



2015-16 Fiscal Year Budget

James Hodges, Mayor
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INTRODUCTION

The 2015-16 Budget for the City of Lowell stabilizes the cost of providing public services and improving public infrastructure while organizing city finances to align with the 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 with 2014 showing some stability and 2015 projected to have a modest increase.

Still looming is the elimination of Personal Property Taxes through action by the Governor and the Michigan Legislature and while “100 percent replacement revenue” to local units of government has been promised following a statewide ballot initiation details of how the replacement revenue will be distributed are unknown.

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. Nearly \$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 will be to improve its street network where nearly 80 percent of streets are rated as poor.

Faced with the realities of declining revenues and an aging infrastructure, the 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
- Allocate 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

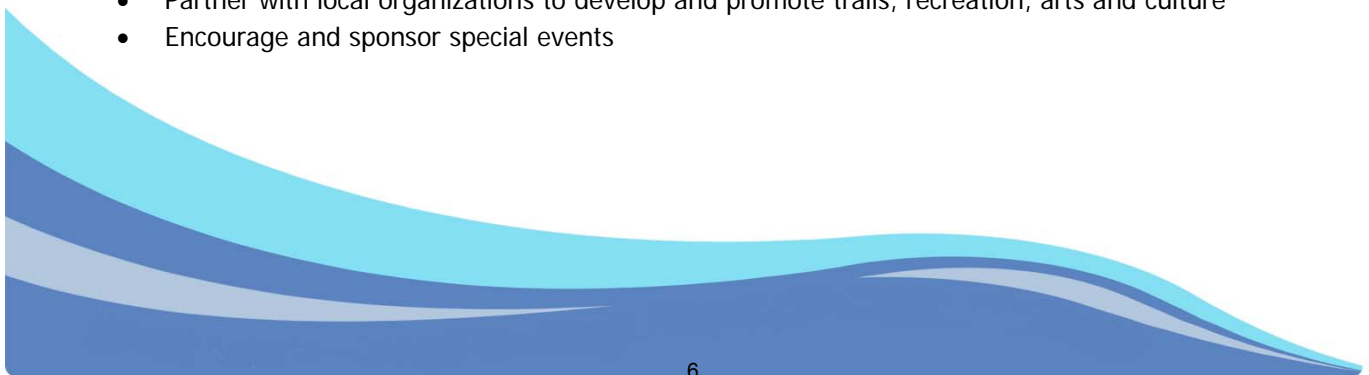
Encourage a Climate for Business to Thrive

- 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

2015 GOALS

Tier One Goals

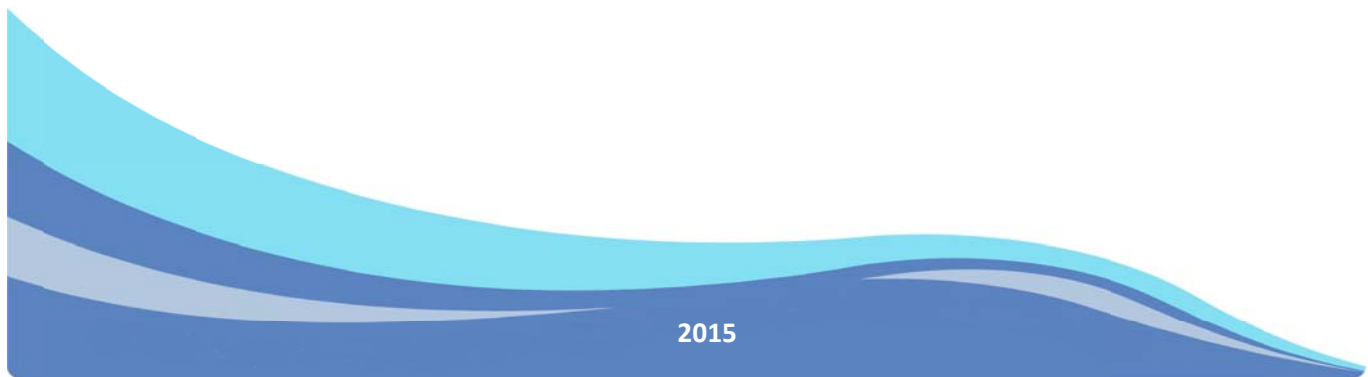
- Develop and Implement a Street Asset Management Plan
- Improve Investment Options for Look/Lee Funds
- Year-Round Banners Downtown
- Wastewater Inflow & Infiltration
 - Lift Station Upgrade/Water Street Sewer Line
- Downtown Trail Connector to Fred Meijer River Valley Trails
- Protect Trees and Expand the Urban Forrest
 - Secure City Funding for the Arbor Board
- Rental Rehabilitation Program
- Economic Development Staff

Tier Two Goals

- Promote Accomplishments
- Ordinance Review
 - Buried Utility Lines
 - Right-of-Way
 - Trash
- College Intern Program
- Proactive Code Enforcement
- Business Development Packet

Tier Three Goals

- Review Investment Strategy
- Master Plan for Rec Park
- North Washington Park Name & Signage



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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 more than 50 percent of all revenue. They are generated by multiplying the *Taxable Value* of property by a *Millage Rate* to determine the final tax bill. The recommended budget includes tax revenue calculated on taxable valuations subject to adjustment on a case-by-case basis by the Board of Review and appeals to the Michigan Tax Tribunal.

Taxable Values are estimated to increase this year after years of declining values. The 10.75 percent reduction in 2011 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.

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

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

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

Appropriations

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

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

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

Manager (172) – 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 and employing staff, providing overall budget administration and coordinating city planning and economic development activities. The City Manager also acts as the executive director for the Downtown Development Authority and serves as liaison to various boards and commissions appointed by the City Council.

Elections (191) – The Elections activity accounts for expenses relating to elections which are supervised by the City Clerk. This activity fluctuates from year-to-year based on the number of

elections and anticipated voter turn-out (for example, elections held during a Presidential election year are more costly).

Assessor (209) – Jeffrey and Debra Rashid serve as the City Assessors through an employment agreement. 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 and other dates throughout the year to review the city assessment roll and hear assessment appeals from property owners. Salaries for the Board of Review are included in the Assessor activity.

Attorney (210) – Richard Wendt of Dickinson, Wright, PLC, has served as the City Attorney since April 1981. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations.

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 to the Cemetery activity.

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

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

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

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

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

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

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

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

The Fire Department has also assumed the duties previously provided by Lowell Area Rescue since 1973. These duties include first response to medical emergencies and accidents. In April of 1990, the rescue services were transferred from the Police to the Fire Department, consolidating emergency services into one building. The department is staffed by paid on-call volunteers.

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) – Ron Woods will serve as the Interim Director of Public Works following the retirement of Dan DesJarden who 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. There are no current General Fund expenses for ambulance services.

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

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

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

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

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

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

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

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

A November 1994 election established the Kent District Library system and a library millage. In August, 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 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
	As of 3/31/15													
REVENUES														
CHARGES FOR SERVICES	335,620	378,896	367,500	89,764	351,926	355,850	(11,650)	387,100	387,100	19,600	394,900	402,800	410,900	419,200
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	6,926	12,749	7,200	9,705	10,000	10,550	3,350	9,550	9,550	2,350	9,550	9,550	9,550	9,550
INTEREST AND RENTS	2,807	4,978	2,600	910	260	2,600	-	2,600	2,600	-	2,600	2,600	2,600	2,600
LICENSES AND PERMITS	33,599	35,967	33,500	20,558	38,740	38,100	4,600	38,200	38,200	4,700	38,200	38,200	38,200	38,200
LOCAL CONTRIBUTIONS	9,461	(3,758)	10,750	6,773	7,750	12,600	1,850	14,600	14,600	3,850	14,600	14,600	14,600	14,600
OTHER REVENUE	70,712	117,751	42,596	45,796	44,740	54,996	12,400	28,104	28,104	(14,492)	28,104	28,104	28,104	28,104
STATE GRANTS	337,339	353,862	357,000	184,861	357,000	357,200	200	366,250	366,250	9,250	374,000	382,000	390,000	398,000
TAXES	1,758,189	1,759,870	1,805,700	1,655,025	1,778,670	1,821,541	15,841	1,892,400	1,892,400	86,700	1,931,000	1,970,000	2,010,000	2,051,000
TRANSFERS IN	160,320	151,500	143,900	142,900	143,900	143,900	-	144,850	144,850	950	144,850	144,850	144,850	144,850
TOTAL REVENUES	2,714,973	2,811,815	2,770,746	2,156,292	2,732,986	2,797,337	26,591	2,883,654	2,883,654	112,908	2,937,804	2,992,704	3,048,804	3,106,104
EXPENDITURES														
101 COUNCIL	18,115	13,732	17,940	14,711	17,911	15,940	(2,000)	17,940	17,940	-	16,000	20,000	16,000	20,000
172 MANAGER	107,622	94,092	112,900	71,058	112,900	112,200	(700)	112,900	112,900	-	115,200	117,600	120,000	122,400
191 ELECTIONS	6,648	2,429	8,800	4,176	8,445	8,800	-	8,500	8,500	(300)	5,000	8,000	4,000	8,000
209 ASSESSOR	51,165	46,356	43,550	32,067	42,060	43,550	-	44,200	44,200	650	45,000	46,000	47,000	48,000
210 ATTORNEY	47,447	64,829	50,000	40,465	48,000	42,000	(8,000)	30,000	30,000	(20,000)	40,000	40,000	40,000	40,000
215 CLERK	132,746	96,767	115,200	57,159	96,270	97,700	(17,500)	136,100	136,100	20,900	138,900	141,700	144,600	147,500
253 TREASURER	170,700	176,418	195,350	137,129	195,375	195,350	-	219,850	219,850	24,500	224,300	228,800	233,400	238,100
265 CITY HALL	83,189	135,676	113,600	104,957	132,700	139,500	25,900	123,900	123,900	10,300	126,400	129,000	131,600	134,300
276 CEMETERY	79,636	79,380	86,850	61,573	86,850	90,450	3,600	101,750	101,750	14,900	103,800	105,900	108,100	110,300
294 UNALLOCATED MISC	11,255	7,396	22,200	8,565	22,591	3,600	(18,600)	45,014	45,014	22,814	45,014	45,014	45,014	45,014
301 POLICE	784,088	715,660	656,700	510,460	661,200	652,900	(3,800)	666,600	666,600	9,900	680,000	693,600	707,500	721,700
305 CODE COMPLIANCE	-	95,471	108,600	49,430	91,600	108,600	-	103,400	103,400	(5,200)	105,500	107,700	109,900	112,100
336 FIRE	85,792	158,407	164,112	135,445	161,112	161,112	(3,000)	142,000	142,000	(22,112)	81,300	83,800	86,400	89,000
400 PLANNING & ZONING	29,315	37,451	38,900	28,204	39,600	39,300	400	51,800	51,800	12,900	53,400	55,100	56,800	58,600
426 EMERGENCY MANAGEMENT	51,542	1,228	-	-	-	-	-	-	-	-	-	-	-	-
441 PUBLIC WORKS	184,194	211,451	198,650	153,839	207,018	207,050	8,400	224,850	224,850	26,200	229,400	234,000	238,700	243,500
442 SIDEWALKS	3,842	6,153	5,600	8,550	10,950	11,200	5,600	5,600	5,600	-	5,800	6,000	6,200	6,400
523 TRASH	43,948	42,302	52,000	24,321	52,000	45,000	(7,000)	45,000	45,000	(7,000)	45,000	45,000	45,000	45,000
728 ECONOMIC DEVELOPMENT	-	18,689	23,500	11,509	23,500	16,100	(7,400)	24,000	24,000	500	24,500	25,000	25,500	26,100
747 CHAMBER/RIVERWALK	704	3,454	2,900	2,355	2,800	2,900	-	3,500	3,500	600	3,000	3,100	3,100	3,100
751 PARKS	123,200	115,838	156,400	92,048	156,900	156,300	(100)	146,000	146,000	(10,400)	149,000	152,000	155,100	158,300
757 SHOWBOAT	1,707	1,028	1,450	1,240	1,450	1,500	50	1,600	1,600	150	1,600	1,600	1,600	1,600
774 RECREATION	2,000	2,000	3,000	2,000	2,000	2,000	(1,000)	3,000	3,000	-	3,000	3,000	3,000	3,000
790 LIBRARY	69,411	79,140	70,300	45,382	70,900	71,000	700	72,300	72,300	2,000	73,800	75,300	76,900	78,500
803 HISTORIC DISTRICT COMMISSION	13	255	300	-	300	300	-	250	250	(50)	250	250	250	250
804 MUSEUM	12,299	15,787	15,400	32,579	18,300	39,100	23,700	35,900	35,900	20,500	36,700	37,500	38,300	39,100
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	450,100	503,382	505,800	-	475,800	525,800	20,000	517,700	517,700	11,900	515,000	510,000	505,000	500,000
TOTAL EXPENDITURES	2,578,561	2,724,771	2,770,002	1,629,222	2,738,532	2,789,252	19,250	2,883,654	2,883,654	113,652	2,866,864	2,914,964	2,948,964	2,999,864
Net Of Rev/Exp	136,412	87,044	744	527,070	(5,546)	8,085		0	0		70,940	77,740	99,840	106,240
BEGINNING FUND BALANCE	356,620	493,204	578,439		578,439	578,439		578,439	578,439		578,439	649,379	727,119	826,959
Audit Adjustment	172	(1,809)	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	493,204	578,439	579,183		572,893	586,524		578,439	578,439		649,379	727,119	826,959	933,199
% of EXPENDITURES	19.13%	21.23%	20.91%		20.92%	21.03%		20.06%	20.06%		22.65%	24.94%	28.04%	31.11%

