



2017-18 Fiscal Year Budget

Mike DeVore, Mayor
Alan Teelander, Mayor Pro Tem
James Hodges, Councilmember
Jeff Phillips, Councilmember
Greg Canfield, Councilmember

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April 17, 2017

Mayor DeVore and the Lowell City Council.

In accordance with the provision of the Lowell City Charter, I am pleased to present for your review and consideration the budget for the current fiscal year and the proposed budget for fiscal year 2018, which will begin July 1, 2017.

Economy

The economy continues to show improvement, although it still seems to be a somewhat fragile slow/recovery. West Michigan is doing very well and is seeing booming growth in the technology and medical sectors. The State of Michigan manufacturing climate is doing well. The City is seeing major investments being made with some industrial properties as Litehouse is expanding their facility footprint and King Milling is doing the same. The true cash value of residential properties has increased. The Lowell real estate market is doing well with some of the real estate brokers stating that they have too few homes on the market for sale.

The City of Lowell is seeing growth in the Downtown District. The downtown area is doing well and there is a lot of interest in future development. During the past year, we have seen New Union Brewing open along with Big Boiler Brewing set to open this June. Several other smaller businesses are opening in the Downtown District. The Downtown Development Authority is continuing to partner with the Lowell Area Chamber of Commerce in providing many popular events, including the Riverwalk Festival, Farmer's Market, Summer Concert Series and Christmas in Lowell.

The residential and commercial real estate market has improved and the overall taxable values have increased. This has resulted in a modest increase in our overall Real Property Tax Revenue of about \$60,000. In addition, the city is expected to gain \$6621.00 in State Revenue Sharing.

Employee Healthcare & Retirement

For the last several years, the city has made major changes to employee provided health care. The constant rise in healthcare costs and the new federal laws have required the city to look at the issue each year. The City has Priority Health as our health care provider. We are awaiting updated costs from them for the upcoming year. I am continuing to look at plans that provide quality service to the employees and keep our costs down as possible. This will continue to be a focus of the administration.

The City currently provides retiree employee healthcare for five years only and up to age 65. At that point, the employee would enroll in Medicare supplemental policy.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 66% funded with an unfunded liability of approximately \$3.4 million in our Michigan Municipal Employee Retirement System (MERS). While the amount appears high, this is not uncommon for many municipalities in Michigan. We are in better shape than many communities. However, we must begin to look at how to reduce that gap of unfunded liabilities. Administration is looking at different options and will be presenting these to the City Council fairly soon.

Five-Year Forecast

The City Treasurer will be submitting financial information to Chris Brown from Vredeferd Hefner so he can analyze the data and provide the city with an annual five-year financial forecast. I am sure we will see sustainability issues going forward. However, this tool will be invaluable as the City moves forward.

The 2018 Fiscal Year Budget

This budget reflects the concerns and goals of the City Council. Following the Board of Review meetings, the city's taxable value for the General Fund actually improved, resulting in an increase in property tax revenue to the General Fund of \$55,000. In order to achieve the balanced budget several contributions from other funds. The General Fund for several years has charged the other funds Administrative Services fees which are in essence administrative service costs that are charged for city facility usage along with city staff.

We have budgeted an appropriation of \$180,000 to the Local Street Fund. In addition, an appropriation of \$35,000 was transferred into the Equipment Fund to stabilize the needs of that account. This year, it was not necessary to make a transfer to Major Street Fund. While the Jefferson Street project will be constructed this spring, we are looking at completing a Mill and Overlay project on Fremont Street.

The City will also make a budgeted expenditure to the Lowell Area Fire Services Authority that is consistent with the funding guidelines of the agreement.

Fiscal Year 2017 Current Projections

Based upon the actual figures for the first nine months and projections for the remainder of the year, FY 17 will close with a small variance in the General Fund. Specifically, a surplus of in anticipated.

During the 2017 Fiscal Year, the city had a number of accomplishments that include:

All of these improvements/expenditures add up to approximately:

· Jefferson Street from Avery north to Fremont.	\$498,910.50
· South Monroe parking lot.	\$457,000.00
· Repaint ground storage tank.	\$67,000.00
· Broadway and Valley Vista Lift Station and trunk line (bonded).	\$1,646,737.00
· Purchase of a 2016 Caterpillar 926M.	\$177,070.00
· Purchase of a 2016 Bobcat S550.	\$45,467.38
· Installation of Voice Over Internet Phone System (between City & LLP)	\$154,597.00

Fiscal Year 2018 Recommended Budget

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

The budget for FY 2018 was developed using the following assumptions:

- Revenues are calculated based upon a millage rate of 15.70.
- Constitutional State Revenue Sharing is calculated according to Michigan Department of Management and Budget projections.
- Interest rates will continue to be low.
- Services will remain the same or improved through efficiency.

Revenues

Revenues in the General Fund are expected to show a increase in FY 18 from the current year's approved budget of \$127,714 . This is due to a slight increase in property tax and reimbursement of personal property taxes. Total revenues in FY 18 are expected to be \$ 2,984,894.52.

Expenditures

Budgeted expenditures from the General Fund for FY 18 are expected to be \$2,955,985 which is approximately \$1,256 more than approved for the current fiscal year. Out of the of actual General Fund revenue over 23% or approximately \$691,046 of General Fund Expenditures will be transferred to other funds to subsidize their expenditures.

The significant new expenditures for the following year are:

- \$140,000 for a new shed at the Cemetery (paid by Perpetual Care Fund).
- \$100,000 for a SCADA System for the Water Treatment Plant (Water fund).
- \$99,000 for construction of Fremont Street from Jefferson Street to Attwood entrance (Major Street Fund).
- \$90,000 for construction of Broadway Street from Riverside Drive to Main Street. (DDA Fund)
- \$84,000 for an extended cab truck and utility box for the water and sewer distribution operations. (Wastewater Fund)
- \$33,550 for cameras for all City Facilities and area by Showboat (paid by multiple funds).
- \$30,000 for painting exterior of slaker tower and back of building at Water Treatment Plant.
- \$15,500 for Carpeting of Upstairs at City Hall. (General Fund)
- \$17,500 for necessary building improvements to the Department of Public Works building.

These projects represent civic and infrastructure improvements in the amount of \$609,550. In addition as per City Council request, the DDA and General Fund will join together to establish a branding program for the Community. We will reach out to the Lowell Light & Power, Lowell Chamber of Commerce, Lowell Area Public Schools, Vergennes and Lowell Townships to incorporate a marketing program that is reflective of the entire Lowell Community. Unfortunately, I couldn't budget funds for the current fiscal year, however, we can continue to plan for future years on this matter.

In regards to the City's other funds, all are in good condition. The DDA is in good long-term condition. The DDA is committed to revitalizing the Downtown area. Due to lost property values

from the Michigan Tax Tribunal and elimination of the Personal Property Tax, the DDA has not seen the revenues they have seen in years past. There is nearly an 85 percent fund balance in the fund currently. However, the DDA is proposing to complete a Mill and Overlay project on Broadway from Main to Riverside Drive. This project will be above the amount of projected revenues and expenditures and will require an expenditure with a significant impact to the fund balance. Over the short-term moving forward the DDA will have fewer funds to work with for future projects. As their tax base continues to grow from the new development, the DDA will be able to assist in more improvements in the Downtown District.

Recommendation

I am recommending that the City Council maintain the current millage and collect 15.7- mills for Fiscal Year 2018. Reasons for this recommendation include:

1. The Council can increase the millage rate to 17.20 without a vote of the people as a result of the Headlee Rollback. Going beyond that to the Charter limit would require a vote of the people.
2. The budget, as presented, reflects the revenue and expenditures to balance the budget and provide public services.
3. Overall, City services will remain the same, but are offset by administrative service charges from other City funds to assist with administrative costs for providing services. That being said, the City will continue to evaluate throughout the year if it is possible to add one additional full-time police officer in the future.
4. Additional technology and possibly changing our work procedures may lead to financial efficiencies.

Under the provisions of the Charter, the City Council has until the third Monday of May to adopt the budget for the coming fiscal year. Our budget work session is scheduled to take place on Saturday, May 6, 2017 from 10:00 AM to 3:00 PM on the second floor of Lowell Light and Power. Our current schedule calls for us to hold our Public Hearing on the budget as well as adopt the budget at our regular meeting on Monday, May 22, 2017.

I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2018. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. Being that this was the first budget I oversaw in the City of Lowell, this has been challenging. The City of Lowell is very fortunate to have these two individuals serving our City.

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

The city staff and I look forward to assisting you in your review and consideration of the proposed budget. If you have any questions at any time throughout the process, please do not hesitate to let me know. During the recession, it appears that necessary budget cuts were made ahead of the

revenue loss and those decisions have helped us to maintain our financial stability. The economy is now improving and the city as an organization is leaner and in a better position to take advantage of the new opportunities in front of us at this time. We will continue to move the City of Lowell forward as a great community where people want to work and live.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Michael T. Burns', with a stylized, flowing script.

Michael T. Burns
City Manager



GENERAL FUND

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

Revenues

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

Taxable Values increased this year from 109,805,500 to 114,287,344.

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

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

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

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

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

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

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

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

Appropriations

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

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

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

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

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

Assessor (209) – Jeffrey and Debra Rashid serve as the City Assessors through an employment agreement recently renewed March 1, 2016 by the Council. This budget provides the recently renewed contract in the amount of \$45,000. The assessor maintains detailed information on all real and personal property in the City. This information is used to prepare assessed valuations needed for preparation of tax rolls.

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

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

Clerk (215) – Susan Ullery was appointed City Clerk in August 2015 due to the retirement of Betty Morlock, who was employed by the city for 27 years. 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. Theresa Mundt was promoted in November 2016 to Deputy City Clerk.

The wages and benefits for most of the City Clerk and portions of the Deputy City Clerk and Administrative Assistant Luanne Wisniewski are allocated to this activity.

Treasurer (253) – Suzanne Olin is the City Treasurer and has served in that capacity since 1998. The City Treasurer has custody of all funds of the city and serves as the chief financial officer by planning and directing the maintenance of city accounting records.

The wages and benefits of the City Treasurer and a portion of the Deputy City Treasurer Lori Gerard are allocated to the Treasurer activity. The Deputy City Treasurer is responsible for payroll and human resources as well as coordinating liability insurance and airport billing and accounts payable.

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

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

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

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

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

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

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

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

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

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

The Fire Department has also assumed the duties previously provided by Lowell Area Rescue since 1973. These duties include first response to medical emergencies and accidents. In April of 1990, the

rescue services were transferred from the Police to the Fire Department, consolidating emergency services into one building. The department is staffed by paid on-call volunteers.

In July 2016, Ron Van Overbeek was promoted to Fire Chief.

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

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

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

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

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

There are eight full-time employees, including a new DPW Director Richard LaBombard who began on May 9, 2016. Several part-time employees also provide support for these services. In addition, many services are contracted, such as wastewater treatment, mowing, street sweeping, building maintenance and mechanic work.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,265,125.29	1,298,307.00	1,271,300.71	1,298,307.00	1,357,970.64
101-000-403.000	PROPERTY TAX CHARGEBACKS	0.00	0.00	(719.27)	0.00	0.00
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	179,268.10	145,084.00	125,634.47	145,084.00	145,125.88
101-000-423.000	IN LIEU OF TAXES	372,044.39	376,149.00	252,284.08	376,149.00	393,500.00
101-000-437.000	INDUSTRIAL FACILITY TAX	2,701.85	1,934.24	1,934.24	2,000.00	1,900.00
101-000-439.000	TRAILER FEES	309.50	500.00	357.00	500.00	500.00
101-000-445.000	PENALTIES AND INTEREST	5,670.95	1,200.00	2,063.77	2,100.00	2,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	58,460.84	55,000.00	53,453.03	55,000.00	55,000.00
TAXES		1,883,580.92	1,878,174.24	1,706,308.03	1,879,140.00	1,955,996.52
STATE GRANTS						
101-000-441.000	PPT REIMBURSEMENT	0.00	0.00	107,276.17	107,276.17	100,000.00
101-000-576.000	SALES TAX	346,122.00	363,381.00	244,418.00	353,705.00	360,326.00
STATE GRANTS		346,122.00	363,381.00	351,694.17	460,981.17	460,326.00
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	2,950.00	1,500.00	4,275.00	4,250.00	3,500.00
101-000-452.000	CABLE TV FRANCHISE FEES	38,651.09	36,000.00	29,583.96	36,000.00	36,000.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	650.00	650.00	760.00	760.00	600.00
LICENSES AND PERMITS		42,251.09	38,150.00	34,618.96	41,010.00	40,100.00
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	247.16	100.00	486.41	490.00	100.00
101-000-627.000	BUILDING INSPECTOR FEES	7,214.20	7,000.00	9,578.80	9,579.00	7,000.00
CHARGES FOR SERVICES		7,461.36	7,100.00	10,065.21	10,069.00	7,100.00
OTHER REVENUE						
101-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	1,041.00	1,041.00	0.00
101-000-676.000	INSURANCE RECOVERIES	13,437.54	0.00	500.00	1,000.00	0.00
101-000-677.000	MISCELLANEOUS	9,453.90	4,300.00	5,589.10	5,600.00	5,400.00
101-000-695.005	MICHWAVE TOWER LEASE	2,400.00	2,400.00	2,000.00	2,400.00	2,400.00
OTHER REVENUE		25,291.44	6,700.00	9,130.10	10,041.00	7,800.00
INTEREST AND RENTS						
101-000-665.000	INTEREST	2,599.00	1,400.00	1,378.82	1,400.00	2,000.00
INTEREST AND RENTS		2,599.00	1,400.00	1,378.82	1,400.00	2,000.00
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	143,850.00	147,225.00	0.00	147,225.00	148,022.00
101-000-699.711	TRANSFER FROM CEMETERY FUND	0.00	1,000.00	0.00	0.00	0.00
TRANSFERS IN		143,850.00	148,225.00	0.00	147,225.00	148,022.00
TOTAL ESTIMATED REVENUES		2,451,155.81	2,443,130.24	2,113,195.29	2,549,866.17	2,621,344.52
NET OF REVENUES/APPROPRIATIONS - 000-		2,451,155.81	2,443,130.24	2,113,195.29	2,549,866.17	2,621,344.52
Dept 101-COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	8,086.60	8,000.00	8,660.40	9,000.00	9,000.00
101-101-715.000	SOCIAL SECURITY	618.63	620.00	662.51	700.00	670.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 101-COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-722.000	WORKERS COMPENSATION	16.46	20.00	18.51	20.00	20.00
PERSONNEL		8,721.69	8,640.00	9,341.42	9,720.00	9,690.00
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	427.58	400.00	370.43	400.00	450.00
SUPPLIES		427.58	400.00	370.43	400.00	450.00
OPERATING						
101-101-860.000	TRAVEL EXPENSES	0.00	100.00	131.08	131.00	1.00
101-101-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	6,782.99	6,782.00	1,000.00
101-101-880.000	COMMUNITY PROMOTION	1,909.47	3,000.00	2,369.03	3,000.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	2,711.10	4,000.00	5,532.82	5,550.00	2,500.00
OPERATING		4,620.57	8,100.00	14,815.92	15,463.00	6,001.00
TOTAL APPROPRIATIONS		13,769.84	17,140.00	24,527.77	25,583.00	16,141.00
NET OF REVENUES/APPROPRIATIONS - 101-COUNCIL		(13,769.84)	(17,140.00)	(24,527.77)	(25,583.00)	(16,141.00)
Dept 172-MANAGER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	66,500.00	51,100.00	0.00	51,100.00	54,450.00
CHARGES FOR SERVICES		66,500.00	51,100.00	0.00	51,100.00	54,450.00
TOTAL ESTIMATED REVENUES		66,500.00	51,100.00	0.00	51,100.00	54,450.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	103,092.91	65,000.00	40,136.81	60,000.00	60,000.00
101-172-715.000	SOCIAL SECURITY	8,234.41	5,000.00	3,339.66	5,000.00	5,000.00
101-172-716.000	HEALTH INSURANCE	4,436.25	10,888.00	3,706.86	6,000.00	4,200.00
101-172-717.000	LIFE INSURANCE	37.94	200.00	59.49	200.00	100.00
101-172-718.000	PENSION	7,454.86	11,800.00	6,495.78	7,500.00	13,600.00
101-172-721.000	LONGEVITY	13.00	0.00	0.00	0.00	0.00
101-172-722.000	WORKERS COMPENSATION	261.65	300.00	156.92	300.00	300.00
101-172-723.000	DENTAL INSURANCE	145.36	470.00	175.22	470.00	350.00
101-172-724.000	EYECARE	57.22	200.00	50.75	200.00	100.00
101-172-725.000	DISABILITY INSURANCE	207.01	500.00	295.07	500.00	500.00
PERSONNEL		123,940.61	94,358.00	54,416.56	80,170.00	84,150.00
OPERATING						
101-172-850.000	COMMUNICATIONS	240.00	500.00	464.76	500.00	500.00
101-172-860.000	TRAVEL EXPENSES	414.87	1,500.00	3,562.50	3,500.00	5,700.00
101-172-864.000	CONFERENCES & CONVENTIONS	175.00	3,000.00	2,931.08	2,000.00	3,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	2,079.18	2,500.00	7,354.79	7,500.00	7,500.00
OPERATING		2,909.05	7,500.00	14,313.13	13,500.00	16,700.00
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	14,594.00	10,000.00	14,156.96	18,000.00	10,000.00
PROFESSIONAL & CONTRACTUAL		14,594.00	10,000.00	14,156.96	18,000.00	10,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 172-MANAGER						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		141,443.66	111,858.00	82,886.65	111,670.00	110,850.00
NET OF REVENUES/APPROPRIATIONS - 172-MANAGER		(74,943.66)	(60,758.00)	(82,886.65)	(60,570.00)	(56,400.00)
Dept 191-ELECTIONS						
ESTIMATED REVENUES						
OTHER REVENUE						
101-191-639.000	ELECTION FILING FEE	100.00	0.00	0.00	0.00	0.00
OTHER REVENUE		100.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		100.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	3,176.00	5,000.00	5,340.00	6,000.00	3,000.00
101-191-715.000	SOCIAL SECURITY	43.61	300.00	28.49	300.00	300.00
101-191-722.000	WORKERS COMPENSATION	10.06	50.00	18.50	50.00	50.00
PERSONNEL		3,229.67	5,350.00	5,386.99	6,350.00	3,350.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	1,701.97	3,000.00	788.88	1,000.00	1,000.00
SUPPLIES		1,701.97	3,000.00	788.88	1,000.00	1,000.00
OPERATING						
101-191-860.000	TRAVEL EXPENSES	440.55	400.00	184.39	400.00	400.00
101-191-864.000	CONFERENCES & CONVENTIONS	0.00	250.00	0.00	250.00	250.00
101-191-900.000	PRINTING	508.94	500.00	223.50	500.00	500.00
101-191-955.000	MISCELLANEOUS EXPENSE	13.95	260.00	213.02	260.00	260.00
OPERATING		963.44	1,410.00	620.91	1,410.00	1,410.00
PROFESSIONAL & CONTRACTUAL						
101-191-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	0.00
CAPITAL						
101-191-980.000	EQUIPMENT	0.00	1,000.00	0.00	0.00	2,000.00
CAPITAL		0.00	1,000.00	0.00	0.00	2,000.00
TOTAL APPROPRIATIONS		5,895.08	11,260.00	6,796.78	9,260.00	7,760.00
NET OF REVENUES/APPROPRIATIONS - 191-ELECTIONS		(5,795.08)	(11,260.00)	(6,796.78)	(9,260.00)	(7,760.00)
Dept 209-ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	39,268.34	45,000.00	34,857.50	45,000.00	45,000.00
101-209-707.000	SALARIES-TEMPORARY	460.00	500.00	500.00	500.00	500.00
101-209-715.000	SOCIAL SECURITY	3,027.77	3,500.00	2,695.68	3,500.00	3,500.00
101-209-722.000	WORKERS COMPENSATION	307.89	200.00	267.32	255.00	250.00
PERSONNEL		43,064.00	49,200.00	38,320.50	49,255.00	49,250.00
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	1,385.80	1,000.00	1,203.85	1,200.00	2,250.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 209-ASSESSOR						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		1,385.80	1,000.00	1,203.85	1,200.00	2,250.00
OPERATING						
101-209-860.000	TRAVEL EXPENSES	615.71	600.00	403.33	600.00	700.00
101-209-900.000	PRINTING	3,427.57	300.00	719.03	500.00	1,000.00
101-209-955.000	MISCELLANEOUS EXPENSE	770.00	750.00	667.33	750.00	800.00
OPERATING		4,813.28	1,650.00	1,789.69	1,850.00	2,500.00
TOTAL APPROPRIATIONS		49,263.08	51,850.00	41,314.04	52,305.00	54,000.00
NET OF REVENUES/APPROPRIATIONS - 209-ASSESSOR		(49,263.08)	(51,850.00)	(41,314.04)	(52,305.00)	(54,000.00)
Dept 210-ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	49,089.30	30,000.00	25,060.80	30,000.00	30,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	351.50	2,500.00	2,172.10	2,500.00	10,000.00
PROFESSIONAL & CONTRACTUAL		49,440.80	32,500.00	27,232.90	32,500.00	40,000.00
TOTAL APPROPRIATIONS		49,440.80	32,500.00	27,232.90	32,500.00	40,000.00
NET OF REVENUES/APPROPRIATIONS - 210-ATTORNEY		(49,440.80)	(32,500.00)	(27,232.90)	(32,500.00)	(40,000.00)
Dept 215-CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	4,000.00	0.00	0.00	0.00	4,000.00
CHARGES FOR SERVICES		4,000.00	0.00	0.00	0.00	4,000.00
TOTAL ESTIMATED REVENUES		4,000.00	0.00	0.00	0.00	4,000.00
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	63,933.21	65,000.00	52,382.97	65,000.00	62,000.00
101-215-707.000	SALARIES-TEMPORARY	4,826.84	5,000.00	9,940.67	12,000.00	5,000.00
101-215-709.000	SALARIES-OVERTIME	541.27	500.00	0.00	500.00	0.00
101-215-715.000	SOCIAL SECURITY	4,994.63	3,800.00	4,507.01	4,400.00	4,400.00
101-215-716.000	HEALTH INSURANCE	19,107.16	12,000.00	15,335.63	15,000.00	19,200.00
101-215-717.000	LIFE INSURANCE	140.85	200.00	150.64	200.00	200.00
101-215-718.000	PENSION	7,463.62	8,300.00	6,949.66	8,300.00	14,500.00
101-215-721.000	LONGEVITY	617.49	650.00	0.00	650.00	820.00
101-215-722.000	WORKERS COMPENSATION	205.71	400.00	226.62	400.00	400.00
101-215-723.000	DENTAL INSURANCE	574.48	450.00	586.73	600.00	700.00
101-215-724.000	EYECARE	321.36	400.00	285.35	400.00	300.00
101-215-725.000	DISABILITY	441.60	400.00	425.13	440.00	500.00
PERSONNEL		103,168.22	97,100.00	90,790.41	107,890.00	108,020.00
OPERATING						
101-215-850.000	COMMUNICATIONS	57.98	0.00	0.00	0.00	0.00
101-215-860.000	TRAVEL EXPENSES	216.15	400.00	93.99	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	992.50	4,000.00	2,654.32	4,000.00	4,000.00

