



2024-2025 Fiscal Year Budget

Mike DeVore, Mayor
Marty Chambers, Mayor Pro Tem
Jim Salzwedel, Councilmember
Leah Groves, Councilmember
Eric Bartkus, Councilmember

Michael T. Burns, City Manager



April 15, 2024

Mayor DeVore and the Lowell City Council,

In accordance with the provisions 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 2024-25, which will begin on July 1, 2024.

Economy

Predicting trends in the current economy is challenging. The stock market has been recovering well over the past year, while property values continue to increase but are now leveling off. For tax purposes, property values are always two years behind. However, inflation has taken hold, and interest rates are considerably higher than they were just two or three years ago. The future trajectory is uncertain.

In the past year, we witnessed approximately a \$16 million increase in the taxable value of real and personal property, resulting in a modest uptick of about \$129,147 in our overall Property Tax Revenue to the General Fund. For the upcoming fiscal year, we anticipate a \$17 million increase in taxable value. A significant portion of the taxable value capture has gone to the Downtown Development Authority due to the presence of adult marijuana facilities. Consequently, we are observing a rollback of our Headlee limit due to the substantial increase in revenues. When I assumed office in 2016, our Headlee Limit was approximately 17.2 mills, indicating our ability to increase our millage rate to that amount without a vote of the people. Our Headlee limit is now 16.182 mills, and I anticipate our current millage rate being rolled back eventually due to increasing taxable values. That said, I am pleased to see positive growth in taxable value.

This year, the city received its fourth excise tax payment from marijuana retail facilities, amounting to \$472,690.80, which was promptly transferred to the local street fund to offset costs for slated road projects.

It's worth noting that the Downtown Development Authority received \$100,000 more in property taxes than budgeted for this year. Moreover, the DDA anticipates an additional \$250,000 more than the current fiscal year in the upcoming year.

On a positive note, the city has experienced an overall increase in taxable value by over 50 percent since my appointment in 2016. While I cannot solely attribute this growth to my tenure, the removal of some tax abatements and the development spurred by the marijuana industry downtown and along the west end of the city have contributed significantly. The City Council has made prudent decisions regarding development, resulting in unprecedented growth compared to other cities across Michigan.

Employee Healthcare & Retirement

Last fiscal year, we transitioned our health insurance to the West Michigan Health Insurance Pool. Although I do not anticipate immediate savings from this move, I believe it will shield us from significant increases in future health insurance costs. While our premium will not be finalized until fall, as the plan becomes active on January 1 annually, I have budgeted for a 5% increase for next year, compared to a 3.9% increase this year.

The city currently provides retiree employee healthcare for five years only, up to age 65. Several years ago, we established a separate fund to prepare for future retirees and cover current retiree healthcare plans. At present, we provide healthcare for three retirees. In the next three years, three employees will become eligible for retiree health care from the city, resulting in significantly higher retirement healthcare contributions when they retire. Additionally, I have budgeted \$5,000 for each eligible employee for five years of healthcare. We have negotiated with both unions and will cease providing retirement health care to employees retiring after June 30, 2035 (June 30, 2025, for all non-union positions). One employee will have a retirement health care savings account, with the city subsidizing a percentage of base pay for this purpose.

All non-union employees hired after September 6, 2016, receive no subsidy or provision for retirement health care, as do all union employees hired after July 1, 2020.

Retirement unfunded liabilities are a concern for the administration. Currently, we are approximately 68% funded, with an unfunded liability of approximately \$3.8 million in our Michigan Municipal Employee Retirement System (MERS). Four years ago, we were flagged by the Michigan Department of Treasury for being under 60%, and we requested a waiver to avoid filing a corrective action plan.

We have built a sustainable fund balance since my arrival in 2016 and have made surplus payments of close to \$484,000 in the past four years towards our unfunded liability.

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

In 2022, the city extended the amortization schedule to pay the unfunded pension liability by five years. We are continuing to make the required payments before extending the period. This will allow us to offset any negative impacts on our liability, such as a reduced rate of return or economic trends. The steps we have taken will begin the process of eliminating future pension liability. I believe that in approximately 50 years, the City will have no pension liability.

Staffing

This budget includes no additions or losses to our full-time staff at this time. We have one upcoming retirement; Chris Hurst plans to retire in February. I intend to begin the selection process in August/September 2024. I have budgeted one month's personnel costs for a new chief to shadow Chief Hurst in his final month.

I believe we are nearing the funding threshold for a seventh full-time officer in the next few years. Depending on possible additions at the new Copperrock development and Attwood, we may consider an eighth full-time officer. While we don't have the revenue to do so, I believe the city needs to double the size of our police force and have two full time police officers assigned to each shift. I believe the City needs to find ways to try and address this need.

The 2024-25 Fiscal Year Budget reflects the concerns and goals of the City Council. Following the Board of Review meetings, the city's taxable value for the General Fund actually improved, resulting in an increase in property tax revenue to the General Fund of approximately \$117,366. In order to achieve a balanced budget, several contributions from other funds are needed. The General Fund has been charging other funds Administrative Services fees, which cover administrative service costs and city facility usage. This practice will continue. Additionally, I am projecting \$350,000 from our share of the Marijuana excise tax and \$45,000 in annual marijuana facility application fees. Furthermore, I am projecting approximately a \$4,000 decrease to the Lowell Light and Power PILOT from what was anticipated last fiscal year.

This year, I have budgeted for the entire City Hall Bond Payment to occur from the Downtown Development Authority, freeing up \$146,819 from the general fund. We have budgeted an appropriation of \$500,000 (\$350,000 from the excise tax) to the Local Street Fund, a \$100,000 increase from previous fiscal years. We will not make a contribution to the Equipment fund this year to stabilize it, marking the third consecutive year we have not needed to do so. We are now developing a rental fee for police vehicles to utilize the equipment fund for vehicle purchases. This year's needed police vehicle will be purchased from the equipment fund, and the plan going forward is to continue this practice. Our next police vehicle is scheduled for replacement in four fiscal years.

The City will also make a budgeted expenditure to the Lowell Area Fire Services Authority consistent with the funding guidelines of the agreement. We anticipate a contribution of \$230,875.64. Three years ago, we created a separate fund for future fire capital expenses, and the city will need to allocate approximately \$65,000 annually for a future fire truck purchase.

We are facing a critical issue with future funding for the Fire Department. The Fire Department's call volume is continuing to grow as our communities grow and our population ages. Our call volume is equivalent to that of Caledonia and Cutlerville. About three years ago, we created a full-time fire chief position. The first chief we hired received compensation below the market rate, but our new fire chief's compensation is in line with market rates. In addition to these costs continue to rise and this year's fire contribution will double our required contribution to the Fire Authority since fiscal year 2020-21, not including our capital contribution. Prior to this fiscal year, I did not have a true estimate of how much we should be setting aside for future fire capital purchases. We received funds from the American Rescue Plan, using approximately \$75,000 of those funds for a future fire truck purchase. In 2022-23, I began setting aside \$25,000 annually for future fire capital purchases. Going forward, we need to set aside approximately \$65,000 annually. This, along with the required allocation, will result in over \$300,000 in general fund expenses towards the fire department. Additionally, as call volume grows, they will require more full-time staff. I cannot dispute the cost going forward, as the community continues to grow, and the demand for services needs to be met. If we do not address this, the City will need to consider eliminating services to offset this cost.

The City and two townships need to revisit how we fund the Fire Department. I would like to see the fire authority generate its own millage or special assessment. It needs to be done in a way that the Downtown Development Authority does not capture the funds, as a normal millage in the city for these expenses would be captured by the DDA. Alternatively, the city could consider a special assessment for fire services. This would allow us to generate the cost for fire service, and the revenue currently allocated to the fire department could fund a mid-day shift for the Police Department. The Police Department currently lacks the resources to have two officers per shift, which is necessary. A new revenue source for the Fire Department would allow for this.

Another major issue in our budget is Ware Road. For the upcoming fiscal year, we have budgeted approximately \$230,000 for Ware Road, double what we budgeted before PFAS testing. We will likely need to budget the same, if not more, for next year. I do not foresee this issue being resolved anytime soon. Additionally, since this property is not within the city limits, we must comply with zoning regulations for future uses. If this property were within the city, we could leverage our Brownfield Authority to clean up and develop the property using tax increment financing. However, this is not an option for this property because it is not within the city limits. I am exploring one possible cost recovery option, but more investigation is needed to determine if this is feasible.

We also need to continue upgrading our IT Network. IP Consulting has done an excellent job protecting our network, but many upgrades are still needed, along with the development of approved protocols to enhance network security. Furthermore, we need to migrate our Microsoft Accounts to a governmental network for better security and to better meet our needs. Our BS&A Accounting Software also needs to be moved to a cloud-based system, and we have budgeted funds to accomplish this.

This fiscal year, we will construct multiple streets. Last year, we completed the Monroe water and sewer main project, which also paved approximately 0.75 miles of road. We also paved Grindle and Shepard. This year, we plan to complete a water and sewer main project on Washington, repaving an additional 0.75 miles of road. We also plan to pave all the cross streets in the sector between Main, Fremont, Lafayette, and Washington. One street will be paved from Lafayette to Washington. Additionally, we plan to pave Division from Main to Avery, and Avery from Division to Grove, along with Lafayette, Ottawa, and Brook Street. The City has received up to \$385,000 from the State of Michigan Small Urban Program to resurface Foreman from Gee Drive to Beech. This will require a \$95,000 contribution from the Major Street Fund for this. We will plan for Jackson Street in the next Fiscal Year and address all streets from Main to Front and Monroe to Jackson next year. Overall, we have over **\$2 million dollars** from the Local and Major Street Fund along with the Downtown Development Authority to address streets in our city.

Furthermore, the Stormwater Asset Management study is completed, and we have identified many capital projects to complete over the next fifteen years. One major project we are working on is Washington and Monroe Streets, to complete major underground utility projects on almost a one-and-a-half-mile area of utility and street. We completed Monroe in 2023 and would like to begin Washington Street in Spring of 2024. The total project cost is in excess of \$7,000,000. We have secured very favorable financing from the United States Department of Agriculture Rural Development Program, which will save over \$2 million over the life of the loan compared to traditional bond markets.

Since 2006, the city has modified water rates twelve times and sewer rates ten times. With our Monroe and Washington Street Projects, our recent rate study from our financial advisor, Warren Creamer from

Municipal Financial Consultants recommended an adjustment for this year to the residential customer by a \$2.60 increase (9.66%) to the monthly water ready to serve charge. Also recommending a \$0.25 increase (9.66%) to their consumption charge per 1,000 gallons. The residential sewer customer would have seen a \$2.81 (9.66%) increase to their monthly water ready to serve charge and a \$0.46 increase (9.66%) to their consumption charge per 1,000 gallons. In order to complete both Monroe and Washington, our financial advisor recommends a 9.66% increase to the water rates for the next five fiscal years. **The six-year average annual increase to the monthly charge is \$3.31 to the ready to serve charge and \$0.32 increase to the consumption charge.**

The recommended increase for the next five fiscal years is a 9.66% increase to the sewer ready to serve charge for fiscal year 2024-25, 2025-26, and 2026-27. In 2027-28, 2028-29, and 2029-30, it is recommended to increase rates by 4% annually. **The six-year average for the sewer equates to an annual increase to the monthly charge of \$2.35 on the ready to serve charge and \$0.39 on the consumption charge.**

In regards to the City's other funds, all are in good condition. The Water and Wastewater Funds are not in deficit but require additional funds to accommodate the debt required for the Monroe and Washington projects along with future capital projects over the next six years. We also have looming issues with the water and wastewater plant expansion and the growth at Alden Nash and Interstate 96. If the City and Township can mutually agree on a path forward, I believe this will be game-changing for our community. The growth could actually force our millage rate to reduce and still meet our needs. For the first time in my tenure as City Manager, I am optimistic we can reach an agreement that benefits both the City and Lowell Township. There will be some discomfort in the short term, but this could be very impactful for this area. The DDA is in good long-term condition and is committed to revitalizing the Downtown area. The DDA fund has been able to alleviate the General Fund of some expenditures (mainly addressing streets and public capital improvements in the district) and still complete improvement projects in the Downtown District.

Recommendation

I recommend that the City Council maintain the current millage and collect 15.7 mills for Fiscal Year 2023-2024. My reasons for this recommendation include:

- The Council can increase the millage rate to 16.182 mills without a vote of the people as a result of the Headlee Rollback. Exceeding that to the Charter limit would require a vote of the people.
- The budget, as presented, reflects the revenue and expenditures necessary to balance the budget and provide public services.
- Overall, City services will remain the same, with administrative service charges from other City funds offsetting some costs for providing services.
- Additional technology and procedural changes may lead to financial efficiencies.

According to 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 for Monday, April 29, 2024, from 5:30 PM to 9:00 PM in City Council Chambers. Our current schedule calls for holding our Public Hearing on the budget and adopting the budget at our regular meeting on Monday, May 20, 2024.

I would like to express my gratitude to two outstanding employees for their work in putting together the budget for fiscal year 2022-23. City Treasurer Sue Olin and Deputy Treasurer Jenell Veltkamp have done an outstanding job and worked many long hours to make this document possible. The City of Lowell is fortunate to have these two individuals serving our city.

The entire staff has worked diligently, with thought and care, to put together this budget. While work remains to be done, we have accomplished much in this city, and the positive changes in the community are evidence of our progress. As we move forward into the new fiscal year, we will continue to seek 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 throughout the process, please do not hesitate to contact me. While I cannot predict the future, I believe we are well positioned to weather the storms ahead.

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

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 \$160,852,392 to 177,055,607.

Millage Rates are established by the City Council through authority granted in the City Charter and Michigan Statutes. The maximum allowable *Millage Rate* for the City of Lowell is 16.2810 mills. The current budget reflects a *Millage Rate* of 15.70 mills which is 3.7 percent below the amount authorized by the City Charter and Headlee Amendment.

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.
- Marijuana Excise Tax: The City received excise tax from the State of Michigan for all marijuana dispensaries and microprocessors in the City. The funds are accounted for as revenue in the general fund and all funds are transferred to the Local Street Fund for road improvements.

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 \$60 per meeting with a maximum of 35 meetings for an annual maximum of \$2,100. The Mayor receives compensation of \$70 per meeting with a maximum of 35 meetings for an annual maximum of \$2,450.00

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

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

Attorney (210) – Jessica Wood of Dickinson, Wright, PLC, has served as the City Attorney since 2021. The Attorney's duties include reviewing contracts, preparing legal opinions and ordinances and prosecuting code violations. The City uses Helen “Lizzie” Mills from Fahey, Schultz, Burzych, Rhodes for all labor issues. The city through Dickinson Wright utilizes Sabo PR for all crisis communications and media request and are paid from this line item also.

Clerk (215) – Susan Ullery was appointed City Clerk in August 2015. The City Clerk is the clerical officer for the City Council, the custodian of city documents and records, conducts elections and performs other duties as assigned by the City Manager. Amy Brown was hired in March 2018 as Deputy City Clerk.

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

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

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

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

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

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

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

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

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

There are six police cruisers (four fully marked, one for administrative and special police functions and one unmarked for detective purposes). This year, the City will transfer all vehicle purchases from the equipment fund and will be making annual allocations to it for all of the vehicles annually.

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 February 2024, Corwin Velzen 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.

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

There are eight budgeted full-time employees, including Assistant City Manager/Public Works Director Rich LaBombard who returned to the City in September 2023. 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.

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

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

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

Showboat (757) – The City of Lowell accepted ownership of the Lowell Showboat through action by the City Council on December 4, 2000. The current rendition of the Lowell Showboat was demolished in February of 2019 and built in Summer 2021.

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

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

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

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

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

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

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

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

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

In November, 2002, city residents approved a dedicated millage of 0.25 mills toward Museum operations. A millage renewal was approved in November, 2021. The millage produces revenue for museum operations in addition to the building expenses covered under this activity.

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

- Major and Local Street Funds (202 and 203): These transfers assist with local match requirements on federal and state funds as well as providing additional resources for the asset management program for city streets.
- City Hall Bond Payment (351): The outstanding debt on bonds purchased to construct city hall are paid from the General Fund. The bonds were refinanced in 2012 resulting in a savings of \$570,000 over the remaining 20-year term.
- Equipment Fund (661): The equipment fund revenues include 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	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
101-000-402.000	CURRENT PROPERTY TAX-REAL	1,638,516.72	1,754,970.00	1,671,962.05	1,753,445.80	1,906,166.49
101-000-410.000	CURRENT PROPERTY TAX-PERSONAL	149,498.02	163,713.04	163,716.78	163,716.00	183,500.00
101-000-423.000	IN LIEU OF TAXES	428,183.01	457,508.00	268,470.29	462,560.00	458,764.00
101-000-434.000	TRAILER FEES	734.50	800.00	561.50	800.00	600.00
101-000-445.000	PENALTIES AND INTEREST	3,578.48	2,000.00	3,533.35	3,000.00	2,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	75,082.27	73,576.00	82,050.91	76,598.87	78,000.00
		<u>2,295,593.00</u>	<u>2,452,567.04</u>	<u>2,190,294.88</u>	<u>2,460,120.67</u>	<u>2,629,030.49</u>
TAXES						
STATE GRANTS						
101-000-439.000	MARIJUANA EXCISE FEE	362,888.47	250,000.00	472,690.80	472,690.80	350,000.00
101-000-528.000	OTHER FEDERAL GRANTS	96,677.35	0.00	0.00	0.00	0.00
101-000-576.000	SALES TAX	519,409.00	538,701.00	277,007.00	534,966.00	539,916.00
		<u>978,974.82</u>	<u>788,701.00</u>	<u>749,697.80</u>	<u>1,007,656.80</u>	<u>889,916.00</u>
STATE GRANTS						
LICENSES AND PERMITS						
101-000-451.000	BUSINESS LIC & APPLICATION FEE	7,415.00	3,500.00	8,492.00	8,500.00	3,500.00
101-000-452.000	CABLE TV FRANCHISE FEES	36,670.59	38,458.00	24,357.58	33,000.00	33,000.00
101-000-477.000	SNOW PLOWING FEES/WASTE HAULER FE	430.00	200.00	0.00	0.00	0.00
		<u>44,515.59</u>	<u>42,158.00</u>	<u>32,849.58</u>	<u>41,500.00</u>	<u>36,500.00</u>
LICENSES AND PERMITS						
CHARGES FOR SERVICES						
101-000-478.000	FREEDOM OF INFORMATION REQUESTS	1,159.50	250.00	1,183.55	1,150.00	250.00
		<u>1,159.50</u>	<u>250.00</u>	<u>1,183.55</u>	<u>1,150.00</u>	<u>250.00</u>
CHARGES FOR SERVICES						
UNK REV						
101-000-573.000	PPT REIMBURSEMENT EMPP	33,253.21	11,000.00	33,145.46	33,145.00	11,000.00
101-000-699.999	TRANSFER FROM OTHER FUNDS	3,052.50	0.00	0.00	0.00	0.00
		<u>36,305.71</u>	<u>11,000.00</u>	<u>33,145.46</u>	<u>33,145.00</u>	<u>11,000.00</u>
UNK REV						
INTEREST AND RENTS						
101-000-665.000	INTEREST	20,241.96	20,000.00	24,132.50	25,000.00	20,000.00
		<u>20,241.96</u>	<u>20,000.00</u>	<u>24,132.50</u>	<u>25,000.00</u>	<u>20,000.00</u>
INTEREST AND RENTS						
OTHER REVENUE						
101-000-677.000	MISCELLANEOUS	3,177.01	2,500.00	2,138.43	2,500.00	2,500.00
		<u>3,177.01</u>	<u>2,500.00</u>	<u>2,138.43</u>	<u>2,500.00</u>	<u>2,500.00</u>
OTHER REVENUE						
TRANSFERS IN						
101-000-699.248	TRANSFER FROM D.D.A.	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
101-000-699.598	TRANSFER FROM CABLE	4,000.00	0.00	0.00	0.00	0.00
		<u>295,737.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>293,638.00</u>
TRANSFERS IN						
TOTAL ESTIMATED REVENUES						
		<u>3,675,704.59</u>	<u>3,614,944.04</u>	<u>3,331,210.20</u>	<u>3,868,840.47</u>	<u>3,882,834.49</u>
NET OF REVENUES/APPROPRIATIONS - 000 -						
		<u>3,675,704.59</u>	<u>3,614,944.04</u>	<u>3,331,210.20</u>	<u>3,868,840.47</u>	<u>3,882,834.49</u>
Dept 101 - COUNCIL						
APPROPRIATIONS						
PERSONNEL						
101-101-707.000	SALARIES-TEMPORARY	8,633.40	9,000.00	14,100.00	14,520.00	14,520.00
101-101-715.000	SOCIAL SECURITY	660.46	688.50	1,078.65	1,100.00	1,076.36
101-101-722.000	WORKERS COMPENSATION	7.78	30.00	32.42	32.00	32.38
		<u>9,301.64</u>	<u>9,718.50</u>	<u>15,211.07</u>	<u>15,652.00</u>	<u>15,628.74</u>
PERSONNEL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 101 - COUNCIL						
APPROPRIATIONS						
SUPPLIES						
101-101-727.000	OFFICE SUPPLIES	85.00	300.00	110.00	110.00	110.00
	SUPPLIES	85.00	300.00	110.00	110.00	110.00
OPERATING						
101-101-864.000	CONFERENCES & CONVENTIONS	4,043.00	4,000.00	11,566.83	11,500.00	7,500.00
101-101-880.000	COMMUNITY PROMOTION	2,264.27	2,500.00	3,280.36	3,200.00	2,500.00
101-101-955.000	MISCELLANEOUS EXPENSE	4,718.59	5,000.00	3,620.97	5,000.00	5,000.00
	OPERATING	11,025.86	11,500.00	18,468.16	19,700.00	15,000.00
	TOTAL APPROPRIATIONS	20,412.50	21,518.50	33,789.23	35,462.00	30,738.74
	NET OF REVENUES/APPROPRIATIONS - 101 - COUNCIL	(20,412.50)	(21,518.50)	(33,789.23)	(35,462.00)	(30,738.74)
Dept 172 - MANAGER						
ESTIMATED REVENUES						
LICENSES AND PERMITS						
101-172-454.000	MARIJUANA APPLICATION FEE	45,000.00	60,000.00	45,000.00	50,000.00	45,000.00
	LICENSES AND PERMITS	45,000.00	60,000.00	45,000.00	50,000.00	45,000.00
CHARGES FOR SERVICES						
101-172-640.000	ADMINISTRATIVE SERVICES	64,483.00	64,483.00	0.00	64,483.00	64,483.00
	CHARGES FOR SERVICES	64,483.00	64,483.00	0.00	64,483.00	64,483.00
	TOTAL ESTIMATED REVENUES	109,483.00	124,483.00	45,000.00	114,483.00	109,483.00
APPROPRIATIONS						
PERSONNEL						
101-172-702.000	SALARIES-PERMANENT	77,031.85	75,749.86	60,308.73	75,749.00	78,401.10
101-172-707.000	SALARIES-TEMPORARY	6,097.50	15,600.00	0.00	0.00	0.00
101-172-715.000	SOCIAL SECURITY	7,155.94	7,000.00	5,269.77	6,000.00	6,050.00
101-172-716.000	HEALTH INSURANCE	3,039.12	3,276.00	2,339.99	3,276.00	3,229.20
101-172-717.000	LIFE INSURANCE	90.88	91.18	85.42	91.18	105.65
101-172-718.000	PENSION	20,663.06	20,389.20	13,658.11	23,651.86	22,229.35
101-172-721.000	LONGEVITY	126.76	169.00	169.00	169.00	211.25
101-172-722.000	WORKERS COMPENSATION	163.24	300.00	255.00	300.00	300.00
101-172-723.000	DENTAL INSURANCE	309.68	310.44	242.78	310.44	325.96
101-172-724.000	EYECARE	75.38	73.79	62.60	73.79	73.79
101-172-725.000	DISABILITY INSURANCE	411.00	422.19	383.41	422.19	447.88
	PERSONNEL	115,164.41	123,381.66	82,774.81	110,043.46	111,374.18
PROFESSIONAL & CONTRACTUAL						
101-172-801.000	PROFESSIONAL SERVICES	192,502.66	133,493.00	85,289.63	133,493.00	250,436.00
	PROFESSIONAL & CONTRACTUAL	192,502.66	133,493.00	85,289.63	133,493.00	250,436.00
OPERATING						
101-172-850.000	COMMUNICATIONS	585.44	600.00	1,143.78	1,500.00	600.00
101-172-860.000	TRAVEL EXPENSES	6,858.00	7,200.00	5,742.00	7,200.00	7,200.00
101-172-864.000	CONFERENCES & CONVENTIONS	3,779.59	4,500.00	3,545.41	4,500.00	4,000.00
101-172-955.000	MISCELLANEOUS EXPENSE	4,908.23	5,000.00	3,714.44	5,000.00	5,000.00
	OPERATING	16,131.26	17,300.00	14,145.63	18,200.00	16,800.00
	TOTAL APPROPRIATIONS	323,798.33	274,174.66	182,210.07	261,736.46	378,610.18

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 172 - MANAGER						
NET OF REVENUES/APPROPRIATIONS - 172 - MANAGER		(214,315.33)	(149,691.66)	(137,210.07)	(147,253.46)	(269,127.18)
Dept 191 - ELECTIONS						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
101-191-691.000 *	GRANT	0.00	0.00	0.00	0.00	10,000.00
LOCAL CONTRIBUTIONS		0.00	0.00	0.00	0.00	10,000.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	10,000.00
APPROPRIATIONS						
PERSONNEL						
101-191-707.000	SALARIES-TEMPORARY	5,370.00	12,000.00	9,941.25	12,000.00	28,000.00
101-191-715.000	SOCIAL SECURITY	60.24	918.00	62.71	918.00	2,150.00
101-191-722.000	WORKERS COMPENSATION	(0.05)	50.00	40.06	50.00	50.00
PERSONNEL		5,430.19	12,968.00	10,044.02	12,968.00	30,200.00
SUPPLIES						
101-191-740.000	OPERATING SUPPLIES	3,327.13	3,000.00	5,581.52	5,200.00	5,000.00
SUPPLIES		3,327.13	3,000.00	5,581.52	5,200.00	5,000.00
PROFESSIONAL & CONTRACTUAL						
101-191-802.000	CONTRACTUAL	0.00	0.00	1,365.00	1,365.00	1,400.00
101-191-930.000	REPAIR & MAINTENANCE	0.00	150.00	0.00	150.00	150.00
PROFESSIONAL & CONTRACTUAL		0.00	150.00	1,365.00	1,515.00	1,550.00
OPERATING						
101-191-864.000	CONFERENCES & CONVENTIONS	65.50	250.00	0.00	250.00	250.00
101-191-900.000	PRINTING	49.52	800.00	164.98	800.00	800.00
101-191-955.000	MISCELLANEOUS EXPENSE	10.50	100.00	0.00	100.00	100.00
OPERATING		125.52	1,150.00	164.98	1,150.00	1,150.00
CAPITAL						
101-191-980.000	EQUIPMENT	0.00	11,500.00	0.00	0.00	0.00
CAPITAL		0.00	11,500.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		8,882.84	28,768.00	17,155.52	20,833.00	37,900.00
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		(8,882.84)	(28,768.00)	(17,155.52)	(20,833.00)	(27,900.00)

