



2022-2023 Fiscal Year Budget

Mike DeVore, Mayor
Jim Salzwedel, Mayor Pro Tem
Marty Chambers, Councilmember
Leah Groves, Councilmember
Cliff Yankovich, Councilmember

Michael T. Burns, City Manager

Table of Contents

General Fund	1
Major Streets Fund	41
Local Streets Fund	47
Historic District Fund	53
Downtown Development Authority Fund	55
Designated Contributions Fund	65
Airport Fund	71
Wastewater Fund	74
Water Fund	81
Light and Power.....	88
Data Processing Fund	96
Equipment Fund	98
Lee Fund	102
Look Fund	104
Bonded Indebtedness.....	110
Schedule of Rates & Fees.....	111



April 18, 2022

Mayor DeVore and the Lowell City Council.

In accordance with the provision of the Lowell City Charter, I am pleased to present for your review and consideration the budget for the current fiscal year and the proposed budget for fiscal year 2022-23, which will begin July 1, 2022.

Economy

Last year, we were starting to come out of the COVID 19 pandemic. The economy fell rapidly and there was uncertainty everywhere but we have seen the economy recover. However, we are now seeing dramatic issues pertaining to inflation and the conflict in the Ukraine where we don't know what to expect going forward. That said, there are still many unknowns and this is an ever-fluid situation we must be prepared for.

From the past year, we saw approximately an \$8 million increase of taxable value of real property. This has resulted in a modest increase in our overall Real Property Tax Revenue to the General Fund of about \$144,000. A large portion of the taxable value capture went to the Downtown Development Authority due to opening of adult marijuana facilities. We have also received approximately \$435,000 from the American Recovery Plan. We anticipate the second allocation in October 2022.

The city also received its second excise tax payment this year for Marijuana retail facilities. The payment we receive is dependent on the number of facilities we have. The \$282,000 we received was immediately transferred to the local street fund to alleviate costs for the road projects slated.

I should note, the Downtown Development Authority received \$106,000 more in property taxes than budgeted for. This year, the DDA anticipates an additional \$10,000 more than received this current fiscal year.

Employee Healthcare & Retirement

For the last several years, the City has made major changes to employee provided health care. The constant rise in healthcare costs and the new federal laws, have required the City to look at the issue each year. Currently, the City has Priority Health as our health care provider. In Fiscal Year 2021, we saw a 6.7% increase from when we switched plans in July of 2018. This year, we anticipate a 6.33 percent increase.

In the upcoming fiscal year, I am looking into possibly moving our insurance to the West Michigan Health Insurance Pool. I have researched this and while I don't think we will receive any savings by moving. I believe this will stabilize us from significant increases in future years for health insurance.

The City currently provides retiree employee healthcare for five years only and up to age 65. Since then we established a separate fund we subsidize to prepare for future retirees and pay for the current retiree health care plans. At the moment, we have four retirees we are providing health care for.

In the next three years, we have five employees eligible to retire and receive retiree health care from the City. The retirement health care contributions will be significantly high when those employees do retire. In addition to the contributions made, I budgeted \$5,000 for each of those employees eligible for five years healthcare. We have negotiated with both unions and will not provide retirement health care to employees who retire after June 30, 2035 (June 30, 2025 for all non-union positions). Two employees will have retirement health care savings accounts whereby the City will be subsidizing a percentage of base pay to them for this purpose.

All nonunion employees hired after September 6, 2016 have no subsidy or provision for retirement health care. The same is the matter for all union employees hired after July 1, 2020.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 63% funded with an unfunded liability of approximately \$4.0 million in our Michigan Municipal Employee Retirement System (MERS). Three years ago, we were flagged by the Michigan Department of Treasury for being under 60% and we requested a waiver to avoid filing a corrective action plan.

At the end of last fiscal year, we had approximately \$400,000 in revenue over expenditures that we could have added to our fund balance. Since our fund balance was at approximately \$1,000,000 and 33% percent of our general fund budget, we made an additional \$143,000 payment to our unfunded pension liability.

In 2021, all employees hired before July 1, 2020 had their future pension multiplier bridged down from 2.5% to 2.0%. We closed the traditional pension plan for all employees hired after July 1, 2020 and now contribute 10% of their base wage to a defined contribution account.

On July 1, 2021, our rate of return from MERS will be reduced from 7.75% to 7.35%. This will increase our liability and accelerate payments by a significant amount in the beginning of this fiscal year. This budget reflects those cost increases along with the increased cost to close the traditional pension plan. At this time, the city should be safe and not have to file a corrective action plan via PA 202 of 2017.

This winter, the city extended the amortization schedule to pay the unfunded pension liability by five years. We are continuing to make the payments required before extending the period. This will allow us to offset any negative impacts to our liability (i.e., reduced rate of return or economic trends) The steps we have made will begin the process of eliminating future pension liability. I believe in approximately 50 years the City will have no pension liability.

Staffing

This budget includes no losses to our full-time staff at this time. We have two retirements upcoming. The DPW will someone promote into the streets/parks supervisor position and we will hire a new maintenance worker position. We will also replace the Deputy Treasurer who is retiring. We hope to bring her replacement in and train for three months before the retirement occurs. Those are budgeted for the upcoming fiscal year. We just added the fifth full-time police officer to allow for our police detective to become a full-time position.

We did budget for a part time Code Enforcement Officer in the upcoming fiscal year.

The 2022-23 Fiscal Year Budget

This budget reflects the concerns and goals of the City Council. Following the Board of Review meetings, the city's taxable value for the General Fund actually improved, resulting in an increase in property tax revenue to the General Fund of approximately \$144,000. In order to achieve the balanced budget several contributions from other funds are needed. The General Fund for several years has charged the other funds Administrative Services fees which are in essence administrative service costs that are charged for city facility usage along with

city staff. This practice will remain. In addition, I am projecting \$200,000 from our share of the Marijuana excise tax. I am also projecting \$60,000 in annual marijuana facility application fees. Additionally, I am projecting approximately a \$7,000 increase to the Lowell Light and Power PILOT from what was anticipated last fiscal year.

This year, I budgeted for the entire City Hall Bond Payment to occur from the Downtown Development Authority. This freed up \$146,000 from the general fund. We have budgeted an appropriation of \$300,000 to the Local Street Fund. This is a \$50,000 increase from previous fiscal years. This year we will make no contribution to the Equipment fund to stabilize it. This is the first time in several years we didn't need to do this.

The City will also make a budgeted expenditure to the Lowell Area Fire Services Authority that is consistent with the funding guidelines of the agreement. We anticipate a contribution of \$173,290. Last year we created a separate fund for future fire capital expenses. We will be allocating \$157,000 this year from the Fire Capital fund and we will be contributing our share of the fire truck we must make in the fiscal year. The City will also begin allocating \$25,000 annually for a future fire truck purchase.

This fiscal year we were able to construct multiple streets. Last year, we repaved Jane Ellen and Amity. We also placed asphalt on Hillside Drive. In addition, we received funds to repave Foreman Street in the area where we addressed an infiltration and inflow issue near Beech Street. In the upcoming fiscal year, we will receive funds from the Michigan Department of Transportation Small Urban Program to resurface Gee Drive from Alden Nash to Foreman. Also planned is paving for Faith, Heffron, Roberta Jane and Valley Vista from Bowes Rd. to Main St.

In addition, the Stormwater Asset Management study is completed, we have identified many capital projects to complete over the next fifteen years. One major project we are working on is Washington and Monroe Streets and complete major underground utility projects on almost a one-and-a-half-mile area of utility and street. We hope to begin this project with Monroe St. in the Spring of 2023 and Washington Street in Spring of 2024. Total project cost is in excess of \$7,000,000. We are in the process of seeking financing through the United States Department of Agriculture Rural Development Program.

In the upcoming fiscal year, we also have budgeted to pave Grindle in the Summer of 2023.

Since 2006, the City has modified water rates eleven times and sewer rates eight times. We had a rate adjustment in July 2020. We are starting to see more process water coming into the Wastewater Treatment Plant due to Litehouse coming back online. This has caused a financial strain to the wastewater fund, however revenue is improving. Rates needed to be adjusted to provide adequate funds to maintain the system. Our rate study conducted through the Stormwater Asset Management (SAW) grant recommended an adjustment for this year to the residential customer by a \$1.78 increase (7%) to the monthly sewer ready to serve charge. Also recommending a \$.26 increase (1%) to their consumption charge per 1,000 gallons. The residential water customer would have seen a \$.03 (1%) increase to their monthly water ready to serve charge and a \$.08 increase (2%) to their consumption charge per 1,000 gallons. This fiscal year we made those changes. For the upcoming year, we are recommending a 1% increase to the water ready to serve and commodity charges. We are also recommending a 7% increase to the sewer readiness to serve and commodity charges. These came from the rate study provided by the SAW grant and our analysis for the USDA Financing.

Fiscal Year 2021-2022 Current Projections

Based upon the actual figures for the first nine months and projections for the remainder of the current budget year, FY 2022-23 will close with a negative variance in the General Fund where expenditures exceed revenues. This is due to us making payments with our fund balance towards our pension liability and the local street fund transfer made from fund balance. While those expenditures were made from fund balance, for auditing purposes they are recorded as expenditures this fiscal year.

During the 2020-21 Fiscal Year, the city had a number of accomplishments totaling \$830,186.71 in new investment that include:

- \$428,905.59 to repave Amity, Jane Ellen, & Hillside Dr. (DDA Fund, Local Street Funds)
- \$251,038 to construct municipal restrooms near the Showboat (DDA Fund, Showboat Proceeds and American Recovery Plan Funds.)
- \$150,243.12 to address infiltration and inflow problem at Foreman St. and Beech St. (Wastewater Funds)

Fiscal Year 2022-23 Recommended Budget

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

The budget for FY 2023 was developed using the following assumptions:

- Revenues are calculated based upon a millage rate of 15.70.
- Constitutional State Revenue Sharing and Act 51 gas tax is calculated according to Michigan Department of Management and Budget projections.
- Interest rates will continue to be low.
- Services will remain the same or improved through efficiency.

Revenues

Revenues in the General Fund are expected to show an increase in FY 2022-23 from the current year's projected budget of \$3,800,398.17. Our projected revenue for the upcoming fiscal year will come in approximately \$101,834.13 higher than we projected at \$3,902,232.30. Listed below is an analysis of how much the city receives from each of its revenue sources.

Expenditures

Budgeted expenditures from the General Fund for FY 2022-23 are expected to be \$3,899,738.48, which is approximately \$70,481.79 more than projected for the current fiscal year. Of the actual General Fund revenue, approximately 17.1% or approximately \$666,737 of General Fund Expenditures will be transferred to other funds to subsidize their expenditures. Listed below are an analysis of expenditures based on each City function and each expenditure classification.

The significant new expenditures for the following year are:

- \$3,500,000 for all infrastructure work on Monroe Street (USDA Financing)
- \$400,000 to repave Grindle Street (Local Street Fund)
- \$397,950 to repave Heffron, Faith and Roberta Jane (Local Street Fund)
- \$160,000 for air conditioning upgrade (General Fund and DDA)
- \$157,000 for City's share of Fire Truck purchase (Fire Truck Fund)
- \$100,000 to pay of loan to Lowell Light and Power for purchase of property between Library and Riverview Flats (DDA Fund)
- \$96,250 to resurface Gee Drive from Alden Nash to Foreman (Major Street Fund)
- \$75,000 to replace front stair and landing at Museum (General Fund, DDA Fund)
- \$70,000 to purchase Chevrolet 3500 truck and box(Equipment Fund)
- \$70,000 to purchase new truck for Water Department (Equipment Fund)
- \$55,000 to replace variable frequency drive for two filter pumps (Water Fund)

- \$50,000 to fund Phase 1 of three year Downtown Development Authority Contribution for trail (DDA Fund)
- \$40,000 to purchase new Gator (Equipment Fund)
- \$40,000 for DPW Cold Storage (General Fund)
- \$32,500 to replace Recreation Park roof (General Fund)
- \$32,000 for lining Hunt Street sewer line (Wastewater Fund)
- \$28,500 to replace Creekside Park small pavilion roof (General Fund)
- \$28,500 to replace Creekside Park small pavilion roof (General Fund)
- \$25,000 for lining Lincoln Lake sewer line (Wastewater Fund)
- \$15,000 to address trip hazards on sidewalks (General Fund)
- \$15,000 for resurfacing at WWTP (Wastewater Fund)
- \$15,000 to replace Gas Chlorinator (Water Fund)
- \$12,000 for manhole rehabilitation (Wastewater Fund)
- \$11,000 to purchase new Hot Box asphalt unit (Equipment Fund)
- \$10,000 to replace door handles and automatic door openers at library (General Fund)
- \$5,000 to replace Chlorine Leak Detector (Water Fund)

These projects represent civic and infrastructure improvements for \$5,440,700.

In regards to the City's other funds, all are in good condition. The DDA is in good long-term condition and is committed to revitalizing the Downtown area. The DDA fund has been able to alleviate the General Fund of some expenditures (mainly addressing streets in the district) and still complete improvement projects in the Downtown District.

Recommendation

I am recommending that the City Council maintain the current millage and collect 15.7 mills for Fiscal Year 2022-2023. Reasons for this recommendation include:

1. The Council can increase the millage rate to 17.20 without a vote of the people as a result of the Headlee Rollback. Going beyond that to the Charter limit would require a vote of the people.
2. The budget, as presented, reflects the revenue and expenditures to balance the budget and provide public services.
3. Overall, City services will remain the same, but are offset by administrative service charges from other City funds to assist with administrative costs for providing services. That being said, the City will continue to evaluate strategies for generating revenue to replace local streets and underground infrastructure.
4. Additional technology and possibly changing our work procedures may lead to financial efficiencies.

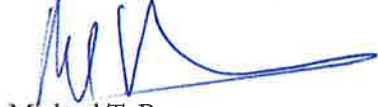
Under the provisions of the Charter, the City Council has until the third Monday of May to adopt the budget for the coming fiscal year. Our budget work session is scheduled to take place on Monday, April 25, 2022 from 5:30 PM to 9:00 PM in City Council Chambers. Our current schedule calls for us to hold our Public Hearing on the budget as well as adopt the budget at our regular meeting on Monday, May 16, 2022.

I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2022-23. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. The City of Lowell is very fortunate to have these two individuals serving our city. I should mention, this is Lori's final budget as she is retiring later this year.

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

The city staff and I look forward to assisting you in your review and consideration of the proposed budget. If you have any questions at any time throughout the process, please do not hesitate to let me know. While I don't know what the future entails, I believe we are well positioned for the time being to whether this storm.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Michael T. Burns', with a long, sweeping horizontal line extending to the right.

Michael T. Burns
City Manager

Where General Fund Revenue come from

Total General Fund Revenue	\$	3,902,232.30	
REAL PROPERTY TAXES	\$	1,714,162.49	44%
STATE REVENUE SHARING (SALES TAX)	\$	473,775.00	12%
LOWELL LIGHT & POWER PILOT	\$	402,597.00	10%
ADMINISTRATIVE SERVICES FEE	\$	314,483.00	8%
DDA TRANSFER	\$	291,737.00	7%
PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX	\$	226,058.81	6%
MARIJUANA EXCISE TAX	\$	200,000.00	5%
USER FEES, INTEREST, FINES	\$	123,619.00	3%
MARIJUANA APPLICATION FEES	\$	60,000.00	2%
PROPERTY TAX ADMINISTRATION FEE	\$	68,000.00	2%
MUSEUM TAXES	\$	27,800.00	1%
	\$	3,902,232.30	

REVENUE GENERATED



- REAL PROPERTY TAXES
- STATE REVENUE SHARING (SALES TAX)
- LOWELL LIGHT & POWER PILOT
- ADMINISTRATIVE SERVICES FEE
- DDA TRANSFER
- PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX
- MARIJUANA EXCISE TAX
- USER FEES, INTEREST, FINES
- MARIJUANA APPLICATION FEES
- PROPERTY TAX ADMINISTRATION FEE
- MUSEUM TAXES

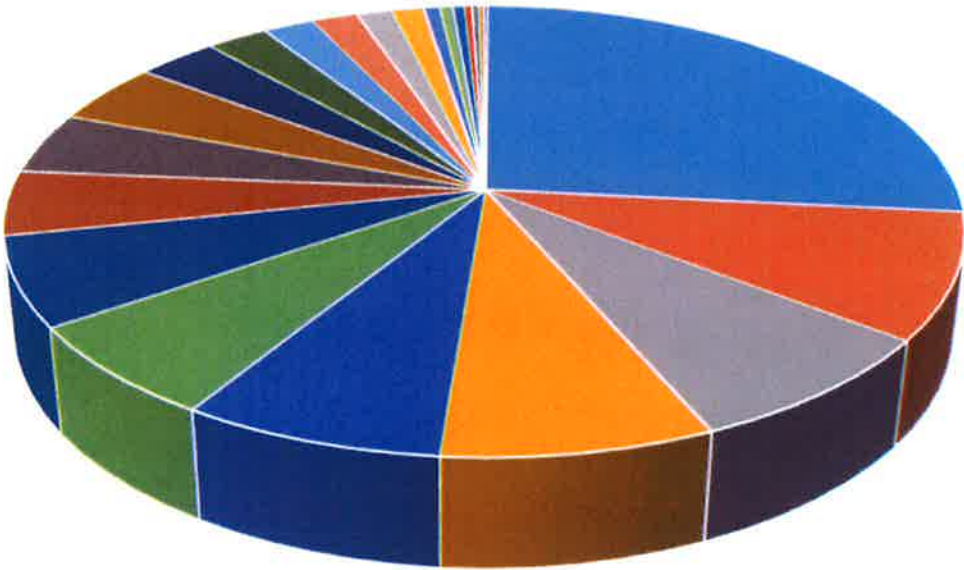
General Fund Expenditures by Classification

Total Expenditures	\$	3,899,738.48	
PERSONNEL COSTS	\$	1,846,435.94	47.3%
TRANSFERS	\$	666,737.00	17.1%
PROFESSIONAL/CONTRACTUAL	\$	474,150.00	12.2%
OPERATING COSTS	\$	456,150.00	11.7%
CAPTAL PROJECTS	\$	376,940.54	9.7%
SUPPLIES	\$	79,325.00	2.0%
	\$	3,899,738.48	

General Fund Expenditures by service

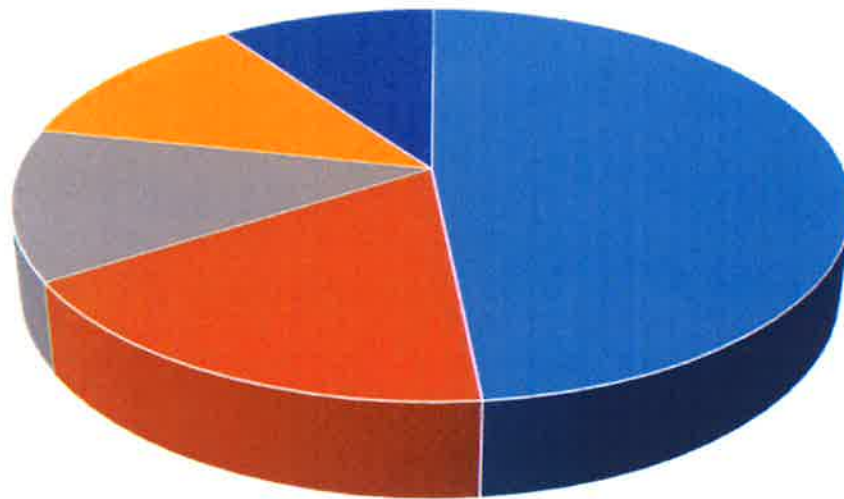
Total Expenditures	\$	3,899,738.48	
Police/Code Enfor	\$	1,032,102.66	26.47%
Local Street XFER	\$	350,000.00	8.97%
Public Works	\$	311,787.00	8.00%
Treasurer	\$	302,203.51	8.00%
City Hall Bond	\$	291,737.00	7.48%
City Manager	\$	255,745.64	6.56%
Parks	\$	247,793.99	6.35%
Clerk/Elections	\$	180,778.35	4.64%
City Hall	\$	174,022.46	4.46%
Fire	\$	173,290.54	4.44%
Cemetery	\$	127,051.58	3.26%
Library	\$	96,723.05	2.48%
Attorney	\$	80,000.00	2.05%
Assessor	\$	70,994.00	1.82%
Museum	\$	55,268.31	1.42%
Planning/Zoning	\$	50,400.89	1.29%
Fire Capital Fund XFER	\$	25,000.00	0.64%
City Council	\$	20,775.00	0.53%
Sidewalks	\$	18,449.50	0.47%
Unallocated Miscellaneous	\$	12,000.00	0.31%
Showboat	\$	10,615.00	0.27%
Riverwalk	\$	8,000.00	0.21%
Recreation	\$	5,000.00	0.13%
	\$	3,899,738.48	

EXPENDITURES BY SERVICE



- | | | |
|---------------------|-----------------------------|----------------|
| ■ Police/Code Enfor | ■ Local Street XFER | ■ Public Works |
| ■ Treasurer | ■ City Hall Bond | ■ City Manager |
| ■ Parks | ■ Clerk/Elections | ■ City Hall |
| ■ Fire | ■ Cemetery | ■ Library |
| ■ Attorney | ■ Assessor | ■ Museum |
| ■ Planning/Zoning | ■ Fire Capital Fund XFER | ■ City Council |
| ■ Sidewalks | ■ Unallocated Miscellaneous | ■ Showboat |
| ■ Riverwalk | ■ Recreation | |

EXPENDITURES BY CLASSIFICATION



- PERSONNEL COSTS
- TRANSFERS
- PROFESSIONAL/CONTRACTUAL
- OPERATING COSTS
- CAPTAL PROJECTS

GENERAL FUND

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

Revenues

Property Taxes – Property Taxes are the major source of revenue in the General Fund accounting for approximately 49 percent of all revenue. They are generated by multiplying the *Taxable Value* of property by a *Millage Rate* to determine the final tax bill. The recommended budget includes tax revenue calculated on taxable valuations subject to adjustment on a case-by-case basis by the Board of Review and appeals to the Michigan Tax Tribunal.

Taxable Values increased this year from \$143,629,061 to \$151,691,557.

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

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

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

Lowell Light and Power PILOT - The General Fund receives a percentage of gross receipts from Lowell Light and Power minus certain expenses. This is the result of a long-term agreement and partnership between the City Council and Light and power Board as required by the City Charter. This source of revenue is the third largest for the General Fund.

Marijuana Excise Tax – All marijuana sales through dispensaries and microprocessors in Michigan have a 10% excise tax placed on them. Of that excise tax, 15% of the funds are allocated directly to communities who have allowed dispensaries and microprocessors to operate in their city. The City receives funds per facility in operation. These funds are entered as General Fund revenue and at this time are directly transferred to the Local Street Fund for future local street improvements.

Charges for Services – Charges for Services is the fourth major source of revenue to the General Fund. Administrative Services, such as management provided by the City Manager or accounting functions provided by the City Treasurer, are allocated entirely in their respective activities in the General Fund, except where a portion of the management and/or accounting function is directly-billed to a fund or activity (the Downtown Development Authority, the Fire Authority and the

Planning Commission are examples). Otherwise, the cost of administrative services is allocated and billed to activities through generally accepted accounting principles.

The city charges a \$5,000 annual fee for all marijuana businesses in the City of Lowell. These funds are used to administer all marijuana entities in the City of Lowell. A portion of these funds are used to fund our full-time police detective for the City.

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

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

- DDA Transfer In: The Downtown Development Authority participates in the payment of bonds used to construct City Hall.
- Cable TV Franchise Fees: Comcast pays to the City of Lowell a state required franchise fee which is credited to the General Fund.

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

Appropriations

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

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

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

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

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

Assessor (209) – Jeffrey and Debra Rashid serve as the City Assessors. This budget provides the renewed contract in the amount of \$55,000. The assessor maintains detailed information on all real and personal property in the City. This information is used to prepare assessed valuations needed for preparation of tax rolls.

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

Attorney (210) – Jessica Wood of Dickinson, Wright, PLC, has served as the City Attorney since January 2020. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations. The City contracts with Lizzie Mills from Fahey, Schultz, Burzych, Rhodes PLC for all labor relation issues.

Clerk (215) – Susan Ullery was appointed City Clerk in August 2015. 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. Amy Brown was hired in March 2018 as Deputy City Clerk.

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

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

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

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

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

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

Police (301) – Christopher Hurst has served as the Police Chief since 2020. The Police Chief is responsible for the administration and supervision of the Police Department.

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

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

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

Code Enforcement (305) – All expenses relating to enforcement of the City Code of Ordinances, including the Zoning Ordinance, are allocated within this activity. This includes a part time code enforcement officer who will be budgeted this year to work 20 hours per week.

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

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

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

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

In November 2020, Shannon Witherall was promoted to Fire Chief.

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

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

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

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

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

There are eight budgeted full-time employees, including Public Works Director Dan Czarnecki who began on August 5, 2019. Several part-time employees also provide support for these services. In addition, many services are contracted, such as wastewater treatment, mowing, street sweeping, building maintenance and mechanic work.

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

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

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

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

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

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

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

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

Showboat (757) – The City of Lowell accepted ownership of the Lowell Showboat through action by the City Council on December 4, 2000. The current rendition of the Lowell Showboat was demolished in February of 2019 and will be completely reconstructed in 2021. The Lowell Area Chamber of Commerce schedules showboat events and collects a portion of the fees. This activity reflects the basic expenses of utilities and minor repairs.

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

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

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

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

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

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

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

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

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

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

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

- Equipment Fund (661): A transfer to the Equipment Fund supplements rental charges made to various other funds in order to build reserves for future equipment replacement.

