	27,722	22,912	27,100	29,232	26,545	30,600
PERS	PERSONNEL	34,901	22,529	39,300	28,762	39,810	37,800
PROFCON	PROFESSIONAL & CONTRACTUAL	4,318	841	2,250	6,088	6,340	5,000
SUPPLIES	SUPPLIES	5,119	3,376	3,000	4,384	3,000	3,000
TOTAL APPROPRIATIONS		72,060	49,658	71,650	68,466	75,695	76,400
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(72,060)	(49,658)	(71,650)	(68,466)	(75,695)	(76,400)
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
OTHERSVC	OPERATING	32,832	1,300	0	413	0	0
PERS	PERSONNEL	0	9,516	12,000	13,538	12,000	13,800
PROFCON	PROFESSIONAL & CONTRACTUAL	2,821	7,090	8,800	6,200	8,800	42,400
TOTAL APPROPRIATIONS		35,653	17,906	20,800	20,151	20,800	56,200
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(35,653)	(17,906)	(20,800)	(20,151)	(20,800)	(56,200)
Dept 740-COMMUNITY PROMOTIONS							
APPROPRIATIONS							
OTHERSVC	OPERATING	0	39,691	47,125	43,741	47,125	55,000
TOTAL APPROPRIATIONS		0	39,691	47,125	43,741	47,125	55,000
NET OF REVENUES/APPROPRIATIONS - 740-COMMUNITY PROMOI		0	(39,691)	(47,125)	(43,741)	(47,125)	(55,000)
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	198,715	213,559	216,543	216,543	216,543	0
TOTAL APPROPRIATIONS		198,715	213,559	216,543	216,543	216,543	0

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

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 906-DEBT SERVICE							
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(198,715)	(213,559)	(216,543)	(216,543)	(216,543)	0
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	171,692	140,000	139,500	139,500	139,500	142,900
TOTAL APPROPRIATIONS		171,692	140,000	139,500	139,500	139,500	142,900
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(171,692)	(140,000)	(139,500)	(139,500)	(139,500)	(142,900)
ESTIMATED REVENUES - FUND 248		514,154	569,116	541,000	540,273	540,295	451,000
APPROPRIATIONS - FUND 248		637,186	511,140	575,618	502,564	519,663	450,500
NET OF REVENUES/APPROPRIATIONS - FUND 248		(123,032)	57,976	(34,618)	37,709	20,632	500
BEGINNING FUND BALANCE		267,239	144,208	201,865	201,865	201,865	222,497
FUND BALANCE ADJUSTMENTS		0	(321)	0	0	0	0
ENDING FUND BALANCE		144,207	201,863	167,247	239,574	222,497	222,997



Designated Contributions Fund

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

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

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260 - Designated Contributions	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 1/14	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	-	690	-	20,592	-	35,600	35,600	4,300	300	300	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	16,749	-	16,750	16,750	10,000	-	-	-	-	-	-
OTHER REVENUE	-	50,390	-	112,000	-	132,000	132,000	20,000	10,000	10,000	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	51,080	-	149,341	-	184,350	184,350	34,300	10,300	10,300	-	-	-	-
EXPENDITURES														
265 CITY HALL	-	30,390	-	-	-	-	-	-	-	-	-	-	-	-
276 CEMETERY	-	-	-	9,000	-	30,000	30,000	-	-	-	-	-	-	-
301 POLICE	-	5,385	-	1,615	-	5,000	5,000	-	-	-	-	-	-	-
442 SIDEWALK	-	-	-	60,970	-	44,000	44,000	-	-	-	-	-	-	-
443 ARBOR BOARD	-	-	-	13,757	-	25,000	25,000	20,000	-	-	-	-	-	-
474 TRAFFIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751 PARKS	-	13,942	-	-	-	15,000	15,000	10,000	10,000	10,000	-	-	-	-
758 DOG PARK	-	-	-	4,867	-	5,300	5,300	4,000	-	-	-	-	-	-
759 COMMUNITY GARDEN	-	600	-	-	-	300	300	300	-	-	-	-	-	-
TOTAL EXPENDITURES	-	50,317	-	90,209	-	124,600	124,600	34,300	10,000	10,000	-	-	-	-
Net OF Rev/Exp	-	763	-	59,132	-	59,750		-	300		-	-	-	-
BEGINNING FUND BALANCE	-	-	763		763	763		60,513	60,513		60,513	60,513	60,513	60,513
Audit Adjustment	-	-	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	-	763	763		763	60,513		60,513	60,813		60,513	60,513	60,513	60,513
% of EXPENDITURES	#DIV/0!	1.52%	#DIV/0!		#DIV/0!	48.57%		176.42%	608.13%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
TRANSIN	TRANSFERS IN	0	0	0	12,000	0	0
TOTAL ESTIMATED REVENUES		0	0	0	12,000	0	0
NET OF REVENUES/APPROPRIATIONS - 000-		0	0	0	12,000	0	0
Dept 265-CITY HALL							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	30,390	0	13,000	0	0
TOTAL ESTIMATED REVENUES		0	30,390	0	13,000	0	0
APPROPRIATIONS							
CAPITAL	CAPITAL	0	30,390	0	0	0	0
TOTAL APPROPRIATIONS		0	30,390	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		0	0	0	13,000	0	0
Dept 276-CEMETERY							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	0	0	30,000	19,500	0	0
TRANSIN	TRANSFERS IN	0	0	0	5,000	0	0
TOTAL ESTIMATED REVENUES		0	0	30,000	24,500	0	0
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	13,000	21,886	0	0
TOTAL APPROPRIATIONS		0	0	13,000	21,886	0	0
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		0	0	17,000	2,614	0	0
Dept 301-POLICE DEPARTMENT							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	7,000	5,000	0	0	0
TOTAL ESTIMATED REVENUES		0	7,000	5,000	0	0	0
APPROPRIATIONS							
SUPPLIES	SUPPLIES	0	5,385	5,000	1,240	0	0
TOTAL APPROPRIATIONS		0	5,385	5,000	1,240	0	0
NET OF REVENUES/APPROPRIATIONS - 301-POLICE DEPARTMEN		0	1,615	0	(1,240)	0	0
Dept 442-SIDEWALK							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	0	44,000	40,141	0	0
TRANSIN	TRANSFERS IN	0	0	0	24,500	0	0
TOTAL ESTIMATED REVENUES		0	0	44,000	64,641	0	0