GENERAL FUND

Dept 265-CITY HALL

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 265-CITY HALL						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-265-691.000	HDC GRANT	516.00	0.00	0.00	0.00	0.00
	LOCAL CONTRIBUTIONS	516.00	0.00	0.00	0.00	0.00
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	3,300.00	3,450.00	0.00	3,450.00	3,300.00
	OTHER REVENUE	3,300.00	3,450.00	0.00	3,450.00	3,300.00
INTEREST AND RENTS						
101-265-667.000	RENTAL FEES	0.00	0.00	852.50	852.00	0.00
	INTEREST AND RENTS	0.00	0.00	852.50	852.00	0.00
	TOTAL ESTIMATED REVENUES	3,816.00	3,450.00	852.50	4,302.00	3,300.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	18,211.43	20,000.00	15,140.56	20,000.00	5,000.00
101-265-707.000	SALARIES-TEMPORARY	1,156.82	1,300.00	980.25	1,300.00	1,410.00
101-265-709.000	SALARIES-OVERTIME	127.45	100.00	226.72	300.00	200.00
101-265-715.000	SOCIAL SECURITY	1,447.89	1,600.00	1,208.46	1,600.00	560.00
101-265-716.000	HEALTH INSURANCE	5,057.04	3,000.00	3,348.28	3,500.00	3,500.00
101-265-717.000	LIFE INSURANCE	45.29	100.00	45.94	100.00	100.00
101-265-718.000	PENSION	1,415.01	1,500.00	951.23	1,500.00	1,100.00
101-265-721.000	LONGEVITY	83.58	200.00	39.00	200.00	100.00
101-265-722.000	WORKERS COMPENSATION	548.81	400.00	457.66	500.00	500.00
101-265-723.000	DENTAL INSURANCE	194.99	300.00	164.11	300.00	300.00
101-265-724.000	EYECARE	53.96	100.00	50.29	100.00	100.00
101-265-725.000	DISABILITY INSURANCE	104.38	200.00	113.04	200.00	100.00
	PERSONNEL	28,446.65	28,800.00	22,725.54	29,600.00	12,970.00
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	3,431.34	5,000.00	1,964.22	4,000.00	5,000.00
101-265-730.000	POSTAGE	7,264.75	6,000.00	7,774.92	8,000.00	6,000.00
101-265-740.000	OPERATING SUPPLIES	5,133.02	4,500.00	2,984.59	4,500.00	4,500.00
	SUPPLIES	15,829.11	15,500.00	12,723.73	16,500.00	15,500.00
OPERATING						
101-265-850.000	COMMUNICATIONS	26,784.74	21,000.00	25,836.87	30,000.00	21,000.00
101-265-920.000	PUBLIC UTILITIES	40,697.55	50,000.00	40,247.30	50,000.00	50,000.00
101-265-940.000	RENTALS	3,115.61	2,500.00	2,812.85	3,150.00	2,500.00
	OPERATING	70,597.90	73,500.00	68,897.02	83,150.00	73,500.00
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	12,690.46	15,000.00	8,801.54	15,000.00	15,000.00
101-265-910.000	INSURANCE	5,789.01	5,800.00	7,228.04	7,250.00	6,000.00
101-265-930.000	REPAIR & MAINTENANCE	9,233.05	9,000.00	12,077.80	14,000.00	14,000.00
	PROFESSIONAL & CONTRACTUAL	27,712.52	29,800.00	28,107.38	36,250.00	35,000.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00	0.00	34,000.00
	CAPITAL	0.00	0.00	0.00	0.00	34,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 265-CITY HALL						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		142,586.18	147,600.00	132,453.67	165,500.00	170,970.00
NET OF REVENUES/APPROPRIATIONS - 265-CITY HALL		(138,770.18)	(144,150.00)	(131,601.17)	(161,198.00)	(167,670.00)
Dept 276-CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	12,090.00	8,500.00	6,425.00	7,000.00	5,000.00
CHARGES FOR SERVICES		12,090.00	8,500.00	6,425.00	7,000.00	5,000.00
OTHER REVENUE						
101-276-677.000	MISCELLANEOUS REVENUE/TRANSFER DE	642.00	0.00	127.26	128.00	0.00
OTHER REVENUE		642.00	0.00	127.26	128.00	0.00
TOTAL ESTIMATED REVENUES		12,732.00	8,500.00	6,552.26	7,128.00	5,000.00
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	34,721.79	33,000.00	24,829.31	33,000.00	31,000.00
101-276-707.000	SALARIES-TEMPORARY	15,828.84	14,000.00	10,074.34	14,000.00	17,625.00
101-276-709.000	SALARIES-OVERTIME	1,999.88	1,000.00	579.52	1,000.00	1,440.00
101-276-715.000	SOCIAL SECURITY	3,854.21	3,700.00	2,585.69	3,700.00	3,700.00
101-276-716.000	HEALTH INSURANCE	11,292.55	10,000.00	8,075.30	10,000.00	10,000.00
101-276-717.000	LIFE INSURANCE	117.21	100.00	88.03	100.00	120.00
101-276-718.000	PENSION	5,073.10	5,500.00	4,201.85	5,500.00	7,200.00
101-276-721.000	LONGEVITY	273.94	500.00	455.00	500.00	500.00
101-276-722.000	WORKERS COMPENSATION	673.46	1,400.00	823.57	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	482.78	400.00	335.54	400.00	400.00
101-276-724.000	EYECARE	155.14	200.00	107.08	200.00	130.00
101-276-725.000	DISABILITY	278.03	400.00	208.29	400.00	400.00
PERSONNEL		74,750.93	70,200.00	52,363.52	70,200.00	73,915.00
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	12.61	50.00	54.35	55.00	100.00
101-276-740.000	OPERATING SUPPLIES	2,588.08	2,060.00	658.11	2,060.00	2,200.00
101-276-744.000	UNIFORMS	0.00	200.00	0.00	200.00	2,050.00
SUPPLIES		2,600.69	2,310.00	712.46	2,315.00	4,350.00
OPERATING						
101-276-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	210.00
101-276-860.000	TRAVEL EXPENSES	0.00	200.00	0.00	200.00	400.00
101-276-864.000	CONFERENCES & CONVENTIONS	205.00	660.00	146.00	660.00	1,160.00
101-276-900.000	PRINTING	42.00	0.00	0.00	0.00	0.00
101-276-920.000	PUBLIC UTILITIES	2,204.31	4,000.00	3,055.03	4,000.00	3,500.00
101-276-940.000	RENTALS	35,219.53	29,165.00	28,175.62	29,165.00	32,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	29.95	200.00	331.95	300.00	200.00
OPERATING		37,700.79	34,225.00	31,708.60	34,325.00	37,470.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	721.81	2,500.00	657.90	2,500.00	4,000.00
101-276-910.000	INSURANCE	2,490.50	2,500.00	2,375.21	2,500.00	2,750.00
101-276-930.000	REPAIR & MAINTENANCE	1,363.77	1,200.00	1,497.57	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL		4,576.08	6,200.00	4,530.68	6,500.00	8,250.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 276-CEMETERY						
APPROPRIATIONS						
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	300.00	500.00	0.00	500.00	500.00
CAPITAL		300.00	500.00	0.00	500.00	500.00
TOTAL APPROPRIATIONS		119,928.49	113,435.00	89,315.26	113,840.00	124,485.00
NET OF REVENUES/APPROPRIATIONS - 276-CEMETERY		(107,196.49)	(104,935.00)	(82,763.00)	(106,712.00)	(119,485.00)
Dept 294-UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	10,757.99	10,000.00	12,979.06	8,000.00	5,000.00
OPERATING		10,757.99	10,000.00	12,979.06	8,000.00	5,000.00
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	2,609.00	3,200.00	9,057.00	3,200.00	0.00
PROFESSIONAL & CONTRACTUAL		2,609.00	3,200.00	9,057.00	3,200.00	0.00
TOTAL APPROPRIATIONS		13,366.99	13,200.00	22,036.06	11,200.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 294-UNALLOCATED MIS		(13,366.99)	(13,200.00)	(22,036.06)	(11,200.00)	(5,000.00)
Dept 301-POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	14,490.85	5,000.00	3,787.85	5,000.00	5,000.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,324.64	1,250.00	613.50	1,250.00	1,250.00
STATE GRANTS		15,815.49	6,250.00	4,401.35	6,250.00	6,250.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	6,221.49	3,000.00	1,480.78	3,000.00	2,500.00
101-301-624.000	SALVAGE INSPECTION FEES	4,458.36	1,500.00	19,700.00	9,700.00	20,000.00
101-301-626.000	REPORTS & FINGERPRINT FEES	1,449.75	1,500.00	1,539.00	1,796.00	1,500.00
101-301-626.001	PBT TEST	1,320.00	1,000.00	434.00	500.00	1,000.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	122.00	0.00	230.00	0.00	250.00
CHARGES FOR SERVICES		13,571.60	7,000.00	23,383.78	14,996.00	25,250.00
OTHER REVENUE						
101-301-673.000	SALE OF FIXED ASSETS	7,032.86	0.00	2,600.00	2,600.00	0.00
101-301-677.000	MISCELLANEOUS	960.90	100.00	420.31	420.31	100.00
101-301-690.000	GRAND RAPIDS FOUNDATION GRANTS	9,454.00	0.00	0.00	0.00	0.00
OTHER REVENUE		17,447.76	100.00	3,020.31	3,020.31	100.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	4,374.08	5,500.00	4,091.13	4,400.00	3,500.00
101-301-660.001	O U I L FINES	2,635.00	1,500.00	1,598.00	1,500.00	1,000.00
101-301-660.002	SEX OFFENDER FEES	850.00	200.00	600.00	250.00	250.00
101-301-660.003	CIVIL INFRACTION FINES	2,700.00	750.00	15,660.00	15,660.00	500.00
101-301-661.000	POLICE SEIZURES	1,649.87	0.00	0.00	0.00	0.00
101-301-662.000	POLICE DVD/CD SALES	0.00	0.00	5.00	0.00	0.00
FINES AND FORFEITURES		12,208.95	7,950.00	21,954.13	21,810.00	5,250.00

BUDGET REPORT FORCITY OF LOWELL

GENERAL FUND						
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301-POLICE DEPARTMENT						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		59,043.80	21,300.00	52,759.57	46,076.31	36,850.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	311,886.24	291,000.00	240,620.51	290,500.00	310,000.00
101-301-707.000	SALARIES-TEMPORARY	70,348.55	61,900.00	63,193.70	74,900.00	48,630.00
101-301-708.000	STANDBY	4,150.09	4,000.00	3,113.35	4,000.00	4,120.00
101-301-709.000	SALARIES-OVERTIME	13,038.33	10,000.00	5,549.72	10,000.00	10,300.00
101-301-715.000	SOCIAL SECURITY	31,051.33	28,220.00	24,399.00	28,120.00	30,000.00
101-301-716.000	HEALTH INSURANCE	55,858.95	52,000.00	36,338.10	52,000.00	48,000.00
101-301-717.000	LIFE INSURANCE	712.75	700.00	594.05	700.00	800.00
101-301-718.000	PENSION	52,437.00	50,000.00	44,399.50	50,000.00	72,000.00
101-301-720.000	HOLIDAY PAY	4,044.56	5,000.00	2,667.23	5,000.00	7,500.00
101-301-721.000	LONGEVITY	2,073.51	2,500.00	2,125.48	2,500.00	2,400.00
101-301-722.000	WORKERS COMPENSATION	1,991.64	7,400.00	6,306.50	7,000.00	8,000.00
101-301-723.000	DENTAL INSURANCE	4,092.40	4,000.00	2,644.54	4,000.00	3,400.00
101-301-724.000	EYECARE	1,406.93	1,400.00	1,080.39	1,400.00	1,500.00
101-301-725.000	POLICE DISABILITY INS	2,339.58	3,000.00	1,973.60	3,000.00	2,500.00
PERSONNEL		555,431.86	521,120.00	435,005.67	533,120.00	549,150.00
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	1,163.20	1,400.00	662.39	1,400.00	1,400.00
101-301-740.000	OPERATING SUPPLIES	5,121.19	2,000.00	1,445.46	2,000.00	2,000.00
101-301-741.000	FUEL	11,727.96	15,000.00	8,461.57	15,000.00	15,000.00
101-301-742.000	INVESTIGATIVE EXPENSE	451.85	500.00	170.49	500.00	500.00
101-301-743.000	AMMUNITION	2,494.00	2,500.00	2,074.70	2,500.00	2,500.00
101-301-744.000	UNIFORMS	8,876.27	5,500.00	4,210.87	5,500.00	5,500.00
SUPPLIES		29,834.47	26,900.00	17,025.48	26,900.00	26,900.00
OPERATING						
101-301-803.000	DISPATCHING SERVICES	32,952.36	36,000.00	34,233.59	36,000.00	37,500.00
101-301-850.000	COMMUNICATIONS	23,521.26	22,000.00	25,662.77	36,500.00	12,500.00
101-301-860.000	TRAVEL EXPENSES	559.35	500.00	0.00	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	1,521.80	1,500.00	1,063.64	1,500.00	1,500.00
101-301-940.000	RENTALS	0.00	0.00	165.33	0.00	250.00
101-301-955.000	MISCELLANEOUS EXPENSE	2,033.02	1,200.00	1,374.41	1,400.00	1,350.00
101-301-957.000	TRAINING	3,498.66	3,500.00	3,458.26	3,500.00	3,000.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	1,488.70	1,200.00	686.32	1,200.00	1,200.00
101-301-959.000	DRUG ENFORCEMENT	350.00	0.00	0.00	0.00	0.00
101-301-960.000	SALVAGE EXPENSES	5,371.00	0.00	13,962.90	4,500.00	4,000.00
OPERATING		71,296.15	65,900.00	80,607.22	85,100.00	61,800.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	3,761.18	3,800.00	2,116.65	3,800.00	3,800.00
101-301-910.000	INSURANCE	8,508.00	8,600.00	10,292.24	10,300.00	9,630.00
101-301-930.000	R & M EQUIPMENT	1,472.27	5,000.00	2,974.55	5,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	10,908.77	13,000.00	8,686.17	13,000.00	13,000.00
PROFESSIONAL & CONTRACTUAL		24,650.22	30,400.00	24,069.61	32,100.00	31,430.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	3.98	500.00	128.99	500.00	500.00
101-301-981.000	POLICE VEHICLES	35,700.00	36,500.00	36,711.13	36,711.00	0.00
101-301-984.000	EQUIPMENT	2,903.90	6,500.00	5,429.50	6,500.00	6,500.00

