



2019-2020 Fiscal Year Budget

Mike DeVore, Mayor
Greg Canfield, Mayor Pro Tem
Marty Chambers, Councilmember
Jim Salzwedel, Councilmember
Cliff Yankovich, Councilmember

Michael T. Burns, City Manager

Table of Contents

General Fund	1
Major Streets Fund	30
Local Streets Fund	35
Historic District Fund	40
Downtown Development Authority Fund	42
Designated Contributions Fund	51
Airport Fund	55
Wastewater Fund	58
Water Fund	65
Light and Power.....	72
Data Processing Fund	78
Equipment Fund	82
Lee Fund	87
Look Fund	89
Bonded Indebtedness.....	91
Other Funds.....	92
Schedule of Rates & Fees.....	96



April 15, 2019

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 2020, which will begin July 1, 2019.

Economy

The economy continues to show improvement. West Michigan is doing very well and is seeing booming growth in the technology and medical sectors. The State of Michigan manufacturing climate is doing well. The City has seen major investments being made with some industrial properties including Litehouse and King Milling making upgrades. The true cash value of residential properties has increased. The Lowell real estate market is also doing well. Some of the real estate brokers have stated they have too few homes on the market for sale.

The City of Lowell is seeing growth in the Downtown District. The downtown area is doing well and there is a lot of interest in future development. During the past year, construction has begun for an expansion at King Milling and the Betten Baker Chrysler dealership. There is also very little vacancy in the businesses downtown. The Downtown Development Authority (DDA) is continuing to partner with the Lowell Area Chamber of Commerce to provide many popular events, including the Riverwalk Festival, Farmer's Market, Summer Concert Series and Christmas through Lowell. The Chamber of Commerce has also taken on a very aggressive marketing campaign. The DDA began to partner financially with the Chamber on this endeavor.

The residential and commercial real estate market has improved and the overall taxable values have increased. This has resulted in a modest increase in our overall Real Property Tax Revenue of about \$60,000. In addition, the City is expected to gain approximately \$11,000 in State Revenue Sharing.

Employee Healthcare & Retirement

For the last several years, the City has made major changes to employee provided health care. The constant rise in healthcare costs and the new federal laws, have required the City to look at the issue each year. Currently, the City has Priority Health as our health care provider. Initially, we anticipated a 1.2 percent increase to our premiums this year. I am continuing to look at plans that provide quality service to the employees and keep our costs down as much as possible. This will continue to be a focus of the administration.

The City currently provides retiree employee healthcare for five years only and up to age 65. At that point, the employee would enroll in Medicare supplemental policy. This year, the City received \$20,550 for the sale of the 2560 Bowes Road property. This money was set aside in a separate fund to pay for the two retirees we provide healthcare to in the upcoming year. We will still budget the costs for those two employees by placing the budget expenditure into the separate fund. In the next five years we have seven employees eligible to retire. 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 the seven employees eligible to retire so we can begin to have some funds set aside for their retirement health care.

Retirement Unfunded Liabilities are a concern for the administration. Currently we are approximately 65% funded with an unfunded liability of approximately \$3.4 million in our Michigan Municipal Employee Retirement System (MERS). We have begun making additional payments to reduce this. On July 1, 2018, all employees began contributing 7 percent of their pay to MERS. This is 2 percent higher than in the past. By the employee making this increased contribution, it will reduce the City's contribution automatically by 2 percent. To reduce the unfunded liability, the city will continue to make the same contribution we did prior. MERS established an additional fund account for us to make that 2 percent payment.

For the past three years, we have made phased in payments to reduce our unfunded liability. MERS has given municipalities the option to pay an additional phased in amount for five years or begin paying the full percentage amount they assess to reduce the liability. This year, we budgeted to pay the full percentage amount to begin reducing the liability.

On July 1, 2021, our rate of return will be reduced from 7.75% to 7.35%. This will increase our liability and accelerate payments by a significant amount in the beginning of this fiscal year. This will at some point force the City to file a corrective action plan via PA 202 of 2017. Modifications to our pension system must change as this will no longer be sustainable. This will be a topic of collective bargaining discussions for both labor contracts that expire in June 2020. I anticipate beginning labor negotiations early in the upcoming fiscal year so we can address this.

Five-Year Forecast

The City has partnered with Munetrix, a municipal financial forecasting software system to prepare five year forecasts for the City. We will be utilizing this software throughout the year. This year, our budget will have some analytical tools provided by Munetrix that we never had in the past. I am a firm believer in forecasting our budget for future years to better manage the needs to this City.

The 2020 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 \$60,000. In order to achieve the balanced budget several contributions from other funds are needed. The General Fund for several years has charged the other funds Administrative Services fees which are in essence administrative service costs that are charged for city facility usage along with city staff. This practice will remain.

This year, I budgeted for the entire City Hall Bond Payment to occur from the Downtown Development Authority. This freed up \$150,000 from the general fund. This allowed us to set aside

additional funds for pension costs and retirement health care costs previously mentioned. We also were able to set aside \$25,000 to maintain storm drains. There is currently no funding system to manage the storm sewer and we budgeted general fund revenue to address this. We have budgeted an appropriation \$180,000 to the Local Street Fund. This is the level we have contributed annually prior to the current fiscal year. In addition, an appropriation of \$55,000 was transferred into the Equipment Fund to stabilize the needs of this account. This year, it was not necessary to make a transfer to the Major Street Fund.

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 \$115,000.

Over the past few years, the City has made significant improvements to the water and wastewater systems. These improvements have been made via a recent bond for Broadway St. along with many expenditures from reserved funds from the water and wastewater fund. We currently have some upcoming projects we must have additional funds available for. In addition, once the Stormwater Asset Management study is completed, the City will be mandated from the State of Michigan to make upgrades to the system as detected through the study.

Since 2006, the City has modified water rates eight times and sewer rates five times. We have not had a rate adjustment since July 2017 to account for payment of the Broadway St. bonds. For the past two years, we have seen significant revenue loss to the Wastewater Fund due to Litehouse being unable to provide our system process water. They previously provided us approximately 70,000 gallons a day. While they will begin providing us their water in the very near future, this has caused a financial strain to the wastewater fund. Rates needed to be adjusted to provide adequate funds to maintain the system. The recommended adjustment impacts the residential customer by a \$1.16 increase (5%) to the monthly sewer ready to serve charge. They will also see a \$.19 increase (5%) to their consumption charge per 1,000 gallons. An inflationary rate is being recommended to the water fund. The residential customer will see a \$.65 (2.75%) increase to their monthly water ready to serve water charge and a \$.06 increase (2.75%) to their consumption charge per 1,000 gallons. These rate adjustments will be the same percentages for each of the meter sizes the city offers for water and sewer.

Fiscal Year 2019 Current Projections

Based upon the actual figures for the first nine months and projections for the remainder of the current budget year, FY 19 will close with a small variance in the General Fund. Specifically, a surplus of \$10623.39 is anticipated.

During the 2019 Fiscal Year, the city had a number of accomplishments totaling \$246,613 in new investment that include:

- \$110,000 for repaving of Hudson Street (Major Streets Fund)
- \$112,000 for the rehabilitation of the West Oxidation Ditch at the Wastewater Treatment Plant. (Wastewater Fund)
- \$20,000 to assist Chamber of Commerce's Lowell Marketing efforts. (DDA Fund)
- \$4,613 in audio visual upgrades to the City Council Chambers, Flat River Conference Room and Grand River Conference Room.

The City is currently working on the following projects totaling \$242,000 in new investment that include:

- \$ 115,000 for completion of SCADA monitoring equipment for the Water Treatment Plant
- \$60,000 to upgrade fleet (Equipment Fund)
- \$45,000 for painting exterior and interior of the slaker tower and back of building at Water Treatment Plant. (Water Fund)
- \$12,000 to replace the drive at the NE Pump Station
- \$10,000 to rebuild a pump at the NE Pump Station

Fiscal Year 2020 Recommended Budget

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

The budget for FY 2020 was developed using the following assumptions:

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

Revenues

Revenues in the General Fund are expected to show an increase in FY 19 from the current year's approved budget of \$3,005,115.45. This is due to a slight increase in property tax and reimbursement of personal property taxes along with the DDA's contribution for the City Hall Bonds. Total revenues in FY 20 are expected to be \$3,242,188.79. 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 20 are expected to be \$3,178,318.25, which is approximately \$203,948 more than approved for the current fiscal year. Of the actual General Fund revenue approximately 16.6% or approximately \$538,382 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:

- \$152,066 in fleet upgrades (Equipment Fund)
- \$125,000 for resurfacing of Amity if City receives MDOT grant (Local Street Fund)
- \$110,000 for resurfacing of Riverside Drive from Main St. to Elm St. (DDA Fund)
- \$100,000 for street improvements to the Monroe and Main St. area (DDA Fund)
- \$68,000 for the rehabilitation of the cover for Digester #3 at the Wastewater Treatment Plant. (Wastewater Fund)
- \$84,000 for new water distribution employee (65% water, 20% wastewater, 5% major street, 5% local street, 5% General Fund)
- \$50,000 for pump upgrades at both the NE and NW Pump Stations (Water Fund)

- \$40,000 for building additions at DPW Building (General Fund)
- \$40,000 for rehabilitation of Well #4 (Water Fund)
- \$25,000 for maintenance of storm drains (General Fund)
- \$22,000 for variable frequency drives at the NW Pump Station (Water Fund)
- \$20,000 for MDEQ Reservoir Inspections (Water Fund)
- \$15,000 for chemical metering pumps at the Water Treatment Plant (Water Fund)
- \$15,000 for frequency drives for the ultrasonic tank sensor at the NE Pump Station (Water Fund)
- \$12,000 for Wastewater Treatment Plant Expansion study (Wastewater Fund)
- \$12,000 to replace windows at DPW Building (General Fund)
- \$8,000 to paint exterior of City Hall Building (General Fund)
- \$7,500 for interior lighting upgrades in City Hall (General Fund)
- \$7,000 for exterior wood trim repair at City Hall (General Fund)
- \$7,000 for online chlorine analyzers for the Water Treatment Plant (Water Fund)
- \$5,000 in window sill wrapping for City Hall (General Fund)
- \$5,000 in Carpet Replacement in City Hall offices (General Fund)

These projects represent civic and infrastructure improvements in the amount of \$929,566.

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 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 2019. Reasons for this recommendation include:

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

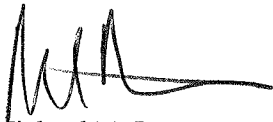
Under the provisions of the Charter, the City Council has until the third Monday of May to adopt the budget for the coming fiscal year. Our budget work session is scheduled to take place on Saturday, April 27, 2019 from 10:00 AM to 2:00 PM on the second floor of the Lowell Light and Power Building. Our 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 20, 2019.

I would like to thank two outstanding employees for their work in putting together the budget for fiscal year 2020. City Treasurer Sue Olin and Deputy Treasurer Lori Gerard have done an outstanding job and worked many long hours to make this document possible. Being that this was the second budget I oversaw in the City of Lowell, this has been challenging. The City of Lowell is very fortunate to have these two individuals serving our City.

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

The city staff and I look forward to assisting you in your review and consideration of the proposed budget. If you have any questions at any time throughout the process, please do not hesitate to let me know. During the recession, it appears that necessary budget cuts were made ahead of the revenue loss and those decisions have helped us to maintain our financial stability. The economy is now improving and the city as an organization is leaner and in a better position to take advantage of the new opportunities in front of us at this time. We will continue to move the City of Lowell forward as a great community where people want to work and live.

Respectfully submitted,

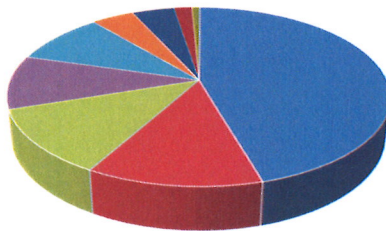
A handwritten signature in black ink, appearing to read 'Michael T. Burns', with a long horizontal flourish extending to the right.

Michael T. Burns
City Manager

Where General Fund Revenue comes from

Total General Fund Revenue	\$ 3,242,188.79	
REAL PROPERTY TAXES	\$ 1,473,481.79	45%
STATE REVENUE SHARING (SALES TAX)	\$ 408,759.00	13%
LOWELL LIGHT & POWER PILOT	\$ 378,179.00	12%
ADMINISTRATIVE SERVICES FEE	\$ 314,483.00	10%
DDA TRANSFER	\$ 303,382.00	9%
PERSONAL PROPERTY TAX/INDUSTRIAL FACILITY TAX	\$ 139,046.00	4%
USER FEES, INTEREST, FINES	\$ 139,458.00	4%
PROPERTY TAX ADMINISTRATION FEE	\$ 60,000.00	2%
MUSEUM TAXES	\$ 25,400.00	1%

REVENUE GENERATED

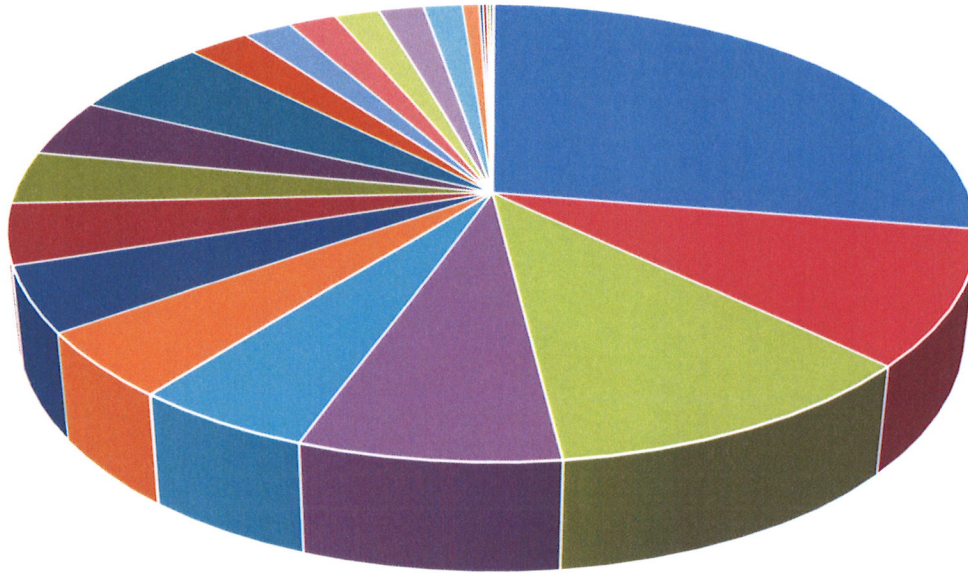


- REAL PROPERTY TAXES
- STATE REVENUE SHARING (SALES TAX)
- LOWELL LIGHT & POWER PILOT
- ADMINISTRATIVE SERVICES FEE
- DDA TRANSFER

General Fund Expenditures by Service

Total Expenditures	\$	3,178,317.46	
POLICE/CODE ENFOR.	\$	869,704.36	27%
CITY HALL BOND	\$	303,382.00	10%
PUBLIC WORKS	\$	351,640.96	11%
TREASURER	\$	235,789.26	7%
PARKS	\$	162,832.42	5%
CITY HALL	\$	148,663.83	5%
CLERK/ELECTIONS	\$	146,455.47	5%
CITY MANAGER	\$	135,807.00	4%
FIRE	\$	118,155.00	4%
CEMETERY	\$	128,196.54	4%
LOCAL STREET XFER	\$	180,000.00	6%
LIBRARY	\$	77,374.24	2%
ASSESSOR	\$	60,600.00	1.91%
ATTORNEY	\$	60,000.00	1.89%
PLANNING/ZONING	\$	54,986.35	1.73%
EQUIPMENT FUND XFER	\$	55,000.00	1.73%
MUSEUM	\$	49,166.45	1.55%
CITY COUNCIL	\$	21,675.00	0.68%
RECREATION	\$	5,000.00	0.16%
UNALLOCATED MISC.	\$	5,000.00	0.16%
RIVERWALK	\$	4,000.00	0.13%
SIDEWALK	\$	3,788.58	0.12%
ECON. DEVELOPMENT	\$	1,100.00	0.03%
SHOWBOAT	\$	-	0.00%

EXPENDITURES BY SERVICE

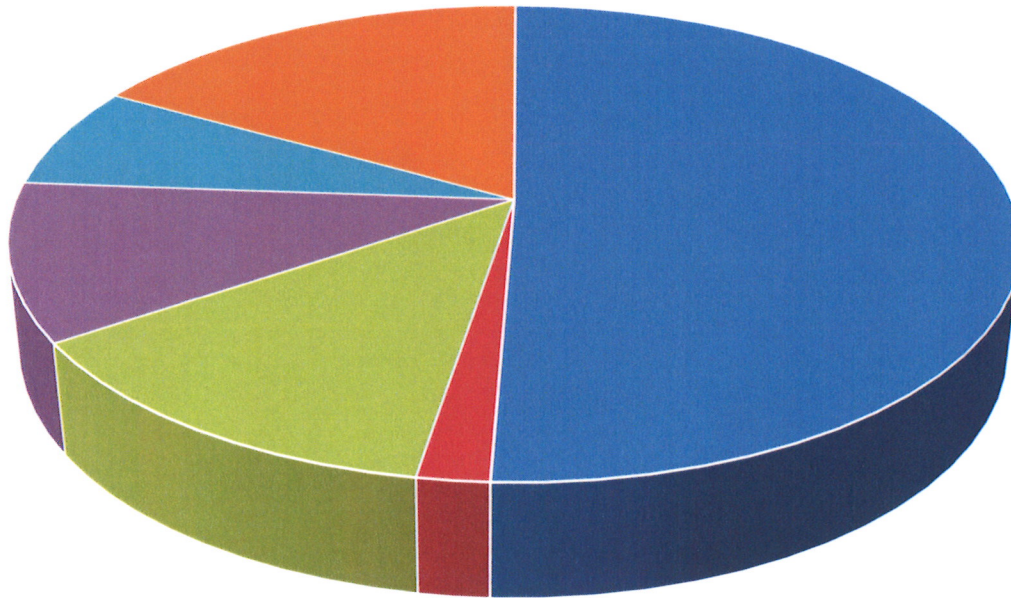


- | | | |
|-----------------------|-----------------------------|------------------|
| ■ Police/Code Enfor | ■ City Hall Bond | ■ Public Works |
| ■ Treasurer | ■ Parks | ■ City Hall |
| ■ Clerk/Elections | ■ City Manager | ■ Fire |
| ■ Cemetery | ■ Local Street XFER | ■ Library |
| ■ Assessor | ■ Attorney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

General Fund Expenditures by Classification

Total Expenditures	\$	3,178,317.46	
PERSONNEL COSTS	\$	1,607,227.46	51%
SUPPLIES	\$	62,425.00	2%
OPERATING COSTS	\$	408,751.00	13%
PROFESSIONAL/CONTRACTUAL	\$	338,250.00	11%
CAPITAL PROJECTS	\$	223,282.00	7%
TRANSFERS	\$	538,382.00	17%

EXPENDITURES BY CLASSIFICATION



■ PERSONNEL COSTS ■ SUPPLIES ■ OPERATING COSTS
■ PROFESSIONAL/CONTRACTUAL ■ CAPITAL PROJECTS ■ TRANSFERS

GENERAL FUND

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

Revenues

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

Taxable Values increased this year from 119,972,270 to 122,466,595.

Millage Rates are established by the City Council through authority granted in the City Charter and Michigan Statutes. The maximum allowable *Millage Rate* for the City of Lowell is 17.4597 mills. The current budget reflects a *Millage Rate* of 15.70 mills which is 10 percent below the amount authorized by the City Charter.

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

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

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

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

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

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

Appropriations

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

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

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

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

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

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

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

Attorney (210) – Richard Wendt of Dickinson, Wright, PLC, has served as the City Attorney since April 1981. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations. The City will be hiring a labor attorney this fiscal year to assist with upcoming labor contracts.

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 and Administrative Assistant Luanne Wisniewski are allocated to this activity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Building Inspections (371) – 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 provides consultation and review services for the City of Lowell to support in-house planning and zoning. The intake process is conducted primarily by the City Clerk with support from the City Manager.

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

The Commission approved an updated Master Plan on October 22, 2007, and the City Council accepted the document on November 5, 2007. Williams & Works is working with the City to update the current Master Plan. The City completed its 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 full-time employees, including Assistant City Manager Richard LaBombard who began on May 9, 2016. Several part-time employees also provide support for these services. In addition, many services are contracted, such as wastewater treatment, mowing, street sweeping, building maintenance and mechanic work.

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

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

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

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

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

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

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

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

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

Dog Park (758) – The City of Lowell collaborates with local citizens by allowing a Dog Park to be created on city property. This activity reflects expenses for the Dog Park that are reimbursed

through private donations. Accounting for this activity was removed from the General Fund in 2013 and moved to the Designated Contributions special revenue fund (260).