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 442-SIDEWALK							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	0	61,000	54,877	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	0	34,085	0	0
	TOTAL APPROPRIATIONS	0	0	61,000	88,962	0	0
NET OF REVENUES/APPROPRIATIONS - 442-SIDEWALK							
		0	0	(17,000)	(24,321)	0	0
Dept 443-ARBOR BOARD							
ESTIMATED REVENUES							
LOCAL	LOCAL CONTRIBUTIONS	0	0	16,750	16,749	0	10,000
OTHER	OTHER REVENUE	0	0	12,500	12,500	0	10,000
TRANSIN	TRANSFERS IN	0	0	0	11,486	0	0
	TOTAL ESTIMATED REVENUES	0	0	29,250	40,735	0	20,000
APPROPRIATIONS							
OTHERSV	OPERATING	0	0	25,000	31,720	0	20,000
	TOTAL APPROPRIATIONS	0	0	25,000	31,720	0	20,000
NET OF REVENUES/APPROPRIATIONS - 443-ARBOR BOARD							
		0	0	4,250	9,015	0	0
Dept 474-TRAFFIC							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	0	53,500	53,500	0	0
	TOTAL ESTIMATED REVENUES	0	0	53,500	53,500	0	0
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC							
		0	0	53,500	53,500	0	0
Dept 751-PARKS							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	13,000	15,000	0	0	10,000
TRANSIN	TRANSFERS IN	0	0	0	2,500	0	0
	TOTAL ESTIMATED REVENUES	0	13,000	15,000	2,500	0	10,000
APPROPRIATIONS							
CAPITAL	CAPITAL	0	13,942	15,000	(725)	0	10,000
SUPPLIES	SUPPLIES	0	0	0	2,034	0	0
	TOTAL APPROPRIATIONS	0	13,942	15,000	1,309	0	10,000
NET OF REVENUES/APPROPRIATIONS - 751-PARKS							
		0	(942)	0	1,191	0	0
Dept 758-DOG PARK							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	0	0	5,300	907	0	4,000
OTHER	OTHER REVENUE	0	0	2,000	2,000	0	0
	TOTAL ESTIMATED REVENUES	0	0	7,300	2,907	0	4,000

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 758-DOG PARK							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	0	4,100	4,050	0	0
OTHERSVC	OPERATING	0	0	700	623	0	2,000
PROFCON	PROFESSIONAL & CONTRACTUAL	0	0	200	643	0	0
SUPPLIES	SUPPLIES	0	0	300	509	0	2,000
TOTAL APPROPRIATIONS		0	0	5,300	5,825	0	4,000
NET OF REVENUES/APPROPRIATIONS - 758-DOG PARK		0	0	2,000	(2,918)	0	0
Dept 759-COMMUNITY GARDEN							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	0	690	300	185	0	300
TOTAL ESTIMATED REVENUES		0	690	300	185	0	300
APPROPRIATIONS							
SUPPLIES	SUPPLIES	0	600	300	0	0	300
TOTAL APPROPRIATIONS		0	600	300	0	0	300
NET OF REVENUES/APPROPRIATIONS - 759-COMMUNITY GARDEN		0	90	0	185	0	0
ESTIMATED REVENUES - FUND 260		0	51,080	184,350	213,968	0	34,300
APPROPRIATIONS - FUND 260		0	50,317	124,600	150,942	0	34,300
NET OF REVENUES/APPROPRIATIONS - FUND 260		0	763	59,750	63,026	0	0
BEGINNING FUND BALANCE		0	0	763	763	763	763
ENDING FUND BALANCE		0	763	60,513	63,789	763	763

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Airport Fund

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

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

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.

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581 - Airport Fund	FY 2011-12 Activity	FY 2012-13 Activity	Budget	FY 2013-14 Activity Thru 3/31	Projections	Proposed	Difference	Proposed	FY 2014-15 Adopted	Difference	15-16 Target	16-17 Target	17-18 Target	18-19 Target
REVENUES														
CHARGES FOR SERVICES	305	1,970	3,500	716	-	3,500	-	3,500	3,500	-	3,500	3,500	3,500	3,500
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	38,193	36,372	30,050	33,742	-	40,050	10,000	40,050	40,050	10,000	30,050	32,000	34,000	37,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	50,400	21,948	1,000	113	-	1,000	-	1,000	1,000	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	88,898	60,290	34,550	34,571	-	44,550	10,000	44,550	44,550	10,000	33,550	35,500	37,500	40,500
EXPENDITURES														
AIRPORT	35,188	35,276	25,490	22,129	-	28,700	3,210	28,700	28,700	3,210	28,000	30,000	32,000	35,000
TOTAL EXPENDITURES	35,188	35,276	25,490	22,129	-	28,700	3,210	28,700	28,700	3,210	28,000	30,000	32,000	35,000
Net OF Rev/Exp	53,710	25,014	9,060	12,442	0	15,850		15,850			5,550	5,500	5,500	5,500
BEGINNING FUND BALANCE	166,892	220,602	245,616		245,616	245,616		261,466	261,466		277,316	282,866	288,366	293,866
Audit Adjustment	-	-	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	220,602	245,616	254,676		245,616	261,466		277,316	261,466		282,866	288,366	293,866	299,366
% of EXPENDITURES	626.92%	696.27%	999.12%		#DIV/0!	911.03%		966.26%	911.03%		1010.24%	961.22%	918.33%	855.33%

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 581 AIRPORT FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	305	1,970	3,500	791	741	3,500
INT	INTEREST AND RENTS	38,193	36,372	40,050	40,915	30,050	40,050
OTHER	OTHER REVENUE	50,400	21,948	1,000	2,867	500	1,000
TOTAL ESTIMATED REVENUES		88,898	60,290	44,550	44,573	31,291	44,550
APPROPRIATIONS							
OTHERSVC	OPERATING	20,891	20,837	23,850	22,588	8,200	8,000
PROFCON	PROFESSIONAL & CONTRACTUAL	14,035	14,439	18,700	46,186	30,043	18,700
SUPPLIES	SUPPLIES	262	0	2,000	0	2,000	2,000
TOTAL APPROPRIATIONS		35,188	35,276	44,550	68,774	40,243	28,700
NET OF REVENUES/APPROPRIATIONS - 000-		53,710	25,014	0	(24,201)	(8,952)	15,850
ESTIMATED REVENUES - FUND 581		88,898	60,290	44,550	44,573	31,291	44,550
APPROPRIATIONS - FUND 581		35,188	35,276	44,550	68,774	40,243	28,700
NET OF REVENUES/APPROPRIATIONS - FUND 581		53,710	25,014	0	(24,201)	(8,952)	15,850
BEGINNING FUND BALANCE		166,893	220,603	245,617	245,617	245,617	236,665
ENDING FUND BALANCE		220,603	245,617	245,617	221,416	236,665	252,515

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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 current budget reflects the following rate adjustments for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$22.05	\$3.78
Adjusted	\$22.60	\$3.74

With the rate adjustments, 100 percent of depreciation will be covered as required by City Charter. When combined with the adjustment in Water Rates, the adjusted rates will have the following impact.

	<u>Monthly Amount</u>	<u>Percentage</u>
Average of 3,000 gallons	\$0.69	1.11%
Average of 5,000 gallons	\$0.68	0.93%
Average of 7,000 gallons	\$0.68	0.80%

Capital Projects anticipated in the current budget include the following:

- Major Lift Station Upgrades
- Collection line replacement 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.