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
TAXES	TAXES	1,759,870	1,805,700	1,634,363	1,778,670	1,871,900	1,871,900
LICPER	LICENSES AND PERMITS	35,967	33,500	20,558	38,740	38,200	38,200
CHARGES	CHARGES FOR SERVICES	6,841	5,500	5,525	5,750	7,500	7,500
STATE	STATE GRANTS	352,494	355,000	184,170	355,000	365,000	365,000
INT	INTEREST AND RENTS	4,873	2,500	875	0	2,500	2,500
OTHER	OTHER REVENUE	79,505	16,000	14,321	15,675	8,400	8,400
TRANSIN	TRANSFERS IN	151,500	143,900	142,900	143,900	144,850	144,850
TOTAL ESTIMATED REVENUES		2,391,050	2,362,100	2,002,712	2,337,735	2,438,350	2,438,350
NET OF REVENUES/APPROPRIATIONS - 000-		2,391,050	2,362,100	2,002,712	2,337,735	2,438,350	2,438,350
Dept 101-COUNCIL							
APPROPRIATIONS							
PERS	PERSONNEL	8,866	8,640	8,666	8,479	8,640	8,640
SUPPLIES	SUPPLIES	128	200	68	200	200	200
OTHERSVC	OPERATING	4,738	9,100	5,977	9,232	9,100	9,100
TOTAL APPROPRIATIONS		13,732	17,940	14,711	17,911	17,940	17,940
NET OF REVENUES/APPROPRIATIONS - 101-COUNCIL		(13,732)	(17,940)	(14,711)	(17,911)	(17,940)	(17,940)
Dept 172-MANAGER							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	60,600	51,800	0	51,800	51,100	51,100
TOTAL ESTIMATED REVENUES		60,600	51,800	0	51,800	51,100	51,100
APPROPRIATIONS							
PERS	PERSONNEL	82,097	93,200	66,560	93,200	89,900	89,900
PROFCON	PROFESSIONAL & CONTRACTUAL	6,750	10,000	0	10,000	15,000	15,000
OTHERSVC	OPERATING	5,245	9,700	4,498	9,700	8,000	8,000
TOTAL APPROPRIATIONS		94,092	112,900	71,058	112,900	112,900	112,900
NET OF REVENUES/APPROPRIATIONS - 172-MANAGER		(33,492)	(61,100)	(71,058)	(61,100)	(61,800)	(61,800)
Dept 191-ELECTIONS							
APPROPRIATIONS							
PERS	PERSONNEL	823	5,450	3,285	5,450	4,450	4,450
SUPPLIES	SUPPLIES	1,464	1,000	262	1,000	1,000	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	0	500	200	500	500	500
OTHERSVC	OPERATING	142	1,500	429	1,145	1,550	1,550
CAPITAL	CAPITAL	0	350	0	350	1,000	1,000
TOTAL APPROPRIATIONS		2,429	8,800	4,176	8,445	8,500	8,500
NET OF REVENUES/APPROPRIATIONS - 191-ELECTIONS		(2,429)	(8,800)	(4,176)	(8,445)	(8,500)	(8,500)
Dept 209-ASSESSOR							
APPROPRIATIONS							

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 209-ASSESSOR							
APPROPRIATIONS							
PERS	PERSONNEL	40,843	39,850	28,190	39,850	40,500	40,500
SUPPLIES	SUPPLIES	438	1,000	622	1,000	1,000	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	2,607	0	0	0	0	0
OTHERSVC	OPERATING	2,468	2,700	3,255	1,210	2,700	2,700
TOTAL APPROPRIATIONS		46,356	43,550	32,067	42,060	44,200	44,200
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSOR		(46,356)	(43,550)	(32,067)	(42,060)	(44,200)	(44,200)
Dept 210-ATTORNEY							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	64,829	50,000	40,465	48,000	30,000	30,000
TOTAL APPROPRIATIONS		64,829	50,000	40,465	48,000	30,000	30,000
NET OF REVENUES/APPROPRIATIONS - 210-ATTORNEY		(64,829)	(50,000)	(40,465)	(48,000)	(30,000)	(30,000)
Dept 215-CLERK							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	4,450	4,000	4,000	4,000	0	0
TOTAL ESTIMATED REVENUES		4,450	4,000	4,000	4,000	0	0
APPROPRIATIONS							
PERS	PERSONNEL	91,651	108,300	53,088	89,500	128,400	128,400
OTHERSVC	OPERATING	5,116	6,900	4,071	6,770	7,700	7,700
TOTAL APPROPRIATIONS		96,767	115,200	57,159	96,270	136,100	136,100
NET OF REVENUES/APPROPRIATIONS - 215-CLERK		(92,317)	(111,200)	(53,159)	(92,270)	(136,100)	(136,100)
Dept 253-TREASURER							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	94,700	109,100	0	109,100	132,150	132,150
TOTAL ESTIMATED REVENUES		94,700	109,100	0	109,100	132,150	132,150
APPROPRIATIONS							
PERS	PERSONNEL	136,603	145,200	101,496	145,200	153,900	153,900
SUPPLIES	SUPPLIES	1,125	1,000	302	1,000	1,000	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	24,475	25,000	23,236	25,000	33,000	33,000
OTHERSVC	OPERATING	14,215	24,150	12,095	24,175	31,950	31,950
TOTAL APPROPRIATIONS		176,418	195,350	137,129	195,375	219,850	219,850
NET OF REVENUES/APPROPRIATIONS - 253-TREASURER		(81,718)	(86,250)	(137,129)	(86,275)	(87,700)	(87,700)
Dept 265-CITY HALL							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	105	100	35	260	100	100
OTHER	OTHER REVENUE	3,225	3,450	0	0	3,450	3,450
TOTAL ESTIMATED REVENUES		3,330	3,550	35	260	3,550	3,550

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 265-CITY HALL							
APPROPRIATIONS							
PERS	PERSONNEL	25,642	19,000	16,622	23,500	15,800	15,800
SUPPLIES	SUPPLIES	12,390	12,000	12,284	15,000	14,500	14,500
PROFCON	PROFESSIONAL & CONTRACTUAL	22,356	25,600	16,518	25,500	23,600	23,600
OTHERSVC	OPERATING	67,338	57,000	47,833	57,000	70,000	70,000
CAPITAL	CAPITAL	7,950	0	11,700	11,700	0	0
TOTAL APPROPRIATIONS		135,676	113,600	104,957	132,700	123,900	123,900
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		(132,346)	(110,050)	(104,922)	(132,440)	(120,350)	(120,350)
Dept 276-CEMETERY							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	6,879	8,000	8,230	8,230	8,000	8,000
OTHER	OTHER REVENUE	0	0	10	0	0	0
TOTAL ESTIMATED REVENUES		6,879	8,000	8,240	8,230	8,000	8,000
APPROPRIATIONS							
PERS	PERSONNEL	51,717	56,300	43,019	56,300	69,000	69,000
SUPPLIES	SUPPLIES	2,804	2,550	820	2,550	2,050	2,050
PROFCON	PROFESSIONAL & CONTRACTUAL	4,043	4,700	3,247	4,700	4,400	4,400
OTHERSVC	OPERATING	20,416	22,800	14,487	22,800	25,800	25,800
CAPITAL	CAPITAL	400	500	0	500	500	500
TOTAL APPROPRIATIONS		79,380	86,850	61,573	86,850	101,750	101,750
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		(72,501)	(78,850)	(53,333)	(78,620)	(93,750)	(93,750)
Dept 294-UNALLOCATED MISCELLANEOUS							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	4,252	3,200	3,591	3,591	3,200	3,200
OTHERSVC	OPERATING	3,144	19,000	4,974	19,000	41,814	41,814
TOTAL APPROPRIATIONS		7,396	22,200	8,565	22,591	45,014	45,014
NET OF REVENUES/APPROPRIATIONS - 294-UNALLOCATED MISC		(7,396)	(22,200)	(8,565)	(22,591)	(45,014)	(45,014)
Dept 301-POLICE DEPARTMENT							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	10,579	10,600	7,510	8,431	9,450	9,450
STATE	STATE GRANTS	1,368	2,000	691	2,000	1,250	1,250
OTHER	OTHER REVENUE	26,721	18,346	23,665	23,665	11,454	11,454
FINES	FINES AND FORFEITURES	12,749	7,200	9,705	10,000	9,550	9,550
UNK REV		2,500	0	3,000	3,000	0	0
TOTAL ESTIMATED REVENUES		53,917	38,146	44,571	47,096	31,704	31,704
APPROPRIATIONS							
PERS	PERSONNEL	552,383	484,800	394,052	489,300	498,600	498,600
SUPPLIES	SUPPLIES	28,649	32,200	17,769	32,200	33,400	33,400
PROFCON	PROFESSIONAL & CONTRACTUAL	29,691	27,500	22,137	27,500	25,700	25,700
OTHERSVC	OPERATING	63,807	73,500	39,123	73,500	69,700	69,700

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 301-POLICE DEPARTMENT							
APPROPRIATIONS							
CAPITAL	CAPITAL	41,130	38,700	37,379	38,700	39,200	39,200
	TOTAL APPROPRIATIONS	715,660	656,700	510,460	661,200	666,600	666,600
NET OF REVENUES/APPROPRIATIONS - 301-POLICE DEPARTMEN		(661,743)	(618,554)	(465,889)	(614,104)	(634,896)	(634,896)
Dept 305-CODE ENFORCEMENT							
APPROPRIATIONS							
PERS	PERSONNEL	95,471	108,300	49,382	91,300	103,100	103,100
SUPPLIES	SUPPLIES	0	200	0	200	200	200
OTHERSVC	OPERATING	0	100	48	100	100	100
	TOTAL APPROPRIATIONS	95,471	108,600	49,430	91,600	103,400	103,400
NET OF REVENUES/APPROPRIATIONS - 305-CODE ENFORCEMENT		(95,471)	(108,600)	(49,430)	(91,600)	(103,400)	(103,400)
Dept 336-FIRE							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	0	0	7,750	7,750	0	0
	TOTAL ESTIMATED REVENUES	0	0	7,750	7,750	0	0
APPROPRIATIONS							
CAPITAL	CAPITAL	158,407	164,112	135,445	161,112	142,000	142,000
	TOTAL APPROPRIATIONS	158,407	164,112	135,445	161,112	142,000	142,000
NET OF REVENUES/APPROPRIATIONS - 336-FIRE		(158,407)	(164,112)	(127,695)	(153,362)	(142,000)	(142,000)
Dept 400-PLANNING & ZONING							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	9,701	8,700	20,663	2,200	8,700	8,700
	TOTAL ESTIMATED REVENUES	9,701	8,700	20,663	2,200	8,700	8,700
APPROPRIATIONS							
PERS	PERSONNEL	28,314	26,400	19,798	27,100	39,300	39,300
PROFCON	PROFESSIONAL & CONTRACTUAL	8,110	11,000	8,030	11,000	11,000	11,000
OTHERSVC	OPERATING	1,027	1,500	376	1,500	1,500	1,500
	TOTAL APPROPRIATIONS	37,451	38,900	28,204	39,600	51,800	51,800
NET OF REVENUES/APPROPRIATIONS - 400-PLANNING & ZONIN		(27,750)	(30,200)	(7,541)	(37,400)	(43,100)	(43,100)
Dept 426-EMERGENCY MANAGEMENT							
APPROPRIATIONS							
PERS	PERSONNEL	1,228	0	0	0	0	0
	TOTAL APPROPRIATIONS	1,228	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 426-EMERGENCY MANAGE		(1,228)	0	0	0	0	0
Dept 441-DEPARTMENT OF PUBLIC WORKS							

