



# City of Lowell

## 2012-2013 Fiscal Year Budget

Mayor Jim Hodges  
Mayor Pro Tem Sharon Ellison  
Councilmember Jim Hall  
Councilmember Andrew Schrauben  
Councilmember Jim Valentine



301 East Main Street  
Lowell, Michigan 49331  
Phone (616) 897-8457  
Fax (616) 897-4085  
[www.ci.lowell.mi.us](http://www.ci.lowell.mi.us)

## MEMORANDUM

TO: Lowell City Council  
FROM: Mark Howe, City Manager  
RE: 2012-13 Budget Recommendations  
DATE: May 21, 2012

Attached for your review and consideration are recommendations for the City of Lowell Budget beginning July 1, 2012 and ending June 30, 2013. The budget as recommended is a balanced budget.

The recommendations include the General Fund; the following Special Revenue Funds: Major Streets, Local Streets, Historic District and Downtown Development Authority; the following Enterprise Funds: Airport, Wastewater and Water; the following Internal Service Funds: Data Processing and Equipment; as well as a Capital Improvement Plan.

The budget is the result of an effort to stabilize the cost of providing public services and improving the public infrastructure while reorganizing city finances to align with Strategic Objectives developed through council work sessions. During your work sessions, you have drafted the following Strategic Objectives:

*Build a Collaborative Greater Lowell Community  
Develop and Nurture Neighborhoods  
Encourage an Active Business District  
Maintain and Improve Infrastructure  
Become a Trail Town with Diverse Recreational and Artistic Opportunities*

In the course of developing these objectives, you have reviewed current city services and functions in an effort to prioritize them against your Strategic Objectives. During the late summer and fall months of 2012 you plan to continue to evaluate and prioritize city services and functions in an effort to further define how city government will achieve the objectives you have set. The budget recommendations reflect the current status of these discussions.

Based on these discussions, the recommended budget reflects your priorities by:

- Planning a comprehensive sidewalk replacement program through the use of grant funds.

- Beginning the process of applying asset management strategies to street projects with a six percent increase in funds allocated from the General Fund toward streets.
- Implementing improvements to the Riverwalk through the successful application of grant funds from the DNR Trust Fund, the Lowell Area Community Fund, the LCTV Fund and the Downtown Development Authority.
- Increasing the commitment to business and downtown development through a partnership with The Right Place and the allocation of additional staff time.
- Developing a proactive approach to planning and zoning in an effort to encourage new investment and development in the community.

Budget recommendations to meet your Strategic Objectives were developed amid challenges to overcome a near \$500,000 overall deficit in the face of state and national economic declines. The overall approach to producing a balanced budget was to:

- First, establish an accurate accounting for the cost of each service and function. This gives us the opportunity to examine the true cost of specific operations.
- Second, examine every service and function and apply a zero-based standard when appropriate. In other words, each service and function was reviewed to determine who the current service level could be maintained in a cost efficient manner.
- Third, make reductions based on current conditions and Strategic Objectives and reallocate resources toward Strategic Objective priorities.
- Finally, examine rates and fees to ensure levels that support the cost of providing the service.

While there are numerous differences between the budget for the current fiscal year and the recommendations made for the upcoming fiscal year, some highlights include:

- The restructuring of bonded debt and the final payment on certain bonds that reduced the deficit by more than \$300,000.
- Reductions in employee expenses and operating supplies in order to provide services in a more cost efficient manner. A major change will be in the area of employee health care where most employees will lose nearly \$6,000 annually, per employee, in reimbursements for health care expenses.
- A property tax administration fee that will recover 25 percent of declining property tax revenue. The average homeowner will see a reduction of \$60 annually in their property tax bills in 2012. Nearly 70 percent will see no increase or a reduction.
- A reduction in the sewer rate to offset an increase in the water rate to bring the Water Fund more into compliance with the City Charter. The Water Fund has been operating in a deficit for four years and will have no fund balance at the end of the next fiscal year if an adjustment is not made.

My overall goal in developing these budget recommendations has been to stabilize the budget which will position the City of Lowell to turn a corner and progress toward the future success that we all know is possible. Our next step will be your continued prioritization of city services and functions toward your Strategic Objectives which will set the course for the city to become a collaborative partner for the Greater Lowell Community for years to come. I look forward to continuing my work with you in pursuit of this lofty and worthwhile endeavor.

# Introduction

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The 2012-13 Budget for the City of Lowell strives to stabilize the cost of providing public services and improving the public infrastructure while reorganizing city finances to align with Strategic Objectives developed by the Lowell City Council.

The state and national economic decline has certainly had its impact in the City of Lowell. Property values have declined for several straight years and 2012 will be no exception. In 2011 property values dropped by 10.75 percent, the highest rate of all Kent County municipalities. As property values reflect half the equation for determining property tax bills, a vast majority of Lowell residents have experienced a reduction in their property tax bills. In 2012 the average residential tax bill is expected to decrease by more than eighty dollars (\$80). Almost 70 percent of residential tax bills in 2012 will be less than or equal to 2011.

Reductions in the state budget have also had an impact on the City of Lowell as revenue sharing has become the Economic Vitality Incentive Program requiring local units of government to meet certain state requirements in order to receive the statutory portion of revenue sharing. Currently under discussion is the elimination of the personal property tax which will devastate local budgets if the revenue is not replaced.

At the same time, the City of Lowell, like many communities, faces an aging infrastructure with streets, sidewalks, water & sewer lines, and other public facilities in need of renovation and repair. In the area of sidewalks alone, during the past 10 years the total lineal feet of sidewalks needing repair has doubled to approximately 6,300 or 1.19 miles.

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

In order to accomplish this mission, the Lowell City Council has conducted a number of workshops geared toward creating a strategic plan. Overall strategic objectives have been developed allowing the City Manager to make budget recommendations based on a strategic allocation of resources.

While this process is being conducted, it is encouraging that leadership from the Lowell Area Chamber of Commerce, Lowell Area Schools, Lowell Charter Township, Vergennes Township and the City of Lowell are combining their efforts toward creating a Community Vision. The ultimate goal should be for the city to develop its Strategic Plan to reflect its participation in achieving a broader Community Vision.

# Strategic Objectives

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Several workshops have been held with the Lowell City Council to begin the development of a Strategic Plan for the City of Lowell. Councilmembers explored visions for the future of the city with common elements combined to develop a set of Strategic Objectives.

## City of Lowell Strategic Objectives

*Build a Collaborative Greater Lowell Community*

*Develop and Nurture Neighborhoods*

*Encourage an Active Business District*

*Maintain and Improve Public Infrastructure*

*Become a Trail Town with Diverse Recreational and Artistic Opportunities*

Once the Strategic Objectives were developed, activities that are funded through city resources were divided into *services* and *functions* with *services* being those activities that are provided directly by the city and *functions* being those activities that are funded by the city so that other entities may provide public services. Each activity was compared to each strategic objective and councilmembers were asked to rate whether or not the activity could have a positive or negative impact on the objective and to what degree. A summary of the final results is included in this report for informational purposes although it is anticipated that further analysis of the results will be incorporated into a final Strategic Plan.

The prioritization of *services* and *functions* is essential to developing a budget and a key element in the overall process. The following strategic steps were taken to proceed through the development of the Fiscal Year 2012-13 Budget:

- Establish an accurate accounting for the cost of each *service* and *function*
- Examine every *service* and *function* and apply a zero-based standard when appropriate
- Make reductions based on current conditions and strategic objectives
- Reallocate resources toward *services* and *functions* based on strategic objective priorities
- Examine rates and fees to ensure levels that support the cost of providing the service

	Build a Collaborative Greater Lowell Community	Develop and Nurture Neighborhoods	Encourage a Competitive Business District	Maintain and Improve Infrastructure	Become a Trail Town with Diverse Recreational and Artistic Opportunities	TOTAL	Average	Recommended Budget (some figures are rounded)	Level of Service Increase/Decrease	Notes
Sidewalks	6	13	7	9	13	48	9.6	\$ 6,300	Increase	The city portion of the budget is for repair or maintenance of sidewalks in public rights of way. We also have an outstanding Sidewalk Replacement Project with a total budget of \$166,000. We are attempting to secure various grants to assist residents in paying for sidewalk repairs.
Streets	7	11	7	11	7	43	8.6	\$ 460,000	Increase	Bowes Road will be a major project along with Crack Sealing selected streets. There is also an increase in the General Fund contribution toward streets.
Riverwalk	9	9	9	2	13	42	8.4	\$ -	Increase	There is a planned \$450,000 project to improve the Riverwalk area.
Business Coordination and Development	11	7	11	5	7	41	8.2	\$ 10,000	Increase	There is \$10,000 allocated for additional staff time toward business development.
Parks	11	9	7	2	11	40	8.0	\$ 167,000	NC	There is an increase in the budget of approximately \$7,000 due to utility expenses.
City Hall - General Government	9	7	7	9	7	39	7.8	\$ 576,000	Increase	There is an increase in the budget of \$10,000 in anticipation of expenses relating to union negotiations.
Police	9	9	7	3	8	36	7.2	\$ 822,350	NC	There is an increase in the budget relating to employee benefits and an increase in the rate charged by the Kent County Sheriff Department for dispatch services. A large portion of the increases were offset by other reductions.
Water	3	11	9	9	2	34	6.8	\$ 1,013,000	NC	There are increases in operational costs that are offset by savings in the refinancing of current bonds. Rates have not been adjusted since 2008 and have not kept pace with obligations, specifically depreciation and outstanding debt service.
Fire Authority	9	7	7	6	2	31	6.2	\$ 90,000	Increase	There is an increase in the allocation to the fire authority to reflect an additional \$4,000 to assist the authority in building fund balance. There is also an internal increase of \$5,000 for the city to begin setting aside funds for future capital improvements.
Planning & Zoning	5	5	7	7	4	28	5.6	\$ 37,350	Increase	While the overall budget shows a substantial increase, a large portion of this is due to accounting for these expenses under the correct activity. There is a slight increase, approximately \$5,000, earmarked for ordinance review.
Sewer	3	9	8	7	1	28	5.6	\$ 839,000	NC	There are no capital funds budgeted to address inflow and infiltration issues within the system, although there are sufficient reserves to accomplish some work in the next fiscal year. The overall budget is decreased due to the repayment of outstanding bonds.
Library	9	9	6	0	4	28	5.6	\$ 61,000	NC	The budget is relatively stable. Future capital improvements may be needed and could be funded through grants.

Each score is the total of five responses to the question: how important is this Service/Function to Strategic Objective. The scale was +3, +1, 0, -1, or -3. Shaded scores mean there was at least one negative score among the five.

	Build a Collaborative Greater Lowell Community	Develop and Nurture Neighborhoods	Encourage a Competitive Business District	Maintain and Improve Infrastructure	Become a Trail Town with Diverse Recreational and Artistic Opportunities	TOTAL	Average	Recommended Budget (some figures are rounded)	Level of Service Increase/Decrease	Notes
Building Codes	2	8	5	9	3	27	5.4	\$ -	Adjusted	This expense is covered entirely by fees with 10 percent returned to the city for administration. The budget anticipates an increase to 20 percent that is returned for administration.
Code Enforcement	4	7	6	5	3	25	5.0	\$ -	NC	The total budget for this activity is reflected in the Public Safety budget.
Chamber Building	7	2	9	1	6	25	5.0	\$ 3,300	NC	The cost of utilities is generally covered by rental payments from the Chamber.
Zoning Compliance	3	8	4	5	4	24	4.8	\$ -	NC	The total budget for this activity is reflected in the Public Safety budget.
Ambulance	5	7	7	0	4	23	4.6	\$ 3,500	NC	This reflects our payment to Rockford Ambulance.
Historic District Preservation	5	3	4	2	4	18	3.6	\$ 25,000	NC	The General Fund pays for expenses relating to the Historic District Commission, less than \$1,000, which is responsible for administering historic district grants.
Dog Park	4	5	1	2	3	15	3.0	\$ -	NC	Friends of the Dog Park seek donations to cover the expenses.
Museum	5	3	2	-1	3	12	2.4	\$ 13,300	NC	The General Fund pays for maintenance of the building and parking lots. City residents also pay 0.25 mills for operations that are not included in the overall city budget.
Fairgrounds	4	3	2	1	2	12	2.4	\$ -	NC	Expenses relating to the Fairgrounds are included in the Parks budget.
Showboat	4	1	2	-1	4	10	2.0	\$ 1,500	NC	The city owns the Showboat and is responsible for expenses, mainly electricity.
Airport	2	0	2	3	3	10	2.0	\$ 27,000	NC	The Airport operates under a self-sufficient fund.
Cemetery	2	1	0	1	0	4	0.8	\$ 83,300	NC	There is a decrease of various line items in the Cemetery activity although the actual level of service (employee hours) remains relatively unchanged.

Each score is the total of five responses to the question: how important is this Service/Function to Strategic Objective. The scale was +3, +1, 0, -1, or -3. Shaded scores mean there was at least one negative score among the five.

# General Fund

101 - General Fund		FY 2009-10	FY 2010-11	FY 2011-12				FY 2012-13		
		Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Budget	Difference
REVENUES										
	CHARGES FOR SERVICES	134,355	87,432	95,925	59,421	90,150	96,875	950	331,200	235,275
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	13,394	12,071	11,200	4,812	5,950	5,600	(5,600)	6,500	(4,700)
	INTEREST AND RENTS	12,547	13,205	10,000	6,917	7,260	5,100	(4,900)	5,300	(4,700)
	LICENSES AND PERMITS	19,402	28,882	22,000	23,209	28,340	28,350	6,350	27,850	5,850
	LOCAL CONTRIBUTIONS	8,656	7,741	7,741	5,831	7,766	22,750	15,009	40,750	33,009
	OTHER REVENUE	167,011	220,061	46,130	49,221	56,480	36,030	(10,100)	15,750	(30,380)
	STATE GRANTS	346,104	341,150	272,480	171,001	330,380	327,980	55,500	328,400	55,920
	TAXES	1,790,118	1,772,242	1,711,330	1,570,060	1,721,355	1,719,750	8,420	1,747,050	35,720
	TRANSFERS IN	168,709	168,168	168,500	-	168,500	168,500	-	168,500	-
	TOTAL REVENUES	2,660,296	2,650,952	2,345,306	1,890,472	2,416,181	2,410,935	65,629	2,671,300	325,994
EXPENDITURES										
101	COUNCIL	16,047	20,973	16,224	15,303	16,775	16,775	551	18,420	2,196
172	MANAGER	83,792	92,008	89,019	85,071	109,889	106,000	16,981	121,000	31,981
191	ELECTIONS	3,341	6,054	7,085	3,961	7,235	7,205	120	8,535	1,450
209	ASSESSOR	39,423	52,959	51,344	34,162	52,005	51,750	406	51,000	(344)
210	ATTORNEY	29,539	44,695	28,000	20,011	37,500	35,000	7,000	40,000	12,000
215	CLERK	136,480	145,527	154,557	104,546	144,253	152,740	(1,817)	130,500	(24,057)
253	TREASURER	114,637	95,034	109,964	71,199	103,210	111,970	2,006	154,000	44,036
265	CITY HALL	64,653	76,589	63,560	53,151	72,020	70,410	6,850	76,500	12,940
276	CEMETERY	82,700	81,724	89,893	63,437	90,742	86,040	(3,853)	80,350	(9,543)
294	UNALLOCATED MISC	8,215	28,641	12,000	14,740	18,000	15,500	3,500	51,465	39,465
301	POLICE	781,122	797,599	820,891	593,896	828,891	818,797	(2,094)	821,050	159
336	FIRE	80,346	70,351	75,000	57,445	80,000	85,000	10,000	90,200	15,200
371	BUILDING INSPECTIONS	7,928	6,301	7,000	3,832	7,000	7,000	-	-	(7,000)
400	PLANNING & ZONING	3,718	10,990	10,543	8,242	10,465	12,880	2,337	37,350	26,807
441	PUBLIC WORKS	146,647	139,741	139,225	93,862	140,426	127,500	(11,725)	164,650	25,425
442	SIDEWALKS	10,510	55,557	17,497	5,652	13,502	13,770	(3,727)	6,300	(11,197)
443	ARBOR BOARD	-	-	-	-	-	15,000	15,000	30,000	30,000
523	TRASH	88,730	83,933	60,000	35,391	45,000	60,000	-	60,000	-
651	AMBULANCE	3,632	3,488	3,488	3,344	3,344	3,500	12	3,500	12
672	SENIOR CITIZENS	1,500	-	-	-	-	-	-	-	-
747	CHAMBER/RIVERWALK	3,000	-	-	338	350	-	-	3,300	3,300
751	PARKS	190,589	174,763	156,076	103,875	165,275	160,050	3,974	168,850	12,774
757	SHOWBOAT	2,178	1,155	2,300	601	1,550	1,550	(750)	1,550	(750)
758	DOG PARK	853	860	1,000	3,091	2,630	2,800	1,800	2,800	1,800
774	RECREATION	-	-	-	-	-	-	-	2,000	2,000
790	LIBRARY	93,341	147,312	55,984	42,416	56,034	60,770	4,786	60,250	4,266
803	HISTORIC DISTRICT COMMISSION	705	209	800	228	850	850	50	850	50
804	MUSEUM	15,228	14,883	15,593	9,102	13,593	14,410	(1,183)	13,780	(1,813)
906	DEBT SERVICE	28,404	15,795	-	-	-	-	-	-	-
965	TRANSFERS OUT	493,230	445,306	502,071	183,593	425,886	396,086	(105,985)	473,100	(28,971)
	TOTAL EXPENDITURES	2,530,488	2,612,447	2,489,114	1,610,489	2,446,425	2,433,353	(55,761)	2,671,300	182,186
Net Of Rev/Exp		129,808	38,505	(143,808)	279,983	(30,244)	(22,418)		0	
BEGINNING FUND BALANCE		129,253	259,061	297,566		297,566	297,566		275,148	
ENDING FUND BALANCE		259,061	297,566	153,758		267,322	275,148		275,148	
% of EXPENDITURES		10.24%	11.39%	6.18%		10.93%	11.31%		10.30%	



# General Fund Revenues

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## Property Taxes – \$1,398,000

Property Taxes are the major source of revenue in the General Fund accounting for 52 percent of all revenue. They are generated by multiplying the Taxable Value of the property by a Millage Rate to determine the final tax bill. The recommended budget includes tax revenue calculated on taxable valuations subject to adjustment on a case-by-case basis by the Board of Review and appeals to the Michigan Tax Tribunal.

*Taxable Values* are estimated to decrease by 3.47 percent compared to a 10.75 percent reduction last year. The 2011 reduction was the greatest of any Kent County municipality. The reduction in taxable values will result in a reduction of the average residential tax bill by more than eighty dollars (\$80).

State law requires a Truth-In-Taxation hearing when the taxable value increases faster than the rate of inflation. Since this was not the case during the current tax year a Truth-In-Taxation hearing is not necessary.

*Millage Rates* are established by the City Council through authority granted in the City Charter and Michigan Statutes. The maximum allowable Millage Rate for the City of Lowell is 17.4597 mills. The City Council has historically allocated less than the allowable allocation at 15.83 mills (or 9.3 percent less). It is recommended that the City Council maintain the current allocation of 15.83 mills.

There is an additional voter-approved millage of 0.25 mills for Museum Operations. The millage was approved during city elections in 2011.