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,512,658.14	1,570,328.96	1,523,967.58	1,570,328.96	1,714,162.49
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	148,692.35	142,470.00	156,359.95	151,000.00	226,058.81
101-000-423.000	IN LIEU OF TAXES	373,355.67	395,996.00	261,044.17	393,000.00	402,597.00
101-000-434.000	TRAILER FEES	748.00	800.00	554.00	600.00	800.00
101-000-445.000	PENALTIES AND INTEREST	3,957.82	1,200.00	3,070.85	2,000.00	2,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	68,330.68	68,000.00	69,912.29	68,000.00	68,000.00
TAXES		2,107,742.66	2,178,794.96	2,014,908.84	2,184,928.96	2,413,618.30
STATE GRANTS						
101-000-439.000	MARIJUANA EXCISE FEE	28,062.82	100,000.00	282,267.20	282,267.20	200,000.00
101-000-528.000	OTHER FEDERAL GRANTS	90,050.53	125,000.00	0.00	0.00	0.00
101-000-576.000	SALES TAX	438,162.00	402,266.00	238,328.00	502,737.00	473,775.00
STATE GRANTS		556,275.35	627,266.00	520,595.20	785,004.20	673,775.00
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	5,950.00	8,000.00	3,225.00	3,500.00	3,500.00
101-000-452.000	CABLE TV FRANCHISE FEES	46,929.70	39,418.00	28,858.14	38,458.00	38,458.00
101-000-454.000	ADULT USE MARIJUANA FEE	5,000.00	0.00	0.00	0.00	0.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	1,030.00	500.00	200.00	200.00	200.00
LICENSES AND PERMITS		58,909.70	47,918.00	32,283.14	42,158.00	42,158.00
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	217.78	100.00	215.09	160.00	100.00
CHARGES FOR SERVICES		217.78	100.00	215.09	160.00	100.00
FEDERAL GRANTS						
101-000-531.000	FEDERAL GRANT PAID THROUGH KENT C	130,529.14	0.00	0.00	0.00	0.00
FEDERAL GRANTS		130,529.14	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
101-000-665.000	INTEREST	1,269.61	15,000.00	0.00	1,500.00	1,500.00
INTEREST AND RENTS		1,269.61	15,000.00	0.00	1,500.00	1,500.00
OTHER REVENUE						
101-000-676.000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
101-000-677.000	MISCELLANEOUS	1,557.23	3,000.00	5,542.06	6,000.00	2,500.00
101-000-695.005	MICHWAVE TOWER LEASE	2,250.00	2,400.00	0.00	0.00	0.00
OTHER REVENUE		3,807.23	5,400.00	5,542.06	6,000.00	2,500.00
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	308,632.00	312,632.00	293,518.76	293,518.76	291,737.00
TRANSFERS IN		308,632.00	312,632.00	293,518.76	293,518.76	291,737.00
TOTAL ESTIMATED REVENUES		3,167,383.47	3,187,110.96	2,867,063.09	3,313,269.92	3,425,388.30
NET OF REVENUES/APPROPRIATIONS - 000 -		3,167,383.47	3,187,110.96	2,867,063.09	3,313,269.92	3,425,388.30
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	7,485.73	8,200.00	8,127.86	8,200.00	8,200.00
101-101-715.000	SOCIAL SECURITY	572.66	627.00	621.79	627.00	650.00
101-101-722.000	WORKERS COMPENSATION	5.45	25.00	17.36	17.06	25.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		8,063.84	8,852.00	8,767.01	8,844.06	8,875.00
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	79.00	400.00	195.34	400.00	400.00
SUPPLIES		79.00	400.00	195.34	400.00	400.00
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	495.00	4,000.00	2,450.81	4,000.00	4,000.00
101-101-880.000	COMMUNITY PROMOTION	575.00	2,500.00	1,425.00	2,500.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	3,131.97	5,000.00	6,388.21	6,500.00	5,000.00
OPERATING		4,201.97	11,500.00	10,264.02	13,000.00	11,500.00
TOTAL APPROPRIATIONS		12,344.81	20,752.00	19,226.37	22,244.06	20,775.00
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL		(12,344.81)	(20,752.00)	(19,226.37)	(22,244.06)	(20,775.00)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-172-454.000	MARIJUANA APPLICATION FEE	40,000.00	55,000.00	40,000.00	40,000.00	60,000.00
LICENSES AND PERMITS		40,000.00	55,000.00	40,000.00	40,000.00	60,000.00
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	52,042.00	64,483.00	0.00	64,483.00	64,483.00
CHARGES FOR SERVICES		52,042.00	64,483.00	0.00	64,483.00	64,483.00
TOTAL ESTIMATED REVENUES		92,042.00	119,483.00	40,000.00	104,483.00	124,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	78,439.28	72,217.00	68,246.21	72,217.00	74,750.00
101-172-707.000	SALARIES-TEMPORARY	0.00	0.00	0.00	0.00	15,600.00
101-172-715.000	SOCIAL SECURITY	6,543.63	5,524.60	5,744.38	6,543.63	6,922.00
101-172-716.000	HEALTH INSURANCE	3,379.97	3,572.69	4,128.61	5,000.00	3,120.00
101-172-717.000	LIFE INSURANCE	99.83	109.12	83.09	109.12	91.18
101-172-718.000	PENSION	26,299.46	18,942.00	19,239.89	25,553.89	17,839.29
101-172-721.000	LONGEVITY	45.48	91.00	91.02	91.00	126.75
101-172-722.000	WORKERS COMPENSATION	220.64	300.00	326.27	300.00	350.00
101-172-723.000	DENTAL INSURANCE	343.20	334.32	252.49	343.20	310.44
101-172-724.000	EYECARE	6.94	83.41	76.17	83.41	73.79
101-172-725.000	DISABILITY INSURANCE	435.79	411.60	379.27	411.60	422.19
PERSONNEL		115,814.22	101,585.74	98,567.40	110,652.85	119,605.64
SUPPLIES						
101-172-742.000	MARIJUANA ADMIN. FEES	0.00	0.00	80.00	0.00	0.00
SUPPLIES		0.00	0.00	80.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	101,199.93	52,000.00	42,378.80	52,000.00	120,000.00
PROFESSIONAL & CONTRACTUAL		101,199.93	52,000.00	42,378.80	52,000.00	120,000.00
OPERATING						
101-172-850.000	COMMUNICATIONS	588.69	540.00	1,011.06	540.00	540.00
101-172-860.000	TRAVEL EXPENSES	5,700.00	5,700.00	4,275.00	5,700.00	6,600.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 172 - MANAGER						
APPROPRIATIONS						
OPERATING						
101-172-864.000	CONFERENCES & CONVENTIONS	235.00	4,000.00	3,862.24	4,500.00	4,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	3,181.85	5,000.00	3,747.30	5,000.00	5,000.00
OPERATING		9,705.54	15,240.00	12,895.60	15,740.00	16,140.00
TOTAL APPROPRIATIONS		226,719.69	168,825.74	153,921.80	178,392.85	255,745.64
NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER		(134,677.69)	(49,342.74)	(113,921.80)	(73,909.85)	(131,262.64)
Dept 191 - ELECTIONS						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-191-691.000	GRANT	5,000.00	0.00	0.00	0.00	0.00
LOCAL CONTRIBUTIONS		5,000.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		5,000.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	5,517.50	2,500.00	1,970.00	2,500.00	5,600.00
101-191-715.000	SOCIAL SECURITY	54.69	191.00	32.70	191.00	428.00
101-191-722.000	WORKERS COMPENSATION	7.62	0.00	4.07	4.07	15.00
PERSONNEL		5,579.81	2,691.00	2,006.77	2,695.07	6,043.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	2,542.33	1,200.00	2,560.40	2,600.00	2,600.00
SUPPLIES		2,542.33	1,200.00	2,560.40	2,600.00	2,600.00
PROFESSIONAL & CONTRACTUAL						
101-191-930.000	REPAIR & MAINTENANCE	0.00	300.00	0.00	300.00	300.00
PROFESSIONAL & CONTRACTUAL		0.00	300.00	0.00	300.00	300.00
OPERATING						
101-191-864.000	CONFERENCES & CONVENTIONS	0.00	250.00	0.00	250.00	250.00
101-191-900.000	PRINTING	253.39	710.00	50.58	710.00	800.00
101-191-955.000	MISCELLANEOUS EXPENSE	533.94	550.00	0.00	550.00	550.00
OPERATING		787.33	1,510.00	50.58	1,510.00	1,600.00
TOTAL APPROPRIATIONS		8,909.47	5,701.00	4,617.75	7,105.07	10,543.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(3,909.47)	(5,701.00)	(4,617.75)	(7,105.07)	(10,543.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	45,123.88	45,000.00	34,120.85	45,000.00	55,000.00
101-209-707.000	SALARIES-TEMPORARY	870.00	1,000.00	890.00	1,000.00	1,000.00
101-209-715.000	SOCIAL SECURITY	3,488.69	3,520.00	2,643.15	3,520.00	4,284.00
101-209-722.000	WORKERS COMPENSATION	165.28	400.00	257.43	400.00	400.00
PERSONNEL		49,647.85	49,920.00	37,911.43	49,920.00	60,684.00
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	923.29	3,000.00	792.89	3,000.00	3,000.00
SUPPLIES		923.29	3,000.00	792.89	3,000.00	3,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	166.10	3,500.00	0.00	3,500.00	3,500.00
101-209-802.000	CONTRACTUAL	3,000.00	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	3,166.10	3,500.00	0.00	3,500.00	3,500.00
OPERATING						
101-209-860.000	TRAVEL EXPENSES	199.55	700.00	95.19	700.00	700.00
101-209-900.000	PRINTING	1,819.44	2,500.00	1,187.04	2,500.00	2,500.00
101-209-955.000	MISCELLANEOUS EXPENSE	610.00	0.00	182.00	610.00	610.00
	OPERATING	2,628.99	3,200.00	1,464.23	3,810.00	3,810.00
	TOTAL APPROPRIATIONS	56,366.23	59,620.00	40,168.55	60,230.00	70,994.00
	NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR	(56,366.23)	(59,620.00)	(40,168.55)	(60,230.00)	(70,994.00)
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	93,623.48	65,000.00	50,465.61	94,000.00	70,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	23,645.08	10,000.00	5,399.00	7,500.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	117,268.56	75,000.00	55,864.61	101,500.00	80,000.00
	TOTAL APPROPRIATIONS	117,268.56	75,000.00	55,864.61	101,500.00	80,000.00
	NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY	(117,268.56)	(75,000.00)	(55,864.61)	(101,500.00)	(80,000.00)
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	0.00	4,000.00	0.00	4,000.00	4,000.00
	CHARGES FOR SERVICES	0.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	0.00	4,000.00	0.00	4,000.00	4,000.00
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	72,829.12	72,629.44	55,522.71	72,629.44	78,024.12
101-215-707.000	SALARIES-TEMPORARY	0.00	420.00	0.00	420.00	100.00
101-215-709.000	SALARIES-OVERTIME	112.77	1,500.00	0.00	1,500.00	113.00
101-215-715.000	SOCIAL SECURITY	5,251.52	147.00	3,929.84	5,500.00	6,023.00
101-215-716.000	HEALTH INSURANCE	24,828.07	19,896.02	14,842.37	19,896.02	28,026.12
101-215-717.000	LIFE INSURANCE	177.47	202.64	147.49	202.64	182.36
101-215-718.000	PENSION	36,448.93	35,178.00	35,731.23	47,457.23	35,678.58
101-215-721.000	LONGEVITY	422.48	464.75	0.00	464.75	507.00
101-215-722.000	WORKERS COMPENSATION	181.74	400.00	242.27	400.00	400.00
101-215-723.000	DENTAL INSURANCE	858.94	854.88	630.97	854.88	776.88
101-215-723.001	OPEB CONTRIBUTION	5,000.00	5,000.00	0.00	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:				5,000.00	5,000.00
	ULLERY'S OPEB CONTRIBUTION					
101-215-724.000	EYECARE	416.35	403.88	302.91	403.88	403.88
101-215-725.000	DISABILITY	443.59	489.37	395.53	489.37	495.41
	PERSONNEL	146,970.98	137,585.98	111,745.32	155,218.21	155,730.35
SUPPLIES						
101-215-730.000	POSTAGE	207.68	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 215 - CLERK						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		207.68	0.00	0.00	0.00	0.00
OPERATING						
101-215-850.000	COMMUNICATIONS	588.69	600.00	362.07	600.00	600.00
101-215-860.000	TRAVEL EXPENSES	68.32	400.00	78.40	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	985.00	4,500.00	2,251.39	4,500.00	4,500.00
101-215-900.000	PRINTING	8,481.90	8,000.00	615.24	8,000.00	8,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	MUNICODE					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	NORMAL PRINTING NEEDS					
	GL # FOOTNOTE TOTAL:					8,000.00
101-215-955.000	MISCELLANEOUS EXPENSE	380.00	1,000.00	980.31	1,000.00	1,000.00
OPERATING		10,503.91	14,500.00	4,287.41	14,500.00	14,500.00
TOTAL APPROPRIATIONS		157,682.57	152,085.98	116,032.73	169,718.21	170,230.35
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(157,682.57)	(148,085.98)	(116,032.73)	(165,718.21)	(166,230.35)
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	107,559.00	120,000.00	0.00	120,000.00	120,000.00
CHARGES FOR SERVICES		107,559.00	120,000.00	0.00	120,000.00	120,000.00
TOTAL ESTIMATED REVENUES		107,559.00	120,000.00	0.00	120,000.00	120,000.00
APPROPRIATIONS						
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	107,832.57	105,763.84	80,191.52	105,763.84	121,727.62
	3 MOS SALARY AND BENEFITS FOR NEW DEPUTY TREASURER TO TRAIN W LORI & SUE					
101-253-715.000	SOCIAL SECURITY	7,176.84	8,091.00	5,799.68	8,091.00	9,312.16
101-253-716.000	HEALTH INSURANCE	27,610.14	28,108.56	20,921.37	28,108.56	41,420.70
101-253-717.000	LIFE INSURANCE	221.22	249.41	181.57	249.41	254.43
101-253-718.000	PENSION	47,950.72	43,296.00	40,368.90	58,408.00	35,373.59
101-253-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	3,062.23
101-253-721.000	LONGEVITY	1,039.98	1,040.00	1,040.00	1,040.00	650.00
101-253-722.000	WORKERS COMPENSATION	247.98	500.00	355.36	500.00	500.00
101-253-723.000	DENTAL INSURANCE	3,317.39	956.16	705.71	956.16	1,099.80
101-253-723.001	OPEB CONTRIBUTION	10,000.00	10,000.00	0.00	10,000.00	10,000.00
	FOOTNOTE AMOUNTS:				10,000.00	10,000.00
	OPEB SET ASIDE FOR GERARD AND OLIN					
101-253-724.000	EYECARE	285.80	277.25	207.90	277.25	365.07
101-253-725.000	DISABILITY	658.34	693.96	575.17	693.96	787.91
PERSONNEL		206,340.98	198,976.18	150,347.18	214,088.18	224,553.51
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	1,721.93	1,500.00	672.12	1,500.00	1,500.00
	FOOTNOTE AMOUNTS:				1,500.00	0.00
	POSTAGE AND TAX PAPER					
	FOOTNOTE AMOUNTS:				0.00	1,500.00
	POSTAGE MAILING TAX BILLS, TAX PAPER					
	GL # FOOTNOTE TOTAL:				1,500.00	1,500.00
SUPPLIES		1,721.93	1,500.00	672.12	1,500.00	1,500.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 253 - TREASURER						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	16,674.25	19,000.00	13,795.00	19,000.00	19,000.00
	FOOTNOTE AMOUNTS:				19,000.00	0.00
	AUDIT FEES					
	FOOTNOTE AMOUNTS:				0.00	19,000.00
	AUDIT FEES					
	GL # FOOTNOTE TOTAL:				19,000.00	19,000.00
	PROFESSIONAL & CONTRACTUAL	16,674.25	19,000.00	13,795.00	19,000.00	19,000.00
OPERATING						
101-253-860.000	TRAVEL EXPENSES	26.88	150.00	0.00	50.00	150.00
	FOOTNOTE AMOUNTS:				0.00	150.00
	TRAVEL TO KC TRES.					
101-253-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
101-253-941.000	DATA PROCESSING	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
101-253-955.000	MISCELLANEOUS EXPENSE	944.36	1,500.00	713.60	1,500.00	1,500.00
	FOOTNOTE AMOUNTS:				1,500.00	0.00
	KENT COUNTY TREASURER ASSOC, MTA, TAX TRIBUNAL FEES					
	OPERATING	55,971.24	57,150.00	55,713.60	57,050.00	57,150.00
	TOTAL APPROPRIATIONS	280,708.40	276,626.18	220,527.90	291,638.18	302,203.51
	NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER	(173,149.40)	(156,626.18)	(220,527.90)	(171,638.18)	(182,203.51)
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	600.00	0.00	1,875.00	1,875.00	3,000.00
	OTHER REVENUE	600.00	0.00	1,875.00	1,875.00	3,000.00
	TOTAL ESTIMATED REVENUES	600.00	0.00	1,875.00	1,875.00	3,000.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	4,866.03	4,604.29	3,790.64	4,600.00	4,325.58
101-265-707.000	SALARIES-TEMPORARY	1,752.26	2,000.00	1,386.16	2,000.00	2,000.00
101-265-709.000	SALARIES-OVERTIME	165.70	170.00	159.48	170.00	170.00
101-265-715.000	SOCIAL SECURITY	511.51	519.00	412.49	519.00	496.91
101-265-716.000	HEALTH INSURANCE	708.22	1,025.40	386.68	1,025.40	1,055.67
101-265-717.000	LIFE INSURANCE	9.91	14.03	9.52	14.03	12.63
101-265-718.000	PENSION	986.24	1,072.00	1,029.33	1,375.00	900.00
101-265-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	432.56
101-265-721.000	LONGEVITY	19.49	19.50	19.50	19.50	20.00
101-265-722.000	WORKERS COMPENSATION	71.79	500.00	231.88	500.00	500.00
101-265-723.000	DENTAL INSURANCE	49.46	73.03	33.54	73.03	63.59
101-265-723.001	OPEB CONTRIBUTION	5,000.00	0.00	0.00	0.00	0.00
101-265-724.000	EYECARE	16.04	21.09	10.41	21.09	15.95
101-265-725.000	DISABILITY INSURANCE	24.74	35.55	23.36	35.55	29.57
	PERSONNEL	14,181.39	10,053.89	7,492.99	10,352.60	10,022.46
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	2,253.14	2,500.00	1,143.72	2,500.00	2,500.00
101-265-730.000	POSTAGE	5,069.83	6,500.00	5,647.50	6,500.00	7,000.00
101-265-740.000	OPERATING SUPPLIES	3,434.97	4,500.00	1,609.92	4,500.00	4,500.00
	SUPPLIES	10,757.94	13,500.00	8,401.14	13,500.00	14,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 265 - CITY HALL						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	17,756.46	17,500.00	16,294.80	17,500.00	17,500.00
101-265-910.000	INSURANCE	8,131.00	8,500.00	8,994.00	9,000.00	9,000.00
101-265-930.000	REPAIR & MAINTENANCE	10,582.08	15,000.00	27,179.39	30,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	36,469.54	41,000.00	52,468.19	56,500.00	41,500.00
OPERATING						
101-265-850.000	COMMUNICATIONS	9,409.27	7,000.00	7,165.42	7,000.00	7,000.00
101-265-920.000	PUBLIC UTILITIES	62,619.26	48,000.00	49,219.46	53,000.00	50,000.00
101-265-940.000	RENTALS	3,500.00	3,500.00	3,165.47	3,500.00	3,500.00
	OPERATING	75,528.53	58,500.00	59,550.35	63,500.00	60,500.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	11,050.00	15,000.00	0.00	5,000.00	48,000.00
	FOOTNOTE AMOUNTS:				0.00	8,000.00
	WINDOW SILL WRAP 6500 MISCELLANEOUS 1500					
	FOOTNOTE AMOUNTS:				0.00	40,000.00
	AIR CONDITIONING UPGRADE (75% COVERED BY DDA)					
	GL # FOOTNOTE TOTAL:					48,000.00
	CAPITAL	11,050.00	15,000.00	0.00	5,000.00	48,000.00
	TOTAL APPROPRIATIONS	147,987.40	138,053.89	127,912.67	148,852.60	174,022.46
	NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL	(147,387.40)	(138,053.89)	(126,037.67)	(146,977.60)	(171,022.46)
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	11,465.00	5,000.00	7,715.00	7,500.00	6,000.00
101-276-643.000	CEMETERY LOT SALES	0.00	0.00	1,000.00	0.00	0.00
	CHARGES FOR SERVICES	11,465.00	5,000.00	8,715.00	7,500.00	6,000.00
	TOTAL ESTIMATED REVENUES	11,465.00	5,000.00	8,715.00	7,500.00	6,000.00
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	14,804.60	21,018.40	18,078.88	21,000.00	22,911.18
101-276-707.000	SALARIES-TEMPORARY	22,336.33	23,800.00	16,325.55	23,800.00	23,000.00
101-276-709.000	SALARIES-OVERTIME	766.37	1,000.00	4,128.30	5,000.00	800.00
101-276-715.000	SOCIAL SECURITY	2,859.33	3,505.00	2,882.19	3,505.00	3,573.00
101-276-716.000	HEALTH INSURANCE	2,446.22	7,129.49	2,334.31	7,129.49	7,792.25
101-276-717.000	LIFE INSURANCE	28.20	77.94	56.87	77.94	70.14
101-276-718.000	PENSION	1,343.96	2,101.00	1,642.26	2,101.00	1,000.00
101-276-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	2,291.12
101-276-722.000	WORKERS COMPENSATION	955.22	1,400.00	1,243.95	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	153.02	544.68	185.99	544.68	238.80
101-276-724.000	EYECARE	41.71	155.34	42.89	155.34	56.76
101-276-725.000	DISABILITY	32.74	141.24	130.88	141.24	143.33
	PERSONNEL	45,767.70	60,873.09	47,052.07	64,854.69	63,276.58
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	0.00	125.00	0.00	125.00	125.00
101-276-740.000	OPERATING SUPPLIES	4,296.53	3,000.00	2,574.42	3,500.00	3,000.00
101-276-744.000	UNIFORMS	258.00	1,000.00	380.00	500.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 276 - CEMETERY						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		4,554.53	4,125.00	2,954.42	4,125.00	4,125.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	2,240.00	2,500.00	1,782.35	2,500.00	2,500.00
101-276-910.000	INSURANCE	2,397.00	2,500.00	2,660.00	2,700.00	2,700.00
101-276-930.000	REPAIR & MAINTENANCE	3,735.91	6,500.00	2,807.84	6,500.00	6,000.00
	FOOTNOTE AMOUNTS:				0.00	2,000.00
	2000 INTERIOR IMPROVEMENTS WATER AND SEWER					
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	2500 CONCRETE OUTSIDE WORK AREA					
	FOOTNOTE AMOUNTS:				0.00	1,000.00
	REPLACE WATER SHUT OFF VALVES					
	FOOTNOTE AMOUNTS:				0.00	500.00
	MISC					
	GL # FOOTNOTE TOTAL:					6,000.00
PROFESSIONAL & CONTRACTUAL		8,372.91	11,500.00	7,250.19	11,700.00	11,200.00
OPERATING						
101-276-850.000	COMMUNICATIONS	0.00	300.00	0.00	300.00	300.00
101-276-860.000	TRAVEL EXPENSES	0.00	300.00	0.00	150.00	300.00
101-276-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	500.00	1,000.00
101-276-900.000	PRINTING	0.00	100.00	50.58	100.00	100.00
101-276-920.000	PUBLIC UTILITIES	1,946.19	4,250.00	2,158.10	3,500.00	4,250.00
101-276-940.000	RENTALS	38,000.00	38,000.00	41,678.13	45,000.00	40,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	0.00	1,000.00	1,000.00
OPERATING		39,946.19	44,950.00	43,886.81	50,550.00	46,950.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	500.00	1,000.00	0.00	500.00	500.00
101-276-974.000	LAND IMPROVEMENTS	0.00	1,000.00	0.00	1,000.00	1,000.00
CAPITAL		500.00	2,000.00	0.00	1,500.00	1,500.00
TOTAL APPROPRIATIONS		99,141.33	123,448.09	101,143.49	132,729.69	127,051.58
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		(87,676.33)	(118,448.09)	(92,428.49)	(125,229.69)	(121,051.58)
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	3,038.00	4,000.00	4,280.00	4,280.00	4,000.00
PROFESSIONAL & CONTRACTUAL		3,038.00	4,000.00	4,280.00	4,280.00	4,000.00
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	55,078.15	8,000.00	62,680.00	62,680.00	8,000.00
	FOOTNOTE AMOUNTS:				62,680.00	0.00
	LUMP SUM TO MERS					
OPERATING		55,078.15	8,000.00	62,680.00	62,680.00	8,000.00
TOTAL APPROPRIATIONS		58,116.15	12,000.00	66,960.00	66,960.00	12,000.00
NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED MIS		(58,116.15)	(12,000.00)	(66,960.00)	(66,960.00)	(12,000.00)
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	2,979.35	5,000.00	1,858.45	3,500.00	3,500.00
101-301-578.000	STATE JUSTICE TRAINING FUND	725.03	1,250.00	416.52	750.00	1,250.00
STATE GRANTS		3,704.38	6,250.00	2,274.97	4,250.00	4,750.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	0.00	2,000.00	1,127.82	1,500.00	2,000.00
101-301-624.000	SALVAGE INSPECTION FEES	25,408.40	12,000.00	19,663.29	19,042.00	12,000.00
101-301-626.000	REPORTS & FINGERPRINT FEES	4,887.90	2,000.00	2,833.75	4,000.00	4,000.00
101-301-626.001	PBT TEST	273.00	0.00	25.00	100.00	50.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	150.00	0.00	40.00	20.00	50.00
CHARGES FOR SERVICES		30,719.30	16,000.00	23,689.86	24,662.00	18,100.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	4,102.46	4,000.00	2,117.75	4,000.00	4,000.00
101-301-660.001	O U I L FINES	0.00	0.00	4,210.00	4,210.00	500.00
101-301-660.002	SEX OFFENDER FEES	60.00	150.00	240.00	300.00	150.00
101-301-660.003	CIVIL INFRACTION FINES	160.00	50.00	550.00	50.00	50.00
101-301-661.000	POLICE SEIZURES	345.00	0.00	0.00	0.00	0.00
FINES AND FORFEITURES		4,667.46	4,200.00	7,117.75	8,560.00	4,700.00
OTHER REVENUE						
101-301-673.000	SALE OF FIXED ASSETS	0.00	0.00	10,100.00	10,100.00	0.00
101-301-677.000	MISCELLANEOUS	120.00	350.00	7,990.33	7,990.00	500.00
OTHER REVENUE		120.00	350.00	18,090.33	18,090.00	500.00
TOTAL ESTIMATED REVENUES		39,211.14	26,800.00	51,172.91	55,562.00	28,050.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	388,523.97	420,388.00	313,567.02	420,388.00	471,599.22
101-301-707.000	SALARIES-TEMPORARY	106,906.62	75,000.00	68,875.18	85,000.00	75,000.00
101-301-708.000	STANDBY	359.45	4,520.00	0.00	4,520.00	4,000.00
101-301-709.000	SALARIES-OVERTIME	4,169.73	10,000.00	2,659.73	10,000.00	4,200.00
101-301-715.000	SOCIAL SECURITY	37,827.13	40,126.00	29,791.88	40,126.00	42,596.29
101-301-716.000	HEALTH INSURANCE	68,006.97	97,225.09	41,280.37	67,225.09	77,111.88
101-301-716.001	MERS HEALTH CARE SAVINGS PLAN	3,933.18	3,600.00	2,725.63	3,600.00	3,581.72
101-301-717.000	LIFE INSURANCE	912.49	935.28	714.15	646.05	981.96
101-301-718.000	PENSION	140,467.43	118,201.00	121,275.80	155,622.00	109,780.24
101-301-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	16,576.91
101-301-720.000	HOLIDAY PAY	8,539.14	8,000.00	7,771.48	8,000.00	8,500.00
101-301-721.000	LONGEVITY	2,535.00	1,885.00	1,950.00	1,950.00	2,015.00
101-301-722.000	WORKERS COMPENSATION	7,126.99	20,000.00	9,835.45	20,000.00	21,000.00
101-301-723.000	DENTAL INSURANCE	3,779.18	5,538.48	2,338.86	5,538.48	3,837.36
101-301-723.001	OPEB CONTRIBUTION	10,636.00	5,000.00	0.00	5,000.00	5,000.00
FOOTNOTE AMOUNTS:						
101-301-724.000	OPEB SET ASIDE FOR HURST & LAUREN				5,000.00	10,000.00
101-301-724.000	EYECARE	1,363.11	1,840.00	1,053.04	1,840.00	1,643.04
101-301-725.000	POLICE DISABILITY INS	2,707.75	3,668.48	2,134.55	3,668.48	2,987.84
PERSONNEL		787,794.14	815,927.33	605,973.14	833,124.10	850,411.46
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	5,343.93	1,400.00	662.65	1,400.00	1,000.00
101-301-740.000	OPERATING SUPPLIES	994.16	2,250.00	473.52	2,250.00	1,700.00
101-301-741.000	FUEL	9,890.38	15,000.00	12,434.87	19,000.00	20,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
SUPPLIES						
101-301-743.000	AMMUNITION	1,893.90	6,000.00	3,908.70	6,000.00	8,000.00
101-301-744.000	UNIFORMS	4,023.44	6,500.00	2,991.29	6,500.00	5,000.00
	SUPPLIES	22,145.81	31,150.00	20,471.03	35,150.00	35,700.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	4,510.46	3,800.00	1,674.00	3,800.00	4,000.00
101-301-910.000	INSURANCE	9,442.00	10,350.00	8,837.00	8,900.00	10,350.00
101-301-930.000	R & M EQUIPMENT	1,357.01	5,000.00	1,249.36	5,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	10,247.16	18,500.00	5,424.89	15,000.00	12,000.00
	PROFESSIONAL & CONTRACTUAL	25,556.63	37,650.00	17,185.25	32,700.00	31,350.00
OPERATING						
101-301-803.000	DISPATCHING SERVICES	35,459.25	40,000.00	19,025.86	39,000.00	39,000.00
101-301-850.000	COMMUNICATIONS	12,088.45	12,500.00	7,905.69	10,000.00	10,000.00
101-301-860.000	TRAVEL EXPENSES	24.15	500.00	0.00	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	0.00	1,500.00	578.42	1,500.00	1,000.00
101-301-880.000	COMMUNITY PROMOTION	0.00	0.00	0.00	0.00	1,500.00
	FOOTNOTE AMOUNTS:				0.00	1,500.00
101-301-940.000	TRINKETS FOR COMMUNITY EVENTS	0.00	250.00	0.00	100.00	100.00
101-301-955.000	RENTALS	1,805.12	1,350.00	2,552.76	2,600.00	1,500.00
	MISCELLANEOUS EXPENSE				0.00	1,500.00
	FOOTNOTE AMOUNTS:					
101-301-957.000	POLICE MEMBERSHIPS, TOWING	2,508.53	0.00	1,550.00	3,000.00	5,000.00
	TRAINING				0.00	5,000.00
	FOOTNOTE AMOUNTS:					
101-301-958.000	TRAINING OF OFFICERS	2,181.76	2,065.00	245.78	2,065.00	2,000.00
101-301-959.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	345.00	0.00	0.00	0.00	0.00
101-301-960.000	DRUG ENFORCEMENT	21,942.33	6,000.00	0.00	6,000.00	10,000.00
	SALVAGE EXPENSES					
	OPERATING	76,354.59	64,165.00	31,858.51	64,765.00	70,600.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	2,032.28	0.00	38.25	500.00	1,000.00
101-301-981.000	POLICE VEHICLES	0.00	43,000.00	6,308.98	43,000.00	0.00
101-301-984.000	EQUIPMENT	6,681.00	8,500.00	2,560.37	8,500.00	8,500.00
	FOOTNOTE AMOUNTS:				0.00	8,500.00
101-301-986.000	NEW PRINTERS FOR POLICE CARS	0.00	0.00	0.00	0.00	8,650.00
	COMPUTER EQUIPMENT				0.00	3,200.00
	FOOTNOTE AMOUNTS:					
	3 NEW TOWERS FOR FULL TIME STAFF				0.00	5,450.00
	FOOTNOTE AMOUNTS:					
	ELECTRIC DOOR LOCKS FOR EVIDENCE ROOM AND GARAGE					
	GL # FOOTNOTE TOTAL:					8,650.00
	CAPITAL	8,713.28	51,500.00	8,907.60	52,000.00	18,150.00
	TOTAL APPROPRIATIONS	920,564.45	1,000,392.33	684,395.53	1,017,739.10	1,006,211.46
	NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME	(881,353.31)	(973,592.33)	(633,222.62)	(962,177.10)	(978,161.46)
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	0.00	0.00	0.00	0.00	20,800.00
101-305-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	1,591.20

