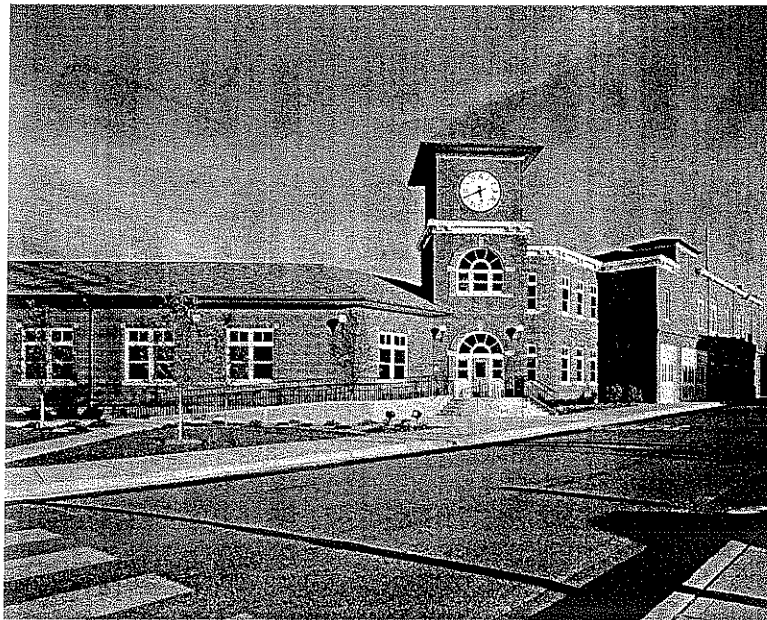


City of Lowell

Fiscal Budget

2011—2012



2011-2012 BUDGET SUMMARY

TO: Mayor Jim Hodges and Members of the City Council

The establishment of an operating budget for the fiscal year 2011-2012 provides a schedule of proposed revenues and expenditures. Priorities are confirmed through this process. This document represents many staff hours of work compiling needed equipment and facility requests. These requests were carefully reviewed in terms of limitations of available funds.

The following narrative provides an outline of key elements comprising the City budget for this year:

GENERAL FUND

- Revenues: The 2011-2012 General Fund Budget has proposed the rate of \$16.08 (mills) per \$1,000 of Taxable Value. This includes 0.25 mills voted on November, 2002 for operating the Lowell Area Historical Museum. The projected revenues are to decrease from 2.653 to 2.345 million dollars or an 11.6% decrease.

It was noted that the Taxable Value would decrease 6.4% (from 118.327 to 110.709 million dollars). Also, State Shared Revenues are projected to decrease to \$266,980 because of legislative order.

The fund balance is planned to be 8.3% of expected expenditures. The unreserved fund balance has been projected at \$208,200. This is after a transfer of \$89,886.42 to the Local Street Construction Fund.

- Expenditures: The General Fund has a total of 2.489 million dollars in expenditures. This represents approximately 2.79% decrease from the FY 2010-2011 estimated budget.

This reflects a tightening of expenses because of lessened revenues. The primary points in reviewing these accounts are:

1. No cost-of-living increases have been calculated into the budget for employees' salaries.
2. The Police Department budget provides \$15,000 involving the third year of a three year lease to purchase two 2010 cruisers replacing the 2005 Impalas.

With the adoption of the Lowell Area Fire and Emergency Services Authority, a total of \$75,000 is allocated toward fire department operations out of \$226,137 budgeted.

3. The City will continue its refuse collection program whereby residents pay \$1.50 per bag. Yard waste is provided with the residents paying \$2.00 per bag. The City has entered into a three year contract with Red Creek Waste Services to provide refuse, recycling and yard waste pick up.
4. Seasonal, part time labor has been provided for parks and cemetery.

PARKS

A total of \$5,000 is being allocated from the Lee Fund for park maintenance. The Parks and Recreation Commission have set aside seven thousand five hundred dollars (\$7,500) for future projects. Agreements have been signed with the YMCA, Lowell Little League, Lowell Xtreme Softball, Kent County Youth Fair, Lowell Rugby, Lowell Lacrosse and Backyard Dreams providing a pay per participant (\$5) for park usage. A total of \$1,000 has been budgeted for vandalism, \$11,000 for utilities and \$11,000 for seasonal, part time employment.

EQUIPMENT FUND

No new purchases are planned. The fourth year lease on the cemetery pickup truck is \$8,500. The plow truck has a payment to the Water Fund (fourth year) of \$20,257.

LIBRARY

The Englehardt Public Library has been reroofed, resided and newly carpeted through the Lowell Area Community Fund and LCTV Endowment Fund.

DATA PROCESSING FUND

The fund reflects the third year payment of financial software purchased. Two or more computers may need upgrading along with a new copier lease.

AIRPORT FUND

With assistance from the State, the Airport Board is seeking to upgrade the facility to General Utility status enabling the airport to qualify for State grant funds. A \$70,000 loan from the Michigan Aeronautics Commission has assisted in securing air easements enabling tree removals at the ends of the main runway. During this past year, easements have been secured on the west side through a 90% grant from the State of Michigan. Trees have been cut in this location this past year.

The City is into the third year of agreement with Williams Air Power to act as the Fixed Base Operator.

DOWNTOWN DEVELOPMENT AUTHORITY

The DDA has set aside \$120,000 for downtown projects. The renovation of the east side riverbank is planned. A total of \$50,000 has been allocated as part of \$450,000 in funding. A grant to the Michigan Department of Natural Resources Trust Fund was submitted.

CITY HALL CONSTRUCTION BOND FUND

With the sale of \$4,725,000 Building Authority Bonds in July 2002, the City Hall Renovation-Police Station Construction Project commenced. The project was

completed and dedicated on July 12, 2003. Payments of \$337,185 for the tenth year of a 30 year bond will be issued.

HISTORICAL DISTRICT FUND

Since 1998, the Lowell Downtown Historic District Commission has granted \$390,000 for the renovation and restoration of 15 downtown buildings. A total of \$50,000 (derived from the Lowell Area Community Fund) is planned for allocation on a match basis.

STREET FUNDS

The City has received Federal Surface Transportation - Small Urban Funding to reconstruct Bowes from 1950 feet to 2925 feet west of Valley Vista in FY 2011–12. The remaining road will be improved in FY 2013–14 a Small Urban Grant.

A total of \$89,886.42 has been allocated to the Local Street Fund. A pavement rehabilitation on Hillside Court is planned. Community Development Block Grant funds will be used for upgrading Brook Street.

WASTEWATER FUND

The following rates are proposed to remain:

- User rate of \$3.38 per 1,000 gallons per month
- Readiness to serve charge of \$20.10 per residential unit per month

In the coming year, both drive units at the Wastewater Treatment Plant are proposed to be rebuilt (\$12,000).

WATER FUND

The readiness to serve rate is recommended for approval by City Council to remain at \$23.68 per month and consumption charge would remain at \$1.45 per thousand gallons.

The following capital improvement projects for review and consideration include (1) Water Reliability Study (\$5,000) (2) upgrade water meter reading equipment (\$30,000) (3) Lime Pond (\$10,000) and (4) Rehabilitate Well #3 (\$28,000).

After two public hearings, the City Council will adopt the budget.

I wish to thank the members of the city staff for their work on the budget. In particular, I also thank City Treasurer Suzanne Olin, who spent numerous hours compiling budget funds data and assisting in evaluation of departmental request. Betty Morlock providing the typing for this document. The budget is truly a team effort and would not be possible without it.

Respectfully submitted,

David M. Pasquale
City Manager

GENERAL FUND REVENUE

The major source of revenue in the General Fund is the operating levy. The proposed 2010–2011 budget includes tax revenue calculated on tentative assessed valuations. The following taxable valuations are finalized.

REAL PROPERTY BY CLASSIFICATION

	<u>TAXABLE VALUE</u>	<u>PARCELS</u>	<u>% CHANGE</u>
Exempt		87	
Commercial	\$28,159,766	204	-5.0%
Industrial	12,799,954	44	-2.5%
Residential	<u>57,983,804</u>	<u>1,221</u>	<u>-7.8%</u>
Total	\$98,943,524	1,556	-6.3%

2011-2012 TAXABLE VALUES

	<u>TAXABLE VALUE</u>	<u>PARCELS</u>	<u>% CHANGE</u>
Real Property	\$98,943,524	1,469	-6.3%
Personal Property	<u>11,765,800</u>	<u>239</u>	<u>-7.2%</u>
Total	\$110,709,324.	1,708	-6.4%

NOTE: Taxable value totals are now approximately 6.8% below assessed value totals.

It should be noted that Taxable Value is based on assessments sent to the County Bureau of Equalization. The figures are reflective of the 1993 Proposal A state wide referendum, which limited taxable assessments to the cost of living increase (+1.7%). Thus, while property values were higher, the new law placed these limits along with substantially reduced school millage and increased sales tax by 2% (from 4 to 6 percent).

The City millage of \$16.08 per \$1,000 of Taxable Value is recommended reflective of the 1.98 mills allocated for the City Hall – Police Station project (Building Authority Bond) and 0.25 mills voted November 2002 for the Lowell Area Historical Museum.

No Truth-In-Taxation* hearing is necessary since the taxable value (discounting new and loss) is less than the rate of inflation.

Taxable Value totals from Industrial (Public Act 198) Exemption Facilities Certificates are as follows:

INDUSTRIAL	\$4,064,389	14 parcels (representing 7 firms)
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State Shared Revenues is the second major source of income. These revenues include the local unit's share of income tax, sales and use tax and intangibles tax. Allocations from the single business tax have been eliminated with higher shares given from the Sales tax. The basis of the estimates were provided by the State of Michigan, Department of Management and Budget. Revenues received from the State are expected to be \$266,980. This reflects an elimination of statutory revenue sharing. A portion of this (probably two-thirds) could return dependent on meeting certain State financial guidelines.

Licenses and Permit Fees provide a relatively small contribution to the General Fund. Imperial Municipal Services, Inc. conducts all building inspection service with fees paid directly to IMS. A ten percent return on building permits is provided to the City from IMS and accounted for under Other Income (\$2,500). The majority of monies collected (\$21,000.00) are collected from the Cable Television Franchise fee.

No Federal Grants have been anticipated and therefore none have been budgeted.

Cemetery Fees have been projected to be \$10,000, which is approximately \$4,000 more than last fiscal year. Last year, there were 33 burials at Oakwood Cemetery which is eleven more than those conducted in 2009.

The purchase of grave lots is allocated to the Cemetery Trust Fund (perpetual care). Currently, this fund has investments valued at \$301,273. Interest earned (\$8,500.00) is then transferred to the General Fund for operations.

Contributions from local units are primarily from the Kent District Library (\$7,741) for maintenance and upkeep of the Englehardt Public Library.

Other Income derived includes such fees as zoning, fire/rescue (from Lowell and Vergennes townships) and animal care. The most prominent areas are interest (\$9,000), police fines (\$6,000), sale of garbage and leaf bags (\$71,000), passports (\$1,500) and park user fees (\$7,000).

A total of \$31,200 has been budgeted as revenue for tower leases.

*A Truth-In-Taxation hearing is required when the current year's taxable value exceeds the prior year's taxable value by more than the rate of inflation. The purpose of the hearing is to publicly disclose the dollar amount taxes will increase due to the increase in taxable values.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 101 - GENERAL FUND					
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000					
UNCLASSIFIED					
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,446,763.82	1,404,798.00	1,500,276.00	1,392,490.48
	CURRENT PROPERTY TAX-				
101-000-410.000	PERSONAL	99,817.49	140,325.00	36,000.00	50,000.00
101-000-423.000	IN LIEU OF TAXES	239,925.22	245,000.00	249,000.00	264,000.00
101-000-434.000	COMMERCIAL FACILITY TAX				
101-000-437.000	INDUSTRIAL FACILITY TAX		500.00	2,690.00	2,690.00
101-000-437.001					
101-000-439.000	TRAILER FEES	162.00	100.00	150.00	150.00
101-000-445.000	PENALTIES AND INTEREST	3,449.77	4,000.00	5,500.00	2,000.00
101-000-451.000	BUSINESS LIC & APPLICATION FEE	1,375.00	1,000.00	300.00	500.00
101-000-452.000	CABLE TV FRANCHISE FEES	18,026.76	21,000.00	20,000.00	21,000.00
101-000-453.000	CABLE TV GRANT				
101-000-476.000	NON-BUSINESS LIC. & PERMITS				
	SNOW PLOWING FEES/WASTE				
101-000-477.000	HAULER FEES			480.00	500.00
101-000-480.000	BUILDING PERMITS				
101-000-481.000	ELECTRICAL PERMITS				
101-000-482.000	MECHANICAL PERMITS				
101-000-505.000	FEDERAL GRANT-D.A.R.E.				
101-000-506.000	FEDERAL GRANT-C.O.P.S.				
101-000-507.000	FEDERAL GRANT FEMA				
101-000-508.000	FEDERAL GRANTS				
101-000-543.000	STATE GRANTS-PUBLIC SAFETY	5,683.68	2,000.00	1,000.00	1,000.00
101-000-569.000	STATE GRANT				
101-000-574.000	SINGLE BUSINESS TAX				
101-000-575.000	STATE INCOME TAX				
101-000-576.000	SALES TAX	335,556.00	329,272.00	335,556.00	266,980.00
101-000-577.000	STATE LIQUOR LICENSE	3,341.80		3,000.00	3,000.00
101-000-578.000	STATE JUSTICE TRAINING FUND	1,522.25	1,100.00	1,500.00	1,500.00
101-000-579.000	RETURN-INVENTORY TAX				
101-000-589.000	TOWNSHIP CONTRIB/FIRE DEPT				
101-000-590.000	TOWNSHIP CONTRIB/LIBRARY				
101-000-591.000	KENT DIST CONTRIB/LIBRARY	7,741.00	7,741.00	7,741.00	7,741.00
	CONTRIBUTIONS GRAND RAPIDS				
101-000-592.000	FOUNDATION				
	KENT COUNTY YOUTH FAIR				
101-000-593.000	CONTRIBUTIONS	715.00	500.00		
101-000-594.000	SHOWBOAT CONTRIBUTION				

101-000-595.000	LOWELL RESCUE UNIT DONATIONS				
101-000-596.000	TREE FUND	200.00			
	ROCKFORD AMBULANCE ADDITION				
101-000-597.000	PROCEEDS				
101-000-608.000	ANIMAL CARE FEES				
101-000-610.000	ZONING VARIANCE APP FEES	350.00	100.00	25.00	100.00
101-000-612.000	REZONING APPLICATION FEES	250.00			
101-000-614.000	SPECIAL USE APPLICATION FEE	1,500.00	750.00	250.00	250.00
101-000-615.000	SITE PLAN REVIEW FEE				
101-000-616.000	PASSPORT APPLICATION FEE	2,225.00	1,000.00	1,850.00	1,500.00
101-000-624.000	SALVAGE INSPECTION FEES				
101-000-625.000	POLICE WITNESS FEES				
101-000-626.000	REPORTS & FINGERPRINT FEES	853.75	1,500.00	1,800.00	1,500.00
101-000-626.001	PBT TEST	1,802.00	2,000.00	1,500.00	1,500.00
101-000-627.000	BUILDING INSPECTOR FEES	1,670.80	1,300.00	3,000.00	2,500.00
101-000-632.000	FIRE/RESCUE SERVICE	46,289.41			
101-000-634.000	GRAVE OPENINGS	5,878.00	6,000.00	11,500.00	10,000.00
101-000-643.000	CEMETERY LOT SALES				
101-000-644.000	SALE-ALLIED WASTE ORANGE BAGS	53,166.00	50,000.00	15,500.00	
101-000-645.000	SALES-BLACK GARBAGE BAGS				
101-000-646.000	SALES-YELLOW TRASH BAGS	420.00			
101-000-646.001	SALES-LEAF BAGS/SVC	12,100.00	11,000.00	11,000.00	11,000.00
101-000-647.000	SALE OF BLUE RED CREEK BAGS			28,816.00	60,000.00
101-000-648.000	CITY FLAGS	60.00			
101-000-650.000	HISTORIC DISTRICT BOOKS				
101-000-651.000	SHOWBOAT FEES			75.00	75.00
101-000-652.000	CREEKSIDE PARK REVENUE	1,020.00	900.00	500.00	500.00
101-000-653.000	PARK USER FEES	6,770.00	9,500.00	7,000.00	7,000.00
101-000-660.000	POLICE FINES	6,033.93	7,500.00	6,000.00	6,000.00
101-000-660.001	O U I L FINES	4,879.00	3,000.00	5,000.00	4,500.00
101-000-660.002	SEX OFFENDER FEES			25.00	
101-000-660.003	CIVIL INFRACTION FINES	500.00	400.00	150.00	100.00
101-000-661.000	POLICE SEIZURES	1,698.00		10.00	
101-000-662.000	POLICE DVD/CD SALES	283.00	50.00	696.00	600.00
101-000-665.000	INTEREST	10,900.66	7,000.00	9,000.00	9,000.00
101-000-665.001	INTEREST-FIRE TRUCK RESERVE	39.41	50.00		
101-000-665.003	INTEREST-SPECIAL ASSESSMENT				
101-000-665.004	INTEREST-VEHICLE REPLACE RESV				
101-000-667.000	RENTAL FEES				
101-000-672.000	DOG PARK DONATIONS	1,735.00	500.00	1,100.00	1,000.00
101-000-673.000	SALE OF FIXED ASSETS	1,550.00		15,000.00	
101-000-674.000	SKATEBOARD PARK DONATIONS				
	CONTRIBUTION FOR DARE				
101-000-675.000	PROGRAM				
101-000-676.000	INSURANCE RECOVERIES	2,381.93		845.60	
101-000-677.000	MISCELLANEOUS	5,750.72	5,000.00	8,500.00	7,000.00
101-000-684.000	ROTARY CLUB RENTAL FEES	3,450.00	3,600.00	3,450.00	3,450.00
	REIMB UTIL CHAMBER OF				
101-000-685.000	COMMERCE	1,440.00	1,400.00	2,080.00	2,080.00
101-000-686.000	REIMB. MUSEUM UTILITIES	2,400.00	2,400.00	2,400.00	2,400.00
101-000-687.000	REFUNDS				

	GRAND RAPIDS FOUNDATION				
101-000-690.000	GRANTS	77,500.00		156,681.00	
101-000-695.001	PROCEEDS FROM CAPITAL LEASE	44,001.00			
101-000-695.002	PROCEEDS FROM TOWER LEASE	1,200.00	1,000.00	1,200.00	1,200.00
101-000-695.003	PROCEEDS FROM ALLTELL TOWER	27,336.96	29,000.00	27,000.00	30,000.00
	PROCEEDS FROM CABLE				
101-000-695.004	EQUIPMENT ROOM LEASE				
101-000-698.000	BOND PROCEEDS				
101-000-699.248	TRANSFER FROM D.D.A.	140,000.00	140,000.00	140,000.00	140,000.00
	TRANSFER FROM CITY HALL				
101-000-699.470	CONSTRUCTION				
	TRANSFER FROM DATA				
101-000-699.636	PROCESSING FUND				
	TRANSFER FROM EQUIPMENT				
101-000-699.661	FUND				
101-000-699.711	TRANSFER FROM CEMETERY FUND	8,709.00	12,000.00	8,500.00	8,500.00
101-000-699.714	TRANSFER FROM LEE FUND	5,000.00	5,000.00	5,000.00	5,000.00
101-000-699.715	TRANSFER FROM LOOK FUND	15,000.00	15,000.00	15,000.00	15,000.00
	TRANSFER FROM IMPROVEMENT				
101-000-699.899	FUND				
	UNCLASSIFIED	2,660,423.36	2,474,286.00	2,653,646.60	2,345,306.48
Totals for dept 000-		2,660,423.36	2,474,286.00	2,653,646.60	2,345,306.48
Dept 758-DOG PARK					
UNCLASSIFIED					
101-758-672.000	DOG PARK DONATIONS	(127.69)			
	UNCLASSIFIED	(127.69)			
Totals for dept 758-DOG PARK		(127.69)			
Total - Function Unclassified		2,660,295.67	2,474,286.00	2,653,646.60	2,345,306.48
TOTAL ESTIMATED REVENUES		2,660,295.67	2,474,286.00	2,653,646.60	2,345,306.48

GENERAL FUND EXPENDITURES

COUNCIL

The City Council is responsible for legislative or policy-forming powers of the City. Meeting the first and third Mondays of each month, the Council approves the operating budget and its amendments, adopts ordinances and provides the critical link between citizenry and the functions of local government.

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. From amongst its membership, a mayor and mayor pro tem are selected every two years. In November, 2011, the voters will cast ballots for these three positions. City Councilmembers receive \$38 per meeting with a maximum of 35 meetings totally \$1,330. The Mayor has compensation of \$43 per meeting with a maximum of 35 meetings totalling \$1,505.

In the budget, Mayor Exchange (\$1,500), gifts for Boards and Commissions and miscellaneous memorials (\$2,500). Membership fees for the Michigan Municipal League (\$2,732) in addition to the Grand Valley Metro Council (\$1,726) and Conferences and Conventions (\$2,000) are among the activities allocated.

MANAGER

As appointed by the City Council, the City Manager is responsible for organizing and supervising City operations. Among the Manager's duties are advising Council in its policy deliberations, supervising staff through department heads, providing overall budget administration and coordinating city planning activities. Also, staff responsibilities for the Downtown Development Authority are handled through the City Manager.

Seventy percent (70%) of the Manager's salary is allocated in this activity with the remaining between Public Works (5%), Major (2%) and Local (2%) Streets, Water (9.5%), Wastewater (9.5%) and Downtown Development Authority (2%). Spending is projected to be \$89,019 which is slightly more than budgeted last year. The primary reason for the change is the cost of employee health insurance.

Funds have been set aside for Professional Services (used for the City audit, consultant assistance as needed and personnel training - \$1,800), Conferences and Conventions (\$2,000) and Miscellaneous expenses for professional association dues (\$1,600).