The assessment of a *Property Tax Administration Fee* of one (1) percent is authorized by state law. The purpose of the fee is to recover the expense of calculating, printing, and distributing tax bills in addition to defending property tax assessments before the Board of Review and the Michigan Tax Tribunal. During this past year, we reached a settlement with Lowell Ventures (owners of the building that houses Attwood) resulting in the loss of almost \$25,000 in property tax revenue. A number of staff hours and city attorney expense go into defending assessments. These issues exacerbate the challenges of declining revenues. It is recommended that the City Council approve a Property Tax Administration Fee of one (1) percent. Even with a tax administration fee, there will be a reduction in the average residential tax bill of more than sixty dollars (\$60).

## Revenue Sharing – \$321,000

Revenue sharing received from the State of Michigan is the third major source of revenue. Estimates are provided by the State of Michigan, Department of Treasury. Approximately \$267,000 received by the city, or 83 percent, of the total is constitutional revenue sharing that is protected from alteration by the Michigan Legislature and the Governor. The remaining amount received by the city (\$54,700) is part of the Economic Vitality Incentive Program created in 2011. Under the program

## General Fund Revenues

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municipalities must meet a number of state mandated conditions in order to qualify for the funds. The City of Lowell has met each of the conditions during the current fiscal year. The Legislature and the Governor are currently debating the details of the program for the next fiscal year. In addition, the Governor has proposed a two (2) percent increase. The budget recommendations assume that the City of Lowell will continue to be able to meet the mandatory requirements; however, no increase is anticipated.

### **Charges for Services – \$340,600**

Charges for Services is the second major source of revenue to the General Fund, moving ahead of revenue sharing due in large part to the restructured accounting of administrative services in the General Fund. It should be noted that this is a major shift in the method of accounting for administrative services. That is not to say that the previous method was incorrect or not in accordance with generally accepted accounting standards. This change merely reflects a change in management style and approach.

Administrative Services, such as management provided by the City Manager or accounting functions provided by the City Treasurer are moved almost entirely to their respective activities in the General Fund. There are some exceptions where a portion of the management and/or accounting function is direct-billed (the Downtown Development Authority, the Fire Authority and the Planning Commission are examples). Otherwise, the cost of administrative services is allocated and billed to activities through generally accepted accounting methods.

The net result is an increase in the Manager, Treasurer and Public Works activities in the General Fund which are then offset by Charges for Services. Approximately \$220,000 is captured through Administrative Service Charges.

### **Other Revenue – \$630,000**

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

- **Payment In Lieu of Taxes:** The General Fund receives a percentage of gross receipts from Lowell Light & Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light & Power Board as required by the City Charter. There is \$290,000 anticipated for the next fiscal year.
- **DDA Transfer In:** The Downtown Development Authority has participated in the payment of bonds used to construct City Hall. It is anticipated that the DDA will continue to participate at the same level: \$140,000 per year.
- **Cable TV Franchise Fees:** There is \$27,000 anticipated as receipt for state required franchise fees from cable television companies.

## General Fund Revenues

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- Verizon Tower Rental: Verizon Wireless has submitted a notice to cancel its tower rental agreement with the City of Lowell for the downtown tower. This will result in the loss of \$28,000 in rental revenue.

Various other sources of revenue that were previously identified as General Fund/General Purpose have been relocated to activities when the revenue was specifically related to the activity. This is in accordance with generally accepted accounting principles. These revenues, when significant, may be discussed within the narrative of the activity in the appropriations section.

# **General Fund Appropriations**

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## **Council (101) – \$18,420**

The City Council is the policy-making body of the City. The council meets on the first and third Mondays of each month, approves the operating budget and its amendments, adopts ordinances and policies, and provides an overall direction for the city through strategic planning.

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

A City Compensation Commission sets per diem rates for councilmembers who receive \$38 per meeting with a maximum of 35 meetings for an annual total of \$1,330. The Mayor receives compensation of \$43 per meeting with a maximum of 35 meetings for an annual total of \$1,505.

Membership fees for the Michigan Municipal League and the Grand Valley Metro Council are included in the council budget as well as an allocation for council training.

## **Manager (172) – \$121,000**

Mark Howe has served as the City Manager since July, 2011. The City Manager is appointed by the City Council and is responsible for organizing and supervising city operations. Among the duties of the City Manager are advising the Council in its policy deliberations, supervising staff through department heads, providing overall budget administration and coordinating city planning activities. The City Manager also acts as the executive director for the Downtown Development Authority and serves as liaison to various boards and commissions appointed by the City Council.

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

Actual increases in the Manager activity appropriations include \$10,000 for Business Development and Collaboration and \$2,000 for The Right Place program. In addition, 20 percent of the wages and benefits of the Police Chief are allocated to the Manager activity to reflect time spent assisting the City Manager with administrative duties.

## **Elections (191) – \$8,535**

The Elections activity anticipates the expenses relating to the upcoming primary and general elections in August and November respectively. There is additional money in the budget for election workers because it is a Presidential election year.

# **General Fund Appropriations**

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## **Assessor (209) – \$51,000**

Jeffrey and Debra Rashid serve as the City Assessors through an employment agreement that expires June 30, 2012. It is anticipated that an extension of the term of the current agreement will be approved. The agreement provides an annual salary of \$36,000 devoting at least sixteen hours per week to carry out these duties. A total of \$8,000 is allocated toward updating assessment records.

The assessor maintains detailed information on all real and personal property in the City. This information is used to prepare assessed valuations needed for preparation of tax rolls.

The Board of Review usually meets 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 included in the Assessor activity.

## **Attorney (210) – \$40,000**

Richard Wendt of Dickinson, Wright, PLC, has served as the City Attorney since April 1981. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations. The Council approved an extension of an agreement designating Dickinson, Wright to provide legal services with Wendt as legal counsel through 2012.

John McGlinchey of Abbot, Nicholson, has been retained as labor relations counsel to assist with union negotiations. We are currently negotiating a new agreement with employees of the Department of Public Works.

The Attorney activity has been increased by \$12,000 to reflect the need for additional legal services.

## **Clerk (215) – \$130,500**

Betty Morlock has served as the City Clerk since 2000. The City Clerk is the clerical officer for the City Council, the custodian of city documents and records, conducts elections and performs other duties as assigned by the City Manager.

The wages and benefits for most of the City Clerk and portions of the Deputy City Clerk and Receptionist/Clerk Typist are allocated to this activity. There are also appropriations that cover the general office expenses for city hall operations, such as office supplies, postage and telephone services.

# **General Fund Appropriations**

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## **Treasurer (253) – \$154,000**

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

The wages and benefits of the City Treasurer and a portion of the Deputy City Treasurer are allocated to the Treasurer activity. The Deputy City Treasurer is responsible for payroll and human resources as well as coordinating insurance and airport billing and invoicing. The utility billing responsibilities of the Deputy City Treasurer are directly billed to the appropriate utility funds.

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

## **City Hall (265) – \$76,500**

This activity includes all expenses related to maintaining City Hall. It includes cleaning services, insurance, HVAC repair and maintenance, public utilities, and miscellaneous repairs. The increase in this activity is due to a more accurate allocation of public works employees (three positions) who perform various maintenance and janitorial duties at city hall.

## **Cemetery (276) – \$80,350**

The Cemetery activity includes the care and maintenance (grass mowing and trimming) of Oakwood Cemetery. In addition, gravesites are sold and recorded and burials are conducted.

A full-time Cemetery Sexton and part-time employees are paid out of the Cemetery activity.

No improvements are planned for the cemetery this year.

## **Unallocated Miscellaneous (294) – \$51,465**

This activity represents 1.9 percent of total expenditures. Funds are held here to react to unanticipated increases in expenses, such as fuel or utility costs, or for emergency repairs or improvements to public buildings. There are also funds being held in anticipation of wage adjustments for non-union employees.

# **General Fund Appropriations**

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## **Police (301) – \$821,050**

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

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

The Police Department operates with eight full-time staff: the chief, a sergeant, a detective, four officers and two dispatcher/clerks. A number of part-time officers assist in maintaining a 24/7 schedule. The dispatcher/clerks cover shifts during the period from 6 a.m. to 5 p.m., Monday through Friday. Dispatch services outside of this schedule are provided through a contract with the Kent County Sheriff Department.

There are six police cruisers (four fully marked, one for administrative and special police functions and one unmarked for detective purposes). These are maintained and replaced through the Police activity rather than the Equipment Fund. This was initiated because Police vehicles are not utilized by a number of departments. The final lease payment on new police cruisers was completed during the current fiscal year. No new purchases are planned for the 2012-13 fiscal year.

## **Fire (336) – \$90,200**

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

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

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

# **General Fund Appropriations**

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Currently, 26 volunteers are cross-trained to serve on the Fire/Rescue Department.

The budget includes the city's allocation of expenses to the Fire Authority along with an additional \$1,000 per quarter that is needed to help establish a functional fund balance. There is also \$5,000 that is anticipated to be held by the city in reserve for future equipment replacement.

## **Building Inspections (371) – \$0**

Imperial Municipal Services, Inc., of Rockford provides building inspection and zoning enforcement services to the City of Lowell. The cost of building inspections is covered by permit fees. IMS collects permits fees and distributes 10 percent back to the city to cover administrative expenses. Zoning enforcement services are billed directly to the city based on the actual services performed. It is anticipated that a new reimbursement arrangement will be negotiated resulting in additional revenue to the city and that zoning enforcement services will be transferred to the Police Department for the upcoming fiscal year.

## **Planning & Zoning (400) – \$37,350**

Jay Kilpatrick of Williams and Works provides consultation and review services for the City of Lowell to support in-house planning and zoning coordination. The intake process is conducted primarily by the City Manager with support from other clerical staff.

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 include a Councilmember and are appointed by the Mayor for three-year terms.

The Commission approved an updated Master Plan on October 22, 2007, and the City Council accepted the document on November 5, 2007. As prepared by McKenna Associates the Plan outlines goals and directions for city growth and development.

The budget for the Planning & Zoning activity is increased somewhat substantially, however, the increase is due to restructuring for the accounting of these responsibilities in the Planning & Zoning activity more than an actual increase in expenses. A portion of the City Manager and City Clerk wages and benefits are directly billed to Planning & Zoning.

There is a \$5,000 increase in the professional services account in anticipation of zoning ordinance review and possible amendments during the next fiscal year.



# **General Fund Appropriations**

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## **Public Works (441) – \$164,650**

Dan DesJarden has served as the Director of Public Works since 1997. The Director is responsible for oversight and management of public facilities and utilities which make up a vast majority of the expenses of city government. The Public Works activity in the General Fund accounts for the central services that support public infrastructure (streets, sidewalks, downtown public areas and parking lots, arbor), public facilities (cemetery, parks, city hall, chamber/riverwalk, library, showboat, museum), public utilities (water treatment and distribution, wastewater treatment and collection) and public services (recreation and trash pickup).

There are nine full-time employees, including the Director, and several part-time employees who provide support for these services. In addition, some services are contracted, such as wastewater treatment, mowing, street sweeping and some mechanic work.

## **Sidewalks (442) – \$6,300**

The Sidewalk activity accounts for the repair and replacement of sidewalks in public areas. This activity may need to be amended after the beginning of the fiscal year to account for the Sidewalk Replacement Program, which is estimated to cost \$166,000. The city has already received approval for the use of \$28,000 in Community Development Block Grant funds for the program. Grants are under consideration by the Lowell Area Community Fund for \$55,000 and the LCTV Fund for \$49,000. With the approval of grant funding, approximately 1.19 miles of the more than 17 miles of city sidewalks will be replaced.

## **Arbor Board (443) – \$30,000**

The Arbor Board activity was created to account for the Urban Forest Initiative (formerly City Tree Program). The Arbor Board has submitted grants to the Lowell Area Community Fund and the LCTV Fund for this program. The Lowell Area Community Fund has already awarded \$15,000 toward the program.

## **Trash (523) – \$60,000**

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

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

# **General Fund Appropriations**

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## **Ambulance (651) – \$3,500**

Lowell Ambulance, a subsidiary of Rockford Ambulance, has provided Ambulance services to city residents since 1988.

A 2,170 square foot building adjacent to the Look Memorial Fire Station has been constructed in cooperation with Lowell Charter Township and Vergennes Township to provide space for personnel and equipment.

As part of an agreement with Rockford Ambulance, the City has contributed \$16,000 over five years toward construction costs with the final payment occurring during the 2011-12 fiscal year. The current budget reflects a contractual amount to continue supporting ambulance services.

## **Chamber/Riverwalk (747) – \$3,300**

The city-owned building that formerly housed Lowell Cable Television now serves as offices for the Lowell Area Chamber of Commerce and a central point for the Showboat Riverwalk. This activity accounts for the utility and insurance expenses associated with operating the building.

## **Parks (751) – \$168,850**

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

The Parks & Recreation Commission provides strategic planning for future development of park facilities. The Lee Fund currently contributes \$5,000 toward park maintenance. In addition, contracts are negotiated with organized park users to assist in offsetting expenses. These agreements have typically included a \$5.00 per participant fee. The Parks & Recreation Commission have set as a goal for new park agreements that this fee be increased to cover the \$5,000 from the Lee Fund so that these funds may be used for future improvements.

## **Showboat (757) – \$1,550**

The City of Lowell accepted ownership of the Lowell Showboat through action by the City Council on December 4, 2000. The Lowell Area Chamber of Commerce schedules showboat events and collects a portion of the fees.

This activity reflects the basic expenses of utilities and minor repairs. The Showboat will need more attention in the near future if it is going to remain a viable centerpiece of the downtown area.

# **General Fund Appropriations**

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## **Dog Park (758) – \$2,800**

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

## **Recreation (774) – \$2,000**

The City of Lowell participates with Lowell Charter Township and Vergennes Township in the Lowell Area Recreation Authority. This activity represents the city contribution to LARA, which has been increased by \$1,000 to reflect LARA's increased expenses as a result of having to complete an annual audit.

## **Library (790) – \$60,250**

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

A November 1994 election established the Kent District Library system and a library millage. In August, 2004, KDL received a millage renewal approval of 0.88 mills. From this millage, KDL provides the library with staffing and support services for operations.

This activity includes the expenses relating to the operation and maintenance of the building which are offset somewhat by a contribution of \$7,750 from the Kent District Library.

## **Historic District Commission (803) – \$850**

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

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

This activity accounts for expenses incurred by the commission. A separate Historic District Fund is a conduit for grant funds for historic district projects.

# **General Fund Appropriations**

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## **Museum (804) – \$13,780**

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

In November, 2002, city residents approved a dedicated millage of 0.25 mills toward Museum operations. The successful millage renewal election was held in November, 2011. The millage produces approximately \$21,000 for museum operations in addition to the net \$11,000 provided by the General Fund.

## **Transfers Out (965) – \$478,100**

This activity accounts for transfers to other city funds.

- Major Streets Fund (202) – \$10,000: The transfer is to assist with the local match requirements for the Bowes Road project.
- Local Street Fund (203) – \$170,000: This includes \$75,000 from the General Fund that is used to pay for outstanding Transportation Bonds and \$95,000 to be used for public street improvements.
- City Hall Bond Payment – \$231,200: The \$4.4 million in outstanding debt on the bonds purchased to construct city hall are paid from the General Fund. The bonds were refinanced in 2012 resulting in a savings of \$570,000 over the remaining 20-year term.

BUDGET REPORT FOR CITY OF LOWELL  
Fund 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-11 RECOMMENDED BUDGET
ESTIMATED REVENUES							
TAXES							
	LICENSES AND PERMITS	1,790,118	1,772,242	1,711,330	1,570,060	1,721,355	1,747,050
	STATE GRANTS	19,402	28,882	22,000	23,209	28,340	27,850
	LOCAL CONTRIBUTIONS	346,104	341,150	269,980	166,480	321,980	321,900
	CHARGES FOR SERVICES	8,656	7,741	0	0	0	0
	FINES AND FORFEITURES	134,355	87,432	0	0	0	0
	INTEREST AND RENTS	13,394	12,071	0	0	0	0
	OTHER REVENUE	12,675	13,205	9,000	3,162	3,500	2,500
	TRANSFERS IN	167,011	220,061	40,280	45,141	48,800	7,500
		168,709	168,168	168,500	0	168,500	168,500
	TOTAL ESTIMATED REVENUES	2,660,424	2,650,952	2,221,090	1,808,052	2,292,475	2,275,300
Totals for dept 000-							
		2,660,424	2,650,952	2,221,090	1,808,052	2,292,475	2,275,300
Dept 101-COUNCIL							
APPROPRIATIONS							
	PERSONNEL SERVICES	(7,752)	(8,207)	(7,824)	(8,187)	(8,375)	(8,020)
	SUPPLIES	(143)	0	(300)	(100)	(300)	(300)
	OTHER SERVICES & CHARGES	(8,152)	(12,766)	(8,100)	(7,016)	(8,100)	(10,100)
	TOTAL APPROPRIATIONS	16,047	20,973	16,224	15,303	16,775	18,420
Totals for dept 101-COUNCIL							
		(16,047)	(20,973)	(16,224)	(15,303)	(16,775)	(18,420)
Dept 172-MANAGER							
ESTIMATED REVENUES							
	CHARGES FOR SERVICES	0	0	0	0	0	61,700
	TOTAL ESTIMATED REVENUES	0	0	0	0	0	61,700
APPROPRIATIONS							
	PERSONNEL SERVICES	(80,879)	(88,582)	(83,509)	(80,310)	(102,779)	(100,000)
	OTHER SERVICES & CHARGES	(2,913)	(3,426)	(5,510)	(4,761)	(7,110)	(21,000)
	TOTAL APPROPRIATIONS	83,792	92,008	89,019	85,071	109,889	121,000
Totals for dept 172-MANAGER							
		(83,792)	(92,008)	(89,019)	(85,071)	(109,889)	(59,300)
Dept 191-ELECTIONS							
APPROPRIATIONS							
	PERSONNEL SERVICES	(1,297)	(4,235)	(4,150)	(2,027)	(3,650)	(5,400)
	SUPPLIES	(1,014)	(778)	(1,000)	(972)	(1,500)	(1,000)
	OTHER SERVICES & CHARGES	(1,030)	(1,041)	(1,600)	(962)	(1,750)	(1,800)
	CAPITAL EXPENDITURES	0	0	(335)	0	(335)	(335)
	TOTAL APPROPRIATIONS	3,341	6,054	7,085	3,961	7,235	8,535
Totals for dept 191-ELECTIONS							
		(3,341)	(6,054)	(7,085)	(3,961)	(7,235)	(8,535)