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590- Wastewater Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUE														
CHARGES FOR SERVICES	915,472	919,452	924,000	863,059	967,811	1,006,000	82,000	1,026,000	1,026,000	102,000	1,046,520	1,067,450	1,088,799	1,110,575
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	10,895	10,784	2,000	1,063	-	2,000	-	2,000	2,000	-	6,987	7,424	7,850	8,472
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	200	205	-	31,887	31,947	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	926,567	930,441	926,000	896,009	999,758	1,008,000	82,000	1,028,000	1,028,000	102,000	1,053,507	1,074,874	1,096,650	1,119,047
EXPENSE														
TREATMENT	493,409	490,788	492,800	329,577	495,512	495,300	2,500	510,700	510,700	17,900	521,000	531,500	542,200	553,100
COLLECTION	51,445	123,733	90,390	36,624	50,945	88,500	(1,890)	88,100	88,100	(2,290)	89,900	91,700	93,600	95,500
CUSTOMER ACCOUNTS	70,296	69,874	83,100	54,169	83,250	72,300	(10,800)	82,200	82,200	(900)	83,900	85,600	87,400	89,200
ADMINISTRATION	271,895	334,918	324,347	111	321,859	310,447	(13,900)	144,800	144,800	(179,547)	147,700	156,254	164,979	165,999
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	887,045	1,019,313	990,637	420,481	951,566	966,547	(24,090)	825,800	825,800	(164,837)	842,500	865,054	888,179	903,799
NET INCOME (LOSS)	39,522	(88,872)	(64,637)	475,528	48,192	41,453		202,200	202,200		211,007	209,820	208,471	215,249
CASH FLOW														
Net from Operating	266,998	94,202	152,010			258,100		236,200	236,200		223,700	221,000	219,000	218,000
Net used in Non-Capital Financing	-	-	-			-		-	-		-	-	-	-
Net used in Capital/Financing	(187,595)	-	(120,000)			(120,000)		(400,000)	(400,000)		(140,000)	(140,000)	(140,000)	(100,000)
Net provided in Investing	10,895	10,783	2,000			2,000		2,000	2,000		6,300	6,300	6,300	6,300
NET CHANGE	90,298	104,985	34,010			140,100		(161,800)	(161,800)		90,000	87,300	85,300	124,300
Beginning Cash & Equivalents	1,133,881	1,224,179	1,329,164			1,329,164		1,469,264	1,469,264		1,307,464	1,397,464	1,484,764	1,570,064
Ending Cash & Equivalents	1,224,179	1,329,164	1,363,174			1,469,264		1,307,464	1,307,464		1,397,464	1,484,764	1,570,064	1,694,364

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	915,472	919,452	924,000	1,089,670	986,545	1,026,000
INT	INTEREST AND RENTS	10,895	10,784	2,000	11,287	2,000	2,000
OTHER	OTHER REVENUE	200	205	0	31,872	31,947	0
	TOTAL ESTIMATED REVENUES	926,567	930,441	926,000	1,132,829	1,020,492	1,028,000
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	(1,444)	0	0	0	0	0
	TOTAL APPROPRIATIONS	(1,444)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-		928,011	930,441	926,000	1,132,829	1,020,492	1,028,000
Dept 550-TREATMENT							
APPROPRIATIONS							
CAPITAL	CAPITAL	4,091	0	0	0	0	0
OTHERSVC	OPERATING	579	197	500	423	500	500
PERS	PERSONNEL	11,961	10,796	1,000	300	1,262	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	476,778	479,788	491,300	510,363	493,750	509,200
SUPPLIES	SUPPLIES	0	7	0	0	0	0
	TOTAL APPROPRIATIONS	493,409	490,788	492,800	511,086	495,512	510,700
NET OF REVENUES/APPROPRIATIONS - 550-TREATMENT		(493,409)	(490,788)	(492,800)	(511,086)	(495,512)	(510,700)
Dept 551-COLLECTION							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	0	0	1,736	2,000	0
OTHERSVC	OPERATING	2,852	2,714	3,550	1,984	2,500	2,500
PERS	PERSONNEL	25,239	28,900	17,300	22,816	18,605	16,800
PROFCON	PROFESSIONAL & CONTRACTUAL	22,771	91,927	68,540	36,924	31,540	67,800
SUPPLIES	SUPPLIES	583	192	1,000	405	600	1,000
	TOTAL APPROPRIATIONS	51,445	123,733	90,390	63,865	55,245	88,100
NET OF REVENUES/APPROPRIATIONS - 551-COLLECTION		(51,445)	(123,733)	(90,390)	(63,865)	(55,245)	(88,100)
Dept 552-CUSTOMER ACCOUNTS							
APPROPRIATIONS							
OTHERSVC	OPERATING	20,369	15,627	18,700	9,843	18,850	15,800
PERS	PERSONNEL	45,428	51,262	56,900	58,534	56,900	58,900
SUPPLIES	SUPPLIES	4,499	2,985	7,500	3,465	7,500	7,500
	TOTAL APPROPRIATIONS	70,296	69,874	83,100	71,842	83,250	82,200
NET OF REVENUES/APPROPRIATIONS - 552-CUSTOMER ACCOUNT		(70,296)	(69,874)	(83,100)	(71,842)	(83,250)	(82,200)
Dept 553-ADMINISTRATION							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	12,595	0	0	0	0	0
OTHERSVC	OPERATING	226,540	217,487	218,747	40,408	218,647	36,100

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 553-ADMINISTRATION							
APPROPRIATIONS							
PERS	PERSONNEL	29,135	2,831	0	0	1,500	0
PROFCON	PROFESSIONAL & CONTRACTUAL	3,625	114,600	105,600	108,801	101,712	108,700
TOTAL APPROPRIATIONS		271,895	334,918	324,347	149,209	321,859	144,800
NET OF REVENUES/APPROPRIATIONS - 553-ADMINISTRATION		(271,895)	(334,918)	(324,347)	(149,209)	(321,859)	(144,800)
ESTIMATED REVENUES - FUND 590		926,567	930,441	926,000	1,132,829	1,020,492	1,028,000
APPROPRIATIONS - FUND 590		885,601	1,019,313	990,637	796,002	955,866	825,800
NET OF REVENUES/APPROPRIATIONS - FUND 590		40,966	(88,872)	(64,637)	336,827	64,626	202,200
BEGINNING FUND BALANCE		557,017	597,982	508,224	508,224	508,224	572,850
FUND BALANCE ADJUSTMENTS		0	(886)	0	0	0	0
ENDING FUND BALANCE		597,983	508,224	443,587	845,051	572,850	775,050



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	\$22.32	\$1.94
Adjusted	\$22.46	\$1.98

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	\$0.69	1.11%
Average of 5,000 gallons	\$0.68	0.93%
Average of 7,000 gallons	\$0.68	0.80%

Capital Projects anticipated in the current budget include the following:

- Water line replacement to be determined in accordance with the Asset Management Plan
- Continued purchase of advanced meter reading equipment.

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591 - Water Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	950,941	1,085,853	963,550	861,467	982,677	980,750	17,200	989,550	989,550	26,000	1,009,341	1,029,528	1,050,118	1,071,121
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	4,896	5,916	6,320	5,589	4,720	6,320	-	6,320	6,320	-	3,643	3,578	3,569	3,616
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	11,030	7,502	1,000	4,445	4,500	1,000	-	1,000	1,000	-	1,000	1,000	1,000	1,000
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	22,385	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	989,252	1,099,271	970,870	871,501	991,897	988,070	17,200	996,870	996,870	26,000	1,013,984	1,034,106	1,054,687	1,075,736
EXPENDITURES														
570 TREATMENT	277,823	291,660	322,210	236,225	352,611	304,700	(17,510)	317,200	317,200	(5,010)	323,600	330,100	336,800	343,600
571 DISTRIBUTION	228,735	177,270	194,865	136,592	214,680	175,825	(19,040)	188,825	188,825	(6,040)	192,700	196,600	200,600	204,700
572 CUSTOMER ACCOUNTS	79,494	66,460	73,340	49,870	70,920	68,200	(5,140)	82,100	82,100	8,760	83,800	85,500	87,300	89,100
573 ADMINISTRATION	223,444	277,068	250,399	195,735	259,038	251,019	620	255,619	255,619	5,220	258,267	273,033	287,216	301,361
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	809,496	812,458	840,814	618,422	897,249	799,744	(41,070)	843,744	843,744	2,930	858,367	885,233	911,916	938,761
NET INCOME (LOSS)	179,756	286,813	130,056	253,079	94,648	188,326		153,126	153,126		155,616	148,873	142,771	136,976
CASH FLOW														
Net from Operating	288,915	432,868	278,725			336,995		289,095	289,095		241,600	234,500	227,800	221,500
Net used in Non-Capital Financing	22,385	-	-			22,385		22,385	22,385		-	-	-	-
Net used in Capital/Financing	(425,820)	(211,910)	(248,000)			(323,000)		(350,000)	(350,000)		(260,000)	(240,000)	(225,000)	(210,000)
Net provided in Investing	826	1,353	(13,969)			(13,969)		(13,969)	(13,969)		(10,573)	(7,405)	(4,633)	(2,158)
NET CHANGE	(113,694)	222,311	16,756			22,411		(52,489)	(52,489)		(28,973)	(12,905)	(1,833)	9,342
Beginning Cash & Equivalents	678,963	565,269	787,580			787,580		809,991	809,991		757,502	728,529	715,624	713,791
Ending Cash & Equivalents	565,269	787,580	804,336			809,991		757,502	757,502		728,529	715,624	713,791	723,133

