



2023-2024 Fiscal Year Budget

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

Michael T. Burns, City Manager

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April 17, 2023

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 2023-24, which will begin July 1, 2023.

Economy

We have come out of the COVID 19 pandemic. However, we have been 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 a \$15 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 \$117,366. A large portion of the taxable value capture went to the Downtown Development Authority due to the adult marijuana facilities. A negative result of this is we are seeing our Headlee limit rollback due to heavily increasing revenues. When I came here in 2016, our Headlee Limit was approximately 17.2 mills. Meaning we had the ability to increase our millage rate to that amount without a vote of the people. Our Headlee limit is now 16.281 mills and I anticipate at some point our current millage rate being rolled back due to increasing taxable values.

The city also received its third excise tax payment this year for Marijuana retail facilities. The payment we receive is dependent on the number of facilities we have. The \$362,888.47 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 \$54,600 more in property taxes than budgeted for. This year, the DDA anticipates an additional \$95,000 more than received this current fiscal year.

Employee Healthcare & Retirement

This fiscal year, we moved our health 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. We will not receive our premium until the fall. However, I budgeted a 5% increase for next year.

The City currently provides retiree employee healthcare for five years only and up to age 65. A few years ago, 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 three retirees we are providing health care for.

In the next three years, we have three 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). One employee will have a retirement health care savings account 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 67% 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.

We have built a sustainable fund balance since my arrival in 2016 and we have been making surplus payments of close to \$400,000 in the past three years towards our unfunded liability.

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. However, I am anticipating losses in our earnings this year when we receive our actuarial due to the reductions in the stock market.

In 2021, all employees hired before July 1, 2020 had their future pension multiplier bridged down from 2.5% to 2.0% for investments going forward. 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.

In 2022, 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 one retirement upcoming. The DPW will need to hire a new Director when Dan Czarnecki retires this summer.

Last year we budgeted for a part time Code Enforcement Officer. However, we never filled the position because we didn't have a vehicle for them. I chose not to add this position. I believe we are very close to funding a seventh full time officer next year. The funding we would use for this position would be needed for the additional officer and I would rather wait and see how that plays out before reinstituting the code enforcement position. The Police Department will still be responsible for this.

The 2023-24 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 \$117,366. 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 \$250,000 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 \$30,000 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 \$149,000 from the general fund. We have budgeted an appropriation of \$400,000 to the Local Street Fund. This is a \$100,000 increase from previous fiscal years. This year we will make no contribution to the Equipment fund to stabilize it. This is the second 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 \$181,417. Two years ago, we created a separate fund for future fire capital expenses. The city will also allocate \$25,000 annually for a future fire truck purchase.

This fiscal year we were able to construct multiple streets. Last year, we repaved Gee Drive from Alden Nash to Foreman. We also repaved Church, Faith, Heffron, Roberta Jane and Valley Vista from Bowes Rd. to Main St. This year we are planning to pave Grindle and Shepard Drive. Also, we are budgeting over the next two years for all of the cross streets from Lafayette to Jefferson from Front Street to Fremont when Monroe and Washington are complete.

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 to 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.

Since 2006, the city has modified water rates eleven times and sewer rates nine times. We are starting to see more process water coming into the Wastewater Treatment Plant due to Litehouse coming back online. This 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 \$1.90 increase (7%) to the monthly sewer ready to serve charge. Also recommending a \$.31 increase (7%) to their consumption charge per 1,000 gallons. The residential water customer would have seen a \$.27 (1%) increase to their monthly water ready to serve charge and a \$.03 increase (1%) to their consumption charge per 1,000 gallons. This fiscal year we made those changes. These came from the rate study provided by the SAW grant and our analysis for the USDA Financing.

Fiscal Year 2022-2023 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 in the amount of \$148,284.42. 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 there is a negative variance we still project adding an additional \$50,000 towards our fund balance. While those expenditures were made from fund balance, for auditing purposes they are recorded as expenditures this fiscal year.

During the 2022-23 Fiscal Year, the city had a number of accomplishments totaling \$1,333,596.88 in new investment that include:

- \$341,396 to repave Roberta Jean, Church, Heffron, West, Elizabeth Dean and Faith (Local Street Fund)
- \$96,250 to repave Gee Drive (Major Street Fund)

- \$83,934.25 to repave Valley Vista (DDA Fund)
- \$215,000 to update Gee Drive Pump Station (Water Fund)
- \$162,000 to replace the air conditioning unit in City Hall (General Fund, DDA Fund)
- \$158,854.67 for city's portion to purchase a new fire truck (Fire Capital Fund and American Recovery Plan Funds)
- \$100,000 to pay off loan to Lowell Light and Power for purchase of property between Library and Riverview Flats (DDA Fund)
- \$63,139.78 to purchase a new police vehicle (American Recovery Plan Funds)
- \$38,900 to replace roofs at both Creekside Park pavilions (General Fund)
- \$37,500 to replace Museum steps (DDA Fund)
- \$36,622.18 to purchase a new John Deer Gator (Equipment Fund)

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 16.281 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 are increasing.
- Services will remain the same or improved through efficiency.

Revenues

Revenues in the General Fund for FY 2022-23 is projected at 4,074,577.470. This is \$172,345.17 more than originally projected this fiscal year. Our projected revenue for the upcoming fiscal year will come in at 4,072,064.04. This is approximately \$2,509.43 less than we projected for the current fiscal year. The reason this is less is because we conservatively estimate marijuana excise tax revenue as we don't know how much we will receive until March or February next year. 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 2023-24 are expected to be \$4,008,797.99, which is approximately \$214,063.70 less than projected for the current fiscal year. Of the actual General Fund revenue, approximately 17.7% or approximately \$722,768 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 budgeted in FY 22-23)
- \$215,722 to repave cross streets between Monroe and Washington (Local Street Fund)
- \$195,000 for Shepard Drive (Local Street Fund)
- \$192,952.99 for Ottawa Street resurfacing (DDA Fund)
- \$158,828 for Library HVAC upgrade (DDA Fund)
- \$141,161.44 for Brook Street (Local Street Fund)

- \$113,493 for continued analysis at Ware Road facility (General Fund)
- \$75,000 for Handicapped Access Reimbursement (DDA Fund)
- \$57,000 to replace rubber roof at City Hall (General Fund)
- \$50,000 to replace Monroe Service Line's (Wastewater Fund)
- \$50,000 to replace Monroe Service Line's (Water Fund)
- \$48,596 for update to Master Plan (General Fund)
- \$47,000 to replace Outfall at Wastewater Treatment Plant (Wastewater Fund)
- \$30,000 for Flat River Fountains (DDA Fund)
- \$25,000 for Veteran's Park Lighting Upgrade (DDA Fund)
- \$25,000 for Gee Drive Water Station Piping (DDA Fund)
- \$20,000 for Riverwalk Plaza Design (DDA Fund)
- \$20,000 for DPW Parking Lot Paving (General Fund)
- \$15,000 for Burch Field Bleachers (General Fund)
- \$12,500 for Burch Field Light Repairs (General Fund)
- \$14,000 for Flock Safety Cameras (General Fund DDA)

These projects represent civic and infrastructure improvements for \$5,406,253.43.

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 2023-2024. Reasons for this recommendation include:

1. The Council can increase the millage rate to 16.281 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 24, 2023 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 15, 2023.

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 Jenell Velkamp 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 Jenell's first budget she was involved in.

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,

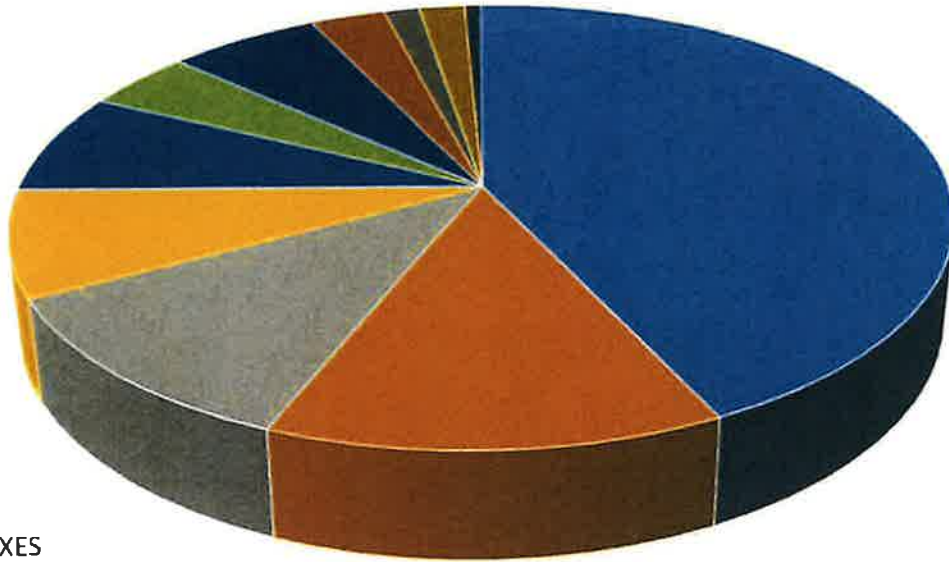
A handwritten signature in black ink, appearing to read 'Michael T. Burns', with a long horizontal flourish extending to the right.

Michael T. Burns
City Manager

Where General Fund Revenue come from

Total General Fund Revenue	\$	4,072,068.04	
REAL PROPERTY TAXES	\$	1,754,970.00	43%
STATE REVENUE SHARING (SALES TAX)	\$	538,701.00	13%
LOWELL LIGHT & POWER PILOT	\$	457,508.00	11%
ADMINISTRATIVE SERVICES FEE	\$	314,483.00	8%
DDA TRANSFER	\$	297,768.00	7%
PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX	\$	174,713.04	4%
MARIJUANA EXCISE TAX	\$	250,000.00	6%
USER FEES, INTEREST, FINES	\$	123,849.00	3%
MARIJUANA APPLICATION FEES	\$	60,000.00	1%
PROPERTY TAX ADMINISTRATION FEE	\$	73,576.00	2%
MUSEUM TAXES	\$	26,500.00	1%
	\$	4,072,068.04	

REVENUE GENERATED

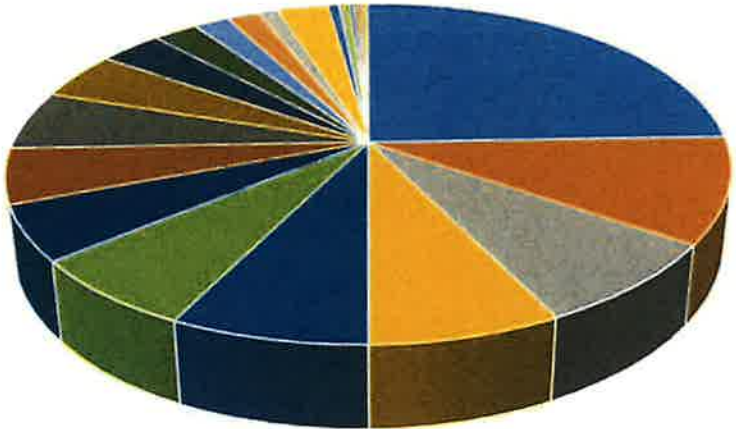


- REAL PROPERTY TAXES
- STATE REVENUE SHARING (SALES TAX)
- LOWELL LIGHT & POWER PILOT
- ADMINISTRATIVE SERVICES FEE
- DDA TRANSFER
- PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX
- MARIJUANA EXCISE TAX
- USER FEES, INTEREST, FINES
- MARIJUANA APPLICATION FEES
- PROPERTY TAX ADMINISTRATION FEE
- MUSEUM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

General Fund Expenditures by service

Total Expenditures	\$	4,008,797.99	
Police/Code Enfor	\$	998,909.61	24.92%
Local Street XFER	\$	400,000.00	9.98%
Public Works	\$	316,591.00	7.90%
Treasurer	\$	290,081.70	7.90%
City Hall Bond	\$	297,768.00	7.43%
City Manager	\$	274,174.66	6.84%
Parks	\$	212,247.44	5.29%
Clerk/Elections	\$	209,354.72	5.22%
City Hall	\$	224,878.97	5.61%
Fire	\$	181,417.21	4.53%
Cemetery	\$	132,405.05	3.30%
Library	\$	94,345.08	2.35%
Attorney	\$	75,000.00	1.87%
Assessor	\$	65,634.00	1.64%
Museum	\$	44,509.48	1.11%
Planning/Zoning	\$	104,582.00	2.61%
Fire Capital Fund XFER	\$	25,000.00	0.62%
City Council	\$	21,518.50	0.54%
Sidewalks	\$	8,745.29	0.22%
Unallocated Miscellaneous	\$	8,785.28	0.22%
Showboat	\$	8,100.00	0.20%
Riverwalk	\$	8,000.00	0.20%
Recreation	\$	5,000.00	0.12%
Dog Park	\$	1,750.00	0.04%
	\$	4,008,797.99	

EXPENDITURES BY SERVICE

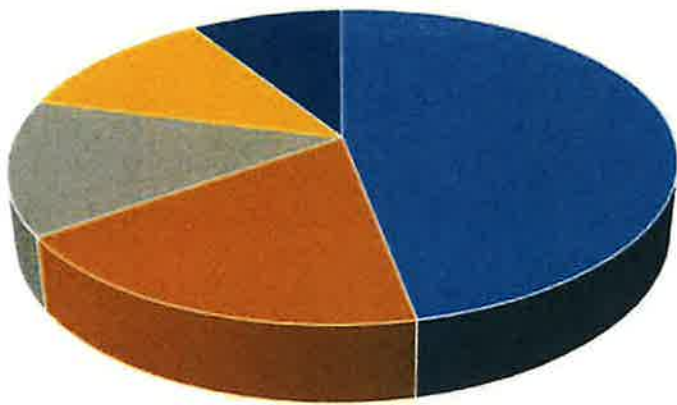


- | | | |
|---------------------|-----------------------------|----------------|
| ■ Police/Code Enfor | ■ Local Street XFER | ■ Public Works |
| ■ Treasurer | ■ City Hall Bond | ■ City Manager |
| ■ Parks | ■ Clerk/Elections | ■ City Hall |
| ■ Fire | ■ Cemetery | ■ Library |
| ■ Attorney | ■ Assessor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

General Fund Expenditures by Classification

Total Expenditures	\$	4,008,797.99	
PERSONNEL COSTS	\$	1,849,970.21	46.1%
TRANSFERS	\$	722,768.00	18.0%
PROFESSIONAL/CONTRACTUAL	\$	551,880.28	13.8%
OPERATING COSTS	\$	462,600.00	11.5%
CAPITAL PROJECTS	\$	342,484.21	8.5%
SUPPLIES	\$	79,095.29	2.0%
	\$	4,008,797.99	

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 47 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 \$145,442,150 to \$160,852,392.

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 16.2810 mills.

The current budget reflects a *Millage Rate* of 15.70 mills which is approximately 5 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) –Debra Rashid serves as the City Assessor. 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 Jenell Veltkamp 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 six 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 Showboat's ownership was transferred this winter to Lowell Showboat VI, a non-profit organization. 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, 2021. 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 2021 resulting in a savings over the remaining 12-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

L NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
01-000-402.000	CURRENT PROPERTY TAX-REAL	1,559,725.41	1,714,162.49	1,523,784.02	1,637,604.00	1,754,970.00
01-000-410.000	CURRENT PROPERTY TAX-PERSONAL	157,367.13	226,058.81	229,653.50	229,653.00	163,713.04
01-000-423.000	IN LIEU OF TAXES	389,193.52	402,597.00	248,262.31	423,690.00	457,508.00
01-000-434.000	TRAILER FEES	733.50	800.00	545.50	800.00	800.00
01-000-445.000	PENALTIES AND INTEREST	3,158.57	2,000.00	3,147.14	2,000.00	2,000.00
01-000-447.000	PROPERTY TAX ADMINISTRATION FEE	71,407.42	68,000.00	73,575.66	73,576.00	73,576.00
		<u>2,181,585.55</u>	<u>2,413,618.30</u>	<u>2,078,968.13</u>	<u>2,367,323.00</u>	<u>2,452,567.04</u>
TAXES						
STATE GRANTS						
01-000-439.000	MARIJUANA EXCISE FEE	282,267.20	200,000.00	0.00	362,888.47	250,000.00
01-000-576.000	SALES TAX	535,426.00	473,775.00	273,807.00	525,698.00	538,701.00
					0.00	5,090.00
	FOOTNOTE AMOUNTS:					
	STATUTORY REV SHARING PUBLIC SAFETY				0.00	79,992.00
	FOOTNOTE AMOUNTS:					
	STATUTORY REV SHARING NORMAL				0.00	453,619.00
	FOOTNOTE AMOUNTS:					
	CONSTITUTIONAL REVENUE SHARING					538,701.00
	GL # FOOTNOTE TOTAL:					
		<u>817,693.20</u>	<u>673,775.00</u>	<u>273,807.00</u>	<u>888,586.47</u>	<u>788,701.00</u>
STATE GRANTS						
LICENSES AND PERMITS						
01-000-451.000	BUSINESS LIC & APPLICATION FEE	5,175.00	3,500.00	4,520.00	4,170.00	3,500.00
01-000-452.000	CABLE TV FRANCHISE FEES	38,556.95	38,458.00	27,745.87	38,458.00	38,458.00
01-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	200.00	200.00	190.00	200.00	200.00
		<u>43,931.95</u>	<u>42,158.00</u>	<u>32,455.87</u>	<u>42,828.00</u>	<u>42,158.00</u>
LICENSES AND PERMITS						
CHARGES FOR SERVICES						
01-000-478.000	FREEDOM OF INFORMATION REQUESTS	286.89	100.00	882.00	750.00	250.00
		<u>286.89</u>	<u>100.00</u>	<u>882.00</u>	<u>750.00</u>	<u>250.00</u>
CHARGES FOR SERVICES						
JNK REV						
01-000-573.000	PPT REIMBURSEMENT EMPP	15,205.25	0.00	10,398.50	11,000.00	11,000.00
		<u>15,205.25</u>	<u>0.00</u>	<u>10,398.50</u>	<u>11,000.00</u>	<u>11,000.00</u>
UNK REV						
INTEREST AND RENTS						
01-000-665.000	INTEREST	2,818.43	1,500.00	0.00	1,500.00	20,000.00
		<u>2,818.43</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>20,000.00</u>
INTEREST AND RENTS						
OTHER REVENUE						
01-000-677.000	MISCELLANEOUS	8,065.59	2,500.00	1,607.85	2,500.00	2,500.00
		<u>8,065.59</u>	<u>2,500.00</u>	<u>1,607.85</u>	<u>2,500.00</u>	<u>2,500.00</u>
OTHER REVENUE						
TRANSFERS IN						
01-000-699.248	TRANSFER FROM D.D.A.	293,518.76	291,737.00	291,737.00	291,737.00	297,768.00
		<u>293,518.76</u>	<u>291,737.00</u>	<u>291,737.00</u>	<u>291,737.00</u>	<u>297,768.00</u>
TRANSFERS IN						
		<u>3,363,105.62</u>	<u>3,425,388.30</u>	<u>2,689,856.35</u>	<u>3,606,224.47</u>	<u>3,614,944.04</u>
TOTAL ESTIMATED REVENUES		<u>3,363,105.62</u>	<u>3,425,388.30</u>	<u>2,689,856.35</u>	<u>3,606,224.47</u>	<u>3,614,944.04</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
01-101-707.000	SALARIES-TEMPORARY	8,479.46	8,200.00	8,033.40	8,200.00	9,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL					0.00	1,500.00
	FOOTNOTE AMOUNTS:					
	SALARY INCREASE FOR BRANDON HALL TO \$30.00/MEETING				0.00	7,500.00
	FOOTNOTE AMOUNTS:					
	CITY COUNCIL PAY					9,000.00
	GL # FOOTNOTE TOTAL:					688.50
101-101-715.000	SOCIAL SECURITY	648.68	650.00	614.56	650.00	30.00
101-101-722.000	WORKERS COMPENSATION	9.22	25.00	21.98	25.00	
PERSONNEL		9,137.36	8,875.00	8,669.94	8,875.00	9,718.50
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	195.34	400.00	85.00	300.00	300.00
SUPPLIES		195.34	400.00	85.00	300.00	300.00
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	2,450.81	4,000.00	2,445.43	2,500.00	4,000.00
101-101-880.000	COMMUNITY PROMOTION	1,425.00	2,500.00	2,079.27	3,000.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	6,618.93	5,000.00	4,393.50	5,500.00	5,000.00
OPERATING		10,494.74	11,500.00	8,918.20	11,000.00	11,500.00
		19,827.44	20,775.00	17,673.14	20,175.00	21,518.50
TOTAL APPROPRIATIONS		(19,827.44)	(20,775.00)	(17,673.14)	(20,175.00)	(21,518.50)
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL						
Dept 172 - MANAGER						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-172-454.000	MARIJUANA APPLICATION FEE	60,000.00	60,000.00	40,000.00	60,000.00	60,000.00
LICENSES AND PERMITS		60,000.00	60,000.00	40,000.00	60,000.00	60,000.00
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	64,483.00	64,483.00	0.00	64,483.00	64,483.00
CHARGES FOR SERVICES		64,483.00	64,483.00	0.00	64,483.00	64,483.00
TOTAL ESTIMATED REVENUES		124,483.00	124,483.00	40,000.00	124,483.00	124,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	90,618.55	74,750.00	58,322.13	74,750.00	75,749.86
101-172-707.000	SALARIES-TEMPORARY	0.00	15,600.00	6,097.50	15,600.00	15,600.00
101-172-715.000	SOCIAL SECURITY	7,655.21	6,922.00	5,546.46	6,922.00	7,000.00
101-172-716.000	HEALTH INSURANCE	5,069.44	3,120.00	2,259.14	3,120.00	3,276.00
101-172-717.000	LIFE INSURANCE	108.09	91.18	71.30	91.18	91.18
101-172-718.000	PENSION	25,666.64	17,839.29	11,784.01	17,839.29	20,389.20
101-172-721.000	LONGEVITY	91.02	126.75	126.76	126.76	169.00
101-172-722.000	WORKERS COMPENSATION	227.09	350.00	292.17	350.00	300.00
101-172-723.000	DENTAL INSURANCE	343.13	310.44	237.39	310.44	310.44
101-172-724.000	EYECARE	97.02	73.79	59.45	73.79	73.79
101-172-725.000	DISABILITY INSURANCE	492.87	422.19	323.84	422.19	422.19
PERSONNEL		130,369.06	119,605.64	85,120.15	119,605.65	123,381.66
SUPPLIES						
101-172-742.000	MARIJUANA ADMIN. FEES	80.00	0.00	0.00	0.00	0.00
SUPPLIES		80.00	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 172 - POLICE DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
01-172-801.000	PROFESSIONAL SERVICES	53,002.50	120,000.00	129,396.38	130,000.00	133,493.00
	PROFESSIONAL & CONTRACTUAL	53,002.50	120,000.00	129,396.38	130,000.00	133,493.00
OPERATING						
01-172-850.000	COMMUNICATIONS	1,146.24	540.00	405.69	540.00	600.00
01-172-860.000	TRAVEL EXPENSES	5,825.00	6,600.00	5,400.00	7,200.00	7,200.00
01-172-864.000	CONFERENCES & CONVENTIONS	3,862.24	4,000.00	2,993.97	3,500.00	4,500.00
01-172-955.000	MISCELLANEOUS EXPENSE	3,975.15	5,000.00	4,456.47	5,000.00	5,000.00
	OPERATING	14,808.63	16,140.00	13,256.13	16,240.00	17,300.00
	TOTAL APPROPRIATIONS	198,260.19	255,745.64	227,772.66	265,845.65	274,174.66
NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER						
		(73,777.19)	(131,262.64)	(187,772.66)	(141,362.65)	(149,691.66)
Dept 191 - ELECTIONS						
APPROPRIATIONS						
PERSONNEL						
01-191-707.000	SALARIES-TEMPORARY	1,970.00	5,600.00	5,370.00	5,370.00	12,000.00
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	ADDITIONAL MONIES FOR HOURLY INCREASE AND EARLY VOTING PERSONNEL					918.00
01-191-715.000	SOCIAL SECURITY	32.70	428.00	60.24	0.00	50.00
01-191-722.000	WORKERS COMPENSATION	(1.62)	15.00	12.61	0.00	
	PERSONNEL	2,001.08	6,043.00	5,442.85	5,370.00	12,968.00
SUPPLIES						
01-191-740.000	OPERATING SUPPLIES	2,590.05	2,600.00	3,327.13	3,500.00	3,000.00
	SUPPLIES	2,590.05	2,600.00	3,327.13	3,500.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
01-191-930.000	REPAIR & MAINTENANCE	0.00	300.00	0.00	150.00	150.00
	PROFESSIONAL & CONTRACTUAL	0.00	300.00	0.00	150.00	150.00
OPERATING						
01-191-864.000	CONFERENCES & CONVENTIONS	22.58	250.00	0.00	0.00	250.00
01-191-900.000	PRINTING	50.58	800.00	49.52	200.00	800.00
01-191-955.000	MISCELLANEOUS EXPENSE	0.00	550.00	10.50	100.00	100.00
	OPERATING	73.16	1,600.00	60.02	300.00	1,150.00
CAPITAL						
01-191-980.000	EQUIPMENT	0.00	0.00	0.00	0.00	11,500.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	TABULATOR AND BALLOT CONTAINER				0.00	1,500.00
	FOOTNOTE AMOUNTS:					
	LAPTOP FOR 3RD EARLY VOTING PRECINCT					11,500.00
	GL # FOOTNOTE TOTAL:					
	CAPITAL	0.00	0.00	0.00	0.00	11,500.00
	TOTAL APPROPRIATIONS	4,664.29	10,543.00	8,830.00	9,320.00	28,768.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS						
		(4,664.29)	(10,543.00)	(8,830.00)	(9,320.00)	(28,768.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