It should be noted that Mark Howe will assume the duties of City Manager upon the retirement of David Pasquale after 24 years of service to the community. Howe has been the Ionia County Administrator for the past 13 years.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 101-COUNCIL					
101-101-860.000	TRAVEL EXPENSES	88.50	200.00		100.00
101-101-864.000	CONFERENCES & CONVENTIONS	1,768.16	1,500.00	3,000.00	2,000.00
101-101-880.000	COMMUNITY PROMOTION	1,686.56	4,000.00	1,500.00	1,500.00
101-101-900.000	PRINTING	150.24			
101-101-955.000	MISCELLANEOUS EXPENSE	4,458.00	4,500.00	4,500.00	4,500.00
101-101-707.000	SALARIES-TEMPORARY	7,190.00	7,070.00	7,200.00	7,200.00
101-101-715.000	SOCIAL SECURITY	550.05	535.00	551.00	573.75
101-101-722.000	WORKERS COMPENSATION	11.74	50.00	50.00	50.00
101-101-727.000	OFFICE SUPPLIES	143.40	300.00	300.00	300.00
Totals for dept 101-COUNCIL		16,046.65	18,155.00	17,101.00	16,223.75
Dept 172-MANGER					
101-172-801.000	PROFESSIONAL SERVICES		1,800.00	1,800.00	1,800.00
101-172-860.000	TRAVEL EXPENSES	39.00	50.00		
101-172-864.000	CONFERENCES & CONVENTIONS	765.00	1,000.00	1,000.00	2,000.00
101-172-910.000	INSURANCE	324.13	350.00	350.00	110.00
101-172-955.000	MISCELLANEOUS EXPENSE	1,785.09	1,600.00	1,600.00	1,600.00
101-172-702.000	SALARIES-PERMANENT	59,134.72	60,000.00	60,000.00	58,823.00
101-172-715.000	SOCIAL SECURITY	4,574.78	4,600.00	4,600.00	4,600.00
101-172-716.000	HEALTH INSURANCE	8,642.19	9,300.00	9,300.00	9,800.76
101-172-717.000	LIFE INSURANCE	107.80	130.00	130.00	117.60
101-172-718.000	PENSION	6,585.84	7,200.00	7,200.00	8,310.79
101-172-719.000	ACCRUED VACATION/SICK LEAVE		700.00		
101-172-721.000	LONGEVITY	455.00	488.00	460.00	450.00
101-172-722.000	WORKERS COMPENSATION	201.23	200.00	200.00	200.00
101-172-723.000	DENTAL INSURANCE	388.00	416.00	416.00	402.95
101-172-724.000	EYECARE	99.24	120.00	120.00	113.47
101-172-725.000	DISABILITY INSURANCE	690.48	711.00	711.00	690.48
Totals for dept 172-MANGER		83,792.50	88,665.00	87,887.00	89,019.05

ELECTIONS

The election activity provides to meet the level of service required by law to conduct city, state and national elections.

This year's budget reflects the costs for the Primary (August 2) and General (November 8) elections, where the City Council election is the only public office contest scheduled during these times.

ASSESSOR

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 City maintains an employment agreement currently until June 30, 2012 with Jeffrey and Debra Rashid (who holds Level 2 and Level 3 State certifications respectively) to perform assessment services. The agreement provides a yearly salary of \$36,000 devoting at least sixteen hours a week to carry out their duties. A total of \$8,000 is allocated toward updating assessment records.

The Board of Review meets usually during the second week of March to review the city assessment roll and hear assessment appeals from property owners. Salaries for the Board of Review are estimated at \$400.

ATTORNEY

Richard A. Wendt of Dickinson Wright PLLC has served as City Attorney since April 1981. The Attorney's duties include review of contracts, preparation of legal opinions and ordinances and prosecution of violators of law. At its September 7, 2010 meeting, the Council approved an extension of an agreement designating Dickinson Wright's to provide legal services and Wendt as legal counsel through December 31, 2011. The compensation rate of \$145 an hour remains as well as code enforcement services at \$90 an hour.

The budget for the Attorney largely depends on events not easily forecast. Therefore, expenses estimated this year equates to the \$28,000.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 191-ELECTIONS					
101-191-980.000	EQUIPMENT		335.00	335.00	335.00
101-191-802.000	CONTRACTUAL	420.75	600.00	600.00	600.00
101-191-860.000	TRAVEL EXPENSES	102.50	100.00	100.00	100.00
101-191-864.000	CONFERENCES & CONVENTIONS		200.00	200.00	200.00
101-191-900.000	PRINTING	391.02	1,000.00	500.00	500.00
101-191-955.000	MISCELLANEOUS EXPENSE	115.36	200.00	250.00	200.00
101-191-707.000	SALARIES-TEMPORARY	1,291.65	3,500.00	3,500.00	3,500.00
101-191-715.000	SOCIAL SECURITY		300.00	300.00	300.00
101-191-722.000	WORKERS COMPENSATION	4.59	50.00	50.00	50.00
101-191-725.000	DISABILITY		300.00	300.00	300.00
101-191-740.000	OPERATING SUPPLIES	1,014.08	1,500.00	1,000.00	1,000.00
Totals for dept 191-ELECTIONS		3,339.95	8,085.00	7,135.00	7,085.00
Dept 209-ASSESSOR					
101-209-801.000	PROFESSIONAL SERVICES	1,231.77	500.00	500.00	500.00
101-209-802.000	CONTRACTUAL	13,709.00	8,000.00	8,000.00	8,000.00
101-209-860.000	TRAVEL EXPENSES	201.31	550.00	750.00	600.00
101-209-900.000	PRINTING	1,483.80	1,700.00	1,500.00	1,700.00
101-209-955.000	MISCELLANEOUS EXPENSE	553.19	100.00	1,553.00	500.00
101-209-702.000	SALARIES-PERMANENT	17,968.03	36,000.00	36,000.00	36,000.00
101-209-707.000	SALARIES-TEMPORARY	560.00		435.00	40.00
101-209-715.000	SOCIAL SECURITY	1,417.40	2,754.00	2,754.00	2,754.00
101-209-722.000	WORKERS COMPENSATION	166.11	450.00	200.00	250.00
101-209-740.000	OPERATING SUPPLIES	2,133.39	1,000.00	1,000.00	1,000.00
Totals for dept 209-ASSESSOR		39,424.00	51,054.00	52,692.00	51,344.00
Dept 210-ATTORNEY					
101-210-801.000	PROFESSIONAL SERVICES	29,539.11	28,000.00	31,000.00	28,000.00
Totals for dept 210-ATTORNEY		29,539.11	28,000.00	31,000.00	28,000.00

CLERK/GENERAL OFFICE

This activity is the cost center for office supplies, postage and telephone services primarily for City Hall operations. The budget provides for 100% of the City Clerk's salary and 50% of the Deputy City Clerk/Account Clerk. Also, 30% of the part-time Receptionist/Clerk Typist who provides support to the City Manager, City Clerk and City Treasurer as well as 10% of the Deputy City Treasurer are included in this budget.

An amount of \$3,500 has been allocated for general office supplies, \$5,500 for postage, with \$9,000 for printing minutes and notices, updating the Code of Ordinances \$3,500 and \$6,500 for telephone services (communications). Conferences and conventions have been allocated \$800. Overall, this budget amounts to \$154,556.

TREASURER/FINANCE

The duties in the Treasurer/Finance Department are under the direction of Suzanne Olin who is designated as City Treasurer. The City Treasurer collects and deposits all city funds. Also, the City Treasurer assists the City Manager in the compiling of the annual budget and evaluating departmental requests. The Treasurer serves in chief financial officer capacity, planning and directing the maintenance of city accounting records. Lori Gerard, Deputy City Treasurer, provides a coordinator role in the areas of insurance as well as supervising payroll, utility and airport billing and invoicing.

The personnel levy within this activity includes 70% of the Treasurer's salary and 10% of the Deputy City Treasurer position is provided within this activity. Wages for the Receptionist/Clerk Typist and the Deputy City Clerk are additionally included at 30%.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 215-CLERK					
101-215-980.000	OFFICE EQUIPMENT		500.00		
101-215-850.000	COMMUNICATIONS	7,303.94	7,000.00	7,000.00	6,500.00
101-215-860.000	TRAVEL EXPENSES	308.09	400.00	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	335.00	800.00	800.00	800.00
101-215-900.000	PRINTING	6,994.70	9,000.00	9,000.00	9,000.00
101-215-955.000	MISCELLANEOUS EXPENSE	865.99	1,000.00	1,000.00	1,000.00
101-215-702.000	SALARIES-PERMANENT	72,767.77	67,258.00	67,258.00	70,399.70
101-215-707.000	SALARIES-TEMPORARY				
101-215-709.000	SALARIES-OVERTIME	5,977.66	7,000.00	7,000.00	7,000.00
101-215-715.000	SOCIAL SECURITY	5,828.94	6,200.00	5,755.00	5,755.00
101-215-716.000	HEALTH INSURANCE	17,966.13	16,500.00	16,500.00	29,837.08
101-215-717.000	LIFE INSURANCE	233.80	300.00	300.00	319.20
101-215-718.000	PENSION	7,701.66	8,200.00	8,200.00	11,018.91
101-215-719.000	ACCRUED VACATION/SICK LEAVE		803.00		
101-215-721.000	LONGEVITY	1,033.48	975.00	975.00	975.00
101-215-722.000	WORKERS COMPENSATION	269.05	300.00	300.00	300.00
101-215-723.000	DENTAL INSURANCE	909.26	1,000.00	1,000.00	1,000.00
101-215-724.000	EYECARE	294.12	353.00	353.00	423.69
101-215-725.000	DISABILITY	671.76	807.00	807.00	827.86
101-215-727.000	OFFICE SUPPLIES	2,803.18	3,500.00	3,500.00	3,500.00
101-215-730.000	POSTAGE	4,214.67	5,000.00	5,500.00	5,500.00
Totals for dept 215-CLERK		136,479.20	136,896.00	135,648.00	154,556.44
Dept 253-TREASURER					
101-253-801.000	PROFESSIONAL SERVICES	1,355.83	1,500.00	1,766.00	1,500.00
101-253-860.000	TRAVEL EXPENSES		50.00		50.00
101-253-910.000	INSURANCE	324.13	350.00	350.00	110.00
101-253-940.000	RENTALS	8,000.00	5,000.00	5,000.00	5,000.00
101-253-955.000	MISCELLANEOUS EXPENSE	971.46	500.00	500.00	500.00
101-253-702.000	SALARIES-PERMANENT	70,868.82	72,000.00	55,000.00	60,822.00
101-253-715.000	SOCIAL SECURITY	5,327.92	7,000.00	4,285.00	4,300.00
101-253-716.000	HEALTH INSURANCE	15,710.35	25,431.00	15,000.00	24,478.22
101-253-717.000	LIFE INSURANCE	204.40	314.20	314.20	235.20
101-253-718.000	PENSION	7,548.44	9,000.00	8,000.00	8,622.94
101-253-719.000	ACCRUED VACATION/SICK LEAVE		1,038.50		
101-253-721.000	LONGEVITY	1,072.46	1,020.50	1,020.50	1,020.50
101-253-722.000	WORKERS COMPENSATION	245.46	260.00	260.00	260.00
101-253-723.000	DENTAL INSURANCE	895.80	1,050.00	900.00	842.80
101-253-724.000	EYECARE	311.89	417.40	417.40	406.92
101-253-725.000	DISABILITY	761.37	968.20	968.20	715.10
101-253-727.000	OFFICE SUPPLIES	837.03	1,000.00	1,000.00	1,000.00
101-253-740.000	OPERATING SUPPLIES	203.76	100.00	100.00	100.00
Totals for dept 253-TREASURER		114,639.12	126,999.80	94,881.30	109,963.68

PLANNING

Under the new 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 which include a Councilmember are appointed by the Mayor for three-year terms, eligible for reappointment.

This item allocates funds for planning commission training including conferences and conventions as needed (\$500). As required by the Commission, \$500 for membership with the Michigan Association of Planning (a merger of the Michigan Society of Planning Officials and the Michigan Chapter of the American Planning Association), and \$500 for public meeting expenses as well as \$843 for miscellaneous expenses. The firm of Williams & Works has been designated by the Commission to provide site plan review services as well as professional assistance in such manners as zoning ordinances amendments. A total of \$6,810 has been allocated.

On November 2, 1999, voters approved a charter amendment providing compensation to the Planning Commissioners. The City Council adopted at its December 6, 1999 meeting, a resolution giving each Commissioner \$25 per meeting to a maximum of \$325 per year (allowing for 11 meetings and 2 work sessions). An amount of \$2,300 has been included in the budget for compensation in consideration of valuable time spent.

The Commission approved the updating of the Master Plan at its October 22, 2007 meeting with the City Council accepting the document on November 5, 2007. As prepared by McKenna Associates the Plan outlines goals and directions for City growth and development.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 400-PLANNING					
101-400-801.000	PROFESSIONAL SERVICES	964.00	500.00	6,800.00	6,800.00
101-400-864.000	CONFERENCES & CONVENTIONS		500.00	500.00	500.00
101-400-900.000	PRINTING	176.00	500.00	500.00	500.00
101-400-955.000	MISCELLANEOUS EXPENSE	525.91	800.00	843.00	843.00
101-400-707.000	SALARIES-TEMPORARY	1,900.00	2,000.00	1,400.00	1,600.00
101-400-715.000	SOCIAL SECURITY	145.36	200.00	107.10	200.00
101-400-722.000	WORKERS COMPENSATION	6.75	100.00	100.00	100.00
Totals for dept 400-PLANNING		3,718.02	4,600.00	10,250.10	10,543.00

POLICE

The police department operates 24 hours per day for the protection of all citizens. Police Officers handle such assignments as traffic complaints, parking violations, domestic complaints, and investigations of criminal activities. Also, nuisance complaints such as inoperable vehicles and litter are handled through this department. Civic public relations (e.g. Bicycle Safety) are an important aspect of the department functions.

Barry Getzen has been appointed Police Chief effective May 2, 2011. He had completed a distinguished career with the Michigan State Police amounting to 31 year of service.

The budget proposes a staffing level of six full-time officers: the chief, sergeant and four officers. One of the officers has investigation responsibilities. Police officers will be available to work with School Building Administration when dealing with school rule violations which may be criminal in nature.

Two clerk-dispatchers cover the 6 a.m. to 5:00 p.m. shift. Both work 40 hours per week under this budget.

Six to nine part-time certified officers supplement the staffing needs. Extra shift coverage is requested periodically for school events and community activities. The Department also responds to complaints concerning strays and vicious animals. The Animal Control Officer position is eliminated. The patrol officers will respond and handle all domestic animal calls.

The City has an agreement effective October 4, 2010, with Kent County Sheriff's Department Dispatch Center at a cost of \$30,147 per year.

The department operates 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 Budget rather than the Equipment Fund. This was initiated because Police vehicles are not utilized by a number of departments. Also, the actual costs of operation can be better reviewed. The RSVP (Retired Senior Volunteer

Program) vehicle has been provided through donations. The department has three mountain bikes used for patrol, one of which is donated.

Training and education continues to be an important element of police operations. Public Act 302 states shared revenues are available for this purpose. Receipt of these funds requires that the City not cut back on its level of funding for training and that Act 302 monies be used over and above City funding.

The following capital expenditures has been planned:

- pay the third year (three year total) lease for two 2010 patrol cars at \$7,500 each. These would replace the two 2005 Impalas.

No further change in the level of service is planned for fiscal year 2011-2012. Police protection is a labor intensive service with such costs representing 81.29% of the police department budget. It is also noted that the Police budget is approximately 35% of the General Fund, the single largest of the Fund.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 301-POLICE DEPARTMENT					
101-301-980.000	OFFICE EQUIPMENT	2,213.39	2,250.00	2,250.00	2,250.00
101-301-981.000	POLICE VEHICLES	44,271.59	15,000.00	15,000.00	15,000.00
101-301-984.000	EQUIPMENT	93.47	30,000.00	25,000.00	5,000.00
101-301-986.000	COMPUTER EQUIPMENT	8,905.03	4,000.00	4,000.00	6,000.00
101-301-741.000	FUEL	12,788.19	15,000.00	15,000.00	21,000.00
101-301-743.000	AMMUNITION	2,760.60	3,000.00	3,000.00	3,000.00
101-301-744.000	UNIFORMS	7,833.40	7,000.00	7,000.00	7,000.00
101-301-802.000	CONTRACTUAL	2,820.80	3,920.00	3,920.00	3,920.00
101-301-803.000	DISPATCHING SERVICES	23,000.00	20,500.00	20,500.00	30,147.00
101-301-804.000	LAW ENFORCEMENT INFORMATION S	2,727.96	3,100.00	3,100.00	3,100.00
101-301-850.000	COMMUNICATIONS	10,740.42	12,000.00	10,000.00	11,000.00
101-301-860.000	TRAVEL EXPENSES		500.00	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	453.22	1,200.00	1,200.00	1,200.00
101-301-910.000	INSURANCE	9,089.01	9,500.00	10,003.39	10,000.00
101-301-930.000	R & M EQUIPMENT	9,582.70	4,500.00	4,500.00	4,500.00
101-301-931.000	R & M POLICE CARS	11,766.41	15,000.00	15,000.00	16,000.00
101-301-955.000	MISCELLANEOUS EXPENSE	1,093.88	3,000.00	3,000.00	3,000.00
101-301-957.000	TRAINING	962.55	4,500.00	4,500.00	4,500.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	1,885.73	1,312.00	1,312.00	1,200.00
101-301-959.000	DRUG ENFORCEMENT	(385.00)			
101-301-990.000	GRANT EXPENDITURES			22,337.00	
101-301-702.000	SALARIES-PERMANENT	358,919.06	379,000.00	370,000.00	380,000.00
101-301-707.000	SALARIES-TEMPORARY	68,550.00	37,200.00	37,200.00	40,000.00
101-301-709.000	SALARIES-OVERTIME	14,757.17	25,000.00	25,000.00	25,000.00
101-301-715.000	SOCIAL SECURITY	36,007.95	40,000.00	35,000.00	35,000.00
101-301-716.000	HEALTH INSURANCE	72,305.69	73,600.00	70,000.00	92,760.10
101-301-717.000	LIFE INSURANCE	1,106.00	1,500.00	1,500.00	1,500.00
101-301-718.000	PENSION	41,659.25	46,113.80	46,113.80	58,426.53
101-301-719.000	ACCRUED VACATION/SICK LEAVE		12,255.10		
101-301-720.000	HOLIDAY PAY	8,050.25	10,000.00	10,000.00	10,000.00
101-301-721.000	LONGEVITY	2,925.00	4,030.00	4,030.00	4,030.00
101-301-722.000	WORKERS COMPENSATION	10,094.96	9,500.00	9,500.00	9,500.00
101-301-723.000	DENTAL INSURANCE	3,499.88	4,361.80	4,361.80	4,780.89
101-301-724.000	EYECARE	1,665.96	1,999.20	1,999.20	1,811.04
101-301-725.000	POLICE DISABILITY INS	4,146.40	4,720.60	4,720.60	4,515.00
101-301-727.000	OFFICE SUPPLIES	1,702.28	2,100.00	2,100.00	2,100.00
101-301-740.000	OPERATING SUPPLIES	3,129.78	3,150.00	3,150.00	3,150.00
Totals for dept 301-POLICE DEPARTMENT		781,122.98	809,812.50	795,797.79	820,890.56

FIRE/RESCUE

The functions of the fire department are 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 Vergennes Township and the upper two thirds of Lowell Charter Township.

The Lowell Area Fire and Emergency Services Authority was created in November, 2008 to provide a greater cooperation of oversight and sharing of department expenses.

A six member board meets to provide this review. Costs are allocated by property values, populations and numbers of fire runs.

Also, the department has incorporated responsibilities of Lowell Area Rescue. This service has since 1973 provided a first response to medical emergencies and accidents before an ambulance would transport to a hospital. In April of 1990, the Rescue was transferred from the Police to the Fire Department, consolidating emergency services into one building.

Currently, 26 volunteers are cross-trained to serve on the Fire/Rescue Department, while one is medical only.

With the adoption of the Authority, a new budget is created for the department. \$75,000 is planned for City expenditures out of \$226,137 with Lowell Charter and Vergennes Townships contributing the remaining.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 336-FIRE					
101-336-985.000	FIRE COMMISSION PAYMENT	64,843.92	75,000.00	75,000.00	75,000.00
101-336-850.000	COMMUNICATIONS	195.52			
101-336-860.000	TRAVEL EXPENSES	80.85			
101-336-920.000	PUBLIC UTILITIES	834.35			
101-336-931.000	R & M/VEHICLES	(108.80)			
101-336-940.000	RENTALS	109.40			
101-336-957.000	TRAINING	99.55			
101-336-703.000	SALARIES-CUSTODIAL	80.63			
101-336-707.000	SALARIES-TEMPORARY	8,887.00			
101-336-715.000	SOCIAL SECURITY	691.96			
101-336-722.000	WORKERS COMPENSATION	4,630.51			
Totals for dept 336-FIRE		80,344.89	75,000.00	75,000.00	75,000.00

AMBULANCE

In accordance with City Council action of April, 1988, contributions have been allocated for the establishment of a local ambulance service. Lowell Ambulance, a subsidiary of Rockford Ambulance, has provided this service.

A 2,170 square foot ambulance building adjacent to the Look Memorial Fire Station has been constructed. In conjugation with the City, Lowell and Vergennes Townships, the \$303,000 structure will address space needs of Lowell Ambulance.

As part of an agreement with Rockford Ambulance, the City is contributing \$16,000 over five years toward construction costs. Thus, \$3,489 (the fifth payment out of five) has been budgeted. City service contributions during this time have been eliminated.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET

Dept 651-AMBULANCE					
101-651-802.000	CONTRACTUAL SERVICES-AMBULANCE	3,632.00	3,600.00	3,488.00	3,488.00
Totals for dept 651-AMBULANCE		3,632.00	3,600.00	3,488.00	3,488.00

CITY HALL

This activity includes cleaning services (\$5,000), insurance (\$5,580), as well as heating/air-conditioning maintenance, public utilities (\$35,000) and miscellaneous repairs to the City Hall building.

A total of \$5,000 has been set aside for necessary repairs.

CEMETERY

The cemetery activity includes all care and maintenance (grass mowing and trimming) of Oakwood Cemetery. In addition, gravesites are sold and recorded, graves excavated and funerals expedited. During 2010, 33 burials took place at Oakwood.

No planned improvements are contemplated for the cemetery this year. But, a new cemetery office/maintenance building has been placed in the Capital Improvements Plan and will be considered as funds become available. Additionally, an allocation of \$13,000 for summer employment will assist during the intensive maintenance periods.

ENGINEERING/BUILDING INSPECTION.