BUDGET REPORT FORCITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 301-POLICE DEPARTMENT						
APPROPRIATIONS						
CAPITAL						
CAPITAL		38,607.88	43,500.00	42,269.62	43,711.00	7,000.00
TOTAL APPROPRIATIONS		719,820.58	687,820.00	598,977.60	720,931.00	676,280.00
NET OF REVENUES/APPROPRIATIONS - 301-POLICE DEPARTME		(660,776.78)	(666,520.00)	(546,218.03)	(674,854.69)	(639,430.00)
Dept 305-CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	60,014.21	55,000.00	42,875.49	55,000.00	64,000.00
101-305-707.000	SALARIES-TEMPORARY	376.65	500.00	173.14	500.00	0.00
101-305-709.000	SALARIES-OVERTIME	65.59	0.00	0.00	0.00	0.00
101-305-715.000	SOCIAL SECURITY	4,630.49	5,600.00	3,475.86	5,600.00	5,000.00
101-305-716.000	HEALTH INSURANCE	12,944.84	15,000.00	5,150.66	15,000.00	5,800.00
101-305-717.000	LIFE INSURANCE	115.52	200.00	96.57	200.00	200.00
101-305-718.000	PENSION	12,820.84	13,000.00	11,229.02	13,000.00	16,000.00
101-305-721.000	LONGEVITY	656.50	700.00	669.52	700.00	610.00
101-305-722.000	WORKERS COMPENSATION	699.76	1,700.00	925.27	1,700.00	1,800.00
101-305-723.000	DENTAL INSURANCE	637.57	700.00	234.62	700.00	350.00
101-305-724.000	EYECARE	241.69	400.00	175.63	400.00	300.00
101-305-725.000	DISABIILITY INSURANCE	430.03	600.00	346.24	600.00	600.00
PERSONNEL		93,633.69	93,400.00	65,352.02	93,400.00	94,660.00
SUPPLIES						
101-305-727.000	OFFICE SUPPLIES	100.00	100.00	21.19	100.00	0.00
101-305-740.000	OPERATING SUPPLIES	0.00	100.00	0.00	100.00	0.00
SUPPLIES		100.00	200.00	21.19	200.00	0.00
OPERATING						
101-305-957.000	TRAINING	0.00	100.00	50.00	100.00	0.00
OPERATING		0.00	100.00	50.00	100.00	0.00
TOTAL APPROPRIATIONS		93,733.69	93,700.00	65,423.21	93,700.00	94,660.00
NET OF REVENUES/APPROPRIATIONS - 305-CODE ENFORCEMEN		(93,733.69)	(93,700.00)	(65,423.21)	(93,700.00)	(94,660.00)
Dept 336-FIRE						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-336-640.000	ADMINISTRATIVE SERVICES	8,750.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES		8,750.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		8,750.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	82.99	0.00	38.41	0.00	0.00
101-336-707.000	SALARIES-TEMPORARY	0.00	0.00	2.50	0.00	0.00
101-336-709.000	SALARIES-OVERTIME	0.00	0.00	54.27	0.00	0.00
101-336-715.000	SOCIAL SECURITY	67.97	0.00	6.86	0.00	0.00
101-336-716.000	HEALTH INSURANCE	182.06	0.00	20.87	0.00	0.00
101-336-717.000	ACCIDENT INSURANCE	2.10	0.00	0.08	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 336-FIRE						
APPROPRIATIONS						
PERSONNEL						
101-336-722.000	WORKERS COMPENSATION	29.67	0.00	2.61	0.00	0.00
101-336-723.000	DENTAL INSURANCE	8.86	0.00	0.96	0.00	0.00
101-336-724.000	EYECARE	7.78	0.00	0.10	0.00	0.00
101-336-725.000	DISABIILITY INSURANCE	12.05	0.00	0.23	0.00	0.00
PERSONNEL		393.48	0.00	126.89	0.00	0.00
OPERATING						
101-336-940.000	RENTALS	0.00	0.00	150.23	0.00	0.00
OPERATING		0.00	0.00	150.23	0.00	0.00
CAPITAL						
101-336-975.000	BUILDING IMPROVEMENTS	3,241.00	0.00	0.00	0.00	0.00
101-336-985.000	FIRE COMMISSION PAYMENT	138,322.90	130,000.00	92,415.99	124,000.00	125,000.00
CAPITAL		141,563.90	130,000.00	92,415.99	124,000.00	125,000.00
TOTAL APPROPRIATIONS		141,957.38	130,000.00	92,693.11	124,000.00	125,000.00
NET OF REVENUES/APPROPRIATIONS - 336-FIRE		(133,207.38)	(130,000.00)	(92,693.11)	(124,000.00)	(125,000.00)
Dept 400-PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-610.000	ZONING VARIANCE APP FEES	100.00	100.00	500.00	0.00	100.00
101-400-611.000	SITE PLAN REVIEW RETAINER	6,150.00	5,000.00	7,295.00	7,495.00	5,000.00
101-400-614.000	SPECIAL USE APPLICATION FEE	250.00	0.00	500.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	1,000.00	0.00	500.00	0.00	0.00
101-400-616.000	ZONING ORDINANCE AMENDMENT	0.00	0.00	250.00	0.00	0.00
CHARGES FOR SERVICES		7,500.00	5,100.00	9,045.00	7,495.00	5,100.00
TOTAL ESTIMATED REVENUES		7,500.00	5,100.00	9,045.00	7,495.00	5,100.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	21,357.37	20,000.00	7,590.85	12,000.00	27,000.00
101-400-707.000	SALARIES-TEMPORARY	1,785.00	2,800.00	1,610.00	2,800.00	2,940.00
101-400-715.000	SOCIAL SECURITY	1,813.84	3,000.00	706.04	918.00	2,000.00
101-400-716.000	HEALTH INSURANCE	1,124.01	7,500.00	451.38	1,000.00	6,000.00
101-400-717.000	LIFE INSURANCE	15.71	100.00	8.63	100.00	100.00
101-400-718.000	PENSION	4,527.80	2,500.00	3,564.88	4,500.00	6,000.00
101-400-721.000	LONGEVITY	1.85	200.00	0.00	200.00	200.00
101-400-722.000	WORKERS COMPENSATION	48.62	200.00	29.60	200.00	200.00
101-400-723.000	DENTAL INSURANCE	44.62	300.00	44.46	300.00	250.00
101-400-724.000	EYECARE	23.80	200.00	15.39	200.00	150.00
101-400-725.000	DISABIILITY INSURANCE	54.78	200.00	42.96	200.00	250.00
PERSONNEL		30,797.40	37,000.00	14,064.19	22,418.00	45,090.00
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	0.00	0.00	0.00	0.00	1,000.00
101-400-900.000	PRINTING	24.50	0.00	0.00	0.00	0.00
101-400-955.000	MISCELLANEOUS EXPENSE	650.00	0.00	0.00	0.00	1,000.00
OPERATING		674.50	0.00	0.00	0.00	2,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 400-PLANNING & ZONING						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	16,322.50	6,000.00	11,789.35	10,000.00	13,000.00
	PROFESSIONAL & CONTRACTUAL	16,322.50	6,000.00	11,789.35	10,000.00	13,000.00
	TOTAL APPROPRIATIONS	47,794.40	43,000.00	25,853.54	32,418.00	60,090.00
	NET OF REVENUES/APPROPRIATIONS - 400-PLANNING & ZONI	(40,294.40)	(37,900.00)	(16,808.54)	(24,923.00)	(54,990.00)
Dept 426-EMERGENCY MANAGEMENT						
APPROPRIATIONS						
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	2.80	0.00	(2.80)	0.00	0.00
101-426-715.000	SOCIAL SECURITY	0.23	0.00	(0.20)	0.00	0.00
101-426-716.000	HEALTH INSURANCE	0.85	0.00	(0.98)	0.00	0.00
101-426-717.000	LIFE INSURANCE	0.03	0.00	(0.02)	0.00	0.00
101-426-722.000	WORKERS COMPENSATION	0.16	0.00	(0.16)	0.00	0.00
101-426-723.000	DENTAL INSURANCE	0.05	0.00	(0.04)	0.00	0.00
101-426-724.000	EYECARE	0.02	0.00	(0.02)	0.00	0.00
101-426-725.000	DISABILITY INSURANCE	0.05	0.00	(0.05)	0.00	0.00
	PERSONNEL	4.19	0.00	(4.27)	0.00	0.00
	TOTAL APPROPRIATIONS	4.19	0.00	(4.27)	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 426-EMERGENCY MANAG	(4.19)	0.00	4.27	0.00	0.00
Dept 441-DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	141,800.00	115,500.00	0.00	115,500.00	96,000.00
	CHARGES FOR SERVICES	141,800.00	115,500.00	0.00	115,500.00	96,000.00
	TOTAL ESTIMATED REVENUES	141,800.00	115,500.00	0.00	115,500.00	96,000.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	109,426.35	110,000.00	75,879.83	110,000.00	105,000.00
101-441-707.000	SALARIES-TEMPORARY	1,858.66	2,000.00	2,213.86	4,000.00	2,250.00
101-441-709.000	SALARIES-OVERTIME	359.33	500.00	486.10	500.00	500.00
101-441-715.000	SOCIAL SECURITY	8,918.63	8,700.00	6,012.18	8,700.00	8,700.00
101-441-716.000	HEALTH INSURANCE	25,464.32	29,000.00	21,817.34	29,000.00	22,000.00
101-441-717.000	LIFE INSURANCE	165.01	300.00	165.62	300.00	250.00
101-441-718.000	PENSION	8,045.18	19,000.00	15,345.52	19,000.00	25,000.00
101-441-721.000	LONGEVITY	340.77	500.00	285.99	500.00	400.00
101-441-722.000	WORKERS COMPENSATION	1,993.68	4,600.00	2,556.91	4,600.00	4,600.00
101-441-723.000	DENTAL INSURANCE	366.72	400.00	593.40	470.00	850.00
101-441-724.000	EYECARE	97.14	500.00	173.59	250.00	300.00
101-441-725.000	DISABILITY INSURANCE	744.56	900.00	582.93	900.00	900.00
	PERSONNEL	157,780.35	176,400.00	126,113.27	178,220.00	170,750.00
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	93.62	600.00	495.16	600.00	600.00
101-441-740.000	OPERATING SUPPLIES	3,503.08	2,500.00	1,371.95	2,500.00	2,500.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 441-DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
SUPPLIES						
101-441-744.000	UNIFORMS	0.00	1,750.00	52.50	1,750.00	250.00
	SUPPLIES	3,596.70	4,850.00	1,919.61	4,850.00	3,350.00
OPERATING						
101-441-850.000	COMMUNICATIONS	9,830.41	6,000.00	9,169.85	10,000.00	6,000.00
101-441-864.000	CONFERENCES & CONVENTIONS	0.00	2,200.00	1,517.91	2,200.00	3,500.00
101-441-920.000	PUBLIC UTILITIES	9,961.47	14,000.00	8,582.35	14,000.00	10,000.00
101-441-926.000	STREET LIGHTING	10,520.56	12,000.00	11,677.89	12,000.00	10,500.00
101-441-940.000	RENTALS	9,305.44	12,000.00	4,613.35	8,500.00	9,000.00
101-441-955.000	MISCELLANEOUS EXPENSE	328.50	1,000.00	71.55	1,000.00	1,000.00
	OPERATING	39,946.38	47,200.00	35,632.90	47,700.00	40,000.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	2,505.83	2,500.00	2,371.85	2,500.00	2,500.00
101-441-910.000	INSURANCE	4,504.00	4,600.00	4,766.08	4,766.00	4,600.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	3,002.23	3,000.00	551.50	2,000.00	5,000.00
101-441-930.000	REPAIR & MAINTENANCE	1,850.93	2,800.00	3,797.74	3,700.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	11,862.99	12,900.00	11,487.17	12,966.00	22,100.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	1,250.00	1,500.00	93.51	4,000.00	39,700.00
	CAPITAL	1,250.00	1,500.00	93.51	4,000.00	39,700.00
	TOTAL APPROPRIATIONS	214,436.42	242,850.00	175,246.46	247,736.00	275,900.00
	NET OF REVENUES/APPROPRIATIONS - 441-DEPARTMENT OF P	(72,636.42)	(127,350.00)	(175,246.46)	(132,236.00)	(179,900.00)
Dept 442-SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	699.04	650.00	2,387.54	2,800.00	1,500.00
101-442-707.000	SALARIES-TEMPORARY	37.50	100.00	45.00	100.00	235.00
101-442-709.000	SALARIES-OVERTIME	0.00	100.00	36.18	100.00	100.00
101-442-715.000	SOCIAL SECURITY	54.45	100.00	186.67	150.00	200.00
101-442-716.000	HEALTH INSURANCE	103.09	200.00	65.51	200.00	200.00
101-442-717.000	LIFE INSURANCE	277.03	100.00	6.12	100.00	100.00
101-442-718.000	PENSION	168.23	200.00	141.06	200.00	300.00
101-442-721.000	LONGEVITY	0.00	100.00	6.50	100.00	100.00
101-442-722.000	WORKERS COMPENSATION	36.80	100.00	137.91	130.00	150.00
101-442-723.000	DENTAL INSURANCE	7.37	100.00	17.63	100.00	100.00
101-442-724.000	EYECARE	2.00	100.00	7.30	100.00	100.00
101-442-725.000	DISABILITY	4.59	100.00	17.73	100.00	100.00
	PERSONNEL	1,390.10	1,950.00	3,055.15	4,180.00	3,185.00
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	1,062.96	1,200.00	101.43	1,200.00	1,200.00
	SUPPLIES	1,062.96	1,200.00	101.43	1,200.00	1,200.00
OPERATING						
101-442-940.000	RENTALS	478.46	400.00	1,333.23	1,500.00	1,000.00
101-442-955.000	MISCELLANEOUS EXPENSE	398.09	100.00	0.00	100.00	100.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 442-SIDEWALK						
APPROPRIATIONS						
OPERATING						
OPERATING		876.55	500.00	1,333.23	1,600.00	1,100.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	0.00	500.00	46.98	500.00	500.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	46.98	500.00	500.00
CAPITAL						
101-442-974.000	LAND IMPROVEMENTS	0.00	2,000.00	0.00	2,000.00	20,400.00
CAPITAL		0.00	2,000.00	0.00	2,000.00	20,400.00
TOTAL APPROPRIATIONS		3,329.61	6,150.00	4,536.79	9,480.00	26,385.00
NET OF REVENUES/APPROPRIATIONS - 442-SIDEWALK		(3,329.61)	(6,150.00)	(4,536.79)	(9,480.00)	(26,385.00)
Dept 523-TRASH						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-523-646.001	SALES-LEAF BAGS/SVC	13,244.00	8,500.00	6,638.00	6,638.00	0.00
101-523-647.000	SALE OF BLUE RED CREEK BAGS	26,379.50	22,000.00	10,204.25	10,204.00	0.00
CHARGES FOR SERVICES		39,623.50	30,500.00	16,842.25	16,842.00	0.00
TOTAL ESTIMATED REVENUES		39,623.50	30,500.00	16,842.25	16,842.00	0.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-523-802.000	CONTRACTUAL	36,296.70	35,000.00	20,099.55	20,100.00	0.00
PROFESSIONAL & CONTRACTUAL		36,296.70	35,000.00	20,099.55	20,100.00	0.00
TOTAL APPROPRIATIONS		36,296.70	35,000.00	20,099.55	20,100.00	0.00
NET OF REVENUES/APPROPRIATIONS - 523-TRASH		3,326.80	(4,500.00)	(3,257.30)	(3,258.00)	0.00
Dept 728-ECONOMIC DEVELOPMENT						
APPROPRIATIONS						
PERSONNEL						
101-728-702.000	SALARIES-PERMANENT	23,722.14	15,000.00	9,262.41	15,000.00	15,000.00
101-728-715.000	SOCIAL SECURITY	1,895.01	1,200.00	709.41	1,200.00	1,200.00
101-728-716.000	HEALTH INSURANCE	1,023.82	1,000.00	676.98	1,000.00	1,000.00
101-728-717.000	LIFE INSURANCE	8.57	100.00	11.98	100.00	100.00
101-728-718.000	PENSION	1,720.34	2,800.00	1,499.05	2,800.00	3,300.00
101-728-721.000	LONGEVITY	1.86	0.00	0.00	0.00	0.00
101-728-722.000	WORKERS COMPENSATION	60.23	100.00	33.24	100.00	100.00
101-728-723.000	DENTAL INSURANCE	33.21	100.00	35.77	100.00	100.00
101-728-724.000	EYECARE	12.96	100.00	10.25	100.00	100.00
101-728-725.000	DISABILITY INSURANCE	46.71	200.00	61.54	200.00	200.00
PERSONNEL		28,524.85	20,600.00	12,300.63	20,600.00	21,100.00
TOTAL APPROPRIATIONS		28,524.85	20,600.00	12,300.63	20,600.00	21,100.00
NET OF REVENUES/APPROPRIATIONS - 728-ECONOMIC DEVELOPMENT		(28,524.85)	(20,600.00)	(12,300.63)	(20,600.00)	(21,100.00)

Dept 747-CHAMBER/RIVERWALK

BUDGET REPORT FORCITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 747-CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,400.00	2,400.00	2,280.00	2,400.00	2,400.00
	OTHER REVENUE	2,400.00	2,400.00	2,280.00	2,400.00	2,400.00
	TOTAL ESTIMATED REVENUES	2,400.00	2,400.00	2,280.00	2,400.00	2,400.00
APPROPRIATIONS						
OPERATING						
101-747-884.000	CHAMBER OF COMM	0.00	0.00	17.58	0.00	0.00
101-747-920.000	CHAMBER UTILITIES	2,724.56	3,400.00	2,499.77	3,400.00	3,000.00
	OPERATING	2,724.56	3,400.00	2,517.35	3,400.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	0.00	100.00	900.24	1,000.00	1,000.00
	PROFESSIONAL & CONTRACTUAL	0.00	100.00	900.24	1,000.00	1,000.00
	TOTAL APPROPRIATIONS	2,724.56	3,500.00	3,417.59	4,400.00	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 747-CHAMBER/RIVERWA	(324.56)	(1,100.00)	(1,137.59)	(2,000.00)	(1,600.00)
Dept 751-PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	1,175.00	750.00	825.00	825.00	750.00
101-751-653.000	PARK USER FEES	10,509.50	7,000.00	6,580.00	7,000.00	6,500.00
	CHARGES FOR SERVICES	11,684.50	7,750.00	7,405.00	7,825.00	7,250.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	1,186.85	300.00	729.00	729.00	500.00
	LOCAL CONTRIBUTIONS	1,186.85	300.00	729.00	729.00	500.00
	TOTAL ESTIMATED REVENUES	12,871.35	8,050.00	8,134.00	8,554.00	7,750.00
APPROPRIATIONS						
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	27,093.44	28,000.00	21,470.74	28,000.00	34,000.00
101-751-707.000	SALARIES-TEMPORARY	7,780.14	9,400.00	5,597.38	9,400.00	10,000.00
101-751-708.000	STANDBY	272.68	500.00	144.72	500.00	0.00
101-751-709.000	SALARIES-OVERTIME	243.84	1,000.00	185.23	1,000.00	500.00
101-751-715.000	SOCIAL SECURITY	2,787.21	3,300.00	2,152.64	3,300.00	3,300.00
101-751-716.000	HEALTH INSURANCE	5,503.68	6,000.00	4,060.89	6,000.00	6,500.00
101-751-717.000	LIFE INSURANCE	80.06	100.00	71.90	100.00	150.00
101-751-718.000	PENSION	5,560.50	5,400.00	4,804.13	5,400.00	7,400.00
101-751-721.000	LONGEVITY	195.00	500.00	208.00	500.00	500.00
101-751-722.000	WORKERS COMPENSATION	879.67	2,100.00	691.47	2,100.00	2,000.00
101-751-723.000	DENTAL INSURANCE	303.96	400.00	229.61	400.00	400.00
101-751-724.000	EYECARE	98.25	200.00	82.30	200.00	200.00
101-751-725.000	DISABILITY INSURANCE	211.11	300.00	187.37	300.00	300.00
	PERSONNEL	51,009.54	57,200.00	39,886.38	57,200.00	65,250.00
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	4,985.61	6,900.00	1,649.12	6,900.00	6,900.00