SL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 209 - ASSESSOR						
APPROPRIATIONS						
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	44,743.46	55,000.00	41,915.79	55,000.00	55,000.00
101-209-707.000	SALARIES-TEMPORARY	890.00	1,000.00	900.00	1,000.00	1,000.00
101-209-715.000	SOCIAL SECURITY	3,455.79	4,284.00	3,275.40	4,284.00	4,284.00
101-209-722.000	WORKERS COMPENSATION	158.59	400.00	290.56	400.00	400.00
	PERSONNEL	<u>49,247.84</u>	<u>60,684.00</u>	<u>46,381.75</u>	<u>60,684.00</u>	<u>60,684.00</u>
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	1,375.71	3,000.00	483.99	1,500.00	1,500.00
	SUPPLIES	<u>1,375.71</u>	<u>3,000.00</u>	<u>483.99</u>	<u>1,500.00</u>	<u>1,500.00</u>
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	663.00	3,500.00	0.00	1,000.00	1,000.00
	PROFESSIONAL & CONTRACTUAL	<u>663.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
OPERATING						
101-209-860.000	TRAVEL EXPENSES	163.05	700.00	0.00	350.00	700.00
101-209-900.000	PRINTING	1,368.94	2,500.00	748.18	1,250.00	1,250.00
101-209-955.000	MISCELLANEOUS EXPENSE	334.00	610.00	80.00	500.00	500.00
	OPERATING	<u>1,865.99</u>	<u>3,810.00</u>	<u>828.18</u>	<u>2,100.00</u>	<u>2,450.00</u>
	TOTAL APPROPRIATIONS	<u>53,152.54</u>	<u>70,994.00</u>	<u>47,693.92</u>	<u>65,284.00</u>	<u>65,634.00</u>
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		<u>(53,152.54)</u>	<u>(70,994.00)</u>	<u>(47,693.92)</u>	<u>(65,284.00)</u>	<u>(65,634.00)</u>
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	76,082.46	70,000.00	42,696.26	70,000.00	70,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	11,381.00	10,000.00	1,136.50	10,000.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	<u>87,463.46</u>	<u>80,000.00</u>	<u>43,832.76</u>	<u>80,000.00</u>	<u>75,000.00</u>
	TOTAL APPROPRIATIONS	<u>87,463.46</u>	<u>80,000.00</u>	<u>43,832.76</u>	<u>80,000.00</u>	<u>75,000.00</u>
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		<u>(87,463.46)</u>	<u>(80,000.00)</u>	<u>(43,832.76)</u>	<u>(80,000.00)</u>	<u>(75,000.00)</u>
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	8,000.00	4,000.00	0.00	4,000.00	4,000.00
	CHARGES FOR SERVICES	<u>8,000.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
	TOTAL ESTIMATED REVENUES	<u>8,000.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>4,000.00</u>
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	73,820.27	78,024.12	60,431.06	78,024.12	82,606.52
101-215-707.000	SALARIES-TEMPORARY	0.00	100.00	0.00	100.00	0.00
101-215-709.000	SALARIES-OVERTIME	0.00	113.00	0.00	113.00	100.00
101-215-715.000	SOCIAL SECURITY	5,258.73	6,023.00	4,292.60	6,023.00	6,327.05
101-215-716.000	HEALTH INSURANCE	32,856.79	28,026.12	17,686.37	28,026.00	28,466.97
101-215-717.000	LIFE INSURANCE	191.73	182.36	132.75	182.36	182.36
101-215-718.000	PENSION	47,666.60	35,678.58	23,567.99	35,678.58	40,778.40
101-215-721.000	LONGEVITY	422.49	507.00	84.49	507.00	549.25
101-215-722.000	WORKERS COMPENSATION	179.70	400.00	243.46	400.00	300.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

IL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 215 - CLERK						
APPROPRIATIONS						
PERSONNEL						
01-215-723.000	DENTAL INSURANCE	857.55	776.88	628.38	777.00	776.88
01-215-723.001	OPEB CONTRIBUTION	5,000.00	5,000.00	0.00	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:					
	ULLERY OPEB CONTRIBUTION				404.00	403.88
01-215-724.000	EYECARE	403.90	403.88	302.94	495.00	495.41
01-215-725.000	DISABILITY	513.50	495.41	353.87		
		167,171.26	155,730.35	107,723.91	155,730.06	165,986.72
PERSONNEL						
OPERATING						
01-215-850.000	COMMUNICATIONS	497.25	600.00	443.93	600.00	600.00
01-215-860.000	TRAVEL EXPENSES	78.40	400.00	0.00	400.00	400.00
01-215-864.000	CONFERENCES & CONVENTIONS	4,631.18	4,500.00	1,797.64	4,500.00	4,500.00
01-215-900.000	PRINTING	1,642.74	8,000.00	1,804.36	3,500.00	8,000.00
01-215-955.000	MISCELLANEOUS EXPENSE	980.31	1,000.00	1,080.00	1,100.00	1,100.00
		7,829.88	14,500.00	5,125.93	10,100.00	14,600.00
		175,001.14	170,230.35	112,849.84	165,830.06	180,586.72
TOTAL APPROPRIATIONS		(167,001.14)	(166,230.35)	(112,849.84)	(161,830.06)	(176,586.72)
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK						
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
01-253-640.000	ADMINISTRATIVE SERVICES	120,000.00	120,000.00	0.00	120,000.00	120,000.00
		120,000.00	120,000.00	0.00	120,000.00	120,000.00
CHARGES FOR SERVICES						
		120,000.00	120,000.00	0.00	120,000.00	120,000.00
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
PERSONNEL						
01-253-702.000	SALARIES-PERMANENT	107,327.15	121,727.62	96,462.18	121,727.62	117,477.36
01-253-715.000	SOCIAL SECURITY	7,721.39	9,312.16	6,816.39	9,312.00	9,036.74
01-253-716.000	HEALTH INSURANCE	31,719.16	41,420.70	25,267.24	41,420.00	42,465.75
01-253-717.000	LIFE INSURANCE	236.03	254.43	183.85	254.00	224.45
01-253-718.000	PENSION	55,058.61	35,373.59	29,006.72	35,374.00	31,368.00
01-253-718.001	MERS DC PLAN	0.00	3,062.23	968.97	3,062.00	3,062.00
01-253-721.000	LONGEVITY	1,040.00	650.00	1,039.97	1,040.00	650.00
01-253-722.000	WORKERS COMPENSATION	178.49	500.00	394.73	500.00	400.00
01-253-723.000	DENTAL INSURANCE	959.05	1,099.80	846.16	1,100.00	1,099.80
01-253-723.001	OPEB CONTRIBUTION	10,000.00	10,000.00	0.00	10,000.00	5,000.00
	FOOTNOTE AMOUNTS:				5,000.00	0.00
	OPEB CONTRIBUTION FOR OLIN					
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR GERARD				10,000.00	5,000.00
	GL # FOOTNOTE TOTAL:				365.07	359.69
01-253-724.000	EYECARE	277.19	365.07	265.16	788.00	787.91
01-253-725.000	DISABILITY	746.83	787.91	568.05		
		215,263.90	224,553.51	161,819.42	224,942.69	211,931.70
PERSONNEL						
SUPPLIES						
01-253-740.000	OPERATING SUPPLIES	784.62	1,500.00	507.32	1,500.00	1,500.00
		784.62	1,500.00	507.32	1,500.00	1,500.00
SUPPLIES						
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

		2021-22	2022-23	2022-23	2022-23	2023-24
		ACTIVITY	AMENDED	ACTIVITY	PROJECTED	REQUESTED
			BUDGET	THRU 06/30/23	ACTIVITY	BUDGET
L NUMBER	DESCRIPTION					
Dept 253 - TREASURER						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL		13,795.00	19,000.00	16,356.25	19,000.00	19,000.00
01-253-801.000	PROFESSIONAL SERVICES	13,795.00	19,000.00	16,356.25	19,000.00	19,000.00
PROFESSIONAL & CONTRACTUAL						
OPERATING						
01-253-860.000	TRAVEL EXPENSES	31.47	150.00	94.76	150.00	150.00
01-253-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	912.63	1,000.00	1,000.00
01-253-941.000	DATA PROCESSING	55,000.00	55,000.00	60,000.00	60,000.00	55,000.00
01-253-955.000	MISCELLANEOUS EXPENSE	1,387.04	1,500.00	1,264.47	1,500.00	1,500.00
OPERATING		56,418.51	57,150.00	62,271.86	62,650.00	57,650.00
TOTAL APPROPRIATIONS		286,262.03	302,203.51	240,954.85	308,092.69	290,081.70
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(166,262.03)	(182,203.51)	(240,954.85)	(188,092.69)	(170,081.70)
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
OTHER REVENUE		3,675.00	3,000.00	1,875.00	3,000.00	3,000.00
01-265-684.000	ROTARY CLUB RENTAL FEES	3,675.00	3,000.00	1,875.00	3,000.00	3,000.00
OTHER REVENUE						
TOTAL ESTIMATED REVENUES		3,675.00	3,000.00	1,875.00	3,000.00	3,000.00
APPROPRIATIONS						
PERSONNEL		5,095.31	4,325.58	5,625.61	5,500.00	4,895.22
01-265-702.000	SALARIES-PERMANENT	1,830.96	2,000.00	3,269.54	2,500.00	5,500.00
01-265-707.000	SALARIES-TEMPORARY	159.48	170.00	514.45	600.00	550.00
01-265-709.000	SALARIES-OVERTIME	545.30	496.91	664.00	650.00	611.63
01-265-715.000	SOCIAL SECURITY	926.91	1,055.67	892.12	1,055.67	955.31
01-265-716.000	HEALTH INSURANCE	11.99	12.63	1.54	12.63	12.63
01-265-717.000	LIFE INSURANCE	1,292.56	900.00	0.00	1,400.00	1,000.00
01-265-718.000	PENSION	0.00	432.56	338.58	432.56	389.06
01-265-718.001	MERS DC PLAN	19.50	20.00	0.00	20.00	0.00
01-265-721.000	LONGEVITY	139.10	500.00	371.29	500.00	500.00
01-265-722.000	WORKERS COMPENSATION	44.63	63.59	46.69	64.00	41.80
01-265-723.000	DENTAL INSURANCE	13.05	15.95	11.92	15.95	9.74
01-265-724.000	EYECARE	28.70	29.57	(2.81)	29.57	27.58
01-265-725.000	DISABILITY INSURANCE	10,107.49	10,022.46	11,732.93	12,780.38	14,492.97
PERSONNEL						
SUPPLIES		1,899.92	2,500.00	1,218.99	2,500.00	2,500.00
01-265-727.000	OFFICE SUPPLIES	6,846.21	7,000.00	4,269.93	5,000.00	7,000.00
01-265-730.000	POSTAGE	2,610.66	4,500.00	5,017.02	6,000.00	5,750.00
01-265-740.000	OPERATING SUPPLIES				0.00	1,250.00
FOOTNOTE AMOUNTS:						
OFFICE CHAIRS		11,356.79	14,000.00	10,505.94	13,500.00	15,250.00
SUPPLIES						
PROFESSIONAL & CONTRACTUAL		19,524.81	17,500.00	10,124.65	17,500.00	17,500.00
01-265-802.000	CONTRACTUAL	8,994.00	9,000.00	10,390.00	10,390.00	11,636.00
01-265-910.000	INSURANCE	28,281.07	15,000.00	12,314.14	16,000.00	15,000.00
01-265-930.000	REPAIR & MAINTENANCE	56,799.88	41,500.00	32,828.79	43,890.00	44,136.00
PROFESSIONAL & CONTRACTUAL						
OPERATING						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 265 - CITY HALL						
APPROPRIATIONS						
OPERATING						
01-265-850.000	COMMUNICATIONS	11,858.23	7,000.00	10,705.79	15,000.00	12,000.00
01-265-920.000	PUBLIC UTILITIES	61,866.44	50,000.00	48,178.49	62,000.00	62,000.00
01-265-940.000	RENTALS	3,702.96	3,500.00	3,749.34	4,000.00	4,000.00
		<u>77,427.63</u>	<u>60,500.00</u>	<u>62,633.62</u>	<u>81,000.00</u>	<u>78,000.00</u>
CAPITAL						
01-265-975.000	BUILDING IMPROVEMENTS	10,595.31	48,000.00	44,329.50	44,329.00	73,000.00
	FOOTNOTE AMOUNTS:				0.00	8,000.00
	WINDOW SILLS				40,589.00	0.00
	FOOTNOTE AMOUNTS:					0.00
	AIR CONDITIONING FOR CITY HALL				3,740.00	0.00
	FOOTNOTE AMOUNTS:					0.00
	CITY HALL CAMERAS				0.00	6,500.00
	FOOTNOTE AMOUNTS:					0.00
	REPAIR HOT WATER				0.00	1,500.00
	FOOTNOTE AMOUNTS:					0.00
	MISC				0.00	57,000.00
	FOOTNOTE AMOUNTS:					0.00
	ROOFING REPAIR				44,329.00	73,000.00
	GL # FOOTNOTE TOTAL:					
		<u>10,595.31</u>	<u>48,000.00</u>	<u>44,329.50</u>	<u>44,329.00</u>	<u>73,000.00</u>
CAPITAL		<u>166,287.10</u>	<u>174,022.46</u>	<u>162,030.78</u>	<u>195,499.38</u>	<u>224,878.97</u>
TOTAL APPROPRIATIONS		<u>(162,612.10)</u>	<u>(171,022.46)</u>	<u>(160,155.78)</u>	<u>(192,499.38)</u>	<u>(221,878.97)</u>
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL						
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	10,255.00	6,000.00	10,560.00	12,000.00	7,000.00
		<u>10,255.00</u>	<u>6,000.00</u>	<u>10,560.00</u>	<u>12,000.00</u>	<u>7,000.00</u>
CHARGES FOR SERVICES		<u>10,255.00</u>	<u>6,000.00</u>	<u>10,560.00</u>	<u>12,000.00</u>	<u>7,000.00</u>
TOTAL ESTIMATED REVENUES		<u>10,255.00</u>	<u>6,000.00</u>	<u>10,560.00</u>	<u>12,000.00</u>	<u>7,000.00</u>
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	21,844.99	22,911.18	31,262.72	40,000.00	23,947.56
101-276-707.000	SALARIES-TEMPORARY	23,610.01	23,000.00	12,607.52	23,000.00	27,000.00
101-276-709.000	SALARIES-OVERTIME	5,375.13	800.00	1,723.40	2,000.00	2,600.00
101-276-715.000	SOCIAL SECURITY	3,791.35	3,573.00	3,469.04	3,573.00	3,744.49
101-276-716.000	HEALTH INSURANCE	7,285.08	7,792.25	817.37	7,792.25	5,826.41
101-276-717.000	LIFE INSURANCE	71.03	70.14	74.74	70.14	70.14
101-276-718.000	PENSION	2,127.30	1,000.00	0.00	1,000.00	0.00
101-276-718.001	MERS DC PLAN	0.00	2,291.12	2,752.65	2,291.12	2,394.76
101-276-722.000	WORKERS COMPENSATION	680.28	1,400.00	1,461.65	1,600.00	1,500.00
101-276-723.000	DENTAL INSURANCE	232.08	238.80	51.39	238.00	238.80
101-276-724.000	EYECARE	56.06	56.76	14.05	56.76	56.76
101-276-725.000	DISABILITY	159.77	143.33	149.40	143.33	143.33
		<u>65,233.08</u>	<u>63,276.58</u>	<u>54,383.93</u>	<u>81,764.60</u>	<u>67,522.25</u>
PERSONNEL		<u>65,233.08</u>	<u>63,276.58</u>	<u>54,383.93</u>	<u>81,764.60</u>	<u>67,522.25</u>
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	0.00	125.00	0.00	125.00	500.00
101-276-740.000	OPERATING SUPPLIES	5,324.64	3,000.00	2,443.66	3,000.00	3,000.00
101-276-744.000	UNIFORMS	810.00	1,000.00	118.00	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 276 - CEMETERY						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	6,134.64	4,125.00	2,561.66	4,125.00	4,500.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	2,232.35	2,500.00	2,420.28	3,000.00	2,500.00
101-276-910.000	INSURANCE	2,660.00	2,700.00	3,065.00	3,065.00	3,432.80
101-276-930.000	REPAIR & MAINTENANCE	5,106.93	6,000.00	210.00	3,000.00	6,000.00
	FOOTNOTE AMOUNTS:				0.00	2,000.00
	STORAGE AREA REPAIRS				0.00	2,500.00
	FOOTNOTE AMOUNTS:					
	NEW SECTION SIGNS				0.00	1,000.00
	FOOTNOTE AMOUNTS:					
	REPLACE WATER SHUT OFF VALVES				0.00	500.00
	FOOTNOTE AMOUNTS:					
	MISC					6,000.00
	GL & FOOTNOTE TOTAL:	9,999.28	11,200.00	5,695.28	9,065.00	11,932.80
PROFESSIONAL & CONTRACTUAL						
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	300.00	300.00
101-276-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	300.00	1,000.00
101-276-900.000	PRINTING	50.58	100.00	0.00	100.00	100.00
101-276-920.000	PUBLIC UTILITIES	2,378.28	4,250.00	1,970.31	3,500.00	4,250.00
101-276-940.000	RENTALS	53,533.67	40,000.00	38,031.40	45,000.00	40,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	289.47	1,000.00	0.00	500.00	1,000.00
		56,252.00	46,950.00	40,001.71	50,000.00	46,950.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	0.00	500.00	0.00	0.00	500.00
101-276-974.000	LAND IMPROVEMENTS	0.00	1,000.00	0.00	0.00	1,000.00
		0.00	1,500.00	0.00	0.00	1,500.00
TOTAL APPROPRIATIONS						
		137,619.00	127,051.58	102,642.58	144,954.60	132,405.05
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY						
		(127,364.00)	(121,051.58)	(92,082.58)	(132,954.60)	(125,405.05)
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	4,742.00	4,000.00	7,844.00	7,844.00	8,785.28
		4,742.00	4,000.00	7,844.00	7,844.00	8,785.28
PROFESSIONAL & CONTRACTUAL						
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	62,680.00	8,000.00	100,650.00	100,650.00	0.00
	FOOTNOTE AMOUNTS:				100,000.00	0.00
	SURPLUS MERS PAYMENT					0.00
		62,680.00	8,000.00	100,650.00	100,650.00	0.00
OPERATING						
		67,422.00	12,000.00	108,494.00	108,494.00	8,785.28
TOTAL APPROPRIATIONS						
		(67,422.00)	(12,000.00)	(108,494.00)	(108,494.00)	(8,785.28)
NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED MIS						
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						

BUDGET REPORT FOR CITY OF LOWELL
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LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	5,940.00	3,500.00	1,148.40	3,500.00	3,500.00
101-301-578.000	STATE JUSTICE TRAINING FUND	813.56	1,250.00	427.84	1,250.00	1,250.00
	STATE GRANTS	6,753.56	4,750.00	1,576.24	4,750.00	4,750.00
CHARGES FOR SERVICES						
101-301-608.000	ANIMAL CARE FEES	0.00	0.00	50.00	0.00	0.00
101-301-623.000	POLICE CHARGES FOR SERVICES	1,127.82	2,000.00	624.46	1,000.00	650.00
101-301-624.000	SALVAGE INSPECTION FEES	22,889.82	12,000.00	3,600.00	3,600.00	0.00
101-301-626.000	REPORTS & FINGERPRINT FEES	2,441.50	4,000.00	2,479.75	2,700.00	2,500.00
101-301-626.001	PBT TEST	25.00	50.00	5.00	25.00	50.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	40.00	50.00	20.00	40.00	50.00
	CHARGES FOR SERVICES	26,524.14	18,100.00	6,779.21	7,365.00	3,250.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	3,525.05	4,000.00	2,235.00	2,095.00	2,000.00
101-301-660.001	O U I L FINES	4,394.00	500.00	945.05	680.00	500.00
101-301-660.002	SEX OFFENDER FEES	90.25	150.00	240.00	280.00	280.00
101-301-660.003	CIVIL INFRACTION FINES	560.00	50.00	400.00	400.00	400.00
	FINES AND FORFEITURES	8,569.30	4,700.00	3,820.05	3,455.00	3,180.00
OTHER REVENUE						
101-301-673.000	SALE OF FIXED ASSETS	10,100.00	0.00	0.00	0.00	0.00
101-301-677.000	MISCELLANEOUS	7,990.33	500.00	96.20	2,450.00	8,050.00
	OTHER REVENUE	18,090.33	500.00	96.20	2,450.00	8,050.00
	TOTAL ESTIMATED REVENUES	59,937.33	28,050.00	12,271.70	18,020.00	19,230.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	436,969.24	471,599.22	361,931.81	474,599.22	478,187.56
101-301-707.000	SALARIES-TEMPORARY	83,701.71	75,000.00	28,092.58	40,000.00	45,000.00
101-301-708.000	STANDBY	0.00	4,000.00	0.00	0.00	4,500.00
101-301-709.000	SALARIES-OVERTIME	2,812.01	4,200.00	12,515.06	17,500.00	10,000.00
101-301-715.000	SOCIAL SECURITY	40,289.82	42,596.29	30,103.22	42,896.29	42,000.00
101-301-716.000	HEALTH INSURANCE	81,509.01	77,111.88	57,241.51	77,311.88	89,726.74
	FOOTNOTE AMOUNTS:				0.00	108,412.79
101-301-716.001	POLICE HEALTH INSURANCE	3,438.72	3,581.72	1,174.91	3,581.00	1,539.72
101-301-717.000	MERS HEALTH CARE SAVINGS PLAN	1,070.09	981.96	699.61	981.96	982.24
101-301-718.000	LIFE INSURANCE	161,187.82	109,780.24	56,588.78	109,780.00	94,104.00
101-301-718.001	PENSION	0.00	16,576.91	14,965.16	16,576.91	22,859.92
101-301-720.000	MERS DC PLAN	9,727.98	8,500.00	4,279.03	8,500.00	8,500.00
101-301-721.000	HOLIDAY PAY	1,950.00	2,015.00	1,365.00	1,365.00	1,430.00
101-301-722.000	LONGEVITY	6,265.54	21,000.00	9,742.21	21,000.00	21,000.00
101-301-722.000	WORKERS COMPENSATION	3,194.40	3,837.36	2,646.54	3,837.36	3,690.96
101-301-723.000	DENTAL INSURANCE	5,000.00	5,000.00	0.00	10,000.00	10,000.00
101-301-723.001	OPEB CONTRIBUTION				10,000.00	10,000.00
	FOOTNOTE AMOUNTS:					
101-301-724.000	OPEB CONTRIBUTION FOR LAUREN AND HURST	1,444.74	1,643.04	1,111.93	1,643.04	1,529.52
101-301-725.000	EYECARE	3,028.55	2,987.84	1,932.51	2,987.87	2,899.95
	PERSONNEL	841,589.63	850,411.46	584,389.86	832,560.53	837,950.61
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	1,290.47	1,000.00	218.26	1,000.00	1,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
SUPPLIES						
.01-301-740.000	OPERATING SUPPLIES	1,187.63	1,700.00	1,036.90	1,700.00	1,700.00
.01-301-741.000	FUEL	16,847.19	20,000.00	11,839.54	20,000.00	20,000.00
.01-301-743.000	AMMUNITION	4,268.70	8,000.00	1,075.13	3,500.00	5,000.00
.01-301-744.000	UNIFORMS	5,107.71	5,000.00	4,481.09	5,000.00	5,000.00
	SUPPLIES	28,701.70	35,700.00	18,650.92	31,200.00	32,700.00
PROFESSIONAL & CONTRACTUAL						
.01-301-802.000	CONTRACTUAL	1,674.00	4,000.00	13,645.38	13,690.88	15,000.00
	FOOTNOTE AMOUNTS:				6,895.88	0.00
	BODY CAMERAS				4,895.00	0.00
	FOOTNOTE AMOUNTS:					
	CORE TECHNOLOGY ANNUAL MAINTENANCE				100.00	0.00
	FOOTNOTE AMOUNTS:					
	RING CAMERA				1,800.00	0.00
	FOOTNOTE AMOUNTS:					
	NEW TASER 7 1800 PER YEAR				13,690.88	
	GL # FOOTNOTE TOTAL:					
.01-301-910.000	INSURANCE	8,837.00	10,350.00	9,903.00	10,350.00	11,592.00
.01-301-930.000	R & M EQUIPMENT	2,361.07	5,000.00	2,963.40	5,000.00	5,000.00
.01-301-931.000	R & M POLICE CARS	6,060.35	12,000.00	4,190.72	12,000.00	12,000.00
		18,932.42	31,350.00	30,702.50	41,040.88	43,592.00
PROFESSIONAL & CONTRACTUAL						
OPERATING						
.01-301-803.000	DISPATCHING SERVICES	38,721.77	39,000.00	40,247.77	40,250.00	42,000.00
.01-301-850.000	COMMUNICATIONS	12,037.75	10,000.00	7,349.03	12,000.00	12,000.00
.01-301-860.000	TRAVEL EXPENSES	0.00	500.00	0.00	500.00	500.00
.01-301-864.000	CONFERENCES & CONVENTIONS	1,188.42	1,000.00	717.67	1,000.00	1,000.00
.01-301-880.000	COMMUNITY PROMOTION	0.00	1,500.00	848.62	1,500.00	1,500.00
.01-301-940.000	RENTALS	0.00	100.00	0.00	100.00	100.00
.01-301-955.000	MISCELLANEOUS EXPENSE	2,982.32	1,500.00	1,092.73	1,500.00	1,500.00
.01-301-957.000	TRAINING	1,699.00	5,000.00	2,134.75	4,000.00	5,000.00
.01-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	384.74	2,000.00	149.84	1,000.00	1,000.00
.01-301-960.000	SALVAGE EXPENSES	707.20	10,000.00	422.00	1,000.00	0.00
	OPERATING	57,721.20	70,600.00	52,962.41	62,850.00	64,600.00
CAPITAL						
.01-301-980.000	OFFICE EQUIPMENT	0.00	1,000.00	125.43	1,000.00	1,000.00
.01-301-981.000	POLICE VEHICLES	6,371.14	0.00	0.00	0.00	5,567.00
	FOOTNOTE AMOUNTS:				0.00	5,567.00
.01-301-984.000	NEW POLICE CAR AND OUTFITTING REMAINING \$61,433 PAID WITH ARPA EQUIPMENT	2,640.77	8,500.00	2,925.15	8,500.00	8,500.00
	FOOTNOTE AMOUNTS:				0.00	8,500.00
.01-301-986.000	FLOCK CAMERA OUTSIDE OF DDA COMPUTER EQUIPMENT	0.00	8,650.00	2,985.61	5,000.00	5,000.00
	CAPITAL	9,011.91	18,150.00	6,036.19	14,500.00	20,067.00
	TOTAL APPROPRIATIONS	955,956.86	1,006,211.46	692,741.88	982,151.41	998,909.61
	NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME	(896,019.53)	(978,161.46)	(680,470.18)	(964,131.41)	(979,679.61)
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
.01-305-702.000	SALARIES-PERMANENT	0.00	20,800.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

L NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL		0.00	1,591.20	0.00	0.00	0.00
01-305-715.000	SOCIAL SECURITY	0.00	22,391.20	0.00	0.00	0.00
PERSONNEL						
SUPPLIES		0.00	1,500.00	0.00	0.00	0.00
01-305-727.000	OFFICE SUPPLIES	0.00	1,500.00	0.00	0.00	0.00
01-305-740.000	OPERATING SUPPLIES	0.00	3,000.00	0.00	0.00	0.00
SUPPLIES						
OPERATING		0.00	500.00	0.00	0.00	0.00
01-305-957.000	TRAINING	0.00	500.00	0.00	0.00	0.00
OPERATING						
		0.00	25,891.20	0.00	0.00	0.00
TOTAL APPROPRIATIONS						
		0.00	(25,891.20)	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEMENT						
Dept 336 - FIRE						
APPROPRIATIONS						
PERSONNEL		0.00	0.00	56.80	28.40	0.00
01-336-702.000	SALARIES-PERMANENT	0.00	0.00	26.50	26.50	0.00
01-336-707.000	SALARIES-TEMPORARY	0.00	0.00	250.88	250.88	0.00
01-336-709.000	SALARIES-OVERTIME	0.00	0.00	23.77	21.80	0.00
01-336-715.000	SOCIAL SECURITY	0.00	0.00	36.60	27.31	0.00
01-336-716.000	HEALTH INSURANCE	0.00	0.00	0.27	0.27	0.00
01-336-717.000	ACCIDENT INSURANCE	0.00	0.00	8.68	7.45	0.00
01-336-722.000	WORKERS COMPENSATION	0.00	0.00	0.45	0.18	0.00
01-336-723.000	DENTAL INSURANCE	0.00	0.00	0.34	0.34	0.00
01-336-724.000	EYECARE	0.00	0.00	0.69	0.69	0.00
01-336-725.000	DISABILITY INSURANCE	0.00	0.00	404.98	363.82	0.00
PERSONNEL						
PROFESSIONAL & CONTRACTUAL		0.00	0.00	1,653.00	0.00	0.00
01-336-910.000	INSURANCE	0.00	0.00	1,653.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
OPERATING		0.00	0.00	729.20	0.00	0.00
01-336-940.000	RENTALS	0.00	0.00	729.20	0.00	0.00
OPERATING						
CAPITAL		137,698.60	173,290.54	169,656.00	184,656.00	181,417.21
01-336-985.000	FIRE COMMISSION PAYMENT				184,656.00	0.00
FOOTNOTE AMOUNTS:						
BUDGET AMENDMENT FOR TRUCK REPAIR AND AMENDED BUDGET						
CAPITAL		137,698.60	173,290.54	169,656.00	184,656.00	181,417.21
		137,698.60	173,290.54	172,443.18	185,019.82	181,417.21
TOTAL APPROPRIATIONS						
		(137,698.60)	(173,290.54)	(172,443.18)	(185,019.82)	(181,417.21)
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE						
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES		100.00	0.00	100.00	0.00	0.00
01-400-610.000	ZONING VARIANCE APP FEES	21,547.25	10,000.00	2,436.00	3,000.00	0.00
01-400-611.000	SITE PLAN REVIEW RETAINER					

BUDGET REPORT FOR CITY OF LOWELL
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IL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
01-400-612.000	REZONING APPLICATION FEES	750.00	250.00	0.00	0.00	0.00
01-400-614.000	SPECIAL USE APPLICATION FEE	1,775.00	1,250.00	250.00	250.00	0.00
01-400-615.000	SITE PLAN REVIEW FEE	700.00	400.00	200.00	0.00	0.00
01-400-616.000	ZONING ORDINANCE AMENDMENT	100.00	100.00	0.00	0.00	0.00
CHARGES FOR SERVICES		24,972.25	12,000.00	2,986.00	3,250.00	0.00
TOTAL ESTIMATED REVENUES		24,972.25	12,000.00	2,986.00	3,250.00	0.00
APPROPRIATIONS						
PERSONNEL						
01-400-702.000	SALARIES-PERMANENT	19,168.18	20,700.00	15,848.75	20,700.00	22,047.48
01-400-707.000	SALARIES-TEMPORARY	1,960.00	1,750.00	1,750.00	1,750.00	1,750.00
01-400-715.000	SOCIAL SECURITY	1,509.88	1,732.34	1,254.88	1,732.34	1,820.51
01-400-716.000	HEALTH INSURANCE	4,010.37	4,196.72	3,738.56	4,169.72	6,569.30
01-400-717.000	LIFE INSURANCE	44.28	42.08	30.61	42.08	42.08
01-400-718.000	PENSION	10,999.99	8,233.52	5,438.78	8,233.52	9,410.40
01-400-721.000	LONGEVITY	195.01	195.00	0.00	195.00	195.00
01-400-722.000	WORKERS COMPENSATION	37.62	150.00	71.29	150.00	150.00
01-400-723.000	DENTAL INSURANCE	179.90	179.28	131.79	179.28	179.28
01-400-724.000	EYECARE	93.21	93.20	69.89	93.20	93.20
01-400-725.000	DISABILITY INSURANCE	133.44	128.75	91.97	81.75	128.75
PERSONNEL		38,331.88	37,400.89	28,426.52	37,326.89	42,386.00
PROFESSIONAL & CONTRACTUAL						
01-400-801.000	PROFESSIONAL SERVICES	33,780.89	12,000.00	12,345.79	11,000.00	61,196.00
FOOTNOTE AMOUNTS:						
NEW ZONING MAPS					0.00	12,000.00
FOOTNOTE AMOUNTS:						
WILLIAMS AND WORKS ANDY SITE PLAN ASSISTANCE					0.00	48,596.00
FOOTNOTE AMOUNTS:						
MASTER PLAN WILLIAMS AND WORKS						61,196.00
GL # FOOTNOTE TOTAL:						
PROFESSIONAL & CONTRACTUAL		33,780.89	12,000.00	12,345.79	11,000.00	61,196.00
OPERATING						
01-400-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
01-400-900.000	PRINTING	155.15	0.00	0.00	0.00	0.00
01-400-955.000	MISCELLANEOUS EXPENSE	675.00	0.00	0.00	0.00	0.00
OPERATING		830.15	1,000.00	0.00	0.00	1,000.00
TOTAL APPROPRIATIONS		72,942.92	50,400.89	40,772.31	48,326.89	104,582.00
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZONING		(47,970.67)	(38,400.89)	(37,786.31)	(45,076.89)	(104,582.00)
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
01-441-640.000	ADMINISTRATIVE SERVICES	141,425.00	130,000.00	0.00	130,000.00	130,000.00
CHARGES FOR SERVICES		141,425.00	130,000.00	0.00	130,000.00	130,000.00
TOTAL ESTIMATED REVENUES		141,425.00	130,000.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						
PERSONNEL						

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	109,692.25	115,966.83	85,188.16	115,966.83	131,027.63
101-441-707.000	SALARIES-TEMPORARY	8,062.08	5,700.00	7,567.73	9,000.00	14,000.00
101-441-709.000	SALARIES-OVERTIME	728.82	170.00	1,249.37	1,300.00	2,000.00
101-441-715.000	SOCIAL SECURITY	9,355.04	9,323.75	7,372.09	9,323.75	10,826.00
101-441-716.000	HEALTH INSURANCE	6,977.69	13,729.52	5,990.70	13,729.52	27,996.88
101-441-717.000	LIFE INSURANCE	194.61	206.21	137.72	206.21	206.21
101-441-718.000	PENSION	45,571.08	30,189.57	19,942.17	30,189.57	3,136.80
101-441-718.001	MERS DC PLAN	0.00	1,818.16	876.88	1,818.16	11,524.39
101-441-721.000	LONGEVITY	110.50	35.75	32.50	35.75	104.00
101-441-722.000	WORKERS COMPENSATION	1,627.58	2,100.00	1,555.49	2,100.00	2,200.00
101-441-723.000	DENTAL INSURANCE	118.52	423.11	169.25	423.11	221.28
101-441-723.001	OPEB CONTRIBUTION	5,000.00	5,000.00	0.00	5,000.00	5,000.00
FOOTNOTE AMOUNTS:						
101-441-724.000	OPEB CONTRIBUTION FOR SOYKA	23.32	109.88	36.58	109.88	334.98
101-441-725.000	DISABILITY INSURANCE	740.64	769.22	509.45	769.22	762.83
PERSONNEL		188,202.13	185,542.00	130,628.09	189,972.00	209,341.00
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	0.00	500.00	0.00	0.00	500.00
101-441-740.000	OPERATING SUPPLIES	3,137.43	2,750.00	2,870.24	3,200.00	2,750.00
101-441-744.000	UNIFORMS	0.00	1,000.00	132.00	0.00	1,000.00
SUPPLIES		3,137.43	4,250.00	3,002.24	3,200.00	4,250.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	7,461.39	8,000.00	4,159.18	8,000.00	8,000.00
101-441-910.000	INSURANCE	0.00	6,000.00	5,147.00	5,147.00	6,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	7,130.40	6,000.00	0.00	6,000.00	6,000.00
101-441-930.000	REPAIR & MAINTENANCE	1,186.41	15,000.00	9,050.28	15,000.00	15,000.00
FOOTNOTE AMOUNTS:						
	DRAINAGE REPAIR				0.00	5,000.00
FOOTNOTE AMOUNTS:						
	OUTSIDE STORAGE GRADING				0.00	5,000.00
FOOTNOTE AMOUNTS:						
	ROUTINE MISC.					15,000.00
GL # FOOTNOTE TOTAL:		15,778.20	35,000.00	18,356.46	34,147.00	35,000.00
PROFESSIONAL & CONTRACTUAL						
OPERATING						
101-441-850.000	COMMUNICATIONS	6,016.37	3,500.00	3,248.92	3,500.00	3,500.00
101-441-864.000	CONFERENCES & CONVENTIONS	0.00	2,500.00	702.88	2,500.00	2,500.00
101-441-920.000	PUBLIC UTILITIES	20,181.77	14,000.00	14,226.17	19,000.00	20,000.00
101-441-926.000	STREET LIGHTING	11,184.80	16,000.00	9,532.50	16,000.00	16,000.00
101-441-940.000	RENTALS	4,439.68	5,000.00	12,428.72	16,000.00	5,000.00
101-441-955.000	MISCELLANEOUS EXPENSE	810.91	1,000.00	85.00	1,000.00	1,000.00
OPERATING		42,633.53	42,000.00	40,224.19	58,000.00	48,000.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	0.00	45,000.00	0.00	5,050.00	20,000.00
FOOTNOTE AMOUNTS:						
	REPLACE OFFICE WINDOWS				0.00	20,000.00
FOOTNOTE AMOUNTS:						
	DPW PAVING				5,050.00	20,000.00
GL # FOOTNOTE TOTAL:					5,050.00	20,000.00

BUDGET REPORT FOR CITY OF LOWELL
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Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
CAPITAL		0.00	45,000.00	0.00	5,050.00	20,000.00
CAPITAL						
		249,751.29	311,792.00	192,210.98	290,369.00	316,591.00
TOTAL APPROPRIATIONS						
		(108,326.29)	(181,792.00)	(192,210.98)	(160,369.00)	(186,591.00)
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF P						
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
.01-442-702.000	SALARIES-PERMANENT	1,116.25	1,000.47	287.12	1,000.47	1,137.21
.01-442-707.000	SALARIES-TEMPORARY	244.50	280.00	66.25	280.00	280.00
.01-442-709.000	SALARIES-OVERTIME	152.96	60.00	149.50	200.00	150.00
.01-442-715.000	SOCIAL SECURITY	118.32	110.00	38.27	110.00	125.25
.01-442-716.000	HEALTH INSURANCE	108.29	224.16	33.18	0.00	265.07
.01-442-717.000	LIFE INSURANCE	2.66	2.81	1.18	0.00	2.81
.01-442-718.000	PENSION	385.02	0.00	0.00	0.00	0.00
.01-442-718.001	MERS DC PLAN	0.00	100.05	91.66	100.05	113.72
.01-442-721.000	LONGEVITY	6.50	0.00	0.00	0.00	0.00
.01-442-722.000	WORKERS COMPENSATION	91.64	0.00	23.63	0.00	0.00
.01-442-723.000	DENTAL INSURANCE	9.31	12.34	1.55	12.34	12.34
.01-442-724.000	EYECARE	3.36	2.87	0.19	2.87	2.87
.01-442-725.000	DISABILITY	6.83	6.80	2.63	0.00	6.02
PERSONNEL		2,245.64	1,799.50	695.16	1,705.73	2,095.29
SUPPLIES						
.01-442-740.000	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						
.01-442-930.000	REPAIR & MAINTENANCE	0.00	15,000.00	0.00	3,000.00	5,000.00
FOOTNOTE AMOUNTS:						
	TRIPPING HAZARDS	0.00	15,000.00	0.00	3,000.00	5,000.00
PROFESSIONAL & CONTRACTUAL		0.00	15,000.00	0.00	3,000.00	5,000.00
OPERATING						
.01-442-940.000	RENTALS	1,121.27	900.00	195.63	900.00	900.00
OPERATING		1,121.27	900.00	195.63	900.00	900.00
TOTAL APPROPRIATIONS						
		3,366.91	18,449.50	890.79	6,355.73	8,745.29
NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK						
		(3,366.91)	(18,449.50)	(890.79)	(6,355.73)	(8,745.29)
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
.01-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,700.00	3,000.00	2,700.00	2,700.00	2,700.00
OTHER REVENUE		2,700.00	3,000.00	2,700.00	2,700.00	2,700.00
TOTAL ESTIMATED REVENUES						
		2,700.00	3,000.00	2,700.00	2,700.00	2,700.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
.01-747-930.000	REPAIR & MAINTENANCE	770.63	1,000.00	274.03	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		770.63	1,000.00	274.03	1,000.00	1,000.00

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Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
OPERATING						
.01-747-920.000	CHAMBER UTILITIES	4,589.64	4,500.00	3,901.19	4,500.00	4,500.00
	OPERATING	4,589.64	4,500.00	3,901.19	4,500.00	4,500.00
CAPITAL						
.01-747-975.000	BUILDING IMPROVEMENTS	0.00	2,500.00	0.00	2,500.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	RIVERWALK BATHROOM BUILDING MAINTENANCE					
	CAPITAL	0.00	2,500.00	0.00	2,500.00	2,500.00
	TOTAL APPROPRIATIONS	5,360.27	8,000.00	4,175.22	8,000.00	8,000.00
	NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA	(2,660.27)	(5,000.00)	(1,475.22)	(5,300.00)	(5,300.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
.01-751-652.000	CREEKSIDE PARK REVENUE	750.00	0.00	0.00	0.00	0.00
.01-751-653.000	PARK USER FEES	7,570.00	3,500.00	1,520.00	3,500.00	3,500.00
	CHARGES FOR SERVICES	8,320.00	3,500.00	1,520.00	3,500.00	3,500.00
LOCAL CONTRIBUTIONS						
.01-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	3,000.00	1,000.00	1,500.00	1,500.00	1,500.00
	LOCAL CONTRIBUTIONS	3,000.00	1,000.00	1,500.00	1,500.00	1,500.00
	TOTAL ESTIMATED REVENUES	11,320.00	4,500.00	3,020.00	5,000.00	5,000.00
APPROPRIATIONS						
PERSONNEL						
.01-751-702.000	SALARIES-PERMANENT	34,303.97	30,719.41	16,748.93	30,719.41	36,554.92
.01-751-707.000	SALARIES-TEMPORARY	13,543.02	13,000.00	14,892.83	18,000.00	13,000.00
.01-751-708.000	STANDBY	480.30	650.00	0.00	650.00	650.00
.01-751-709.000	SALARIES-OVERTIME	611.65	1,000.00	632.51	1,000.00	700.00
.01-751-715.000	SOCIAL SECURITY	3,797.42	3,470.76	2,412.24	3,470.76	3,993.68
.01-751-716.000	HEALTH INSURANCE	11,024.77	15,724.47	3,183.50	8,000.00	12,461.64
.01-751-717.000	LIFE INSURANCE	85.96	86.97	38.78	0.00	86.97
.01-751-718.000	PENSION	13,258.74	10,711.00	0.00	1,000.00	0.00
.01-751-718.001	MERS DC PLAN	0.00	3,071.94	1,498.19	3,071.94	2,399.69
.01-751-721.000	LONGEVITY	227.50	250.00	0.00	250.00	250.00
.01-751-722.000	WORKERS COMPENSATION	1,129.64	2,150.00	925.60	2,150.00	2,250.00
.01-751-723.000	DENTAL INSURANCE	331.64	546.66	159.95	546.66	274.32
.01-751-724.000	EYECARE	94.40	140.59	37.32	140.59	62.92
.01-751-725.000	DISABILITY INSURANCE	204.85	222.19	83.12	222.19	199.22
	PERSONNEL	79,093.86	81,743.99	40,612.97	69,221.55	72,883.36
SUPPLIES						
.01-751-740.000	OPERATING SUPPLIES	6,630.19	6,000.00	3,417.22	6,000.00	7,500.00
.01-751-744.000	UNIFORMS	232.99	750.00	96.00	750.00	750.00
	SUPPLIES	6,863.18	6,750.00	3,513.22	6,750.00	8,250.00
PROFESSIONAL & CONTRACTUAL						
.01-751-802.000	CONTRACTUAL	52,301.29	44,000.00	42,471.92	55,000.00	47,500.00
.01-751-910.000	INSURANCE	4,656.00	4,800.00	5,459.00	5,500.00	6,114.08
.01-751-930.000	REPAIR & MAINTENANCE	12,384.01	12,000.00	9,254.43	12,000.00	17,500.00
	FOOTNOTE AMOUNTS:				0.00	5,500.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

2021-22	2022-23	2022-23	2022-23	2023-24
ACTIVITY	AMENDED	ACTIVITY	PROJECTED	REQUESTED
	BUDGET	THRU 06/30/23	ACTIVITY	BUDGET
3L NUMBER	DESCRIPTION			
Dept 751 - PARKS				
APPROPRIATIONS				
PROFESSIONAL & CONTRACTUAL				
	CREEKSIDE RESTROOM REPAIR			
	69,341.30	60,800.00	57,185.35	72,500.00
	71,114.08			
PROFESSIONAL & CONTRACTUAL				
OPERATING				
101-751-850.000	COMMUNICATIONS	420.64	500.00	500.00
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	0.00	1,000.00
101-751-920.000	PUBLIC UTILITIES	9,470.99	8,946.11	12,000.00
101-751-940.000	RENTALS	22,197.00	14,724.26	21,000.00
101-751-941.000	DATA PROCESSING	0.00	500.00	500.00
	32,088.63	32,500.00	24,512.53	34,000.00
	32,500.00			
OPERATING				
CAPITAL				
101-751-975.000	BUILDING IMPROVEMENTS	59,600.00	59,874.00	66,000.00
				0.00
				27,500.00
	FOOTNOTE AMOUNTS:			
	BURCH FIELD BLEACHERS			0.00
	FOOTNOTE AMOUNTS:			12,500.00
	BURCH FIELD SOFTBALL FIELD LIGHT REPAIRS SEEK GRANT FOR 50%			
	GL # FOOTNOTE TOTAL:			27,500.00
	59,600.00	66,000.00	59,874.00	66,000.00
	246,986.97	247,793.99	185,698.07	248,471.55
	(235,666.97)	(243,293.99)	(182,678.07)	(243,471.55)
				212,247.44
				(207,247.44)
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS				
Dept 757 - SHOWBOAT				
APPROPRIATIONS				
PERSONNEL				
101-757-707.000	SALARIES-TEMPORARY	0.00	1,000.00	0.00
101-757-709.000	SALARIES-OVERTIME	0.00	500.00	500.00
101-757-715.000	SOCIAL SECURITY	0.00	115.00	100.00
	0.00	1,615.00	0.00	850.00
				1,600.00
PERSONNEL				
SUPPLIES				
101-757-740.000	OPERATING SUPPLIES	0.00	1,500.00	0.00
	0.00	1,500.00	0.00	750.00
				1,500.00
SUPPLIES				
PROFESSIONAL & CONTRACTUAL				
101-757-910.000	INSURANCE	0.00	2,500.00	0.00
101-757-930.000	REPAIR & MAINTENANCE	0.00	2,500.00	0.00
				1,250.00
	FOOTNOTE AMOUNTS:			0.00
	MISC			0.00
	FOOTNOTE AMOUNTS:			2,500.00
	RIVER ROOM			
	GL # FOOTNOTE TOTAL:			5,000.00
	0.00	5,000.00	0.00	1,250.00
				5,000.00
PROFESSIONAL & CONTRACTUAL				
OPERATING				
101-757-920.000	SHOWBOAT UTILITIES	0.00	2,500.00	0.00
	0.00	2,500.00	0.00	0.00
				8,100.00
	0.00	10,615.00	0.00	2,850.00
				(8,100.00)
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT				