Funds have been provided on a contractual basis (\$7,000) to Imperial Municipal Services, Inc. of Rockford to perform code enforcement work and issue sign permits.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 265-CITY HALL					
101-265-975.000	BUILDING IMPROVEMENTS			1,020.00	1,020.00
101-265-802.000	CONTRACTUAL	6,260.43	6,000.00	5,500.00	5,000.00
101-265-910.000	INSURANCE	2,868.72	4,000.00	5,587.27	5,580.00
101-265-920.000	PUBLIC UTILITIES	39,278.58	35,000.00	35,000.00	35,000.00
101-265-930.000	REPAIR & MAINTENANCE	8,480.13	7,000.00	9,000.00	5,000.00
101-265-940.000	RENTALS	1,828.52	900.00	1,800.00	1,200.00
101-265-702.000	SALARIES-PERMANENT	2,210.41	1,500.00	3,500.00	7,000.00
101-265-707.000	SALARIES-TEMPORARY	691.92		500.00	500.00
101-265-709.000	SALARIES-OVERTIME	82.46	50.00	50.00	50.00
101-265-715.000	SOCIAL SECURITY	558.33	115.00	320.00	210.00
101-265-740.000	OPERATING SUPPLIES	2,394.41	1,600.00	4,000.00	3,000.00
Totals for dept 265-CITY HALL		64,653.91	56,165.00	66,277.27	63,560.00
Dept 276-CEMETERY					
101-276-970.000	CAPITAL OUTLAY		500.00	500.00	500.00
101-276-971.000	REPURCHASE GRAVES		500.00	500.00	500.00
101-276-974.000	LAND IMPROVEMENTS	2,000.00	2,000.00	2,000.00	2,000.00
101-276-744.000	UNIFORMS	110.05	150.00	150.00	150.00
101-276-801.000	PROFESSIONAL SERVICES		200.00	200.00	200.00
101-276-802.000	CONTRACTUAL	1,125.00	2,000.00	900.00	1,100.00
101-276-850.000	COMMUNICATIONS	639.74	600.00	350.00	350.00
101-276-860.000	TRAVEL EXPENSES	24.00	50.00	50.00	50.00
101-276-864.000	CONFERENCES & CONVENTIONS	181.87	450.00	450.00	450.00
101-276-900.000	PRINTING	44.00	400.00	400.00	400.00
101-276-910.000	INSURANCE	3,040.79	1,700.00	2,831.03	2,800.00
101-276-920.000	PUBLIC UTILITIES	2,357.37	3,000.00	3,000.00	3,000.00
101-276-930.000	REPAIR & MAINTENANCE	2,112.34	2,000.00	2,000.00	2,000.00
101-276-940.000	RENTALS	17,381.39	19,000.00	19,000.00	19,150.00
101-276-955.000	MISCELLANEOUS EXPENSE	953.19	400.00	450.00	450.00
101-276-702.000	SALARIES-PERMANENT	24,276.54	22,000.00	22,000.00	21,445.00
101-276-707.000	SALARIES-TEMPORARY	9,816.36	13,000.00	13,000.00	13,000.00
101-276-709.000	SALARIES-OVERTIME	632.55	800.00	800.00	800.00
101-276-715.000	SOCIAL SECURITY	2,945.50	2,000.00	2,700.00	2,700.00
101-276-716.000	HEALTH INSURANCE	7,651.20	8,777.00	8,777.00	9,966.13
101-276-717.000	LIFE INSURANCE	87.78	110.00	110.00	110.00
101-276-718.000	PENSION	2,479.99	3,000.00	3,000.00	3,154.44
101-276-719.000	ACCRUED VACATION/SICK LEAVE		300.00		
101-276-721.000	LONGEVITY	370.50	400.00	400.00	400.00
101-276-722.000	WORKERS COMPENSATION	846.77	1,000.00	1,000.00	1,000.00
101-276-723.000	DENTAL INSURANCE	394.13	450.00	450.00	450.00
101-276-724.000	EYECARE	144.84	175.00	175.00	165.68
101-276-725.000	DISABILITY	251.64	260.00	260.00	251.64
101-276-727.000	OFFICE SUPPLIES	209.04	200.00	200.00	200.00
101-276-740.000	OPERATING SUPPLIES	2,622.04	4,100.00	4,100.00	3,150.00
Totals for dept 276-CEMETERY		82,698.62	89,522.00	89,753.03	89,892.89

Dept 371-BUILDING INSPECTION DEPARTMENT				
	CONTRACTUAL-BUILDING			
101-371-802.000	INSPECTION	7,927.69	7,000.00	7,000.00
101-371-955.000	MISCELLANEOUS EXPENSE			
Totals for dept 371-BUILDING INSPECTION DEPARTMENT		7,927.69	7,000.00	7,000.00

PUBLIC WORKS

The Department of Public Works provides for the construction, operation and maintenance of physical properties and services of the City. Such services include streets, equipment (motor pool), water treatment and wastewater treatment, parks, cemetery and water distribution. Eleven employees (two contractual) with the Wastewater Treatment Plant are assigned by cost to various funds.

Within the Public Works activity, costs attributed to the Public Works Garage and grounds as well as street lights (\$20,000) and parking lots are allocated. Personnel costs for the Director (50%), four department employees and the City Manager (5%) are also included. Repair and maintenance accounts for \$3,000 as well as replacement of street lights (\$2,500) and structure and small roof repairs (\$3,000), office supplies (\$800) and operating supplies (\$4,000) which provide hand tools, posts, bolts, paint, cleaning products and bulbs.

Also, consideration for a storage building has been placed on the Capital Improvements Plan for future funding.

SIDEWALKS

Repair and maintenance work on sidewalks is budgeted under this item. A total of \$17,497 has been allocated.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 441-DEPARTMENT OF PUBLIC WORKS					
101-441-975.000	BUILDING IMPROVEMENTS		3,000.00	3,500.00	3,000.00
101-441-744.000	UNIFORMS	175.04	300.00	300.00	300.00
101-441-802.000	CONTRACTUAL	487.31	1,000.00	1,000.00	500.00
101-441-850.000	COMMUNICATIONS	2,433.01	2,000.00	2,000.00	2,000.00
101-441-864.000	CONFERENCES & CONVENTIONS		200.00	200.00	200.00
101-441-910.000	INSURANCE	6,323.25	5,500.00	4,859.40	4,860.00
101-441-920.000	PUBLIC UTILITIES	14,697.27	18,000.00	18,000.00	18,000.00
101-441-926.000	STREET LIGHTING	21,633.23	24,000.00	20,000.00	20,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	4,769.38	3,000.00	1,500.00	2,500.00
101-441-929.000	TREE FUND EXPENDITURES	16,527.86	15,000.00	15,000.00	
101-441-930.000	REPAIR & MAINTENANCE	2,779.63	3,000.00	3,000.00	3,000.00
101-441-940.000	RENTALS	2,734.84	4,200.00	4,200.00	3,500.00
101-441-955.000	MISCELLANEOUS EXPENSE	1,504.96	1,800.00	1,800.00	1,800.00
101-441-702.000	SALARIES-PERMANENT	45,883.90	48,510.40	48,510.40	48,512.00
101-441-707.000	SALARIES-TEMPORARY	983.66	1,200.00	1,200.00	1,200.00
101-441-709.000	SALARIES-OVERTIME	64.98	500.00	500.00	500.00
101-441-715.000	SOCIAL SECURITY	3,805.66	4,500.00	4,500.00	4,500.00
101-441-716.000	HEALTH INSURANCE	8,488.20	9,148.00	7,000.00	9,883.84
101-441-717.000	LIFE INSURANCE	129.36	155.20	155.20	155.20
101-441-718.000	PENSION	5,503.30	5,868.90	5,868.90	6,950.77
101-441-719.000	ACCRUED VACATION/SICK LEAVE		637.40		
101-441-721.000	LONGEVITY	557.06	619.50	619.50	619.50
101-441-722.000	WORKERS COMPENSATION	1,529.00	1,500.00	1,500.00	1,500.00
101-441-723.000	DENTAL INSURANCE	382.80	417.70	417.70	407.28
101-441-724.000	EYECARE	145.92	175.20	175.20	167.02
101-441-725.000	DISABILITY INSURANCE	567.69	586.50	586.50	568.71
101-441-727.000	OFFICE SUPPLIES	521.72	800.00	800.00	600.00
101-441-740.000	OPERATING SUPPLIES	4,017.73	4,000.00	4,000.00	4,000.00
Totals for dept 441-DEPARTMENT OF PUBLIC WORKS		146,646.76	159,618.80	151,192.80	139,224.32
Dept 442-SIDEWALK					
101-442-930.000	REPAIR & MAINTENANCE		500.00	1,250.00	1,200.00
101-442-940.000	RENTALS	2,642.74	3,500.00	1,500.00	1,500.00
101-442-955.000	MISCELLANEOUS EXPENSE		150.00	150.00	150.00
101-442-702.000	SALARIES-PERMANENT	2,825.60	4,517.00	4,517.00	4,515.00
101-442-707.000	SALARIES-TEMPORARY	151.55		24.00	
101-442-709.000	SALARIES-OVERTIME	241.52	350.00	1,115.00	350.00
101-442-715.000	SOCIAL SECURITY	244.27	140.00	340.00	282.00
101-442-716.000	HEALTH INSURANCE	1,479.03	1,847.00	1,847.00	2,098.13
101-442-717.000	LIFE INSURANCE	18.48	22.20	22.20	20.16
101-442-718.000	PENSION	522.10	561.30	561.30	664.09
101-442-719.000	ACCRUED VACATION/SICK LEAVE		12.30	12.30	
101-442-721.000	LONGEVITY	78.00	45.50	78.01	45.50
101-442-722.000	WORKERS COMPENSATION	157.81			

101-442-723.000	DENTAL INSURANCE	83.01	90.00	90.00	83.84
101-442-724.000	EYECARE	30.48	40.00	40.00	34.88
101-442-725.000	DISABILITY	52.93	55.00	55.00	52.98
Totals for dept 442-SIDEWALK		10,508.57	18,430.30	57,501.81	17,496.58

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 758-DOG PARK					
101-758-930.000	REPAIR & MAINTENANCE	813.14	1,000.00	1,000.00	1,000.00
101-758-740.000	OPERATING SUPPLIES	40.49			
Totals for dept 758-DOG PARK		853.63	1,000.00	1,000.00	1,000.00

REFUSE

The City approved a three year contract with Red Creek Services, Inc. of Ada for refuse pickup. The firm was awarded the contract to also provide recycling and yard waste pickup. As authorized in February, 1994, a bag purchase system continues. Residents pay \$1.50 per bag. The cost of recycling for residents participating with the city has been provided by Red Creek. Yard waste (leaves, grass and tree branches) collection is provided with residents paying \$2 per bag covering the entire cost of this service.

Based on average monthly costs, \$60,000 has been allocated for waste pickup. The offsetting revenue from the sale of bags (\$60,000) results in an offsetting cost.

PARKS

The parks activity includes all care, maintenance (grass mowing, watering, playground and picnic equipment care) and security in all City parks. The mowing of Creekside, Richards, McMahon, Stoney Lakeside and Recreation Parks will be undertaken by contract through Manszewski Excavating. A total of \$28,200 has been budgeted in the Parks. As approved by Council on December 15, 2008, Manszewski was awarded a three year contract

Under contractual services is the cost of renting two port-a-johns (\$1,500 in total) at the Recreation Park ball field from May to October. Also, \$1,300 is provided for testing Stoney Lake.

- Also, \$20,000 has been provided for equipment rental. The Lee Fund will contribute \$5,000 toward parks maintenance.
- The City Council with the recommendation of the Parks and Recreation Commission has completed agreements with the YMCA, Lowell Little League, Lowell Youth Football, Lowell Xtreme Softball, Kent County Youth Fair, Lowell Rugby and Lowell Lacrosse for the parks and pay per participant for the usage.
- A Recreation Plan has been adopted by the Parks and Recreation Commission and City Council outlining projects for future federal grants.
- \$1,000 has been budgeted for vandalism
- \$11,000 has been allocated for water, sewer and electric at parks.

- \$11,000 has been provided for seasonal, part time employment

SHOWBOAT

With the acceptance of ownership by the City Council for the Lowell Showboat at its December 4, 2000 meeting, a budgeted activity for the boat's care and maintenance is now provided. The Lowell Area Chamber of Commerce is responsible for the scheduling of events.

A total of \$750 has been allocated for insurance, \$450 for public utilities, \$1,000 involving repair and maintenance and \$100 for miscellaneous expenses.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 523-TRASH					
101-523-802.000	CONTRACTUAL	88,730.41	74,000.00	74,000.00	60,000.00
Totals for dept 523-TRASH		88,730.41	74,000.00	74,000.00	60,000.00
Dept 751-PARKS AND RECREATION DEPARTMENT					
101-751-974.000	LAND IMPROVEMENTS				3,650.00
101-751-744.000	UNIFORMS	161.55	200.00	200.00	200.00
101-751-802.000	CONTRACTUAL	28,472.50	29,500.00	29,500.00	31,000.00
101-751-850.000	COMMUNICATIONS	1,828.19	2,220.00	2,220.00	2,500.00
101-751-864.000	CONFERENCES & CONVENTIONS		100.00	100.00	100.00
101-751-910.000	INSURANCE	3,468.83	3,500.00	3,212.40	3,250.00
101-751-920.000	PUBLIC UTILITIES	16,950.93	12,500.00	15,500.00	11,000.00
101-751-930.000	REPAIR & MAINTENANCE	34,241.80	9,100.00	9,100.00	9,100.00
101-751-931.000	VANDALISM		1,000.00	1,000.00	1,000.00
101-751-940.000	RENTALS	27,665.30	20,000.00	20,000.00	20,000.00
101-751-955.000	MISCELLANEOUS EXPENSE		900.00	900.00	900.00
101-751-990.000	GRANT EXPENDITURES			25,308.00	
101-751-702.000	SALARIES-PERMANENT	42,141.06	34,510.40	34,510.40	34,709.00
101-751-707.000	SALARIES-TEMPORARY	11,709.79	11,000.00	11,000.00	11,000.00
101-751-708.000	SALARIES-STAND BY	551.34		237.12	
101-751-709.000	SALARIES-OVERTIME	474.78	500.00	530.00	500.00
101-751-715.000	SOCIAL SECURITY	4,456.07	3,100.00	3,530.00	3,530.00
101-751-716.000	HEALTH INSURANCE	5,687.06	7,189.00	7,189.00	7,488.91
101-751-717.000	LIFE INSURANCE	124.74	149.70	149.70	136.08
101-751-718.000	PENSION	4,026.29	4,396.80	4,396.80	5,066.39
101-751-719.000	ACCRUED VACATION/SICK LEAVE		410.60		
101-751-721.000	LONGEVITY	544.04	640.30	640.30	640.30
101-751-722.000	WORKERS COMPENSATION	1,099.93	800.00	800.00	800.00
101-751-723.000	DENTAL INSURANCE	388.83	422.30	422.30	410.92
101-751-724.000	EYECARE	166.48	199.80	199.80	190.44
101-751-725.000	DISABILITY INSURANCE	404.89	419.20	419.20	404.90
101-751-740.000	OPERATING SUPPLIES	6,024.11	7,500.00	7,500.00	8,500.00
Totals for dept 751-PARKS AND RECREATION DEPARTME		190,588.51	150,258.10	178,565.02	156,076.94
Dept 757-SHOWBOAT					
101-757-910.000	INSURANCE	704.14	750.00	750.00	750.00
101-757-920.000	SHOWBOAT UTILITIES	325.02	550.00	300.00	450.00
101-757-930.000	REPAIR & MAINTENANCE	1,026.60	1,000.00	1,000.00	1,000.00
101-757-955.000	MISCELLANEOUS EXPENSE		100.00	100.00	100.00
101-757-702.000	SALARIES-PERMANENT	121.99			
Totals for dept 757-SHOWBOAT		2,177.75	2,400.00	2,150.00	2,300.00

LIBRARY

The \$1.3 million 8800 square foot library was opened in February 1997 at the northwest corner of Avery and N. Monroe Streets. This has provided needed facility space to serve this community. Funding for the construction has raised over \$885,000 through the Look Memorial Fund, corporate, individual and foundation support. In particular, a generous donation from Harold Englehardt, long time City resident and businessman, made the Harold and Mildred Englehardt Public Library a reality. A \$770,000 ten-year Building Authority Bond provided the remaining financial support which had been successfully paid in full during March, 2007. Dedication of this facility was held on May 18, 1997.

A November 1994 election established the Kent District Library system and a library millage. In August, 2004, KDL received a millage renewal approval of 0.88 mills. From this millage, the District Library provides the Lowell library with a \$7,741 per year contribution toward the maintenance budget. City funds make up the balance of the Library's estimated \$55,984 maintenance costs. Amounts are set aside for the salaries of City maintenance (\$7,000), public utility charges (\$27,000), repair and maintenance such as cleaning, pest control, heating and air conditioning maintenance, and parking lot lighting, (\$8,500), insurance (\$2,460), and communications and miscellaneous (\$1,300). The building has been reroofed, resided and newly carpeted through Lowell Area Community and LCTV Endowment Funds.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 790-LIBRARY					
101-790-975.000	BUILDING IMPROVEMENTS	37,500.00		24,789.00	
101-790-850.000	COMMUNICATIONS	1,501.96	1,300.00	1,500.00	1,300.00
101-790-887.000	CONTRIBUTIONS & MAINTENANCE	40.00			
101-790-910.000	INSURANCE	2,826.73	2,700.00	2,460.90	2,460.90
101-790-920.000	PUBLIC UTILITIES	26,022.47	27,000.00	27,000.00	27,000.00
101-790-930.000	REPAIR & MAINTENANCE	8,361.86	9,000.00	9,000.00	8,500.00
101-790-940.000	RENTALS	3,613.30	3,500.00	3,500.00	3,500.00
101-790-990.000	GRANT EXPENDITURES			53,402.00	
101-790-702.000	SALARIES-PERMANENT	7,787.71	7,000.00	8,000.00	7,000.00
101-790-707.000	SALARIES-TEMPORARY	1,223.71		1,500.00	1,000.00
101-790-709.000	SALARIES-OVERTIME	53.67	100.00	110.00	100.00
101-790-715.000	SOCIAL SECURITY	689.10	600.00	700.00	600.00
101-790-716.000	HEALTH INSURANCE	911.21	1,077.96	1,077.96	1,223.90
101-790-717.000	LIFE INSURANCE	10.78	14.00	14.00	11.76
101-790-718.000	PENSION	304.55	350.00	350.00	387.39
101-790-719.000	ACCRUED VACATION/SICK LEAVE		30.00		
101-790-721.000	LONGEVITY	45.50	40.00	45.50	
101-790-722.000	WORKERS COMPENSATION	201.92	500.00	500.00	300.00
101-790-723.000	DENTAL INSURANCE	48.37	51.00	51.00	48.90
101-790-724.000	EYECARE	25.49	22.00	22.00	20.35
101-790-725.000	DISABILITY	23.21	32.00	32.00	30.90
101-790-740.000	OPERATING SUPPLIES	2,149.23	2,500.00	2,500.00	2,500.00
Totals for dept 790-LIBRARY		93,340.77	55,816.96	136,554.36	55,984.10

HISTORIC DISTRICT COMMISSION

At its November 4, 1996 meeting, the City Council adopted a historic district ordinance encompassing 54 properties of significance to the community's heritage. Prior, a study committee documented each structure with its historic and architectural character. Through the formation of a five member Historic District Commission, review of plans involving changes to the exterior of a structure will be examined to conform to historic design. The goal of the Commission is to recognize, protect and preserve for present and future generations the historic buildings of Lowell, and to prevent, irreparable damage that occurs through neglect, and the inappropriate replacement of, or additions to, these historic structures which now have attained National Register status. The budget of \$800 includes professional services (\$500), publications/memberships and conferences (\$200) and miscellaneous expenses (\$100).

LOWELL AREA HISTORICAL MUSEUM

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. Efforts have been placed for the Museum to restore the Graham Building, a building on the National Registry of Historical Places. A successful November 2002 election has provided 0.25 mills toward Museum operations. Also, \$10,000 is budgeted for utilities as well as \$2,200 allocated for insurance on the building.

The building, located at the northeast corner of West Main and Hudson, has been recently dedicated for the Museum offices, archives and meeting space. It was dedicated in September 2001.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Dept 803-HISTORICAL COMMISSION/PROGRAM					
101-803-801.000	PROFESSIONAL SERVICES	211.26	1,000.00	300.00	500.00
101-803-864.000	CONFERENCES & CONVENTIONS	315.08	200.00	200.00	200.00
101-803-955.000	MISCELLANEOUS EXPENSE	178.69			100.00
101-803-727.000	OFFICE SUPPLIES		250.00		
Totals for dept 803-HISTORICAL COMMISSION/PROGRAM		705.03	1,450.00	500.00	800.00
Dept 804-MUSEUM					
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	2,962.76	250.00	2,200.00	1,000.00
101-804-910.000	INSURANCE	2,471.68	2,500.00	2,178.53	2,200.00
101-804-920.000	PUBLIC UTILITIES	7,806.62	9,000.00	9,000.00	10,000.00
101-804-940.000	RENTALS	895.71	500.00	750.00	1,500.00
101-804-702.000	SALARIES-PERMANENT	586.67	500.00	500.00	500.00
101-804-707.000	SALARIES-TEMPORARY	412.35	300.00	300.00	300.00
101-804-709.000	SALARIES-OVERTIME	15.32	30.00	30.00	30.00
101-804-715.000	SOCIAL SECURITY	75.69	63.00	63.00	63.00
Totals for dept 804-MUSEUM		15,226.80	13,143.00	15,021.53	15,593.00

UNALLOCATED

This category is reserved for unanticipated expenditures. Additionally, items that are difficult to fit within a specific budget (e.g. public officials liability insurance) are included.

CONTINGENCY

Monies are allocated for activities which are unanticipated or under-funded. None is budgeted in this account. When budget amendments are required, funds are reallocated as necessary.

TRANSFER TO OTHER FUNDS

The General Fund will transfer the following to:

- Local Street Fund (\$75,000) for assistance in administration.
- Local Street Fund Construction (\$89,886)
- City Hall – Police Station Construction Fund (\$337,185) for the ninth payment toward a Building Authority bond.

TOTAL EXPENDITURES

The General Fund expenditures (including transfers out) total \$2,489,112.73. This represents 2.79% less than the 2010-2011 budget estimated total.

FUND BALANCE

An unreserved fund balance of \$208,200 in the General Fund has been planned. This represents 8.3% of the budget.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET

Dept 294-UNALLOCATED MISCELLANEOUS					
101-294-910.000	UNALLOCATED INSURANCE	(1,581.61)			
101-294-955.000	UNALLOCATED MISCELLANEOUS	9,797.48	20,000.00	25,000.00	12,000.00
Totals for dept 294-UNALLOCATED MISCELLANEOUS		8,215.87	20,000.00	25,000.00	12,000.00

Dept 906-DEBT SERVICE					
101-906-991.000	PRINCIPAL	27,867.00			
101-906-995.000	INTEREST	536.80			
Totals for dept 906-DEBT SERVICE		28,403.80			

Dept 965-TRANSFERS OUT					
101-965-999.203	TRANS TO LOCAL STREET FUND	75,000.00	75,000.00	75,000.00	75,000.00
101-965-999.204	TRANS TO LOCAL CONSTR FUND	99,230.00	97,607.29	90,720.87	89,886.42
	TRANS TO CITY HALL				
101-965-999.470	CONSTRUCTION FUND	319,000.00	279,585.00	279,585.00	337,185.00
Totals for dept 965-TRANSFERS OUT		493,230.00	452,192.29	445,305.87	502,071.42
TOTAL APPROPRIATIONS		2,530,486.54	2,453,568.75	2,560,701.88	2,489,112.73

NET OF REVENUES/APPROPRIATIONS - FUND 101		129,809.13	20,717.25	92,944.72	(143,806.25)
BEGINNING FUND BALANCE		129,253.05	259,062.18	259,062.18	352,006.90
ENDING FUND BALANCE		259,062.18	279,779.43	352,006.90	208,200.65

MAJOR STREET FUND

This fund derived from gas and weight tax revenues received through State Public Act 51 of 1951 provide for the care and maintenance of the City's 7.81 miles of designated major streets. Maintenance includes surface patching, sweeping and flushing, shoulder or curb maintenance, drainage (ditch or storm tile), roadside cleanup, grass and weed control, traffic services, winter maintenance, and engineering/record-keeping/administration. Construction includes new streets, reconstruction or resurfacing.

Part of three street department employees' salaries are allocated by maintenance (\$8,761) and winter (\$20,411) services. Also, \$16,950 is allocated in administration.

The City has received for a Federal Surface Transportation – Small Urban Program grant in FY 2011-12 reconstructing Bowes Road from 1950 feet west of Valley Vista to 2925 feet west as well as milling and resurfacing of Bowes from South Hudson to South West Streets. The total project is estimated at \$417,501 in which \$334,000 would be provided from the grant. Also, a grant for FY 2013-14 under the Small Urban Program has been awarded to complete the remaining section of Bowes to M-21 (\$223,311 project; \$178,648 grant).