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

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

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

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

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

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

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

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

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

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,342,883.97	1,418,791.00	1,376,129.31	1,413,805.15	1,473,481.79
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	138,275.53	137,579.00	134,255.79	137,660.78	137,421.00
101-000-423.000	IN LIEU OF TAXES	370,602.60	372,227.45	250,375.00	380,875.00	378,179.00
101-000-437.000	INDUSTRIAL FACILITY TAX	1,624.95	1,625.00	2,110.86	2,111.00	1,625.00
101-000-439.000	TRAILER FEES	349.00	500.00	728.00	800.00	800.00
101-000-445.000	PENALTIES AND INTEREST	5,150.36	2,000.00	1,996.36	2,000.00	2,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	58,315.28	55,000.00	61,184.91	61,480.05	60,000.00
	TAXES	<u>1,917,201.69</u>	<u>1,987,722.45</u>	<u>1,826,780.23</u>	<u>1,998,731.98</u>	<u>2,053,506.79</u>
STATE GRANTS						
101-000-441.000	PPT REIMBURSEMENT	55,505.96	50,000.00	0.00	0.00	0.00
101-000-576.000	SALES TAX	378,993.00	382,903.00	202,267.00	396,221.00	408,759.00
	STATE GRANTS	<u>434,498.96</u>	<u>432,903.00</u>	<u>202,267.00</u>	<u>396,221.00</u>	<u>408,759.00</u>
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	5,364.00	4,000.00	2,600.00	2,500.00	3,000.00
101-000-452.000	CABLE TV FRANCHISE FEES	38,842.68	39,000.00	29,653.16	39,653.00	39,000.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	1,100.00	600.00	230.00	300.00	300.00
	LICENSES AND PERMITS	<u>45,306.68</u>	<u>43,600.00</u>	<u>32,483.16</u>	<u>42,453.00</u>	<u>42,300.00</u>
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	229.00	100.00	2,793.01	2,800.00	100.00
101-000-627.000	BUILDING INSPECTOR FEES	0.00	7,000.00	3,371.20	3,371.00	0.00
	CHARGES FOR SERVICES	<u>229.00</u>	<u>7,100.00</u>	<u>6,164.21</u>	<u>6,171.00</u>	<u>100.00</u>
OTHER REVENUE						
101-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	20,550.00	20,550.00	0.00
101-000-676.000	INSURANCE RECOVERIES	2,596.67	0.00	4,139.15	4,139.15	0.00
101-000-677.000	MISCELLANEOUS	15,499.25	5,000.00	2,528.81	5,000.00	2,500.00
101-000-695.005	MICHWAVE TOWER LEASE	2,400.00	2,400.00	1,800.00	2,400.00	2,400.00
	OTHER REVENUE	<u>20,495.92</u>	<u>7,400.00</u>	<u>29,017.96</u>	<u>32,089.15</u>	<u>4,900.00</u>
INTEREST AND RENTS						
101-000-665.000	INTEREST	6,507.95	4,500.00	8,651.40	12,000.00	8,000.00
	INTEREST AND RENTS	<u>6,507.95</u>	<u>4,500.00</u>	<u>8,651.40</u>	<u>12,000.00</u>	<u>8,000.00</u>
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	148,022.00	151,273.00	151,273.00	151,273.00	303,382.00
	TRANSFERS IN	<u>148,022.00</u>	<u>151,273.00</u>	<u>151,273.00</u>	<u>151,273.00</u>	<u>303,382.00</u>
	TOTAL ESTIMATED REVENUES	<u>2,572,262.20</u>	<u>2,634,498.45</u>	<u>2,256,636.96</u>	<u>2,638,939.13</u>	<u>2,820,947.79</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
		<u>2,572,262.20</u>	<u>2,634,498.45</u>	<u>2,256,636.96</u>	<u>2,638,939.13</u>	<u>2,820,947.79</u>
Dept 101 - COUNCIL						
APPROPRIATIONS						
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	1,217.49	2,000.00	3,185.70	3,500.00	4,000.00
101-101-880.000	COMMUNITY PROMOTION	1,442.70	4,500.00	1,225.00	4,500.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	4,054.99	5,000.00	3,155.28	5,000.00	5,000.00
	OPERATING	<u>6,715.18</u>	<u>11,500.00</u>	<u>7,565.98</u>	<u>13,000.00</u>	<u>11,500.00</u>
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	9,257.10	9,000.00	8,015.00	9,200.00	9,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-715.000	SOCIAL SECURITY	708.16	689.00	613.15	689.00	700.00
101-101-722.000	WORKERS COMPENSATION	16.79	20.00	22.98	20.00	25.00
	PERSONNEL	9,982.05	9,709.00	8,651.13	9,909.00	9,725.00
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	231.70	450.00	0.00	450.00	450.00
	SUPPLIES	231.70	450.00	0.00	450.00	450.00
	TOTAL APPROPRIATIONS	16,928.93	21,659.00	16,217.11	23,359.00	21,675.00
NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL		(16,928.93)	(21,659.00)	(16,217.11)	(23,359.00)	(21,675.00)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	54,200.00	64,483.00	0.00	64,483.00	64,483.00
	CHARGES FOR SERVICES	54,200.00	64,483.00	0.00	64,483.00	64,483.00
	TOTAL ESTIMATED REVENUES	54,200.00	64,483.00	0.00	64,483.00	64,483.00
APPROPRIATIONS						
OPERATING						
101-172-850.000	COMMUNICATIONS	570.87	0.00	416.63	500.00	500.00
101-172-860.000	TRAVEL EXPENSES	5,841.71	5,700.00	4,037.50	5,700.00	5,700.00
101-172-864.000	CONFERENCES & CONVENTIONS	5,203.66	4,000.00	3,552.98	4,000.00	4,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	2,786.05	5,000.00	2,125.50	5,000.00	5,000.00
	OPERATING	14,402.29	14,700.00	10,132.61	15,200.00	15,200.00
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	61,106.14	60,777.21	48,552.51	60,777.00	68,077.00
101-172-715.000	SOCIAL SECURITY	4,928.36	5,000.00	3,888.73	5,000.00	5,208.00
101-172-716.000	HEALTH INSURANCE	3,905.18	4,354.74	2,136.24	3,100.00	3,360.00
101-172-717.000	LIFE INSURANCE	95.83	97.50	68.54	98.00	105.00
101-172-718.000	PENSION	14,507.86	14,063.85	11,910.23	14,063.00	18,000.00
101-172-722.000	WORKERS COMPENSATION	223.63	300.00	247.12	300.00	300.00
101-172-723.000	DENTAL INSURANCE	308.97	335.40	182.63	335.00	0.00
101-172-723.001	OPEB CONTRIBUTION	0.00	0.00	1,666.60	1,666.60	0.00
101-172-724.000	EYECARE	72.50	79.69	51.83	80.00	0.00
101-172-725.000	DISABILITY INSURANCE	488.17	488.83	354.62	488.00	557.79
	PERSONNEL	85,636.64	85,497.22	69,059.05	85,907.60	95,607.79
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	9,929.59	25,000.00	19,304.88	25,000.00	25,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	CITY INCOME TAX LITERATURE				0.00	7,570.00
	FOOTNOTE AMOUNTS:				0.00	2,400.00
	CITY SHARE OF JOB DESCRIPTION STUDY				0.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	COMMUNITY NEWS LETTER				0.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	5,030.00
	LEW BENDER				0.00	5,030.00
	FOOTNOTE AMOUNTS:				0.00	5,030.00
	COMMUNITY CLEAN UP				0.00	5,030.00
	FOOTNOTE AMOUNTS:				0.00	5,030.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 172 - MANAGER						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
RANDOM MISCELLANEOUS						
GL # FOOTNOTE TOTAL:						
PROFESSIONAL & CONTRACTUAL		9,929.59	25,000.00	19,304.88	25,000.00	25,000.00
TOTAL APPROPRIATIONS		109,968.52	125,197.22	98,496.54	126,107.60	135,807.79
NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER		(55,768.52)	(60,714.22)	(98,496.54)	(61,624.60)	(71,324.79)
Dept 191 - ELECTIONS						
APPROPRIATIONS						
OPERATING						
101-191-860.000	TRAVEL EXPENSES	306.60	400.00	0.00	400.00	400.00
101-191-864.000	CONFERENCES & CONVENTIONS	0.00	250.00	40.00	250.00	250.00
101-191-900.000	PRINTING	167.46	500.00	482.98	500.00	500.00
101-191-955.000	MISCELLANEOUS EXPENSE	53.39	260.00	0.00	260.00	260.00
OPERATING		527.45	1,410.00	522.98	1,410.00	1,410.00
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	985.00	10,000.00	4,507.50	9,000.00	10,000.00
101-191-715.000	SOCIAL SECURITY	11.28	100.00	47.43	100.00	765.00
101-191-722.000	WORKERS COMPENSATION	(2.83)	50.00	18.44	50.00	50.00
PERSONNEL		993.45	10,150.00	4,573.37	9,150.00	10,815.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	412.35	1,000.00	897.65	1,000.00	1,000.00
SUPPLIES		412.35	1,000.00	897.65	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL						
101-191-930.000	REPAIR & MAINTENANCE	0.00	300.00	0.00	300.00	300.00
PROFESSIONAL & CONTRACTUAL		0.00	300.00	0.00	300.00	300.00
CAPITAL						
101-191-980.000	EQUIPMENT	885.00	2,000.00	0.00	2,000.00	2,000.00
CAPITAL		885.00	2,000.00	0.00	2,000.00	2,000.00
TOTAL APPROPRIATIONS		2,818.25	14,860.00	5,994.00	13,860.00	15,525.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(2,818.25)	(14,860.00)	(5,994.00)	(13,860.00)	(15,525.00)
Dept 209 - ASSESSOR						
APPROPRIATIONS						
OPERATING						
101-209-860.000	TRAVEL EXPENSES	613.55	700.00	376.46	500.00	700.00
101-209-900.000	PRINTING	2,513.33	2,000.00	2,341.67	2,500.00	2,500.00
101-209-955.000	MISCELLANEOUS EXPENSE	725.00	800.00	646.10	800.00	1,000.00
OPERATING		3,851.88	3,500.00	3,364.23	3,800.00	4,200.00
PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	45,120.92	45,000.00	32,884.44	45,000.00	45,000.00
101-209-707.000	SALARIES-TEMPORARY	460.00	500.00	630.00	700.00	1,000.00
101-209-715.000	SOCIAL SECURITY	3,485.43	3,500.00	2,555.44	3,500.00	3,500.00
101-209-722.000	WORKERS COMPENSATION	320.15	400.00	320.82	400.00	400.00
PERSONNEL		49,386.50	49,400.00	36,390.70	49,600.00	49,900.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 209 - ASSESSOR						
APPROPRIATIONS						
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	1,613.58	2,000.00	2,549.04	3,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	WOULD LIKE TO PURCHASE FILE CABINETS FOR UPSTAIRS					
	SUPPLIES	1,613.58	2,000.00	2,549.04	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	3,500.00
	FOOTNOTE AMOUNTS:				0.00	3,500.00
	BUDGET FOR POSSIBLE APPRAISAL SERVICES					
101-209-802.000	CONTRACTUAL	(8.53)	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	(8.53)	0.00	0.00	0.00	3,500.00
TOTAL APPROPRIATIONS		54,843.43	54,900.00	42,303.97	56,400.00	60,600.00
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		(54,843.43)	(54,900.00)	(42,303.97)	(56,400.00)	(60,600.00)
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	47,355.49	40,000.00	39,027.46	55,000.00	50,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	7,638.00	5,000.00	0.00	0.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	54,993.49	45,000.00	39,027.46	55,000.00	60,000.00
TOTAL APPROPRIATIONS		54,993.49	45,000.00	39,027.46	55,000.00	60,000.00
NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY		(54,993.49)	(45,000.00)	(39,027.46)	(55,000.00)	(60,000.00)
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	CHARGES FOR SERVICES	4,000.00	4,000.00	0.00	4,000.00	4,000.00
TOTAL ESTIMATED REVENUES		4,000.00	4,000.00	0.00	4,000.00	4,000.00
APPROPRIATIONS						
OPERATING						
101-215-850.000	COMMUNICATIONS	674.77	650.00	474.89	600.00	600.00
101-215-860.000	TRAVEL EXPENSES	577.64	400.00	0.00	400.00	400.00
101-215-864.000	CONFERENCES & CONVENTIONS	3,109.48	4,500.00	707.57	4,500.00	4,500.00
	FOOTNOTE AMOUNTS:				0.00	4,500.00
	CLERKS INSTITUTE AND SUMMER CONFERENCE					
101-215-900.000	PRINTING	4,587.68	4,500.00	5,027.18	5,500.00	5,500.00
101-215-955.000	MISCELLANEOUS EXPENSE	1,627.25	1,000.00	455.59	1,000.00	1,000.00
	OPERATING	10,576.82	11,050.00	6,665.23	12,000.00	12,000.00
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	66,965.23	62,892.31	48,360.83	62,892.00	65,000.00
101-215-707.000	SALARIES-TEMPORARY	4,165.02	0.00	0.00	0.00	0.00
101-215-709.000	SALARIES-OVERTIME	0.00	0.00	115.55	115.00	500.00
101-215-715.000	SOCIAL SECURITY	5,173.46	4,400.00	3,482.52	4,400.00	4,400.00
101-215-716.000	HEALTH INSURANCE	23,093.50	33,660.61	20,774.31	33,661.00	27,684.42
101-215-717.000	LIFE INSURANCE	179.57	187.50	125.77	188.00	187.50
101-215-718.000	PENSION	15,243.51	14,553.28	11,999.25	14,553.00	18,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 215 - CLERK						
APPROPRIATIONS						
PERSONNEL						
101-215-721.000	LONGEVITY	617.50	390.00	0.00	390.00	390.00
101-215-722.000	WORKERS COMPENSATION	254.27	400.00	235.64	400.00	400.00
101-215-723.000	DENTAL INSURANCE	726.91	945.00	585.99	945.00	825.00
101-215-723.001	OPEB CONTRIBUTION	0.00	0.00	1,584.40	1,584.40	0.00
101-215-724.000	EYECARE	336.23	419.41	259.78	419.00	388.35
101-215-725.000	DISABILITY	500.75	485.84	365.30	486.00	555.20
	PERSONNEL	117,255.95	118,333.95	87,889.34	120,033.40	118,330.47
SUPPLIES						
101-215-730.000	POSTAGE	532.99	0.00	533.91	600.00	600.00
	SUPPLIES	532.99	0.00	533.91	600.00	600.00
TOTAL APPROPRIATIONS		128,365.76	129,383.95	95,088.48	132,633.40	130,930.47
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		(124,365.76)	(125,383.95)	(95,088.48)	(128,633.40)	(126,930.47)
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	121,000.00	114,903.00	0.00	114,903.00	120,000.00
	CHARGES FOR SERVICES	121,000.00	114,903.00	0.00	114,903.00	120,000.00
TOTAL ESTIMATED REVENUES		121,000.00	114,903.00	0.00	114,903.00	120,000.00
APPROPRIATIONS						
OPERATING						
101-253-850.000	COMMUNICATIONS	0.00	0.00	650.00	0.00	0.00
101-253-860.000	TRAVEL EXPENSES	92.95	100.00	73.58	100.00	150.00
101-253-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	500.00
101-253-941.000	DATA PROCESSING	30,800.00	31,416.00	31,416.00	31,416.00	31,416.00
101-253-955.000	MISCELLANEOUS EXPENSE	524.35	1,500.00	753.02	1,500.00	1,500.00
	OPERATING	31,417.30	33,516.00	32,892.60	33,516.00	33,566.00
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	100,681.05	102,003.22	74,685.02	102,003.22	106,300.00
101-253-715.000	SOCIAL SECURITY	6,741.73	7,500.00	4,919.63	7,500.00	8,200.00
101-253-716.000	HEALTH INSURANCE	25,009.16	24,546.04	18,539.15	24,546.04	27,091.87
101-253-717.000	LIFE INSURANCE	259.62	262.50	174.49	262.50	262.50
101-253-718.000	PENSION	23,202.92	23,603.54	18,810.48	23,603.54	28,000.00
101-253-721.000	LONGEVITY	1,137.51	1,137.50	1,137.46	1,137.50	1,137.50
101-253-722.000	WORKERS COMPENSATION	350.85	500.00	374.59	500.00	500.00
101-253-723.000	DENTAL INSURANCE	973.99	1,095.00	712.29	1,095.00	1,027.80
101-253-723.001	OPEB CONTRIBUTION	0.00	0.00	2,601.63	2,601.63	10,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	RETIREMENT HEALTH CARE SET ASIDE FOR OLIN					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	RETIREMENT HEALTH CARE SET ASIDE FOR GERARD					
	GL # FOOTNOTE TOTAL:					10,000.00
101-253-724.000	EYECARE	299.96	327.50	201.60	327.50	303.24
101-253-725.000	DISABILITY	851.72	832.36	584.40	832.36	900.35
	PERSONNEL	159,508.51	161,807.66	122,740.74	164,409.29	183,723.26
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	1,335.50	1,500.00	558.30	1,500.00	1,500.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 253 - TREASURER						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	1,335.50	1,500.00	558.30	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	15,574.75	16,500.00	16,503.50	17,000.00	17,000.00
	PROFESSIONAL & CONTRACTUAL	15,574.75	16,500.00	16,503.50	17,000.00	17,000.00
TOTAL APPROPRIATIONS		207,836.06	213,323.66	172,695.14	216,425.29	235,789.26
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(86,836.06)	(98,420.66)	(172,695.14)	(101,522.29)	(115,789.26)
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	1,650.00	3,300.00	3,450.00	3,450.00	3,450.00
	OTHER REVENUE	1,650.00	3,300.00	3,450.00	3,450.00	3,450.00
INTEREST AND RENTS						
101-265-667.000	RENTAL FEES	450.00	350.00	260.00	350.00	100.00
	INTEREST AND RENTS	450.00	350.00	260.00	350.00	100.00
TOTAL ESTIMATED REVENUES		2,100.00	3,650.00	3,710.00	3,800.00	3,550.00
APPROPRIATIONS						
OPERATING						
101-265-850.000	COMMUNICATIONS	11,943.95	13,000.00	4,814.56	7,500.00	7,000.00
101-265-920.000	PUBLIC UTILITIES	51,338.76	48,000.00	35,920.23	48,000.00	48,000.00
	FOOTNOTE AMOUNTS:				0.00	48,000.00
101-265-940.000	GAS, ELECTRIC, WATER, SEWER					
	RENTALS	3,553.66	3,500.00	2,767.88	3,500.00	3,500.00
	FOOTNOTE AMOUNTS:				0.00	3,500.00
OPERATING		66,836.37	64,500.00	43,502.67	59,000.00	58,500.00
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	7,531.26	4,391.09	5,456.52	8,000.00	5,000.00
101-265-707.000	SALARIES-TEMPORARY	1,588.21	1,550.00	1,859.80	2,500.00	2,750.00
	FOOTNOTE AMOUNTS:				0.00	2,750.00
101-265-709.000	200 HOURS R&M ACTIVITIES					
101-265-715.000	SALARIES-OVERTIME	562.71	300.00	145.14	300.00	300.00
101-265-716.000	SOCIAL SECURITY	746.30	800.00	576.60	800.00	615.00
101-265-717.000	HEALTH INSURANCE	1,011.27	985.58	939.99	1,000.00	626.79
101-265-718.000	LIFE INSURANCE	19.62	11.40	(67.01)	11.40	11.40
101-265-721.000	PENSION	1,093.67	1,016.10	856.17	1,016.10	1,200.00
101-265-722.000	LONGEVITY	39.02	58.50	39.00	58.50	58.50
101-265-723.000	WORKERS COMPENSATION	144.44	500.00	285.05	500.00	500.00
101-265-723.001	DENTAL INSURANCE	72.54	53.64	55.52	75.00	47.78
101-265-724.000	OPEB CONTRIBUTION	0.00	0.00	110.97	110.00	0.00
101-265-725.000	EYECARE	24.19	16.84	14.41	16.84	15.60
	DISABILITY INSURANCE	58.39	34.21	12.61	34.21	38.76
PERSONNEL		12,891.62	9,717.36	10,284.77	14,422.05	11,163.83
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	2,685.54	3,000.00	1,569.52	3,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 265 - CITY HALL						
APPROPRIATIONS						
SUPPLIES						
101-265-730.000	PAPER, TONER, PENS, PENCILS, ETC					
101-265-740.000	POSTAGE	5,037.55	8,000.00	3,198.85	7,000.00	6,000.00
	OPERATING SUPPLIES	4,157.34	3,500.00	3,329.54	4,100.00	4,000.00
	FOOTNOTE AMOUNTS:				0.00	4,000.00
	TOILET PAPER, HAND SOAP, TRASH BAGS, MUCH				0.00	4,000.00
	SUPPLIES	11,880.43	14,500.00	8,097.91	14,100.00	13,000.00
PROFESSIONAL & CONTRACTUAL						
101-265-802.000	CONTRACTUAL	23,702.45	13,000.00	14,656.35	21,000.00	17,500.00
	FOOTNOTE AMOUNTS:				0.00	17,500.00
	MICHIGAN CAT LOADER TEST 600, FIRE ALARM MONITORING 600, ELEVATOR INSPECTION 1000, BOILER INSPECTION, TESTING, CLEANING DUMPSTER, LAWN FERTILIZER, CARPET TILE, GROUT AND UPHOLSTER CLEANING 1500, WINDOW WASHING 750, WORD MOBILE POWER WASH 1250, CLEANING SERVICE				7,460.00	8,500.00
101-265-910.000	INSURANCE	8,179.00	8,000.00	7,460.00	7,460.00	8,500.00
101-265-930.000	REPAIR & MAINTENANCE	6,390.97	14,000.00	14,756.16	19,306.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	EXTERIOR PAINTING, INTERIOR PAINTING, HVAC MISC REPAIRS, KNOX BOX				0.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	38,272.42	35,000.00	36,872.51	47,766.00	41,000.00
CAPITAL						
101-265-975.000	BUILDING IMPROVEMENTS	19,455.11	27,208.00	20,786.86	40,072.00	25,000.00
	FOOTNOTE AMOUNTS:				0.00	7,500.00
	INTERIOR LIGHTING UPGRADES				0.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	7,000.00
	WINDOW SILL WRAP				0.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	7,000.00
	EXTERIOR WOOD TRIM REPAIR				0.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	CARPET REPLACEMENT IN OFFICES				0.00	500.00
	FOOTNOTE AMOUNTS:				0.00	500.00
	MISC.				0.00	500.00
	GL # FOOTNOTE TOTAL:					25,000.00
	CAPITAL	19,455.11	27,208.00	20,786.86	40,072.00	25,000.00
	TOTAL APPROPRIATIONS	149,335.95	150,925.36	119,544.72	175,360.05	148,663.83
	NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL	(147,235.95)	(147,275.36)	(115,834.72)	(171,560.05)	(145,113.83)
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	10,900.00	5,500.00	11,050.00	13,000.00	10,000.00
	CHARGES FOR SERVICES	10,900.00	5,500.00	11,050.00	13,000.00	10,000.00
OTHER REVENUE						
101-276-677.000	MISCELLANEOUS REVENUE/TRANSFER DE	52.61	0.00	0.00	0.00	0.00
	OTHER REVENUE	52.61	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	10,952.61	5,500.00	11,050.00	13,000.00	10,000.00
APPROPRIATIONS						
OPERATING						
101-276-850.000	COMMUNICATIONS	0.00	210.00	315.00	325.00	300.00
	FOOTNOTE AMOUNTS:				0.00	300.00
	DONS CELL PHONE				0.00	300.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 276 - CEMETERY						
APPROPRIATIONS						
OPERATING						
101-276-860.000	TRAVEL EXPENSES	117.16	200.00	21.40	75.00	150.00
	FOOTNOTE AMOUNTS:				0.00	150.00
101-276-864.000	OVERNIGHT CONF. AND PER DIEM					
	CONFERENCE & CONVENTIONS	477.16	500.00	0.00	50.00	500.00
	FOOTNOTE AMOUNTS:				0.00	500.00
101-276-900.000	PESTICIDE LIC, CEC TRAINING, CEMETERY CONFERENCE					
101-276-920.000	PRINTING	31.50	50.00	39.34	50.00	50.00
101-276-940.000	PUBLIC UTILITIES	4,029.35	4,000.00	3,435.18	4,000.00	4,250.00
101-276-955.000	RENTALS	38,920.63	35,000.00	28,587.20	37,000.00	38,000.00
	MISCELLANEOUS EXPENSE	91.00	200.00	40.00	50.00	200.00
	FOOTNOTE AMOUNTS:				0.00	200.00
	TRADE MEMBERSHIPS/SUBSCRIPTION					
OPERATING		43,666.80	40,160.00	32,438.12	41,550.00	43,450.00
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	32,922.25	30,207.66	23,919.85	30,207.66	31,200.00
101-276-707.000	SALARIES-TEMPORARY	15,090.30	18,000.00	9,126.14	18,000.00	20,500.00
	FOOTNOTE AMOUNTS:				0.00	20,500.00
	1500 HOURS					
101-276-709.000	SALARIES-OVERTIME	1,597.07	2,000.00	811.43	2,000.00	1,500.00
101-276-715.000	SOCIAL SECURITY	3,622.91	3,840.00	2,513.55	3,840.00	4,070.00
101-276-716.000	HEALTH INSURANCE	11,015.10	9,818.42	9,899.11	13,000.00	5,435.47
101-276-717.000	LIFE INSURANCE	85.78	78.78	54.05	100.00	78.78
101-276-718.000	PENSION	7,192.14	6,990.05	5,699.59	6,990.05	8,200.00
101-276-721.000	LONGEVITY	487.50	455.00	455.00	455.00	455.00
101-276-722.000	WORKERS COMPENSATION	1,168.57	1,400.00	1,131.03	1,400.00	1,400.00
101-276-723.000	DENTAL INSURANCE	430.99	421.20	300.12	421.20	394.32
101-276-723.001	DEFINED BENEFIT CONTRIBUTION	0.00	0.00	760.35	760.00	0.00
101-276-724.000	EYECARE	132.52	131.00	83.15	131.00	121.30
101-276-725.000	DISABILITY	278.37	237.46	179.08	237.46	266.67
PERSONNEL		74,023.50	73,579.57	54,932.45	77,542.37	73,621.54
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	109.48	150.00	76.14	150.00	125.00
	FOOTNOTE AMOUNTS:				0.00	125.00
101-276-740.000	PRINTER INK, COPY PAPER, PENCILS					
	OPERATING SUPPLIES	2,727.55	2,000.00	1,509.88	2,000.00	2,000.00
	FOOTNOTE AMOUNTS:				0.00	2,000.00
101-276-744.000	FLAGS, STRING FOR TRIMMER, BLADES, TOPSOIL, SEED, MULCH, FERTILIZER, GLOVES, SAFETY VESTS					
	UNIFORMS	574.46	2,000.00	0.00	500.00	1,000.00
	FOOTNOTE AMOUNTS:				0.00	1,000.00
	UNIFORMS AND BOOTS					
SUPPLIES		3,411.49	4,150.00	1,586.02	2,650.00	3,125.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	873.00	1,000.00	570.00	1,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	DUMPSTER, KERKSTRA PORTA POTTY, TREE TRIMMING					
101-276-910.000	INSURANCE	2,234.00	2,500.00	2,281.00	2,281.00	2,500.00
101-276-930.000	REPAIR & MAINTENANCE	5,171.60	1,500.00	331.12	1,500.00	1,500.00
	FOOTNOTE AMOUNTS:				0.00	1,500.00
	LIMITED BUILDING REPAIRS					
PROFESSIONAL & CONTRACTUAL		8,278.60	5,000.00	3,182.12	4,781.00	7,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 276 - CEMETERY						
APPROPRIATIONS						
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	600.00	1,000.00	0.00	500.00	1,000.00
	CAPITAL	600.00	1,000.00	0.00	500.00	1,000.00
	TOTAL APPROPRIATIONS	129,980.39	123,889.57	92,138.71	127,023.37	128,196.54
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		(119,027.78)	(118,389.57)	(81,088.71)	(114,023.37)	(118,196.54)
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	3,806.67	5,000.00	7,991.12	10,000.00	5,000.00
	OPERATING	3,806.67	5,000.00	7,991.12	10,000.00	5,000.00
	TOTAL APPROPRIATIONS	3,806.67	5,000.00	7,991.12	10,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED MIS		(3,806.67)	(5,000.00)	(7,991.12)	(10,000.00)	(5,000.00)
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	3,972.66	5,000.00	4,433.00	5,000.00	5,000.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,253.56	1,250.00	650.58	1,250.00	1,250.00
	STATE GRANTS	5,226.22	6,250.00	5,083.58	6,250.00	6,250.00
CHARGES FOR SERVICES						
101-301-623.000	POLICE CHARGES FOR SERVICES	3,744.48	2,500.00	4,078.86	5,000.00	1,500.00
101-301-624.000	SALVAGE INSPECTION FEES	22,011.00	20,000.00	7,472.81	10,000.00	20,000.00
101-301-626.000	REPORTS & FINGERPRINT FEES	1,379.50	1,500.00	2,449.00	2,500.00	2,500.00
101-301-626.001	PBT TEST	658.00	500.00	799.00	850.00	500.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	95.00	250.00	75.00	75.00	250.00
	CHARGES FOR SERVICES	27,887.98	24,750.00	14,874.67	18,425.00	24,750.00
OTHER REVENUE						
101-301-673.000	SALE OF FIXED ASSETS	326.00	0.00	0.00	0.00	0.00
101-301-677.000	MISCELLANEOUS	604.36	0.00	273.34	275.00	0.00
	OTHER REVENUE	930.36	0.00	273.34	275.00	0.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	6,043.40	3,500.00	7,018.41	7,500.00	3,500.00
101-301-660.001	O U I L FINES	1,609.25	1,500.00	1,046.68	1,100.00	1,500.00
101-301-660.002	SEX OFFENDER FEES	600.00	250.00	350.00	300.00	250.00
101-301-660.003	CIVIL INFRACTION FINES	200.00	250.00	50.00	50.00	250.00
101-301-661.000	POLICE SEIZURES	679.00	0.00	4,664.00	5,000.00	4,000.00
	FINES AND FORFEITURES	9,131.65	5,500.00	13,129.09	13,950.00	9,500.00
TOTAL ESTIMATED REVENUES		43,176.21	36,500.00	33,360.68	38,900.00	40,500.00
APPROPRIATIONS						
OPERATING						
101-301-803.000	DISPATCHING SERVICES	33,155.83	38,625.00	16,918.82	38,625.00	39,000.00
101-301-850.000	COMMUNICATIONS	10,775.13	12,500.00	5,824.61	12,500.00	12,500.00
101-301-860.000	TRAVEL EXPENSES	38.53	500.00	54.50	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	790.00	1,500.00	954.85	1,500.00	1,500.00
101-301-940.000	RENTALS	335.72	250.00	42.18	250.00	250.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
OPERATING						
101-301-955.000	MISCELLANEOUS EXPENSE	975.81	1,350.00	445.91	1,350.00	1,350.00
101-301-957.000	TRAINING	1,720.31	3,000.00	1,989.21	3,000.00	3,000.00
101-301-958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS	1,756.61	1,200.00	204.01	1,200.00	1,200.00
101-301-959.000	DRUG ENFORCEMENT	1,016.05	0.00	5,704.00	6,000.00	6,000.00
101-301-960.000	SALVAGE EXPENSES	11,630.87	14,000.00	225.00	1,200.00	0.00
OPERATING		62,194.86	72,925.00	32,363.09	66,125.00	65,300.00
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	340,417.02	322,524.00	250,689.61	328,724.00	329,764.00
101-301-707.000	SALARIES-TEMPORARY	75,076.59	77,000.00	61,138.53	77,000.00	77,000.00
101-301-708.000	STANDBY	4,171.38	4,392.00	3,082.06	4,392.00	4,520.00
101-301-709.000	SALARIES-OVERTIME	12,030.41	10,609.00	6,245.42	10,609.00	10,927.00
101-301-715.000	SOCIAL SECURITY	33,264.33	31,711.00	24,419.53	32,011.00	31,060.00
101-301-716.000	HEALTH INSURANCE	45,548.58	48,972.58	37,746.50	49,713.58	50,544.96
101-301-717.000	LIFE INSURANCE	748.87	750.00	526.43	750.00	720.00
101-301-718.000	PENSION	77,716.88	72,770.21	60,119.73	72,770.21	81,000.00
101-301-720.000	HOLIDAY PAY	0.00	7,725.00	0.00	7,725.00	7,725.00
101-301-721.000	LONGEVITY	2,300.97	3,200.00	2,476.52	3,200.00	2,418.00
101-301-722.000	WORKERS COMPENSATION	8,849.53	9,200.00	9,162.46	9,350.00	9,330.00
101-301-723.000	DENTAL INSURANCE	3,713.03	3,577.14	2,696.59	3,677.14	3,513.65
101-301-723.001	OPEB CONTRIBUTION	0.00	0.00	7,531.57	7,531.57	12,000.00
FOOTNOTE AMOUNTS:					0.00	5,000.00
RETIREMENT HEALTH CARE SET ASIDE FOR HEFFRON						
FOOTNOTE AMOUNTS:					0.00	5,000.00
RETIREMENT HEALTH CARE SET ASIDE FOR HURST						
FOOTNOTE AMOUNTS:					0.00	2,000.00
STEVENS OPEB COST						
GL # FOOTNOTE TOTAL:						12,000.00
101-301-724.000	EYECARE	1,429.33	1,528.60	1,009.19	1,568.60	1,237.64
101-301-725.000	POLICE DISABILITY INS	2,697.37	2,494.15	1,891.36	2,544.15	2,577.56
PERSONNEL		607,964.29	596,453.68	468,735.50	611,566.25	624,337.81
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	1,010.10	1,400.00	751.11	1,400.00	1,400.00
101-301-740.000	OPERATING SUPPLIES	1,026.86	2,000.00	336.53	2,000.00	2,000.00
101-301-741.000	FUEL	11,641.17	15,000.00	8,903.36	15,000.00	15,000.00
101-301-742.000	INVESTIGATIVE EXPENSE	261.52	500.00	0.00	0.00	500.00
101-301-743.000	AMMUNITION	1,994.92	2,500.00	1,875.89	2,500.00	2,500.00
101-301-744.000	UNIFORMS	6,101.68	5,500.00	4,766.59	5,500.00	5,500.00
SUPPLIES		22,036.25	26,900.00	16,633.48	26,400.00	26,900.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000	CONTRACTUAL	1,527.28	3,800.00	3,263.00	3,800.00	3,800.00
101-301-910.000	INSURANCE	10,339.00	10,350.00	10,158.00	10,158.00	10,350.00
101-301-930.000	R & M EQUIPMENT	4,326.75	5,000.00	4,387.89	6,000.00	5,000.00
101-301-931.000	R & M POLICE CARS	12,021.64	14,000.00	5,318.62	14,000.00	14,000.00
PROFESSIONAL & CONTRACTUAL		28,214.67	33,150.00	23,127.51	33,958.00	33,150.00
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	246.74	500.00	144.71	500.00	500.00
101-301-981.000	POLICE VEHICLES	2.95	0.00	26.52	0.00	0.00
101-301-984.000	EQUIPMENT	6,123.42	6,500.00	4,318.98	6,500.00	6,500.00
CAPITAL		6,373.11	7,000.00	4,490.21	7,000.00	7,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
TOTAL APPROPRIATIONS		726,783.18	736,428.68	545,349.79	745,049.25	756,687.81
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME		(683,606.97)	(699,928.68)	(511,989.11)	(706,149.25)	(716,187.81)
Dept 305 - CODE ENFORCEMENT						
APPROPRIATIONS						
PERSONNEL						
101-305-702.000	SALARIES-PERMANENT	48,971.78	65,098.94	36,076.51	55,000.00	65,098.00
101-305-707.000	SALARIES-TEMPORARY	735.85	0.00	13.81	0.00	0.00
101-305-715.000	SOCIAL SECURITY	4,110.51	0.00	2,786.61	4,000.00	5,000.00
101-305-716.000	HEALTH INSURANCE	6,525.75	5,877.50	9,800.02	13,000.00	15,792.56
101-305-717.000	LIFE INSURANCE	83.18	150.00	69.05	150.00	180.00
101-305-718.000	PENSION	16,627.33	15,063.90	14,905.03	16,000.00	21,000.00
101-305-721.000	LONGEVITY	689.03	611.00	708.48	1,000.00	702.00
101-305-722.000	WORKERS COMPENSATION	1,059.69	0.00	1,081.46	1,800.00	1,800.00
101-305-723.000	DENTAL INSURANCE	278.56	324.06	357.38	500.00	815.47
101-305-724.000	EYECARE	207.59	271.65	2,086.34	272.00	311.88
101-305-725.000	DISABIILITY INSURANCE	426.04	503.21	278.85	503.00	666.64
PERSONNEL		79,715.31	87,900.26	68,163.54	92,225.00	111,366.55
SUPPLIES						
101-305-727.000	OFFICE SUPPLIES	38.26	0.00	1,115.94	1,400.00	1,400.00
101-305-740.000	OPERATING SUPPLIES	0.00	0.00	211.20	250.00	250.00
SUPPLIES		38.26	0.00	1,327.14	1,650.00	1,650.00
TOTAL APPROPRIATIONS		79,753.57	87,900.26	69,490.68	93,875.00	113,016.55
NET OF REVENUES/APPROPRIATIONS - 305 - CODE ENFORCEMEN		(79,753.57)	(87,900.26)	(69,490.68)	(93,875.00)	(113,016.55)
Dept 336 - FIRE						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-336-638.000	PUBLIC WORKS CHARGE FOR SERVICES	2,424.43	0.00	1,464.81	1,500.00	0.00
101-336-640.000	ADMINISTRATIVE SERVICES	4,000.00	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES		6,424.43	0.00	1,464.81	1,500.00	0.00
TOTAL ESTIMATED REVENUES		6,424.43	0.00	1,464.81	1,500.00	0.00
APPROPRIATIONS						
OPERATING						
101-336-940.000	RENTALS	996.95	0.00	618.17	1,000.00	1,000.00
OPERATING		996.95	0.00	618.17	1,000.00	1,000.00
PERSONNEL						
101-336-702.000	SALARIES-PERMANENT	639.39	0.00	591.36	1,000.00	1,000.00
101-336-707.000	SALARIES-TEMPORARY	334.94	0.00	60.61	212.00	212.00
101-336-709.000	SALARIES-OVERTIME	407.45	0.00	87.41	407.00	407.00
101-336-715.000	SOCIAL SECURITY	103.27	0.00	55.46	89.00	89.00
101-336-716.000	HEALTH INSURANCE	124.86	0.00	50.64	101.00	100.00
101-336-717.000	ACCIDENT INSURANCE	2.40	0.00	0.99	2.00	0.00
101-336-722.000	WORKERS COMPENSATION	62.19	60.00	47.93	60.00	60.00
101-336-723.000	DENTAL INSURANCE	9.26	0.00	5.21	0.00	0.00
101-336-724.000	EYECARE	3.13	0.00	1.26	0.00	0.00
101-336-725.000	DISABIILITY INSURANCE	7.34	0.00	3.22	0.00	5.00
PERSONNEL		1,694.23	60.00	904.09	1,871.00	1,873.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 336 - FIRE						
APPROPRIATIONS						
SUPPLIES						
101-336-740.000	OPERATING SUPPLIES	0.00	0.00	15.99	0.00	0.00
	SUPPLIES	0.00	0.00	15.99	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-336-930.000	REPAIR & MAINTENANCE	0.00	0.00	27.51	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	27.51	0.00	0.00
CAPITAL						
101-336-985.000	FIRE COMMISSION PAYMENT	117,902.32	125,000.00	118,549.80	118,549.00	115,282.00
	CAPITAL	117,902.32	125,000.00	118,549.80	118,549.00	115,282.00
	TOTAL APPROPRIATIONS	120,593.50	125,060.00	120,115.56	121,420.00	118,155.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		(114,169.07)	(125,060.00)	(118,650.75)	(119,920.00)	(118,155.00)
Dept 400 - PLANNING & ZONING						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-400-610.000	ZONING VARIANCE APP FEES	100.00	0.00	0.00	0.00	0.00
101-400-611.000	SITE PLAN REVIEW RETAINER	9,250.00	0.00	12,400.00	0.00	0.00
101-400-612.000	REZONING APPLICATION FEES	250.00	0.00	0.00	0.00	0.00
101-400-614.000	SPECIAL USE APPLICATION FEE	750.00	0.00	500.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	700.00	0.00	600.00	0.00	0.00
	CHARGES FOR SERVICES	11,050.00	0.00	13,500.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	11,050.00	0.00	13,500.00	0.00	0.00
APPROPRIATIONS						
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
	FOOTNOTE AMOUNTS:				0.00	1,000.00
101-400-955.000	ANDY MOORE TRAINING					
	MISCELLANEOUS EXPENSE	955.16	0.00	0.00	0.00	0.00
	OPERATING	955.16	1,000.00	0.00	0.00	1,000.00
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	26,186.43	26,792.34	17,830.19	26,792.34	18,000.00
101-400-707.000	SALARIES-TEMPORARY	2,100.00	2,100.00	2,065.00	2,100.00	3,000.00
101-400-715.000	SOCIAL SECURITY	2,054.96	2,210.00	1,437.01	2,210.00	1,500.00
101-400-716.000	HEALTH INSURANCE	5,495.22	6,152.47	2,601.64	6,152.47	3,419.91
101-400-717.000	LIFE INSURANCE	58.15	60.00	37.08	60.00	45.00
101-400-718.000	PENSION	6,192.05	6,199.75	4,705.47	6,199.75	4,800.00
101-400-721.000	LONGEVITY	0.00	195.00	0.00	195.00	195.00
101-400-722.000	WORKERS COMPENSATION	95.28	200.00	90.08	200.00	100.00
101-400-723.000	DENTAL INSURANCE	221.79	278.40	151.28	278.40	179.28
101-400-723.001	OPEB CONTRIBUTION	0.00	0.00	439.77	439.00	0.00
101-400-724.000	EYECARE	102.90	112.92	67.50	112.92	93.20
101-400-725.000	DISABILITY INSURANCE	207.81	211.07	137.69	211.07	153.96
	PERSONNEL	42,714.59	44,511.95	29,562.71	44,950.95	31,486.35
PROFESSIONAL & CONTRACTUAL						
101-400-801.000	PROFESSIONAL SERVICES	37,799.55	20,000.00	25,550.00	23,000.00	22,500.00
	FOOTNOTE AMOUNTS:				0.00	22,500.00
	WILLIAMS AND WORKS					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 400 - PLANNING & ZONING						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
	PROFESSIONAL & CONTRACTUAL	37,799.55	20,000.00	25,550.00	23,000.00	22,500.00
	TOTAL APPROPRIATIONS	81,469.30	65,511.95	55,112.71	67,950.95	54,986.35
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZONI						
		(70,419.30)	(65,511.95)	(41,612.71)	(67,950.95)	(54,986.35)
Dept 426 - EMERGENCY MANAGEMENT						
ESTIMATED REVENUES						
INTEREST AND RENTS						
101-426-669.000-FL2018	REIMBURSE FLOOD EXPENSE	8,937.27	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	8,937.27	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	8,937.27	0.00	0.00	0.00	0.00
APPROPRIATIONS						
OPERATING						
101-426-940.000	RENTALS	3,993.59	0.00	0.00	0.00	0.00
	OPERATING	3,993.59	0.00	0.00	0.00	0.00
PERSONNEL						
101-426-702.000	SALARIES-PERMANENT	11,777.75	0.00	0.00	0.00	0.00
101-426-707.000	SALARIES-TEMPORARY	834.22	0.00	0.00	0.00	0.00
101-426-709.000	SALARIES-OVERTIME	1,232.53	0.00	0.00	0.00	0.00
101-426-715.000	SOCIAL SECURITY	1,017.21	0.00	(0.70)	0.00	0.00
101-426-716.000	HEALTH INSURANCE	1,296.63	0.00	664.32	0.00	0.00
101-426-717.000	LIFE INSURANCE	40.11	0.00	0.00	0.00	0.00
101-426-722.000	WORKERS COMPENSATION	379.37	0.00	0.00	0.00	0.00
101-426-723.000	DENTAL INSURANCE	94.37	0.00	24.59	0.00	0.00
101-426-724.000	EYECARE	51.09	0.00	0.00	0.00	0.00
101-426-725.000	DISABILLITY INSURANCE	152.43	0.00	0.00	0.00	0.00
	PERSONNEL	16,875.71	0.00	688.21	0.00	0.00
SUPPLIES						
101-426-740.000	OPERATING SUPPLIES	5,301.94	0.00	0.00	0.00	0.00
	SUPPLIES	5,301.94	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-426-930.000-FL2018	REPAIR & MAINTENANCE	560.00	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	560.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	26,731.24	0.00	688.21	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MANAG						
		(17,793.97)	0.00	(688.21)	0.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	155,100.00	97,920.00	0.00	130,000.00	130,000.00
	CHARGES FOR SERVICES	155,100.00	97,920.00	0.00	130,000.00	130,000.00
	TOTAL ESTIMATED REVENUES	155,100.00	97,920.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
OPERATING						
101-441-850.000	COMMUNICATIONS	2,827.93	2,800.00	1,272.60	2,000.00	1,500.00
	FOOTNOTE AMOUNTS:				0.00	1,500.00
101-441-864.000	PHONES, NEWSPAPER ADDS, CELL PHONE AT 70/MONTH					
	CONFERENCES & CONVENTIONS	1,209.18	3,500.00	1,872.56	2,200.00	3,500.00
	FOOTNOTE AMOUNTS:				0.00	3,500.00
101-441-920.000	MICHIGAN PUBLIC SERVICE INSTITUTE, MME, APWA					
	PUBLIC UTILITIES	13,384.37	12,000.00	12,599.70	12,000.00	12,000.00
	FOOTNOTE AMOUNTS:				0.00	12,000.00
101-441-926.000	DPW AND SIGN SHOP (OLD DPW) ESTIMATED 10000					
	STREET LIGHTING	18,503.11	15,000.00	10,020.35	18,614.00	20,000.00
	FOOTNOTE AMOUNTS:				0.00	20,000.00
101-441-940.000	ELECTRIC FOR UNMETERED STREET LIGHTING ADDED S. BROADWAY STREET LIGHTS					
	RENTALS	7,869.25	6,500.00	3,854.34	6,500.00	9,500.00
	FOOTNOTE AMOUNTS:				0.00	7,000.00
	GROUND MAINTENANCE, MOWING, TRIMMING AND PLOWING					
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	STORM DRAIN RENTALS					
	GL # FOOTNOTE TOTAL:					9,500.00
101-441-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	255.00	1,000.00	1,000.00
	FOOTNOTE AMOUNTS:				0.00	1,000.00
	KING MILLING PARKING LOT, SUMMER AND WINTER TAXES					
	OPERATING	43,793.84	40,800.00	29,874.55	42,314.00	47,500.00
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	100,410.93	120,387.67	77,295.02	120,388.00	116,400.00
101-441-707.000	SALARIES-TEMPORARY	4,502.65	4,000.00	2,340.60	4,000.00	4,000.00
	FOOTNOTE AMOUNTS:				0.00	4,000.00
	290 HOURS					
101-441-709.000	SALARIES-OVERTIME	713.61	550.00	442.02	550.00	600.00
101-441-715.000	SOCIAL SECURITY	8,085.16	8,700.00	6,053.49	8,700.00	9,300.00
101-441-716.000	HEALTH INSURANCE	16,596.95	15,380.62	6,343.65	15,380.62	11,485.03
101-441-717.000	LIFE INSURANCE	211.05	239.93	133.66	239.93	226.43
101-441-718.000	PENSION	26,033.03	27,857.71	22,591.77	27,857.71	30,600.00
101-441-721.000	LONGEVITY	286.00	400.00	286.00	400.00	338.00
101-441-722.000	WORKERS COMPENSATION	932.09	4,600.00	1,359.09	4,600.00	2,000.00
101-441-723.000	DENTAL INSURANCE	716.59	895.56	468.13	895.56	765.55
101-441-723.001	OPEB CONTRIBUTION	0.00	0.00	2,846.18	2,846.18	10,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	RETIREMENT SET ASIDE FOR BAKER					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	RETIREMENT HEALTHCARE SET ASIDE FOR FOSBURG					
	GL # FOOTNOTE TOTAL:					10,000.00
101-441-724.000	EYECARE	211.85	279.79	120.59	279.79	224.24
101-441-725.000	DISABILITY INSURANCE	847.74	847.19	604.18	847.19	1,001.71
	PERSONNEL	159,547.65	184,138.47	120,884.38	186,984.98	186,940.96
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	499.20	525.00	73.40	525.00	700.00
	FOOTNOTE AMOUNTS:				0.00	700.00
	OFFICE SUPPLIES					
101-441-740.000	OPERATING SUPPLIES	2,424.75	2,400.00	2,024.00	2,750.00	2,750.00
	FOOTNOTE AMOUNTS:				0.00	2,750.00
	CLEANING SUPPLIES, BULBS, CITY ENTRANCE SIGN MAINTENANCE, WOOD CHIPS, FERTILIZER, GRASS SEED, SAFETY VESTS, SAFETY GLASSES, FIRST AID, AED MAINTENANCE, AUTOCAD SUBSCRIPTION 390 PER YEAR					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
SUPPLIES						
101-441-744.000	UNIFORMS	105.00	250.00	0.00	250.00	250.00
	FOOTNOTE AMOUNTS:				0.00	750.00
	UNIFORMS BOOTS PPE					
	SUPPLIES	3,028.95	3,175.00	2,097.40	3,525.00	3,700.00
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	6,129.29	5,500.00	5,975.96	7,500.00	7,500.00
	FOOTNOTE AMOUNTS:				0.00	7,500.00
	DRUG TESTING FOR CDL DRIVERS, STEALTH PEST 600, CORPORATE CLEAN FLOOR CLEANING 400, DUMPSTER RENTAL, HVAC MAINTENANCE, EXTINGUISHER INSPECTION, MOWING CONTRACT, JANITORIAL					
101-441-910.000	INSURANCE	6,197.36	5,000.00	5,589.00	5,589.00	6,000.00
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	905.53	5,000.00	5,261.93	6,000.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	PURCHASE OF BULBS AND REPLACEMENT GLOBES AND PARTS (2 GLOBES 600 EACH), REPLACE FIXTURE AND RELAMP LOCAL STREET LIGHTS WITH LED - 24 PER YEAR 7500					
101-441-930.000	REPAIR & MAINTENANCE	2,902.81	3,600.00	3,198.41	4,206.00	35,000.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	FACILITY MAINTENANCE, CREATE OFFICE SPACE FOR DON, ADD WORKSTATIONS FOR FIELD CREWS, CREATE STORAGE SPACE IN GARAGE, REPLACE WINDOW BLINDS, KNOX BOX					
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	CLEANING TELEVISIONING REPAIR STORM DRAINS					
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	STORM DRAIN REPAIR					
	GL # FOOTNOTE TOTAL:					35,000.00
	PROFESSIONAL & CONTRACTUAL	16,134.99	19,100.00	20,025.30	23,295.00	53,500.00
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	12,726.04	48,558.00	13,171.21	48,558.00	60,000.00
	FOOTNOTE AMOUNTS:				0.00	8,000.00
	PAINT EXTERIOR					
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	REPLACE WINDOWS					
	FOOTNOTE AMOUNTS:				0.00	40,000.00
	BUILDING ADDITION OR COLD STORAGE SHED					
	GL # FOOTNOTE TOTAL:					60,000.00
	CAPITAL	12,726.04	48,558.00	13,171.21	48,558.00	60,000.00
	TOTAL APPROPRIATIONS	235,231.47	295,771.47	186,052.84	304,676.98	351,640.96
	NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF P	(80,131.47)	(197,851.47)	(186,052.84)	(174,676.98)	(221,640.96)
Dept 442 - SIDEWALK						
APPROPRIATIONS						
OPERATING						
101-442-940.000	RENTALS	385.54	1,000.00	357.66	500.00	875.00
	FOOTNOTE AMOUNTS:				0.00	875.00
	SNOW PLOWING TRAILS, REMOVAL OF FALLEN TREES					
	OPERATING	385.54	1,000.00	357.66	500.00	875.00
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	795.77	1,006.30	1,049.87	1,006.30	1,100.00
101-442-707.000	SALARIES-TEMPORARY	120.31	256.00	11.72	256.00	275.00
	FOOTNOTE AMOUNTS:				0.00	275.00
	20 HOURS					