Dept 209-ASSESSOR  
APPROPRIATIONS

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<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(20,111)	(39,484)	(39,044)	(31,249)	(39,655)	(39,400)
	SUPPLIES	(2,133)	(578)	(1,000)	(1,059)	(1,050)	(1,000)
	OTHER SERVICES & CHARGES	(17,179)	(12,897)	(11,300)	(1,854)	(11,300)	(10,600)
	<b>TOTAL APPROPRIATIONS</b>	39,423	52,959	51,344	34,162	52,005	51,000
<b>Totals for dept 209-ASSESSOR</b>		(39,423)	(52,959)	(51,344)	(34,162)	(52,005)	(51,000)
<b>Dept 210-ATTORNEY</b>							
<b>APPROPRIATIONS</b>							
	OTHER SERVICES & CHARGES	(29,539)	(44,695)	(28,000)	(20,011)	(37,500)	(40,000)
	<b>TOTAL APPROPRIATIONS</b>	29,539	44,695	28,000	20,011	37,500	40,000
<b>Totals for dept 210-ATTORNEY</b>		(29,539)	(44,695)	(28,000)	(20,011)	(37,500)	(40,000)
<b>Dept 215-CLERK</b>							
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	0	0	1,500	2,199	2,600	2,600
	<b>TOTAL ESTIMATED REVENUES</b>	0	0	1,500	2,199	2,600	2,600
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(113,654)	(114,940)	(127,857)	(87,773)	(119,253)	(102,900)
	SUPPLIES	(7,018)	(9,942)	(9,000)	(7,876)	(9,500)	(9,500)
	OTHER SERVICES & CHARGES	(15,808)	(20,645)	(17,700)	(8,897)	(15,500)	(18,100)
	<b>TOTAL APPROPRIATIONS</b>	136,480	145,527	154,557	104,546	144,253	130,500
<b>Totals for dept 215-CLERK</b>		(136,480)	(145,527)	(153,057)	(102,347)	(141,653)	(127,900)
<b>Dept 253-TREASURER</b>							
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	0	0	0	0	0	86,700
	<b>TOTAL ESTIMATED REVENUES</b>	0	0	0	0	0	86,700
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(102,945)	(85,734)	(101,704)	(68,458)	(94,300)	(127,300)
	SUPPLIES	(1,041)	(861)	(1,100)	(488)	(1,000)	(1,100)
	OTHER SERVICES & CHARGES	(10,651)	(8,439)	(7,160)	(2,253)	(7,910)	(25,600)
	<b>TOTAL APPROPRIATIONS</b>	114,637	95,034	109,964	71,199	103,210	154,000
<b>Totals for dept 253-TREASURER</b>		(114,637)	(95,034)	(109,964)	(71,199)	(103,210)	(67,300)
<b>Dept 265-CITY HALL</b>							
<b>ESTIMATED REVENUES</b>							
	INTEREST AND RENTS	0	0	0	135	150	0
	OTHER REVENUE	0	0	3,450	0	3,600	3,450

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<b>ESTIMATED REVENUES</b>							
TOTAL ESTIMATED REVENUES		0	0	3,450	135	3,750	3,450
<b>APPROPRIATIONS</b>							
PERSONNEL SERVICES		(3,542)	(5,155)	(7,760)	(7,481)	(8,800)	(17,200)
SUPPLIES		(2,394)	(5,619)	(3,000)	(2,215)	(3,000)	(3,000)
OTHER SERVICES & CHARGES		(58,717)	(64,795)	(51,780)	(43,455)	(59,200)	(56,300)
CAPITAL EXPENDITURES		0	(1,020)	(1,020)	0	(1,020)	0
TOTAL APPROPRIATIONS		64,653	76,589	63,560	53,151	72,020	76,500
Totals for dept 265-CITY HALL		(64,653)	(76,589)	(60,110)	(53,016)	(68,270)	(73,050)
<b>Dept 276-CEMETERY</b>							
ESTIMATED REVENUES		0	0	10,000	12,210	12,500	12,000
CHARGES FOR SERVICES		0	0	10,000	12,210	12,500	12,000
TOTAL ESTIMATED REVENUES		0	0	10,000	12,210	12,500	12,000
<b>APPROPRIATIONS</b>							
PERSONNEL SERVICES		(49,900)	(49,153)	(53,443)	(40,403)	(53,842)	(47,800)
SUPPLIES		(2,831)	(3,968)	(3,350)	(1,803)	(3,350)	(3,350)
OTHER SERVICES & CHARGES		(27,969)	(28,403)	(30,100)	(19,181)	(30,550)	(28,700)
CAPITAL EXPENDITURES		(2,000)	(200)	(3,000)	(2,050)	(3,000)	(500)
TOTAL APPROPRIATIONS		82,700	81,724	89,893	63,437	90,742	80,350
Totals for dept 276-CEMETERY		(82,700)	(81,724)	(79,893)	(51,227)	(78,242)	(68,350)
<b>Dept 294-UNALLOCATED MISCELLANEOUS</b>							
APPROPRIATIONS		(8,215)	(28,641)	(12,000)	(14,740)	(18,000)	(51,165)
OTHER SERVICES & CHARGES		(8,215)	(28,641)	(12,000)	(14,740)	(18,000)	(51,165)
TOTAL APPROPRIATIONS		8,215	28,641	12,000	14,740	18,000	51,165
Totals for dept 294-UNALLOCATED MISCELLANEOUS		(8,215)	(28,641)	(12,000)	(14,740)	(18,000)	(51,165)
<b>Dept 301-POLICE DEPARTMENT</b>							
ESTIMATED REVENUES		0	0	0	524	600	800
UNCLASSIFIED		0	0	0	524	600	800
STATE GRANTS		0	0	2,500	4,521	8,400	6,500
CHARGES FOR SERVICES		0	0	3,000	2,988	3,300	4,500
FINES AND FORFEITURES		0	0	11,200	4,812	5,950	6,500
TOTAL ESTIMATED REVENUES		0	0	16,700	12,845	18,250	18,300
<b>APPROPRIATIONS</b>							
PERSONNEL SERVICES		(623,687)	(656,473)	(667,324)	(514,522)	(676,324)	(673,300)
SUPPLIES		(4,832)	(3,969)	(5,250)	(2,009)	(5,250)	(4,900)
OTHER SERVICES & CHARGES		(97,120)	(114,188)	(120,067)	(72,197)	(119,067)	(132,850)
CAPITAL EXPENDITURES		(55,483)	(22,969)	(28,250)	(5,168)	(28,250)	(10,000)
TOTAL APPROPRIATIONS		781,122	797,599	820,891	593,896	828,891	821,050

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Totals for dept 301-POLICE DEPARTMENT							
		(781,122)	(797,599)	(804,191)	(581,051)	(810,641)	(802,750)
Dept 336-FIRE							
APPROPRIATIONS							
	PERSONNEL SERVICES	(14,291)	0	0	(12)	0	0
	OTHER SERVICES & CHARGES	(1,211)	(1,857)	0	(41)	0	0
	CAPITAL EXPENDITURES	(64,844)	(68,494)	(75,000)	(57,392)	(80,000)	(90,200)
	TOTAL APPROPRIATIONS	80,346	70,351	75,000	57,445	80,000	90,200
Totals for dept 336-FIRE							
		(80,346)	(70,351)	(75,000)	(57,445)	(80,000)	(90,200)
Dept 371-BUILDING INSPECTION DEPARTMENT							
ESTIMATED REVENUES							
	CHARGES FOR SERVICES	0	0	2,500	1,892	2,500	5,000
	TOTAL ESTIMATED REVENUES	0	0	2,500	1,892	2,500	5,000
APPROPRIATIONS							
	OTHER SERVICES & CHARGES	(7,928)	(6,301)	(7,000)	(3,832)	(7,000)	0
	TOTAL APPROPRIATIONS	7,928	6,301	7,000	3,832	7,000	0
Totals for dept 371-BUILDING INSPECTION DEPARTMENT							
		(7,928)	(6,301)	(4,500)	(1,940)	(4,500)	5,000
Dept 400-PLANNING & ZONING							
ESTIMATED REVENUES							
	CHARGES FOR SERVICES	0	0	350	1,671	3,775	8,700
	TOTAL ESTIMATED REVENUES	0	0	350	1,671	3,775	8,700
APPROPRIATIONS							
	PERSONNEL SERVICES	(2,052)	(1,509)	(1,900)	(1,722)	(1,822)	(20,500)
	OTHER SERVICES & CHARGES	(1,666)	(9,481)	(8,643)	(6,520)	(8,643)	(16,850)
	TOTAL APPROPRIATIONS	3,718	10,990	10,543	8,242	10,465	37,350
Totals for dept 400-PLANNING & ZONING							
		(3,718)	(10,990)	(10,193)	(6,571)	(6,690)	(28,650)
Dept 441-DEPARTMENT OF PUBLIC WORKS							
ESTIMATED REVENUES							
	LOCAL CONTRIBUTIONS	0	0	0	25	25	0
	CHARGES FOR SERVICES	0	0	0	0	0	79,400
	TOTAL ESTIMATED REVENUES	0	0	0	25	25	79,400
APPROPRIATIONS							
	PERSONNEL SERVICES	(68,042)	(66,755)	(74,965)	(54,423)	(74,466)	(131,700)
	SUPPLIES	(4,540)	(3,265)	(4,600)	(1,422)	(3,200)	(3,600)
	OTHER SERVICES & CHARGES	(74,065)	(65,766)	(56,660)	(36,253)	(57,260)	(29,350)
	CAPITAL EXPENDITURES	0	(3,955)	(3,000)	(1,764)	(5,500)	0



BUDGET REPORT FOR CITY OF LOWELL  
Fund 101 GENERAL FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>							
TOTAL APPROPRIATIONS		146,647	139,741	139,225	93,862	140,426	164,650
Totals for dept 441-DEPARTMENT OF PUBLIC WORKS		(146,647)	(139,741)	(139,225)	(93,837)	(140,401)	(85,250)
<b>Dept 442-SIDEWALK</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(5,885)	(7,520)	(8,147)	(3,586)	(8,402)	0
	SUPPLIES	(564)	(538)	(500)	(13)	(500)	(500)
	OTHER SERVICES & CHARGES	(2,643)	(1,810)	(2,850)	(63)	(1,600)	(1,800)
	CAPITAL EXPENDITURES	(1,418)	(45,689)	(6,000)	(1,990)	(3,000)	(4,000)
TOTAL APPROPRIATIONS		10,510	55,557	17,497	5,652	13,502	6,300
Totals for dept 442-SIDEWALK		(10,510)	(55,557)	(17,497)	(5,652)	(13,502)	(6,300)
<b>Dept 443-ARBOR BOARD</b>							
<b>ESTIMATED REVENUES</b>							
	LOCAL CONTRIBUTIONS	0	0	0	0	0	30,000
TOTAL ESTIMATED REVENUES		0	0	0	0	0	30,000
<b>APPROPRIATIONS</b>							
	OTHER SERVICES & CHARGES	0	0	0	0	0	(30,000)
TOTAL APPROPRIATIONS		0	0	0	0	0	30,000
Totals for dept 443-ARBOR BOARD		0	0	0	0	0	0
<b>Dept 523-TRASH</b>							
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	0	0	71,000	31,812	56,000	60,000
TOTAL ESTIMATED REVENUES		0	0	71,000	31,812	56,000	60,000
<b>APPROPRIATIONS</b>							
	OTHER SERVICES & CHARGES	(88,730)	(83,933)	(60,000)	(35,391)	(45,000)	(60,000)
TOTAL APPROPRIATIONS		88,730	83,933	60,000	35,391	45,000	60,000
Totals for dept 523-TRASH		(88,730)	(83,933)	11,000	(3,579)	11,000	0
<b>Dept 651-AMBULANCE</b>							
<b>APPROPRIATIONS</b>							
	OTHER SERVICES & CHARGES	(3,632)	(3,488)	(3,488)	(3,344)	(3,344)	(3,500)
TOTAL APPROPRIATIONS		3,632	3,488	3,488	3,344	3,344	3,500
Totals for dept 651-AMBULANCE		(3,632)	(3,488)	(3,488)	(3,344)	(3,344)	(3,500)

BUDGET REPORT FOR CITY OF LOWELL  
Fund 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
Dept 672-SENIOR CITIZEN CONTRIBUTION							
APPROPRIATIONS	OTHER SERVICES & CHARGES	(1,500)	0	0	0	0	0
	TOTAL APPROPRIATIONS	1,500	0	0	0	0	0
Totals for dept 672-SENIOR CITIZEN CONTRIBUTION							
		(1,500)	0	0	0	0	0
Dept 747-CHAMBER/RIVERWALK							
ESTIMATED REVENUES	OTHER REVENUE	0	0	0	1,680	1,680	2,400
	TOTAL ESTIMATED REVENUES	0	0	0	1,680	1,680	2,400
APPROPRIATIONS	OTHER SERVICES & CHARGES	(3,000)	0	0	(338)	(350)	(3,300)
	TOTAL APPROPRIATIONS	3,000	0	0	338	350	3,300
Totals for dept 747-CHAMBER/RIVERWALK							
		(3,000)	0	0	1,342	1,330	(900)
Dept 751-PARKS							
ESTIMATED REVENUES	LOCAL CONTRIBUTIONS	0	0	0	0	0	3,000
	CHARGES FOR SERVICES	0	0	7,500	6,125	8,800	9,500
	TOTAL ESTIMATED REVENUES	0	0	7,500	6,125	8,800	12,500
APPROPRIATIONS	PERSONNEL SERVICES	(71,775)	(67,289)	(64,876)	(43,725)	(65,075)	(65,100)
	SUPPLIES	(6,024)	(6,128)	(8,500)	(2,992)	(8,500)	(7,000)
	OTHER SERVICES & CHARGES	(112,790)	(101,346)	(79,050)	(55,373)	(88,050)	(93,100)
	CAPITAL EXPENDITURES	0	0	(3,650)	(1,785)	(3,650)	(3,650)
	TOTAL APPROPRIATIONS	190,589	174,763	156,076	103,875	165,275	168,850
Totals for dept 751-PARKS							
		(190,589)	(174,763)	(148,576)	(97,750)	(156,475)	(156,350)
Dept 757-SHOWBOAT							
ESTIMATED REVENUES	CHARGES FOR SERVICES	0	0	75	0	75	0
	TOTAL ESTIMATED REVENUES	0	0	75	0	75	0
APPROPRIATIONS	PERSONNEL SERVICES	(122)	0	0	0	0	0
	OTHER SERVICES & CHARGES	(2,056)	(1,155)	(2,300)	(601)	(1,550)	(1,550)
	TOTAL APPROPRIATIONS	2,178	1,155	2,300	601	1,550	1,550
Totals for dept 757-SHOWBOAT							
		(2,178)	(1,155)	(2,225)	(601)	(1,475)	(1,550)

BUDGET REPORT FOR CITY OF LOWELL  
Fund 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
Dept 758-DOG PARK							
ESTIMATED REVENUES							
	INTEREST AND RENTS	(128)	0	1,000	3,620	3,610	2,800
	TOTAL ESTIMATED REVENUES	(128)	0	1,000	3,620	3,610	2,800
APPROPRIATIONS							
	SUPPLIES	(40)	(716)	0	(230)	(230)	(200)
	OTHER SERVICES & CHARGES	(813)	(144)	(1,000)	(2,861)	(2,400)	(2,600)
	TOTAL APPROPRIATIONS	853	860	1,000	3,091	2,630	2,800
Totals for dept 758-DOG PARK							
		(981)	(860)	0	529	980	0
Dept 774-RECREATION CONTRIBUTIONS							
APPROPRIATIONS							
	OTHER SERVICES & CHARGES	0	0	0	0	0	(2,000)
	TOTAL APPROPRIATIONS	0	0	0	0	0	2,000
Totals for dept 774-RECREATION CONTRIBUTIONS							
		0	0	0	0	0	(2,000)
Dept 790-LIBRARY							
ESTIMATED REVENUES							
	LOCAL CONTRIBUTIONS	0	0	7,741	5,806	7,741	7,750
	TOTAL ESTIMATED REVENUES	0	0	7,741	5,806	7,741	7,750
APPROPRIATIONS							
	PERSONNEL SERVICES	(11,326)	(14,721)	(10,723)	(8,815)	(10,773)	(15,300)
	SUPPLIES	(2,149)	(2,345)	(2,500)	(1,114)	(2,500)	(2,500)
	OTHER SERVICES & CHARGES	(42,366)	(105,446)	(42,761)	(32,487)	(42,761)	(42,450)
	CAPITAL EXPENDITURES	(37,500)	(24,800)	0	0	0	0
	TOTAL APPROPRIATIONS	93,341	147,312	55,984	42,416	56,034	60,250
Totals for dept 790-LIBRARY							
		(93,341)	(147,312)	(48,243)	(36,610)	(48,293)	(52,500)
Dept 803-HISTORICAL DISTRICT COMMISSION							
APPROPRIATIONS							
	SUPPLIES	0	0	0	(78)	0	0
	OTHER SERVICES & CHARGES	(705)	(209)	(800)	(150)	(850)	(850)
	TOTAL APPROPRIATIONS	705	209	800	228	850	850
Totals for dept 803-HISTORICAL DISTRICT COMMISSION							
		(705)	(209)	(800)	(228)	(850)	(850)
Dept 804-MUSEUM							
ESTIMATED REVENUES							
	OTHER REVENUE	0	0	2,400	2,400	2,400	2,400
	TOTAL ESTIMATED REVENUES	0	0	2,400	2,400	2,400	2,400

BUDGET REPORT FOR CITY OF LOWELL

Fund 101 GENERAL FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(1,090)	(1,014)	(893)	(901)	(893)	(930)
	OTHER SERVICES & CHARGES	(14,138)	(13,869)	(14,700)	(8,201)	(12,700)	(12,850)
	TOTAL APPROPRIATIONS	15,228	14,883	15,593	9,102	13,593	13,780
<b>Totals for dept 804-MUSEUM</b>							
		(15,228)	(14,883)	(13,193)	(6,702)	(11,193)	(11,380)
<b>Dept 906-DEBT SERVICE</b>							
<b>APPROPRIATIONS</b>							
	DEBT SERVICE	(28,404)	(15,795)	0	0	0	0
	TOTAL APPROPRIATIONS	28,404	15,795	0	0	0	0
<b>Totals for dept 906-DEBT SERVICE</b>							
		(28,404)	(15,795)	0	0	0	0
<b>Dept 965-TRANSFERS OUT</b>							
<b>APPROPRIATIONS</b>							
	TRANSFERS OUT	(493,230)	(445,306)	(502,071)	(183,593)	(425,886)	(473,100)
	TOTAL APPROPRIATIONS	493,230	445,306	502,071	183,593	425,886	473,100
<b>Totals for dept 965-TRANSFERS OUT</b>							
		(493,230)	(445,306)	(502,071)	(183,593)	(425,886)	(473,100)
<b>ESTIMATED REVENUES - FUND 101</b>							
	APPROPRIATIONS - FUND 101	2,660,296	2,650,952	2,345,306	1,890,472	2,416,181	2,671,000
	NET OF REVENUES/APPROPRIATIONS - FUND 101	2,530,488	2,612,447	2,489,114	1,610,489	2,446,425	2,671,000
	BEGINNING FUND BALANCE	129,808	38,505	(143,808)	279,983	(30,244)	0
	ENDING FUND BALANCE	129,253	259,063	297,745	297,568	297,745	267,501
		259,061	297,568	153,937	577,551	267,501	267,501

# Major Streets Fund

202- Major Street Fund	FY 2009-10 Activity	FY 2010-11 Activity	Budget	Activity Thru 4/30	FY 2011-12 Projections	Proposed	Difference	FY 2012-13 Proposed	Difference
<b>REVENUES</b>									
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	238	133	150	77	120	150	-	150	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
OTHER REVENUE	262,137	188,061	186,500	122,165	179,302	178,500	(8,000)	178,500	(8,000)
STATE GRANTS	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	10,000	10,000
<b>TOTAL REVENUES</b>	<b>262,375</b>	<b>188,194</b>	<b>186,650</b>	<b>122,242</b>	<b>179,422</b>	<b>178,650</b>	<b>(8,000)</b>	<b>188,650</b>	<b>2,000</b>
<b>EXPENDITURES</b>									
450 CAPITAL OUTLAY	120,330	33,882	83,500	35,445	40,000	50,000	(33,500)	111,150	27,650
463 MAINTENANCE	37,464	57,947	42,061	18,438	32,250	41,990	(71)	39,550	(2,511)
474 TRAFFIC	16,814	4,769	18,110	6,140	14,271	16,295	(1,815)	26,100	7,990
478 WINTER MAINTENANCE	23,167	34,810	42,976	23,380	25,163	33,785	(9,191)	38,950	(4,026)
483 ADMINISTRATION	16,855	17,221	18,559	13,647	18,559	18,330	(229)	17,200	(1,359)
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	45,000	45,000	20,000	-	-	-	(20,000)	-	(20,000)
<b>TOTAL EXPENDITURES</b>	<b>259,630</b>	<b>193,629</b>	<b>225,206</b>	<b>97,050</b>	<b>130,243</b>	<b>160,400</b>	<b>(64,806)</b>	<b>232,950</b>	<b>7,744</b>
<b>Net OF Rev/Exp</b>	<b>2,745</b>	<b>(5,435)</b>	<b>(38,556)</b>	<b>25,192</b>	<b>49,179</b>	<b>18,250</b>		<b>(44,300)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>30,277</b>	<b>33,022</b>	<b>27,587</b>		<b>27,587</b>	<b>27,587</b>		<b>45,837</b>	
<b>ENDING FUND BALANCE</b>	<b>33,022</b>	<b>27,587</b>	<b>(10,969)</b>		<b>76,766</b>	<b>45,837</b>		<b>1,537</b>	
<b>% of EXPENDITURES</b>	<b>12.72%</b>	<b>14.25%</b>	<b>-4.87%</b>		<b>58.94%</b>	<b>28.58%</b>		<b>0.66%</b>	

# Major Streets Fund

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## Revenues

Gas and weight taxes received from the State of Michigan through Public Act 51 of 1951 are the primary sources of revenue. Other sources include interest generated in the fund and transfers from the General Fund. An increase in the transfer from the General Fund of \$10,000 is anticipated in order to provide sufficient funds for the Bowes Road project.