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 751-PARKS						
APPROPRIATIONS						
SUPPLIES						
101-751-744.000	UNIFORMS	0.00	350.00	336.12	700.00	1,210.00
SUPPLIES		4,985.61	7,250.00	1,985.24	7,600.00	8,110.00
OPERATING						
101-751-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00	420.00
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	1,500.00	200.00	1,500.00	900.00
101-751-920.000	PUBLIC UTILITIES	9,362.06	16,000.00	8,439.88	12,000.00	11,000.00
101-751-940.000	RENTALS	15,163.82	20,000.00	14,167.90	16,000.00	20,000.00
101-751-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	500.00
OPERATING		24,525.88	37,500.00	22,807.78	29,500.00	32,820.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	27,071.00	36,830.00	25,073.78	36,830.00	37,000.00
101-751-910.000	INSURANCE	3,122.00	3,300.00	3,387.25	3,300.00	3,500.00
101-751-930.000	REPAIR & MAINTENANCE	8,763.45	9,000.00	5,615.45	9,000.00	16,000.00
PROFESSIONAL & CONTRACTUAL		38,956.45	49,130.00	34,076.48	49,130.00	56,500.00
TOTAL APPROPRIATIONS		119,477.48	151,080.00	98,755.88	143,430.00	162,680.00
NET OF REVENUES/APPROPRIATIONS - 751-PARKS		(106,606.13)	(143,030.00)	(90,621.88)	(134,876.00)	(154,930.00)
Dept 757-SHOWBOAT						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-757-651.000	SHOWBOAT FEES	0.00	0.00	219.60	219.60	50.00
CHARGES FOR SERVICES		0.00	0.00	219.60	219.60	50.00
TOTAL ESTIMATED REVENUES		0.00	0.00	219.60	219.60	50.00
APPROPRIATIONS						
SUPPLIES						
101-757-740.000	OPERATING SUPPLIES	0.00	0.00	16.00	0.00	0.00
SUPPLIES		0.00	0.00	16.00	0.00	0.00
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	521.37	600.00	689.50	600.00	600.00
OPERATING		521.37	600.00	689.50	600.00	600.00
PROFESSIONAL & CONTRACTUAL						
101-757-910.000	INSURANCE	0.00	0.00	0.00	0.00	6,500.00
101-757-930.000	REPAIR & MAINTENANCE	808.62	1,000.00	8.48	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		808.62	1,000.00	8.48	1,000.00	7,500.00
TOTAL APPROPRIATIONS		1,329.99	1,600.00	713.98	1,600.00	8,100.00
NET OF REVENUES/APPROPRIATIONS - 757-SHOWBOAT		(1,329.99)	(1,600.00)	(494.38)	(1,380.40)	(8,050.00)
Dept 774-RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	2,500.00	2,000.00	12,500.00	12,500.00	2,500.00

GENERAL FUND

CAPITAL

BUDGET REPORT FOR CITY OF LOWELL

		GENERAL FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 790-LIBRARY						
APPROPRIATIONS						
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	19,708.10	0.00	600.00	10,000.00	5,000.00
CAPITAL		19,708.10	0.00	600.00	10,000.00	5,000.00
TOTAL APPROPRIATIONS		82,900.43	74,500.00	65,711.01	85,900.00	86,950.00
NET OF REVENUES/APPROPRIATIONS - 790-LIBRARY		(52,687.47)	(62,900.00)	(47,002.37)	(64,300.00)	(75,350.00)
Dept 803-HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	165.00	250.00	15.00	0.00	165.00
OPERATING		165.00	250.00	15.00	0.00	165.00
TOTAL APPROPRIATIONS		165.00	250.00	15.00	0.00	165.00
NET OF REVENUES/APPROPRIATIONS - 803-HISTORICAL DIST		(165.00)	(250.00)	(15.00)	0.00	(165.00)
Dept 804-MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	16,912.62	18,000.00	18,851.13	18,851.00	18,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	4,479.56	4,000.00	2,705.91	3,000.00	4,000.00
TAXES		21,392.18	22,000.00	21,557.04	21,851.00	22,000.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
OTHER REVENUE		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
TOTAL ESTIMATED REVENUES		23,792.18	24,400.00	23,957.04	24,251.00	24,400.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	936.48	900.00	612.82	900.00	1,100.00
101-804-707.000	SALARIES-TEMPORARY	592.93	900.00	503.51	900.00	1,175.00
101-804-709.000	SALARIES-OVERTIME	0.00	100.00	18.09	100.00	100.00
101-804-715.000	SOCIAL SECURITY	112.48	200.00	83.55	200.00	200.00
101-804-716.000	HEALTH INSURANCE	228.68	300.00	164.74	300.00	300.00
101-804-717.000	LIFE INSURANCE	2.18	100.00	1.92	100.00	100.00
101-804-718.000	PENSION	154.45	200.00	126.57	200.00	300.00
101-804-721.000	LONGEVITY	3.71	100.00	13.01	100.00	100.00
101-804-722.000	WORKERS COMPENSATION	46.45	100.00	36.38	100.00	100.00
101-804-723.000	DENTAL INSURANCE	11.29	100.00	8.15	100.00	100.00
101-804-724.000	EYECARE	3.05	100.00	2.25	100.00	100.00
101-804-725.000	DISABIILITY INSURANCE	5.89	100.00	4.52	100.00	100.00
PERSONNEL		2,097.59	3,200.00	1,575.51	3,200.00	3,775.00
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	870.61	300.00	859.37	2,500.00	6,250.00
101-804-920.000	PUBLIC UTILITIES	5,940.53	8,000.00	6,158.32	8,000.00	7,000.00
101-804-940.000	RENTALS	724.74	900.00	646.66	900.00	1,000.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	21,414.92	22,000.00	21,627.31	22,000.00	22,000.00

BUDGET REPORT FOR CITY OF LOWELL

GENERAL FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 101 GENERAL FUND						
Dept 804-MUSEUM						
APPROPRIATIONS						
OPERATING						
	OPERATING	28,950.80	31,200.00	29,291.66	33,400.00	36,250.00
PROFESSIONAL & CONTRACTUAL						
101-804-910.000	INSURANCE	1,944.00	2,000.00	2,054.64	2,055.00	2,250.00
	PROFESSIONAL & CONTRACTUAL	1,944.00	2,000.00	2,054.64	2,055.00	2,250.00
	TOTAL APPROPRIATIONS	32,992.39	36,400.00	32,921.81	38,655.00	42,275.00
	NET OF REVENUES/APPROPRIATIONS - 804-MUSEUM	(9,200.21)	(12,000.00)	(8,964.77)	(14,404.00)	(17,875.00)
Dept 965-TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.202	TRANSFER TO MAJOR STREET FUND	0.00	100,000.00	0.00	100,000.00	0.00
101-965-999.203	TRANSFER TO LOCAL STREET FUND	180,000.00	180,000.00	0.00	180,000.00	180,000.00
101-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	4,255.00	0.00	0.00	0.00	0.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	287,700.00	294,446.00	0.00	294,446.00	296,046.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	30,000.00	35,000.00	0.00	35,000.00	35,000.00
	TRANSFERS OUT	501,955.00	609,446.00	0.00	609,446.00	511,046.00
	TOTAL APPROPRIATIONS	501,955.00	609,446.00	0.00	609,446.00	511,046.00
	NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT	(501,955.00)	(609,446.00)	0.00	(609,446.00)	(511,046.00)
ESTIMATED REVENUES - FUND 101		2,977,197.60	2,857,180.24	2,252,546.15	2,987,484.08	2,984,894.52
APPROPRIATIONS - FUND 101		2,879,645.43	2,953,829.00	1,898,905.67	3,015,834.00	2,955,085.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		97,552.17	(96,648.76)	353,640.48	(28,349.92)	29,809.52
BEGINNING FUND BALANCE		683,322.04	780,870.18	780,870.18	780,870.18	752,520.26
FUND BALANCE ADJUSTMENTS		(4.03)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		780,870.18	684,221.42	1,134,510.66	752,520.26	782,329.78



MAJOR STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

- Bowes – Hudson to Allisandra – 2.34 lane mile – Crack Seal \$6600
- Gee – Alden Nash to Foreman – 2.64 lane mile – Crack Seal \$7200
- Valley Vista – Bowes to Fulton – 0.30 lane mile – Crack Seal \$7700
- Fremont – Monroe to Washington – 0.23 lane mile – Mill & Fill \$99,000

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
202-000-665.000	INTEREST	136.47	0.00	248.68	250.00	200.00
	INTEREST AND RENTS	136.47	0.00	248.68	250.00	200.00
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	28,655.95	0.00	453.00	450.00	200.00
202-000-687.000	TRANSPORTATION FUND	199,740.85	189,000.00	142,781.46	200,000.00	205,000.00
202-000-688.000	TRUNKLINE MAINTENANCE	5,506.89	3,000.00	440.85	3,000.00	3,000.00
	OTHER REVENUE	233,903.69	192,000.00	143,675.31	203,450.00	208,200.00
TRANSFERS IN						
202-000-699.101	TRANSFER FROM GENERAL FUND	0.00	100,000.00	0.00	100,000.00	0.00
202-000-699.248	TRANSFER FROM D.D.A.	102,260.31	0.00	0.00	0.00	0.00
202-000-699.598	TRANSFER FROM CABLE	108,798.21	0.00	0.00	0.00	0.00
	TRANSFERS IN	211,058.52	100,000.00	0.00	100,000.00	0.00
	TOTAL ESTIMATED REVENUES	445,098.68	292,000.00	143,923.99	303,700.00	208,400.00
	NET OF REVENUES/APPROPRIATIONS - 000-	445,098.68	292,000.00	143,923.99	303,700.00	208,400.00
Dept 450-CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	33,587.83	52,000.00	14,523.96	42,000.00	0.00
	PROFESSIONAL & CONTRACTUAL	33,587.83	52,000.00	14,523.96	42,000.00	0.00
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	231,602.06	400,000.00	8,151.32	362,676.00	120,600.00
	CAPITAL	231,602.06	400,000.00	8,151.32	362,676.00	120,600.00
	TOTAL APPROPRIATIONS	265,189.89	452,000.00	22,675.28	404,676.00	120,600.00
	NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLA	(265,189.89)	(452,000.00)	(22,675.28)	(404,676.00)	(120,600.00)
Dept 463-MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	3,191.67	4,000.00	1,661.98	4,000.00	4,000.00
202-463-707.000	SALARIES-TEMPORARY	891.63	3,400.00	479.80	3,400.00	3,760.00
202-463-708.000	STANDBY	745.86	500.00	643.33	500.00	0.00
202-463-709.000	SALARIES-OVERTIME	0.00	200.00	180.90	200.00	200.00
202-463-715.000	SOCIAL SECURITY	363.83	700.00	239.85	700.00	700.00
202-463-716.000	HEALTH INSURANCE	991.80	900.00	715.36	900.00	1,000.00
202-463-717.000	LIFE INSURANCE	11.31	100.00	8.51	100.00	100.00
202-463-718.000	PENSION	658.38	700.00	572.54	700.00	900.00
202-463-721.000	LONGEVITY	32.50	100.00	32.50	100.00	100.00
202-463-722.000	WORKERS COMPENSATION	253.00	500.00	168.10	500.00	500.00
202-463-723.000	DENTAL INSURANCE	44.53	100.00	32.03	100.00	100.00
202-463-724.000	EYECARE	14.41	100.00	9.68	100.00	100.00
202-463-725.000	DISABILITY INSURANCE	29.53	100.00	22.00	100.00	100.00
	PERSONNEL	7,228.45	11,400.00	4,766.58	11,400.00	11,560.00

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 463-MAINTENANCE						
APPROPRIATIONS						
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	6,727.57	9,600.00	859.90	9,600.00	9,600.00
	SUPPLIES	6,727.57	9,600.00	859.90	9,600.00	9,600.00
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	11,304.10	15,000.00	3,777.95	15,000.00	34,000.00
202-463-930.000	REPAIR & MAINTENANCE	4,359.00	0.00	0.00	0.00	1,750.00
	PROFESSIONAL & CONTRACTUAL	15,663.10	15,000.00	3,777.95	15,000.00	35,750.00
OPERATING						
202-463-850.000	COMMUNICATIONS	139.65	150.00	114.39	150.00	250.00
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	1,000.00
202-463-940.000	RENTALS	2,128.77	2,000.00	2,019.90	2,500.00	2,400.00
	OPERATING	2,268.42	2,650.00	2,134.29	3,150.00	3,650.00
	TOTAL APPROPRIATIONS	31,887.54	38,650.00	11,538.72	39,150.00	60,560.00
	NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE	(31,887.54)	(38,650.00)	(11,538.72)	(39,150.00)	(60,560.00)
Dept 474-TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	750.24	1,000.00	1,092.08	1,200.00	1,100.00
202-474-707.000	SALARIES-TEMPORARY	0.00	500.00	280.00	500.00	530.00
202-474-709.000	SALARIES-OVERTIME	0.00	100.00	0.00	100.00	100.00
202-474-715.000	SOCIAL SECURITY	110.23	200.00	106.45	200.00	200.00
202-474-716.000	HEALTH INSURANCE	272.87	200.00	222.84	250.00	250.00
202-474-717.000	LIFE INSURANCE	4.81	100.00	2.49	100.00	100.00
202-474-718.000	PENSION	168.08	200.00	145.62	200.00	300.00
202-474-721.000	LONGEVITY	6.49	100.00	6.50	100.00	100.00
202-474-722.000	WORKERS COMPENSATION	77.30	100.00	78.28	100.00	100.00
202-474-723.000	DENTAL INSURANCE	13.90	100.00	11.66	100.00	100.00
202-474-724.000	EYECARE	5.56	100.00	2.73	100.00	100.00
202-474-725.000	DISABILITY INSURANCE	11.83	100.00	6.98	100.00	100.00
	PERSONNEL	1,421.31	2,800.00	1,955.63	3,050.00	3,080.00
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	206.94	3,000.00	649.03	3,000.00	2,500.00
	SUPPLIES	206.94	3,000.00	649.03	3,000.00	2,500.00
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	102.86	2,000.00	504.70	2,000.00	2,000.00
202-474-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	250.00
	PROFESSIONAL & CONTRACTUAL	102.86	2,000.00	504.70	2,000.00	2,250.00
OPERATING						
202-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
202-474-940.000	RENTALS	666.43	1,000.00	1,130.95	1,200.00	1,200.00
	OPERATING	666.43	1,300.00	1,130.95	1,500.00	1,500.00
	TOTAL APPROPRIATIONS	2,397.54	9,100.00	4,240.31	9,550.00	9,330.00

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 474-TRAFFIC						
NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC		(2,397.54)	(9,100.00)	(4,240.31)	(9,550.00)	(9,330.00)
Dept 478-WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	5,069.06	8,000.00	4,710.64	8,000.00	8,000.00
202-478-707.000	SALARIES-TEMPORARY	85.00	200.00	80.00	200.00	200.00
202-478-708.000	STANDBY	619.64	900.00	634.55	900.00	900.00
202-478-709.000	SALARIES-OVERTIME	1,272.61	3,000.00	1,558.98	3,000.00	3,000.00
202-478-715.000	SOCIAL SECURITY	567.09	1,000.00	555.57	1,000.00	1,000.00
202-478-716.000	HEALTH INSURANCE	1,424.01	1,700.00	1,202.59	1,700.00	2,000.00
202-478-717.000	LIFE INSURANCE	15.92	100.00	17.87	100.00	100.00
202-478-718.000	PENSION	1,430.64	1,500.00	1,253.87	1,500.00	2,000.00
202-478-721.000	LONGEVITY	58.49	100.00	58.48	100.00	100.00
202-478-722.000	WORKERS COMPENSATION	361.74	500.00	364.94	500.00	500.00
202-478-723.000	DENTAL INSURANCE	78.58	100.00	71.16	100.00	100.00
202-478-724.000	EYECARE	25.25	100.00	22.88	100.00	100.00
202-478-725.000	DISABILITY	42.83	100.00	46.84	100.00	100.00
PERSONNEL		11,050.86	17,300.00	10,578.37	17,300.00	18,100.00
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	11,128.70	11,700.00	9,455.37	11,700.00	11,000.00
SUPPLIES		11,128.70	11,700.00	9,455.37	11,700.00	11,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	500.00
OPERATING						
202-478-940.000	RENTALS	5,331.44	12,500.00	6,123.23	6,150.00	13,500.00
OPERATING		5,331.44	12,500.00	6,123.23	6,150.00	13,500.00
TOTAL APPROPRIATIONS		27,511.00	42,000.00	26,156.97	35,650.00	43,100.00
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENANCE		(27,511.00)	(42,000.00)	(26,156.97)	(35,650.00)	(43,100.00)
Dept 483-ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
202-483-718.000	PENSION	0.00	0.00	284.51	0.00	0.00
PERSONNEL		0.00	0.00	284.51	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
202-483-830.000	ADMINISTRATIVE SERVICES	9,300.00	42,600.00	0.00	28,250.00	10,000.00
PROFESSIONAL & CONTRACTUAL		9,300.00	42,600.00	0.00	28,250.00	10,000.00
OPERATING						
202-483-941.000	DATA PROCESSING	1,800.00	2,200.00	2,200.00	2,200.00	2,200.00
202-483-955.000	MISCELLANEOUS EXPENSE	1,355.12	1,000.00	449.50	1,000.00	1,000.00
OPERATING		3,155.12	3,200.00	2,649.50	3,200.00	3,200.00
TOTAL APPROPRIATIONS		12,455.12	45,800.00	2,934.01	31,450.00	13,200.00