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-709.000	SALARIES-OVERTIME	135.81	100.00	65.97	100.00	100.00
	FOOTNOTE AMOUNTS:				0.00	100.00
101-442-715.000	SALARIES OVERTIME					
101-442-716.000	SOCIAL SECURITY	80.10	200.00	86.39	200.00	113.00
101-442-717.000	HEALTH INSURANCE	29.90	188.26	35.64	188.26	87.00
101-442-718.000	LIFE INSURANCE	2.50	2.48	1.20	2.48	2.48
101-442-721.000	PENSION	248.80	232.86	189.79	232.86	300.00
101-442-722.000	LONGEVITY	6.51	0.00	6.50	0.00	13.00
101-442-723.000	WORKERS COMPENSATION	23.73	150.00	84.40	150.00	150.00
101-442-723.001	DENTAL INSURANCE	7.48	11.52	3.71	11.52	10.75
101-442-724.000	OPEB CONTRIBUTION	0.00	0.00	24.66	24.66	0.00
101-442-725.000	EYECARE	2.94	3.74	1.49	3.74	3.47
	DISABILITY	7.76	7.85	4.01	7.85	8.88
	PERSONNEL	1,461.61	2,159.01	1,565.35	2,183.67	2,163.58
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	440.00	750.00	533.12	750.00	750.00
	FOOTNOTE AMOUNTS:				0.00	750.00
	ICE MELT, SAND, SHOVELS & SCRAPERS					
	SUPPLIES	440.00	750.00	533.12	750.00	750.00
PROFESSIONAL & CONTRACTUAL						
101-442-930.000	REPAIR & MAINTENANCE	23.97	0.00	23.97	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	23.97	0.00	23.97	0.00	0.00
	TOTAL APPROPRIATIONS	2,311.12	3,909.01	2,480.10	3,433.67	3,788.58
	NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK	(2,311.12)	(3,909.01)	(2,480.10)	(3,433.67)	(3,788.58)
Dept 728 - ECONOMIC DEVELOPMENT						
APPROPRIATIONS						
PERSONNEL						
101-728-702.000	SALARIES-PERMANENT	13,379.75	14,025.51	7,626.08	7,700.00	0.00
101-728-715.000	SOCIAL SECURITY	986.01	1,200.00	559.15	600.00	0.00
101-728-716.000	HEALTH INSURANCE	812.84	1,004.94	311.79	325.00	1,000.00
101-728-717.000	LIFE INSURANCE	19.86	22.50	10.53	22.50	0.00
101-728-718.000	PENSION	3,347.97	3,245.50	2,315.24	3,245.00	0.00
101-728-722.000	WORKERS COMPENSATION	46.88	100.00	37.68	100.00	100.00
101-728-723.000	DENTAL INSURANCE	64.40	77.40	36.42	77.40	0.00
101-728-724.000	EYECARE	15.04	18.39	8.00	18.39	0.00
101-728-725.000	DISABIILITY INSURANCE	101.46	112.81	54.72	112.81	0.00
	PERSONNEL	18,774.21	19,807.05	10,959.61	12,201.10	1,100.00
	TOTAL APPROPRIATIONS	18,774.21	19,807.05	10,959.61	12,201.10	1,100.00
	NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVELO	(18,774.21)	(19,807.05)	(10,959.61)	(12,201.10)	(1,100.00)
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
	OTHER REVENUE	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
TOTAL ESTIMATED REVENUES		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
APPROPRIATIONS						
OPERATING						
101-747-920.000	CHAMBER UTILITIES	3,341.05	3,000.00	2,537.05	3,000.00	3,000.00
OPERATING		3,341.05	3,000.00	2,537.05	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	0.00	1,000.00	108.78	1,000.00	1,000.00
PROFESSIONAL & CONTRACTUAL		0.00	1,000.00	108.78	1,000.00	1,000.00
CAPITAL						
101-747-975.000	BUILDING IMPROVEMENTS	0.00	2,500.00	0.00	0.00	0.00
CAPITAL		0.00	2,500.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		3,341.05	6,500.00	2,645.83	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA		(941.05)	(4,100.00)	(245.83)	(1,600.00)	(1,600.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	975.00	0.00	825.00	825.00	900.00
101-751-653.000	PARK USER FEES	11,750.00	6,500.00	5,860.00	7,500.00	6,500.00
CHARGES FOR SERVICES		12,725.00	6,500.00	6,685.00	8,325.00	7,400.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	1,781.00	1,800.00	0.00	0.00	0.00
LOCAL CONTRIBUTIONS		1,781.00	1,800.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		14,506.00	8,300.00	6,685.00	8,325.00	7,400.00
APPROPRIATIONS						
OPERATING						
101-751-850.000	COMMUNICATIONS	0.00	0.00	175.00	350.00	200.00
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	900.00	275.32	225.00	750.00
101-751-920.000	PUBLIC UTILITIES	8,902.39	10,000.00	7,130.15	10,000.00	9,000.00
101-751-940.000	RENTALS	28,472.11	21,000.00	16,394.78	22,000.00	21,000.00
101-751-955.000	MISCELLANEOUS EXPENSE	299.99	0.00	0.00	0.00	0.00
OPERATING		37,674.49	31,900.00	23,975.25	32,575.00	30,950.00
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	31,937.48	33,396.02	21,493.19	33,396.02	34,500.00
101-751-707.000	SALARIES-TEMPORARY	8,425.48	10,000.00	6,514.42	11,000.00	13,750.00
					0.00	13,750.00
FOOTNOTE AMOUNTS:						
101-751-708.000	1000 HOURS					
101-751-708.000	STANDBY	931.32	0.00	527.80	0.00	0.00
101-751-709.000	SALARIES-OVERTIME	612.82	800.00	214.42	300.00	500.00
101-751-715.000	SOCIAL SECURITY	3,263.97	3,300.00	2,255.63	3,300.00	3,750.00
101-751-716.000	HEALTH INSURANCE	5,887.46	6,168.42	4,914.26	6,168.42	6,714.18
101-751-717.000	LIFE INSURANCE	90.97	99.45	62.66	99.45	99.45
101-751-718.000	PENSION	8,420.59	7,727.84	6,620.05	7,727.84	9,100.00
101-751-721.000	LONGEVITY	207.98	435.50	208.01	435.50	435.50
101-751-722.000	WORKERS COMPENSATION	1,073.40	2,000.00	1,029.85	2,000.00	2,000.00
101-751-723.000	DENTAL INSURANCE	333.19	378.12	223.31	378.12	322.39