BUDGET REPORT FOR CITY OF LOWELL
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ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 441-DEPARTMENT OF PUBLIC WORKS							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	127,900	108,100	0	108,100	115,500	115,500
TOTAL ESTIMATED REVENUES		127,900	108,100	0	108,100	115,500	115,500
APPROPRIATIONS							
PERS	PERSONNEL	153,657	149,800	111,234	149,800	172,600	172,600
SUPPLIES	SUPPLIES	2,745	5,350	2,777	5,363	4,850	4,850
PROFCON	PROFESSIONAL & CONTRACTUAL	15,977	9,600	11,557	13,100	10,600	10,600
OTHERSVC	OPERATING	37,096	32,900	26,989	37,255	35,800	35,800
CAPITAL	CAPITAL	1,976	1,000	1,282	1,500	1,000	1,000
TOTAL APPROPRIATIONS		211,451	198,650	153,839	207,018	224,850	224,850
NET OF REVENUES/APPROPRIATIONS - 441-DEPARTMENT OF PU		(83,551)	(90,550)	(153,839)	(98,918)	(109,350)	(109,350)
Dept 442-SIDEWALK							
APPROPRIATIONS							
PERS	PERSONNEL	2,850	2,100	1,049	2,100	1,600	1,600
SUPPLIES	SUPPLIES	832	500	593	1,300	1,000	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	0	500	0	500	500	500
OTHERSVC	OPERATING	761	500	370	500	500	500
CAPITAL	CAPITAL	1,710	2,000	6,538	6,550	2,000	2,000
TOTAL APPROPRIATIONS		6,153	5,600	8,550	10,950	5,600	5,600
NET OF REVENUES/APPROPRIATIONS - 442-SIDEWALK		(6,153)	(5,600)	(8,550)	(10,950)	(5,600)	(5,600)
Dept 443-ARBOR BOARD							
ESTIMATED REVENUES							
LOCAL	LOCAL CONTRIBUTIONS	(12,000)	0	0	0	0	0
TOTAL ESTIMATED REVENUES		(12,000)	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 443-ARBOR BOARD		(12,000)	0	0	0	0	0
Dept 523-TRASH							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	43,191	52,000	31,521	42,000	45,000	45,000
TOTAL ESTIMATED REVENUES		43,191	52,000	31,521	42,000	45,000	45,000
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	41,452	52,000	24,321	52,000	45,000	45,000
OTHERSVC	OPERATING	850	0	0	0	0	0
TOTAL APPROPRIATIONS		42,302	52,000	24,321	52,000	45,000	45,000
NET OF REVENUES/APPROPRIATIONS - 523-TRASH		889	0	7,200	(10,000)	0	0
Dept 728-ECONOMIC DEVELOPMENT							
APPROPRIATIONS							
PERS	PERSONNEL	16,689	20,500	9,509	20,500	21,200	21,200

BUDGET REPORT FOR CITY OF LOWELL
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ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 728-ECONOMIC DEVELOPMENT							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	2,000	2,000	2,000	2,000	2,500	2,500
OTHERSVC	OPERATING	0	1,000	0	1,000	300	300
TOTAL APPROPRIATIONS		18,689	23,500	11,509	23,500	24,000	24,000
NET OF REVENUES/APPROPRIATIONS - 728-ECONOMIC DEVELOP		(18,689)	(23,500)	(11,509)	(23,500)	(24,000)	(24,000)
Dept 747-CHAMBER/RIVERWALK							
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							
PROFCON	PROFESSIONAL & CONTRACTUAL	51	100	0	0	100	100
OTHERSVC	OPERATING	3,403	2,800	2,355	2,800	3,400	3,400
TOTAL APPROPRIATIONS		3,454	2,900	2,355	2,800	3,500	3,500
NET OF REVENUES/APPROPRIATIONS - 747-CHAMBER/RIVERWAI		(1,054)	(500)	45	(400)	(1,100)	(1,100)
Dept 751-PARKS							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	14,025	9,500	4,465	4,465	9,500	9,500
LOCAL	LOCAL CONTRIBUTIONS	501	3,000	0	0	3,000	3,000
TOTAL ESTIMATED REVENUES		14,526	12,500	4,465	4,465	12,500	12,500
APPROPRIATIONS							
PERS	PERSONNEL	44,903	61,400	36,244	61,400	52,900	52,900
SUPPLIES	SUPPLIES	2,868	6,000	4,085	6,000	6,000	6,000
PROFCON	PROFESSIONAL & CONTRACTUAL	25,823	42,000	25,848	42,000	41,700	41,700
OTHERSVC	OPERATING	38,132	44,000	25,871	44,500	45,400	45,400
CAPITAL	CAPITAL	4,367	3,000	0	3,000	0	0
TOTAL APPROPRIATIONS		116,093	156,400	92,048	156,900	146,000	146,000
NET OF REVENUES/APPROPRIATIONS - 751-PARKS		(101,567)	(143,900)	(87,583)	(152,435)	(133,500)	(133,500)
Dept 757-SHOWBOAT							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	30	200	100	100	200	200
TOTAL ESTIMATED REVENUES		30	200	100	100	200	200
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	520	1,000	895	1,000	1,000	1,000
OTHERSVC	OPERATING	508	450	345	450	600	600
TOTAL APPROPRIATIONS		1,028	1,450	1,240	1,450	1,600	1,600
NET OF REVENUES/APPROPRIATIONS - 757-SHOWBOAT		(998)	(1,250)	(1,140)	(1,350)	(1,400)	(1,400)

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Dept 774-RECREATION CONTRIBUTIONS							
APPROPRIATIONS							
OTHERSVC	OPERATING	2,000	3,000	2,000	2,000	3,000	3,000
	TOTAL APPROPRIATIONS	2,000	3,000	2,000	2,000	3,000	3,000
NET OF REVENUES/APPROPRIATIONS - 774-RECREATION CONF		(2,000)	(3,000)	(2,000)	(2,000)	(3,000)	(3,000)
Dept 790-LIBRARY							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	1,000	0	0	0	0	0
LOCAL	LOCAL CONTRIBUTIONS	7,741	7,750	6,773	7,750	11,600	11,600
	TOTAL ESTIMATED REVENUES	8,741	7,750	6,773	7,750	11,600	11,600
APPROPRIATIONS							
PERS	PERSONNEL	15,666	17,500	7,043	18,100	14,500	14,500
SUPPLIES	SUPPLIES	1,818	2,000	1,382	2,000	2,000	2,000
PROFCON	PROFESSIONAL & CONTRACTUAL	21,766	15,200	11,988	15,200	19,200	19,200
OTHERSVC	OPERATING	39,890	35,600	24,969	35,600	36,600	36,600
	TOTAL APPROPRIATIONS	79,140	70,300	45,382	70,900	72,300	72,300
NET OF REVENUES/APPROPRIATIONS - 790-LIBRARY		(70,399)	(62,550)	(38,609)	(63,150)	(60,700)	(60,700)
Dept 803-HISTORICAL DISTRICT COMMISSION							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	0	100	0	100	0	0
OTHERSVC	OPERATING	255	200	0	200	250	250
	TOTAL APPROPRIATIONS	255	300	0	300	250	250
NET OF REVENUES/APPROPRIATIONS - 803-HISTORICAL DISTRICT		(255)	(300)	0	(300)	(250)	(250)
Dept 804-MUSEUM							
ESTIMATED REVENUES							
TAXES	TAXES	0	0	20,662	0	20,500	20,500
OTHER	OTHER REVENUE	2,400	2,400	2,400	0	2,400	2,400
	TOTAL ESTIMATED REVENUES	2,400	2,400	23,062	0	22,900	22,900
APPROPRIATIONS							
PERS	PERSONNEL	2,921	2,800	1,241	2,800	3,200	3,200
PROFCON	PROFESSIONAL & CONTRACTUAL	1,632	1,800	1,643	1,800	1,700	1,700
OTHERSVC	OPERATING	11,234	10,800	29,695	13,700	31,000	31,000
	TOTAL APPROPRIATIONS	15,787	15,400	32,579	18,300	35,900	35,900
NET OF REVENUES/APPROPRIATIONS - 804-MUSEUM		(13,387)	(13,000)	(9,517)	(18,300)	(13,000)	(13,000)
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	224,682	220,000	0	190,000	230,000	230,000
UNK EXP		278,700	285,800	0	285,800	287,700	287,700

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TOTAL APPROPRIATIONS		503,382	505,800	0	475,800	517,700	517,700
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(503,382)	(505,800)	0	(475,800)	(517,700)	(517,700)
ESTIMATED REVENUES - FUND 101		2,811,815	2,770,746	2,156,292	2,732,986	2,883,654	2,883,654
APPROPRIATIONS - FUND 101		2,725,026	2,770,002	1,629,222	2,738,532	2,883,654	2,883,654
NET OF REVENUES/APPROPRIATIONS - FUND 101		86,789	744	527,070	(5,546)	0	0
BEGINNING FUND BALANCE		493,189	578,178	578,178	578,178	572,632	572,632
FUND BALANCE ADJUSTMENTS		(1,804)	0	0	0	0	0
ENDING FUND BALANCE		578,174	578,922	1,105,248	572,632	572,632	572,632



MAJOR STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

- Crack Sealing in accordance with the city's annual maintenance schedule.
- A planned \$330,000 project to resurface Avery Street from Monroe to Jackson and the portions of Monroe, Washington, Jefferson and Jackson between Avery and Main.

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202- Major Street Fund	FY 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
				As of 3/31/15										
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	119	160	150	135	150	150	-	150	150	-	-	-	-	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	203,986	210,568	182,000	113,743	184,000	184,000	2,000	189,400	189,400	7,400	191,300	193,300	195,300	197,300
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	50,000	60,000	-	60,000	10,000	(50,000)	236,000	236,000	176,000	30,000	30,000	30,000	30,000
TOTAL REVENUES	204,105	260,728	242,150	113,878	244,150	194,150	(48,000)	425,550	425,550	183,400	221,300	223,300	225,300	227,300
EXPENDITURES														
450 CAPITAL OUTLAY	99,149	68,657	100,000	3,440	1,100	5,000	(95,000)	340,000	340,000	240,000	100,000	100,000	100,000	100,000
463 MAINTENANCE	25,372	27,617	34,750	23,978	36,800	34,950	200	39,250	39,250	4,500	40,500	41,800	43,100	44,400
474 TRAFFIC	6,530	5,571	9,700	2,173	6,700	8,400	(1,300)	8,000	8,000	(1,700)	8,300	8,600	8,900	9,200
478 WINTER MAINTENANCE	22,902	46,585	40,700	27,000	38,500	41,700	1,000	42,100	42,100	1,400	43,400	44,800	46,200	47,600
483 ADMINISTRATION	22,698	20,840	26,400	2,381	26,850	45,900	19,500	46,000	46,000	19,600	27,900	28,800	29,700	30,600
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	-	-	50,000	-	50,000	50,000	-	-	-	(50,000)	-	-	-	-
TOTAL EXPENDITURES	176,651	169,270	261,550	58,972	159,950	185,950	(75,600)	475,350	475,350	213,800	220,100	224,000	227,900	231,800
Net Of Rev/Exp	27,454	91,458	(19,400)	54,906	84,200	8,200		(49,800)	(49,800)		1,200	(700)	(2,600)	(4,500)
BEGINNING FUND BALANCE	101,284	128,742	220,204		220,204	220,204		228,404	228,404		178,604	179,804	179,104	176,504
Audit Adjustment	4	4	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	128,742	220,204	200,804		304,404	228,404		178,604	178,604		179,804	179,104	176,504	172,004
% of EXPENDITURES	72.88%	130.09%	76.77%		190.31%	122.83%		37.57%	37.57%		81.69%	79.96%	77.45%	74.20%

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	160	150	135	150	150	150
OTHER	OTHER REVENUE	210,568	182,000	113,743	184,000	189,400	189,400
TRANSIN	TRANSFERS IN	50,000	60,000	0	60,000	236,000	236,000
TOTAL ESTIMATED REVENUES		260,728	242,150	113,878	244,150	425,550	425,550
NET OF REVENUES/APPROPRIATIONS - 000-		260,728	242,150	113,878	244,150	425,550	425,550
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	36,627	0	1,023	1,100	0	0
CAPITAL	CAPITAL	32,030	100,000	2,417	0	340,000	340,000
TOTAL APPROPRIATIONS		68,657	100,000	3,440	1,100	340,000	340,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(68,657)	(100,000)	(3,440)	(1,100)	(340,000)	(340,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
PERS	PERSONNEL	5,845	7,300	5,312	7,550	12,300	12,300
SUPPLIES	SUPPLIES	5,796	7,000	9,923	12,000	7,000	7,000
PROFCON	PROFESSIONAL & CONTRACTUAL	14,323	17,500	7,445	15,000	17,000	17,000
OTHERSVC	OPERATING	1,653	2,950	1,298	2,250	2,950	2,950
TOTAL APPROPRIATIONS		27,617	34,750	23,978	36,800	39,250	39,250
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(27,617)	(34,750)	(23,978)	(36,800)	(39,250)	(39,250)
Dept 474-TRAFFIC							
APPROPRIATIONS							
PERS	PERSONNEL	1,779	2,400	1,161	2,400	2,200	2,200
SUPPLIES	SUPPLIES	2,222	4,000	348	2,000	3,000	3,000
PROFCON	PROFESSIONAL & CONTRACTUAL	881	2,000	573	1,500	1,500	1,500
OTHERSVC	OPERATING	689	1,300	91	800	1,300	1,300
TOTAL APPROPRIATIONS		5,571	9,700	2,173	6,700	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		(5,571)	(9,700)	(2,173)	(6,700)	(8,000)	(8,000)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
PERS	PERSONNEL	17,295	16,200	11,697	16,500	17,600	17,600
SUPPLIES	SUPPLIES	11,250	11,500	7,861	9,500	11,500	11,500
OTHERSVC	OPERATING	18,040	13,000	7,442	12,500	13,000	13,000
TOTAL APPROPRIATIONS		46,585	40,700	27,000	38,500	42,100	42,100
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(46,585)	(40,700)	(27,000)	(38,500)	(42,100)	(42,100)
Dept 483-ADMINISTRATION							
APPROPRIATIONS							