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 758 - DOG PARK						
APPROPRIATIONS						
SUPPLIES						
01-758-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	1,750.00
	SUPPLIES	0.00	0.00	0.00	0.00	1,750.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	1,750.00
		0.00	0.00	0.00	0.00	(1,750.00)
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK						
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
01-774-886.000	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
		(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT						
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
01-790-591.000	KENT DIST CONTRIB/LIBRARY	12,579.14	11,611.00	10,643.88	14,500.00	11,611.00
	LOCAL CONTRIBUTIONS	12,579.14	11,611.00	10,643.88	14,500.00	11,611.00
	TOTAL ESTIMATED REVENUES	12,579.14	11,611.00	10,643.88	14,500.00	11,611.00
APPROPRIATIONS						
PERSONNEL						
01-790-702.000	SALARIES-PERMANENT	3,711.06	6,499.15	2,893.66	6,499.15	6,884.62
01-790-707.000	SALARIES-TEMPORARY	3,647.96	3,500.00	2,285.85	3,000.00	4,500.00
01-790-709.000	SALARIES-OVERTIME	97.39	180.00	697.70	1,000.00	900.00
01-790-715.000	SOCIAL SECURITY	568.47	778.70	441.22	778.70	939.77
01-790-716.000	HEALTH INSURANCE	350.95	994.30	330.25	700.00	1,203.55
01-790-717.000	LIFE INSURANCE	8.31	19.64	9.20	19.64	19.64
01-790-718.000	PENSION	895.64	817.00	0.00	817.00	0.00
01-790-718.001	MERS DC PLAN	0.00	649.92	752.27	649.92	688.46
01-790-721.000	LONGEVITY	6.50	7.00	0.00	0.00	0.00
01-790-722.000	WORKERS COMPENSATION	243.15	400.00	224.82	400.00	400.00
01-790-723.000	DENTAL INSURANCE	32.34	69.65	18.12	69.95	69.65
01-790-724.000	EYECARE	7.49	16.49	4.52	16.49	16.49
01-790-725.000	DISABILITY	19.24	41.20	18.46	41.20	40.42
	PERSONNEL	9,588.50	13,973.05	7,676.07	13,992.05	15,662.60
SUPPLIES						
01-790-740.000	OPERATING SUPPLIES	1,270.59	1,750.00	742.36	1,750.00	1,750.00
	SUPPLIES	1,270.59	1,750.00	742.36	1,750.00	1,750.00
PROFESSIONAL & CONTRACTUAL						
01-790-802.000	CONTRACTUAL	12,018.39	13,000.00	11,528.47	14,000.00	13,000.00
01-790-910.000	INSURANCE	3,952.00	4,000.00	4,404.00	4,404.00	4,932.48
01-790-930.000	REPAIR & MAINTENANCE	18,779.10	15,000.00	8,227.95	15,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	34,749.49	32,000.00	24,160.42	33,404.00	32,932.48
OPERATING						
01-790-850.000	COMMUNICATIONS	2,038.07	1,500.00	1,038.16	1,500.00	1,500.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 790 - LIBRARY						
APPROPRIATIONS						
OPERATING						
101-790-920.000	PUBLIC UTILITIES	38,237.57	33,000.00	25,917.24	35,000.00	33,000.00
101-790-940.000	RENTALS	6,107.70	4,000.00	3,407.99	4,500.00	4,000.00
101-790-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	0.00	500.00
	OPERATING	46,383.34	39,000.00	30,363.39	41,000.00	39,000.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	0.00	10,000.00	0.00	10,100.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	EXTERIOR BLDG LIGHTING UPGRADE	0.00	10,000.00	0.00	10,100.00	5,000.00
CAPITAL						
		91,991.92	96,723.05	62,942.24	100,246.05	94,345.08
TOTAL APPROPRIATIONS						
		(79,412.78)	(85,112.05)	(52,298.36)	(85,746.05)	(82,734.08)
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY						
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	20,789.51	23,000.00	21,996.01	23,000.00	23,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	3,572.48	4,800.00	3,251.28	4,800.00	3,500.00
	TAXES	24,361.99	27,800.00	25,247.29	27,800.00	26,500.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	3,300.00	2,400.00	3,600.00	3,600.00	3,600.00
	OTHER REVENUE	3,300.00	2,400.00	3,600.00	3,600.00	3,600.00
TOTAL ESTIMATED REVENUES						
		27,661.99	30,200.00	28,847.29	31,400.00	30,100.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	875.50	916.45	849.83	916.45	957.90
101-804-707.000	SALARIES-TEMPORARY	1,530.60	1,200.00	912.26	1,200.00	1,700.00
101-804-709.000	SALARIES-OVERTIME	89.05	60.00	255.54	189.75	200.00
101-804-715.000	SOCIAL SECURITY	188.72	166.50	153.29	166.50	180.38
101-804-716.000	HEALTH INSURANCE	92.61	128.36	75.78	128.36	156.41
101-804-717.000	LIFE INSURANCE	2.32	2.81	2.60	2.81	2.81
101-804-718.000	PENSION	85.11	85.00	0.00	85.00	0.00
101-804-718.001	MERS DC PLAN	0.00	91.64	110.12	91.64	95.79
101-804-722.000	WORKERS COMPENSATION	51.33	100.00	80.33	100.00	150.00
101-804-723.000	DENTAL INSURANCE	7.90	9.55	4.31	9.55	9.55
101-804-724.000	EYECARE	1.99	2.27	1.14	2.27	2.27
101-804-725.000	DISABILITY INSURANCE	4.71	5.73	5.46	5.73	5.73
	PERSONNEL	2,929.84	2,768.31	2,450.66	2,898.06	3,460.84
PROFESSIONAL & CONTRACTUAL						
101-804-802.000	CONTRACTUAL	0.00	0.00	445.45	50.00	500.00
101-804-910.000	INSURANCE	2,489.00	2,500.00	2,722.00	2,722.00	3,048.64
	PROFESSIONAL & CONTRACTUAL	2,489.00	2,500.00	3,167.45	2,772.00	3,548.64
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	6,377.77	5,000.00	2,065.02	5,000.00	5,000.00
101-804-920.000	PUBLIC UTILITIES	6,680.31	7,000.00	6,068.12	8,000.00	7,000.00
101-804-940.000	RENTALS	1,831.05	1,500.00	974.91	1,500.00	1,500.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	24,392.28	24,000.00	25,277.58	25,169.00	24,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 804 - MUSEUM						
APPROPRIATIONS						
OPERATING						
OPERATING		39,281.41	37,500.00	34,385.63	39,669.00	37,500.00
CAPITAL						
01-804-975.000	BUILDING IMPROVEMENTS	0.00	12,500.00	0.00	7,500.00	0.00
CAPITAL		0.00	12,500.00	0.00	7,500.00	0.00
TOTAL APPROPRIATIONS		44,700.25	55,268.31	40,003.74	52,839.06	44,509.48
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(17,038.26)	(25,068.31)	(11,156.45)	(21,439.06)	(14,409.48)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
UNK EXP						
01-965-999.402	TRANSFER TO FIRE CAPITAL FUND	0.00	25,000.00	25,000.00	25,000.00	25,000.00
UNK_EXP		0.00	25,000.00	25,000.00	25,000.00	25,000.00
TRANSFERS OUT						
01-965-999.203	TRANSFER TO LOCAL STREET FUND	423,905.38	350,000.00	0.00	613,000.00	400,000.00
	FOOTNOTE AMOUNTS:				363,000.00	0.00
	MARIJUANA REVENUE				100,000.00	0.00
	FOOTNOTE AMOUNTS:					
	EXCESS FUND BALANCE FROM FY 21-22				150,000.00	0.00
	FOOTNOTE AMOUNTS:					
	GENERAL FUND TRANSFER				613,000.00	
	GL & FOOTNOTE TOTAL:				0.00	0.00
01-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	0.00	0.00	2,250.00	0.00	0.00
01-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	293,518.76	291,737.00	0.00	291,737.00	297,768.00
01-965-999.661	TRANSFER TO EQUIPMENT FUND	25,000.00	0.00	0.00	0.00	0.00
TRANSFERS OUT		742,424.14	641,737.00	2,250.00	904,737.00	697,768.00
TOTAL APPROPRIATIONS		742,424.14	666,737.00	27,250.00	929,737.00	722,768.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(742,424.14)	(666,737.00)	(27,250.00)	(929,737.00)	(722,768.00)
ESTIMATED REVENUES - FUND 101		3,910,114.33	3,902,232.30	2,802,760.22	4,074,577.47	4,072,068.04
APPROPRIATIONS - FUND 101		3,752,139.32	3,899,738.48	2,496,902.94	4,222,861.89	4,008,797.99
NET OF REVENUES/APPROPRIATIONS - FUND 101		157,975.01	2,493.82	305,857.28	(148,284.42)	63,270.05
BEGINNING FUND BALANCE		1,403,075.09	1,561,050.10	1,561,050.10	1,561,050.10	1,412,765.68
ENDING FUND BALANCE		1,561,050.10	1,563,543.92	1,866,907.38	1,412,765.68	1,476,035.73

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:

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
FEDERAL GRANTS						
202-000-507.000	FEDERAL GRANT	0.00	63,333.33	0.00	45,000.00	0.00
		0.00	63,333.33	0.00	45,000.00	0.00
FEDERAL GRANTS						
INTEREST AND RENTS						
202-000-665.000	INTEREST	126.39	0.00	0.00	0.00	0.00
		126.39	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	8,477.61	3,000.00	0.00	0.00	0.00
202-000-687.000	TRANSPORTATION FUND	374,155.33	384,510.00	197,359.29	393,288.00	404,265.00
202-000-688.000	TRUNKLINE MAINTENANCE	9,261.38	6,000.00	1,319.02	6,000.00	6,000.00
		391,894.32	393,510.00	198,678.31	399,288.00	410,265.00
OTHER REVENUE						
		392,020.71	456,843.33	198,678.31	444,288.00	410,265.00
TOTAL ESTIMATED REVENUES						
		392,020.71	456,843.33	198,678.31	444,288.00	410,265.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	89.34	15,000.00	0.00	15,000.00	15,000.00
		89.34	15,000.00	0.00	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL						
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	35,448.86	96,250.00	41,266.23	96,250.00	7,500.00
					0.00	7,500.00
	FOOTNOTE AMOUNTS:					
	FOREMAN DESIGN				0.00	55,000.00
	FOOTNOTE AMOUNTS:					
	1/3 WASHINGTON DESIGN					62,500.00
	GL & FOOTNOTE TOTAL:					
		35,448.86	96,250.00	41,266.23	96,250.00	7,500.00
CAPITAL						
		35,538.20	111,250.00	41,266.23	111,250.00	22,500.00
TOTAL APPROPRIATIONS						
		(35,538.20)	(111,250.00)	(41,266.23)	(111,250.00)	(22,500.00)
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	5,231.66	3,791.62	3,612.38	5,000.00	4,486.37
202-463-707.000	SALARIES-TEMPORARY	1,164.67	1,100.00	913.63	1,300.00	1,800.00
202-463-708.000	STANDBY	457.62	10,000.00	728.01	2,000.00	2,000.00
202-463-709.000	SALARIES-OVERTIME	157.86	220.00	171.15	300.00	200.00
202-463-715.000	SOCIAL SECURITY	531.70	391.04	396.61	550.00	550.00
202-463-716.000	HEALTH INSURANCE	2,064.71	2,269.99	910.91	2,269.99	1,635.40
202-463-717.000	LIFE INSURANCE	11.80	11.22	8.87	11.22	11.22
202-463-718.000	PENSION	981.30	1,100.00	0.00	1,100.00	0.00
202-463-718.001	MERS DC PLAN	0.00	379.16	131.23	379.16	197.48
202-463-721.000	LONGEVITY	19.50	20.00	0.00	0.00	0.00
202-463-722.000	WORKERS COMPENSATION	180.31	500.00	335.77	500.00	550.00
202-463-723.000	DENTAL INSURANCE	67.05	77.16	47.45	77.16	22.69
202-463-724.000	EYECARE	13.85	20.73	10.15	20.73	5.20
202-463-725.000	DISABILITY INSURANCE	25.30	35.00	18.79	35.00	26.09

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
PERSONNEL		10,907.33	19,915.92	7,284.95	13,543.26	11,484.45
SUPPLIES						
02-463-740.000	OPERATING SUPPLIES	5,716.45	6,500.00	3,751.79	6,500.00	6,500.00
SUPPLIES		5,716.45	6,500.00	3,751.79	6,500.00	6,500.00
PROFESSIONAL & CONTRACTUAL						
02-463-802.000	CONTRACTUAL	12,140.90	20,000.00	17,035.00	20,000.00	20,000.00
02-463-930.000	REPAIR & MAINTENANCE	151.28	1,500.00	1,549.10	2,000.00	1,500.00
PROFESSIONAL & CONTRACTUAL		12,292.18	21,500.00	18,584.10	22,000.00	21,500.00
OPERATING						
02-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
02-463-940.000	RENTALS	3,034.71	3,000.00	3,537.41	4,500.00	3,000.00
OPERATING		3,034.71	4,000.00	3,537.41	4,500.00	4,000.00
TOTAL APPROPRIATIONS		31,950.67	51,915.92	33,158.25	46,543.26	43,484.45
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		(31,950.67)	(51,915.92)	(33,158.25)	(46,543.26)	(43,484.45)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
02-474-702.000	SALARIES-PERMANENT	1,618.44	975.22	627.74	975.22	1,023.98
02-474-707.000	SALARIES-TEMPORARY	643.49	850.00	228.09	850.00	500.00
02-474-709.000	SALARIES-OVERTIME	279.18	150.00	104.17	150.00	120.00
02-474-715.000	SOCIAL SECURITY	191.79	200.00	69.87	200.00	2,000.00
02-474-716.000	HEALTH INSURANCE	544.48	517.99	136.39	517.99	401.82
02-474-717.000	LIFE INSURANCE	3.60	3.50	1.85	3.50	2.81
02-474-718.000	PENSION	295.49	325.00	0.00	325.00	0.00
02-474-718.001	MERS DC PLAN	0.00	97.52	40.88	97.52	65.83
02-474-721.000	LONGEVITY	6.49	6.50	0.00	0.00	0.00
02-474-722.000	WORKERS COMPENSATION	60.97	400.00	58.18	400.00	450.00
02-474-723.000	DENTAL INSURANCE	23.02	18.46	7.58	18.46	7.56
02-474-724.000	EYECARE	3.90	4.84	1.75	4.84	1.73
02-474-725.000	DISABILITY INSURANCE	8.88	15.00	3.82	15.00	6.48
PERSONNEL		3,679.73	3,564.03	1,280.32	3,557.53	4,580.21
SUPPLIES						
02-474-740.000	OPERATING SUPPLIES	1,396.50	3,500.00	1,095.28	3,500.00	3,000.00
SUPPLIES		1,396.50	3,500.00	1,095.28	3,500.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
02-474-802.000	CONTRACTUAL	138.30	2,000.00	1,574.45	2,000.00	2,000.00
PROFESSIONAL & CONTRACTUAL		138.30	2,000.00	1,574.45	2,000.00	2,000.00
OPERATING						
02-474-940.000	RENTALS	1,629.31	2,500.00	416.44	1,000.00	2,000.00
OPERATING		1,629.31	2,500.00	416.44	1,000.00	2,000.00
TOTAL APPROPRIATIONS		6,843.84	11,564.03	4,366.49	10,057.53	11,580.21
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(6,843.84)	(11,564.03)	(4,366.49)	(10,057.53)	(11,580.21)

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	9,560.64	13,598.46	8,629.66	10,000.00	14,831.98
202-478-707.000	SALARIES-TEMPORARY	65.00	1,250.00	210.39	1,250.00	1,250.00
202-478-708.000	STANDBY	1,515.45	1,550.00	1,802.10	2,500.00	2,500.00
202-478-709.000	SALARIES-OVERTIME	5,184.15	3,200.00	7,768.38	9,000.00	9,000.00
202-478-715.000	SOCIAL SECURITY	1,225.89	1,500.00	1,284.12	1,500.00	1,575.00
202-478-716.000	HEALTH INSURANCE	2,972.41	3,901.04	2,801.85	3,901.04	4,489.91
202-478-717.000	LIFE INSURANCE	45.37	32.26	37.45	32.26	32.26
202-478-718.000	PENSION	3,897.10	2,744.51	1,863.99	2,744.51	3,136.80
202-478-718.001	MERS DC PLAN	0.00	673.10	279.80	673.10	507.61
202-478-721.000	LONGEVITY	52.01	35.75	32.51	0.00	39.00
202-478-722.000	WORKERS COMPENSATION	382.20	1,100.00	970.77	1,100.00	1,200.00
202-478-723.000	DENTAL INSURANCE	165.02	209.98	144.19	209.98	138.87
202-478-724.000	EYECARE	57.45	53.59	40.41	53.59	31.19
202-478-725.000	DISABILITY	103.82	85.37	83.08	100.00	83.91
	PERSONNEL	25,226.51	29,934.06	25,948.70	33,064.48	38,816.53
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	15,655.58	18,000.00	13,626.11	18,000.00	18,000.00
	SUPPLIES	15,655.58	18,000.00	13,626.11	18,000.00	18,000.00
PROFESSIONAL & CONTRACTUAL						
202-478-802.000	CONTRACTUAL	0.00	100.00	3,747.98	100.00	100.00
	PROFESSIONAL & CONTRACTUAL	0.00	100.00	3,747.98	100.00	100.00
OPERATING						
202-478-940.000	RENTALS	22,751.95	21,500.00	22,650.32	30,000.00	21,500.00
	OPERATING	22,751.95	21,500.00	22,650.32	30,000.00	21,500.00
	TOTAL APPROPRIATIONS	63,634.04	69,534.06	65,973.11	81,164.48	78,416.53
	NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE	(63,634.04)	(69,534.06)	(65,973.11)	(81,164.48)	(78,416.53)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	4,293.85	1,000.00	0.00	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	17,493.85	14,200.00	0.00	14,200.00	14,200.00
OPERATING						
202-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	0.00	500.00
202-483-941.000	DATA PROCESSING	2,244.00	2,244.00	2,244.00	2,244.00	2,000.00
202-483-955.000	MISCELLANEOUS EXPENSE	450.50	500.00	820.27	1,000.00	500.00
	OPERATING	2,694.50	3,244.00	3,064.27	3,244.00	3,000.00
	TOTAL APPROPRIATIONS	20,188.35	17,444.00	3,064.27	17,444.00	17,200.00
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION	(20,188.35)	(17,444.00)	(3,064.27)	(17,444.00)	(17,200.00)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
202-965-999.203	TRANSFER TO LOCAL STREET FUND	245,412.50	242,255.00	0.00	242,255.00	252,132.00

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
TRANSFERS OUT		245,412.50	242,255.00	0.00	242,255.00	252,132.00
		<u>245,412.50</u>	<u>242,255.00</u>	<u>0.00</u>	<u>242,255.00</u>	<u>252,132.00</u>
TOTAL APPROPRIATIONS		<u>(245,412.50)</u>	<u>(242,255.00)</u>	<u>0.00</u>	<u>(242,255.00)</u>	<u>(252,132.00)</u>
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT						
ESTIMATED REVENUES - FUND 202		392,020.71	456,843.33	198,678.31	444,288.00	410,265.00
APPROPRIATIONS - FUND 202		403,567.60	503,963.01	147,828.35	508,714.27	425,313.19
NET OF REVENUES/APPROPRIATIONS - FUND 202		(11,546.89)	(47,119.68)	50,849.96	(64,426.27)	(15,048.19)
		<u>385,383.83</u>	<u>373,836.94</u>	<u>373,836.94</u>	<u>373,836.94</u>	<u>309,410.67</u>
BEGINNING FUND BALANCE		373,836.94	326,717.26	424,686.90	309,410.67	294,362.48
ENDING FUND BALANCE						

Major Street Fund
Budget

	Fiscal year 2022-2023	Fiscal year 2023-2024	Fiscal year 2024-2025	Fiscal year 2025-2026	Fiscal year 2026-2027	Fiscal year 2027-2028	Fiscal year 2028-2029
Beginning Balance:	\$ 373,837.00	\$ 304,300.73	\$ 289,252.54	\$ 114,081.74	\$ 156,681.49	\$ 196,950.03	\$ 234,779.09
REVENUE:							
Act 51	\$ 393,288.00	\$ 410,265.00	\$ 414,367.65	\$ 418,511.33	\$ 422,696.44	\$ 426,923.40	\$ 431,192.64
USDA Reimbursement	\$ 45,000.00						
General Fund Transfer							
Total:	\$ 812,125.00	\$ 714,565.73	\$ 703,620.19	\$ 532,593.07	\$ 579,377.93	\$ 623,873.43	\$ 665,971.73
EXPENDITURES:							
Capital Outlay & Prof. Services	\$ 111,250.00	\$ 22,500.00	\$ 227,497.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 247,049.20
Maintenance	\$ 45,653.26	\$ 43,484.45	\$ 44,788.98	\$ 46,132.65	\$ 47,516.63	\$ 48,942.13	\$ 50,410.40
Traffic	\$ 10,057.53	\$ 11,580.21	\$ 11,927.62	\$ 12,285.44	\$ 12,654.01	\$ 13,033.63	\$ 13,424.64
Winter Maintenance	\$ 81,164.48	\$ 78,416.53	\$ 80,769.03	\$ 83,192.10	\$ 85,687.86	\$ 88,258.50	\$ 90,906.25
Administration	\$ 17,444.00	\$ 17,200.00	\$ 17,372.00	\$ 17,545.72	\$ 17,721.18	\$ 17,898.39	\$ 18,077.37
Debt Service							
Transfer	\$ 242,255.00	\$ 252,132.00	\$ 207,183.83	\$ 209,255.66	\$ 211,348.22	\$ 213,461.70	\$ 150,000.00
Total:	\$ 507,824.27	\$ 425,313.19	\$ 589,538.45	\$ 375,911.58	\$ 382,427.90	\$ 389,094.35	\$ 569,867.86
Estimated Ending Balance:	\$ 304,300.73	\$ 289,252.54	\$ 114,081.74	\$ 156,681.49	\$ 196,950.03	\$ 234,779.09	\$ 96,103.87

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:

- Monroe/Washington Crossovers \$215,722
- Shepard Resurfacing \$195,000
- Brook St Resurfacing \$141,161.44
- Construction Engineering Shepard and Grindle \$75,000
- Washington Street Engineering \$55,000
 - Will be reimbursed with USDA Financing

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
FEDERAL GRANTS						
203-000-507.000	FEDERAL GRANT	0.00	66,333.00	0.00	0.00	55,000.00
	FOOTNOTE AMOUNTS:				0.00	55,000.00
	REIMBURSEMENT FOR WASHINGTON	0.00	66,333.00	0.00	0.00	55,000.00
FEDERAL GRANTS						
INTEREST AND RENTS						
203-000-665.000	INTEREST	311.10	100.00	0.00	0.00	0.00
INTEREST AND RENTS		311.10	100.00	0.00	0.00	0.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	8,477.61	5,000.00	0.00	5,000.00	5,000.00
203-000-687.000	TRANSPORTATION FUND	146,357.37	145,565.00	74,656.91	148,565.00	152,925.00
OTHER REVENUE		154,834.98	150,565.00	74,656.91	153,565.00	157,925.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	423,905.38	350,000.00	0.00	613,000.00	400,000.00
203-000-699.202	TRANSFER FROM MAJOR STREET FUND	245,412.50	242,255.00	0.00	242,255.00	252,132.00
203-000-699.248	TRANSFER FROM D.D.A.	10,250.00	0.00	0.00	0.00	0.00
TRANSFERS IN		679,567.88	592,255.00	0.00	855,255.00	652,132.00
TOTAL ESTIMATED REVENUES		834,713.96	809,253.00	74,656.91	1,008,820.00	865,057.00
NET OF REVENUES/APPROPRIATIONS - 000 -		834,713.96	809,253.00	74,656.91	1,008,820.00	865,057.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	0.00	15,000.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		0.00	15,000.00	0.00	0.00	0.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	393,840.78	598,975.00	376,774.44	741,396.41	681,883.44
	FOOTNOTE AMOUNTS:				341,396.41	0.00
	ROBERTA JEAN, CHURCH, HEFFRON, WEST, ELIZ DEAN, FAITH				400,000.00	0.00
	FOOTNOTE AMOUNTS:					
	GRINDLE				0.00	195,000.00
	FOOTNOTE AMOUNTS:					
	SHEPARD				0.00	215,722.00
	FOOTNOTE AMOUNTS:					
	MONROE/WASHINGTON CROSSOVERS				0.00	75,000.00
	FOOTNOTE AMOUNTS:					
	CONSTRUCTIN ENGINEERING SHEPARD AND GRINDLE				0.00	55,000.00
	FOOTNOTE AMOUNTS:					
	WASHINGTON ST DESIGN 1/3 COMES REIMBURSED BY USDA				0.00	141,161.44
	FOOTNOTE AMOUNTS:					
	BROOK ST				741,396.41	681,883.44
	GL # FOOTNOTE TOTAL:	393,840.78	598,975.00	376,774.44	741,396.41	681,883.44
CAPITAL		393,840.78	613,975.00	376,774.44	741,396.41	681,883.44
TOTAL APPROPRIATIONS		393,840.78	613,975.00	376,774.44	741,396.41	681,883.44
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(393,840.78)	(613,975.00)	(376,774.44)	(741,396.41)	(681,883.44)
Dept 463 - MAINTENANCE						

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

PL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	18,913.11	15,927.26	6,539.11	15,927.26	18,915.62
203-463-707.000	SALARIES-TEMPORARY	7,774.71	5,100.00	4,673.12	5,100.00	5,100.00
203-463-708.000	STANDBY	1,495.77	1,000.00	1,171.72	1,500.00	1,500.00
203-463-709.000	SALARIES-OVERTIME	141.53	170.00	67.40	170.00	200.00
203-463-715.000	SOCIAL SECURITY	2,171.67	1,705.00	925.92	1,705.00	1,705.00
203-463-716.000	HEALTH INSURANCE	7,046.10	8,843.89	1,701.14	5,000.00	6,672.24
203-463-717.000	LIFE INSURANCE	45.59	46.29	16.41	0.00	46.29
203-463-718.000	PENSION	4,574.61	4,000.00	100.32	4,000.00	0.00
203-463-718.001	MERS DC PLAN	0.00	1,592.73	525.83	1,592.73	987.39
203-463-721.000	LONGEVITY	97.51	100.00	0.00	100.00	0.00
203-463-722.000	WORKERS COMPENSATION	817.30	1,800.00	778.89	1,800.00	1,900.00
203-463-723.000	DENTAL INSURANCE	215.53	309.56	86.83	309.56	113.47
203-463-724.000	EYECARE	50.58	81.91	18.49	81.91	25.99
203-463-725.000	DISABILITY INSURANCE	107.05	115.73	35.04	115.73	107.17
	PERSONNEL	43,451.06	40,792.37	16,640.22	37,402.19	37,273.17
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	3,662.24	9,000.00	2,644.27	9,000.00	8,000.00
203-463-744.000	UNIFORMS	33.98	500.00	0.00	500.00	500.00
	SUPPLIES	3,696.22	9,500.00	2,644.27	9,500.00	8,500.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	4,440.00	16,000.00	15,285.00	20,000.00	16,000.00
203-463-930.000	REPAIR & MAINTENANCE	676.30	1,500.00	1,950.25	2,500.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	5,116.30	17,500.00	17,235.25	22,500.00	21,000.00
OPERATING						
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	1,000.00	1,000.00
203-463-940.000	RENTALS	12,833.58	20,000.00	6,268.88	11,000.00	20,000.00
203-463-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	0.00	0.00	1,000.00
	OPERATING	12,833.58	22,000.00	6,268.88	12,000.00	22,000.00
	TOTAL APPROPRIATIONS	65,097.16	89,792.37	42,788.62	81,402.19	88,773.17
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	(65,097.16)	(89,792.37)	(42,788.62)	(81,402.19)	(88,773.17)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	2,870.58	3,034.93	1,641.33	3,043.93	3,637.67
203-474-707.000	SALARIES-TEMPORARY	895.42	1,300.00	630.63	1,300.00	1,300.00
203-474-709.000	SALARIES-OVERTIME	166.73	100.00	98.69	100.00	100.00
203-474-715.000	SOCIAL SECURITY	309.80	339.27	116.00	339.27	2,000.00
203-474-716.000	HEALTH INSURANCE	801.70	1,355.94	174.34	600.00	1,177.37
203-474-717.000	LIFE INSURANCE	5.96	8.42	2.26	8.42	8.42
203-474-718.000	PENSION	1,087.09	1,000.00	26.75	500.00	0.00
203-474-718.001	MERS DC PLAN	0.00	303.49	128.22	303.49	263.30
203-474-721.000	LONGEVITY	26.00	30.00	0.00	30.00	0.00
203-474-722.000	WORKERS COMPENSATION	93.71	500.00	92.30	500.00	550.00
203-474-723.000	DENTAL INSURANCE	25.44	52.05	8.33	52.05	30.26
203-474-724.000	EYECARE	6.45	13.14	2.54	13.14	6.93
203-474-725.000	DISABILITY INSURANCE	15.07	22.04	4.80	22.04	19.26
	PERSONNEL	6,303.95	8,059.28	2,926.19	6,812.34	9,093.21