The Major Street Fund will have a planned fund balance of approximately \$7,834.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 202 - MAJOR STREET FUND					
ESTIMATED REVENUES					
202-000-665.000	INTEREST	238.09	250.00	100.00	150.00
202-000-677.000	MISCELLANEOUS	8,436.60		1,763.21	1,500.00
202-000-687.000	TRANSPORTATION FUND	171,134.44	175,000.00	175,000.00	175,000.00
202-000-688.000	TRUNKLINE MAINTENANCE	5,140.42	6,500.00	10,000.00	10,000.00
202-000-689.000	STATE REVENUE CAPITAL GRANT	30,456.00			
202-000-690.000	GRAND RAPIDS FOUNDATION GRANT	46,969.59			
Totals for dept 000-		262,375.14	181,750.00	186,863.21	186,650.00
TOTAL ESTIMATED REVENUES		262,375.14	181,750.00	186,863.21	186,650.00
APPROPRIATIONS					
Dept 450-CAPITAL OUTLAY					
202-450-970.000	CAPITAL OUTLAY	120,330.06	50,000.00	31,000.00	83,500.00
Totals for dept 450-CAPITAL OUTLAY		120,330.06	50,000.00	31,000.00	83,500.00
Dept 463-MAINTENANCE					
202-463-744.000	UNIFORMS	85.05	200.00	200.00	
202-463-802.000	CONTRACTUAL	14,737.30	15,000.00	15,000.00	16,500.00
202-463-850.000	COMMUNICATIONS	449.15	440.00	400.00	
202-463-864.000	CONFERENCES & CONVENTIONS		300.00	300.00	300.00
202-463-930.000	REPAIR & MAINTENANCE				
202-463-940.000	RENTALS	3,368.96	5,500.00	4,000.00	6,500.00
202-463-956.000	CONTINGENCY-STORM		1,500.00	1,000.00	1,500.00
202-463-702.000	SALARIES-PERMANENT	2,766.05	4,100.00	4,100.00	4,088.00
202-463-707.000	SALARIES-TEMPORARY	486.60	1,500.00	1,500.00	1,500.00
202-463-708.000	SALARIES-STAND BY	526.85		247.63	350.00
202-463-709.000	SALARIES-OVERTIME	55.32	400.00	250.00	400.00
202-463-715.000	SOCIAL SECURITY	340.85	450.00	450.00	450.00
202-463-716.000	HEALTH INSURANCE	878.39	752.00	752.00	848.04
202-463-717.000	LIFE INSURANCE	15.40	20.00	20.00	16.80
202-463-718.000	PENSION	474.05	520.00	520.00	600.19
202-463-719.000	ACCRUED VACATION/SICK LEAVE		229.00		
202-463-721.000	LONGEVITY	98.81	136.00	136.00	136.00
202-463-722.000	WORKERS COMPENSATION	182.25	600.00	250.00	250.00
202-463-723.000	DENTAL INSURANCE	47.46	51.60	51.60	50.18
202-463-724.000	EYECARE	20.88	25.10	25.10	23.92
202-463-725.000	DISABILITY INSURANCE	43.57	49.40	49.40	47.56
202-463-740.000	OPERATING SUPPLIES	12,887.65	6,500.00	6,500.00	8,500.00
Totals for dept 463-MAINTENANCE		37,464.59	38,273.10	35,751.73	42,060.69

Dept 474-TRAFFIC

202-474-744.000	UNIFORMS		4,000.00		
202-474-801.000	PROFESSIONAL SERVICES		300.00	300.00	
202-474-802.000	CONTRACTUAL	1,635.09	2,000.00	2,000.00	4,000.00
202-474-864.000	CONFERENCES & CONVENTIONS		300.00	300.00	300.00
202-474-920.000	PUBLIC UTILITIES	4,305.62	2,000.00	2,000.00	1,500.00
202-474-930.000	REPAIR & MAINTENANCE		1,200.00	500.00	1,200.00
202-474-940.000	RENTALS	310.63	1,200.00	1,200.00	1,200.00
202-474-702.000	SALARIES-PERMANENT	792.01	500.00	500.00	500.00
202-474-707.000	SALARIES-TEMPORARY	226.75	210.00	210.00	210.00
202-474-709.000	SALARIES-OVERTIME		55.00	150.00	55.00
202-474-715.000	SOCIAL SECURITY	78.28	70.00	70.00	70.00
202-474-716.000	HEALTH INSURANCE	14.52			
202-474-718.000	PENSION	151.02	160.00	160.00	
202-474-719.000	ACCRUED VACATION/SICK LEAVE		25.00	25.00	
202-474-721.000	LONGEVITY		25.00	25.00	25.00
202-474-722.000	WORKERS COMPENSATION	48.19	50.00	50.00	50.00
202-474-725.000	DISABILITY INSURANCE	14.28	20.00	20.00	
202-474-740.000	OPERATING SUPPLIES	9,237.02	7,500.00	2,500.00	9,000.00
Totals for dept 474-TRAFFIC		16,813.41	19,615.00	10,010.00	18,110.00

Dept 478-WINTER MAINTENANCE

202-478-802.000	CONTRACTUAL				500.00
202-478-850.000	COMMUNICATIONS	65.24		65.75	65.00
202-478-940.000	RENTALS	7,345.78	10,000.00	9,909.00	12,500.00
202-478-956.000	CONTINGENCY-STORM				1,000.00
202-478-702.000	SALARIES-PERMANENT	5,280.79	10,554.80	8,000.00	10,685.25
202-478-707.000	SALARIES-TEMPORARY		200.00	100.00	200.00
202-478-708.000	SALARIES-STAND BY	884.64	700.00	900.00	900.00
202-478-709.000	SALARIES-OVERTIME	916.87	1,500.00	3,200.00	3,500.00
202-478-715.000	SOCIAL SECURITY	621.11	923.00	923.00	1,169.32
202-478-716.000	HEALTH INSURANCE	1,422.90	1,401.30	1,401.30	1,537.53
202-478-717.000	LIFE INSURANCE	36.96	44.40	44.40	40.32
202-478-718.000	PENSION	1,093.67	1,340.70	1,340.70	1,591.39
202-478-719.000	ACCRUED VACATION/SICK LEAVE		69.20		
202-478-721.000	LONGEVITY	129.37	110.50	150.00	150.00
202-478-722.000	WORKERS COMPENSATION	345.56	250.00	250.00	345.00
202-478-723.000	DENTAL INSURANCE	106.27	116.30	116.30	113.55
202-478-724.000	EYECARE	44.40	56.60	56.60	53.94
202-478-725.000	DISABILITY	123.76	127.40	127.40	124.59
202-478-740.000	OPERATING SUPPLIES	4,749.17	6,500.00	9,800.00	8,500.00
Totals for dept 478-WINTER MAINTENANCE		23,166.49	33,894.20	36,384.45	42,975.89

Dept 483-ADMINISTRATION

202-483-801.000	PROFESSIONAL SERVICES	450.00	800.00		800.00
202-483-941.000	DATA PROCESSING	675.00	810.00	810.00	810.00
202-483-955.000	MISCELLANEOUS EXPENSE	59.98	50.00	50.00	
202-483-702.000	SALARIES-PERMANENT	11,595.95	11,280.80	9,500.00	11,246.41
202-483-715.000	SOCIAL SECURITY	336.91	842.00	842.00	860.35
202-483-716.000	HEALTH INSURANCE	1,756.19	2,106.00	2,106.00	2,554.35
202-483-717.000	LIFE INSURANCE	26.18	31.40	31.40	28.56

202-483-718.000	PENSION	1,260.76	1,331.10	1,331.10	1,592.24
202-483-719.000	ACCRUED VACATION/SICK LEAVE		127.00		
202-483-721.000	LONGEVITY	110.49	110.50	110.50	110.00
202-483-722.000	WORKERS COMPENSATION	333.76	150.00	300.00	300.00
202-483-723.000	DENTAL INSURANCE	87.73	94.50	94.50	91.71
202-483-724.000	EYECARE	29.76	35.70	35.70	33.99
202-483-725.000	DISABILITY INSURANCE	132.00	136.30	136.30	131.96
Totals for dept 483-ADMINISTRATION		16,854.71	17,905.30	15,347.50	18,559.57

Dept 906-DEBT SERVICE

DEBT SERVICE

202-906-991.000 PRINCIPAL

202-906-995.000 INTEREST

Totals for dept 906-DEBT SERVICE

Dept 965-TRANSFERS OUT

202-965-999.203	TRANSFER TO LOCAL STREET FUND	45,000.00	45,000.00	45,000.00	20,000.00
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Totals for dept 965-TRANSFERS OUT		45,000.00	45,000.00	45,000.00	20,000.00
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Dept 999-TRANSFERS IN

202-999-999.990 CURRENT FUND CONTRA CHANGE
TRANSFERS OUT

Totals for dept 999-TRANSFERS IN

TOTAL APPROPRIATIONS	259,629.26	204,687.60	173,493.68	225,206.15
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NET OF REVENUES/APPROPRIATIONS - FUND 202	2,745.88	(22,937.60)	13,369.53	(38,556.15)
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BEGINNING FUND BALANCE	30,275.45	33,021.33	33,021.33	46,390.86
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ENDING FUND BALANCE	33,021.33	10,083.73	46,390.86	7,834.71
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LOCAL STREET FUND

The purpose of this fund is to provide for the care and improvement of the City's 13.48 miles of residential, local streets through State Public Act 51 revenues. These monies are used for the same activities as described under Major Streets.

Part of five street department employees' salaries are allocated by maintenance (\$22,077), traffic (\$4,250), and winter services (\$31,650). Also, as with Major Streets, \$18,411 is budgeted for administration.

Since the City receives substantially less revenue for Local Streets from the State (\$66,926) than Major Streets (\$175,000), transfers are needed to provide adequate revenues. Transfers are scheduled from the Major Street Fund (\$25,000) and the General Fund (\$75,000). A fund balance of \$156,239 is planned.

The North Center Street reconstruction project has been authorized for added Community Development Block Grant funding to complete work before the end of the 2010-2011 fiscal year. A total of \$112,251 in added CDBG funds has freed Local Street Construction monies for other expenditures.

The \$90,000 (approximately one mill) is being allocated from the General Fund to Local Streets Construction Fund. A milling and repaving project for Brook Street is planned (\$15,500 Local Street, \$22,000 Community Development Block Grant). Also, \$30,000 is proposed for allocation to the Equipment Fund and \$19,500 for street maintenance projects. An undesignated amount of \$25,000 would be provided for such projects as sidewalks.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
LOCAL STREET FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
203-000-665.000	INTEREST	233.36	80.00	100.00	150.00
203-000-677.000	MISCELLANEOUS	12,225.68			
203-000-687.000	TRANSPORTATION FUND	66,279.17	73,000.00	73,000.00	66,926.00
203-000-699.101	TRANSFER FROM GENERAL FUND	75,000.00	75,000.00	75,000.00	75,000.00
203-000-699.202	TRANSFER FROM MAJOR STREET FUND	45,000.00	45,000.00	45,000.00	25,000.00
203-000-699.204	TRANSFER FROM GF LOCAL CONSTRUCTION	99,230.00	97,607.30	97,607.30	89,886.42
203-000-699.591	TRANSFER FROM WATER- OPERATING	4,393.75			
Totals for dept 000-		302,361.96	290,687.30	290,707.30	256,962.42
TOTAL ESTIMATED REVENUES					
		302,361.96	290,687.30	290,707.30	256,962.42
APPROPRIATIONS					
203-450-970.000	CAPITAL OUTLAY	19,756.04	158,000.00	20,000.00	
203-463-930.000	LOCAL STREET CONSTRUCTION				15,500.00
Totals for dept 450-CAPITAL OUTLAY		19,756.04	158,000.00	20,000.00	15,500.00
Dept 463-MAINTENANCE					
203-463-744.000	UNIFORMS		200.00	200.00	200.00
203-463-802.000	CONTRACTUAL	12,294.30	15,000.00	15,000.00	15,000.00
203-463-850.000	COMMUNICATIONS	394.10	500.00	150.00	650.00
203-463-860.000	TRANSPORTATION				
203-463-864.000	CONFERENCES & CONVENTIONS		300.00	300.00	300.00
203-463-930.000	REPAIR & MAINTENANCE			97,607.30	
203-463-940.000	RENTALS	8,899.80	17,000.00	10,000.00	17,500.00
203-463-955.000	MISCELLANEOUS EXPENSE				1,000.00
203-463-956.000	CONTINGENCY-STORM		1,000.00	1,000.00	1,000.00
203-463-702.000	SALARIES-PERMANENT	12,736.82	12,100.00	12,100.00	12,175.00
203-463-707.000	SALARIES-TEMPORARY	2,837.94	1,000.00	2,000.00	1,000.00
203-463-708.000	SALARIES-STAND BY	460.56	300.00	350.00	350.00
203-463-709.000	SALARIES-OVERTIME	168.04	1,000.00	1,000.00	1,000.00
203-463-715.000	SOCIAL SECURITY	1,328.67	1,100.00	1,100.00	1,100.00
203-463-716.000	HEALTH INSURANCE	2,185.00	1,500.00	1,584.52	3,004.18
203-463-717.000	LIFE INSURANCE	46.20	60.00	60.00	50.40
203-463-718.000	PENSION	1,409.53	1,550.00	1,550.00	1,784.00
203-463-721.000	LONGEVITY	202.15	250.00	250.00	250.00
203-463-722.000	WORKERS COMPENSATION	901.52	1,000.00	1,000.00	1,000.00
203-463-723.000	DENTAL INSURANCE	148.95	170.00	170.00	156.70
203-463-724.000	EYECARE	57.12	70.00	70.00	65.34
203-463-725.000	DISABILITY INSURANCE	141.48	95.00	95.00	141.47

203-463-740.000	OPERATING SUPPLIES	3,991.03	9,000.00	9,000.00	10,500.00
Totals for dept 463-MAINTENANCE		48,203.21	63,195.00	154,586.82	68,227.09

Dept 474-TRAFFIC

203-474-802.000	CONTRACTUAL				450.00
203-474-864.000	CONFERENCES & CONVENTIONS				300.00
203-474-920.000	UTILITIES		300.00	300.00	
203-474-940.000	RENTALS	852.49	1,800.00	1,800.00	3,500.00
203-474-702.000	SALARIES-PERMANENT	2,171.57	1,165.00	2,600.00	2,000.00
203-474-707.000	SALARIES-TEMPORARY	351.55	200.00	600.00	583.00
203-474-709.000	SALARIES-OVERTIME	15.32	75.00	75.00	15.32
203-474-715.000	SOCIAL SECURITY	198.04	200.00	220.00	220.00
203-474-716.000	HEALTH INSURANCE	323.29	350.00	350.00	420.04
203-474-717.000	LIFE INSURANCE	4.62	5.50	550.00	5.04
203-474-718.000	PENSION	135.80	150.00	150.00	172.60
203-474-719.000	ACCRUED VACATION/SICK LEAVE		25.00	25.00	
203-474-721.000	LONGEVITY	19.51	35.10	35.10	35.10
203-474-722.000	WORKERS COMPENSATION	117.70	120.00	120.00	120.00
203-474-723.000	DENTAL INSURANCE	16.61	18.00	18.00	17.27
203-474-724.000	EYECARE	4.20	5.10	5.10	4.86
203-474-725.000	DISABILITY INSURANCE	13.68	14.30	14.30	13.67
203-474-740.000	OPERATING SUPPLIES	3,275.30	2,000.00	2,000.00	2,500.00
Totals for dept 474-TRAFFIC		7,499.68	6,463.00	8,862.50	10,356.90

Dept 478-WINTER MAINTENANCE

203-478-802.000	CONTRACTUAL		500.00		500.00
203-478-850.000	COMMUNICATIONS	87.95	100.00	100.00	100.00
203-478-940.000	RENTALS	14,436.49	16,000.00	20,413.00	12,500.00
203-478-955.000	MISCELLANEOUS EXPENSE		1,000.00		
203-478-956.000	CONTINGENCY-STORM		1,000.00	1,000.00	1,000.00
203-478-702.000	SALARIES-PERMANENT	10,589.77	17,530.00	17,530.00	17,739.00
203-478-707.000	SALARIES-TEMPORARY	20.00	200.00	200.00	200.00
203-478-708.000	SALARIES-STAND BY	851.72	1,000.00	1,000.00	1,000.00
203-478-709.000	SALARIES-OVERTIME	1,367.02	1,500.00	3,600.00	3,600.00
203-478-715.000	SOCIAL SECURITY	1,092.68	1,550.00	1,550.00	1,725.00
203-478-716.000	HEALTH INSURANCE	2,507.38	2,955.00	2,955.00	3,356.65
203-478-717.000	LIFE INSURANCE	63.14	76.00	76.00	68.88
203-478-718.000	PENSION	2,061.86	2,235.40	2,235.40	2,627.09
203-478-721.000	LONGEVITY	207.33	3.00	210.00	210.00
203-478-722.000	WORKERS COMPENSATION	625.38	210.00	625.00	625.00
203-478-723.000	DENTAL INSURANCE	192.48	209.50	209.50	204.03
203-478-724.000	EYECARE	74.04	93.00	93.00	87.93
203-478-725.000	DISABILITY	205.60	212.00	212.00	206.62
203-478-740.000	OPERATING SUPPLIES	7,796.92	4,500.00	8,400.00	8,500.00
Totals for dept 478-WINTER MAINTENANCE		42,179.76	50,873.90	60,408.90	54,250.20

Dept 483-ADMINISTRATION

203-483-801.000	PROFESSIONAL SERVICES	555.00	800.00	800.00	555.00
203-483-864.000	CONFERENCES & CONVENTIONS				
203-483-941.000	DATA PROCESSING	675.00	810.00	810.00	810.00
203-483-955.000	MISCELLANEOUS EXPENSE	125.72	100.00	100.00	100.00
203-483-702.000	SALARIES-PERMANENT	11,073.62	11,280.80	11,280.80	11,246.00

203-483-715.000	SOCIAL SECURITY	858.78	845.00	845.00	860.00
203-483-716.000	HEALTH INSURANCE	1,923.80	2,106.20	2,106.20	2,554.35
203-483-717.000	LIFE INSURANCE	26.18	31.40	31.40	28.56
203-483-718.000	PENSION	1,260.75	1,331.00	1,331.00	1,592.24
203-483-719.000	ACCRUED VACATION/SICK LEAVE		127.00	127.00	
203-483-721.000	LONGEVITY	110.50	110.00	110.00	110.00
203-483-722.000	WORKERS COMPENSATION	313.64	200.00	200.00	300.00
203-483-723.000	DENTAL INSURANCE	87.73	94.50	94.50	89.25
203-483-724.000	EYECARE	29.76	35.70	35.70	33.99
203-483-725.000	DISABILITY INSURANCE	132.00	136.30	136.30	131.96
Totals for dept 483-ADMINISTRATION		17,172.48	18,007.90	18,007.90	18,411.35
Dept 906-DEBT SERVICE					
203-906-991.000	PRINCIPAL	50,000.00	54,511.25	54,511.25	55,000.00
203-906-995.000	INTEREST	23,882.50	17,206.25	21,717.50	19,662.50
203-906-996.000	PAYING AGENT FEES	240.75	300.00	240.75	300.00
Totals for dept 906-DEBT SERVICE		74,123.25	72,017.50	76,469.50	74,962.50
Dept 965-TRANSFERS OUT					
203-965-999.204	TRANSFER FROM GF LOCAL CONSTRUC. FUND				
Totals for dept 965-TRANSFERS OUT					
Dept 999-TRANSFERS IN					
203-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					
TOTAL APPROPRIATIONS		208,934.42	368,557.30	338,335.62	241,708.04
NET OF REVENUES/APPROPRIATIONS - FUND 203		93,427.54	(77,870.00)	(47,628.32)	15,254.38
BEGINNING FUND BALANCE		92,572.59	186,000.13	186,000.13	138,371.81
ENDING FUND BALANCE		186,000.13	108,130.13	138,371.81	153,626.19

DOWNTOWN DEVELOPMENT AUTHORITY FUND

In response to needs expressed by the Lowell Area Chamber of Commerce, the City adopted an ordinance on November 16, 1992 creating a Downtown Development Authority. This nine member board has express responsibility to provide efforts revitalizing the downtown area.

A plan approved by the DDA and the City Council has provided priorities for streetscape improvements (sidewalk, curb and gutter, decorative concrete, landscaping and historical style lighting fixtures) along Main Street between Amity Street and Division Street. Also, upgrading and expansion of municipal parking lots is planned, as well as riverfront improvements.

The principal means of funding is tax increment financing. This method captures the taxes in the DDA district generated by subsequent growth stimulated by new public investment. In October of 1994, a \$1.235 million twenty year TIFA bond was issued through the Michigan Municipal Bond Authority so that downtown improvements can 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 as outlined above was completed from Jefferson to Broadway Streets. Also, the Broadway-Riverside parking lot has been upgraded as well as the installation of a 12 inch water main crossing the Flat River. (Total Cost \$1,237,503).

Being coordinated with projects planned in cooperation with the Michigan Department of Transportation, the streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998. 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 DDA had the following capital projects 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 West Main Street sidewalks 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)

The DDA finished the following projects in 2000:

- 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)

Of note, \$20,000 has been set aside for promotions and \$46,953.92 for landscape maintenance, personnel and utilities.

A second bond issue of \$1,100,000 was sold on December 16, 1999 to carry out further downtown improvements. The bond which will be paid in entirety on December 1, 2013 has completed the following during the years 2000-2003:

1. 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	
2. Lighthouse Sidewalk	\$17,000.00
3. Sidewalk on north side of Bowes between West and Valley Vista Streets	\$14,268.00
4. Graham Building Roof Contribution	\$17,253.00
5. Showboat Amphitheater Upgrading	\$12,490.00
6. Mid Michigan Railroad property purchase (off Kent Street)	\$36,058.00

7. Bridge railing repair (M-21)	\$27,738.00
8. Banner Poles	\$4,200.00
9. Chamber of Commerce dumpster enclosure	\$26,500.00
10. Tubular fence in King Milling Parking Lot	\$7,731.00

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Showboat electric upgrades	\$1,600.00
2. West Riverbank Stabilization study	\$2,800.00
3. 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
4. Painting downtown light poles	\$14,930.00
5. Wall restoration by 115-119 West Main	\$30,000.00
6. Light repairs at library and veterans monument	\$4,140.58

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

1. Crack sealing downtown parking lots	\$3,705.00
2. Upgrade electric services at 115 and 123 W. Main	\$2,985.00
3. Sold property located at 320 Kent to Jice Pharmaceuticals (128 S.	

Washington)	\$15,000.00
4. Sidewalks project in the Amity - Chatham – M21 area	\$12,125.00
5. Design Charett Service for riverbank improvements (Design Plus)	\$6,500.00
6. North Center reconstruction DDA contributed within district	\$36,501.32
7. Installation of 50 new light fixtures downtown	\$2,500.00
8. Purchase property from the Lowell Area Schools in and nearby former Showboat Amphitheater	\$25,000.00
9. Contribute toward funding the East side riverbank improvements	\$50,000.00
10. Landscaping downtown	\$4,252.00
11. Assistance from Williams & Works to submit MDNR Trust Fund Grant for east side riverbank improvements	\$7,000.00
12. City Hall Handicap Entrance Power Box	\$4,800.00
13. Purchase of mower (one half cost)	\$3,955.00

The DDA Development and Tax Increment Financing Plans were extended to 2033.