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
PERS	PERSONNEL	(6)	0	0	0	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	19,462	24,300	1,128	24,750	43,400	43,400
OTHERSVC	OPERATING	1,384	2,100	1,253	2,100	2,600	2,600
	TOTAL APPROPRIATIONS	20,840	26,400	2,381	26,850	46,000	46,000
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(20,840)	(26,400)	(2,381)	(26,850)	(46,000)	(46,000)
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	0	50,000	0	50,000	0	0
	TOTAL APPROPRIATIONS	0	50,000	0	50,000	0	0
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		0	(50,000)	0	(50,000)	0	0
ESTIMATED REVENUES - FUND 202		260,728	242,150	113,878	244,150	425,550	425,550
APPROPRIATIONS - FUND 202		169,270	261,550	58,972	159,950	475,350	475,350
NET OF REVENUES/APPROPRIATIONS - FUND 202		91,458	(19,400)	54,906	84,200	(49,800)	(49,800)
BEGINNING FUND BALANCE		128,741	220,200	220,200	220,200	304,400	304,400
ENDING FUND BALANCE		220,199	200,800	275,106	304,400	254,600	254,600



LOCAL STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

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

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203 - Local Street Fund		FY 2012-13	FY 2013-14	FY 2014-15			Difference	FY 2015-16			16-17 Target	17-18 Target	18-19 Target	19-20 Target
		Activity	Activity	Budget	Activity As of 3/31/15	Projections		Proposed	Adopted	Difference				
REVENUES														
	CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-
	INTEREST AND RENTS	1,750	879	150	-	-	150	150	150	-	-	-	-	-
	LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-
	LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTHER REVENUE	78,995	84,503	68,000	50,338	76,600	98,000	30,000	70,700	2,700	71,500	72,300	73,100	73,900
	STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-
	TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRANSFERS IN	97,000	240,000	180,000	-	180,000	250,000	70,000	180,000	-	180,000	180,000	180,000	140,000
	TOTAL REVENUES	177,745	325,382	248,150	50,338	256,600	348,150	100,000	250,850	2,700	251,500	252,300	253,100	213,900
EXPENDITURES														
450	CAPITAL OUTLAY	7,626	141,590	10,000	8,750	10,000	100,000	90,000	5,000	5,000	5,000	5,000	5,000	5,000
463	MAINTENANCE	37,507	42,027	57,500	30,160	53,900	60,900	3,400	64,600	7,100	65,900	67,300	68,700	70,100
474	TRAFFIC	6,606	7,558	11,600	4,350	11,000	11,100	(500)	8,100	8,100	8,300	8,500	8,700	8,900
478	WINTER MAINTENANCE	34,371	66,126	57,500	38,367	54,300	59,700	2,200	61,200	3,700	62,500	63,800	65,100	66,500
483	ADMINISTRATION	20,163	43,503	30,000	2,934	31,200	29,000	(1,000)	27,800	(2,200)	28,400	29,000	29,600	30,200
906	DEBT SERVICE	72,941	70,419	80,500	79,193	81,800	81,800	1,300	76,600	(3,900)	75,287	72,649	26,056	25,531
965	TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	179,214	371,223	247,100	163,754	242,200	342,500	95,400	243,300	(3,800)	245,387	246,249	203,156	206,231
Net OF Rev/Exp		(1,469)	(45,841)	1,050	(113,416)	14,400	5,650		7,550	7,550	6,113	6,051	49,944	7,669
BEGINNING FUND BALANCE		52,851	51,385	5,547			5,547		11,197	11,197	18,747	24,860	30,912	80,855
Audit Adjustment		3	3	-			-		-	-	-	-	-	-
ENDING FUND BALANCE		51,385	5,547	6,597			11,197		18,747	18,747	24,860	30,912	80,855	88,524
% of EXPENDITURES		28.67%	1.49%	2.67%			3.27%		7.71%	7.71%	10.13%	12.55%	39.80%	42.92%

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	879	150	0	0	150	150
OTHER	OTHER REVENUE	84,503	68,000	50,338	76,600	70,700	70,700
TRANSIN	TRANSFERS IN	240,000	180,000	0	180,000	180,000	180,000
	TOTAL ESTIMATED REVENUES	325,382	248,150	50,338	256,600	250,850	250,850
NET OF REVENUES/APPROPRIATIONS - 000-		325,382	248,150	50,338	256,600	250,850	250,850
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
CAPITAL	CAPITAL	141,590	10,000	8,750	10,000	5,000	5,000
	TOTAL APPROPRIATIONS	141,590	10,000	8,750	10,000	5,000	5,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(141,590)	(10,000)	(8,750)	(10,000)	(5,000)	(5,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
PERS	PERSONNEL	19,467	25,000	15,719	25,000	33,100	33,100
SUPPLIES	SUPPLIES	3,912	8,500	2,411	6,500	8,500	8,500
PROFCON	PROFESSIONAL & CONTRACTUAL	12,398	13,500	8,375	13,500	13,500	13,500
OTHERSVC	OPERATING	6,250	10,500	3,655	8,900	9,500	9,500
	TOTAL APPROPRIATIONS	42,027	57,500	30,160	53,900	64,600	64,600
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(42,027)	(57,500)	(30,160)	(53,900)	(64,600)	(64,600)
Dept 474-TRAFFIC							
APPROPRIATIONS							
PERS	PERSONNEL	4,060	6,800	3,313	6,800	4,300	4,300
SUPPLIES	SUPPLIES	1,731	2,000	431	1,700	1,500	1,500
PROFCON	PROFESSIONAL & CONTRACTUAL	673	500	327	500	500	500
OTHERSVC	OPERATING	1,094	2,300	279	2,000	1,800	1,800
	TOTAL APPROPRIATIONS	7,558	11,600	4,350	11,000	8,100	8,100
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		(7,558)	(11,600)	(4,350)	(11,000)	(8,100)	(8,100)
Dept 478-WINTER MAINTENANCE							
APPROPRIATIONS							
PERS	PERSONNEL	28,879	27,500	19,801	27,500	30,700	30,700
SUPPLIES	SUPPLIES	11,252	11,500	7,906	11,500	11,500	11,500
PROFCON	PROFESSIONAL & CONTRACTUAL	0	500	0	300	500	500
OTHERSVC	OPERATING	25,995	18,000	10,660	15,000	18,500	18,500
	TOTAL APPROPRIATIONS	66,126	57,500	38,367	54,300	61,200	61,200
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENAN		(66,126)	(57,500)	(38,367)	(54,300)	(61,200)	(61,200)
Dept 483-ADMINISTRATION							
APPROPRIATIONS							

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
PERS	PERSONNEL	(6)	0	0	0	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	41,900	27,100	1,281	28,300	24,200	24,200
OTHERSVC	OPERATING	1,609	2,900	1,653	2,900	3,600	3,600
TOTAL APPROPRIATIONS		43,503	30,000	2,934	31,200	27,800	27,800
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(43,503)	(30,000)	(2,934)	(31,200)	(27,800)	(27,800)
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	70,419	80,500	79,193	81,800	76,600	76,600
TOTAL APPROPRIATIONS		70,419	80,500	79,193	81,800	76,600	76,600
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(70,419)	(80,500)	(79,193)	(81,800)	(76,600)	(76,600)
ESTIMATED REVENUES - FUND 203		325,382	248,150	50,338	256,600	250,850	250,850
APPROPRIATIONS - FUND 203		371,223	247,100	163,754	242,200	243,300	243,300
NET OF REVENUES/APPROPRIATIONS - FUND 203		(45,841)	1,050	(113,416)	14,400	7,550	7,550
BEGINNING FUND BALANCE		51,381	5,542	5,542	5,542	19,942	19,942
ENDING FUND BALANCE		5,540	6,592	(107,874)	19,942	27,492	27,492



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 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity As of 3/31/15	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	16	28	200	31	-	200	-	200	200	-	100	100	100	100
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	50,000	50,000	-	-	50,000	-	50,000	50,000	-	10,000	10,000	10,000	10,000
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	16	50,028	50,200	31	-	50,200	-	50,200	50,200	-	10,100	10,100	10,100	10,100
EXPENDITURES														
HISTORIC DISTRICT COMMISSION	8,035	-	50,000	3,823	5,000	50,000	-	50,000	50,000	-	25,000	10,000	10,000	10,000
TOTAL EXPENDITURES	8,035	-	50,000	3,823	5,000	50,000	-	50,000	50,000	-	25,000	10,000	10,000	10,000
Net OF Rev/Exp	(8,019)	50,028	200	(3,792)	(5,000)	200		200	200		(14,900)	100	100	100
BEGINNING FUND BALANCE	20,330	12,311	62,339		62,339	62,339		62,539	62,539		62,739	47,839	47,939	48,039
Audit Adjustment	-	-	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	12,311	62,339	62,539		57,339	62,539		62,739	62,739		47,839	47,939	48,039	48,139
% of EXPENDITURES	153.22%	#DIV/0!	125.08%		1146.78%	125.08%		125.48%	125.48%		191.36%	479.39%	480.39%	481.39%

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	28	200	31	0	200	200
OTHER	OTHER REVENUE	50,000	50,000	0	0	50,000	50,000
TOTAL ESTIMATED REVENUES		50,028	50,200	31	0	50,200	50,200
APPROPRIATIONS							
OTHERSVC	OPERATING	0	50,000	3,823	5,000	50,000	50,000
TOTAL APPROPRIATIONS		0	50,000	3,823	5,000	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - 000-		50,028	200	(3,792)	(5,000)	200	200
ESTIMATED REVENUES - FUND 238		50,028	50,200	31	0	50,200	50,200
APPROPRIATIONS - FUND 238		0	50,000	3,823	5,000	50,000	50,000
NET OF REVENUES/APPROPRIATIONS - FUND 238		50,028	200	(3,792)	(5,000)	200	200
BEGINNING FUND BALANCE		12,311	62,339	62,339	62,339	57,339	57,339
ENDING FUND BALANCE		62,339	62,539	58,547	57,339	57,539	57,539

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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.

Appropriations

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

Projects anticipated in the proposed budget include the following:

- Participation in the Avery Street replacement project.
- Development of a parking lot off South Monroe serving the buildings on the 200 block of East Main Street.

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 years 2013-14 and 2014-15, the following projects were completed:

• Downtown Development Plan	\$30,000.00
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248 - DDA Fund		FY 2012-13	FY 2013-14	FY 2014-15				FY 2015-16			16-17	17-18	18-19	19-20	
		Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
				As of 3/31/15											
REVENUES															
	CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INTEREST AND RENTS	478	227	1,000	196	250	400	(600)	1,000	1,000	-	1,500	1,500	1,500	1,500
	LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTHER REVENUE	-	1,375	-	2,576	2,600	-	-	-	-	-	-	-	-	-
	STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TAXES	568,638	538,671	450,000	494,570	494,570	485,000	35,000	625,000	625,000	175,000	638,000	651,000	665,000	679,000
	TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	569,116	540,273	451,000	497,342	497,420	485,400	34,400	626,000	626,000	175,000	639,500	652,500	666,500	680,500
EXPENDITURES															
450	CAPITAL OUTLAY	50,326	14,163	120,000	-	-	120,000	-	150,000	150,000	30,000	150,000	150,000	150,000	150,000
463	MAINTENANCE	49,658	68,466	76,400	60,806	84,100	79,000	2,600	82,200	82,200	5,800	84,000	86,000	88,000	90,000
483	ADMINISTRATION	17,906	20,151	56,200	45,185	56,200	56,500	300	36,800	36,800	(19,400)	38,000	39,000	40,000	41,000
740	PROMOTIONS/MARKETING	39,691	43,741	55,000	42,890	55,000	55,000	-	70,000	70,000	15,000	70,000	70,000	70,000	70,000
906	DEBT SERVICE	213,559	216,543	-	-	-	-	-	-	-	-	-	-	-	-
965	TRANSFERS OUT	140,000	139,500	142,900	142,900	142,900	142,900	-	143,850	143,850	950	147,300	148,100	151,300	151,700
	TOTAL EXPENDITURES	511,140	502,564	450,500	291,781	338,200	453,400	2,900	482,850	482,850	32,350	489,300	493,100	499,300	502,700
Net Of Rev/Exp		57,976	37,709	500	205,561	159,220	32,000		143,150	143,150		150,200	159,400	167,200	177,800
BEGINNING FUND BALANCE		143,887	201,867	239,576		239,576	239,576		271,576	271,576		414,726	564,926	724,326	891,526
	Audit Adjustment	4	-	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE		201,867	239,576	240,076		398,796	271,576		414,726	414,726		564,926	724,326	891,526	1,069,326
% of EXPENDITURES		39.49%	47.67%	53.29%		117.92%	59.90%		85.89%	85.89%		115.46%	146.89%	178.56%	212.72%