BUDGET REPORT FOR CITY OF LOWELL

MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 202 MAJOR STREET FUND						
Dept 483-ADMINISTRATION						
	NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATIO	(12,455.12)	(45,800.00)	(2,934.01)	(31,450.00)	(13,200.00)
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	ESTIMATED REVENUES - FUND 202	445,098.68	292,000.00	143,923.99	303,700.00	208,400.00
	APPROPRIATIONS - FUND 202	339,441.09	587,550.00	67,545.29	520,476.00	246,790.00
	NET OF REVENUES/APPROPRIATIONS - FUND 202	105,657.59	(295,550.00)	76,378.70	(216,776.00)	(38,390.00)
	BEGINNING FUND BALANCE	279,781.23	385,438.82	385,438.82	385,438.82	168,662.82
	ENDING FUND BALANCE	385,438.82	89,888.82	461,817.52	168,662.82	130,272.82



LOCAL STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

- Valley Vista – Fulton to Sibley – 0.25 lane mile – Crack Fill \$1100
- Hillside – Grindle to Dead End – 0.52 lane mile – Crack Fill \$1650
- Clark – Center to Dead End – 0.18 lane mile – Crack Fill \$550
- High – James to Private (Highland Hill) – 0.11 lane mile – Crack Fill \$400

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

		2015-16	2016-17	2016-17	2016-17	2017-18
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/17	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	28,655.95	12,000.00	453.00	12,000.00	0.00
203-000-687.000	TRANSPORTATION FUND	76,217.23	75,000.00	54,494.20	75,000.00	80,000.00
OTHER REVENUE		104,873.18	87,000.00	54,947.20	87,000.00	80,000.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	180,000.00	180,000.00	0.00	180,000.00	180,000.00
203-000-699.248	TRANSFER FROM D.D.A.	7,739.70	0.00	0.00	0.00	0.00
TRANSFERS IN		187,739.70	180,000.00	0.00	180,000.00	180,000.00
TOTAL ESTIMATED REVENUES		292,612.88	267,000.00	54,947.20	267,000.00	260,000.00
NET OF REVENUES/APPROPRIATIONS - 000-		292,612.88	267,000.00	54,947.20	267,000.00	260,000.00
Dept 450-CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	29,341.40	25,000.00	130.04	0.00	0.00
PROFESSIONAL & CONTRACTUAL		29,341.40	25,000.00	130.04	0.00	0.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	101,591.70	0.00	10,000.00	10,000.00	17,900.00
CAPITAL		101,591.70	0.00	10,000.00	10,000.00	17,900.00
TOTAL APPROPRIATIONS		130,933.10	25,000.00	10,130.04	10,000.00	17,900.00
NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLAY		(130,933.10)	(25,000.00)	(10,130.04)	(10,000.00)	(17,900.00)
Dept 463-MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	16,669.58	16,000.00	8,619.97	16,000.00	16,000.00
203-463-707.000	SALARIES-TEMPORARY	3,038.50	6,900.00	2,690.80	6,900.00	7,650.00
203-463-708.000	STANDBY	261.60	500.00	48.48	500.00	0.00
203-463-709.000	SALARIES-OVERTIME	74.74	500.00	82.87	500.00	500.00
203-463-715.000	SOCIAL SECURITY	1,543.10	2,000.00	913.77	2,000.00	2,000.00
203-463-716.000	HEALTH INSURANCE	3,484.13	3,500.00	2,218.41	3,500.00	3,500.00
203-463-717.000	LIFE INSURANCE	57.16	100.00	30.56	100.00	100.00
203-463-718.000	PENSION	2,752.50	2,700.00	2,387.84	2,700.00	3,600.00
203-463-721.000	LONGEVITY	117.01	300.00	117.01	300.00	300.00
203-463-722.000	WORKERS COMPENSATION	1,060.47	1,400.00	647.96	1,400.00	1,400.00
203-463-723.000	DENTAL INSURANCE	192.11	200.00	106.99	200.00	200.00
203-463-724.000	EYECARE	75.16	100.00	35.55	100.00	100.00
203-463-725.000	DISABILITY INSURANCE	149.71	200.00	78.98	200.00	200.00
PERSONNEL		29,475.77	34,400.00	17,979.19	34,400.00	35,550.00
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	11,723.38	10,500.00	2,718.78	10,500.00	10,000.00
203-463-744.000	UNIFORMS	0.00	350.00	296.61	350.00	650.00
SUPPLIES		11,723.38	10,850.00	3,015.39	10,850.00	10,650.00
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 463-MAINTENANCE						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	7,927.50	13,500.00	9,441.95	12,500.00	5,500.00
203-463-930.000	REPAIR & MAINTENANCE	6,632.00	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	14,559.50	13,500.00	9,441.95	12,500.00	5,500.00
OPERATING						
203-463-850.000	COMMUNICATIONS	139.66	250.00	114.40	250.00	250.00
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	200.00	300.00	300.00
203-463-940.000	RENTALS	13,168.82	10,000.00	8,368.86	10,000.00	10,500.00
203-463-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	1,000.00
	OPERATING	13,308.48	11,550.00	8,683.26	11,550.00	12,050.00
	TOTAL APPROPRIATIONS	69,067.13	70,300.00	39,119.79	69,300.00	63,750.00
	NET OF REVENUES/APPROPRIATIONS - 463-MAINTENANCE	(69,067.13)	(70,300.00)	(39,119.79)	(69,300.00)	(63,750.00)
Dept 474-TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	2,399.27	2,400.00	2,259.57	2,400.00	3,000.00
203-474-707.000	SALARIES-TEMPORARY	5.00	0.00	205.00	205.00	0.00
203-474-709.000	SALARIES-OVERTIME	0.00	0.00	59.79	60.00	0.00
203-474-715.000	SOCIAL SECURITY	237.59	200.00	200.69	200.00	200.00
203-474-716.000	HEALTH INSURANCE	555.74	400.00	403.35	500.00	500.00
203-474-717.000	LIFE INSURANCE	9.13	100.00	4.68	100.00	100.00
203-474-718.000	PENSION	518.19	500.00	446.79	500.00	700.00
203-474-721.000	LONGEVITY	13.00	100.00	13.00	100.00	100.00
203-474-722.000	WORKERS COMPENSATION	159.71	200.00	139.28	200.00	200.00
203-474-723.000	DENTAL INSURANCE	29.55	100.00	21.23	100.00	100.00
203-474-724.000	EYECARE	10.73	100.00	5.12	100.00	100.00
203-474-725.000	DISABILITY INSURANCE	22.92	100.00	12.52	100.00	100.00
	PERSONNEL	3,960.83	4,200.00	3,771.02	4,565.00	5,100.00
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	870.27	3,000.00	1,098.36	3,000.00	3,000.00
	SUPPLIES	870.27	3,000.00	1,098.36	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
	PROFESSIONAL & CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
OPERATING						
203-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
203-474-940.000	RENTALS	1,178.80	3,000.00	818.89	3,000.00	3,000.00
	OPERATING	1,178.80	3,300.00	818.89	3,300.00	3,300.00
	TOTAL APPROPRIATIONS	6,009.90	11,000.00	5,688.27	11,365.00	11,900.00
	NET OF REVENUES/APPROPRIATIONS - 474-TRAFFIC	(6,009.90)	(11,000.00)	(5,688.27)	(11,365.00)	(11,900.00)

Dept 478-WINTER MAINTENANCE
APPROPRIATIONS

BUDGET REPORT FORCITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 478-WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	9,937.93	16,000.00	10,924.09	16,000.00	17,000.00
203-478-707.000	SALARIES-TEMPORARY	90.00	0.00	160.00	0.00	0.00
203-478-708.000	STANDBY	599.06	1,000.00	743.09	1,000.00	0.00
203-478-709.000	SALARIES-OVERTIME	1,761.87	4,000.00	2,268.49	4,000.00	4,000.00
203-478-715.000	SOCIAL SECURITY	1,007.07	1,700.00	1,117.77	1,700.00	1,700.00
203-478-716.000	HEALTH INSURANCE	2,637.32	3,400.00	2,750.22	3,400.00	3,400.00
203-478-717.000	LIFE INSURANCE	29.02	100.00	34.28	100.00	100.00
203-478-718.000	PENSION	2,952.25	2,900.00	2,585.49	2,900.00	3,800.00
203-478-721.000	LONGEVITY	117.03	200.00	117.01	200.00	200.00
203-478-722.000	WORKERS COMPENSATION	640.81	900.00	751.63	900.00	900.00
203-478-723.000	DENTAL INSURANCE	146.26	200.00	148.99	200.00	200.00
203-478-724.000	EYECARE	41.32	100.00	41.25	100.00	100.00
203-478-725.000	DISABILITY	77.04	200.00	88.04	200.00	200.00
PERSONNEL		20,036.98	30,700.00	21,730.35	30,700.00	31,600.00
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	7,573.73	11,700.00	9,642.55	10,000.00	11,700.00
SUPPLIES		7,573.73	11,700.00	9,642.55	10,000.00	11,700.00
PROFESSIONAL & CONTRACTUAL						
203-478-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	0.00
OPERATING						
203-478-940.000	RENTALS	10,496.45	16,500.00	12,474.94	12,300.00	16,500.00
203-478-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	500.00	1,000.00
OPERATING		10,496.45	17,500.00	12,474.94	12,800.00	17,500.00
TOTAL APPROPRIATIONS		38,107.16	60,400.00	43,847.84	54,000.00	60,800.00
NET OF REVENUES/APPROPRIATIONS - 478-WINTER MAINTENA		(38,107.16)	(60,400.00)	(43,847.84)	(54,000.00)	(60,800.00)
Dept 483-ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-830.000	ADMINISTRATIVE SERVICES	30,300.00	24,200.00	0.00	24,200.00	12,800.00
PROFESSIONAL & CONTRACTUAL		30,300.00	24,200.00	0.00	24,200.00	12,800.00
OPERATING						
203-483-941.000	DATA PROCESSING	2,900.00	3,100.00	3,100.00	3,100.00	3,100.00
203-483-955.000	MISCELLANEOUS EXPENSE	902.50	0.00	449.50	1,000.00	1,000.00
OPERATING		3,802.50	3,100.00	3,549.50	4,100.00	4,100.00
TOTAL APPROPRIATIONS		34,102.50	27,300.00	3,549.50	28,300.00	16,900.00
NET OF REVENUES/APPROPRIATIONS - 483-ADMINISTRATION		(34,102.50)	(27,300.00)	(3,549.50)	(28,300.00)	(16,900.00)
Dept 906-DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-991.000	PRINCIPAL	65,000.00	70,000.00	70,000.00	70,000.00	70,000.00

BUDGET REPORT FOR CITY OF LOWELL

LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 203 LOCAL STREET FUND						
Dept 906-DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-995.000	INTEREST	9,832.50	12,143.00	7,657.50	12,143.00	3,705.00
203-906-996.000	PAYING AGENT FEES	1,552.50	1,600.00	750.00	1,600.00	1,500.00
203-906-997.000	BOND ISSUE COSTS	750.00	0.00	0.00	0.00	0.00
DEBT SERVICE		77,135.00	83,743.00	78,407.50	83,743.00	75,205.00
TOTAL APPROPRIATIONS		77,135.00	83,743.00	78,407.50	83,743.00	75,205.00
NET OF REVENUES/APPROPRIATIONS - 906-DEBT SERVICE		(77,135.00)	(83,743.00)	(78,407.50)	(83,743.00)	(75,205.00)
ESTIMATED REVENUES - FUND 203		292,612.88	267,000.00	54,947.20	267,000.00	260,000.00
APPROPRIATIONS - FUND 203		355,354.79	277,743.00	180,742.94	256,708.00	246,455.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		(62,741.91)	(10,743.00)	(125,795.74)	10,292.00	13,545.00
BEGINNING FUND BALANCE		110,021.24	47,279.33	47,279.33	47,279.33	57,571.33
ENDING FUND BALANCE		47,279.33	36,536.33	(78,516.41)	57,571.33	71,116.33



HISTORIC DISTRICT FUND

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

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

HISTORIC DISTRICT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 238 HISTORICAL DISTRICT FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	28.59	100.00	45.65	100.00	100.00
	INTEREST AND RENTS	28.59	100.00	45.65	100.00	100.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	OTHER REVENUE	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	TOTAL ESTIMATED REVENUES	50,028.59	50,100.00	50,045.65	50,100.00	50,100.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	35,057.00	50,000.00	33,367.00	50,000.00	50,000.00
	OPERATING	35,057.00	50,000.00	33,367.00	50,000.00	50,000.00
	TOTAL APPROPRIATIONS	35,057.00	50,000.00	33,367.00	50,000.00	50,000.00
	NET OF REVENUES/APPROPRIATIONS - 000-	14,971.59	100.00	16,678.65	100.00	100.00
ESTIMATED REVENUES - FUND 238						
APPROPRIATIONS - FUND 238						
NET OF REVENUES/APPROPRIATIONS - FUND 238						
	BEGINNING FUND BALANCE	39,672.41	54,644.00	54,644.00	54,644.00	54,744.00
	ENDING FUND BALANCE	54,644.00	54,744.00	71,322.65	54,744.00	54,844.00



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:

- Mill and overlay project on Broadway Street from Main Street to Riverside (\$90,000).

History of Capital Projects

In October of 1994, a \$1.235 million twenty year TIFA bond was issued through the Michigan Municipal Bond Authority so that downtown improvements could be undertaken from 1995 to 1998. In 1995, the demolition of the Hobby Stop building and construction of a seawall along the Flat River by Lafayette Street took place (\$124,438).

In 1996, the streetscape work was completed from Jefferson to Broadway Streets. Also, the Broadway-Riverside parking lot was upgraded as well as the installation of a 12 inch water main crossing the Flat River. (Total Cost \$1,237,503).

The streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998 in coordination with projects completed by the Michigan Department of Transportation. The \$245,000 project was supplemented by a Federal Transportation Enhancement Grant of \$80,000.

At this time, M-21 was repaved from the east City Limits to Valley Vista Drive, the M-21-Hudson Street intersection widened, and the old sluiceway near the Flat River Bridge was filled.

In 1999, the following projects were completed:

- Placement of a retaining wall, railing extension and sidewalk repair at the old Lee's Landing site along Main Street (\$100,749)
- Contribution toward completion of Main Street sidewalk projects (\$20,000, \$60,000 total)
- Construction of a crosswalk and sidewalk extension on the south side of Foreman Road west of Root Lowell and east of Cherry Creek. A culvert extension is planned as part of the school safety project (\$14,176)

In 2000, the following projects were completed:

- Exterior work of the Chamber of Commerce building (\$18,630)
- Engineering of Bowes Road sidewalk (\$1,100)
- Engineering and property acquisition pertaining to Monroe and King Milling parking lot improvements (\$70,000)
- City Hall Construction (\$125,000)

A second bond issue of \$1,100,000 was sold on December 16, 1999 to carry out further downtown improvements.

During the years 2000-2003, the following projects were completed:

• Extension of Riverwalk to Amphitheater (including sheet piling)	\$773,374.00
○ King Milling Parking Lot improvements	
○ Monroe – Avery Parking Lot improvements	
○ City Hall - Police Station Parking Lot	
• Litehouse Sidewalk	\$17,000.00
• Sidewalk on north side of Bowes between West and Valley Vista Streets	\$14,268.00
• Graham Building Roof Contribution	\$17,253.00
• Showboat Amphitheater Upgrading	\$12,490.00
• Mid Michigan Railroad property purchase (off Kent Street)	\$36,058.00
• Bridge railing repair (M-21)	\$27,738.00
• Banner Poles	\$4,200.00
• Chamber of Commerce dumpster enclosure	\$26,500.00
• Tubular fence in King Milling Parking Lot	\$7,731.00

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

• Assistance for barrier free ramp, stairs and sidewalks at 202-206 West Main	\$16,115.00
• Downtown underground wiring	\$33,950.00
• Electric service upgrades at the City Hall block	\$10,617.00
• Traffic engineering study for downtown pedestrian crossing	\$5,700.00

- Assistance for purchasing 475 S. Hudson (Barton house) at fairgrounds \$50,000.00

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

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

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

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

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

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

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

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

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

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

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

- Showboat electric upgrades \$1,600.00
- West Riverbank Stabilization study \$2,800.00
- Acquisition of parking lot located at the southwest corner of West Main and Broadway \$60,831.00
- Phase I Environmental Study \$2,400.00
- Phase II Environmental Study \$8,785.00

- Painting downtown light poles \$14,930.00
- Wall restoration by 115-119 West Main \$30,000.00
- Light repairs at library and veterans monument \$4,140.58

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

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

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

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

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

- Contribution to Riverwalk Extension project \$50,000.00

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

- Downtown Development Plan \$30,000.00

During fiscal years 2015-16, the following projects were completed:

- Downtown Development Plan \$33,000.00
- Contribution to the South Monroe temporary parking \$10,000.00
- Contribution for South Monroe parking & utilities \$334,000.00
- Contribution for Avery Street project \$110,000.00
- Contribution for Lowell Arts 221 & 223 W. Main to fund handicap ramp \$13, 447.00

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

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

BUDGET REPORT FOR CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	647,576.30	397,600.00	377,113.32	410,000.00	420,000.00
	TAXES	647,576.30	397,600.00	377,113.32	410,000.00	420,000.00
STATE GRANTS						
248-000-441.000	PPT REIMBURSEMENT	0.00	0.00	16,097.54	16,100.00	0.00
	STATE GRANTS	0.00	0.00	16,097.54	16,100.00	0.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	343.31	250.00	281.30	300.00	400.00
	INTEREST AND RENTS	343.31	250.00	281.30	300.00	400.00
OTHER REVENUE						
248-000-677.000	MISCELLANEOUS	19.92	0.00	0.00	0.00	0.00
	OTHER REVENUE	19.92	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	647,939.53	397,850.00	393,492.16	426,400.00	420,400.00
APPROPRIATIONS						
TRANSFERS OUT						
248-000-999.999	DUMMY ACCOUNT	0.00	0.00	0.00	0.00	0.00
	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 000-	647,939.53	397,850.00	393,492.16	426,400.00	420,400.00
Dept 450-CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	35,928.43	0.00	2,152.21	0.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	35,928.43	0.00	2,152.21	0.00	10,000.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	305,826.84	75,000.00	161,488.35	164,000.00	90,000.00
	CAPITAL	305,826.84	75,000.00	161,488.35	164,000.00	90,000.00
	TOTAL APPROPRIATIONS	341,755.27	75,000.00	163,640.56	164,000.00	100,000.00
	NET OF REVENUES/APPROPRIATIONS - 450-CAPITAL OUTLA	(341,755.27)	(75,000.00)	(163,640.56)	(164,000.00)	(100,000.00)
Dept 463-MAINTENANCE						
APPROPRIATIONS						
OPERATING						
248-463-920.000	PUBLIC UTILITIES	16,180.49	20,000.00	15,881.10	20,000.00	17,000.00
248-463-940.000	RENTALS	16,607.98	7,000.00	13,068.07	16,000.00	15,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	2,680.35	1,700.00	2,306.44	2,500.00	2,500.00
	OPERATING	35,468.82	28,700.00	31,255.61	38,500.00	34,500.00
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	16,494.76	16,800.00	10,303.35	16,800.00	19,000.00
248-463-707.000	SALARIES-TEMPORARY	7,165.72	9,400.00	5,179.64	9,400.00	7,350.00