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 751 - PARKS						
APPROPRIATIONS						
PERSONNEL						
101-751-723.001	OPEB CONTRIBUTION	0.00	0.00	842.55	842.55	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	RETIREMENT HEALTH CARE SET ASIDE FOR WISNIEWSKI					
101-751-724.000	EYECARE	109.70	125.38	76.53	125.38	116.10
101-751-725.000	DISABILITY INSURANCE	261.52	261.31	187.85	261.31	294.80
	PERSONNEL	61,555.88	64,692.04	45,170.53	66,034.59	76,582.42
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	7,606.86	6,000.00	3,962.43	6,000.00	6,000.00
	FOOTNOTE AMOUNTS:				0.00	6,000.00
	GLOVES, SAFETY VESTS, BATHROOMS SUPPLIES, LAWN MAINTENANCE, PAINT, WOOD CHIPS, DIAMOND DUST, SPRINKLER PARTS, TRAILER FOR GATOR 500	369.99	1,000.00	82.61	750.00	750.00
101-751-744.000	UNIFORMS				0.00	750.00
	FOOTNOTE AMOUNTS:					
	FULL TIME 400/YEAR AND PART TIME 280 PER PERSON, BOOT REIMBURSEMENT 250.					
	SUPPLIES	7,976.85	7,000.00	4,045.04	6,750.00	6,750.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000	CONTRACTUAL	36,196.04	35,000.00	8,317.84	35,000.00	35,000.00
	FOOTNOTE AMOUNTS:				0.00	35,000.00
	PORTA JOHNS, MOWING, WATER TESTING, LAKE WEED CONTROL, DUMPSTERS					
101-751-910.000	INSURANCE	3,518.00	3,550.00	3,772.00	3,772.00	3,550.00
101-751-930.000	REPAIR & MAINTENANCE	6,907.80	8,000.00	5,145.74	8,000.00	10,000.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	FACILITY REPAIR, PAINTING, FENCING PLAYGROUND REPAIRS, GRILLS, PICNIC TABLES, DRINKING FOUNTAINS, ADA COMPLIANCE, MULCH, KNOX BOXES, CRUSHED CONCRETE FOR ROADS, REPLACE SINK, URINALS AND TOILETS					
	PROFESSIONAL & CONTRACTUAL	46,621.84	46,550.00	17,235.58	46,772.00	48,550.00
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	0.00	8,000.00	2,028.00	8,000.00	0.00
	CAPITAL	0.00	8,000.00	2,028.00	8,000.00	0.00
	TOTAL APPROPRIATIONS	153,829.06	158,142.04	92,454.40	160,131.59	162,832.42
	NET OF REVENUES/APPROPRIATIONS - 751 - PARKS	(139,323.06)	(149,842.04)	(85,769.40)	(151,806.59)	(155,432.42)
Dept 757 - SHOWBOAT						
APPROPRIATIONS						
OPERATING						
101-757-920.000	SHOWBOAT UTILITIES	613.71	600.00	393.73	600.00	0.00
	OPERATING	613.71	600.00	393.73	600.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-757-910.000	INSURANCE	5,468.00	6,000.00	3,110.00	3,110.00	0.00
101-757-930.000	REPAIR & MAINTENANCE	0.00	1,000.00	0.00	1,000.00	0.00
	PROFESSIONAL & CONTRACTUAL	5,468.00	7,000.00	3,110.00	4,110.00	0.00
	TOTAL APPROPRIATIONS	6,081.71	7,600.00	3,503.73	4,710.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT	(6,081.71)	(7,600.00)	(3,503.73)	(4,710.00)	0.00
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
101-774-886.000	RECREATION CONTRIBUTIONS	2,000.00	0.00	5,000.00	5,000.00	5,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
OPERATING						
	OPERATING	2,000.00	0.00	5,000.00	5,000.00	5,000.00
	TOTAL APPROPRIATIONS	2,000.00	0.00	5,000.00	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT						
		(2,000.00)	0.00	(5,000.00)	(5,000.00)	(5,000.00)
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	14,514.40	8,710.00	8,708.64	11,108.00	11,108.00
	LOCAL CONTRIBUTIONS	14,514.40	8,710.00	8,708.64	11,108.00	11,108.00
	TOTAL ESTIMATED REVENUES	14,514.40	8,710.00	8,708.64	11,108.00	11,108.00
APPROPRIATIONS						
OPERATING						
101-790-850.000	COMMUNICATIONS	2,472.52	2,500.00	1,031.18	2,500.00	2,500.00
101-790-920.000	PUBLIC UTILITIES	30,217.00	27,500.00	22,896.98	27,500.00	27,500.00
101-790-940.000	RENTALS	3,743.89	4,000.00	2,617.74	4,000.00	4,000.00
	OPERATING	36,433.41	34,000.00	26,545.90	34,000.00	34,000.00
PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	3,223.45	6,495.01	1,914.14	4,500.00	6,700.00
101-790-707.000	SALARIES-TEMPORARY	4,836.13	5,120.00	3,344.85	5,120.00	5,500.00
101-790-709.000	SALARIES-OVERTIME	459.19	500.00	79.16	500.00	200.00
101-790-715.000	SOCIAL SECURITY	642.78	950.00	407.77	950.00	950.00
101-790-716.000	HEALTH INSURANCE	866.09	1,871.42	725.30	1,871.42	555.00
101-790-717.000	LIFE INSURANCE	7.66	14.18	4.36	14.18	14.18
101-790-718.000	PENSION	1,571.86	1,502.94	1,231.09	1,502.94	1,800.00
101-790-721.000	LONGEVITY	84.52	91.00	84.51	91.00	91.00
101-790-722.000	WORKERS COMPENSATION	247.79	400.00	251.07	400.00	400.00
101-790-723.000	DENTAL INSURANCE	39.81	87.84	25.13	87.84	82.46
101-790-723.001	OPEB CONTRIBUTION	0.00	0.00	164.40	164.40	0.00
101-790-724.000	EYECARE	12.91	26.20	7.25	26.20	24.26
101-790-725.000	DISABILITY	29.50	50.47	16.91	50.47	57.34
	PERSONNEL	12,021.69	17,109.06	8,255.94	15,278.45	16,374.24
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	1,519.02	1,600.00	459.53	1,600.00	0.00
	SUPPLIES	1,519.02	1,600.00	459.53	1,600.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000	CONTRACTUAL	17,079.78	7,000.00	7,576.27	8,500.00	8,000.00
101-790-910.000	INSURANCE	2,731.00	2,800.00	3,308.00	3,308.00	4,000.00
101-790-930.000	REPAIR & MAINTENANCE	7,683.44	10,000.00	5,500.71	10,000.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	27,494.22	19,800.00	16,384.98	21,808.00	22,000.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	3,157.58	9,720.00	0.00	9,720.00	5,000.00
	CAPITAL	3,157.58	9,720.00	0.00	9,720.00	5,000.00
	TOTAL APPROPRIATIONS	80,625.92	82,229.06	51,646.35	82,406.45	77,374.24

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 790 - LIBRARY						
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(66,111.52)	(73,519.06)	(42,937.71)	(71,298.45)	(66,266.24)
Dept 803 - HISTORICAL DISTRICT COMMISSION						
APPROPRIATIONS						
OPERATING						
101-803-955.000	MISCELLANEOUS EXPENSE	165.00	0.00	30.00	0.00	0.00
	OPERATING	165.00	0.00	30.00	0.00	0.00
SUPPLIES						
101-803-727.000	OFFICE SUPPLIES	(0.83)	0.00	0.00	0.00	0.00
	SUPPLIES	(0.83)	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		164.17	0.00	30.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 803 - HISTORICAL DIST		(164.17)	0.00	(30.00)	0.00	0.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	18,779.06	18,851.00	20,377.53	21,000.00	22,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	3,488.24	3,000.00	2,978.03	3,000.00	3,400.00
	TAXES	22,267.30	21,851.00	23,355.56	24,000.00	25,400.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
	OTHER REVENUE	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
TOTAL ESTIMATED REVENUES		24,667.30	24,251.00	25,755.56	26,400.00	27,800.00
APPROPRIATIONS						
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	2,561.83	3,000.00	4,202.54	4,500.00	4,000.00
	FOOTNOTE AMOUNTS:				0.00	4,000.00
101-804-920.000	SIDEWALK SALT, WOODCHIPS, PLANS, FERTILIZER, FURNACE FILTERS, STEALTH 300, FIRE SUPPRESSION INSPECTIONS, BACKFLOW TESTING, TRIMMING, SECURE EAST HANDRAIL 1000, PAINT NORTH HANDICAP RAMP 750 REPAIR FLASHING 500 KNOX BOX	7,284.18	7,000.00	6,449.39	7,000.00	7,000.00
	FOOTNOTE AMOUNTS:				0.00	7,000.00
101-804-940.000	ESTIMATED @ 6825 FOR 17-18					
	RENTALS	1,589.94	1,650.00	1,081.21	1,650.00	2,000.00
	FOOTNOTE AMOUNTS:				0.00	2,000.00
101-804-955.000	MOWING SNOW PLOWING					
	PROPERTY TAX DISTRIBUTION	22,297.73	22,300.00	23,372.78	24,000.00	22,300.00
	OPERATING	33,733.68	33,950.00	35,105.92	37,150.00	35,300.00
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	1,595.58	914.78	1,836.83	1,900.00	1,000.00
101-804-707.000	SALARIES-TEMPORARY	1,022.09	1,280.00	1,496.11	1,500.00	2,000.00
	FOOTNOTE AMOUNTS:				0.00	2,000.00
101-804-709.000	150 HOURS					
	SALARIES-OVERTIME	227.93	250.00	105.55	250.00	100.00
101-804-715.000	SOCIAL SECURITY	211.25	200.00	258.19	250.00	100.00
101-804-716.000	HEALTH INSURANCE	367.53	280.53	443.10	500.00	78.00
101-804-717.000	LIFE INSURANCE	2.79	1.95	6.99	6.75	1.95
101-804-718.000	PENSION	220.48	211.68	173.56	211.68	250.00
101-804-721.000	LONGEVITY	12.98	13.00	13.00	13.00	13.00
101-804-722.000	WORKERS COMPENSATION	93.53	100.00	161.92	200.00	200.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 804 - MUSEUM						
APPROPRIATIONS						
PERSONNEL						
101-804-723.000	DENTAL INSURANCE	17.22	12.72	17.46	20.00	11.95
101-804-723.001	OPEB CONTRIBUTION	0.00	0.00	22.61	22.61	0.00
101-804-724.000	EYECARE	4.73	3.74	8.41	10.00	3.47
101-804-725.000	DISABILITY INSURANCE	10.67	7.10	19.48	20.00	8.08
	PERSONNEL	<u>3,786.78</u>	<u>3,275.50</u>	<u>4,563.21</u>	<u>4,904.04</u>	<u>3,766.45</u>
PROFESSIONAL & CONTRACTUAL						
101-804-802.000	CONTRACTUAL	220.00	300.00	0.00	300.00	0.00
101-804-910.000	INSURANCE	2,076.00	2,100.00	2,011.00	2,011.00	2,100.00
	PROFESSIONAL & CONTRACTUAL	<u>2,296.00</u>	<u>2,400.00</u>	<u>2,011.00</u>	<u>2,311.00</u>	<u>2,100.00</u>
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	0.00	14,200.00	0.00	14,200.00	8,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	FRONT STAIR AND LANDING REPLACEMENT WILL SEEK GRANT FUNDS FOR REMAINDER					
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	PAINTING					
	GL # FOOTNOTE TOTAL:					<u>8,000.00</u>
	CAPITAL	<u>0.00</u>	<u>14,200.00</u>	<u>0.00</u>	<u>14,200.00</u>	<u>8,000.00</u>
TOTAL APPROPRIATIONS		<u>39,816.46</u>	<u>53,825.50</u>	<u>41,680.13</u>	<u>58,565.04</u>	<u>49,166.45</u>
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		<u>(15,149.16)</u>	<u>(29,574.50)</u>	<u>(15,924.57)</u>	<u>(32,165.04)</u>	<u>(21,366.45)</u>
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.203	TRANSFER TO LOCAL STREET FUND	180,000.00	100,000.00	0.00	100,000.00	180,000.00
101-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	4,000.00	0.00	0.00	0.00	0.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	296,046.00	302,546.00	0.00	302,546.00	303,382.00
101-965-999.661	TRANSFER TO EQUIPMENT FUND	35,000.00	45,000.00	0.00	45,000.00	55,000.00
	TRANSFERS OUT	<u>515,046.00</u>	<u>447,546.00</u>	<u>0.00</u>	<u>447,546.00</u>	<u>538,382.00</u>
TOTAL APPROPRIATIONS		<u>515,046.00</u>	<u>447,546.00</u>	<u>0.00</u>	<u>447,546.00</u>	<u>538,382.00</u>
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		<u>(515,046.00)</u>	<u>(447,546.00)</u>	<u>0.00</u>	<u>(447,546.00)</u>	<u>(538,382.00)</u>
ESTIMATED REVENUES - FUND 101		<u>3,045,290.42</u>	<u>3,005,115.45</u>	<u>2,363,271.65</u>	<u>3,057,758.13</u>	<u>3,242,188.79</u>
APPROPRIATIONS - FUND 101		<u>2,951,429.41</u>	<u>2,974,369.78</u>	<u>1,876,707.19</u>	<u>3,047,134.74</u>	<u>3,178,318.25</u>
NET OF REVENUES/APPROPRIATIONS - FUND 101		<u>93,861.01</u>	<u>30,745.67</u>	<u>486,564.46</u>	<u>10,623.39</u>	<u>63,870.54</u>
BEGINNING FUND BALANCE		<u>821,998.26</u>	<u>915,859.27</u>	<u>915,859.27</u>	<u>915,859.27</u>	<u>926,482.66</u>
ENDING FUND BALANCE		<u>915,859.27</u>	<u>946,604.94</u>	<u>1,402,423.73</u>	<u>926,482.66</u>	<u>990,353.20</u>

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.

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
202-000-677.000	MISCELLANEOUS	7,451.75	0.00	6,765.88	7,000.00	5,000.00
202-000-687.000	TRANSPORTATION FUND	275,210.19	269,000.00	155,336.17	289,935.00	313,284.00
202-000-688.000	TRUNKLINE MAINTENANCE	7,871.45	3,500.00	1,272.55	2,000.00	2,000.00
202-000-689.000	STATE REVENUE CAPITAL GRANT	0.00	0.00	23,820.36	24,000.00	25,000.00
	OTHER REVENUE	<u>290,533.39</u>	<u>272,500.00</u>	<u>187,194.96</u>	<u>322,935.00</u>	<u>345,284.00</u>
INTEREST AND RENTS						
202-000-665.000	INTEREST	836.80	500.00	1,264.76	1,300.00	1,500.00
	INTEREST AND RENTS	<u>836.80</u>	<u>500.00</u>	<u>1,264.76</u>	<u>1,300.00</u>	<u>1,500.00</u>
	TOTAL ESTIMATED REVENUES	<u>291,370.19</u>	<u>273,000.00</u>	<u>188,459.72</u>	<u>324,235.00</u>	<u>346,784.00</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
		<u>291,370.19</u>	<u>273,000.00</u>	<u>188,459.72</u>	<u>324,235.00</u>	<u>346,784.00</u>
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000	PROFESSIONAL SERVICES	3,548.22	0.00	785.63	0.00	7,500.00
	FOOTNOTE AMOUNTS:				0.00	7,500.00
	SURVEY, DESIGN, ENGINEERING					
	PROFESSIONAL & CONTRACTUAL	<u>3,548.22</u>	<u>0.00</u>	<u>785.63</u>	<u>0.00</u>	<u>7,500.00</u>
CAPITAL						
202-450-970.000	CAPITAL OUTLAY	166,279.54	98,900.00	76,841.93	98,900.00	0.00
	CAPITAL	<u>166,279.54</u>	<u>98,900.00</u>	<u>76,841.93</u>	<u>98,900.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>169,827.76</u>	<u>98,900.00</u>	<u>77,627.56</u>	<u>98,900.00</u>	<u>7,500.00</u>
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY						
		<u>(169,827.76)</u>	<u>(98,900.00)</u>	<u>(77,627.56)</u>	<u>(98,900.00)</u>	<u>(7,500.00)</u>
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
OPERATING						
202-463-850.000	COMMUNICATIONS	191.02	250.00	215.33	250.00	250.00
	FOOTNOTE AMOUNTS:				0.00	250.00
	JOES CELL PHONE FOR SIX MONTHS					
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	500.00	300.00
	FOOTNOTE AMOUNTS:				0.00	300.00
	TRAFFIC SAFETY TRAINING, PASER TRAINING					
202-463-940.000	RENTALS	1,680.24	2,500.00	1,920.58	2,488.00	3,000.00
	OPERATING	<u>1,871.26</u>	<u>3,250.00</u>	<u>2,135.91</u>	<u>3,238.00</u>	<u>3,550.00</u>
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	2,911.44	3,933.70	1,591.00	3,933.70	4,100.00
202-463-707.000	SALARIES-TEMPORARY	562.08	4,100.00	849.08	1,117.00	1,400.00
	FOOTNOTE AMOUNTS:				0.00	1,400.00
	100 HOURS					
202-463-708.000	STANDBY	1,296.93	1,000.00	659.70	1,000.00	1,000.00
202-463-709.000	SALARIES-OVERTIME	0.00	200.00	133.37	175.00	200.00
202-463-715.000	SOCIAL SECURITY	380.44	710.00	261.72	710.00	450.00
202-463-716.000	HEALTH INSURANCE	1,074.21	845.32	645.14	845.32	960.96
202-463-717.000	LIFE INSURANCE	11.89	12.00	3.54	12.00	12.00
202-463-718.000	PENSION	1,008.26	910.26	809.17	910.26	1,100.00
202-463-721.000	LONGEVITY	32.50	52.00	32.50	52.00	52.00

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-722.000	WORKERS COMPENSATION	303.45	500.00	258.78	500.00	400.00
202-463-723.000	DENTAL INSURANCE	47.69	47.28	22.50	47.28	38.21
202-463-724.000	EYECARE	13.92	14.97	4.06	14.97	13.86
202-463-725.000	DISABILITY INSURANCE	32.97	30.66	10.12	30.66	34.73
	PERSONNEL	<u>7,675.78</u>	<u>12,356.19</u>	<u>5,280.68</u>	<u>9,348.19</u>	<u>9,761.76</u>
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	2,940.86	6,000.00	1,501.12	6,000.00	6,000.00
	FOOTNOTE AMOUNTS:				0.00	6,000.00
	ASPHALT, CONCRETE, ROAD GRAVEL, TOP SOIL, STENCILS, LUMBER, PAINT, SAFETY VEST					
	SUPPLIES	<u>2,940.86</u>	<u>6,000.00</u>	<u>1,501.12</u>	<u>6,000.00</u>	<u>6,000.00</u>
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	18,746.56	34,000.00	5,155.51	34,000.00	35,000.00
	FOOTNOTE AMOUNTS:				0.00	35,000.00
	DRUG TESTING 500, STREETSWEEEPING AND DISPOSAL 5000					
202-463-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	1,500.00
	FOOTNOTE AMOUNTS:				0.00	1,500.00
	PAVEMENT MARKING PAINT GEE, BOWES, FOREMAN					
	PROFESSIONAL & CONTRACTUAL	<u>18,746.56</u>	<u>34,000.00</u>	<u>5,155.51</u>	<u>34,000.00</u>	<u>36,500.00</u>
TOTAL APPROPRIATIONS		<u>31,234.46</u>	<u>55,606.19</u>	<u>14,073.22</u>	<u>52,586.19</u>	<u>55,811.76</u>
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		<u>(31,234.46)</u>	<u>(55,606.19)</u>	<u>(14,073.22)</u>	<u>(52,586.19)</u>	<u>(55,811.76)</u>
Dept 474 - TRAFFIC						
APPROPRIATIONS						
OPERATING						
202-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
202-474-940.000	RENTALS	551.35	1,200.00	1,142.31	1,502.00	1,500.00
	OPERATING	<u>551.35</u>	<u>1,500.00</u>	<u>1,142.31</u>	<u>1,802.00</u>	<u>1,800.00</u>
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	1,227.29	1,006.30	1,222.23	1,500.00	1,100.00
202-474-707.000	SALARIES-TEMPORARY	281.22	565.00	212.00	500.00	275.00
	FOOTNOTE AMOUNTS:				0.00	275.00
	20 HOURS					
202-474-715.000	SOCIAL SECURITY	117.34	200.00	110.68	200.00	105.00
202-474-716.000	HEALTH INSURANCE	319.98	188.26	305.18	200.00	211.39
202-474-717.000	LIFE INSURANCE	2.16	3.00	3.22	3.50	3.00
202-474-718.000	PENSION	257.04	232.86	203.04	232.00	280.00
202-474-721.000	LONGEVITY	6.50	13.00	6.50	13.00	13.00
202-474-722.000	WORKERS COMPENSATION	77.48	100.00	114.81	150.00	150.00
202-474-723.000	DENTAL INSURANCE	14.49	11.52	11.99	11.52	9.55
202-474-724.000	EYECARE	2.48	3.74	3.67	4.00	3.47
202-474-725.000	DISABILITY INSURANCE	5.71	7.85	9.25	12.00	8.88
	PERSONNEL	<u>2,311.69</u>	<u>2,331.53</u>	<u>2,202.57</u>	<u>2,826.02</u>	<u>2,159.29</u>
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	3,759.69	3,000.00	331.32	2,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	SIGNS, POSTS, BOLTS, LUMBER, PAVEMENT PAINT, TRAFFIC CONES					
	SUPPLIES	<u>3,759.69</u>	<u>3,000.00</u>	<u>331.32</u>	<u>2,000.00</u>	<u>3,000.00</u>

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-474-802.000	CONTRACTUAL	1,948.70	2,000.00	566.69	2,000.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	TRAFFIC LINE PAINTING, RR SIGNAL MAINT, M-21 G					
	PROFESSIONAL & CONTRACTUAL	1,948.70	2,000.00	566.69	2,000.00	2,500.00
TOTAL APPROPRIATIONS		8,571.43	8,831.53	4,242.89	8,628.02	9,459.29
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(8,571.43)	(8,831.53)	(4,242.89)	(8,628.02)	(9,459.29)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
OPERATING						
202-478-940.000	RENTALS	20,796.45	20,000.00	18,995.40	20,000.00	21,200.00
	OPERATING	20,796.45	20,000.00	18,995.40	20,000.00	21,200.00
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT	6,192.32	8,329.15	5,784.56	8,329.15	11,900.00
202-478-707.000	SALARIES-TEMPORARY	224.46	300.00	287.70	300.00	275.00
	FOOTNOTE AMOUNTS:				0.00	275.00
	20 HOURS					
202-478-708.000	STANDBY	839.68	0.00	1,547.39	1,500.00	1,500.00
202-478-709.000	SALARIES-OVERTIME	4,716.80	4,000.00	3,937.88	4,500.00	5,000.00
202-478-715.000	SOCIAL SECURITY	939.70	1,000.00	890.41	1,000.00	1,315.00
202-478-716.000	HEALTH INSURANCE	1,856.50	1,462.82	1,816.54	1,800.00	3,282.38
202-478-717.000	LIFE INSURANCE	26.97	24.00	23.16	24.00	34.50
202-478-718.000	PENSION	2,134.68	1,927.37	1,596.49	1,927.37	3,200.00
202-478-721.000	LONGEVITY	58.49	80.60	58.49	80.60	84.50
202-478-722.000	WORKERS COMPENSATION	620.71	700.00	787.11	725.00	850.00
202-478-723.000	DENTAL INSURANCE	105.59	95.76	89.96	100.00	139.85
202-478-724.000	EYECARE	35.83	35.88	31.28	40.00	53.59
202-478-725.000	DISABILITY	76.27	64.93	66.69	70.00	106.79
	PERSONNEL	17,828.00	18,020.51	16,917.66	20,396.12	27,741.61
SUPPLIES						
202-478-740.000	OPERATING SUPPLIES	9,076.87	10,000.00	12,479.09	10,000.00	11,000.00
	FOOTNOTE AMOUNTS:				0.00	11,000.00
	ROAD SALT, SAND, MAILBOXES, COLDPATCH					
	SUPPLIES	9,076.87	10,000.00	12,479.09	10,000.00	11,000.00
TOTAL APPROPRIATIONS		47,701.32	48,020.51	48,392.15	50,396.12	59,941.61
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(47,701.32)	(48,020.51)	(48,392.15)	(50,396.12)	(59,941.61)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
202-483-941.000	DATA PROCESSING	2,200.00	2,244.00	2,244.00	2,244.00	2,244.00
202-483-955.000	MISCELLANEOUS EXPENSE	500.00	0.00	483.50	500.00	500.00
	OPERATING	2,700.00	2,244.00	2,727.50	2,744.00	2,744.00
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	1,268.00	0.00	1,390.75	5,200.00	1,000.00
	FOOTNOTE AMOUNTS:				5,200.00	0.00
	STREET ASSET MANAGEMENT STUDY WILLIAMS AND WORKS					

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-830.000	ADMINISTRATIVE SERVICES	15,000.00	13,200.00	0.00	13,200.00	13,200.00
	PROFESSIONAL & CONTRACTUAL	16,268.00	13,200.00	1,390.75	18,400.00	14,200.00
	TOTAL APPROPRIATIONS	18,968.00	15,444.00	4,118.25	21,144.00	16,944.00
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION	(18,968.00)	(15,444.00)	(4,118.25)	(21,144.00)	(16,944.00)
ESTIMATED REVENUES - FUND 202						
APPROPRIATIONS - FUND 202						
	NET OF REVENUES/APPROPRIATIONS - FUND 202	291,370.19	273,000.00	188,459.72	324,235.00	346,784.00
		276,302.97	226,802.23	148,454.07	231,654.33	149,656.66
		15,067.22	46,197.77	40,005.65	92,580.67	197,127.34
	BEGINNING FUND BALANCE	235,338.94	250,406.16	250,406.16	250,406.16	342,986.83
	ENDING FUND BALANCE	250,406.16	296,603.93	290,411.81	342,986.83	540,114.17

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:

- Amity – Main to Suffolk, resurfacing \$125,000
(will only complete if we receive Michigan Department of Transportation grant)

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	35,330.72	0.00	6,765.88	6,800.00	5,000.00
203-000-687.000	TRANSPORTATION FUND	110,306.08	102,000.00	55,089.41	110,688.00	119,602.00
203-000-689.000	STATE FUNDS - MAINTENANCE OF RIGH	0.00	0.00	23,820.36	24,000.00	24,000.00
	OTHER REVENUE	145,636.80	102,000.00	85,675.65	141,488.00	148,602.00
INTEREST AND RENTS						
203-000-665.000	INTEREST	59.02	0.00	618.98	700.00	700.00
	INTEREST AND RENTS	59.02	0.00	618.98	700.00	700.00
TRANSFERS IN						
203-000-699.101	TRANSFER FROM GENERAL FUND	180,000.00	100,000.00	0.00	100,000.00	175,000.00
	TRANSFERS IN	180,000.00	100,000.00	0.00	100,000.00	175,000.00
	TOTAL ESTIMATED REVENUES	325,695.82	202,000.00	86,294.63	242,188.00	324,302.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
		325,695.82	202,000.00	86,294.63	242,188.00	324,302.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	1,672.50	0.00	1,423.62	785.00	500.00
	FOOTNOTE AMOUNTS:				0.00	500.00
	SURVEY, ENGINEERING, DESIGN, INSPECTION					500.00
	PROFESSIONAL & CONTRACTUAL	1,672.50	0.00	1,423.62	785.00	500.00
CAPITAL						
203-450-970.000	CAPITAL OUTLAY	3,865.00	16,250.00	0.00	16,250.00	125,000.00
	FOOTNOTE AMOUNTS:				0.00	125,000.00
	AMITY RESURFACING (MUST WIN GRANT)					125,000.00
	CAPITAL	3,865.00	16,250.00	0.00	16,250.00	125,000.00
	TOTAL APPROPRIATIONS	5,537.50	16,250.00	1,423.62	17,035.00	125,500.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY						
		(5,537.50)	(16,250.00)	(1,423.62)	(17,035.00)	(125,500.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
OPERATING						
203-463-850.000	COMMUNICATIONS	166.05	250.00	165.33	250.00	250.00
	FOOTNOTE AMOUNTS:				0.00	250.00
203-463-864.000	JOES PHONE FOR 6 MONTHS					250.00
	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	0.00	300.00
	FOOTNOTE AMOUNTS:				0.00	300.00
203-463-940.000	CONFERENCES					300.00
203-463-956.000	RENTALS	9,408.44	9,000.00	15,974.41	18,000.00	20,000.00
	CONTINGENCY-STORM	0.00	1,000.00	0.00	0.00	1,000.00
	FOOTNOTE AMOUNTS:				0.00	1,000.00
	STORM DAMAGE CLEAN UP CHIPPER RENTAL					1,000.00
	OPERATING	9,574.49	10,550.00	16,139.74	18,250.00	21,550.00
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	13,903.40	16,466.74	11,202.85	16,466.74	17,000.00
203-463-707.000	SALARIES-TEMPORARY	2,775.11	8,320.00	3,062.26	8,320.00	5,500.00
	FOOTNOTE AMOUNTS:				0.00	5,500.00