* NOTES TO BUDGET: DEPARTMENT 191 ELECTIONS

691.000	GRANT				0.00	10,000.00
FOOTNOTE AMOUNTS:						
REIMBURSEMENT FROM STATE OF MICHIGAN FOR EARLY VOTING						10,000.00
DEPT '191' TOTAL						

Dept 209 - ASSESSOR
APPROPRIATIONS

PERSONNEL						
101-209-702.000	SALARIES-PERMANENT	55,517.68	55,000.00	41,609.47	55,000.00	65,000.00
101-209-707.000 *	SALARIES-TEMPORARY	900.00	1,000.00	680.00	1,000.00	1,500.00
101-209-715.000	SOCIAL SECURITY	4,315.95	4,284.00	3,251.52	4,284.00	5,087.25
101-209-722.000	WORKERS COMPENSATION	158.17	400.00	162.92	400.00	400.00
PERSONNEL		60,891.80	60,684.00	45,703.91	60,684.00	71,987.25

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 209 - ASSESSOR						
APPROPRIATIONS						
SUPPLIES						
101-209-740.000	OPERATING SUPPLIES	1,728.15	1,500.00	2,670.58	3,500.00	3,500.00
	SUPPLIES	1,728.15	1,500.00	2,670.58	3,500.00	3,500.00
PROFESSIONAL & CONTRACTUAL						
101-209-801.000	PROFESSIONAL SERVICES	0.00	1,000.00	255.50	1,000.00	1,500.00
	PROFESSIONAL & CONTRACTUAL	0.00	1,000.00	255.50	1,000.00	1,500.00
OPERATING						
101-209-860.000	TRAVEL EXPENSES	19.65	700.00	0.00	0.00	700.00
101-209-900.000	PRINTING	1,579.11	1,250.00	819.58	1,250.00	1,250.00
101-209-955.000	MISCELLANEOUS EXPENSE	180.00	500.00	0.00	500.00	500.00
	OPERATING	1,778.76	2,450.00	819.58	1,750.00	2,450.00
	TOTAL APPROPRIATIONS	64,398.71	65,634.00	49,449.57	66,934.00	79,437.25
	NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR	(64,398.71)	(65,634.00)	(49,449.57)	(66,934.00)	(79,437.25)
* NOTES TO BUDGET: DEPARTMENT 209 ASSESSOR						
707.000	SALARIES-TEMPORARY				0.00	1,350.00
	FOOTNOTE AMOUNTS:					
	PAY AND PER DIEM FOR THREE BOARD OF REVIEW MEMBERS ANNUALLY - \$450 EACH					1,350.00
	DEPT '209' TOTAL					1,350.00
Dept 210 - ATTORNEY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-210-801.000	PROFESSIONAL SERVICES	82,121.26	70,000.00	15,027.50	85,000.00	90,000.00
101-210-802.000	LABOR RELATIONS ATTORNEY	7,193.00	5,000.00	3,299.50	5,000.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	89,314.26	75,000.00	18,327.00	90,000.00	95,000.00
	TOTAL APPROPRIATIONS	89,314.26	75,000.00	18,327.00	90,000.00	95,000.00
	NET OF REVENUES/APPROPRIATIONS - 210 - ATTORNEY	(89,314.26)	(75,000.00)	(18,327.00)	(90,000.00)	(95,000.00)
Dept 215 - CLERK						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-215-627.000	CABLE ADMINISTRATIVE FEES	0.00	4,000.00	0.00	4,000.00	4,000.00
	CHARGES FOR SERVICES	0.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	0.00	4,000.00	0.00	4,000.00	4,000.00
APPROPRIATIONS						
PERSONNEL						
101-215-702.000	SALARIES-PERMANENT	80,797.12	82,606.52	64,061.45	82,606.00	85,809.80
101-215-709.000	SALARIES-OVERTIME	0.00	100.00	0.00	100.00	0.00
101-215-715.000	SOCIAL SECURITY	5,754.56	6,327.05	4,574.85	6,327.00	6,609.70
101-215-716.000	HEALTH INSURANCE	32,411.37	28,466.97	21,321.28	32,411.00	29,252.84
101-215-717.000	LIFE INSURANCE	169.08	182.36	159.91	200.00	211.30
101-215-718.000	PENSION	41,326.13	40,778.40	27,316.26	47,303.76	44,458.70
101-215-721.000	LONGEVITY	506.97	549.25	126.74	549.25	591.50
101-215-722.000	WORKERS COMPENSATION	137.09	300.00	275.29	300.00	300.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 215 - CLERK						
APPROPRIATIONS						
PERSONNEL						
101-215-723.000	DENTAL INSURANCE	817.67	776.88	656.33	776.88	815.72
101-215-723.001 *	OPEB CONTRIBUTION	5,000.00	5,000.00	5,000.00	5,000.00	3,500.00
101-215-724.000	EYECARE	383.91	403.88	314.28	403.88	403.88
101-215-725.000	DISABILITY	449.46	495.41	452.38	495.41	561.44
	PERSONNEL	<u>167,753.36</u>	<u>165,986.72</u>	<u>124,258.77</u>	<u>176,473.18</u>	<u>172,514.88</u>
OPERATING						
101-215-850.000	COMMUNICATIONS	623.68	600.00	360.01	600.00	650.00
101-215-860.000	TRAVEL EXPENSES	0.00	400.00	0.00	400.00	100.00
101-215-864.000	CONFERENCES & CONVENTIONS	3,389.60	4,500.00	3,036.38	4,500.00	4,500.00
101-215-900.000	PRINTING	2,753.26	8,000.00	4,326.04	8,000.00	8,000.00
101-215-955.000	MISCELLANEOUS EXPENSE	1,080.00	1,100.00	495.00	1,100.00	1,100.00
	OPERATING	<u>7,846.54</u>	<u>14,600.00</u>	<u>8,217.43</u>	<u>14,600.00</u>	<u>14,350.00</u>
	TOTAL APPROPRIATIONS	<u>175,599.90</u>	<u>180,586.72</u>	<u>132,476.20</u>	<u>191,073.18</u>	<u>186,864.88</u>
	NET OF REVENUES/APPROPRIATIONS - 215 - CLERK	<u>(175,599.90)</u>	<u>(176,586.72)</u>	<u>(132,476.20)</u>	<u>(187,073.18)</u>	<u>(182,864.88)</u>
* NOTES TO BUDGET: DEPARTMENT 215 CLERK						
723.001	OPEB CONTRIBUTION				5,000.00	3,750.00
	FOOTNOTE AMOUNTS:					
	ULLERY OPEB CONTRIBUTION				5,000.00	3,750.00
	DEPT '215' TOTAL					
Dept 253 - TREASURER						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-253-640.000	ADMINISTRATIVE SERVICES	120,000.00	120,000.00	0.00	120,000.00	120,000.00
	CHARGES FOR SERVICES	<u>120,000.00</u>	<u>120,000.00</u>	<u>0.00</u>	<u>120,000.00</u>	<u>120,000.00</u>
	TOTAL ESTIMATED REVENUES	<u>120,000.00</u>	<u>120,000.00</u>	<u>0.00</u>	<u>120,000.00</u>	<u>120,000.00</u>
APPROPRIATIONS						
PERSONNEL						
101-253-702.000	SALARIES-PERMANENT	126,890.93	117,477.36	94,869.20	117,477.00	121,589.07
101-253-715.000	SOCIAL SECURITY	8,915.87	9,036.74	6,742.36	9,036.74	9,301.56
101-253-716.000	HEALTH INSURANCE	40,878.24	42,465.75	27,458.66	42,465.75	32,544.37
101-253-717.000	LIFE INSURANCE	229.05	224.45	197.51	224.45	260.06
101-253-718.000	PENSION	44,227.93	31,368.00	21,012.50	36,387.50	34,199.00
101-253-718.001	MERS DC PLAN	1,919.37	3,062.00	2,490.32	3,062.00	3,356.75
101-253-721.000	LONGEVITY	1,039.97	650.00	650.00	650.00	650.00
101-253-722.000	WORKERS COMPENSATION	218.56	400.00	362.23	400.00	400.00
101-253-723.000	DENTAL INSURANCE	1,051.61	1,099.80	697.59	1,099.80	1,003.68
101-253-723.001 *	OPEB CONTRIBUTION	10,000.00	5,000.00	5,000.00	5,000.00	3,500.00
101-253-724.000	EYECARE	325.89	359.69	239.17	359.69	615.72
101-253-725.000	DISABILITY	709.99	787.91	632.66	787.91	785.09
	PERSONNEL	<u>236,407.41</u>	<u>211,931.70</u>	<u>160,352.20</u>	<u>216,950.84</u>	<u>208,205.30</u>
SUPPLIES						
101-253-740.000	OPERATING SUPPLIES	597.30	1,500.00	738.82	1,500.00	1,500.00
	SUPPLIES	<u>597.30</u>	<u>1,500.00</u>	<u>738.82</u>	<u>1,500.00</u>	<u>1,500.00</u>

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 253 - TREASURER						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-253-801.000	PROFESSIONAL SERVICES	16,356.25	19,000.00	21,453.75	21,453.75	23,000.00
	PROFESSIONAL & CONTRACTUAL	16,356.25	19,000.00	21,453.75	21,453.75	23,000.00
OPERATING						
101-253-860.000	TRAVEL EXPENSES	115.20	150.00	0.00	0.00	150.00
101-253-864.000	CONFERENCES & CONVENTIONS	912.63	1,000.00	150.00	1,000.00	1,000.00
101-253-941.000	DATA PROCESSING	60,000.00	55,000.00	55,000.00	55,000.00	85,000.00
101-253-955.000	MISCELLANEOUS EXPENSE	2,099.81	1,500.00	1,122.40	1,500.00	1,500.00
	OPERATING	63,127.64	57,650.00	56,272.40	57,500.00	87,650.00
	TOTAL APPROPRIATIONS	316,488.60	290,081.70	238,817.17	297,404.59	320,355.30
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(196,488.60)	(170,081.70)	(238,817.17)	(177,404.59)	(200,355.30)
* NOTES TO BUDGET: DEPARTMENT 253 TREASURER						
723.001	OPEB CONTRIBUTION				5,000.00	3,750.00
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR OLIN				5,000.00	3,750.00
	DEPT '253' TOTAL					
Dept 265 - CITY HALL						
ESTIMATED REVENUES						
OTHER REVENUE						
101-265-684.000	ROTARY CLUB RENTAL FEES	1,875.00	3,000.00	3,075.00	3,075.00	3,075.00
	OTHER REVENUE	1,875.00	3,000.00	3,075.00	3,075.00	3,075.00
	TOTAL ESTIMATED REVENUES	1,875.00	3,000.00	3,075.00	3,075.00	3,075.00
APPROPRIATIONS						
PERSONNEL						
101-265-702.000	SALARIES-PERMANENT	7,070.56	4,895.22	4,892.73	4,895.22	5,521.80
101-265-707.000 *	SALARIES-TEMPORARY	3,886.01	5,500.00	1,856.96	2,500.00	2,500.00
101-265-709.000	SALARIES-OVERTIME	715.80	550.00	417.50	550.00	800.00
101-265-715.000	SOCIAL SECURITY	836.69	611.63	545.89	611.63	650.20
101-265-716.000	HEALTH INSURANCE	1,080.69	955.31	644.49	955.31	906.97
101-265-717.000	LIFE INSURANCE	6.15	12.63	16.25	12.63	16.25
101-265-718.000	PENSION	0.00	1,000.00	0.00	500.00	0.00
101-265-718.001	MERS DC PLAN	511.74	389.06	465.27	389.06	552.18
101-265-721.000	LONGEVITY	0.00	0.00	0.00	0.00	2.60
101-265-722.000	WORKERS COMPENSATION	165.16	500.00	269.47	500.00	500.00
101-265-723.000	DENTAL INSURANCE	56.32	41.80	33.16	41.80	40.96
101-265-724.000	EYECARE	15.04	9.74	10.31	9.74	9.14
101-265-725.000	DISABILITY INSURANCE	7.23	27.58	38.20	35.00	36.14
	PERSONNEL	14,351.39	14,492.97	9,190.23	11,000.39	11,536.24
SUPPLIES						
101-265-727.000	OFFICE SUPPLIES	1,837.59	2,500.00	1,579.72	2,500.00	2,000.00
101-265-730.000	POSTAGE	5,314.45	7,000.00	7,310.26	9,500.00	8,000.00
101-265-740.000	OPERATING SUPPLIES	6,544.91	5,750.00	1,522.76	4,000.00	4,000.00
	SUPPLIES	13,696.95	15,250.00	10,412.74	16,000.00	14,000.00
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 265 - CITY HALL						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-265-802.000 *	CONTRACTUAL	14,079.24	17,500.00	17,641.66	19,000.00	19,000.00
101-265-910.000	INSURANCE	10,390.00	11,636.00	11,947.00	11,947.00	12,544.35
101-265-930.000	REPAIR & MAINTENANCE	18,075.69	15,000.00	10,415.93	15,000.00	19,000.00
	PROFESSIONAL & CONTRACTUAL	<u>42,544.93</u>	<u>44,136.00</u>	<u>40,004.59</u>	<u>45,947.00</u>	<u>50,544.35</u>
OPERATING						
101-265-850.000	COMMUNICATIONS	13,417.87	12,000.00	6,399.27	9,000.00	12,000.00
101-265-920.000	PUBLIC UTILITIES	64,859.53	62,000.00	42,974.32	62,000.00	65,000.00
101-265-940.000	RENTALS	4,715.49	4,000.00	2,908.95	4,000.00	4,000.00
	OPERATING	<u>82,992.89</u>	<u>78,000.00</u>	<u>52,282.54</u>	<u>75,000.00</u>	<u>81,000.00</u>
CAPITAL						
101-265-975.000 *	BUILDING IMPROVEMENTS	58,804.49	73,000.00	38,801.26	46,800.00	9,000.00
	CAPITAL	<u>58,804.49</u>	<u>73,000.00</u>	<u>38,801.26</u>	<u>46,800.00</u>	<u>9,000.00</u>
	TOTAL APPROPRIATIONS	<u>212,390.65</u>	<u>224,878.97</u>	<u>150,691.36</u>	<u>194,747.39</u>	<u>166,080.59</u>
NET OF REVENUES/APPROPRIATIONS - 265 - CITY HALL		(210,515.65)	(221,878.97)	(147,616.36)	(191,672.39)	(163,005.59)
* NOTES TO BUDGET: DEPARTMENT 265 CITY HALL						
707.000	SALARIES-TEMPORARY				0.00	2,500.00
	FOOTNOTE AMOUNTS: 150 HOURS @16.60 AVERAGE					
802.000	CONTRACTUAL				0.00	19,000.00
	FOOTNOTE AMOUNTS: LOAD TEST, FIRE ALARMS, ELEVATOR, BOILER CLEANING WINDOW					
975.000	BUILDING IMPROVEMENTS				0.00	8,000.00
	FOOTNOTE AMOUNTS: WINDOW SILLS				0.00	1,000.00
	FOOTNOTE AMOUNTS: TREASURER OFFICE CARPET				6,500.00	0.00
	FOOTNOTE AMOUNTS: REPAIR HOT WATER				38,800.00	0.00
	FOOTNOTE AMOUNTS: CITY HALL ROOF REPLACEMENT				1,500.00	0.00
	FOOTNOTE AMOUNTS: MISCELLENEOUS				46,800.00	9,000.00
	ACCOUNT '975.000' TOTAL				46,800.00	30,500.00
	DEPT '265' TOTAL					
Dept 276 - CEMETERY						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-276-634.000	GRAVE OPENINGS	13,360.00	7,000.00	8,800.00	10,000.00	10,000.00
	CHARGES FOR SERVICES	<u>13,360.00</u>	<u>7,000.00</u>	<u>8,800.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
	TOTAL ESTIMATED REVENUES	<u>13,360.00</u>	<u>7,000.00</u>	<u>8,800.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
APPROPRIATIONS						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 276 - CEMETERY						
APPROPRIATIONS						
PERSONNEL						
101-276-702.000	SALARIES-PERMANENT	41,287.17	23,947.56	28,571.18	34,313.48	34,313.48
101-276-707.000 *	SALARIES-TEMPORARY	17,353.43	27,000.00	18,798.08	25,000.00	25,000.00
101-276-709.000	SALARIES-OVERTIME	4,024.83	2,600.00	2,168.29	2,600.00	2,600.00
101-276-715.000	SOCIAL SECURITY	4,780.14	3,744.49	3,797.88	3,744.49	4,370.52
101-276-716.000	HEALTH INSURANCE	5,663.74	5,826.41	2,311.66	5,826.41	2,755.81
101-276-717.000	LIFE INSURANCE	98.35	70.14	75.33	70.14	107.28
101-276-718.000	PENSION	0.00	0.00	99.13	100.00	0.00
101-276-718.001	MERS DC PLAN	4,193.84	2,394.76	3,916.75	4,000.00	3,431.35
101-276-721.000	LONGEVITY	0.00	0.00	0.00	0.00	32.50
101-276-722.000	WORKERS COMPENSATION	802.47	1,500.00	1,444.47	1,500.00	1,500.00
101-276-723.000	DENTAL INSURANCE	70.43	238.80	31.99	238.80	0.00
101-276-724.000	EYECARE	17.10	56.76	8.66	56.76	0.00
101-276-725.000	DISABILITY	202.27	143.33	165.56	200.00	224.61
	PERSONNEL	78,493.77	67,522.25	61,388.98	77,650.08	74,335.55
SUPPLIES						
101-276-727.000	OFFICE SUPPLIES	0.00	500.00	0.00	0.00	0.00
101-276-740.000	OPERATING SUPPLIES	2,525.96	3,000.00	708.26	2,000.00	3,000.00
101-276-744.000	UNIFORMS	230.50	1,000.00	0.00	750.00	750.00
	SUPPLIES	2,756.46	4,500.00	708.26	2,750.00	3,750.00
PROFESSIONAL & CONTRACTUAL						
101-276-802.000	CONTRACTUAL	3,230.32	2,500.00	2,621.44	3,500.00	3,000.00
101-276-910.000	INSURANCE	3,065.00	3,432.80	3,853.00	3,853.00	4,045.65
101-276-930.000	REPAIR & MAINTENANCE	1,011.52	6,000.00	1,614.99	4,000.00	4,000.00
	PROFESSIONAL & CONTRACTUAL	7,306.84	11,932.80	8,089.43	11,353.00	11,045.65
OPERATING						
101-276-850.000	COMMUNICATIONS	0.00	300.00	284.64	300.00	300.00
101-276-860.000	TRAVEL EXPENSES	0.00	300.00	0.00	0.00	300.00
101-276-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	1,000.00
101-276-900.000	PRINTING	0.00	100.00	0.00	0.00	100.00
101-276-920.000	PUBLIC UTILITIES	3,683.56	4,250.00	1,911.21	4,250.00	4,000.00
101-276-940.000	RENTALS	50,515.65	40,000.00	34,634.06	50,000.00	50,000.00
101-276-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	55.64	150.00	500.00
	OPERATING	54,199.21	46,950.00	36,885.55	54,700.00	56,200.00
CAPITAL						
101-276-971.000	REPURCHASE GRAVES	0.00	500.00	500.00	500.00	500.00
101-276-974.000	LAND IMPROVEMENTS	0.00	1,000.00	0.00	0.00	0.00
	CAPITAL	0.00	1,500.00	500.00	500.00	500.00
	TOTAL APPROPRIATIONS	142,756.28	132,405.05	107,572.22	146,953.08	145,831.20
	NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY	(129,396.28)	(125,405.05)	(98,772.22)	(136,953.08)	(135,831.20)

* NOTES TO BUDGET: DEPARTMENT 276 CEMETERY

707.000	SALARIES-TEMPORARY				0.00	16,000.00
		FOOTNOTE AMOUNTS:				
		1500 HOURS @16.00 AVERAGE				
		DEPT '276' TOTAL				16,000.00

Dept 294 - UNALLOCATED MISCELLANEOUS

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 294 - UNALLOCATED MISCELLANEOUS						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-294-910.000	UNALLOCATED INSURANCE	7,844.00	8,785.28	6,757.00	6,757.00	0.00
	PROFESSIONAL & CONTRACTUAL	7,844.00	8,785.28	6,757.00	6,757.00	0.00
OPERATING						
101-294-955.000	UNALLOCATED MISCELLANEOUS	101,898.21	0.00	958.00	0.00	0.00
	OPERATING	101,898.21	0.00	958.00	0.00	0.00
	TOTAL APPROPRIATIONS	109,742.21	8,785.28	7,715.00	6,757.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 294 - UNALLOCATED MIS	(109,742.21)	(8,785.28)	(7,715.00)	(6,757.00)	0.00
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
STATE GRANTS						
101-301-577.000	STATE LIQUOR LICENSE	1,175.90	3,500.00	5,251.70	5,300.00	3,500.00
101-301-578.000	STATE JUSTICE TRAINING FUND	1,400.20	1,250.00	1,139.76	1,139.76	1,250.00
	STATE GRANTS	2,576.10	4,750.00	6,391.46	6,439.76	4,750.00
CHARGES FOR SERVICES						
101-301-608.000	ANIMAL CARE FEES	50.00	0.00	0.00	0.00	0.00
101-301-623.000	POLICE CHARGES FOR SERVICES	674.46	650.00	3,029.46	3,100.00	650.00
101-301-624.000	SALVAGE INSPECTION FEES	3,600.00	0.00	0.00	0.00	0.00
101-301-626.000	REPORTS & FINGERPRINT FEES	2,781.00	2,500.00	1,532.45	2,500.00	2,500.00
101-301-626.001	PBT TEST	27.00	50.00	0.00	0.00	0.00
101-301-627.000	POLICE ADMINISTRATIVE FEES	40.00	50.00	95.00	45.00	0.00
	CHARGES FOR SERVICES	7,172.46	3,250.00	4,656.91	5,645.00	3,150.00
FINES AND FORFEITURES						
101-301-660.000	POLICE FINES	2,815.00	2,000.00	1,389.55	750.00	2,000.00
101-301-660.001	O U I L FINES	1,751.05	500.00	476.00	500.00	500.00
101-301-660.002	SEX OFFENDER FEES	360.00	280.00	(10.00)	0.00	280.00
101-301-660.003	CIVIL INFRACTION FINES	450.00	400.00	0.00	200.00	400.00
	FINES AND FORFEITURES	5,376.05	3,180.00	1,855.55	1,450.00	3,180.00
OTHER REVENUE						
101-301-677.000	MISCELLANEOUS	100.70	8,050.00	15.00	1,500.00	1,500.00
	OTHER REVENUE	100.70	8,050.00	15.00	1,500.00	1,500.00
	TOTAL ESTIMATED REVENUES	15,225.31	19,230.00	12,918.92	15,034.76	12,580.00
APPROPRIATIONS						
PERSONNEL						
101-301-702.000	SALARIES-PERMANENT	491,399.25	478,187.56	397,912.20	478,187.56	532,429.91
101-301-707.000 *	SALARIES-TEMPORARY	36,020.61	45,000.00	31,634.57	45,000.00	46,350.00
101-301-708.000	STANDBY	0.00	4,500.00	0.00	0.00	0.00
101-301-709.000	SALARIES-OVERTIME	17,719.70	10,000.00	18,279.69	22,500.00	20,000.00
101-301-715.000	SOCIAL SECURITY	40,704.54	42,000.00	33,929.95	42,000.00	46,581.00
101-301-716.000	HEALTH INSURANCE	78,430.61	89,726.74	55,484.12	89,726.74	97,804.77
101-301-716.001 *	MERS HEALTH CARE SAVINGS PLAN	1,570.97	1,539.72	1,245.42	1,539.72	1,770.00
101-301-717.000	LIFE INSURANCE	908.70	982.24	864.16	982.24	1,151.33
101-301-718.000 *	PENSION	97,569.07	94,104.00	63,037.47	109,162.47	112,894.28
101-301-718.001	MERS DC PLAN	22,002.79	22,859.92	20,020.85	22,859.92	25,872.35
101-301-720.000	HOLIDAY PAY	5,365.04	8,500.00	5,397.09	8,500.00	8,500.00
101-301-721.000	LONGEVITY	1,365.00	1,430.00	1,430.00	1,430.00	1,625.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
APPROPRIATIONS						
PERSONNEL						
101-301-722.000	WORKERS COMPENSATION	5,846.14	21,000.00	10,190.18	16,000.00	21,000.00
101-301-723.000	DENTAL INSURANCE	3,415.25	3,690.96	2,962.69	3,691.00	3,026.27
101-301-723.001 *	OPEB CONTRIBUTION	5,000.00	10,000.00	10,000.00	10,000.00	3,500.00
101-301-724.000	EYECARE	1,391.19	1,529.52	1,062.56	1,530.00	1,529.52
101-301-725.000	POLICE DISABILITY INS	2,510.81	2,899.95	2,748.30	2,899.95	3,419.89
PERSONNEL		811,219.67	837,950.61	656,199.25	856,009.60	927,454.32
SUPPLIES						
101-301-727.000	OFFICE SUPPLIES	312.94	1,000.00	834.58	1,000.00	1,100.00
101-301-740.000	OPERATING SUPPLIES	1,536.54	1,700.00	931.08	1,700.00	1,750.00
101-301-741.000	FUEL	16,635.91	20,000.00	9,563.47	17,500.00	20,000.00
101-301-743.000	AMMUNITION	1,477.11	5,000.00	1,985.95	3,000.00	4,000.00
101-301-744.000	UNIFORMS	4,941.24	5,000.00	3,261.65	5,000.00	5,200.00
SUPPLIES		24,903.74	32,700.00	16,576.73	28,200.00	32,050.00
PROFESSIONAL & CONTRACTUAL						
101-301-802.000 *	CONTRACTUAL	15,176.73	15,000.00	8,573.58	15,000.00	22,000.00
101-301-910.000	INSURANCE	9,903.00	11,592.00	13,767.00	13,767.00	14,455.35
101-301-930.000	R & M EQUIPMENT	3,184.41	5,000.00	530.26	5,000.00	5,100.00
101-301-931.000	R & M POLICE CARS	9,367.46	12,000.00	6,635.78	9,000.00	12,000.00
PROFESSIONAL & CONTRACTUAL		37,631.60	43,592.00	29,506.62	42,767.00	53,555.35
OPERATING						
101-301-803.000	DISPATCHING SERVICES	40,247.77	42,000.00	20,551.86	42,000.00	43,000.00
101-301-850.000 *	COMMUNICATIONS	11,034.54	12,000.00	8,395.59	12,000.00	12,000.00
101-301-860.000	TRAVEL EXPENSES	112.66	500.00	506.95	500.00	500.00
101-301-864.000	CONFERENCES & CONVENTIONS	717.67	1,000.00	726.54	1,000.00	1,100.00
101-301-880.000	COMMUNITY PROMOTION	848.62	1,500.00	1,063.40	1,500.00	1,500.00
101-301-940.000 *	RENTALS	0.00	100.00	0.00	100.00	38,394.12
101-301-955.000	MISCELLANEOUS EXPENSE	1,112.73	1,500.00	1,968.33	1,600.00	1,600.00
101-301-957.000	TRAINING	5,084.56	5,000.00	3,274.85	5,000.00	5,100.00
101-301-958.000 *	MI CRIMINAL JUSTIS TRAIN.FUNDS	490.17	1,000.00	598.92	1,000.00	2,000.00
101-301-960.000	SALVAGE EXPENSES	422.00	0.00	0.00	0.00	0.00
OPERATING		60,070.72	64,600.00	37,086.44	64,700.00	105,194.12
CAPITAL						
101-301-980.000	OFFICE EQUIPMENT	161.00	1,000.00	708.75	1,000.00	2,000.00
101-301-981.000	POLICE VEHICLES	0.00	5,567.00	0.00	5,567.00	0.00
101-301-984.000 *	EQUIPMENT	7,133.19	8,500.00	9,148.55	8,500.00	10,500.00
101-301-986.000 *	COMPUTER EQUIPMENT	6,962.61	5,000.00	3,522.34	5,000.00	7,000.00
CAPITAL		14,256.80	20,067.00	13,379.64	20,067.00	19,500.00
TOTAL APPROPRIATIONS		948,082.53	998,909.61	752,748.68	1,011,743.60	1,137,753.79
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME		(932,857.22)	(979,679.61)	(739,829.76)	(996,708.84)	(1,125,173.79)