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	950,941	1,085,853	963,550	1,017,966	982,677	989,550
INT	INTEREST AND RENTS	4,896	5,916	6,320	7,034	4,720	6,320
OTHER	OTHER REVENUE	11,030	7,502	1,000	7,832	4,500	1,000
TRANSIN	TRANSFERS IN	22,385	0	0	0	0	0
TOTAL ESTIMATED REVENUES		989,252	1,099,271	970,870	1,032,832	991,897	996,870
NET OF REVENUES/APPROPRIATIONS - 000-		989,252	1,099,271	970,870	1,032,832	991,897	996,870
Dept 570-TREATMENT							
APPROPRIATIONS							
CAPITAL	CAPITAL	(20,753)	26,660	0	26,417	30,000	0
OTHERSVC	OPERATING	57,502	60,362	59,600	67,122	59,800	62,200
PERS	PERSONNEL	188,567	144,129	194,110	166,252	194,311	179,200
PROFCON	PROFESSIONAL & CONTRACTUAL	16,931	23,722	24,500	26,344	24,500	24,500
SUPPLIES	SUPPLIES	35,576	36,787	44,000	46,833	44,000	51,300
TOTAL APPROPRIATIONS		277,823	291,660	322,210	332,968	352,611	317,200
NET OF REVENUES/APPROPRIATIONS - 570-TREATMENT		(277,823)	(291,660)	(322,210)	(332,968)	(352,611)	(317,200)
Dept 571-DISTRIBUTION							
APPROPRIATIONS							
CAPITAL	CAPITAL	25,464	27,298	0	12,303	5,000	0
DEBTSVC	DEBT SERVICE	4,109	0	0	0	315	0
OTHERSVC	OPERATING	33,291	29,590	35,200	26,252	35,200	28,900
PERS	PERSONNEL	110,042	74,963	111,940	88,270	105,840	104,700
PROFCON	PROFESSIONAL & CONTRACTUAL	52,228	42,130	44,200	80,888	62,000	51,700
SUPPLIES	SUPPLIES	3,601	3,289	3,525	15,290	6,325	3,525
TOTAL APPROPRIATIONS		228,735	177,270	194,865	223,003	214,680	188,825
NET OF REVENUES/APPROPRIATIONS - 571-DISTRIBUTION		(228,735)	(177,270)	(194,865)	(223,003)	(214,680)	(188,825)
Dept 572-CUSTOMER ACCOUNTS							
APPROPRIATIONS							
OTHERSVC	OPERATING	25,430	12,698	12,000	6,149	12,000	17,200
PERS	PERSONNEL	49,565	50,776	55,340	57,729	52,920	58,900
SUPPLIES	SUPPLIES	4,499	2,986	6,000	3,465	6,000	6,000
TOTAL APPROPRIATIONS		79,494	66,460	73,340	67,343	70,920	82,100
NET OF REVENUES/APPROPRIATIONS - 572-CUSTOMER ACCOUNT		(79,494)	(66,460)	(73,340)	(67,343)	(70,920)	(82,100)
Dept 573-ADMINISTRATION							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	2,515	0	0	0	0
DEBTSVC	DEBT SERVICE	47,182	10,837	16,419	16,809	16,419	16,419
OTHERSVC	OPERATING	141,163	139,036	134,700	132,188	142,719	122,000
PERS	PERSONNEL	24,000	2,829	0	(2,726)	0	0

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 573-ADMINISTRATION							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	11,099	101,097	99,280	120,816	99,900	117,200
UNK EXP		0	20,754	0	2,515	0	0
TOTAL APPROPRIATIONS		223,444	277,068	250,399	269,602	259,038	255,619
NET OF REVENUES/APPROPRIATIONS - 573-ADMINISTRATION		(223,444)	(277,068)	(250,399)	(269,602)	(259,038)	(255,619)
ESTIMATED REVENUES - FUND 591		989,252	1,099,271	970,870	1,032,832	991,897	996,870
APPROPRIATIONS - FUND 591		809,496	812,458	840,814	892,916	897,249	843,744
NET OF REVENUES/APPROPRIATIONS - FUND 591		179,756	286,813	130,056	139,916	94,648	153,126
BEGINNING FUND BALANCE		2,393,139	2,572,897	2,859,824	2,859,824	2,859,824	2,817,373
FUND BALANCE ADJUSTMENTS		0	116	(137,099)	(137,099)	(137,099)	0
ENDING FUND BALANCE		2,572,895	2,859,826	2,852,781	2,862,641	2,817,373	2,970,499



Light and Power Fund

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

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

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Lowell Light and Power FY 2015 Operating Budget

Type	FY 2013 Actual Expenditures	FY 2014 Actual & Estimated Expenditures	FY 2015 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,071,971.07	2,200,769.44	2,280,000.00
Residential Renewable Energy Charge	81,207.94	81,724.05	82,000.00
RS: Energy Optimization	30,334.75	31,389.92	32,000.00
Total Residential Sales	2,183,513.76	2,313,872.16	2,394,000.00
Commercial Sales (GS)	1,152,526.32	1,247,634.28	1,300,000.00
Commercial Sales (GSD)	1,632,574.94	1,716,534.12	1,663,000.00
Commercial GS/GSD Renewable Energy Charge	50,502.14	50,357.18	50,500.00
GS/GSD Energy Optimization	30,969.00	30,856.59	31,000.00
Commercial Sales (GSDTO)	1,754,440.73	1,970,808.26	2,195,000.00
Commercial Sales (GSDPM)	570,980.58	620,101.39	640,000.00
Commercial GSDTO/GSDPM Renewable Energy Charge	11,267.06	11,594.00	13,464.00
GSDTO/GSDPM Energy Optimization	21,871.34	22,506.00	26,136.00
Total Commercial Sales	5,225,132.11	5,670,247.07	5,919,100.00
Security/Standby Light Energy Sales	8,444.10	6,564.63	6,400.00

Total Sales Revenue	7,417,089.97	7,990,683.87	8,319,500.00
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Service