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
	400 HOURS					
203-463-708.000	STANDBY	708.60	200.00	933.82	1,000.00	1,000.00
203-463-709.000	SALARIES-OVERTIME	150.92	250.00	412.32	500.00	500.00
203-463-715.000	SOCIAL SECURITY	1,393.52	2,000.00	1,229.72	2,000.00	1,800.00
203-463-716.000	HEALTH INSURANCE	3,009.68	3,244.74	2,844.82	3,244.74	3,661.07
203-463-717.000	LIFE INSURANCE	58.58	49.50	30.26	49.50	49.50
203-463-718.000	PENSION	4,211.51	3,810.40	3,345.72	3,810.40	4,500.00
203-463-721.000	LONGEVITY	117.01	214.50	117.01	214.50	214.50
203-463-722.000	WORKERS COMPENSATION	1,092.84	1,400.00	1,234.82	1,400.00	1,400.00
203-463-723.000	DENTAL INSURANCE	158.27	191.88	125.91	191.88	157.61
203-463-724.000	EYECARE	69.67	61.76	37.25	61.76	57.18
203-463-725.000	DISABILITY INSURANCE	165.83	128.41	88.02	128.41	145.36
	PERSONNEL	27,814.94	36,337.93	24,664.78	37,387.93	35,985.22
SUPPLIES						
203-463-740.000	OPERATING SUPPLIES	5,272.77	8,550.00	4,381.92	8,550.00	9,000.00
	FOOTNOTE AMOUNTS:				0.00	9,000.00
203-463-744.000	ASPHALT 6000, ROAD GRAVEL 400, BLACK DIRT 200, PAINT UNIFORMS	389.99	650.00	299.98	650.00	650.00
	FOOTNOTE AMOUNTS:				0.00	650.00
	FTE UNIFORM @ 400 PER YEAR, BOOT REIMBURSEMENT 250					650.00
	SUPPLIES	5,662.76	9,200.00	4,681.90	9,200.00	9,650.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	15,931.17	16,000.00	7,783.21	16,000.00	16,000.00
	FOOTNOTE AMOUNTS:				0.00	16,000.00
203-463-930.000	STREET SWEEPING AND DISPOSAL, DRUG TESTING 500, TREE TRIMMING AND REMOVAL 3500	187.20	0.00	0.00	0.00	1,500.00
	REPAIR & MAINTENANCE					
	PROFESSIONAL & CONTRACTUAL	16,118.37	16,000.00	7,783.21	16,000.00	17,500.00
TOTAL APPROPRIATIONS						
		59,170.56	72,087.93	53,269.63	80,837.93	84,685.22
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE						
		(59,170.56)	(72,087.93)	(53,269.63)	(80,837.93)	(84,685.22)
Dept 474 - TRAFFIC						
APPROPRIATIONS						
OPERATING						
203-474-864.000	CONFERENCES & CONVENTIONS	0.00	300.00	0.00	300.00	300.00
203-474-940.000	RENTALS	1,515.31	2,000.00	663.49	2,000.00	1,500.00
	OPERATING	1,515.31	2,300.00	663.49	2,300.00	1,800.00
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	3,620.79	3,110.43	1,720.29	3,110.43	3,250.00
203-474-707.000	SALARIES-TEMPORARY	711.60	800.00	194.00	800.00	425.00
	FOOTNOTE AMOUNTS:				0.00	425.00
	30 HOURS					
203-474-715.000	SOCIAL SECURITY	339.25	250.00	154.78	250.00	282.00
203-474-716.000	HEALTH INSURANCE	731.07	472.53	362.68	500.00	518.79
203-474-717.000	LIFE INSURANCE	8.34	9.00	5.45	0.00	9.00
203-474-718.000	PENSION	791.16	719.75	612.09	719.75	900.00
203-474-721.000	LONGEVITY	13.00	39.00	13.00	39.00	39.00
203-474-722.000	WORKERS COMPENSATION	254.42	300.00	147.52	300.00	300.00
203-474-723.000	DENTAL INSURANCE	36.71	33.36	16.90	33.36	28.66
203-474-724.000	EYECARE	9.65	11.23	6.31	11.23	10.40

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-725.000	DISABILITY INSURANCE	22.88	24.30	15.82	24.30	27.46
PERSONNEL		6,538.87	5,769.60	3,248.84	5,788.07	5,790.31
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	1,886.25	3,000.00	330.84	3,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	SIGNS, POSTS, NUTS AND BOLTS, LUMBER, STEEL, STRIPING PAINT, TRAFFIC CONES, REPLACE SIGNS AS NEEDED FOR RETROREFLECTIVITY REQUIREMENTS					3,000.00
SUPPLIES		1,886.25	3,000.00	330.84	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	0.00	500.00	0.00	500.00	500.00
	FOOTNOTE AMOUNTS:				0.00	500.00
	DRUG TEST					500.00
PROFESSIONAL & CONTRACTUAL		0.00	500.00	0.00	500.00	500.00
TOTAL APPROPRIATIONS						
		9,940.43	11,569.60	4,243.17	11,588.07	11,090.31
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC						
		(9,940.43)	(11,569.60)	(4,243.17)	(11,588.07)	(11,090.31)
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
OPERATING						
203-478-940.000	RENTALS	29,366.14	22,000.00	24,660.60	25,000.00	23,000.00
203-478-956.000	CONTINGENCY-STORM	0.00	1,000.00	0.00	1,000.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	STORM DAMAGE CLEAN UP AND CHIPPER RENTAL					2,500.00
OPERATING		29,366.14	23,000.00	24,660.60	26,000.00	25,500.00
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	12,744.66	17,207.22	10,566.29	17,207.22	16,500.00
203-478-707.000	SALARIES-TEMPORARY	672.52	580.00	1,983.00	1,983.00	1,400.00
	FOOTNOTE AMOUNTS:				0.00	1,400.00
	100 HOURS					1,400.00
203-478-708.000	STANDBY	1,001.37	1,000.00	1,573.19	1,600.00	0.00
203-478-709.000	SALARIES-OVERTIME	5,477.08	5,000.00	4,165.42	5,000.00	5,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	OVERTIME					5,000.00
203-478-715.000	SOCIAL SECURITY	1,571.37	1,700.00	1,423.36	1,700.00	1,750.00
203-478-716.000	HEALTH INSURANCE	3,721.31	2,973.63	2,580.69	2,973.63	4,291.35
203-478-717.000	LIFE INSURANCE	40.04	49.50	32.30	49.50	48.00
203-478-718.000	PENSION	4,407.91	3,981.75	3,166.98	3,981.75	4,400.00
203-478-721.000	LONGEVITY	117.00	167.70	117.01	167.70	143.00
203-478-722.000	WORKERS COMPENSATION	1,076.80	1,300.00	1,313.18	1,300.00	1,400.00
203-478-723.000	DENTAL INSURANCE	181.29	196.68	129.55	196.68	182.83
203-478-724.000	EYECARE	51.42	73.63	40.69	73.63	69.19
203-478-725.000	DISABILITY	112.75	134.16	94.71	134.16	146.36
PERSONNEL		31,175.52	34,364.27	27,186.37	36,367.27	35,330.73
SUPPLIES						
203-478-740.000	OPERATING SUPPLIES	9,266.37	11,700.00	16,630.95	16,630.95	20,000.00
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	ROAD SALT 8000, SAND 600, MAILBOXES 100 COLDPATCH 3000 CB CLEANING					20,000.00

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	9,266.37	11,700.00	16,630.95	16,630.95	20,000.00
	TOTAL APPROPRIATIONS	<u>69,808.03</u>	<u>69,064.27</u>	<u>68,477.92</u>	<u>78,998.22</u>	<u>80,830.73</u>
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA		(69,808.03)	(69,064.27)	(68,477.92)	(78,998.22)	(80,830.73)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
203-483-941.000	DATA PROCESSING	3,100.00	3,162.00	3,162.00	3,162.00	3,162.00
203-483-955.000	MISCELLANEOUS EXPENSE	500.00	0.00	483.50	500.00	500.00
	OPERATING	<u>3,600.00</u>	<u>3,162.00</u>	<u>3,645.50</u>	<u>3,662.00</u>	<u>3,662.00</u>
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	1,268.00	0.00	900.75	5,000.00	1,000.00
	FOOTNOTE AMOUNTS:				5,000.00	0.00
203-483-830.000	STREET ASSET MGMT STUDY WILLIAMS AND WORKS					
	ADMINISTRATIVE SERVICES	20,000.00	16,000.00	0.00	16,000.00	16,000.00
	PROFESSIONAL & CONTRACTUAL	<u>21,268.00</u>	<u>16,000.00</u>	<u>900.75</u>	<u>21,000.00</u>	<u>17,000.00</u>
	TOTAL APPROPRIATIONS	<u>24,868.00</u>	<u>19,162.00</u>	<u>4,546.25</u>	<u>24,662.00</u>	<u>20,662.00</u>
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(24,868.00)	(19,162.00)	(4,546.25)	(24,662.00)	(20,662.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
203-906-991.000	PRINCIPAL	70,000.00	25,000.00	25,000.00	25,000.00	25,000.00
	FOOTNOTE AMOUNTS:				0.00	25,000.00
203-906-995.000	FINAL PAYMENT ON BOND					
	INTEREST	3,705.00	1,587.00	1,056.25	1,056.25	531.00
	FOOTNOTE AMOUNTS:				0.00	531.00
203-906-996.000	INTEREST ON BOND					
	PAYING AGENT FEES	802.50	0.00	531.25	531.25	0.00
	DEBT SERVICE	<u>74,507.50</u>	<u>26,587.00</u>	<u>26,587.50</u>	<u>26,587.50</u>	<u>25,531.00</u>
	TOTAL APPROPRIATIONS	<u>74,507.50</u>	<u>26,587.00</u>	<u>26,587.50</u>	<u>26,587.50</u>	<u>25,531.00</u>
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(74,507.50)	(26,587.00)	(26,587.50)	(26,587.50)	(25,531.00)
ESTIMATED REVENUES - FUND 203		325,695.82	202,000.00	86,294.63	242,188.00	324,302.00
APPROPRIATIONS - FUND 203		243,832.02	214,720.80	158,548.09	239,708.72	348,299.26
NET OF REVENUES/APPROPRIATIONS - FUND 203		81,863.80	(12,720.80)	(72,253.46)	2,479.28	(23,997.26)
	BEGINNING FUND BALANCE	113,093.24	194,957.04	194,957.04	194,957.04	197,436.32
	ENDING FUND BALANCE	194,957.04	182,236.24	122,703.58	197,436.32	173,439.06

HISTORIC DISTRICT FUND

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

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

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	50,000.00	50,000.00	0.00	0.00	50,000.00
OTHER REVENUE		50,000.00	50,000.00	0.00	0.00	50,000.00
INTEREST AND RENTS						
238-000-665.000	INTEREST	105.58	100.00	43.51	0.00	0.00
INTEREST AND RENTS		105.58	100.00	43.51	0.00	0.00
TOTAL ESTIMATED REVENUES		50,105.58	50,100.00	43.51	0.00	50,000.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	75,887.00	50,000.00	6,623.00	7,623.00	50,000.00
OPERATING		75,887.00	50,000.00	6,623.00	7,623.00	50,000.00
TOTAL APPROPRIATIONS		75,887.00	50,000.00	6,623.00	7,623.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(25,781.42)	100.00	(6,579.49)	(7,623.00)	0.00
ESTIMATED REVENUES - FUND 238		50,105.58	50,100.00	43.51	0.00	50,000.00
APPROPRIATIONS - FUND 238		75,887.00	50,000.00	6,623.00	7,623.00	50,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 238		(25,781.42)	100.00	(6,579.49)	(7,623.00)	0.00
BEGINNING FUND BALANCE		44,055.89	18,274.47	18,274.47	18,274.47	10,651.47
ENDING FUND BALANCE		18,274.47	18,374.47	11,694.98	10,651.47	10,651.47

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:

- Monroe Street traffic improvements \$100,000
- Riverside Drive reconstruction \$110,000

History of Capital Projects

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

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

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

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

In 1999, the following projects were completed:

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

In 2000, the following projects were completed:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

• Showboat electric upgrades	\$1,600.00
• West Riverbank Stabilization study	\$2,800.00
• Acquisition of parking lot located at the southwest corner of West Main and Broadway	\$60,831.00
Phase I Environmental Study	\$2,400.00
Phase II Environmental Study	\$8,785.00
• Painting downtown light poles	\$14,930.00
• Wall restoration by 115-119 West Main	\$30,000.00
• Light repairs at library and veterans monument	\$4,140.58

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

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

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

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

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

• Contribution to Riverwalk Extension project	\$50,000.00
---	-------------

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

• Downtown Development Plan	\$30,000.00
-----------------------------	-------------

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

• Downtown Development Plan	\$33,000.00
• Contribution to the South Monroe temporary parking	\$10,000.00

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

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

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

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

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

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	470,582.97	520,000.00	571,577.80	571,577.00	545,794.00
	TAXES	470,582.97	520,000.00	571,577.80	571,577.00	545,794.00
STATE GRANTS						
248-000-441.000	PPT REIMBURSEMENT	8,201.79	8,000.00	0.00	0.00	0.00
	STATE GRANTS	8,201.79	8,000.00	0.00	0.00	0.00
OTHER REVENUE						
248-000-677.000	MISCELLANEOUS	72.98	0.00	0.00	0.00	0.00
	OTHER REVENUE	72.98	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	1,398.90	1,000.00	1,963.16	2,500.00	2,700.00
	INTEREST AND RENTS	1,398.90	1,000.00	1,963.16	2,500.00	2,700.00
	TOTAL ESTIMATED REVENUES	480,256.64	529,000.00	573,540.96	574,077.00	548,494.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	480,256.64	529,000.00	573,540.96	574,077.00	548,494.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
248-450-801.000	PROFESSIONAL SERVICES	8,216.05	15,000.00	2,653.00	13,500.00	0.00
	PROFESSIONAL & CONTRACTUAL	8,216.05	15,000.00	2,653.00	13,500.00	0.00
CAPITAL						
248-450-970.000	CAPITAL OUTLAY	96,179.72	71,000.00	0.00	15,000.00	210,000.00
	FOOTNOTE AMOUNTS:				0.00	100,000.00
	MONROE ST BUMPOUTS					
	FOOTNOTE AMOUNTS:				0.00	110,000.00
	RIVERSIDE DRIVE RECONSTRUCTION					
	FOOTNOTE AMOUNTS:				15,000.00	0.00
	WIRELESS SPEAKERS					
	GL # FOOTNOTE TOTAL:				15,000.00	210,000.00
	CAPITAL	96,179.72	71,000.00	0.00	15,000.00	210,000.00
	TOTAL APPROPRIATIONS	104,395.77	86,000.00	2,653.00	28,500.00	210,000.00
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY	(104,395.77)	(86,000.00)	(2,653.00)	(28,500.00)	(210,000.00)
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
OPERATING						
248-463-920.000	PUBLIC UTILITIES	19,413.92	20,000.00	12,136.21	20,000.00	20,000.00
248-463-940.000	RENTALS	24,289.31	20,000.00	22,581.38	30,000.00	26,000.00
248-463-955.000	MISCELLANEOUS EXPENSE	2,397.24	2,500.00	2,536.79	4,000.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	CELL PHONE FOR DON					
	OPERATING	46,100.47	42,500.00	37,254.38	54,000.00	48,500.00
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	19,562.42	14,813.06	11,874.15	14,813.06	18,700.00
248-463-707.000	SALARIES-TEMPORARY	9,382.25	11,000.00	9,189.37	11,000.00	17,000.00
248-463-709.000	SALARIES-OVERTIME	3,246.72	1,000.00	2,490.14	2,600.00	2,500.00

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-715.000	SOCIAL SECURITY	2,430.59	2,300.00	1,799.85	2,300.00	1,500.00
248-463-716.000	HEALTH INSURANCE	5,011.05	4,591.89	3,903.45	4,591.89	2,175.96
248-463-717.000	LIFE INSURANCE	44.61	43.89	30.22	44.00	43.89
248-463-718.000	PENSION	4,457.31	4,191.36	3,493.59	4,191.36	5,000.00
248-463-721.000	LONGEVITY	195.00	247.00	194.99	247.00	247.00
248-463-722.000	WORKERS COMPENSATION	1,074.59	1,000.00	1,099.70	1,100.00	1,200.00
248-463-723.000	DENTAL INSURANCE	234.63	232.08	148.60	232.80	211.49
248-463-724.000	EYECARE	65.29	71.11	45.33	71.11	65.85
248-463-725.000	DISABILITY	149.41	140.95	106.65	140.95	159.90
	PERSONNEL	45,853.87	39,631.34	34,376.04	41,332.17	48,804.09
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	3,751.74	3,000.00	1,502.09	3,000.00	3,000.00
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	MULCH, FERTILIZER, WEED INHIBITOR, ANNUAL AND PERENNIALS, GRASS SEED					
	SUPPLIES	3,751.74	3,000.00	1,502.09	3,000.00	3,000.00
PROFESSIONAL & CONTRACTUAL						
248-463-802.000	CONTRACTUAL	1,350.80	0.00	0.00	0.00	0.00
248-463-930.000	REPAIR & MAINTENANCE	13,167.22	11,000.00	10,459.94	15,000.00	12,000.00
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	IRRIGATION REPAIR, PAVEMENT PATCHING					
	PROFESSIONAL & CONTRACTUAL	14,518.02	11,000.00	10,459.94	15,000.00	12,000.00
	TOTAL APPROPRIATIONS	110,224.10	96,131.34	83,592.45	113,332.17	112,304.09
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	(110,224.10)	(96,131.34)	(83,592.45)	(113,332.17)	(112,304.09)
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	11,797.88	12,257.34	12,655.90	23,000.00	32,200.00
248-483-715.000	SOCIAL SECURITY	863.52	1,000.00	934.32	1,000.00	2,500.00
248-483-716.000	HEALTH INSURANCE	1,367.41	1,583.71	867.96	1,583.71	2,009.98
248-483-717.000	LIFE INSURANCE	20.70	22.50	18.83	22.50	52.50
248-483-718.000	PENSION	2,892.01	2,836.35	2,875.12	4,500.00	8,500.00
248-483-721.000	LONGEVITY	0.00	32.50	0.00	32.50	32.50
248-483-722.000	WORKERS COMPENSATION	41.35	100.00	63.06	100.00	100.00
248-483-723.000	DENTAL INSURANCE	72.60	89.40	48.04	89.40	29.88
248-483-724.000	EYECARE	25.56	29.04	20.86	29.04	15.53
248-483-725.000	DISABILITY INSURANCE	91.00	97.85	88.64	97.85	264.71
	PERSONNEL	17,172.03	18,048.69	17,572.73	30,455.00	45,705.10
PROFESSIONAL & CONTRACTUAL						
248-483-830.000	ADMINISTRATIVE SERVICES	19,800.00	16,056.00	0.00	16,056.00	16,056.00
	PROFESSIONAL & CONTRACTUAL	19,800.00	16,056.00	0.00	16,056.00	16,056.00
	TOTAL APPROPRIATIONS	36,972.03	34,104.69	17,572.73	46,511.00	61,761.10
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION	(36,972.03)	(34,104.69)	(17,572.73)	(46,511.00)	(61,761.10)
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	43,001.40	105,000.00	53,647.08	85,000.00	85,000.00
	FOOTNOTE AMOUNTS:					
	CHAMBER MARKETING				0.00	65,000.00
	FOOTNOTE AMOUNTS:					
	MARKETING LOWELL				0.00	20,000.00
	GL # FOOTNOTE TOTAL:					85,000.00
OPERATING		43,001.40	105,000.00	53,647.08	85,000.00	85,000.00
TOTAL APPROPRIATIONS		43,001.40	105,000.00	53,647.08	85,000.00	85,000.00
NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY PROMO		(43,001.40)	(105,000.00)	(53,647.08)	(85,000.00)	(85,000.00)
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	148,022.00	151,273.00	151,273.00	151,273.00	303,382.00
248-965-999.661	TRANSFER TO EQUIPMENT FUND	13,087.70	17,340.00	17,340.00	17,340.00	17,340.00
TRANSFERS OUT		161,109.70	168,613.00	168,613.00	168,613.00	320,722.00
TOTAL APPROPRIATIONS		161,109.70	168,613.00	168,613.00	168,613.00	320,722.00
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(161,109.70)	(168,613.00)	(168,613.00)	(168,613.00)	(320,722.00)
ESTIMATED REVENUES - FUND 248		480,256.64	529,000.00	573,540.96	574,077.00	548,494.00
APPROPRIATIONS - FUND 248		455,703.00	489,849.03	326,078.26	441,956.17	789,787.19
NET OF REVENUES/APPROPRIATIONS - FUND 248		24,553.64	39,150.97	247,462.70	132,120.83	(241,293.19)
BEGINNING FUND BALANCE		235,914.92	260,468.56	260,468.56	260,468.56	392,589.39
ENDING FUND BALANCE		260,468.56	299,619.53	507,931.26	392,589.39	151,296.20

Downtown Development Authority Fund
Budget

	Fiscal year 2018-2019		Fiscal year 2019-2020	
Beginning Balance:	\$	260,468.00	\$	392,588.83
REVENUE:				
TIFA	\$	571,577.00	\$	545,794.00
Interest	\$	2,500.00	\$	2,700.00
Total:	\$	834,545.00	\$	941,082.83
EXPENDITURES:				
Capital Outlay & Prof. Services	\$	28,500.00	\$	210,000.00
Maintenance & Admin.	\$	113,332.17	\$	112,304.09
Administration	\$	46,511.00	\$	61,761.10
Marketing	\$	85,000.00	\$	85,000.00
Transfer to General Fund/City Hall	\$	151,273.00	\$	303,382.00
Transfer to Equipment Fund	\$	17,340.00	\$	17,340.00
Total:	\$	441,956.17	\$	789,787.19
Estimated Ending Balance:	\$	392,588.83	\$	151,295.64

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-276-691.000	LOCAL GRANTS	0.00	0.00	2,550.00	4,550.00	0.00
	LOCAL CONTRIBUTIONS	0.00	0.00	2,550.00	4,550.00	0.00
	TOTAL ESTIMATED REVENUES	0.00	0.00	2,550.00	4,550.00	0.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-276-930.000-BG1814	REPAIR & MAINTENANCE	0.00	0.00	0.00	4,550.00	0.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	0.00	4,550.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	4,550.00	0.00
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY						
		0.00	0.00	2,550.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
SUPPLIES						
260-301-740.000	OPERATING SUPPLIES	332.50	0.00	0.00	0.00	0.00
	SUPPLIES	332.50	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	332.50	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME						
		(332.50)	0.00	0.00	0.00	0.00
Dept 443 - ARBOR BOARD						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-443-691.000	LOOK GRANT	2,000.00	0.00	0.00	0.00	0.00
	LOCAL CONTRIBUTIONS	2,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE						
260-443-690.000	GRAND RAPIDS FOUNDATION GRANTS	4,000.00	4,000.00	0.00	0.00	0.00
	OTHER REVENUE	4,000.00	4,000.00	0.00	0.00	0.00
TRANSFERS IN						
260-443-699.101	TRANSFER FROM GENERAL FUND	4,000.00	0.00	0.00	0.00	0.00
	TRANSFERS IN	4,000.00	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	10,000.00	4,000.00	0.00	0.00	0.00
APPROPRIATIONS						
OPERATING						
260-443-929.000	TREE FUND EXPENDITURES	9,998.25	4,000.00	0.00	0.00	0.00
	OPERATING	9,998.25	4,000.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	9,998.25	4,000.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 443 - ARBOR BOARD						
		1.75	0.00	0.00	0.00	0.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
260-474-740.000-SI1401	OPERATING SUPPLIES	4,500.00	0.00	5,084.20	6,000.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	4,500.00	0.00	5,084.20	6,000.00	0.00
	TOTAL APPROPRIATIONS	4,500.00	0.00	5,084.20	6,000.00	0.00
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC						
		(4,500.00)	0.00	(5,084.20)	(6,000.00)	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
STATE GRANTS						
260-751-569.000-PK1701	SHOWBOAT GRANT	81,911.26	500,000.00	418,088.74	1,718,088.00	582,000.00
	STATE GRANTS	81,911.26	500,000.00	418,088.74	1,718,088.00	582,000.00
UNK REV						
260-751-671.000	PLAYGROUND DONATIONS	28,000.00	0.00	0.00	0.00	0.00
	UNK_REV	28,000.00	0.00	0.00	0.00	0.00
OTHER REVENUE						
260-751-677.000-PK1601	MISCELLANEOUS	4,719.60	0.00	0.00	0.00	0.00
	OTHER REVENUE	4,719.60	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	114,630.86	500,000.00	418,088.74	1,718,088.00	582,000.00
APPROPRIATIONS						
SUPPLIES						
260-751-740.000	OPERATING SUPPLIES	4,690.76	0.00	0.00	10,000.00	0.00
	SUPPLIES	4,690.76	0.00	0.00	10,000.00	0.00
PROFESSIONAL & CONTRACTUAL						
260-751-801.000-PK1701	PROFESSIONAL SERVICES	76,018.00	0.00	8,861.92	20,000.00	0.00
	PROFESSIONAL & CONTRACTUAL	76,018.00	0.00	8,861.92	20,000.00	0.00
CAPITAL						
260-751-970.000	CAPITAL OUTLAY	1,202.50	500,000.00	8,109.08	1,718,088.00	582,000.00
260-751-974.000	LAND IMPROVEMENTS	1,645.00	0.00	0.00	0.00	0.00
	CAPITAL	2,847.50	500,000.00	8,109.08	1,718,088.00	582,000.00
	TOTAL APPROPRIATIONS	83,556.26	500,000.00	16,971.00	1,748,088.00	582,000.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS						
		31,074.60	0.00	401,117.74	(30,000.00)	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-758-672.000	DONATIONS	2,160.00	1,000.00	494.67	1,000.00	1,500.00
	INTEREST AND RENTS	2,160.00	1,000.00	494.67	1,000.00	1,500.00
	TOTAL ESTIMATED REVENUES	2,160.00	1,000.00	494.67	1,000.00	1,500.00
APPROPRIATIONS						
OPERATING						
260-758-920.000	PUBLIC UTILITIES	365.99	500.00	340.64	500.00	500.00
	OPERATING	365.99	500.00	340.64	500.00	500.00
SUPPLIES						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 758 - DOG PARK						
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	500.00
	SUPPLIES	0.00	0.00	0.00	0.00	500.00
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	443.00	500.00	169.00	500.00	500.00
	PROFESSIONAL & CONTRACTUAL	443.00	500.00	169.00	500.00	500.00
	TOTAL APPROPRIATIONS	808.99	1,000.00	509.64	1,000.00	1,500.00
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK						
		1,351.01	0.00	(14.97)	0.00	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	DONATIONS	0.00	0.00	1,045.00	1,045.00	0.00
	INTEREST AND RENTS	0.00	0.00	1,045.00	1,045.00	0.00
	TOTAL ESTIMATED REVENUES	0.00	0.00	1,045.00	1,045.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GARDE						
		0.00	0.00	1,045.00	1,045.00	0.00
Dept 790 - LIBRARY						
ESTIMATED REVENUES						
OTHER REVENUE						
260-790-690.000	GRAND RAPIDS FOUNDATION GRANTS	0.00	0.00	17,500.00	17,500.00	0.00
	OTHER REVENUE	0.00	0.00	17,500.00	17,500.00	0.00
	TOTAL ESTIMATED REVENUES	0.00	0.00	17,500.00	17,500.00	0.00
APPROPRIATIONS						
CAPITAL						
260-790-975.000	BUILDING IMPROVEMENTS	1,697.71	0.00	0.00	0.00	0.00
	CAPITAL	1,697.71	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	1,697.71	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY						
		(1,697.71)	0.00	17,500.00	17,500.00	0.00
ESTIMATED REVENUES - FUND 260						
APPROPRIATIONS - FUND 260						
NET OF REVENUES/APPROPRIATIONS - FUND 260						
		126,790.86	505,000.00	439,678.41	1,742,183.00	583,500.00
		100,893.71	505,000.00	22,564.84	1,759,638.00	583,500.00
		25,897.15	0.00	417,113.57	(17,455.00)	0.00
	BEGINNING FUND BALANCE	60,673.50	86,570.65	86,570.65	86,570.65	69,115.65
	ENDING FUND BALANCE	86,570.65	86,570.65	503,684.22	69,115.65	69,115.65