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		0.00	0.00	0.00	0.00	22,391.20
SUPPLIES						
101-305-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	1,500.00
101-305-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	1,500.00
SUPPLIES		0.00	0.00	0.00	0.00	3,000.00
OPERATING						
101-305-957.000	TRAINING	0.00	0.00	0.00	0.00	500.00
OPERATING		0.00	0.00	0.00	0.00	500.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	25,891.20
NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEMEN		0.00	0.00	0.00	0.00	(25,891.20)
Dept 336 - FIRE						
APPROPRIATIONS						
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	107.19	0.00	396.47	0.00	0.00
101-336-707.000	SALARIES-TEMPORARY	0.00	0.00	28.00	0.00	0.00
101-336-709.000	SALARIES-OVERTIME	23.54	0.00	186.93	0.00	0.00
101-336-715.000	SOCIAL SECURITY	9.97	0.00	44.43	0.00	0.00
101-336-716.000	HEALTH INSURANCE	0.00	0.00	82.46	0.00	0.00
101-336-717.000	ACCIDENT INSURANCE	0.35	0.00	2.55	0.00	0.00
101-336-722.000	WORKERS COMPENSATION	8.44	0.00	23.77	0.00	0.00
101-336-723.000	DENTAL INSURANCE	0.81	0.00	6.69	0.00	0.00
101-336-724.000	EYECARE	0.60	0.00	1.91	0.00	0.00
101-336-725.000	DISABILITY INSURANCE	0.92	0.00	6.87	0.00	0.00
PERSONNEL		151.82	0.00	780.08	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-336-910.000	INSURANCE	369.00	0.00	1,442.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		369.00	0.00	1,442.00	0.00	0.00
OPERATING						
101-336-940.000	RENTALS	97.28	0.00	546.93	0.00	0.00
OPERATING		97.28	0.00	546.93	0.00	0.00
CAPITAL						
101-336-985.000	FIRE COMMISSION PAYMENT	115,892.48	129,000.00	103,273.95	115,893.00	173,290.54
CAPITAL		115,892.48	129,000.00	103,273.95	115,893.00	173,290.54
TOTAL APPROPRIATIONS		116,510.58	129,000.00	106,042.96	115,893.00	173,290.54
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		(116,510.58)	(129,000.00)	(106,042.96)	(115,893.00)	(173,290.54)
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-610.000	ZONING VARIANCE APP FEES	100.00	0.00	0.00	0.00	0.00
101-400-611.000	SITE PLAN REVIEW RETAINER	34,161.00	10,000.00	11,547.25	10,647.25	10,000.00
101-400-612.000	REZONING APPLICATION FEES	0.00	0.00	250.00	250.00	250.00
101-400-614.000	SPECIAL USE APPLICATION FEE	2,775.00	0.00	1,250.00	1,250.00	1,250.00
101-400-615.000	SITE PLAN REVIEW FEE	3,600.00	0.00	400.00	400.00	400.00

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-616.000	ZONING ORDINANCE AMENDMENT	250.00	0.00	100.00	0.00	100.00
CHARGES FOR SERVICES		40,886.00	10,000.00	13,547.25	12,547.25	12,000.00
TOTAL ESTIMATED REVENUES		40,886.00	10,000.00	13,547.25	12,547.25	12,000.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	18,697.36	18,876.00	14,311.21	18,876.00	20,700.00
101-400-707.000	SALARIES-TEMPORARY	1,750.00	2,425.00	1,960.00	2,425.00	1,750.00
101-400-715.000	SOCIAL SECURITY	1,469.37	1,630.00	1,153.02	1,630.00	1,732.34
101-400-716.000	HEALTH INSURANCE	3,728.81	3,939.19	2,922.32	3,939.19	4,196.72
101-400-717.000	LIFE INSURANCE	40.82	46.76	34.05	46.76	42.08
101-400-718.000	PENSION	8,645.33	8,118.00	8,245.67	10,951.67	8,233.52
101-400-721.000	LONGEVITY	195.01	195.00	0.00	195.00	195.00
101-400-722.000	WORKERS COMPENSATION	44.67	150.00	63.92	150.00	150.00
101-400-723.000	DENTAL INSURANCE	179.79	179.28	132.37	179.28	179.28
101-400-724.000	EYECARE	98.74	93.20	69.91	93.20	93.20
101-400-725.000	DISABIILITY INSURANCE	115.88	120.64	102.80	120.64	128.75
PERSONNEL		34,965.78	35,773.07	28,995.27	38,606.74	37,400.89
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	36,264.75	15,000.00	23,148.79	15,000.00	12,000.00
PROFESSIONAL & CONTRACTUAL		36,264.75	15,000.00	23,148.79	15,000.00	12,000.00
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
101-400-900.000	PRINTING	0.00	100.00	0.00	0.00	0.00
101-400-955.000	MISCELLANEOUS EXPENSE	675.00	0.00	0.00	0.00	0.00
OPERATING		675.00	1,100.00	0.00	0.00	1,000.00
TOTAL APPROPRIATIONS		71,905.53	51,873.07	52,144.06	53,606.74	50,400.89
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZONI		(31,019.53)	(41,873.07)	(38,596.81)	(41,059.49)	(38,400.89)
Dept 426 - EMERGENCY MANAGEMENT						
APPROPRIATIONS						
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	9,699.20	0.00	0.00	0.00	0.00
101-426-707.000	SALARIES-TEMPORARY	5,404.99	0.00	0.00	0.00	0.00
101-426-715.000	SOCIAL SECURITY	1,130.66	0.00	0.00	0.00	0.00
101-426-716.000	HEALTH INSURANCE	868.60	0.00	0.00	0.00	0.00
101-426-722.000	WORKERS COMPENSATION	433.39	0.00	0.00	0.00	0.00
101-426-723.000	DENTAL INSURANCE	68.08	0.00	0.00	0.00	0.00
PERSONNEL		17,604.92	0.00	0.00	0.00	0.00
SUPPLIES						
101-426-740.000	OPERATING SUPPLIES	6,653.34	0.00	0.00	0.00	0.00
SUPPLIES		6,653.34	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		24,258.26	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MANAG		(24,258.26)	0.00	0.00	0.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	117,559.00	130,000.00	0.00	130,000.00	130,000.00
	CHARGES FOR SERVICES	117,559.00	130,000.00	0.00	130,000.00	130,000.00
	TOTAL ESTIMATED REVENUES	117,559.00	130,000.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	103,441.41	114,052.22	82,089.16	114,052.22	115,966.83
101-441-707.000	SALARIES-TEMPORARY	5,618.57	2,675.00	6,848.85	10,000.00	5,700.00
101-441-709.000	SALARIES-OVERTIME	168.96	450.00	415.63	450.00	170.00
101-441-715.000	SOCIAL SECURITY	8,125.83	8,964.00	7,040.03	8,964.00	9,323.75
101-441-716.000	HEALTH INSURANCE	19,308.77	23,804.31	1,759.32	23,804.31	13,729.52
101-441-717.000	LIFE INSURANCE	168.76	229.14	148.68	229.14	206.21
101-441-718.000	PENSION	39,835.81	34,146.00	34,386.80	45,616.78	30,189.57
101-441-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,818.16
101-441-721.000	LONGEVITY	110.51	110.50	110.50	110.50	35.75
101-441-722.000	WORKERS COMPENSATION	1,386.35	2,000.00	1,471.04	2,000.00	2,100.00
101-441-723.000	DENTAL INSURANCE	735.29	949.01	59.29	200.00	423.11
101-441-723.001	OPEB CONTRIBUTION	5,118.21	5,000.00	0.00	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:				5,000.00	5,000.00
	OPEB SET ASIDE FOR SOYKA/FOSBURG					
101-441-724.000	EYECARE	213.41	265.71	10.19	265.71	109.88
101-441-725.000	DISABILITY INSURANCE	623.59	743.12	568.56	743.12	769.22
	PERSONNEL	184,855.47	193,389.01	134,908.05	211,435.78	185,542.00
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	85.54	500.00	0.00	500.00	500.00
101-441-740.000	OPERATING SUPPLIES	2,357.02	2,750.00	2,378.75	2,750.00	2,750.00
101-441-744.000	UNIFORMS	200.00	1,000.00	0.00	1,000.00	1,000.00
	SUPPLIES	2,642.56	4,250.00	2,378.75	4,250.00	4,250.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	7,953.24	8,000.00	6,873.99	8,000.00	8,000.00
101-441-910.000	INSURANCE	5,731.00	6,000.00	0.00	6,000.00	6,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	6,606.00	6,000.00	5,787.60	6,000.00	6,000.00
101-441-930.000	REPAIR & MAINTENANCE	7,474.49	15,000.00	852.03	15,000.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	ASPHALT REPAIRS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	ROUTINE MISC					
	GL # FOOTNOTE TOTAL:					15,000.00
	PROFESSIONAL & CONTRACTUAL	27,764.73	35,000.00	13,513.62	35,000.00	35,000.00
OPERATING						
101-441-850.000	COMMUNICATIONS	4,349.83	3,500.00	4,058.23	3,500.00	3,500.00
101-441-864.000	CONFERENCES & CONVENTIONS	0.00	2,500.00	0.00	1,500.00	2,500.00
101-441-920.000	PUBLIC UTILITIES	13,698.79	12,000.00	15,493.32	16,000.00	14,000.00
101-441-926.000	STREET LIGHTING	13,123.95	16,000.00	9,124.10	16,000.00	16,000.00
101-441-940.000	RENTALS	5,224.84	5,000.00	3,484.50	5,000.00	5,000.00
101-441-955.000	MISCELLANEOUS EXPENSE	20.00	1,000.00	411.01	1,000.00	1,000.00
	OPERATING	36,417.41	40,000.00	32,571.16	43,000.00	42,000.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	6,567.00	45,000.00	0.00	20,000.00	45,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
CAPITAL						
	FOOTNOTE AMOUNTS:				0.00	40,000.00
	COLD STORAGE BUILDING					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	REPLACE OFFICE WINDOWS					
	GL # FOOTNOTE TOTAL:					45,000.00
CAPITAL		6,567.00	45,000.00	0.00	20,000.00	45,000.00
TOTAL APPROPRIATIONS		258,247.17	317,639.01	183,371.58	313,685.78	311,792.00
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF P		(140,688.17)	(187,639.01)	(183,371.58)	(183,685.78)	(181,792.00)
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	565.99	1,086.38	965.21	1,086.38	1,000.47
101-442-707.000	SALARIES-TEMPORARY	274.51	400.00	244.50	400.00	280.00
101-442-709.000	SALARIES-OVERTIME	54.93	100.00	152.96	200.00	60.00
101-442-715.000	SOCIAL SECURITY	72.25	121.00	106.18	121.00	110.00
101-442-716.000	HEALTH INSURANCE	60.66	193.63	101.17	193.63	224.16
101-442-717.000	LIFE INSURANCE	1.48	3.12	2.58	3.12	2.81
101-442-718.000	PENSION	292.04	312.00	307.68	412.94	0.00
101-442-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	100.05
101-442-721.000	LONGEVITY	6.50	6.50	6.50	6.50	0.00
101-442-722.000	WORKERS COMPENSATION	21.79	125.00	85.45	125.00	0.00
101-442-723.000	DENTAL INSURANCE	4.74	15.67	8.75	15.67	12.34
101-442-724.000	EYECARE	1.87	4.84	3.26	4.84	2.87
101-442-725.000	DISABILITY	3.51	9.02	6.60	9.02	6.80
PERSONNEL		1,360.27	2,377.16	1,990.84	2,578.10	1,799.50
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	0.00	750.00	0.00	750.00	750.00
SUPPLIES		0.00	750.00	0.00	750.00	750.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	19.47	150.00	0.00	150.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	GRINDING OF TRIP HAZARDS					
PROFESSIONAL & CONTRACTUAL		19.47	150.00	0.00	150.00	15,000.00
OPERATING						
101-442-940.000	RENTALS	875.00	875.00	1,108.83	875.00	900.00
OPERATING		875.00	875.00	1,108.83	875.00	900.00
TOTAL APPROPRIATIONS		2,254.74	4,152.16	3,099.67	4,353.10	18,449.50
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK		(2,254.74)	(4,152.16)	(3,099.67)	(4,353.10)	(18,449.50)
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	3,000.00	3,000.00	2,700.00	2,700.00	3,000.00
OTHER REVENUE		3,000.00	3,000.00	2,700.00	2,700.00	3,000.00

Fund: 101 GENERAL FUND

PERSONNEL

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 751 - PARKS						
APPROPRIATIONS						
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	3,119.26	6,000.00	1,970.77	6,000.00	6,000.00
101-751-744.000	UNIFORMS	469.54	750.00	232.99	750.00	750.00
	SUPPLIES	3,588.80	6,750.00	2,203.76	6,750.00	6,750.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	33,890.74	40,000.00	34,369.12	40,000.00	44,000.00
	FOOTNOTE AMOUNTS:				0.00	38,000.00
	MOWING, FERTILIZING TREES					
	FOOTNOTE AMOUNTS:				0.00	6,000.00
	RECREATION MASTER PLAN DUE END OF 2022					
	GL # FOOTNOTE TOTAL:					44,000.00
101-751-910.000	INSURANCE	3,974.00	4,000.00	4,656.00	4,700.00	4,800.00
101-751-930.000	REPAIR & MAINTENANCE	3,830.87	10,000.00	2,675.64	10,000.00	12,000.00
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	PARKNG LOT MAINT, FACILITY REPAIR, FENCE REPAIR PLAYGROUND REPAIRS					
	PROFESSIONAL & CONTRACTUAL	41,695.61	54,000.00	41,700.76	54,700.00	60,800.00
OPERATING						
101-751-850.000	COMMUNICATIONS	497.12	500.00	305.92	500.00	500.00
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
101-751-920.000	PUBLIC UTILITIES	10,258.27	9,500.00	8,437.02	9,500.00	9,500.00
101-751-940.000	RENTALS	11,972.13	21,000.00	18,274.95	21,000.00	21,000.00
101-751-941.000	DATA PROCESSING	0.00	0.00	0.00	500.00	500.00
101-751-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	0.00	0.00
	OPERATING	22,727.52	32,500.00	27,017.89	31,500.00	32,500.00
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	0.00	65,000.00	59,600.00	65,000.00	66,000.00
	FOOTNOTE AMOUNTS:				0.00	28,500.00
	CREEKSIDE SMALL PAVILION ROOF					
	FOOTNOTE AMOUNTS:				0.00	32,500.00
	RECREATION PARK BASEBALL FIELD ROOF					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	PARK SIGNAGE					
	GL # FOOTNOTE TOTAL:					66,000.00
	CAPITAL	0.00	65,000.00	59,600.00	65,000.00	66,000.00
TOTAL APPROPRIATIONS		128,630.89	230,008.10	181,683.94	235,240.10	247,793.99
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(120,131.81)	(222,508.10)	(178,563.94)	(229,490.10)	(243,293.99)
Dept 757 - SHOWBOAT						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-757-651.000	SHOWBOAT FEES	0.00	1,000.00	0.00	0.00	0.00
	CHARGES FOR SERVICES	0.00	1,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		0.00	1,000.00	0.00	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-757-707.000	SALARIES-TEMPORARY	0.00	1,000.00	0.00	1,000.00	1,000.00
101-757-709.000	SALARIES-OVERTIME	0.00	500.00	0.00	500.00	500.00
101-757-715.000	SOCIAL SECURITY	0.00	115.00	0.00	115.00	115.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 757 - SHOWBOAT						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		0.00	1,615.00	0.00	1,615.00	1,615.00
SUPPLIES						
101-757-740.000	OPERATING SUPPLIES	0.00	1,500.00	0.00	1,500.00	1,500.00
SUPPLIES		0.00	1,500.00	0.00	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-757-910.000	INSURANCE	0.00	0.00	0.00	2,500.00	2,500.00
101-757-930.000	REPAIR & MAINTENANCE	0.00	2,500.00	0.00	2,500.00	2,500.00
PROFESSIONAL & CONTRACTUAL		0.00	2,500.00	0.00	5,000.00	5,000.00
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	0.00	2,500.00	0.00	2,500.00	2,500.00
101-757-955.000	MISCELLANEOUS EXPENSE	0.00	2,500.00	0.00	0.00	0.00
OPERATING		0.00	5,000.00	0.00	2,500.00	2,500.00
TOTAL APPROPRIATIONS		0.00	10,615.00	0.00	10,615.00	10,615.00
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT		0.00	(9,615.00)	0.00	(10,615.00)	(10,615.00)
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
OPERATING		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL APPROPRIATIONS		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT		(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	11,611.52	11,108.00	9,192.45	11,611.00	11,611.00
LOCAL CONTRIBUTIONS		11,611.52	11,108.00	9,192.45	11,611.00	11,611.00
TOTAL ESTIMATED REVENUES		11,611.52	11,108.00	9,192.45	11,611.00	11,611.00
APPROPRIATIONS						
PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	1,451.57	6,130.80	2,036.34	6,130.80	6,499.15
101-790-707.000	SALARIES-TEMPORARY	3,333.55	4,363.00	2,347.27	4,363.00	3,500.00
101-790-709.000	SALARIES-OVERTIME	163.35	200.00	97.39	200.00	180.00
101-790-715.000	SOCIAL SECURITY	380.90	818.00	343.23	818.00	778.70
101-790-716.000	HEALTH INSURANCE	187.18	1,904.71	182.82	1,904.71	994.30
101-790-717.000	LIFE INSURANCE	4.68	21.82	6.45	21.82	19.64
101-790-718.000	PENSION	311.09	817.00	701.87	900.00	817.00
101-790-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	649.92
101-790-721.000	LONGEVITY	6.50	6.50	6.50	0.00	7.00
101-790-722.000	WORKERS COMPENSATION	138.63	142.84	195.42	200.00	400.00
101-790-723.000	DENTAL INSURANCE	17.77	146.39	17.50	146.39	69.65
101-790-724.000	EYECARE	6.12	42.12	5.64	42.12	16.49
101-790-725.000	DISABILITY	10.49	42.92	15.32	42.92	41.20