During the coming year, \$120,000 has been set aside for capital improvement projects in the district.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY					
ESTIMATED REVENUES					
248-000-407.000	TIFA REVENUE	558,829.82	550,000.00	520,000.00	550,000.00
248-000-569.000	STATE GRANT				
248-000-665.000	INTEREST	2,794.10	3,000.00	1,500.00	1,500.00
248-000-665.003	INTEREST-BOND PROCEEDS				
248-000-677.000	MISCELLANEOUS				
248-000-698.000	BOND PROCEEDS				
248-000-699.583	TRANSFER FROM LIGHT & POWER				
248-000-699.715	TRANSFER FROM LOOK FUND				
Totals for dept 000-		561,623.92	553,000.00	521,500.00	551,500.00
TOTAL ESTIMATED REVENUES		561,623.92	553,000.00	521,500.00	551,500.00
APPROPRIATIONS					
248-000-700.000	INCREASE(DEC) IN FMV-INVEST				
248-000-707.000	SALARIES-TEMPORARY				
Totals for dept 000-					
Dept 450-CAPITAL OUTLAY					
248-450-970.000	CAPITAL OUTLAY	158,379.79	150,000.00	100,000.00	150,000.00
Totals for dept 450-CAPITAL OUTLAY		158,379.79	150,000.00	100,000.00	150,000.00
Dept 463-MAINTENANCE					
248-463-970.000	CAPITAL OUTLAY				
248-463-920.000	PUBLIC UTILITIES	20,143.07	19,000.00	19,000.00	15,000.00
248-463-930.000	REPAIR & MAINTENANCE	4,962.51	2,000.00	2,000.00	2,000.00
248-463-940.000	RENTALS	9,343.61	10,000.00	10,000.00	10,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	596.36	100.00	100.00	100.00
248-463-702.000	SALARIES-PERMANENT	14,784.82	17,300.00	17,300.00	23,500.00
248-463-707.000	SALARIES-TEMPORARY	3,906.26	3,664.56	3,664.56	4,000.00
248-463-709.000	SALARIES-OVERTIME	178.23	600.00	1,510.00	1,500.00
248-463-715.000	SOCIAL SECURITY	1,499.39	1,760.00	1,760.00	2,218.50
248-463-716.000	HEALTH INSURANCE	4,056.19	6,317.00	4,000.00	5,259.33
248-463-717.000	LIFE INSURANCE	60.07	90.00	90.00	80.64
248-463-718.000	PENSION	1,982.05	3,000.00	3,000.00	2,505.15
248-463-721.000	LONGEVITY	263.23	250.00	250.00	250.00
248-463-722.000	WORKERS COMPENSATION	514.69	350.00	500.00	500.00
248-463-723.000	DENTAL INSURANCE	203.35	300.00	300.00	284.92
248-463-724.000	EYECARE	85.85	130.00	130.00	102.79
248-463-725.000	DISABILITY	201.58	300.00	300.00	275.17
248-463-740.000	OPERATING SUPPLIES	4,079.74	3,000.00	3,000.00	3,000.00
Totals for dept 463-MAINTENANCE		66,861.00	68,161.56	66,904.56	70,576.50

Dept 483-ADMINISTRATION					
248-483-801.000	PROFESSIONAL SERVICES	2,995.00		1,837.50	300.00
248-483-955.000	MISCELLANEOUS EXPENSE	21,831.69	45,000.00	45,000.00	45,000.00
248-483-960.000	INVESTMENT FEES EXPENSE				
Totals for dept 483-ADMINISTRATION		24,826.69	45,000.00	46,837.50	45,300.00
Dept 906-DEBT SERVICE					
248-906-991.000	PRINCIPAL ON BONDS	165,000.00	170,000.00	170,000.00	175,000.00
248-906-995.000	INTEREST ON BONDS	48,795.00	39,297.50	39,297.50	29,138.75
248-906-996.000	PAYING AGENT FEES	275.00	275.00	275.00	275.00
248-906-997.000	BOND ISSUE COSTS				
Totals for dept 906-DEBT SERVICE		214,070.00	209,572.50	209,572.50	204,413.75
Dept 965-TRANSFERS OUT					
248-965-999.100	STATE DDA REPAYMENT				
248-965-999.101	TRANSFER TO GENERAL FUND	140,000.00	140,000.00	140,000.00	140,000.00
248-965-999.470	TRANSFER TO CITY HALL				
248-965-999.590	TRANSFER TO WASTEWATER FUND				
248-965-999.591	TRANSFER TO WATER FUND				
Totals for dept 965-TRANSFERS OUT		140,000.00	140,000.00	140,000.00	140,000.00
Dept 999-TRANSFERS IN					
248-999-999.990	CURRENT FUND CONTRA CHANGE	=====			
Totals for dept 999-TRANSFERS IN					
-----TOTAL APPROPRIATIONS		604,137.48	612,734.06	563,314.56	610,290.25
NET OF REVENUES/APPROPRIATIONS - FUND 248		(42,513.56)	(59,734.06)	(41,814.56)	(58,790.25)
BEGINNING FUND BALANCE		272,776.86	230,263.30	230,263.30	188,448.74
ENDING FUND BALANCE		230,263.30	170,529.24	188,448.74	129,658.49

CITY HALL CONSTRUCTION BOND FUND

With the sale of \$4,725,000 Building Authority Bond on July 23, 2002, the City Hall Renovation - Police Station Construction project commenced. This 30 year issue reimbursed the General Fund for \$774,160 in property acquisition, demolition, legal and engineering costs.

Payments for the tenth year budgeted from the General Fund include \$217,185 in interest and \$120,000 in principal on the 2002 bond.

The project was completed and the facility dedicated on July 12, 2003.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
CITY OF LOWELL, MICHIGAN

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 470 - CITY HALL CONSTRUCTION FUND					
ESTIMATED REVENUES					
470-000-514.000	GRANTS-FEDERAL				
470-000-569.000	STATE GRANT				
470-000-588.000	GRANTS-COUNTY & TWP CONTRIB				
470-000-665.000	INTEREST	(59.25)	15.00	15.00	15.00
470-000-665.001	INTEREST-VARIOUS RESERVES				
470-000-665.003	INTEREST - BONDS				
470-000-673.000	SALE OF FIXED ASSETS				
470-000-675.000	CONTRIB FROM PRIVATE SOURCES				
470-000-676.000	RECOVERIES-REIMBURSEMENTS				
470-000-677.000	MISCELLANEOUS				
470-000-698.000	PROCEEDS FROM LOAN				
470-000-699.101	TRANSFER FROM GENERAL FUND	319,000.00	279,585.00	279,585.00	337,185.00
470-000-699.248	TRANSFER FROM D.D.A.				
470-000-699.715	TRANSFER FROM LOOK FUND				
Totals for dept 000-		318,940.75	279,600.00	279,600.00	337,200.00
TOTAL ESTIMATED REVENUES		318,940.75	279,600.00	279,600.00	337,200.00
APPROPRIATIONS					
470-000-801.000	PROFESSIONAL SERVICES				
470-000-955.000	MISCELLANEOUS EXPENSE	875.00			
Totals for dept 000-		875.00			
Dept 483-ADMINISTRATION					
470-483-801.000	PROFESSIONAL SERVICES				
Totals for dept 483-ADMINISTRATION					
Dept 906-DEBT SERVICE					
470-906-991.000	PRINCIPAL	95,000.00	169,792.00	169,792.00	120,000.00
470-906-995.000	INTEREST	224,285.00	109,793.00	109,793.00	217,185.00
470-906-996.000	PAYING AGENT FEES				
470-906-997.000	BOND ISSUE COSTS				
Totals for dept 906-DEBT SERVICE		319,285.00	279,585.00	279,585.00	337,185.00
Dept 965-TRANSFERS OUT					
470-965-999.101	TRANSFER TO GENERAL FUND				
Totals for dept 965-TRANSFERS OUT					
Dept 999-TRANSFERS IN					
470-999-999.990	CURRENT FUND CONTRA CHANGE				

Totals for dept 999-TRANSFERS IN

Total - Function Unclassified	320,160.00	279,585.00	279,585.00	337,185.00
TOTAL APPROPRIATIONS	320,160.00	279,585.00	279,585.00	337,185.00
NET OF REVENUES/APPROPRIATIONS - FUND 470	(1,219.25)	15.00	15.00	15.00
BEGINNING FUND BALANCE	29,061.53	27,842.28	27,842.28	27,857.28
ENDING FUND BALANCE	27,842.28	27,857.28	27,857.28	27,872.28

WASTEWATER FUND

The City has a 1.42 million gallon per day secondary Wastewater Treatment Plant. In July, 1989, the City entered into its first agreement with United Water (formerly Earth Tech) of Grand Rapids to run the plant. On June 6, 2005, the City Council approved an agreement extending the contract to 2015. United Water is responsible for all operation costs. The annual cost includes \$381,780 for operations, \$12,000 for maintenance and \$22,000 covering equipment improvements. United Water will receive 50% of surcharges where an industry contributes higher than normal concentrations of wastewater to the facility (total \$15,000, half \$7,500). A total of \$424,095 has been budgeted under Contractual Services. Through Lowell Charter Township, \$75,000 is expected in revenue.

The City pays the debt retirement. The agreement is seen as a means to meet stringent state and federal regulations and manpower requirements in a cost effective manner.

While United Water maintains a Superintendent at the plant and part time assistance in such areas as lab and maintenance, the City handles the sewer collection system. As approved by Council at its March 1, 2010 meeting, United Water will provide a full time operator to fill the vacancy created by the retirement of City employee Frank Martin. A cost of \$78,156 is estimated for these mains. Administrative costs are \$444,072, while customer accounts (e.g. utility billing) amount to \$75,835.

In the coming year, both drive units on the waste activated sludge pumps at the plant are proposed to be rebuilt (\$12,000). Through United Water, plans for future expansion of the plant are being undertaken. With the Wastewater Treatment bonds being fully paid on February 1, 2012, issues involving expansion will be reviewed.

Based on a rate study conducted by Tetra Tech, the following charges will remain the same:

- user rate: \$3.38 per 1,000 gallons per month
- Readiness to serve charge: \$20.10 per residential equivalent unit per month

Also, an equipment reserve of \$250,000 was created in fiscal year 1991-92 for the active components of the plant. A total of \$478,453 is projected for funding equipment replacement at the end of fiscal year 2011-2012.

The fiscal integrity of the Wastewater Fund will be closely monitored to ensure adequate revenues are received to maintain this plant and the wastewater system.

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
WASTEWATER FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
590-000-514.000	GRANTS-FEDERAL				
590-000-569.000	STATE GRANT				
590-000-588.000	GRANTS-TOWNSHIP CONTRIBUTIONS				
590-000-627.000	SEWER TAP FEE				
590-000-628.000	READINESS TO SERVE CHARGE	453,111.93	430,000.00	444,000.00	445,000.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	46,630.38	75,000.00	75,000.00	75,000.00
590-000-630.000	OTHER TOWNSHIP CHARGES				
590-000-631.000	SEWER ONLY-SERVICE CHARGE	9,792.33	9,000.00	9,000.00	9,500.00
590-000-633.000	CAPITAL CONNECTION CHARGE		100.00	375.00	375.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	13,116.35	10,000.00	16,000.00	15,000.00
590-000-636.000	DUMPING FEES			200.00	200.00
590-000-642.000	METERED SALES	382,356.85	385,000.00	385,000.00	385,000.00
590-000-656.000	SERVICE-ON FEE				
590-000-665.000	INTEREST	3,764.95	2,100.00	2,500.00	2,800.00
	INTEREST-IMPROVEMENT &				
590-000-665.001	REPAIR RESERVE	1,272.34	2,000.00	1,200.00	1,500.00
590-000-665.002	INTEREST-BOND RESERVE				
590-000-665.003	INTEREST-SPECIAL ASSESSMENT				
590-000-665.004	INTEREST-VEHICLE REPLACE RESV	14.48			
590-000-677.000	MISCELLANEOUS	12,206.69	500.00		
Totals for dept 000-		922,266.30	913,700.00	933,275.00	934,375.00
TOTAL ESTIMATED REVENUES		922,266.30	913,700.00	933,275.00	934,375.00
APPROPRIATIONS					
590-550-970.000	CAPITAL OUTLAY	10,984.00	12,000.00	12,000.00	12,000.00
590-550-741.000	FUEL		1,050.00	1,050.00	
590-550-744.000	UNIFORMS	49.99	350.00		
590-550-801.000	PROFESSIONAL SERVICES		1,000.00	1,000.00	
590-550-802.000	CONTRACTUAL	353,314.47	415,780.00	415,780.00	424,095.00
590-550-860.000	TRAVEL EXPENSES	128.50			
590-550-864.000	CONFERENCES & CONVENTIONS	269.30			
590-550-910.000	INSURANCE	9,610.85	12,000.00	10,000.00	10,000.00
590-550-930.000	REPAIR & MAINTENANCE	15,074.26	15,000.00	15,000.00	15,000.00
590-550-931.000	R & M/VEHICLES		500.00		1,500.00
590-550-940.000	RENTALS	425.56	400.00	500.00	400.00
590-550-955.000	MISCELLANEOUS EXPENSE	5,605.06	300.00		
590-550-702.000	SALARIES-PERMANENT	50,862.59	4,106.00	7,957.72	
590-550-709.000	SALARIES-OVERTIME	7,951.10	722.00	769.75	
590-550-715.000	SOCIAL SECURITY	4,405.04	355.00	669.27	
590-550-716.000	HEALTH INSURANCE	8,681.28	11,893.00	11,893.00	11,389.08
590-550-717.000	LIFE INSURANCE	154.00	16.00	28.00	
590-550-718.000	PENSION	6,329.90	580.00	1,283.28	
590-550-721.000	LONGEVITY	650.00			
590-550-722.000	WORKERS COMPENSATION	978.57	95.00		

590-550-723.000	DENTAL INSURANCE	420.59	40.00	33.88	
590-550-724.000	EYECARE	141.72	18.00	11.81	
590-550-725.000	DISABILITY INSURANCE	566.88	50.00	47.24	
590-550-727.000	OFFICE SUPPLIES		100.00	100.00	
590-550-740.000	OPERATING SUPPLIES		350.00	350.00	
Totals for dept 550-TREATMENT		476,603.66	476,705.00	478,473.95	474,384.08

Dept 551-DISTRIBUTION & MAINS					
590-551-970.000	CAPITAL OUTLAY	4,364.21	3,000.00	3,000.00	2,000.00
590-551-802.000	CONTRACTUAL		1,000.00	1,000.00	1,000.00
590-551-850.000	COMMUNICATIONS	97.80	150.00	150.00	150.00
590-551-864.000	CONFERENCES & CONVENTIONS		50.00	50.00	50.00
590-551-910.000	INSURANCE	5,927.89	6,000.00	6,000.00	6,000.00
590-551-930.000	REPAIR & MAINTENANCE	23,637.11	40,000.00	40,000.00	40,000.00
590-551-940.000	RENTALS	2,081.98	3,500.00	3,500.00	2,000.00
590-551-955.000	MISCELLANEOUS EXPENSE		300.00	300.00	300.00
590-551-702.000	SALARIES-PERMANENT	14,194.18	17,172.00	10,000.00	17,347.00
590-551-707.000	SALARIES-TEMPORARY	30.80	93.00	100.00	100.00
590-551-708.000	SALARIES-STAND BY	629.00	450.00	550.00	500.00
590-551-709.000	SALARIES-OVERTIME	537.25	400.00	550.00	150.00
590-551-715.000	SOCIAL SECURITY	1,285.90	1,500.00	1,000.00	1,327.05
590-551-716.000	HEALTH INSURANCE	2,016.58	2,600.00	3,200.00	2,578.80
590-551-717.000	LIFE INSURANCE	60.06	75.00	85.00	65.52
590-551-718.000	PENSION	2,042.41	2,300.00	2,300.00	2,581.02
590-551-719.000	ACCRUED VACATION/SICK LEAVE		180.00		
590-551-721.000	LONGEVITY	266.51	280.00	280.00	280.00
590-551-722.000	WORKERS COMPENSATION	273.91	250.00	270.00	270.00
590-551-723.000	DENTAL INSURANCE	169.38	190.00	190.00	181.45
590-551-724.000	EYECARE	63.96	80.00	80.00	73.18
590-551-725.000	DISABILITY INSURANCE	201.56	210.00	210.00	201.52
590-551-740.000	OPERATING SUPPLIES	866.33	1,500.00	1,500.00	1,000.00
Totals for dept 551-DISTRIBUTION & MAINS		58,746.82	81,280.00	74,315.00	78,155.54

Dept 552-CUSTOMER ACCOUNTS					
590-552-860.000	TRAVEL EXPENSES	34.00		250.00	300.00
590-552-941.000	DATA PROCESSING	14,132.50	15,000.00	15,000.00	20,000.00
590-552-955.000	MISCELLANEOUS EXPENSE	500.00	100.00	100.00	100.00
590-552-969.000	BAD DEBTS		200.00	200.00	200.00
590-552-702.000	SALARIES-PERMANENT	24,772.88	27,000.00	27,000.00	22,781.00
590-552-703.000	SALARIES-METER READS	2,149.46	4,000.00	4,000.00	4,000.00
590-552-709.000	SALARIES-OVERTIME		500.00	500.00	500.00
590-552-715.000	SOCIAL SECURITY	2,112.37	2,000.00	2,000.00	2,065.00
590-552-716.000	HEALTH INSURANCE	5,709.82	7,049.00	7,049.00	12,239.10
590-552-717.000	LIFE INSURANCE	86.80	130.00	130.00	117.60
590-552-718.000	PENSION	2,420.20	2,700.00	2,700.00	3,231.29
590-552-719.000	ACCRUED VACATION/SICK LEAVE		250.00		
590-552-721.000	LONGEVITY	409.53	350.00	350.00	350.00
590-552-722.000	WORKERS COMPENSATION	120.98	150.00	150.00	150.00
590-552-723.000	DENTAL INSURANCE	303.35	350.00	350.00	329.15
590-552-724.000	EYECARE	137.86	180.00	180.00	203.46
590-552-725.000	DISABILITY	235.77	200.00	200.00	268.64
590-552-727.000	OFFICE SUPPLIES	1,059.82		2,000.00	3,000.00

590-552-730.000	POSTAGE	2,150.19	3,500.00	2,500.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	93.75	2,500.00	2,500.00	3,000.00
Totals for dept 552-CUSTOMER ACCOUNTS		56,429.28	66,159.00	67,159.00	75,835.24
Dept 553-ADMINISTRATION					
590-553-991.000	PRINCIPAL-BONDS		170,000.00	170,000.00	175,000.00
590-553-995.000	INTEREST-BONDS	30,683.50	18,545.00	18,545.00	9,450.00
590-553-996.000	PAYING AGENT FEES	1,484.00	1,500.00	1,500.00	1,500.00
590-553-801.000	PROFESSIONAL SERVICES	2,875.00	4,000.00	4,000.00	4,000.00
590-553-941.000	DATA PROCESSING	2,885.00	4,000.00	4,000.00	5,000.00
590-553-955.000	MISCELLANEOUS EXPENSE	1,654.59	100.00	4,706.00	100.00
590-553-968.000	DEPRECIATION		220,000.00		
590-553-969.000	DEPRECIATION-CONTRIB CAPITAL	224,083.00	170,000.00	224,000.00	224,000.00
590-553-702.000	SALARIES-PERMANENT	19,091.07	21,000.00	21,000.00	16,288.00
590-553-715.000	SOCIAL SECURITY	1,479.43	1,650.00	1,650.00	1,250.00
590-553-716.000	HEALTH INSURANCE	2,993.86	3,256.00	3,256.00	4,076.72
590-553-717.000	LIFE INSURANCE	42.35	50.00	50.00	38.64
590-553-718.000	PENSION	2,176.83	2,000.00	2,000.00	2,748.55
590-553-719.000	ACCRUED VACATION/SICK LEAVE		250.00		
590-553-721.000	LONGEVITY	178.75	150.00	150.00	150.00
590-553-722.000	WORKERS COMPENSATION	150.81	100.00	100.00	100.00
590-553-723.000	DENTAL INSURANCE	145.98	135.00	135.00	126.25
590-553-724.000	EYECARE	46.32	50.00	50.00	52.93
590-553-725.000	DISABILITY INSURANCE	227.99	250.00	250.00	191.15
Totals for dept 553-ADMINISTRATION		290,198.48	617,036.00	455,392.00	444,072.24
TOTAL APPROPRIATIONS		881,978.24	1,241,180.00	1,075,339.95	1,072,447.10
NET OF REVENUES/APPROPRIATIONS - FUND 590		40,288.06	(327,480.00)	(142,064.95)	(138,072.10)
BEGINNING FUND BALANCE		468,242.44	508,530.50	508,530.50	366,465.55
ENDING FUND BALANCE		508,530.50	181,050.50	366,465.55	228,393.45

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2010-2011</u>	<u>2011-2012</u>
CASH BALANCE - BEGINNING	\$ 296,504.21	\$ 364,939.26
IMPROVE./REPAIR RESERVE - BEGINNING	\$ 475,252.56	\$ 476,452.56
VEHICLE REPLACEMENT RESERVE - BEGINNING	\$ 7,527.84	\$ 7,542.84
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 929,545.00	\$ 930,240.00
OPERATING EXPENSES:		
TREATMENT	\$ 478,473.95	\$ 474,384.08
TRANSMISSION AND DISTRIBUTION	\$ 74,315.00	\$ 78,155.54
CUSTOMER ACCOUNT	\$ 67,159.00	\$ 75,835.24
ADMINISTRATIVE AND GENERAL	\$ 41,347.00	\$ 34,122.24
TOTAL OPERATING EXPENSES	\$ 661,294.95	\$ 662,497.10
NON-OPERATING INCOME (EXPENSES)		
INTEREST/IMPROVEMENT RESERVE	\$ 1,200.00	\$ 2,000.00
INTEREST ON VEHICLE RESERVE	\$ 15.00	\$ 20.00
INTEREST	\$ 2,500.00	\$ 2,100.00
MISCELLANEOUS INCOME	\$ 15.00	\$ 15.00
ADDITIONS TO UTILITY	\$ (15,000.00)	\$ (12,000.00)
INTEREST ESP. & FEES (REV. BONDS)	\$ (18,545.00)	\$ (9,450.00)
BOND PAYMENTS	\$ (170,000.00)	\$ (175,000.00)
TOTAL NON-OPERATING	\$ (199,815.00)	\$ (192,315.00)
CASH BALANCE - ENDING	\$ 364,939.26	\$ 440,367.16
IMPROVE./REPAIR RESEVE - ENDING	\$ 476,452.56	\$ 478,452.56
VEHICLE REPLACEMENT RESERVE - ENDING	\$ 7,542.84	\$ 7,562.84

WATER FUND

The City operates a 1.75 million gallons per day lime softening water treatment plant off 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 City completed \$1.5 million of water system improvements in 1994 providing water main extensions on the westside, a ground storage tank and booster pump station. Also, Lowell Charter Township, as a wholesale customer, completed improvements serving the Eastgate Subdivision area and the new high school located near the intersection of Alden Nash N.E. and Vergennes Rd.