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	2,088.11	2,500.00	419.84	1,250.00	2,000.00
	SUPPLIES	2,088.11	2,500.00	419.84	1,250.00	2,000.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	1,527.92	2,000.00	500.00
	PROFESSIONAL & CONTRACTUAL	0.00	500.00	1,527.92	2,000.00	500.00
OPERATING						
203-474-940.000	RENTALS	1,679.48	2,500.00	587.11	1,500.00	2,500.00
	OPERATING	1,679.48	2,500.00	587.11	1,500.00	2,500.00
	TOTAL APPROPRIATIONS	10,071.54	13,559.28	5,461.06	11,562.34	14,093.21
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	(10,071.54)	(13,559.28)	(5,461.06)	(11,562.34)	(14,093.21)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	12,154.26	17,932.32	6,720.67	10,000.00	19,976.61
203-478-707.000	SALARIES-TEMPORARY	247.00	700.00	417.39	700.00	700.00
203-478-708.000	STANDBY	1,514.34	2,000.00	1,649.10	2,000.00	2,000.00
203-478-709.000	SALARIES-OVERTIME	5,241.93	3,800.00	8,853.88	11,000.00	10,000.00
203-478-715.000	SOCIAL SECURITY	1,454.28	1,425.00	1,256.68	1,425.00	0.00
203-478-716.000	HEALTH INSURANCE	4,054.02	6,331.02	2,415.13	5,000.00	6,312.16
203-478-717.000	LIFE INSURANCE	43.71	44.89	37.02	44.89	44.89
203-478-718.000	PENSION	5,126.49	2,744.51	1,890.75	2,744.51	3,136.80
203-478-718.001	MERS DC PLAN	0.00	1,106.49	420.87	1,106.49	770.91
203-478-721.000	LONGEVITY	77.98	35.75	32.48	0.00	39.00
203-478-722.000	WORKERS COMPENSATION	426.69	2,100.00	839.66	2,100.00	2,000.00
203-478-723.000	DENTAL INSURANCE	182.07	294.71	122.86	294.71	169.13
203-478-724.000	EYECARE	52.82	76.06	38.34	76.06	38.12
203-478-725.000	DISABILITY	102.80	116.86	82.77	116.86	113.15
	PERSONNEL	30,678.39	38,707.61	24,777.60	36,608.52	45,300.77
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	15,848.60	23,000.00	10,982.04	16,000.00	23,000.00
	SUPPLIES	15,848.60	23,000.00	10,982.04	16,000.00	23,000.00
PROFESSIONAL & CONTRACTUAL						
203-478-802.000	CONTRACTUAL	0.00	0.00	3,747.97	5,000.00	0.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	3,747.97	5,000.00	0.00
OPERATING						
203-478-940.000	RENTALS	23,050.05	23,000.00	23,364.94	30,000.00	23,000.00
203-478-955.000	MISCELLANEOUS EXPENSE	0.00	2,000.00	0.00	0.00	2,000.00
	OPERATING	23,050.05	25,000.00	23,364.94	30,000.00	25,000.00
	TOTAL APPROPRIATIONS	69,577.04	86,707.61	62,872.55	87,608.52	93,300.77
	NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE	(69,577.04)	(86,707.61)	(62,872.55)	(87,608.52)	(93,300.77)

Dept 483 - ADMINISTRATION
APPROPRIATIONS
PROFESSIONAL & CONTRACTUAL

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
03-483-801.000	PROFESSIONAL SERVICES	4,091.35	0.00	0.00	0.00	0.00
03-483-830.000	ADMINISTRATIVE SERVICES	16,000.00	16,000.00	0.00	16,000.00	16,000.00
	PROFESSIONAL & CONTRACTUAL	20,091.35	16,000.00	0.00	16,000.00	16,000.00
OPERATING						
03-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
03-483-941.000	DATA PROCESSING	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
03-483-955.000	MISCELLANEOUS EXPENSE	450.50	500.00	820.27	500.00	500.00
	OPERATING	3,612.50	4,162.00	3,982.27	4,162.00	4,162.00
		23,703.85	20,162.00	3,982.27	20,162.00	20,162.00
		(23,703.85)	(20,162.00)	(3,982.27)	(20,162.00)	(20,162.00)
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION						
		834,713.96	809,253.00	74,656.91	1,008,820.00	865,057.00
ESTIMATED REVENUES - FUND 203		562,290.37	824,196.26	491,878.94	942,131.46	898,212.59
APPROPRIATIONS - FUND 203		272,423.59	(14,943.26)	(417,222.03)	66,688.54	(33,155.59)
NET OF REVENUES/APPROPRIATIONS - FUND 203						
		564,892.75	837,316.34	837,316.34	837,316.34	904,004.88
BEGINNING FUND BALANCE		837,316.34	822,373.08	420,094.31	904,004.88	870,849.29
ENDING FUND BALANCE						

Local Street Fund
Budget

	Fiscal year 2022-2023	Fiscal year 2023-2024	Fiscal year 2024-2025	Fiscal year 2025-2026	Fiscal year 2026-2027	Fiscal year 2027-2028	Fiscal year 2028-2029
Beginning Balance:	\$ 837,316.00	\$ 904,211.73	\$ 871,056.91	\$ 380,785.12	\$ 218,857.62	\$ (3,014.41)	\$ 47,625.22
REVENUE:							
Act 51	\$ 148,772.00	\$ 152,925.00	\$ 157,512.75	\$ 162,238.13	\$ 167,105.28	\$ 172,118.43	\$ 177,281.99
General Fund Transfer	\$ 613,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Major Street Transfer	\$ 242,255.00	\$ 252,132.00	\$ 203,207.46	\$ 205,239.53	\$ 207,291.92	\$ 209,364.84	\$ 150,000.00
USDA		\$ 55,000.00					
Misc.	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total:	\$ 1,846,343.00	\$ 1,769,268.73	\$ 1,634,777.12	\$ 1,151,262.79	\$ 996,254.82	\$ 781,468.87	\$ 777,907.21
EXPENDITURES:							
Capital Outlay & Prof. Services	\$ 741,396.41	\$ 681,883.44	\$ 1,031,577.00	\$ 703,725.00	\$ 764,140.00	\$ 492,076.00	\$ 516,146.00
Maintenance	\$ 81,402.00	\$ 88,773.17	\$ 91,436.37	\$ 94,179.46	\$ 97,004.84	\$ 99,914.98	\$ 102,912.43
Traffic	\$ 11,562.34	\$ 14,093.21	\$ 14,516.01	\$ 14,951.49	\$ 15,400.03	\$ 15,862.03	\$ 16,337.89
Winter Maintenance	\$ 87,608.52	\$ 93,300.00	\$ 96,099.00	\$ 98,981.97	\$ 101,951.43	\$ 105,009.97	\$ 108,160.27
Administration	\$ 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:	\$ 942,131.27	\$ 898,211.82	\$ 1,253,991.99	\$ 932,405.17	\$ 999,269.23	\$ 733,843.65	\$ 764,747.06
Estimated Ending Balance:	\$ 904,211.73	\$ 871,056.91	\$ 380,785.12	\$ 218,857.62	\$ (3,014.41)	\$ 47,625.22	\$ 13,160.15

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	32.87	0.00	0.00	0.00	0.00
		<u>32.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
INTEREST AND RENTS						
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	50,000.00	50,000.00	0.00	50,000.00	25,000.00
		<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>25,000.00</u>
OTHER REVENUE						
		<u>50,032.87</u>	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>25,000.00</u>
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	58,229.00	50,000.00	37,375.00	45,000.00	25,000.00
		<u>58,229.00</u>	<u>50,000.00</u>	<u>37,375.00</u>	<u>45,000.00</u>	<u>25,000.00</u>
OPERATING						
		<u>58,229.00</u>	<u>50,000.00</u>	<u>37,375.00</u>	<u>45,000.00</u>	<u>25,000.00</u>
TOTAL APPROPRIATIONS						
		<u>(8,196.13)</u>	<u>0.00</u>	<u>(37,375.00)</u>	<u>5,000.00</u>	<u>0.00</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
		<u>50,032.87</u>	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>25,000.00</u>
ESTIMATED REVENUES - FUND 238		58,229.00	50,000.00	37,375.00	45,000.00	25,000.00
APPROPRIATIONS - FUND 238		(8,196.13)	0.00	(37,375.00)	5,000.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 238						
		97,165.83	88,969.70	88,969.70	88,969.70	93,969.70
BEGINNING FUND BALANCE		88,969.70	88,969.70	51,594.70	93,969.70	93,969.70
ENDING FUND BALANCE						

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:

• Ottawa Street Resurfacing	\$192,952.99
• Library HVAC	\$158,828
• Phase 1 of Fred Meijer Trail	\$150,000
• Handicapped Ramp Reimbursement	\$75,000
• Flat River Fountains	\$30,000
• Veteran's Park Lighting Upgrade	\$25,000
• Riverwalk Plaza Design	\$20,000
• Flock Safety Cameras	\$10,100

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

• Downtown Development Plan	\$30,000.00
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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

During fiscal year 2022-2023, the following projects were completed:

- Air conditioning unit to City Hall \$121,768.50
- Valley Vista Resurfacing \$83,934.25
- Museum Stairs \$37,500
- Key Card Showboat Restroom \$5,577.10
- Showboat Fencing \$15,990.5

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	786,226.38	799,328.00	854,928.06	854,928.06	950,000.00
	TAXES	786,226.38	799,328.00	854,928.06	854,928.06	950,000.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	189.99	500.00	0.00	200.00	5,000.00
	INTEREST AND RENTS	189.99	500.00	0.00	200.00	5,000.00
OTHER REVENUE						
248-000-677.000	MISCELLANEOUS	0.00	0.00	1,664.90	1,664.90	0.00
	OTHER REVENUE	0.00	0.00	1,664.90	1,664.90	0.00
	TOTAL ESTIMATED REVENUES	786,416.37	799,828.00	856,592.96	856,792.96	955,000.00
		786,416.37	799,828.00	856,592.96	856,792.96	955,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	253.91	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	253.91	0.00	0.00	0.00	0.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	156,115.19	262,500.00	227,271.10	298,779.85	661,880.99
	FOOTNOTE AMOUNTS:				121,768.50	0.00
	AC UNIT CITY HALL				83,934.25	0.00
	FOOTNOTE AMOUNTS:					
	VALLEY VISTA				5,577.10	0.00
	FOOTNOTE AMOUNTS:					
	KEY SYSTEM DDA RESTROOMS				37,500.00	0.00
	FOOTNOTE AMOUNTS:					
	MUSEUM STAIRS				50,000.00	150,000.00
	FOOTNOTE AMOUNTS:					
	PHASE 1 TRAIL				0.00	20,000.00
	FOOTNOTE AMOUNTS:					
	RIVERWALK PLAZA DESIGN				0.00	192,952.99
	FOOTNOTE AMOUNTS:					
	OTTAWA ST RESURFACING				0.00	25,000.00
	FOOTNOTE AMOUNTS:					
	VETERAN'S PARK LIGHTING UPGRADE				0.00	30,000.00
	FOOTNOTE AMOUNTS:					
	FLAT RIVER FOUNTAINS				0.00	75,000.00
	FOOTNOTE AMOUNTS:					
	HANDICAPPED ACCESS REIMBURSEMENT				0.00	158,828.00
	FOOTNOTE AMOUNTS:					
	LIBRARY HVAC				0.00	10,100.00
	FOOTNOTE AMOUNTS:					
	FLOCK CAMERA				298,779.85	661,880.99
	GL # FOOTNOTE TOTAL:					
		156,115.19	262,500.00	227,271.10	298,779.85	661,880.99
CAPITAL						
		156,369.10	262,500.00	227,271.10	298,779.85	661,880.99
TOTAL APPROPRIATIONS						
		(156,369.10)	(262,500.00)	(227,271.10)	(298,779.85)	(661,880.99)
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY						

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	20,653.46	17,958.43	13,005.39	20,653.46	19,751.44
248-463-707.000	SALARIES-TEMPORARY	12,997.44	12,500.00	8,533.46	13,500.00	15,800.00
248-463-709.000	SALARIES-OVERTIME	4,005.55	1,300.00	4,328.37	5,000.00	4,500.00
248-463-715.000	SOCIAL SECURITY	3,216.13	2,430.00	1,925.73	3,216.13	0.00
248-463-716.000	HEALTH INSURANCE	4,222.34	4,674.35	2,403.43	4,674.35	4,524.87
248-463-717.000	LIFE INSURANCE	67.71	53.11	35.77	53.11	53.31
248-463-718.000	PENSION	3,285.26	3,500.00	1,229.73	3,500.00	0.00
248-463-718.001	MERS DC PLAN	0.00	1,795.84	1,501.60	1,795.84	1,723.98
248-463-721.000	LONGEVITY	52.00	50.00	0.00	50.00	0.00
248-463-722.000	WORKERS COMPENSATION	828.01	1,500.00	987.68	1,500.00	1,500.00
248-463-723.000	DENTAL INSURANCE	237.76	234.39	120.58	234.39	179.92
248-463-724.000	EYECARE	70.54	57.78	28.17	60.00	42.24
248-463-725.000	DISABILITY	161.88	118.89	78.40	200.00	113.51
	PERSONNEL	49,798.08	46,172.79	34,178.31	54,437.28	48,189.27
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	6,115.85	6,500.00	5,266.81	6,500.00	6,500.00
	SUPPLIES	6,115.85	6,500.00	5,266.81	6,500.00	6,500.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	2,995.65	3,000.00	1,451.00	3,000.00	3,000.00
248-463-930.000	REPAIR & MAINTENANCE	5,665.29	20,000.00	5,643.21	20,000.00	20,000.00
	PROFESSIONAL & CONTRACTUAL	8,660.94	23,000.00	7,094.21	23,000.00	23,000.00
OPERATING						
248-463-880.000	COMMUNITY PROMOTION	10,572.57	10,250.00	1,500.00	4,000.00	4,000.00
	FOOTNOTE AMOUNTS:				0.00	4,000.00
	SOCIAL DISTRICT COSTS AND OFFICER FOR CONCERTS					
248-463-920.000	PUBLIC UTILITIES	14,280.88	18,000.00	11,520.85	18,000.00	18,000.00
248-463-940.000	RENTALS	22,132.51	26,000.00	15,704.62	23,000.00	26,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	2,540.43	2,500.00	2,577.49	3,000.00	2,500.00
	OPERATING	49,526.39	56,750.00	31,302.96	48,000.00	50,500.00
	TOTAL APPROPRIATIONS	114,101.26	132,422.79	77,842.29	131,937.28	128,189.27
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	(114,101.26)	(132,422.79)	(77,842.29)	(131,937.28)	(128,189.27)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	36,037.80	43,700.00	32,910.94	43,700.00	45,885.00
248-483-715.000	SOCIAL SECURITY	2,858.01	3,343.00	2,611.31	3,343.00	0.00
248-483-716.000	HEALTH INSURANCE	2,777.95	2,379.45	1,819.95	2,379.45	2,858.88
248-483-717.000	LIFE INSURANCE	46.83	56.11	35.98	56.11	56.11
248-483-718.000	PENSION	9,527.38	10,978.02	6,210.93	10,978.02	12,547.20
248-483-721.000	LONGEVITY	71.48	100.75	68.24	100.75	123.50
248-483-722.000	WORKERS COMPENSATION	163.35	200.00	138.11	200.00	200.00
248-483-723.000	DENTAL INSURANCE	165.88	197.04	135.59	197.04	197.04
248-483-724.000	EYECARE	50.97	55.27	37.35	55.27	55.27
248-483-725.000	DISABILITY INSURANCE	202.06	248.79	155.42	248.79	248.79
	PERSONNEL	51,901.71	61,258.43	44,123.82	61,258.43	62,171.79
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	16,056.00	16,056.00	0.00	16,056.00	16,056.00

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL		16,056.00	16,056.00	0.00	16,056.00	16,056.00
PROFESSIONAL & CONTRACTUAL		67,957.71	77,314.43	44,123.82	77,314.43	78,227.79
TOTAL APPROPRIATIONS		(67,957.71)	(77,314.43)	(44,123.82)	(77,314.43)	(78,227.79)
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION						
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING		13,582.00	75,000.00	73,215.99	75,000.00	75,000.00
248-740-880.000	COMMUNITY PROMOTION	13,582.00	75,000.00	73,215.99	75,000.00	75,000.00
OPERATING		13,582.00	75,000.00	73,215.99	75,000.00	75,000.00
TOTAL APPROPRIATIONS		(13,582.00)	(75,000.00)	(73,215.99)	(75,000.00)	(75,000.00)
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY PROMO						
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE		32,422.67	100,000.00	99,577.33	99,577.33	0.00
248-906-991.000	PRINCIPAL ON BONDS	2,329.87	2,400.00	1,742.60	1,742.60	0.00
248-906-995.000	INTEREST ON BONDS	34,752.54	102,400.00	101,319.93	101,319.93	0.00
DEBT SERVICE		34,752.54	102,400.00	101,319.93	101,319.93	0.00
TOTAL APPROPRIATIONS		(34,752.54)	(102,400.00)	(101,319.93)	(101,319.93)	0.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE						
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT		293,518.76	291,737.00	291,737.00	291,737.00	297,768.00
248-965-999.101	TRANSFER TO GENERAL FUND	10,250.00	0.00	0.00	0.00	0.00
248-965-999.203	TRANSFER TO LOCAL STREET FUND	303,768.76	291,737.00	291,737.00	291,737.00	297,768.00
TRANSFERS OUT		303,768.76	291,737.00	291,737.00	291,737.00	297,768.00
TOTAL APPROPRIATIONS		(303,768.76)	(291,737.00)	(291,737.00)	(291,737.00)	(297,768.00)
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT						
ESTIMATED REVENUES - FUND 248		786,416.37	799,828.00	856,592.96	856,792.96	955,000.00
APPROPRIATIONS - FUND 248		690,531.37	941,374.22	815,510.13	976,088.49	1,241,066.05
NET OF REVENUES/APPROPRIATIONS - FUND 248		95,885.00	(141,546.22)	41,082.83	(119,295.53)	(286,066.05)
BEGINNING FUND BALANCE		396,465.01	492,350.01	492,350.01	492,350.01	373,054.48
ENDING FUND BALANCE		492,350.01	350,803.79	533,432.84	373,054.48	86,988.43

Downtown Development Authority Fund
Budget

	Fiscal year 2022-2023	Fiscal year 2023-2024
Beginning Balance:	\$ 492,350.01	\$ 373,054.48
REVENUE:		
TIFA	\$ 854,928.06	\$ 950,000.00
Interest	\$ 200.00	\$ 5,000.00
Miscellaneous	\$ 1,664.90	
Total:	\$ 1,349,142.97	\$ 1,328,054.48
EXPENDITURES:		
Capital Outlay & Prof. Services	\$ 298,779.85	\$ 661,880.99
Maintenance	\$ 131,937.28	\$ 128,189.27
Administration	\$ 77,314.43	\$ 78,227.79
Marketing	\$ 75,000.00	\$ 75,000.00
Transfer to General Fund/City Hall	\$ 291,737.00	\$ 297,768.00
Transfer to Equipment Fund	\$ -	\$ -
Transfer to Local Street Fund		
Pmt to Light and Power	\$ 101,319.93	
Total:	\$ 976,088.49	\$ 1,241,066.05
Estimated Ending Balance:	\$ 373,054.48	\$ 86,988.43

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
249-000-627.000	BUILDING INSPECTOR FEES	100,093.00	90,000.00	46,633.00	56,000.00	60,000.00
	CHARGES FOR SERVICES	100,093.00	90,000.00	46,633.00	56,000.00	60,000.00
	TOTAL ESTIMATED REVENUES	100,093.00	90,000.00	46,633.00	56,000.00	60,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
100,093.00 90,000.00 46,633.00 56,000.00 60,000.00						
Dept 371 - BUILDING INSPECTION DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
249-371-802.000	CONTRACTUAL	91,485.00	90,000.00	38,748.60	50,400.00	54,000.00
	PROFESSIONAL & CONTRACTUAL	91,485.00	90,000.00	38,748.60	50,400.00	54,000.00
	TOTAL APPROPRIATIONS	91,485.00	90,000.00	38,748.60	50,400.00	54,000.00
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSP						
		(91,485.00)	(90,000.00)	(38,748.60)	(50,400.00)	(54,000.00)
ESTIMATED REVENUES - FUND 249						
APPROPRIATIONS - FUND 249						
NET OF REVENUES/APPROPRIATIONS - FUND 249						
	BEGINNING FUND BALANCE	27,126.32	35,734.32	35,734.32	35,734.32	41,334.32
	ENDING FUND BALANCE	35,734.32	35,734.32	43,618.72	41,334.32	47,334.32

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 defibrillators
- Donna Jean Ford Fund
- Funds granted through the American Recovery Plan
- Skateboard Park

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
pt 000						
ESTIMATED REVENUES						
STATE GRANTS						
60-000-528.000-BG2114	OTHER FEDERAL GRANTS	136,414.10	218,286.50	0.00	0.00	0.00
		136,414.10	218,286.50	0.00	0.00	0.00
STATE GRANTS						
INTEREST AND RENTS						
60-000-665.000	INTEREST	0.00	0.00	0.00	0.00	2,000.00
		0.00	0.00	0.00	0.00	2,000.00
INTEREST AND RENTS						
OTHER REVENUE						
60-000-695.000	CONTRIBUTIONS	104,897.46	0.00	0.00	0.00	0.00
		104,897.46	0.00	0.00	0.00	0.00
OTHER REVENUE						
		241,311.56	218,286.50	0.00	0.00	2,000.00
TOTAL ESTIMATED REVENUES		241,311.56	218,286.50	0.00	0.00	2,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
pt 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
INTEREST AND RENTS						
60-301-672.000	DONATIONS	500.00	0.00	0.00	0.00	0.00
		500.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
OTHER REVENUE						
60-301-690.000	GRAND RAPIDS FOUNDATION GRANTS	7,500.00	0.00	0.00	0.00	0.00
		7,500.00	0.00	0.00	0.00	0.00
OTHER REVENUE						
TRANSFERS IN						
60-301-699.598	TRANSFER FROM CABLE	10,543.85	0.00	0.00	0.00	0.00
		10,543.85	0.00	0.00	0.00	0.00
TRANSFERS IN						
		18,543.85	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
60-301-802.000-PO2021	CONTRACTUAL	7,500.00	0.00	0.00	0.00	0.00
		7,500.00	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
CAPITAL						
60-301-981.000-BG2114	POLICE VEHICLES	59,847.50	0.00	48,562.00	48,562.00	50,000.00
60-301-984.000	EQUIPMENT	10,543.85	0.00	0.00	0.00	0.00
		70,391.35	0.00	48,562.00	48,562.00	50,000.00
CAPITAL						
		77,891.35	0.00	48,562.00	48,562.00	50,000.00
TOTAL APPROPRIATIONS						
		(59,347.50)	0.00	(48,562.00)	(48,562.00)	(50,000.00)
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTMENT						
pt 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
60-336-981.000	FIRE VEHICLES	0.00	0.00	85,854.67	85,854.67	0.00
		0.00	0.00	85,854.67	85,854.67	0.00
CAPITAL						
		0.00	0.00	85,854.67	85,854.67	0.00
TOTAL APPROPRIATIONS						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
pt 336 - FIRE						
OF REVENUES/APPROPRIATIONS - 336 - FIRE		0.00	0.00	(85,854.67)	(85,854.67)	0.00
pt 443 - ARBOR BOARD						
ESTIMATED REVENUES						
TRANSFERS IN						
)-443-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	2,250.00	0.00	0.00
TRANSFERS IN		0.00	0.00	2,250.00	0.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	2,250.00	0.00	0.00
OF REVENUES/APPROPRIATIONS - 443 - ARBOR BOARD		0.00	0.00	2,250.00	0.00	0.00
pt 747 - CHAMBER/RIVERWALK						
PROPRIATIONS						
PITAL						
)-747-970.000	CAPITAL OUTLAY	76,566.60	0.00	0.00	0.00	0.00
CAPITAL		76,566.60	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		76,566.60	0.00	0.00	0.00	0.00
OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA		(76,566.60)	0.00	0.00	0.00	0.00
pt 751 - PARKS						
ESTIMATED REVENUES						
ARGES FOR SERVICES						
)-751-645.000	SKATEBOARD DONATIONS	7,000.00	0.00	30,000.00	30,000.00	10,000.00
CHARGES FOR SERVICES		7,000.00	0.00	30,000.00	30,000.00	10,000.00
HER REVENUE						
)-751-675.000-PK1701	SHOWBOAT DONATION	4,100.00	0.00	0.00	0.00	0.00
OTHER REVENUE		4,100.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		11,100.00	0.00	30,000.00	30,000.00	10,000.00
PROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
)-751-801.000-PK1701	PROFESSIONAL SERVICES	610.50	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		610.50	0.00	0.00	0.00	0.00
ERATING						
)-751-920.000-PK1701	PUBLIC UTILITIES	2,187.91	0.00	0.00	0.00	0.00
)-751-955.000	MISCELLANEOUS EXPENSE	5,640.84	0.00	0.00	0.00	0.00
OPERATING		7,828.75	0.00	0.00	0.00	0.00
PITAL						
)-751-970.000	CAPITAL OUTLAY	155,840.71	0.00	0.00	0.00	0.00
CAPITAL		155,840.71	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		164,279.96	0.00	0.00	0.00	0.00
OF REVENUES/APPROPRIATIONS - 751 - PARKS		(153,179.96)	0.00	30,000.00	30,000.00	10,000.00
pt 758 - DOG PARK						
ESTIMATED REVENUES						
TEREST AND RENTS						
)-758-672.000	DONATIONS	1,400.00	500.00	1,400.00	1,400.00	1,400.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
<hr/>						
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
INTEREST AND RENTS		1,400.00	500.00	1,400.00	1,400.00	1,400.00
		1,400.00	500.00	1,400.00	1,400.00	1,400.00
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
EXPENSES						
50-758-740.000 OPERATING SUPPLIES		619.68	500.00	505.00	600.00	600.00
SUPPLIES		619.68	500.00	505.00	600.00	600.00
PROFESSIONAL & CONTRACTUAL						
50-758-930.000 REPAIR & MAINTENANCE		1,175.00	950.00	50.00	950.00	950.00
PROFESSIONAL & CONTRACTUAL		1,175.00	950.00	50.00	950.00	950.00
OPERATING						
50-758-920.000 PUBLIC UTILITIES		631.53	500.00	519.44	600.00	600.00
OPERATING		631.53	500.00	519.44	600.00	600.00
		2,426.21	1,950.00	1,074.44	2,150.00	2,150.00
TOTAL APPROPRIATIONS						
		(1,026.21)	(1,450.00)	325.56	(750.00)	(750.00)
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK						
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
60-759-672.000 DONATIONS		115.00	0.00	60.00	0.00	0.00
INTEREST AND RENTS		115.00	0.00	60.00	0.00	0.00
		115.00	0.00	60.00	0.00	0.00
TOTAL ESTIMATED REVENUES						
		115.00	0.00	60.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GARDE						
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
EXPENSES						
60-774-740.000 DONNA JEAN FORD GARDEN		9,811.00	0.00	468.90	494.00	0.00
SUPPLIES		9,811.00	0.00	468.90	494.00	0.00
		9,811.00	0.00	468.90	494.00	0.00
TOTAL APPROPRIATIONS						
		(9,811.00)	0.00	(468.90)	(494.00)	0.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT						
ESTIMATED REVENUES - FUND 260		272,470.41	218,786.50	33,710.00	31,400.00	13,400.00
APPROPRIATIONS - FUND 260		330,975.12	1,950.00	135,960.01	137,060.67	52,150.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		(58,504.71)	216,836.50	(102,250.01)	(105,660.67)	(38,750.00)
BEGINNING FUND BALANCE		210,859.04	152,354.33	152,354.33	152,354.33	46,693.66
ENDING FUND BALANCE		152,354.33	369,190.83	50,104.32	46,693.66	7,943.66