Customer Late Charges	74,653.72	69,660.76	70,000.00
Reconnect/Disconnect Fees	1,140.00	1,337.94	1,500.00
Pole Attachment Fees	5,292.10	5,292.10	5,293.00
Meter Charges	8,480.00	7,204.87	8,500.00
Miscellaneous Fees	766.00	676.03	800.00
Miscellaneous Service Revenue	48,734.72	20,697.77	31,000.00
New Account/Account Relocation Fee	8,360.00	7,365.32	8,000.00

Total Service Revenue	147,426.54	112,234.79	125,093.00
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Miscellaneous

Chatham Street Lease	0.00	0.00	30,000.00
Other Revenue	21,375.52	13,349.85	18,000.00

Total Miscellaneous Revenue	21,375.52	13,349.85	48,000.00
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TOTAL OPERATING REVENUE	7,585,892.03	8,116,268.50	8,492,593.00
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Lowell Light and Power FY 2015 Operating Budget

Type	FY 2013 Actual Expenditures	FY 2014 Actual & Estimated Expenditures	FY 2015 Budget
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OPERATING EXPENSES

Generation

Fuel	315.66	15,000.00	70,000.00
Generation Expenses	24,299.41	91,173.11	92,000.00
Maintenance: Generating & Electrical Equipment	1,105.08	13,619.17	10,000.00
Maintenance: Other Power Generation	578.24	1,313.35	2,000.00
Maintenance: Structures	5,276.51	12,601.52	17,500.00
Maintenance: Supervision & Engineering	0.00	63.33	1,000.00
Miscellaneous Other Power Generation Expenses	6,254.91	12,578.04	7,500.00
Operating Supervision/Engineering	9,030.50	19,324.66	20,000.00
Safety and Training Expense	3,219.18	2,098.87	7,500.00
Tools	0.00	333.33	2,000.00

Total Generation Expenses	50,079.49	168,105.39	229,500.00
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Purchased Power

AMP Ohio Energy Project	11,271.51	45,173.72	46,000.00
Belle River Project	1,003,552.99	998,359.78	1,044,000.00
Belle River Project Credit	0.00	0.00	0.00
Bio-Digestion Purchased Power Costs	N/A	0.00	314,496.00
Campbell Number 3 Project	2,129,288.32	2,124,823.94	2,175,000.00
Deficiency Capacity Charge	21,678.02	33,003.09	38,000.00
Deficiency Energy Charge	708,506.20	930,559.93	520,000.00
Energy Services Project	153,851.94	128,374.88	135,000.00
Energy Services Project/Deficiency Energy Charge	862,358.14	1,058,934.81	655,000.00
Granger Energy Project	371,877.94	517,042.93	535,000.00
MMPA Transmission Project	39,614.48	42,855.46	52,000.00
Surplus Energy Credit	(118,794.63)	(305,725.94)	(190,000.00)
Transmission Charge	(121,604.22)	(61,306.20)	(75,000.00)
Kalkaska: CT Project	344,661.82	355,165.19	385,000.00
Kalkaska: CT Project Credit	0.00	0.00	0.00
MMPA Service Supply Committee Expense	33,265.86	34,064.44	37,000.00

Total Purchased Power Expenses	4,577,170.23	4,842,391.22	5,016,496.00
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Distribution

Customer Installation Expense	11,599.44	32,854.99	19,000.00
Load Dispatching	20.92	104.18	150.00
Maintenance: Line Transformers	2,896.57	9,342.39	5,000.00
Maintenance: Meters	3,004.43	2,432.13	2,500.00
Maintenance: Overhead Lines	18,337.77	16,667.71	20,000.00
Maintenance: Street Lighting	1,608.82	3,800.90	3,500.00
Maintenance: Structures	18,559.71	21,075.76	17,500.00
Maintenance: Substations	6,867.57	6,687.47	8,000.00
Maintenance: Supervision & Engineering	0.00	0.00	0.00

Lowell Light and Power FY 2015 Operating Budget

Type	FY 2013 Actual Expenditures	FY 2014 Actual & Estimated Expenditures	FY 2015 Budget
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Maintenance: Underground Lines	7,110.27	5,665.04	6,500.00
Meter Expenses	737.64	280.85	2,000.00
Miscellaneous Distribution Expense	57,865.21	41,209.02	42,500.00
Operation Supervision/Engineering	37,697.39	46,712.01	45,000.00
Operation Supervision/Xsmission System	7,658.18	6,471.41	7,500.00
Overhead Line Expenses	9,273.01	9,018.65	8,000.00
Street Lighting Expenses	0.00	13.89	250.00
Substation Expenses	2,160.58	1,061.08	1,000.00
Safety and Training Expense	16,512.80	9,486.89	15,000.00
Tools	5,054.31	7,109.48	9,500.00
Trucks and Transportation Expense	31,115.22	25,530.44	40,000.00
Tree Trimming Expense	21,887.76	16,359.93	28,000.00
Underground Line Expenses	1,535.34	730.73	2,500.00

Total Distribution Expenses	261,502.94	262,614.94	283,400.00
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Customer Accounting

Customer Accounts: Supervision	13,101.79	14,658.61	15,000.00
Customer Assistance Expense	23,950.25	25,737.35	26,000.00
Customer Records/Collections Expense	68,402.63	66,706.78	69,000.00
Customer Service Training	190.22	3,291.55	4,000.00
Energy Optimization Expense	0.00	0.00	0.00
Uncollectible Account Expense	6,353.36	7,000.00	7,000.00
Meter Reading Expense	23,531.69	29,035.10	24,000.00
Miscellaneous Customer Accounts Expense	27,646.56	21,347.02	28,500.00
EOC Program Portfolio			
Residential Program Portfolio	27,450.03	37,046.05	37,639.50
Comm/Indust. Program Portfolio	27,826.85	60,126.65	72,342.50
Portfolio-Level Costs (Admin)	11,538.72	12,757.99	14,291.50
Total EOC Program Portfolio	66,815.60	109,930.70	124,273.50

Total Customer Accounting Expense	229,992.10	277,707.11	297,773.50
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Marketing and Advertising

Advertising Expense	10,844.06	16,597.44	16,000.00
Demonstrating and Selling Expense	6,760.57	8,004.69	8,000.00
Energy Optimization Marketing	0.00	0.00	0.00
Informational/Instructional Advertising	0.00	0.00	0.00
Miscellaneous Customer Service/Information Expense	0.00	0.00	0.00

Total Marketing and Advertising Expense	17,604.63	24,602.13	24,000.00
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Admin./General/Outside Services

Administrative and General Salaries	152,396.00	153,315.16	157,000.00
Board Conferences and Training	2,446.24	3,291.39	4,000.00
Board Meeting and Related Expense	18,601.06	16,667.85	16,500.00
O/S: Accounting, Legal, Engineering & Consultant	31,477.86	42,513.56	45,000.00

Lowell Light and Power FY 2015 Operating Budget

Type	FY 2013 Actual Expenditures	FY 2014 Actual & Estimated Expenditures	FY 2015 Budget
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Total Admin/General/Outside Services Expense	204,921.16	215,787.96	222,500.00
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	32,213.32	26,058.11	27,000.00
Maintenance: Office Building	13,401.79	22,268.70	12,000.00
Office Supplies, Fees, Dues, Phone, Maintenance	89,626.34	98,877.90	98,000.00
Property/Liability Insurance	34,162.44	26,645.75	35,000.00