The distribution system has approximately 20 miles of water mains serving 1268 customers. The system is assisted by two storage tanks. One is located in the northeast section of the City near Shepard Drive containing 500,000 gallons. The other is a reinforced concrete 800,000 gallon tank near Gee Drive.

Personnel demands are met by a superintendent and two operators at the Water Treatment Plant. A water distribution supervisor maintains the water transmission system. The Deputy City Treasurer has primary responsibility for utility billing. With the retirement of Water Treatment Plant Superintendent George Regan in July after 28 years of service, various options for replacement are being examined.

In reviewing the operating expenses, based on a previous study, the consumption charge is proposed to remain at \$1.45 per thousand gallons per month, with the readiness to serve rate to remain at \$23.68 per month.

Capital improvement projects for Water Treatment and Water Distribution being considered are as follows:

2010-2011 WATER DISTRIBUTION

Upgrade water main on Center	\$186,000.00
Heffron and Center Engineering	10,000.00
Booster pump improvements	9,450.00
Miscellaneous	<u>10,550.00</u>
Total 2010-2011	\$216,000.00

2011-2012 WATER DISTRIBUTION

Water Reliability study	\$5,000.00
Upgrade water meter reading equipment	<u>30,000.00</u>
Total 2011-2012	\$35,000.00

2010-2011 WATER TREATMENT

Fencing	\$10,400.00
Flooring	<u>9,600.00</u>
Total 2010-2011	\$20,000.00

2011-2012 WATER TREATMENT

Lime Pond	\$10,000.00
Rehabilitate Well #3	<u>28,000.00</u>
Total 2011-2012	\$38,000.00

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL BUDGET
WATER FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
591-000-627.000	WATER TAP FEES	1,675.00	1,000.00	1,000.00	1,000.00
591-000-628.000	READINESS TO SERVE CHARGE SPRINKLER SYSTEM READINESS	578,022.64	570,000.00	573,946.00	575,000.00
591-000-629.000	CHARGE	1,530.00	1,530.00	1,530.00	1,500.00
591-000-632.000	METERED SALES-TOWNSHIP	188,051.67	150,000.00	140,000.00	150,000.00
591-000-633.000	CAPITAL CONNECTION CHARGE	543.00	550.00	550.00	550.00
591-000-642.000	METERED SALES	139,386.32	220,000.00	220,000.00	185,000.00
591-000-656.000	SERVICE-ON FEE	7,117.74	6,000.00	6,000.00	6,000.00
591-000-665.000	INTEREST	9,225.61	6,000.00	2,500.00	2,000.00
	INTEREST-SPECIAL				
591-000-665.002	ASSESSMENT	599.73	100.00		
591-000-665.003	INTEREST-BOND RESERVE	131.55	2,600.00		
591-000-667.000	RENTAL FEES	4,182.26	4,200.00	4,200.00	4,320.00
591-000-669.000	HYDRANT RENTAL		6,000.00		
591-000-677.000	MISCELLANEOUS	14,991.46	6,000.00	6,000.00	6,000.00
Totals for dept 000-		945,456.98	973,980.00	955,726.00	931,370.00
TOTAL ESTIMATED REVENUES		945,456.98	973,980.00	955,726.00	931,370.00
APPROPRIATIONS					
Dept 552-CUSTOMER ACCOUNTS					
591-552-725.000	DISABILITY INSURANCE				
Totals for dept 552-CUSTOMER ACCOUNTS					
Dept 570-TREATMENT					
591-570-970.000	CAPITAL OUTLAY	3,591.70	15,000.00	20,000.00	38,000.00
591-570-743.000	CHEMICALS	22,083.20	39,700.00	39,700.00	45,200.00
591-570-744.000	UNIFORMS				
591-570-801.000	PROFESSIONAL SERVICES	2,197.81	12,000.00	12,000.00	5,000.00
591-570-802.000	CONTRACTUAL	27,299.53	2,300.00	3,200.00	2,800.00
591-570-850.000	COMMUNICATIONS	1,347.36	1,500.00	1,300.00	600.00
591-570-860.000	TRAVEL EXPENSES	1,319.83	1,500.00	1,500.00	1,200.00
591-570-864.000	CONFERENCES & CONVENTIONS	600.00	1,200.00	1,200.00	500.00
591-570-920.000	PUBLIC UTILITIES	48,389.27	50,000.00	50,000.00	50,000.00
591-570-930.000	REPAIR & MAINTENANCE	14,766.19	10,000.00	10,000.00	10,000.00
591-570-940.000	RENTALS	624.03	1,000.00	1,500.00	1,500.00
591-570-955.000	MISCELLANEOUS EXPENSE	863.00	1,000.00	2,000.00	1,000.00
591-570-702.000	SALARIES-PERMANENT	113,448.77	130,000.00	120,000.00	130,000.00
591-570-707.000	SALARIES-TEMPORARY	42.40	500.00	500.00	
591-570-709.000	SALARIES-OVERTIME	16,076.55	20,000.00	22,000.00	20,000.00
591-570-715.000	SOCIAL SECURITY	10,107.35	10,000.00	10,000.00	11,475.00
591-570-716.000	HEALTH INSURANCE	25,893.16	25,000.00	25,000.00	31,547.30

591-570-717.000	LIFE INSURANCE	344.96	414.00	414.00	376.32
591-570-718.000	PENSION	14,806.98	15,834.00	15,834.00	19,246.37
591-570-719.000	ACCRUED VACATION/SICK LEAVE		1,400.00		
591-570-721.000	LONGEVITY	715.00	760.00	760.00	760.00
591-570-722.000	WORKERS COMPENSATION	3,481.10	2,000.00		
591-570-723.000	DENTAL INSURANCE	1,333.01	1,420.00	1,420.00	1,370.61
591-570-724.000	EYECARE	424.20	510.00	510.00	485.24
591-570-725.000	DISABILITY INSURANCE	1,356.23	1,400.00	1,400.00	1,402.62
591-570-727.000	OFFICE SUPPLIES	147.31	1,000.00	500.00	1,500.00
591-570-740.000	OPERATING SUPPLIES	8,986.23	12,000.00	12,000.00	12,000.00
Totals for dept 570-TREATMENT		320,245.17	357,438.00	352,738.00	385,963.46
Dept 571-DISTRIBUTION					
591-571-970.000	CAPITAL OUTLAY	20,069.04	434,500.00	216,000.00	35,000.00
591-571-991.000	PRINCIPAL	(0.48)	8,103.00	8,103.00	8,103.00
591-571-995.000	INTEREST	1,341.29	1,026.00	1,026.00	1,026.00
591-571-744.000	UNIFORMS	426.50	450.00	450.00	450.00
591-571-800.000	CUSTOMER INSTALLATION EXPENSE		5,232.00	5,800.00	5,336.00
591-571-801.000	CROSS CONNECTIONS	11,565.00	15,000.00	15,000.00	15,000.00
591-571-802.000	CONTRACTUAL	8,060.00	25,000.00	25,000.00	45,150.00
591-571-850.000	COMMUNICATIONS	7,803.99	3,932.00	7,800.00	10,364.00
591-571-864.000	CONFERENCES & CONVENTIONS	1,146.60	3,300.00	2,000.00	3,300.00
591-571-920.000	PUBLIC UTILITIES	13,538.28	20,000.00	20,000.00	20,000.00
591-571-930.000	REPAIR & MAINTENANCE	16,314.23	33,162.00	33,162.00	33,277.00
591-571-940.000	RENTALS	5,812.02	22,000.00	22,000.00	22,000.00
591-571-955.000	MISCELLANEOUS EXPENSE	1,873.02	1,975.00	1,000.00	4,475.00
591-571-702.000	SALARIES-PERMANENT	69,235.23	63,000.00	63,000.00	63,303.00
591-571-707.000	SALARIES-TEMPORARY	198.68	500.00	500.00	500.00
591-571-708.000	SALARIES-STAND BY	2,211.48	2,000.00	2,000.00	2,000.00
591-571-709.000	SALARIES-OVERTIME	3,730.26	3,200.00	4,500.00	3,200.00
591-571-715.000	SOCIAL SECURITY	6,139.49	6,000.00	5,355.00	6,000.00
591-571-716.000	HEALTH INSURANCE	6,815.25	8,900.00	8,900.00	9,036.46
591-571-717.000	LIFE INSURANCE	215.60	275.00	275.00	235.20
591-571-718.000	PENSION	7,464.56	8,000.00	8,000.00	9,445.37
591-571-719.000	ACCRUED VACATION/SICK LEAVE		715.00		
591-571-721.000	LONGEVITY	867.75	900.00	900.00	900.00
591-571-722.000	WORKERS COMPENSATION	2,017.42	1,100.00	2,017.00	2,000.00
591-571-723.000	DENTAL INSURANCE	607.73	700.00	700.00	650.92
591-571-724.000	EYECARE	233.04	300.00	300.00	257.67
591-571-725.000	DISABILITY INSURANCE	734.16	800.00	800.00	736.72
591-571-727.000	OFFICE SUPPLIES	181.37	2,900.00	2,000.00	2,900.00
591-571-740.000	OPERATING SUPPLIES	5,624.02	4,920.00	4,920.00	4,970.00
Totals for dept 571-DISTRIBUTION		194,225.53	677,890.00	461,508.00	309,616.34
Dept 572-CUSTOMER ACCOUNTS					
591-572-860.000	TRAVEL EXPENSES	34.00		400.00	250.00
591-572-864.000	CONFERENCES & CONVENTIONS				
591-572-941.000	DATA PROCESSING	14,132.50	15,000.00	15,000.00	25,000.00
591-572-955.000	MISCELLANEOUS EXPENSE	500.00	100.00	100.00	100.00

591-572-969.000	BAD DEBTS		100.00	100.00	200.00
591-572-702.000	SALARIES-PERMANENT	24,770.85	27,000.00	27,000.00	22,781.00
591-572-703.000	SALARIES-METER READS	6,448.14	6,500.00	6,500.00	8,563.50
591-572-707.000	SALARIES-TEMPORARY				
591-572-709.000	SALARIES-OVERTIME				
591-572-715.000	SOCIAL SECURITY	2,441.34	2,500.00	2,500.00	2,600.00
591-572-716.000	HEALTH INSURANCE	5,382.05	7,048.00	7,048.00	12,239.10
591-572-717.000	LIFE INSURANCE	86.80	140.00	140.00	117.60
591-572-718.000	PENSION	2,420.20	2,600.00	2,600.00	3,231.29
591-572-719.000	ACCRUED VACATION/SICK LEAVE		200.00		
591-572-721.000	LONGEVITY	409.53	400.00	400.00	400.00
591-572-722.000	WORKERS COMPENSATION	249.25	250.00	250.00	250.00
591-572-723.000	DENTAL INSURANCE	303.35	350.00	350.00	329.15
591-572-724.000	EYECARE	137.86	200.00	200.00	203.46
591-572-725.000	DISABILITY	235.78	310.00	310.00	268.64
591-572-727.000	OFFICE SUPPLIES	1,860.13	2,500.00	2,500.00	2,800.00
591-572-730.000	POSTAGE	3,088.98	3,500.00	3,500.00	3,500.00
591-572-740.000	OPERATING SUPPLIES	279.81	3,000.00	3,000.00	2,000.00
Totals for dept 572-CUSTOMER ACCOUNTS		62,780.57	71,698.00	71,898.00	84,833.74
Dept 573-ADMINISTRATION					
591-573-991.000	PRINCIPAL-BONDS		170,000.00	160,000.00	170,000.00
591-573-995.000	INTEREST-BONDS	84,923.00	61,025.00	67,115.00	60,400.00
591-573-996.000	PAYING AGENT FEES	450.00	450.00	450.00	450.00
591-573-801.000	PROFESSIONAL SERVICES	6,326.51	5,000.00	5,000.00	5,000.00
591-573-910.000	INSURANCE	8,639.69	8,500.00	8,700.00	8,700.00
591-573-941.000	DATA PROCESSING	2,885.00	3,000.00	4,500.00	4,000.00
591-573-955.000	MISCELLANEOUS EXPENSE	1,638.33		4,750.00	
591-573-968.000	DEPRECIATION	125,110.00	120,000.00		
	DEPRECIATION-CONTRIB				
591-573-969.000	CAPITAL		15,000.00		
591-573-702.000	SALARIES-PERMANENT	19,091.18	20,000.00	20,000.00	16,288.00
591-573-715.000	SOCIAL SECURITY	1,479.29	1,530.00	1,530.00	1,500.00
591-573-716.000	HEALTH INSURANCE	2,853.60	3,255.00	3,255.00	4,076.72
591-573-717.000	LIFE INSURANCE	42.35	43.00	43.00	38.64
591-573-718.000	PENSION	2,176.84	2,000.00	2,200.00	2,748.55
591-573-719.000	ACCRUED VACATION/SICK LEAVE		220.00		
591-573-721.000	LONGEVITY	178.74	150.00	150.00	150.00
591-573-722.000	WORKERS COMPENSATION	209.47	250.00	250.00	250.00
591-573-723.000	DENTAL INSURANCE	145.98	140.00	140.00	126.25
591-573-724.000	EYECARE	46.32	50.00	50.00	52.93
591-573-725.000	DISABILITY	227.98	200.00	200.00	191.15
Totals for dept 573-ADMINISTRATION		256,424.28	410,813.00	278,333.00	273,972.24
Dept 906-DEBT SERVICE					
591-906-995.000	INTEREST				
Totals for dept 906-DEBT SERVICE					
Dept 965-TRANSFERS OUT					
591-965-999.101	TRANSFER TO GENERAL FUND				

TRANSFER TO LOCAL STREET				
591-965-999.203	FUND	4,393.75		
Totals for dept 965-TRANSFERS OUT		4,393.75		

Dept 999-TRANSFERS IN				
591-999-999.990	CURRENT FUND CONTRA CHANGE			
Totals for dept 999-TRANSFERS IN				

TOTAL APPROPRIATIONS		838,069.30	1,517,839.00	1,164,477.00	1,054,385.78
NET OF REVENUES/APPROPRIATIONS - FUND 591		107,387.68	(543,859.00)	(208,751.00)	(123,015.78)
BEGINNING FUND BALANCE		2,224,458.16	2,331,845.84	2,331,845.84	2,123,094.84
ENDING FUND BALANCE		2,331,845.84	1,787,986.84	2,123,094.84	2,000,079.06

WATER FUND

ESTIMATED CASH POSITION

	<u>2010-2011</u>	<u>2011-2012</u>
CASH BALANCE - BEGINNING	\$ 450,087.19	\$ 241,265.19
EQUIPMENT RESERVE CASH - BEGNINNING	\$ 80,000.00	\$ 80,000.00
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 941,926.00	\$ 917,950.00
OPERATING EXPENSES:		
WATER TREATMENT	\$ 332,738.00	\$ 347,963.46
TRANSMISSION AND DISTRIBUTION	\$ 236,379.00	\$ 265,487.34
CUSTOMER ACCOUNT	\$ 71,898.00	\$ 84,833.74
ADMINISTRATIVE AND GENERAL	\$ 50,768.00	\$ 43,122.24
TOTAL OPERATING EXPENSES	\$ 691,783.00	\$ 741,406.78
NON-OPERATING INCOME (EXPENSES):		
INTEREST	\$ 2,500.00	\$ 2,000.00
HOOK-UP FEES	\$ 1,000.00	\$ 1,000.00
RENTAL INCOME	\$ 4,200.00	\$ 4,320.00
HYDRANT RENTAL		
SPECIAL ASSESSMENT REVENUE	\$ 100.00	\$ 100.00
MISCELLANEOUS INCOME	\$ 6,000.00	\$ 6,000.00
ADDITIONS TO UTILITY:		
TREATMENT	\$ (20,000.00)	\$ (38,000.00)
WATER MAINS	\$ (216,000.00)	\$ (35,000.00)
TRUCK LEASE	\$ (9,200.00)	\$ (9,200.00)
INTEREST ESPENSE (REVENUE BONDS)	\$ (67,115.00)	\$ (60,400.00)
BOND PAYMENT	\$ (160,000.00)	\$ (170,000.00)
PAYING AGENT FEES	\$ (450.00)	\$ (450.00)
TOTAL NON-OPERATING	\$ (458,965.00)	\$ (299,630.00)
CASH BLANCE - ENDING	\$ 241,265.19	\$ 118,178.41
EQUIPMENT RESERVE CASH - ENDING	\$ 80,000.00	\$ 80,000.00

DATA PROCESSING FUND

The Data Processing Fund is the cost center for the in-house computer operation. This operation is coordinated by the Finance Department. Rental accounts are charged to the Treasurer, Cemetery, Sewer, Water, Public Works, Major and Local Streets, Elections, Assessor, Equipment and General Office departments. Monies are utilized for supplies, purchase of software, equipment maintenance contracts and acquisition of computer hardware.

The fund reflects the third year payment of Financial Software (\$16,000) and annual service support for BS&A. Two or more computers may need updating in City Hall. In addition, a copier lease may be proposed.

A cash balance of \$30,158 is proposed.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
DATA PROCESSING FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 636 - DATA PROCESSING FUND					
636-000-665.000	INTEREST	63.18	100.00	100.00	100.00
636-000-670.001	RENTALS-TREASURER	8,000.00	5,000.00	5,000.00	5,000.00
636-000-670.010	RENTALS-SEWER FUND	17,017.50	18,000.00	19,000.00	25,000.00
636-000-670.011	RENTALS-WATER FUND	17,017.50	18,000.00	18,000.00	25,000.00
636-000-670.012	RENTALS-MAJOR STREET	810.00	810.00	810.00	810.00
636-000-670.013	RENTALS-LOCAL STREET	810.00	810.00	810.00	810.00
636-000-670.016	RENTALS-EQUIPMENT FUND	1,000.08	1,000.00	1,000.00	
Totals for dept 000-		44,718.26	43,720.00	44,720.00	56,720.00
TOTAL ESTIMATED REVENUES		44,718.26	43,720.00	44,720.00	56,720.00
APPROPRIATIONS					
COMPUTER DATA PROCESSING					
636-000-986.000	EQUIPMENT	2,151.00	2,000.00	40,000.00	25,000.00
636-000-801.000	PROFESSIONAL SERVICES	8,168.85	6,000.00	6,000.00	10,000.00
636-000-802.000	CONTRACTUAL	8,682.40	6,000.00	6,000.00	6,000.00
636-000-955.000	MISCELLANEOUS EXPENSE	33.77			
636-000-740.000	OPERATING SUPPLIES	853.44	3,000.00	3,000.00	3,000.00
Totals for dept 000-		19,889.46	17,000.00	55,000.00	44,000.00
Dept 965-TRANSFERS OUT					
636-965-999.101	TRANSFER TO GENERAL FUND				
Totals for dept 965-TRANSFERS OUT					
Dept 999-TRANSFERS IN					
CURRENT FUND CONTRA					
636-999-999.990	CHANGE				
Totals for dept 999-TRANSFERS IN					
TOTAL APPROPRIATIONS		19,889.46	17,000.00	55,000.00	44,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 636		24,828.80	26,720.00	(10,280.00)	12,720.00
BEGINNING FUND BALANCE		2,003.75	26,832.55	26,832.55	16,552.55
ENDING FUND BALANCE		26,832.55	53,552.55	16,552.55	29,272.55

EQUIPMENT FUND

The Equipment Fund accounts for the centralized maintenance and operational supply support for the city's fleet of trucks and specialized pieces of equipment. All equipment is rented to user departments to finance operational costs and future equipment replacement. The salary of the Public Works mechanic is provided through this fund which provides a preventive maintenance program.

For the fiscal year, \$8,500 has been set aside for the fourth payment of a five year lease purchase for the cemetery truck and plow truck.

Also, a new plow truck has been purchased this past year. Through a loan from the Water Fund, a fourth year's payment is \$20,257.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
EQUIPMENT FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 661 - EQUIPMENT FUND					
ESTIMATED REVENUES					
661-000-626.000	CITY VEHICLE R & M CHARGES	11,248.19	8,500.00	16,000.00	12,000.00
661-000-665.000	INTEREST	263.19	200.00	100.00	200.00
661-000-670.002	RENTALS-CEMETERY	17,381.39	19,000.00	19,000.00	19,150.00
661-000-670.005	RENTALS-PUBLIC WORKS	2,589.70	4,200.00	2,800.00	3,500.00
661-000-670.006	RENTALS-SIDEWALKS	3,088.27	3,500.00	1,500.00	1,500.00
661-000-670.009	RENTALS-PARKS	27,219.77	20,000.00	20,000.00	20,000.00
661-000-670.010	RENTALS-SEWER FUND	2,507.54	3,900.00	1,500.00	2,400.00
661-000-670.011	RENTALS-WATER FUND	6,436.05	23,000.00	18,000.00	23,500.00
661-000-670.012	RENTALS-MAJOR STREET	11,025.37	16,700.00	16,700.00	20,200.00
661-000-670.013	RENTALS-LOCAL STREET	24,188.78	34,800.00	34,800.00	33,500.00
661-000-670.014	RENTALS - FIRE	971.36	500.00	1,000.00	3,500.00
661-000-670.015	RENTALS - CITY HALL	1,973.66	900.00	2,000.00	1,200.00
661-000-670.019	RENTALS LIBRARY	3,972.07	3,500.00	3,900.00	3,500.00
661-000-670.020	RENTALS DDA	9,343.61	10,000.00	9,500.00	10,000.00
661-000-670.021	RENTALS MUSEUM	895.71	500.00	1,000.00	1,500.00
661-000-670.022	RENTALS AIRPORT	338.29	300.00		
661-000-677.000	MISCELLANEOUS	299.85	100.00	5,500.00	100.00
661-000-693.000	GAIN/SALE OF DEP FIXED ASSETS	3,500.00			
661-000-699.101	TRANSFER FROM GENERAL FUND				30,000.00
Totals for dept 000-		127,242.80	149,600.00	153,300.00	185,750.00

TOTAL ESTIMATED REVENUES	127,242.80	149,600.00	153,300.00	185,750.00
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APPROPRIATIONS

Dept 000

661-000-702.000 SALARIES-PERMANENT

Totals for dept 000-

Dept 895

661-895-981.000	EQUIPMENT	2,668.15		2,500.00	
661-895-991.000	PRINCIPAL		26,026.33	26,023.33	26,331.15
	INTEREST PAYABLE TO LOCAL				
661-895-995.000	STREET FUND	5,631.86		2,636.25	1,757.50
661-895-995.001	INTEREST LOAN	370.57	3,588.23	951.98	647.17
661-895-741.000	FUEL	11,594.18	18,500.00	16,000.00	18,500.00
661-895-744.000	UNIFORMS	185.05	100.00	100.00	
661-895-801.000	PROFESSIONAL SERVICES	450.00	100.00	450.00	
661-895-802.000	CONTRACTUAL	957.86	5,000.00	5,000.00	6,000.00
661-895-850.000	COMMUNICATIONS	295.41		300.00	
661-895-860.000	TRAVEL EXPENSES	193.60	250.00	250.00	250.00