DOWNTOWN DEVELOPMENT AUTHORITY

Dept 740-COMMUNITY PROMOTIONS
APPROPRIATIONS
OPERATING

BUDGET REPORT FOR CITY OF LOWELL

DOWNTOWN DEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY						
Dept 740-COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	43,153.28	65,000.00	37,673.02	60,000.00	65,000.00
	OPERATING	43,153.28	65,000.00	37,673.02	60,000.00	65,000.00
	TOTAL APPROPRIATIONS	43,153.28	65,000.00	37,673.02	60,000.00	65,000.00
	NET OF REVENUES/APPROPRIATIONS - 740-COMMUNITY PRO	(43,153.28)	(65,000.00)	(37,673.02)	(60,000.00)	(65,000.00)
Dept 965-TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	143,850.00	147,225.00	0.00	147,225.00	148,022.00
248-965-999.202	TRANSFER TO MAJOR STREET FUND	102,260.30	0.00	0.00	0.00	0.00
248-965-999.203	TRANSFER TO LOCAL STREET FUND	7,739.70	0.00	0.00	0.00	0.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	0.00	0.00	0.00	0.00	13,342.00
	TRANSFERS OUT	253,850.00	147,225.00	0.00	147,225.00	161,364.00
	TOTAL APPROPRIATIONS	253,850.00	147,225.00	0.00	147,225.00	161,364.00
	NET OF REVENUES/APPROPRIATIONS - 965-TRANSFERS OUT	(253,850.00)	(147,225.00)	0.00	(147,225.00)	(161,364.00)
	ESTIMATED REVENUES - FUND 248	647,939.53	397,850.00	393,492.16	426,400.00	420,400.00
	APPROPRIATIONS - FUND 248	752,332.72	404,625.00	281,167.65	505,825.00	446,814.00
	NET OF REVENUES/APPROPRIATIONS - FUND 248	(104,393.19)	(6,775.00)	112,324.51	(79,425.00)	(26,414.00)
	BEGINNING FUND BALANCE	393,565.38	289,172.19	289,172.19	289,172.19	209,747.19
	ENDING FUND BALANCE	289,172.19	282,397.19	401,496.70	209,747.19	183,333.19



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

DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 443-ARBOR BOARD						
ESTIMATED REVENUES						
TRANSFERS IN						
TRANSFERS IN		9,000.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		13,000.00	5,000.00	0.00	0.00	5,000.00
APPROPRIATIONS						
OPERATING						
260-443-929.000	TREE FUND EXPENDITURES	850.00	5,000.00	8,130.00	10,000.00	5,000.00
OPERATING		850.00	5,000.00	8,130.00	10,000.00	5,000.00
TOTAL APPROPRIATIONS		850.00	5,000.00	8,130.00	10,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 443-ARBOR BOARD		12,150.00	0.00	(8,130.00)	(10,000.00)	0.00
Dept 751-PARKS						
ESTIMATED REVENUES						
UNCLASSIFIED						
260-751-671.000-PK1601	DONATIONS TO STONEY LAKESIDE PARK	0.00	0.00	11,800.00	11,800.00	0.00
UNCLASSIFIED		0.00	0.00	11,800.00	11,800.00	0.00
TRANSFERS IN						
260-751-699.598	TRANSFER FROM CABLE	15,990.00	0.00	0.00	0.00	0.00
TRANSFERS IN		15,990.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		15,990.00	0.00	11,800.00	11,800.00	0.00
APPROPRIATIONS						
CAPITAL						
260-751-974.000	LAND IMPROVEMENTS	14,345.00	0.00	0.00	0.00	0.00
260-751-975.000	BUILDING IMPROVEMENTS	0.00	0.00	1,600.00	0.00	0.00
CAPITAL		14,345.00	0.00	1,600.00	0.00	0.00
TOTAL APPROPRIATIONS		14,345.00	0.00	1,600.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 751-PARKS		1,645.00	0.00	10,200.00	11,800.00	0.00
Dept 758-DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DOG PARK DONATIONS	640.00	2,000.00	260.00	300.00	700.00
INTEREST AND RENTS		640.00	2,000.00	260.00	300.00	700.00
TOTAL ESTIMATED REVENUES		640.00	2,000.00	260.00	300.00	700.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	158.70	1,000.00	178.50	200.00	0.00
SUPPLIES		158.70	1,000.00	178.50	200.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	484.50	0.00	280.26	300.00	300.00
PROFESSIONAL & CONTRACTUAL		484.50	0.00	280.26	300.00	300.00

BUDGET REPORT FOR CITY OF LOWELL

DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 260 DESIGNATED CONTRIBUTIONS						
Dept 758-DOG PARK						
APPROPRIATIONS						
OPERATING						
260-758-920.000	PUBLIC UTILITIES	544.60	1,000.00	467.17	400.00	400.00
OPERATING		544.60	1,000.00	467.17	400.00	400.00
TOTAL APPROPRIATIONS		1,187.80	2,000.00	925.93	900.00	700.00
NET OF REVENUES/APPROPRIATIONS - 758-DOG PARK		(547.80)	0.00	(665.93)	(600.00)	0.00
Dept 759-COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	COMMUNITY GARDEN PLOTS	25.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS		25.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		25.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759-COMMUNITY GARDE		25.00	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 260		71,848.42	7,000.00	12,060.00	12,100.00	5,700.00
APPROPRIATIONS - FUND 260		30,388.72	7,000.00	10,655.93	10,900.00	5,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		41,459.70	0.00	1,404.07	1,200.00	0.00
BEGINNING FUND BALANCE		59,465.46	100,925.16	100,925.16	100,925.16	102,125.16
ENDING FUND BALANCE		100,925.16	100,925.16	102,329.23	102,125.16	102,125.16



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.

This year, the Airport budget reflects \$15000 for MDOT runway crack repair/re-marking and fuel tank cover.

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

BUDGET REPORT FOR CITY OF LOWELL

AIRPORT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 581 AIRPORT FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	216.00	216.00	216.00	216.00
581-000-607.002	GAS SALES	0.00	0.00	1,084.04	1,500.00	12,000.00
	CHARGES FOR SERVICES	216.00	216.00	1,300.04	1,716.00	12,216.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	16.28	50.00	20.84	0.00	50.00
581-000-667.000	HANGAR RENTAL FEES	33,597.44	39,000.00	31,572.00	35,000.00	34,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	12,900.00	12,000.00	9,000.00	12,000.00	12,000.00
	INTEREST AND RENTS	46,513.72	51,050.00	40,592.84	47,000.00	46,050.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	622.00	1,000.00	2,044.22	2,045.00	1,000.00
	OTHER REVENUE	622.00	1,000.00	2,044.22	2,045.00	1,000.00
	TOTAL ESTIMATED REVENUES	47,351.72	52,266.00	43,937.10	50,761.00	59,266.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	1,913.93	2,000.00	10,477.56	12,000.00	17,000.00
	SUPPLIES	1,913.93	2,000.00	10,477.56	12,000.00	17,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-801.000	PROFESSIONAL SERVICES	8,718.68	0.00	55.50	0.00	0.00
581-000-802.000	CONTRACTUAL	7,500.00	8,000.00	1,900.00	8,000.00	8,000.00
581-000-910.000	INSURANCE	3,912.00	4,000.00	4,193.23	4,000.00	4,000.00
581-000-930.000	REPAIR & MAINTENANCE	3,950.12	3,000.00	5,238.31	5,500.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	24,080.80	15,000.00	11,387.04	17,500.00	17,000.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	1,594.99	1,000.00	3,436.67	2,800.00	5,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	7,674.37	9,000.00	8,131.23	9,000.00	9,000.00
581-000-968.000	DEPRECIATION	15,544.47	15,000.00	0.00	15,000.00	15,500.00
	OPERATING	24,813.83	25,000.00	11,567.90	26,800.00	29,500.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	5,150.00	2,000.00	0.00	2,000.00	15,000.00
	CAPITAL	5,150.00	2,000.00	0.00	2,000.00	15,000.00
	TOTAL APPROPRIATIONS	55,958.56	44,000.00	33,432.50	58,300.00	78,500.00
	NET OF REVENUES/APPROPRIATIONS - 000-	(8,606.84)	8,266.00	10,504.60	(7,539.00)	(19,234.00)
ESTIMATED REVENUES - FUND 581						
APPROPRIATIONS - FUND 581						
NET OF REVENUES/APPROPRIATIONS - FUND 581						
	BEGINNING FUND BALANCE	345,054.40	336,447.56	336,447.56	336,447.56	328,908.56
	ENDING FUND BALANCE	336,447.56	344,713.56	346,952.16	328,908.56	309,674.56



WASTEWATER FUND

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

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

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$22.60	\$3.74
Adjusted	\$23.27	\$3.85

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Rehab of the West oxidation ditch \$150,000
- Lawn mower \$13,000

Collection

- Extended cab truck \$59,000
- Utility Box \$25,000
- Sanitary Sewer Lining \$20,000
- Samitary Manhole Lining \$20,000
- Meters and Parts \$12,500
- Rebuild Sanitary Manhole \$10,000
- Generator/Air Compressor work \$9,650

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 000						
ESTIMATED REVENUES						
UNCLASSIFIED						
590-000-539.000-WW1704	STORM WATER ASSET & WASTEWATER GR	0.00	0.00	105,426.07	0.00	0.00
UNCLASSIFIED		0.00	0.00	105,426.07	0.00	0.00
CHARGES FOR SERVICES						
590-000-627.000	SEWER TAP FEE	0.00	0.00	900.00	0.00	0.00
590-000-628.000	READINESS TO SERVE CHARGE	521,977.16	534,000.00	369,582.30	534,000.00	540,000.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	65,147.35	75,000.00	50,009.43	75,000.00	75,000.00
590-000-631.000	SEWER ONLY-SERVICE CHARGE	11,747.87	12,000.00	8,321.68	12,000.00	12,000.00
590-000-633.000	CAPITAL CONNECTION CHARGE	4,125.00	3,000.00	4,125.00	4,500.00	3,000.00
590-000-634.000	TWO PERCENT LATE FEE	3,398.20	3,000.00	2,446.93	3,000.00	3,000.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	87,359.84	25,000.00	97,478.33	98,000.00	1,000.00
590-000-636.000	DUMPING FEES	4,935.53	0.00	250.00	250.00	0.00
590-000-637.000	LATE FEE	11,715.00	14,000.00	8,960.00	14,000.00	11,000.00
590-000-642.000	METERED SALES	492,539.88	418,000.00	293,227.22	418,000.00	418,000.00
CHARGES FOR SERVICES		1,202,945.83	1,084,000.00	835,300.89	1,158,750.00	1,063,000.00
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	14,933.68	0.00	1,612.10	1,600.00	3,000.00
590-000-698.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	3,451,550.90	2,379,206.00	0.00
OTHER REVENUE		14,933.68	0.00	3,453,163.00	2,380,806.00	3,000.00
INTEREST AND RENTS						
590-000-665.000	INTEREST	1,024.83	1,000.00	2,379.30	3,000.00	3,000.00
590-000-665.003	INTEREST-SPECIAL ASSESSMENT	5,096.09	0.00	0.00	0.00	0.00
INTEREST AND RENTS		6,120.92	1,000.00	2,379.30	3,000.00	3,000.00
TOTAL ESTIMATED REVENUES		1,224,000.43	1,085,000.00	4,396,269.26	3,542,556.00	1,069,000.00
NET OF REVENUES/APPROPRIATIONS - 000-		1,224,000.43	1,085,000.00	4,396,269.26	3,542,556.00	1,069,000.00
Dept 550-TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	1,048.57	0.00	98.63	0.00	0.00
590-550-709.000	SALARIES-OVERTIME	61.79	0.00	0.00	0.00	0.00
590-550-715.000	SOCIAL SECURITY	83.78	0.00	7.46	0.00	0.00
590-550-716.000	HEALTH INSURANCE	8.46	0.00	0.00	0.00	0.00
590-550-717.000	LIFE INSURANCE	5.16	0.00	0.41	0.00	0.00
590-550-722.000	WORKERS COMPENSATION	19.81	0.00	1.77	0.00	0.00
590-550-723.000	DENTAL INSURANCE	11.81	0.00	0.74	0.00	0.00
590-550-724.000	EYECARE	13.72	0.00	0.73	0.00	0.00
590-550-725.000	DISABILITY INSURANCE	16.23	0.00	1.20	0.00	0.00
PERSONNEL		1,269.33	0.00	110.94	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	24,818.68	0.00	238,646.69	0.00	0.00
590-550-802.000	CONTRACTUAL	476,902.81	442,000.00	400,864.58	442,000.00	445,000.00
590-550-910.000	INSURANCE	9,195.00	9,000.00	13,259.14	13,259.00	13,500.00
590-550-930.000	REPAIR & MAINTENANCE	40,429.14	25,000.00	43,682.15	45,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		551,345.63	476,000.00	696,452.56	500,259.00	483,500.00

OPERATING

BUDGET REPORT FORCITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 550-TREATMENT						
APPROPRIATIONS						
OPERATING						
590-550-940.000	RENTALS	119.34	500.00	95.38	0.00	100.00
OPERATING		119.34	500.00	95.38	0.00	100.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	25,404.00	50,000.00	910,620.68	2,415,349.00	163,000.00
CAPITAL		25,404.00	50,000.00	910,620.68	2,415,349.00	163,000.00
TOTAL APPROPRIATIONS		578,138.30	526,500.00	1,607,279.56	2,915,608.00	646,600.00
NET OF REVENUES/APPROPRIATIONS - 550-TREATMENT		(578,138.30)	(526,500.00)	(1,607,279.56)	(2,915,608.00)	(646,600.00)
Dept 551-COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	23,992.62	17,000.00	20,731.67	22,000.00	26,000.00
590-551-707.000	SALARIES-TEMPORARY	10.01	0.00	0.00	0.00	0.00
590-551-708.000	STANDBY	1,178.23	1,000.00	537.79	1,000.00	1,000.00
590-551-709.000	SALARIES-OVERTIME	166.48	500.00	639.52	500.00	1,000.00
590-551-715.000	SOCIAL SECURITY	1,920.90	700.00	1,693.08	1,500.00	2,100.00
590-551-716.000	HEALTH INSURANCE	2,248.92	2,500.00	443.52	2,500.00	2,500.00
590-551-717.000	LIFE INSURANCE	63.54	100.00	60.94	100.00	100.00
590-551-718.000	PENSION	5,643.25	1,200.00	1,085.82	1,200.00	6,000.00
590-551-721.000	LONGEVITY	13.01	100.00	13.01	100.00	100.00
590-551-722.000	WORKERS COMPENSATION	488.64	500.00	417.86	500.00	500.00
590-551-723.000	DENTAL INSURANCE	277.13	300.00	214.24	300.00	300.00
590-551-724.000	EYECARE	94.40	100.00	80.82	100.00	100.00
590-551-725.000	DISABILITY INSURANCE	174.54	200.00	167.18	200.00	200.00
PERSONNEL		36,271.67	24,200.00	26,085.45	30,000.00	39,900.00
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	182.93	0.00	145.98	0.00	750.00
590-551-744.000	UNIFORMS	550.20	500.00	222.34	500.00	850.00
SUPPLIES		733.13	500.00	368.32	500.00	1,600.00
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	0.00	0.00	0.00	15,000.00
590-551-801.000	PROFESSIONAL SERVICES	9,069.32	128,100.00	20,975.85	149,075.00	100,000.00
590-551-802.000	CONTRACTUAL	34,687.25	35,000.00	32,038.59	35,000.00	15,000.00
590-551-910.000	INSURANCE	750.00	0.00	750.00	750.00	0.00
590-551-930.000	REPAIR & MAINTENANCE	41,874.62	40,000.00	39,402.28	40,000.00	115,000.00
PROFESSIONAL & CONTRACTUAL		86,381.19	203,100.00	93,166.72	224,825.00	245,000.00
OPERATING						
590-551-850.000	COMMUNICATIONS	0.00	800.00	30.92	400.00	1,000.00
590-551-864.000	CONFERENCES & CONVENTIONS	490.00	0.00	1,541.00	1,000.00	2,200.00
590-551-940.000	RENTALS	3,523.56	3,000.00	9,480.26	9,000.00	9,500.00
590-551-955.000	MISCELLANEOUS EXPENSE	32.99	0.00	0.00	0.00	0.00
OPERATING		4,046.55	3,800.00	11,052.18	10,400.00	12,700.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	(0.31)	150,000.00	8,517.21	150,000.00	156,150.00

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 551-COLLECTION						
APPROPRIATIONS						
CAPITAL						
CAPITAL		(0.31)	150,000.00	8,517.21	150,000.00	156,150.00
TOTAL APPROPRIATIONS		127,432.23	381,600.00	139,189.88	415,725.00	455,350.00
NET OF REVENUES/APPROPRIATIONS - 551-COLLECTION		(127,432.23)	(381,600.00)	(139,189.88)	(415,725.00)	(455,350.00)
Dept 552-CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	28,367.45	33,000.00	20,005.90	33,000.00	28,000.00
590-552-703.000	SALARIES-METER READS	4,247.23	4,500.00	3,182.68	4,500.00	4,500.00
590-552-715.000	SOCIAL SECURITY	2,424.24	2,900.00	1,673.25	2,900.00	2,500.00
590-552-716.000	HEALTH INSURANCE	13,612.85	13,000.00	7,179.45	12,000.00	10,000.00
590-552-717.000	LIFE INSURANCE	103.44	200.00	77.80	200.00	200.00
590-552-718.000	PENSION	27,209.12	5,700.00	4,486.59	5,700.00	7,000.00
590-552-721.000	LONGEVITY	552.52	600.00	438.76	600.00	500.00
590-552-722.000	WORKERS COMPENSATION	336.93	0.00	193.62	0.00	300.00
590-552-723.000	DENTAL INSURANCE	365.03	500.00	237.52	500.00	400.00
590-552-724.000	EYECARE	134.66	200.00	88.59	200.00	200.00
590-552-725.000	DISABILITY	223.82	400.00	173.09	400.00	300.00
PERSONNEL		77,577.29	61,000.00	37,737.25	60,000.00	53,900.00
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	0.00	0.00	71.26	100.00	0.00
590-552-730.000	POSTAGE	2,502.65	3,000.00	1,846.72	3,000.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	286.11	1,000.00	360.26	1,000.00	1,000.00
SUPPLIES		2,788.76	4,000.00	2,278.24	4,100.00	4,000.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	398.85	350.00	271.08	350.00	350.00
590-552-941.000	DATA PROCESSING	21,700.00	19,600.00	19,600.00	19,600.00	19,600.00
590-552-955.000	MISCELLANEOUS EXPENSE	56.25	0.00	53.75	0.00	0.00
OPERATING		22,155.10	19,950.00	19,924.83	19,950.00	19,950.00
TOTAL APPROPRIATIONS		102,521.15	84,950.00	59,940.32	84,050.00	77,850.00
NET OF REVENUES/APPROPRIATIONS - 552-CUSTOMER ACCOUN		(102,521.15)	(84,950.00)	(59,940.32)	(84,050.00)	(77,850.00)
Dept 553-ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
590-553-718.000	PENSION	0.00	0.00	0.04	0.00	0.00
PERSONNEL		0.00	0.00	0.04	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	24,402.04	4,000.00	5,168.01	4,000.00	0.00
590-553-830.000	ADMINISTRATIVE SERVICES	143,400.00	115,200.00	0.00	115,200.00	115,200.00
PROFESSIONAL & CONTRACTUAL		167,802.04	119,200.00	5,168.01	119,200.00	115,200.00
OPERATING						
590-553-955.000	MISCELLANEOUS EXPENSE	2,598.14	100.00	22.95	100.00	0.00
590-553-969.000	DEPRECIATION-CONTRIB CAPITAL	36,036.57	36,000.00	0.00	36,000.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

WASTEWATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 590 WASTEWATER FUND						
Dept 553-ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
OPERATING		38,634.71	36,100.00	22.95	36,100.00	0.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	207,000.00	0.00	0.00	70,000.00
590-553-995.000	INTEREST-BONDS	0.00	0.00	47,458.34	32,509.00	85,368.00
590-553-996.000	PAYING AGENT FEES	0.00	0.00	500.00	0.00	0.00
DEBT SERVICE		0.00	207,000.00	47,958.34	32,509.00	155,368.00
TOTAL APPROPRIATIONS						
		206,436.75	362,300.00	53,149.34	187,809.00	270,568.00
NET OF REVENUES/APPROPRIATIONS - 553-ADMINISTRATION						
		(206,436.75)	(362,300.00)	(53,149.34)	(187,809.00)	(270,568.00)
ESTIMATED REVENUES - FUND 590						
		1,224,000.43	1,085,000.00	4,396,269.26	3,542,556.00	1,069,000.00
APPROPRIATIONS - FUND 590						
		1,014,528.43	1,355,350.00	1,859,559.10	3,603,192.00	1,450,368.00
NET OF REVENUES/APPROPRIATIONS - FUND 590						
		209,472.00	(270,350.00)	2,536,710.16	(60,636.00)	(381,368.00)
BEGINNING FUND BALANCE						
		2,703,293.51	2,912,765.51	2,912,765.51	2,912,765.51	2,852,129.51
ENDING FUND BALANCE						
		2,912,765.51	2,642,415.51	5,449,475.67	2,852,129.51	2,470,761.51



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	\$22.91	\$2.25
Adjusted	\$23.59	\$2.31

Capital Projects anticipated in the proposed budget include the following:

Treatment

• Lawn mower – 60” to 72”	\$15,000
• Security camera replacement	\$8,850
• Replace clarifier blow off actuator	\$6,000
• Paint exterior of slaker tower and back of facility	\$30,000
• Supervisory Control and Data Acquisition (SCADA) system	\$100,000
• Rebuild high service pumps and motors (3 each \$20,000)	\$60,000

WATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-627.000	WATER METERS	4,800.00	3,000.00	5,950.00	5,200.00	3,000.00
591-000-628.000	READINESS TO SERVE CHARGE	559,904.82	559,000.00	400,157.98	559,000.00	559,000.00
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	1,700.00	2,100.00	1,700.00	1,700.00	1,700.00
591-000-632.000	METERED SALES-TOWNSHIP	205,049.27	170,000.00	144,643.50	177,000.00	178,000.00
591-000-633.000	CAPITAL CONNECTION CHARGE	6,891.00	3,000.00	7,059.00	7,059.00	7,000.00
591-000-634.000	TWO PERCENT LATE FEE	2,557.30	2,900.00	1,635.10	2,500.00	2,000.00
591-000-637.000	LATE FEE	11,715.00	9,000.00	8,960.00	10,000.00	10,000.00
591-000-642.000	METERED SALES	287,413.04	267,000.00	206,036.38	267,000.00	267,000.00
591-000-656.000	SERVICE-ON FEE	5,852.50	6,000.00	3,260.00	6,000.00	6,000.00
CHARGES FOR SERVICES		1,085,882.93	1,022,000.00	779,401.96	1,035,459.00	1,033,700.00
INTEREST AND RENTS						
591-000-665.000	INTEREST	409.96	500.00	569.23	500.00	500.00
591-000-665.002	INTEREST-SPECIAL ASSESSMENT	15.00	0.00	0.00	0.00	0.00
591-000-667.000	RENTAL FEES	4,510.00	5,040.00	4,200.00	5,040.00	5,040.00
591-000-670.011	RENTALS-WATER FUND	0.00	0.00	2,752.94	2,170.00	0.00
INTEREST AND RENTS		4,934.96	5,540.00	7,522.17	7,710.00	5,540.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	20,222.65	5,000.00	23,696.15	24,000.00	5,000.00
591-000-698.000	PROCEEDS FROM LOAN	0.00	0.00	0.00	0.00	1,019,659.00
OTHER REVENUE		20,222.65	5,000.00	23,696.15	24,000.00	1,024,659.00
TOTAL ESTIMATED REVENUES		1,111,040.54	1,032,540.00	810,620.28	1,067,169.00	2,063,899.00
NET OF REVENUES/APPROPRIATIONS - 000-		1,111,040.54	1,032,540.00	810,620.28	1,067,169.00	2,063,899.00
Dept 570-TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	101,372.13	101,000.00	82,067.14	101,000.00	105,000.00
591-570-707.000	SALARIES-TEMPORARY	50.00	0.00	147.50	0.00	0.00
591-570-709.000	SALARIES-OVERTIME	22,275.95	30,000.00	15,883.83	30,000.00	25,000.00
591-570-715.000	SOCIAL SECURITY	9,660.23	10,100.00	7,502.30	10,100.00	10,000.00
591-570-716.000	HEALTH INSURANCE	43,907.36	25,000.00	19,777.17	25,000.00	24,000.00
591-570-717.000	LIFE INSURANCE	238.30	300.00	217.01	0.00	300.00
591-570-718.000	PENSION	66,455.92	17,500.00	17,624.28	17,500.00	25,000.00
591-570-721.000	LONGEVITY	792.98	1,000.00	857.99	1,000.00	1,000.00
591-570-722.000	WORKERS COMPENSATION	2,040.94	3,300.00	2,801.54	3,300.00	3,400.00
591-570-723.000	DENTAL INSURANCE	1,109.84	1,100.00	869.41	1,100.00	1,200.00
591-570-724.000	EYECARE	538.74	600.00	441.67	600.00	600.00
591-570-725.000	DISABILITY INSURANCE	784.12	1,000.00	738.22	1,000.00	1,000.00
PERSONNEL		249,226.51	190,900.00	148,928.06	190,600.00	196,500.00
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	100.65	200.00	108.23	200.00	200.00
591-570-740.000	OPERATING SUPPLIES	9,048.40	9,200.00	7,929.30	9,200.00	9,460.00
591-570-741.000	FUEL	238.32	400.00	270.90	400.00	400.00
591-570-743.000	CHEMICALS	48,260.58	46,000.00	23,410.32	46,000.00	44,500.00
591-570-744.000	UNIFORMS	0.00	500.00	0.00	0.00	800.00
SUPPLIES		57,647.95	56,300.00	31,718.75	55,800.00	55,360.00

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 570-TREATMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	3,632.25	3,800.00	4,097.36	4,500.00	5,250.00
591-570-802.000	CONTRACTUAL	6,118.84	8,300.00	4,549.98	8,300.00	8,450.00
591-570-930.000	REPAIR & MAINTENANCE	17,302.43	15,200.00	10,434.56	15,200.00	14,000.00
	PROFESSIONAL & CONTRACTUAL	27,053.52	27,300.00	19,081.90	28,000.00	27,700.00
OPERATING						
591-570-850.000	COMMUNICATIONS	2,298.74	1,200.00	3,337.37	3,000.00	4,800.00
591-570-860.000	TRAVEL EXPENSES	13.80	100.00	0.00	100.00	200.00
591-570-864.000	CONFERENCES & CONVENTIONS	1,890.94	2,000.00	1,406.73	2,000.00	2,800.00
591-570-920.000	PUBLIC UTILITIES	58,888.77	62,000.00	50,846.22	62,000.00	62,000.00
591-570-940.000	RENTALS	882.88	2,000.00	418.60	1,000.00	2,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	2,063.27	3,100.00	2,378.79	3,100.00	3,300.00
	OPERATING	66,038.40	70,400.00	58,387.71	71,200.00	75,100.00
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	3,400.00	143,000.00	3,000.00	70,400.00	219,850.00
	CAPITAL	3,400.00	143,000.00	3,000.00	70,400.00	219,850.00
	TOTAL APPROPRIATIONS	403,366.38	487,900.00	261,116.42	416,000.00	574,510.00
	NET OF REVENUES/APPROPRIATIONS - 570-TREATMENT	(403,366.38)	(487,900.00)	(261,116.42)	(416,000.00)	(574,510.00)
Dept 571-DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	49,204.22	67,000.00	33,061.62	67,000.00	55,000.00
591-571-707.000	SALARIES-TEMPORARY	2,662.50	0.00	15.00	0.00	945.00
591-571-708.000	STANDBY	887.32	1,000.00	497.92	1,000.00	0.00
591-571-709.000	SALARIES-OVERTIME	2,581.95	5,000.00	1,846.64	5,000.00	3,000.00
591-571-715.000	SOCIAL SECURITY	4,464.64	5,600.00	3,045.17	5,600.00	5,000.00
591-571-716.000	HEALTH INSURANCE	12,623.22	15,000.00	9,966.91	15,000.00	13,500.00
591-571-717.000	LIFE INSURANCE	127.03	200.00	99.32	200.00	200.00
591-571-718.000	PENSION	40,482.58	11,800.00	11,166.19	11,800.00	13,500.00
591-571-721.000	LONGEVITY	344.51	400.00	344.49	400.00	400.00
591-571-722.000	WORKERS COMPENSATION	913.01	0.00	1,153.54	1,115.00	1,200.00
591-571-723.000	DENTAL INSURANCE	497.94	800.00	378.90	800.00	700.00
591-571-724.000	EYECARE	199.36	300.00	142.74	300.00	300.00
591-571-725.000	DISABILITY INSURANCE	337.45	500.00	273.86	500.00	600.00
	PERSONNEL	115,325.73	107,600.00	61,992.30	108,715.00	94,345.00
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	200.00	199.09	200.00	200.00
591-571-740.000	OPERATING SUPPLIES	8,004.88	0.00	182.77	0.00	750.00
591-571-744.000	UNIFORMS	550.20	550.00	352.22	550.00	850.00
	SUPPLIES	8,555.08	750.00	734.08	750.00	1,800.00
PROFESSIONAL & CONTRACTUAL						
591-571-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	0.00	0.00	0.00	15,000.00
591-571-801.000	CROSS CONNECTIONS	9,780.00	20,000.00	4,890.00	20,000.00	22,600.00
591-571-802.000	CONTRACTUAL	8,995.00	12,000.00	8,119.19	12,000.00	15,000.00
591-571-930.000	REPAIR & MAINTENANCE	27,160.37	38,000.00	27,919.01	38,000.00	38,000.00

BUDGET REPORT FOR CITY OF LOWELL

WATER FUND

		2015-16	2016-17	2016-17	2016-17	2017-18
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 04/30/17	PROJECTED ACTIVITY	REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 571-DISTRIBUTION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
	PROFESSIONAL & CONTRACTUAL	45,935.37	70,000.00	40,928.20	70,000.00	90,600.00
OPERATING						
591-571-850.000	COMMUNICATIONS	836.61	1,200.00	733.76	1,200.00	1,000.00
591-571-864.000	CONFERENCES & CONVENTIONS	2,962.42	2,000.00	1,898.89	2,000.00	3,400.00
591-571-920.000	PUBLIC UTILITIES	20,431.68	20,000.00	15,916.15	20,000.00	21,000.00
591-571-940.000	RENTALS	4,464.13	8,000.00	2,082.96	2,500.00	8,000.00
591-571-955.000	MISCELLANEOUS EXPENSE	858.95	2,350.00	1,565.58	2,350.00	2,350.00
	OPERATING	29,553.79	33,550.00	22,197.34	28,050.00	35,750.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	6,552.27	0.00	5,889.12	0.00	1,144,759.00
	CAPITAL	6,552.27	0.00	5,889.12	0.00	1,144,759.00
	TOTAL APPROPRIATIONS	205,922.24	211,900.00	131,741.04	207,515.00	1,367,254.00
	NET OF REVENUES/APPROPRIATIONS - 571-DISTRIBUTION	(205,922.24)	(211,900.00)	(131,741.04)	(207,515.00)	(1,367,254.00)
Dept 572-CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	28,366.50	33,000.00	20,005.53	33,000.00	28,000.00
591-572-703.000	SALARIES-METER READS	4,246.97	4,500.00	3,182.47	4,500.00	4,500.00
591-572-715.000	SOCIAL SECURITY	2,423.14	3,000.00	1,672.84	3,000.00	3,000.00
591-572-716.000	HEALTH INSURANCE	11,697.63	13,100.00	7,179.50	13,100.00	10,000.00
591-572-717.000	LIFE INSURANCE	103.38	200.00	77.74	200.00	200.00
591-572-718.000	PENSION	19,066.12	5,700.00	4,486.57	5,700.00	7,000.00
591-572-721.000	LONGEVITY	552.48	600.00	438.76	600.00	500.00
591-572-722.000	WORKERS COMPENSATION	417.19	0.00	213.52	0.00	400.00
591-572-723.000	DENTAL INSURANCE	364.80	500.00	237.48	500.00	400.00
591-572-724.000	EYECARE	134.65	200.00	88.59	200.00	200.00
591-572-725.000	DISABILITY	223.68	400.00	172.97	400.00	300.00
	PERSONNEL	67,596.54	61,200.00	37,755.97	61,200.00	54,500.00
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	0.00	1,500.00	71.25	1,500.00	1,500.00
591-572-730.000	POSTAGE	2,502.64	3,000.00	1,846.71	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	286.10	1,000.00	360.27	1,000.00	1,000.00
	SUPPLIES	2,788.74	5,500.00	2,278.23	5,500.00	5,500.00
OPERATING						
591-572-860.000	TRAVEL EXPENSES	398.84	500.00	271.06	500.00	500.00
591-572-941.000	DATA PROCESSING	19,000.00	23,000.00	23,000.00	23,000.00	23,000.00
591-572-955.000	MISCELLANEOUS EXPENSE	57.20	100.00	0.00	100.00	0.00
591-572-969.000	BAD DEBTS	0.00	400.00	8.83	400.00	0.00
	OPERATING	19,456.04	24,000.00	23,279.89	24,000.00	23,500.00
	TOTAL APPROPRIATIONS	89,841.32	90,700.00	63,314.09	90,700.00	83,500.00
	NET OF REVENUES/APPROPRIATIONS - 572-CUSTOMER ACCOUN	(89,841.32)	(90,700.00)	(63,314.09)	(90,700.00)	(83,500.00)
Dept 573-ADMINISTRATION						

WATER FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 591 WATER FUND						
Dept 573-ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	36,295.92	5,000.00	2,526.39	5,000.00	0.00
591-573-830.000	ADMINISTRATIVE SERVICES	125,400.00	112,300.00	0.00	112,300.00	112,300.00
591-573-910.000	INSURANCE	9,240.00	9,240.00	8,971.43	9,240.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	170,935.92	126,540.00	11,497.82	126,540.00	122,300.00
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	1,075.23	2,000.00	101.00	2,000.00	2,000.00
591-573-968.000	DEPRECIATION	122,406.85	130,300.00	0.00	130,300.00	130,000.00
	OPERATING	123,482.08	132,300.00	101.00	132,300.00	132,000.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	0.00	0.00	125,000.00	125,000.00	140,000.00
591-573-995.000	INTEREST-BONDS	9,405.00	6,634.00	6,633.00	6,634.00	41,545.50
591-573-996.000	PAYING AGENT FEES	200.00	450.00	200.00	450.00	0.00
	DEBT SERVICE	9,605.00	7,084.00	131,833.00	132,084.00	181,545.50
	TOTAL APPROPRIATIONS	304,023.00	265,924.00	143,431.82	390,924.00	435,845.50
	NET OF REVENUES/APPROPRIATIONS - 573-ADMINISTRATION	(304,023.00)	(265,924.00)	(143,431.82)	(390,924.00)	(435,845.50)
ESTIMATED REVENUES - FUND 591		1,111,040.54	1,032,540.00	810,620.28	1,067,169.00	2,063,899.00
APPROPRIATIONS - FUND 591		1,003,152.94	1,056,424.00	599,603.37	1,105,139.00	2,461,109.50
NET OF REVENUES/APPROPRIATIONS - FUND 591		107,887.60	(23,884.00)	211,016.91	(37,970.00)	(397,210.50)
BEGINNING FUND BALANCE		3,203,361.28	3,311,248.88	3,311,248.88	3,311,248.88	3,273,278.88
ENDING FUND BALANCE		3,311,248.88	3,287,364.88	3,522,265.79	3,273,278.88	2,876,068.38



LIGHT AND POWER FUND

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

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

Lowell Light and Power FY 2018 Operating Budget

Type	FY 2018 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,275,000.00
Residential Renewable Energy Charge	83,000.00
RS: Energy Optimization	31,250.00
Total Residential Sales	2,389,250.00
Commercial Sales (GS)	1,400,000.00
Commercial Sales (GSD)	1,575,000.00
Commercial GS/GSD Renewable Energy Charge	49,400.00
GS/GSD Energy Optimization	30,800.00
Commercial Sales (GSDTO)	2,850,000.00
Commercial Sales (GSDPM)	625,000.00
Commercial GSDTO/GSDPM Renewable Energy Charge	15,708.00
GSDTO/GSDPM Energy Optimization	30,492.00
Total Commercial Sales	6,576,400.00
Security/Standby Light Energy Sales	6,500.00

Total Sales Revenue	8,972,150.00
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Service

Customer Late Charges	72,000.00
Reconnect/Disconnect Fees	2,000.00
Pole Attachment Fees	5,293.00
Meter Charges	9,000.00
Miscellaneous Fees	800.00
Miscellaneous Service Revenue	25,000.00
New Account/Account Relocation Fee	9,000.00

Total Service Revenue	123,093.00
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Miscellaneous