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 790 - LIBRARY						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		6,011.83	14,636.10	5,955.75	14,769.76	13,973.05
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	606.92	1,750.00	1,063.88	1,750.00	1,750.00
SUPPLIES		606.92	1,750.00	1,063.88	1,750.00	1,750.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000	CONTRACTUAL	12,477.56	8,500.00	10,130.32	13,000.00	13,000.00
101-790-910.000	INSURANCE	3,529.00	4,000.00	3,952.00	4,000.00	4,000.00
101-790-930.000	REPAIR & MAINTENANCE	7,794.91	10,000.00	14,854.28	20,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		23,801.47	22,500.00	28,936.60	37,000.00	32,000.00
OPERATING						
101-790-850.000	COMMUNICATIONS	1,468.48	2,000.00	1,016.64	2,000.00	1,500.00
101-790-887.000	CONTRIBUTIONS & MAINTENANCE	40.00	0.00	0.00	0.00	0.00
101-790-920.000	PUBLIC UTILITIES	33,133.81	28,000.00	27,435.53	33,000.00	33,000.00
101-790-940.000	RENTALS	4,000.00	3,500.00	3,738.06	4,000.00	4,000.00
101-790-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00	500.00
OPERATING		38,642.29	34,000.00	32,190.23	39,500.00	39,000.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	0.00	10,000.00	0.00	10,000.00	10,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	REPLACE AUTO DOOR OPENERS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	REPLACE FAILED INTERIOR DOOR HANDLES					
	GL # FOOTNOTE TOTAL:					10,000.00
CAPITAL		0.00	10,000.00	0.00	10,000.00	10,000.00
TOTAL APPROPRIATIONS		69,062.51	82,886.10	68,146.46	103,019.76	96,723.05
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(57,450.99)	(71,778.10)	(58,954.01)	(91,408.76)	(85,112.05)
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	180.00	0.00	0.00	0.00	0.00
OPERATING		180.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		180.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 803 - HISTORICAL DIST		(180.00)	0.00	0.00	0.00	0.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	19,473.25	23,000.00	20,789.51	23,000.00	23,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	4,692.86	4,800.00	3,557.84	4,800.00	4,800.00
TAXES		24,166.11	27,800.00	24,347.35	27,800.00	27,800.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	2,400.00	2,400.00	3,300.00	3,300.00	2,400.00
OTHER REVENUE		2,400.00	2,400.00	3,300.00	3,300.00	2,400.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		26,566.11	30,200.00	27,647.35	31,100.00	30,200.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	530.67	840.74	602.80	840.74	916.45
101-804-707.000	SALARIES-TEMPORARY	1,095.23	1,190.00	1,118.92	1,200.00	1,200.00
101-804-709.000	SALARIES-OVERTIME	54.93	100.00	89.05	100.00	60.00
101-804-715.000	SOCIAL SECURITY	127.27	163.00	137.38	163.00	166.50
101-804-716.000	HEALTH INSURANCE	58.25	285.18	48.82	285.18	128.36
101-804-717.000	LIFE INSURANCE	1.49	3.12	2.21	3.12	2.81
101-804-718.000	PENSION	3.17	84.00	65.71	84.00	85.00
101-804-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	91.64
101-804-722.000	WORKERS COMPENSATION	35.92	0.00	79.49	100.00	100.00
101-804-723.000	DENTAL INSURANCE	6.61	21.79	4.84	21.79	9.55
101-804-724.000	EYECARE	2.00	6.21	1.90	6.21	2.27
101-804-725.000	DISABILITY INSURANCE	2.96	5.65	4.50	5.65	5.73
PERSONNEL		1,918.50	2,699.69	2,155.62	2,809.69	2,768.31
PROFESSIONAL & CONTRACTUAL						
101-804-910.000	INSURANCE	2,172.00	2,500.00	2,489.00	2,500.00	2,500.00
PROFESSIONAL & CONTRACTUAL		2,172.00	2,500.00	2,489.00	2,500.00	2,500.00
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	2,474.25	5,000.00	4,763.59	5,000.00	5,000.00
101-804-920.000	PUBLIC UTILITIES	8,083.51	7,000.00	5,020.07	7,000.00	7,000.00
101-804-940.000	RENTALS	1,500.00	1,500.00	1,378.98	1,500.00	1,500.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	24,181.61	24,000.00	24,376.80	24,000.00	24,000.00
OPERATING		36,239.37	37,500.00	35,539.44	37,500.00	37,500.00
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	0.00	10,000.00	0.00	0.00	12,500.00
FOOTNOTE AMOUNTS:					0.00	12,500.00
FRONT STAIR AND LANDING REPLACEMENT WILL SEEK ADDITIONAL FUNDS						
CAPITAL		0.00	10,000.00	0.00	0.00	12,500.00
TOTAL APPROPRIATIONS		40,329.87	52,699.69	40,184.06	42,809.69	55,268.31
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(13,763.76)	(22,499.69)	(12,536.71)	(11,709.69)	(25,068.31)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
UNK EXP						
101-965-999.402	TRANSFER TO FIRE CAPITAL FUND	73,000.00	0.00	0.00	0.00	25,000.00
UNK_EXP		73,000.00	0.00	0.00	0.00	25,000.00
TRANSFERS OUT						
101-965-999.203	TRANSFER TO LOCAL STREET FUND	208,001.32	250,000.00	423,905.38	423,905.00	350,000.00
101-965-999.336	TRANSFER TO FIRE TRUCK RESERVE	0.00	150,000.00	0.00	0.00	0.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	308,632.00	312,632.00	0.00	293,518.76	291,737.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	25,000.00	25,000.00	25,000.00	25,000.00	0.00
TRANSFERS OUT		541,633.32	737,632.00	448,905.38	742,423.76	641,737.00
TOTAL APPROPRIATIONS		614,633.32	737,632.00	448,905.38	742,423.76	666,737.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(614,633.32)	(737,632.00)	(448,905.38)	(742,423.76)	(666,737.00)

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
ESTIMATED REVENUES - FUND 101		3,631,382.32	3,655,201.96	3,025,033.05	3,800,398.17	3,902,232.30
APPROPRIATIONS - FUND 101		3,421,590.93	3,659,510.34	2,683,752.27	3,829,256.69	3,899,738.48
NET OF REVENUES/APPROPRIATIONS - FUND 101		209,791.39	(4,308.38)	341,280.78	(28,858.52)	2,493.82
BEGINNING FUND BALANCE		1,193,283.70	1,403,075.09	1,403,075.09	1,403,075.09	1,374,216.57
ENDING FUND BALANCE		1,403,075.09	1,398,766.71	1,744,355.87	1,374,216.57	1,376,710.39

MAJOR STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

- Gee Drive Resurfacing from Alden Nash to Foreman \$96,250
 - 80% of project funded the MDOT Small Urban Program

BUDGET REPORT FOR CITY OF LOWELL

Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
FEDERAL GRANTS						
202-000-507.000	FEDERAL GRANT	0.00	63,333.33	0.00	0.00	63,333.33
FEDERAL GRANTS		0.00	63,333.33	0.00	0.00	63,333.33
INTEREST AND RENTS						
202-000-665.000	INTEREST	281.24	0.00	0.00	0.00	0.00
INTEREST AND RENTS		281.24	0.00	0.00	0.00	0.00
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	7,794.81	0.00	2,618.89	2,600.00	3,000.00
202-000-687.000	TRANSPORTATION FUND	337,465.01	353,325.00	219,412.98	353,325.00	384,510.00
202-000-688.000	TRUNKLINE MAINTENANCE	3,733.59	2,000.00	9,261.38	9,000.00	6,000.00
OTHER REVENUE		348,993.41	355,325.00	231,293.25	364,925.00	393,510.00
TOTAL ESTIMATED REVENUES		349,274.65	418,658.33	231,293.25	364,925.00	456,843.33
NET OF REVENUES/APPROPRIATIONS - 000 -		349,274.65	418,658.33	231,293.25	364,925.00	456,843.33
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	0.00	7,500.00	89.34	7,500.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	ENGINEERING WORK					
	FOOTNOTE AMOUNTS:				0.00	7,500.00
	PASER RATING OF MAJOR STREETS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	MISC					
	GL # FOOTNOTE TOTAL:					15,000.00
PROFESSIONAL & CONTRACTUAL		0.00	7,500.00	89.34	7,500.00	15,000.00
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	218,072.96	0.00	24,836.96	44,000.00	96,250.00
	FOOTNOTE AMOUNTS:				0.00	96,250.00
	GEE DRIVE RESURFACING					
CAPITAL		218,072.96	0.00	24,836.96	44,000.00	96,250.00
TOTAL APPROPRIATIONS		218,072.96	7,500.00	24,926.30	51,500.00	111,250.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(218,072.96)	(7,500.00)	(24,926.30)	(51,500.00)	(111,250.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	2,006.42	4,309.97	2,492.92	4,309.97	3,791.62
202-463-707.000	SALARIES-TEMPORARY	1,067.35	800.00	798.58	850.00	1,100.00
202-463-708.000	STANDBY	632.65	1,000.00	181.02	1,000.00	10,000.00
202-463-709.000	SALARIES-OVERTIME	191.77	200.00	117.08	200.00	220.00
202-463-715.000	SOCIAL SECURITY	296.20	406.00	277.58	406.00	391.04
202-463-716.000	HEALTH INSURANCE	665.49	907.92	489.70	907.92	2,269.99
202-463-717.000	LIFE INSURANCE	4.19	12.47	5.61	12.47	11.22
202-463-717.001	OPEB CONTRIBUTION	0.00	242.63	0.00	242.63	0.00
202-463-718.000	PENSION	882.66	1,043.00	724.67	1,043.00	1,100.00
202-463-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	379.16
202-463-721.000	LONGEVITY	19.50	19.50	19.50	0.00	20.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-722.000	WORKERS COMPENSATION	174.82	400.00	216.36	400.00	500.00
202-463-723.000	DENTAL INSURANCE	25.45	52.15	29.50	0.00	77.16
202-463-724.000	EYECARE	4.97	13.86	6.58	13.86	20.73
202-463-725.000	DISABILITY INSURANCE	7.87	32.72	11.69	32.20	35.00
PERSONNEL		5,979.34	9,440.22	5,370.79	9,418.05	19,915.92
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	3,776.31	6,500.00	1,272.40	6,500.00	6,500.00
SUPPLIES		3,776.31	6,500.00	1,272.40	6,500.00	6,500.00
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	10,625.28	20,000.00	12,140.90	20,000.00	20,000.00
202-463-930.000	REPAIR & MAINTENANCE	930.00	1,500.00	151.28	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL		11,555.28	21,500.00	12,292.18	21,500.00	21,500.00
OPERATING						
202-463-850.000	COMMUNICATIONS	75.36	0.00	0.00	0.00	0.00
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	1,000.00	1,000.00
202-463-940.000	RENTALS	3,000.00	3,000.00	1,705.84	3,000.00	3,000.00
OPERATING		3,075.36	4,000.00	1,705.84	4,000.00	4,000.00
TOTAL APPROPRIATIONS		24,386.29	41,440.22	20,641.21	41,418.05	51,915.92
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(24,386.29)	(41,440.22)	(20,641.21)	(41,418.05)	(51,915.92)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	1,396.27	1,128.40	1,459.59	1,500.00	975.22
202-474-707.000	SALARIES-TEMPORARY	808.81	1,175.00	633.95	1,175.00	850.00
202-474-709.000	SALARIES-OVERTIME	0.00	200.00	0.00	0.00	150.00
202-474-715.000	SOCIAL SECURITY	169.70	191.00	159.01	191.00	200.00
202-474-716.000	HEALTH INSURANCE	210.50	202.00	281.45	300.00	517.99
202-474-717.000	LIFE INSURANCE	2.24	3.12	3.50	3.40	3.50
202-474-718.000	PENSION	261.36	316.00	217.10	316.00	325.00
202-474-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	97.52
202-474-721.000	LONGEVITY	6.49	6.50	6.49	6.49	6.50
202-474-722.000	WORKERS COMPENSATION	116.96	225.00	144.96	225.00	400.00
202-474-723.000	DENTAL INSURANCE	11.17	12.34	17.14	20.00	18.46
202-474-724.000	EYECARE	2.81	3.47	3.76	4.50	4.84
202-474-725.000	DISABILITY INSURANCE	4.82	9.02	8.59	15.00	15.00
PERSONNEL		2,991.13	3,471.85	2,935.54	3,756.39	3,564.03
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	1,365.59	3,500.00	325.03	2,000.00	3,500.00
SUPPLIES		1,365.59	3,500.00	325.03	2,000.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	3,015.65	3,000.00	138.30	3,000.00	2,000.00
PROFESSIONAL & CONTRACTUAL		3,015.65	3,000.00	138.30	3,000.00	2,000.00
OPERATING						
202-474-920.000	PUBLIC UTILITIES	177.16	0.00	0.00	0.00	0.00
202-474-940.000	RENTALS	2,500.00	2,500.00	1,489.51	2,500.00	2,500.00

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
OPERATING						
	OPERATING	2,677.16	2,500.00	1,489.51	2,500.00	2,500.00
	TOTAL APPROPRIATIONS	10,049.53	12,471.85	4,888.38	11,256.39	11,564.03
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(10,049.53)	(12,471.85)	(4,888.38)	(11,256.39)	(11,564.03)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	5,252.37	12,973.17	8,472.41	12,973.17	13,598.46
202-478-707.000	SALARIES-TEMPORARY	136.00	1,123.00	65.00	500.00	1,250.00
202-478-708.000	STANDBY	1,615.68	1,550.00	1,448.76	1,550.00	1,550.00
202-478-709.000	SALARIES-OVERTIME	3,183.63	3,000.00	5,184.15	5,200.00	3,200.00
202-478-715.000	SOCIAL SECURITY	757.28	1,307.00	1,137.86	1,307.00	1,500.00
202-478-716.000	HEALTH INSURANCE	1,396.76	2,670.84	1,888.44	2,670.84	3,901.04
202-478-717.000	LIFE INSURANCE	19.73	35.85	43.22	35.85	32.26
202-478-718.000	PENSION	3,118.97	3,970.00	2,660.68	3,970.00	2,744.51
202-478-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	673.10
202-478-721.000	LONGEVITY	52.00	52.00	52.01	52.01	35.75
202-478-722.000	WORKERS COMPENSATION	316.28	1,100.00	887.33	1,100.00	1,100.00
202-478-723.000	DENTAL INSURANCE	89.72	184.97	153.92	184.97	209.98
202-478-724.000	EYECARE	25.36	46.72	54.57	46.72	53.59
202-478-725.000	DISABILITY	51.08	100.64	98.02	100.64	85.37
	PERSONNEL	16,014.86	28,114.19	22,146.37	29,691.20	29,934.06
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	15,096.27	12,000.00	15,655.58	15,000.00	18,000.00
	SUPPLIES	15,096.27	12,000.00	15,655.58	15,000.00	18,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	0.00	100.00	0.00	100.00	100.00
	PROFESSIONAL & CONTRACTUAL	0.00	100.00	0.00	100.00	100.00
OPERATING						
202-478-940.000	RENTALS	21,200.00	21,500.00	22,751.95	22,392.44	21,500.00
	OPERATING	21,200.00	21,500.00	22,751.95	22,392.44	21,500.00
	TOTAL APPROPRIATIONS	52,311.13	61,714.19	60,553.90	67,183.64	69,534.06
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(52,311.13)	(61,714.19)	(60,553.90)	(67,183.64)	(69,534.06)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	798.75	1,000.00	202.50	1,000.00	1,000.00
202-483-830.000	ADMINISTRATIVE SERVICES	13,200.00	13,200.00	0.00	13,200.00	13,200.00
	PROFESSIONAL & CONTRACTUAL	13,998.75	14,200.00	202.50	14,200.00	14,200.00
OPERATING						
202-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
202-483-941.000	DATA PROCESSING	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
202-483-955.000	MISCELLANEOUS EXPENSE	592.56	500.00	450.50	500.00	500.00
	OPERATING	2,836.56	3,244.00	2,694.50	3,244.00	3,244.00

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		16,835.31	17,444.00	2,897.00	17,444.00	17,444.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(16,835.31)	(17,444.00)	(2,897.00)	(17,444.00)	(17,444.00)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
202-965-999.203	TRANSFER TO LOCAL STREET FUND	168,732.49	341,662.50	0.00	245,412.50	242,255.00
TRANSFERS OUT		168,732.49	341,662.50	0.00	245,412.50	242,255.00
TOTAL APPROPRIATIONS		168,732.49	341,662.50	0.00	245,412.50	242,255.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(168,732.49)	(341,662.50)	0.00	(245,412.50)	(242,255.00)
ESTIMATED REVENUES - FUND 202		349,274.65	418,658.33	231,293.25	364,925.00	456,843.33
APPROPRIATIONS - FUND 202		490,387.71	482,232.76	113,906.79	434,214.58	503,963.01
NET OF REVENUES/APPROPRIATIONS - FUND 202		(141,113.06)	(63,574.43)	117,386.46	(69,289.58)	(47,119.68)
BEGINNING FUND BALANCE		526,496.89	385,383.83	385,383.83	385,383.83	316,094.25
ENDING FUND BALANCE		385,383.83	321,809.40	502,770.29	316,094.25	268,974.57

Major Street Fund
Budget

	Fiscal year 2020-2021	Fiscal year 2021-2022	Fiscal year 2022-2023	Fiscal year 2023-2024	Fiscal year 2024-2025	Fiscal year 2025-2026	Fiscal year 2026-2027	Fiscal year 2027-2028
Beginning Balance:	\$ 526,497.00	\$ 385,383.94	\$ 316,094.36	\$ 268,974.68	\$ 258,047.31	\$ 57,595.58	\$ 92,014.54	\$ 123,945.72
REVENUE:								
Act 51	\$ 349,274.65	\$ 364,925.00	\$ 393,510.00	\$ 402,391.00	\$ 406,414.91	\$ 410,479.06	\$ 414,583.85	\$ 418,729.69
USDA Reimbursement			\$ 63,333.33					
General Fund Transfer								
Total:	\$ 875,771.65	\$ 750,308.94	\$ 772,937.69	\$ 671,365.68	\$ 664,462.22	\$ 468,074.64	\$ 506,598.39	\$ 542,675.41
EXPENDITURES:								
Capital Outlay & Prof. Services	\$ 218,072.96	\$ 51,500.00	\$ 111,250.00	\$ 7,500.00	\$ 244,750.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Maintenance	\$ 24,386.29	\$ 41,418.05	\$ 51,915.92	\$ 53,473.40	\$ 55,077.60	\$ 56,729.93	\$ 58,431.83	\$ 60,184.78
Traffic	\$ 10,049.53	\$ 11,256.39	\$ 11,564.03	\$ 11,910.95	\$ 12,268.28	\$ 12,636.33	\$ 13,015.42	\$ 13,405.88
Winter Maintenance	\$ 52,311.13	\$ 67,183.64	\$ 69,534.06	\$ 71,620.08	\$ 73,768.68	\$ 75,981.74	\$ 78,261.20	\$ 80,609.03
Administration	\$ 16,835.31	\$ 17,444.00	\$ 17,444.00	\$ 17,618.44	\$ 17,794.62	\$ 17,972.57	\$ 18,152.30	\$ 18,333.82
Debt Service								
Transfer	\$ 168,732.49	\$ 245,412.50	\$ 242,255.00	\$ 251,195.50	\$ 203,207.46	\$ 205,239.53	\$ 207,291.92	\$ 209,364.84
Total:	\$ 490,387.71	\$ 434,214.58	\$ 503,963.01	\$ 413,318.37	\$ 606,866.64	\$ 376,060.10	\$ 382,652.66	\$ 389,398.36
Estimated Ending Balance:	\$ 385,383.94	\$ 316,094.36	\$ 268,974.68	\$ 258,047.31	\$ 57,595.58	\$ 92,014.54	\$ 123,945.72	\$ 153,277.06

LOCAL STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Projects anticipated in the proposed budget include the following:

- Grindle resurfacing \$400,000
- Heffron, Faith and Roberta Jane \$186,500
 - 50% paid in FY 2021-22 and FY 2022-23
- Washington Street Engineering \$63,333.33
 - Will be reimbursed with USDA Financing

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
203-000-569.000	STATE GRANT	0.00	250,000.00	0.00	0.00	0.00
STATE GRANTS		0.00	250,000.00	0.00	0.00	0.00
FEDERAL GRANTS						
203-000-507.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	66,333.00
FEDERAL GRANTS		0.00	0.00	0.00	0.00	66,333.00
INTEREST AND RENTS						
203-000-665.000	INTEREST	392.53	0.00	0.00	0.00	100.00
INTEREST AND RENTS		392.53	0.00	0.00	0.00	100.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	10,836.09	3,000.00	2,618.90	3,000.00	5,000.00
203-000-687.000	TRANSPORTATION FUND	134,464.71	134,721.00	87,824.45	134,721.00	145,565.00
OTHER REVENUE		145,300.80	137,721.00	90,443.35	137,721.00	150,565.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	208,001.32	250,000.00	423,905.38	423,905.00	350,000.00
203-000-699.202	TRANSFER FROM MAJOR STREET FUND	168,732.49	177,662.50	0.00	245,412.50	242,255.00
203-000-699.248	TRANSFER FROM D.D.A.	0.00	184,000.00	0.00	0.00	0.00
TRANSFERS IN		376,733.81	611,662.50	423,905.38	669,317.50	592,255.00
TOTAL ESTIMATED REVENUES		522,427.14	999,383.50	514,348.73	807,038.50	809,253.00
NET OF REVENUES/APPROPRIATIONS - 000 -		522,427.14	999,383.50	514,348.73	807,038.50	809,253.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	15,000.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	0.00	0.00	15,000.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	140,984.60	1,043,333.33	368,760.36	553,590.13	598,975.00
	FOOTNOTE AMOUNTS:				220,772.14	0.00
	JANE ELLEN					
	FOOTNOTE AMOUNTS:				127,542.99	0.00
	AMITY					
	FOOTNOTE AMOUNTS:				6,300.00	0.00
	HILLSIDE					
	FOOTNOTE AMOUNTS:				198,975.00	198,975.00
	HEFFRON, FAITH, ROBERTA JEAN					
	FOOTNOTE AMOUNTS:				0.00	400,000.00
	GRINDLE					
	GL # FOOTNOTE TOTAL:				553,590.13	598,975.00
CAPITAL		140,984.60	1,043,333.33	368,760.36	553,590.13	598,975.00
TOTAL APPROPRIATIONS		140,984.60	1,043,333.33	368,760.36	553,590.13	613,975.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(140,984.60)	(1,043,333.33)	(368,760.36)	(553,590.13)	(613,975.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	10,342.47	18,313.15	14,759.87	18,313.15	15,927.26
203-463-707.000	SALARIES-TEMPORARY	5,016.60	9,500.00	7,158.64	9,500.00	5,100.00
203-463-708.000	STANDBY	750.83	1,000.00	965.89	1,000.00	1,000.00
203-463-709.000	SALARIES-OVERTIME	159.54	1,200.00	141.53	1,200.00	170.00
203-463-715.000	SOCIAL SECURITY	1,282.21	2,219.00	1,768.54	2,219.00	1,705.00
203-463-716.000	HEALTH INSURANCE	1,962.33	3,482.88	2,887.31	3,482.88	8,843.89
203-463-717.000	LIFE INSURANCE	19.41	51.44	38.48	51.44	46.29
203-463-718.000	PENSION	4,083.20	4,891.00	3,366.60	4,891.00	4,000.00
203-463-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,592.73
203-463-721.000	LONGEVITY	97.50	97.50	97.51	97.50	100.00
203-463-722.000	WORKERS COMPENSATION	770.39	1,800.00	1,543.22	1,800.00	1,800.00
203-463-723.000	DENTAL INSURANCE	96.08	207.81	170.17	207.81	309.56
203-463-724.000	EYECARE	25.32	57.18	41.70	57.18	81.91
203-463-725.000	DISABILITY INSURANCE	49.18	143.83	90.91	143.83	115.73
PERSONNEL		24,655.06	42,963.79	33,030.37	42,963.79	40,792.37
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	1,615.73	9,000.00	1,997.71	7,000.00	9,000.00
203-463-744.000	UNIFORMS	0.00	500.00	33.98	500.00	500.00
SUPPLIES		1,615.73	9,500.00	2,031.69	7,500.00	9,500.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	10,709.03	16,000.00	4,440.00	16,000.00	16,000.00
203-463-930.000	REPAIR & MAINTENANCE	900.00	1,500.00	151.30	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL		11,609.03	17,500.00	4,591.30	17,500.00	17,500.00
OPERATING						
203-463-850.000	COMMUNICATIONS	75.36	0.00	0.00	0.00	0.00
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	1,000.00	1,000.00
203-463-940.000	RENTALS	7,177.72	20,000.00	11,724.08	20,000.00	20,000.00
203-463-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	0.00	1,000.00	1,000.00
OPERATING		7,253.08	22,000.00	11,724.08	22,000.00	22,000.00
TOTAL APPROPRIATIONS		45,132.90	91,963.79	51,377.44	89,963.79	89,792.37
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(45,132.90)	(91,963.79)	(51,377.44)	(89,963.79)	(89,792.37)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	2,799.64	3,588.83	2,292.97	3,588.83	3,034.93
203-474-707.000	SALARIES-TEMPORARY	1,251.56	1,317.00	868.92	1,317.00	1,300.00
203-474-709.000	SALARIES-OVERTIME	0.00	0.00	166.73	122.00	100.00
203-474-715.000	SOCIAL SECURITY	318.14	375.00	261.74	375.00	339.27
203-474-716.000	HEALTH INSURANCE	354.67	506.08	381.73	506.08	1,355.94
203-474-717.000	LIFE INSURANCE	4.39	9.35	5.59	9.35	8.42
203-474-718.000	PENSION	937.02	1,174.00	795.02	1,174.00	1,000.00
203-474-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	303.49
203-474-721.000	LONGEVITY	26.00	26.00	26.00	26.00	30.00
203-474-722.000	WORKERS COMPENSATION	182.85	500.00	217.46	500.00	500.00
203-474-723.000	DENTAL INSURANCE	21.17	34.23	22.68	34.23	52.05
203-474-724.000	EYECARE	5.16	10.40	5.97	10.40	13.14
203-474-725.000	DISABILITY INSURANCE	11.35	30.45	14.09	30.45	22.04
PERSONNEL		5,911.95	7,571.34	5,058.90	7,693.34	8,059.28

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	1,929.22	2,500.00	638.26	2,500.00	2,500.00
	SUPPLIES	1,929.22	2,500.00	638.26	2,500.00	2,500.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
	PROFESSIONAL & CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
OPERATING						
203-474-940.000	RENTALS	1,470.83	2,500.00	1,621.56	2,500.00	2,500.00
	OPERATING	1,470.83	2,500.00	1,621.56	2,500.00	2,500.00
	TOTAL APPROPRIATIONS	9,312.00	13,071.34	7,318.72	13,193.34	13,559.28
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(9,312.00)	(13,071.34)	(7,318.72)	(13,193.34)	(13,559.28)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	8,114.81	17,949.15	10,569.73	17,949.15	17,932.32
203-478-707.000	SALARIES-TEMPORARY	663.97	2,760.00	247.00	2,760.00	700.00
203-478-708.000	STANDBY	1,869.39	2,000.00	1,514.34	2,000.00	2,000.00
203-478-709.000	SALARIES-OVERTIME	3,658.13	5,000.00	5,148.81	5,000.00	3,800.00
203-478-715.000	SOCIAL SECURITY	1,076.32	1,966.00	1,324.01	1,966.00	1,425.00
203-478-716.000	HEALTH INSURANCE	2,056.55	3,629.80	2,002.40	3,629.80	6,331.02
203-478-717.000	LIFE INSURANCE	29.30	49.88	40.96	49.88	44.89
203-478-718.000	PENSION	4,218.69	5,284.00	3,565.78	5,284.00	2,744.51
203-478-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,106.49
203-478-721.000	LONGEVITY	77.98	78.00	77.98	78.00	35.75
203-478-722.000	WORKERS COMPENSATION	534.82	2,000.00	1,026.50	2,000.00	2,100.00
203-478-723.000	DENTAL INSURANCE	113.35	241.90	168.43	241.90	294.71
203-478-724.000	EYECARE	33.76	62.32	49.16	62.32	76.06
203-478-725.000	DISABILITY	72.01	139.56	95.65	139.56	116.86
	PERSONNEL	22,519.08	41,160.61	25,830.75	41,160.61	38,707.61
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	15,258.48	20,000.00	15,848.60	20,000.00	23,000.00
	SUPPLIES	15,258.48	20,000.00	15,848.60	20,000.00	23,000.00
OPERATING						
203-478-940.000	RENTALS	14,575.12	23,000.00	23,050.05	23,000.00	23,000.00
203-478-955.000	MISCELLANEOUS EXPENSE	0.00	2,000.00	0.00	2,000.00	2,000.00
	OPERATING	14,575.12	25,000.00	23,050.05	25,000.00	25,000.00
	TOTAL APPROPRIATIONS	52,352.68	86,160.61	64,729.40	86,160.61	86,707.61
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(52,352.68)	(86,160.61)	(64,729.40)	(86,160.61)	(86,707.61)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	798.75	0.00	0.00	0.00	0.00
203-483-830.000	ADMINISTRATIVE SERVICES	16,000.00	16,000.00	0.00	16,000.00	16,000.00
	PROFESSIONAL & CONTRACTUAL	16,798.75	16,000.00	0.00	16,000.00	16,000.00