* NOTES TO BUDGET: DEPARTMENT 301 POLICE DEPARTMENT

707.000	SALARIES-TEMPORARY					
		FOOTNOTE AMOUNTS:				
		3 % INCREASE FOR PARTTIME OFFICER				0.00
716.001	MERS HEALTH CARE SAVINGS PLAN					46,350.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 301 - POLICE DEPARTMENT						
	FOOTNOTE AMOUNTS:				0.00	1,770.00
	HEALTH SAVINGS ACCOUT FOR POLICE OFFICERS					
718.000	PENSION				0.00	8,458.48
	FOOTNOTE AMOUNTS:					
	CHRIS PAYOUT				0.00	102,597.00
	FOOTNOTE AMOUNTS:					
	POLICE PENSION				0.00	10,297.28
	FOOTNOTE AMOUNTS:					
	CHRIS'S PAYOUT				0.00	102,597.00
	FOOTNOTE AMOUNTS:					
	REGULAR POLICE PENSION					223,949.76
	ACCOUNT '718.000' TOTAL					
723.001	OPEB CONTRIBUTION				5,000.00	0.00
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR HURST				5,000.00	3,750.00
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR LAUREN				10,000.00	3,750.00
	ACCOUNT '723.001' TOTAL					
802.000	CONTRACTUAL				0.00	19,000.00
	FOOTNOTE AMOUNTS:					
	AXONCAMTAS.2000,LEXUSNEXIS600,CORETECH7000, TLO1400,RING120, COPIER 100				0.00	3,000.00
	FOOTNOTE AMOUNTS:					
	FLOCK CAMERA					22,000.00
	ACCOUNT '802.000' TOTAL					
850.000	COMMUNICATIONS				0.00	12,000.00
	FOOTNOTE AMOUNTS:					
	CELL PHONES, AT &T, PHONES AND INTERNET					
940.000	RENTALS				0.00	38,394.12
	FOOTNOTE AMOUNTS:					
	POLICE CONTRIBUTION 4 CARS AT \$9598.53					
958.000	MI CRIMINAL JUSTIS TRAIN.FUNDS				0.00	2,000.00
	FOOTNOTE AMOUNTS:					
	WMCJT 800. TRI TOWN RANGE 1200					
984.000	EQUIPMENT				0.00	10,500.00
	FOOTNOTE AMOUNTS:					
	TWO NEW VESTS AND NEW CAR ELECTRONICS					
986.000	COMPUTER EQUIPMENT				0.00	7,000.00
	FOOTNOTE AMOUNTS:					
	NEW DESK TOPS AND A LAPTOP FOR POLICE CAR				10,000.00	367,713.88
	DEPT '301' TOTAL					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 336 - FIRE						
APPROPRIATIONS						
PERSONNEL						
101-336-716.000	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
101-336-725.000	DISABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
	PERSONNEL	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
101-336-910.000	INSURANCE	64.00	0.00	538.00	538.00	565.00
	PROFESSIONAL & CONTRACTUAL	64.00	0.00	538.00	538.00	565.00
OPERATING						
101-336-940.000	RENTALS	729.20	0.00	0.00	0.00	0.00
	OPERATING	729.20	0.00	0.00	0.00	0.00
CAPITAL						
101-336-984.000	EQUIPMENT	15,000.00	0.00	0.00	0.00	0.00
101-336-985.000	FIRE COMMISSION PAYMENT	184,656.00	181,417.21	181,540.94	200,000.00	230,875.64
	CAPITAL	199,656.00	181,417.21	181,540.94	200,000.00	230,875.64
	TOTAL APPROPRIATIONS	200,449.20	181,417.21	182,078.94	200,538.00	231,440.64
	NET OF REVENUES/APPROPRIATIONS - 336 - FIRE	(200,449.20)	(181,417.21)	(182,078.94)	(200,538.00)	(231,440.64)
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	8,082.19	0.00	288.82	0.00	0.00
101-400-612.000	REZONING APPLICATION FEES	0.00	0.00	250.00	0.00	0.00
101-400-614.000	SPECIAL USE APPLICATION FEE	750.00	0.00	0.00	0.00	0.00
101-400-615.000	SITE PLAN REVIEW FEE	600.00	0.00	1,700.00	0.00	0.00
101-400-616.000	ZONING ORDINANCE AMENDMENT	250.00	0.00	0.00	0.00	0.00
	CHARGES FOR SERVICES	9,782.19	0.00	2,238.82	0.00	0.00
	TOTAL ESTIMATED REVENUES	9,782.19	0.00	2,238.82	0.00	0.00
APPROPRIATIONS						
PERSONNEL						
101-400-702.000	SALARIES-PERMANENT	21,293.19	22,047.48	16,602.13	22,057.00	22,819.14
101-400-707.000	SALARIES-TEMPORARY	1,750.00	1,750.00	1,710.00	1,710.00	2,000.00
101-400-715.000	SOCIAL SECURITY	1,656.38	1,820.51	1,313.17	1,820.51	1,913.58
101-400-716.000	HEALTH INSURANCE	5,154.10	6,569.30	4,929.64	6,569.30	6,750.66
101-400-717.000	LIFE INSURANCE	39.08	42.08	37.03	42.08	48.76
101-400-718.000	PENSION	9,536.83	9,410.40	6,303.76	10,916.26	10,259.70
101-400-721.000	LONGEVITY	195.02	195.00	0.00	195.00	195.00
101-400-722.000	WORKERS COMPENSATION	39.77	150.00	84.79	150.00	150.00
101-400-723.000	DENTAL INSURANCE	172.35	179.28	136.93	179.28	188.24
101-400-724.000	EYECARE	88.74	93.20	74.31	93.20	93.20
101-400-725.000	DISABILITY INSURANCE	116.91	128.75	121.33	128.75	149.29
	PERSONNEL	40,042.37	42,386.00	31,313.09	43,861.38	44,567.57
PROFESSIONAL & CONTRACTUAL						
101-400-801.000 *	PROFESSIONAL SERVICES	20,487.70	61,196.00	20,294.44	45,596.00	27,500.00
	PROFESSIONAL & CONTRACTUAL	20,487.70	61,196.00	20,294.44	45,596.00	27,500.00
OPERATING						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 400 - PLANNING & ZONING						
APPROPRIATIONS						
OPERATING						
101-400-864.000	CONFERENCES & CONVENTIONS	725.00	1,000.00	135.00	1,000.00	1,000.00
	OPERATING	725.00	1,000.00	135.00	1,000.00	1,000.00
	TOTAL APPROPRIATIONS	61,255.07	104,582.00	51,742.53	90,457.38	73,067.57
NET OF REVENUES/APPROPRIATIONS - 400 - PLANNING & ZONI		(51,472.88)	(104,582.00)	(49,503.71)	(90,457.38)	(73,067.57)
* NOTES TO BUDGET: DEPARTMENT 400 PLANNING & ZONING						
801.000	PROFESSIONAL SERVICES				33,596.00	15,000.00
	FOOTNOTE AMOUNTS:					
	MASTER PLAN				12,000.00	12,000.00
	FOOTNOTE AMOUNTS:					
	PROFESSIONAL SERVICES				45,596.00	27,000.00
	ACCOUNT '801.000' TOTAL				45,596.00	27,000.00
	DEPT '400' TOTAL					
Dept 426 - EMERGENCY MANAGEMENT						
APPROPRIATIONS						
PERSONNEL						
101-426-715.000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
101-426-725.000	DISABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00
	PERSONNEL	0.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 426 - EMERGENCY MANAG		0.00	0.00	0.00	0.00	0.00
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-441-640.000	ADMINISTRATIVE SERVICES	130,000.00	130,000.00	0.00	130,000.00	130,000.00
	CHARGES FOR SERVICES	130,000.00	130,000.00	0.00	130,000.00	130,000.00
	TOTAL ESTIMATED REVENUES	130,000.00	130,000.00	0.00	130,000.00	130,000.00
APPROPRIATIONS						
PERSONNEL						
101-441-702.000	SALARIES-PERMANENT	113,472.22	131,027.63	85,454.51	131,027.00	116,688.89
101-441-707.000 *	SALARIES-TEMPORARY	8,566.45	14,000.00	5,189.54	9,000.00	8,500.00
101-441-709.000	SALARIES-OVERTIME	1,648.39	2,000.00	1,808.43	2,000.00	1,500.00
101-441-715.000	SOCIAL SECURITY	9,722.63	10,826.00	7,113.80	10,826.00	9,493.89
101-441-716.000	HEALTH INSURANCE	11,149.49	27,996.88	9,838.00	12,500.00	23,930.19
101-441-717.000	LIFE INSURANCE	174.47	206.21	150.13	206.21	209.68
101-441-718.000	PENSION	35,070.46	3,136.80	7,738.76	9,276.25	341.99
101-441-718.001	MERS DC PLAN	1,183.65	11,524.39	5,340.46	9,000.00	11,578.20
101-441-721.000	LONGEVITY	35.75	104.00	32.50	104.00	109.20
101-441-722.000	WORKERS COMPENSATION	1,198.49	2,200.00	1,238.79	2,200.00	2,200.00
101-441-723.000	DENTAL INSURANCE	209.92	221.28	401.66	500.00	673.70
101-441-723.001 *	OPEB CONTRIBUTION	5,000.00	5,000.00	5,000.00	5,000.00	3,500.00
101-441-724.000	EYECARE	45.63	334.98	98.70	334.00	150.86
101-441-725.000	DISABILITY INSURANCE	646.03	762.83	521.32	763.00	766.57
	PERSONNEL	188,123.58	209,341.00	129,926.60	192,736.46	179,643.17

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
APPROPRIATIONS						
SUPPLIES						
101-441-727.000	OFFICE SUPPLIES	0.00	500.00	75.00	300.00	300.00
101-441-740.000	OPERATING SUPPLIES	4,872.28	2,750.00	2,081.22	2,750.00	3,000.00
101-441-744.000	UNIFORMS	755.45	1,000.00	176.44	1,000.00	500.00
	SUPPLIES	<u>5,627.73</u>	<u>4,250.00</u>	<u>2,332.66</u>	<u>4,050.00</u>	<u>3,800.00</u>
PROFESSIONAL & CONTRACTUAL						
101-441-802.000	CONTRACTUAL	6,571.56	8,000.00	10,794.91	12,000.00	10,000.00
101-441-910.000	INSURANCE	5,147.00	6,000.00	6,471.00	6,471.00	6,794.55
101-441-927.000	REPAIR & MAINT. STREET LIGHTING	0.00	6,000.00	0.00	6,000.00	4,500.00
101-441-930.000	REPAIR & MAINTENANCE	13,599.74	15,000.00	3,544.36	9,000.00	10,000.00
	PROFESSIONAL & CONTRACTUAL	<u>25,318.30</u>	<u>35,000.00</u>	<u>20,810.27</u>	<u>33,471.00</u>	<u>31,294.55</u>
OPERATING						
101-441-850.000	COMMUNICATIONS	4,787.83	3,500.00	3,917.43	5,000.00	4,750.00
101-441-864.000	CONFERENCES & CONVENTIONS	3,267.23	2,500.00	2,878.34	4,000.00	3,500.00
101-441-920.000	PUBLIC UTILITIES	18,960.95	20,000.00	13,643.98	20,000.00	20,000.00
101-441-926.000	STREET LIGHTING	14,124.91	16,000.00	10,584.60	16,000.00	14,000.00
101-441-940.000	RENTALS	13,131.06	5,000.00	5,085.35	6,500.00	6,500.00
101-441-955.000	MISCELLANEOUS EXPENSE	85.00	1,000.00	309.41	1,000.00	1,000.00
	OPERATING	<u>54,356.98</u>	<u>48,000.00</u>	<u>36,419.11</u>	<u>52,500.00</u>	<u>49,750.00</u>
CAPITAL						
101-441-975.000	BUILDING IMPROVEMENTS	3,098.24	20,000.00	2,500.00	20,000.00	0.00
	CAPITAL	<u>3,098.24</u>	<u>20,000.00</u>	<u>2,500.00</u>	<u>20,000.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>276,524.83</u>	<u>316,591.00</u>	<u>191,988.64</u>	<u>302,757.46</u>	<u>264,487.72</u>
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF P		(146,524.83)	(186,591.00)	(191,988.64)	(172,757.46)	(134,487.72)
* NOTES TO BUDGET: DEPARTMENT 441 DEPARTMENT OF PUBLIC WORKS						
707.000	SALARIES-TEMPORARY				0.00	7,750.00
	FOOTNOTE AMOUNTS:					
	460 HOURS AT 16.60 AVERAGE					
723.001	OPEB CONTRIBUTION				5,000.00	3,750.00
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR SOYKA					
	DEPT '441' TOTAL				5,000.00	11,500.00
Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-702.000	SALARIES-PERMANENT	381.20	1,137.21	483.15	1,137.21	0.00
101-442-707.000	SALARIES-TEMPORARY	66.25	280.00	0.00	280.00	0.00
101-442-709.000	SALARIES-OVERTIME	149.50	150.00	50.05	150.00	0.00
101-442-715.000	SOCIAL SECURITY	45.60	125.25	41.27	125.25	0.00
101-442-716.000	HEALTH INSURANCE	43.67	265.07	35.58	265.07	0.00
101-442-717.000	LIFE INSURANCE	1.23	2.81	0.89	2.81	0.00
101-442-718.001	MERS DC PLAN	139.78	113.72	128.97	165.00	0.00
101-442-721.000	LONGEVITY	0.00	0.00	0.00	0.00	0.65
101-442-722.000	WORKERS COMPENSATION	1.42	0.00	22.60	0.00	25.00
101-442-723.000	DENTAL INSURANCE	2.12	12.34	3.44	12.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

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Dept 442 - SIDEWALK						
APPROPRIATIONS						
PERSONNEL						
101-442-724.000	EYECARE	0.23	2.87	0.96	2.00	0.00
101-442-725.000	DISABILITY	2.75	6.02	2.33	0.00	0.00
	PERSONNEL	<u>833.75</u>	<u>2,095.29</u>	<u>769.24</u>	<u>2,139.34</u>	<u>25.65</u>
SUPPLIES						
101-442-740.000	OPERATING SUPPLIES	0.00	750.00	0.00	0.00	500.00
	SUPPLIES	<u>0.00</u>	<u>750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
PROFESSIONAL & CONTRACTUAL						
101-442-802.000	CONTRACTUAL	0.00	0.00	0.00	0.00	500.00
101-442-930.000 *	REPAIR & MAINTENANCE	0.00	5,000.00	0.00	0.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,500.00</u>
OPERATING						
101-442-940.000	RENTALS	195.63	900.00	199.23	500.00	500.00
	OPERATING	<u>195.63</u>	<u>900.00</u>	<u>199.23</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL APPROPRIATIONS	<u>1,029.38</u>	<u>8,745.29</u>	<u>968.47</u>	<u>2,639.34</u>	<u>6,525.65</u>
	NET OF REVENUES/APPROPRIATIONS - 442 - SIDEWALK	<u>(1,029.38)</u>	<u>(8,745.29)</u>	<u>(968.47)</u>	<u>(2,639.34)</u>	<u>(6,525.65)</u>
* NOTES TO BUDGET: DEPARTMENT 442 SIDEWALK						
930.000	REPAIR & MAINTENANCE				5,000.00	5,000.00
	FOOTNOTE AMOUNTS:					
	SIDEWALK RAMP LAFAYETTE & RICHARDS PARK				5,000.00	5,000.00
	DEPT '442' TOTAL					
Dept 523 - TRASH						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-523-802.000	CONTRACTUAL	72.60	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	<u>72.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>72.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	NET OF REVENUES/APPROPRIATIONS - 523 - TRASH	<u>(72.60)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Dept 747 - CHAMBER/RIVERWALK						
ESTIMATED REVENUES						
OTHER REVENUE						
101-747-685.000	REIMB UTIL CHAMBER OF COMMERCE	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
	OTHER REVENUE	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>
	TOTAL ESTIMATED REVENUES	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>	<u>2,700.00</u>
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
101-747-930.000	REPAIR & MAINTENANCE	317.64	1,000.00	1,855.57	3,000.00	1,750.00
	PROFESSIONAL & CONTRACTUAL	<u>317.64</u>	<u>1,000.00</u>	<u>1,855.57</u>	<u>3,000.00</u>	<u>1,750.00</u>
OPERATING						
101-747-920.000	CHAMBER UTILITIES	5,309.20	4,500.00	3,379.79	5,000.00	4,500.00

BUDGET REPORT FOR CITY OF LOWELL

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Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
OPERATING						
	OPERATING	5,309.20	4,500.00	3,379.79	5,000.00	4,500.00
CAPITAL						
101-747-975.000	BUILDING IMPROVEMENTS	0.00	2,500.00	1,600.00	2,500.00	0.00
	CAPITAL	0.00	2,500.00	1,600.00	2,500.00	0.00
TOTAL APPROPRIATIONS		5,626.84	8,000.00	6,835.36	10,500.00	6,250.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA		(2,926.84)	(5,300.00)	(4,135.36)	(7,800.00)	(3,550.00)
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
101-751-652.000	CREEKSIDE PARK REVENUE	1,525.00	0.00	0.00	0.00	0.00
101-751-653.000	PARK USER FEES	1,520.00	3,500.00	1,720.00	2,000.00	2,000.00
CHARGES FOR SERVICES		3,045.00	3,500.00	1,720.00	2,000.00	2,000.00
LOCAL CONTRIBUTIONS						
101-751-593.000	KENT COUNTY YOUTH FAIR CONTRIBUTI	1,500.00	1,500.00	2,752.18	2,752.00	0.00
101-751-594.000	KING BUILDING RENTALS	0.00	0.00	260.00	260.00	0.00
LOCAL CONTRIBUTIONS		1,500.00	1,500.00	3,012.18	3,012.00	0.00
TOTAL ESTIMATED REVENUES		4,545.00	5,000.00	4,732.18	5,012.00	2,000.00
APPROPRIATIONS						
PERSONNEL						
101-751-702.000	SALARIES-PERMANENT	22,813.86	36,554.92	22,016.68	27,500.00	28,990.14
101-751-707.000	SALARIES-TEMPORARY	18,993.08	13,000.00	11,402.75	13,000.00	16,000.00
101-751-708.000	STANDBY	0.00	650.00	0.00	650.00	400.00
101-751-709.000	SALARIES-OVERTIME	1,603.83	700.00	548.31	700.00	850.00
101-751-715.000	SOCIAL SECURITY	3,264.68	3,993.68	2,591.26	3,993.68	3,537.47
101-751-716.000	HEALTH INSURANCE	10,227.66	12,461.64	8,440.05	11,000.00	7,475.44
101-751-717.000	LIFE INSURANCE	51.05	86.97	53.80	0.00	78.02
101-751-718.001	MERS DC PLAN	2,230.98	2,399.69	1,929.09	2,399.69	2,899.01
101-751-721.000	LONGEVITY	0.00	250.00	0.00	250.00	1.30
101-751-722.000	WORKERS COMPENSATION	461.80	2,250.00	899.49	2,000.00	2,250.00
101-751-723.000	DENTAL INSURANCE	218.42	274.32	178.62	274.00	273.80
101-751-724.000	EYECARE	49.28	62.92	42.88	63.00	60.35
101-751-725.000	DISABILITY INSURANCE	108.36	199.22	138.12	199.00	189.72
PERSONNEL		60,023.00	72,883.36	48,241.05	62,029.37	63,005.25
SUPPLIES						
101-751-740.000	OPERATING SUPPLIES	6,022.53	7,500.00	5,037.20	7,000.00	8,000.00
101-751-744.000	UNIFORMS	96.00	750.00	0.00	750.00	500.00
SUPPLIES		6,118.53	8,250.00	5,037.20	7,750.00	8,500.00
PROFESSIONAL & CONTRACTUAL						
101-751-802.000 *	CONTRACTUAL	66,793.68	47,500.00	26,797.50	47,500.00	52,000.00
101-751-910.000	INSURANCE	5,459.00	6,114.08	6,493.00	6,493.00	6,817.65
101-751-930.000	REPAIR & MAINTENANCE	18,749.35	17,500.00	8,743.82	17,500.00	22,500.00
PROFESSIONAL & CONTRACTUAL		91,002.03	71,114.08	42,034.32	71,493.00	81,317.65
OPERATING						
101-751-850.000	COMMUNICATIONS	495.12	500.00	286.17	500.00	500.00

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Dept 751 - PARKS						
APPROPRIATIONS						
OPERATING						
101-751-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	1,000.00	500.00
101-751-920.000	PUBLIC UTILITIES	11,776.72	9,500.00	8,791.76	9,500.00	10,500.00
101-751-940.000	RENTALS	17,994.92	21,000.00	14,994.58	21,000.00	20,000.00
101-751-941.000	DATA PROCESSING	500.00	500.00	500.00	500.00	0.00
	OPERATING	<u>30,766.76</u>	<u>32,500.00</u>	<u>24,572.51</u>	<u>32,500.00</u>	<u>31,500.00</u>
CAPITAL						
101-751-975.000	BUILDING IMPROVEMENTS	59,874.00	27,500.00	8,776.67	9,000.00	0.00
	CAPITAL	<u>59,874.00</u>	<u>27,500.00</u>	<u>8,776.67</u>	<u>9,000.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>247,784.32</u>	<u>212,247.44</u>	<u>128,661.75</u>	<u>182,772.37</u>	<u>184,322.90</u>
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS		(243,239.32)	(207,247.44)	(123,929.57)	(177,760.37)	(182,322.90)
* NOTES TO BUDGET: DEPARTMENT 751 PARKS						
802.000	CONTRACTUAL				0.00	45,000.00
	FOOTNOTE AMOUNTS:					
	PORTA JOHNS, MOWING, WATER TESTING, LAKE WEED CONTROL DUMPTSERS					45,000.00
	DEPT '751' TOTAL					45,000.00
Dept 757 - SHOWBOAT						
APPROPRIATIONS						
PERSONNEL						
101-757-707.000	SALARIES-TEMPORARY	0.00	1,000.00	0.00	1,000.00	0.00
101-757-709.000	SALARIES-OVERTIME	0.00	500.00	0.00	500.00	0.00
101-757-715.000	SOCIAL SECURITY	0.00	100.00	0.00	100.00	0.00
	PERSONNEL	<u>0.00</u>	<u>1,600.00</u>	<u>0.00</u>	<u>1,600.00</u>	<u>0.00</u>
SUPPLIES						
101-757-740.000	OPERATING SUPPLIES	0.00	1,500.00	0.00	1,500.00	0.00
	SUPPLIES	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>
PROFESSIONAL & CONTRACTUAL						
101-757-930.000	REPAIR & MAINTENANCE	0.00	5,000.00	5.30	1,000.00	0.00
	PROFESSIONAL & CONTRACTUAL	<u>0.00</u>	<u>5,000.00</u>	<u>5.30</u>	<u>1,000.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>0.00</u>	<u>8,100.00</u>	<u>5.30</u>	<u>4,100.00</u>	<u>0.00</u>
NET OF REVENUES/APPROPRIATIONS - 757 - SHOWBOAT		0.00	(8,100.00)	(5.30)	(4,100.00)	0.00
Dept 758 - DOG PARK						
APPROPRIATIONS						
SUPPLIES						
101-758-740.000	OPERATING SUPPLIES	0.00	1,750.00	0.00	0.00	0.00
	SUPPLIES	<u>0.00</u>	<u>1,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>0.00</u>	<u>1,750.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		0.00	(1,750.00)	0.00	0.00	0.00
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 774 - RECREATION CONTRIBUTIONS APPROPRIATIONS OPERATING						
101-774-886.000 *	RECREATION CONTRIBUTIONS	5,000.00	5,000.00	99,978.00	99,978.00	5,000.00
OPERATING		5,000.00	5,000.00	99,978.00	99,978.00	5,000.00
TOTAL APPROPRIATIONS		5,000.00	5,000.00	99,978.00	99,978.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT		(5,000.00)	(5,000.00)	(99,978.00)	(99,978.00)	(5,000.00)
* NOTES TO BUDGET: DEPARTMENT 774 RECREATION CONTRIBUTIONS						
886.000	RECREATION CONTRIBUTIONS					
	FOOTNOTE AMOUNTS:					
	GRAND RAPIDS GRAVEL EASEMENT				94,978.00	0.00
	DEPT '774' TOTAL				94,978.00	
Dept 790 - LIBRARY ESTIMATED REVENUES LOCAL CONTRIBUTIONS						
101-790-591.000	KENT DIST CONTRIB/LIBRARY	14,514.38	11,611.00	15,482.00	15,480.00	15,480.00
LOCAL CONTRIBUTIONS		14,514.38	11,611.00	15,482.00	15,480.00	15,480.00
TOTAL ESTIMATED REVENUES		14,514.38	11,611.00	15,482.00	15,480.00	15,480.00
APPROPRIATIONS PERSONNEL						
101-790-702.000	SALARIES-PERMANENT	5,074.81	6,884.62	4,295.26	6,885.00	3,800.70
101-790-707.000	SALARIES-TEMPORARY	2,983.62	4,500.00	1,818.48	3,500.00	3,750.00
101-790-709.000	SALARIES-OVERTIME	825.86	900.00	466.93	900.00	450.00
101-790-715.000	SOCIAL SECURITY	672.56	939.77	505.52	939.77	612.70
101-790-716.000	HEALTH INSURANCE	462.89	1,203.55	291.11	500.00	554.21
101-790-717.000	LIFE INSURANCE	13.20	19.64	13.60	19.00	11.38
101-790-718.001	MERS DC PLAN	1,146.28	688.46	1,069.00	1,200.00	380.07
101-790-721.000	LONGEVITY	0.00	0.00	0.00	0.00	8.45
101-790-722.000	WORKERS COMPENSATION	120.15	400.00	235.92	400.00	400.00
101-790-723.000	DENTAL INSURANCE	25.71	69.65	15.75	69.65	22.99
101-790-724.000	EYECARE	6.18	16.49	5.04	16.49	5.14
101-790-725.000	DISABILITY	27.26	40.42	31.13	40.42	24.88
PERSONNEL		11,358.52	15,662.60	8,747.74	14,470.33	10,020.52
SUPPLIES						
101-790-740.000	OPERATING SUPPLIES	1,705.22	1,750.00	1,015.11	1,500.00	1,500.00
SUPPLIES		1,705.22	1,750.00	1,015.11	1,500.00	1,500.00
PROFESSIONAL & CONTRACTUAL						
101-790-802.000 *	CONTRACTUAL	15,717.23	13,000.00	14,273.58	16,000.00	14,000.00
101-790-910.000	INSURANCE	4,404.00	4,932.48	5,398.00	5,398.00	5,667.90
101-790-930.000	REPAIR & MAINTENANCE	14,173.80	15,000.00	11,836.23	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		34,295.03	32,932.48	31,507.81	36,398.00	34,667.90
OPERATING						
101-790-850.000	COMMUNICATIONS	1,756.60	1,500.00	1,483.21	2,000.00	1,800.00
101-790-920.000	PUBLIC UTILITIES	36,534.53	33,000.00	28,087.51	36,000.00	36,000.00
101-790-940.000	RENTALS	5,145.34	4,000.00	2,799.20	4,000.00	4,000.00
101-790-955.000	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00	0.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 790 - LIBRARY						
APPROPRIATIONS						
OPERATING						
	OPERATING	43,436.47	39,000.00	32,369.92	42,500.00	41,800.00
CAPITAL						
101-790-975.000	BUILDING IMPROVEMENTS	3,037.00	5,000.00	2,350.77	3,500.00	0.00
	CAPITAL	3,037.00	5,000.00	2,350.77	3,500.00	0.00
	TOTAL APPROPRIATIONS	93,832.24	94,345.08	75,991.35	98,368.33	87,988.42
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(79,317.86)	(82,734.08)	(60,509.35)	(82,888.33)	(72,508.42)
* NOTES TO BUDGET: DEPARTMENT 790 LIBRARY						
802.000	CONTRACTUAL				0.00	14,000.00
	FOOTNOTE AMOUNTS:					
	RIVERSIDE MONITORING CLEANING, STEALTH PEST FIRE PRO, HVAC REPAIRS					14,000.00
	DEPT '790' TOTAL					14,000.00
Dept 804 - MUSEUM						
ESTIMATED REVENUES						
TAXES						
101-804-402.000	MUSEUM PROPERTY TAX-REAL	21,996.01	23,000.00	25,845.31	26,000.00	26,000.00
101-804-410.000	CURRENT PROPERTY TAX-PERSONAL	3,284.17	3,500.00	3,737.63	4,000.00	3,500.00
	TAXES	25,280.18	26,500.00	29,582.94	30,000.00	29,500.00
OTHER REVENUE						
101-804-686.000	REIMB. MUSEUM UTILITIES	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	OTHER REVENUE	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	TOTAL ESTIMATED REVENUES	28,880.18	30,100.00	33,182.94	33,600.00	33,100.00
APPROPRIATIONS						
PERSONNEL						
101-804-702.000	SALARIES-PERMANENT	1,589.22	957.90	669.21	958.00	0.00
101-804-707.000 *	SALARIES-TEMPORARY	1,388.42	1,700.00	1,385.14	1,700.00	1,350.00
101-804-709.000	SALARIES-OVERTIME	271.99	200.00	153.68	200.00	275.00
101-804-715.000	SOCIAL SECURITY	247.62	180.38	167.33	200.00	124.41
101-804-716.000	HEALTH INSURANCE	128.30	156.41	45.80	100.00	0.00
101-804-717.000	LIFE INSURANCE	3.79	2.81	2.22	0.00	0.00
101-804-718.001	MERS DC PLAN	167.75	95.79	156.68	200.00	0.00
101-804-721.000	LONGEVITY	0.00	0.00	0.00	0.00	1.30
101-804-722.000	WORKERS COMPENSATION	47.50	150.00	83.55	150.00	150.00
101-804-723.000	DENTAL INSURANCE	7.37	9.55	2.69	9.00	0.00
101-804-724.000	EYECARE	1.98	2.27	0.98	0.00	0.00
101-804-725.000	DISABIILITY INSURANCE	8.09	5.73	4.87	5.73	0.00
	PERSONNEL	3,862.03	3,460.84	2,672.15	3,522.73	1,900.71
PROFESSIONAL & CONTRACTUAL						
101-804-802.000	CONTRACTUAL	445.45	500.00	880.63	1,300.00	1,000.00
101-804-910.000	INSURANCE	2,722.00	3,048.64	3,344.00	3,344.00	3,511.20
	PROFESSIONAL & CONTRACTUAL	3,167.45	3,548.64	4,224.63	4,644.00	4,511.20
OPERATING						
101-804-887.000	CONTRIBUTIONS & MAINTENANCE	3,862.59	5,000.00	1,264.56	4,000.00	4,500.00
101-804-920.000	PUBLIC UTILITIES	8,240.30	7,000.00	6,305.94	7,000.00	7,000.00