Total Office, Insurance, & Maintenance	169,403.89	173,850.46	172,000.00
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Employee Benefits & Other Compensation

Compensated Absences	104,555.01	110,795.40	112,000.00
Employee Pensions & Benefits	314,168.30	375,665.92	385,000.00
OPEB	76,255.23	92,112.53	95,000.00
Other Compensation	40,126.39	35,502.29	37,000.00
Taxes: Social Security & Medicare	56,382.51	58,323.59	60,000.00
Retiree Medical Insurance Coverage	51,601.63	41,469.87	46,200.00

Total Employee Benefits & Other Compensation	643,089.07	713,869.60	735,200.00
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Miscellaneous

Conference/Seminar Expense	31,762.42	32,760.24	37,500.00
Property Tax - Chatham	0.00	0.00	6,570.00
Miscellaneous General Expenses	13,054.03	6,669.65	12,500.00

Total Miscellaneous Expenses	44,816.45	39,429.89	56,570.00
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Depreciation Expenses

Depreciation Expense	498,198.95	509,000.00	554,000.00
Amortized Depreciation Expense	(63,234.99)	0.00	0.00

Total Depreciation Expenses	434,963.96	509,000.00	554,000.00
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TOTAL OPERATING EXPENSES	6,633,543.92	7,227,358.71	7,591,439.50
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OPERATING INCOME (LOSS)	952,348.11	888,909.79	901,153.50
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Lowell Light and Power FY 2015 Operating Budget

Type	FY 2013 Actual Expenditures	FY 2014 Actual & Estimated Expenditures	FY 2015 Budget
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	529.76	17,346.92	22,000.00
Interest Income Series 2002	301.29	225.00	175.00
Interest Income Zero Coupon	6,291.43	609.98	0.00
MPPA Trust Fund Change	(879.98)	1,869.47	2,500.00
MPPA Working Capital Interest	0.00	0.00	800.00
UBS Investments FMV Change	688.87	(1,729.00)	0.00

Total Interest Income	6,931.37	18,322.37	25,475.00
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Interest Expense

Amortization Debt Expenses: Series 2002 Bonds	7,525.74	0.00	0.00
Amortization of Discount: Series 2002 Bonds	(720.96)	0.00	0.00
Interest Expense on Customer Deposits	63.01	43.31	0.00
Interest Expense Series 2002 Bonds	141,302.48	93,469.82	89,079.15

Total Interest Expense	148,170.27	93,513.13	89,079.15
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Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	0.00	0.00	0.00
Gain on Sale of Investments	0.00	0.00	0.00
Loss on Property Disposal	0.00	(10,237.67)	0.00
Loss on Sale of Investments	0.00	0.00	0.00

Total Gain/Loss on Sale of Property/Investments	0.00	(10,237.67)	0.00
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Transfers

PILOT - City of Lowell	319,076.01	344,175.03	362,497.50
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Total Transfers	319,076.01	344,175.03	362,497.50
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TOTAL NON-OPERATING REVENUE (EXPENSE)	(460,314.91)	(429,603.46)	(426,101.65)
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NET INCOME (LOSS)	492,033.20	459,306.33	475,051.85
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Lowell Light & Power - 2014-2015 Budgeted Capital Projects				
Draft				
DEPT	PROJECT	EST COST	DISCRIPTION	COMMENTS
FIN	Online Billing	\$10,000	Software strategies to improve customer online access to account information	
PWR	1247 Upgrades and East Sub. Decommission	\$60,000	Includes some system upgrades to 1247 and decommission of the East Substation.	
DIST	Smart Meter System	\$80,000	Conversion of current meter data collection system to AMI, for accuracy, speed, efficiency (based on outcome of Pilot). Project overlaps three fiscal years.	Includes instruments, training and conversion, beginning Jan 2015
	System Engineering	\$10,000	System Survey/Engineering Work (GRP Engineering)	Continued monitoring and modeling of system, upgrades, and design.
	Tools and Equipment	\$15,000	Misc Capitalized equipment and tools	
	Vehicle/Equipment Fund	\$25,000	Money set aside in reserve for vehicle replacement	
GEN	Combustion Turbine Hookup	\$315,000	Electrical and Mechanical Engineering, equipment and electrical/plumbing contractors to continue Rolls Royce CT Installation.	Finish project in fiscal year 2015 - 2016
	Biodigester Project	\$370,000	Work for Lowell Energy Center Leasehold Improvements	Includes impact of DEED Grant for \$75,000 and the potential for purchase of a truck to haul manure (\$70,000)
	*TOTAL	\$885,000		
			* This Capital Plan Budget is based on Operating Budget cashflow of \$900,000 for fiscal year 2014-2015.	



Data Processing Fund

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

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

Capital Projects anticipated in the current budget include the following:

- First phase of a wireless project to connect all city buildings.
- Continued replacement of computer hardware and software.

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636 - Data Processing Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	60,673	57,737	56,100	28,041	-	28,100	(28,000)	58,800	58,800	2,700	58,800	58,800	58,800	58,800
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	12,854	900	5	-	100	(800)	900	900	-	900	900	900	900
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	60,673	70,591	57,000	28,046	-	28,200	(28,800)	59,700	59,700	2,700	59,700	59,700	59,700	59,700
EXPENDITURES														
DATA PROCESSING	45,148	47,822	57,000	27,185	-	48,000	(9,000)	60,000	60,000	3,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURES	45,148	47,822	57,000	27,185	-	48,000	(9,000)	60,000	60,000	3,000	60,000	60,000	60,000	60,000
NET INCOME (LOSS)	15,525	22,769	0	861	0	(19,800)		(300)	(300)		(300)	(300)	(300)	(300)
BEGINNING FUND BALANCE	64,128	79,653	102,684		102,684	102,684		82,884	82,884		82,584	82,284	81,984	81,684
Audit Adjustment	-	262	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	79,653	102,684	102,684		102,684	82,884		82,584	82,584		82,284	81,984	81,684	81,384
% OF EXPENDITURES	176.43%	214.72%	180.15%		#DIV/0!	172.68%		137.64%	137.64%		137.14%	136.64%	136.14%	135.64%

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 636 DATA PROCESSING FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	60,673	57,737	56,100	28,054	0	58,800
OTHER	OTHER REVENUE	0	12,854	900	6,435	0	900
TOTAL ESTIMATED REVENUES		60,673	70,591	57,000	34,489	0	59,700
APPROPRIATIONS							
CAPITAL	CAPITAL	23,002	18,322	22,000	9,669	0	10,000
OTHERSVC	OPERATING	4,641	6,307	0	7,860	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	16,469	21,677	33,000	30,466	0	48,000
SUPPLIES	SUPPLIES	1,036	1,516	2,000	3,132	0	2,000
TOTAL APPROPRIATIONS		45,148	47,822	57,000	51,127	0	60,000
NET OF REVENUES/APPROPRIATIONS - 000-		15,525	22,769	0	(16,638)	0	(300)
ESTIMATED REVENUES - FUND 636		60,673	70,591	57,000	34,489	0	59,700
APPROPRIATIONS - FUND 636		45,148	47,822	57,000	51,127	0	60,000
NET OF REVENUES/APPROPRIATIONS - FUND 636		15,525	22,769	0	(16,638)	0	(300)
BEGINNING FUND BALANCE		64,388	79,914	102,684	102,684	102,684	102,684
ENDING FUND BALANCE		79,913	102,683	102,684	86,046	102,684	102,384

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Equipment Fund

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

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:

- Replacement of a pickup truck.
- Replacement of either the backhoe or loader to be determined after further analysis.