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
203-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
203-483-941.000	DATA PROCESSING	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
203-483-955.000	MISCELLANEOUS EXPENSE	592.57	500.00	450.50	500.00	500.00
OPERATING		3,754.57	4,162.00	3,612.50	4,162.00	4,162.00
TOTAL APPROPRIATIONS		20,553.32	20,162.00	3,612.50	20,162.00	20,162.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(20,553.32)	(20,162.00)	(3,612.50)	(20,162.00)	(20,162.00)
ESTIMATED REVENUES - FUND 203		522,427.14	999,383.50	514,348.73	807,038.50	809,253.00
APPROPRIATIONS - FUND 203		268,335.50	1,254,691.07	495,798.42	763,069.87	824,196.26
NET OF REVENUES/APPROPRIATIONS - FUND 203		254,091.64	(255,307.57)	18,550.31	43,968.63	(14,943.26)
BEGINNING FUND BALANCE		310,801.11	564,892.75	564,892.75	564,892.75	608,861.38
ENDING FUND BALANCE		564,892.75	309,585.18	583,443.06	608,861.38	593,918.12

Local Street Fund
Budget

	Fiscal year 2020-2021	Fiscal year 2021-2022	Fiscal year 2022-2023	Fiscal year 2023-2024	Fiscal year 2024-2025	Fiscal year 2025-2026	Fiscal year 2026-2027	Fiscal year 2027-2028
Beginning Balance:	\$ 297,272.65	\$ 551,364.29	\$ 595,332.92	\$ 580,389.66	\$ 813,550.50	\$ 406,372.15	\$ 631,447.84	\$ 734,824.66
REVENUE:								
Act 51	\$ 134,464.71	\$ 134,721.00	\$ 145,565.00	\$ 152,216.00	\$ 155,260.32	\$ 158,365.53	\$ 161,532.84	\$ 164,763.49
General Fund Transfer	\$ 208,001.32	\$ 423,905.00	\$ 350,000.00	\$ 360,500.00	\$ 371,315.00	\$ 382,454.45	\$ 393,928.08	\$ 405,745.93
Major Street Transfer	\$ 168,732.49	\$ 245,412.50	\$ 242,255.00	\$ 251,195.50	\$ 203,207.46	\$ 205,239.53	\$ 207,291.92	\$ 209,364.84
CDBG Award								
DDA Transfer								
Misc.	\$ 11,228.62	\$ 3,000.00	\$ 71,433.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total:	\$ 819,699.79	\$ 1,358,402.79	\$ 1,404,585.92	\$ 1,347,301.16	\$ 1,546,333.28	\$ 1,155,431.66	\$ 1,397,200.69	\$ 1,517,698.92
EXPENDITURES:								
Capital Outlay & Prof. Services	\$ 140,984.60	\$ 553,590.13	\$ 613,975.00	\$ 317,626.00	\$ 917,760.00	\$ 295,528.00	\$ 427,482.00	\$ 358,216.00
Maintenance	\$ 45,132.90	\$ 89,963.79	\$ 89,792.37	\$ 92,486.14	\$ 95,260.73	\$ 98,118.55	\$ 101,062.10	\$ 104,093.97
Traffic	\$ 9,312.00	\$ 13,193.34	\$ 13,559.28	\$ 13,966.06	\$ 14,385.04	\$ 14,816.59	\$ 15,261.09	\$ 15,718.92
Winter Maintenance	\$ 52,352.68	\$ 86,160.61	\$ 86,707.61	\$ 89,308.84	\$ 91,988.10	\$ 94,747.75	\$ 97,590.18	\$ 100,517.88
Administration	\$ 20,553.32	\$ 20,162.00	\$ 20,162.00	\$ 20,363.62	\$ 20,567.26	\$ 20,772.93	\$ 20,980.66	\$ 21,190.46
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 268,335.50	\$ 763,069.87	\$ 824,196.26	\$ 533,750.66	\$ 1,139,961.13	\$ 523,983.81	\$ 662,376.03	\$ 599,737.24
Estimated Ending Balance:	\$ 551,364.29	\$ 595,332.92	\$ 580,389.66	\$ 813,550.50	\$ 406,372.15	\$ 631,447.84	\$ 734,824.66	\$ 917,961.69

HISTORIC DISTRICT FUND

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

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

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	70.14	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	70.14	0.00	0.00	0.00	0.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	60,000.00	25,000.00	0.00	25,000.00	50,000.00
	OTHER REVENUE	60,000.00	25,000.00	0.00	25,000.00	50,000.00
	TOTAL ESTIMATED REVENUES	60,070.14	25,000.00	0.00	25,000.00	50,000.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	45,105.00	25,000.00	18,709.00	25,000.00	50,000.00
	OPERATING	45,105.00	25,000.00	18,709.00	25,000.00	50,000.00
	TOTAL APPROPRIATIONS	45,105.00	25,000.00	18,709.00	25,000.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		14,965.14	0.00	(18,709.00)	0.00	0.00
ESTIMATED REVENUES - FUND 238		60,070.14	25,000.00	0.00	25,000.00	50,000.00
APPROPRIATIONS - FUND 238		45,105.00	25,000.00	18,709.00	25,000.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 238		14,965.14	0.00	(18,709.00)	0.00	0.00
	BEGINNING FUND BALANCE	82,200.69	97,165.83	97,165.83	97,165.83	97,165.83
	ENDING FUND BALANCE	97,165.83	97,165.83	78,456.83	97,165.83	97,165.83

DOWNTOWN DEVELOPMENT AUTHORITY FUND

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

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

Revenue

The primary source of revenue is tax increment financing where the growth in taxes in the DDA District is captured in order to stimulate new public investment.

Appropriations

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

Projects anticipated in the proposed budget include the following:

- | | |
|---|-----------|
| • 75% of City Hall Air Conditioning Upgrades | \$120,000 |
| • Payoff of loan for purchase of property adjacent to Riverview Flats | \$100,000 |
| • Handicapped Ramp Reimbursement | \$50,000 |
| • Museum Stairs Improvements | \$37,500 |
| • 115 Riverside Drive Sidewalk Reimbursement | \$5,000 |

History of Capital Projects

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

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

The streetscape project was extended from Broadway to Lincoln Lake Avenue in 1998 in coordination with projects completed by the Michigan Department of Transportation. The \$245,000 project was supplemented by a Federal Transportation Enhancement Grant of \$80,000. At this time, M-21 was

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

In 1999, the following projects were completed:

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

In 2000, the following projects were completed:

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

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

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

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

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

- Assistance for barrier free ramp, stairs and sidewalks at 202-206 West Main \$16,115.00
- Downtown underground wiring \$33,950.00

- Electric service upgrades at the City Hall block \$10,617.00
- Traffic engineering study for downtown pedestrian crossing \$5,700.00
- Assistance for purchasing 475 S. Hudson (Barton house) at fairgrounds \$50,000.00

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

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

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

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

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

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

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

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

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

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

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

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

- Light repairs at library and veteran's monument \$4,140.58

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

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

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

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

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

- Contribution to Riverwalk Extension project \$50,000.00

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

- Downtown Development Plan \$30,000.00

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

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

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

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

During fiscal year 2017-2018, the following projects were completed:

- Resurfacing of Broadway Street. \$81,425
- Improvements to the old DPW Building for Riverwalk events \$9,845

During fiscal year 2019-2020, the following projects were completed:

- Purchase of 238 High Street. \$225,000
- Paving of Riverside Drive from Main to Elm \$93,000

During fiscal year 2020-2021, the following projects were completed:

- Resurfacing of Riverside Drive \$72,235
- Replacing Trash Receptacles and Benches \$22,683
- City Hall Temperature Controls \$11,500

During fiscal year 2021-2022, the following projects were completed:

- Contribution to Showboat Restrooms \$74,809
- Contribution to Amity St. Resurfacing \$45,883
- Replacement of Electric Charging Stations \$36,000
- Showboat Brick Installation \$17,782

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	706,176.53	755,000.00	786,226.38	777,247.00	799,328.00
	TAXES	706,176.53	755,000.00	786,226.38	777,247.00	799,328.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	323.40	2,500.00	0.00	2,500.00	500.00
	INTEREST AND RENTS	323.40	2,500.00	0.00	2,500.00	500.00
	TOTAL ESTIMATED REVENUES	706,499.93	757,500.00	786,226.38	779,747.00	799,828.00
NET OF REVENUES/APPROPRIATIONS - 000 -		706,499.93	757,500.00	786,226.38	779,747.00	799,828.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	113,811.85	270,000.00	156,115.19	318,000.00	262,500.00
	AMITY				46,000.00	0.00
	RESTROOMS				76,000.00	0.00
	EV CHARGING STATIONS				36,000.00	0.00
	VALLEY VISTA				145,000.00	0.00
	BRICKS				15,000.00	0.00
	MONROE (WILL NOT COMPLETE)				100,000.00	0.00
	HANDICAPPED ACCESSIBLE RAMP REIMBURSEMENT				0.00	50,000.00
	115 RIVERSIDE SIDEWALK				0.00	5,000.00
	PHASE 1 TRAIL				0.00	50,000.00
	CITY HALL AIR CONDITIONING UPGRADES				0.00	120,000.00
	MUSEUM STAIRS				0.00	37,500.00
	GL # FOOTNOTE TOTAL:				418,000.00	262,500.00
	CAPITAL	113,811.85	270,000.00	156,115.19	318,000.00	262,500.00
	TOTAL APPROPRIATIONS	113,811.85	270,000.00	156,115.19	318,000.00	262,500.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLA		(113,811.85)	(270,000.00)	(156,115.19)	(318,000.00)	(262,500.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	15,790.45	18,149.25	15,034.03	18,149.25	17,958.43
248-463-707.000	SALARIES-TEMPORARY	11,969.00	9,780.00	8,871.78	9,780.00	12,500.00
248-463-709.000	SALARIES-OVERTIME	1,236.24	1,100.00	3,519.20	1,100.00	1,300.00
248-463-715.000	SOCIAL SECURITY	2,686.63	2,220.00	2,439.21	2,200.00	2,430.00
248-463-716.000	HEALTH INSURANCE	2,484.52	4,727.86	2,266.39	4,727.86	4,674.35
248-463-717.000	LIFE INSURANCE	43.55	59.23	53.91	0.00	53.11
248-463-718.000	PENSION	1,967.95	3,447.00	2,447.85	3,447.00	3,500.00

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,795.84
248-463-721.000	LONGEVITY	52.00	52.00	52.00	52.00	50.00
248-463-722.000	WORKERS COMPENSATION	1,134.99	1,000.00	1,277.09	1,000.00	1,500.00
248-463-723.000	DENTAL INSURANCE	154.05	348.37	174.78	348.37	234.39
248-463-724.000	EYECARE	47.94	100.20	55.13	100.20	57.78
248-463-725.000	DISABILITY	94.38	134.34	131.98	134.34	118.89
PERSONNEL		37,661.70	41,118.25	36,323.35	41,039.02	46,172.79
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	6,797.34	7,500.00	1,554.08	7,500.00	6,500.00
SUPPLIES		6,797.34	7,500.00	1,554.08	7,500.00	6,500.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	3,888.97	1,000.00	2,328.70	4,000.00	3,000.00
248-463-930.000	REPAIR & MAINTENANCE	3,443.94	20,000.00	2,539.96	20,000.00	20,000.00
PROFESSIONAL & CONTRACTUAL		7,332.91	21,000.00	4,868.66	24,000.00	23,000.00
OPERATING						
248-463-880.000	COMMUNITY PROMOTION	14,694.32	48,620.00	8,607.57	38,620.00	10,250.00
	FOOTNOTE AMOUNTS:				0.00	10,250.00
	SOCIAL DISTRICT COSTS					
248-463-920.000	PUBLIC UTILITIES	13,492.97	18,000.00	13,346.84	18,000.00	18,000.00
248-463-940.000	RENTALS	26,000.00	26,000.00	18,407.71	26,000.00	26,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	4,139.69	2,500.00	2,540.43	3,000.00	2,500.00
OPERATING		58,326.98	95,120.00	42,902.55	85,620.00	56,750.00
TOTAL APPROPRIATIONS		110,118.93	164,738.25	85,648.64	158,159.02	132,422.79
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(110,118.93)	(164,738.25)	(85,648.64)	(158,159.02)	(132,422.79)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	33,598.84	34,096.40	27,234.55	34,096.00	43,700.00
248-483-715.000	SOCIAL SECURITY	2,606.04	2,608.00	2,152.42	2,608.00	3,343.00
248-483-716.000	HEALTH INSURANCE	2,070.13	2,187.68	2,193.45	2,187.68	2,379.45
248-483-717.000	LIFE INSURANCE	43.21	54.56	36.09	54.56	56.11
248-483-718.000	PENSION	9,478.62	9,471.00	6,314.00	9,471.00	10,978.02
248-483-721.000	LONGEVITY	52.03	71.50	38.98	71.50	100.75
248-483-722.000	WORKERS COMPENSATION	167.66	200.00	123.16	200.00	200.00
248-483-723.000	DENTAL INSURANCE	165.81	173.16	122.05	173.16	197.04
248-483-724.000	EYECARE	18.98	15.53	39.56	15.53	55.27
248-483-725.000	DISABILITY INSURANCE	178.17	196.51	155.90	196.51	248.79
PERSONNEL		48,379.49	49,074.34	38,410.16	49,073.94	61,258.43
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	16,056.00	16,056.00	0.00	16,056.00	16,056.00
PROFESSIONAL & CONTRACTUAL		16,056.00	16,056.00	0.00	16,056.00	16,056.00
TOTAL APPROPRIATIONS		64,435.49	65,130.34	38,410.16	65,129.94	77,314.43
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(64,435.49)	(65,130.34)	(38,410.16)	(65,129.94)	(77,314.43)
Dept 740 - COMMUNITY PROMOTIONS						

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

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	64,027.00	65,000.00	13,582.00	75,000.00	75,000.00
	OPERATING	64,027.00	65,000.00	13,582.00	75,000.00	75,000.00
	TOTAL APPROPRIATIONS	64,027.00	65,000.00	13,582.00	75,000.00	75,000.00
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY PRO		(64,027.00)	(65,000.00)	(13,582.00)	(75,000.00)	(75,000.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
248-906-991.000	PRINCIPAL ON BONDS	33,000.00	33,000.00	32,422.67	32,422.00	100,000.00
248-906-995.000	INTEREST ON BONDS	1,263.28	1,263.28	2,329.87	2,329.87	2,400.00
	DEBT SERVICE	34,263.28	34,263.28	34,752.54	34,751.87	102,400.00
	TOTAL APPROPRIATIONS	34,263.28	34,263.28	34,752.54	34,751.87	102,400.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(34,263.28)	(34,263.28)	(34,752.54)	(34,751.87)	(102,400.00)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	308,632.00	312,632.00	293,518.76	293,518.76	291,737.00
248-965-999.203	TRANSFER TO LOCAL STREET FUND	0.00	184,000.00	0.00	0.00	0.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	34,680.00	0.00	0.00	0.00	0.00
	TRANSFERS OUT	343,312.00	496,632.00	293,518.76	293,518.76	291,737.00
	TOTAL APPROPRIATIONS	343,312.00	496,632.00	293,518.76	293,518.76	291,737.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(343,312.00)	(496,632.00)	(293,518.76)	(293,518.76)	(291,737.00)
ESTIMATED REVENUES - FUND 248		706,499.93	757,500.00	786,226.38	779,747.00	799,828.00
APPROPRIATIONS - FUND 248		729,968.55	1,095,763.87	622,027.29	944,559.59	941,374.22
NET OF REVENUES/APPROPRIATIONS - FUND 248		(23,468.62)	(338,263.87)	164,199.09	(164,812.59)	(141,546.22)
BEGINNING FUND BALANCE		419,933.63	396,465.01	396,465.01	396,465.01	231,652.42
ENDING FUND BALANCE		396,465.01	58,201.14	560,664.10	231,652.42	90,106.20

Downtown Development Authority Fund
Budget

	Fiscal year 2021--2022		Fiscal year 2022-2023
Beginning Balance:	\$ 403,248.64	\$	238,436.05
REVENUE:			
TIFA	\$ 777,247.00	\$	799,328.00
Interest	\$ 2,500.00	\$	500.00
Light and Power bond proceeds			
Total:	\$ 1,182,995.64	\$	1,038,264.05
EXPENDITURES:			
Capital Outlay & Prof. Services	\$ 318,000.00	\$	262,500.00
Maintenance & Admin.	\$ 158,159.02	\$	132,422.79
Administration	\$ 65,129.94	\$	77,314.43
Marketing	\$ 75,000.00	\$	75,000.00
Transfer to General Fund/City Hall	\$ 293,518.76	\$	291,737.00
Transfer to Equipment Fund			
Pmt to Light and Power	\$ 34,751.87	\$	102,400.00
Total:	\$ 944,559.59	\$	941,374.22
Estimated Ending Balance:	\$ 238,436.05	\$	96,889.83

BUDGET REPORT FOR CITY OF LOWELL
Fund: 249 BUILDING INSPECTION FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
249-000-627.000	BUILDING INSPECTOR FEES	82,046.00	75,000.00	95,128.00	100,000.00	90,000.00
CHARGES FOR SERVICES		82,046.00	75,000.00	95,128.00	100,000.00	90,000.00
TOTAL ESTIMATED REVENUES		82,046.00	75,000.00	95,128.00	100,000.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		82,046.00	75,000.00	95,128.00	100,000.00	90,000.00
Dept 371 - BUILDING INSPECTION DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
249-371-802.000	CONTRACTUAL	71,353.80	65,000.00	79,684.20	100,000.00	90,000.00
PROFESSIONAL & CONTRACTUAL		71,353.80	65,000.00	79,684.20	100,000.00	90,000.00
TOTAL APPROPRIATIONS		71,353.80	65,000.00	79,684.20	100,000.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSPEC		(71,353.80)	(65,000.00)	(79,684.20)	(100,000.00)	(90,000.00)
ESTIMATED REVENUES - FUND 249		82,046.00	75,000.00	95,128.00	100,000.00	90,000.00
APPROPRIATIONS - FUND 249		71,353.80	65,000.00	79,684.20	100,000.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 249		10,692.20	10,000.00	15,443.80	0.00	0.00
BEGINNING FUND BALANCE		16,434.12	27,126.32	27,126.32	27,126.32	27,126.32
ENDING FUND BALANCE		27,126.32	37,126.32	42,570.12	27,126.32	27,126.32

DESIGNATED CONTRIBUTIONS FUND

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

- Dog Park
- Arbor Board tree replacement program
- Community Garden
- Cheryl Staal Estate
- Police defibrilators
- Donna Jean Ford Fund

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
260-000-528.000-BG2114	OTHER FEDERAL GRANTS	0.00	0.00	219,165.02	219,165.02	218,286.50
STATE GRANTS		0.00	0.00	219,165.02	219,165.02	218,286.50
OTHER REVENUE						
260-000-695.000	CONTRIBUTIONS	12,118.78	0.00	104,897.46	104,897.00	0.00
OTHER REVENUE		12,118.78	0.00	104,897.46	104,897.00	0.00
TRANSFERS IN						
260-000-699.715	TRANSFER FROM LOOK FUND	15,843.44	0.00	0.00	0.00	0.00
TRANSFERS IN		15,843.44	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		27,962.22	0.00	324,062.48	324,062.02	218,286.50
NET OF REVENUES/APPROPRIATIONS - 000 -		27,962.22	0.00	324,062.48	324,062.02	218,286.50
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
OTHER REVENUE						
260-301-690.000	GRAND RAPIDS FOUNDATION GRANTS	0.00	0.00	7,500.00	7,500.00	0.00
OTHER REVENUE		0.00	0.00	7,500.00	7,500.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	7,500.00	7,500.00	0.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-301-802.000-PO2021	CONTRACTUAL	0.00	0.00	7,500.00	7,500.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	7,500.00	7,500.00	0.00
CAPITAL						
260-301-981.000-BG2114	POLICE VEHICLES	0.00	0.00	48,345.78	48,345.78	0.00
	FOOTNOTE AMOUNTS:				0.00	102,933.56
260-301-984.000	PURCHASE TWO POLICE VEHICLES					
	EQUIPMENT	3,860.25	0.00	0.00	0.00	0.00
CAPITAL		3,860.25	0.00	48,345.78	48,345.78	0.00
TOTAL APPROPRIATIONS		3,860.25	0.00	55,845.78	55,845.78	0.00
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME		(3,860.25)	0.00	(48,345.78)	(48,345.78)	0.00
Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
CAPITAL						
260-747-970.000	CAPITAL OUTLAY	0.00	0.00	76,566.60	76,566.60	0.00
CAPITAL		0.00	0.00	76,566.60	76,566.60	0.00
TOTAL APPROPRIATIONS		0.00	0.00	76,566.60	76,566.60	0.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA		0.00	0.00	(76,566.60)	(76,566.60)	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
260-751-645.000	SALES-BLACK GARBAGE BAGS	0.00	0.00	2,000.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
CHARGES FOR SERVICES		0.00	0.00	2,000.00	0.00	0.00
OTHER REVENUE						
260-751-675.000-PK1701	SHOWBOAT DONATION	676,130.90	150,000.00	4,100.00	4,100.00	0.00
260-751-690.000	GRAND RAPIDS FOUNDATION GRANTS	150,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE		826,130.90	150,000.00	4,100.00	4,100.00	0.00
TRANSFERS IN						
260-751-699.598	TRANSFER FROM CABLE	0.00	0.00	(7,480.67)	0.00	0.00
TRANSFERS IN		0.00	0.00	(7,480.67)	0.00	0.00
TOTAL ESTIMATED REVENUES		826,130.90	150,000.00	(1,380.67)	4,100.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-751-740.000	OPERATING SUPPLIES	466.83	0.00	0.00	0.00	0.00
SUPPLIES		466.83	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-751-801.000-PK1701	PROFESSIONAL SERVICES	0.00	0.00	610.50	610.50	0.00
PROFESSIONAL & CONTRACTUAL		0.00	0.00	610.50	610.50	0.00
OPERATING						
260-751-920.000-PK1701	PUBLIC UTILITIES	1,080.96	0.00	2,187.91	2,200.00	0.00
260-751-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	5,640.84	5,640.00	0.00
OPERATING		1,080.96	0.00	7,828.75	7,840.00	0.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	2,557,825.74	150,000.00	132,821.95	149,662.08	0.00
CAPITAL		2,557,825.74	150,000.00	132,821.95	149,662.08	0.00
TOTAL APPROPRIATIONS		2,559,373.53	150,000.00	141,261.20	158,112.58	0.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(1,733,242.63)	0.00	(142,641.87)	(154,012.58)	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DONATIONS	1,180.00	1,000.00	1,400.00	1,400.00	500.00
INTEREST AND RENTS		1,180.00	1,000.00	1,400.00	1,400.00	500.00
TOTAL ESTIMATED REVENUES		1,180.00	1,000.00	1,400.00	1,400.00	500.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	79.77	0.00	417.72	500.00	500.00
SUPPLIES		79.77	0.00	417.72	500.00	500.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	124.00	500.00	917.00	950.00	950.00
PROFESSIONAL & CONTRACTUAL		124.00	500.00	917.00	950.00	950.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	547.03	500.00	530.10	500.00	500.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 758 - DOG PARK						
APPROPRIATIONS						
OPERATING						
OPERATING		547.03	500.00	530.10	500.00	500.00
TOTAL APPROPRIATIONS		750.80	1,000.00	1,864.82	1,950.00	1,950.00
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		429.20	0.00	(464.82)	(550.00)	(1,450.00)
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	DONATIONS	190.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS		190.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		190.00	0.00	0.00	0.00	0.00
APPROPRIATIONS						
SUPPLIES						
260-759-740.000	OPERATING SUPPLIES	573.00	0.00	0.00	0.00	0.00
SUPPLIES		573.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		573.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GARDE		(383.00)	0.00	0.00	0.00	0.00
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
SUPPLIES						
260-774-740.000	DONNA JEAN FORD GARDEN	391.87	0.00	1,000.00	1,000.00	0.00
SUPPLIES		391.87	0.00	1,000.00	1,000.00	0.00
TOTAL APPROPRIATIONS		391.87	0.00	1,000.00	1,000.00	0.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT		(391.87)	0.00	(1,000.00)	(1,000.00)	0.00
Dept 790 - LIBRARY						
APPROPRIATIONS						
CAPITAL						
260-790-970.000-BG1815	CAPITAL OUTLAY	2,200.00	0.00	0.00	0.00	0.00
CAPITAL		2,200.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		2,200.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(2,200.00)	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 260		855,463.12	151,000.00	331,581.81	337,062.02	218,786.50
APPROPRIATIONS - FUND 260		2,567,149.45	151,000.00	276,538.40	293,474.96	1,950.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		(1,711,686.33)	0.00	55,043.41	43,587.06	216,836.50
BEGINNING FUND BALANCE		1,922,545.37	210,859.04	210,859.04	210,859.04	254,446.10
ENDING FUND BALANCE		210,859.04	210,859.04	265,902.45	254,446.10	471,282.60

BUDGET REPORT FOR CITY OF LOWELL
Fund: 351 GENERAL DEBT SERVICE (NON-VOTED BONDS)

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
351-000-699.101	TRANSFER FROM GENERAL FUND	308,632.00	312,632.00	0.00	294,000.00	292,000.00
TRANSFERS IN		308,632.00	312,632.00	0.00	294,000.00	292,000.00
TOTAL ESTIMATED REVENUES		308,632.00	312,632.00	0.00	294,000.00	292,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		308,632.00	312,632.00	0.00	294,000.00	292,000.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
351-906-991.000	PRINCIPAL	200,000.00	210,000.00	0.00	215,000.00	245,000.00
351-906-995.000	INTEREST	108,632.52	102,632.00	51,316.26	78,518.76	46,737.00
351-906-996.000	PAYING AGENT FEES	200.00	0.00	620.00	0.00	620.00
DEBT SERVICE		308,832.52	312,632.00	51,936.26	293,518.76	292,357.00
TOTAL APPROPRIATIONS		308,832.52	312,632.00	51,936.26	293,518.76	292,357.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(308,832.52)	(312,632.00)	(51,936.26)	(293,518.76)	(292,357.00)
ESTIMATED REVENUES - FUND 351		308,632.00	312,632.00	0.00	294,000.00	292,000.00
APPROPRIATIONS - FUND 351		308,832.52	312,632.00	51,936.26	293,518.76	292,357.00
NET OF REVENUES/APPROPRIATIONS - FUND 351		(200.52)	0.00	(51,936.26)	481.24	(357.00)
BEGINNING FUND BALANCE		2,854.92	2,654.40	2,654.40	2,654.40	3,135.64
ENDING FUND BALANCE		2,654.40	2,654.40	(49,281.86)	3,135.64	2,778.64

BUDGET REPORT FOR CITY OF LOWELL

Fund: 402 FIRE CAPITAL FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
402-000-699.101	TRANSFER FROM GENERAL FUND	73,000.00	150,000.00	0.00	0.00	100,000.00
TRANSFERS IN		73,000.00	150,000.00	0.00	0.00	100,000.00
TOTAL ESTIMATED REVENUES		73,000.00	150,000.00	0.00	0.00	100,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		73,000.00	150,000.00	0.00	0.00	100,000.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
402-336-981.000	FIRE VEHICLES	0.00	125,000.00	0.00	0.00	157,000.00
CAPITAL		0.00	125,000.00	0.00	0.00	157,000.00
TOTAL APPROPRIATIONS		0.00	125,000.00	0.00	0.00	157,000.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		0.00	(125,000.00)	0.00	0.00	(157,000.00)
ESTIMATED REVENUES - FUND 402		73,000.00	150,000.00	0.00	0.00	100,000.00
APPROPRIATIONS - FUND 402		0.00	125,000.00	0.00	0.00	157,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		73,000.00	25,000.00	0.00	0.00	(57,000.00)
BEGINNING FUND BALANCE		0.00	73,000.00	73,000.00	73,000.00	73,000.00
ENDING FUND BALANCE		73,000.00	98,000.00	73,000.00	73,000.00	16,000.00

AIRPORT FUND

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

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

Casey Brown serves as the Airport Manager providing general oversight and support to operations.