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
351-000-698.000	ISSUANCE OF REFUNDING BONDS	3,100,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE		3,100,000.00	0.00	0.00	0.00	0.00
TRANSFERS IN						
351-000-699.101	TRANSFER FROM GENERAL FUND	293,518.76	292,000.00	0.00	292,000.00	297,768.00
TRANSFERS IN		293,518.76	292,000.00	0.00	292,000.00	297,768.00
TOTAL ESTIMATED REVENUES		3,393,518.76	292,000.00	0.00	292,000.00	297,768.00
APPROPRIATIONS						
DEBT SERVICE						
351-000-997.000	PAYMENT TO REFUNDING BOND ESCROW	3,049,276.00	0.00	0.00	0.00	0.00
DEBT SERVICE		3,049,276.00	0.00	0.00	0.00	0.00
OPERATING						
351-000-998.000	BOND ISSUANCE COSTS	50,724.00	0.00	0.00	0.00	0.00
OPERATING		50,724.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		3,100,000.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		293,518.76	292,000.00	0.00	292,000.00	297,768.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
351-906-991.000	PRINCIPAL	215,000.00	245,000.00	0.00	245,000.00	255,000.00
351-906-995.000	INTEREST	78,518.76	46,737.00	23,116.95	46,737.00	42,768.00
351-906-996.000	PAYING AGENT FEES	620.00	620.00	0.00	0.00	600.00
DEBT SERVICE		294,138.76	292,357.00	23,116.95	291,737.00	298,368.00
TOTAL APPROPRIATIONS		294,138.76	292,357.00	23,116.95	291,737.00	298,368.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(294,138.76)	(292,357.00)	(23,116.95)	(291,737.00)	(298,368.00)
ESTIMATED REVENUES - FUND 351		3,393,518.76	292,000.00	0.00	292,000.00	297,768.00
APPROPRIATIONS - FUND 351		3,394,138.76	292,357.00	23,116.95	291,737.00	298,368.00
NET OF REVENUES/APPROPRIATIONS - FUND 351		(620.00)	(357.00)	(23,116.95)	263.00	(600.00)
BEGINNING FUND BALANCE		2,654.40	2,034.40	2,034.40	2,034.40	2,297.40
ENDING FUND BALANCE		2,034.40	1,677.40	(21,082.55)	2,297.40	1,697.40

BUDGET REPORT FOR CITY OF LOWELL
Fund: 402 FIRE CAPITAL FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
402-000-665.000	INTEREST	26.98	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	26.98	0.00	0.00	0.00	0.00
TRANSFERS IN						
402-000-699.101	TRANSFER FROM GENERAL FUND	0.00	100,000.00	25,000.00	25,000.00	25,000.00
	TRANSFERS IN	0.00	100,000.00	25,000.00	25,000.00	25,000.00
	TOTAL ESTIMATED REVENUES	26.98	100,000.00	25,000.00	25,000.00	25,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	26.98	100,000.00	25,000.00	25,000.00	25,000.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
402-336-981.000	FIRE VEHICLES	0.00	157,000.00	98,000.00	98,000.00	0.00
	CAPITAL	0.00	157,000.00	98,000.00	98,000.00	0.00
	TOTAL APPROPRIATIONS	0.00	157,000.00	98,000.00	98,000.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 336 - FIRE	0.00	(157,000.00)	(98,000.00)	(98,000.00)	0.00
ESTIMATED REVENUES - FUND 402						
APPROPRIATIONS - FUND 402						
	NET OF REVENUES/APPROPRIATIONS - FUND 402	26.98	100,000.00	25,000.00	25,000.00	25,000.00
	BEGINNING FUND BALANCE	0.00	157,000.00	98,000.00	98,000.00	0.00
	ENDING FUND BALANCE	26.98	(57,000.00)	(73,000.00)	(73,000.00)	25,000.00
		73,000.00	73,026.98	73,026.98	73,026.98	26.98
		73,026.98	16,026.98	26.98	26.98	25,026.98

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	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	376.00	216.00	216.00	300.00
581-000-607.002	GAS SALES	28,674.03	25,000.00	18,501.52	25,000.00	25,000.00
	CHARGES FOR SERVICES	28,890.03	25,376.00	18,717.52	25,216.00	25,300.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	12.56	0.00	0.00	100.00	0.00
581-000-667.000	HANGAR RENTAL FEES	41,336.00	40,000.00	34,132.00	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	53,348.56	52,000.00	43,132.00	52,100.00	52,000.00
	TOTAL ESTIMATED REVENUES	82,238.59	77,376.00	61,849.52	77,316.00	77,300.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	38,462.57	35,000.00	27,286.56	35,000.00	39,000.00
	SUPPLIES	38,462.57	35,000.00	27,286.56	35,000.00	39,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-802.000	CONTRACTUAL	6,500.00	8,000.00	7,669.44	9,000.00	9,500.00
581-000-910.000	INSURANCE	5,348.00	5,500.00	5,575.00	5,575.00	6,000.00
581-000-930.000	REPAIR & MAINTENANCE	2,779.16	6,000.00	270.42	6,000.00	6,000.00
	PROFESSIONAL & CONTRACTUAL	14,627.16	19,500.00	13,514.86	20,575.00	21,500.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	6,726.94	8,000.00	6,250.28	8,000.00	8,500.00
581-000-955.000	MISCELLANEOUS EXPENSE	9,846.62	9,000.00	8,462.77	9,000.00	9,000.00
581-000-968.000	DEPRECIATION	14,557.00	15,000.00	0.00	0.00	0.00
	OPERATING	31,130.56	32,000.00	14,713.05	17,000.00	17,500.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	0.28	20,000.00	0.00	0.00	20,000.00
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	ASPHALT COAT ON THE RUNWAY					
	CAPITAL	0.28	20,000.00	0.00	0.00	20,000.00
	TOTAL APPROPRIATIONS	84,220.57	106,500.00	55,514.47	72,575.00	98,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(1,981.98)	(29,124.00)	6,335.05	4,741.00	(20,700.00)
ESTIMATED REVENUES - FUND 581		82,238.59	77,376.00	61,849.52	77,316.00	77,300.00
APPROPRIATIONS - FUND 581		84,220.57	106,500.00	55,514.47	72,575.00	98,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 581		(1,981.98)	(29,124.00)	6,335.05	4,741.00	(20,700.00)
BEGINNING FUND BALANCE		303,231.86	301,249.88	301,249.88	301,249.88	305,990.88
ENDING FUND BALANCE		301,249.88	272,125.88	307,584.93	305,990.88	285,290.88

AIRPORT FUND

ESTIMATED CASH POSITION

		<u>2022-2023</u>	<u>2023-2024</u>
CASH BALANCE - BEGINNING	\$	33,949.07	\$ 38,690.07
ADDITIONS (DEDUCTIONS)			
OPERATING REVENUES:			
CHARGES FOR SERVICE	\$	77,316.00	\$ 77,300.00
OPERATING EXPENSES:			
SUPPLIES	\$	35,000.00	\$ 39,000.00
OTHER SERVICES AND CHARGES	\$	37,575.00	\$ 39,000.00
TOTAL OPERATING EXPENSES		72,575.00	72,575.00
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	\$	38,690.07	\$ 17,990.07

BUDGET REPORT FOR CITY OF LOWELL
Fund: 402 FIRE CAPITAL FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS		26.98	0.00	0.00	0.00	0.00
402-000-665.000	INTEREST	26.98	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
TRANSFERS IN		0.00	100,000.00	25,000.00	25,000.00	25,000.00
402-000-699.101	TRANSFER FROM GENERAL FUND	0.00	100,000.00	25,000.00	25,000.00	25,000.00
TRANSFERS IN		26.98	100,000.00	25,000.00	25,000.00	25,000.00
TOTAL ESTIMATED REVENUES		26.98	100,000.00	25,000.00	25,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL		0.00	157,000.00	98,000.00	98,000.00	0.00
402-336-981.000	FIRE VEHICLES	0.00	157,000.00	98,000.00	98,000.00	0.00
CAPITAL		0.00	157,000.00	98,000.00	98,000.00	0.00
TOTAL APPROPRIATIONS		0.00	(157,000.00)	(98,000.00)	(98,000.00)	0.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE						
ESTIMATED REVENUES - FUND 402		26.98	100,000.00	25,000.00	25,000.00	25,000.00
APPROPRIATIONS - FUND 402		0.00	157,000.00	98,000.00	98,000.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		26.98	(57,000.00)	(73,000.00)	(73,000.00)	25,000.00
BEGINNING FUND BALANCE		73,000.00	73,026.98	73,026.98	73,026.98	26.98
ENDING FUND BALANCE		73,026.98	16,026.98	26.98	26.98	25,026.98

WASTEWATER FUND

The wastewater system includes a 1.42 million gallon per day (GPD) Wastewater Treatment Plant and a citywide collection system. The City contracts with Veolia to manage our Wastewater Treatment 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)	\$27.21	\$4.49
Proposed	\$29.11	\$4.80

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Replace Outfall \$47,000

Collection

- Monroe Service Line Replacement \$50,000
- Manhole Rehabilitation \$5,000

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
90-000-627.000	SEWER TAP FEE	2,750.00	1,200.00	900.00	1,200.00	1,200.00
90-000-628.000	READINESS TO SERVE CHARGE	619,145.80	645,031.30	471,688.84	638,114.74	682,781.70
90-000-629.000	TOWNSHIP SERVICE CHARGES	63,710.09	77,185.00	49,989.54	87,750.96	87,750.00
90-000-630.000	OTHER TOWNSHIP CHARGES	0.00	0.00	7,376.40	7,376.40	8,460.00
					0.00	8,460.00
	FOOTNOTE AMOUNTS:					
	18% OF OUTFALL COST					
90-000-631.000	SEWER ONLY-SERVICE CHARGE	13,190.49	12,000.00	8,891.48	12,000.00	12,000.00
90-000-633.000	CAPITAL CONNECTION CHARGE	14,250.00	12,000.00	4,795.00	8,000.00	8,000.00
90-000-634.000	TWO PERCENT LATE FEE	1,742.43	3,000.00	1,445.49	2,000.00	2,000.00
90-000-635.000	INDUSTRIAL TREATMENT CHARGES	41,493.51	30,000.00	21,996.96	30,000.00	30,000.00
90-000-636.000	DUMPING FEES	450.00	450.00	500.00	500.00	500.00
90-000-637.000	LATE FEE	8,240.00	8,000.00	7,075.00	8,000.00	8,000.00
90-000-642.000	METERED SALES	383,837.14	426,675.72	276,515.85	436,648.01	466,795.20
CHARGES FOR SERVICES		1,148,809.46	1,215,542.02	851,174.56	1,231,590.11	1,307,486.90
FEDERAL GRANTS						
90-000-514.000	GRANTS-FEDERAL	0.00	63,333.00	0.00	30,000.00	0.00
FEDERAL GRANTS		0.00	63,333.00	0.00	30,000.00	0.00
INTEREST AND RENTS						
90-000-665.000	INTEREST	679.19	1,400.00	0.00	1,400.00	1,400.00
90-000-665.003	INTEREST-SPECIAL ASSESSMENT	1,095.79	0.00	0.00	0.00	0.00
INTEREST AND RENTS		1,774.98	1,400.00	0.00	1,400.00	1,400.00
OTHER REVENUE						
90-000-677.000	MISCELLANEOUS	1,489.32	1,500.00	50.00	500.00	500.00
OTHER REVENUE		1,489.32	1,500.00	50.00	500.00	500.00
TOTAL ESTIMATED REVENUES		1,152,073.76	1,281,775.02	851,224.56	1,263,490.11	1,309,386.90
APPROPRIATIONS						
OPERATING						
90-000-968.000	DEPRECIATION	104,232.00	0.00	0.00	0.00	0.00
OPERATING		104,232.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		104,232.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,047,841.76	1,281,775.02	851,224.56	1,263,490.11	1,309,386.90
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
90-550-702.000	SALARIES-PERMANENT	90.78	0.00	99.40	100.00	0.00
90-550-709.000	SALARIES-OVERTIME	85.66	0.00	149.10	149.10	0.00
90-550-715.000	SOCIAL SECURITY	12.00	0.00	17.11	17.11	0.00
90-550-716.000	HEALTH INSURANCE	33.48	0.00	40.78	40.78	0.00
90-550-717.000	LIFE INSURANCE	1.26	0.00	0.40	0.00	0.00
90-550-722.000	WORKERS COMPENSATION	1.22	10.00	3.97	10.00	10.00
90-550-723.000	DENTAL INSURANCE	2.83	0.00	0.73	1.00	0.00
90-550-724.000	EYECARE	0.67	0.00	0.50	0.00	0.00
90-550-725.000	DISABILITY INSURANCE	3.25	4.00	1.01	1.01	0.00
PERSONNEL		231.15	14.00	313.00	319.00	10.00
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 550 - TREATMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-550-802.000	CONTRACTUAL	504,601.06	530,303.10	361,765.37	541,000.00	565,000.00
590-550-910.000	INSURANCE	17,975.00	18,500.00	21,044.00	21,044.00	24,200.00
590-550-930.000	REPAIR & MAINTENANCE	20,248.60	25,000.00	29,493.95	32,500.00	25,000.00
		<u>542,824.66</u>	<u>573,803.10</u>	<u>412,303.32</u>	<u>594,544.00</u>	<u>614,200.00</u>
PROFESSIONAL & CONTRACTUAL						
OPERATING						
590-550-850.000	COMMUNICATIONS	477.73	500.00	0.00	0.00	500.00
590-550-940.000	RENTALS	351.94	400.00	402.76	600.00	400.00
		<u>829.67</u>	<u>900.00</u>	<u>402.76</u>	<u>600.00</u>	<u>900.00</u>
OPERATING						
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	0.00	15,000.00	6,200.00	15,000.00	47,000.00
					0.00	47,000.00
REPAIR/REPLACE OUTFALL						
		<u>0.00</u>	<u>15,000.00</u>	<u>6,200.00</u>	<u>15,000.00</u>	<u>47,000.00</u>
CAPITAL						
		<u>543,885.48</u>	<u>589,717.10</u>	<u>419,219.08</u>	<u>610,463.00</u>	<u>662,110.00</u>
TOTAL APPROPRIATIONS						
		<u>(543,885.48)</u>	<u>(589,717.10)</u>	<u>(419,219.08)</u>	<u>(610,463.00)</u>	<u>(662,110.00)</u>
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT						
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	54,029.10	32,871.70	42,878.26	50,000.00	34,941.38
590-551-707.000	SALARIES-TEMPORARY	26.00	150.00	0.00	150.00	150.00
590-551-708.000	STANDBY	2,191.97	1,500.00	1,601.69	2,000.00	2,000.00
590-551-709.000	SALARIES-OVERTIME	2,342.94	3,000.00	1,782.27	3,000.00	3,000.00
590-551-715.000	SOCIAL SECURITY	4,252.66	2,640.91	3,311.19	4,000.00	4,000.00
590-551-716.000	HEALTH INSURANCE	8,511.93	6,433.63	8,495.40	10,000.00	10,462.06
590-551-717.000	LIFE INSURANCE	127.44	75.75	77.53	0.00	75.75
590-551-718.000	PENSION	9,904.45	8,233.52	5,672.98	8,233.52	9,410.40
590-551-718.001	MERS DC PLAN	0.00	1,370.79	646.13	1,370.79	1,372.16
590-551-721.000	LONGEVITY	77.99	78.00	65.00	78.00	91.00
590-551-722.000	WORKERS COMPENSATION	1,969.08	2,800.00	1,660.34	2,800.00	2,800.00
590-551-723.000	DENTAL INSURANCE	751.76	492.53	489.17	492.53	404.17
590-551-723.001	OPEB CONTRIBUTION	0.00	1,750.00	0.00	1,750.00	1,750.00
OPEB CONTRIBUTION FOR BRECKEN 35%						
590-551-724.000	EYECARE	151.40	123.80	98.47	0.00	90.11
590-551-725.000	DISABILITY INSURANCE	313.99	193.59	205.26	193.59	192.38
		<u>84,650.71</u>	<u>61,714.22</u>	<u>66,983.69</u>	<u>84,068.43</u>	<u>70,739.41</u>
PERSONNEL						
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	18.49	1,500.00	456.19	1,000.00	1,000.00
590-551-744.000	UNIFORMS	52.99	1,250.00	343.77	700.00	750.00
		<u>71.48</u>	<u>2,750.00</u>	<u>799.96</u>	<u>1,700.00</u>	<u>1,750.00</u>
SUPPLIES						
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	0.00	5,000.00	0.00	1,000.00	0.00
590-551-801.000	PROFESSIONAL SERVICES	1,961.00	1,000.00	55.50	1,000.00	1,000.00
590-551-802.000	CONTRACTUAL	31,313.62	65,000.00	0.00	65,000.00	65,000.00
					0.00	65,000.00
LINE CLEANING AND TELEVISIONING						
590-551-910.000	INSURANCE	750.00	750.00	750.00	750.00	840.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

L NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ept 551 - COLLECTION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
90-551-930.000	REPAIR & MAINTENANCE	50,693.37	60,500.00	62,738.29	70,000.00	60,500.00
PROFESSIONAL & CONTRACTUAL		84,717.99	132,250.00	63,543.79	137,750.00	127,340.00
OPERATING						
90-551-850.000	COMMUNICATIONS	896.29	1,000.00	814.19	1,200.00	1,000.00
90-551-864.000	CONFERENCES & CONVENTIONS	1,597.20	3,500.00	507.17	1,000.00	3,500.00
90-551-940.000	RENTALS	17,998.19	13,000.00	12,827.62	15,000.00	13,000.00
90-551-955.000	MISCELLANEOUS EXPENSE	945.38	1,000.00	459.62	1,000.00	1,000.00
OPERATING		21,437.06	18,500.00	14,608.60	18,200.00	18,500.00
CAPITAL						
90-551-970.000	CAPITAL OUTLAY	0.17	69,000.00	3,644.84	6,000.00	55,000.00
MANHOLE REHAB					0.00	5,000.00
MONROE SERVICE LINE REPLACEMENT					0.00	50,000.00
GL # FOOTNOTE TOTAL:						55,000.00
CAPITAL		0.17	69,000.00	3,644.84	6,000.00	55,000.00
TOTAL APPROPRIATIONS		190,877.41	284,214.22	149,580.88	247,718.43	273,329.41
NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION		(190,877.41)	(284,214.22)	(149,580.88)	(247,718.43)	(273,329.41)
ept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
90-552-702.000	SALARIES-PERMANENT	18,756.45	22,507.37	18,800.26	22,507.00	20,189.99
90-552-703.000	SALARIES-METER READS	4,242.44	4,700.00	2,121.62	4,700.00	0.00
90-552-715.000	SOCIAL SECURITY	1,325.52	1,989.00	1,270.07	1,989.00	2,088.00
90-552-716.000	HEALTH INSURANCE	10,096.49	18,091.88	6,979.59	12,000.00	14,077.09
90-552-717.000	LIFE INSURANCE	55.37	62.60	45.13	0.00	52.61
90-552-718.000	PENSION	19,538.22	7,445.73	6,798.45	7,445.73	5,489.40
90-552-718.001	MERS DC PLAN	0.00	1,020.74	322.98	1,020.47	1,071.49
90-552-721.000	LONGEVITY	130.00	22.75	152.77	152.77	34.13
90-552-722.000	WORKERS COMPENSATION	39.37	250.00	76.49	250.00	250.00
90-552-723.000	DENTAL INSURANCE	245.78	271.98	232.97	271.98	271.98
90-552-724.000	EYECARE	89.01	118.30	89.17	118.30	116.51
90-552-725.000	DISABILITY	130.41	148.17	107.61	148.17	148.17
PERSONNEL		54,649.06	56,628.52	36,997.11	50,603.42	43,789.37
SUPPLIES						
90-552-727.000	OFFICE SUPPLIES	984.21	700.00	0.00	350.00	350.00
90-552-730.000	POSTAGE	2,840.27	3,200.00	2,302.10	3,200.00	3,200.00
90-552-740.000	OPERATING SUPPLIES	255.85	1,200.00	772.31	1,200.00	1,200.00
SUPPLIES		4,080.33	5,100.00	3,074.41	4,750.00	4,750.00
OPERATING						
90-552-860.000	TRAVEL EXPENSES	376.20	400.00	219.71	400.00	400.00
90-552-941.000	DATA PROCESSING	27,500.00	27,500.00	30,000.00	30,000.00	30,000.00
90-552-955.000	MISCELLANEOUS EXPENSE	66.25	66.00	68.75	69.00	69.00
90-552-969.000	BAD DEBTS	156.67	150.00	0.00	150.00	150.00
OPERATING		28,099.12	28,116.00	30,288.46	30,619.00	30,619.00
TOTAL APPROPRIATIONS		86,828.51	89,844.52	70,359.98	85,972.42	79,158.37

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 552 - CUSTOMER ACCOUNTS						
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCOUNTS		(86,828.51)	(89,844.52)	(70,359.98)	(85,972.42)	(79,158.37)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	9,397.62	15,000.00	6,276.75	12,500.00	10,000.00
590-553-830.000	ADMINISTRATIVE SERVICES	143,452.00	117,504.00	0.00	117,504.00	117,504.00
	PROFESSIONAL & CONTRACTUAL	152,849.62	132,504.00	6,276.75	130,004.00	127,504.00
OPERATING						
590-553-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	18,917.00
	FOOTNOTE AMOUNTS:					8,334.00
	BOND RESERVE REQUIREMENT				0.00	10,583.00
	FOOTNOTE AMOUNTS:					
	REPAIR, REPLACEMENT AND IMPROVEMENT REQUIREMENT					18,917.00
	GL # FOOTNOTE TOTAL:					0.00
590-553-968.000	DEPRECIATION	0.00	110,000.00	0.00	0.00	18,917.00
	OPERATING	0.00	110,000.00	0.00	0.00	
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
	2016 BOND					
	USDA LOAN					
590-553-995.000	INTEREST-BONDS	72,039.66	81,287.50	40,118.75	81,287.00	77,087.50
	2016 BOND					
	USDA					
590-553-996.000	PAYING AGENT FEES	320.00	300.00	250.00	300.00	300.00
	BOND RESERVE					
	DEBT SERVICE	72,359.66	151,587.50	110,368.75	151,587.00	147,387.50
	TOTAL APPROPRIATIONS	225,209.28	394,091.50	116,645.50	281,591.00	293,808.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATION		(225,209.28)	(394,091.50)	(116,645.50)	(281,591.00)	(293,808.50)
ESTIMATED REVENUES - FUND 590		1,152,073.76	1,281,775.02	851,224.56	1,263,490.11	1,309,386.90
APPROPRIATIONS - FUND 590		1,151,032.68	1,357,867.34	755,805.44	1,225,744.85	1,308,406.28
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,041.08	(76,092.32)	95,419.12	37,745.26	980.62
BEGINNING FUND BALANCE		3,148,924.14	3,149,965.22	3,149,965.22	3,149,965.22	3,187,710.48
ENDING FUND BALANCE		3,149,965.22	3,073,872.90	3,245,384.34	3,187,710.48	3,188,691.10

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2022-2023</u>	<u>2023-2024</u>
CASH BALANCE - BEGINNING	\$ 1,695,077.31	\$ 1,732,822.57
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,231,590.11	\$ 1,307,486.90
INTEREST	\$ 1,400.00	\$ 1,400.00
STATE GRANT	\$ -	\$ -
FEDERAL GRANT	\$ 30,000.00	
MISC	\$ 500.00	\$ 500.00
TOTAL OPERATING REVENUES	\$ 1,263,490.11	\$ 1,309,386.90
TOTAL REVENUES	\$ 2,958,567.42	\$ 3,042,209.47
OPERATING EXPENSES:		
TREATMENT	\$ 610,463.00	\$ 662,110.00
TRANSMISSION AND DISTRIBUTION	\$ 247,718.43	\$ 273,329.41
CUSTOMER ACCOUNT	\$ 85,972.42	\$ 79,158.37
ADMINISTRATIVE AND GENERAL	\$ 281,591.00	\$ 274,891.50
BOND RESERVE REQUIREMENT		\$ 8,334.00
REPAIR, REPLACEMENT AND IMPROVEMENT		\$ 10,583.00
TOTAL OPERATING EXPENSES	\$ 1,225,744.85	\$ 1,308,406.28
CASH BALANCE (W/DEPRECIATION - ENDING	\$ 1,732,822.57	\$ 1,733,803.19
TOTAL CASH IN HAND	\$ 1,732,822.57	\$ 1,733,803.19

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	\$26.61	\$2.59
Proposed	\$26.88	\$2.62

Capital Projects anticipated in the proposed budget include the following:

Treatment

Collection

- | | |
|---|----------|
| • Monroe Street Service Line Replacement | \$50,000 |
| • Service Line Investigation (Lead Copper Rule) | \$5,000 |
| • Gee Drive Water Station Piping | \$25,000 |