BUDGET REPORT FOR CITY OF LOWELL

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 804 - MUSEUM						
APPROPRIATIONS						
OPERATING						
101-804-940.000	RENTALS	1,721.34	1,500.00	846.71	1,500.00	1,500.00
101-804-955.000	PROPERTY TAX DISTRIBUTION	25,313.41	24,000.00	26,917.85	26,907.61	27,000.00
	OPERATING	<u>39,137.64</u>	<u>37,500.00</u>	<u>35,335.06</u>	<u>39,407.61</u>	<u>40,000.00</u>
CAPITAL						
101-804-975.000	BUILDING IMPROVEMENTS	8,360.00	0.00	0.00	0.00	0.00
	CAPITAL	<u>8,360.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>54,527.12</u>	<u>44,509.48</u>	<u>42,231.84</u>	<u>47,574.34</u>	<u>46,411.91</u>
NET OF REVENUES/APPROPRIATIONS - 804 - MUSEUM		(25,646.94)	(14,409.48)	(9,048.90)	(13,974.34)	(13,311.91)
* NOTES TO BUDGET: DEPARTMENT 804 MUSEUM						
707.000	SALARIES-TEMPORARY				0.00	1,350.00
	FOOTNOTE AMOUNTS:					
	80 HOURS AT 16.60					1,350.00
	DEPT '804' TOTAL					1,350.00
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
101-965-999.203	TRANSFER TO LOCAL STREET FUND	612,888.47	400,000.00	622,690.80	622,690.80	500,000.00
101-965-999.260	TRANSFER TO DESIGNATED CONTRIBUTI	2,250.00	0.00	0.00	0.00	0.00
101-965-999.351	TRANSFER TO GENERAL DEBT NON VOTE	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
	TRANSFERS OUT	<u>906,875.47</u>	<u>697,768.00</u>	<u>920,458.80</u>	<u>920,458.80</u>	<u>793,638.00</u>
UNK EXP						
101-965-999.402	TRANSFER TO FIRE CAPITAL FUND	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00
	UNK_EXP	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>35,000.00</u>
	TOTAL APPROPRIATIONS	<u>931,875.47</u>	<u>722,768.00</u>	<u>945,458.80</u>	<u>945,458.80</u>	<u>828,638.00</u>
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		(931,875.47)	(722,768.00)	(945,458.80)	(945,458.80)	(828,638.00)
ESTIMATED REVENUES - FUND 101		4,126,069.65	4,072,068.04	3,459,340.06	4,322,225.23	4,335,252.49
APPROPRIATIONS - FUND 101		4,289,843.88	4,008,797.99	3,416,893.00	4,308,788.32	4,312,704.74
NET OF REVENUES/APPROPRIATIONS - FUND 101		(163,774.23)	63,270.05	42,447.06	13,436.91	22,547.75
BEGINNING FUND BALANCE		1,561,050.10	1,397,275.87	1,397,275.87	1,397,275.87	1,410,712.78
ENDING FUND BALANCE		1,397,275.87	1,460,545.92	1,439,722.93	1,410,712.78	1,433,260.53

MAJOR STREETS FUND

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

Revenue

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

Appropriations

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

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

Capital Outlay - Foreman 20 percent small urban share \$95,000.

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
202-000-665.000	INTEREST					
INTEREST AND RENTS		2,523.37	0.00	4,340.37	4,500.00	5,000.00
OTHER REVENUE		2,523.37	0.00	4,340.37	4,500.00	5,000.00
202-000-677.000	MISCELLANEOUS					
202-000-687.000	TRANSPORTATION FUND	9,039.07	0.00	659.11	650.00	650.00
202-000-688.000	TRUNKLINE MAINTENANCE	392,792.27	404,265.00	207,021.30	410,283.00	420,003.00
OTHER REVENUE		8,876.38	6,000.00	698.31	6,000.00	1,000.00
UNK REV		410,707.72	410,265.00	208,378.72	416,933.00	421,653.00
202-000-699.999	TRANSFER FROM OTHER FUNDS					
UNK_REV		79,787.08	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		79,787.08	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -		493,018.17	410,265.00	212,719.09	421,433.00	426,653.00
Dept 450 - CAPITAL OUTLAY		493,018.17	410,265.00	212,719.09	421,433.00	426,653.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-450-801.000 *	PROFESSIONAL SERVICES	0.00	15,000.00	0.00	0.00	5,000.00
PROFESSIONAL & CONTRACTUAL		0.00	15,000.00	0.00	0.00	5,000.00
CAPITAL						
202-450-970.000 *	CAPITAL OUTLAY	79,716.35	7,500.00	26,655.87	34,905.00	95,000.00
CAPITAL		79,716.35	7,500.00	26,655.87	34,905.00	95,000.00
TOTAL APPROPRIATIONS		79,716.35	22,500.00	26,655.87	34,905.00	100,000.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(79,716.35)	(22,500.00)	(26,655.87)	(34,905.00)	(100,000.00)
* NOTES TO BUDGET: DEPARTMENT 450 CAPITAL OUTLAY						
801.000	PROFESSIONAL SERVICES					
	FOOTNOTE AMOUNTS:					
	SURVEY, ENGINEERING, DESIGN INSPECTION				0.00	5,000.00
970.000	CAPITAL OUTLAY					
	FOOTNOTE AMOUNTS:					
	FOREMAN 20% SHARE SMALL URBAN				0.00	95,000.00
	DEPT '450' TOTAL					100,000.00
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-702.000	SALARIES-PERMANENT	6,811.86	4,486.37			
202-463-707.000 *	SALARIES-TEMPORARY	1,425.41	1,800.00	8,432.47	14,000.00	13,248.89
202-463-708.000	STANDBY	1,464.27	2,000.00	794.85	1,800.00	1,600.00
202-463-709.000	SALARIES-OVERTIME	188.40	200.00	1,085.87	2,000.00	2,000.00
202-463-715.000	SOCIAL SECURITY	736.30	550.00	547.62	800.00	1,100.00
202-463-716.000	HEALTH INSURANCE	2,568.44	1,635.40	824.59	1,200.00	2,130.00
202-463-717.000	LIFE INSURANCE	17.63	11.22	3,067.26	3,500.00	2,930.96
				25.97	50.00	37.38

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-463-718.000	PENSION	(260.19)	0.00	0.00	0.00	0.00
202-463-718.001	MERS DC PLAN	189.11	197.48	151.92	197.48	1,324.89
202-463-722.000	WORKERS COMPENSATION	214.05	550.00	646.75	1,000.00	1,000.00
202-463-723.000	DENTAL INSURANCE	83.36	22.69	109.35	150.00	133.75
202-463-724.000	EYECARE	19.24	5.20	23.26	45.00	29.76
202-463-725.000	DISABILITY INSURANCE	37.37	26.09	74.05	100.00	86.71
PERSONNEL		<u>13,495.25</u>	<u>11,484.45</u>	<u>15,783.96</u>	<u>24,842.48</u>	<u>25,622.34</u>
SUPPLIES						
202-463-740.000	OPERATING SUPPLIES	8,482.09	6,500.00	4,702.40	6,500.00	8,000.00
SUPPLIES		<u>8,482.09</u>	<u>6,500.00</u>	<u>4,702.40</u>	<u>6,500.00</u>	<u>8,000.00</u>
PROFESSIONAL & CONTRACTUAL						
202-463-802.000	CONTRACTUAL	22,885.00	20,000.00	20,130.00	23,000.00	20,000.00
202-463-930.000	REPAIR & MAINTENANCE	2,136.60	1,500.00	4,569.91	7,000.00	6,000.00
PROFESSIONAL & CONTRACTUAL		<u>25,021.60</u>	<u>21,500.00</u>	<u>24,699.91</u>	<u>30,000.00</u>	<u>26,000.00</u>
OPERATING						
202-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	500.00
202-463-940.000	RENTALS	6,165.03	3,000.00	13,195.90	9,000.00	6,000.00
OPERATING		<u>6,165.03</u>	<u>4,000.00</u>	<u>13,195.90</u>	<u>9,000.00</u>	<u>6,500.00</u>
TOTAL APPROPRIATIONS		<u>53,163.97</u>	<u>43,484.45</u>	<u>58,382.17</u>	<u>70,342.48</u>	<u>66,122.34</u>
NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE		<u>(53,163.97)</u>	<u>(43,484.45)</u>	<u>(58,382.17)</u>	<u>(70,342.48)</u>	<u>(66,122.34)</u>
* NOTES TO BUDGET: DEPARTMENT 463 MAINTENANCE						
707.000	SALARIES-TEMPORARY				0.00	1,600.00
	FOOTNOTE AMOUNTS:					
	100 HOURS @16.60 AVERAGE					
	DEPT '463' TOTAL					1,600.00
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
202-474-702.000	SALARIES-PERMANENT	834.59	1,023.98	723.90	1,023.98	2,922.30
202-474-707.000	SALARIES-TEMPORARY	228.09	500.00	42.00	500.00	700.00
202-474-709.000	SALARIES-OVERTIME	1,062.15	120.00	432.25	500.00	1,000.00
202-474-715.000	SOCIAL SECURITY	157.40	2,000.00	90.85	157.00	354.00
202-474-716.000	HEALTH INSURANCE	483.68	401.82	313.80	401.82	671.00
202-474-717.000	LIFE INSURANCE	1.98	2.81	1.65	2.00	8.13
202-474-718.001	MERS DC PLAN	60.16	65.83	50.64	65.83	292.23
202-474-722.000	WORKERS COMPENSATION	(2.36)	450.00	59.67	450.00	450.00
202-474-723.000	DENTAL INSURANCE	15.22	7.56	7.91	9.00	30.93
202-474-724.000	EYECARE	1.87	1.73	1.24	1.73	6.87
202-474-725.000	DISABILITY INSURANCE	4.12	6.48	4.43	6.48	19.13
PERSONNEL		<u>2,846.90</u>	<u>4,580.21</u>	<u>1,728.34</u>	<u>3,117.84</u>	<u>6,454.59</u>
SUPPLIES						
202-474-740.000	OPERATING SUPPLIES	3,438.69	3,000.00	1,736.79	3,000.00	2,500.00
SUPPLIES		<u>3,438.69</u>	<u>3,000.00</u>	<u>1,736.79</u>	<u>3,000.00</u>	<u>2,500.00</u>

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-474-802.000 *	CONTRACTUAL					
	PROFESSIONAL & CONTRACTUAL	1,574.45	2,000.00	63.62	5,000.00	2,000.00
	OPERATING	1,574.45	2,000.00	63.62	5,000.00	2,000.00
202-474-920.000	PUBLIC UTILITIES					
202-474-940.000	RENTALS	0.00	0.00	90.36	150.00	200.00
	OPERATING	755.60	2,000.00	509.69	750.00	1,500.00
	TOTAL APPROPRIATIONS	755.60	2,000.00	600.05	900.00	1,700.00
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC	8,615.64	11,580.21	4,128.80	12,017.84	12,654.59
	* NOTES TO BUDGET: DEPARTMENT 474 TRAFFIC	(8,615.64)	(11,580.21)	(4,128.80)	(12,017.84)	(12,654.59)
802.000						
CONTRACTUAL						
CONTRACTUAL PAVEMENT MARKING						
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
202-478-702.000	SALARIES-PERMANENT					
202-478-707.000	SALARIES-TEMPORARY	9,776.17	14,831.98	11,904.58	14,837.98	11,842.75
202-478-708.000	STANDBY	210.39	1,250.00	105.00	54.00	250.00
202-478-709.000	SALARIES-OVERTIME	2,051.64	2,500.00	1,943.28	1,500.00	1,750.00
202-478-715.000	SOCIAL SECURITY	7,768.38	9,000.00	4,996.22	9,000.00	6,500.00
202-478-716.000	HEALTH INSURANCE	1,389.35	1,575.00	1,412.86	1,800.00	1,556.00
202-478-717.000	LIFE INSURANCE	4,036.88	4,489.91	3,920.11	4,489.91	2,923.77
202-478-718.000	PENSION	39.42	32.26	33.01	32.26	32.51
202-478-718.001	MERS DC PLAN	3,230.01	3,136.80	2,101.26	3,638.75	683.98
202-478-721.000	LONGEVITY	428.65	507.61	409.31	507.61	1,061.01
202-478-722.000	WORKERS COMPENSATION	35.76	39.00	32.51	32.51	42.25
202-478-723.000	DENTAL INSURANCE	247.65	1,200.00	1,016.27	1,200.00	1,200.00
202-478-724.000	EYECARE	155.79	138.87	152.00	138.87	125.70
202-478-725.000	DISABILITY	42.55	31.19	30.62	31.19	27.54
	PERSONNEL	87.54	83.91	85.68	83.91	77.51
	SUPPLIES	29,500.18	38,816.53	28,142.71	37,346.99	28,073.02
202-478-740.000	OPERATING SUPPLIES					
	SUPPLIES	16,753.42	18,000.00	4,673.35	15,000.00	15,000.00
	PROFESSIONAL & CONTRACTUAL	16,753.42	18,000.00	4,673.35	15,000.00	15,000.00
202-478-802.000	CONTRACTUAL					
	PROFESSIONAL & CONTRACTUAL	3,747.98	100.00	3,745.93	5,000.00	3,000.00
	OPERATING	3,747.98	100.00	3,745.93	5,000.00	3,000.00
202-478-940.000	RENTALS					
	OPERATING	23,234.63	21,500.00	19,223.16	21,500.00	23,000.00
	TOTAL APPROPRIATIONS	23,234.63	21,500.00	19,223.16	21,500.00	23,000.00
	NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENA	73,236.21	78,416.53	55,785.15	78,846.99	69,073.02
	Dept 483 - ADMINISTRATION	(73,236.21)	(78,416.53)	(55,785.15)	(78,846.99)	(69,073.02)

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
202-483-801.000	PROFESSIONAL SERVICES	140.00	1,000.00	0.00	100.00	0.00
202-483-830.000	ADMINISTRATIVE SERVICES	13,200.00	13,200.00	0.00	13,200.00	13,200.00
PROFESSIONAL & CONTRACTUAL						
		<u>13,340.00</u>	<u>14,200.00</u>	<u>0.00</u>	<u>13,300.00</u>	<u>13,200.00</u>
OPERATING						
202-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	0.00	0.00
202-483-941.000	DATA PROCESSING	2,244.00	2,000.00	2,244.00	2,244.00	5,000.00
202-483-955.000	MISCELLANEOUS EXPENSE	820.27	500.00	760.82	820.00	820.00
OPERATING						
		<u>3,064.27</u>	<u>3,000.00</u>	<u>3,004.82</u>	<u>3,064.00</u>	<u>5,820.00</u>
TOTAL APPROPRIATIONS						
		<u>16,404.27</u>	<u>17,200.00</u>	<u>3,004.82</u>	<u>16,364.00</u>	<u>19,020.00</u>
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION						
		<u>(16,404.27)</u>	<u>(17,200.00)</u>	<u>(3,004.82)</u>	<u>(16,364.00)</u>	<u>(19,020.00)</u>
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
202-965-999.203	TRANSFER TO LOCAL STREET FUND	242,255.00	252,132.00	0.00	252,132.00	300,000.00
TRANSFERS OUT						
		<u>242,255.00</u>	<u>252,132.00</u>	<u>0.00</u>	<u>252,132.00</u>	<u>300,000.00</u>
TOTAL APPROPRIATIONS						
		<u>242,255.00</u>	<u>252,132.00</u>	<u>0.00</u>	<u>252,132.00</u>	<u>300,000.00</u>
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT						
		<u>(242,255.00)</u>	<u>(252,132.00)</u>	<u>0.00</u>	<u>(252,132.00)</u>	<u>(300,000.00)</u>
ESTIMATED REVENUES - FUND 202						
APPROPRIATIONS - FUND 202						
		493,018.17	410,265.00	212,719.09	421,433.00	426,653.00
NET OF REVENUES/APPROPRIATIONS - FUND 202						
		473,391.44	425,313.19	147,956.81	464,608.31	566,869.95
		19,626.73	(15,048.19)	64,762.28	(43,175.31)	(140,216.95)
BEGINNING FUND BALANCE						
		373,836.94	393,463.67	393,463.67	393,463.67	350,288.36
ENDING FUND BALANCE						
		393,463.67	378,415.48	458,225.95	350,288.36	210,071.41

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:

- Brook St \$133,761.44
- Lafayette and Monroe Washington Crossovers \$1,211,483.04
- Jackson Street \$33,200.00
- Division and Avery Paving \$362,587.70

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
FEDERAL GRANTS						
203-000-507.000	FEDERAL GRANT	0.00	55,000.00	0.00	0.00	0.00
	FEDERAL GRANTS	0.00	55,000.00	0.00	0.00	0.00
INTEREST AND RENTS						
203-000-665.000	INTEREST	12,236.27	0.00	13,109.21	13,150.00	10,000.00
	INTEREST AND RENTS	12,236.27	0.00	13,109.21	13,150.00	10,000.00
OTHER REVENUE						
203-000-677.000	MISCELLANEOUS	9,039.07	5,000.00	659.12	0.00	0.00
203-000-687.000	TRANSPORTATION FUND	156,923.05	152,925.00	78,418.17	155,409.00	159,097.00
	OTHER REVENUE	165,962.12	157,925.00	79,077.29	155,409.00	159,097.00
TRANSFERS IN						
203-000-699.101 *	TRANSFER FROM GENERAL FUND	612,888.47	400,000.00	622,690.80	622,690.80	500,000.00
203-000-699.202	TRANSFER FROM MAJOR STREET FUND	242,255.00	252,132.00	0.00	252,132.00	300,000.00
	TRANSFERS IN	855,143.47	652,132.00	622,690.80	874,822.80	800,000.00
	TOTAL ESTIMATED REVENUES	1,033,341.86	865,057.00	714,877.30	1,043,381.80	969,097.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	1,033,341.86	865,057.00	714,877.30	1,043,381.80	969,097.00
* NOTES TO BUDGET: DEPARTMENT 000						
699.101	TRANSFER FROM GENERAL FUND				0.00	150,000.00
	FOOTNOTE AMOUNTS:					
	GENERAL FUND TRANSFER				0.00	350,000.00
	FOOTNOTE AMOUNTS:					
	MARIJUANA EXCISE TAX					500,000.00
	ACCOUNT '699.101' TOTAL					500,000.00
	DEPT '000' TOTAL					500,000.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-450-801.000	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	0.00	0.00	0.00	0.00	5,000.00
CAPITAL						
203-450-970.000 *	CAPITAL OUTLAY	393,455.49	681,883.44	531,806.06	578,063.00	1,741,032.18
	CAPITAL	393,455.49	681,883.44	531,806.06	578,063.00	1,741,032.18
	TOTAL APPROPRIATIONS	393,455.49	681,883.44	531,806.06	578,063.00	1,746,032.18
	NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY	(393,455.49)	(681,883.44)	(531,806.06)	(578,063.00)	(1,746,032.18)
* NOTES TO BUDGET: DEPARTMENT 450 CAPITAL OUTLAY						
970.000	CAPITAL OUTLAY				487,763.00	0.00
	FOOTNOTE AMOUNTS:					
	SHEPARD AND GRINDLE CONSTRUCTION				82,000.00	0.00
	FOOTNOTE AMOUNTS:					
	MONROE WASHINGTON CROSSOVERS					

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 450 - CAPITAL OUTLAY					8,300.00	133,761.44
	BROOK ST				0.00	1,211,483.04
	LAFAYETTE AND MONORE WASHINGTON CROSSOVERS				0.00	33,200.00
	JACKSON STREET				0.00	362,587.70
	DIVISION AND AVERY PAVING				578,063.00	1,741,032.18
	ACCOUNT '970.000' TOTAL				578,063.00	1,741,032.18
	DEPT '450' TOTAL					
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
203-463-702.000	SALARIES-PERMANENT	9,957.49	18,915.62	11,417.42	18,915.62	17,659.46
203-463-707.000	SALARIES-TEMPORARY	6,366.03	5,100.00	2,276.72	5,100.00	4,250.00
203-463-708.000	STANDBY	1,862.12	1,500.00	1,645.11	2,000.00	1,500.00
203-463-709.000	SALARIES-OVERTIME	218.24	200.00	296.40	350.00	900.00
203-463-715.000	SOCIAL SECURITY	1,380.81	1,705.00	1,188.18	1,705.00	1,859.00
203-463-716.000	HEALTH INSURANCE	5,864.04	6,672.24	5,888.82	6,672.24	4,902.57
203-463-717.000	LIFE INSURANCE	22.64	46.29	33.43	46.29	47.14
203-463-718.000	PENSION	100.32	0.00	0.00	0.00	0.00
203-463-718.001	MERS DC PLAN	815.21	987.39	759.59	987.39	1,765.95
203-463-722.000	WORKERS COMPENSATION	381.69	1,900.00	892.47	1,900.00	1,900.00
203-463-723.000	DENTAL INSURANCE	118.94	113.47	131.11	150.00	187.27
203-463-724.000	EYECARE	25.14	25.99	30.36	45.00	41.35
203-463-725.000	DISABILITY INSURANCE	47.65	107.17	94.66	107.17	115.57
	PERSONNEL	27,160.32	37,273.17	24,654.27	37,978.71	35,128.31
SUPPLIES						
203-463-740.000 *	OPERATING SUPPLIES	3,778.36	8,000.00	2,657.95	5,200.00	7,500.00
203-463-744.000	UNIFORMS	0.00	500.00	0.00	500.00	1,500.00
	SUPPLIES	3,778.36	8,500.00	2,657.95	5,700.00	9,000.00
PROFESSIONAL & CONTRACTUAL						
203-463-802.000	CONTRACTUAL	23,535.00	16,000.00	13,889.89	16,000.00	11,500.00
203-463-930.000	REPAIR & MAINTENANCE	1,950.25	5,000.00	2,801.23	5,000.00	5,000.00
	PROFESSIONAL & CONTRACTUAL	25,485.25	21,000.00	16,691.12	21,000.00	16,500.00
OPERATING						
203-463-864.000	CONFERENCES & CONVENTIONS	0.00	1,000.00	0.00	0.00	500.00
203-463-940.000	RENTALS	8,951.55	20,000.00	9,824.47	20,000.00	16,000.00
203-463-955.000	MISCELLANEOUS EXPENSE	0.00	1,000.00	0.00	0.00	1,000.00
	OPERATING	8,951.55	22,000.00	9,824.47	20,000.00	17,500.00
	TOTAL APPROPRIATIONS	65,375.48	88,773.17	53,827.81	84,678.71	78,128.31
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	(65,375.48)	(88,773.17)	(53,827.81)	(84,678.71)	(78,128.31)
* NOTES TO BUDGET: DEPARTMENT 463 MAINTENANCE						
740.000	OPERATING SUPPLIES				0.00	7,500.00
	ASPHALT, ROAD GRAVEL, DIRT, PAINT HANDTOOLS, STENCILS, LUMBER					7,500.00
	DEPT '463' TOTAL					
Dept 474 - TRAFFIC						