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 581 AIRPORT FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	376.00	376.00	216.00	376.00	376.00
581-000-607.002	GAS SALES	26,963.32	24,000.00	21,189.11	27,000.00	25,000.00
581-000-607.003	HANGAR STORAGE FEES	0.00	560.00	0.00	0.00	0.00
CHARGES FOR SERVICES		27,339.32	24,936.00	21,405.11	27,376.00	25,376.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	19.82	100.00	0.00	20.00	0.00
581-000-667.000	HANGAR RENTAL FEES	39,694.00	40,000.00	38,040.00	40,000.00	40,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00
INTEREST AND RENTS		51,713.82	52,100.00	47,040.00	52,020.00	52,000.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	25.00	0.00	0.00	0.00	0.00
OTHER REVENUE		25.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		79,078.14	77,036.00	68,445.11	79,396.00	77,376.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	38,138.22	28,000.00	27,103.82	28,000.00	35,000.00
SUPPLIES		38,138.22	28,000.00	27,103.82	28,000.00	35,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-802.000	CONTRACTUAL	6,780.00	8,000.00	6,500.00	8,000.00	8,000.00
581-000-910.000	INSURANCE	5,037.00	5,500.00	5,348.00	5,348.00	5,500.00
581-000-930.000	REPAIR & MAINTENANCE	6,107.24	5,000.00	1,460.71	5,000.00	6,000.00
PROFESSIONAL & CONTRACTUAL		17,924.24	18,500.00	13,308.71	18,348.00	19,500.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	5,638.42	8,000.00	5,191.39	8,000.00	8,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	8,539.35	8,500.00	9,522.91	9,500.00	9,000.00
	FOOTNOTE AMOUNTS:				0.00	9,000.00
581-000-968.000	VERGENNES TWP TAXES					
	DEPRECIATION	14,014.00	15,000.00	0.00	15,000.00	15,000.00
OPERATING		28,191.77	31,500.00	14,714.30	32,500.00	32,000.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	1,963.45	0.00	0.00	0.00	20,000.00
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	ASPHALT COAT ON THE RUNWAY					
CAPITAL		1,963.45	0.00	0.00	0.00	20,000.00
TOTAL APPROPRIATIONS		86,217.68	78,000.00	55,126.83	78,848.00	106,500.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(7,139.54)	(964.00)	13,318.28	548.00	(29,124.00)
ESTIMATED REVENUES - FUND 581		79,078.14	77,036.00	68,445.11	79,396.00	77,376.00
APPROPRIATIONS - FUND 581		86,217.68	78,000.00	55,126.83	78,848.00	106,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 581		(7,139.54)	(964.00)	13,318.28	548.00	(29,124.00)
BEGINNING FUND BALANCE		310,371.40	303,231.86	303,231.86	303,231.86	303,779.86
ENDING FUND BALANCE		303,231.86	302,267.86	316,550.14	303,779.86	274,655.86

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2021-2022</u>		<u>2022-2023</u>	
CASH BALANCE - BEGINNING	\$	27,463.27	\$	43,011.27
ADDITIONS (DEDUCTIONS)				
OPERATING REVENUES:				
CHARGES FOR SERVICE	\$	79,396.00	\$	77,376.00
OPERATING EXPENSES:				
SUPPLIES	\$	28,000.00	\$	30,000.00
OTHER SERVICES AND CHARGES	\$	35,848.00	\$	36,500.00
TOTAL OPERATING EXPENSES		63,550.00		63,000.00
NON-OPERATING INCOME (EXPENSES):				
MISCELLANEOUS REVENUE				
ADDITIONS TO ASSETS (asphalt runway)	\$	-	\$	20,000.00
INTEREST EXPENSE				
LOAN PAYMENT				
TOTAL NON-OPERATING	\$	-	\$	20,000.00
CASH BALANCE - ENDING	\$	43,011.27	\$	33,887.27

WASTEWATER FUND

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

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

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current (Residential 5.8" meter)	\$25.43	\$4.20
Proposed	\$27.21	\$4.49

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Resurfacing at WWTP \$15,000

Collection

- Lining Hunt Street Sewer Line \$32,000
- Lining Lincoln Lake Sewer Line \$25,000
- Manhole Rehabilitation \$12,000

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
590-000-569.000	STATE GRANT	0.00	131,000.00	0.00	0.00	0.00
STATE GRANTS		0.00	131,000.00	0.00	0.00	0.00
CHARGES FOR SERVICES						
590-000-627.000	SEWER TAP FEE	1,200.00	0.00	1,200.00	1,200.00	1,200.00
590-000-628.000	READINESS TO SERVE CHARGE	606,442.09	603,605.70	437,406.43	610,708.02	645,031.30
590-000-629.000	TOWNSHIP SERVICE CHARGES	61,461.50	60,000.00	44,790.23	65,000.00	77,185.00
590-000-630.000	OTHER TOWNSHIP CHARGES	0.00	21,600.00	0.00	0.00	0.00
590-000-631.000	SEWER ONLY-SERVICE CHARGE	12,940.75	12,000.00	9,339.30	12,000.00	12,000.00
590-000-633.000	CAPITAL CONNECTION CHARGE	7,426.00	4,000.00	10,176.00	12,000.00	12,000.00
590-000-634.000	TWO PERCENT LATE FEE	490.89	3,000.00	1,428.84	3,000.00	3,000.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	45,128.78	15,000.00	23,929.73	30,000.00	30,000.00
590-000-636.000	DUMPING FEES	260.00	300.00	450.00	450.00	450.00
590-000-637.000	LATE FEE	1,870.00	0.00	6,480.00	8,000.00	8,000.00
590-000-642.000	METERED SALES	381,074.66	381,912.37	270,078.04	399,117.60	426,675.72
CHARGES FOR SERVICES		1,118,294.67	1,101,418.07	805,278.57	1,141,475.62	1,215,542.02
FEDERAL GRANTS						
590-000-514.000	GRANTS-FEDERAL	0.00	63,333.00	0.00	0.00	63,333.00
FEDERAL GRANTS		0.00	63,333.00	0.00	0.00	63,333.00
INTEREST AND RENTS						
590-000-665.000	INTEREST	1,463.11	7,000.00	0.00	1,400.00	1,400.00
590-000-665.003	INTEREST-SPECIAL ASSESSMENT	2,081.68	0.00	0.00	0.00	0.00
INTEREST AND RENTS		3,544.79	7,000.00	0.00	1,400.00	1,400.00
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	1,336.74	100.00	1,489.32	1,500.00	1,500.00
OTHER REVENUE		1,336.74	100.00	1,489.32	1,500.00	1,500.00
TOTAL ESTIMATED REVENUES		1,123,176.20	1,302,851.07	806,767.89	1,144,375.62	1,281,775.02
APPROPRIATIONS						
OPERATING						
590-000-968.000	DEPRECIATION	97,457.00	0.00	0.00	0.00	0.00
OPERATING		97,457.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		97,457.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,025,719.20	1,302,851.07	806,767.89	1,144,375.62	1,281,775.02
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	44.40	0.00	90.78	0.00	0.00
590-550-709.000	SALARIES-OVERTIME	43.05	200.00	85.66	100.00	0.00
590-550-715.000	SOCIAL SECURITY	6.64	15.00	12.00	15.00	0.00
590-550-716.000	HEALTH INSURANCE	0.00	0.00	33.48	34.00	0.00
590-550-717.000	LIFE INSURANCE	0.14	0.00	1.26	1.26	0.00
590-550-722.000	WORKERS COMPENSATION	0.07	10.00	2.79	2.79	10.00
590-550-723.000	DENTAL INSURANCE	0.57	0.00	2.83	3.00	0.00
590-550-724.000	EYECARE	0.31	0.00	0.67	1.00	0.00
590-550-725.000	DISABILITY INSURANCE	0.32	0.00	3.25	0.00	4.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		95.50	225.00	232.72	157.05	14.00
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	0.00	5,000.00	0.00	0.00	0.00
590-550-802.000	CONTRACTUAL	479,327.87	476,340.00	296,384.43	508,734.00	530,303.10
	FOOTNOTE AMOUNTS:				0.00	515,303.10
	VEOLIA CONTRACT					
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	PAYMENT OF SURCHARGES TO VEOLIA					
	GL # FOOTNOTE TOTAL:					530,303.10
590-550-910.000	INSURANCE	16,691.00	17,500.00	17,975.00	17,975.00	18,500.00
590-550-930.000	REPAIR & MAINTENANCE	31,047.35	25,000.00	14,139.65	25,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		527,066.22	523,840.00	328,499.08	551,709.00	573,803.10
OPERATING						
590-550-850.000	COMMUNICATIONS	0.00	300.00	477.73	500.00	500.00
590-550-940.000	RENTALS	300.00	300.00	351.94	400.00	400.00
OPERATING		300.00	600.00	829.67	900.00	900.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	0.07	75,000.00	28,306.00	75,000.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	RESURFACING AROUND WASTEWATER PLANT					
CAPITAL		0.07	75,000.00	28,306.00	75,000.00	15,000.00
TOTAL APPROPRIATIONS		527,461.79	599,665.00	357,867.47	627,766.05	589,717.10
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT		(527,461.79)	(599,665.00)	(357,867.47)	(627,766.05)	(589,717.10)
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	40,311.20	28,845.44	39,741.02	40,311.20	32,871.70
590-551-707.000	SALARIES-TEMPORARY	121.94	4,150.00	26.00	4,150.00	150.00
590-551-708.000	STANDBY	2,062.73	1,500.00	1,335.40	1,500.00	1,500.00
590-551-709.000	SALARIES-OVERTIME	2,897.78	2,500.00	1,956.99	2,500.00	3,000.00
590-551-715.000	SOCIAL SECURITY	3,302.63	2,715.00	3,132.95	2,850.00	2,640.91
590-551-716.000	HEALTH INSURANCE	5,748.77	6,051.86	5,892.33	6,051.86	6,433.63
590-551-717.000	LIFE INSURANCE	85.93	84.18	98.00	95.00	75.75
590-551-718.000	PENSION	6,866.27	9,635.00	6,374.11	9,635.00	8,233.52
590-551-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,370.79
590-551-721.000	LONGEVITY	78.00	78.00	77.99	78.00	78.00
590-551-722.000	WORKERS COMPENSATION	(2,230.20)	2,500.00	1,865.93	2,500.00	2,800.00
590-551-723.000	DENTAL INSURANCE	449.37	480.30	530.39	500.00	492.53
590-551-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	1,750.00
	FOOTNOTE AMOUNTS:				0.00	1,750.00
	OPEB SET ASIDE FOR BRECKEN (35% ALLOCATION)					
590-551-724.000	EYECARE	112.39	121.05	113.95	100.00	123.80
590-551-725.000	DISABILITY INSURANCE	236.71	206.35	237.48	225.00	193.59
PERSONNEL		60,043.52	58,867.18	61,382.54	70,496.06	61,714.22
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	1,059.83	1,500.00	0.00	1,500.00	1,500.00
590-551-744.000	UNIFORMS	593.48	1,250.00	52.99	1,250.00	1,250.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 551 - COLLECTION						
APPROPRIATIONS						
SUPPLIES						
SUPPLIES		1,653.31	2,750.00	52.99	2,750.00	2,750.00
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	5,000.00	0.00	5,000.00	5,000.00
590-551-801.000	PROFESSIONAL SERVICES	0.00	1,000.00	1,961.00	1,000.00	1,000.00
590-551-802.000	CONTRACTUAL	0.00	65,000.00	0.00	65,000.00	65,000.00
	FOOTNOTE AMOUNTS:				65,000.00	65,000.00
	LINE CLEANING AND TELEVISIONING 1/3 OF SYSTEM					
590-551-910.000	INSURANCE	750.00	750.00	750.00	750.00	750.00
590-551-930.000	REPAIR & MAINTENANCE	58,069.40	60,500.00	44,020.08	60,500.00	60,500.00
	FOOTNOTE AMOUNTS:				0.00	25,000.00
	MAIN REPAIRS					
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	EMERGENCY BACKUPS					
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	WATER METERS/PARTS					
	FOOTNOTE AMOUNTS:				0.00	500.00
	EQUIPMENT/TOOLS					
	GL # FOOTNOTE TOTAL:					60,500.00
PROFESSIONAL & CONTRACTUAL		58,819.40	132,250.00	46,731.08	132,250.00	132,250.00
OPERATING						
590-551-850.000	COMMUNICATIONS	1,031.05	1,000.00	652.05	1,500.00	1,000.00
590-551-864.000	CONFERENCES & CONVENTIONS	261.50	3,500.00	1,532.20	3,500.00	3,500.00
590-551-940.000	RENTALS	15,000.00	13,000.00	13,097.09	15,000.00	13,000.00
590-551-955.000	MISCELLANEOUS EXPENSE	809.25	1,000.00	945.38	1,000.00	1,000.00
OPERATING		17,101.80	18,500.00	16,226.72	21,000.00	18,500.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	12,281.11	220,225.00	60,931.57	67,138.00	69,000.00
	FOOTNOTE AMOUNTS:				0.00	32,000.00
	LINING HUNT ST SEWER 32000					
	FOOTNOTE AMOUNTS:				0.00	25,000.00
	LINING LINCOLN LAKE SEWER					
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	MANHOLE REHAB					
	FOOTNOTE AMOUNTS:				37,131.78	0.00
	FOREMAN					
	FOOTNOTE AMOUNTS:				30,000.00	0.00
	MONROE (REIMBURSED BY USDA)					
	GL # FOOTNOTE TOTAL:				67,131.78	69,000.00
CAPITAL		12,281.11	220,225.00	60,931.57	67,138.00	69,000.00
TOTAL APPROPRIATIONS		149,899.14	432,592.18	185,324.90	293,634.06	284,214.22
NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION		(149,899.14)	(432,592.18)	(185,324.90)	(293,634.06)	(284,214.22)
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	24,580.51	18,456.36	14,122.31	18,456.36	22,507.37
590-552-703.000	SALARIES-METER READS	4,246.56	4,700.00	3,181.21	4,700.00	4,700.00
590-552-715.000	SOCIAL SECURITY	1,549.60	1,411.00	1,006.16	1,411.00	1,989.00
590-552-716.000	HEALTH INSURANCE	(94,214.09)	6,784.28	5,055.83	6,784.28	18,091.88

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-717.000	LIFE INSURANCE	57.78	58.46	42.60	58.46	62.60
590-552-718.000	PENSION	8,935.11	10,147.00	6,765.03	10,147.00	7,445.73
590-552-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,020.74
590-552-721.000	LONGEVITY	130.00	141.38	130.00	141.38	22.75
590-552-722.000	WORKERS COMPENSATION	42.60	221.39	62.09	221.39	250.00
590-552-723.000	DENTAL INSURANCE	273.97	245.10	180.87	245.10	271.98
590-552-724.000	EYECARE	106.19	89.03	66.75	89.03	118.30
590-552-725.000	DISABILITY	125.38	127.26	100.44	127.26	148.17
PERSONNEL		(54,166.39)	42,381.26	30,713.29	42,381.26	56,628.52
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	105.59	0.00	685.99	700.00	700.00
590-552-730.000	POSTAGE	2,672.61	3,000.00	2,125.00	3,000.00	3,200.00
590-552-740.000	OPERATING SUPPLIES	886.13	1,000.00	255.85	1,000.00	1,200.00
SUPPLIES		3,664.33	4,000.00	3,066.84	4,700.00	5,100.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	383.60	400.00	282.58	400.00	400.00
590-552-941.000	DATA PROCESSING	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00
590-552-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	66.25	66.25	66.00
590-552-969.000	BAD DEBTS	0.00	0.00	156.67	156.57	150.00
OPERATING		27,883.60	27,900.00	28,005.50	28,122.82	28,116.00
TOTAL APPROPRIATIONS		(22,618.46)	74,281.26	61,785.63	75,204.08	89,844.52
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCOUN		22,618.46	(74,281.26)	(61,785.63)	(75,204.08)	(89,844.52)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	29,415.83	10,000.00	9,397.62	15,000.00	15,000.00
590-553-830.000	ADMINISTRATIVE SERVICES	117,504.00	117,504.00	0.00	117,504.00	117,504.00
PROFESSIONAL & CONTRACTUAL		146,919.83	127,504.00	9,397.62	132,504.00	132,504.00
OPERATING						
590-553-955.000	MISCELLANEOUS EXPENSE	(233.35)	0.00	40,118.75	0.00	0.00
590-553-968.000	DEPRECIATION	0.00	110,000.00	0.00	110,000.00	110,000.00
OPERATING		(233.35)	110,000.00	40,118.75	110,000.00	110,000.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
	FOOTNOTE AMOUNTS:				0.00	70,000.00
	PRINCIPAL 2016 CAPITAL BOND ENDS 2042					
590-553-995.000	INTEREST-BONDS	74,237.50	81,287.50	41,168.75	81,287.50	81,287.50
	FOOTNOTE AMOUNTS:				0.00	81,287.50
	INTEREST 2016 CAPITAL IMPROVEMENT BOND					
590-553-996.000	PAYING AGENT FEES	150.00	0.00	250.00	250.00	300.00
DEBT SERVICE		74,387.50	151,287.50	111,418.75	151,537.50	151,587.50
TOTAL APPROPRIATIONS		221,073.98	388,791.50	160,935.12	394,041.50	394,091.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATION		(221,073.98)	(388,791.50)	(160,935.12)	(394,041.50)	(394,091.50)
ESTIMATED REVENUES - FUND 590		1,123,176.20	1,302,851.07	806,767.89	1,144,375.62	1,281,775.02

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
	APPROPRIATIONS - FUND 590	973,273.45	1,495,329.94	765,913.12	1,390,645.69	1,357,867.34
	NET OF REVENUES/APPROPRIATIONS - FUND 590	149,902.75	(192,478.87)	40,854.77	(246,270.07)	(76,092.32)
	BEGINNING FUND BALANCE	2,999,021.39	3,148,924.14	3,148,924.14	3,148,924.14	2,902,654.07
	ENDING FUND BALANCE	3,148,924.14	2,956,445.27	3,189,778.91	2,902,654.07	2,826,561.75

WASTEWATER FUND
ESTIMATE CASH POSITION

	<u>2021-2022</u>	<u>2022-2023</u>
CASH BALANCE - BEGINNING	1,910,754.37	1,774,484.30
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES		
INTEREST	\$ 1,141,475.62	\$ 1,215,542.02
STATE GRANT	\$ 1,400.00	\$ 1,400.00
FEDERAL GRANT	\$ -	\$ -
MISC	\$ -	\$ 63,333.33
TOTAL OPERATING REVENUES	\$ 1,500.00	\$ 1,500.00
	\$ 1,144,375.62	\$ 1,281,775.35
TOTAL REVENUES		
	\$ 3,055,129.99	\$ 3,056,259.65
OPERATING EXPENSES:		
TREATMENT		
TRANSMISSION AND DISTRIBUTION	\$ 627,766.05	\$ 589,717.10
CUSTOMER ACCOUNT	\$ 293,634.06	\$ 284,212.22
ADMINISTRATIVE AND GENERAL	\$ 75,204.08	\$ 89,844.52
	\$ 394,041.50	\$ 394,091.50
TOTAL OPERATING EXPENSES		
	\$ 1,390,645.69	\$ 1,357,865.34
CASH BALANCE (W/DEPRECIATION - ENDING DEPRECIATION	\$ 1,664,484.30	\$ 1,698,394.31
	\$ 110,000.00	\$ 110,000.00
TOTAL CASH IN HAND		
	\$ 1,774,484.30	\$ 1,808,394.31

WATER FUND

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

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

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

The proposed budget reflects the following adjustments for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$26.35	\$2.56
Proposed	\$26.61	\$2.59

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Variable Frequency Drive for Two Filter Pumps \$55,000
- Replace Gas Chlorinator \$15,000
- Replace Chlorine Leak Detector \$5,000

Collection

- Service Line Investigation (Lead Copper Rule) \$45,000

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-627.000	WATER METERS	5,372.66	1,500.00	3,580.08	4,000.00	1,500.00
591-000-628.000	READINESS TO SERVE CHARGE	649,658.50	673,919.30	483,571.36	673,919.30	682,425.95
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
591-000-632.000	METERED SALES-TOWNSHIP	274,452.03	234,757.00	187,045.65	234,757.00	272,981.79
591-000-633.000	CAPITAL CONNECTION CHARGE	13,891.00	5,000.00	16,433.00	17,000.00	15,000.00
591-000-634.000	TWO PERCENT LATE FEE	378.31	0.00	1,191.22	1,500.00	1,500.00
591-000-637.000	LATE FEE	1,870.00	0.00	6,480.00	7,000.00	7,000.00
591-000-642.000	METERED SALES	357,741.01	282,542.08	253,140.77	357,741.00	410,117.44
591-000-656.000	SERVICE-ON FEE	5,425.92	3,500.00	1,696.36	3,500.00	3,500.00
CHARGES FOR SERVICES		1,311,489.43	1,203,918.38	955,838.44	1,302,117.30	1,396,725.18
INTEREST AND RENTS						
591-000-665.000	INTEREST	1,285.61	3,000.00	0.00	1,000.00	3,000.00
591-000-667.000	RENTAL FEES	6,000.00	5,040.00	5,200.00	6,240.00	0.00
591-000-670.011	RENTALS-WATER FUND	149.99	0.00	0.00	0.00	0.00
INTEREST AND RENTS		7,435.60	8,040.00	5,200.00	7,240.00	3,000.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	20,733.88	5,000.00	2,093.84	2,100.00	5,000.00
591-000-698.000	PROCEEDS FROM LOAN	0.00	63,333.33	0.00	0.00	63,333.33
OTHER REVENUE		20,733.88	68,333.33	2,093.84	2,100.00	68,333.33
TOTAL ESTIMATED REVENUES		1,339,658.91	1,280,291.71	963,132.28	1,311,457.30	1,468,058.51
APPROPRIATIONS						
OPERATING						
591-000-968.000	DEPRECIATION	183,316.00	0.00	0.00	0.00	0.00
OPERATING		183,316.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		183,316.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,156,342.91	1,280,291.71	963,132.28	1,311,457.30	1,468,058.51
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	156,072.64	141,523.20	120,842.13	141,523.00	183,980.68
591-570-707.000	SALARIES-TEMPORARY	31.67	100.00	0.00	100.00	100.00
591-570-709.000	SALARIES-OVERTIME	26,174.44	37,000.00	12,094.30	37,000.00	27,000.00
591-570-715.000	SOCIAL SECURITY	13,787.62	13,665.00	10,249.58	13,665.00	16,000.00
591-570-716.000	HEALTH INSURANCE	20,821.70	20,630.87	13,856.09	20,630.87	25,584.88
591-570-717.000	LIFE INSURANCE	254.11	311.76	223.87	311.76	371.74
591-570-718.000	PENSION	(51,442.38)	54,120.00	37,795.68	54,120.00	54,890.12
591-570-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	3,821.19
591-570-721.000	LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
591-570-722.000	WORKERS COMPENSATION	3,429.95	6,500.00	4,775.04	6,500.00	8,000.00
591-570-723.000	DENTAL INSURANCE	1,305.14	1,566.96	1,122.86	1,566.96	1,996.16
591-570-723.001	OPEB CONTRIBUTION	0.00	0.00	0.00	0.00	13,250.00
FOOTNOTE AMOUNTS:						
OPEB CONTRIBUTION FOR VANVEELEN, T. PHILLIPS & BRECKEN (65%)					0.00	13,250.00
591-570-724.000	EYECARE	564.56	621.36	437.97	621.36	823.30
591-570-725.000	DISABILITY INSURANCE	921.27	1,906.68	671.30	1,906.68	1,116.16
PERSONNEL		173,220.72	279,245.83	203,368.82	279,245.63	338,234.23