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	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	216.00	216.00	216.00	216.00
581-000-607.002	GAS SALES	12,499.62	12,000.00	9,727.09	12,000.00	12,500.00
	CHARGES FOR SERVICES	12,715.62	12,216.00	9,943.09	12,216.00	12,716.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	1,025.00	1,000.00	0.00	0.00	0.00
	OTHER REVENUE	1,025.00	1,000.00	0.00	0.00	0.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	143.71	50.00	170.34	220.00	200.00
581-000-667.000	HANGAR RENTAL FEES	43,663.50	40,000.00	32,728.00	40,000.00	43,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	12,000.00	12,000.00	4,000.00	7,000.00	12,000.00
581-000-669.000	BUILDING #1	0.00	4,800.00	0.00	0.00	0.00
	INTEREST AND RENTS	55,807.21	56,850.00	36,898.34	47,220.00	55,200.00
	TOTAL ESTIMATED REVENUES	69,547.83	70,066.00	46,841.43	59,436.00	67,916.00
APPROPRIATIONS						
OPERATING						
581-000-920.000	PUBLIC UTILITIES	5,841.37	5,000.00	7,002.16	7,000.00	8,000.00
581-000-955.000	MISCELLANEOUS EXPENSE	9,422.19	9,000.00	8,387.50	9,000.00	9,000.00
581-000-968.000	DEPRECIATION	13,571.59	15,000.00	0.00	15,000.00	15,000.00
	OPERATING	28,835.15	29,000.00	15,389.66	31,000.00	32,000.00
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	17,541.09	15,000.00	13,614.27	15,000.00	15,000.00
	SUPPLIES	17,541.09	15,000.00	13,614.27	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-801.000	PROFESSIONAL SERVICES	2,479.00	1,000.00	0.00	1,000.00	1,000.00
581-000-802.000	CONTRACTUAL	6,134.52	8,000.00	6,050.00	8,000.00	8,000.00
581-000-910.000	INSURANCE	4,392.00	5,000.00	4,356.00	4,356.00	5,000.00
581-000-930.000	REPAIR & MAINTENANCE	9,864.92	5,000.00	4,484.51	5,000.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	22,870.44	19,000.00	14,890.51	18,356.00	19,000.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	0.00	20,000.00	3,200.00	20,000.00	8,000.00
	FOOTNOTE AMOUNTS: PAVEMENT PROJECT 8000 19-20				0.00	8,000.00
	CAPITAL	0.00	20,000.00	3,200.00	20,000.00	8,000.00
	TOTAL APPROPRIATIONS	69,246.68	83,000.00	47,094.44	84,356.00	74,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	301.15	(12,934.00)	(253.01)	(24,920.00)	(6,084.00)
	ESTIMATED REVENUES - FUND 581	69,547.83	70,066.00	46,841.43	59,436.00	67,916.00
	APPROPRIATIONS - FUND 581	69,246.68	83,000.00	47,094.44	84,356.00	74,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 581	301.15	(12,934.00)	(253.01)	(24,920.00)	(6,084.00)
	BEGINNING FUND BALANCE	332,472.11	332,773.26	332,773.26	332,773.26	307,853.26
	ENDING FUND BALANCE	332,773.26	319,839.26	332,520.25	307,853.26	301,769.26

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2018-2019</u>	<u>2019-2020</u>
CASH BALANCE - BEGINNING	\$ 49,598.73	\$ 24,678.73
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 59,436.00	\$ 67,916.00
OPERATING EXPENSES:		
SUPPLIES	\$ 15,000.00	\$ 15,000.00
OTHER SERVICES AND CHARGES	\$ 49,356.00	\$ 36,000.00
TOTAL OPERATING EXPENSES	(34,356.00)	(51,000.00)
NON-OPERATING INCOME (EXPENSES):		
MISCELLANEOUS REVENUE		
ADDITIONS TO ASSETS PAVING	\$ (20,000.00)	\$ (8,000.00)
INTEREST EXPENSE		
LOAN PAYMENT		
TOTAL NON-OPERATING	\$ (20,000.00)	\$ (8,000.00)
CASH BALANCE - ENDING	\$ 24,678.73	\$ 33,594.73

WASTEWATER FUND

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

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

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$23.28	\$3.85
Proposed	\$24.44	\$4.04

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Wastewater Treatment Plant Expansion Study
\$12,000
- Rehab Cover on Digester #3
\$68,000

Collection

- Meters and Parts
\$15,000
- Manhole Covers & Castings
\$20,000

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
590-000-611.000	SITE PLAN REVIEW RETAINER	2,000.00	0.00	3,000.00	3,000.00	0.00
590-000-627.000	SEWER TAP FEE	900.00	0.00	1,500.00	1,500.00	1,000.00
590-000-628.000	READINESS TO SERVE CHARGE	535,537.96	540,000.00	383,526.12	540,000.00	569,081.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	18,933.98	76,000.00	61,967.98	76,000.00	59,041.00
590-000-630.000	OTHER TOWNSHIP CHARGES	0.00	0.00	0.00	0.00	187,000.00
	FOOTNOTE AMOUNTS:				0.00	187,000.00
	CAPITAL OWED TO CITY FROM LOWELL TOWNSHIP				0.00	187,000.00
590-000-631.000	SEWER ONLY-SERVICE CHARGE	12,054.42	12,000.00	8,571.40	12,000.00	12,000.00
590-000-633.000	CAPITAL CONNECTION CHARGE	3,375.00	4,000.00	5,435.00	5,435.00	4,000.00
590-000-634.000	TWO PERCENT LATE FEE	3,083.65	3,000.00	1,828.65	1,836.00	3,000.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	708.66	1,200.00	193.58	194.00	500.00
590-000-636.000	DUMPING FEES	200.00	100.00	304.00	304.00	300.00
590-000-637.000	LATE FEE	11,765.00	11,800.00	7,855.00	11,765.00	11,800.00
590-000-642.000	METERED SALES	332,617.22	418,000.00	260,360.62	340,000.00	353,261.00
	CHARGES FOR SERVICES	921,175.89	1,066,100.00	734,542.35	992,034.00	1,200,983.00
UNK REV						
590-000-539.000	STORM WATER ASSET & WASTEWATER GR	255,539.26	280,000.00	170,727.27	258,374.00	204,510.00
	FOOTNOTE AMOUNTS:				0.00	204,510.00
	90% OF 227234 IN SAW EXPENSES					
	FOOTNOTE AMOUNTS:				258,374.00	0.00
	ADDITIONAL 91946.91 AND 87647.50 BEFORE JUNE 30					
	GL # FOOTNOTE TOTAL:				258,374.00	204,510.00
	UNK_REV	255,539.26	280,000.00	170,727.27	258,374.00	204,510.00
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	277.72	500.00	437.53	437.00	57,810.00
	FOOTNOTE AMOUNTS:				0.00	57,810.00
	SALE OF TRUCK 57310,90 AND MISC 500					
	OTHER REVENUE	277.72	500.00	437.53	437.00	57,810.00
INTEREST AND RENTS						
590-000-665.000	INTEREST	6,951.39	7,000.00	6,080.32	7,000.00	7,000.00
590-000-665.003	INTEREST-SPECIAL ASSESSMENT	5,459.06	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	12,410.45	7,000.00	6,080.32	7,000.00	7,000.00
	TOTAL ESTIMATED REVENUES	1,189,403.32	1,353,600.00	911,787.47	1,257,845.00	1,470,303.00
APPROPRIATIONS						
OPERATING						
590-000-968.000	DEPRECIATION	667.97	0.00	0.00	0.00	0.00
	OPERATING	667.97	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	667.97	0.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	1,188,735.35	1,353,600.00	911,787.47	1,257,845.00	1,470,303.00
Dept 550 - TREATMENT						
APPROPRIATIONS						
OPERATING						
590-550-850.000	COMMUNICATIONS	20.01	0.00	0.00	0.00	0.00
590-550-940.000	RENTALS	234.09	4,000.00	157.25	250.00	300.00
	OPERATING	254.10	4,000.00	157.25	250.00	300.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	497.49	400.00	87.77	200.00	0.00
590-550-709.000	SALARIES-OVERTIME	135.82	150.00	59.38	150.00	0.00
590-550-715.000	SOCIAL SECURITY	37.24	40.00	11.07	40.00	0.00
590-550-716.000	HEALTH INSURANCE	7.31	0.00	5.19	6.00	10.00
590-550-717.000	LIFE INSURANCE	0.32	1.00	0.29	0.00	0.00
590-550-722.000	WORKERS COMPENSATION	11.68	50.00	2.80	2.80	50.00
590-550-723.000	DENTAL INSURANCE	3.48	5.00	1.07	1.07	5.00
590-550-724.000	EYECARE	0.38	5.00	0.34	0.00	1.00
590-550-725.000	DISABILITY INSURANCE	1.04	1.50	0.89	0.00	1.50
PERSONNEL		694.76	652.50	168.80	399.87	67.50
SUPPLIES						
590-550-740.000	OPERATING SUPPLIES	0.20	0.00	0.00	0.00	0.00
SUPPLIES		0.20	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	272,117.96	313,000.00	190,932.25	288,500.00	239,234.00
	FOOTNOTE AMOUNTS:				0.00	12,000.00
	WASTEWATER PLANT EXPANSION STUDY					
590-550-802.000	CONTRACTUAL	443,393.66	452,000.00	341,222.05	455,000.00	467,000.00
590-550-910.000	INSURANCE	17,320.00	17,320.00	16,294.00	16,294.00	16,294.00
590-550-930.000	REPAIR & MAINTENANCE	16,944.09	25,000.00	11,503.85	25,000.00	25,000.00
PROFESSIONAL & CONTRACTUAL		749,775.71	807,320.00	559,952.15	784,794.00	747,528.00
CAPITAL						
590-550-970.000	CAPITAL OUTLAY	27,158.08	225,000.00	112,863.36	113,000.00	68,000.00
	FOOTNOTE AMOUNTS:				0.00	68,000.00
	REHAB COVER ON DIGESTER #3					
CAPITAL		27,158.08	225,000.00	112,863.36	113,000.00	68,000.00
TOTAL APPROPRIATIONS						
		777,882.85	1,036,972.50	673,141.56	898,443.87	815,895.50
NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT						
		(777,882.85)	(1,036,972.50)	(673,141.56)	(898,443.87)	(815,895.50)
Dept 551 - COLLECTION						
APPROPRIATIONS						
OPERATING						
590-551-850.000	COMMUNICATIONS	769.53	600.00	568.36	600.00	1,000.00
590-551-864.000	CONFERENCES & CONVENTIONS	2,377.99	2,200.00	62.50	2,200.00	3,000.00
590-551-940.000	RENTALS	9,318.76	8,750.00	1,696.11	8,750.00	9,000.00
	FOOTNOTE AMOUNTS:				0.00	9,000.00
	VAC TRAILER, BACKHOE, FLAIL MOWER, TRAILERS, ETC					
590-551-941.000	FUEL	0.00	0.00	0.00	1,000.00	2,500.00
	FOOTNOTE AMOUNTS:				0.00	2,500.00
	FUEL FOR ALL EQUIPMENT USED					
590-551-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	74.91	0.00	0.00
OPERATING		12,466.28	11,550.00	2,401.88	12,550.00	15,500.00
PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	21,795.42	25,821.12	14,473.75	25,821.00	25,900.00
590-551-707.000	SALARIES-TEMPORARY	0.00	0.00	5,940.00	6,000.00	0.00
590-551-708.000	STANDBY	1,254.70	1,250.00	451.34	1,250.00	1,250.00
590-551-709.000	SALARIES-OVERTIME	982.10	1,000.00	2,093.16	2,500.00	2,000.00
590-551-715.000	SOCIAL SECURITY	1,865.78	2,100.00	1,740.29	2,100.00	2,200.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-716.000	HEALTH INSURANCE	651.86	2,188.53	1,633.05	2,188.53	8,462.63
590-551-717.000	LIFE INSURANCE	66.34	75.00	31.93	75.00	81.00
590-551-718.000	PENSION	(3,877.30)	5,975.01	1,223.54	3,500.00	6,900.00
590-551-721.000	LONGEVITY	13.00	67.60	13.00	67.60	91.00
590-551-722.000	WORKERS COMPENSATION	461.18	600.00	1,039.49	1,400.00	1,100.00
590-551-723.000	DENTAL INSURANCE	231.21	313.20	113.62	313.20	365.90
590-551-724.000	EYECARE	80.76	96.54	40.11	96.54	148.53
590-551-725.000	DISABILITY INSURANCE	197.46	201.47	107.20	201.47	250.70
	PERSONNEL	23,722.51	39,688.47	28,900.48	45,513.34	48,749.76
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	230.96	750.00	39.98	750.00	800.00
590-551-744.000	UNIFORMS	184.00	850.00	78.00	850.00	1,250.00
	FOOTNOTE AMOUNTS:				0.00	1,250.00
	BOOTS, SHIRTS, JACKETS					
	SUPPLIES	414.96	1,600.00	117.98	1,600.00	2,050.00
PROFESSIONAL & CONTRACTUAL						
590-551-800.000	CUSTOMER INSTALLATION EXPENSE	7,250.00	15,000.00	0.00	15,000.00	5,000.00
590-551-801.000	PROFESSIONAL SERVICES	5,900.06	1,000.00	2,546.25	1,000.00	1,000.00
	FOOTNOTE AMOUNTS:				0.00	5,000.00
	1" COPPER SERVICE LINE, NEW METERS AND PARTS					
590-551-802.000	CONTRACTUAL	2,119.33	15,000.00	0.00	15,000.00	15,000.00
590-551-910.000	INSURANCE	750.00	750.00	750.00	750.00	750.00
590-551-930.000	REPAIR & MAINTENANCE	59,184.97	115,000.00	10,840.14	20,000.00	125,500.00
	FOOTNOTE AMOUNTS:				0.00	100,000.00
	CLEANING AND TELEVISIONING					
	FOOTNOTE AMOUNTS:				0.00	25,000.00
	MAIN REPAIRS					
	FOOTNOTE AMOUNTS:				0.00	500.00
	HAND TOOLS					
	GL # FOOTNOTE TOTAL:					125,500.00
	PROFESSIONAL & CONTRACTUAL	75,204.36	146,750.00	14,136.39	51,750.00	147,250.00
CAPITAL						
590-551-970.000	CAPITAL OUTLAY	0.25	45,000.00	147,040.57	245,000.00	35,000.00
	FOOTNOTE AMOUNTS:				0.00	15,000.00
	NEW WATER METERES AND PARTS					
	FOOTNOTE AMOUNTS:				0.00	20,000.00
	MANHOLD REPAIR/REHAB					
	GL # FOOTNOTE TOTAL:					35,000.00
	CAPITAL	0.25	45,000.00	147,040.57	245,000.00	35,000.00
	TOTAL APPROPRIATIONS	111,808.36	244,588.47	192,597.30	356,413.34	248,549.76
	NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION	(111,808.36)	(244,588.47)	(192,597.30)	(356,413.34)	(248,549.76)
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
OPERATING						
590-552-860.000	TRAVEL EXPENSES	412.43	400.00	306.48	400.00	400.00
590-552-941.000	DATA PROCESSING	19,600.00	19,992.00	19,992.00	19,992.00	19,992.00
590-552-955.000	MISCELLANEOUS EXPENSE	56.25	100.00	56.25	0.00	0.00
590-552-969.000	BAD DEBTS	73.72	100.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
OPERATING						
	OPERATING	20,142.40	20,592.00	20,354.73	20,392.00	20,392.00
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	28,522.72	27,703.98	20,909.89	27,704.00	28,600.00
590-552-703.000	SALARIES-METER READS	4,246.92	4,500.00	3,198.74	4,500.00	4,500.00
590-552-715.000	SOCIAL SECURITY	1,988.06	2,500.00	1,345.56	2,500.00	2,200.00
590-552-716.000	HEALTH INSURANCE	14,080.04	13,123.51	10,098.55	13,123.00	14,108.07
590-552-717.000	LIFE INSURANCE	98.50	101.25	67.42	101.25	101.25
590-552-718.000	PENSION	6,581.60	6,410.70	5,269.56	6,411.00	7,500.00
590-552-721.000	LONGEVITY	438.75	325.00	325.02	325.00	325.00
590-552-722.000	WORKERS COMPENSATION	166.91	300.00	103.90	300.00	200.00
590-552-723.000	DENTAL INSURANCE	344.74	414.30	269.89	414.00	388.38
590-552-724.000	EYECARE	126.24	152.29	93.84	153.00	141.01
590-552-725.000	DISABILITY	227.70	222.12	158.65	222.00	244.54
	PERSONNEL	56,822.18	55,753.15	41,841.02	55,753.25	58,308.25
SUPPLIES						
590-552-730.000	POSTAGE	2,538.54	3,000.00	1,955.87	3,000.00	3,000.00
590-552-740.000	OPERATING SUPPLIES	552.07	1,000.00	580.19	1,000.00	1,000.00
	SUPPLIES	3,090.61	4,000.00	2,536.06	4,000.00	4,000.00
TOTAL APPROPRIATIONS						
		80,055.19	80,345.15	64,731.81	80,145.25	82,700.25
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCOUN						
		(80,055.19)	(80,345.15)	(64,731.81)	(80,145.25)	(82,700.25)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
590-553-968.000	DEPRECIATION	96,573.65	42,000.00	0.00	100,000.00	110,000.00
	OPERATING	96,573.65	42,000.00	0.00	100,000.00	110,000.00
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	940.50	0.00	12,558.63	15,000.00	10,000.00
590-553-830.000	ADMINISTRATIVE SERVICES	161,100.00	117,504.00	0.00	117,504.00	117,504.00
	PROFESSIONAL & CONTRACTUAL	162,040.50	117,504.00	12,558.63	132,504.00	127,504.00
DEBT SERVICE						
590-553-991.000	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	70,000.00	70,000.00
	FOOTNOTE AMOUNTS:				0.00	70,000.00
590-553-995.000	70% CAPITAL IMPROVEMENT BOND INTEREST-BONDS	79,550.59	85,837.50	85,837.50	85,837.00	84,437.50
	FOOTNOTE AMOUNTS:				0.00	84,437.50
590-553-996.000	70 % CAPITAL IMPROVEMENT BOND INTEREST PAYING AGENT FEES	150.00	0.00	350.00	350.00	350.00
	DEBT SERVICE	79,700.59	155,837.50	156,187.50	156,187.00	154,787.50
TOTAL APPROPRIATIONS						
		338,314.74	315,341.50	168,746.13	388,691.00	392,291.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATION						
		(338,314.74)	(315,341.50)	(168,746.13)	(388,691.00)	(392,291.50)
ESTIMATED REVENUES - FUND 590						
		1,189,403.32	1,353,600.00	911,787.47	1,257,845.00	1,470,303.00
APPROPRIATIONS - FUND 590						
		1,308,729.11	1,677,247.62	1,099,216.80	1,723,693.46	1,539,437.01
NET OF REVENUES/APPROPRIATIONS - FUND 590						
		(119,325.79)	(323,647.62)	(187,429.33)	(465,848.46)	(69,134.01)

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
	BEGINNING FUND BALANCE	2,674,921.47	2,903,370.50	2,903,370.50	2,903,370.50	2,437,522.04
	FUND BALANCE ADJUSTMENTS	347,774.82	0.00	0.00	0.00	0.00
	ENDING FUND BALANCE	2,903,370.50	2,579,722.88	2,715,941.17	2,437,522.04	2,368,388.03

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2018-2019</u>	<u>2019-2020</u>
CASH BALANCE - BEGINNING	\$ 1,939,551.65	1,573,703.19
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 992,034.00	\$ 1,200,983.00
INTEREST	\$ 7,000.00	\$ 7,000.00
SAW GRANT	\$ 258,374.00	\$ 204,510.00
MISC & SALE OF TRUCK	\$ 437.00	\$ 57,810.90
TOTAL OPERATING REVENUES	\$ 1,257,845.00	\$ 1,470,303.90
 TOTAL REVENUES	 \$ 3,197,396.65	 \$ 3,044,007.09
OPERATING EXPENSES:		
TREATMENT	\$ 898,443.87	\$ 815,895.50
TRANSMISSION AND DISTRIBUTION	\$ 356,413.34	\$ 248,549.76
CUSTOMER ACCOUNT	\$ 80,145.25	\$ 82,700.25
ADMINISTRATIVE AND GENERAL	\$ 288,691.00	\$ 282,291.50
 TOTAL OPERATING EXPENSES	 \$ 1,623,693.46	 \$ 1,429,437.01
 CASH BALANCE - ENDING	 \$ 1,573,703.19	 \$ 1,614,570.08

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	\$23.60	\$2.31
Proposed	\$24.25	\$2.37

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Online Chlorine Analyzers \$7,000
- Chemical Metering Pumps (3 needed) \$15,000
- Well #4 Rehabilitation \$40,000

Collection

- NW Pump High Altitude Valve \$5,000
- Meters & Parts \$15,000
- Automatic Meter Reading \$9,700
- Rebuild HI Altitude Valve Pump – NW Pump Station \$5,000
- Pump Upgrades \$50,000
- NW Pump Station reshingling and gutter repairs \$10,000
- Variable Frequency Drives and Installation – NW Pump Station \$22,000
- Variable Frequency Drives – NE Pump Station \$15,000
- Generator Natural Gas Line and Pressure Regulators \$5,000
- MDEQ Reservoir Inspections \$20,000

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-611.000	SITE PLAN REVIEW RETAINER	0.00	0.00	2,500.00	0.00	0.00
591-000-627.000	WATER METERS	3,897.00	3,000.00	3,572.00	4,000.00	0.00
591-000-628.000	READINESS TO SERVE CHARGE	593,735.11	559,000.00	406,201.45	559,000.00	603,526.00
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	2,000.00	1,700.00	1,700.00	1,700.00	2,100.00
591-000-632.000	METERED SALES-TOWNSHIP	167,525.40	210,000.00	153,857.55	210,000.00	206,000.00
591-000-633.000	CAPITAL CONNECTION CHARGE	4,887.00	7,000.00	7,871.00	9,000.00	9,000.00
591-000-634.000	TWO PERCENT LATE FEE	2,077.01	2,000.00	1,492.54	2,000.00	2,000.00
591-000-637.000	LATE FEE	11,765.00	10,000.00	7,855.00	10,000.00	10,000.00
591-000-642.000	METERED SALES	305,256.22	295,000.00	237,258.95	295,000.00	363,957.00
591-000-656.000	SERVICE-ON FEE	6,760.00	6,000.00	1,612.50	5,000.00	6,000.00
CHARGES FOR SERVICES		1,097,902.74	1,093,700.00	823,920.99	1,095,700.00	1,202,583.00
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	15,701.41	5,000.00	9,314.58	10,000.00	10,000.00
OTHER REVENUE		15,701.41	5,000.00	9,314.58	10,000.00	10,000.00
INTEREST AND RENTS						
591-000-665.000	INTEREST	6,452.91	3,500.00	5,487.96	7,000.00	7,000.00
591-000-667.000	RENTAL FEES	5,160.00	5,040.00	3,960.00	5,040.00	5,040.00
591-000-670.011	RENTALS-WATER FUND	11,432.20	5,000.00	0.00	5,000.00	5,000.00
INTEREST AND RENTS		23,045.11	13,540.00	9,447.96	17,040.00	17,040.00
TOTAL ESTIMATED REVENUES		1,136,649.26	1,112,240.00	842,683.53	1,122,740.00	1,229,623.00
APPROPRIATIONS						
OPERATING						
591-000-968.000	DEPRECIATION	600.98	0.00	0.00	0.00	0.00
OPERATING		600.98	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		600.98	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		1,136,048.28	1,112,240.00	842,683.53	1,122,740.00	1,229,623.00
Dept 570 - TREATMENT						
APPROPRIATIONS						
OPERATING						
591-570-850.000	COMMUNICATIONS	2,370.35	2,400.00	1,614.63	2,400.00	2,400.00
591-570-860.000	TRAVEL EXPENSES	189.66	200.00	0.00	200.00	200.00
591-570-864.000	CONFERENCES & CONVENTIONS	3,287.28	3,500.00	3,111.63	3,500.00	4,500.00
591-570-920.000	PUBLIC UTILITIES	65,585.28	62,000.00	46,047.29	62,000.00	62,000.00
591-570-940.000	RENTALS	1,356.08	2,000.00	1,936.81	2,000.00	3,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	3,128.78	3,300.00	1,860.05	3,300.00	3,300.00
OPERATING		75,917.43	73,400.00	54,570.41	73,400.00	75,400.00
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	118,922.96	112,829.18	82,610.32	112,829.18	126,200.00
591-570-709.000	SALARIES-OVERTIME	25,059.27	0.00	26,414.62	35,000.00	25,000.00
591-570-715.000	SOCIAL SECURITY	11,293.41	25,000.00	8,152.45	12,000.00	11,000.00
591-570-716.000	HEALTH INSURANCE	87,548.47	24,426.05	13,686.21	24,426.00	18,733.30
591-570-717.000	LIFE INSURANCE	286.73	258.00	168.35	258.00	300.00
591-570-718.000	PENSION	44,384.37	26,108.67	26,381.39	26,108.67	33,200.00
591-570-721.000	LONGEVITY	923.00	988.00	987.99	988.00	1,235.00
591-570-722.000	WORKERS COMPENSATION	4,059.72	5,000.00	4,241.43	5,000.00	5,000.00
591-570-723.000	DENTAL INSURANCE	1,194.39	1,151.52	764.93	1,151.52	1,195.20