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

AL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
91-000-627.000	WATER METERS	6,042.22	1,500.00	2,630.82	3,000.00	3,000.00
91-000-628.000	READINESS TO SERVE CHARGE	687,056.25	682,425.95	493,961.26	692,251.21	699,173.72
91-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	3,000.00	2,700.00	2,600.00	2,700.00	2,700.00
91-000-632.000	METERED SALES-TOWNSHIP	278,558.78	272,981.79	202,157.15	287,693.00	287,693.15
91-000-633.000	CAPITAL CONNECTION CHARGE	23,656.00	15,000.00	3,778.00	6,000.00	0.00
91-000-634.000	TWO PERCENT LATE FEE	1,489.79	1,500.00	1,231.35	1,500.00	0.00
91-000-637.000	LATE FEE	8,240.00	7,000.00	7,075.00	7,000.00	0.00
91-000-642.000	METERED SALES	351,448.61	410,117.44	232,863.68	330,211.30	334,036.14
91-000-656.000	SERVICE-ON FEE	3,516.36	3,500.00	2,430.00	3,500.00	3,500.00
		<u>1,363,008.01</u>	<u>1,396,725.18</u>	<u>948,727.26</u>	<u>1,333,855.51</u>	<u>1,330,103.01</u>
CHARGES FOR SERVICES						
INTEREST AND RENTS						
91-000-665.000	INTEREST	713.37	3,000.00	0.00	3,000.00	5,000.00
91-000-667.000	RENTAL FEES	6,240.00	0.00	1,560.00	0.00	0.00
		<u>6,953.37</u>	<u>3,000.00</u>	<u>1,560.00</u>	<u>3,000.00</u>	<u>5,000.00</u>
INTEREST AND RENTS						
OTHER REVENUE						
91-000-677.000	MISCELLANEOUS	2,243.88	5,000.00	7,335.33	7,300.00	5,000.00
91-000-698.000	PROCEEDS FROM LOAN	0.00	63,333.33	0.00	31,000.00	0.00
		<u>2,243.88</u>	<u>68,333.33</u>	<u>7,335.33</u>	<u>38,300.00</u>	<u>5,000.00</u>
OTHER REVENUE						
		<u>1,372,205.26</u>	<u>1,468,058.51</u>	<u>957,622.59</u>	<u>1,375,155.51</u>	<u>1,340,103.01</u>
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
OPERATING						
91-000-968.000	DEPRECIATION	185,136.00	0.00	0.00	0.00	0.00
		<u>185,136.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
OPERATING						
		<u>185,136.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL APPROPRIATIONS						
		<u>1,187,069.26</u>	<u>1,468,058.51</u>	<u>957,622.59</u>	<u>1,375,155.51</u>	<u>1,340,103.01</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
91-570-702.000	SALARIES-PERMANENT	161,564.04	183,980.68	126,295.22	183,980.00	194,092.08
91-570-707.000	SALARIES-TEMPORARY	3,720.56	100.00	4,797.23	4,797.23	8,000.00
91-570-709.000	SALARIES-OVERTIME	16,147.02	27,000.00	10,430.44	15,000.00	20,000.00
91-570-715.000	SOCIAL SECURITY	13,971.45	16,000.00	10,880.78	16,000.00	16,800.00
91-570-716.000	HEALTH INSURANCE	18,581.95	25,584.88	15,543.28	25,584.88	41,171.15
91-570-717.000	LIFE INSURANCE	292.24	371.74	209.64	371.74	371.74
91-570-718.000	PENSION	88,143.57	54,890.12	36,661.72	54,890.12	62,736.00
91-570-718.001	MERS DC PLAN	0.00	3,821.19	2,192.12	3,821.00	4,031.66
91-570-721.000	LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
91-570-722.000	WORKERS COMPENSATION	2,859.37	8,000.00	4,727.43	8,000.00	8,100.00
91-570-723.000	DENTAL INSURANCE	1,482.24	1,996.16	990.72	1,996.00	1,779.79
91-570-723.001	OPEB CONTRIBUTION	0.00	13,250.00	0.00	13,250.00	13,250.00
					<u>13,250.00</u>	<u>13,250.00</u>
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR VANVEELEN, T PHILLIPS & BRECKEN					
91-570-724.000	EYECARE	589.32	823.30	472.81	823.30	733.99
91-570-725.000	DISABILITY INSURANCE	881.02	1,116.16	641.53	1,116.16	1,116.16
		<u>309,532.78</u>	<u>338,234.23</u>	<u>215,142.92</u>	<u>330,930.43</u>	<u>373,482.57</u>
PERSONNEL						
SUPPLIES						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 570 - TREATMENT						
APPROPRIATIONS						
SUPPLIES						
		72.89	500.00	0.00	0.00	500.00
591-570-727.000	OFFICE SUPPLIES					
591-570-740.000	OPERATING SUPPLIES	5,331.81	11,500.00	14,597.70	20,000.00	15,500.00
591-570-741.000	FUEL	156.18	500.00	156.66	500.00	500.00
591-570-743.000	CHEMICALS	53,804.00	45,000.00	32,085.93	45,000.00	60,000.00
591-570-744.000	UNIFORMS	630.00	500.00	0.00	500.00	500.00
	SUPPLIES	<u>59,994.88</u>	<u>58,000.00</u>	<u>46,840.29</u>	<u>66,000.00</u>	<u>77,000.00</u>
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	4,363.24	5,500.00	2,719.28	5,500.00	6,600.00
591-570-802.000	CONTRACTUAL	4,915.97	7,000.00	2,644.77	7,000.00	7,000.00
591-570-930.000	REPAIR & MAINTENANCE	8,296.49	15,000.00	10,563.08	15,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	<u>17,575.70</u>	<u>27,500.00</u>	<u>15,927.13</u>	<u>27,500.00</u>	<u>28,600.00</u>
OPERATING						
591-570-850.000	COMMUNICATIONS	3,026.66	2,500.00	1,453.59	2,500.00	2,500.00
591-570-860.000	TRAVEL EXPENSES	205.23	500.00	62.00	500.00	500.00
591-570-864.000	CONFERENCES & CONVENTIONS	1,815.18	5,000.00	1,174.14	2,000.00	5,000.00
591-570-920.000	PUBLIC UTILITIES	60,656.62	70,000.00	53,568.46	70,000.00	75,000.00
591-570-940.000	RENTALS	3,231.76	5,000.00	2,314.29	5,000.00	5,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	3,787.07	3,500.00	1,521.96	3,500.00	3,500.00
	OPERATING	<u>72,722.52</u>	<u>86,500.00</u>	<u>60,094.44</u>	<u>83,500.00</u>	<u>91,500.00</u>
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	6,289.89	75,000.00	33,489.43	75,000.00	0.00
	CAPITAL	<u>6,289.89</u>	<u>75,000.00</u>	<u>33,489.43</u>	<u>75,000.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>466,115.77</u>	<u>585,234.23</u>	<u>371,494.21</u>	<u>582,930.43</u>	<u>570,582.57</u>
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		<u>(466,115.77)</u>	<u>(585,234.23)</u>	<u>(371,494.21)</u>	<u>(582,930.43)</u>	<u>(570,582.57)</u>
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	107,595.78	93,287.17	84,010.56	105,000.00	98,974.51
591-571-707.000	SALARIES-TEMPORARY	3,305.00	2,500.00	220.32	1,000.00	250.00
591-571-709.000	SALARIES-OVERTIME	11,797.45	13,000.00	5,917.73	9,000.00	11,000.00
591-571-715.000	SOCIAL SECURITY	8,990.16	8,357.00	6,514.96	8,357.00	7,629.46
591-571-716.000	HEALTH INSURANCE	16,476.12	13,856.16	16,279.46	20,000.00	24,454.35
591-571-717.000	LIFE INSURANCE	253.72	193.59	161.90	193.59	193.59
591-571-718.000	PENSION	37,328.79	35,678.58	23,601.43	35,678.38	40,778.40
591-571-718.001	MERS DC PLAN	0.00	401.02	162.39	401.00	329.13
591-571-721.000	LONGEVITY	455.03	464.75	422.51	464.75	507.00
591-571-722.000	WORKERS COMPENSATION	2,224.81	6,250.00	3,300.46	6,250.00	6,250.00
591-571-723.000	DENTAL INSURANCE	1,506.65	1,089.03	954.10	1,089.03	1,056.35
591-571-724.000	EYECARE	314.24	243.25	205.87	243.25	233.93
591-571-725.000	DISABILITY INSURANCE	621.04	541.90	431.49	541.90	538.52
	PERSONNEL	<u>190,868.79</u>	<u>175,862.45</u>	<u>142,183.18</u>	<u>188,218.90</u>	<u>192,195.24</u>
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	300.00	0.00	300.00	300.00
591-571-740.000	OPERATING SUPPLIES	(8,006.31)	4,000.00	4,004.87	5,000.00	4,000.00
591-571-744.000	UNIFORMS	573.00	1,250.00	343.77	1,250.00	1,250.00
	SUPPLIES	<u>(7,433.31)</u>	<u>5,550.00</u>	<u>4,348.64</u>	<u>6,550.00</u>	<u>5,550.00</u>

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-571-801.000	CROSS CONNECTIONS	15,387.00	25,000.00	14,450.00	25,000.00	25,000.00
591-571-802.000	CONTRACTUAL	1,530.00	5,000.00	2,241.50	5,000.00	5,000.00
591-571-930.000	REPAIR & MAINTENANCE	79,370.45	75,000.00	48,249.90	75,000.00	75,000.00
	PROFESSIONAL & CONTRACTUAL	96,287.45	105,000.00	64,941.40	105,000.00	105,000.00
OPERATING						
591-571-850.000	COMMUNICATIONS	1,431.24	1,200.00	651.25	1,200.00	1,200.00
591-571-864.000	CONFERENCES & CONVENTIONS	4,307.13	5,000.00	2,551.31	5,000.00	5,000.00
591-571-920.000	PUBLIC UTILITIES	23,847.95	24,500.00	17,996.31	24,500.00	24,500.00
591-571-940.000	RENTALS	34,944.13	32,000.00	25,281.77	32,000.00	32,000.00
591-571-955.000	MISCELLANEOUS EXPENSE	4,670.07	5,000.00	3,904.49	5,000.00	5,000.00
	OPERATING	69,200.52	67,700.00	50,385.13	67,700.00	67,700.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	3,952.13	45,000.00	131,393.30	220,000.00	80,000.00
	FOOTNOTE AMOUNTS:				0.00	50,000.00
	MONROE ST SERVICE LINE REPLACEMENT				0.00	5,000.00
	FOOTNOTE AMOUNTS:					
	LEAD SERVICE LINE INVESTIGATION				0.00	25,000.00
	FOOTNOTE AMOUNTS:					
	GEE DRIVE WATER STATION PIPING				215,000.00	0.00
	FOOTNOTE AMOUNTS:					
	GEE DRIVE PUMP STATION				215,000.00	80,000.00
	GL # FOOTNOTE TOTAL:				215,000.00	80,000.00
	CAPITAL	3,952.13	45,000.00	131,393.30	220,000.00	80,000.00
DEBT SERVICE						
591-571-995.000	INTEREST	17,193.75	0.00	0.00	0.00	0.00
	DEBT SERVICE	17,193.75	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	370,069.33	399,112.45	393,251.65	587,468.90	450,445.24
NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTION		(370,069.33)	(399,112.45)	(393,251.65)	(587,468.90)	(450,445.24)
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	18,757.31	22,507.37	18,801.01	25,000.00	20,189.99
591-572-703.000	SALARIES-METER READS	4,242.41	4,800.00	2,121.63	2,121.00	0.00
591-572-715.000	SOCIAL SECURITY	1,325.82	2,089.00	1,270.29	2,089.00	0.00
591-572-716.000	HEALTH INSURANCE	6,942.52	18,091.88	6,979.75	12,000.00	14,077.09
591-572-717.000	LIFE INSURANCE	55.42	62.60	45.18	62.60	52.61
591-572-718.000	PENSION	19,538.23	7,445.73	6,798.45	7,445.73	5,489.40
591-572-718.001	MERS DC PLAN	0.00	1,020.74	322.98	1,020.74	0.00
591-572-721.000	LONGEVITY	130.00	22.75	152.77	300.00	34.13
591-572-722.000	WORKERS COMPENSATION	39.33	100.00	76.60	100.00	100.00
591-572-723.000	DENTAL INSURANCE	245.91	271.98	233.12	271.98	271.98
591-572-724.000	EYECARE	89.06	118.30	89.18	118.30	116.51
591-572-725.000	DISABILITY	130.43	148.17	107.61	148.17	148.17
	PERSONNEL	51,496.44	56,678.52	36,998.57	50,677.52	40,479.88
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	984.23	1,500.00	0.00	1,500.00	1,500.00
591-572-730.000	POSTAGE	3,440.95	3,000.00	2,302.14	3,000.00	3,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
SUPPLIES						
91-572-740.000	OPERATING SUPPLIES	255.85	1,000.00	772.32	1,000.00	0.00
	SUPPLIES	4,681.03	5,500.00	3,074.46	5,500.00	4,500.00
OPERATING						
91-572-860.000	TRAVEL EXPENSES	376.17	500.00	219.70	0.00	0.00
91-572-941.000	DATA PROCESSING	32,500.00	32,500.00	35,000.00	35,000.00	35,000.00
91-572-955.000	MISCELLANEOUS EXPENSE	66.25	0.00	0.00	0.00	0.00
91-572-969.000	BAD DEBTS	113.43	150.00	0.00	150.00	0.00
	OPERATING	33,055.85	33,150.00	35,219.70	35,150.00	35,000.00
	TOTAL APPROPRIATIONS	89,233.32	95,328.52	75,292.73	91,327.52	79,979.88
	NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER ACCOUNTS	(89,233.32)	(95,328.52)	(75,292.73)	(91,327.52)	(79,979.88)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
91-573-801.000	PROFESSIONAL SERVICES	25,460.59	15,000.00	7,273.75	15,000.00	15,000.00
91-573-830.000	ADMINISTRATIVE SERVICES	137,200.00	114,400.00	0.00	114,400.00	114,400.00
91-573-910.000	INSURANCE	14,689.00	15,200.00	17,210.00	17,210.00	19,275.20
	PROFESSIONAL & CONTRACTUAL	177,349.59	144,600.00	24,483.75	146,610.00	148,675.20
OPERATING						
91-573-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	68.75	0.00	22,878.00
	FOOTNOTE AMOUNTS:				0.00	5,480.00
	BOND RESERVE REQUIREMENT				0.00	17,398.00
	FOOTNOTE AMOUNTS:					
	REPAIR REPLACEMENT AND IMPROVEMENT RESERVE					22,878.00
	GL # FOOTNOTE TOTAL:	0.00	175,000.00	0.00	0.00	0.00
91-573-968.000	DEPRECIATION	0.00	175,000.00	68.75	0.00	22,878.00
	OPERATING	0.00	175,000.00	68.75	0.00	22,878.00
UNK EXP						
91-573-967.000	AMORTIZATION	(3,957.00)	0.00	0.00	0.00	0.00
	UNK_EXP	(3,957.00)	0.00	0.00	0.00	0.00
DEBT SERVICE						
91-573-991.000	PRINCIPAL-BONDS	0.00	30,000.00	30,000.00	30,000.00	30,000.00
	2016 BOND					
91-573-995.000	USDA LOAN	17,648.94	33,937.50	17,193.75	33,937.00	33,037.50
	INTEREST-BONDS					
91-573-996.000	INTEREST FOR 2016 BOND	280.00	1,200.00	250.00	1,200.00	0.00
	INTEREST FOR USDA LOAN					
	PAYING AGENT FEES					
	BOND RESERVE	17,928.94	65,137.50	47,443.75	65,137.00	63,037.50
	DEBT SERVICE	191,321.53	384,737.50	71,996.25	211,747.00	234,590.70
	TOTAL APPROPRIATIONS	(191,321.53)	(384,737.50)	(71,996.25)	(211,747.00)	(234,590.70)
	NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRATION	1,372,205.26	1,468,058.51	957,622.59	1,375,155.51	1,340,103.01
ESTIMATED REVENUES - FUND 591		1,301,875.95	1,464,412.70	912,034.84	1,473,473.85	1,335,598.39
APPROPRIATIONS - FUND 591		70,329.31	3,645.81	45,587.75	(98,318.34)	4,504.62
NET OF REVENUES/APPROPRIATIONS - FUND 591						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

IL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
	BEGINNING FUND BALANCE	3,608,291.84	3,678,621.15	3,678,621.15	3,678,621.15	3,580,302.81
	ENDING FUND BALANCE	3,678,621.15	3,682,266.96	3,724,208.90	3,580,302.81	3,584,807.43

WATER FUND

ESTIMATE CASH POSITION

	<u>2022-23</u>	<u>2023-24</u>
CASH BALANCE - BEGINNING	1,797,930.43	1,699,611.79
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,333,855.21	\$ 1,330,103.01
INTEREST & RENT	\$ 3,000.00	\$ 5,000.00
MISC REVENUE	\$ 38,300.00	\$ 5,000.00
TOTAL OPERATING REVENUES	\$ 1,375,155.21	\$ 1,340,103.01
TOTAL REVENUES	\$ 3,173,085.64	\$ 3,039,714.80
OPERATING EXPENSES:		
TREATMENT	\$ 582,930.43	\$ 570,582.57
TRANSMISSION AND DISTRIBUTION	\$ 587,468.90	\$ 450,445.24
CUSTOMER ACCOUNT	\$ 91,327.52	\$ 79,979.88
ADMINISTRATIVE AND GENERAL	\$ 211,747.00	\$ 211,712.70
BOND RESERVE REQUIREMENT		\$ 5,480.00
REPAIR, REPLACEMENT AND IMPROVEMENT RESERVE		\$ 17,398.00
TOTAL OPERATING EXPENSES	\$ 1,473,473.85	\$ 1,335,598.39
CASH BALANCE W DEPRECIATION - ENDING	\$ 1,699,611.79	\$ 1,704,116.41

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 2024 Operating Budget

Type	FY 2024 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,946,826
Residential Renewable Energy Charge	94,860
RS: Energy Optimization	47,579
Residential VGP Program Charge	500
Total Residential Sales	3,089,765
Commercial Sales (GS)	1,435,714
Commercial Sales (GSD)	1,777,842
Commercial GS/GSD Renewable Energy Charge	53,352
GS/GSD Energy Optimization	33,264
GS/GSD VGP Program Charge	500
Commercial Sales (GSDTO)	3,427,532
Commercial Sales (GSDPM)	547,575
Commercial GSDTO/GSDPM Renewable Energy Charge	17,952
GSDTO/GSDPM Energy Optimization	34,848
Total Commercial Sales	7,328,579
Security/Standby Light Energy Sales	6,500

Total Sales Revenue	10,424,844
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Service

Customer Late Charges	55,000
Reconnect/Disconnect Fees	1,700
Pole Attachment Fees	6,700
Miscellaneous Fees	500
Miscellaneous Service Revenue	10,000
New Account/Account Relocation Fee	12,000

Total Service Revenue	85,900
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Miscellaneous

Chatham Street Lease	54,000
Other Revenue	10,000

Total Miscellaneous Revenue	64,000
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TOTAL OPERATING REVENUE

10,574,744

OPERATING EXPENSES

Lowell Light and Power FY 2024 Operating Budget

Type	FY 2024 Budget
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Generation

Fuel	17,500
Generation Expenses	72,000
Maintenance: Generating & Electrical Equipment	37,500
Maintenance: Other Power Generation	9,000
Maintenance: Structures	18,500
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	115,000
Operating Supervision/Engineering	36,000
Safety and Training Expense	7,500
Tools	1,000

Total Generation Expenses	314,000
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Purchased Power

AMP Ohio Energy Project	87,973
Belle River Project	1,059,114
Campbell Number 3 Project	1,469,788
Deficiency Capacity Charge	(114,919)
Forecasted Market Balancing	512,378
Energy Services Project	253,168
Land Filled Gas Projects (Granger & NANR)	858,751
MMPA Transmission Project	50,927
Transmission Charge	47,360
Kalkaska: CT Project	641,036
MMPA Service Supply Committee Expense	35,000
MPPA Solar Project	284,214
Pegasus Wind Project	310,000

Total Purchased Power Expenses	5,494,790
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Distribution

Customer Installation Expense	73,000
Load Dispatching	0
Maintenance: Line Transformers	7,500
Maintenance: Meters	8,500
Maintenance: Overhead Lines	58,500
Maintenance: Street Lighting	10,000
Maintenance: Structures	40,000
Maintenance: Substations	17,000
Maintenance: Underground Lines	48,500
Meter Expenses	0
Miscellaneous Distribution Expense	66,000
Operation Supervision/Engineering	140,000

Lowell Light and Power FY 2024 Operating Budget

Type	FY 2024 Budget
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Operation Supervision/Xsmission System	2,500
Overhead Line Expenses	3,500
Street Lighting Expenses	0
Substation Expenses	5,500
Safety and Training Expense	58,000
Tools	7,500
Trucks and Transportation Expense	50,000
Tree Trimming Expense	70,000
Underground Line Expenses	27,500

Total Distribution Expenses	693,500
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Customer Accounting

Customer Accounts: Supervision	17,500
Customer Assistance Expense	50,000
Customer Records/Collections Expense	75,000
Customer Service Training	2,500
Uncollectible Account Expense	0
Meter Reading Expense	17,000
Miscellaneous Customer Accounts Expense	62,500
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	334,500
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Marketing and Advertising

Advertising Expense	23,000
Demonstrating and Selling Expense	0

Total Marketing and Advertising Expense	23,000
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Admin./General/Outside Services

Administrative and General Salaries	214,000
Board Conferences and Training	5,000
Board Meeting and Related Expense	29,000
O/S: Accounting, Legal, Engineering & Consultant	85,000

Total Admin/General/Outside Services Expense	333,000
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Office, Insurance, & Maintenance

	46,000
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Lowell Light and Power FY 2024 Operating Budget

Type	FY 2024 Budget
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Maintenance: Office Building	15,000
Office Supplies, Fees, Dues, Phone, Maintenance	200,000
Property/Liability Insurance	50,000

Total Office, Insurance, & Maintenance	311,000
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Employee Benefits & Other Compensation

Compensated Absences	193,000
Employee Pensions & Benefits	720,000
OPEB	10,000
Other Compensation	82,500
Taxes: Social Security & Medicare	112,000
Retiree Medical Insurance Coverage	82,100

Total Employee Benefits & Other Compensation	1,199,600
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Miscellaneous

Conference/Seminar Expense	40,000
Miscellaneous General Expenses	8,000

Total Miscellaneous Expenses	48,000
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Depreciation Expenses

Depreciation Expense	770,000
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Total Depreciation Expenses	770,000
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TOTAL OPERATING EXPENSES	9,521,390
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OPERATING INCOME (LOSS)	1,053,354
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	25,000
Interest Income Series 2012	0
Fifth Third Investments FMV Change	0

Total Interest Income	25,000
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Interest Expense

Lowell Light and Power FY 2024 Operating Budget

Type	FY 2024 Budget
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Interest Expense Installment Purchase Loan(s)	0
Interest Expense Series 2012 Bonds	51,575

Total Interest Expense	51,575
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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
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Transfers

PILOT - City of Lowell	457,508
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Total Transfers	457,508
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TOTAL NON-OPERATING REVENUE (EXPENSE) (484,083)

NET INCOME (LOSS) 569,271

Cash Generated from Operating Activities

Net Income	569,271
Depreciation (add back b/c it's a non-cash item)	770,000
OPEB (add back b/c it's a non-cash item)	10,000
Non-Cash Operating Expenses	111,600
Bond Principal Transfers (deduct b/c doesn't hit statement)	(410,000)

Total Cash Generated from Operating Activities	1,050,871
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Proposed Capital Budget (Including Remaining Balance from FY 23)	992,700
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Net Change in Cash Flow	58,171
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BUDGET REPORT FOR CITY OF LOWELL
Fund: 597 ELECTRIC CHARGING STATION FUND

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
597-000-644.000	ELETRIC SERVICE CHARGES					
CHARGES FOR SERVICES		287.02	0.00	917.86	0.00	0.00
TOTAL ESTIMATED REVENUES		287.02	0.00	917.86	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
597-463-930.000	REPAIR & MAINTENANCE					
PROFESSIONAL & CONTRACTUAL		927.60	0.00	0.00	0.00	0.00
OPERATING		927.60	0.00	0.00	0.00	0.00
597-463-920.000	PUBLIC UTILITIES					
OPERATING		361.10	0.00	1,434.08	0.00	0.00
		361.10	0.00	1,434.08	0.00	0.00
TOTAL APPROPRIATIONS		1,288.70	0.00	1,434.08	0.00	0.00
		(1,288.70)	0.00	(1,434.08)	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE						
ESTIMATED REVENUES - FUND 597		287.02	0.00	917.86	0.00	0.00
PPROPRIATIONS - FUND 597		1,288.70	0.00	1,434.08	0.00	0.00
ET OF REVENUES/APPROPRIATIONS - FUND 597		(1,001.68)	0.00	(516.22)	0.00	0.00
BEGINNING FUND BALANCE		0.00	(1,001.68)	(1,001.68)	(1,001.68)	(1,001.68)
ENDING FUND BALANCE		(1,001.68)	(1,001.68)	(1,517.90)	(1,001.68)	(1,001.68)

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

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	104,131.35	108,000.00	0.00	80,000.00	105,000.00
OTHER REVENUE		104,131.35	108,000.00	0.00	80,000.00	105,000.00
TOTAL ESTIMATED REVENUES		104,131.35	108,000.00	0.00	80,000.00	105,000.00
APPROPRIATIONS						
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	33,757.50	104,000.00	59,389.63	80,000.00	101,000.00
CAPITAL		33,757.50	104,000.00	59,389.63	80,000.00	101,000.00
TOTAL APPROPRIATIONS		33,757.50	104,000.00	59,389.63	80,000.00	101,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		70,373.85	4,000.00	(59,389.63)	0.00	4,000.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
TRANSFERS OUT						
598-906-999.101	TRANSFER TO GENERAL FUND	0.00	4,000.00	0.00	4,000.00	4,000.00
598-906-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	10,543.85	0.00	0.00	0.00	0.00
TRANSFERS OUT		10,543.85	4,000.00	0.00	4,000.00	4,000.00
TOTAL APPROPRIATIONS		10,543.85	4,000.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(10,543.85)	(4,000.00)	0.00	(4,000.00)	(4,000.00)
ESTIMATED REVENUES - FUND 598		104,131.35	108,000.00	0.00	80,000.00	105,000.00
APPROPRIATIONS - FUND 598		44,301.35	108,000.00	59,389.63	84,000.00	105,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		59,830.00	0.00	(59,389.63)	(4,000.00)	0.00
BEGINNING FUND BALANCE		4,000.00	63,830.00	63,830.00	63,830.00	59,830.00
ENDING FUND BALANCE		63,830.00	63,830.00	4,440.37	59,830.00	59,830.00

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.