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 474 - TRAFFIC						
APPROPRIATIONS						
PERSONNEL						
203-474-702.000	SALARIES-PERMANENT	1,906.90	3,637.67	878.89	3,637.67	2,241.00
203-474-707.000 *	SALARIES-TEMPORARY	657.72	1,300.00	229.41	1,300.00	1,100.00
203-474-709.000	SALARIES-OVERTIME	98.69	100.00	246.85	300.00	275.00
203-474-715.000	SOCIAL SECURITY	138.49	2,000.00	103.41	500.00	276.00
203-474-716.000	HEALTH INSURANCE	627.64	1,177.37	528.71	1,177.37	524.84
203-474-717.000	LIFE INSURANCE	2.91	8.42	2.36	0.00	6.50
203-474-718.000	PENSION	26.75	0.00	0.00	0.00	0.00
203-474-718.001	MERS DC PLAN	205.35	263.30	202.58	263.30	224.10
203-474-722.000	WORKERS COMPENSATION	(5.78)	550.00	57.37	550.00	550.00
203-474-723.000	DENTAL INSURANCE	11.31	30.26	7.17	30.26	22.99
203-474-724.000	EYECARE	3.27	6.93	2.34	6.93	5.14
203-474-725.000	DISABILITY INSURANCE	6.18	19.26	6.00	19.26	14.67
PERSONNEL		3,679.43	9,093.21	2,265.09	7,784.79	5,240.24
SUPPLIES						
203-474-740.000	OPERATING SUPPLIES	1,820.42	2,000.00	348.89	2,000.00	2,000.00
SUPPLIES		1,820.42	2,000.00	348.89	2,000.00	2,000.00
PROFESSIONAL & CONTRACTUAL						
203-474-802.000	CONTRACTUAL	1,527.92	500.00	0.00	500.00	500.00
PROFESSIONAL & CONTRACTUAL		1,527.92	500.00	0.00	500.00	500.00
OPERATING						
203-474-940.000	RENTALS	649.33	2,500.00	524.81	2,500.00	2,000.00
OPERATING		649.33	2,500.00	524.81	2,500.00	2,000.00
TOTAL APPROPRIATIONS		7,677.10	14,093.21	3,138.79	12,784.79	9,740.24
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC		(7,677.10)	(14,093.21)	(3,138.79)	(12,784.79)	(9,740.24)

* NOTES TO BUDGET: DEPARTMENT 474 TRAFFIC

707.000	SALARIES-TEMPORARY				0.00	1,100.00
	FOOTNOTE AMOUNTS:					
	650HOURS @16.60					1,100.00
	DEPT '474' TOTAL					1,100.00

Dept 478 - WINTER MAINTENANCE

APPROPRIATIONS						
PERSONNEL						
203-478-702.000	SALARIES-PERMANENT	8,494.15	19,976.61	10,964.19	19,976.00	11,322.85
203-478-707.000	SALARIES-TEMPORARY	417.39	700.00	1,774.50	2,100.00	500.00
203-478-708.000	STANDBY	1,829.64	2,000.00	1,548.90	2,000.00	1,750.00
203-478-709.000	SALARIES-OVERTIME	8,853.88	10,000.00	4,943.87	7,500.00	7,000.00
203-478-715.000	SOCIAL SECURITY	1,404.70	0.00	1,437.20	1,300.00	1,573.00
203-478-716.000	HEALTH INSURANCE	4,765.72	6,312.16	4,542.51	4,000.00	3,072.70
203-478-717.000	LIFE INSURANCE	40.60	44.89	32.46	44.89	30.88
203-478-718.000	PENSION	3,256.77	3,136.80	2,101.26	3,638.75	683.98
203-478-718.001	MERS DC PLAN	646.87	770.91	611.89	770.91	1,009.02
203-478-721.000	LONGEVITY	35.74	39.00	32.48	39.00	42.25
203-478-722.000	WORKERS COMPENSATION	154.59	2,000.00	999.16	2,000.00	2,000.00
203-478-723.000	DENTAL INSURANCE	141.19	169.13	139.78	169.13	120.68
203-478-724.000	EYECARE	42.30	38.12	31.11	38.12	26.41
203-478-725.000	DISABILITY	90.58	113.15	84.59	113.15	74.10

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 478 - WINTER MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
	PERSONNEL	30,174.12	45,300.77	29,243.90	43,689.95	29,205.87
SUPPLIES						
203-478-740.000 *	OPERATING SUPPLIES	14,144.48	23,000.00	4,410.16	15,000.00	15,000.00
	SUPPLIES	14,144.48	23,000.00	4,410.16	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL						
203-478-802.000	CONTRACTUAL	3,747.97	0.00	3,745.92	6,000.00	3,000.00
	PROFESSIONAL & CONTRACTUAL	3,747.97	0.00	3,745.92	6,000.00	3,000.00
OPERATING						
203-478-940.000	RENTALS	24,320.18	23,000.00	20,843.35	23,000.00	25,000.00
203-478-955.000	MISCELLANEOUS EXPENSE	0.00	2,000.00	0.00	0.00	1,000.00
	OPERATING	24,320.18	25,000.00	20,843.35	23,000.00	26,000.00
	TOTAL APPROPRIATIONS	72,386.75	93,300.77	58,243.33	87,689.95	73,205.87
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTENANCE		(72,386.75)	(93,300.77)	(58,243.33)	(87,689.95)	(73,205.87)
* NOTES TO BUDGET: DEPARTMENT 478 WINTER MAINTENANCE						
740.000	OPERATING SUPPLIES				0.00	15,000.00
						15,000.00
						15,000.00
FOOTNOTE AMOUNTS: ROAD SALT, SAND, MAILBOXES, COLDPATCH DEPT '478' TOTAL						
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
203-483-801.000	PROFESSIONAL SERVICES	140.00	0.00	0.00	0.00	0.00
203-483-830.000	ADMINISTRATIVE SERVICES	16,000.00	16,000.00	0.00	16,000.00	16,000.00
	PROFESSIONAL & CONTRACTUAL	16,140.00	16,000.00	0.00	16,000.00	16,000.00
OPERATING						
203-483-864.000	CONFERENCES & CONVENTIONS	0.00	500.00	0.00	0.00	0.00
203-483-941.000	DATA PROCESSING	3,162.00	3,162.00	3,162.00	3,162.00	5,000.00
203-483-955.000	MISCELLANEOUS EXPENSE	820.27	500.00	760.83	750.00	0.00
	OPERATING	3,982.27	4,162.00	3,922.83	3,912.00	5,000.00
	TOTAL APPROPRIATIONS	20,122.27	20,162.00	3,922.83	19,912.00	21,000.00
NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION		(20,122.27)	(20,162.00)	(3,922.83)	(19,912.00)	(21,000.00)
ESTIMATED REVENUES - FUND 203		1,033,341.86	865,057.00	714,877.30	1,043,381.80	969,097.00
APPROPRIATIONS - FUND 203		559,017.09	898,212.59	650,938.82	783,128.45	1,928,106.60
NET OF REVENUES/APPROPRIATIONS - FUND 203		474,324.77	(33,155.59)	63,938.48	260,253.35	(959,009.60)
BEGINNING FUND BALANCE		837,316.34	1,311,641.11	1,311,641.11	1,311,641.11	1,571,894.46
ENDING FUND BALANCE		1,311,641.11	1,278,485.52	1,375,579.59	1,571,894.46	612,884.86

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	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
238-000-665.000	INTEREST	671.33	0.00	672.22	1,000.00	600.00
	INTEREST AND RENTS	671.33	0.00	672.22	1,000.00	600.00
OTHER REVENUE						
238-000-690.000	HISTORIC DISTRICT GRANTS	20,000.00	25,000.00	0.00	25,000.00	25,000.00
	OTHER REVENUE	20,000.00	25,000.00	0.00	25,000.00	25,000.00
	TOTAL ESTIMATED REVENUES	20,671.33	25,000.00	672.22	26,000.00	25,600.00
APPROPRIATIONS						
OPERATING						
238-000-880.000	COMMUNITY PROMOTION	38,755.00	25,000.00	0.00	25,000.00	25,000.00
	OPERATING	38,755.00	25,000.00	0.00	25,000.00	25,000.00
	TOTAL APPROPRIATIONS	38,755.00	25,000.00	0.00	25,000.00	25,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(18,083.67)	0.00	672.22	1,000.00	600.00
	ESTIMATED REVENUES - FUND 238	20,671.33	25,000.00	672.22	26,000.00	25,600.00
	APPROPRIATIONS - FUND 238	38,755.00	25,000.00	0.00	25,000.00	25,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 238	(18,083.67)	0.00	672.22	1,000.00	600.00
	BEGINNING FUND BALANCE	88,969.70	70,886.03	70,886.03	70,886.03	71,886.03
	ENDING FUND BALANCE	70,886.03	70,886.03	71,558.25	71,886.03	72,486.03

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:

- DPW Heater \$7,500.00
- Trail \$100,000.00
- Flock camera \$ 10,100.00
- Library Boiler \$ 60,000.00
- Handicapped Ramp \$ 25,000.00
- Masonry repair city hall \$ 25,000.00
- RV Stalls \$ 25,000.00
- Council audio visual \$ 25,000.00
- Foreman Building \$ 55,000.00
- Museum Tuck pointing \$21,450.00
- Broadway gate \$14,000.00
- Monroe Street Island \$84,500.00

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

During fiscal years 2018-2019 the following projects were completed:

- Repaint City Entrance Signs \$1,280.00
- Recreation Park master plan \$13,500.00

During fiscal years 2019 – 2020 the following projects were completed:

- Recreation Park master plan
- Downtown street light improvements \$6,525.15
- Purchase of 238 High Street \$226,786.21
- Clear Sky technologies – Riverwalk sound system \$11,146.03
- Groundhawg Excavating – Sidewalk work \$12,668.13
- Riverside paving \$72,235.19

During fiscal years 2020 – 2021 the following projects were completed:

• Enertemp	\$11,050.00
• Amity resurfacing	\$80,078.68
• Lynch’s metal trash cans and bench in downtown	\$22,683.17

During fiscal years 2021 – 2022 the following projects were completed:

Terra Verde Showboat brick area	\$13,617.52
• CL Trucking Amity Street Reconstruction	\$45,882.61
• Lynch’s Metal trash receptacles in the downtown	\$6,950.00
• Electric charging stations	\$9,650.00
• Showboat restrooms	\$74809.32
•	

During fiscal years 2022-2023 the following projects were completed:

• Allied DDA bathrooms	\$5557.10
• Youngstrom Contracting	\$83,935.00
• Progressive, City Hall ac	\$115,251.00
• Enertemp rt u1 aaon unit replacement	\$ 6,517.50
• CR Forge Showboat fencing	\$15,990.50
• Williams and Works Ottawa DDA Brook	\$150.00
• Ram Construction museum outdoor stairs	\$16,511.02

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TAXES						
248-000-407.000	TIFA REVENUE	854,928.06	950,000.00	1,053,403.40	1,050,000.00	1,200,000.00
	TAXES	854,928.06	950,000.00	1,053,403.40	1,050,000.00	1,200,000.00
INTEREST AND RENTS						
248-000-665.000	INTEREST	4,241.44	5,000.00	6,311.72	5,000.00	5,000.00
	INTEREST AND RENTS	4,241.44	5,000.00	6,311.72	5,000.00	5,000.00
OTHER REVENUE						
248-000-677.000	MISCELLANEOUS	1,760.90	0.00	35.70	0.00	0.00
	OTHER REVENUE	1,760.90	0.00	35.70	0.00	0.00
TOTAL ESTIMATED REVENUES		860,930.40	955,000.00	1,059,750.82	1,055,000.00	1,205,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		860,930.40	955,000.00	1,059,750.82	1,055,000.00	1,205,000.00
Dept 450 - CAPITAL OUTLAY						
APPROPRIATIONS						
CAPITAL						
248-450-970.000 *	CAPITAL OUTLAY	243,932.12	661,880.99	238,358.27	715,083.00	452,550.00
	CAPITAL	243,932.12	661,880.99	238,358.27	715,083.00	452,550.00
TOTAL APPROPRIATIONS		243,932.12	661,880.99	238,358.27	715,083.00	452,550.00
NET OF REVENUES/APPROPRIATIONS - 450 - CAPITAL OUTLAY		(243,932.12)	(661,880.99)	(238,358.27)	(715,083.00)	(452,550.00)

* NOTES TO BUDGET: DEPARTMENT 450 CAPITAL OUTLAY

970.000	CAPITAL OUTLAY				37,500.00	0.00
	MUSEUM STEPS	FOOTNOTE AMOUNTS:			200,000.00	100,000.00
	TRAIL	FOOTNOTE AMOUNTS:			20,000.00	0.00
	RIVERWALK PLAZA DESIGN	FOOTNOTE AMOUNTS:			192,952.99	0.00
	OTTAWA ST RESURFACING	FOOTNOTE AMOUNTS:			25,000.00	0.00
	VETERANS PARK LIGHTING UPGRADE	FOOTNOTE AMOUNTS:			30,000.00	0.00
	FLAT RIVER FOUNTAINS	FOOTNOTE AMOUNTS:			174,030.00	0.00
	LIBRARY HVAC	FOOTNOTE AMOUNTS:			10,000.00	25,000.00
	HANDICAPPED ACCESS REIMBURSEMENT	FOOTNOTE AMOUNTS:			10,100.00	10,100.00
	FLOCK CAMERA	FOOTNOTE AMOUNTS:			0.00	60,000.00
	LIBRARY BOILER \$51632 + CONTINGENCY	FOOTNOTE AMOUNTS:			0.00	7,500.00
	DPW AREA HEATER UNIT \$6200 + CONTINGENCY	FOOTNOTE AMOUNTS:			0.00	25,000.00
	RV STALLS REC PARK	FOOTNOTE AMOUNTS:			0.00	25,000.00

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 450 - CAPITAL OUTLAY						
	COUNCIL CHAMBERS AUDIO VISUAL				0.00	55,000.00
	FOOTNOTE AMOUNTS:					
	FOREMAN BUILDING				0.00	21,450.00
	FOOTNOTE AMOUNTS:					
	MUSEUM TUCK POINTING AND PAINTING				0.00	14,000.00
	FOOTNOTE AMOUNTS:					
	BROADWAY GATE REPLACEMENT				15,500.00	84,500.00
	FOOTNOTE AMOUNTS:					
	MONROE STREET ISLAND				0.00	25,000.00
	FOOTNOTE AMOUNTS:					
	MASONRY REPAIR AT CITY HALL				715,082.99	452,550.00
	ACCOUNT '970.000' TOTAL				715,082.99	452,550.00
	DEPT '450' TOTAL					
Dept 463 - MAINTENANCE						
APPROPRIATIONS						
PERSONNEL						
248-463-702.000	SALARIES-PERMANENT	21,743.13	19,751.44	18,305.97	20,500.00	24,938.08
248-463-707.000 *	SALARIES-TEMPORARY	14,063.27	15,800.00	5,876.14	15,800.00	16,750.00
248-463-709.000	SALARIES-OVERTIME	5,095.54	4,500.00	7,278.12	9,000.00	5,000.00
248-463-715.000	SOCIAL SECURITY	3,077.32	0.00	2,350.06	3,000.00	3,572.88
248-463-716.000	HEALTH INSURANCE	4,323.47	4,524.87	4,402.44	4,524.87	4,991.50
248-463-717.000	LIFE INSURANCE	49.97	53.31	51.62	55.00	69.89
248-463-718.000	PENSION	1,229.73	0.00	0.00	0.00	0.00
248-463-718.001	MERS DC PLAN	2,376.51	1,723.98	2,363.49	2,300.00	2,493.81
248-463-721.000	LONGEVITY	0.00	0.00	0.00	0.00	16.25
248-463-722.000	WORKERS COMPENSATION	716.27	1,500.00	1,083.98	1,500.00	1,500.00
248-463-723.000	DENTAL INSURANCE	172.78	179.92	176.20	190.00	202.31
248-463-724.000	EYECARE	40.29	42.24	35.43	45.00	44.75
248-463-725.000	DISABILITY	108.35	113.51	124.98	150.00	163.21
	PERSONNEL	<u>52,996.63</u>	<u>48,189.27</u>	<u>42,048.43</u>	<u>57,064.87</u>	<u>59,742.68</u>
SUPPLIES						
248-463-740.000	OPERATING SUPPLIES	9,936.56	6,500.00	6,224.80	9,000.00	9,000.00
	SUPPLIES	<u>9,936.56</u>	<u>6,500.00</u>	<u>6,224.80</u>	<u>9,000.00</u>	<u>9,000.00</u>
PROFESSIONAL & CONTRACTUAL						
248-463-802.000 *	CONTRACTUAL	2,494.61	3,000.00	2,490.93	3,000.00	3,500.00
248-463-930.000	REPAIR & MAINTENANCE	11,332.59	20,000.00	7,347.30	15,000.00	20,000.00
	PROFESSIONAL & CONTRACTUAL	<u>13,827.20</u>	<u>23,000.00</u>	<u>9,838.23</u>	<u>18,000.00</u>	<u>23,500.00</u>
OPERATING						
248-463-880.000	COMMUNITY PROMOTION	1,500.00	4,000.00	0.00	4,000.00	4,000.00
248-463-920.000	PUBLIC UTILITIES	13,874.47	18,000.00	10,675.43	18,000.00	18,000.00
248-463-940.000	RENTALS	24,065.59	26,000.00	18,683.46	26,000.00	26,000.00
248-463-955.000 *	MISCELLANEOUS EXPENSE	2,577.49	2,500.00	2,744.36	3,500.00	3,000.00
	OPERATING	<u>42,017.55</u>	<u>50,500.00</u>	<u>32,103.25</u>	<u>51,500.00</u>	<u>51,000.00</u>
	TOTAL APPROPRIATIONS	<u>118,777.94</u>	<u>128,189.27</u>	<u>90,214.71</u>	<u>135,564.87</u>	<u>143,242.68</u>
	NET OF REVENUES/APPROPRIATIONS - 463 - MAINTENANCE	<u>(118,777.94)</u>	<u>(128,189.27)</u>	<u>(90,214.71)</u>	<u>(135,564.87)</u>	<u>(143,242.68)</u>
* NOTES TO BUDGET: DEPARTMENT 463 MAINTENANCE						
707.000	SALARIES-TEMPORARY				0.00	16,750.00
	FOOTNOTE AMOUNTS:					

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 463 - MAINTENANCE						
	1000 HOURS @ 16.60					
802.000	CONTRACTUAL				0.00	3,500.00
	FOOTNOTE AMOUNTS: BOAT LAUNCH, VERDIN CLOCK PORTA JOHNS					
955.000	MISCELLANEOUS EXPENSE				0.00	3,000.00
	FOOTNOTE AMOUNTS: PROPEY TAX					
	DEPT '463' TOTAL					23,250.00
Dept 483 - ADMINISTRATION						
APPROPRIATIONS						
PERSONNEL						
248-483-702.000	SALARIES-PERMANENT	43,892.77	45,885.00	35,246.20	45,885.00	46,019.17
248-483-715.000	SOCIAL SECURITY	3,484.81	0.00	2,798.01	3,519.65	3,527.43
248-483-716.000	HEALTH INSURANCE	2,475.88	2,858.88	2,081.58	2,858.88	2,863.91
248-483-717.000	LIFE INSURANCE	46.06	56.11	44.32	56.11	65.02
248-483-718.000	PENSION	11,674.97	12,547.20	8,405.00	14,350.00	13,679.60
248-483-721.000	LONGEVITY	100.74	123.50	91.00	123.50	146.25
248-483-722.000	WORKERS COMPENSATION	33.38	200.00	141.62	200.00	200.00
248-483-723.000	DENTAL INSURANCE	178.12	197.04	141.38	197.04	206.89
248-483-724.000	EYECARE	47.57	55.27	40.34	55.27	55.27
248-483-725.000	DISABIILITY INSURANCE	198.20	248.79	192.04	248.79	266.05
	PERSONNEL	62,132.50	62,171.79	49,181.49	67,494.24	67,029.59
PROFESSIONAL & CONTRACTUAL						
248-483-801.000	PROFESSIONAL SERVICES	0.00	0.00	160.00	160.00	0.00
248-483-830.000	ADMINISTRATIVE SERVICES	16,056.00	16,056.00	0.00	16,056.00	16,056.00
	PROFESSIONAL & CONTRACTUAL	16,056.00	16,056.00	160.00	16,216.00	16,056.00
OPERATING						
248-483-941.000	DATA PROCESSING	0.00	0.00	0.00	0.00	15,000.00
	OPERATING	0.00	0.00	0.00	0.00	15,000.00
	TOTAL APPROPRIATIONS	78,188.50	78,227.79	49,341.49	83,710.24	98,085.59
	NET OF REVENUES/APPROPRIATIONS - 483 - ADMINISTRATION	(78,188.50)	(78,227.79)	(49,341.49)	(83,710.24)	(98,085.59)
Dept 740 - COMMUNITY PROMOTIONS						
APPROPRIATIONS						
OPERATING						
248-740-880.000	COMMUNITY PROMOTION	73,524.09	75,000.00	80,455.99	81,000.00	80,000.00
	OPERATING	73,524.09	75,000.00	80,455.99	81,000.00	80,000.00
	TOTAL APPROPRIATIONS	73,524.09	75,000.00	80,455.99	81,000.00	80,000.00
	NET OF REVENUES/APPROPRIATIONS - 740 - COMMUNITY PROMO	(73,524.09)	(75,000.00)	(80,455.99)	(81,000.00)	(80,000.00)
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
248-906-991.000	PRINCIPAL ON BONDS	99,577.33	0.00	0.00	0.00	0.00
248-906-995.000	INTEREST ON BONDS	1,742.60	0.00	0.00	0.00	0.00

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
	DEBT SERVICE	101,319.93	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		<u>101,319.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		<u>(101,319.93)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Dept 965 - TRANSFERS OUT						
APPROPRIATIONS						
TRANSFERS OUT						
248-965-999.101	TRANSFER TO GENERAL FUND	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
	TRANSFERS OUT	<u>291,737.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>293,638.00</u>
TOTAL APPROPRIATIONS		<u>291,737.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>297,768.00</u>	<u>293,638.00</u>
NET OF REVENUES/APPROPRIATIONS - 965 - TRANSFERS OUT		<u>(291,737.00)</u>	<u>(297,768.00)</u>	<u>(297,768.00)</u>	<u>(297,768.00)</u>	<u>(293,638.00)</u>
ESTIMATED REVENUES - FUND 248		860,930.40	955,000.00	1,059,750.82	1,055,000.00	1,205,000.00
APPROPRIATIONS - FUND 248		907,479.58	1,241,066.05	756,138.46	1,313,126.11	1,067,516.27
NET OF REVENUES/APPROPRIATIONS - FUND 248		<u>(46,549.18)</u>	<u>(286,066.05)</u>	<u>303,612.36</u>	<u>(258,126.11)</u>	<u>137,483.73</u>
	BEGINNING FUND BALANCE	492,350.01	445,800.83	445,800.83	445,800.83	187,674.72
	ENDING FUND BALANCE	445,800.83	159,734.78	749,413.19	187,674.72	325,158.45

Downtown Development Authority Fund
Budget

	Fiscal year 2023-2024	Fiscal year 2024-2025
Beginning Balance:	\$ 448,969.00	\$ 190,843.76
 REVENUE:		
TIFA	\$ 1,050,000.00	\$ 1,200,000.00
Interest	\$ 5,000.00	\$ 5,000.00
Miscellaneous		
Total:	\$ 1,503,969.00	\$ 1,395,843.76
 EXPENDITURES:		
Capital Outlay & Prof. Services	\$ 715,083.00	\$ 452,550.00
Maintenance	\$ 135,564.00	\$ 143,242.00
Administration	\$ 83,710.24	\$ 98,085.00
Marketing	\$ 81,000.00	\$ 80,000.00
Transfer to General Fund/City Hall	\$ 297,768.00	\$ 293,638.00
Transfer to Equipment Fund	\$ -	\$ -
Transfer to Local Street Fund		
Pmt to Light and Power		
Total:	\$ 1,313,125.24	\$ 1,067,515.00
 Estimated Ending Balance:	 \$ 190,843.76	 \$ 328,328.76

BUILDING FUND

The Building Fund accounts for all transactions pertaining to services conducted by our contract Building Official PCI. Any revenue funds from this account can be used to improve the City building inspection program if needed.