## Appropriations

Capital Outlay consists of reconstructing Bowes Road from 1950 feet west of Valley Vista to 2925 feet west as well as milling and resurfacing of Bowes Road from South Hudson to South West Streets. An annual crack sealing project will also be continued.

Primary activities include Maintenance (surface patching, sweeping and flushing, shoulder or curb maintenance, drainage (ditch or storm tile), roadside cleanup, grass and weed control), Traffic, and Winter Maintenance.

The Administration activity reflects the Administrative Services Charges billed by the General Fund.

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

BUDGET REPORT FOR CITY OF LOWELL  
Fund 202 MAJOR STREET FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	INTEREST AND RENTS	238	133	150	77	120	150
	OTHER REVENUE	262,137	188,061	186,500	122,165	179,302	178,500
	TRANSFERS IN	0	0	0	0	0	10,000
<b>TOTAL ESTIMATED REVENUES</b>							
		262,375	188,194	186,650	122,242	179,422	188,650
<b>APPROPRIATIONS</b>							
<b>TOTAL APPROPRIATIONS</b>							
<b>Dept 450-CAPITAL OUTLAY</b>							
<b>APPROPRIATIONS</b>							
	CAPITAL EXPENDITURES	(120,330)	(33,882)	(83,500)	(35,445)	(40,000)	(111,150)
<b>TOTAL APPROPRIATIONS</b>							
		120,330	33,882	83,500	35,445	40,000	111,150
<b>Totals for dept 450-CAPITAL OUTLAY</b>							
		(120,330)	(33,882)	(83,500)	(35,445)	(40,000)	(111,150)
<b>Dept 463-MAINTENANCE</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(5,936)	(5,749)	(8,761)	(3,246)	(6,573)	(10,900)
	SUPPLIES	(12,888)	(4,612)	(8,500)	(3,522)	(6,500)	(7,000)
	OTHER SERVICES & CHARGES	(18,640)	(22,101)	(24,800)	(11,670)	(19,177)	(21,650)
	CAPITAL EXPENDITURES	0	(25,485)	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>							
		37,464	57,947	42,061	18,438	32,250	39,550
<b>Totals for dept 463-MAINTENANCE</b>							
		(37,464)	(57,947)	(42,061)	(18,438)	(32,250)	(39,550)
<b>Dept 474-Traffic</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(1,325)	(734)	(910)	(1,005)	(1,437)	(2,000)
	SUPPLIES	(9,237)	(1,272)	(9,000)	(4,264)	(8,408)	(9,000)
	OTHER SERVICES & CHARGES	(6,252)	(2,763)	(8,200)	(871)	(4,426)	(15,100)
<b>TOTAL APPROPRIATIONS</b>							
		16,814	4,769	18,110	6,140	14,271	26,100
<b>Totals for dept 474-Traffic</b>							
		(16,814)	(4,769)	(18,110)	(6,140)	(14,271)	(26,100)
<b>Dept 478-WINTER MAINTENANCE</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(11,007)	(15,005)	(20,411)	(9,930)	(11,046)	(16,900)
	SUPPLIES	(4,749)	(9,796)	(8,500)	(9,069)	(9,100)	(9,000)
	OTHER SERVICES & CHARGES	(7,411)	(10,009)	(14,065)	(4,381)	(5,017)	(13,050)
<b>TOTAL APPROPRIATIONS</b>							
		23,167	34,810	42,976	23,380	25,163	38,950
<b>Totals for dept 478-WINTER MAINTENANCE</b>							
		(23,167)	(34,810)	(42,976)	(23,380)	(25,163)	(38,950)
<b>Dept 483-ADMINISTRATION</b>							

BUDGET REPORT FOR CITY OF LOWELL  
Fund 202 MAJOR STREET FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
APPROPRIATIONS							
	PERSONNEL SERVICES	(15,670)	(15,660)	(16,949)	(12,724)	(16,949)	0
	OTHER SERVICES & CHARGES	(1,185)	(1,561)	(1,610)	(923)	(1,610)	(800)
	PROFESSIONAL & CONTRACTUAL	0	0	0	0	0	(16,400)
	TOTAL APPROPRIATIONS	16,855	17,221	18,559	13,647	18,559	17,200
Totals for dept 483-ADMINISTRATION		(16,855)	(17,221)	(18,559)	(13,647)	(18,559)	(17,200)
APPROPRIATIONS							
TOTAL APPROPRIATIONS							
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
	TRANSFERS OUT	(45,000)	(45,000)	(20,000)	0	0	0
	TOTAL APPROPRIATIONS	45,000	45,000	20,000	0	0	0
Totals for dept 965-TRANSFERS OUT		(45,000)	(45,000)	(20,000)	0	0	0
ESTIMATED REVENUES - FUND 202							
APPROPRIATIONS - FUND 202							
	NET OF REVENUES/APPROPRIATIONS - FUND 202	262,375	188,194	186,650	122,242	179,422	188,650
	BEGINNING FUND BALANCE	259,630	193,629	225,206	97,050	130,243	232,950
	ENDING FUND BALANCE	2,745	(5,435)	(38,556)	25,192	49,179	(44,300)
		30,276	33,022	27,586	27,587	27,586	76,765
		33,021	27,587	(10,970)	52,779	76,765	32,465



# Local Streets Fund

203 - Local Street Fund		FY 2009-10	FY 2010-11	FY 2011-12				FY 2012-13		
		Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
REVENUES										
	CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-
	FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
	FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-
	INTEREST AND RENTS	233	230	150	-	150	150	-	150	-
	LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
	LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
	OTHER REVENUE	78,505	80,765	66,926	79,535	67,156	66,926	-	67,000	74
	STATE GRANTS	-	-	-	-	-	-	-	-	-
	TAXES	-	-	-	-	-	-	-	-	-
	TRANSFERS IN	223,624	210,721	189,886	75,000	164,886	164,886	(25,000)	165,000	(24,886)
	TOTAL REVENUES	302,362	291,716	256,962	154,535	232,192	231,962	(25,000)	232,150	(24,812)
EXPENDITURES										
450	CAPITAL OUTLAY	19,756	77,086	-	94,943	98,000	97,000	97,000	10,000	10,000
463	MAINTENANCE	48,204	135,638	83,726	36,348	59,032	67,700	(16,026)	57,100	(26,626)
474	TRAFFIC	7,501	6,928	10,357	6,564	9,110	9,408	(949)	21,550	11,193
478	WINTER MAINTENANCE	42,179	52,877	54,251	32,407	35,476	53,620	(631)	50,600	(3,651)
483	ADMINISTRATION	17,175	17,270	18,411	13,646	18,411	18,185	(226)	14,100	(4,311)
906	DEBT SERVICE	74,124	72,209	74,963	74,904	74,963	74,963	-	73,300	(1,663)
965	TRANSFERS OUT	-	-	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	208,939	362,008	241,708	258,812	294,992	320,876	79,168	226,650	(15,058)
Net Of Rev/Exp		93,423	(70,292)	15,254	(104,277)	(62,800)	(88,914)		5,500	
BEGINNING FUND BALANCE		92,572	185,995	115,703		115,703	115,703		26,789	
ENDING FUND BALANCE		185,995	115,703	130,957		52,903	26,789		32,289	
% OF EXPENDITURES		89.02%	31.96%	54.18%		17.93%	8.35%		14.25%	

# Local Streets Fund

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## Revenues

The General Fund provides the primary source of revenue for the Local Streets Fund. Gas and weight taxes received from the State of Michigan through Public Act 51 of 1951 provide a secondary source of revenue. The General Fund transfer of \$165,000 to the Local Streets Fund combined with the \$10,000 to the Major Streets Fund results in more than a six percent increase in the commitment from the General Fund toward streets.

## Appropriations

Capital Outlay consists of the annual crack sealing project. The implementation of an Asset Management Plan will allow future P.A. 51 funds normally used in the Major Streets Fund to be used for Local Street projects.

Primary activities include Maintenance (surface patching, sweeping and flushing, shoulder or curb maintenance, drainage (ditch or storm tile), roadside cleanup, grass and weed control), Traffic, and Winter Maintenance.

The Administration activity reflects the Administrative Services Charges billed by the General Fund.

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

## BUDGET REPORT FOR CITY OF LOWELL

Fund 203 LOCAL STREET FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	INTEREST AND RENTS	233	230	150	0	150	150
	OTHER REVENUE	78,505	80,765	66,926	79,535	67,156	67,000
	TRANSFERS IN	223,624	210,721	189,886	75,000	164,886	165,000
	<b>TOTAL ESTIMATED REVENUES</b>	302,362	291,716	256,962	154,535	232,192	232,150
<b>Totals for dept 000-</b>							
		302,362	291,716	256,962	154,535	232,192	232,150
<b>Dept 450-CAPITAL OUTLAY</b>							
<b>APPROPRIATIONS</b>							
	CAPITAL EXPENDITURES	(19,756)	(77,086)	0	(94,943)	(98,000)	(10,000)
	<b>TOTAL APPROPRIATIONS</b>	19,756	77,086	0	94,943	98,000	10,000
<b>Totals for dept 450-CAPITAL OUTLAY</b>							
		(19,756)	(77,086)	0	(94,943)	(98,000)	(10,000)
<b>Dept 463-MAINTENANCE</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(22,625)	(19,740)	(22,076)	(16,773)	(21,076)	(19,150)
	SUPPLIES	(3,991)	(3,848)	(10,500)	(4,576)	(8,223)	(10,000)
	OTHER SERVICES & CHARGES	(21,588)	(22,734)	(51,150)	(16,269)	(29,733)	(27,950)
	CAPITAL EXPENDITURES	0	(89,316)	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	48,204	135,638	83,726	37,618	59,032	57,100
<b>Totals for dept 463-MAINTENANCE</b>							
		(48,204)	(135,638)	(83,726)	(37,618)	(59,032)	(57,100)
<b>Dept 474-TRAFFIC</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(3,374)	(3,855)	(3,607)	(4,712)	(5,614)	(5,000)
	SUPPLIES	(3,275)	(1,231)	(2,500)	(670)	(1,246)	(2,000)
	OTHER SERVICES & CHARGES	(852)	(1,842)	(4,250)	(1,401)	(2,250)	(14,550)
	<b>TOTAL APPROPRIATIONS</b>	7,501	6,928	10,357	6,783	9,110	21,550
<b>Totals for dept 474-TRAFFIC</b>							
		(7,501)	(6,928)	(10,357)	(6,783)	(9,110)	(21,550)
<b>Dept 478-WINTER MAINTENANCE</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(19,858)	(23,970)	(31,651)	(15,370)	(17,776)	(27,000)
	SUPPLIES	(7,797)	(8,383)	(8,500)	(9,071)	(9,100)	(8,500)
	OTHER SERVICES & CHARGES	(14,524)	(20,524)	(14,100)	(8,612)	(8,600)	(15,100)
	<b>TOTAL APPROPRIATIONS</b>	42,179	52,877	54,251	33,053	35,476	50,600
<b>Totals for dept 478-WINTER MAINTENANCE</b>							
		(42,179)	(52,877)	(54,251)	(33,053)	(35,476)	(50,600)
<b>Dept 483-ADMINISTRATION</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(15,819)	(15,656)	(16,946)	(13,008)	(16,946)	0

## BUDGET REPORT FOR CITY OF LOWELL

## Fund 203 LOCAL STREET FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
APPROPRIATIONS	OTHER SERVICES & CHARGES PROFESSIONAL & CONTRACTUAL	(1,356) 0	(1,614) 0	(1,465) 0	(923) 0	(1,465) 0	(600) (13,500)
TOTAL APPROPRIATIONS		17,175	17,270	18,411	13,931	18,411	14,100
Totals for dept 483-ADMINISTRATION		(17,175)	(17,270)	(18,411)	(13,931)	(18,411)	(14,100)
Dept 906-DEBT SERVICE							
APPROPRIATIONS	DEBT SERVICE	(74,124)	(72,209)	(74,963)	(74,904)	(74,963)	(73,300)
TOTAL APPROPRIATIONS		74,124	72,209	74,963	74,904	74,963	73,300
Totals for dept 906-DEBT SERVICE		(74,124)	(72,209)	(74,963)	(74,904)	(74,963)	(73,300)
ESTIMATED REVENUES - FUND 203		302,362	291,716	256,962	154,535	232,192	232,150
APPROPRIATIONS - FUND 203		208,939	362,008	241,708	261,232	294,992	226,650
NET OF REVENUES/APPROPRIATIONS - FUND 203		93,423	(70,292)	15,254	(106,697)	(62,800)	5,500
BEGINNING FUND BALANCE		92,572	186,000	115,711	115,708	115,711	52,911
ENDING FUND BALANCE		185,995	115,708	130,965	9,011	52,911	58,411

# Historic District Fund

238 - Historic District Fund			FY 2009-10	FY 2010-11	FY 2011-12			FY 2012-13			
			Activity	Activity	Budget	Activity	Projections	Proposed	Difference	Proposed	Difference
						Thru 4/30					
REVENUES											
CHARGES FOR SERVICES			-	-	-	-	-	-	-	-	-
FEDERAL GRANTS			-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES			-	-	-	-	-	-	-	-	-
INTEREST AND RENTS			162	119	200	41	-	200	-	200	-
LICENSES AND PERMITS			-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS			-	-	-	-	-	-	-	-	-
OTHER REVENUE			-	25,000	25,000	-	-	25,000	-	25,000	-
STATE GRANTS			-	-	-	-	-	-	-	-	-
TAXES			-	-	-	-	-	-	-	-	-
TRANSFERS IN			-	-	-	-	-	-	-	-	-
TOTAL REVENUES			162	25,119	25,200	41	-	25,200	-	25,200	-
EXPENDITURES											
000	HISTORIC DISTRICT COMMISSION		14,507	17,732	25,000	1,042	-	25,000	-	25,000	-
TOTAL EXPENDITURES			14,507	17,732	25,000	1,042	-	25,000	-	25,000	-
Net Of Rev/Exp			(14,345)	7,387	200	(1,001)	0	200		200	
BEGINNING FUND BALANCE			32,325	17,980	25,367		25,367	25,367		25,567	
ENDING FUND BALANCE			17,980	25,367	25,567		25,367	25,567		25,767	
% OF EXPENDITURES			123.94%	143.06%	102.27%		#DIV/0!	102.27%		103.07%	

## Historic District Fund

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Since 1998, the Lowell Downtown Historic District Commission has granted funds for the renovation and restoration of 15 buildings amounting to \$390,000.

The funds are derived from Lowell Area Community Fund grants.

A total of \$25,000 is budgeted for the coming year.

BUDGET REPORT FOR CITY OF LOWELL

Fund 238 HISTORICAL DISTRICT FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
ESTIMATED REVENUES							
	INTEREST AND RENTS	162	119	200	41	0	200
	OTHER REVENUE	0	25,000	25,000	0	0	25,000
	TOTAL ESTIMATED REVENUES	162	25,119	25,200	41	0	25,200
APPROPRIATIONS							
	OTHER SERVICES & CHARGES	(14,507)	(17,732)	(25,000)	(1,042)	0	(25,000)
	TOTAL APPROPRIATIONS	14,507	17,732	25,000	1,042	0	25,000
Totals for dept 000--		(14,345)	7,387	200	(1,001)	0	200
ESTIMATED REVENUES - FUND 238							
	APPROPRIATIONS - FUND 238	162	25,119	25,200	41	0	25,200
	NET OF REVENUES/APPROPRIATIONS - FUND 238	14,507	17,732	25,000	1,042	0	25,000
	BEGINNING FUND BALANCE	(14,345)	7,387	200	(1,001)	0	200
	ENDING FUND BALANCE	32,325	17,980	25,367	25,367	25,367	25,367
		17,980	25,367	25,567	24,366	25,367	25,567

# Downtown Development Authority Fund

248 - DDA Fund	FY 2009-10	FY 2010-11	FY 2011-12					FY 2012-13	
	Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
<b>REVENUES</b>									
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	2,794	1,455	1,500	480	600	1,500	-	1,500	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
OTHER REVENUE	-	15,000	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-
TAXES	558,830	554,583	550,000	513,597	514,000	514,000	(36,000)	555,000	5,000
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	561,624	571,038	551,500	514,077	514,600	515,500	(36,000)	556,500	5,000
<b>EXPENDITURES</b>									
450 CAPITAL OUTLAY	158,380	94,134	150,000	189,757	195,000	195,000	45,000	70,000	(80,000)
463 MAINTENANCE	66,861	61,060	70,577	53,426	71,977	72,580	2,003	71,000	423
483 ADMINISTRATION	24,827	14,416	45,300	34,274	47,000	45,300	-	16,900	(28,400)
740 PROMOTIONS/MARKETING	-	-	-	-	-	-	-	45,000	45,000
906 DEBT SERVICE	214,070	209,453	204,414	198,715	204,414	204,414	-	213,575	9,161
965 TRANSFERS OUT	140,000	155,000	140,000	-	140,000	140,000	-	140,000	-
TOTAL EXPENDITURES	604,138	534,063	610,291	476,172	658,391	657,294	47,003	556,475	(53,816)
Net OF Rev/Exp	(42,514)	36,975	(58,791)	37,905	(143,791)	(141,794)		25	
BEGINNING FUND BALANCE	272,777	230,263	267,239		267,239	267,239		125,445	
ENDING FUND BALANCE	230,263	267,239	208,448		123,448	125,445		125,470	
% OF EXPENDITURES	38.11%	50.04%	34.16%		18.75%	19.09%		22.55%	
<b>General Fund Impact</b>									
General Fund Tax Capture	291,031	291,111	274,164			246,164		250,000	
General Fund Expenses	206,861	216,060	210,577			212,580		227,900	
Difference	84,170	75,051	63,587			33,584		22,100	



## **Downtown Development Authority Fund**

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The City of Lowell adopted an ordinance creating a Downtown Development Authority on November 16, 1992, in response to needs expressed by the Lowell Area Chamber of Commerce.