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661 - Equipment Fund	FY 2011-12	FY 2012-13	FY 2013-14					FY 2014-15			15-16	16-17	17-18	18-19
	Activity	Activity	Budget	Activity Thru 3/31	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	16,499	16,247	12,000	14,110	16,000	17,000	5,000	17,000	17,000	5,000	17,000	17,000	17,000	17,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	98,052	104,433	126,100	97,017	139,400	122,500	(3,600)	117,200	117,200	(8,900)	120,000	120,000	120,000	120,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	624	100	-	-	100	-	100	100	-	100	100	100	100
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	114,551	121,304	138,200	111,127	155,400	139,600	1,400	134,300	134,300	(3,900)	137,100	137,100	137,100	137,100
EXPENDITURES														
FLEET MAINTENANCE	124,391	115,299	162,640	91,753	178,421	114,129	(48,511)	141,600	141,600	(21,040)	137,000	141,000	142,000	152,000
TOTAL	124,391	115,299	162,640	91,753	178,421	114,129	(48,511)	141,600	141,600	(21,040)	137,000	141,000	142,000	152,000
NET INCOME (LOSS)	(9,840)	6,005	(24,440)	19,374	(23,021)	25,471		(7,300)	(7,300)		100	(3,900)	(4,900)	(14,900)
CASH FLOW														
Net from Operating	497	25,342	(9,440)			36,971		15,700	15,700		36,100	36,100	36,100	34,100
Net used in Non-Capital/Financing	70,000	80,000	55,000			30,000		30,000	30,000		35,000	40,000	45,000	50,000
Net used in Capital/Financing	(37,303)	(63,915)	(20,258)			(29,532)		(21,650)	(21,650)		(73,250)	(61,450)	(68,950)	(78,950)
Net provided in Investing	33	24	200			200		200	200		100	100	100	100
NET CHANGE	33,227	41,451	25,502			37,639		24,250	24,250		(2,050)	14,750	12,250	5,250
Beginning Cash & Equivalents	(5,913)	27,314	68,764			68,764		106,403	106,403		130,653	128,603	143,353	155,603
Audit Adjustment	-	(1)	-			-		-	-		-	-	-	-
Ending Cash & Equivalents	27,314	68,764	94,266			106,403		130,653	130,653		128,603	143,353	155,603	160,853

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 661 EQUIPMENT FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	16,499	16,247	12,000	16,358	16,000	17,000
INT	INTEREST AND RENTS	98,085	104,457	126,300	117,392	139,600	117,400
OTHER	OTHER REVENUE	0	624	100	376	0	100
TRANSIN	TRANSFERS IN	70,000	80,000	55,000	30,000	55,000	30,000
TOTAL ESTIMATED REVENUES		184,584	201,328	193,400	164,126	210,600	164,500
NET OF REVENUES/APPROPRIATIONS - 000-		184,584	201,328	193,400	164,126	210,600	164,500
Dept 895-FLEET MAINT. & REPLACEMENT							
APPROPRIATIONS							
CAPITAL	CAPITAL	0	2,494	50,000	1,367	50,000	0
DEBTSVC	DEBT SERVICE	2,952	1,758	28,089	879	19,379	0
OTHERSVC	OPERATING	14,792	20,131	16,500	16,292	16,500	37,500
PERS	PERSONNEL	56,758	35,383	34,000	35,588	34,050	31,700
PROFCON	PROFESSIONAL & CONTRACTUAL	27,663	30,865	31,990	40,234	35,990	37,900
SUPPLIES	SUPPLIES	25,178	26,426	30,150	36,055	31,900	34,500
TOTAL APPROPRIATIONS		127,343	117,057	190,729	130,415	187,819	141,600
NET OF REVENUES/APPROPRIATIONS - 895-FLEET MAINT. & F		(127,343)	(117,057)	(190,729)	(130,415)	(187,819)	(141,600)
ESTIMATED REVENUES - FUND 661		184,584	201,328	193,400	164,126	210,600	164,500
APPROPRIATIONS - FUND 661		127,343	117,057	190,729	130,415	187,819	141,600
NET OF REVENUES/APPROPRIATIONS - FUND 661		57,241	84,271	2,671	33,711	22,781	22,900
BEGINNING FUND BALANCE		2,556	59,797	144,067	144,067	144,067	166,848
ENDING FUND BALANCE		59,797	144,068	146,738	177,778	166,848	189,748

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Equipment Replacement Plan

	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Projected General Fund Transfer	\$ 30,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	\$ 60,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
Debt Payments (includes interest)											
Backhoe	\$ 100,000	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150
#15 Plow Truck	\$ 126,000		\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300	\$ 15,300
#9 Pickup (Scott, Dan Takes #9)	\$ 34,000	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500						
#31 Loader	\$ 134,000		\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300	\$ 16,300
#11 Pickup (asphalt)	\$ 30,000			\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200				
#37 Skid Steer	\$ 33,500				\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500		
# 13 Plow Truck	\$ 145,000							\$ 17,700	\$ 17,700	\$ 17,700	\$ 17,700
#17 Pickup (Dan, old #9)	\$ 35,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
#14 Pickup (Don)	\$ 50,000					\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
# 10 Pickup (runner)											
Balance	\$ -	\$ 21,650	\$ 53,250	\$ 61,450	\$ 68,950	\$ 78,950	\$ 78,950	\$ 88,450	\$ 88,450	\$ 70,950	\$ 70,950
Acquisitions											
Ariens Push Mowers	\$ 1,600										
ExMark Mower	\$ 8,553										
2 Scag 72" Mowers			\$ 20,000								
Balance	\$ 10,153	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Gain/Loss on Sale											
Mowers	\$ 1,000										
#9		\$ 3,500									
#11		\$ 3,000									
#31		\$ 10,000									
#15		\$ 16,000									
Skid Steer				\$ 8,000							
#10 pickup				\$ 3,000							
#13 Plow Truck						\$ 15,000					
Net Gain/Loss on Sales	\$ 1,000	\$ 32,500	\$ -	\$ 11,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 76,000	\$ 96,847	\$ 137,697	\$ 99,447	\$ 88,997	\$ 65,047	\$ 51,097	\$ 32,147	\$ 13,697	\$ 247	\$ 4,297
Ending Balance	\$ 96,847	\$ 137,697	\$ 99,447	\$ 88,997	\$ 65,047	\$ 51,097	\$ 32,147	\$ 13,697	\$ 247	\$ 4,297	\$ 8,347

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Lee Fund

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

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 714 LEE FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	14,594	(2,840)	15,000	6,428	0	10,000
TOTAL ESTIMATED REVENUES		14,594	(2,840)	15,000	6,428	0	10,000
APPROPRIATIONS							
CAPITAL	CAPITAL	2,650	1,500	9,700	1,500	0	0
OTHERSVC	OPERATING	16	0	0	0	0	10,000
PROFCON	PROFESSIONAL & CONTRACTUAL	450	0	300	0	0	0
TOTAL APPROPRIATIONS		3,116	1,500	10,000	1,500	0	10,000
NET OF REVENUES/APPROPRIATIONS - 000-		11,478	(4,340)	5,000	4,928	0	0
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	5,000	5,000	5,000	0	0	0
TOTAL APPROPRIATIONS		5,000	5,000	5,000	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(5,000)	(5,000)	(5,000)	0	0	0
ESTIMATED REVENUES - FUND 714		14,594	(2,840)	15,000	6,428	0	10,000
APPROPRIATIONS - FUND 714		8,116	6,500	15,000	1,500	0	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 714		6,478	(9,340)	0	4,928	0	0
BEGINNING FUND BALANCE		215,236	221,714	212,375	212,375	212,375	212,375
ENDING FUND BALANCE		221,714	212,374	212,375	217,303	212,375	212,375