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
TAXES	TAXES	538,671	450,000	494,570	494,570	625,000	625,000
INT	INTEREST AND RENTS	227	1,000	196	250	1,000	1,000
OTHER	OTHER REVENUE	1,375	0	2,576	2,600	0	0
	TOTAL ESTIMATED REVENUES	540,273	451,000	497,342	497,420	626,000	626,000
NET OF REVENUES/APPROPRIATIONS - 000-		540,273	451,000	497,342	497,420	626,000	626,000
Dept 450-CAPITAL OUTLAY							
APPROPRIATIONS							
CAPITAL	CAPITAL	14,163	120,000	0	0	150,000	150,000
	TOTAL APPROPRIATIONS	14,163	120,000	0	0	150,000	150,000
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(14,163)	(120,000)	0	0	(150,000)	(150,000)
Dept 463-MAINTENANCE							
APPROPRIATIONS							
PERS	PERSONNEL	28,762	37,800	23,515	37,000	38,600	38,600
SUPPLIES	SUPPLIES	4,384	3,000	10,464	11,400	3,500	3,500
PROFCON	PROFESSIONAL & CONTRACTUAL	6,088	5,000	3,253	5,000	7,500	7,500
OTHERSVC	OPERATING	29,232	30,600	23,574	30,700	32,600	32,600
	TOTAL APPROPRIATIONS	68,466	76,400	60,806	84,100	82,200	82,200
NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE		(68,466)	(76,400)	(60,806)	(84,100)	(82,200)	(82,200)
Dept 483-ADMINISTRATION							
APPROPRIATIONS							
PERS	PERSONNEL	13,538	13,800	9,095	13,800	17,900	17,900
SUPPLIES	SUPPLIES	0	0	0	0	100	100
PROFCON	PROFESSIONAL & CONTRACTUAL	6,200	42,400	36,090	42,400	18,800	18,800
OTHERSVC	OPERATING	413	0	0	0	0	0
	TOTAL APPROPRIATIONS	20,151	56,200	45,185	56,200	36,800	36,800
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(20,151)	(56,200)	(45,185)	(56,200)	(36,800)	(36,800)
Dept 740-COMMUNITY PROMOTIONS							
APPROPRIATIONS							
OTHERSVC	OPERATING	43,741	55,000	42,890	55,000	70,000	70,000
	TOTAL APPROPRIATIONS	43,741	55,000	42,890	55,000	70,000	70,000
NET OF REVENUES/APPROPRIATIONS - 740-COMMUNITY PROMOI		(43,741)	(55,000)	(42,890)	(55,000)	(70,000)	(70,000)
Dept 906-DEBT SERVICE							
APPROPRIATIONS							
DEBTSVC	DEBT SERVICE	216,543	0	0	0	0	0
	TOTAL APPROPRIATIONS	216,543	0	0	0	0	0

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
<hr/>							
Dept 906-DEBT SERVICE							
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(216,543)	0	0	0	0	0
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
TRANSOUT	TRANSFERS OUT	139,500	142,900	142,900	142,900	143,850	143,850
	TOTAL APPROPRIATIONS	139,500	142,900	142,900	142,900	143,850	143,850
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT		(139,500)	(142,900)	(142,900)	(142,900)	(143,850)	(143,850)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
ESTIMATED REVENUES - FUND 248		540,273	451,000	497,342	497,420	626,000	626,000
APPROPRIATIONS - FUND 248		502,564	450,500	291,781	338,200	482,850	482,850
NET OF REVENUES/APPROPRIATIONS - FUND 248		37,709	500	205,561	159,220	143,150	143,150
	BEGINNING FUND BALANCE	201,865	239,575	239,575	239,575	398,795	398,795
	ENDING FUND BALANCE	239,574	240,075	445,136	398,795	541,945	541,945



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 2012-13		FY 2013-14		FY 2014-15			FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target		
			As of 3/31/15													
REVENUES																
	CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	INTEREST AND RENTS	690	20,592	4,300	367	600	4,300	-	4,300	4,300	-	-	-	-	-	-
	LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LOCAL CONTRIBUTIONS	-	16,749	10,000	-	-	10,000	-	10,000	10,000	-	-	-	-	-	-
	OTHER REVENUE	50,390	126,816	20,000	12,500	2,500	20,000	-	20,000	20,000	-	-	-	-	-	-
	STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRANSFERS IN	-	55,486	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	51,080	219,643	34,300	12,867	3,100	34,300	-	34,300	34,300	-	-	-	-	-	-
EXPENDITURES																
265	CITY HALL	30,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-
276	CEMETERY	-	21,886	-	12,614	12,615	-	-	-	-	-	-	-	-	-	-
301	POLICE	5,385	1,240	-	-	-	-	-	-	-	-	-	-	-	-	-
442	SIDEWALK	-	88,962	-	-	-	-	-	-	-	-	-	-	-	-	-
443	ARBOR BOARD	-	31,720	20,000	3,170	3,170	20,000	-	20,000	20,000	-	-	-	-	-	-
474	TRAFFIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751	PARKS	13,942	6,984	10,000	725	725	10,000	-	10,000	10,000	-	-	-	-	-	-
758	DOG PARK	-	5,825	4,000	1,145	2,150	4,000	-	4,000	4,000	-	-	-	-	-	-
759	COMMUNITY GARDEN	600	-	300	-	-	300	-	300	300	-	-	-	-	-	-
	TOTAL EXPENDITURES	50,317	156,617	34,300	17,654	18,660	34,300	-	34,300	34,300	-	-	-	-	-	-
Net Of Rev/Exp		763	63,026	-	(4,787)	(15,560)	-	-	-	-	-	-	-	-	-	-
BEGINNING FUND BALANCE		-	763	63,790		63,790	63,790		63,790	63,790		63,790	63,790	63,790	63,790	63,790
Audit Adjustment		-	1	-		-	-		-	-		-	-	-	-	-
ENDING FUND BALANCE		763	63,790	63,790		48,230	63,790		63,790	63,790		63,790	63,790	63,790	63,790	63,790
% of EXPENDITURES		1.52%	40.73%	185.98%		258.47%	185.98%		185.98%	185.98%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	5,675	0	0	0	0	0
TRANSIN	TRANSFERS IN	12,000	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	17,675	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-							
		17,675	0	0	0	0	0
Dept 265-CITY HALL							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	13,000	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	13,000	0	0	0	0	0
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	25,000	0	0	0	0	0
	TOTAL APPROPRIATIONS	25,000	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL							
		(12,000)	0	0	0	0	0
Dept 276-CEMETERY							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	19,500	0	0	0	0	0
OTHER	OTHER REVENUE	0	0	10,000	0	0	0
TRANSIN	TRANSFERS IN	5,000	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	24,500	0	10,000	0	0	0
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	21,886	0	12,614	12,615	0	0
	TOTAL APPROPRIATIONS	21,886	0	12,614	12,615	0	0
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY							
		2,614	0	(2,614)	(12,615)	0	0
Dept 301-POLICE DEPARTMENT							
APPROPRIATIONS							
SUPPLIES	SUPPLIES	1,240	0	0	0	0	0
	TOTAL APPROPRIATIONS	1,240	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 301-POLICE DEPARTMEN							
		(1,240)	0	0	0	0	0
Dept 442-SIDEWALK							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	40,141	0	0	0	0	0
TRANSIN	TRANSFERS IN	24,500	0	0	0	0	0
	TOTAL ESTIMATED REVENUES	64,641	0	0	0	0	0
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	8,830	0	0	0	0	0
CAPITAL	CAPITAL	54,877	0	0	0	0	0

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 442-SIDEWALK							
APPROPRIATIONS							
TOTAL APPROPRIATIONS		63,707	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 442-SIDEWALK		934	0	0	0	0	0
Dept 443-ARBOR BOARD							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	12,500	10,000	0	0	10,000	10,000
TRANSIN	TRANSFERS IN	5,902	0	0	0	0	0
UNK REV		0	0	2,500	2,500	0	0
LOCAL	LOCAL CONTRIBUTIONS	16,749	10,000	0	0	10,000	10,000
TOTAL ESTIMATED REVENUES		35,151	20,000	2,500	2,500	20,000	20,000
APPROPRIATIONS							
OTHERSVC	OPERATING	31,720	20,000	3,170	3,170	20,000	20,000
TOTAL APPROPRIATIONS		31,720	20,000	3,170	3,170	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 443-ARBOR BOARD		3,431	0	(670)	(670)	0	0
Dept 474-TRAFFIC							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	53,500	0	0	0	0	0
TOTAL ESTIMATED REVENUES		53,500	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		53,500	0	0	0	0	0
Dept 751-PARKS							
ESTIMATED REVENUES							
OTHER	OTHER REVENUE	0	10,000	0	0	10,000	10,000
TRANSIN	TRANSFERS IN	2,500	0	0	0	0	0
TOTAL ESTIMATED REVENUES		2,500	10,000	0	0	10,000	10,000
APPROPRIATIONS							
SUPPLIES	SUPPLIES	2,034	0	0	0	0	0
OTHERSVC	OPERATING	0	0	725	725	0	0
CAPITAL	CAPITAL	4,950	10,000	0	0	10,000	10,000
TOTAL APPROPRIATIONS		6,984	10,000	725	725	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 751-PARKS		(4,484)	0	(725)	(725)	0	0
Dept 758-DOG PARK							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	907	4,000	367	600	4,000	4,000
OTHER	OTHER REVENUE	2,000	0	0	0	0	0
TRANSIN	TRANSFERS IN	5,584	0	0	0	0	0
TOTAL ESTIMATED REVENUES		8,491	4,000	367	600	4,000	4,000
APPROPRIATIONS							

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 758-DOG PARK							
APPROPRIATIONS							
SUPPLIES	SUPPLIES	509	2,000	84	150	2,000	2,000
PROFCON	PROFESSIONAL & CONTRACTUAL	643	0	547	1,000	0	0
OTHERSVC	OPERATING	623	2,000	514	1,000	2,000	2,000
CAPITAL	CAPITAL	4,050	0	0	0	0	0
TOTAL APPROPRIATIONS		5,825	4,000	1,145	2,150	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 758-DOG PARK		2,666	0	(778)	(1,550)	0	0
Dept 759-COMMUNITY GARDEN							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	185	300	0	0	300	300
TOTAL ESTIMATED REVENUES		185	300	0	0	300	300
APPROPRIATIONS							
SUPPLIES	SUPPLIES	0	300	0	0	300	300
TOTAL APPROPRIATIONS		0	300	0	0	300	300
NET OF REVENUES/APPROPRIATIONS - 759-COMMUNITY GARDEN		185	0	0	0	0	0
ESTIMATED REVENUES - FUND 260		219,643	34,300	12,867	3,100	34,300	34,300
APPROPRIATIONS - FUND 260		156,362	34,300	17,654	18,660	34,300	34,300
NET OF REVENUES/APPROPRIATIONS - FUND 260		63,281	0	(4,787)	(15,560)	0	0
BEGINNING FUND BALANCE		763	64,045	64,045	64,045	48,485	48,485
ENDING FUND BALANCE		64,044	64,045	59,258	48,485	48,485	48,485

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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.

Casey Brown 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 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
			As of 3/31/15											
REVENUES														
CHARGES FOR SERVICES	1,970	791	3,500	291	300	3,500	-	120	120	(3,380)	3,500	3,500	3,500	3,500
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	36,372	40,915	40,050	48,659	41,000	40,050	-	49,370	49,370	9,320	50,000	51,000	52,000	53,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	21,948	2,867	1,000	-	-	1,000	-	-	-	(1,000)	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	60,290	44,573	44,550	48,950	41,300	44,550	-	49,490	49,490	4,940	53,500	54,500	55,500	56,500
EXPENDITURES														
AIRPORT	35,276	68,774	28,700	32,256	42,100	43,700	15,000	46,200	46,200	17,500	47,000	48,000	49,000	50,000
TOTAL EXPENDITURES	35,276	68,774	28,700	32,256	42,100	43,700	15,000	46,200	46,200	17,500	47,000	48,000	49,000	50,000
Net OF Rev/Exp	25,014	(24,201)	15,850	16,694	(800)	850		3,290			6,500	6,500	6,500	6,500
BEGINNING FUND BALANCE	220,602	245,616	221,415		221,415	221,415		222,265	222,265		225,555	232,055	238,555	245,055
Audit Adjustment	-	-	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	245,616	221,415	237,265		220,615	222,265		225,555	222,265		232,055	238,555	245,055	251,555
% of EXPENDITURES	696.27%	321.95%	826.71%		524.03%	508.62%		488.21%	481.09%		493.73%	496.99%	500.11%	503.11%

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 581 AIRPORT FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	791	3,500	291	300	120	120
INT	INTEREST AND RENTS	40,915	40,050	48,659	41,000	49,370	49,370
OTHER	OTHER REVENUE	2,867	1,000	0	0	0	0
TOTAL ESTIMATED REVENUES		44,573	44,550	48,950	41,300	49,490	49,490
APPROPRIATIONS							
SUPPLIES	SUPPLIES	0	2,000	524	2,000	1,000	1,000
PROFCON	PROFESSIONAL & CONTRACTUAL	46,186	18,700	21,153	27,700	22,200	22,200
OTHERSVC	OPERATING	22,588	8,000	6,679	8,500	23,000	23,000
CAPITAL	CAPITAL	0	0	3,900	3,900	0	0
TOTAL APPROPRIATIONS		68,774	28,700	32,256	42,100	46,200	46,200
NET OF REVENUES/APPROPRIATIONS - 000-		(24,201)	15,850	16,694	(800)	3,290	3,290
ESTIMATED REVENUES - FUND 581		44,573	44,550	48,950	41,300	49,490	49,490
APPROPRIATIONS - FUND 581		68,774	28,700	32,256	42,100	46,200	46,200
NET OF REVENUES/APPROPRIATIONS - FUND 581		(24,201)	15,850	16,694	(800)	3,290	3,290
BEGINNING FUND BALANCE		245,617	221,417	221,417	221,417	220,617	220,617
ENDING FUND BALANCE		221,416	237,267	238,111	220,617	223,907	223,907

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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. Successor agreements have been approved solidifying United Water as the operator of the plant until 2020. 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 proposed budget reflects the following adjustments for wastewater rates.