The authority consists of a nine-member board tasked with the responsibility of revitalizing the downtown area. The primary source of revenue is tax increment financing where the growth in taxes in the DDA District is captured in order to stimulate new public investment.

Under the current tax capture, half of the taxes collected by the DDA would have been allocated to the city General Fund. At the same time, the DDA has invested in public improvements and services that might have normally been an expense to the General Fund. This includes maintenance of public parking lots and streetscapes in the downtown and a contribution toward the annual payments for the \$4.4 million City Hall bond. The net General Fund loss of less than \$25,000 (in the 2012-13 budget) leverages nearly \$250,000 of additional tax capture that would not otherwise be available to the community.

These additional funds provide for the repayment of an outstanding DDA bond as well as community promotions and future capital projects. The final payment on the DDA bonds will be during the 2013-14 fiscal year.

# Downtown Development Authority Fund

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## History of Projects & Activity

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

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

The streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998 in coordination with projects completed by the Michigan Department of Transportation. The \$245,000 project was supplemented by a Federal Transportation Enhancement Grant of \$80,000. At this time, M-21 was repaved from the east City Limits to Valley Vista Drive, the M-21-Hudson Street intersection widened, and the old sluiceway near the Flat River Bridge was filled.

In 1999, the DDA completed the following capital projects:

- 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)

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. | Litehouse Sidewalk  | \$17,000.00  |

## Downtown Development Authority Fund

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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

## Downtown Development Authority Fund

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

- |    |  |             |
|----|--|-------------|
| 1. | Roto milling & repaving Riverside Drive, West Main to L&P  | \$66,036.00 |
| 2. | Paving of Larkin's – Post Office alley as well as Museum parking lot<br>(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<br>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<br>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<br>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<br>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  |

BUDGET REPORT FOR CITY OF LOWELL  
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	TAXES	558,830	554,583	550,000	513,597	514,000	555,000
	INTEREST AND RENTS	2,794	1,455	1,500	480	600	1,500
	OTHER REVENUE	0	15,000	0	0	0	0
	<b>TOTAL ESTIMATED REVENUES</b>	561,624	571,038	551,500	514,077	514,600	556,500
	UNCLASSIFIED	0	0	0	0	0	0
<b>Dept 450-CAPITAL OUTLAY</b>							
<b>APPROPRIATIONS</b>							
	CAPITAL EXPENDITURES	(158,380)	(94,134)	(150,000)	(189,757)	(195,000)	(70,000)
	<b>TOTAL APPROPRIATIONS</b>	158,380	94,134	150,000	189,757	195,000	70,000
<b>Totals for dept 450-CAPITAL OUTLAY</b>		(158,380)	(94,134)	(150,000)	(189,757)	(195,000)	(70,000)
<b>Dept 463-MAINTENANCE</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(27,735)	(30,288)	(40,477)	(26,416)	(40,477)	(40,900)
	SUPPLIES	(4,080)	(2,596)	(3,000)	(3,504)	(4,000)	(3,000)
	OTHER SERVICES & CHARGES	(35,046)	(28,176)	(27,100)	(25,033)	(27,500)	(27,100)
	<b>TOTAL APPROPRIATIONS</b>	66,861	61,060	70,577	54,953	71,977	71,000
<b>Totals for dept 463-MAINTENANCE</b>		(66,861)	(61,060)	(70,577)	(54,953)	(71,977)	(71,000)
<b>Dept 483-ADMINISTRATION</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	0	0	0	0	0	(10,800)
	OTHER SERVICES & CHARGES	(24,827)	(14,416)	(45,300)	(34,274)	(47,000)	(300)
	PROFESSIONAL & CONTRACTUAL	0	0	0	0	0	(5,800)
	<b>TOTAL APPROPRIATIONS</b>	24,827	14,416	45,300	34,274	47,000	16,900
<b>Totals for dept 483-ADMINISTRATION</b>		(24,827)	(14,416)	(45,300)	(34,274)	(47,000)	(16,900)
<b>Dept 740-COMMUNITY PROMOTIONS</b>							
<b>APPROPRIATIONS</b>							
	OTHER SERVICES & CHARGES	0	0	0	0	0	(45,000)
	<b>TOTAL APPROPRIATIONS</b>	0	0	0	0	0	45,000
<b>Totals for dept 740-COMMUNITY PROMOTIONS</b>		0	0	0	0	0	(45,000)
<b>Dept 906-DEBT SERVICE</b>							
<b>APPROPRIATIONS</b>							
	DEBT SERVICE	(214,070)	(209,453)	(204,414)	(198,715)	(204,414)	(213,575)
	<b>TOTAL APPROPRIATIONS</b>	214,070	209,453	204,414	198,715	204,414	213,575
<b>Totals for dept 906-DEBT SERVICE</b>		(214,070)	(209,453)	(204,414)	(198,715)	(204,414)	(213,575)

BUDGET REPORT FOR CITY OF LOWELL  
Fund 248 DOWNTOWN DEVELOPMENT AUTHORITY

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
Dept 965-TRANSFERS OUT							
APPROPRIATIONS							
	TRANSFERS OUT	(140,000)	(155,000)	(140,000)	0	(140,000)	(140,000)
	TOTAL APPROPRIATIONS	140,000	155,000	140,000	0	140,000	140,000
Totals for dept 965-TRANSFERS OUT		(140,000)	(155,000)	(140,000)	0	(140,000)	(140,000)
ESTIMATED REVENUES - FUND 248		561,624	571,038	551,500	514,077	514,600	556,500
APPROPRIATIONS - FUND 248		604,138	534,063	610,291	477,699	658,391	556,475
NET OF REVENUES/APPROPRIATIONS - FUND 248		(42,514)	36,975	(58,791)	36,378	(143,791)	25
BEGINNING FUND BALANCE		272,777	230,263	267,239	267,238	267,239	123,448
ENDING FUND BALANCE		230,263	267,238	208,448	303,616	123,448	123,473

# Airport Fund

581 - Airport Fund	FY 2009-10	FY 2010-11	FY 2011-12			FY 2012-13	
	Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference
<b>REVENUES</b>							
CHARGES FOR SERVICES	3,526	870	810	205	3,200	3,200	2,390
FEDERAL GRANTS	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-
INTEREST AND RENTS	33,342	32,262	27,100	22,783	27,050	27,050	(50)
LICENSES AND PERMITS	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-
OTHER REVENUE	-	67,758	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-
TRANSFERS IN							
TOTAL REVENUES	36,868	100,890	27,910	22,988	30,250	30,250	2,340
<b>EXPENDITURES</b>							
AIRPORT	77,883	35,255	26,700	15,434	27,300	27,300	600
TOTAL EXPENDITURES	77,883	35,255	26,700	15,434	27,300	27,300	600
Net OF Rev/Exp	(41,015)	65,635	1,210	7,554	2,950	2,950	
BEGINNING FUND BALANCE	142,272	101,257	166,893		166,893	169,843	
ENDING FUND BALANCE	101,257	166,892	174,445		169,843	172,793	
% OF EXPENDITURES	130.01%	473.39%	653.35%		622.14%	632.94%	

## Airport Fund

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The Airport Fund was created by the City Council on February 5, 1990, 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 Council's objective is for the Airport to remain self-sufficient and to gain General Utility status.

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

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

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



## BUDGET REPORT FOR CITY OF LOWELL

Fund 581 AIRPORT FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	3,526	870	810	205	3,200	3,200
	INTEREST AND RENTS	33,342	32,262	27,100	22,783	27,050	27,050
	OTHER REVENUE	0	67,758	0	0	0	0
	<b>TOTAL ESTIMATED REVENUES</b>	<b>36,868</b>	<b>100,890</b>	<b>27,910</b>	<b>22,988</b>	<b>30,250</b>	<b>30,250</b>
<b>APPROPRIATIONS</b>							
	SUPPLIES	(212)	(817)	(2,000)	0	(2,000)	(2,000)
	OTHER SERVICES & CHARGES	(76,757)	(34,177)	(24,700)	(15,435)	(25,300)	(25,300)
	DEBT SERVICE	(914)	(261)	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	<b>77,883</b>	<b>35,255</b>	<b>26,700</b>	<b>15,435</b>	<b>27,300</b>	<b>27,300</b>
<b>Totals for dept 000-</b>		<b>(41,015)</b>	<b>65,635</b>	<b>1,210</b>	<b>7,553</b>	<b>2,950</b>	<b>2,950</b>
<b>ESTIMATED REVENUES - FUND 581</b>							
	APPROPRIATIONS - FUND 581	36,868	100,890	27,910	22,988	30,250	30,250
	NET OF REVENUES/APPROPRIATIONS - FUND 581	77,883	35,255	26,700	15,435	27,300	27,300
	BEGINNING FUND BALANCE	(41,015)	65,635	1,210	7,553	2,950	2,950
	ENDING FUND BALANCE	142,272	101,257	166,893	166,892	166,893	169,843
		101,257	166,892	168,103	174,445	169,843	172,793

# Wastewater Fund

590- Wastewater Fund	FY 2009-10	FY 2010-11	FY 2011-12				FY 2012-13		
	Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
REVENUES									
CHARGES FOR SERVICES	905,007	922,500	930,075	755,309	917,200	929,500	(575)	835,500	(94,575)
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	5,051	3,354	4,300	1,697	1,800	4,300	-	3,500	(800)
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
OTHER REVENUE	12,207	17,012	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	922,265	942,866	934,375	757,006	919,000	933,800	(575)	839,000	(95,375)
EXPENDITURES									
550 TREATMENT	476,605	493,663	474,384	350,665	491,564	461,495	(12,889)	474,500	116
551 COLLECTION	58,747	44,533	78,156	31,942	61,542	80,310	2,154	107,820	29,664
552 CUSTOMER ACCOUNTS	56,430	64,469	75,835	53,910	71,815	76,220	385	70,800	(5,035)
553 ADMINISTRATION	220,923	187,423	269,073	215,357	273,396	267,330	(1,743)	184,878	(84,195)
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	812,705	790,088	897,448	651,874	898,317	885,355	(12,093)	837,998	(59,450)
Net Of Rev/Exp	109,560	152,778	36,927	105,132	20,683	48,445		1,002	
BEGINNING CASH & INVESTMENTS	667,578	777,138	929,916		929,916	929,916		978,361	
ENDING CASH & INVESTMENTS	777,138	929,916	966,843		950,599	978,361		979,363	
% OF EXPENDITURES	95.62%	117.70%	107.73%		105.82%	110.50%		116.87%	

## Wastewater Fund

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The wastewater system includes a 1.42 million gallon per day (GPD) Wastewater Treatment Plant and a citywide collection system.

In July, 1989, the city entered into an agreement with United Water (formerly Earth Tech) of Grand Rapids to operate the plant. On June 6, 2005, the council approved a new agreement extending the contract to 2015. United Water is responsible for all operational expenses and must invest at least \$12,000 of capital improvements into the plant each year. United Water also receives 50% of surcharges where an industry contributes higher than normal concentrations of wastewater to the facility.

The City of Lowell has also created a partnership with Lowell Charter Township to provide treatment of waste generated in the township.

Outstanding bonds for wastewater system improvements were paid in full in February, 2012. The primary challenge of the wastewater system is to explore and mitigate inflow and infiltration into the system (I&I). There is an increase in employee allocations to investigate and begin addressing these issues. Additional capital improvements will be essential in the future to address I&I issues.

Rates have been reviewed in cooperation with the Michigan Rural Water Association, of which the City of Lowell is a member. The rate study allows actual costs to be evaluated to determine the appropriate rates to maintain a system that operates efficiently. As a result of the study, rates need to be adjusted downward in recognition of the payment of the bonds. The Wastewater Fund has been operating in a positive cash position for the past several years and will continue to do so with the rate adjustments. Of concern, however, is that only 40 percent of depreciation will be covered with the adjusted rates even though the City Charter requires that rates are set to cover 100 percent of depreciation. This will need to be addressed over the long-term, however, given the level of unrestricted cash and investments in the wastewater fund the rates as adjusted should be sufficient.

The 2012-13 Budget reflects the following rate adjustment for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$20.10	\$3.38
Adjusted	\$18.65	\$3.38

While no Capital Projects are budgeted for the 2012-13 Fiscal Year, projects may be initiated during the fiscal year to address I&I issues. Since the projects are not reflected in the rate structure they will need to be funded through unrestricted cash and investments.

## BUDGET REPORT FOR CITY OF LOWELL

Fund 590 WASTEWATER FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	905,007	922,500	930,075	756,418	917,200	835,500
	INTEREST AND RENTS	5,051	3,354	4,300	1,697	1,800	3,500
	OTHER REVENUE	12,207	17,012	0	0	0	0
	<b>TOTAL ESTIMATED REVENUES</b>	922,265	942,866	934,375	758,115	919,000	839,000
<b>Dept 550--TREATMENT APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(81,143)	(27,268)	(11,389)	(10,000)	(12,564)	0
	OTHER SERVICES & CHARGES	(384,478)	(460,269)	(450,995)	(342,288)	(467,000)	(474,500)
	CAPITAL EXPENDITURES	(10,984)	(6,126)	(12,000)	0	(12,000)	0
	<b>TOTAL APPROPRIATIONS</b>	476,605	493,663	474,384	352,288	491,564	474,500
<b>Totals for dept 550--TREATMENT</b>		(476,605)	(493,663)	(474,384)	(352,288)	(491,564)	(474,500)
<b>Dept 551--COLLECTION APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(21,772)	(17,306)	(25,656)	(18,332)	(28,942)	(35,250)
	SUPPLIES	(866)	(498)	(1,000)	(479)	(600)	(1,400)
	OTHER SERVICES & CHARGES	(31,745)	(26,579)	(49,500)	(13,665)	(30,000)	(71,170)
	CAPITAL EXPENDITURES	(4,364)	(150)	(2,000)	0	(2,000)	0
	<b>TOTAL APPROPRIATIONS</b>	58,747	44,533	78,156	32,476	61,542	107,820
<b>Totals for dept 551--COLLECTION</b>		(58,747)	(44,533)	(78,156)	(32,476)	(61,542)	(107,820)
<b>Dept 552--CUSTOMER ACCOUNTS APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(38,459)	(43,695)	(46,235)	(35,748)	(43,215)	(49,900)
	SUPPLIES	(3,304)	(5,294)	(9,000)	(3,712)	(8,000)	(7,500)
	OTHER SERVICES & CHARGES	(14,667)	(15,480)	(20,600)	(15,312)	(20,600)	(13,400)
	<b>TOTAL APPROPRIATIONS</b>	56,430	64,469	75,835	54,772	71,815	70,800
<b>Totals for dept 552--CUSTOMER ACCOUNTS</b>		(56,430)	(64,469)	(75,835)	(54,772)	(71,815)	(70,800)
<b>Dept 553--ADMINISTRATION APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(26,533)	(29,109)	(25,023)	(23,660)	(30,546)	0
	OTHER SERVICES & CHARGES	(231,498)	(239,285)	(233,100)	(7,716)	(233,400)	(99,478)
	PROFESSIONAL & CONTRACTUAL	0	0	0	0	0	(85,400)
	DEBT SERVICE	(32,168)	(23,325)	(185,950)	(184,450)	(184,450)	0
	<b>TOTAL APPROPRIATIONS</b>	290,199	291,719	444,073	215,826	448,396	184,878
<b>Totals for dept 553--ADMINISTRATION</b>		(290,199)	(291,719)	(444,073)	(215,826)	(448,396)	(184,878)
<b>ESTIMATED REVENUES - FUND 590</b>							
<b>APPROPRIATIONS - FUND 590</b>		922,265	942,866	934,375	758,115	919,000	839,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 590</b>		881,981	894,384	1,072,448	655,362	1,073,317	837,998
		40,284	48,482	(138,073)	102,753	(154,317)	1,002

BUDGET REPORT FOR CITY OF LOWELL

Fund 590 WASTEWATER FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10		10-11		11-12		11-12		11-12		12-13	
		ACTIVITY		ACTIVITY		AMENDED BUDGET		THRU 04/30/12		PROJECTED ACTIVITY		RECOMMENDED BUDGET	
	BEGINNING FUND BALANCE	468,243		508,531		557,017		557,013		557,017		402,700	
	ENDING FUND BALANCE	508,527		557,013		418,944		659,766		402,700		403,702	

# Water Fund

591 - Water Fund	FY 2009-10	FY 2010-11	FY 2011-12					FY 2012-13	
	Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
REVENUES									
CHARGES FOR SERVICES	916,327	929,640	919,050	755,420	922,580	919,050	-	1,005,350	86,300
FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-	-
INTEREST AND RENTS	14,140	6,672	6,320	3,972	5,320	6,320	-	6,320	-
LICENSES AND PERMITS	-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	-
OTHER REVENUE	14,991	6,200	6,000	1,068	1,500	6,000	-	1,000	(5,000)
STATE GRANTS	-	-	-	-	-	-	-	-	-
TAXES	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	945,458	942,512	931,370	760,460	929,400	931,370	-	1,012,670	81,300
EXPENDITURES									
570 TREATMENT	320,244	331,420	385,963	242,107	380,354	358,000	(27,963)	301,000	(84,963)
571 DISTRIBUTION	368,991	441,383	309,616	213,519	310,788	312,661	3,045	206,080	(103,536)
572 CUSTOMER ACCOUNTS	62,781	68,947	84,834	61,318	85,034	84,834	-	75,200	(9,634)
573 ADMINISTRATION	256,424	260,158	273,973	228,033	406,810	270,530	(3,443)	430,450	156,477
906 DEBT SERVICE	-	-	-	-	-	-	-	-	-
965 TRANSFERS OUT	4,394	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,012,834	1,101,908	1,054,386	744,977	1,182,986	1,026,025	(28,361)	1,012,730	(41,656)
Net Of Rev/Exp	(67,376)	(159,396)	(123,016)	15,483	(253,586)	(94,655)		(60)	
BEGINNING CASH & INVESTMENTS	597,712	530,336	370,940		370,940	370,940		276,285	
ENDING CASH & INVESTMENTS	530,336	370,940	247,924		117,354	276,285		276,225	
% OF EXPENDITURES	52.36%	33.66%	23.51%		9.92%	26.93%		27.28%	

## Water Fund

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

The distribution system has approximately 20 miles of water mains serving nearly 1,300 customers. The system is assisted by two storage tanks, one located in the northeast section of the City near Shepard Drive containing 500,000 gallons and the other, a reinforced concrete 800,000 gallon tank, near Gee Drive. No Capital projects are planned for 2012-13.