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Look Fund

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

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

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BUDGET REPORT FOR CITY OF LOWELL

Fund: 715 LOOK FUND

Calculations as of 06/30/2014

ACCOUNT CLASSIFICATION	DESCRIPTION	2011-12 ACTIVITY	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 ACTIVITY THRU 06/30/14	2013-14 PROJECTED ACTIVITY	2014-15 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	51,253	(18,530)	15,000	29,407	0	10,000
TOTAL ESTIMATED REVENUES		51,253	(18,530)	15,000	29,407	0	10,000
APPROPRIATIONS							
OTHERSVC	OPERATING	44,063	33,138	15,000	21,289	0	10,000
TOTAL APPROPRIATIONS		44,063	33,138	15,000	21,289	0	10,000
NET OF REVENUES/APPROPRIATIONS - 000-		7,190	(51,668)	0	8,118	0	0
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	0	15,000	0	0	0	0
TOTAL APPROPRIATIONS		0	15,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		0	(15,000)	0	0	0	0
ESTIMATED REVENUES - FUND 715		51,253	(18,530)	15,000	29,407	0	10,000
APPROPRIATIONS - FUND 715		44,063	48,138	15,000	21,289	0	10,000
NET OF REVENUES/APPROPRIATIONS - FUND 715		7,190	(66,668)	0	8,118	0	0
BEGINNING FUND BALANCE		1,007,062	1,014,253	947,585	947,585	947,585	947,585
ENDING FUND BALANCE		1,014,252	947,585	947,585	955,703	947,585	947,585

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Bonded Indebtedness

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

The following bond payments will be made during the next fiscal year:

Bond	Source of Funds	Payment	Balance	Final
Building Authority (City Hall)	General Fund	\$285,745	\$4,125,000	2031
Transportation Series 2001	Local Streets Fund	\$47,015	\$130,000	2017
Transportation Series 2006	Local Streets Fund	\$28,056	\$125,000	2019
Water Refunding Series 2012	Water Fund	\$172,573	\$475,000	2019
TOTAL		\$533,389	\$4,855,000	

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Building Authority (City Hall) Series 2012

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

Transportation Series 2001

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

Transportation Series 2006

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

Water Refunding Series 2012

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



Schedule of Rates and Fees

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

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

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City of Lowell

Schedule of Rates and Fees

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

City of Lowell

Schedule of Rates and Fees

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

City of Lowell

Schedule of Rates and Fees

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

City of Lowell

Schedule of Rates and Fees

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

City of Lowell

Schedule of Rates and Fees

	Current	Proposed	Notes
Public Works			
Opening pavement/city street (19-3), Resolution 15-05	\$ 50.00	\$ 50.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
Parks & Recreation			
Creekside Park Pavillion Rental	\$ 75.00	\$ 75.00	
Deposit (returned on inspection)	\$ 50.00	\$ 50.00	
City Athletic Field Exclusive Use Per Field/Day	\$ 150.00	\$ 150.00	
Extended or Recurrent Use	TBD	TBD	Negotiated contract with City Manager
Airport			
Airport Hangar Fees (3-27)			
Middle Hangars	\$ 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)	\$ 22.05	\$ 22.60	
1" Meter (per month)	\$ 55.12	\$ 56.49	
1.5" Meter (per month)	\$ 176.38	\$ 180.78	
2" Meter (per month)	\$ 220.48	\$ 225.97	
3" Meter (per month)	\$ 496.07	\$ 508.43	
4" Meter (per month)	\$ 1,322.86	\$ 1,355.82	
6" Meter (per month)	\$ 3,307.15	\$ 3,389.56	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 3.78	\$ 3.74	
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 54.18	\$ 54.35	
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

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 22.32	\$ 22.46	
1" Meter (per month)	\$ 55.81	\$ 56.16	
1.5" Meter (per month)	\$ 178.60	\$ 179.72	
2" Meter (per month)	\$ 223.24	\$ 224.64	
3" Meter (per month)	\$ 502.30	\$ 505.45	
4" Meter (per month)	\$ 1,339.46	\$ 1,347.87	
6" Meter (per month)	\$ 3,348.66	\$ 3,369.67	
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 22.32	\$ 22.46	
Per Apartment Unit	\$ 22.32	\$ 22.46	
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	\$ 1.94	\$ 1.98	
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	\$ 1,077.00	\$ 1,077.00	
Existing Service Connection Fee	\$ 1,200.00	\$ 1,200.00	
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	\$ 300.00	\$ 300.00	
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)	\$ 1.94	\$ 1.98	
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 50.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 1.94	\$ 1.98	

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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, Capital Improvement projects and Equipment replacement are estimated at \$4.61 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:

- A little more than \$500,000 is anticipated to be available for street improvements. Another \$600,000 may be available from the federal Small Urban program although that is yet to be determined. This amount falls far short of the nearly \$2 million that was hoped for last year that would have included grants from the LCTV Endowment Fund and the Lowell Area Community Fund. Further discussion will be essential to developing a plan to improve the city street network where nearly 80 percent of streets are rated in poor condition.
- \$1.67 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.
- \$1.43 million is needed in wastewater system improvements and upgrades. Again, a more thorough analysis of capital projects will need to be conducted by city staff.
- A plan to replace nearly \$500,000 in equipment has been developed and will require further analysis and discussion.

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Capital Improvement and Equipment Replacement Plan

Source of Funds		2015			2016	2017	2018	2019
		Scheduled	Proposed	Approved				
FACILITIES	General Fund & Grants	\$ 17,000	\$ 17,000	\$ 17,000	\$ 18,000	\$ 15,000	\$ 130,000	\$ 28,000
INFRASTRUCTURE								
TREES	Grants	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
STREETS	GF, Streets & Grants	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
SIDEWALKS & TRAILS	Grants	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000
WASTEWATER	Wastewater Fund	\$ 400,000	\$ 400,000	\$ 400,000	\$ 240,000	\$ 290,000	\$ 250,000	\$ 250,000
WATER	Water Fund	\$ 170,000	\$ 170,000	\$ 170,000	\$ 450,000	\$ 375,000	\$ 448,000	\$ 225,000
Subtotal		\$ 700,000	\$ 700,000	\$ 700,000	\$ 820,000	\$ 796,000	\$ 830,000	\$ 608,000
TECHNOLOGY	Data Processing Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000
DPW EQUIPMENT	Equipment Fund	\$ 134,000	\$ 134,000	\$ 134,000	\$ 280,000	\$ 30,000	\$ 33,500	\$ 19,500
POLICE VEHICLES	General Fund	\$ 36,700	\$ 36,700	\$ 36,700	\$ 37,000	\$ 38,000	\$ 40,000	\$ 40,000
TOTAL		\$ 897,700	\$ 897,700	\$ 897,700	\$ 1,167,000	\$ 894,000	\$ 1,048,500	\$ 710,500