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

With the established rates, 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	\$0.83	1.33%
Average of 5,000 gallons	\$1.09	1.49%
Average of 7,000 gallons	\$1.36	1.60%

Capital Projects anticipated in the proposed budget include the following:

- Lift Station Replacement
- 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 2012-13		FY 2013-14		FY 2014-15			FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity As of 3/31/15	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUE														
CHARGES FOR SERVICES	919,452	1,089,670	1,026,000	804,027	1,072,892	1,040,000	14,000	1,048,000	1,048,000	22,000	1,068,960	1,090,339	1,112,146	1,134,389
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	10,784	11,287	2,000	1,028	2,000	2,000	-	2,000	2,000	-	9,570	9,639	9,681	9,696
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	205	31,872	-	5,310	5,342	-	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	930,441	1,132,829	1,028,000	810,365	1,080,234	1,042,000	14,000	1,050,000	1,050,000	22,000	1,078,530	1,099,978	1,121,827	1,144,085
EXPENSE														
TREATMENT	490,788	511,086	510,700	393,120	522,719	510,730	30	476,800	476,800	(33,900)	486,400	496,200	506,200	516,400
COLLECTION	123,733	63,865	88,100	64,419	99,600	75,200	(12,900)	90,150	90,150	2,050	92,000	93,900	95,800	97,800
CUSTOMER ACCOUNTS	69,874	71,842	82,200	57,485	83,100	79,100	(3,100)	85,800	85,800	3,600	87,600	89,400	91,200	93,100
ADMINISTRATION	334,918	149,209	144,800	1,758	146,400	139,300	(5,500)	155,300	155,300	10,500	158,500	171,670	181,982	192,463
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	1,019,313	796,002	825,800	516,782	851,819	804,330	(21,470)	808,050	808,050	(17,750)	824,500	851,170	875,182	899,763
NET INCOME (LOSS)	(88,872)	336,827	202,200	293,583	228,415	237,670		241,950	241,950		254,030	248,808	246,645	244,322
CASH FLOW														
Net from Operating	94,202	352,748	236,200			271,670		275,950	275,950		262,894	257,529	252,135	246,571
Net used in Non-Capital Financing	-	-	-			-		-	-		-	-	-	-
Net used in Capital/Financing	-	-	(120,000)			(100,000)		(250,000)	(250,000)		(250,000)	(250,000)	(250,000)	(250,000)
Net provided in Investing	10,783	11,288	2,000			2,000		2,000	2,000		6,300	6,300	6,300	6,300
NET CHANGE	104,985	364,036	118,200			173,670		27,950	27,950		19,194	13,829	8,435	2,871
Beginning Cash & Equivalents	1,224,179	1,329,164	1,693,200			1,693,200		1,866,870	1,866,870		1,894,820	1,914,014	1,927,843	1,936,278
Ending Cash & Equivalents	1,329,164	1,693,200	1,811,400			1,866,870		1,894,820	1,894,820		1,914,014	1,927,843	1,936,278	1,939,150

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	1,089,670	1,026,000	804,027	1,072,892	1,048,000	1,048,000
INT	INTEREST AND RENTS	11,287	2,000	1,028	2,000	2,000	2,000
OTHER	OTHER REVENUE	31,872	0	5,310	5,342	0	0
	TOTAL ESTIMATED REVENUES	1,132,829	1,028,000	810,365	1,080,234	1,050,000	1,050,000
NET OF REVENUES/APPROPRIATIONS - 000-		1,132,829	1,028,000	810,365	1,080,234	1,050,000	1,050,000
Dept 550-TREATMENT							
APPROPRIATIONS							
PERS	PERSONNEL	300	1,000	1,333	1,304	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	510,363	509,200	391,418	520,915	476,300	476,300
OTHERSVC	OPERATING	423	500	369	500	500	500
	TOTAL APPROPRIATIONS	511,086	510,700	393,120	522,719	476,800	476,800
NET OF REVENUES/APPROPRIATIONS - 550-TREATMENT		(511,086)	(510,700)	(393,120)	(522,719)	(476,800)	(476,800)
Dept 551-COLLECTION							
APPROPRIATIONS							
PERS	PERSONNEL	22,816	16,800	19,242	27,500	11,300	11,300
SUPPLIES	SUPPLIES	405	1,000	843	2,000	350	350
PROFCON	PROFESSIONAL & CONTRACTUAL	36,924	67,800	42,154	67,800	74,700	74,700
OTHERSVC	OPERATING	1,984	2,500	2,180	2,300	3,800	3,800
CAPITAL	CAPITAL	1,736	0	0	0	0	0
	TOTAL APPROPRIATIONS	63,865	88,100	64,419	99,600	90,150	90,150
NET OF REVENUES/APPROPRIATIONS - 551-COLLECTION		(63,865)	(88,100)	(64,419)	(99,600)	(90,150)	(90,150)
Dept 552-CUSTOMER ACCOUNTS							
APPROPRIATIONS							
PERS	PERSONNEL	58,534	58,900	46,892	59,800	60,900	60,900
SUPPLIES	SUPPLIES	3,465	7,500	2,400	7,500	5,000	5,000
OTHERSVC	OPERATING	9,843	15,800	8,193	15,800	19,900	19,900
	TOTAL APPROPRIATIONS	71,842	82,200	57,485	83,100	85,800	85,800
NET OF REVENUES/APPROPRIATIONS - 552-CUSTOMER ACCOUNT		(71,842)	(82,200)	(57,485)	(83,100)	(85,800)	(85,800)
Dept 553-ADMINISTRATION							
APPROPRIATIONS							
PROFCON	PROFESSIONAL & CONTRACTUAL	108,801	108,700	1,758	110,300	119,200	119,200
OTHERSVC	OPERATING	40,408	36,100	0	36,100	36,100	36,100
	TOTAL APPROPRIATIONS	149,209	144,800	1,758	146,400	155,300	155,300
NET OF REVENUES/APPROPRIATIONS - 553-ADMINISTRATION		(149,209)	(144,800)	(1,758)	(146,400)	(155,300)	(155,300)
ESTIMATED REVENUES - FUND 590		1,132,829	1,028,000	810,365	1,080,234	1,050,000	1,050,000
APPROPRIATIONS - FUND 590		796,002	825,800	516,782	851,819	808,050	808,050

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 590		336,827	202,200	293,583	228,415	241,950	241,950
BEGINNING FUND BALANCE		508,224	845,053	845,053	845,053	1,073,468	1,073,468
ENDING FUND BALANCE		845,051	1,047,253	1,138,636	1,073,468	1,315,418	1,315,418



WATER FUND

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

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

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

The proposed budget reflects the following adjustments for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$22.46	\$1.98
Adjusted	\$22.88	\$2.12

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	\$0.83	1.33%
Average of 5,000 gallons	\$1.09	1.49%
Average of 7,000 gallons	\$1.36	1.60%

Capital Projects anticipated in the proposed budget include the following:

- Tank inspections for the ground storage tank at the treatment plant
- Water main upgrade from South Monroe through the alley and north to Main Street
- Well #1 rehabilitation
- Continued purchase of advanced meter reading equipment.

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591 - Water Fund	FY 2012-13		FY 2013-14		FY 2014-15			FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
				As of 3/31/15										
REVENUES														
CHARGES FOR SERVICES	1,085,853	1,017,966	989,550	700,043	1,006,904	989,550	-	993,950	993,950	4,400	1,013,829	1,034,106	1,054,788	1,075,883
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	5,916	7,034	6,320	4,169	6,414	6,320	-	6,320	6,320	-	4,252	3,547	3,422	3,916
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	7,502	7,832	1,000	7,035	7,500	1,000	-	1,000	1,000	-	1,000	1,000	1,000	1,000
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,099,271	1,032,832	996,870	711,247	1,020,818	996,870	-	1,001,270	1,001,270	4,400	1,019,081	1,038,653	1,059,210	1,080,800
EXPENDITURES														
570 TREATMENT	291,660	332,968	317,200	227,478	326,100	361,300	44,100	317,000	317,000	(200)	323,400	329,900	336,500	343,300
571 DISTRIBUTION	177,270	223,003	188,825	153,037	213,325	213,265	24,440	216,890	216,890	28,065	221,300	225,800	230,400	235,100
572 CUSTOMER ACCOUNTS	66,460	67,343	82,100	57,930	83,224	82,100	-	89,400	89,400	7,300	91,200	93,100	95,000	96,900
573 ADMINISTRATION	277,068	269,602	255,619	183,281	417,619	248,219	(7,400)	266,456	266,456	10,837	265,125	284,468	299,485	308,900
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	812,458	892,916	843,744	621,726	1,040,268	904,884	61,140	889,746	889,746	46,002	901,025	933,268	961,385	984,200
NET INCOME (LOSS)	286,813	139,916	153,126	89,521	(19,450)	91,986		111,524	111,524		118,056	105,385	97,825	96,599
CASH FLOW														
Net from Operating	432,868	347,710	289,095			227,955		249,230	249,230		228,894	217,393	209,971	206,758
Net used in Non-Capital Financing	-	-	-			22,385		22,385	22,385		-	-	-	-
Net used in Capital/Financing	(211,910)	(197,397)	(300,573)			(300,573)		(299,405)	(299,405)		(213,633)	(356,158)	(234,980)	(110,000)
Net provided in Investing	1,353	1,246	(13,969)			(13,969)		(7,406)	(7,406)		(4,633)	(2,158)	20	2,000
NET CHANGE	222,311	151,559	(25,447)			(64,202)		(35,196)	(35,196)		10,628	(140,923)	(24,989)	98,758
Beginning Cash & Equivalents	565,269	787,580	939,139			939,139		874,937	874,937		839,741	850,369	709,446	684,457
Ending Cash & Equivalents	787,580	939,139	913,692			874,937		839,741	839,741		850,369	709,446	684,457	783,215

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	1,017,966	989,550	700,043	1,006,904	993,950	993,950
INT	INTEREST AND RENTS	7,034	6,320	4,169	6,414	6,320	6,320
OTHER	OTHER REVENUE	7,832	1,000	7,035	7,500	1,000	1,000
	TOTAL ESTIMATED REVENUES	1,032,832	996,870	711,247	1,020,818	1,001,270	1,001,270
NET OF REVENUES/APPROPRIATIONS - 000-		1,032,832	996,870	711,247	1,020,818	1,001,270	1,001,270
Dept 570-TREATMENT							
APPROPRIATIONS							
PERS	PERSONNEL	166,252	179,200	124,323	174,400	173,000	173,000
SUPPLIES	SUPPLIES	46,833	51,300	32,651	51,300	49,300	49,300
PROFCON	PROFESSIONAL & CONTRACTUAL	26,344	24,500	26,926	36,500	24,500	24,500
OTHERSVC	OPERATING	67,122	62,200	43,578	63,500	70,200	70,200
CAPITAL	CAPITAL	26,417	0	0	400	0	0
	TOTAL APPROPRIATIONS	332,968	317,200	227,478	326,100	317,000	317,000
NET OF REVENUES/APPROPRIATIONS - 570-TREATMENT		(332,968)	(317,200)	(227,478)	(326,100)	(317,000)	(317,000)
Dept 571-DISTRIBUTION							
APPROPRIATIONS							
PERS	PERSONNEL	88,270	104,700	74,570	102,000	114,340	114,340
SUPPLIES	SUPPLIES	15,290	3,525	1,933	3,525	350	350
PROFCON	PROFESSIONAL & CONTRACTUAL	80,888	51,700	61,153	78,100	70,000	70,000
OTHERSVC	OPERATING	26,252	28,900	15,381	29,700	32,200	32,200
CAPITAL	CAPITAL	12,303	0	0	0	0	0
	TOTAL APPROPRIATIONS	223,003	188,825	153,037	213,325	216,890	216,890
NET OF REVENUES/APPROPRIATIONS - 571-DISTRIBUTION		(223,003)	(188,825)	(153,037)	(213,325)	(216,890)	(216,890)
Dept 572-CUSTOMER ACCOUNTS							
APPROPRIATIONS							
PERS	PERSONNEL	57,729	58,900	46,916	59,850	60,900	60,900
SUPPLIES	SUPPLIES	3,465	6,000	2,435	6,000	5,500	5,500
OTHERSVC	OPERATING	6,149	17,200	8,579	17,374	23,000	23,000
	TOTAL APPROPRIATIONS	67,343	82,100	57,930	83,224	89,400	89,400
NET OF REVENUES/APPROPRIATIONS - 572-CUSTOMER ACCOUNT		(67,343)	(82,100)	(57,930)	(83,224)	(89,400)	(89,400)
Dept 573-ADMINISTRATION							
APPROPRIATIONS							
PERS	PERSONNEL	(2,726)	0	0	0	0	0
PROFCON	PROFESSIONAL & CONTRACTUAL	120,816	117,200	10,708	119,200	126,300	126,300
OTHERSVC	OPERATING	132,188	122,000	0	122,000	130,300	130,300
DEBTSVC	DEBT SERVICE	16,809	16,419	172,573	176,419	9,856	9,856
UNK EXP		2,515	0	0	0	0	0
	TOTAL APPROPRIATIONS	269,602	255,619	183,281	417,619	266,456	266,456