With no rate adjustments since 2008, the Water Fund is quickly running out of unrestricted cash and investments. If left unchecked, the Water Fund will exhaust unrestricted cash within the next year.

<u>Fiscal Year</u>	<u>Net Reduction</u>	<u>Unrestricted Cash</u>
2008-2009	(\$30,320)	\$ 597,712
2009-2010	(\$67,376)	\$ 530,336
2010-2011	(\$159,396)	\$ 370,940
2011-2012 Budgeted	(\$123,016)	\$ 247,924
2011-2012 Projected	(\$253,586)	\$ 117,354

Rates have been reviewed in cooperation with the Michigan Rural Water Association, of which the City of Lowell is a member. The rate study allows actual costs to be evaluated to determine the appropriate rates to maintain a system that operates efficiently. Based on the fact that the Water Fund is operating at a consistent loss a concerted effort has been made to reduce expenses. The budget has been reduced by more than \$40,000, or 3.9%. Even with the reduction in expenses, rates will need to be adjusted.

The 2012-13 Budget reflects the following rate adjustment for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$23.68	\$1.45
Adjusted	\$26.04	\$1.88

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

	<u>Monthly Amount</u>	<u>Percentage</u>
Average of 3,000 gallons	\$1.82	3.09%
Average of 5,000 gallons	\$2.42	3.53%
Average of 7,000 gallons	\$3.03	3.85%

With the rate adjustments, 70 percent of depreciation will be covered even though the City Charter requires that rates should be set to cover 100 percent of depreciation.

## BUDGET REPORT FOR CITY OF LOWELL

Fund 591 WATER FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-11 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	916,327	929,640	919,050	755,420	922,580	1,005,350
	INTEREST AND RENTS	14,140	6,672	6,320	3,892	5,320	6,320
	OTHER REVENUE	14,991	6,200	6,000	1,068	1,500	1,000
	<b>TOTAL ESTIMATED REVENUES</b>	945,458	942,512	931,370	760,380	929,400	1,012,670
<b>Dept 570-TREATMENT APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(188,029)	(210,472)	(216,663)	(141,222)	(210,054)	(172,800)
	SUPPLIES	(9,133)	(9,667)	(13,500)	(5,517)	(13,000)	(11,000)
	OTHER SERVICES & CHARGES	(119,490)	(111,281)	(117,800)	(76,852)	(119,300)	(117,200)
	CAPITAL EXPENDITURES	(3,592)	0	(38,000)	(21,652)	(38,000)	0
	<b>TOTAL APPROPRIATIONS</b>	320,244	331,420	385,963	245,243	380,354	301,000
<b>Totals for dept 570-TREATMENT</b>		(320,244)	(331,420)	(385,963)	(245,243)	(380,354)	(301,000)
<b>Dept 571-DISTRIBUTION APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(100,470)	(116,079)	(98,265)	(84,472)	(101,337)	(104,700)
	SUPPLIES	(5,805)	(2,638)	(7,870)	(2,351)	(5,970)	(3,200)
	OTHER SERVICES & CHARGES	(66,540)	(85,701)	(159,352)	(65,562)	(159,352)	(98,180)
	CAPITAL EXPENDITURES	(20,069)	(15,250)	(35,000)	(24,737)	(35,000)	0
	DEBT SERVICE	(1,341)	(1,026)	(9,129)	(38,474)	(9,129)	0
	<b>TOTAL APPROPRIATIONS</b>	194,225	220,694	309,616	215,596	310,788	206,080
<b>Totals for dept 571-DISTRIBUTION</b>		(194,225)	(220,694)	(309,616)	(215,596)	(310,788)	(206,080)
<b>Dept 572-CUSTOMER ACCOUNTS APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(42,885)	(48,166)	(50,984)	(39,316)	(50,984)	(55,900)
	SUPPLIES	(5,229)	(5,294)	(8,300)	(3,712)	(8,300)	(6,500)
	OTHER SERVICES & CHARGES	(14,667)	(15,487)	(25,550)	(19,123)	(25,750)	(12,800)
	<b>TOTAL APPROPRIATIONS</b>	62,781	68,947	84,834	62,151	85,034	75,200
<b>Totals for dept 572-CUSTOMER ACCOUNTS</b>		(62,781)	(68,947)	(84,834)	(62,151)	(85,034)	(75,200)
<b>Dept 573-ADMINISTRATION APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(26,451)	(28,942)	(25,423)	(23,661)	(30,260)	0
	OTHER SERVICES & CHARGES	(144,600)	(151,931)	(17,700)	(14,389)	(145,700)	(118,000)
	PROFESSIONAL & CONTRACTUAL	0	0	0	0	0	(102,000)
	DEBT SERVICE	(85,373)	(79,285)	(230,850)	(190,450)	(230,850)	(210,450)
	<b>TOTAL APPROPRIATIONS</b>	256,424	260,158	273,973	228,500	406,810	430,450
<b>Totals for dept 573-ADMINISTRATION</b>		(256,424)	(260,158)	(273,973)	(228,500)	(406,810)	(430,450)
<b>Dept 965-TRANSFERS OUT</b>							



BUDGET REPORT FOR CITY OF LOWELL

Fund 591 WATER FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
APPROPRIATIONS							
	TRANSFERS OUT	(4,394)	0	0	0	0	0
	TOTAL APPROPRIATIONS	4,394	0	0	0	0	0
Totals for dept 965-TRANSFERS OUT		(4,394)	0	0	0	0	0
ESTIMATED REVENUES - FUND 591		945,458	942,512	931,370	760,380	929,400	1,012,670
APPROPRIATIONS - FUND 591		838,068	881,219	1,054,386	751,490	1,182,986	1,012,730
NET OF REVENUES/APPROPRIATIONS - FUND 591		107,390	61,293	(123,016)	8,890	(253,586)	(60)
BEGINNING FUND BALANCE		2,224,458	2,331,846	2,393,140	2,393,139	2,393,140	2,139,554
ENDING FUND BALANCE		2,331,848	2,393,139	2,270,124	2,402,029	2,139,554	2,139,494

# Data Processing Fund

636 - Data Processing Fund		FY 2009-10	FY 2010-11	FY 2011-12				FY 2012-13		
		Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
REVENUES										
CHARGES FOR SERVICES		-	-	-	-	-	-	-	-	-
FEDERAL GRANTS		-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES		-	-	-	-	-	-	-	-	-
INTEREST AND RENTS		44,719	44,181	56,720	41,469	56,670	56,720	-	46,100	(10,620)
LICENSES AND PERMITS		-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS		-	-	-	-	-	-	-	-	-
OTHER REVENUE		-	-	-	-	-	20,000	20,000	-	-
STATE GRANTS		-	-	-	-	-	-	-	-	-
TAXES		-	-	-	-	-	-	-	-	-
TRANSFERS IN		-	-	-	-	-	-	-	-	-
TOTAL REVENUES		44,719	44,181	56,720	41,469	56,670	76,720	20,000	46,100	(10,620)
EXPENDITURES										
000	DATA PROCESSING	19,889	6,626	44,000	36,605	44,000	76,500	32,500	52,500	8,500
TOTAL REVENUES		19,889	6,626	44,000	36,605	44,000	76,500	32,500	52,500	8,500
Net Of Rev/Exp		24,830	37,555	12,720	4,864	12,670	220		(6,400)	
BEGINNING FUND BALANCE		1,743	26,573	64,128		64,128	64,128		64,348	
ENDING FUND BALANCE		26,573	64,128	76,848		76,798	64,348		57,948	
% OF EXPENDITURES		133.61%	967.82%	174.65%		174.54%	84.12%		110.38%	

## **Data Processing Fund**

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

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

For 2012-13 fiscal year there is \$27,500 planned for capital improvements.

BUDGET REPORT FOR CITY OF LOWELL  
Fund 636 DATA PROCESSING FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
ESTIMATED REVENUES							
	INTEREST AND RENTS	44,719	44,181	56,720	41,469	56,670	46,100
	TOTAL ESTIMATED REVENUES	44,719	44,181	56,720	41,469	56,670	46,100
APPROPRIATIONS							
	SUPPLIES	(853)	(2,625)	(3,000)	(688)	(3,000)	(3,000)
	OTHER SERVICES & CHARGES	(16,885)	(12,133)	(16,000)	(12,915)	(16,000)	(22,000)
	CAPITAL EXPENDITURES	(2,151)	8,132	(25,000)	(23,002)	(25,000)	(27,500)
	TOTAL APPROPRIATIONS	19,889	6,626	44,000	36,605	44,000	52,500
Totals for dept 000-		24,830	37,555	12,720	4,864	12,670	(6,400)

APPROPRIATIONS

TOTAL APPROPRIATIONS

ESTIMATED REVENUES - FUND 636	44,181	56,720	41,469	56,670	46,100
APPROPRIATIONS - FUND 636	6,626	44,000	36,605	44,000	52,500
NET OF REVENUES/APPROPRIATIONS - FUND 636	37,555	12,720	4,864	12,670	(6,400)
BEGINNING FUND BALANCE	26,833	64,388	64,388	64,388	77,058
ENDING FUND BALANCE	26,834	64,388	69,252	77,058	70,658

# Equipment Fund

661 - Equipment Fund			FY 2009-10		FY 2010-11		FY 2011-12		FY 2012-13		
			Activity	Activity	Budget	Activity Thru 4/30	Projections	Proposed	Difference	Proposed	Difference
REVENUES											
CHARGES FOR SERVICES			11,248	22,112	12,000	12,294	14,000	12,000	-	12,000	-
FEDERAL GRANTS			-	-	-	-	-	-	-	-	-
FINES AND FORFEITURES			-	-	-	-	-	-	-	-	-
INTEREST AND RENTS			112,195	116,461	143,650	64,444	96,450	142,650	(1,000)	126,600	(17,050)
LICENSES AND PERMITS			-	-	-	-	-	-	-	-	-
LOCAL CONTRIBUTIONS			-	-	-	-	-	-	-	-	-
OTHER REVENUE			3,800	5,305	100	-	100	100	-	100	-
STATE GRANTS			-	-	-	-	-	-	-	-	-
TAXES			-	-	-	-	-	-	-	-	-
TRANSFERS IN			-	-	30,000	-	-	-	(30,000)	25,000	(5,000)
TOTAL REVENUES			127,243	143,878	185,750	76,738	110,550	154,750	(31,000)	163,700	(22,050)
EXPENDITURES											
895 EQUIPMENT REPAIR & REPLACEMENT			141,991	156,492	170,521	98,064	164,342	176,936	6,415	147,136	(23,385)
TOTAL REVENUES			141,991	156,492	170,521	98,064	164,342	176,936	6,415	147,136	(23,385)
Net Of Rev/Exp			(14,748)	(12,614)	15,229	(21,326)	(53,792)	(22,186)		16,564	
BEGINNING FUND BALANCE			34,080	19,332	6,718		6,718	6,718		(15,468)	
ENDING FUND BALANCE			19,332	6,718	21,947		(47,074)	(15,468)		1,096	
% OF EXPENDITURES			13.61%	4.29%	12.87%		-28.64%	-8.74%		0.74%	

## Equipment Fund

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

Major reductions have occurred in this fund, primarily the allocation of the time spent by the mechanic. It is anticipated that time actually spent on repairing equipment will be allocated to this fund and that non-mechanic time will be billed directly to activities in which the mechanic is performing other duties or generally to the Public Works activity in the General Fund.

There is a \$25,000 transfer from the General Fund to help cover the cost of a loan from the Water Fund to purchase a new truck. The General Fund transfer will also make \$15,000 available for equipment purchases either during the 2012-2013 fiscal year or to hold in reserve for future equipment purchases.

## BUDGET REPORT FOR CITY OF LOWELL

Fund 661 EQUIPMENT FUND

Calculations as of '04/30/2012

GL NUMBER	DESCRIPTION	09-10 ACTIVITY	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 04/30/12	11-12 PROJECTED ACTIVITY	12-13 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>							
	CHARGES FOR SERVICES	11,248	22,112	12,000	12,294	14,000	12,000
	INTEREST AND RENTS	112,195	116,461	143,650	64,444	96,450	126,600
	OTHER REVENUE	3,800	5,305	100	0	100	100
	TRANSFERS IN	0	0	30,000	0	0	25,000
	<b>TOTAL ESTIMATED REVENUES</b>	127,243	143,878	185,750	76,738	110,550	163,700
<b>APPROPRIATIONS</b>							
<b>TOTAL APPROPRIATIONS</b>							
<b>Dept 895</b>							
<b>APPROPRIATIONS</b>							
	PERSONNEL SERVICES	(62,271)	(67,863)	(63,698)	(45,636)	(60,679)	(25,900)
	SUPPLIES	(12,996)	(13,194)	(9,150)	(5,482)	(7,900)	(10,150)
	OTHER SERVICES & CHARGES	(58,053)	(72,518)	(68,937)	(38,609)	(67,313)	(67,350)
	CAPITAL EXPENDITURES	(2,668)	(2,208)	0	0	0	(15,000)
	DEBT SERVICE	(6,003)	(709)	(28,736)	(8,337)	(28,450)	(28,736)
	<b>TOTAL APPROPRIATIONS</b>	141,991	156,492	170,521	98,064	164,342	147,136
<b>Totals for dept 895-</b>		(141,991)	(156,492)	(170,521)	(98,064)	(164,342)	(147,136)

## APPROPRIATIONS

## TOTAL APPROPRIATIONS

<b>ESTIMATED REVENUES - FUND 661</b>							
<b>APPROPRIATIONS - FUND 661</b>							
<b>NET OF REVENUES/APPROPRIATIONS - FUND 661</b>							
<b>BEGINNING FUND BALANCE</b>							
<b>ENDING FUND BALANCE</b>							
	127,243	143,878	185,750	76,738	110,550	163,700	
	141,991	156,492	170,521	98,064	164,342	147,136	
	(14,748)	(12,614)	15,229	(21,326)	(53,792)	16,564	
	29,916	15,168	2,556	2,554	2,556	(51,236)	
	15,168	2,554	17,785	(18,772)	(51,236)	(34,672)	

# Light and Power

Light and Power	FY 2009-10	FY 2010-11	FY 2011-12			FY 2012-13	
	Activity	Activity	Budget	Activity	Projections	Proposed	Difference
				Thru 4/30			
REVENUES							
Sales	5,596,225	5,929,735	6,743,250	5,170,060	6,871,346	7,408,998	665,748
Standby Power & Security Lights	8,403	8,451	8,700	6,518	8,683	8,900	200
Late Fees	75,450	82,861	82,000	59,107	78,535	81,000	(1,000)
Other Charges	95,152	133,707	65,500	44,972	54,500	75,800	10,300
Belle River Credits	120,900	55,800	75,000	14,467	14,467	-	(75,000)
CT Project Sales	30,032	83,833	120,000	7,927	9,513	11,050	(108,950)
Resale - MPPA	88,197	40,329	80,000	109,211	140,555	186,000	106,000
Interest Income	74,670	38,814	43,800	31,383	38,827	27,250	(16,550)
Gain on Asset Disposal	-	1,000	-	18,569	18,569	-	-
TOTAL REVENUES	6,089,029	6,374,530	7,218,250	5,462,214	7,234,994	7,798,998	580,748
EXPENDITURES							
Generation	31,704	33,240	16,000	6,478	9,072	103,000	87,000
Purchased Power	3,113,108	3,493,262	4,223,700	3,144,034	4,253,993	4,534,000	310,300
Distribution	448,228	406,602	346,200	243,620	327,151	331,350	(14,850)
Customer Accounting	164,100	151,460	151,600	114,959	151,760	177,500	25,900
Energy Optimization	48,343	44,479	72,500	56,597	77,565	85,400	12,900
General and Administrative	988,388	1,088,102	1,211,000	809,299	1,072,990	1,271,020	60,020
Interest Expense	206,473	199,420	191,400	144,700	192,850	155,687	(35,713)
PILOT	239,925	253,635	270,000	219,661	294,530	321,385	51,385
Loss on Asset Disposal	11,086	-	-	386	386	-	-
TOTAL EXPENDITURES	5,251,355	5,670,200	6,482,400	4,739,734	6,380,297	6,979,342	496,942
Net OF Rev/Exp	837,674	704,330	735,850	722,480	854,697	819,656	
BEGINNING CASH & INVESTMENTS	2,154,736	2,557,446			2,887,558	1,921,205	
ENDING CASH & INVESTMENTS	2,557,446	2,887,558			1,921,205	1,736,846	
% OF EXPENDITURES	48.70%	50.93%	0.00%		30.11%	24.89%	



# Lowell Light and Power FY 2013 Operating Budget

Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget	\$ Change FY 12 to 13	% Change FY 12 to 13
Residential Sales	1,666,540.59	1,848,850.76	2,045,000.00	1,980,790.27	2,050,000.00	69,209.73	3.49%
Residential Renewable Energy Charge	N/A	N/A	0.00	53,600.00	80,400.00	26,800.00	50.00%
RS: Energy Optimization Charge	18,045.39	25,302.35	31,000.00	30,003.83	32,400.00	2,396.17	7.99%
<b>Total Residential Sales</b>	<b>1,684,585.98</b>	<b>1,874,153.11</b>	<b>2,076,000.00</b>	<b>2,064,394.10</b>	<b>2,162,800.00</b>	<b>98,405.90</b>	<b>4.77%</b>
Commercial Sales (GS)	1,124,359.54	1,115,988.38	1,296,000.00	1,162,126.92	1,190,000.00	27,873.08	2.40%
Commercial Sales (GSD)	1,658,470.45	1,567,632.46	1,570,000.00	1,580,481.34	1,625,000.00	44,518.66	2.82%
Commercial GS/GSD Renewable Energy Charge	N/A	N/A	0.00	33,224.00	49,800.00	16,576.00	49.89%
GS/GSD Energy Optimization	18,670.05	25,915.95	31,250.00	30,648.24	32,000.00	1,351.76	4.41%
Commercial Sales (GSDTO)	936,983.32	1,162,688.55	1,585,000.00	1,595,245.67	1,720,000.00	124,754.33	7.82%
Commercial Sales (GSDPM)	166,126.17	170,071.25	165,000.00	377,265.30	495,000.00	117,734.70	31.21%
Commercial GSDTO/GSDPM Renewable Energy Charge	N/A	N/A	0.00	7,480.00	11,220.00	3,740.00	50.00%
GSDTO/GSDPM Energy Optimization	7,030.82	13,286.10	20,000.00	20,480.76	21,780.00	1,299.24	6.34%
<b>Total Commercial Sales</b>	<b>3,911,640.35</b>	<b>4,055,582.69</b>	<b>4,667,250.00</b>	<b>4,806,952.22</b>	<b>5,144,800.00</b>	<b>337,847.78</b>	<b>7.03%</b>
Security/Standby Light Energy Sales	8,403.00	8,450.83	8,700.00	8,682.96	8,900.00	217.04	2.50%
<b>Total Sales Revenue</b>	<b>5,604,629.33</b>	<b>5,938,186.63</b>	<b>6,751,950.00</b>	<b>6,880,029.28</b>	<b>7,316,500.00</b>	<b>436,470.72</b>	<b>6.34%</b>