IP Consulting, LLC, provides 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.

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

L NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
ept 000						
STIMATED REVENUES						
INTEREST AND RENTS						
36-000-665.000	INTEREST	12.30	50.00	0.00	0.00	0.00
36-000-670.001	RENTALS-TREASURER	55,000.00	55,000.00	60,000.00	60,000.00	55,000.00
36-000-670.009	RENTALS-PARKS	0.00	0.00	500.00	0.00	0.00
36-000-670.010	RENTALS-SEWER FUND	27,500.00	27,500.00	30,000.00	30,000.00	27,500.00
36-000-670.011	RENTALS-WATER FUND	32,500.00	32,500.00	35,000.00	35,000.00	32,500.00
36-000-670.012	RENTALS-MAJOR STREET	2,244.00	2,244.00	2,244.00	2,244.00	2,244.00
36-000-670.013	RENTALS-LOCAL STREET	3,162.00	3,162.00	3,162.00	3,162.00	3,162.00
INTEREST AND RENTS		120,418.30	120,456.00	130,906.00	130,406.00	120,406.00
OTHER REVENUE						
36-000-677.000	MISCELLANEOUS	1,529.05	2,000.00	1,107.21	2,000.00	2,000.00
OTHER REVENUE		1,529.05	2,000.00	1,107.21	2,000.00	2,000.00
TOTAL ESTIMATED REVENUES		121,947.35	122,456.00	132,013.21	132,406.00	122,406.00
APPROPRIATIONS						
SUPPLIES						
36-000-740.000	OPERATING SUPPLIES	3,919.72	4,000.00	2,754.01	4,000.00	4,000.00
SUPPLIES		3,919.72	4,000.00	2,754.01	4,000.00	4,000.00
PROFESSIONAL & CONTRACTUAL						
36-000-801.000	PROFESSIONAL SERVICES	48,060.67	45,000.00	22,301.17	50,000.00	61,130.00
	FOOTNOTE AMOUNTS:				0.00	61,130.00
36-000-802.000	MANAGED SERVICE AGREEMENT WITH IP CONSULTING	35,008.94	40,000.00	31,588.00	40,000.00	40,000.00
PROFESSIONAL & CONTRACTUAL		83,069.61	85,000.00	53,889.17	90,000.00	101,130.00
OPERATING						
36-000-850.000	COMMUNICATIONS	0.00	0.00	7,281.39	0.00	0.00
36-000-968.000	DEPRECIATION	17,379.00	22,000.00	0.00	0.00	0.00
OPERATING		17,379.00	22,000.00	7,281.39	0.00	0.00
CAPITAL						
36-000-984.000	POLICE/FIRE-RESCUE EQUIPMENT	0.00	0.00	2,404.93	0.00	0.00
36-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	19,441.69	59,000.00	1,132.07	59,000.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	NEW COMPUTERS IF NEEDED	19,441.69	59,000.00	3,537.00	59,000.00	5,000.00
CAPITAL		123,810.02	170,000.00	67,461.57	153,000.00	110,130.00
TOTAL APPROPRIATIONS		(1,862.67)	(47,544.00)	64,551.64	(20,594.00)	12,276.00
NET OF REVENUES/APPROPRIATIONS - 000 -		121,947.35	122,456.00	132,013.21	132,406.00	122,406.00
ESTIMATED REVENUES - FUND 636		123,810.02	170,000.00	67,461.57	153,000.00	110,130.00
APPROPRIATIONS - FUND 636		(1,862.67)	(47,544.00)	64,551.64	(20,594.00)	12,276.00
NET OF REVENUES/APPROPRIATIONS - FUND 636		71,883.08	70,020.41	70,020.41	70,020.41	49,426.41
BEGINNING FUND BALANCE		70,020.41	22,476.41	134,572.05	49,426.41	61,702.41
ENDING FUND BALANCE						

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2022-23</u>	<u>2023-24</u>
CASH BALANCE – BEGINNING	\$ 33,242.52	\$ 12,648.52
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 130,406.00	\$ 120,406.00
MISC REVENUE	\$ 2,000.00	\$ 2,000.00
TOTAL REVENUES	\$ 165,648.52	\$ 135,054.52
OPERATING EXPENSES:		
SUPPLIES	\$ (4,000.00)	\$ (4,000.00)
OTHER SERVICES AND CHARGES	\$ (90,000.00)	\$ (101,130.00)
TOTAL OPERATING EXPENSES	\$ (94,000.00)	\$ (105,130.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE	\$ -	\$ -
ADDITIONS TO ASSETS	\$ (59,000.00)	\$ (5,000.00)
TOTAL NON-OPERATING INCOME	\$ (59,000.00)	\$ (5,000.00)
CASH BALANCE – ENDING	\$ 12,648.52	\$ 24,924.52

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 |
| • Dump Box | \$ 20,000 |

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

PL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
561-000-626.000	CITY VEHICLE R & M CHARGES	7,513.34	8,000.00	9,563.50	10,000.00	8,000.00
561-000-670.000	RENTALS	236,555.32	225,400.00	191,987.39	252,600.00	229,400.00
	CHARGES FOR SERVICES	244,068.66	233,400.00	201,550.89	262,600.00	237,400.00
INTEREST AND RENTS						
561-000-665.000	INTEREST	77.38	50.00	0.00	200.00	1,000.00
	INTEREST AND RENTS	77.38	50.00	0.00	200.00	1,000.00
OTHER REVENUE						
561-000-677.000	MISCELLANEOUS	17,572.19	100.00	8,377.79	8,377.00	100.00
	OTHER REVENUE	17,572.19	100.00	8,377.79	8,377.00	100.00
TRANSFERS IN						
561-000-699.101	TRANSFER FROM GENERAL FUND	25,000.00	0.00	0.00	0.00	0.00
	TRANSFERS IN	25,000.00	0.00	0.00	0.00	0.00
		286,718.23	233,550.00	209,928.68	271,177.00	238,500.00
TOTAL ESTIMATED REVENUES		286,718.23	233,550.00	209,928.68	271,177.00	238,500.00
NET OF REVENUES/APPROPRIATIONS - 000 -		286,718.23	233,550.00	209,928.68	271,177.00	238,500.00
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
561-895-702.000	SALARIES-PERMANENT	15,748.50	10,470.98	21,251.79	25,000.00	11,273.81
561-895-707.000	SALARIES-TEMPORARY	0.00	500.00	0.00	0.00	500.00
561-895-709.000	SALARIES-OVERTIME	352.96	500.00	1,948.54	2,500.00	2,500.00
561-895-715.000	SOCIAL SECURITY	1,200.35	900.00	1,673.82	1,800.00	1,200.00
561-895-716.000	HEALTH INSURANCE	1,468.68	2,916.59	3,372.16	4,000.00	2,834.44
561-895-717.000	LIFE INSURANCE	30.87	21.04	41.52	50.00	21.04
561-895-718.000	PENSION	3,890.66	2,744.51	1,812.91	2,744.51	3,136.80
561-895-718.001	PENSION	0.00	216.49	21.44	216.49	0.00
561-895-721.000	LONGEVITY	64.99	65.00	65.00	65.00	65.00
561-895-722.000	WORKERS COMPENSATION	527.15	650.00	723.21	800.00	800.00
561-895-723.000	DENTAL INSURANCE	134.73	130.12	188.69	200.00	75.65
561-895-723.001	OPEB CONTRIBUTION	153.50	0.00	0.00	153.50	153.50
561-895-724.000	EYECARE	32.63	32.86	47.44	50.00	17.33
561-895-725.000	DISABILITY	87.86	67.59	113.72	150.00	68.47
	PERSONNEL	23,692.88	19,215.18	31,260.24	37,729.50	22,646.04
SUPPLIES						
561-895-727.000	OFFICE SUPPLIES	2,585.38	3,000.00	2,616.00	3,200.00	3,000.00
561-895-740.000	OPERATING SUPPLIES	1,734.01	5,000.00	3,425.19	5,000.00	5,000.00
561-895-741.000	FUEL	20,283.59	20,000.00	17,699.13	26,000.00	25,000.00
	SUPPLIES	24,602.98	28,000.00	23,740.32	34,200.00	33,000.00
PROFESSIONAL & CONTRACTUAL						
561-895-910.000	INSURANCE	17,818.00	19,000.00	17,121.00	17,121.00	19,175.52
561-895-930.000	REPAIR & MAINTENANCE	79,357.41	65,000.00	69,254.79	85,000.00	80,000.00
	PROFESSIONAL & CONTRACTUAL	97,175.41	84,000.00	86,375.79	102,121.00	99,175.52
OPERATING						
561-895-940.000	RENTALS	884.38	1,500.00	4,689.03	6,000.00	5,000.00
561-895-957.000	TRAINING	82.34	1,500.00	84.66	1,500.00	1,500.00
561-895-968.000	DEPRECIATION	82,558.00	122,000.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 661 EQUIPMENT FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
OPERATING		83,524.72	125,000.00	4,773.69	7,500.00	6,500.00
CAPITAL						
661-895-981.000	EQUIPMENT	942.58	191,000.00	34,990.31	71,612.49	160,000.00
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	DUMP BOX				0.00	70,000.00
	FOOTNOTE AMOUNTS:					
	REPLACE W20 OU/SERVICE				34,990.31	70,000.00
	FOOTNOTE AMOUNTS:					
	WATER DEPARTMENT VEHICLE				36,622.18	0.00
	FOOTNOTE AMOUNTS:					
	GATOR PURCHASE				71,612.49	160,000.00
	GL # FOOTNOTE TOTAL:					
CAPITAL		942.58	191,000.00	34,990.31	71,612.49	160,000.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	9,460.00	0.00	9,460.00	9,460.00
661-895-995.000	INTEREST PAYABLE	1,210.15	482.46	0.00	482.46	241.23
DEBT SERVICE		1,210.15	9,942.46	0.00	9,942.46	9,701.23
TOTAL APPROPRIATIONS		231,148.72	457,157.64	181,140.35	263,105.45	331,022.79
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT. &		(231,148.72)	(457,157.64)	(181,140.35)	(263,105.45)	(331,022.79)
ESTIMATED REVENUES - FUND 661		286,718.23	233,550.00	209,928.68	271,177.00	238,500.00
APPROPRIATIONS - FUND 661		231,148.72	457,157.64	181,140.35	263,105.45	331,022.79
NET OF REVENUES/APPROPRIATIONS - FUND 661		55,569.51	(223,607.64)	28,788.33	8,071.55	(92,522.79)
BEGINNING FUND BALANCE		313,798.70	369,368.21	369,368.21	369,368.21	377,439.76
ENDING FUND BALANCE		369,368.21	145,760.57	398,156.54	377,439.76	284,916.97

**EQUIPMENT FUND
ESTIMATED CASH POSITION**

	<u>2022-2023</u>	<u>2023-2024</u>
CASH BALANCE - BEGINNING	209,177.09	217,248.64
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$10,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 252,600.00	\$ 229,400.00
INTEREST	\$200.00	\$1,000.00
TRANSFERS IN		
OTHER REVENUE	\$8,377.00	\$100.00
REVENUES	\$271,177.00	\$238,500.00
 TOTAL REVENUES	 \$480,354.09	 \$455,748.64
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (37,729.50)	\$ (22,646.04)
SUPPLIES	\$ (34,200.00)	\$ (33,000.00)
OTHER SERVICES AND CHARGES	\$ (109,621.00)	\$ (105,675.52)
TOTAL OPERATING EXPENSES		
	\$ (181,550.50)	\$ (161,321.56)
 NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN		
DEBT SERVICE	\$ (9,942.46)	\$ (9,701.23)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (71,612.49)	\$ (160,000.00)
 INTERFUND TRANSFERS		
GAIN/SALE OF FIXED ASSET		
TOTAL NON-OPERATING		
	\$ (81,554.95)	\$ (169,701.23)
CASH BALANCE - ENDING	\$ 217,248.64	\$ 124,725.85

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS		(317.62)	2,700.00	1,042.10	2,700.00	4,000.00
714-000-665.000 INTEREST		(317.62)	2,700.00	1,042.10	2,700.00	4,000.00
INTEREST AND RENTS		(317.62)	2,700.00	1,042.10	2,700.00	4,000.00
TOTAL ESTIMATED REVENUES		(317.62)	2,700.00	1,042.10	2,700.00	4,000.00
APPROPRIATIONS						
CAPITAL		0.00	2,700.00	0.00	2,700.00	4,000.00
714-000-970.000 PARK IMPROVEMENTS		0.00	2,700.00	0.00	2,700.00	4,000.00
CAPITAL		0.00	2,700.00	0.00	2,700.00	4,000.00
TOTAL APPROPRIATIONS		0.00	2,700.00	0.00	2,700.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(317.62)	0.00	1,042.10	0.00	0.00
ESTIMATED REVENUES - FUND 714		(317.62)	2,700.00	1,042.10	2,700.00	4,000.00
APPROPRIATIONS - FUND 714		0.00	2,700.00	0.00	2,700.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 714		(317.62)	0.00	1,042.10	0.00	0.00
BEGINNING FUND BALANCE		222,148.58	221,830.96	221,830.96	221,830.96	221,830.96
ENDING FUND BALANCE		221,830.96	221,830.96	222,873.06	221,830.96	221,830.96

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

PL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
'15-000-665.000	INTEREST	(683.98)	0.00	1,178.44	0.00	1,500.00
	INTEREST AND RENTS	(683.98)	0.00	1,178.44	0.00	1,500.00
OTHER REVENUE						
'15-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	19,000.00	45,000.00	0.00	26,000.00	45,000.00
	OTHER REVENUE	19,000.00	45,000.00	0.00	26,000.00	45,000.00
	TOTAL ESTIMATED REVENUES	18,316.02	45,000.00	1,178.44	26,000.00	46,500.00
APPROPRIATIONS						
OPERATING						
'15-000-880.000	COMMUNITY PROMOTION	24,500.00	45,000.00	3,195.00	26,000.00	45,000.00
	OPERATING	24,500.00	45,000.00	3,195.00	26,000.00	45,000.00
	TOTAL APPROPRIATIONS	24,500.00	45,000.00	3,195.00	26,000.00	45,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(6,183.98)	0.00	(2,016.56)	0.00	1,500.00
ESTIMATED REVENUES - FUND 715		18,316.02	45,000.00	1,178.44	26,000.00	46,500.00
APPROPRIATIONS - FUND 715		24,500.00	45,000.00	3,195.00	26,000.00	45,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715		(6,183.98)	0.00	(2,016.56)	0.00	1,500.00
BEGINNING FUND BALANCE		388,734.97	382,550.99	382,550.99	382,550.99	382,550.99
ENDING FUND BALANCE		382,550.99	382,550.99	380,534.43	382,550.99	384,050.99

BUDGET REPORT FOR CITY OF LOWELL
Fund: 716 CARR FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
	INTEREST AND RENTS					
'16-000-665.000	INTEREST	7.72	100.00	0.00	0.00	100.00
	INTEREST AND RENTS	7.72	100.00	0.00	0.00	100.00
	TOTAL ESTIMATED REVENUES	7.72	100.00	0.00	0.00	100.00
APPROPRIATIONS						
	OPERATING					
'16-000-887.000	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 -	7.72	0.00	0.00	0.00	0.00
	ESTIMATED REVENUES - FUND 716	7.72	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	7.72	0.00	0.00	0.00	0.00
	BEGINNING FUND BALANCE	20,850.82	20,858.54	20,858.54	20,858.54	20,858.54
	ENDING FUND BALANCE	20,858.54	20,858.54	20,858.54	20,858.54	20,858.54

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

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
'18-000-665.000	INTEREST	39.90	75.00	0.00	0.00	100.00
		39.90	75.00	0.00	0.00	100.00
INTEREST AND RENTS						
		39.90	75.00	0.00	0.00	100.00
TOTAL ESTIMATED REVENUES						
APPROPRIATIONS						
OPERATING						
'18-000-955.000	MISCELLANEOUS EXPENSE	0.00	75.00	0.00	0.00	100.00
		0.00	75.00	0.00	0.00	100.00
OPERATING						
		0.00	75.00	0.00	0.00	100.00
TOTAL APPROPRIATIONS						
		39.90	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
		39.90	75.00	0.00	0.00	100.00
ESTIMATED REVENUES - FUND 718		0.00	75.00	0.00	0.00	100.00
APPROPRIATIONS - FUND 718		39.90	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 718						
		73,135.27	73,175.17	73,175.17	73,175.17	73,175.17
BEGINNING FUND BALANCE		73,175.17	73,175.17	73,175.17	73,175.17	73,175.17
ENDING FUND BALANCE						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 711 CEMETERY FUND

LINE NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
'11-000-627.000	PERPETUAL CARE INCOME	13,350.00	6,500.00	7,425.00	8,000.00	8,000.00
	CHARGES FOR SERVICES	13,350.00	6,500.00	7,425.00	8,000.00	8,000.00
UNK REV						
'11-000-671.000	OTHER REVENUE	13.93	0.00	0.00	0.00	0.00
	UNK_REV	13.93	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
'11-000-665.000	INTEREST	218.83	0.00	0.00	0.00	1,000.00
	INTEREST AND RENTS	218.83	0.00	0.00	0.00	1,000.00
	TOTAL ESTIMATED REVENUES	13,582.76	6,500.00	7,425.00	8,000.00	9,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	13,582.76	6,500.00	7,425.00	8,000.00	9,000.00
ESTIMATED REVENUES - FUND 711		13,582.76	6,500.00	7,425.00	8,000.00	9,000.00
APPROPRIATIONS - FUND 711		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 711		13,582.76	6,500.00	7,425.00	8,000.00	9,000.00
	BEGINNING FUND BALANCE	422,223.33	435,306.09	435,306.09	435,306.09	443,306.09
	FUND BALANCE ADJUSTMENTS	(500.00)	0.00	0.00	0.00	0.00
	ENDING FUND BALANCE	435,306.09	441,806.09	442,731.09	443,306.09	452,306.09

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

SL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 06/30/23	2022-23 PROJECTED ACTIVITY	2023-24 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS		17.15	0.00	0.00	20.00	100.00
737-000-665.000	INTEREST	17.15	0.00	0.00	20.00	100.00
INTEREST AND RENTS						
JNK REV		93,217.67	80,991.93	0.00	80,000.00	44,000.00
737-000-671.000	OTHER REVENUE	93,217.67	80,991.93	0.00	80,000.00	44,000.00
UNK_REV		93,234.82	80,991.93	0.00	80,020.00	44,100.00
TOTAL ESTIMATED REVENUES		93,234.82	80,991.93	0.00	80,020.00	44,100.00
NET OF REVENUES/APPROPRIATIONS - 000 -		93,234.82	80,991.93	0.00	80,020.00	44,100.00
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL		67,851.00	80,991.93	23,391.88	80,000.00	43,013.25
737-483-716.000	HEALTH INSURANCE	67,851.00	80,991.93	23,391.88	80,000.00	43,013.25
PERSONNEL		67,851.00	80,991.93	23,391.88	80,000.00	43,013.25
TOTAL APPROPRIATIONS		(67,851.00)	(80,991.93)	(23,391.88)	(80,000.00)	(43,013.25)
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATIO		93,234.82	80,991.93	0.00	80,020.00	44,100.00
ESTIMATED REVENUES - FUND 737		67,851.00	80,991.93	23,391.88	80,000.00	43,013.25
APPROPRIATIONS - FUND 737		25,383.82	0.00	(23,391.88)	20.00	1,086.75
NET OF REVENUES/APPROPRIATIONS - FUND 737		50,197.14	75,580.96	75,580.96	75,580.96	75,600.96
BEGINNING FUND BALANCE		75,580.96	75,580.96	52,189.08	75,600.96	76,687.71
ENDING FUND BALANCE						

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 2021 (City Hall)	D.D.A	\$297,768	\$2,385,000	2032
Capital Improvement Bond 2016	Wastewater & Water	\$213,125	\$2,680,000	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 2023-2024

	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 2023-2024

	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	
Disinterment	*All fees apply to the schedule of cemetery fees above*		

City of Lowell

Schedule of Rates and Fees

FY 2023-2024

	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 2023-2024

	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, \$20 if after 28 days
Special Parking	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
Failure to Pay Prescribed Fee	\$ 15.00	\$ 15.00	Add \$10 if paid after 14 days, \$35 if after 28 days
Fire Lane	\$ 40.00	\$ 40.00	Add \$10 if paid after 14 days, \$20 if after 28 days
All Over Violations	\$ 20.00	\$ 20.00	Add \$10 if paid after 14 days, \$30 if after 28 days
Accident Reports	\$ 5.00	\$ 5.00	
Personel Protection Order Service	\$ 50.00	\$ 50.00	
PBT	\$ 5.00	\$ 5.00	
Mouthpiece	\$ 2.00	\$ 2.00	
Police Reports			See FOIA Schedule
Records			See FOIA Schedule
DVD Copy	\$ 30.00	\$ 30.00	
CD Copy	\$ 25.00	\$ 25.00	
35 mm Photos Copy	\$ 15.00	\$ 15.00	Plus actual lab costs
Applicant Fingerprints	\$ 10.00	\$ 10.00	Plus \$49.25 State/Federal fees
Inked Fingerprint Cards	\$ 20.00	\$ 20.00	Per Card
Salvage Vehicle Inspection	\$ 100.00	\$ 100.00	
Abatement of nuisances, noxious shrubs, weeds and grass (23-51)	\$ 50.00	\$ 50.00	Billed if remedial action required
On-Street Parking Permit	\$ 25.00	\$ 25.00	
Vehicles For Hire Application (24-46)	\$ 25.00	\$ 25.00	
Annual License	\$ 150.00	\$ 150.00	
Animal Control			
Dog Impoundment Fee (5-33)	\$ 25.00	\$ 25.00	
Boarding after Impoundment	Actual Costs	Actual Costs	

City of Lowell

Schedule of Rates and Fees

FY 2023-2024

	Current	Proposed	Notes
Public Works			
ROW/Gas, telecommunications, other	\$ 250.00	\$ 250.00	
ROW/City utilities		\$ 150.00	
Construction in right of way, sidewalks, curb cuts (19-27)	\$ 50.00	\$ 50.00	
Demolition permit	\$ 25.00	\$ 25.00	
Parks & Recreation			
Creekside Park Pavillion 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 2023-2024

	Current	Proposed	Notes
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 27.21	\$ 29.11	7% increase effective July 16, 2023
1" Meter (per month)	\$ 68.03	\$ 72.79	7% increase effective July 16, 2023
1.5" Meter (per month)	\$ 217.66	\$ 232.90	7% increase effective July 16, 2023
2" Meter (per month)	\$ 272.09	\$ 291.14	7% increase effective July 16, 2023
3" Meter (per month)	\$ 612.19	\$ 655.04	7% increase effective July 16, 2023
4" Meter (per month)	\$ 1,632.52	\$ 1,746.80	7% increase effective July 16, 2023
6" Meter (per month)	\$ 4,080.88	\$ 4,366.54	7% increase effective July 16, 2023
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 4.49	\$ 4.80	7% increase effective July 16, 2023
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 65.41	\$ 69.99	7% increase effective July 16, 2023
Late Fee	\$ 10.00	\$ 10.00	
Capital Connection			
5/8" Meter	\$ 451.00	\$ 483.00	7% increase effective July 16, 2023
1" Meter	\$ 1,095.00	\$ 1,172.00	7% increase effective July 16, 2023
1.5" Meter	\$ 3,504.00	\$ 3,749.00	7% increase effective July 16, 2023
2" Meter	\$ 4,380.00	\$ 4,687.00	7% increase effective July 16, 2023
3" Meter	\$ 9,856.00	\$ 10,546.00	7% increase effective July 16, 2023
4" Meter	\$ 26,283.00	\$ 28,123.00	7% increase effective July 16, 2023
6" Meter	\$ 65,710.00	\$ 70,310.00	7% increase effective July 16, 2023
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

City of Lowell

Schedule of Rates and Fees

FY 2023-2024

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 26.61	\$ 26.88	1% increase effective July 16, 2023
1" Meter (per month)	\$ 66.52	\$ 67.19	1% increase effective July 16, 2023
1.5" Meter (per month)	\$ 212.84	\$ 214.97	1% increase effective July 16, 2023
2" Meter (per month)	\$ 266.04	\$ 268.70	1% increase effective July 16, 2023
3" Meter (per month)	\$ 598.61	\$ 604.60	1% increase effective July 16, 2023
4" Meter (per month)	\$ 1,596.28	\$ 1,612.24	1% increase effective July 16, 2023
6" Meter (per month)	\$ 3,986.47	\$ 4,026.33	1% increase effective July 16, 2023
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 26.61	\$ 26.88	1% increase effective July 16, 2023
Per Apartment Unit	\$ 26.61	\$ 26.88	1% increase effective July 16, 2023
Late Fee	\$ 10.00	\$ 10.00	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.59	\$ 2.62	1% increase effective July 16, 2023
Capital Connection			
5/8" Meter	\$ 612.00	\$ 655.00	1% increase effective July 16, 2023
1" Meter	\$ 1,530.00	\$ 1,545.00	1% increase effective July 16, 2023
1.5" Meter	\$ 4,896.00	\$ 4,945.00	1% increase effective July 16, 2023
2" Meter	\$ 6,120.00	\$ 6,181.00	1% increase effective July 16, 2023
3" Meter	\$ 13,772.00	\$ 13,910.00	1% increase effective July 16, 2023
4" Meter	\$ 36,724.00	\$ 37,091.00	1% increase effective July 16, 2023
6" Meter	\$ 91,809.00	\$ 92,727.00	1% increase effective July 16, 2023
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)