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 570 - TREATMENT						
APPROPRIATIONS						
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	23.36	500.00	72.89	72.89	500.00
591-570-740.000	OPERATING SUPPLIES	10,548.59	11,500.00	9,661.05	11,500.00	11,500.00
591-570-741.000	FUEL	175.21	500.00	71.10	500.00	500.00
591-570-743.000	CHEMICALS	33,731.20	45,000.00	35,821.82	45,000.00	45,000.00
591-570-744.000	UNIFORMS	71.00	500.00	370.00	500.00	500.00
SUPPLIES		44,549.36	58,000.00	45,996.86	57,572.89	58,000.00
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	2,112.62	5,500.00	3,310.00	5,500.00	5,500.00
591-570-802.000	CONTRACTUAL	4,986.52	7,000.00	3,439.23	7,000.00	7,000.00
591-570-930.000	REPAIR & MAINTENANCE	7,567.81	15,000.00	7,044.64	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		14,666.95	27,500.00	13,793.87	27,500.00	27,500.00
OPERATING						
591-570-850.000	COMMUNICATIONS	2,631.11	2,500.00	1,574.40	2,500.00	2,500.00
591-570-860.000	TRAVEL EXPENSES	0.00	500.00	80.03	500.00	500.00
591-570-864.000	CONFERENCES & CONVENTIONS	250.00	5,000.00	936.18	5,000.00	5,000.00
591-570-920.000	PUBLIC UTILITIES	72,138.10	65,000.00	49,194.58	65,000.00	70,000.00
591-570-940.000	RENTALS	4,085.83	4,700.00	1,545.64	4,700.00	5,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	1,672.67	3,500.00	326.30	3,500.00	3,500.00
OPERATING		80,777.71	81,200.00	53,657.13	81,200.00	86,500.00
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	4,693.47	320,000.00	3,231.39	222,000.00	75,000.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	REPLACE GAS CHLORINATOR					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	REPLACE CHLORINE LEAK DETECTOR					
	FOOTNOTE AMOUNTS:				45,000.00	55,000.00
	VARIABLE FREQUENCY DRIVE FOR TWO FILTER PUMPS					
	FOOTNOTE AMOUNTS:				177,000.00	0.00
	LIMEPOND EXCAVATION					
	GL # FOOTNOTE TOTAL:				222,000.00	75,000.00
CAPITAL		4,693.47	320,000.00	3,231.39	222,000.00	75,000.00
TOTAL APPROPRIATIONS		317,908.21	765,945.83	320,048.07	667,518.52	585,234.23
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		(317,908.21)	(765,945.83)	(320,048.07)	(667,518.52)	(585,234.23)
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	88,922.82	117,338.83	79,286.90	117,383.83	93,287.17
591-571-707.000	SALARIES-TEMPORARY	173.48	1,500.00	3,305.00	4,000.00	2,500.00
591-571-709.000	SALARIES-OVERTIME	12,045.24	12,500.00	10,906.71	15,000.00	13,000.00
591-571-715.000	SOCIAL SECURITY	7,328.75	10,835.00	6,869.48	10,835.00	8,357.00
591-571-716.000	HEALTH INSURANCE	11,399.15	23,626.00	11,759.29	23,626.00	13,856.16
591-571-717.000	LIFE INSURANCE	180.79	316.44	194.59	316.44	193.59
591-571-718.000	PENSION	27,500.71	39,542.00	24,464.11	39,542.00	35,678.58
591-571-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	401.02
591-571-721.000	LONGEVITY	455.01	455.00	455.03	455.03	464.75
591-571-722.000	WORKERS COMPENSATION	1,802.87	3,000.00	3,441.33	4,500.00	6,250.00
591-571-723.000	DENTAL INSURANCE	1,037.57	1,773.18	1,111.66	1,773.18	1,089.03
591-571-724.000	EYECARE	255.25	441.07	239.16	441.07	243.25

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-725.000	DISABILITY INSURANCE	507.33	922.35	461.37	922.35	541.90
PERSONNEL		151,608.97	212,249.87	142,494.63	218,794.90	175,862.45
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	300.00	0.00	300.00	300.00
591-571-740.000	OPERATING SUPPLIES	4,300.52	4,000.00	470.51	4,000.00	4,000.00
591-571-744.000	UNIFORMS	853.50	1,250.00	573.00	1,250.00	1,250.00
SUPPLIES		5,154.02	5,550.00	1,043.51	5,550.00	5,550.00
PROFESSIONAL & CONTRACTUAL						
591-571-801.000	CROSS CONNECTIONS	12,696.25	25,000.00	8,162.00	25,000.00	25,000.00
591-571-802.000	CONTRACTUAL	2,490.00	5,000.00	1,440.00	2,500.00	5,000.00
591-571-930.000	REPAIR & MAINTENANCE	78,970.48	75,000.00	51,539.70	75,000.00	75,000.00
	FOOTNOTE AMOUNTS:				0.00	35,000.00
	EMERGENCY REPAIRS					
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	METER PARTS					
	FOOTNOTE AMOUNTS:				0.00	25,000.00
	WATER SYSTEM PARTS					
	GL # FOOTNOTE TOTAL:					75,000.00
PROFESSIONAL & CONTRACTUAL		94,156.73	105,000.00	61,141.70	102,500.00	105,000.00
OPERATING						
591-571-850.000	COMMUNICATIONS	1,145.79	1,200.00	1,072.28	1,200.00	1,200.00
591-571-864.000	CONFERENCES & CONVENTIONS	1,515.50	5,000.00	3,296.95	5,000.00	5,000.00
591-571-920.000	PUBLIC UTILITIES	21,772.13	23,000.00	19,815.01	23,000.00	24,500.00
591-571-940.000	RENTALS	32,614.17	32,000.00	29,000.45	35,000.00	32,000.00
591-571-955.000	MISCELLANEOUS EXPENSE	4,549.02	5,000.00	3,863.07	5,000.00	5,000.00
OPERATING		61,596.61	66,200.00	57,047.76	69,200.00	67,700.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	30,759.75	40,000.00	83,877.54	280,000.00	45,000.00
	FOOTNOTE AMOUNTS:				10,000.00	20,000.00
	SERVICE LINE INVESTIGATION					
	FOOTNOTE AMOUNTS:				15,000.00	25,000.00
	SERVICE LINE REPLACEMENT NOTE: PART OF LEAD/COPPER RULE					
	FOOTNOTE AMOUNTS:				40,000.00	0.00
	MONROE					
	FOOTNOTE AMOUNTS:				215,000.00	0.00
	GEE DRIVE PUMP STATION					
	GL # FOOTNOTE TOTAL:				280,000.00	45,000.00
CAPITAL		30,759.75	40,000.00	83,877.54	280,000.00	45,000.00
TOTAL APPROPRIATIONS		343,276.08	428,999.87	345,605.14	676,044.90	399,112.45
NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTION		(343,276.08)	(428,999.87)	(345,605.14)	(676,044.90)	(399,112.45)
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	24,580.82	18,456.36	14,123.04	18,456.36	22,507.37
591-572-703.000	SALARIES-METER READS	4,246.56	4,800.00	3,181.19	4,800.00	4,800.00
591-572-715.000	SOCIAL SECURITY	1,549.73	1,411.00	1,006.32	1,411.00	2,089.00
591-572-716.000	HEALTH INSURANCE	8,689.57	6,784.28	5,055.87	6,784.28	18,091.88

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-717.000	LIFE INSURANCE	57.79	58.46	42.61	58.46	62.60
591-572-718.000	PENSION	11,576.16	10,147.00	6,765.04	10,147.00	7,445.73
591-572-718.001	MERS DC PLAN	0.00	0.00	0.00	0.00	1,020.74
591-572-721.000	LONGEVITY	130.02	141.38	130.00	141.38	22.75
591-572-722.000	WORKERS COMPENSATION	54.34	100.00	62.05	100.00	100.00
591-572-723.000	DENTAL INSURANCE	274.02	245.10	180.94	274.02	271.98
591-572-724.000	EYECARE	106.24	89.03	66.80	89.03	118.30
591-572-725.000	DISABILITY	125.38	127.26	100.46	127.26	148.17
PERSONNEL		51,390.63	42,359.87	30,714.32	42,388.79	56,678.52
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	8.30	1,500.00	686.01	1,500.00	1,500.00
591-572-730.000	POSTAGE	2,672.62	3,000.00	2,125.04	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	696.03	1,000.00	255.85	1,000.00	1,000.00
SUPPLIES		3,376.95	5,500.00	3,066.90	5,500.00	5,500.00
OPERATING						
591-572-860.000	TRAVEL EXPENSES	383.57	500.00	282.58	500.00	500.00
591-572-941.000	DATA PROCESSING	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00
591-572-969.000	BAD DEBTS	0.00	100.00	113.43	113.43	150.00
OPERATING		32,883.57	33,100.00	32,896.01	33,113.43	33,150.00
TOTAL APPROPRIATIONS		87,651.15	80,959.87	66,677.23	81,002.22	95,328.52
NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER ACCOUN		(87,651.15)	(80,959.87)	(66,677.23)	(81,002.22)	(95,328.52)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
SUPPLIES						
591-573-727.000	OFFICE SUPPLIES	97.28	0.00	0.00	0.00	0.00
SUPPLIES		97.28	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	16,923.13	15,000.00	23,114.59	30,000.00	15,000.00
	FOOTNOTE AMOUNTS:				15,000.00	0.00
	WATER RELIABILITY STUDY					
	FOOTNOTE AMOUNTS:				15,000.00	0.00
	BASIC SERVICES					
	GL # FOOTNOTE TOTAL:				30,000.00	
591-573-830.000	ADMINISTRATIVE SERVICES	114,400.00	114,400.00	0.00	114,400.00	114,400.00
591-573-910.000	INSURANCE	13,676.00	14,000.00	14,689.00	14,689.00	15,200.00
PROFESSIONAL & CONTRACTUAL		144,999.13	143,400.00	37,803.59	159,089.00	144,600.00
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	60.00	0.00	17,260.00	17,710.00	0.00
591-573-968.000	DEPRECIATION	0.00	165,000.00	0.00	165,000.00	175,000.00
OPERATING		60.00	165,000.00	17,260.00	182,710.00	175,000.00
UNK EXP						
591-573-967.000	AMORTIZATION	(4,043.00)	0.00	0.00	0.00	0.00
UNK_EXP		(4,043.00)	0.00	0.00	0.00	0.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	0.00	30,000.00	30,000.00	30,000.00	30,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
DEBT SERVICE						
	FOOTNOTE AMOUNTS:					
	2016 CAPITAL IMPROVEMENT BOND				0.00	30,000.00
591-573-995.000	INTEREST-BONDS	35,587.50	34,837.50	17,643.75	34,837.50	33,937.50
	FOOTNOTE AMOUNTS:					
	INTEREST ON 2016 BOND				0.00	33,937.50
591-573-996.000	PAYING AGENT FEES	350.00	1,200.00	250.00	1,200.00	1,200.00
DEBT SERVICE		35,937.50	66,037.50	47,893.75	66,037.50	65,137.50
TOTAL APPROPRIATIONS		177,050.91	374,437.50	102,957.34	407,836.50	384,737.50
NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRATION		(177,050.91)	(374,437.50)	(102,957.34)	(407,836.50)	(384,737.50)
ESTIMATED REVENUES - FUND 591		1,339,658.91	1,280,291.71	963,132.28	1,311,457.30	1,468,058.51
APPROPRIATIONS - FUND 591		1,109,202.35	1,650,343.07	835,287.78	1,832,402.14	1,464,412.70
NET OF REVENUES/APPROPRIATIONS - FUND 591		230,456.56	(370,051.36)	127,844.50	(520,944.84)	3,645.81
BEGINNING FUND BALANCE		3,377,835.28	3,608,291.84	3,608,291.84	3,608,291.84	3,087,347.00
ENDING FUND BALANCE		3,608,291.84	3,238,240.48	3,736,136.34	3,087,347.00	3,090,992.81

WATER FUND

ESTIMATE CASH POSITION

	<u>2021-2022</u>	<u>2022-23</u>
CASH BALANCE - BEGINNING	1,654,013.90	1,298,069.06
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES		
INTEREST & RENT	\$ 1,302,117.30	\$ 1,396,725.18
MISC REVENUE	\$ 7,240.00	\$ 3,000.00
	\$ 2,100.00	\$ 68,333.00
TOTAL OPERATING REVENUES		
	\$ 1,311,457.30	\$ 1,468,058.18
TOTAL REVENUES		
	\$ 2,965,471.20	\$ 2,766,127.24
OPERATING EXPENSES:		
TREATMENT		
TRANSMISSION AND DISTRIBUTION	\$ 667,518.52	\$ 585,234.23
CUSTOMER ACCOUNT	\$ 676,044.90	\$ 399,112.45
ADMINISTRATIVE AND GENERAL	\$ 81,002.22	\$ 95,328.52
	\$ 407,836.50	\$ 384,737.50
TOTAL OPERATING EXPENSES		
	\$ 1,832,402.14	\$ 1,464,412.70
CASH BALANCE W DEPRECIATION - ENDING		
DEPRECIATION	\$ 1,133,069.06	\$ 1,301,714.54
TOTAL CASH IN HAND	\$ 165,000.00	\$ 175,000.00
	\$ 1,298,069.06	\$ 1,476,714.54

LIGHT AND POWER FUND

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

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

Lowell Light and Power FY 2023 Operating Budget

Type	FY 2023 Budget
------	----------------

OPERATING REVENUE

Sales

Residential Sales	2,683,021
Residential Renewable Energy Charge	93,600
RS: Energy Optimization	35,159
Residential VGP Program Charge	500
Total Residential Sales	2,812,280
Commercial Sales (GS)	1,315,705
Commercial Sales (GSD)	1,465,324
Commercial GS/GSD Renewable Energy Charge	51,162
GS/GSD Energy Optimization	31,979
GS/GSD VGP Program Charge	500
Commercial Sales (GSDTO)	2,974,025
Commercial Sales (GSDPM)	494,936
Commercial GSDTO/GSDPM Renewable Energy Charge	15,708
GSDTO/GSDPM Energy Optimization	30,492
Total Commercial Sales	6,379,831
Security/Standby Light Energy Sales	6,500

Total Sales Revenue	9,198,611
----------------------------	------------------

Service

Customer Late Charges	66,000
Reconnect/Disconnect Fees	1,500
Pole Attachment Fees	7,000
Miscellaneous Fees	500
Miscellaneous Service Revenue	10,000
New Account/Account Relocation Fee	13,000

Total Service Revenue	98,000
------------------------------	---------------

Miscellaneous

Chatham Street Lease	51,600
Other Revenue	12,000

Total Miscellaneous Revenue	63,600
------------------------------------	---------------

TOTAL OPERATING REVENUE	9,360,211
-------------------------	-----------

OPERATING EXPENSES

Lowell Light and Power FY 2023 Operating Budget

Type	FY 2023 Budget
------	----------------

Generation

Fuel	10,000
Generation Expenses	85,000
Maintenance: Generating & Electrical Equipment	20,000
Maintenance: Other Power Generation	3,000
Maintenance: Structures	25,000
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	115,000
Operating Supervision/Engineering	13,500
Safety and Training Expense	8,000
Tools	1,500

Total Generation Expenses	281,000
----------------------------------	----------------

Purchased Power

AMP Ohio Energy Project	64,198
Belle River Project	897,998
Campbell Number 3 Project	1,336,136
Deficiency Capacity Charge	(79,293)
Deficiency Energy Charge	572,000
Energy Services Project	236,156
Land Filled Gas Projects (Granger & NANR)	801,582
MMPA Transmission Project	55,057
Surplus Energy Credit	(365,000)
Transmission Charge	66,861
Kalkaska: CT Project	437,904
MMPA Service Supply Committee Expense	20,000
MPPA Solar Project	252,000
Pegasus Wind Project	275,000

Total Purchased Power Expenses	4,570,599
---------------------------------------	------------------

Distribution

Customer Installation Expense	82,500
Load Dispatching	0
Maintenance: Line Transformers	9,500
Maintenance: Meters	1,000
Maintenance: Overhead Lines	58,000
Maintenance: Street Lighting	5,500
Maintenance: Structures	41,000
Maintenance: Substations	4,000
Maintenance: Underground Lines	35,000
Meter Expenses	0

Lowell Light and Power FY 2023 Operating Budget

Type	FY 2023 Budget
------	----------------

Operation Supervision/Engineering	123,000
Operation Supervision/Xsmission System	10,000
Overhead Line Expenses	6,500
Street Lighting Expenses	0
Substation Expenses	6,000
Safety and Training Expense	37,500
Tools	7,500
Trucks and Transportation Expense	31,000
Tree Trimming Expense	53,000
Underground Line Expenses	35,000

Total Distribution Expenses	613,500
------------------------------------	----------------

Customer Accounting

Customer Accounts: Supervision	27,000
Customer Assistance Expense	40,000
Customer Records/Collections Expense	77,000
Customer Service Training	2,500
Uncollectible Account Expense	2,500
Meter Reading Expense	13,500
Miscellaneous Customer Accounts Expense	60,000
EOC Program Portfolio	
Residential Program Portfolio	22,500
Comm/Indust. Program Portfolio	80,000
Portfolio-Level Costs (Admin)	7,500
Total EOC Program Portfolio	110,000

Total Customer Accounting Expense	332,500
--	----------------

Marketing and Advertising

Advertising Expense	17,500
Demonstrating and Selling Expense	0

Total Marketing and Advertising Expense	17,500
--	---------------

Admin./General/Outside Services

Administrative and General Salaries	195,000
Board Conferences and Training	5,000
Board Meeting and Related Expense	30,000
O/S: Accounting, Legal, Engineering & Consultant	121,500

Total Admin/General/Outside Services Expense	351,500
---	----------------

Lowell Light and Power FY 2023 Operating Budget

Type	FY 2023 Budget
------	----------------

Injuries, Damages, & Safety Expenses	47,500
Maintenance: Office Building	8,000
Office Supplies, Fees, Dues, Phone, Maintenance	150,000
Property/Liability Insurance	38,000

Total Office, Insurance, & Maintenance	243,500
---	----------------

Employee Benefits & Other Compensation

Compensated Absences	168,000
Employee Pensions & Benefits	715,000
OPEB	0
Other Compensation	80,000
Taxes: Social Security & Medicare	104,000
Retiree Medical Insurance Coverage	52,500

Total Employee Benefits & Other Compensation	1,119,500
---	------------------

Miscellaneous

Conference/Seminar Expense	48,500
Miscellaneous General Expenses	7,500

Total Miscellaneous Expenses	56,000
-------------------------------------	---------------

Depreciation Expenses

Depreciation Expense	765,000
----------------------	---------

Total Depreciation Expenses	765,000
------------------------------------	----------------

TOTAL OPERATING EXPENSES	8,350,599
--------------------------	-----------

OPERATING INCOME (LOSS)	1,009,612
-------------------------	-----------

NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	15,000
Interest Income Series 2012	0
Fifth Third Investments FMV Change	0

Total Interest Income	15,000
------------------------------	---------------

Lowell Light and Power FY 2023 Operating Budget

Type	FY 2023 Budget
------	----------------

Interest Expense

Interest Expense on Customer Deposits	0
Interest Expense Installment Purchase Loan(s)	0
Interest Expense Series 2012 Bonds	62,620

Total Interest Expense	62,620
-------------------------------	---------------

Gain/Loss on Sale of Property/Investment

Gain on Property Disposal	0
Gain on Sale of Investments	0
Loss on Property Disposal	0
Loss on Sale of Investments	0

Total Gain/Loss on Sale of Property/Investments	0
--	----------

Transfers

PILOT - City of Lowell	402,597
------------------------	---------

Total Transfers	402,597
------------------------	----------------

TOTAL NON-OPERATING REVENUE (EXPENSE)	(450,217)
--	------------------

NET INCOME (LOSS)	559,394
--------------------------	----------------

Cash Generated from Operating Activities

Net Income	559,394
Depreciation (add back b/c it's a non-cash item)	765,000
OPEB (add back b/c it's a non-cash item)	0
Non-Cash Operating Expenses	111,600
Bond Principal Transfers (deduct b/c doesn't hit statement)	(395,000)

Total Cash Generated from Operating Activities	1,040,994
---	------------------

Proposed Capital Budget	959,500
--------------------------------	----------------

Net Change in Cash Flow	81,494
--------------------------------	---------------

BUDGET REPORT FOR CITY OF LOWELL
Fund: 598 CABLE TV FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-22 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	108,479.10	109,000.00	0.00	106,548.00	108,000.00
OTHER REVENUE		108,479.10	109,000.00	0.00	106,548.00	108,000.00
TOTAL ESTIMATED REVENUES		108,479.10	109,000.00	0.00	106,548.00	108,000.00
APPROPRIATIONS						
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	104,479.10	105,000.00	0.00	102,548.00	104,000.00
CAPITAL		104,479.10	105,000.00	0.00	102,548.00	104,000.00
TOTAL APPROPRIATIONS		104,479.10	105,000.00	0.00	102,548.00	104,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		4,000.00	4,000.00	0.00	4,000.00	4,000.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
TRANSFERS OUT		0.00	4,000.00	0.00	4,000.00	4,000.00
598-906-999.101	TRANSFER TO GENERAL FUND	0.00	4,000.00	0.00	4,000.00	4,000.00
TRANSFERS OUT		0.00	4,000.00	0.00	4,000.00	4,000.00
TOTAL APPROPRIATIONS		0.00	(4,000.00)	0.00	(4,000.00)	(4,000.00)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE						
ESTIMATED REVENUES - FUND 598		108,479.10	109,000.00	0.00	106,548.00	108,000.00
APPROPRIATIONS - FUND 598		104,479.10	109,000.00	0.00	106,548.00	108,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		4,000.00	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE		0.00	4,000.00	4,000.00	4,000.00	4,000.00
ENDING FUND BALANCE		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00

DATA PROCESSING FUND

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

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

Capital Projects anticipated in the proposed budget include the following:

BUDGET REPORT FOR CITY OF LOWELL

Fund: 636 DATA PROCESSING FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	16.31	0.00	0.00	0.00	50.00
636-000-670.001	RENTALS-TREASURER	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
636-000-670.010	RENTALS-SEWER FUND	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00
636-000-670.011	RENTALS-WATER FUND	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00
636-000-670.012	RENTALS-MAJOR STREET	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
636-000-670.013	RENTALS-LOCAL STREET	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
INTEREST AND RENTS		120,422.31	120,406.00	120,406.00	120,406.00	120,456.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	2,792.49	2,000.00	1,529.05	2,000.00	2,000.00
OTHER REVENUE		2,792.49	2,000.00	1,529.05	2,000.00	2,000.00
TOTAL ESTIMATED REVENUES		123,214.80	122,406.00	121,935.05	122,406.00	122,456.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	3,603.86	3,500.00	1,299.21	3,500.00	4,000.00
SUPPLIES		3,603.86	3,500.00	1,299.21	3,500.00	4,000.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	42,087.43	35,000.00	42,341.99	55,000.00	45,000.00
636-000-802.000	CONTRACTUAL	46,468.69	40,000.00	23,785.71	40,000.00	40,000.00
PROFESSIONAL & CONTRACTUAL		88,556.12	75,000.00	66,127.70	95,000.00	85,000.00
OPERATING						
636-000-968.000	DEPRECIATION	17,379.00	21,000.00	0.00	21,000.00	22,000.00
OPERATING		17,379.00	21,000.00	0.00	21,000.00	22,000.00
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	22,993.40	44,798.94	8,271.41	17,125.00	59,000.00
	FOOTNOTE AMOUNTS:				8,825.00	0.00
	DATA CENTER PROJECT SPLIT WITH LLP					
	FOOTNOTE AMOUNTS:				8,300.00	0.00
	COMPUTER UPGRADES					
	FOOTNOTE AMOUNTS:				0.00	31,453.08
	NETWORK UPGRADES					
	FOOTNOTE AMOUNTS:				0.00	27,533.88
	NETWORK MANAGED SERVICES CONTRACT					
	GL # FOOTNOTE TOTAL:				17,125.00	58,986.96
CAPITAL		22,993.40	44,798.94	8,271.41	17,125.00	59,000.00
TOTAL APPROPRIATIONS		132,532.38	144,298.94	75,698.32	136,625.00	170,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(9,317.58)	(21,892.94)	46,236.73	(14,219.00)	(47,544.00)
ESTIMATED REVENUES - FUND 636		123,214.80	122,406.00	121,935.05	122,406.00	122,456.00
APPROPRIATIONS - FUND 636		132,532.38	144,298.94	75,698.32	136,625.00	170,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 636		(9,317.58)	(21,892.94)	46,236.73	(14,219.00)	(47,544.00)
BEGINNING FUND BALANCE		81,200.66	71,883.08	71,883.08	71,883.08	57,664.08
ENDING FUND BALANCE		71,883.08	49,990.14	118,119.81	57,664.08	10,120.08

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2021-22</u>	<u>2022-23</u>
CASH BALANCE – BEGINNING	\$ 22,620.09	\$ 29,401.09
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 120,406.00	\$ 120,406.00
MISC REVENUE	\$ 2,000.00	\$ 2,050.00
TOTAL REVENUES	\$ 145,026.09	\$ 151,857.09
OPERATING EXPENSES:		
SUPPLIES	\$ (3,500.00)	\$ (4,000.00)
OTHER SERVICES AND CHARGES	\$ (95,000.00)	\$ (85,000.00)
TOTAL OPERATING EXPENSES	\$ (98,500.00)	\$ (89,000.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE		\$ -
ADDITIONS TO ASSETS	\$ (17,125.00)	\$ (59,000.00)
TOTAL NON-OPERATING INCOME	\$ (17,125.00)	\$ (59,000.00)
CASH BALANCE – ENDING	\$ 29,401.09	\$ 3,857.09

EQUIPMENT FUND

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

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

- | | |
|----------------------------------|-----------|
| • Chevrolet 3500 truck and box | \$ 70,000 |
| • New Truck for Water Department | \$ 70,000 |
| • New Gator | \$ 40,000 |
| • Hot Box Asphalt Unit | \$ 11,000 |