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
	ESTIMATED REVENUES					
	CHARGES FOR SERVICES					
249-000-627.000	BUILDING INSPECTOR FEES	53,913.00	60,000.00	81,685.61	82,000.00	82,000.00
	CHARGES FOR SERVICES	53,913.00	60,000.00	81,685.61	82,000.00	82,000.00
	INTEREST AND RENTS					
249-000-665.000	INTEREST	413.14	0.00	495.19	400.00	400.00
	INTEREST AND RENTS	413.14	0.00	495.19	400.00	400.00
	TOTAL ESTIMATED REVENUES	54,326.14	60,000.00	82,180.80	82,400.00	82,400.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	54,326.14	60,000.00	82,180.80	82,400.00	82,400.00
Dept 371 - BUILDING INSPECTION DEPARTMENT						
	APPROPRIATIONS					
	PROFESSIONAL & CONTRACTUAL					
249-371-802.000	CONTRACTUAL	46,826.10	54,000.00	72,263.55	75,000.00	75,000.00
	PROFESSIONAL & CONTRACTUAL	46,826.10	54,000.00	72,263.55	75,000.00	75,000.00
	OPERATING					
249-371-941.000	DATA PROCESSING	0.00	0.00	0.00	0.00	15,000.00
	OPERATING	0.00	0.00	0.00	0.00	15,000.00
	TOTAL APPROPRIATIONS	46,826.10	54,000.00	72,263.55	75,000.00	90,000.00
	NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSP	(46,826.10)	(54,000.00)	(72,263.55)	(75,000.00)	(90,000.00)
	ESTIMATED REVENUES - FUND 249	54,326.14	60,000.00	82,180.80	82,400.00	82,400.00
	APPROPRIATIONS - FUND 249	46,826.10	54,000.00	72,263.55	75,000.00	90,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 249	7,500.04	6,000.00	9,917.25	7,400.00	(7,600.00)
	BEGINNING FUND BALANCE	35,734.32	43,234.36	43,234.36	43,234.36	50,634.36
	ENDING FUND BALANCE	43,234.36	49,234.36	53,151.61	50,634.36	43,034.36

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
- Various police grants

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
260-000-528.000-BG2114	OTHER FEDERAL GRANTS	138,043.60	0.00	0.00	0.00	0.00
	STATE GRANTS	138,043.60	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
260-000-665.000	INTEREST	0.00	2,000.00	0.00	0.00	0.00
	INTEREST AND RENTS	0.00	2,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES						
		138,043.60	2,000.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
		138,043.60	2,000.00	0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-301-691.000	LOOK GRANT	0.00	0.00	5,000.00	5,000.00	0.00
	LOCAL CONTRIBUTIONS	0.00	0.00	5,000.00	5,000.00	0.00
INTEREST AND RENTS						
260-301-672.000	DONATIONS	0.00	0.00	8,228.92	8,228.92	0.00
	INTEREST AND RENTS	0.00	0.00	8,228.92	8,228.92	0.00
OTHER REVENUE						
260-301-673.000	SALE OF FIXED ASSETS	0.00	0.00	11,500.00	11,500.00	0.00
	OTHER REVENUE	0.00	0.00	11,500.00	11,500.00	0.00
TOTAL ESTIMATED REVENUES						
		0.00	0.00	24,728.92	24,728.92	0.00
APPROPRIATIONS						
SUPPLIES						
260-301-740.000	OPERATING SUPPLIES	0.00	0.00	1,272.58	1,272.58	0.00
	SUPPLIES	0.00	0.00	1,272.58	1,272.58	0.00
CAPITAL						
260-301-981.000-BG2114	POLICE VEHICLES	52,188.93	50,000.00	48,269.00	50,000.00	0.00
260-301-984.000	EQUIPMENT	0.00	0.00	4,498.39	4,498.39	0.00
260-301-986.000	POLICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	0.00
	CAPITAL	52,188.93	50,000.00	57,767.39	59,498.39	0.00
TOTAL APPROPRIATIONS						
		52,188.93	50,000.00	59,039.97	60,770.97	0.00
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME						
		(52,188.93)	(50,000.00)	(34,311.05)	(36,042.05)	0.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
260-336-981.000	FIRE VEHICLES	85,854.67	0.00	0.00	0.00	0.00
	CAPITAL	85,854.67	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS						
		85,854.67	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE						
		(85,854.67)	0.00	0.00	0.00	0.00
Dept 443 - ARBOR BOARD						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
STATE GRANTS						
260-000-528.000-BG2114	OTHER FEDERAL GRANTS	138,043.60	0.00	0.00	0.00	0.00
	STATE GRANTS	138,043.60	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
260-000-665.000	INTEREST	0.00	2,000.00	0.00	0.00	0.00
	INTEREST AND RENTS	0.00	2,000.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES						
		138,043.60	2,000.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
		138,043.60	2,000.00	0.00	0.00	0.00
Dept 301 - POLICE DEPARTMENT						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-301-691.000	LOOK GRANT	0.00	0.00	5,000.00	5,000.00	0.00
	LOCAL CONTRIBUTIONS	0.00	0.00	5,000.00	5,000.00	0.00
INTEREST AND RENTS						
260-301-672.000	DONATIONS	0.00	0.00	8,228.92	8,228.92	0.00
	INTEREST AND RENTS	0.00	0.00	8,228.92	8,228.92	0.00
OTHER REVENUE						
260-301-673.000	SALE OF FIXED ASSETS	0.00	0.00	11,500.00	11,500.00	0.00
	OTHER REVENUE	0.00	0.00	11,500.00	11,500.00	0.00
TOTAL ESTIMATED REVENUES						
		0.00	0.00	24,728.92	24,728.92	0.00
APPROPRIATIONS						
SUPPLIES						
260-301-740.000	OPERATING SUPPLIES	0.00	0.00	1,272.58	1,272.58	0.00
	SUPPLIES	0.00	0.00	1,272.58	1,272.58	0.00
CAPITAL						
260-301-981.000-BG2114	POLICE VEHICLES	52,188.93	50,000.00	48,269.00	50,000.00	0.00
260-301-984.000	EQUIPMENT	0.00	0.00	4,498.39	4,498.39	0.00
260-301-986.000	POLICE EQUIPMENT	0.00	0.00	5,000.00	5,000.00	0.00
	CAPITAL	52,188.93	50,000.00	57,767.39	59,498.39	0.00
TOTAL APPROPRIATIONS						
		52,188.93	50,000.00	59,039.97	60,770.97	0.00
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE DEPARTME						
		(52,188.93)	(50,000.00)	(34,311.05)	(36,042.05)	0.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
260-336-981.000	FIRE VEHICLES	85,854.67	0.00	0.00	0.00	0.00
	CAPITAL	85,854.67	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS						
		85,854.67	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE						
		(85,854.67)	0.00	0.00	0.00	0.00
Dept 443 - ARBOR BOARD						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 443 - ARBOR BOARD						
ESTIMATED REVENUES						
LOCAL CONTRIBUTIONS						
260-443-596.000	TREE FUND	2,750.00	0.00	1,000.00	0.00	0.00
	LOCAL CONTRIBUTIONS	2,750.00	0.00	1,000.00	0.00	0.00
TRANSFERS IN						
260-443-699.101	TRANSFER FROM GENERAL FUND	2,250.00	0.00	500.00	500.00	0.00
	TRANSFERS IN	2,250.00	0.00	500.00	500.00	0.00
	TOTAL ESTIMATED REVENUES	5,000.00	0.00	1,500.00	500.00	0.00
NET OF REVENUES/APPROPRIATIONS - 443 - ARBOR BOARD						
		5,000.00	0.00	1,500.00	500.00	0.00
Dept 747 - CHAMBER/RIVERWALK						
APPROPRIATIONS						
CAPITAL						
260-747-970.000	CAPITAL OUTLAY	471.00	0.00	0.00	0.00	0.00
	CAPITAL	471.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	471.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 747 - CHAMBER/RIVERWA						
		(471.00)	0.00	0.00	0.00	0.00
Dept 751 - PARKS						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
260-751-645.000	SKATEBOARD DONATIONS	30,346.40	10,000.00	52,378.60	52,378.60	0.00
	CHARGES FOR SERVICES	30,346.40	10,000.00	52,378.60	52,378.60	0.00
	TOTAL ESTIMATED REVENUES	30,346.40	10,000.00	52,378.60	52,378.60	0.00
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS						
		30,346.40	10,000.00	52,378.60	52,378.60	0.00
Dept 758 - DOG PARK						
ESTIMATED REVENUES						
UNK REV						
260-758-598.000		4,475.00	0.00	0.00	0.00	0.00
	UNK_REV	4,475.00	0.00	0.00	0.00	0.00
INTEREST AND RENTS						
260-758-672.000	DONATIONS	1,625.00	1,400.00	1,400.00	1,400.00	1,500.00
	INTEREST AND RENTS	1,625.00	1,400.00	1,400.00	1,400.00	1,500.00
	TOTAL ESTIMATED REVENUES	6,100.00	1,400.00	1,400.00	1,400.00	1,500.00
APPROPRIATIONS						
SUPPLIES						
260-758-740.000	OPERATING SUPPLIES	505.00	600.00	474.70	600.00	600.00
	SUPPLIES	505.00	600.00	474.70	600.00	600.00
OPERATING						
260-758-920.000	PUBLIC UTILITIES	519.44	600.00	607.50	600.00	600.00
	OPERATING	519.44	600.00	607.50	600.00	600.00
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 260 DESIGNATED CONTRIBUTIONS

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 758 - DOG PARK						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-758-930.000	REPAIR & MAINTENANCE	50.00	950.00	440.00	950.00	300.00
	PROFESSIONAL & CONTRACTUAL	50.00	950.00	440.00	950.00	300.00
CAPITAL						
260-758-974.000	LAND IMPROVEMENTS	250.00	0.00	4,150.00	4,150.00	0.00
	CAPITAL	250.00	0.00	4,150.00	4,150.00	0.00
TOTAL APPROPRIATIONS		1,324.44	2,150.00	5,672.20	6,300.00	1,500.00
NET OF REVENUES/APPROPRIATIONS - 758 - DOG PARK		4,775.56	(750.00)	(4,272.20)	(4,900.00)	0.00
Dept 759 - COMMUNITY GARDEN						
ESTIMATED REVENUES						
INTEREST AND RENTS						
260-759-672.000	DONATIONS	230.00	0.00	100.00	40.00	0.00
	INTEREST AND RENTS	230.00	0.00	100.00	40.00	0.00
TOTAL ESTIMATED REVENUES		230.00	0.00	100.00	40.00	0.00
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
260-759-930.000-PK1801	REPAIR & MAINTENANCE	250.00	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL	250.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		250.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 759 - COMMUNITY GARDE		(20.00)	0.00	100.00	40.00	0.00
Dept 774 - RECREATION CONTRIBUTIONS						
APPROPRIATIONS						
SUPPLIES						
260-774-740.000	DONNA JEAN FORD GARDEN	1,655.72	0.00	3,710.72	4,000.00	0.00
	SUPPLIES	1,655.72	0.00	3,710.72	4,000.00	0.00
TOTAL APPROPRIATIONS		1,655.72	0.00	3,710.72	4,000.00	0.00
NET OF REVENUES/APPROPRIATIONS - 774 - RECREATION CONT		(1,655.72)	0.00	(3,710.72)	(4,000.00)	0.00
ESTIMATED REVENUES - FUND 260		179,720.00	13,400.00	80,107.52	79,047.52	1,500.00
APPROPRIATIONS - FUND 260		141,744.76	52,150.00	68,422.89	71,070.97	1,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 260		37,975.24	(38,750.00)	11,684.63	7,976.55	0.00
BEGINNING FUND BALANCE		152,354.33	190,329.57	190,329.57	190,329.57	198,306.12
ENDING FUND BALANCE		190,329.57	151,579.57	202,014.20	198,306.12	198,306.12

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
TRANSFERS IN						
351-000-699.101	TRANSFER FROM GENERAL FUND	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
	TRANSFERS IN	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
	TOTAL ESTIMATED REVENUES	291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
DEBT SERVICE						
351-906-991.000	PRINCIPAL	245,000.00	255,000.00	0.00	255,000.00	255,000.00
351-906-995.000	INTEREST	46,485.45	42,768.00	21,086.32	42,768.00	38,638.00
351-906-996.000	PAYING AGENT FEES	0.00	600.00	0.00	0.00	600.00
	DEBT SERVICE	291,485.45	298,368.00	21,086.32	297,768.00	294,238.00
	TOTAL APPROPRIATIONS	291,485.45	298,368.00	21,086.32	297,768.00	294,238.00
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE						
		(291,485.45)	(298,368.00)	(21,086.32)	(297,768.00)	(294,238.00)
ESTIMATED REVENUES - FUND 351						
APPROPRIATIONS - FUND 351						
NET OF REVENUES/APPROPRIATIONS - FUND 351						
		291,737.00	297,768.00	297,768.00	297,768.00	293,638.00
		291,485.45	298,368.00	21,086.32	297,768.00	294,238.00
		251.55	(600.00)	276,681.68	0.00	(600.00)
	BEGINNING FUND BALANCE	2,034.40	2,285.95	2,285.95	2,285.95	2,285.95
	ENDING FUND BALANCE	2,285.95	1,685.95	278,967.63	2,285.95	1,685.95

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
402-000-665.000	INTEREST	0.00	0.00	236.90	0.00	0.00
	INTEREST AND RENTS	0.00	0.00	236.90	0.00	0.00
TRANSFERS IN						
402-000-699.101	TRANSFER FROM GENERAL FUND	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00
	TRANSFERS IN	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00
	TOTAL ESTIMATED REVENUES	25,000.00	25,000.00	25,236.90	25,000.00	35,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -						
		25,000.00	25,000.00	25,236.90	25,000.00	35,000.00
Dept 336 - FIRE						
APPROPRIATIONS						
CAPITAL						
402-336-981.000	FIRE VEHICLES	98,000.00	0.00	0.00	0.00	0.00
	CAPITAL	98,000.00	0.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	98,000.00	0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE						
		(98,000.00)	0.00	0.00	0.00	0.00
ESTIMATED REVENUES - FUND 402						
APPROPRIATIONS - FUND 402						
NET OF REVENUES/APPROPRIATIONS - FUND 402						
		25,000.00	25,000.00	25,236.90	25,000.00	35,000.00
		98,000.00	0.00	0.00	0.00	0.00
		(73,000.00)	25,000.00	25,236.90	25,000.00	35,000.00
	BEGINNING FUND BALANCE	73,026.98	26.98	26.98	26.98	25,026.98
	ENDING FUND BALANCE	26.98	25,026.98	25,263.88	25,026.98	60,026.98

AIRPORT FUND

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

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

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

In the upcoming fiscal year, an airport loan through MDOT may be pursued for repaving the main runway.

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	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
581-000-607.001	TIE-DOWN FEES	216.00	300.00	216.00	0.00	216.00
581-000-607.002	GAS SALES	31,309.97	25,000.00	21,820.56	25,000.00	25,000.00
	CHARGES FOR SERVICES	31,525.97	25,300.00	22,036.56	25,000.00	25,216.00
INTEREST AND RENTS						
581-000-665.000	INTEREST	357.66	0.00	389.99	400.00	500.00
581-000-667.000	HANGAR RENTAL FEES	36,749.50	40,000.00	38,172.67	40,000.00	40,000.00
581-000-668.000	AIRPORT RENT BUILDING #3	12,000.00	12,000.00	9,000.00	12,000.00	12,000.00
	INTEREST AND RENTS	49,107.16	52,000.00	47,562.66	52,400.00	52,500.00
OTHER REVENUE						
581-000-677.000	MISCELLANEOUS	0.00	0.00	175.00	0.00	0.00
	OTHER REVENUE	0.00	0.00	175.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	80,633.13	77,300.00	69,774.22	77,400.00	77,716.00
APPROPRIATIONS						
SUPPLIES						
581-000-740.000	OPERATING SUPPLIES	37,835.11	39,000.00	33,588.56	39,000.00	40,000.00
	SUPPLIES	37,835.11	39,000.00	33,588.56	39,000.00	40,000.00
PROFESSIONAL & CONTRACTUAL						
581-000-802.000	CONTRACTUAL	7,736.48	9,500.00	10,797.51	12,000.00	15,000.00
581-000-910.000	INSURANCE	5,575.00	6,000.00	6,148.00	6,148.00	6,500.00
581-000-930.000	REPAIR & MAINTENANCE	4,547.37	6,000.00	2,196.90	6,000.00	6,000.00
	PROFESSIONAL & CONTRACTUAL	17,858.85	21,500.00	19,142.41	24,148.00	27,500.00
OPERATING						
581-000-920.000	PUBLIC UTILITIES	7,665.75	8,500.00	5,863.26	8,500.00	8,500.00
581-000-955.000	MISCELLANEOUS EXPENSE	12,883.61	9,000.00	8,867.63	9,000.00	9,000.00
581-000-968.000	DEPRECIATION	13,769.00	0.00	0.00	15,000.00	15,000.00
	OPERATING	34,318.36	17,500.00	14,730.89	32,500.00	32,500.00
DEBT SERVICE						
581-000-991.000 *	PRINCIPAL	0.00	0.00	0.00	0.00	14,000.00
	DEBT SERVICE	0.00	0.00	0.00	0.00	14,000.00
CAPITAL						
581-000-970.000	CAPITAL OUTLAY	0.00	20,000.00	0.00	0.00	0.00
	CAPITAL	0.00	20,000.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	90,012.32	98,000.00	67,461.86	95,648.00	114,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(9,379.19)	(20,700.00)	2,312.36	(18,248.00)	(36,284.00)
* NOTES TO BUDGET: DEPARTMENT 000						
991.000	PRINCIPAL				0.00	14,000.00
	FOOTNOTE AMOUNTS:					
	POSSIBLE AIRPORT LOAN 70,000 FOR FIVE YEARS					14,000.00
	DEPT '000' TOTAL					
	ESTIMATED REVENUES - FUND 581	80,633.13	77,300.00	69,774.22	77,400.00	77,716.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 581 AIRPORT FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
	APPROPRIATIONS - FUND 581	90,012.32	98,000.00	67,461.86	95,648.00	114,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 581	(9,379.19)	(20,700.00)	2,312.36	(18,248.00)	(36,284.00)
	BEGINNING FUND BALANCE	301,249.88	291,870.69	291,870.69	291,870.69	273,622.69
	ENDING FUND BALANCE	291,870.69	271,170.69	294,183.05	273,622.69	237,338.69

AIRPORT FUND

ESTIMATED CASH POSITION

	<u>2023 -2024</u>	<u>2024-2025</u>
CASH BALANCE - BEGINNING	\$ 40,817.71	\$ 45,642.71
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICE	\$ 77,400.00	\$ 77,716.00
OPERATING EXPENSES:		
SUPPLIES	\$ 39,000.00	\$ 40,000.00
OTHER SERVICES AND CHARGES	\$ 41,648.00	\$ 45,000.00
TOTAL OPERATING EXPENSES	72,575.00	85,000.00
NON-OPERATING INCOME (EXPENSES):		
MISCELLANEOUS REVENUE		
ADDITIONS TO ASSETS (asphalt runway)	\$ -	\$ -
INTEREST EXPENSE		
LOAN PAYMENT mdot		\$ 14,000.00
TOTAL NON-OPERATING	\$ -	\$ 14,000.00
CASH BALANCE - ENDING	\$ 45,642.71	\$ 17,958.10

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, 2020 the city entered into an agreement with Veolia of Grand Rapids to operate the plant. Veolia is responsible for all operational expenses and must invest at least \$12,000 of capital improvements into the plant each year. Veolia 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.

In 2023, the City Council approved a loan through the United States Department of Agriculture – Rural Development for sewer line replacement on Monroe Street.

The proposed budget reflects the following for wastewater rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$ 29.11	\$4.80
Proposed	\$ 31.92	\$5.26

Capital Projects anticipated in the proposed budget include the following:

Treatment	Parking lot repairs	\$22,000.00
	Exterior door repairs	\$17,000.00
Collection	Washington USDA commitment	\$147,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
590-000-627.000	SEWER TAP FEE	900.00	1,200.00	600.00	1,200.00	1,200.00
590-000-628.000	READINESS TO SERVE CHARGE	667,020.05	682,781.70	518,426.85	682,781.70	757,916.00
590-000-629.000	TOWNSHIP SERVICE CHARGES	74,000.10	87,750.00	62,431.35	87,750.00	87,750.00
590-000-630.000	OTHER TOWNSHIP CHARGES	7,376.40	8,460.00	0.00	0.00	8,460.00
590-000-631.000	SEWER ONLY-SERVICE CHARGE	12,783.38	12,000.00	9,794.66	12,000.00	12,000.00
590-000-633.000	CAPITAL CONNECTION CHARGE	4,795.00	8,000.00	3,516.00	5,000.00	5,000.00
590-000-634.000	TWO PERCENT LATE FEE	1,892.33	2,000.00	1,887.86	2,500.00	2,500.00
590-000-635.000	INDUSTRIAL TREATMENT CHARGES	33,069.11	30,000.00	22,980.92	30,000.00	30,000.00
590-000-636.000	DUMPING FEES	500.00	500.00	500.00	500.00	500.00
590-000-637.000	LATE FEE	9,410.00	8,000.00	7,545.00	8,000.00	8,000.00
590-000-642.000	METERED SALES	402,144.79	466,795.20	311,743.67	466,795.20	511,529.00
	CHARGES FOR SERVICES	<u>1,213,891.16</u>	<u>1,307,486.90</u>	<u>939,426.31</u>	<u>1,296,526.90</u>	<u>1,424,855.00</u>
UNK REV						
590-000-699.999	TRANSFER FROM OTHER FUNDS	63,879.74	0.00	0.00	0.00	0.00
	UNK_REV	<u>63,879.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
INTEREST AND RENTS						
590-000-665.000	INTEREST	15,287.43	1,400.00	15,719.43	1,400.00	1,400.00
590-000-665.003	INTEREST-SPECIAL ASSESSMENT	1,134.15	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	<u>16,421.58</u>	<u>1,400.00</u>	<u>15,719.43</u>	<u>1,400.00</u>	<u>1,400.00</u>
OTHER REVENUE						
590-000-677.000	MISCELLANEOUS	50.00	500.00	380.18	500.00	500.00
590-000-698.000	PROCEEDS FROM SALE OF BONDS	(70,289.00)	0.00	0.00	0.00	0.00
	OTHER REVENUE	<u>(70,239.00)</u>	<u>500.00</u>	<u>380.18</u>	<u>500.00</u>	<u>500.00</u>
	TOTAL ESTIMATED REVENUES	<u>1,223,953.48</u>	<u>1,309,386.90</u>	<u>955,525.92</u>	<u>1,298,426.90</u>	<u>1,426,755.00</u>
APPROPRIATIONS						
OPERATING						
590-000-968.000	DEPRECIATION	100,277.00	0.00	0.00	0.00	0.00
	OPERATING	<u>100,277.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>100,277.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	NET OF REVENUES/APPROPRIATIONS - 000 -	<u>1,123,676.48</u>	<u>1,309,386.90</u>	<u>955,525.92</u>	<u>1,298,426.90</u>	<u>1,426,755.00</u>
Dept 550 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
590-550-702.000	SALARIES-PERMANENT	99.40	0.00	96.22	0.00	0.00
590-550-709.000	SALARIES-OVERTIME	149.10	0.00	188.58	0.00	0.00
590-550-715.000	SOCIAL SECURITY	17.11	0.00	17.88	0.00	0.00
590-550-716.000	HEALTH INSURANCE	40.78	0.00	29.53	0.00	0.00
590-550-717.000	LIFE INSURANCE	0.40	0.00	0.15	0.00	0.00
590-550-718.000	PENSION	0.00	0.00	845.63	0.00	0.00
590-550-722.000	WORKERS COMPENSATION	1.70	10.00	3.68	0.00	0.00
590-550-723.000	DENTAL INSURANCE	0.73	0.00	2.01	0.00	0.00
590-550-724.000	EYECARE	0.50	0.00	0.17	0.00	0.00
590-550-725.000	DISABILITY INSURANCE	1.01	0.00	0.58	0.00	0.00
	PERSONNEL	<u>310.73</u>	<u>10.00</u>	<u>1,184.43</u>	<u>0.00</u>	<u>0.00</u>
PROFESSIONAL & CONTRACTUAL						

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 550 - TREATMENT						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
590-550-801.000	PROFESSIONAL SERVICES	0.00	0.00	46,434.19	2,000.00	0.00
590-550-802.000	CONTRACTUAL	543,497.37	565,000.00	369,386.61	565,000.00	593,250.00
590-550-910.000	INSURANCE	21,044.00	24,200.00	24,832.00	24,832.00	26,073.60
590-550-930.000 *	REPAIR & MAINTENANCE	31,298.04	25,000.00	12,403.18	25,000.00	40,000.00
	PROFESSIONAL & CONTRACTUAL	<u>595,839.41</u>	<u>614,200.00</u>	<u>453,055.98</u>	<u>616,832.00</u>	<u>659,323.60</u>
OPERATING						
590-550-850.000	COMMUNICATIONS	0.00	500.00	0.00	0.00	0.00
590-550-940.000	RENTALS	402.76	400.00	375.07	500.00	400.00
	OPERATING	<u>402.76</u>	<u>900.00</u>	<u>375.07</u>	<u>500.00</u>	<u>400.00</u>
CAPITAL						
590-550-970.000 *	CAPITAL OUTLAY	6,200.00	47,000.00	47,000.00	47,000.00	39,000.00
	CAPITAL	<u>6,200.00</u>	<u>47,000.00</u>	<u>47,000.00</u>	<u>47,000.00</u>	<u>39,000.00</u>
	TOTAL APPROPRIATIONS	<u>602,752.90</u>	<u>662,110.00</u>	<u>501,615.48</u>	<u>664,332.00</u>	<u>698,723.60</u>
	NET OF REVENUES/APPROPRIATIONS - 550 - TREATMENT	<u>(602,752.90)</u>	<u>(662,110.00)</u>	<u>(501,615.48)</u>	<u>(664,332.00)</u>	<u>(698,723.60)</u>

* NOTES TO BUDGET: DEPARTMENT 550 TREATMENT

930.000	REPAIR & MAINTENANCE				0.00	25,000.00
	FOOTNOTE AMOUNTS:					
	NORMAL R&M ALLOTMENT				0.00	4,000.00
	FOOTNOTE AMOUNTS:					
	EFFLUENT FLOW METER REPLACEMENT - CASH RESERVE				0.00	3,000.00
	FOOTNOTE AMOUNTS:					
	BAR SCREEN RAKES/CHAIN REPLACEMENT - CASH RESERVE				0.00	8,000.00
	FOOTNOTE AMOUNTS:					
	GRIT CLASSIFIER WEAR BARS - CASH RESERVE					40,000.00
	ACCOUNT '930.000' TOTAL					

970.000	CAPITAL OUTLAY				47,000.00	0.00
	FOOTNOTE AMOUNTS:					
	OUTFALL				0.00	22,000.00
	FOOTNOTE AMOUNTS:					
	PARKING LOT REPAIRS - CASH RESERVE				0.00	17,000.00
	FOOTNOTE AMOUNTS:					
	EXTERIOR DOOR REPLACEMENT - CASH RESERVE				47,000.00	39,000.00
	ACCOUNT '970.000' TOTAL				47,000.00	79,000.00
	DEPT '550' TOTAL					

Dept 551 - COLLECTION
APPROPRIATIONS

PERSONNEL						
590-551-702.000	SALARIES-PERMANENT	59,169.26	34,941.38	45,312.83	51,784.00	74,101.14
590-551-707.000	SALARIES-TEMPORARY	19.88	150.00	208.25	200.00	200.00
590-551-708.000	STANDBY	2,315.40	2,000.00	1,414.16	2,000.00	2,000.00
590-551-709.000	SALARIES-OVERTIME	4,566.20	3,000.00	4,044.07	5,000.00	4,309.00
590-551-715.000	SOCIAL SECURITY	4,697.92	4,000.00	3,717.80	4,500.00	6,219.00
590-551-716.000	HEALTH INSURANCE	12,744.24	10,462.06	11,646.74	13,000.00	20,327.03
590-551-717.000	LIFE INSURANCE	101.78	75.75	99.34	90.00	169.04
590-551-718.000	PENSION	9,771.03	9,410.40	5,458.13	9,071.26	22,913.33

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 551 - COLLECTION						
APPROPRIATIONS						
PERSONNEL						
590-551-718.001	MERS DC PLAN	1,048.60	1,372.16	1,130.88	1,372.16	2,350.86
590-551-721.000	LONGEVITY	77.99	91.00	65.00	0.00	104.00
590-551-722.000	WORKERS COMPENSATION	1,774.66	2,800.00	1,767.10	2,800.00	2,884.00
590-551-723.000	DENTAL INSURANCE	644.70	404.17	571.72	550.00	840.06
590-551-723.001 *	OPEB CONTRIBUTION	0.00	1,750.00	1,750.00	1,750.00	1,225.00
590-551-724.000	EYECARE	128.52	90.11	110.55	90.11	159.89
590-551-725.000	DISABILITY INSURANCE	267.99	192.38	307.70	350.00	483.87
	PERSONNEL	97,328.17	70,739.41	77,604.27	92,557.53	138,286.22
SUPPLIES						
590-551-740.000	OPERATING SUPPLIES	456.19	1,000.00	220.75	1,000.00	1,000.00
590-551-744.000	UNIFORMS	404.71	750.00	320.00	750.00	750.00
	SUPPLIES	860.90	1,750.00	540.75	1,750.00	1,750.00
PROFESSIONAL & CONTRACTUAL						
590-551-801.000	PROFESSIONAL SERVICES	55.50	1,000.00	0.00	0.00	1,000.00
590-551-802.000	CONTRACTUAL	38,097.40	65,000.00	38,435.07	65,000.00	65,000.00
590-551-910.000	INSURANCE	750.00	840.00	750.00	750.00	796.95
590-551-930.000 *	REPAIR & MAINTENANCE	109,461.36	60,500.00	70,537.20	91,000.00	70,000.00
	PROFESSIONAL & CONTRACTUAL	148,364.26	127,340.00	109,722.27	156,750.00	136,796.95
OPERATING						
590-551-850.000	COMMUNICATIONS	1,139.55	1,000.00	1,001.54	1,300.00	1,000.00
590-551-864.000	CONFERENCES & CONVENTIONS	507.17	3,500.00	37.50	3,500.00	3,500.00
590-551-940.000	RENTALS	19,599.58	13,000.00	12,499.81	16,000.00	13,000.00
590-551-955.000	MISCELLANEOUS EXPENSE	587.12	1,000.00	344.23	1,000.00	1,000.00
	OPERATING	21,833.42	18,500.00	13,883.08	21,800.00	18,500.00
CAPITAL						
590-551-970.000 *	CAPITAL OUTLAY	3,644.84	55,000.00	14,712.99	55,000.00	147,000.00
	CAPITAL	3,644.84	55,000.00	14,712.99	55,000.00	147,000.00
	TOTAL APPROPRIATIONS	272,031.59	273,329.41	216,463.36	327,857.53	442,333.17
	NET OF REVENUES/APPROPRIATIONS - 551 - COLLECTION	(272,031.59)	(273,329.41)	(216,463.36)	(327,857.53)	(442,333.17)