<b>Service</b>							
Customer Late Charges	75,450.43	82,860.78	82,000.00	78,534.76	80,000.00	1,465.24	1.87%
Reconnect/Disconnect Fees	9,560.00	7,180.00	8,500.00	2,112.00	2,600.00	488.00	23.11%
Pole Attachment Fees	0.00	5,292.10	5,300.00	5,292.10	5,300.00	7.90	0.15%
Meter Charges	7,725.00	7,850.00	7,500.00	7,566.00	7,500.00	(66.00)	-0.87%
Miscellaneous Fees	1,625.00	1,250.00	1,500.00	1,050.00	1,500.00	450.00	42.86%
Miscellaneous Service Revenue	48,785.91	44,785.21	15,000.00	22,185.98	22,000.00	(185.98)	-0.84%
New Account/Account Relocation Fee	7,720.00	7,820.00	7,500.00	7,536.00	7,500.00	(36.00)	-0.48%
Payment Arrangement Fees	6,350.00	5,400.00	7,000.00	0.00	0.00	0.00	#DIV/0!
<b>Total Service Revenue</b>	<b>157,216.34</b>	<b>162,438.09</b>	<b>134,300.00</b>	<b>124,276.84</b>	<b>126,400.00</b>	<b>2,123.16</b>	<b>1.71%</b>

<b>Miscellaneous</b>							
Chatham Street Lease	0.00	900.00	1,200.00	600.00	15,000.00	14,400.00	2400.00%
Other Revenue	13,385.52	53,230.61	12,000.00	8,157.50	9,000.00	842.50	10.33%
<b>Total Miscellaneous Revenue</b>	<b>13,385.52</b>	<b>54,130.61</b>	<b>13,200.00</b>	<b>8,757.50</b>	<b>24,000.00</b>	<b>15,242.50</b>	<b>174.05%</b>

<b>TOTAL OPERATING REVENUE</b>	<b>5,775,231.19</b>	<b>6,154,755.33</b>	<b>6,899,450.00</b>	<b>7,013,063.62</b>	<b>7,466,900.00</b>	<b>453,836.38</b>	<b>6.47%</b>
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## OPERATING EXPENSES

<b>Generation</b>							
Fuel	512.26	1,350.24	1,000.00	315.52	30,000.00	29,684.48	9408.23%
Generation Expenses	1,314.97	4,734.87	3,000.00	0.00	21,000.00	21,000.00	#DIV/0!
Maintenance: Generating & Electrical Equipment	1,371.91	3,340.45	2,000.00	177.55	10,000.00	9,822.45	5532.15%
Maintenance: Other Power Generation	57.00	1,380.57	1,000.00	0.00	1,000.00	1,000.00	#DIV/0!
Maintenance: Structures	349.89	1,487.40	1,500.00	148.02	10,000.00	9,851.98	6655.84%
Maintenance: Supervision & Engineering	0.00	186.92	1,000.00	0.00	1,000.00	1,000.00	#DIV/0!
Miscellaneous Other Power Generation Expenses	11,810.49	9,959.29	2,000.00	5,642.54	5,000.00	(642.54)	-11.39%

# Lowell Light and Power FY 2013 Operating Budget

Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget	\$ Change FY 12 to 13	% Change FY 12 to 13
Operating Supervision/Engineering	16,239.81	10,800.37	2,500.00	2,788.70	15,000.00	12,211.30	437.88%
Safety and Training Expense	0.00	0.00	1,000.00	0.00	5,000.00	5,000.00	#DIV/0!
Tools	47.97	0.00	1,000.00	0.00	5,000.00	5,000.00	#DIV/0!
<b>Total Generation Expenses</b>	<b>31,704.30</b>	<b>33,240.11</b>	<b>16,000.00</b>	<b>9,072.34</b>	<b>103,000.00</b>	<b>93,927.66</b>	<b>1035.32%</b>

## Purchased Power

Ancillary Services	7,705.45	3,056.13	2,500.00	0.00	0.00	0.00	#DIV/0!
AMP Ohio Energy Project	N/A	N/A	0.00	13,254.24	40,000.00	26,745.76	201.79%
Belle River Project	841,403.39	898,180.73	925,000.00	1,033,393.21	1,100,000.00	66,606.79	6.45%
Belle River Project Credit	(120,900.00)	(55,800.00)	(75,000.00)	(14,466.69)	0.00	14,466.69	-100.00%
Bio-Digestion Purchased Power Costs	N/A	N/A	0.00	0.00	20,000.00	20,000.00	#DIV/0!
Campbell Number 3 Project	1,458,182.59	1,541,914.09	1,610,500.00	1,993,733.99	2,125,000.00	131,266.01	6.58%
Deficiency Capacity Charge	34,169.45	45,150.92	75,000.00	18,848.88	20,000.00	1,151.12	6.11%
Deficiency Energy Charge	439,182.52	221,267.08	575,000.00	509,437.34	500,000.00	(9,437.34)	-1.85%
Energy Services Project	24,212.18	298,356.75	515,000.00	168,624.36	180,000.00	11,375.64	6.75%
Energy Services Project/Deficiency Energy Charge	463,394.70	519,623.83	1,090,000.00	678,061.70	680,000.00	1,938.30	0.29%
Granger Energy Project	10,582.41	101,064.68	120,000.00	120,886.70	144,000.00	23,113.30	19.12%
Miscellaneous Adjustment	266.80	(1,312.56)	0.00	0.00	0.00	0.00	#DIV/0!
MMPA Transmission Project	14,125.76	29,445.46	22,700.00	29,830.15	32,400.00	2,569.85	8.61%
Pool Overhead	15,550.98	2,475.30	0.00	0.00	0.00	0.00	#DIV/0!
Reconciliation Adjustment	(54,616.90)	(7,795.58)	(12,000.00)	0.00	0.00	0.00	#DIV/0!
Surplus Energy Credit	(88,196.77)	(40,328.90)	(80,000.00)	(140,554.54)	(150,000.00)	(9,445.46)	6.72%
Transmission Charge (Credit)	(36,505.56)	(30,448.43)	(35,000.00)	(21,034.08)	0.00	21,034.08	-100.00%
Kalkaska: CT Project	289,979.89	354,879.86	390,000.00	360,881.57	375,000.00	14,118.43	3.91%
Kalkaska: CT Project Credit	(30,031.93)	(83,832.51)	(120,000.00)	(9,512.53)	0.00	9,512.53	-100.00%
Wolverine Pwr Xmission Expense	40,000.00	N/A	N/A	N/A	N/A	#VALUE!	#VALUE!
MMPA Service Supply Committee Expense	28,549.51	37,027.70	35,000.00	26,136.35	28,800.00	2,663.65	10.19%
Renewable Energy Expense	320.02	N/A	N/A	N/A	N/A	#VALUE!	#VALUE!
<b>Total Purchased Power Expenses</b>	<b>2,873,979.79</b>	<b>3,313,300.72</b>	<b>3,948,700.00</b>	<b>4,089,458.95</b>	<b>4,415,200.00</b>	<b>325,741.05</b>	<b>7.97%</b>

## Distribution

Customer Installation Expense	9,919.12	21,256.85	7,000.00	11,500.12	13,600.00	2,099.88	18.26%
Load Dispatching	3,810.25	145.88	500.00	110.40	200.00	89.60	81.16%
Maintenance: Line Transformers	9,698.52	19,205.20	15,000.00	8,574.79	7,200.00	(1,374.79)	-16.03%
Maintenance: Meters	857.36	1,411.48	1,200.00	959.54	1,300.00	340.46	35.48%
Maintenance: Overhead Lines	25,012.00	63,021.75	25,000.00	22,823.81	18,200.00	(4,623.81)	-20.26%
Maintenance: Street Lighting	5,757.93	10,370.87	3,000.00	2,414.15	3,000.00	585.85	24.27%
Maintenance: Structures	27,034.45	13,910.17	15,000.00	11,215.07	9,600.00	(1,615.07)	-14.40%
Maintenance: Substations	10,002.61	12,106.76	10,000.00	17,502.42	9,300.00	(8,202.42)	-46.86%
Maintenance: Supervision & Engineering	0.00	6,079.05	9,000.00	0.00	0.00	0.00	#DIV/0!
Maintenance: Underground Lines	11,766.97	4,161.79	7,500.00	6,055.46	5,000.00	(1,055.46)	-17.43%
Meter Expenses	3,408.36	(755.93)	1,000.00	3,348.44	3,400.00	51.56	1.54%
Miscellaneous Distribution Expense	110,830.00	120,257.58	105,000.00	95,546.56	50,000.00	(45,546.56)	-47.67%
Operation Supervision/Engineering	47,047.69	33,391.57	35,000.00	37,206.90	45,000.00	7,793.10	20.95%
Operation Supervision/Xmission System	9,109.16	3,845.29	4,000.00	5,504.72	6,500.00	995.28	18.08%
Overhead Line Expenses	25,039.41	(4,954.94)	7,000.00	9,500.00	3,000.00	(6,500.00)	-68.42%
Street Lighting Expenses	3,594.98	591.46	1,500.00	109.86	250.00	140.14	127.56%

# Lowell Light and Power FY 2013 Operating Budget

Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget	\$ Change FY 12 to 13	% Change FY 12 to 13
Substation Expenses	2,638.82	626.13	1,500.00	6,868.57	7,600.00	731.43	10.65%
Safety and Training Expense	10,075.34	24,893.45	25,000.00	9,321.10	8,000.00	(1,321.10)	-14.17%
Tools	2,337.07	2,204.16	2,000.00	4,609.32	3,700.00	(909.32)	-19.73%
Trucks and Transportation Expense	31,502.76	32,899.14	30,000.00	40,498.64	40,000.00	(498.64)	-1.23%
Tree Trimming Expense	46,929.37	24,957.46	35,000.00	30,520.76	26,000.00	(4,520.76)	-14.81%
Underground Line Expenses	41,561.30	588.16	6,000.00	2,960.69	3,900.00	939.31	31.73%
<b>Total Distribution Expenses</b>	<b>437,933.47</b>	<b>390,213.33</b>	<b>346,200.00</b>	<b>327,151.33</b>	<b>264,750.00</b>	<b>(62,401.33)</b>	<b>-19.07%</b>

## Customer Accounting

Customer Accounts: Supervision	15,014.76	10,240.06	15,000.00	12,085.54	15,000.00	2,914.46	24.12%
Customer Assistance Expense	19,320.10	13,575.42	14,600.00	23,239.75	26,000.00	2,760.25	11.88%
Customer Records/Collections Expense	71,077.32	70,213.72	65,000.00	62,284.52	70,000.00	7,715.48	12.39%
Customer Service Training	N/A	358.00	6,000.00	2,010.00	2,500.00	490.00	24.38%
Energy Optimization Expense	N/A	980.90	2,000.00	1,252.16	0.00	(1,252.16)	-100.00%
Uncollectible Account Expense	8,324.24	7,366.76	7,000.00	0.00	7,000.00	7,000.00	#DIV/0!
Meter Reading Expense	26,739.51	22,528.78	20,000.00	22,846.25	25,000.00	2,153.75	9.43%
Miscellaneous Customer Accounts Expense	23,691.09	27,176.79	22,000.00	28,042.22	32,000.00	3,957.78	14.11%
<b>EOC Program Portfolio</b>							
Residential Program Portfolio	21,324.54	16,675.65	21,500.00	25,652.26	27,600.00	1,947.74	7.59%
Comm/Indust. Program Portfolio	17,449.45	19,360.85	43,900.00	41,126.90	45,800.00	4,673.10	11.36%
Portfolio-Level Costs (Admin)	9,568.40	8,441.54	7,100.00	10,785.86	12,000.00	1,214.14	11.26%
<b>Total EOC Program Portfolio</b>	<b>48,342.39</b>	<b>44,478.04</b>	<b>72,500.00</b>	<b>77,565.02</b>	<b>85,400.00</b>	<b>7,834.98</b>	<b>10.10%</b>
<b>Total Customer Accounting Expense</b>	<b>212,509.41</b>	<b>196,918.47</b>	<b>224,100.00</b>	<b>229,325.47</b>	<b>262,900.00</b>	<b>33,574.53</b>	<b>14.64%</b>

## Marketing and Advertising

Advertising Expense	10,873.45	11,858.29	10,000.00	7,687.46	9,500.00	1,812.54	23.58%
Demonstrating and Selling Expense	4,941.53	5,215.91	5,000.00	6,440.35	7,000.00	559.65	8.69%
Energy Optimization Marketing	N/A	0.00	2,000.00	0.00	0.00	0.00	#DIV/0!
Informational/Instructional Advertising	636.44	0.00	1,000.00	0.00	0.00	0.00	#DIV/0!
Miscellaneous Customer Service/Information Expense	529.51	1,240.99	2,000.00	123.79	0.00	(123.79)	-100.00%
<b>Total Marketing and Advertising Expense</b>	<b>16,980.93</b>	<b>18,315.19</b>	<b>20,000.00</b>	<b>14,251.61</b>	<b>16,500.00</b>	<b>2,248.39</b>	<b>15.78%</b>

## Admin./General/Outside Services

Administrative and General Salaries	135,070.97	165,699.10	180,000.00	121,870.40	150,000.00	28,129.60	23.08%
Board Conferences and Training	1,636.98	4,229.94	12,000.00	898.60	2,500.00	1,601.40	178.21%
Board Meeting and Related Expense	7,155.13	12,662.17	10,000.00	18,898.03	22,000.00	3,101.97	16.41%
O/S: Accounting, Legal, Engineering & Consultant	33,423.67	35,510.93	50,000.00	22,540.42	60,000.00	37,459.58	166.19%
<b>Total Admin./General/Outside Services Expense</b>	<b>177,286.75</b>	<b>218,102.14</b>	<b>252,000.00</b>	<b>164,207.45</b>	<b>234,500.00</b>	<b>70,292.55</b>	<b>42.81%</b>

## Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	17,993.31	21,623.80	27,000.00	27,123.40	27,500.00	376.60	1.39%
Maintenance: Office Building	8,656.04	6,226.57	10,000.00	3,925.98	10,000.00	6,074.02	154.71%
Office Supplies, Fees, Dues, Phone, Maintenance	66,333.54	89,818.45	100,000.00	70,840.38	105,000.00	34,159.62	48.22%
Property/Liability Insurance	29,106.76	31,557.81	30,000.00	19,527.12	30,000.00	10,472.88	53.63%

# Lowell Light and Power FY 2013 Operating Budget

Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget	\$ Change FY 12 to 13	% Change FY 12 to 13
<b>Total Office, Insurance, &amp; Maintenance</b>	122,089.65	149,226.63	167,000.00	121,416.88	172,500.00	51,083.12	42.07%
<b>Employee Benefits &amp; Other Compensation</b>							
Comensated Absences	113,076.69	94,695.04	115,000.00	99,837.97	100,000.00	162.03	0.16%
Employee Pensions & Benefits	288,615.29	335,966.00	350,000.00	333,269.60	325,000.00	(8,269.60)	-2.48%
OPEB	62,498.00	57,228.00	70,000.00	105,318.96	110,000.00	4,681.04	4.44%
Other Compensation	63,897.11	58,116.07	56,000.00	65,000.00	45,000.00	(20,000.00)	-30.77%
Taxes: Social Security & Medicare	62,832.93	60,170.00	64,000.00	57,559.54	60,000.00	2,440.46	4.24%
Retiree Medical Insurance Coverage	39,139.12	51,671.37	60,000.00	54,655.34	53,000.00	(1,655.34)	-3.03%
<b>Total Employee Benefits &amp; Other Compensation</b>	630,059.14	657,846.48	715,000.00	715,641.41	693,000.00	(22,641.41)	-3.16%
<b>Miscellaneous</b>							
Conference/Seminar Expense	41,674.26	49,025.33	45,000.00	50,000.00	40,000.00	(10,000.00)	-20.00%
Property Tax - Chatham	N/A	N/A	0.00	0.00	1,000.00	1,000.00	#DIV/0!
Miscellaneous General Expenses	10,894.26	12,099.68	12,000.00	9,001.33	13,000.00	3,998.67	44.42%
<b>Total Miscellaneous Expenses</b>	52,568.52	61,125.01	57,000.00	59,001.33	54,000.00	(5,001.33)	-8.48%
<b>Depreciation Expenses</b>							
Depreciation Expense	640,560.00	560,148.21	500,000.00	484,639.02	528,000.00	43,360.98	8.95%
Amortized Depreciation Expense	(68,552.00)	(69,276.32)	0.00	(68,556.00)	(68,556.00)	0.00	0.00%
<b>Total Depreciation Expenses</b>	572,008.00	490,871.89	500,000.00	416,083.02	459,444.00	43,360.98	10.42%
<b>TOTAL OPERATING EXPENSES</b>	5,127,119.96	5,529,159.97	6,246,000.00	6,145,609.78	6,675,794.00	530,184.22	8.63%
<b>OPERATING INCOME (LOSS)</b>	648,111.23	625,595.36	653,450.00	867,453.85	791,106.00	(76,347.85)	-8.80%
<b>NON-OPERATING REVENUE (EXPENSE)</b>							
<b>Interest Income</b>							
Interest and Dividend	3,859.44	2,814.07	3,200.00	881.80	950.00	68.20	7.73%
Interest Income Series 2002	1,774.06	1,422.43	1,600.00	978.42	10,000.00	9,021.58	922.06%
Interest Income Zero Coupon	31,857.87	18,984.63	23,000.00	14,555.59	13,800.00	(755.59)	-5.19%
MPPA Trust Fund Change	36,261.19	16,924.12	10,000.00	25,672.19	5,000.00	(20,672.19)	-80.52%
MPPA Working Capital Interest	219.00	987.26	1,000.00	0.00	1,500.00	1,500.00	#DIV/0!
UBS Investments FMV Change	698.58	(2,318.02)	5,000.00	(3,260.76)	5,000.00	8,260.76	-253.34%
<b>Total Interest Income</b>	74,670.14	38,814.49	43,800.00	38,827.24	36,250.00	(2,577.24)	-6.64%
<b>Interest Expense</b>							
Amortization Debt Expenses: Series 2002 Bonds	4,820.04	4,820.04	4,800.00	4,820.04	4,820.04	0.00	0.00%
Amortization of Discount: Series 2002 Bonds	617.64	617.64	600.00	617.64	617.64	0.00	0.00%
Interest Expense on Customer Deposits	772.62	55.10	1,000.00	65.64	72.00	6.36	9.69%

**Lowell Light and Power FY 2013 Operating Budget**

Type	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget	\$ Change FY 12 to 13	% Change FY 12 to 13
Interest Expense Series 2002 Bonds	200,261.98	193,927.13	185,000.00	187,346.44	155,000.00	(32,346.44)	-17.27%
<b>Total Interest Expense</b>	206,472.28	199,419.91	191,400.00	192,849.76	160,509.68	(32,340.08)	-16.77%
<b>Gain/Loss on Sale of Property/Investment</b>							
Gain on Property Disposal	8,263.23	1,000.00	0.00	18,666.28	0.00	(18,666.28)	-100.00%
Gain on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Loss on Property Disposal	(19,348.98)	0.00	0.00	(385.56)	0.00	385.56	-100.00%
Loss on Sale of Investments	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
<b>Total Gain/Loss on Sale of Property/Investments</b>	(11,085.75)	1,000.00	0.00	18,280.72	0.00	(18,280.72)	-100.00%
<b>Transfers</b>							
PILOT - City of Lowell	239,925.22	253,635.49	270,000.00	294,529.69	321,385.41	26,855.72	9.12%
<b>Total Transfers</b>	239,925.22	253,635.49	270,000.00	294,529.69	321,385.41	26,855.72	9.12%
<b>TOTAL NON-OPERATING REVENUE (EXPENSE)</b>	(382,813.11)	(413,240.91)	(417,600.00)	(430,271.49)	(445,645.09)	(15,373.60)	3.57%
<b>NET INCOME (LOSS)</b>	265,298.12	212,354.45	235,850.00	437,182.35	345,460.91	(91,721.44)	-20.98%

DRAFT 2012-2013 CAPITAL PLAN				
Lowell Light & Power - 2012-2013 Anticipated Capital Projects				
DEPT	PROJECT	EST COST	DISCRIPTION	COMMENTS
OFC	Upgrade CIS to Windows format	\$23,000	Existing software system including a work order management system, inventory control, and accounting was installed/updated with windows format in 2010. This would complete the upgrade process to windows format for the CIS module over a two year budget cycle.	Includes software conversion, training and support services
DIST	Smart Meter System	\$100,000	Conversion of current meter data collection system to AMI, for accuracy, speed, efficiency (based on outcome of Pilot). Project overlaps three fiscal years.	Includes instruments, training and conversion
PWR	Cir 201/208	\$130,000	Balance of Circuit 208 rebuild which includes boring and permanent reconnect for Ventures.	This project will provide 1247 service to the East side of town (Ventures Phase II).
PWR	1247 Upgrades and North Substation Decommission	\$100,000	Includes some system upgrades to 1247, decommission of the North Substation and removal of unneeded pole line on Forman Ave.	
DIST	Tools and Equipment	\$20,000	Misc Capitalized equipment and tools	
	System Engineering	\$50,000	System Survey/Engineering Work (GRP Engineering)	Continued monitoring and modeling of system upgrades; including where in the system would be logical locations for installation of new and backup generation.
GEN	Combustion Turbine Hookup	\$427,000	Electrical and Mechanical Engineering, equipment and electrical/plumbing contractors to get the IVEX Combustion Turbine operational.	
	<b>*TOTAL</b>	<b>\$850,000</b>		
			* This Capital Plan Budget is based on Operating Budget cashflow of \$665,640 for fiscal year 2012-2013 and \$184,360 from cash reserves.	