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-724.000	EYECARE	596.35	577.11	326.68	577.11	621.36
591-570-725.000	DISABILITY INSURANCE	1,040.58	867.32	638.62	867.32	1,113.02
PERSONNEL		<u>295,309.25</u>	<u>197,205.85</u>	<u>164,372.99</u>	<u>219,205.80</u>	<u>223,597.88</u>
SUPPLIES						
591-570-727.000	OFFICE SUPPLIES	282.55	200.00	72.89	200.00	400.00
591-570-740.000	OPERATING SUPPLIES	8,550.18	9,670.00	6,045.32	9,670.00	10,431.90
591-570-741.000	FUEL	91.28	400.00	221.57	400.00	500.00
591-570-743.000	CHEMICALS	44,132.65	44,500.00	32,443.14	44,500.00	45,088.32
591-570-744.000	UNIFORMS	0.00	800.00	126.27	800.00	150.00
SUPPLIES		<u>53,056.66</u>	<u>55,570.00</u>	<u>38,909.19</u>	<u>55,570.00</u>	<u>56,570.22</u>
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	5,803.66	5,250.00	2,227.07	5,250.00	5,240.00
591-570-802.000	CONTRACTUAL	9,280.40	9,350.00	3,567.77	9,350.00	9,316.00
591-570-930.000	REPAIR & MAINTENANCE	29,731.94	15,000.00	15,410.72	15,500.00	15,000.00
PROFESSIONAL & CONTRACTUAL		<u>44,816.00</u>	<u>29,600.00</u>	<u>21,205.56</u>	<u>30,100.00</u>	<u>29,556.00</u>
CAPITAL						
591-570-970.000	CAPITAL OUTLAY	23,949.17	86,800.00	5,376.69	171,800.00	62,000.00
	SCADA				115,000.00	0.00
	SLAKER PAINTING EXTERIOR				30,000.00	0.00
	SLAKER PAINTING INTERIOR				15,000.00	0.00
	FURNACE REPLACEMENT				2,800.00	0.00
	ONLINE CHLORINE ANALYZERS				0.00	7,000.00
	3 CHEMICAL METERING PUMPS				0.00	15,000.00
	WELL #4 REHAB				0.00	40,000.00
	GL # FOOTNOTE TOTAL:				<u>162,800.00</u>	<u>62,000.00</u>
CAPITAL		<u>23,949.17</u>	<u>86,800.00</u>	<u>5,376.69</u>	<u>171,800.00</u>	<u>62,000.00</u>
TOTAL APPROPRIATIONS		<u>493,048.51</u>	<u>442,575.85</u>	<u>284,434.84</u>	<u>550,075.80</u>	<u>447,124.10</u>
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		<u>(493,048.51)</u>	<u>(442,575.85)</u>	<u>(284,434.84)</u>	<u>(550,075.80)</u>	<u>(447,124.10)</u>
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
OPERATING						
591-571-850.000	COMMUNICATIONS	1,345.87	1,200.00	642.45	1,200.00	1,200.00
591-571-864.000	CONFERENCES & CONVENTIONS	1,022.09	3,000.00	688.28	3,000.00	4,500.00
591-571-920.000	PUBLIC UTILITIES	20,395.75	21,000.00	14,176.28	21,000.00	23,000.00
591-571-940.000	RENTALS	7,282.46	8,750.00	7,184.02	9,500.00	12,000.00
591-571-941.000	FUEL	0.00	0.00	0.00	0.00	3,500.00
591-571-955.000	MISCELLANEOUS EXPENSE	2,861.41	2,250.00	1,303.89	2,250.00	3,000.00
OPERATING		<u>32,907.58</u>	<u>36,200.00</u>	<u>23,994.92</u>	<u>36,950.00</u>	<u>47,200.00</u>
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	44,413.07	54,618.30	40,877.70	60,000.00	106,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-707.000	SALARIES-TEMPORARY	221.41	1,125.00	8,978.24	12,000.00	2,000.00
591-571-708.000	STANDBY	1,405.11	0.00	240.22	250.00	1,500.00
591-571-709.000	SALARIES-OVERTIME	1,474.18	2,500.00	4,410.36	6,500.00	5,000.00
591-571-715.000	SOCIAL SECURITY	4,080.10	4,600.00	4,295.62	5,700.00	8,700.00
591-571-716.000	HEALTH INSURANCE	12,338.87	13,688.49	12,727.25	13,688.49	39,804.14
591-571-717.000	LIFE INSURANCE	126.90	153.00	92.51	153.00	304.50
591-571-718.000	PENSION	18,712.22	12,638.68	11,881.37	12,638.68	28,000.00
591-571-721.000	LONGEVITY	344.49	405.60	344.49	405.60	474.50
591-571-722.000	WORKERS COMPENSATION	1,540.16	1,500.00	2,280.71	2,500.00	2,500.00
591-571-723.000	DENTAL INSURANCE	467.57	594.72	347.05	594.72	1,359.53
591-571-724.000	EYECARE	181.63	265.08	128.56	265.08	530.38
591-571-725.000	DISABILITY INSURANCE	379.37	423.40	302.67	423.40	973.22
PERSONNEL		85,685.08	92,512.27	86,906.75	115,118.97	197,146.27
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	200.00	0.00	200.00	300.00
591-571-740.000	OPERATING SUPPLIES	(3,813.26)	1,000.00	4,374.38	4,300.00	3,600.00
591-571-744.000	UNIFORMS	330.24	850.00	78.00	850.00	1,250.00
SUPPLIES		(3,483.02)	2,050.00	4,452.38	5,350.00	5,150.00
PROFESSIONAL & CONTRACTUAL						
591-571-800.000	CUSTOMER INSTALLATION EXPENSE	5,558.60	15,000.00	647.59	8,000.00	5,000.00
591-571-801.000	CROSS CONNECTIONS	12,316.97	15,000.00	9,475.68	15,000.00	25,000.00
591-571-802.000	CONTRACTUAL	5,700.00	15,000.00	480.00	15,000.00	20,000.00
591-571-930.000	REPAIR & MAINTENANCE	31,415.10	35,000.00	52,712.68	35,000.00	48,500.00
PROFESSIONAL & CONTRACTUAL		54,990.67	80,000.00	63,315.95	73,000.00	98,500.00
DEBT SERVICE						
591-571-991.000	PRINCIPAL	1,848.14	0.00	0.00	0.00	0.00
DEBT SERVICE		1,848.14	0.00	0.00	0.00	0.00
CAPITAL						
591-571-970.000	CAPITAL OUTLAY	0.00	101,700.00	157,236.88	272,500.00	142,000.00
	CRACK FILL NW PUMP STATION				3,500.00	0.00
	REPLACE DRIVE AT NE PUMP STATION				12,000.00	0.00
	METERS				15,000.00	0.00
	VALVE BOXES				12,000.00	0.00
	NW PUMP HIGH ALTITUDE VALVE				0.00	5,000.00
	PUMP UPGRADES				0.00	50,000.00
	REBUILD 1 PUMP AT NE STATION				10,000.00	0.00
	METERS AND PARTS				0.00	15,000.00
	NW PUMP STA ROOF RESHINGLE BLDG & GUTTER REPAIRS				0.00	10,000.00
	VARIABLE FREQUENCY DRIVES AND INSTALLATION NW STATION				0.00	22,000.00
					0.00	15,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
CAPITAL						
	VAR FREQUENCY DRIVES ULTRASONIC TANK SENSOR NE STA					
	FOOTNOTE AMOUNTS:					
	GENERATOR NATURAL GAS LINE AND PRESSURE REGULATOR				0.00	5,000.00
	FOOTNOTE AMOUNTS:					
	MDEQ RESERVOIR INSPECTIONS				0.00	20,000.00
	GL # FOOTNOTE TOTAL:				52,500.00	142,000.00
CAPITAL		0.00	101,700.00	157,236.88	272,500.00	142,000.00
TOTAL APPROPRIATIONS		171,948.45	312,462.27	335,906.88	502,918.97	489,996.27
NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTION		(171,948.45)	(312,462.27)	(335,906.88)	(502,918.97)	(489,996.27)
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
OPERATING						
591-572-860.000	TRAVEL EXPENSES	766.88	500.00	306.45	500.00	500.00
591-572-941.000	DATA PROCESSING	23,000.00	23,460.00	23,460.00	23,460.00	23,460.00
591-572-955.000	MISCELLANEOUS EXPENSE	56.25	100.00	0.00	100.00	100.00
591-572-969.000	BAD DEBTS	73.72	100.00	0.00	100.00	100.00
OPERATING		23,896.85	24,160.00	23,766.45	24,160.00	24,160.00
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	28,522.92	27,703.98	20,909.54	27,703.98	29,000.00
591-572-703.000	SALARIES-METER READS	3,892.26	4,500.00	3,198.71	4,500.00	4,500.00
591-572-715.000	SOCIAL SECURITY	1,987.88	3,000.00	1,345.65	3,000.00	2,500.00
591-572-716.000	HEALTH INSURANCE	10,818.09	13,123.51	10,098.36	13,123.51	14,108.07
591-572-717.000	LIFE INSURANCE	98.38	101.25	67.32	101.25	101.25
591-572-718.000	PENSION	6,581.60	6,410.70	5,269.56	6,410.70	7,500.00
591-572-721.000	LONGEVITY	438.74	325.00	325.01	325.00	325.00
591-572-722.000	WORKERS COMPENSATION	137.67	400.00	103.89	400.00	200.00
591-572-723.000	DENTAL INSURANCE	344.59	414.30	269.77	414.30	388.38
591-572-724.000	EYECARE	126.19	152.29	93.83	152.29	141.01
591-572-725.000	DISABILITY	227.67	222.12	158.65	222.12	244.54
PERSONNEL		53,175.99	56,353.15	41,840.29	56,353.15	59,008.25
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	0.00	1,500.00	0.00	1,500.00	1,500.00
591-572-730.000	POSTAGE	2,538.52	3,000.00	1,955.88	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	86.50	1,000.00	580.21	1,000.00	1,000.00
SUPPLIES		2,625.02	5,500.00	2,536.09	5,500.00	5,500.00
TOTAL APPROPRIATIONS		79,697.86	86,013.15	68,142.83	86,013.15	88,668.25
NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER ACCOUN		(79,697.86)	(86,013.15)	(68,142.83)	(86,013.15)	(88,668.25)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
OPERATING						
591-573-955.000	MISCELLANEOUS EXPENSE	1,276.50	2,000.00	56.25	0.00	0.00
591-573-968.000	DEPRECIATION	134,515.86	140,000.00	0.00	140,000.00	140,000.00
OPERATING		135,792.36	142,000.00	56.25	140,000.00	140,000.00
SUPPLIES						
591-573-727.000	OFFICE SUPPLIES	5.29	0.00	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
SUPPLIES						
	SUPPLIES	5.29	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
591-573-801.000	PROFESSIONAL SERVICES	10,077.00	0.00	9,969.32	15,000.00	15,000.00
	FOOTNOTE AMOUNTS:				0.00	5,390.00
	JOB DESCRIPTION SURVEY					
591-573-830.000	ADMINISTRATIVE SERVICES	114,400.00	114,546.00	0.00	114,546.00	114,400.00
591-573-910.000	INSURANCE	10,644.00	11,000.00	13,269.00	13,269.00	13,269.00
	PROFESSIONAL & CONTRACTUAL	135,121.00	125,546.00	23,238.32	142,815.00	142,669.00
DEBT SERVICE						
591-573-991.000	PRINCIPAL-BONDS	0.00	140,000.00	30,979.25	31,000.00	30,000.00
	FOOTNOTE AMOUNTS:				0.00	30,000.00
	30% PRINCIAL CAPITAL IMPROVEMENT BOND					
	FOOTNOTE AMOUNTS:				0.00	30,000.00
	30 % 2016 CAPITAL IMPROVEMENT BOND					
	GL # FOOTNOTE TOTAL:					60,000.00
591-573-995.000	INTEREST-BONDS	52,263.00	41,545.50	37,777.50	32,000.00	36,187.50
	FOOTNOTE AMOUNTS:				0.00	36,187.50
	CAPITAL IMPROVEMENT BOND INTEREST					
	FOOTNOTE AMOUNTS:				0.00	36,187.50
	INTEREST ON CAPITAL BOND					
	GL # FOOTNOTE TOTAL:					72,375.00
591-573-996.000	PAYING AGENT FEES	550.00	550.00	1,140.00	1,140.00	1,200.00
	DEBT SERVICE	52,813.00	182,095.50	69,896.75	64,140.00	67,387.50
	TOTAL APPROPRIATIONS	323,731.65	449,641.50	93,191.32	346,955.00	350,056.50
	NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRATION	(323,731.65)	(449,641.50)	(93,191.32)	(346,955.00)	(350,056.50)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
591-906-995.000	INTEREST	(6,016.50)	0.00	0.00	0.00	0.00
	DEBT SERVICE	(6,016.50)	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	(6,016.50)	0.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE	6,016.50	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 591						
APPROPRIATIONS - FUND 591						
NET OF REVENUES/APPROPRIATIONS - FUND 591						
	BEGINNING FUND BALANCE	3,483,885.26	3,454,363.57	3,454,363.57	3,454,363.57	3,091,140.65
	FUND BALANCE ADJUSTMENTS	(103,160.00)	0.00	0.00	0.00	0.00
	ENDING FUND BALANCE	3,454,363.57	3,275,910.80	3,515,371.23	3,091,140.65	2,944,918.53

WATER FUND

ESTIMATE CASH POSITION

	<u>2018-2019</u>	<u>2019-2020</u>
CASH BALANCE - BEGINNING	\$ 1,615,458.73	1,392,235.81
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,095,700.00	\$ 1,202,583.00
INTEREST	\$ 17,040.00	\$ 17,040.00
MISC REVENUE	\$ 10,000.00	\$ 10,000.00
TOTAL OPERATING REVENUES	\$ 1,122,740.00	\$ 1,229,623.00
TOTAL REVENUES	\$ 2,738,198.73	\$ 2,621,858.81
OPERATING EXPENSES:		
TREATMENT	\$ 550,075.80	\$ 447,124.10
TRANSMISSION AND DISTRIBUTION	\$ 502,918.97	\$ 489,996.27
CUSTOMER ACCOUNT	\$ 86,013.15	\$ 88,668.25
ADMINISTRATIVE AND GENERAL	\$ 206,955.00	\$ 210,056.50
TOTAL OPERATING EXPENSES	\$ 1,345,962.92	\$ 1,235,845.12
CASH BALANCE - ENDING	\$ 1,392,235.81	\$ 1,386,013.69

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 2020 Operating Budget

Type	FY 2020 Budget
------	----------------

OPERATING REVENUE

Sales

Residential Sales	2,302,700
Residential Renewable Energy Charge	88,200
RS: Energy Optimization	32,000
Total Residential Sales	2,422,900
Commercial Sales (GS)	1,269,000
Commercial Sales (GSD)	1,515,700
Commercial GS/GSD Renewable Energy Charge	50,200
GS/GSD Energy Optimization	31,200
Commercial Sales (GSDTO)	2,762,000
Commercial Sales (GSDPM)	528,500
Commercial GSDTO/GSDPM Renewable Energy Charge	15,700
GSDTO/GSDPM Energy Optimization	30,500
Total Commercial Sales	6,202,800
Security/Standby Light Energy Sales	6,500

Total Sales Revenue	8,632,200
----------------------------	------------------

Service

Customer Late Charges	68,000
Reconnect/Disconnect Fees	3,000
Pole Attachment Fees	7,000
Meter Charges	0
Miscellaneous Fees	1,000
Miscellaneous Service Revenue	25,000
New Account/Account Relocation Fee	15,000

Total Service Revenue	119,000
------------------------------	----------------

Miscellaneous

Chatham Street Lease	46,000
Other Revenue	15,000

Total Miscellaneous Revenue	61,000
------------------------------------	---------------

TOTAL OPERATING REVENUE	8,812,200
-------------------------	-----------

OPERATING EXPENSES

Generation

Lowell Light and Power FY 2020 Operating Budget

Type	FY 2020 Budget
------	----------------

Fuel	100,000
Generation Expenses	54,000
Maintenance: Generating & Electrical Equipment	24,000
Maintenance: Other Power Generation	15,000
Maintenance: Structures	30,000
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	28,000
Operating Supervision/Engineering	17,500
Safety and Training Expense	12,000
Tools	12,500

Total Generation Expenses	293,000
----------------------------------	----------------

Purchased Power

AMP Ohio Energy Project	57,609
Belle River Project	618,725
Bio-Digestion Purchased Power Costs	0
Campbell Number 3 Project	1,798,643
Deficiency Capacity Charge	36,816
Deficiency Energy Charge	453,656
Energy Services Project	231,528
Land Filled Gas Projects (Granger & NANR)	775,627
Tuscola Wind Project	218,179
MMPA Transmission Project	41,327
Surplus Energy Credit	(85,704)
Transmission Charge	3,507
Kalkaska: CT Project	321,301
MMPA Service Supply Committee Expense	20,000

Total Purchased Power Expenses	4,491,214
---------------------------------------	------------------

Distribution

Customer Installation Expense	42,500
Load Dispatching	1,000
Maintenance: Line Transformers	6,000
Maintenance: Meters	2,000
Maintenance: Overhead Lines	64,000
Maintenance: Street Lighting	13,000
Maintenance: Structures	29,500
Maintenance: Substations	7,500
Maintenance: Underground Lines	17,500
Meter Expenses	0
Miscellaneous Distribution Expense	81,000
Operation Supervision/Engineering	77,500

Lowell Light and Power FY 2020 Operating Budget

Type	FY 2020 Budget
------	----------------

Operation Supervision/Xmission System	2,500
Overhead Line Expenses	21,500
Street Lighting Expenses	0
Substation Expenses	7,500
Safety and Training Expense	23,500
Tools	25,500
Trucks and Transportation Expense	36,500
Tree Trimming Expense	50,000
Underground Line Expenses	30,000

Total Distribution Expenses	538,500
------------------------------------	----------------

Customer Accounting

Customer Accounts: Supervision	18,300
Customer Assistance Expense	28,700
Customer Records/Collections Expense	77,000
Customer Service Training	3,000
Uncollectible Account Expense	4,000
Meter Reading Expense	15,500
Miscellaneous Customer Accounts Expense	38,500
EOC Program Portfolio	
Residential Program Portfolio	39,182
Comm/Indust. Program Portfolio	94,731
Portfolio-Level Costs (Admin)	10,193
Total EOC Program Portfolio	144,106

Total Customer Accounting Expense	329,106
--	----------------

Marketing and Advertising

Advertising Expense	20,000
Demonstrating and Selling Expense	0

Total Marketing and Advertising Expense	20,000
--	---------------

Admin./General/Outside Services

Administrative and General Salaries	167,000
Board Conferences and Training	7,500
Board Meeting and Related Expense	21,500
O/S: Accounting, Legal, Engineering & Consultant	75,000

Total Admin/General/Outside Services Expense	271,000
---	----------------

Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	40,000
--------------------------------------	--------

Lowell Light and Power FY 2020 Operating Budget

Type	FY 2020 Budget
------	----------------

Maintenance: Office Building	16,000
Office Supplies, Fees, Dues, Phone, Maintenance	115,200
Property/Liability Insurance	32,000

Total Office, Insurance, & Maintenance	203,200
---	----------------

Employee Benefits & Other Compensation

Compensated Absences	140,000
Employee Pensions & Benefits	480,000
OPEB	55,000
Other Compensation	65,200
Taxes: Social Security & Medicare	88,300
Retiree Medical Insurance Coverage	58,000

Total Employee Benefits & Other Compensation	886,500
---	----------------

Miscellaneous

Conference/Seminar Expense	60,000
Miscellaneous General Expenses	6,500

Total Miscellaneous Expenses	66,500
-------------------------------------	---------------

Depreciation Expenses

Depreciation Expense	642,000
----------------------	---------

Total Depreciation Expenses	642,000
------------------------------------	----------------

TOTAL OPERATING EXPENSES	7,741,020
--------------------------	-----------

OPERATING INCOME (LOSS)	1,071,180
-------------------------	-----------

NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	47,000
Interest Income Series 2012	200
MPPA Trust Fund Change	0
MPPA Working Capital Interest	0
Fifth Third Investments FMV Change	0

Total Interest Income	47,200
------------------------------	---------------

Lowell Light and Power FY 2020 Operating Budget

Type	FY 2020 Budget
------	----------------

Interest Expense

Interest Expense on Customer Deposits	0
Interest Expense Installment Purchase Loan(s)	15,600
Interest Expense Series 2012 Bonds	64,498

Total Interest Expense	80,098
-------------------------------	---------------

Gain/Loss on Sale of Property/Investment

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

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

Transfers

PILOT - City of Lowell	378,189
------------------------	---------

Total Transfers	378,189
------------------------	----------------

TOTAL NON-OPERATING REVENUE (EXPENSE)	(411,087)
---------------------------------------	-----------

NET INCOME (LOSS)	660,093
-------------------	---------

Cash Generated from Operating Activities

Net Income	660,093
Depreciation (add back b/c it's a non-cash item)	642,000
OPEB (add back b/c it's a non-cash item)	55,000
Bond Principal Transfers (deduct b/c doesn't hit statement)	(245,000)

Total Cash Generated from Operating Activities	1,112,093
---	------------------

Proposed Capital Budget	1,112,000
--------------------------------	------------------

Net Change in Cash Flow	93
--------------------------------	-----------

DATA PROCESSING FUND

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

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

Capital Projects anticipated in the proposed budget include the following:

- Archive Social subscription \$2,000
- Munetrix Financial Forecasting Software \$4,700

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
636-000-665.000	INTEREST	86.12	0.00	11.50	0.00	0.00
636-000-670.001	RENTALS-TREASURER	30,800.00	31,416.00	31,416.00	31,416.00	31,416.00
636-000-670.010	RENTALS-SEWER FUND	19,600.00	19,992.00	19,992.00	19,992.00	19,992.00
636-000-670.011	RENTALS-WATER FUND	23,000.00	23,460.00	23,460.00	23,460.00	23,460.00
636-000-670.012	RENTALS-MAJOR STREET	2,200.00	2,244.00	2,244.00	2,244.00	2,244.00
636-000-670.013	RENTALS-LOCAL STREET	3,100.00	3,162.00	3,162.00	3,162.00	3,162.00
	INTEREST AND RENTS	<u>78,786.12</u>	<u>80,274.00</u>	<u>80,285.50</u>	<u>80,274.00</u>	<u>80,274.00</u>
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	4,029.64	0.00	0.00	0.00	0.00
	OTHER REVENUE	<u>4,029.64</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL ESTIMATED REVENUES	<u>82,815.76</u>	<u>80,274.00</u>	<u>80,285.50</u>	<u>80,274.00</u>	<u>80,274.00</u>
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	1,185.85	1,600.00	2,888.89	3,500.00	3,500.00
	SUPPLIES	<u>1,185.85</u>	<u>1,600.00</u>	<u>2,888.89</u>	<u>3,500.00</u>	<u>3,500.00</u>
PROFESSIONAL & CONTRACTUAL						
636-000-801.000	PROFESSIONAL SERVICES	24,715.07	20,000.00	16,311.55	20,000.00	20,000.00
636-000-802.000	CONTRACTUAL	22,936.54	25,000.00	25,543.28	25,000.00	22,300.00
	LPD COPIER				0.00	720.00
	DPW COPIER				0.00	480.00
	CITY HALL COPIER				0.00	4,200.00
	REGIS DUES				0.00	3,900.00
	BS&A				0.00	13,000.00
	GL # FOOTNOTE TOTAL:					<u>22,300.00</u>
	PROFESSIONAL & CONTRACTUAL	<u>47,651.61</u>	<u>45,000.00</u>	<u>41,854.83</u>	<u>45,000.00</u>	<u>42,300.00</u>
OPERATING						
636-000-968.000	DEPRECIATION	18,796.59	0.00	0.00	20,000.00	21,000.00
	OPERATING	<u>18,796.59</u>	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>21,000.00</u>
CAPITAL						
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	23,553.20	38,340.00	17,113.93	38,340.00	6,500.00
	MUNETRIX				0.00	4,100.00
	ARCHIVE SOCIAL				0.00	2,400.00
	GL # FOOTNOTE TOTAL:					<u>6,500.00</u>
	CAPITAL	<u>23,553.20</u>	<u>38,340.00</u>	<u>17,113.93</u>	<u>38,340.00</u>	<u>6,500.00</u>
	TOTAL APPROPRIATIONS	<u>91,187.25</u>	<u>84,940.00</u>	<u>61,857.65</u>	<u>106,840.00</u>	<u>73,300.00</u>
	NET OF REVENUES/APPROPRIATIONS - 000 -	<u>(8,371.49)</u>	<u>(4,666.00)</u>	<u>18,427.85</u>	<u>(26,566.00)</u>	<u>6,974.00</u>
	ESTIMATED REVENUES - FUND 636	82,815.76	80,274.00	80,285.50	80,274.00	80,274.00
	APPROPRIATIONS - FUND 636	91,187.25	84,940.00	61,857.65	106,840.00	73,300.00

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
<hr/>						
NET OF REVENUES/APPROPRIATIONS - FUND 636		(8,371.49)	(4,666.00)	18,427.85	(26,566.00)	6,974.00
BEGINNING FUND BALANCE		121,125.56	112,754.07	112,754.07	112,754.07	86,188.07
ENDING FUND BALANCE		112,754.07	108,088.07	131,181.92	86,188.07	93,162.07

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2018-2019</u>	<u>2019-2020</u>
CASH BALANCE – BEGINNING	\$ 33,024.47	\$ 26,458.47
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 80,274.00	\$ 80,274.00
OPERATING EXPENSES:		
SUPPLIES	\$ (3,500.00)	\$ (3,500.00)
OTHER SERVICES AND CHARGES	\$ (45,000.00)	\$ (42,300.00)
TOTAL OPERATING EXPENSES	\$ (48,500.00)	\$ (45,800.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE		\$ -
ADDITIONS TO ASSETS	\$ (38,340.00)	\$ (6,500.00)
TOTAL NON-OPERATING INCOME	\$ (38,340.00)	\$ (6,500.00)
CASH BALANCE – ENDING	\$ 26,458.47	\$ 54,432.47

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:

- Purchase Sewer Truck from Sewer Fund \$57,310
- Purchase #1 Truck \$8,131
- Utility Box for #1 Truck \$25,000
- #55 Mower 72" \$9,600
- #53 Mower 48" \$8,100
- #16-2 Salter \$14,750
- Purchase #7 Truck \$9,175
- Purchase Dump Body for #16 Truck \$20,000