* NOTES TO BUDGET: DEPARTMENT 551 COLLECTION

723.001	OPEB CONTRIBUTION				1,750.00	1,750.00
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR BRECKEN 35%					
930.000	REPAIR & MAINTENANCE				0.00	10,583.00
	FOOTNOTE AMOUNTS:					
	REPAIR, REPLACEMENT, INVESTMENT INCLUDED					
970.000	CAPITAL OUTLAY				0.00	147,000.00
	FOOTNOTE AMOUNTS:					
	WASHINGTON USDA COMMITMENT - CASH RESERVE				5,000.00	0.00
	FOOTNOTE AMOUNTS:					
	MANHOLE REHAB					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 551 - COLLECTION					50,000.00	0.00
FOOTNOTE AMOUNTS:						
MONROE SERVICE LINE REPLACEMENT					55,000.00	147,000.00
ACCOUNT '970.000' TOTAL					56,750.00	159,333.00
DEPT '551' TOTAL						
Dept 552 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
590-552-702.000	SALARIES-PERMANENT	24,250.57	20,189.99	17,863.22	20,189.99	20,980.65
590-552-703.000	SALARIES-METER READS	2,121.62	0.00	0.00	0.00	0.00
590-552-715.000	SOCIAL SECURITY	1,715.85	2,088.00	1,211.24	2,088.00	2,151.00
590-552-716.000	HEALTH INSURANCE	20,972.62	14,077.09	12,232.17	14,077.09	12,107.14
590-552-717.000	LIFE INSURANCE	58.58	52.61	47.06	52.61	60.95
590-552-718.000	PENSION	9,709.35	5,489.40	3,677.21	6,278.16	5,984.83
590-552-718.001	MERS DC PLAN	639.78	1,071.49	830.12	1,071.49	1,118.92
590-552-721.000	LONGEVITY	152.77	34.13	34.13	34.13	45.50
590-552-722.000	WORKERS COMPENSATION	79.84	250.00	67.93	250.00	258.00
590-552-723.000	DENTAL INSURANCE	308.13	271.98	205.52	271.98	277.21
590-552-724.000	EYECARE	116.82	116.51	92.65	116.51	221.77
590-552-725.000	DISABILITY	140.13	148.17	108.72	148.17	133.77
PERSONNEL		60,266.06	43,789.37	36,369.97	44,578.13	43,339.74
SUPPLIES						
590-552-727.000	OFFICE SUPPLIES	33.44	350.00	729.51	800.00	800.00
590-552-730.000	POSTAGE	3,075.80	3,200.00	2,483.36	3,200.00	3,296.00
590-552-740.000	OPERATING SUPPLIES	1,178.14	1,200.00	368.32	1,200.00	1,200.00
SUPPLIES		4,287.38	4,750.00	3,581.19	5,200.00	5,296.00
OPERATING						
590-552-860.000	TRAVEL EXPENSES	219.71	400.00	0.00	0.00	0.00
590-552-941.000	DATA PROCESSING	30,000.00	30,000.00	30,000.00	30,000.00	37,500.00
590-552-955.000	MISCELLANEOUS EXPENSE	68.75	69.00	77.50	77.50	100.00
590-552-969.000	BAD DEBTS	0.00	150.00	0.00	150.00	150.00
OPERATING		30,288.46	30,619.00	30,077.50	30,227.50	37,750.00
TOTAL APPROPRIATIONS		94,841.90	79,158.37	70,028.66	80,005.63	86,385.74
NET OF REVENUES/APPROPRIATIONS - 552 - CUSTOMER ACCOUN		(94,841.90)	(79,158.37)	(70,028.66)	(80,005.63)	(86,385.74)
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
UNK EXP						
590-553-716.009	OPEB/HEALTH CHANGE	58,618.00	0.00	0.00	0.00	0.00
UNK_EXP		58,618.00	0.00	0.00	0.00	0.00
PROFESSIONAL & CONTRACTUAL						
590-553-801.000	PROFESSIONAL SERVICES	7,715.50	10,000.00	2,669.99	5,000.00	5,000.00
590-553-830.000	ADMINISTRATIVE SERVICES	136,165.50	117,504.00	0.00	117,504.00	117,504.00
PROFESSIONAL & CONTRACTUAL		143,881.00	127,504.00	2,669.99	122,504.00	122,504.00
OPERATING						
590-553-955.000 *	MISCELLANEOUS EXPENSE	0.00	18,917.00	0.00	8,334.00	20,782.00
OPERATING		0.00	18,917.00	0.00	8,334.00	20,782.00
DEBT SERVICE						
590-553-991.000 *	PRINCIPAL-BONDS	0.00	70,000.00	70,000.00	108,000.00	149,000.00
590-553-995.000 *	INTEREST-BONDS	80,299.50	77,087.50	79,054.61	119,651.11	204,343.50

BUDGET REPORT FOR CITY OF LOWELL
Fund: 590 WASTEWATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 553 - ADMINISTRATION						
APPROPRIATIONS						
DEBT SERVICE						
590-553-996.000	PAYING AGENT FEES	250.00	300.00	250.00	300.00	0.00
	DEBT SERVICE	80,549.50	147,387.50	149,304.61	227,951.11	353,343.50
	TOTAL APPROPRIATIONS	283,048.50	293,808.50	151,974.60	358,789.11	496,629.50
NET OF REVENUES/APPROPRIATIONS - 553 - ADMINISTRATION		(283,048.50)	(293,808.50)	(151,974.60)	(358,789.11)	(496,629.50)
* NOTES TO BUDGET: DEPARTMENT 553 ADMINISTRATION						
955.000	MISCELLANEOUS EXPENSE				8,334.00	8,334.00
	FOOTNOTE AMOUNTS:					
	BOND RESERVE MONROE				0.00	12,448.00
	FOOTNOTE AMOUNTS:					
	BOND RESERVE WASHINGTON				0.00	10,583.00
	FOOTNOTE AMOUNTS:					
	REPAIR REPLACEMENT RESERVE USED IN COLLECTION R&M				8,334.00	31,365.00
	ACCOUNT '955.000' TOTAL					
991.000	PRINCIPAL-BONDS				38,000.00	39,000.00
	FOOTNOTE AMOUNTS:					
	MONROE LOAN				70,000.00	70,000.00
	FOOTNOTE AMOUNTS:					
	BROADWAY BOND				0.00	40,000.00
	FOOTNOTE AMOUNTS:					
	WASHINGTON LOAN				108,000.00	149,000.00
	ACCOUNT '991.000' TOTAL					
995.000	INTEREST-BONDS				77,087.50	74,637.50
	FOOTNOTE AMOUNTS:					
	BROADWAY BOND				42,563.61	44,980.00
	FOOTNOTE AMOUNTS:					
	MONROE INTEREST				0.00	84,726.00
	FOOTNOTE AMOUNTS:					
	WASHINGTON INTEREST				119,651.11	204,343.50
	ACCOUNT '995.000' TOTAL				235,985.11	384,708.50
	DEPT '553' TOTAL					
ESTIMATED REVENUES - FUND 590		1,223,953.48	1,309,386.90	955,525.92	1,298,426.90	1,426,755.00
APPROPRIATIONS - FUND 590		1,352,951.89	1,308,406.28	940,082.10	1,430,984.27	1,724,072.01
NET OF REVENUES/APPROPRIATIONS - FUND 590		(128,998.41)	980.62	15,443.82	(132,557.37)	(297,317.01)
BEGINNING FUND BALANCE		3,149,965.22	3,020,966.81	3,020,966.81	3,020,966.81	2,888,409.44
ENDING FUND BALANCE		3,020,966.81	3,021,947.43	3,036,410.63	2,888,409.44	2,591,092.43

WASTEWATER FUND

ESTIMATE CASH POSITION

	<u>2023-2024</u>	<u>2024-2025</u>
CASH BALANCE - BEGINNING	\$ 1,682,176.63	1,549,619.26
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,296,526.90	\$ 1,424,855.00
INTEREST	\$ 1,400.00	\$ 1,400.00
MISC REVENUE	\$ 500.00	\$ 500.00
TOTAL OPERATING REVENUES	\$ 1,298,426.90	\$ 1,426,755.00
TOTAL REVENUES	\$ 2,980,603.53	\$ 2,976,374.26
OPERATING EXPENSES:		
TREATMENT	\$ 664,332.00	\$ 698,723.60
TRANSMISSION AND DISTRIBUTION	\$ 327,857.53	\$ 442,333.17
CUSTOMER ACCOUNT	\$ 80,005.63	\$ 86,385.74
ADMINISTRATIVE AND GENERAL	\$ 358,789.11	\$ 496,629.50
TOTAL OPERATING EXPENSES	\$ 1,430,984.27	\$ 1,724,072.01
CASH BALANCE - ENDING	\$ 1,549,619.26	\$ 1,252,302.25

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 along with our financial adviser Warren Creamer from MCFI. The rate study is required by the City Charter to cover actual costs including depreciation of the system.

The proposed budget reflects the following adjustments for water rates.

	<u>Readiness to Serve</u>	<u>Consumption Rate</u>
Current	\$26.88	\$2.62
Proposed	\$29.48	\$2.87

Capital Projects anticipated in the proposed budget include the following:

Treatment

- Slaker grit conveyor \$45,000.00
- Slaker PLC \$50,000.00

Distribution

- Avery water loop \$206,459
 - USDA Commitment for Washington \$58,000
 - Jefferson Water line Main to Kent \$9,500
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BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
591-000-627.000	WATER METERS	2,630.82	3,000.00	1,450.00	3,000.00	3,000.00
591-000-628.000	READINESS TO SERVE CHARGE	700,867.04	699,173.72	519,629.71	708,095.65	776,497.92
591-000-629.000	SPRINKLER SYSTEM READINESS CHARGE	2,600.00	2,700.00	3,200.00	3,200.00	2,700.00
591-000-632.000	METERED SALES-TOWNSHIP	294,516.75	287,693.15	252,305.91	301,000.00	310,000.00
591-000-633.000	CAPITAL CONNECTION CHARGE	3,778.00	0.00	3,090.00	3,090.00	1,000.00
591-000-634.000	TWO PERCENT LATE FEE	1,592.44	0.00	1,479.54	1,593.00	1,000.00
591-000-637.000	LATE FEE	9,410.00	0.00	7,545.00	9,400.00	7,000.00
591-000-642.000	METERED SALES	336,731.60	334,036.14	241,136.78	376,693.96	412,638.04
591-000-656.000	SERVICE-ON FEE	4,212.50	3,500.00	1,577.50	3,500.00	3,500.00
	CHARGES FOR SERVICES	<u>1,356,339.15</u>	<u>1,330,103.01</u>	<u>1,031,414.44</u>	<u>1,409,572.61</u>	<u>1,517,335.96</u>
UNK REV						
591-000-699.999	TRANSFER FROM OTHER FUNDS	63,879.74	0.00	0.00	0.00	0.00
	UNK_REV	<u>63,879.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
INTEREST AND RENTS						
591-000-665.000	INTEREST	15,099.72	5,000.00	17,022.82	5,000.00	5,000.00
591-000-667.000	RENTAL FEES	1,560.00	0.00	0.00	0.00	0.00
	INTEREST AND RENTS	<u>16,659.72</u>	<u>5,000.00</u>	<u>17,022.82</u>	<u>5,000.00</u>	<u>5,000.00</u>
OTHER REVENUE						
591-000-677.000	MISCELLANEOUS	8,044.47	5,000.00	6,855.93	6,692.83	5,000.00
591-000-698.000	PROCEEDS FROM LOAN	(159,031.00)	0.00	0.00	0.00	0.00
	OTHER REVENUE	<u>(150,986.53)</u>	<u>5,000.00</u>	<u>6,855.93</u>	<u>6,692.83</u>	<u>5,000.00</u>
	TOTAL ESTIMATED REVENUES	<u>1,285,892.08</u>	<u>1,340,103.01</u>	<u>1,055,293.19</u>	<u>1,421,265.44</u>	<u>1,527,335.96</u>
APPROPRIATIONS						
OPERATING						
591-000-968.000	DEPRECIATION	171,360.00	0.00	0.00	0.00	0.00
	OPERATING	<u>171,360.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>171,360.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	NET OF REVENUES/APPROPRIATIONS - 000 -	<u>1,114,532.08</u>	<u>1,340,103.01</u>	<u>1,055,293.19</u>	<u>1,421,265.44</u>	<u>1,527,335.96</u>
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL						
591-570-702.000	SALARIES-PERMANENT	169,683.48	194,092.08	131,626.33	194,092.08	166,234.26
591-570-707.000	SALARIES-TEMPORARY	11,054.75	8,000.00	4,917.71	8,000.00	8,000.00
591-570-709.000	SALARIES-OVERTIME	13,972.69	20,000.00	9,934.84	15,000.00	20,000.00
591-570-715.000	SOCIAL SECURITY	14,945.04	16,800.00	11,261.01	16,800.00	14,958.00
591-570-716.000	HEALTH INSURANCE	21,578.49	41,171.15	21,475.42	35,000.00	29,243.27
591-570-717.000	LIFE INSURANCE	266.13	371.74	257.40	371.74	339.71
591-570-718.000	PENSION	63,981.92	62,736.00	42,025.00	71,750.00	70,449.94
591-570-718.001	MERS DC PLAN	3,374.78	4,031.66	3,346.23	4,031.66	3,000.00
591-570-721.000	LONGEVITY	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
591-570-722.000	WORKERS COMPENSATION	2,561.42	8,100.00	4,717.71	8,100.00	8,343.00
591-570-723.000	DENTAL INSURANCE	1,283.10	1,779.79	1,106.13	1,779.79	1,424.54
591-570-723.001 *	OPEB CONTRIBUTION	0.00	13,250.00	13,250.00	13,250.00	9,275.00
591-570-724.000	EYECARE	598.63	733.99	507.99	733.99	633.97
591-570-725.000	DISABILITY INSURANCE	811.39	1,116.16	896.07	1,116.16	1,084.26

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 570 - TREATMENT						
APPROPRIATIONS						
PERSONNEL		305,411.82	373,482.57	246,621.84	371,325.42	334,285.95
PERSONNEL						
SUPPLIES		0.00	500.00	255.66	500.00	500.00
591-570-727.000	OFFICE SUPPLIES					
591-570-740.000	OPERATING SUPPLIES	20,302.32	15,500.00	12,572.06	15,500.00	16,000.00
591-570-741.000	FUEL	350.67	500.00	0.00	500.00	500.00
591-570-743.000	CHEMICALS	60,573.75	60,000.00	45,351.53	60,000.00	60,006.00
591-570-744.000	UNIFORMS	0.00	500.00	170.00	500.00	500.00
SUPPLIES		81,226.74	77,000.00	58,349.25	77,000.00	77,506.00
PROFESSIONAL & CONTRACTUAL						
591-570-801.000	PROFESSIONAL SERVICES	3,640.96	6,600.00	1,212.68	6,600.00	6,600.00
591-570-802.000	CONTRACTUAL	3,994.21	7,000.00	5,814.18	7,000.00	7,000.00
591-570-930.000 *	REPAIR & MAINTENANCE	12,215.24	15,000.00	6,538.19	15,000.00	15,000.00
PROFESSIONAL & CONTRACTUAL		19,850.41	28,600.00	13,565.05	28,600.00	28,600.00
OPERATING						
591-570-850.000	COMMUNICATIONS	2,204.21	2,500.00	1,336.81	2,500.00	2,500.00
591-570-860.000	TRAVEL EXPENSES	62.00	500.00	103.18	0.00	500.00
591-570-864.000	CONFERENCES & CONVENTIONS	1,319.14	5,000.00	4,226.68	6,000.00	6,000.00
591-570-920.000	PUBLIC UTILITIES	76,623.78	75,000.00	53,212.02	75,000.00	75,000.00
591-570-940.000	RENTALS	3,729.25	5,000.00	1,317.40	5,000.00	5,000.00
591-570-955.000	MISCELLANEOUS EXPENSE	2,212.41	3,500.00	2,527.29	3,500.00	3,500.00
OPERATING		86,150.79	91,500.00	62,723.38	92,000.00	92,500.00
CAPITAL						
591-570-970.000 *	CAPITAL OUTLAY	(2,996.99)	0.00	14,647.98	15,000.00	95,000.00
CAPITAL		(2,996.99)	0.00	14,647.98	15,000.00	95,000.00
TOTAL APPROPRIATIONS		489,642.77	570,582.57	395,907.50	583,925.42	627,891.95
NET OF REVENUES/APPROPRIATIONS - 570 - TREATMENT		(489,642.77)	(570,582.57)	(395,907.50)	(583,925.42)	(627,891.95)

* NOTES TO BUDGET: DEPARTMENT 570 TREATMENT

723.001	OPEB CONTRIBUTION				13,250.00	9,937.50
	FOOTNOTE AMOUNTS:					
	OPEB CONTRIBUTION FOR BRECKEN, VANVEELEN AND TODD PHILLIPS					
930.000	REPAIR & MAINTENANCE				0.00	15,000.00
	FOOTNOTE AMOUNTS:					
	NORMAL R&M					
970.000	CAPITAL OUTLAY				0.00	45,000.00
	FOOTNOTE AMOUNTS:					
	SLAKER GRIT CONVEYER				0.00	50,000.00
	FOOTNOTE AMOUNTS:					
	SLAKER PLC				15,000.00	0.00
	FOOTNOTE AMOUNTS:					
	GEE DRIVE BOOSTER				15,000.00	95,000.00
	ACCOUNT '970.000' TOTAL					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 570 - TREATMENT					28,250.00	119,937.50
	DEPT '570' TOTAL					
Dept 571 - DISTRIBUTION						
APPROPRIATIONS						
PERSONNEL						
591-571-702.000	SALARIES-PERMANENT	121,851.21	98,974.51	96,021.26	115,570.31	123,696.70
591-571-707.000	SALARIES-TEMPORARY	276.32	250.00	212.50	250.00	1,750.00
591-571-709.000	SALARIES-OVERTIME	10,112.15	11,000.00	14,159.67	16,000.00	12,500.00
591-571-715.000	SOCIAL SECURITY	9,014.05	7,629.46	7,959.54	9,000.00	10,578.00
591-571-716.000	HEALTH INSURANCE	23,971.18	24,454.35	25,678.06	24,454.35	34,187.77
591-571-717.000	LIFE INSURANCE	210.74	193.59	235.48	193.59	282.82
591-571-718.000	PENSION	41,359.57	40,778.40	27,316.27	47,303.77	38,302.88
591-571-718.001	MERS DC PLAN	258.83	329.13	253.20	329.13	3,955.77
591-571-721.000	LONGEVITY	464.76	507.00	422.51	507.00	549.25
591-571-722.000	WORKERS COMPENSATION	2,041.64	6,250.00	3,660.63	6,250.00	6,438.00
591-571-723.000	DENTAL INSURANCE	1,240.01	1,056.35	1,407.16	1,056.00	1,410.25
591-571-724.000	EYECARE	266.59	233.93	260.50	233.93	269.24
591-571-725.000	DISABILITY INSURANCE	559.09	538.52	726.87	600.00	807.76
	PERSONNEL	211,626.14	192,195.24	178,313.65	221,748.08	234,728.44
SUPPLIES						
591-571-727.000	OFFICE SUPPLIES	0.00	300.00	0.00	300.00	100.00
591-571-740.000	OPERATING SUPPLIES	4,220.87	4,000.00	346.97	2,000.00	4,000.00
591-571-744.000	UNIFORMS	799.72	1,250.00	729.97	800.00	800.00
	SUPPLIES	5,020.59	5,550.00	1,076.94	3,100.00	4,900.00
PROFESSIONAL & CONTRACTUAL						
591-571-801.000	CROSS CONNECTIONS	19,868.75	25,000.00	18,051.50	25,000.00	135,986.00
591-571-802.000	CONTRACTUAL	4,436.98	5,000.00	1,680.00	5,000.00	3,000.00
591-571-930.000 *	REPAIR & MAINTENANCE	12,111.03	75,000.00	69,845.19	75,000.00	125,000.00
	PROFESSIONAL & CONTRACTUAL	36,416.76	105,000.00	89,576.69	105,000.00	263,986.00
OPERATING						
591-571-850.000	COMMUNICATIONS	976.61	1,200.00	943.17	1,200.00	1,500.00
591-571-864.000	CONFERENCES & CONVENTIONS	4,100.25	5,000.00	1,240.45	3,000.00	3,500.00
591-571-920.000	PUBLIC UTILITIES	26,542.11	24,500.00	18,994.25	24,500.00	26,500.00
591-571-940.000	RENTALS	36,004.15	32,000.00	27,632.24	35,000.00	35,000.00
591-571-955.000	MISCELLANEOUS EXPENSE	4,881.51	5,000.00	3,530.94	1,000.00	500.00
	OPERATING	72,504.63	67,700.00	52,341.05	64,700.00	67,000.00
CAPITAL						
591-571-970.000 *	CAPITAL OUTLAY	385,003.30	80,000.00	66,671.80	91,433.00	273,959.00
	CAPITAL	385,003.30	80,000.00	66,671.80	91,433.00	273,959.00
TOTAL APPROPRIATIONS		710,571.42	450,445.24	387,980.13	485,981.08	844,573.44
NET OF REVENUES/APPROPRIATIONS - 571 - DISTRIBUTION		(710,571.42)	(450,445.24)	(387,980.13)	(485,981.08)	(844,573.44)

* NOTES TO BUDGET: DEPARTMENT 571 DISTRIBUTION

930.000	REPAIR & MAINTENANCE				75,000.00	75,000.00
	FOOTNOTE AMOUNTS:					
	GENERAL R&M				0.00	50,000.00
	FOOTNOTE AMOUNTS:					
	LEAD LINE REMOVAL				17,398.00	17,398.00
	FOOTNOTE AMOUNTS:					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 571 - DISTRIBUTION						
	REPAIR AND REPLACEMENT RESERVE WILL BE USED HERE ACCOUNT '930.000' TOTAL				92,398.00	142,398.00
970.000	CAPITAL OUTLAY				0.00	206,459.00
	FOOTNOTE AMOUNTS:					
	AVERY WATER LOOP				11,433.33	0.00
	FOOTNOTE AMOUNTS:					
	KENT WATER LINE				0.00	58,000.00
	FOOTNOTE AMOUNTS:					
	USDA COMMITMENT FOR WASHINGTON				0.00	9,500.00
	FOOTNOTE AMOUNTS:					
	JEFFERSON WATER LINE MAIN TO KENT				11,433.33	273,959.00
	ACCOUNT '970.000' TOTAL				103,831.33	416,357.00
	DEPT '571' TOTAL					
Dept 572 - CUSTOMER ACCOUNTS						
APPROPRIATIONS						
PERSONNEL						
591-572-702.000	SALARIES-PERMANENT	24,251.36	20,189.99	17,863.63	20,189.99	20,980.65
591-572-703.000	SALARIES-METER READS	2,121.63	0.00	0.00	0.00	0.00
591-572-715.000	SOCIAL SECURITY	1,615.74	0.00	1,200.40	1,500.00	1,608.50
591-572-716.000	HEALTH INSURANCE	18,788.14	14,077.09	12,016.70	10,000.00	12,107.14
591-572-717.000	LIFE INSURANCE	55.67	52.61	46.12	0.00	60.95
591-572-718.000	PENSION	9,709.35	5,489.40	3,677.21	6,367.86	5,984.83
591-572-718.001	MERS DC PLAN	639.77	0.00	830.09	700.00	1,118.92
591-572-721.000	LONGEVITY	152.77	34.13	34.13	35.00	45.50
591-572-722.000	WORKERS COMPENSATION	36.52	100.00	67.36	100.00	103.00
591-572-723.000	DENTAL INSURANCE	292.91	271.98	203.45	271.00	277.21
591-572-724.000	EYECARE	112.55	116.51	90.83	116.51	221.77
591-572-725.000	DISABILITY	132.67	148.17	106.57	148.17	133.77
	PERSONNEL	57,909.08	40,479.88	36,136.49	39,428.53	42,642.24
SUPPLIES						
591-572-727.000	OFFICE SUPPLIES	33.44	1,500.00	729.51	1,500.00	1,500.00
591-572-730.000	POSTAGE	3,075.85	3,000.00	2,483.35	3,000.00	3,000.00
591-572-740.000	OPERATING SUPPLIES	1,178.15	0.00	437.18	500.00	1,000.00
	SUPPLIES	4,287.44	4,500.00	3,650.04	5,000.00	5,500.00
OPERATING						
591-572-860.000	TRAVEL EXPENSES	219.70	0.00	0.00	0.00	0.00
591-572-941.000	DATA PROCESSING	35,000.00	35,000.00	35,000.00	35,000.00	42,500.00
	OPERATING	35,219.70	35,000.00	35,000.00	35,000.00	42,500.00
	TOTAL APPROPRIATIONS	97,416.22	79,979.88	74,786.53	79,428.53	90,642.24
	NET OF REVENUES/APPROPRIATIONS - 572 - CUSTOMER ACCOUN	(97,416.22)	(79,979.88)	(74,786.53)	(79,428.53)	(90,642.24)
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
UNK EXP						
591-573-718.009	OPEB/HEALTH CHANGE	305,685.00	0.00	0.00	0.00	0.00
591-573-967.000	AMORTIZATION	(3,855.00)	0.00	0.00	0.00	0.00
	UNK_EXP	301,830.00	0.00	0.00	0.00	0.00
	PROFESSIONAL & CONTRACTUAL					
591-573-801.000	PROFESSIONAL SERVICES	11,164.69	15,000.00	6,186.06	10,000.00	15,000.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 573 - ADMINISTRATION						
APPROPRIATIONS						
PROFESSIONAL & CONTRACTUAL						
591-573-830.000	ADMINISTRATIVE SERVICES	133,061.50	114,400.00	0.00	114,400.00	114,400.00
591-573-910.000	INSURANCE	17,210.00	19,275.20	19,581.00	19,581.00	20,560.00
	PROFESSIONAL & CONTRACTUAL	<u>161,436.19</u>	<u>148,675.20</u>	<u>25,767.06</u>	<u>143,981.00</u>	<u>149,960.00</u>
OPERATING						
591-573-955.000 *	MISCELLANEOUS EXPENSE	68.75	22,878.00	77.50	5,480.00	9,560.38
	OPERATING	<u>68.75</u>	<u>22,878.00</u>	<u>77.50</u>	<u>5,480.00</u>	<u>9,560.38</u>
DEBT SERVICE						
591-573-991.000 *	PRINCIPAL-BONDS	0.00	30,000.00	30,000.00	55,000.00	68,000.00
591-573-995.000 *	INTEREST-BONDS	40,256.50	33,037.50	35,546.14	61,028.11	89,340.00
591-573-996.000	PAYING AGENT FEES	250.00	0.00	250.00	0.00	0.00
	DEBT SERVICE	<u>40,506.50</u>	<u>63,037.50</u>	<u>65,796.14</u>	<u>116,028.11</u>	<u>157,340.00</u>
CAPITAL						
591-573-970.000	CAPITAL OUTLAY	(258,456.00)	0.00	0.00	0.00	0.00
	CAPITAL	<u>(258,456.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL APPROPRIATIONS	<u>245,385.44</u>	<u>234,590.70</u>	<u>91,640.70</u>	<u>265,489.11</u>	<u>316,860.38</u>
NET OF REVENUES/APPROPRIATIONS - 573 - ADMINISTRATION		(245,385.44)	(234,590.70)	(91,640.70)	(265,489.11)	(316,860.38)
* NOTES TO BUDGET: DEPARTMENT 573 ADMINISTRATION						
955.000	MISCELLANEOUS EXPENSE					
	FOOTNOTE AMOUNTS:				5,480.00	5,480.00
	BOND RESERVE MONROE					
	FOOTNOTE AMOUNTS:				0.00	4,080.36
	BOND RESERVE WASHINGTON					
	ACCOUNT '955.000' TOTAL				5,480.00	9,560.36
991.000	PRINCIPAL-BONDS					
	FOOTNOTE AMOUNTS:				30,000.00	30,000.00
	BROADWAY BOND					
	FOOTNOTE AMOUNTS:				25,000.00	25,000.00
	USDA MONROE PRINCIPAL					
	FOOTNOTE AMOUNTS:				0.00	13,000.00
	USDA WASHINGTON					
	ACCOUNT '991.000' TOTAL				55,000.00	68,000.00
995.000	INTEREST-BONDS					
	FOOTNOTE AMOUNTS:				33,037.50	31,987.50
	INTEREST BROADWAY					
	FOOTNOTE AMOUNTS:				27,991.00	29,580.00
	INTEREST MONROE					
	FOOTNOTE AMOUNTS:				0.00	27,772.50
	INTEREST WASHINGTON					
	ACCOUNT '995.000' TOTAL				61,028.50	89,340.00
	DEPT '573' TOTAL				121,508.50	166,900.36
ESTIMATED REVENUES - FUND 591		1,285,892.08	1,340,103.01	1,055,293.19	1,421,265.44	1,527,335.96
APPROPRIATIONS - FUND 591		1,714,375.85	1,335,598.39	950,314.86	1,414,824.14	1,879,968.01