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 573-ADMINISTRATION							
NET OF REVENUES/APPROPRIATIONS - 573-ADMINISTRATION		(269,602)	(255,619)	(183,281)	(417,619)	(266,456)	(266,456)
ESTIMATED REVENUES - FUND 591		1,032,832	996,870	711,247	1,020,818	1,001,270	1,001,270
APPROPRIATIONS - FUND 591		892,916	843,744	621,726	1,040,268	889,746	889,746
NET OF REVENUES/APPROPRIATIONS - FUND 591		139,916	153,126	89,521	(19,450)	111,524	111,524
BEGINNING FUND BALANCE		2,859,824	2,862,641	2,862,641	2,862,641	2,843,191	2,843,191
FUND BALANCE ADJUSTMENTS		(137,099)	0	0	0	0	0
ENDING FUND BALANCE		2,862,641	3,015,767	2,952,162	2,843,191	2,954,715	2,954,715



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 2016 Operating Budget

Type	FY 2016 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,145,000.00
Residential Renewable Energy Charge	82,500.00
RS: Energy Optimization	28,000.00
Total Residential Sales	2,255,500.00
Commercial Sales (GS)	1,200,000.00
Commercial Sales (GSD)	1,815,000.00
Commercial GS/GSD Renewable Energy Charge	51,000.00
GS/GSD Energy Optimization	31,000.00
Commercial Sales (GSDTO)	2,560,000.00
Commercial Sales (GSDPM)	675,000.00
Commercial GSDTO/GSDPM Renewable Energy Charge	13,464.00
GSDTO/GSDPM Energy Optimization	26,136.00
Total Commercial Sales	6,371,600.00
Security/Standby Light Energy Sales	6,400.00

Total Sales Revenue	8,633,500.00
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Service

Customer Late Charges	68,000.00
Reconnect/Disconnect Fees	2,500.00
Pole Attachment Fees	5,293.00
Meter Charges	7,000.00
Miscellaneous Fees	1,000.00
Miscellaneous Service Revenue	25,000.00
New Account/Account Relocation Fee	8,000.00

Total Service Revenue	116,793.00
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Miscellaneous

Chatham Street Lease	36,000.00
Other Revenue	40,000.00

Total Miscellaneous Revenue	76,000.00
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TOTAL OPERATING REVENUE	8,826,293.00
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OPERATING EXPENSES

Generation

Fuel	50,000.00
Generation Expenses	95,000.00
Maintenance: Generating & Electrical Equipment	12,000.00
Maintenance: Other Power Generation	10,000.00
Maintenance: Structures	15,000.00
Maintenance: Supervision & Engineering	1,000.00
Miscellaneous Other Power Generation Expenses	30,000.00
Operating Supervision/Engineering	20,000.00
Safety and Training Expense	2,500.00
Tools	2,000.00

Total Generation Expenses	237,500.00
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Purchased Power

AMP Ohio Energy Project	47,500.00
Belle River Project	1,150,000.00
Bio-Digestion Purchased Power Costs	599,604.48
Campbell Number 3 Project	2,075,000.00
Deficiency Capacity Charge	32,000.00
Deficiency Energy Charge	450,000.00

Lowell Light and Power FY 2016 Operating Budget

Type	FY 2016 Budget
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Energy Services Project	175,000.00
Energy Services Project/Deficiency Energy Charge	625,000.00
Granger Energy Project	585,000.00
MMPA Transmission Project	58,000.00
Surplus Energy Credit	(275,000.00)
Transmission Charge	(50,000.00)
Kalkaska: CT Project	375,000.00
MMPA Service Supply Committee Expense	42,500.00

Total Purchased Power Expenses	5,264,604.48
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Distribution

Customer Installation Expense	15,000.00
Load Dispatching	150.00
Maintenance: Line Transformers	7,500.00
Maintenance: Meters	3,500.00
Maintenance: Overhead Lines	22,500.00
Maintenance: Street Lighting	4,000.00
Maintenance: Structures	17,500.00
Maintenance: Substations	15,000.00
Maintenance: Underground Lines	9,000.00
Meter Expenses	1,000.00
Miscellaneous Distribution Expense	37,500.00
Operation Supervision/Engineering	57,500.00
Operation Supervision/Xmission System	9,000.00
Overhead Line Expenses	10,000.00
Street Lighting Expenses	250.00
Substation Expenses	15,000.00
Safety and Training Expense	19,000.00
Tools	13,500.00
Trucks and Transportation Expense	45,000.00
Tree Trimming Expense	35,000.00
Underground Line Expenses	3,500.00

Total Distribution Expenses	340,400.00
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Customer Accounting

Customer Accounts: Supervision	14,500.00
Customer Assistance Expense	27,000.00
Customer Records/Collections Expense	67,500.00
Customer Service Training	4,000.00
Uncollectible Account Expense	6,500.00
Meter Reading Expense	25,000.00
Miscellaneous Customer Accounts Expense	25,000.00
EOC Program Portfolio	
Residential Program Portfolio	125,174.00
Comm/Indust. Program Portfolio	
Portfolio-Level Costs (Admin)	
Total EOC Program Portfolio	125,174.00

Total Customer Accounting Expense	294,674.00
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Marketing and Advertising

Advertising Expense	16,500.00
Demonstrating and Selling Expense	8,500.00

Total Marketing and Advertising Expense	25,000.00
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Admin./General/Outside Services

Administrative and General Salaries	167,500.00
Board Conferences and Training	4,500.00
Board Meeting and Related Expense	22,500.00
O/S: Accounting, Legal, Engineering & Consultant	40,000.00

Lowell Light and Power FY 2016 Operating Budget

Type	FY 2016 Budget
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Total Admin/General/Outside Services Expense	234,500.00
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	24,000.00
Maintenance: Office Building	8,000.00
Office Supplies, Fees, Dues, Phone, Maintenance	94,000.00
Property/Liability Insurance	30,000.00

Total Office, Insurance, & Maintenance	156,000.00
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Employee Benefits & Other Compensation

Compensated Absences	115,000.00
Employee Pensions & Benefits	380,000.00
OPEB	90,000.00
Other Compensation	40,000.00
Taxes: Social Security & Medicare	61,500.00
Retiree Medical Insurance Coverage	40,000.00

Total Employee Benefits & Other Compensation	726,500.00
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Miscellaneous

Conference/Seminar Expense	55,000.00
Property Tax - Chatham	6,570.00
Miscellaneous General Expenses	8,000.00

Total Miscellaneous Expenses	69,570.00
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Depreciation Expenses

Depreciation Expense	548,000.00
Amortized Depreciation Expense	0.00

Total Depreciation Expenses	548,000.00
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TOTAL OPERATING EXPENSES	<u>7,896,748.48</u>
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OPERATING INCOME (LOSS)	<u>929,544.52</u>
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	16,000.00
Interest Income Series 2002	200.00
Interest Income Zero Coupon	0.00
MPPA Trust Fund Change	0.00
MPPA Working Capital Interest	500.00
UBS Investments FMV Change	0.00

Total Interest Income	16,700.00
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Interest Expense

Amortization Debt Expenses: Series 2002 Bonds	0.00
Amortization of Discount: Series 2002 Bonds	0.00
Interest Expense on Customer Deposits	75.00
Interest Expense Installment Purchase Loan(s)	770.00
Interest Expense Series 2012 Bonds	84,587.50

Total Interest Expense	85,432.50
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Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	0.00
Gain on Sale of Investments	0.00
Loss on Property Disposal	0.00

Lowell Light and Power FY 2016 Operating Budget

Type	FY 2016 Budget
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Loss on Sale of Investments	0.00
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Total Gain/Loss on Sale of Property/Investments	0.00
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Transfers

PILOT - City of Lowell	377,707.50
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Total Transfers	377,707.50
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TOTAL NON-OPERATING REVENUE (EXPENSE)	<u>(446,440.00)</u>
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NET INCOME (LOSS)	<u>483,104.52</u>
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DATA PROCESSING FUND

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

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

Capital Projects anticipated in the proposed budget include the following:

- Installation of a new server to increase network speed and redundancy.
- Installation of a VOIP (Voice Over Internet Protocol) compatible switch.
- Continued replacement of computer hardware and software.

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636 - Data Processing Fund	FY 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity As of 3/31/15	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	57,737	28,054	58,800	29,367	58,800	58,800	-	77,700	77,700	18,900	77,700	77,700	77,700	77,700
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	12,854	6,435	900	2,685	3,000	900	-	1,300	1,300	400	1,300	1,300	1,300	1,300
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	70,591	34,489	59,700	32,052	61,800	59,700	-	79,000	79,000	19,300	79,000	79,000	79,000	79,000
EXPENDITURES														
DATA PROCESSING	47,822	51,127	60,000	54,653	57,000	60,000	-	79,000	79,000	19,000	79,000	79,000	79,000	79,000
TOTAL EXPENDITURES	47,822	51,127	60,000	54,653	57,000	60,000	-	79,000	79,000	19,000	79,000	79,000	79,000	79,000
NET INCOME (LOSS)	22,769	(16,638)	(300)	(22,601)	4,800	(300)		0	0		0	0	0	0
BEGINNING FUND BALANCE	79,653	102,684	86,308		86,308	86,308		86,008	86,008		86,008	86,008	86,008	86,008
Audit Adjustment	262	262	-		-	-		-	-		-	-	-	-
ENDING FUND BALANCE	102,684	86,308	86,008		91,108	86,008		86,008	86,008		86,008	86,008	86,008	86,008
% OF EXPENDITURES	214.72%	168.81%	143.35%		159.84%	143.35%		108.87%	108.87%		108.87%	108.87%	108.87%	108.87%

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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	28,054	58,800	29,367	58,800	77,700	77,700
OTHER	OTHER REVENUE	6,435	900	2,685	3,000	1,300	1,300
TOTAL ESTIMATED REVENUES		34,489	59,700	32,052	61,800	79,000	79,000
APPROPRIATIONS							
SUPPLIES	SUPPLIES	3,132	2,000	1,464	2,000	2,000	2,000
PROFCON	PROFESSIONAL & CONTRACTUAL	30,466	48,000	26,718	25,000	62,000	62,000
OTHERSVC	OPERATING	7,860	0	0	0	0	0
CAPITAL	CAPITAL	9,669	10,000	26,471	30,000	15,000	15,000
TOTAL APPROPRIATIONS		51,127	60,000	54,653	57,000	79,000	79,000
NET OF REVENUES/APPROPRIATIONS - 000-		(16,638)	(300)	(22,601)	4,800	0	0
ESTIMATED REVENUES - FUND 636		34,489	59,700	32,052	61,800	79,000	79,000
APPROPRIATIONS - FUND 636		51,127	60,000	54,653	57,000	79,000	79,000
NET OF REVENUES/APPROPRIATIONS - FUND 636		(16,638)	(300)	(22,601)	4,800	0	0
BEGINNING FUND BALANCE		102,684	86,047	86,047	86,047	90,847	90,847
ENDING FUND BALANCE		86,046	85,747	63,446	90,847	90,847	90,847

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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 a plow truck.

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661 - Equipment Fund	FY 2012-13	FY 2013-14	FY 2014-15					FY 2015-16			16-17	17-18	18-19	19-20
	Activity	Activity	Budget	Activity As of 3/31/15	Projections	Proposed	Difference	Proposed	Adopted	Difference	Target	Target	Target	Target
REVENUES														
CHARGES FOR SERVICES	16,247	16,358	17,000	16,418	17,000	17,000	-	18,000	18,000	1,000	18,000	18,000	18,000	18,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	104,433	117,322	117,200	68,749	117,700	115,400	(1,800)	121,900	121,900	4,700	123,000	123,000	123,000	123,000
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER REVENUE	624	376	100	105,512	105,576	100	-	100	100	-	100	100	100	100
STATE GRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	121,304	134,056	134,300	190,679	240,276	132,500	(1,800)	140,000	140,000	5,700	141,100	141,100	141,100	141,100
EXPENDITURES														
FLEET MAINTENANCE	115,299	129,536	141,600	185,312	217,046	135,600	(6,000)	143,469	143,469	1,869	144,000	145,000	147,000	149,000
TOTAL	115,299	129,536	141,600	185,312	217,046	135,600	(6,000)	143,469	143,469	1,869	144,000	145,000	147,000	149,000
NET INCOME (LOSS)	6,005	4,520	(7,300)	5,367	23,230	(3,100)		(3,469)	(3,469)		(2,900)	(3,900)	(5,900)	(7,900)
CASH FLOW														
Net from Operating	25,342	31,474	29,700			33,900		29,100	29,100		36,369	36,011	31,098	29,098
Net used in Non-Capital/Financing	80,000	30,000	30,000			30,000		30,000	30,000		35,000	40,000	50,000	60,000
Net used in Capital/Financing	(63,915)	(28,203)	(18,500)			(18,500)		(11,800)	(11,800)		(48,700)	(87,700)	(64,600)	(69,300)
Net provided in Investing	24	70	200			200		200	200		100	100	100	100
NET CHANGE	41,451	33,341	41,400			45,600		47,500	47,500		22,769	(11,589)	16,598	19,898
Beginning Cash & Equivalents	27,314	68,764	102,105			102,105		147,705	147,705		195,205	217,974	206,385	222,984
Audit Adjustment	(1)	-	-			-		-	-		-	-	-	-
Ending Cash & Equivalents	68,764	102,105	143,505			147,705		195,205	195,205		217,974	206,385	222,984	242,882