661-895-900.000	PRINTING		200.00		200.00
661-895-910.000	INSURANCE	10,795.04	11,000.00	6,486.74	6,486.74
661-895-930.000	REPAIR & MAINTENANCE	18,734.27	18,000.00	24,000.00	24,000.00
661-895-941.000	DATA PROCESSING	833.40	1,000.00	1,000.00	
661-895-955.000	MISCELLANEOUS EXPENSE	106.75	500.00	250.00	
661-895-957.000	TRAINING	203.12	500.00	500.00	500.00
661-895-968.000	DEPRECIATION	13,705.00	8,000.00	13,000.00	13,000.00
661-895-702.000	SALARIES-PERMANENT	45,281.91	50,000.00	50,000.00	44,162.00
661-895-707.000	SALARIES-TEMPORARY	74.02	100.00	150.00	100.00
661-895-709.000	SALARIES-OVERTIME	1,357.34	300.00	1,800.00	1,500.00
661-895-715.000	SOCIAL SECURITY	3,816.40	3,825.00	3,825.00	3,800.00
661-895-716.000	HEALTH INSURANCE	4,208.91	4,000.00	4,000.00	4,789.32
661-895-717.000	LIFE INSURANCE	123.20	150.00	150.00	134.40
661-895-718.000	PENSION	5,114.58	6,000.00	6,000.00	6,666.61
661-895-721.000	LONGEVITY	256.76	350.00	350.00	400.00
661-895-722.000	WORKERS COMPENSATION	1,044.66	1,250.00	1,250.00	1,100.00
661-895-723.000	DENTAL INSURANCE	355.37	400.00	400.00	379.33
661-895-724.000	EYECARE	129.12	200.00	200.00	147.68
661-895-725.000	DISABILITY	508.52	520.00	520.00	519.06
661-895-727.000	OFFICE SUPPLIES		150.00	150.00	150.00
661-895-740.000	OPERATING SUPPLIES	12,995.89	15,000.00	15,000.00	9,000.00
Totals for dept 895-		141,990.94	175,009.56	183,243.30	170,520.96

Dept 965-TRANSFERS OUT

661-965-999.101 TRANSFER TO GENERAL FUND

Totals for dept 965-TRANSFERS OUT

Dept 999-TRANSFERS IN

661-999-999.990 CURRENT FUND CONTRA CHANGE

Totals for dept 999-TRANSFERS IN

TOTAL APPROPRIATIONS	141,990.94	175,009.56	183,243.30	170,520.96
NET OF REVENUES/APPROPRIATIONS - FUND 661	(14,748.14)	(25,409.56)	(29,943.30)	15,229.04
BEGINNING FUND BALANCE	29,915.90	15,167.76	15,167.76	(14,775.54)
ENDING FUND BALANCE	15,167.76	(10,241.80)	(14,775.54)	453.50

EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2010-2011</u>	<u>2011-2012</u>
CASH BALANCE - BEGINNING	\$ 19,949.67	\$ (9,652.96)
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGE FOR SERVICE	\$ 153,300.00	\$ 155,750.00
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (68,645.00)	\$ (63,698.40)
SUPPLIES	\$ (15,150.00)	\$ (9,150.00)
OTHER SERVICES AND CHARGES	\$ (67,336.74)	\$ (68,936.74)
TOTAL OPERATING EXPENSES	\$ (151,131.74)	\$ (141,785.14)
NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM GENERAL FUND		\$ 30,000.00
CEMETERY TRUCK PMT	\$ (8,426.64)	\$ (8,426.64)
PLOW TRUCK PMT	\$ (21,136.25)	\$ (20,257.50)
ADDITIONS TO ASSETS	(\$2,208.00)	
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
TOTAL NON-OPERATING	\$ (31,770.89)	\$ 1,315.86
CASH BALANCE - ENDING	\$ (9,652.96)	\$ 5,627.76

AIRPORT FUND

As authorized by the City Council at its February 5, 1990 meeting, the Airport Fund was created to initiate a means for improvements to the Lowell City Airport. As an enterprise fund, the airport seeks to promote revenues such as hangar rentals and tie down fees to pay for capital expenditures.

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 Council.

The fund revenues reflect payment of monthly rental fees from four hangars that the City possesses. Also, airplanes' tie down fees at the airport are included.

Loans to the Michigan Aeronautics Commission for construction of two six stall T-hangars have been repaid. The first was a \$36,000 ten year loan for a hangar built in 1990 (was paid in full). The other is a \$40,380 ten year loan for a hangar constructed in 1992 (also paid in full). The main runway was paved in 1994 at a cost of \$46,192. After the sale of four acres of airport property (\$25,611), a grant from the Look Memorial Fund (\$10,000), and funds raised at four "fly ins," a loan balance of \$4,322 had remained. The City Council authorized loans for tree removals at the east and west ends of the main runway, raising the total to \$18,622 which has been paid in full.

The City entered into a five year agreement on September 1, 2008 with Williams Air Power, Inc. to provide services as a Fixed Base Operator managing the airport.

At its December 6, 1999 meeting, the City Council authorized borrowing from the Michigan Bureau of Aeronautics for improvements to the Airport. A \$70,000 loan has been secured from the State. Through these funds, the apron and taxiway areas have been hard surfaced.

In consulting with the State, the possibility of grant funds could utilize further projects by the use of the loan as a local match. The need to secure air easements, particularly at the end of 12-30, is considered a priority by the Aeronautics Bureau in order to qualify for grant funding. The hiring of URS as authorized by the City Council at its April 9, 2001 meeting to attain General Utility status, where this will provide the Airport grant eligibility. Air easements have been secured from adjoining properties and tree cutting has recently been completed for safer approaches for the main runway.

In 2002, runway 6-24 (turf) was lengthened approximately 1,000 feet to 2,680 feet overall with provision for fill and wetland mitigation (\$55,497) in 2002.

In May of 2005, a contract was approved with URS to initiate the air easement process with eight adjoining properties. The \$47,500 cost was funded by a 90% grant from the State to secure easements on the east side. Trees were cut last winter with work recently finished. Easements on the west side have been completed through court proceedings (total cost \$234,000; local share \$23,400). The cutting of vegetation (total cost \$130,000; local \$20,000) has been undertaken during the 2010-2011 year.

The Board has placed a priority on improving the airport to General Utility status. T-hangars maintenance (doors and roofs) is a second priority. Also, improving turf runway (6-24), installing a rotating beam and constructing added hangars as well as extending runway 12-30 and asphalt the main entrance road and parking lot are additional projects. The Budget is in accordance with City policy to have the City Airport self sufficient without need of General Fund revenues for support.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
AIRPORT FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 581 - AIRPORT FUND					
ESTIMATED REVENUES					
581-000-607.001	TIE-DOWN FEES	276.00	70.00	70.00	
581-000-607.002	GAS TAX FEES				
581-000-607.003	HANGAR STORAGE FEES	3,250.00	3,000.00	810.00	810.00
581-000-665.000	INTEREST	292.06	300.00	300.00	100.00
581-000-667.000	HANGAR RENTAL FEES	33,050.00	27,000.00	27,000.00	27,000.00
581-000-677.000	MISCELLANEOUS			1,157.00	
581-000-698.000	PROCEEDS FROM LOAN				
Totals for dept 000-		36,868.06	30,370.00	29,337.00	27,910.00

TOTAL ESTIMATED REVENUES		36,868.06	30,370.00	29,337.00	27,910.00
APPROPRIATIONS					
581-000-991.000	PRINCIPAL		8,800.00	8,800.00	
581-000-995.000	INTEREST	914.00	484.00	484.00	
581-000-801.000	PROFESSIONAL SERVICES	6,598.00	4,800.00	6,500.00	6,500.00
581-000-910.000	INSURANCE	4,096.07	4,500.00	3,186.00	3,200.00
581-000-920.000	PUBLIC UTILITIES	2,157.72	3,000.00	3,000.00	3,000.00
581-000-930.000	REPAIR & MAINTENANCE	47,029.91	5,000.00	7,000.00	7,000.00
581-000-940.000	RENTALS	338.29	500.00	500.00	500.00
581-000-955.000	MISCELLANEOUS EXPENSE	4,227.27	4,500.00	4,500.00	4,500.00
581-000-968.000	DEPRECIATION	12,310.00			
581-000-740.000	OPERATING SUPPLIES	212.28	4,000.00	2,000.00	2,000.00
Totals for dept 000-		77,883.54	35,584.00	35,970.00	26,700.00
Dept 999-TRANSFERS IN					
581-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					

TOTAL APPROPRIATIONS		77,883.54	35,584.00	35,970.00	26,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 581					
		(41,015.48)	(5,214.00)	(6,633.00)	1,210.00
BEGINNING FUND BALANCE					
		142,272.41	101,256.93	101,256.93	94,623.93
ENDING FUND BALANCE					
		101,256.93	96,042.93	94,623.93	95,833.93

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2010-2011</u>	<u>2011-2012</u>
CASH BALANCE - BEGINNING	\$ 17,947.51	\$ 13,198.51
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 29,337.00	\$ 30,370.00
OPERATING EXPENSES:		
SUPPLIES	\$ 2,000.00	\$ 4,000.00
OTHER SERVICES AND CHARGES	\$ 15,402.00	\$ 22,300.00
TOTAL OPERATING EXPENSES	(17,402.00)	(26,300.00)
NON-OPERATING INCOME (EXPENSES):		
MISCELLANEOUS REVENUE		
ADDITIONS TO ASSETS	\$ (7,400.00)	
INTEREST EXPENSE	\$ (484.00)	\$ (484.00)
LOAN PAYMENT	\$ (8,800.00)	\$ (8,800.00)
TOTAL NON-OPERATING	\$ (16,684.00)	\$ (9,284.00)
CASH BALANCE - ENDING	\$ 13,198.51	\$ 7,984.51

LEE FUND

These monies derived from a bequest in the will of Dr. Solomon S. Lee have provided funds for park improvements in the community. Interest earnings from the \$200,000 reserve fund balance are utilized for this purpose. In following with the Parks and Recreation Commission policy adopted on March 9, 1996, at least \$1,000 or 10% of net proceeds would be set aside toward building a fund reserve to gain greater investment revenue. A total of \$1,250 will be transferred for this purpose.

A total of \$5,000 is being allocated from the Fund to handle maintenance of the parks. Also, projects will be proposed out of the remaining \$7,500 in unallocated expenses as determined by the Parks and Recreation Commission and City Council.

In addition, \$300 has been provided in the Lee Fund budget for auditing services. The planned fund balance, at the end of the 2011-2012 fiscal year, is \$216,198.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
LEE FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 714 - LEE FUND					
714-000-665.000	INTEREST	15,819.84	12,500.00	12,500.00	13,500.00
714-000-677.000	MISCELLANEOUS GRAND RAPIDS FOUNDATION				
714-000-690.000	GRANT				
714-000-698.000	GAIN ON SALE OF INVESTMENT				
Totals for dept 000-		15,819.84	12,500.00	12,500.00	13,500.00

TOTAL ESTIMATED REVENUES		15,819.84	12,500.00	12,500.00	13,500.00
APPROPRIATIONS					
714-000-700.000	INCREASE(DEC) IN FMV-INVEST				
714-000-970.000	PARK IMPROVEMENTS	5,882.20	7,500.00	7,500.00	7,500.00
714-000-801.000	PROFESSIONAL SERVICES	682.80	300.00	410.00	300.00
714-000-955.000	MISCELLANEOUS EXPENSE	6.40			
Totals for dept 000-		6,571.40	7,800.00	7,910.00	7,800.00
Dept 965-TRANSFERS OUT					
714-965-999.101	TRANSFER TO GENERAL FUND TRANSFER TO BUILDING	5,000.00	5,000.00	5,000.00	5,000.00
714-965-999.472	AUTHORITY				
Totals for dept 965-TRANSFERS OUT		5,000.00	5,000.00	5,000.00	5,000.00
Dept 999-TRANSFERS IN					
714-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					

TOTAL APPROPRIATIONS		11,571.40	12,800.00	12,910.00	12,800.00
NET OF REVENUES/APPROPRIATIONS - FUND 714					
		4,248.44	(300.00)	(410.00)	700.00
BEGINNING FUND BALANCE		211,659.58	215,908.02	215,908.02	215,498.02
ENDING FUND BALANCE		215,908.02	215,608.02	215,498.02	216,198.02

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BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
CEMETERY FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
Fund 711 - CEMETERY FUND					
ESTIMATED REVENUES					
711-000-627.000	PERPETUAL CARE INCOME	5,750.00	6,000.00	12,000.00	6,000.00
711-000-665.000	INTEREST	8,709.21	10,000.00	8,000.00	8,000.00
Totals for dept 000-		14,459.21	16,000.00	20,000.00	14,000.00
TOTAL ESTIMATED REVENUES		14,459.21	16,000.00	20,000.00	14,000.00
APPROPRIATIONS					
711-000-700.000	INCREASE(DEC) IN FMV-INVEST				
711-000-801.000	PROFESSIONAL SERVICES	70.92	500.00	500.00	500.00
Totals for dept 000-		70.92	500.00	500.00	500.00
Dept 965-TRANSFERS OUT					
711-965-999.101	TRANSFER TO GENERAL FUND	8,709.00	12,000.00	8,500.00	8,500.00
Totals for dept 965-TRANSFERS OUT		8,709.00	12,000.00	8,500.00	8,500.00
Dept 999-TRANSFERS IN					
711-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					
TOTAL APPROPRIATIONS		8,779.92	12,500.00	9,000.00	9,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 711		5,679.29	3,500.00	11,000.00	5,000.00
BEGINNING FUND BALANCE		295,593.90	301,273.19	301,273.19	312,273.19
ENDING FUND BALANCE		301,273.19	304,773.19	312,273.19	317,273.19

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
LOOK FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
715-000-665.000	INTEREST	72,843.57	50,000.00	50,000.00	50,000.00
715-000-675.000	CONTRIB FROM PRIVATE SOURCES				
715-000-677.000	MISCELLANEOUS				
715-000-698.000	GAINS ON SALES OF INVESTMENTS				
Totals for dept 000-		72,843.57	50,000.00	50,000.00	50,000.00

TOTAL ESTIMATED REVENUES		72,843.57	50,000.00	50,000.00	50,000.00
APPROPRIATIONS					
715-000-700.000	INCREASE(DEC) IN FMV-INVEST				
715-000-801.000	PROFESSIONAL SERVICES				
715-000-880.000	COMMUNITY PROMOTIONS	30,058.00	30,000.00	30,000.00	30,000.00
715-000-955.000	MISCELLANEOUS EXPENSE				
Totals for dept 000-		30,058.00	30,000.00	30,000.00	30,000.00
Dept 965-TRANSFERS OUT					
715-965-999.101	TRANSFER TO GENERAL FUND	15,000.00	15,000.00	15,000.00	15,000.00
715-965-999.248	TRANSFER TO D.D.A. FUND				
	TRANSFER TO BUILDING				
715-965-999.472	AUTHORITY				
Totals for dept 965-TRANSFERS OUT		15,000.00	15,000.00	15,000.00	15,000.00
Dept 999-TRANSFERS IN					
715-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					

TOTAL APPROPRIATIONS		45,058.00	45,000.00	45,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715					
		27,785.57	5,000.00	5,000.00	5,000.00
BEGINNING FUND BALANCE		978,902.02	1,006,687.59	1,006,687.59	1,011,687.59
ENDING FUND BALANCE		1,006,687.59	1,011,687.59	1,011,687.59	1,016,687.59

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
CARR FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
716-000-665.000	INTEREST	158.20		150.00	150.00
716-000-675.000	CONTRIB FROM PRIVATE SOURCES				
716-000-677.000	MISCELLANEOUS				
Totals for dept 000-		158.20		150.00	150.00

TOTAL ESTIMATED REVENUES		158.20		150.00	150.00
APPROPRIATIONS					
716-000-801.000	PROFESSIONAL SERVICES	900.00			
	COMMUN PROMOTION/CHILD				
716-000-880.000	WATCH				
	CONTRIBUTIONS FOR LIBRARY				
716-000-887.000	PROGRAMS			400.00	400.00
716-000-955.000	MISCELLANEOUS EXPENSE	32.80			
Totals for dept 000-		932.80		400.00	400.00

Dept 999-TRANSFERS IN					
716-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					

TOTAL APPROPRIATIONS		932.80		400.00	400.00
NET OF REVENUES/APPROPRIATIONS - FUND 716		(774.60)		(250.00)	(250.00)
BEGINNING FUND BALANCE		23,186.37	22,411.77	22,411.77	22,161.77
ENDING FUND BALANCE		22,411.77	22,411.77	22,161.77	21,911.77

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
CARR II FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
718-000-665.000	INTEREST	530.75	750.00	250.00	250.00
718-000-675.000	CONTRIB FROM PRIVATE SOURCES				
718-000-677.000	MISCELLANEOUS				
Totals for dept 000-		530.75	750.00	250.00	250.00

TOTAL ESTIMATED REVENUES		530.75	750.00	250.00	250.00
APPROPRIATIONS					
718-000-970.000	PARK IMPROVEMENTS	2,000.00	1,000.00	1,000.00	1,000.00
718-000-801.000	PROFESSIONAL SERVICES			505.75	500.00
718-000-880.000	COMMUNITY PROMOTION				
718-000-955.000	MISCELLANEOUS EXPENSE	104.02			
Totals for dept 000-		2,104.02	1,000.00	1,505.75	1,500.00

Dept 965-TRANSFERS OUT					
718-965-999.101	TRANSFER TO GENERAL FUND				
Totals for dept 965-TRANSFERS OUT					

Dept 999-TRANSFERS IN					
718-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					
=====					

TOTAL APPROPRIATIONS		2,104.02	1,000.00	1,505.75	1,500.00

NET OF REVENUES/APPROPRIATIONS - FUND 718		(1,573.27)	(250.00)	(1,255.75)	(1,250.00)
BEGINNING FUND BALANCE		75,490.73	73,917.46	73,917.46	72,661.71
ENDING FUND BALANCE		73,917.46	73,667.46	72,661.71	71,411.71

HISTORICAL DISTRICT FUND

Since 1998, the Lowell Downtown Historic District Commission has granted funds for the renovation and restoration of 15 buildings amounting to \$390,000. These funds were from the Lowell Area Community Fund and provided on a match basis. A total of \$50,000 is budgeted for the coming year.

05/05/2011

BUDGET REPORT FOR CITY OF LOWELL
2011-2012 FISCAL YEAR
HISTORICAL DISTRICT FUND

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ADOPTED BUDGET	10-11 PROJECTED ACTIVITY	11-12 REQUESTED BUDGET
ESTIMATED REVENUES					
238-000-665.000	INTEREST	161.71	200.00	150.00	200.00
238-000-690.000	HISTORIC DISTRICT GRANTS		50,000.00	25,000.00	25,000.00
Totals for dept 000-		161.71	50,200.00	25,150.00	25,200.00

TOTAL ESTIMATED REVENUES		161.71	50,200.00	25,150.00	25,200.00
APPROPRIATIONS					
238-000-801.000	PROFESSIONAL SERVICES				
238-000-880.000	HISTORIC DISTRICT GRANTS	14,507.00	10,000.00	20,000.00	25,000.00
Totals for dept 000-		14,507.00	10,000.00	20,000.00	25,000.00

Dept 999-TRANSFERS IN					
238-999-999.990	CURRENT FUND CONTRA CHANGE				
Totals for dept 999-TRANSFERS IN					

TOTAL APPROPRIATIONS		14,507.00	10,000.00	20,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 238		(14,345.29)	40,200.00	5,150.00	200.00
BEGINNING FUND BALANCE		32,325.31	17,980.02	17,980.02	23,130.02
ENDING FUND BALANCE		17,980.02	58,180.02	23,130.02	23,330.02

OPERATING BUDGET
LOWELL LIGHT AND POWER
2011-2012
(Fiscal Year Ending 6/30/2012)

OPERATING REVENUE

Sales	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budget Original	2011 Budget (Adjusted)	% Adjusted Budget Left	2011-2012 Budget
Residential Sales	1,575,088.00	1,583,582.00	1,611,300.00	1,650,950.00	1,730,750.00	1,890,250.00	82.84%	2,045,000.00
RS: Energy Optimization Charge	0.00	0.00	0.00	0.00	24,250.00	24,250.00	85.47%	31,000.00
Total Residential Sales	1,575,088.00	1,583,582.00	1,611,300.00	1,650,950.00	1,755,000.00	1,914,500.00	82.87%	2,076,000.00
Commercial Sales (GS)	1,243,250.00	1,158,411.00	1,110,243.00	1,140,300.00	1,067,875.00	1,140,000.00	82.79%	1,296,000.00
Commercial Sales (GSD)	1,445,809.00	1,446,487.00	1,486,098.00	1,571,350.00	1,737,875.00	1,620,000.00	82.65%	1,570,000.00
GS/GSD Energy Optimization	0.00	0.00	0.00	0.00	24,250.00	24,500.00	83.05%	31,250.00
Commerical Sales (GSDTO)	1,011,533.00	971,939.00	946,813.00	955,750.00	972,250.00	1,090,750.00	81.48%	1,585,000.00
Commerical Sales (GSDPM)	283,362.00	289,952.00	243,879.00	309,900.00	171,750.00	164,500.00	83.91%	165,000.00
GSDTO/GSDPM Energy Optimization	0.00	0.00	0.00	0.00	13,000.00	13,000.00	77.41%	20,000.00
Total Commercial Sales	3,983,954.00	3,866,789.00	3,787,033.00	3,977,300.00	3,987,000.00	4,052,750.00	82.41%	4,667,250.00
Standby/Security Light Energy Revenue	837.00	866.00	2,964.00	850.00	8,000.00	8,500.00	80.33%	8,700.00

Total Sales Revenue	\$ 5,559,879.00	\$ 5,451,237.00	\$ 5,401,297.00	\$ 5,629,100.00	\$ 5,750,000.00	\$ 5,975,750.00	82.56%	\$ 6,751,950.00
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Service								
Customer Late Charges	51,054.00	57,578.00	74,652.00	64,000.00	75,000.00	84,000.00	82.96%	82,000.00
Reconnect/Disconnect Fees	5,330.00	6,840.00	7,730.00	6,000.00	9,000.00	8,500.00	81.18%	8,500.00
Pole Attachment Fees	0.00	0.00	3,770.00	4,000.00	4,000.00	5,300.00	0.00%	5,300.00
Meter Charges	8,705.00	8,700.00	8,145.00	8,000.00	7,250.00	7,500.00	83.80%	7,500.00
Miscellaneous Fees	2,150.00	1,700.00	1,400.00	1,200.00	1,500.00	1,400.00	80.36%	1,500.00
Miscellaneous Service Revenue	0.00	39,565.00	25,323.00	40,000.00	32,000.00	13,000.00	81.88%	15,000.00
New Account/Account Relocation Fee	8,480.00	8,640.00	8,010.00	8,000.00	7,250.00	7,500.00	83.47%	7,500.00
Payment Arrangement Fees	4,640.00	3,990.00	4,760.00	4,200.00	7,000.00	6,500.00	83.08%	7,000.00

Total Service Revenue	\$ 80,359.00	\$ 127,013.00	\$ 133,790.00	\$ 135,400.00	\$ 143,000.00	\$ 133,700.00	79.51%	\$ 134,300.00
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Miscellaneous								
Chatham Street Lease	0.00	0.00	0.00	0.00	0.00	650.00	N/A	1,200.00
Other Revenue	29,877.00	5,115.00	33,176.00	10,000.00	20,000.00	6,000.00	79.49%	12,000.00