Chatham Street Lease	0.00
Grant Revenue(s)	0.00
Other Revenue	15,000.00

Total Miscellaneous Revenue	15,000.00
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TOTAL OPERATING REVENUE	9,110,243.00
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OPERATING EXPENSES

Generation

Fuel	17,500.00
Generation Expenses	32,000.00
Maintenance: Generating & Electrical Equipment	17,000.00
Maintenance: Other Power Generation	9,250.00
Maintenance: Structures	23,000.00
Maintenance: Supervision & Engineering	0.00
Miscellaneous Other Power Generation Expenses	28,500.00
Operating Supervision/Engineering	23,500.00
Safety and Training Expense	1,500.00
Tools	2,500.00

Total Generation Expenses	154,750.00
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Purchased Power

AMP Ohio Energy Project	51,667.00
Belle River Project	825,226.00
Bio-Digestion Purchased Power Costs	0.00

Lowell Light and Power FY 2018 Operating Budget

Type	FY 2018 Budget
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Campbell Number 3 Project	1,934,011.00
Deficiency Capacity Charge	42,537.00
Deficiency Energy Charge	853,172.00
Energy Services Project	186,068.00
Land Filled Gas Projects (Granger & NAR)	680,899.00
MMPA Transmission Project	50,510.00
Surplus Energy Credit	(250,000.00)
Transmission Charge	4,826.00
Kalkaska: CT Project	338,894.00
MMPA Service Supply Committee Expense	20,000.00

Total Purchased Power Expenses	4,737,810.00
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Distribution

Customer Installation Expense	27,500.00
Load Dispatching	0.00
Maintenance: Line Transformers	14,000.00
Maintenance: Meters	5,000.00
Maintenance: Overhead Lines	37,700.00
Maintenance: Street Lighting	6,000.00
Maintenance: Structures	21,500.00
Maintenance: Substations	43,500.00
Maintenance: Underground Lines	25,000.00
Meter Expenses	250.00
Miscellaneous Distribution Expense	43,000.00
Operation Supervision/Engineering	70,000.00
Operation Supervision/Xmission System	1,000.00
Overhead Line Expenses	9,500.00
Street Lighting Expenses	0.00
Substation Expenses	32,100.00
Safety and Training Expense	24,000.00
Tools	10,000.00
Trucks and Transportation Expense	45,500.00
Tree Trimming Expense	31,000.00
Underground Line Expenses	31,000.00

Total Distribution Expenses	477,550.00
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Customer Accounting

Customer Accounts: Supervision	23,500.00
Customer Assistance Expense	38,500.00
Customer Records/Collections Expense	81,000.00
Customer Service Training	3,500.00
Uncollectible Account Expense	5,000.00
Meter Reading Expense	16,000.00
Miscellaneous Customer Accounts Expense	30,000.00
EOC Program Portfolio	
Residential Program Portfolio	18,000.00
Comm/Indust. Program Portfolio	73,000.00
Portfolio-Level Costs (Admin)	15,000.00
Total EOC Program Portfolio	106,000.00

Total Customer Accounting Expense	303,500.00
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Marketing and Advertising

Advertising Expense	20,000.00
Demonstrating and Selling Expense	5,000.00

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

Administrative and General Salaries	165,000.00
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Lowell Light and Power FY 2018 Operating Budget

Type	FY 2018 Budget
Board Conferences and Training	5,000.00
Board Meeting and Related Expense	19,000.00
O/S: Accounting, Legal, Engineering & Consultant	60,000.00
Total Admin/General/Outside Services Expense	249,000.00
Office, Insurance, & Maintenance	
Injuries, Damages, & Safety Expenses	40,000.00
Maintenance: Office Building	11,000.00
Office Supplies, Fees, Dues, Phone, Maintenance	120,000.00
Property/Liability Insurance	45,000.00
Total Office, Insurance, & Maintenance	216,000.00
Employee Benefits & Other Compensation	
Compensated Absences	117,600.00
Employee Pensions & Benefits	319,000.00
OPEB	95,000.00
Other Compensation	58,400.00
Taxes: Social Security & Medicare	71,300.00
Retiree Medical Insurance Coverage	65,832.00
Total Employee Benefits & Other Compensation	727,132.00
Miscellaneous	
Conference/Seminar Expense	44,500.00
Property Tax - Chatham	0.00
Miscellaneous General Expenses	6,000.00
Total Miscellaneous Expenses	50,500.00
Depreciation Expenses	
Depreciation Expense	636,000.00
Total Depreciation Expenses	636,000.00
TOTAL OPERATING EXPENSES	7,577,242.00
OPERATING INCOME (LOSS)	1,533,001.00
NON-OPERATING REVENUE (EXPENSE)	
Interest Income	
Interest and Dividend	11,000.00
Interest Income Series 2012	300.00
MPPA Trust Fund Change	0.00
MPPA Working Capital Interest	0.00
Fifth Third Investments FMV Change	5,000.00
Total Interest Income	16,300.00
Interest Expense	
Interest Expense on Customer Deposits	0.00
Interest Expense Installment Purchase Loan(s)	13,800.00
Interest Expense Series 2012 Bonds	75,304.15
Total Interest Expense	89,104.15
Gain/Loss on Sale of Property/Investment	
Gain on Property Disposal	10,000.00

Lowell Light and Power FY 2018 Operating Budget

Type	FY 2018 Budget
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Gain on Sale of Investments	0.00
Loss on Property Disposal	0.00
Loss on Sale of Investments	0.00

Total Gain/Loss on Sale of Property/Investments	10,000.00
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Transfers

PILOT - City of Lowell	393,486.75
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Total Transfers	393,486.75
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TOTAL NON-OPERATING REVENUE (EXPENSE)	(456,290.90)
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NET INCOME (LOSS)	1,076,710.10
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Cash Generated from Operating Activities

Net Income	\$1,076,710.10
Depreciation (add back b/c it's a non-cash item)	\$636,000.00
OPEB (add back b/c it's a non-cash item)	\$95,000.00
Bond Principal Transfers (deduct b/c doesn't hit statement)	(\$240,000.00)

Total Cash Generated from Operating Activities	\$1,567,710.10
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Proposed Capital Budget	\$1,000,000.00
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Net Change in Cash Flow	\$567,710.10
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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:

- New Server for City Hall \$26,000
- Updated Website (amount not budgeted yet)

BUDGET REPORT FOR CITY OF LOWELL

		DATA PROCESSING FUND				
GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 636 DATA PROCESSING FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	4.07	0.00	24.80	0.00	0.00
636-000-670.001	RENTALS-TREASURER	32,800.00	30,800.00	30,800.00	30,800.00	30,800.00
636-000-670.010	RENTALS-SEWER FUND	21,700.00	19,600.00	19,600.00	19,600.00	19,600.00
636-000-670.011	RENTALS-WATER FUND	19,000.00	23,000.00	23,000.00	23,000.00	23,000.00
636-000-670.012	RENTALS-MAJOR STREET	1,800.00	2,200.00	2,200.00	2,200.00	2,200.00
636-000-670.013	RENTALS-LOCAL STREET	2,900.00	3,100.00	3,100.00	3,100.00	3,100.00
INTEREST AND RENTS		78,204.07	78,700.00	78,724.80	78,700.00	78,700.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	2.50	1,300.00	1,182.57	50.00	0.00
636-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	0.00	0.00	0.00	31,000.00	0.00
OTHER REVENUE		2.50	1,300.00	1,182.57	31,050.00	0.00
TOTAL ESTIMATED REVENUES		78,206.57	80,000.00	79,907.37	109,750.00	78,700.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	1,825.80	2,000.00	1,780.76	2,000.00	2,000.00
SUPPLIES		1,825.80	2,000.00	1,780.76	2,000.00	2,000.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	32,167.45	30,000.00	12,971.22	20,000.00	20,000.00
636-000-802.000	CONTRACTUAL	20,983.98	30,000.00	19,815.00	20,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		53,151.43	60,000.00	32,786.22	40,000.00	45,000.00
OPERATING						
636-000-955.000	MISCELLANEOUS EXPENSE	30.69	0.00	0.00	0.00	0.00
636-000-968.000	DEPRECIATION	8,404.30	0.00	0.00	0.00	0.00
OPERATING		8,434.99	0.00	0.00	0.00	0.00
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	11,029.84	18,000.00	1,726.87	60,000.00	26,000.00
CAPITAL		11,029.84	18,000.00	1,726.87	60,000.00	26,000.00
TOTAL APPROPRIATIONS		74,442.06	80,000.00	36,293.85	102,000.00	73,000.00
NET OF REVENUES/APPROPRIATIONS - 000-		3,764.51	0.00	43,613.52	7,750.00	5,700.00
ESTIMATED REVENUES - FUND 636		78,206.57	80,000.00	79,907.37	109,750.00	78,700.00
APPROPRIATIONS - FUND 636		74,442.06	80,000.00	36,293.85	102,000.00	73,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 636		3,764.51	0.00	43,613.52	7,750.00	5,700.00
BEGINNING FUND BALANCE		87,184.78	90,949.29	90,949.29	90,949.29	98,699.29
ENDING FUND BALANCE		90,949.29	90,949.29	134,562.81	98,699.29	104,399.29



EQUIPMENT FUND

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

Equipment purchases and payments anticipated in the current budget include the following:

- Replace #1 Pickup (proposed lease) \$8,437
- Replace small Mower Trailer #101 \$2,500
- Replace Rotary Mower #52 \$9,116
- Replace Flail Mower #36-1 \$16,501
- Replace Backpack Leaf Blower \$750
- Replace String Trimmer \$412
- Replace Push Mower #50 \$996
- Replace Push Mower #51 \$996
- Replace Paint Striper #81 \$4,680

BUDGET REPORT FOR CITY OF LOWELL

EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	6,792.29	7,000.00	7,978.31	8,000.00	8,000.00
661-000-670.000	RENTALS	125,272.42	110,000.00	108,859.20	127,465.00	152,050.00
	CHARGES FOR SERVICES	132,064.71	117,000.00	116,837.51	135,465.00	160,050.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	47.82	0.00	37.96	50.00	50.00
661-000-670.014	RENTALS - FIRE	74.28	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	122.10	0.00	37.96	50.00	50.00
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	2,823.14	100.00	6,676.76	6,700.00	0.00
661-000-693.000	GAIN/SALE OF DEP FIXED ASSETS	3,111.34	1,000.00	21,637.00	21,637.00	0.00
661-000-698.000	PROCEEDS FROM LOAN	0.00	0.00	0.00	226,000.00	0.00
	OTHER REVENUE	5,934.48	1,100.00	28,313.76	254,337.00	0.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	30,000.00	35,000.00	0.00	35,000.00	35,000.00
661-000-699.248	TRANSFER FROM D.D.A.	0.00	0.00	0.00	0.00	13,342.00
	TRANSFERS IN	30,000.00	35,000.00	0.00	35,000.00	48,342.00
	TOTAL ESTIMATED REVENUES	168,121.29	153,100.00	145,189.23	424,852.00	208,442.00
	NET OF REVENUES/APPROPRIATIONS - 000-	168,121.29	153,100.00	145,189.23	424,852.00	208,442.00
Dept 895-FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	41,645.05	37,100.00	27,562.74	37,100.00	27,000.00
661-895-709.000	SALARIES-OVERTIME	669.17	500.00	830.71	830.00	500.00
661-895-715.000	SOCIAL SECURITY	3,154.56	3,400.00	2,126.98	3,400.00	3,400.00
661-895-716.000	HEALTH INSURANCE	10,626.64	9,000.00	6,763.82	9,000.00	8,000.00
661-895-717.000	LIFE INSURANCE	83.36	100.00	63.36	100.00	100.00
661-895-718.000	PENSION	32,984.47	4,900.00	4,409.01	4,900.00	6,100.00
661-895-721.000	LONGEVITY	292.50	400.00	292.51	400.00	300.00
661-895-722.000	WORKERS COMPENSATION	651.66	1,200.00	765.00	1,200.00	1,000.00
661-895-723.000	DENTAL INSURANCE	384.68	300.00	261.11	300.00	300.00
661-895-724.000	EYECARE	171.69	100.00	118.53	100.00	200.00
661-895-725.000	DISABILITY	269.58	400.00	201.44	400.00	300.00
	PERSONNEL	90,933.36	57,400.00	43,395.21	57,730.00	47,200.00
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	2,208.00	2,700.00	3.47	2,700.00	2,700.00
661-895-740.000	OPERATING SUPPLIES	2,616.39	5,300.00	2,991.89	5,300.00	8,500.00
661-895-741.000	FUEL	10,723.36	17,000.00	6,586.86	17,000.00	17,000.00
661-895-744.000	UNIFORMS	0.00	0.00	0.00	0.00	650.00
	SUPPLIES	15,547.75	25,000.00	9,582.22	25,000.00	28,850.00
PROFESSIONAL & CONTRACTUAL						
661-895-802.000	CONTRACTUAL	5,366.42	6,000.00	3,264.51	6,000.00	6,000.00
661-895-910.000	INSURANCE	7,210.00	7,000.00	9,705.00	9,705.00	10,000.00
661-895-930.000	REPAIR & MAINTENANCE	35,917.76	32,500.00	25,949.33	32,500.00	30,000.00

BUDGET REPORT FOR CITY OF LOWELL

EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 661 EQUIPMENT FUND						
Dept 895-FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
	PROFESSIONAL & CONTRACTUAL	48,494.18	45,500.00	38,918.84	48,205.00	46,000.00
OPERATING						
661-895-860.000	TRAVEL EXPENSES	170.09	400.00	0.00	400.00	400.00
661-895-900.000	PRINTING	0.00	200.00	0.00	200.00	200.00
661-895-955.000	MISCELLANEOUS EXPENSE	54.93	0.00	40.39	0.00	0.00
661-895-957.000	TRAINING	230.00	1,000.00	209.00	1,000.00	1,000.00
661-895-959.000	TOOL ALLOWANCE	0.00	1,500.00	0.00	0.00	1,500.00
661-895-968.000	DEPRECIATION	36,286.76	0.00	0.00	0.00	0.00
	OPERATING	36,741.78	3,100.00	249.39	1,600.00	3,100.00
CAPITAL						
661-895-981.000	EQUIPMENT	9,482.61	60,668.00	329,481.24	330,132.40	44,388.00
661-895-983.000	LEASED ASSETS	0.00	0.00	651.16	0.00	0.00
	CAPITAL	9,482.61	60,668.00	330,132.40	330,132.40	44,388.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	9,460.00	43,247.00	33,787.00	86,411.14
661-895-995.000	INTEREST PAYABLE	2,171.07	2,171.07	4,046.44	2,116.60	8,121.80
	DEBT SERVICE	2,171.07	11,631.07	47,293.44	35,903.60	94,532.94
	TOTAL APPROPRIATIONS	203,370.75	203,299.07	469,571.50	498,571.00	264,070.94
	NET OF REVENUES/APPROPRIATIONS - 895-FLEET MAINT.	(203,370.75)	(203,299.07)	(469,571.50)	(498,571.00)	(264,070.94)
ESTIMATED REVENUES - FUND 661						
APPROPRIATIONS - FUND 661		168,121.29	153,100.00	145,189.23	424,852.00	208,442.00
NET OF REVENUES/APPROPRIATIONS - FUND 661		203,370.75	203,299.07	469,571.50	498,571.00	264,070.94
		(35,249.46)	(50,199.07)	(324,382.27)	(73,719.00)	(55,628.94)
BEGINNING FUND BALANCE		169,934.02	134,684.56	134,684.56	134,684.56	60,965.56
ENDING FUND BALANCE		134,684.56	84,485.49	(189,697.71)	60,965.56	5,336.62



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.

BUDGET REPORT FOR CITY OF LOWELL

LEE FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 714 LEE FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	5,108.55	5,000.00	(512.02)	5,000.00	4,000.00
	INTEREST AND RENTS	5,108.55	5,000.00	(512.02)	5,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	5,108.55	5,000.00	(512.02)	5,000.00	4,000.00
APPROPRIATIONS						
OPERATING						
714-000-955.000	MISCELLANEOUS EXPENSE	8.66	0.00	0.00	0.00	0.00
	OPERATING	8.66	0.00	0.00	0.00	0.00
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	2,250.00	5,000.00	2,800.00	5,000.00	4,000.00
	CAPITAL	2,250.00	5,000.00	2,800.00	5,000.00	4,000.00
	TOTAL APPROPRIATIONS	2,258.66	5,000.00	2,800.00	5,000.00	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 000-	2,849.89	0.00	(3,312.02)	0.00	0.00
ESTIMATED REVENUES - FUND 714						
APPROPRIATIONS - FUND 714						
NET OF REVENUES/APPROPRIATIONS - FUND 714						
	BEGINNING FUND BALANCE	217,933.73	220,783.62	220,783.62	220,783.62	220,783.62
	ENDING FUND BALANCE	220,783.62	220,783.62	217,471.60	220,783.62	220,783.62



LOOK FUND

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

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

BUDGET REPORT FOR CITY OF LOWELL

LOOK FUND

GL NUMBER	DESCRIPTION	2015-16 ACTIVITY	2016-17 AMENDED BUDGET	2016-17 ACTIVITY THRU 04/30/17	2016-17 PROJECTED ACTIVITY	2017-18 REQUESTED BUDGET
Fund: 715 LOOK FUND						
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	35,526.64	25,000.00	(1,980.62)	18,000.00	18,000.00
	INTEREST AND RENTS	35,526.64	25,000.00	(1,980.62)	18,000.00	18,000.00
	TOTAL ESTIMATED REVENUES	35,526.64	25,000.00	(1,980.62)	18,000.00	18,000.00
APPROPRIATIONS						
OPERATING						
715-000-700.000	INCREASE(DEC) IN FMV-INVEST	13,768.78	0.00	0.00	0.00	0.00
715-000-880.000	COMMUNITY PROMOTION	21,995.88	25,000.00	10,000.00	18,000.00	18,000.00
	OPERATING	35,764.66	25,000.00	10,000.00	18,000.00	18,000.00
PROFESSIONAL & CONTRACTUAL						
715-000-801.000	PROFESSIONAL SERVICES	2,096.62	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	2,096.62	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	37,861.28	25,000.00	10,000.00	18,000.00	18,000.00
	NET OF REVENUES/APPROPRIATIONS - 000-	(2,334.64)	0.00	(11,980.62)	0.00	0.00
	ESTIMATED REVENUES - FUND 715	35,526.64	25,000.00	(1,980.62)	18,000.00	18,000.00
	APPROPRIATIONS - FUND 715	37,861.28	25,000.00	10,000.00	18,000.00	18,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 715	(2,334.64)	0.00	(11,980.62)	0.00	0.00
	BEGINNING FUND BALANCE	948,829.88	947,666.24	947,666.24	947,666.24	947,666.24
	FUND BALANCE ADJUSTMENTS	1,171.00	0.00	0.00	0.00	0.00
	ENDING FUND BALANCE	947,666.24	947,666.24	935,685.62	947,666.24	947,666.24