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BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
CHARGES	CHARGES FOR SERVICES	16,358	17,000	16,418	17,000	18,000	18,000
INT	INTEREST AND RENTS	117,392	117,400	68,800	117,900	122,100	122,100
OTHER	OTHER REVENUE	376	100	105,512	105,576	100	100
TRANSIN	TRANSFERS IN	30,000	30,000	0	30,000	30,000	30,000
TOTAL ESTIMATED REVENUES		164,126	164,500	190,730	270,476	170,200	170,200
NET OF REVENUES/APPROPRIATIONS - 000-		164,126	164,500	190,730	270,476	170,200	170,200
Dept 895-FLEET MAINT. & REPLACEMENT							
APPROPRIATIONS							
PERS	PERSONNEL	35,588	31,700	33,682	30,750	41,000	41,000
SUPPLIES	SUPPLIES	36,055	34,500	15,980	34,500	28,500	28,500
PROFCON	PROFESSIONAL & CONTRACTUAL	40,234	37,900	33,614	40,000	39,800	39,800
OTHERSVC	OPERATING	16,292	37,500	300	600	34,169	34,169
CAPITAL	CAPITAL	1,367	0	101,736	101,736	0	0
DEBTSVC	DEBT SERVICE	879	0	0	10,264	0	0
TOTAL APPROPRIATIONS		130,415	141,600	185,312	217,850	143,469	143,469
NET OF REVENUES/APPROPRIATIONS - 895-FLEET MAINT. & F		(130,415)	(141,600)	(185,312)	(217,850)	(143,469)	(143,469)
ESTIMATED REVENUES - FUND 661		164,126	164,500	190,730	270,476	170,200	170,200
APPROPRIATIONS - FUND 661		130,415	141,600	185,312	217,850	143,469	143,469
NET OF REVENUES/APPROPRIATIONS - FUND 661		33,711	22,900	5,418	52,626	26,731	26,731
BEGINNING FUND BALANCE		144,067	177,780	177,780	177,780	230,406	230,406
ENDING FUND BALANCE		177,778	200,680	183,198	230,406	257,137	257,137

Equipment Replacement Plan

	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	FY 24-25
	Actual			Budget	Target	Target	Target	Target	Target	Target	Target	Target	Target
Projected General Fund Transfer	\$	30,000		\$ 30,000	\$ 35,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Major Equipment	<i>Amount</i>	<i>Rate</i>	<i>Term</i>										
Backhoe	\$ 94,600	2.55%	10	\$ 10,264	\$ 11,631	\$ 11,390	\$ 11,149	\$ 10,907	\$ 10,666	\$ 10,425	\$ 10,184	\$ 9,942	\$ 9,701
# 13 Plow Truck	\$ 145,000	4.00%	10							\$ 17,700	\$ 17,700	\$ 17,700	\$ 17,700
#15 Plow Truck	\$ 126,000	4.00%	10		\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
#9 Pickup (Scott, Dan Takes #9)	\$ 34,000	4.00%	4		\$ 9,400	\$ 9,400	\$ 9,400	\$ 9,400					
# 10 Pickup (runner)	\$ -	0.00%	-										
#11 Pickup (asphalt)	\$ 34,000	4.00%	4			\$ 9,400	\$ 9,400	\$ 9,400	\$ 9,400				
#14 Pickup (Don)	\$ 50,000	4.00%	5							\$ 11,300	\$ 11,300	\$ 11,300	\$ 11,300
#17 Pickup (Dan, old #9)	\$ -	0.00%	-										
#31 Loader	\$ 134,000	4.00%	10		\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500
#37 Skid Steer	\$ 35,000	4.00%	6				\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	
Subtotal	\$ 10,264			\$ 36,531	\$ 52,790	\$ 61,949	\$ 68,407	\$ 58,766	\$ 87,525	\$ 77,884	\$ 77,642	\$ 77,401	\$ 61,000
Other Equipment (\$5,000 or more)													
Ariens Push Mowers (P-50 and P50-1)						\$ 2,000							
Kubota Trailer					\$ 4,000								
Underbody scraper				\$ 12,000									
C-50-2 Cemetery Mower									\$ 12,000				
C-50-3 Cemetery Mower										\$ 12,000			
C-50-4 Cemetery Mower													
Flail mower for replacement of #56-1					\$ 6,500								
P-73 Scag					\$ 12,000								
P-72 Scag					\$ 12,000								
Subtotal	\$ -			\$ 12,000	\$ 34,500	\$ 2,000	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -
Net Gain/Loss on Sale													
Backhoe	\$ 6,500												
#13 Plow Truck													
#15 Plow Truck				\$ 9,000									
#9 Pickup Truck				\$ 2,500									
#10 DPW Truck													
#11 Asphalt Truck						\$ 2,500							
#17 Pickup Truck													
#14 Pickup Truck									\$ 5,000				
#17 Pickup Truck					\$ 2,500								
#31 Loader					\$ 10,000								
#37 Skidsteer							\$ 4,500						
Mowers													
Kubota trailer					\$ 700								
C-50-2									\$ 3,000				
C-50-3										\$ 3,000			
#56-1					\$ 800								
P-72 Scag					\$ 2,500								
P-73 Scag					\$ 2,500								
Net Gain/Loss on Sales	\$ 6,500			\$ 11,500	\$ 19,000	\$ 2,500	\$ 4,500	\$ -	\$ 8,000	\$ 3,000	\$ -	\$ -	\$ -
Cash Reserve Balance	\$ 100,000			\$ 126,236	\$ 119,205	\$ 85,915	\$ 64,466	\$ 50,559	\$ 51,793	\$ 30,268	\$ 18,384	\$ 15,742	\$ 13,341
Audit Adjustment	\$ -												
Cash Reserve Balance	\$ 126,236			\$ 119,205	\$ 85,915	\$ 64,466	\$ 50,559	\$ 51,793	\$ 30,268	\$ 18,384	\$ 15,742	\$ 13,341	\$ 27,341



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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	6,428	10,000	3,484	6,500	0	0
TOTAL ESTIMATED REVENUES		6,428	10,000	3,484	6,500	0	0
APPROPRIATIONS							
OTHERSVC	OPERATING	0	10,000	0	0	0	0
CAPITAL	CAPITAL	1,500	0	0	0	0	0
TOTAL APPROPRIATIONS		1,500	10,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 000-		4,928	0	3,484	6,500	0	0
ESTIMATED REVENUES - FUND 714		6,428	10,000	3,484	6,500	0	0
APPROPRIATIONS - FUND 714		1,500	10,000	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 714		4,928	0	3,484	6,500	0	0
BEGINNING FUND BALANCE		212,375	217,303	217,303	217,303	223,803	223,803
ENDING FUND BALANCE		217,303	217,303	220,787	223,803	223,803	223,803

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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

ACCOUNT CLASSIFICATION	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 03/31/15	2014-15 PROJECTED ACTIVITY	2015-16 PROPOSED BUDGET	2015-16 APPROVED BUDGET
Dept 000							
ESTIMATED REVENUES							
INT	INTEREST AND RENTS	29,407	10,000	25,179	0	0	0
	TOTAL ESTIMATED REVENUES	29,407	10,000	25,179	0	0	0
APPROPRIATIONS							
OTHERSVC	OPERATING	21,289	10,000	272,000	20,000	0	0
	TOTAL APPROPRIATIONS	21,289	10,000	272,000	20,000	0	0
NET OF REVENUES/APPROPRIATIONS - 000-		8,118	0	(246,821)	(20,000)	0	0
ESTIMATED REVENUES - FUND 715		29,407	10,000	25,179	0	0	0
APPROPRIATIONS - FUND 715		21,289	10,000	272,000	20,000	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 715		8,118	0	(246,821)	(20,000)	0	0
BEGINNING FUND BALANCE		947,585	955,704	955,704	955,704	935,704	935,704
ENDING FUND BALANCE		955,703	955,704	708,883	935,704	935,704	935,704

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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 under the proposed budget:

Bond	Source of Funds	Payment	Balance	Final
Building Authority 2012 (City Hall)	General Fund	\$287,645	\$3,965,000	2032
Transportation Series 2001	Local Streets Fund	\$45,195	\$90,000	2017
Transportation Series 2006	Local Streets Fund	\$27,568	\$100,000	2019
Water Refunding Series 2012	Water Fund	\$149,405	\$335,000	2019
TOTAL		\$509,813	\$4,490,000	

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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:

- 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

FY 2015-16

	Current	Adopted	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
FY 2015-16

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

City of Lowell

Schedule of Rates and Fees

FY 2015-16

	Current	Adopted	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

FY 2015-16

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

City of Lowell

Schedule of Rates and Fees

FY 2015-16

	Current	Adopted	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			
Creelside 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	\$ 130.00	\$ 130.00	
End Hangars	\$ 140.00	\$ 140.00	
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)	\$ 275.00	\$ 275.00	

City of Lowell
Schedule of Rates and Fees
FY 2015-16

	Current	Adopted	Notes
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 22.60	\$ 22.60	
1" Meter (per month)	\$ 56.49	\$ 56.50	
1.5" Meter (per month)	\$ 180.78	\$ 180.79	
2" Meter (per month)	\$ 225.97	\$ 225.99	
3" Meter (per month)	\$ 508.43	\$ 508.48	
4" Meter (per month)	\$ 1,355.82	\$ 1,355.96	
6" Meter (per month)	\$ 3,389.56	\$ 3,389.89	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 3.74	\$ 3.74	
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 54.39	\$ 54.39	
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
FY 2015-16

	Current	Adopted	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 22.46	\$ 22.88	
1" Meter (per month)	\$ 56.16	\$ 57.21	
1.5" Meter (per month)	\$ 179.72	\$ 183.07	
2" Meter (per month)	\$ 224.64	\$ 228.84	
3" Meter (per month)	\$ 505.45	\$ 514.88	
4" Meter (per month)	\$ 1,347.87	\$ 1,373.02	
6" Meter (per month)	\$ 3,369.67	\$ 3,432.55	
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 22.46	\$ 22.88	
Per Apartment Unit	\$ 22.46	\$ 22.88	
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	\$ 1.98	\$ 2.12	
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)	\$ 1.98	\$ 2.12	
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 50.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 1.98	\$ 2.12	

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CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan outlines future repair, replacement and improvements to city facilities and infrastructure 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 are estimated at \$4.77 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.

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Capital Improvement Plan

Source of Funds		2015			2016	2017	2018	2019
		Scheduled	Proposed	Approved				
FACILITIES	General Fund & Grants	47,000	47,000	47,000	23,000	15,000	130,000	28,000
INFRASTRUCTURE								
TREES	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
STREETS	GF, Streets & Grants	350,000	350,000	350,000	300,000	300,000	300,000	300,000
SIDEWALKS & TRAILS	General Fund & Grants	5,000	5,000	5,000	5,000	6,000	7,000	8,000
WASTEWATER	Wastewater Fund	150,000	150,000	150,000	1,530,000	150,000	150,000	150,000
WATER	Water Fund	132,000	150,000	150,000	82,000	242,000	133,000	110,000
Subtotal		657,000	675,000	675,000	1,937,000	718,000	610,000	588,000
TOTAL		704,000	722,000	722,000	1,960,000	733,000	740,000	616,000

Capital Improvement Plan

Source of Funds		2020	2021	2022	2023	2024	2025	2026
FACILITIES	General Fund & Grants	6,000	121,214	7,000	1,000	0	0	0
INFRASTRUCTURE								
TREES	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
STREETS	GF, Streets & Grants	300,000	300,000	0	0	0	0	0
SIDEWALKS & TRAILS	General Fund & Grants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
WASTEWATER	Wastewater Fund	150,000	150,000	150,000	0	0	0	0
WATER	Water Fund	430,000	175,000	80,000	0	10,000	155,000	0
Subtotal		908,000	653,000	258,000	28,000	38,000	183,000	28,000
TOTAL		914,000	774,214	265,000	29,000	38,000	183,000	28,000

Capital Improvement Plan

Source of Funds		2027	2028	2029	2030	2031	2032	2033
FACILITIES	General Fund & Grants	0	0	2,500	0	3,000	3,500	0
INFRASTRUCTURE								
TREES	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
STREETS	GF, Streets & Grants	0	0	0	0	0	0	0
SIDEWALKS & TRAILS	General Fund & Grants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
WASTEWATER	Wastewater Fund	0	0	0	0	0	0	0
WATER	Water Fund	0	0	80,000	845,000	0	0	0
Subtotal		28,000	28,000	108,000	873,000	28,000	28,000	28,000
TOTAL		28,000	28,000	110,500	873,000	31,000	31,500	28,000

Capital Improvement Plan

Source of Funds		2034	2035	2036	2037	2038	2039	2040
FACILITIES	General Fund & Grants	35,000	0	0	0	0	42,500	0
INFRASTRUCTURE								
TREES	Grants	20,000	20,000	20,000	20,000	20,000	20,000	20,000
STREETS	GF, Streets & Grants	0	0	0	0	0	0	0
SIDEWALKS & TRAILS	General Fund & Grants	8,000	8,000	8,000	8,000	8,000	8,000	8,000
WASTEWATER	Wastewater Fund	0	0	0	0	0	0	0
WATER	Water Fund	0	0	0	0	0	0	0
Subtotal		28,000	28,000	28,000	28,000	28,000	28,000	28,000
TOTAL		63,000	28,000	28,000	28,000	28,000	70,500	28,000