BUDGET REPORT FOR CITY OF LOWELL

Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	9,330.68	8,000.00	5,103.27	7,000.00	8,000.00
661-000-670.000	RENTALS	194,674.48	223,375.00	197,851.67	240,000.00	225,400.00
CHARGES FOR SERVICES		204,005.16	231,375.00	202,954.94	247,000.00	233,400.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	31.08	816.48	0.00	50.00	50.00
INTEREST AND RENTS		31.08	816.48	0.00	50.00	50.00
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	1,139.45	0.00	2,390.02	3,000.00	100.00
OTHER REVENUE		1,139.45	0.00	2,390.02	3,000.00	100.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	25,000.00	25,000.00	25,000.00	25,000.00	0.00
661-000-699.248	TRANSFER FROM D.D.A.	34,680.00	0.00	0.00	0.00	0.00
TRANSFERS IN		59,680.00	25,000.00	25,000.00	25,000.00	0.00
TOTAL ESTIMATED REVENUES		264,855.69	257,191.48	230,344.96	275,050.00	233,550.00
NET OF REVENUES/APPROPRIATIONS - 000 -		264,855.69	257,191.48	230,344.96	275,050.00	233,550.00
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	8,357.49	10,376.08	12,177.78	13,000.00	10,470.98
661-895-707.000	SALARIES-TEMPORARY	0.00	500.00	0.00	500.00	500.00
661-895-709.000	SALARIES-OVERTIME	330.21	500.00	352.96	500.00	500.00
661-895-715.000	SOCIAL SECURITY	627.25	870.00	937.90	1,000.00	900.00
661-895-716.000	HEALTH INSURANCE	1,025.20	2,158.62	1,006.87	1,500.00	2,916.59
661-895-717.000	LIFE INSURANCE	16.79	23.38	26.47	30.00	21.04
661-895-718.000	PENSION	(24,924.95)	2,937.00	1,987.49	3,000.00	2,744.51
661-895-718.001	PENSION	0.00	0.00	0.00	0.00	216.49
661-895-721.000	LONGEVITY	65.00	97.50	64.99	97.50	65.00
661-895-722.000	WORKERS COMPENSATION	157.63	500.00	409.36	500.00	650.00
661-895-723.000	DENTAL INSURANCE	66.51	94.12	100.63	94.12	130.12
661-895-723.001	OPEB CONTRIBUTION	0.00	153.50	0.00	153.50	0.00
661-895-724.000	EYECARE	19.50	34.50	27.25	34.50	32.86
661-895-725.000	DISABILITY	49.57	97.48	73.74	97.48	67.59
PERSONNEL		(14,209.80)	18,342.18	17,165.44	20,507.10	19,215.18
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	2,568.00	3,000.00	2,568.00	3,000.00	3,000.00
661-895-740.000	OPERATING SUPPLIES	73.84	5,000.00	898.61	5,000.00	5,000.00
661-895-741.000	FUEL	9,010.30	15,000.00	15,197.78	20,000.00	20,000.00
SUPPLIES		11,652.14	23,000.00	18,664.39	28,000.00	28,000.00
PROFESSIONAL & CONTRACTUAL						
661-895-910.000	INSURANCE	11,769.00	12,500.00	17,818.00	17,818.00	19,000.00
661-895-930.000	REPAIR & MAINTENANCE	46,910.04	65,000.00	65,537.15	75,000.00	65,000.00
PROFESSIONAL & CONTRACTUAL		58,679.04	77,500.00	83,355.15	92,818.00	84,000.00
OPERATING						
661-895-940.000	RENTALS	1,731.55	1,500.00	630.00	1,500.00	1,500.00
661-895-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
661-895-957.000	TRAINING	80.00	1,500.00	82.34	500.00	1,500.00
661-895-968.000	DEPRECIATION	113,700.00	90,000.00	0.00	122,000.00	122,000.00
	OPERATING	115,511.55	93,500.00	712.34	124,500.00	125,000.00
CAPITAL						
661-895-981.000	EQUIPMENT	7,773.00	102,000.00	2,656.54	37,000.00	191,000.00
	FOOTNOTE AMOUNTS:				0.00	70,000.00
	REPLACE W20 PU/SERVICE BOX MOVE CURRENT W20 TO WWTP					
	FOOTNOTE AMOUNTS:				0.00	40,000.00
	REPLACE TWO GATORS WITH ONE					
	FOOTNOTE AMOUNTS:				0.00	11,000.00
	HOT BOX ASPHALT UNIT					
	FOOTNOTE AMOUNTS:				0.00	70,000.00
	NEW TRUCK FOR WATER DEPT					
	FOOTNOTE AMOUNTS:				37,000.00	0.00
	WATER DEPARTMENT VEHICLE					
	GL # FOOTNOTE TOTAL:				37,000.00	191,000.00
	CAPITAL	7,773.00	102,000.00	2,656.54	37,000.00	191,000.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	55,813.50	34,675.76	55,813.50	9,460.00
	FOOTNOTE AMOUNTS:				0.00	9,460.00
	99 INSTALLMENT BACKHOE 2015					
661-895-995.000	INTEREST PAYABLE	2,775.23	1,427.27	433.15	1,427.27	482.46
	FOOTNOTE AMOUNTS:				0.00	482.46
	INTEREST 99 BACKHOE 2015					
	DEBT SERVICE	2,775.23	57,240.77	35,108.91	57,240.77	9,942.46
	TOTAL APPROPRIATIONS	182,181.16	371,582.95	157,662.77	360,065.87	457,157.64
	NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT. &	(182,181.16)	(371,582.95)	(157,662.77)	(360,065.87)	(457,157.64)
ESTIMATED REVENUES - FUND 661						
	APPROPRIATIONS - FUND 661	264,855.69	257,191.48	230,344.96	275,050.00	233,550.00
	NET OF REVENUES/APPROPRIATIONS - FUND 661	182,181.16	371,582.95	157,662.77	360,065.87	457,157.64
		82,674.53	(114,391.47)	72,682.19	(85,015.87)	(223,607.64)
	BEGINNING FUND BALANCE	231,124.17	313,798.70	313,798.70	313,798.70	228,782.83
	ENDING FUND BALANCE	313,798.70	199,407.23	386,480.89	228,782.83	5,175.19

EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2021-2022</u>	<u>2022-2023</u>
CASH BALANCE - BEGINNING	\$ 128,446.38	\$ 165,430.51
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$7,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 240,000.00	\$ 225,400.00
INTEREST	\$50.00	\$50.00
TRANSFERS IN	\$ 25,000.00	
OTHER REVENUE	\$3,000.00	\$100.00
REVENUES	\$275,050.00	\$233,550.00
 TOTAL REVENUES	 \$ 403,496.38	 \$398,980.51
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (20,507.10)	\$ (19,215.18)
SUPPLIES	\$ (28,000.00)	\$ (28,000.00)
OTHER SERVICES AND CHARGES	\$ (95,318.00)	\$ (87,000.00)
TOTAL OPERATING EXPENSES	\$ (143,825.10)	\$ (134,215.18)
 NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN	\$ -	
DEBT SERVICE	\$ (57,240.77)	\$ (9,942.46)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (37,000.00)	\$ (191,000.00)
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
TOTAL NON-OPERATING	\$ (94,240.77)	\$ (200,942.46)
CASH BALANCE - ENDING	\$ 165,430.51	\$ 63,822.87

LEE FUND

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

The maintenance of the ice rink at Richards Park (\$1500) has been moved to the General Fund parks budget. This will provide for more funds available for parks projects.

BUDGET REPORT FOR CITY OF LOWELL

Fund: 714 LEE FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	27.29	4,000.00	(31.70)	0.00	2,700.00
INTEREST AND RENTS		27.29	4,000.00	(31.70)	0.00	2,700.00
TOTAL ESTIMATED REVENUES		27.29	4,000.00	(31.70)	0.00	2,700.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	0.00	4,000.00	0.00	0.00	2,700.00
CAPITAL		0.00	4,000.00	0.00	0.00	2,700.00
TOTAL APPROPRIATIONS		0.00	4,000.00	0.00	0.00	2,700.00
NET OF REVENUES/APPROPRIATIONS - 000 -		27.29	0.00	(31.70)	0.00	0.00
ESTIMATED REVENUES - FUND 714		27.29	4,000.00	(31.70)	0.00	2,700.00
APPROPRIATIONS - FUND 714		0.00	4,000.00	0.00	0.00	2,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 714		27.29	0.00	(31.70)	0.00	0.00
BEGINNING FUND BALANCE		222,121.29	222,148.58	222,148.58	222,148.58	222,148.58
ENDING FUND BALANCE		222,148.58	222,148.58	222,116.88	222,148.58	222,148.58

LOOK FUND

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

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 715 LOOK FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	803.34	0.00	210.43	800.00	0.00
INTEREST AND RENTS		803.34	0.00	210.43	800.00	0.00
OTHER REVENUE						
715-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	16,362.18	45,000.00	19,000.00	25,000.00	45,000.00
OTHER REVENUE		16,362.18	45,000.00	19,000.00	25,000.00	45,000.00
TOTAL ESTIMATED REVENUES		17,165.52	45,000.00	19,210.43	25,800.00	45,000.00
APPROPRIATIONS						
OPERATING						
715-000-880.000	COMMUNITY PROMOTION	9,450.00	45,000.00	24,500.00	25,000.00	45,000.00
OPERATING		9,450.00	45,000.00	24,500.00	25,000.00	45,000.00
TOTAL APPROPRIATIONS		9,450.00	45,000.00	24,500.00	25,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		7,715.52	0.00	(5,289.57)	800.00	0.00
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
715-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	15,843.44	0.00	0.00	0.00	0.00
TRANSFERS OUT		15,843.44	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		15,843.44	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(15,843.44)	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 715		17,165.52	45,000.00	19,210.43	25,800.00	45,000.00
APPROPRIATIONS - FUND 715		25,293.44	45,000.00	24,500.00	25,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715		(8,127.92)	0.00	(5,289.57)	800.00	0.00
BEGINNING FUND BALANCE		396,862.89	388,734.97	388,734.97	388,734.97	389,534.97
ENDING FUND BALANCE		388,734.97	388,734.97	383,445.40	389,534.97	389,534.97

BUDGET REPORT FOR CITY OF LOWELL
Fund: 716 CARR FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
716-000-665.000	INTEREST	15.07	100.00	0.00	0.00	100.00
INTEREST AND RENTS		15.07	100.00	0.00	0.00	100.00
TOTAL ESTIMATED REVENUES		15.07	100.00	0.00	0.00	100.00
APPROPRIATIONS						
OPERATING						
716-000-887.000	CONTRIBUTIONS FOR LIBRARY PROGRAM	0.00	100.00	0.00	0.00	100.00
OPERATING		0.00	100.00	0.00	0.00	100.00
TOTAL APPROPRIATIONS		0.00	100.00	0.00	0.00	100.00
NET OF REVENUES/APPROPRIATIONS - 000 -		15.07	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 716		15.07	100.00	0.00	0.00	100.00
APPROPRIATIONS - FUND 716		0.00	100.00	0.00	0.00	100.00
NET OF REVENUES/APPROPRIATIONS - FUND 716		15.07	0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE		20,835.75	20,850.82	20,850.82	20,850.82	20,850.82
ENDING FUND BALANCE		20,850.82	20,850.82	20,850.82	20,850.82	20,850.82

BUDGET REPORT FOR CITY OF LOWELL
Fund: 718 CARR FUND II

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
718-000-665.000	INTEREST	28.92	250.00	0.00	0.00	75.00
	INTEREST AND RENTS	28.92	250.00	0.00	0.00	75.00
	TOTAL ESTIMATED REVENUES	28.92	250.00	0.00	0.00	75.00
APPROPRIATIONS						
OPERATING						
718-000-955.000	MISCELLANEOUS EXPENSE	0.00	250.00	0.00	0.00	75.00
	OPERATING	0.00	250.00	0.00	0.00	75.00
	TOTAL APPROPRIATIONS	0.00	250.00	0.00	0.00	75.00
NET OF REVENUES/APPROPRIATIONS - 000 -		28.92	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 718		28.92	250.00	0.00	0.00	75.00
APPROPRIATIONS - FUND 718		0.00	250.00	0.00	0.00	75.00
NET OF REVENUES/APPROPRIATIONS - FUND 718		28.92	0.00	0.00	0.00	0.00
	BEGINNING FUND BALANCE	73,106.35	73,135.27	73,135.27	73,135.27	73,135.27
	ENDING FUND BALANCE	73,135.27	73,135.27	73,135.27	73,135.27	73,135.27

BUDGET REPORT FOR CITY OF LOWELL

Fund: 711 CEMETERY FUND

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
711-000-627.000	PERPETUAL CARE INCOME	10,000.00	6,500.00	6,850.00	8,500.00	6,500.00
	CHARGES FOR SERVICES	10,000.00	6,500.00	6,850.00	8,500.00	6,500.00
INTEREST AND RENTS						
711-000-665.000	INTEREST	171.89	1,000.00	0.00	0.00	0.00
	INTEREST AND RENTS	171.89	1,000.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	10,171.89	7,500.00	6,850.00	8,500.00	6,500.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	10,171.89	7,500.00	6,850.00	8,500.00	6,500.00
ESTIMATED REVENUES - FUND 711		10,171.89	7,500.00	6,850.00	8,500.00	6,500.00
APPROPRIATIONS - FUND 711		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 711		10,171.89	7,500.00	6,850.00	8,500.00	6,500.00
	BEGINNING FUND BALANCE	412,051.44	422,223.33	422,223.33	422,223.33	430,723.33
	ENDING FUND BALANCE	422,223.33	429,723.33	429,073.33	430,723.33	437,223.33

BUDGET REPORT FOR CITY OF LOWELL
Fund: 737 OTHER POST EMPLOYEE BENEFITS

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2021-22 PROJECTED ACTIVITY	2022-23 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
737-000-665.000	INTEREST	0.00	0.00	0.00	100.00	0.00
INTEREST AND RENTS		0.00	0.00	0.00	100.00	0.00
UNK REV						
737-000-671.000	OTHER REVENUE	35,754.21	68,000.00	0.00	68,000.00	80,991.93
UNK_REV		35,754.21	68,000.00	0.00	68,000.00	80,991.93
TOTAL ESTIMATED REVENUES		35,754.21	68,000.00	0.00	68,100.00	80,991.93
NET OF REVENUES/APPROPRIATIONS - 000 -		35,754.21	68,000.00	0.00	68,100.00	80,991.93
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
737-483-716.000	HEALTH INSURANCE	43,328.01	68,064.17	50,888.25	68,064.17	80,991.93
PERSONNEL		43,328.01	68,064.17	50,888.25	68,064.17	80,991.93
TOTAL APPROPRIATIONS		43,328.01	68,064.17	50,888.25	68,064.17	80,991.93
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(43,328.01)	(68,064.17)	(50,888.25)	(68,064.17)	(80,991.93)
ESTIMATED REVENUES - FUND 737		35,754.21	68,000.00	0.00	68,100.00	80,991.93
APPROPRIATIONS - FUND 737		43,328.01	68,064.17	50,888.25	68,064.17	80,991.93
NET OF REVENUES/APPROPRIATIONS - FUND 737		(7,573.80)	(64.17)	(50,888.25)	35.83	0.00
BEGINNING FUND BALANCE		57,770.94	50,197.14	50,197.14	50,197.14	50,232.97
ENDING FUND BALANCE		50,197.14	50,132.97	(691.11)	50,232.97	50,232.97
ESTIMATED REVENUES - ALL FUNDS		9,690,421.04	9,818,002.05	7,200,265.24	9,641,303.61	10,139,025.59
APPROPRIATIONS - ALL FUNDS		10,559,231.03	11,136,799.11	6,307,429.70	10,681,293.32	10,565,883.58
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(868,809.99)	(1,318,797.06)	892,835.54	(1,039,989.71)	(426,857.99)
BEGINNING FUND BALANCE - ALL FUNDS		12,656,851.99	11,788,042.00	11,788,042.00	11,788,042.00	10,748,052.29
ENDING FUND BALANCE - ALL FUNDS		11,788,042.00	10,469,244.94	12,680,877.54	10,748,052.29	10,321,194.30

BONDED INDEBTEDNESS

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

The following bond payments will be made under the proposed budget:

Bond	Source of Funds	Payment	Balance	Final
Building Authority 2012 (City Hall)	D.D.A	\$291,737	\$2,885,000	2032
Capital Improvement Bond 2016	Wastewater & Water	\$216,125	\$2,780,000	2042
TOTAL		\$528,760	\$5,925,000.00	

SCHEDULE OF RATES AND FEES

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

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

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

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

	Current	Proposed	Notes
Cemetery			
Adult/Child Lot			
Resident	\$ 275.00	\$ 275.00	
Non-Resident	\$ 550.00	\$ 550.00	
Adult/Child Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 600.00	\$ 600.00	
After 3:00 pm (billed to funeral home)	\$ 100.00	\$ 100.00	
Saturday	\$ 675.00	\$ 675.00	
Sunday/Holiday	\$ 800.00	\$ 800.00	
Adult/Child Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 700.00	\$ 700.00	
After 3:00 pm (billed to funeral home)	\$ 100.00	\$ 100.00	
Saturday	\$ 775.00	\$ 775.00	
Sunday/Holiday	\$ 900.00	\$ 900.00	
Infant Lot			
Resident	\$ 50.00	\$ 50.00	
Non-Resident	\$ 100.00	\$ 100.00	
Infant Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 150.00	\$ 150.00	
Saturday	\$ 200.00	\$ 200.00	
Sunday/Holiday	\$ 260.00	\$ 260.00	
Infant Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 250.00	\$ 250.00	
Saturday	\$ 300.00	\$ 300.00	
Sunday/Holiday	\$ 360.00	\$ 360.00	
Resident and Non-Resident Cremation (April 1 through November 30)			
Weekdays	\$ 150.00	\$ 150.00	
After 3:00 pm (billed to funeral home)	\$ 100.00	\$ 100.00	
Saturday	\$ 225.00	\$ 225.00	
Sunday/Holiday	\$ 325.00	\$ 325.00	
Resident and Non-Resident Cremation (December 1 through March 31)			
Weekdays	\$ 250.00	\$ 250.00	
After 3:00 pm (billed to funeral home)	\$ 100.00	\$ 100.00	
Saturday	\$ 325.00	\$ 325.00	
Sunday/Holiday	\$ 425.00	\$ 425.00	
Transfer of Ownership	\$ 10.00	\$ 10.00	

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

	Current	Proposed	Notes
Community Development, Planning & Zoning			
Trades, exhibitions or demonstrations (14-58)	\$ 150.00	\$ 150.00	
Auctioneer Application (6-22)	\$ 25.00	\$ 25.00	
Annual Permit Fee	\$ 50.00	\$ 50.00	
Peddler Application (15-47)	\$ 25.00	\$ 25.00	
Permit, Per Day/Per Person	\$ 25.00	\$ 25.00	
Permit, Per Week/Per Person	\$ 50.00	\$ 50.00	
Permit, Per Month/Per Person	\$ 100.00	\$ 100.00	
Permit, Greater Than One Month	TBD	TBD	Requires Council Review
Transient Merchant Application (15-135)	\$ 25.00	\$ 25.00	
Permit, Per Day/Per Vendor Location	\$ 50.00	\$ 50.00	
Permit, Per Week/Per Vendor Location	\$ 75.00	\$ 75.00	
Permit, Per Month/Per Vendor Location	\$ 100.00	\$ 100.00	
Permit, First Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 50.00	\$ 50.00	
Each Additional Day/Per Vendor Location (Recurring, Intermittent Event)	\$ 15.00	\$ 15.00	
Planning Commission special meeting (16-30)	\$ 500.00	\$ 500.00	
Zoning			
Zoning Application	\$ 25.00	\$ 25.00	
Special Land Use (17.02)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 500.00	\$ 500.00	
Site Plan Review (18.08)	\$ 100.00	\$ 100.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Zoning Board of Appeals Hearing (Variances) (21.03)	\$ 100.00	\$ 100.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Zoning Ordinance Amendment (22.04)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 1,500.00	\$ 1,500.00	
Sexually Oriented Business Application Fee (17A.04, 08)	\$ 250.00	\$ 250.00	
Minimum Escrow	\$ 1,000.00	\$ 1,000.00	
Sign Permit Application	\$ 25.00	\$ 25.00	
Fence Permit Application	\$ 25.00	\$ 25.00	
Land Division Application	\$ 25.00	\$ 25.00	
Application for liquor license (4-25)			
New Licenses	\$ 250.00	\$ 250.00	
Temporary License (City Business/Organization)	\$ 50.00	\$ 50.00	
Temporary License (Non City Business/Organization)	\$ 100.00	\$ 100.00	
Snow Plowing Permit (per motor vehicle, annually)	\$ 10.00	\$ 10.00	
Trash Hauling Permit (per motor vehicle, annually)	\$ 30.00	\$ 30.00	
Special events permit	\$ 25.00	\$ 25.00	
Adult Use Marijuana Facility Application Fee	\$ 5,000.00	\$ 5,000.00	
Planned Unit Development -PUD			
Application fee	\$ 100.00	\$ 100.00	
Escrow amount	\$ 5,000.00	\$ 5,000.00	
Building			
Permit, plan review, inspection, extra service and penalty fees relating to buildings (7-28)	separate schedule	separate schedule	
Moving permit (7-65), and reimbursement of costs (7-74)	\$ 250.00	\$ 250.00	
Minimum Escrow - includes deposit of expenses and deposit for completion of work	\$ 7,500.00	\$ 7,500.00	
Property maintenance code (7-80)	separate schedule	separate schedule	
Act 198 Tax Abatement			
Industrial Development District application fee	\$ 250.00	\$ 250.00	
IFT Certificate application fee	\$ 600.00	\$ 600.00	

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

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

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

	Current	Proposed	Notes
Public Works			
Opening pavement/city street (19-3), Resolution 15-05	\$ 250.00	\$ 250.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
Parks & Recreation			
Creekside Park Pavilion Rental	\$ 100.00	\$ 100.00	
Deposit (returned on inspection)	\$ 50.00	\$ 50.00	
City Athletic Field Exclusive Use Per Field/Day	\$ 150.00	\$ 150.00	
Extended or Recurrent Use	TBD	TBD	Negotiated contract with City Manager
Note: County Park fees are \$150 per day			
Airport			
Airport Hangar Fees (3-27)			
Middle Hangars	\$ 140.00	\$ 140.00	
End Hangars	\$ 150.00	\$ 150.00	
Utility Hangar	\$ 410.00	\$ 410.00	
Hangar building 1	\$ 300.00	\$ 300.00	
Hangar building 2	\$ 310.00	\$ 310.00	
Hangar building 3	\$ 1,000.00	\$ 1,000.00	
Tie Down Fees	\$ 20.00	\$ 20.00	
Outside Storage	\$ 25.00	\$ 25.00	
Winter Storage as space permits (Nov. 1 - April 15)	\$ 275.00	\$ 275.00	

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

	Current	Proposed	Notes
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 25.43	\$ 27.21	7% Increase effective July 16, 2022
1" Meter (per month)	\$ 63.58	\$ 68.03	7% Increase effective July 16, 2022
1.5" Meter (per month)	\$ 203.42	\$ 217.66	7% Increase effective July 16, 2022
2" Meter (per month)	\$ 254.29	\$ 272.09	7% Increase effective July 16, 2022
3" Meter (per month)	\$ 572.14	\$ 612.19	7% Increase effective July 16, 2022
4" Meter (per month)	\$ 1,525.72	\$ 1,632.52	7% Increase effective July 16, 2022
6" Meter (per month)	\$ 3,813.91	\$ 4,080.88	7% Increase effective July 16, 2022
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 4.20	\$ 4.49	7% increase effective July 16, 2022
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 61.13	\$ 65.41	7% Increase effective July 16, 2022
Late Fee	\$ 10.00	\$ 10.00	
Capital Connection			
5/8" Meter	\$ 422.00	\$ 451.00	7% Increase effective July 16, 2022
1" Meter	\$ 1,024.00	\$ 1,085.00	7% Increase effective July 16, 2022
1.5" Meter	\$ 3,275.00	\$ 3,504.00	7% increase effective July 16, 2022
2" Meter	\$ 4,094.00	\$ 4,380.00	7% increase effective July 16, 2022
3" Meter	\$ 9,212.00	\$ 9,856.00	7% increase effective July 16, 2022
4" Meter	\$ 24,564.00	\$ 26,283.00	7% Increase effective July 16, 2022
6" Meter	\$ 61,412.00	\$ 65,710.00	7% Increase effective July 16, 2022
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

City of Lowell

Schedule of Rates and Fees

FY 2022-2023

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 26.35	\$ 26.61	1% increase effective July 16, 2022
1" Meter (per month)	\$ 65.86	\$ 66.52	1% increase effective July 16, 2022
1.5" Meter (per month)	\$ 210.73	\$ 212.84	1% increase effective July 16, 2022
2" Meter (per month)	\$ 263.41	\$ 266.04	1% increase effective July 16, 2022
3" Meter (per month)	\$ 592.68	\$ 598.61	1% increase effective July 16, 2022
4" Meter (per month)	\$ 1,580.48	\$ 1,596.28	1% increase effective July 16, 2022
6" Meter (per month)	\$ 3,947.00	\$ 3,986.47	1% increase effective July 16, 2022
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 26.35	\$ 26.61	1% increase effective July 16, 2022
Per Apartment Unit	\$ 26.35	\$ 26.61	1% increase effective July 16, 2022
Late Fee	\$ 10.00	\$ 10.00	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.56	\$ 2.59	1% increase effective July 16, 2022
Capital Connection			
5/8" Meter	\$ 606.00	\$ 612.00	1% increase effective July 16, 2022
1" Meter	\$ 1,515.00	\$ 1,530.00	1% increase effective July 16, 2022
1.5" Meter	\$ 4,848.00	\$ 4,896.00	1% increase effective July 16, 2022
2" Meter	\$ 6,060.00	\$ 6,120.00	1% increase effective July 16, 2022
3" Meter	\$ 13,636.00	\$ 13,772.00	1% increase effective July 16, 2022
4" Meter	\$ 36,361.00	\$ 36,724.00	1% increase effective July 16, 2022
6" Meter	\$ 90,900.00	\$ 91,809.00	1% increase effective July 16, 2022
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	\$ 425.00	\$ 425.00	
1" Meter	\$ -	\$ -	Call Water Dept for current pricing
1.5" Meter	\$ -	\$ -	Call Water Dept for current pricing
2" Meter	\$ -	\$ -	Call Water Dept for current pricing
Larger than 2" must be ordered.			
Meter Pit	\$ 300.00	\$ 300.00	
Additional Meters (Apartments & Lawn Sprinkling)			
5/8" Meter	\$ 300.00	\$ 300.00	
1" Meter			Call Water Dept for current pricing
Meter and/or Pit Replacements			
Fire Protection Sprinkler			
2" or Larger Service Lines (annually)	\$ 100.00	\$ 100.00	
Bulk Water Sales			
Connection	\$ 100.00	\$ 100.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 10.00	\$ 10.00	
Water Hydrant Bulk Water Sales			
Connection	\$ 150.00	\$ 150.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 10.00	\$ 10.00	
Service On fee	\$ 35.00	\$ 35.00	
New Account Fee	\$ 25.00	\$ 25.00	
Landlord Fee	\$ 10.00	\$ 10.00	

Note: Connection fees will help cover cost to set up account, plus provide funds to offset cost of new connection hose as needed. User rate increase on bulk sales to offset cost to install the bulk fill station. Fees increased for water hydrant sales to help discourage requests to use hydrants as we now have the station at the DPW and prefer that is used instead of hydrants (although do not want to remove from the list as there are some cases where utilizing a hydrant may be necessary)