## Bonded Indebtedness

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

For the 2012-13 fiscal year the following bond payments will be made.

<b>Bond</b>	<b>Source of Funds</b>	<b>Payment</b>	<b>Balance</b>
Building Authority (City Hall)	General Fund	\$273,051	\$4,425,000
Transportation Series 2001	Local Streets Fund	\$45,207	\$205,000
Transportation Series 2006	Local Streets Fund	\$27,242	\$170,000
DDA Series 1994F	DDA Fund	\$99,643	\$100,000
DDA Series 1999	DDA Fund	\$113,642	\$110,000
Water Refunding Series 2002	Water Fund	\$221,790	\$1,100,000
Water Special Assessment 1994	Water Fund	\$11,260	\$20,000

### Building Authority (City Hall) Series 2012

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



### Transportation Series 2001

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

### Transportation Series 2006

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

# DDA Series 1994F

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

### DDA Series 1999

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

### Water Refunding Series 2002

	Principal	Interest	Debt Service	Balance
3/1/2004	125,000	97,605	222,605	2,360,000
3/1/2005	130,000	93,855	223,855	2,235,000
3/1/2006	135,000	89,955	224,955	2,105,000
3/1/2007	135,000	85,568	220,568	1,970,000
3/1/2008	135,000	80,977	215,977	1,835,000
3/1/2009	140,000	76,050	216,050	1,700,000
3/1/2010	150,000	70,660	220,660	1,560,000
3/1/2011	150,000	64,660	214,660	1,410,000
3/1/2012	160,000	58,510	218,510	1,260,000
3/1/2013	170,000	51,790	221,790	1,100,000
3/1/2014	180,000	44,353	224,353	930,000
3/1/2015	190,000	36,252	226,252	750,000
3/1/2016	195,000	27,513	222,513	560,000
3/1/2017	130,000	18,250	148,250	365,000
3/1/2018	135,000	11,750	146,750	235,000
3/1/2019	100,000	5,000	105,000	100,000

### Water Special Assessment 1994

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

## Schedule of Rates and Fees

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

Adjustments this year are recommended in the following areas:

- Application for Liquor Licenses
- Use of Public Facilities
- Checks returned for Insufficient Funds
- Cemetery Lots
- Planning & Zoning Permits
- Parking Violations
- Police Charges
- Sewer Rates
- Water Rates

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

# Schedule of Rates and Fees

General	Current	Proposed	Notes
<b>Application for liquor license (4-25)</b>			
New Licenses			
Temporary License (City Business/Organization)	\$ -	\$ 250.00	
Temporary License (Non City Business/Organization)	\$ -	\$ 50.00	
<b>Use of Public Buildings</b>	\$ -	\$ 100.00	
City Hall			
Council Chambers (\$100 refundable deposit for all rentals)			
Business Hours			
Non-Profit	\$30/\$10	\$ 25.00	First hour, \$25/hour afterward
City Business/Organization	\$50/\$15	\$ 50.00	First hour, \$25/hour afterward
Non City Business/Organization	\$60/\$15	\$ 75.00	First hour, \$25/hour afterward
Non-Business Hours			
Non-Profit	\$40/\$10	\$ 40.00	First hour, \$25/hour afterward
City Business/Organization	\$60/\$15	\$ 75.00	First hour, \$25/hour afterward
Non City Business/Organization	\$70/\$15	\$ 100.00	First hour, \$25/hour afterward
Grand River Room (\$75 refundable deposit for all rentals)			
Business Hours			
Non-Profit	\$20/\$10	\$ 20.00	First hour, \$15/hour afterward
City Business/Organization	\$25/\$10	\$ 40.00	First hour, \$15/hour afterward
Non City Business/Organization	\$35/\$10	\$ 60.00	First hour, \$15/hour afterward
Non-Business Hours			
Non-Profit	\$25/\$10	\$ 30.00	First hour, \$15/hour afterward
City Business/Organization	\$30/\$10	\$ 50.00	First hour, \$15/hour afterward
Non City Business/Organization	\$40/\$10	\$ 75.00	First hour, \$15/hour afterward
Flat River Room (No deposit required)			
Business Hours			
Non-Profit	No Charge	No Charge	
City Business/Organization	No Charge	No Charge	
Non City Business/Organization	No Charge	No Charge	
Non-Business Hours			
Non-Profit	Unavailable	Unavailable	
City Business/Organization	Unavailable	Unavailable	
Non City Business/Organization	Unavailable	Unavailable	
Showboat			
Chamber of Commerce	\$ -	\$ -	
Chamber Members	\$ 15.00	\$ 30.00	Plus a \$50 refundable deposit
Non-Profit Organizations	\$ 15.00	\$ 50.00	Plus a \$100 refundable deposit



# Schedule of Rates and Fees

	Current	Proposed	Notes
Private Individuals/Businesses			
Check Returned for Insufficient Funds	\$ 25.00	\$ 100.00	Plus a \$100 refundable deposit
Photocopies (per page)	\$ 12.00	\$ 25.00	
Property Cards (per page)	\$ 0.10	\$ 0.10	
Snow Plowing Permit (per motor vehicle, annually)	\$ 0.50	\$ 0.50	
Trash Hauling Permit (per motor vehicle, annually)	\$ 10.00	\$ 10.00	
	\$ 30.00	\$ 30.00	
<b>Airport</b>			
<b>Airport Hangar Fees (3-27)</b>			
Middle Hangars	\$ 120.00	\$ 120.00	
End Hangars	\$ 130.00	\$ 130.00	
Utility Hangar	\$ 400.00	\$ 400.00	
Tie Down Fees	\$ 20.00	\$ 20.00	
Outside Storage	\$ 25.00	\$ 25.00	
Winter Storage as space permits (Nov. 1 - April 15)	\$ 250.00	\$ 250.00	
<b>Animal Control</b>			
<b>Dog Impoundment Fee (5-33)</b>			
Boarding after Impoundment	\$ 25.00	\$ 25.00	
	Actual Costs	Actual Costs	
<b>Building</b>			
Permit, plan review, inspection, extra service and penalty fees relating to buildings (7-28)	separate schedule		
Moving permit (7-65), and reimbursement of costs (7-74)	\$ -	\$ 250.00	
Minimum Escrow	\$ 4,000.00	\$ 4,000.00	
Property maintenance code (7-80)	separate schedule		
<b>Cemetery</b>			
<b>Adult/Child Lot</b>			
Resident	\$ 250.00	\$ 250.00	
Non-Resident	\$ 500.00	\$ 500.00	
<b>Adult/Child Grave Opening/Closing (April 1 through November 30)</b>			
Weekdays	\$ 450.00	\$ 500.00	
Saturday	\$ 525.00	\$ 575.00	
Sunday/Holiday	\$ 635.00	\$ 700.00	
<b>Adult/Child Grave Opening/Closing (December 1 through March 31)</b>			
Weekdays	\$ 550.00	\$ 600.00	
Saturday	\$ 625.00	\$ 675.00	
Sunday/Holiday	\$ 735.00	\$ 800.00	

## Schedule of Rates and Fees

	Current	Proposed	Notes
<b>Infant Lot</b>			
Resident	\$ 50.00	\$ 50.00	
Non-Resident	\$ 100.00	\$ 100.00	
<b>Infant Grave Opening/Closing (April 1 through November 30)</b>			
Weekdays	\$ 140.00	\$ 150.00	
Saturday	\$ 180.00	\$ 200.00	
Sunday/Holiday	\$ 235.00	\$ 260.00	
<b>Infant Grave Opening/Closing (December 1 through March 31)</b>			
Weekdays	\$ 240.00	\$ 250.00	
Saturday	\$ 280.00	\$ 300.00	
Sunday/Holiday	\$ 335.00	\$ 360.00	
<b>Resident and Non-Resident Cremation (April 1 through November 30)</b>			
Weekdays	\$ 60.00	\$ 80.00	
Saturday	\$ 130.00	\$ 150.00	
Sunday/Holiday	\$ 190.00	\$ 210.00	
<b>Resident and Non-Resident Cremation (December 1 through March 31)</b>			
Weekdays	\$ 160.00	\$ 180.00	
Saturday	\$ 230.00	\$ 250.00	
Sunday/Holiday	\$ 290.00	\$ 310.00	
<b>Community Development, Planning &amp; Zoning</b>			
<b>Peddler Application (15-47)</b>			
Permit, Per Day/Per Person	\$ 25.00	\$ 25.00	
Permit, Per Week/Per Person	\$ 25.00	\$ 25.00	
Permit, Per Month/Per Person	\$ 50.00	\$ 50.00	
Permit, Greater Than One Month	\$ 100.00	\$ 100.00	
	TBD	TBD	Requires Council Review
<b>Transient Merchant Application (15-135)</b>			
Permit, Per Day/Per Vendor Location	\$ 25.00	\$ 25.00	
Permit, Per Week/Per Vendor Location	\$ 50.00	\$ 50.00	
Permit, Per Month/Per Vendor Location	\$ 75.00	\$ 75.00	
Permit, First Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 100.00	\$ 100.00	
Each Additional Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 50.00	\$ 50.00	
	\$ 15.00	\$ 15.00	
<b>Planning Commission special meeting (16-30)</b>	\$ 250.00	\$ 500.00	
<b>Zoning</b>			
Special Land Use (17.02)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 500.00	\$ 500.00	
Site Plan Review (18.08)	\$ 25.00	\$ 100.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	

# Schedule of Rates and Fees

	Current	Proposed	Notes
Zoning Board of Appeals Hearing (Variances) (21.03)			
Minimum Escrow	\$ 50.00	\$ 100.00	
Zoning Ordinance Amendment (22.04)			
Minimum Escrow	\$ 500.00	\$ 500.00	
	\$ -	\$ 250.00	
Sexually Oriented Business Application Fee (17A.04, 08)			
Minimum Escrow	\$ 1,500.00	\$ 1,500.00	
	\$ -	\$ 250.00	
	\$ -	\$ 1,000.00	
<b>Parks &amp; Recreation</b>			
Creekside Park Pavilion Rental			
Deposit (returned on inspection)	\$ 60.00	\$ 75.00	
	\$ 40.00	\$ 50.00	
<b>Public Safety</b>			
Parking Violations Bureau penalties (21-91)			
Meter Violation			
Time Limit Violation	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Handicap Parking Space/Zone	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
No Parking Zone	\$ 75.00	\$ 75.00	Add \$10 if paid after 14 days, \$25 if after 28 days
No Stopping, Standing or Parking	\$ 20.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
No Parking Between 2 a.m. and 6 a.m.	\$ 30.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Improper Parking	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Permit Parking Area	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Private Parking Area	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
No Parking in Alley	\$ 15.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Blocking Drive or Sidewalk	\$ 20.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Blocking Traffic Lane or Traffic Hazard	\$ 25.00	\$ 30.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Special Parking	\$ 30.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Failure to Pay Prescribed Fee	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Fire Lane	\$ 15.00	\$ 15.00	Add \$10 if paid after 14 days, \$35 if after 28 days
All Over Violations	\$ 30.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Accident Reports	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Personel Protection Order Service	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$20 if after 28 days
PBT	\$ 2.00	\$ 5.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Mouthpiece	\$ -	\$ 50.00	
Police Reports	\$ 2.00	\$ 5.00	
Records	\$ 2.00	\$ 2.00	
DVD Copy			See FOIA Schedule
CD Copy	\$ 25.00	\$ 30.00	See FOIA Schedule
35 mm Photos Copy	\$ 20.00	\$ 25.00	
	\$ 5.00	\$ 15.00	Plus actual lab costs

# Schedule of Rates and Fees

	Current	Proposed	Notes
Applicant Fingerprints	\$ 10.00	\$ 10.00	Plus \$49.25 State/Federal fees
Inked Fingerprint Cards	\$ 10.00	\$ 20.00	Per Card
Salvage Vehicle Inspection	\$ 100.00	\$ 100.00	
<b>Public Works</b>			
Opening pavement/city street (19-3), Resolution 15-05	\$ 50.00	\$ 50.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 20.10	\$ 18.65	
1" Meter (per month)	\$ 50.25	\$ 46.62	
1.5" Meter (per month)	\$ 160.80	\$ 149.18	
2" Meter (per month)	\$ 201.00	\$ 186.47	
3" Meter (per month)	\$ 452.25	\$ 419.57	
4" Meter (per month)	\$ 1,206.00	\$ 1,118.84	
6" Meter (per month)	\$ 3,015.00	\$ 2,797.11	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 3.38	\$ 3.38	
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 48.83	\$ 47.38	
Late Fee	\$ -	\$ 10.00	Plus 2% of Overdue Balance
Capital Connection			
5/8" Meter	\$ 375.00	\$ 375.00	
1" Meter	\$ 937.00	\$ 937.00	
1.5" Meter	\$ 2,998.00	\$ 2,998.00	
2" Meter	\$ 3,748.00	\$ 3,748.00	
3" Meter	\$ 8,432.00	\$ 8,432.00	
4" Meter	\$ 22,486.00	\$ 22,486.00	
6" Meter	\$ 56,216.00	\$ 56,216.00	
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	
<b>Water</b>			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 23.68	\$ 26.04	
1" Meter (per month)	\$ 59.20	\$ 65.09	
1.5" Meter (per month)	\$ 189.44	\$ 208.29	
2" Meter (per month)	\$ 236.80	\$ 260.36	
3" Meter (per month)	\$ 532.80	\$ 585.82	

## Schedule of Rates and Fees

	Current	Proposed	Notes
4" Meter (per month)	\$ 1,420.80	\$ 1,562.19	
6" Meter (per month)	\$ 3,552.00	\$ 3,905.47	
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 23.68	\$ 26.04	
Per Apartment Unit	\$ 23.68	\$ 26.04	
Late Fee	\$ -	\$ 10.00	Plus 2% of Overdue Balance
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 1.45	\$ 1.88	
Capital Connection			
5/8" Meter	\$ 543.00	\$ 543.00	
1" Meter	\$ 1,357.00	\$ 1,357.00	
1.5" Meter	\$ 4,343.00	\$ 4,343.00	
2" Meter	\$ 5,428.00	\$ 5,428.00	
3" Meter	\$ 12,214.00	\$ 12,214.00	
4" Meter	\$ 32,570.00	\$ 32,570.00	
6" Meter	\$ 81,424.00	\$ 81,424.00	
High Pressure District Connection Fee	\$ 1,077.00	\$ 1,077.00	
Existing Service Connection Fee	\$ 1,200.00	\$ 1,200.00	
Meter & Pit Fees			
5/8" Meter	\$ 325.00	\$ 400.00	
1" Meter	\$ 455.00	\$ 575.00	
1.5" Meter	NA	\$ 665.00	
2" Meter	NA	\$ 840.00	
Larger than 2" must be ordered.			
Meter Pit	\$ 230.00	\$ 300.00	
Additional Meters (Apartments & Lawn Sprinkling)			
5/8" Meter	\$ 225.00	\$ 300.00	
1" Meter	\$ 355.00	\$ 475.00	
Meter and/or Pit Replacements			
Fire Protection Sprinkler			
2" or Larger Service Lines (annually)	\$ 90.00	\$ 100.00	
Bulk Water Sales			
Connection	\$ 25.00	\$ 25.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 1.45	\$ 1.88	
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 50.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 1.45	\$ 1.88	

# Capital Improvement Plan

	2013			2014	2015	2016	2017
	Scheduled	Recommend	Approved				
<b>FACILITIES</b>	\$ 6,000	\$ 6,000	\$ -	\$ 15,000	\$ 10,000	\$ 5,000	\$ 5,000
<b>INFRASTRUCTURE</b>							
TREES	\$ 27,500	\$ 27,500	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
STREETS	\$ 126,150	\$ 126,150	\$ -	\$ 115,000	\$ 124,633	\$ 120,000	\$ 125,000
SIDEWALKS & TRAILS	\$ 166,000	\$ 166,000	\$ -	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000
SEWER	\$ 120,000	\$ 120,000	\$ -	\$ 155,000	\$ 120,000	\$ 140,000	\$ 140,000
WATER	\$ 352,500	\$ 150,000	\$ -	\$ 365,000	\$ 245,000	\$ 295,000	\$ 173,000
<b>TECHNOLOGY</b>	\$ 27,500	\$ 27,500	\$ -	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
<b>DPW EQUIPMENT</b>	\$ 14,450	\$ 14,450	\$ -	\$ 45,400	\$ 146,046	\$ 110,476	\$ 173,125
<b>POLICE VEHICLES</b>	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
<b>TOTAL</b>	\$ 840,100	\$ 637,600	\$ -	\$ 778,400	\$ 724,679	\$ 750,476	\$ 697,125

# Capital Improvement Plan

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

The plan is delivered in an evolving document that changes as needs, priorities and funding sources are modified. Over the next five years, scheduled Capital Improvement projects are estimated at more than \$3.7 million. These include comprehensive sidewalk upgrades, aligning street improvements with an asset management strategic, and an aggressive plan to address inflow and infiltration issues with the sanitary sewer system.

Further discussion will need to occur with the City Council and the community in order to identify resources needed to keep up with the growing needs of the city's aging infrastructure.