Total Miscellaeneous Revenue	\$ 29,877.00	\$ 5,115.00	\$ 33,176.00	\$ 10,000.00	\$ 20,000.00	\$ 6,650.00	82.25%	\$ 13,200.00
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TOTAL OPERATING REVENUE	\$ 5,670,115.00	\$ 5,583,365.00	\$ 5,568,263.00	\$ 5,774,500.00	\$ 5,913,000.00	\$ 6,116,100.00	82.49%	\$ 6,899,450.00
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OPERATING EXPENSES

Generation

Fuel	9,200.00	2,213.00	2,983.00	7,500.00	3,000.00	1,500.00	86.59%	1,000.00
Generation Expenses	6,167.00	1,832.00	2,110.00	2,000.00	5,000.00	5,700.00	83.07%	3,000.00
Maintenance: Generating & Electrical Equipment	7,097.00	15,132.00	1,312.00	2,000.00	2,000.00	4,800.00	68.95%	2,000.00
Maintenance: Other Power Generation	14,126.00	12,365.00	1,123.00	4,000.00	2,000.00	1,650.00	83.67%	1,000.00
Maintenance: Structures	8,540.00	3,137.00	1,144.00	2,000.00	2,000.00	1,500.00	84.31%	1,500.00
Maintenance: Supervision & Engineering	0.00	0.00	58.00	2,000.00	2,000.00	250.00	74.77%	1,000.00
Miscellaneous Other Power Generation Expenses	7,495.00	9,786.00	10,571.00	3,000.00	12,500.00	9,000.00	82.94%	2,000.00
Operating Supervision/Engineering	3,697.00	12,669.00	14,418.00	5,000.00	20,000.00	10,500.00	83.62%	2,500.00
Safety and Training Expense	0.00	0.00	0.00	4,500.00	3,000.00	500.00	0.00%	1,000.00
Tools	0.00	0.00	0.00	3,500.00	1,000.00	500.00	0.00%	1,000.00

Total Generation Expenses	\$ 56,322.00	\$ 57,134.00	\$ 33,719.00	\$ 35,500.00	\$ 52,500.00	\$ 35,900.00		\$ 16,000.00
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Purchased Power

Ancillary Services	81,300.00	81,909.00	42,581.00	75,000.00	5,000.00	4,500.00	97.91%	2,500.00
Belle River Project	657,810.00	795,582.00	843,494.00	850,000.00	870,000.00	870,000.00	83.11%	925,000.00
Belle River Project Credit	(66,216.00)	(64,750.00)	(86,800.00)	(20,000.00)	(135,000.00)	(68,000.00)	83.58%	(75,000.00)
Campbell Number 3 Project	2,189,647.00	1,616,950.00	1,647,233.00	1,600,000.00	1,530,000.00	1,450,650.00	83.14%	1,610,500.00
Deficiency Capacity Charge	299,495.00	137,644.00	55,644.00	90,000.00	24,000.00	65,000.00	81.43%	75,000.00
Deficiency Energy Charge	178,291.00	360,736.00	331,630.00	400,000.00	329,000.00	475,000.00	82.88%	575,000.00
Energy Services Project	0.00	0.00	0.00	0.00	50,000.00	289,000.00	79.86%	515,000.00
Granger Energy Project	0.00	0.00	2,589.00	0.00	50,000.00	100,000.00	82.44%	120,000.00
Miscellaneous Adjustment	0.00	0.00	0.00	0.00	0.00	(1,000.00)	104.58%	0.00
MMPA Transmission Project	8,602.00	11,104.00	12,911.00	8,000.00	22,000.00	31,000.00	83.78%	22,700.00
Pool Overhead	34,856.00	31,450.00	26,277.00	25,000.00	15,000.00	3,500.00	94.30%	0.00
Reconciliation Adjustment	13,090.00	(614.00)	(95,620.00)	(25,000.00)	(50,000.00)	(15,000.00)	97.18%	(12,000.00)
Surplus Energy Credit	(103,201.00)	(172,718.00)	(106,121.00)	(85,000.00)	(100,000.00)	(57,750.00)	83.33%	(80,000.00)
Transmission Charge	(6,426.00)	(9,440.00)	(22,062.00)	(13,000.00)	(20,000.00)	(28,000.00)	82.76%	(35,000.00)
Kalkaska: CT Project	290,222.00	330,634.00	267,198.00	225,000.00	320,000.00	381,000.00	83.35%	390,000.00
Kalkaska: CT Project Credit	0.00	0.00	(13,255.00)	(25,000.00)	(20,000.00)	(110,000.00)	86.20%	(120,000.00)
MMPA Service Supply Committee Expense	0.00	3,464.00	27,689.00	25,000.00	34,000.00	35,800.00	80.48%	35,000.00

Total Purchased Power Expenses	\$ 3,577,470.00	\$ 3,121,951.00	\$ 2,933,388.00	\$ 3,130,000.00	\$ 2,924,000.00	\$ 3,425,700.00	82.63%	\$ 3,948,700.00
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Distribution

Customer Installation Expense	22,423.00	24,360.00	12,788.00	17,500.00	10,000.00	9,000.00	81.78%	7,000.00
Load Dispatching	3,993.00	3,688.00	3,521.00	3,500.00	4,500.00	300.00	48.63%	500.00
Maintenance: Line Transformers	812.00	2,080.00	11,726.00	15,000.00	15,000.00	15,250.00	81.77%	15,000.00
Maintenance: Meters	5,546.00	2,579.00	1,947.00	2,500.00	1,500.00	1,200.00	90.13%	1,200.00
Maintenance: Overhead Lines	256,342.00	36,425.00	108,320.00	65,000.00	65,000.00	25,000.00	80.98%	25,000.00
Maintenance: Street Lighting	123.00	95.00	5,877.00	4,000.00	6,000.00	900.00	92.45%	3,000.00
Maintenance: Structures	55,942.00	59,033.00	42,333.00	32,500.00	30,000.00	14,000.00	83.88%	15,000.00

Maintenance: Substations	7,476.00	6,750.00	4,801.00	10,500.00	10,000.00	12,000.00	77%	10,000.00
Maintenance: Supervision & Engineering	175.00	0.00	10,284.00	10,000.00	12,000.00	7,500.00	1.05%	9,000.00
Maintenance: Underground Lines	6,673.00	11,050.00	6,578.00	9,000.00	15,000.00	3,500.00	89.47%	7,500.00
Meter Expenses	2,484.00	7,186.00	3,641.00	1,500.00	3,000.00	500.00	70.54%	1,000.00
Miscellaneous Distribution Expense	136,811.00	154,256.00	133,795.00	100,000.00	110,000.00	110,000.00	83.64%	105,000.00
Operation Supervision/Distribution	37,105.00	53,231.00	29,099.00	20,000.00	56,000.00	33,750.00	81.69%	35,000.00
Operation Supervision/Xmission System	0.00	0.00	0.00	0.00	0.00	3,200.00	84.06%	4,000.00
Overhead Line Expenses	25,846.00	16,552.00	13,451.00	9,000.00	18,000.00	3,500.00	83.55%	7,000.00
Street Lighting Expenses	2,786.00	3,273.00	1,641.00	1,000.00	3,000.00	1,000.00	59.15%	1,500.00
Substation Expenses	135.00	2,349.00	1,773.00	3,500.00	3,000.00	500.00	125.77%	1,500.00
Safety and Training Expense	0.00	0.00	0.00	12,000.00	30,000.00	25,000.00	92.83%	25,000.00
Tools	0.00	0.00	0.00	10,000.00	3,000.00	1,500.00	91.51%	2,000.00
Trucks and Transportation Expense	0.00	0.00	2,733.00	10,000.00	22,000.00	31,500.00	83.10%	30,000.00
Tree Trimming Expense	0.00	117,825.00	0.00	65,000.00	65,000.00	28,750.00	84.85%	35,000.00
Underground Line Expenses	16,936.00	18,980.00	10,424.00	11,000.00	12,000.00	3,700.00	75.94%	6,000.00

Total Distribution Expenses	\$ 581,608.00	\$ 519,712.00	\$ 404,732.00	\$ 412,500.00	\$ 494,000.00	\$ 331,550.00	83.77%	\$ 346,200.00
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Customer Accounting

Customer Accounts: Supervision	7,144.00	13,298.00	16,106.00	15,000.00	15,000.00	13,650.00	75.02%	15,000.00
Customer Assistance Expense	3,614.00	13,482.00	11,713.00	12,000.00	21,500.00	11,000.00	82.28%	14,600.00
Customer Records/Collections Expense	46,514.00	78,430.00	69,181.00	67,500.00	60,000.00	67,700.00	83.09%	65,000.00
Customer Service Training	0.00	0.00	0.00	0.00	0.00	1,000.00	N/A	6,000.00
Energy Optimization Expense	0.00	0.00	1,275.00	0.00	3,000.00	1,200.00	74.09%	2,000.00
Uncollectible Account Expense	6,037.00	0.00	4,292.00	3,000.00	5,000.00	7,500.00	0.00%	7,000.00
Meter Reading Expense	35,670.00	58,951.00	36,107.00	40,000.00	18,000.00	21,660.00	82.86%	20,000.00
Miscellaneous Customer Accounts Expense	10,083.00	20,677.00	17,321.00	13,000.00	20,000.00	26,000.00	83.64%	22,000.00
EOC Program Portfolio								
Residential Program Portfolio	0.00	0.00	0.00	13,933.33	20,200.00	15,500.00	82.78%	21,500.00
Comm/Indust. Program Portfolio	0.00	0.00	0.00	13,933.33	26,750.00	20,000.00	81.84%	43,900.00
Portfolio-Level Costs (Admin)	0.00	0.00	0.00	13,933.33	6,650.00	5,500.00	81.90%	7,100.00
Total EOC Program Portfolio	0.00	0.00	0.00	41,800.00	53,600.00	41,000.00	82.20%	72,500.00

Total Customer Accounting Expense	\$ 109,062.00	\$ 184,838.00	\$ 155,995.00	\$ 192,300.00	\$ 196,100.00	\$ 190,710.00	78.56%	\$ 224,100.00
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Marketing and Advertising

Advertising Expense	2,013.00	7,154.00	7,229.00	9,500.00	4,000.00	11,100.00	83.17%	10,000.00
Demonstrating and Selling Expense	3,764.00	4,362.00	2,787.00	2,500.00	5,000.00	4,950.00	83.80%	5,000.00
Energy Optimization Marketing	0.00	0.00	0.00	0.00	5,000.00	2,000.00	0.00%	2,000.00
Informational/Instructional Advertising	1,306.00	1,483.00	1,165.00	2,500.00	2,500.00	500.00	0.00%	1,000.00
Miscellaneous Customer Service/Information Exp	619.00	0.00	59.00	2,000.00	2,000.00	1,550.00	77.16%	2,000.00

Total Marketing and Advertising Expense	\$ 7,702.00	\$ 12,999.00	\$ 11,240.00	\$ 16,500.00	\$ 18,500.00	\$ 20,100.00	72.52%	\$ 20,000.00
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Admin./General/Outside Services

Admin. Office and General Salaries	100,611.00	119,350.00	97,636.00	90,200.00	170,000.00	172,000.00	2%	182,000.00
Board Conferences and Training	0.00	0.00	0.00	7,500.00	12,000.00	3,000.00	71.85%	12,000.00
Board Meeting and Related Expense	0.00	0.00	0.00	7,500.00	8,500.00	12,750.00	80.42%	10,000.00
O/S: Accounting, Legal, Engineering & Consultant	14,336.00	13,710.00	96,004.00	45,000.00	30,000.00	44,000.00	81.85%	50,000.00

Total Admin/General/Outside Services Exp	\$ 114,947.00	\$ 133,060.00	\$ 193,640.00	\$ 150,200.00	\$ 220,500.00	\$ 231,750.00	81.76%	\$ 254,000.00
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	20,367.00	28,083.00	35,134.00	20,000.00	12,000.00	30,750.00	84.38%	27,000.00
Maintenance: Office Building	14,155.00	14,940.00	10,051.00	12,000.00	10,000.00	6,300.00	84.23%	10,000.00
Office Supplies, Fees, Dues, Phone, Maintenance	48,873.00	62,159.00	61,682.00	52,500.00	60,000.00	98,000.00	83.85%	100,000.00
Property/Liability Insurance	30,814.00	18,753.00	31,761.00	31,000.00	25,000.00	31,650.00	83.18%	30,000.00

Total Office, Insurance, & Maintenance	\$ 114,209.00	\$ 123,935.00	\$ 138,628.00	\$ 115,500.00	\$ 107,000.00	\$ 166,700.00	83.83%	\$ 167,000.00
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Employee Benefits & Other Compensation

Compensated Absences	106,025.00	158,575.00	111,212.00	147,800.00	130,000.00	115,000.00	83.18%	115,000.00
Employee Pensions & Benefits	225,606.00	291,039.00	271,736.00	290,000.00	312,000.00	344,500.00	83.23%	350,000.00
OPEB	0.00	0.00	60,897.00	48,000.00	65,000.00	61,000.00	65.57%	70,000.00
Other Compensation	60,784.00	136,254.00	72,347.00	55,000.00	50,000.00	58,750.00	82.93%	56,000.00
Taxes: Social Security & Medicare	47,819.00	69,060.00	55,903.00	55,500.00	64,000.00	59,900.00	82.13%	64,000.00
Retiree Medical Insurance Coverage	0.00	0.00	0.00	0.00	0.00	52,750.00	83.40%	60,000.00

Total Employee Benefits & Other Compensation	\$ 440,234.00	\$ 654,928.00	\$ 572,095.00	\$ 596,300.00	\$ 621,000.00	\$ 691,900.00	81.56%	\$ 715,000.00
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Miscellaneous

Conference/Seminar Expense	25,204.00	31,961.00	32,915.00	10,000.00	18,000.00	47,250.00	83.28%	45,000.00
Property Tax - Chatham	8,706.00	0.00		0.00			N/A	
Miscellaneous General Expenses	339.00	15,882.00	39,016.00	9,800.00	10,000.00	12,800.00	83.19%	12,000.00

Total Miscellaneous Expenses	\$ 34,249.00	\$ 47,843.00	\$ 71,931.00	\$ 19,800.00	\$ 28,000.00	\$ 60,050.00	83.26%	\$ 57,000.00
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Depreciation Expenses

Amortized Depreciation Expense	0.00	0.00	(68,552.00)	0.00	(68,500.00)	(71,050.00)	108.02%	0.00
Depreciation Expense	669,045.00	628,680.00	640,518.00	632,000.00	668,500.00	530,000.00	90.49%	500,000.00

Total Depreciation Expenses	\$ 669,045.00	\$ 628,680.00	\$ 571,966.00	\$ 632,000.00	\$ 600,000.00	\$ 458,950.00	87.77%	\$ 500,000.00
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TOTAL OPERATING EXPENSES	\$ 5,704,848.00	\$ 5,485,080.00	\$ 5,087,334.00	\$ 5,300,600.00	\$ 5,261,600.00	\$ 5,613,310.00	82.79%	\$ 6,248,000.00
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OPERATING INCOME (LOSS)	\$ (34,733.00)	\$ 98,285.00	\$ 480,929.00	\$ 473,900.00	\$ 651,400.00	\$ 502,790.00	79.14%	\$ 651,450.00
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	13,921.00	15,880.00	5,986.00	9,000.00	3,000.00	3,200.00	83.15%	3,200.00
Interest Income Series 2002	19,471.00	12,500.00	3,378.00	6,000.00	1,500.00	1,350.00	89.88%	1,600.00
Interest Income Zero Coupon	35,184.00	43,184.00	36,529.00	37,000.00	30,000.00	20,000.00	82.59%	23,000.00
MPPA Trust Fund Change	18,147.00	30,776.00	20,708.00	78,000.00	25,000.00	5,500.00	82.42%	10,000.00
MPPA Working Capital Interest	2,247.00	0.00	1,479.00	2,000.00	500.00	1,350.00	73.13%	1,000.00
UBS Investments FMV Change	15,798.00	7,722.00	5,310.00	53,000.00	5,000.00	0.00	#DIV/0!	5,000.00

Total Interest Income	\$ 104,768.00	\$ 110,062.00	\$ 73,390.00	\$ 185,000.00	\$ 65,000.00	\$ 31,400.00	69.25%	\$ 43,800.00
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Interest Expense

Amortization Debt Expenses: Series 2002 Bonds	4,820.00	4,820.00	4,820.00	4,800.00	4,800.00	4,800.00	83.68%	4,800.00
Amortization of Discount: Series 2002 Bonds	617.00	618.00	618.00	615.00	600.00	550.00	93.58%	600.00
Interest Expense on Customer Deposits	1,276.00	1,098.00	740.00	800.00	1,000.00	50.00	88.38%	1,000.00
Interest Expense Series 2002 Bonds	215,174.00	211,200.00	205,834.00	207,000.00	195,000.00	195,000.00	82.92%	185,000.00

Total Interest Expense	\$ 221,887.00	\$ 217,736.00	\$ 212,012.00	\$ 213,215.00	\$ 201,400.00	\$ 200,400.00	82.97%	\$ 191,400.00
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Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
Gain on Sale of Investments	0.00	1,062.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
Loss on Property Disposal	(15,799.00)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
Loss on Sale of Investments	(395.00)	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00

Total Gain/Loss on Sale of Property/Investment	\$ (16,194.00)	\$ 1,062.00	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
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Transfers

PILOT - City of Lowell	242,173.00	238,311.73	235,599.00	245,000.00	245,000.00	254,850.00	83.33%	270,000.00
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Total Transfers	\$ 242,173.00	\$ 238,311.73	\$ 235,599.00	\$ 245,000.00	\$ 245,000.00	\$ 254,850.00	83.33%	\$ 270,000.00
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Audit Adjustment - Purchased Power \$ 100,000.00

TOTAL NON-OPERATING REV (EXP)	\$ (343,098.00)	\$ (344,923.73)	\$ (374,221.00)	\$ (273,215.00)	\$ (381,400.00)	\$ (323,850.00)	110.21%	\$ (417,600.00)
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NET INCOME (LOSS)	\$ (377,831.00)	\$ (246,638.73)	\$ 106,708.00	\$ 200,685.00	\$ 270,000.00	\$ 178,940.00	22.92%	\$ 233,850.00
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GLOSSARY

ACCRUAL BASIS OF ACCOUNTING	The accrual basis of accounting is defined as that method of accounting in which revenues are recognized in the accounting period in which they are earned and become measurable and in which expenses are recognized in the period incurred, if measurable. All proprietary funds are accounted for using the accrual basis of accounting.
ACTIVITY	Activity means an office, department, or program to which specific expenses are to be allocated. All units of government are expected to prepare budgets and financial statements by activity.
APPROPRIATION	An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriations Resolution.
APPROPRIATION ACT	The budget as adopted by the City Council.
ASSESSED VALUE	A valuation set upon real estate or other property by the city assessor which is required to be 50% of market value.
BUDGET	A plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures.
CAPITAL OUTLAY	A disbursement of money which results in the acquisition of, or addition to, fixed assets.
CAPPED VALUE	The formula for calculating the Capped Value for a property is: (Prior Year Taxable Value – Losses) x Rate of Inflation + Additions.
CONTINGENCY	An appropriation of funds to cover unforeseen events that occur during the fiscal year.
D.D.A. (DOWNTOWN DEVELOPMENT AUTHORITY)	Act 197 of 1975, as amended, provides for the establishment of an authority whose purpose is to correct and prevent deterioration and promote economic growth in business districts. The D.D.A. has the power to levy and collect taxes, issue bonds, and to use tax increment financing (T.I.F.).

GOVERNMENTAL FUNCTION	Function is a classification of expenditures that provides information on the overall purposes or objectives of expenditures. Functions group related activities that are aimed at accomplishing a major service or regulatory responsibility. Functions include: general government (administration); public safety; public works and other.
GOVERNMENTAL FUNDS	Funds which are used to account for the acquisition, use and balances of expendable resources are classified as governmental funds. Within this group of funds, only the General Fund is unrestricted as to use of its resources. The other funds account for the use of restricted expendable resources.
INTERNAL SERVICE FUNDS	Funds used to account for the financing of special activities services performed by a designated activity or department and within a governmental jurisdiction for other units or departments within the same governmental jurisdiction.
MODIFIED ACCRUAL BASIS OF ACCOUNTING	The modified accrual basis of accounting is defined as that method of accounting in which revenues are recognized in the accounting period in which they become available and measurable and in which expenditures are recognized in the period in which they are incurred, except for unmatured interest on general long-term debt and on special assessment indebtedness, which are recognized when due. All governmental funds use the modified accrual basis of accounting.
NONBUDGETARY	Funds which are eliminated from the budget description. The Uniform Budget Act requires that the budget document include an informational summary including such data as projected revenues and expenditures and capital construction projects costs for the nonbudgetary funds (Capital Projects Funds, Internal Service Funds, or Enterprise Funds).
O.U.I.L. FINES	Fines charged to anyone convicted of the charge of operating a motor vehicle while under the influence of liquor. These fines are assessed to recover police department costs for O.U.I.L. arrests.
PROPRIETARY FUNDS	Funds which are used to account for self-sustaining or self-supporting activities are classified as proprietary funds. These funds use enterprise methods of accounting for the acquisition, use and balances of nonexpendable resources.

DEBT SERVICE	Payment of interest and principal on an obligation resulting from the issuance of bonds.
DEFICIT	An excess of liabilities and reserves of a fund over its assets.
ENTERPRISE FUNDS	Funds used to account for the financing of services provided to the general public where all or most of the costs involved are recovered through service charges to the users of such services.
EXPENDITURE	The cost of goods delivered or services rendered, whether paid or unpaid, including expenses and capital outlay.
FIDUCIARY FUNDS	Funds which are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds are classified as fiduciary or agency-funds.
FISCAL YEAR	An accounting period of twelve months. The City of Lowell's fiscal year is July 1 through June 30.
FUND	A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and obligations which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
FUND ACCOUNTING	The governmental accounting system is organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
FUND BALANCE	The accumulated earnings of an expendable fund, or of a non-expendable trust fund, over its liabilities is fund balance. Fund balances are found recorded in governmental and fiduciary types of funds.
FUND EQUITY	The excess of the assets of an enterprise fund or an internal service fund over its liabilities, contributed capital, reserves, and retained earnings.
RESERVES	Portions of fund balance or retained earnings may be limited in use if they are (a) legally restricted to a specific future use or (b) not available for expenditure. These restricted funds are identified as reserves on the balance sheet of each fund.

RETAINED EARNINGS	The accumulated earnings of an enterprise fund are designated as retained earnings.
REVENUE	An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, and does not represent a contribution of fund capital in enterprise or in internal service funds.
SPECIAL REVENUE	Funds used to account for the proceeds of specific revenue sources or to finance specified activities in accordance with statutory or administrative requirements.
STATE EQUALIZED VALUE	The assessed value of property as adjusted by the local Board of Review, in addition to the County State, based on market studies. In Michigan, the State Equalized Value is considered to be 50% of Market Value.
TAXABLE VALUE	The tax base used to calculate property taxes. (Lower of State Equalized Value or Capped Value).
T.I.F. (TAX INCREMENT FINANCING)	Financing to support improvements in a specified geographical area derived from property taxes collected from increases in the assessed value of the property within that area.