BUDGET REPORT FOR CITY OF LOWELL

Fund: 661 EQUIPMENT FUND

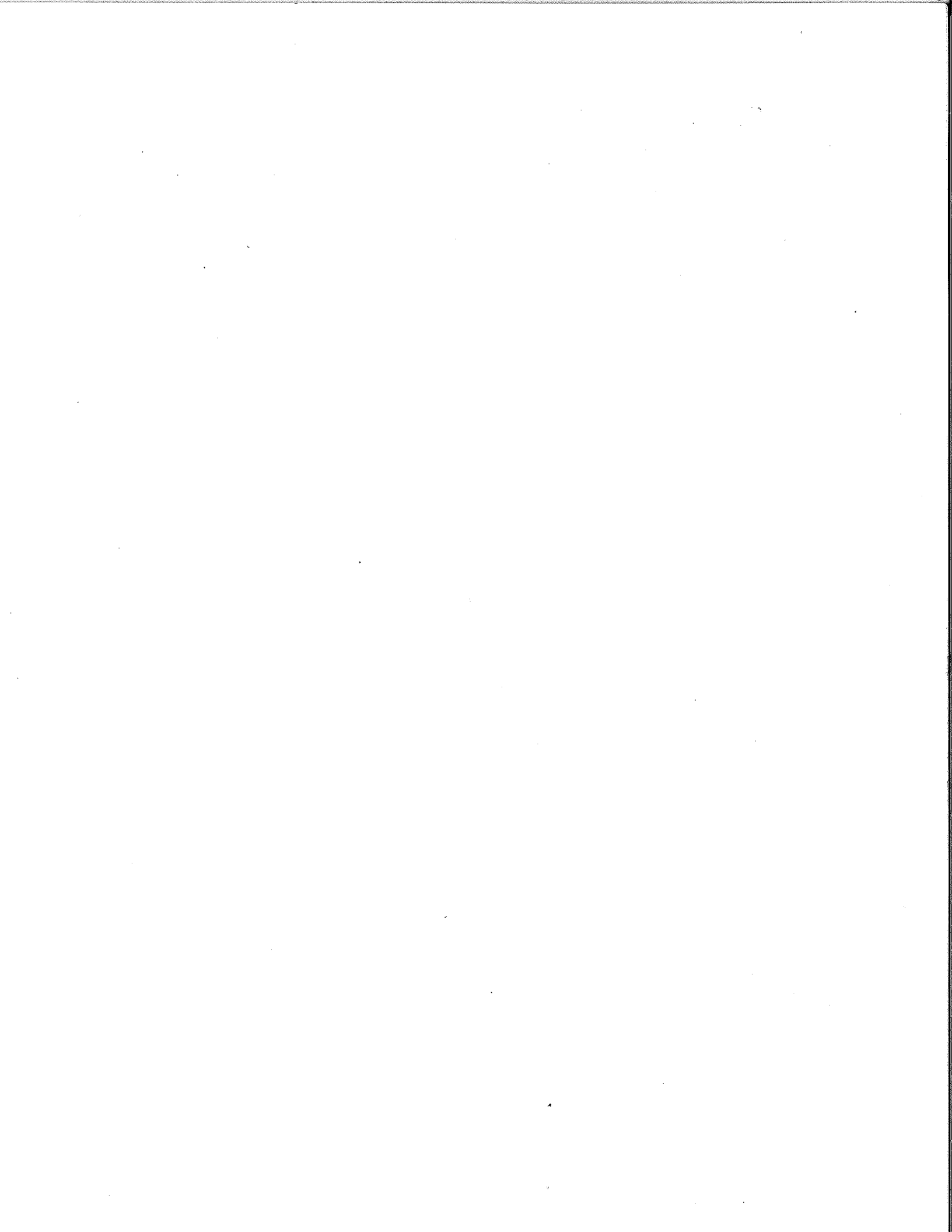
GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	20,616.58	8,000.00	6,767.67	8,000.00	8,000.00
661-000-670.000	RENTALS	180,270.33	164,350.00	151,451.58	195,640.00	200,625.00
	CHARGES FOR SERVICES	200,886.91	172,350.00	158,219.25	203,640.00	208,625.00
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	227.52	500.00	35.83	40.00	0.00
661-000-693.000	GAIN/SALE OF DEP FIXED ASSETS	310.00	0.00	0.00	0.00	0.00
	OTHER REVENUE	537.52	500.00	35.83	40.00	0.00
INTEREST AND RENTS						
661-000-665.000	INTEREST	234.75	150.00	354.70	500.00	500.00
	INTEREST AND RENTS	234.75	150.00	354.70	500.00	500.00
TRANSFERS IN						
661-000-699.101	TRANSFER FROM GENERAL FUND	35,000.00	45,000.00	0.00	45,000.00	55,000.00
661-000-699.248	TRANSFER FROM D.D.A.	13,087.70	17,340.00	17,340.00	17,340.00	16,878.46
	FOOTNOTE AMOUNTS:				0.00	16,878.46
	40% WHEEL LOADER AND 20 % SKIDSTEER					
	TRANSFERS IN	48,087.70	62,340.00	17,340.00	62,340.00	71,878.46
	TOTAL ESTIMATED REVENUES	249,746.88	235,340.00	175,949.78	266,520.00	281,003.46
NET OF REVENUES/APPROPRIATIONS - 000 -						
		249,746.88	235,340.00	175,949.78	266,520.00	281,003.46
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
661-895-900.000	PRINTING	0.00	200.00	0.00	200.00	200.00
661-895-940.000	RENTALS	324.96	0.00	387.42	0.00	0.00
661-895-957.000	TRAINING	869.50	2,000.00	74.91	2,000.00	1,000.00
661-895-968.000	DEPRECIATION	108,169.76	82,000.00	0.00	82,000.00	90,000.00
	OPERATING	109,364.22	84,200.00	462.33	84,200.00	91,200.00
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	39,361.07	27,363.44	15,888.65	22,000.44	10,000.00
661-895-707.000	SALARIES-TEMPORARY	0.00	500.00	67.50	500.00	500.00
661-895-709.000	SALARIES-OVERTIME	637.04	500.00	391.34	500.00	500.00
661-895-715.000	SOCIAL SECURITY	3,017.12	2,170.00	1,215.01	2,170.00	800.00
661-895-716.000	HEALTH INSURANCE	11,751.00	8,011.33	2,764.76	4,000.00	2,062.80
661-895-717.000	LIFE INSURANCE	91.46	67.50	27.15	67.50	22.50
661-895-718.000	PENSION	6,844.00	6,331.90	5,793.96	6,331.90	3,000.00
661-895-721.000	LONGEVITY	292.50	292.50	292.51	292.51	97.50
661-895-722.000	WORKERS COMPENSATION	1,111.04	1,200.00	636.66	1,200.00	1,000.00
661-895-723.000	DENTAL INSURANCE	355.70	286.20	119.58	286.20	83.64
661-895-724.000	EYECARE	191.30	143.57	32.23	173.57	25.99
661-895-725.000	DISABILITY	316.03	216.43	93.50	216.43	75.53
	PERSONNEL	63,968.26	47,082.87	27,322.85	37,738.55	18,167.96
SUPPLIES						
661-895-727.000	OFFICE SUPPLIES	2,349.88	2,700.00	2,490.47	2,700.00	3,126.00
	FOOTNOTE AMOUNTS:				0.00	3,126.00
661-895-740.000	MITCHELL SOFTWARE	8,817.63	8,500.00	2,885.58	8,500.00	2,769.00
661-895-741.000	OPERATING SUPPLIES	14,214.29	17,000.00	8,829.47	15,000.00	17,000.00
	FUEL					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
SUPPLIES						
661-895-744.000	UNIFORMS	165.75	650.00	190.00	650.00	0.00
	SUPPLIES	25,547.55	28,850.00	14,395.52	26,850.00	22,895.00
PROFESSIONAL & CONTRACTUAL						
661-895-802.000	CONTRACTUAL	0.00	6,000.00	3,126.51	6,000.00	0.00
661-895-910.000	INSURANCE	9,007.00	10,000.00	9,841.00	9,841.00	10,000.00
661-895-930.000	REPAIR & MAINTENANCE	27,121.53	30,000.00	32,522.00	40,000.00	53,205.00
	PROFESSIONAL & CONTRACTUAL	36,128.53	46,000.00	45,489.51	55,841.00	63,205.00
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	87,138.85	66,649.24	87,138.85	87,940.09
	99 BACKHOE 2015				0.00	9,460.00
	INSTALLMENT PURCHASE PLOW TRUCK				0.00	19,112.80
	WHEEL LOADER PRINCIPAL				0.00	35,871.02
	SKID STEER					
	DUMP BODY				0.00	14,674.20
	SKID STEER				0.00	8,819.07
	GL # FOOTNOTE TOTAL:					87,937.09
661-895-995.000	INTEREST PAYABLE	9,838.01	5,962.33	3,835.20	6,000.00	4,389.80
	WHEEL LOADER INTEREST				0.00	1,706.38
	DUMP BODY INTEREST				0.00	462.48
	BACK HOE INTEREST				0.00	1,206.15
	WHEEL LOADER INTEREST				0.00	1,706.38
	SKID STEER INTEREST				0.00	412.41
	PLOW TRUCK INTEREST				0.00	602.38
	GL # FOOTNOTE TOTAL:					6,096.18
	DEBT SERVICE	9,838.01	93,101.18	70,484.44	93,138.85	92,329.89
CAPITAL						
661-895-981.000	EQUIPMENT	5,343.90	66,890.00	6,889.19	30,000.00	152,066.00
	HOIST REPAIR				6,889.19	0.00
	STAINLESS SALTER				15,000.00	0.00
	48" MOWER				7,800.00	0.00
	PURCHASE SEWER TRUCK FROM SEWER FUND				0.00	57,310.00
	PURCHASE #1 TRUCK				0.00	8,131.00
	UTILITY BOX FOR #1 TRUCK				0.00	25,000.00
					0.00	9,600.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
CAPITAL						
	#55 MOWER 72"					
	#53 MOWER 48"				0.00	8,100.00
	#16-2 SALTER				0.00	14,750.00
	#7 TRUCK				0.00	9,175.00
	#20 DUMP BODY FOR #16				0.00	20,000.00
	GL # FOOTNOTE TOTAL:				29,689.19	152,066.00
CAPITAL		5,343.90	66,890.00	6,889.19	30,000.00	152,066.00
TOTAL APPROPRIATIONS		250,190.47	366,124.05	165,043.84	327,768.40	439,863.85
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT. &		(250,190.47)	(366,124.05)	(165,043.84)	(327,768.40)	(439,863.85)
ESTIMATED REVENUES - FUND 661		249,746.88	235,340.00	175,949.78	266,520.00	281,003.46
APPROPRIATIONS - FUND 661		250,190.47	366,124.05	165,043.84	327,768.40	439,863.85
NET OF REVENUES/APPROPRIATIONS - FUND 661		(443.59)	(130,784.05)	10,905.94	(61,248.40)	(158,860.39)
BEGINNING FUND BALANCE		123,348.07	93,768.48	93,768.48	93,768.48	32,520.08
FUND BALANCE ADJUSTMENTS		(29,136.00)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		93,768.48	(37,015.57)	104,674.42	32,520.08	(126,340.31)



EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2018-2019</u>	<u>2019-2020</u>
CASH BALANCE - BEGINNING	\$ 93,768.48	\$ 114,520.08
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$8,000.00	\$8,000.00
CHARGE FOR SERVICE	\$ 195,640.00	\$ 200,625.00
INTEREST	\$500.00	\$500.00
TRANSFERS IN	\$ 62,340.00	\$ 71,878.46
OTHER REVENUE	\$40.00	
REVENUES	\$266,520.00	\$281,003.46
TOTAL REVENUES	\$ 360,288.48	\$ 395,523.54
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (37,738.55)	\$ (18,167.96)
SUPPLIES	\$ (26,850.00)	\$ (22,895.00)
OTHER SERVICES AND CHARGES	\$ (58,041.00)	\$ (64,405.00)
TOTAL OPERATING EXPENSES	\$ (122,629.55)	\$ (105,467.96)
NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN	\$ -	
DEBT SERVICE	\$ (93,138.85)	\$ (92,329.89)
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (30,000.00)	\$ (152,066.00)
	\$ -	
INTERFUND TRANSFERS	\$ -	
GAIN/SALE OF FIXED ASSET	\$ -	
TOTAL NON-OPERATING	\$ (123,138.85)	\$ (244,395.89)
CASH BALANCE - ENDING	\$ 114,520.08	\$ 45,659.69

LEE FUND

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

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 714 LEE FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	420.35	4,000.00	1,602.01	4,000.00	5,000.00
	INTEREST AND RENTS	420.35	4,000.00	1,602.01	4,000.00	5,000.00
TOTAL ESTIMATED REVENUES		420.35	4,000.00	1,602.01	4,000.00	5,000.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	0.00	4,000.00	0.00	4,000.00	5,000.00
	CAPITAL	0.00	4,000.00	0.00	4,000.00	5,000.00
TOTAL APPROPRIATIONS		0.00	4,000.00	0.00	4,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		420.35	0.00	1,602.01	0.00	0.00
ESTIMATED REVENUES - FUND 714		420.35	4,000.00	1,602.01	4,000.00	5,000.00
APPROPRIATIONS - FUND 714		0.00	4,000.00	0.00	4,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 714		420.35	0.00	1,602.01	0.00	0.00
BEGINNING FUND BALANCE		217,509.80	217,930.15	217,930.15	217,930.15	217,930.15
ENDING FUND BALANCE		217,930.15	217,930.15	219,532.16	217,930.15	217,930.15

LOOK FUND

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

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

BUDGET REPORT FOR CITY OF LOWELL
Fund: 715 LOOK FUND

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
715-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	0.00	0.00	19,575.71	19,575.71	20,000.00
	OTHER REVENUE	0.00	0.00	19,575.71	19,575.71	20,000.00
INTEREST AND RENTS						
715-000-665.000	INTEREST	5,249.95	18,000.00	4,038.63	6,000.00	0.00
	INTEREST AND RENTS	5,249.95	18,000.00	4,038.63	6,000.00	0.00
	TOTAL ESTIMATED REVENUES	5,249.95	18,000.00	23,614.34	25,575.71	20,000.00
APPROPRIATIONS						
OPERATING						
715-000-700.000	INCREASE(DEC) IN FMV-INVEST	3,083.89	0.00	0.00	0.00	0.00
715-000-880.000	COMMUNITY PROMOTION	26,250.00	18,000.00	17,575.71	19,575.71	20,000.00
715-000-955.000	MISCELLANEOUS EXPENSE	300,000.00	0.00	0.00	0.00	0.00
	OPERATING	329,333.89	18,000.00	17,575.71	19,575.71	20,000.00
	TOTAL APPROPRIATIONS	329,333.89	18,000.00	17,575.71	19,575.71	20,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		(324,083.94)	0.00	6,038.63	6,000.00	0.00
ESTIMATED REVENUES - FUND 715		5,249.95	18,000.00	23,614.34	25,575.71	20,000.00
APPROPRIATIONS - FUND 715		329,333.89	18,000.00	17,575.71	19,575.71	20,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715		(324,083.94)	0.00	6,038.63	6,000.00	0.00
BEGINNING FUND BALANCE		969,617.92	375,889.98	375,889.98	375,889.98	381,889.98
FUND BALANCE ADJUSTMENTS		(269,644.00)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		375,889.98	375,889.98	381,928.61	381,889.98	381,889.98

BONDED INDEBTEDNESS

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

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

Bond	Source of Funds	Payment	Balance	Final
Building Authority 2012 (City Hall)	D.D.A	\$303,382	\$3,245,000	2032
Transportation Series 2006	Local Streets Fund	\$25,531	.00	2019
Capital Improvement Bond 2016	Wastewater & Water	\$220,625	\$2,980,000	2042
TOTAL		\$549,538.00	\$6,225,000.00	

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
351-000-699.101	TRANSFER FROM GENERAL FUND	296,046.00	0.00	0.00	302,546.00	303,382.00
TRANSFERS IN		296,046.00	0.00	0.00	302,546.00	303,382.00
TOTAL ESTIMATED REVENUES		296,046.00	0.00	0.00	302,546.00	303,382.00
NET OF REVENUES/APPROPRIATIONS - 000 -		296,046.00	0.00	0.00	302,546.00	303,382.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
351-906-991.000	PRINCIPAL	175,000.00	0.00	0.00	185,000.00	190,000.00
	FOOTNOTE AMOUNTS:				0.00	190,000.00
	CITY HALL PRINCIPAL					
351-906-995.000	INTEREST	121,045.02	0.00	58,772.51	117,546.00	113,382.00
	FOOTNOTE AMOUNTS:				0.00	113,382.00
	CITY HALL BOND PAYMENT INTEREST					
351-906-996.000	PAYING AGENT FEES	200.00	0.00	0.00	0.00	0.00
DEBT SERVICE		296,245.02	0.00	58,772.51	302,546.00	303,382.00
TOTAL APPROPRIATIONS		296,245.02	0.00	58,772.51	302,546.00	303,382.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(296,245.02)	0.00	(58,772.51)	(302,546.00)	(303,382.00)
ESTIMATED REVENUES - FUND 351		296,046.00	0.00	0.00	302,546.00	303,382.00
APPROPRIATIONS - FUND 351		296,245.02	0.00	58,772.51	302,546.00	303,382.00
NET OF REVENUES/APPROPRIATIONS - FUND 351		(199.02)	0.00	(58,772.51)	0.00	0.00
BEGINNING FUND BALANCE		3,453.48	3,254.46	3,254.46	3,254.46	3,254.46
ENDING FUND BALANCE		3,254.46	3,254.46	(55,518.05)	3,254.46	3,254.46

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
249-000-627.000	BUILDING INSPECTOR FEES	9,360.20	0.00	86,541.00	0.00	90,000.00
	CHARGES FOR SERVICES	9,360.20	0.00	86,541.00	0.00	90,000.00
INTEREST AND RENTS						
249-000-665.000	INTEREST	0.00	0.00	16.02	0.00	0.00
	INTEREST AND RENTS	0.00	0.00	16.02	0.00	0.00
	TOTAL ESTIMATED REVENUES	9,360.20	0.00	86,557.02	0.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		9,360.20	0.00	86,557.02	0.00	90,000.00
Dept 371 - BUILDING INSPECTION DEPARTMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
249-371-802.000	CONTRACTUAL	0.00	0.00	79,366.90	0.00	90,000.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	79,366.90	0.00	90,000.00
	TOTAL APPROPRIATIONS	0.00	0.00	79,366.90	0.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSPEC		0.00	0.00	(79,366.90)	0.00	(90,000.00)
ESTIMATED REVENUES - FUND 249		9,360.20	0.00	86,557.02	0.00	90,000.00
APPROPRIATIONS - FUND 249		0.00	0.00	79,366.90	0.00	90,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 249		9,360.20	0.00	7,190.12	0.00	0.00
	BEGINNING FUND BALANCE	0.00	9,360.20	9,360.20	9,360.20	9,360.20
	ENDING FUND BALANCE	9,360.20	9,360.20	16,550.32	9,360.20	9,360.20

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	92,423.81	114,000.00	0.00	105,000.00	110,000.00
OTHER REVENUE		<u>92,423.81</u>	<u>114,000.00</u>	<u>0.00</u>	<u>105,000.00</u>	<u>110,000.00</u>
INTEREST AND RENTS						
598-000-665.000	INTEREST	53,072.01	0.00	31.79	0.00	0.00
INTEREST AND RENTS		<u>53,072.01</u>	<u>0.00</u>	<u>31.79</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ESTIMATED REVENUES		<u>145,495.82</u>	<u>114,000.00</u>	<u>31.79</u>	<u>105,000.00</u>	<u>110,000.00</u>
APPROPRIATIONS						
OPERATING						
598-000-700.000	INCREASE(DEC) IN FMV-INVEST	22,450.11	0.00	0.00	0.00	0.00
OPERATING		<u>22,450.11</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
PROFESSIONAL & CONTRACTUAL						
598-000-801.000	PROFESSIONAL SERVICES	10,951.77	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL		<u>10,951.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	107,093.57	114,000.00	0.00	105,000.00	110,000.00
CAPITAL		<u>107,093.57</u>	<u>114,000.00</u>	<u>0.00</u>	<u>105,000.00</u>	<u>110,000.00</u>
TOTAL APPROPRIATIONS		<u>140,495.45</u>	<u>114,000.00</u>	<u>0.00</u>	<u>105,000.00</u>	<u>110,000.00</u>
NET OF REVENUES/APPROPRIATIONS - 000 -		<u>5,000.37</u>	<u>0.00</u>	<u>31.79</u>	<u>0.00</u>	<u>0.00</u>
ESTIMATED REVENUES - FUND 598		145,495.82	114,000.00	31.79	105,000.00	110,000.00
APPROPRIATIONS - FUND 598		140,495.45	114,000.00	0.00	105,000.00	110,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 598		5,000.37	0.00	31.79	0.00	0.00
BEGINNING FUND BALANCE		2,572,292.13	36,052.50	36,052.50	36,052.50	36,052.50
FUND BALANCE ADJUSTMENTS		(2,541,240.00)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		36,052.50	36,052.50	36,084.29	36,052.50	36,052.50

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

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 04/30/19	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
UNK REV						
737-000-671.000	OTHER REVENUE	0.00	0.00	20,550.00	20,550.00	37,000.00
	UNK_REV	0.00	0.00	20,550.00	20,550.00	37,000.00
TOTAL ESTIMATED REVENUES		0.00	0.00	20,550.00	20,550.00	37,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		0.00	0.00	20,550.00	20,550.00	37,000.00
ESTIMATED REVENUES - FUND 737						
APPROPRIATIONS - FUND 737						
NET OF REVENUES/APPROPRIATIONS - FUND 737		0.00	0.00	20,550.00	20,550.00	37,000.00
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	20,550.00
ENDING FUND BALANCE		0.00	0.00	20,550.00	20,550.00	57,550.00
ESTIMATED REVENUES - ALL FUNDS						
APPROPRIATIONS - ALL FUNDS						
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		7,515,457.50	7,551,735.45	5,853,924.63	9,198,427.84	8,802,770.25
		7,652,486.93	8,098,746.28	4,849,579.17	9,887,457.45	9,136,777.34
		(137,029.43)	(547,010.83)	1,004,345.46	(689,029.61)	(334,007.09)
BEGINNING FUND BALANCE - ALL FUNDS						
FUND BALANCE ADJUSTMENTS - ALL FUNDS						
ENDING FUND BALANCE - ALL FUNDS		12,471,917.34	9,739,482.73	9,739,482.73	9,739,482.73	9,050,453.12
		(2,595,405.18)	0.00	0.00	0.00	0.00
		9,739,482.73	9,192,471.90	10,743,828.19	9,050,453.12	8,716,446.03

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 2019-2020

General	Current	Proposed	Notes
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	
Showboat			
Chamber of Commerce	TBD	TBD	
Chamber Members	TBD	TBD	
Non-Profit Organizations	TBD	TBD	
Private Individuals/Businesses	TBD	TBD	

City of Lowell
Schedule of Rates and Fees
FY 2019-2020

	Current	Proposed	Notes
Cemetery			
Adult/Child Lot			
Resident	\$ 250.00	\$ 250.00	
Non-Resident	\$ 500.00	\$ 500.00	
Adult/Child Grave Opening/Closing (April 1 through November 30)			
Weekdays	\$ 500.00	\$ 500.00	
Saturday	\$ 575.00	\$ 575.00	
Sunday/Holiday	\$ 700.00	\$ 700.00	
Adult/Child Grave Opening/Closing (December 1 through March 31)			
Weekdays	\$ 600.00	\$ 600.00	
Saturday	\$ 675.00	\$ 675.00	
Sunday/Holiday	\$ 800.00	\$ 800.00	
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	\$ 80.00	\$ 80.00	
Saturday	\$ 150.00	\$ 150.00	
Sunday/Holiday	\$ 210.00	\$ 210.00	
Resident and Non-Resident Cremation (December 1 through March 31)			
Weekdays	\$ 180.00	\$ 180.00	
Saturday	\$ 250.00	\$ 250.00	
Sunday/Holiday	\$ 310.00	\$ 310.00	
Transfer of Ownership	\$ 10.00	\$ 10.00	

City of Lowell
Schedule of Rates and Fees
FY 2019-2020

	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	
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	
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	
IFT Certificate application fee		\$ 600.00	

City of Lowell
Schedule of Rates and Fees
FY 2019-2020

	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 2019-2020

	Current	Proposed	Notes
Public Works			
Opening pavement/city street (19-3), Resolution 15-05	\$ 50.00	\$ 50.00	
Construction in right of way, sidewalks (19-27)	\$ 50.00	\$ 50.00	
Parks & Recreation			
Creekside Park Pavillion Rental	\$ 75.00	\$ 75.00	
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
Airport			
Airport Hangar Fees (3-27)			
Middle Hangars	\$ 130.00	\$ 140.00	to be effective January 1, 2020
End Hangars	\$ 140.00	\$ 150.00	to be effective January 1, 2020
Utility Hangar	\$ 400.00	\$ 410.00	to be effective January 1, 2020
Hangar building 2	\$ 300.00	\$ 310.00	to be effective January 1, 2020
Hangar building 3	\$ 1,000.00	\$ 1,010.00	to be effective January 1, 2020
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 2019-2020

	Current	Proposed	Notes
Sewer			
Readiness to Serve			
5/8" Meter (per month)	\$ 23.28	\$ 24.44	5% increase
1" Meter (per month)	\$ 58.20	\$ 61.11	5% increase
1.5" Meter (per month)	\$ 186.21	\$ 195.52	5% increase
2" Meter (per month)	\$ 232.77	\$ 244.41	5% increase
3" Meter (per month)	\$ 523.73	\$ 549.92	5% increase
4" Meter (per month)	\$ 1,396.64	\$ 1,446.47	5% increase
6" Meter (per month)	\$ 3,491.25	\$ 3,665.81	5% increase
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 3.85	\$ 4.04	
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 56.01	\$ 58.78	
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
Capital Connection			
5/8" Meter	\$ 375.00	\$ 394.00	5% increase
1" Meter	\$ 937.00	\$ 984.00	5% increase
1.5" Meter	\$ 2,998.00	\$ 3,148.00	5% increase
2" Meter	\$ 3,748.00	\$ 3,935.00	5% increase
3" Meter	\$ 8,432.00	\$ 8,854.00	5% increase
4" Meter	\$ 22,486.00	\$ 23,610.00	5% increase
6" Meter	\$ 56,216.00	\$ 59,027.00	5% increase
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

City of Lowell
Schedule of Rates and Fees
FY 2019-2020

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 23.60	\$ 24.25	2.75% increase
1" Meter (per month)	\$ 58.99	\$ 60.61	2.75% increase
1.5" Meter (per month)	\$ 188.76	\$ 193.95	2.75% increase
2" Meter (per month)	\$ 235.95	\$ 242.44	2.75% increase
3" Meter (per month)	\$ 530.89	\$ 545.49	2.75% increase
4" Meter (per month)	\$ 1,415.72	\$ 1,454.65	2.75% increase
6" Meter (per month)	\$ 3,535.53	\$ 3,632.76	2.75% increase
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 23.60	\$ 24.25	2.75% increase
Per Apartment Unit	\$ 23.60	\$ 24.25	2.75% increase
Late Fee	\$ 10.00	\$ 10.00	Plus 2% of Overdue Balance
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.31	\$ 2.37	2.75% increase
Capital Connection			
5/8" Meter	\$ 543.00	\$ 558.00	2.75% increase
1" Meter	\$ 1,357.00	\$ 1,394.00	2.75% increase
1.5" Meter	\$ 4,343.00	\$ 4,462.00	2.75% increase
2" Meter	\$ 5,428.00	\$ 5,577.00	2.75% increase
3" Meter	\$ 12,214.00	\$ 12,550.00	2.75% increase
4" Meter	\$ 32,570.00	\$ 33,466.00	2.75% increase
6" Meter	\$ 81,424.00	\$ 83,663.00	2.75% increase
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	\$ 25.00	\$ 25.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 2.31	\$ 2.37	2.75% increase
Water Hydrant Bulk Water Sales			
Connection	\$ 50.00	\$ 50.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 2.31	\$ 2.37	2.75% increase
Service On fee	\$ 35.00	\$ 35.00	
New Account Fee	\$ 25.00	\$ 25.00	
Landlord Fee	\$ 10.00	\$ 10.00	