BUDGET REPORT FOR CITY OF LOWELL
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 591		(428,483.77)	4,504.62	104,978.33	6,441.30	(352,632.05)
BEGINNING FUND BALANCE		3,678,621.15	3,250,137.38	3,250,137.38	3,250,137.38	3,256,578.68
ENDING FUND BALANCE		3,250,137.38	3,254,642.00	3,355,115.71	3,256,578.68	2,903,946.63

WATER FUND

ESTIMATE CASH POSITION

	<u>2023-2024</u>	<u>2024-2025</u>
CASH BALANCE - BEGINNING	\$ 1,661,793.32	1,668,234.62
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 1,409,572.61	\$ 1,517,335.96
INTEREST	\$ 5,000.00	\$ 5,000.00
MISC REVENUE	\$ 6,692.83	\$ 5,000.00
TOTAL OPERATING REVENUES	\$ 1,421,265.44	\$ 1,527,335.96
TOTAL REVENUES	\$ 3,083,058.76	\$ 3,195,570.58
OPERATING EXPENSES:		
TREATMENT	\$ 583,925.42	\$ 627,891.95
TRANSMISSION AND DISTRIBUTION	\$ 485,981.08	\$ 844,573.44
CUSTOMER ACCOUNT	\$ 79,428.53	\$ 90,642.24
ADMINISTRATIVE AND GENERAL	\$ 265,489.11	\$ 316,860.38
TOTAL OPERATING EXPENSES	\$ 1,414,824.14	\$ 1,879,968.01
CASH BALANCE - ENDING	\$ 1,668,234.62	\$ 1,315,602.57

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 2025 Operating Budget

Type	FY 2025 Budget
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OPERATING REVENUE

Sales

Residential Sales	2,839,095
Residential Renewable Energy Charge	96,336
RS: Energy Optimization	46,080
Residential VGP Program Charge	600
Total Residential Sales	2,982,111
Commercial Sales (GS)	1,362,441
Commercial Sales (GSD)	1,696,978
Commercial GS/GSD Renewable Energy Charge	52,044
GS/GSD Energy Optimization	32,508
GS/GSD VGP Program Charge	400
Commercial Sales (GSDTO)	3,734,519
Commercial Sales (GSDPM)	526,960
Commercial GSDTO/GSDPM Renewable Energy Charge	17,952
GSDTO/GSDPM Energy Optimization	34,848
Total Commercial Sales	7,458,650
Security/Standby Light Energy Sales	6,000

Total Sales Revenue	10,446,761
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Service

Customer Late Charges	55,000
Reconnect/Disconnect Fees	2,000
Pole Attachment Fees	6,600
Miscellaneous Fees	1,000
Miscellaneous Service Revenue	10,000
New Account/Account Relocation Fee	12,000

Total Service Revenue	86,600
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Miscellaneous

Chatham Street Lease	56,856
Other Revenue	2,500

Total Miscellaneous Revenue	59,356
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TOTAL OPERATING REVENUE	10,592,717
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OPERATING EXPENSES

Generation

Lowell Light and Power FY 2025 Operating Budget

Type	FY 2025 Budget
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Fuel	15,000
Generation Expenses	67,500
Maintenance: Generating & Electrical Equipment	16,500
Maintenance: Other Power Generation	5,000
Maintenance: Structures	25,000
Maintenance: Supervision & Engineering	0
Miscellaneous Other Power Generation Expenses	125,000
Operating Supervision/Engineering	30,000
Safety and Training Expense	7,500
Tools	1,000

Total Generation Expenses	292,500
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Purchased Power

AMP Ohio Energy Project	81,190
Belle River Project	1,042,888
Campbell Number 3 Project	1,177,396
Deficiency Capacity Charge	(33,512)
Forecasted Market Balancing	325,637
Energy Services Project	317,177
Land Filled Gas Projects (Granger & NANR)	832,665
MMPA Transmission Project	53,473
Transmission Charge	101,394
Kaskaska: CT Project	600,061
MMPA Service Supply Committee Expense	50,000
MPPA Solar Project	387,015
Pegasus Wind Project	235,000

Total Purchased Power Expenses	5,170,384
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Distribution

Customer Installation Expense	60,000
Load Dispatching	0
Maintenance: Line Transformers	8,500
Maintenance: Meters	6,000
Maintenance: Overhead Lines	110,000
Maintenance: Street Lighting	17,500
Maintenance: Structures	35,000
Maintenance: Substations	25,000
Maintenance: Underground Lines	70,000
Meter Expenses	0
Miscellaneous Distribution Expense	82,500
Operation Supervision/Engineering	100,000
Operation Supervision/Xsmission System	2,000
Overhead Line Expenses	2,500

Lowell Light and Power FY 2025 Operating Budget

Type	FY 2025 Budget
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Street Lighting Expenses	0
Substation Expenses	1,500
Safety and Training Expense	50,000
Tools	7,500
Trucks and Transportation Expense	55,000
Tree Trimming Expense	95,000
Underground Line Expenses	14,000

Total Distribution Expenses	742,000
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Customer Accounting

Customer Accounts: Supervision	21,500
Customer Assistance Expense	45,000
Customer Records/Collections Expense	92,000
Customer Service Training	2,500
Uncollectible Account Expense	0
Meter Reading Expense	18,000
Miscellaneous Customer Accounts Expense	60,000
EOC Program Portfolio	
Residential Program Portfolio	32,500
Comm/Indust. Program Portfolio	90,000
Portfolio-Level Costs (Admin)	7,500
Total EOC Program Portfolio	130,000

Total Customer Accounting Expense	369,000
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Marketing and Advertising

Advertising Expense	25,000
Demonstrating and Selling Expense	0

Total Marketing and Advertising Expense	25,000
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Admin./General/Outside Services

Administrative and General Salaries	210,000
Board Conferences and Training	5,000
Board Meeting and Related Expense	25,000
O/S: Accounting, Legal, Engineering & Consultant	81,100

Total Admin/General/Outside Services Expense	321,100
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Office, Insurance, & Maintenance

Injuries, Damages, & Safety Expenses	45,000
Maintenance: Office Building	12,000
Office Supplies, Fees, Dues, Phone, Maintenance	215,000

Lowell Light and Power FY 2025 Operating Budget

Type	FY 2025 Budget
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Property/Liability Insurance	63,000
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Total Office, Insurance, & Maintenance	335,000
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Employee Benefits & Other Compensation

Compensated Absences	195,000
Employee Pensions & Benefits	825,000
OPEB	10,000
Other Compensation	81,000
Taxes: Social Security & Medicare	118,000
Retiree Medical Insurance Coverage	92,000

Total Employee Benefits & Other Compensation	1,321,000
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Miscellaneous

Conference/Seminar Expense	64,000
Property Tax - Chatham	0
Benevolence - In Kind	12,000
Benevolence - Financial	5,000
Miscellaneous General Expenses	9,000

Total Miscellaneous Expenses	90,000
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Depreciation Expenses

Depreciation Expense	790,000
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Total Depreciation Expenses	790,000
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TOTAL OPERATING EXPENSES	9,455,984
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OPERATING INCOME (LOSS)	1,136,733
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NON-OPERATING REVENUE (EXPENSE)

Interest Income

Interest and Dividend	40,000
Interest Income Series 2012	0
Fifth Third Investments FMV Change	0

Total Interest Income	40,000
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Interest Expense

Lowell Light and Power FY 2025 Operating Budget

Type	FY 2025 Budget
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Interest Expense on Customer Deposits	0
Interest Expense Installment Purchase Loan(s)	0
Interest Expense Series 2012 Bonds	39,863

Total Interest Expense	39,863
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Gain/Loss on Sale of Property/Investment

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

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

PILOT - City of Lowell	458,764
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Total Transfers	458,764
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TOTAL NON-OPERATING REVENUE (EXPENSE) (458,628)

NET INCOME (LOSS) 678,105

Cash Generated from Operating Activities

Net Income	678,105
Depreciation (add back b/c it's a non-cash item)	790,000
OPEB (add back b/c it's a non-cash item)	10,000
Non-Cash Operating Expenses	111,600
Bond Principal Transfers (deduct b/c doesn't hit statement)	(420,000)

Total Cash Generated from Operating Activities	1,169,705
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Proposed Capital Budget	1,156,510
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Net Change in Cash Flow	13,195
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BUDGET REPORT FOR CITY OF LOWELL

Fund: 598 CABLE TV FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
OTHER REVENUE						
598-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	79,559.63	105,000.00	0.00	108,000.00	109,000.00
	OTHER REVENUE	79,559.63	105,000.00	0.00	108,000.00	109,000.00
	TOTAL ESTIMATED REVENUES	79,559.63	105,000.00	0.00	108,000.00	109,000.00
APPROPRIATIONS						
CAPITAL						
598-000-970.000	CAPITAL OUTLAY	59,389.63	101,000.00	72,778.26	104,000.00	105,000.00
	CAPITAL	59,389.63	101,000.00	72,778.26	104,000.00	105,000.00
	TOTAL APPROPRIATIONS	59,389.63	101,000.00	72,778.26	104,000.00	105,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	20,170.00	4,000.00	(72,778.26)	4,000.00	4,000.00
Dept 906 - DEBT SERVICE						
APPROPRIATIONS						
TRANSFERS OUT						
598-906-999.101	TRANSFER TO GENERAL FUND	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	TRANSFERS OUT	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL APPROPRIATIONS	4,000.00	4,000.00	0.00	4,000.00	4,000.00
	NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE	(4,000.00)	(4,000.00)	0.00	(4,000.00)	(4,000.00)
ESTIMATED REVENUES - FUND 598						
APPROPRIATIONS - FUND 598						
NET OF REVENUES/APPROPRIATIONS - FUND 598						
	BEGINNING FUND BALANCE	63,830.00	80,000.00	80,000.00	80,000.00	80,000.00
	ENDING FUND BALANCE	80,000.00	80,000.00	7,221.74	80,000.00	80,000.00

DATA PROCESSING FUND

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

IP Consulting, provides network and technology support for the city and are paid from this fund. On occasion when specialized services are provided that benefit a specific activity those services are allocated directly to the activity.

Capital Projects anticipated in the proposed budget include the following:

Microsoft 0365	\$14,250.00
Microsoft 0365 Annual Fee	\$15,048.00
Network Data Center upgrades	\$19,125.00
NIST project and labor	\$19,500.00
Neptune cloud based software (water and sewer)	\$10,000.00
BS&A cloud upgrade	\$23,775.00

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
	INTEREST	767.03	0.00	657.68	0.00	0.00
636-000-665.000						
636-000-670.001	RENTALS-TREASURER	60,000.00	55,000.00	55,000.00	55,000.00	85,000.00
636-000-670.009	RENTALS-PARKS	500.00	0.00	500.00	500.00	0.00
636-000-670.010	RENTALS-SEWER FUND	30,000.00	27,500.00	30,000.00	30,000.00	37,500.00
636-000-670.011	RENTALS-WATER FUND	35,000.00	32,500.00	35,000.00	35,000.00	42,500.00
636-000-670.012	RENTALS-MAJOR STREET	2,244.00	2,244.00	2,244.00	2,244.00	5,000.00
636-000-670.013	RENTALS-LOCAL STREET	3,162.00	3,162.00	3,162.00	3,162.00	5,000.00
636-000-670.016	RENTALS-EQUIPMENT FUND	0.00	0.00	0.00	0.00	5,000.00
636-000-670.029	BUILDING RENTALS	0.00	0.00	0.00	0.00	10,000.00
636-000-670.248	RENTALS DDA	0.00	0.00	0.00	0.00	15,000.00
	INTEREST AND RENTS	131,673.03	120,406.00	126,563.68	125,906.00	205,000.00
OTHER REVENUE						
636-000-677.000	MISCELLANEOUS	1,107.21	2,000.00	2,404.93	2,404.00	2,000.00
	OTHER REVENUE	1,107.21	2,000.00	2,404.93	2,404.00	2,000.00
	TOTAL ESTIMATED REVENUES	132,780.24	122,406.00	128,968.61	128,310.00	207,000.00
APPROPRIATIONS						
SUPPLIES						
636-000-740.000	OPERATING SUPPLIES	4,147.98	4,000.00	1,327.57	4,000.00	4,000.00
	SUPPLIES	4,147.98	4,000.00	1,327.57	4,000.00	4,000.00
PROFESSIONAL & CONTRACTUAL						
636-000-801.000 *	PROFESSIONAL SERVICES	41,274.43	61,130.00	50,984.95	61,130.00	73,590.00
636-000-802.000	CONTRACTUAL	37,086.63	40,000.00	41,218.14	50,000.00	47,500.00
	PROFESSIONAL & CONTRACTUAL	78,361.06	101,130.00	92,203.09	111,130.00	121,090.00
OPERATING						
636-000-850.000	COMMUNICATIONS	7,281.39	0.00	0.00	0.00	0.00
636-000-968.000	DEPRECIATION	17,369.00	0.00	0.00	0.00	0.00
	OPERATING	24,650.39	0.00	0.00	0.00	0.00
CAPITAL						
636-000-970.000 *	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	101,698.00
636-000-984.000	POLICE/FIRE-RESCUE EQUIPMENT	2,404.93	0.00	0.00	0.00	0.00
636-000-986.000	COMPUTER DATA PROCESSING EQUIPMEN	26,623.49	5,000.00	14,810.62	15,000.00	5,000.00
	CAPITAL	29,028.42	5,000.00	14,810.62	15,000.00	106,698.00
	TOTAL APPROPRIATIONS	136,187.85	110,130.00	108,341.28	130,130.00	231,788.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	(3,407.61)	12,276.00	20,627.33	(1,820.00)	(24,788.00)

* NOTES TO BUDGET: DEPARTMENT 000

801.000	PROFESSIONAL SERVICES				0.00	20,790.00
	FOOTNOTE AMOUNTS:					
	UCAAS PHONE SYSTEM - 77% OF SPLIT COST WITH LLP				61,130.00	52,800.00
	FOOTNOTE AMOUNTS:					
	IPC MANAGED SERVICE AGREEMENT				61,130.00	73,590.00
	ACCOUNT '801.000' TOTAL					

970.000 CAPITAL OUTLAY

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
	FOOTNOTE AMOUNTS:				0.00	14,250.00
	MICROSOFT 0365				0.00	15,048.00
	FOOTNOTE AMOUNTS:				0.00	19,125.00
	MICROSOFT 0365 ANNUAL FEE				0.00	19,500.00
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	NETWORK/DATA CENTER UPGRADES				0.00	23,775.00
	FOOTNOTE AMOUNTS:					101,698.00
	NIST PROJECT AND LABOR					175,288.00
	FOOTNOTE AMOUNTS:					
	NEPTUNE CLOUD BASED SOFTWARE (WATER AND SEWER)					
	FOOTNOTE AMOUNTS:					
	BS&A CLOUD UPGRADE					
	ACCOUNT '970.000' TOTAL				61,130.00	
	DEPT '000' TOTAL					
	ESTIMATED REVENUES - FUND 636	132,780.24	122,406.00	128,968.61	128,310.00	207,000.00
	APPROPRIATIONS - FUND 636	136,187.85	110,130.00	108,341.28	130,130.00	231,788.00
	NET OF REVENUES/APPROPRIATIONS - FUND 636	(3,407.61)	12,276.00	20,627.33	(1,820.00)	(24,788.00)
	BEGINNING FUND BALANCE	70,020.41	66,612.80	66,612.80	66,612.80	64,792.80
	ENDING FUND BALANCE	66,612.80	78,888.80	87,240.13	64,792.80	40,004.80

DATA PROCESSING FUND

ESTIMATED CASH POSITION

	<u>2023-24</u>	<u>2023-24</u>
CASH BALANCE – BEGINNING	\$ 81,010.00	\$ 79,190.00
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
CHARGES FOR SERVICES	\$ 125,906.00	\$ 205,000.00
MISC REVENUE	\$ 2,404.00	\$ 2,000.00
TOTAL REVENUES	\$ 209,320.00	\$ 286,190.00
OPERATING EXPENSES:		
SUPPLIES	\$ (4,000.00)	\$ (4,000.00)
OTHER SERVICES AND CHARGES	\$ (111,130.00)	\$ (121,090.00)
TOTAL OPERATING EXPENSES	\$ (115,130.00)	\$ (125,090.00)
NON-OPERATING INCOME (EXPENSES)		
MISCELLANEOUS REVENUE	\$ -	\$ -
ADDITIONS TO ASSETS	\$ (15,000.00)	\$ (106,698.00)
TOTAL NON-OPERATING INCOME	\$ (15,000.00)	\$ (106,698.00)
CASH BALANCE – ENDING	\$ 79,190.00	\$ 54,402.00

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. A contracted service for equipment repairs is budgeted through this fund.

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

Plasma cutter	\$3,000.00
#9 utility box	\$5,500.00
Police car 839	\$67,189.71
60' cemetery mower	\$11,500.00
Mower streets and parks	\$10,000.00
Mini truck	\$10,000.00
Trench box 8	\$8,500.00
Used electric powered or battery fork lift	\$3,500.00

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
661-000-626.000	CITY VEHICLE R & M CHARGES	14,236.66	8,000.00	3,879.27	5,000.00	5,000.00
661-000-670.000	RENTALS	246,416.06	229,400.00	186,176.27	251,087.00	280,000.00
661-000-670.023 *	RENTALS POLICE	0.00	0.00	0.00	0.00	38,394.12
	CHARGES FOR SERVICES	<u>260,652.72</u>	<u>237,400.00</u>	<u>190,055.54</u>	<u>256,087.00</u>	<u>323,394.12</u>
INTEREST AND RENTS						
661-000-665.000	INTEREST	1,939.96	1,000.00	2,158.64	1,000.00	2,000.00
	INTEREST AND RENTS	<u>1,939.96</u>	<u>1,000.00</u>	<u>2,158.64</u>	<u>1,000.00</u>	<u>2,000.00</u>
OTHER REVENUE						
661-000-677.000	MISCELLANEOUS	8,377.79	100.00	1,298.73	1,300.00	1,500.00
	OTHER REVENUE	<u>8,377.79</u>	<u>100.00</u>	<u>1,298.73</u>	<u>1,300.00</u>	<u>1,500.00</u>
	TOTAL ESTIMATED REVENUES	<u>270,970.47</u>	<u>238,500.00</u>	<u>193,512.91</u>	<u>258,387.00</u>	<u>326,894.12</u>
NET OF REVENUES/APPROPRIATIONS - 000 -		270,970.47	238,500.00	193,512.91	258,387.00	326,894.12
* NOTES TO BUDGET: DEPARTMENT 000						
670.023	RENTALS POLICE				0.00	38,394.12
	FOOTNOTE AMOUNTS:					
	POLICE CAR ANNUAL CONTRIBUTION					38,394.12
	DEPT '000' TOTAL					38,394.12
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
PERSONNEL						
661-895-702.000	SALARIES-PERMANENT	23,726.74	11,273.81	7,805.41	11,273.81	9,068.89
661-895-707.000	SALARIES-TEMPORARY	0.00	500.00	0.00	500.00	0.00
661-895-709.000 *	SALARIES-OVERTIME	2,008.01	2,500.00	731.75	2,500.00	1,000.00
661-895-715.000	SOCIAL SECURITY	1,846.56	1,200.00	626.23	1,096.92	775.24
661-895-716.000	HEALTH INSURANCE	4,756.25	2,834.44	2,145.12	2,834.44	2,063.71
661-895-717.000	LIFE INSURANCE	46.06	21.04	12.99	21.04	16.25
661-895-718.000	PENSION	3,178.93	3,136.80	1,819.38	3,638.75	3,419.90
661-895-718.001	PENSION	21.44	0.00	0.00	0.00	0.00
661-895-721.000	LONGEVITY	65.00	65.00	65.00	65.00	65.00
661-895-722.000	WORKERS COMPENSATION	320.60	800.00	253.99	800.00	500.00
661-895-723.000	DENTAL INSURANCE	206.80	75.65	55.46	75.65	79.43
661-895-723.001	OPEB CONTRIBUTION	0.00	153.50	153.50	153.50	153.50
661-895-724.000	EYECARE	52.75	17.33	14.22	17.33	11.35
661-895-725.000	DISABILITY	128.72	68.47	46.33	68.47	59.00
	PERSONNEL	<u>36,357.86</u>	<u>22,646.04</u>	<u>13,729.38</u>	<u>23,044.91</u>	<u>17,212.27</u>
SUPPLIES						
661-895-727.000 *	OFFICE SUPPLIES	2,616.00	3,000.00	2,736.00	3,000.00	3,100.00
661-895-740.000	OPERATING SUPPLIES	2,050.22	5,000.00	2,107.39	5,000.00	5,000.00
661-895-741.000	FUEL	24,373.64	25,000.00	14,061.30	25,000.00	22,000.00
	SUPPLIES	<u>29,039.86</u>	<u>33,000.00</u>	<u>18,904.69</u>	<u>33,000.00</u>	<u>30,100.00</u>
PROFESSIONAL & CONTRACTUAL						
661-895-910.000	INSURANCE	17,121.00	19,175.52	21,274.00	21,274.00	29,432.70
661-895-930.000	REPAIR & MAINTENANCE	116,583.62	80,000.00	105,958.71	110,000.00	110,000.00
	PROFESSIONAL & CONTRACTUAL	<u>133,704.62</u>	<u>99,175.52</u>	<u>127,232.71</u>	<u>131,274.00</u>	<u>139,432.70</u>

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT						
APPROPRIATIONS						
OPERATING						
661-895-940.000	RENTALS	4,689.03	5,000.00	113.62	3,000.00	3,000.00
661-895-941.000	DATA PROCESSING	0.00	0.00	0.00	0.00	5,000.00
661-895-955.000	MISCELLANEOUS EXPENSE	0.00	0.00	10.00	0.00	0.00
661-895-957.000	TRAINING	84.66	1,500.00	0.00	500.00	300.00
661-895-968.000	DEPRECIATION	76,274.00	0.00	0.00	0.00	0.00
	OPERATING	<u>81,047.69</u>	<u>6,500.00</u>	<u>123.62</u>	<u>3,500.00</u>	<u>8,300.00</u>
DEBT SERVICE						
661-895-991.000	PRINCIPAL	0.00	9,460.00	0.00	9,460.00	0.00
661-895-995.000	INTEREST PAYABLE	482.46	241.23	0.00	241.23	0.00
	DEBT SERVICE	<u>482.46</u>	<u>9,701.23</u>	<u>0.00</u>	<u>9,701.23</u>	<u>0.00</u>
CAPITAL						
661-895-981.000 *	EQUIPMENT	69,226.83	160,000.00	0.00	160,000.00	119,189.71
	CAPITAL	<u>69,226.83</u>	<u>160,000.00</u>	<u>0.00</u>	<u>160,000.00</u>	<u>119,189.71</u>
	TOTAL APPROPRIATIONS	<u>349,859.32</u>	<u>331,022.79</u>	<u>159,990.40</u>	<u>360,520.14</u>	<u>314,234.68</u>
NET OF REVENUES/APPROPRIATIONS - 895 - FLEET MAINT. &		(349,859.32)	(331,022.79)	(159,990.40)	(360,520.14)	(314,234.68)

* NOTES TO BUDGET: DEPARTMENT 895 FLEET MAINT. & REPLACEMENT

709.000	SALARIES-OVERTIME					
	FOOTNOTE AMOUNTS:				0.00	1,000.00
	10 HOURS					
727.000	OFFICE SUPPLIES					
	FOOTNOTE AMOUNTS:				0.00	3,100.00
	MITCHELL SOFTWARE PACKAGE					
981.000	EQUIPMENT					
	FOOTNOTE AMOUNTS:				20,000.00	0.00
	DUMP BOX					
	FOOTNOTE AMOUNTS:				70,000.00	0.00
	REPLACE W 20 OU/SERVICE					
	FOOTNOTE AMOUNTS:				70,000.00	0.00
	WATER DEPARTMENT VEHICLE					
	FOOTNOTE AMOUNTS:				0.00	3,000.00
	PLASMA CUTTER					
	FOOTNOTE AMOUNTS:				0.00	5,500.00
	#9 UTILITY BOX					
	FOOTNOTE AMOUNTS:				0.00	67,189.71
	POLICE CAR #839					
	FOOTNOTE AMOUNTS:				0.00	11,500.00
	60' CEMETERY MOWER					
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	MOWERSTREET & PARKS					
	FOOTNOTE AMOUNTS:				0.00	10,000.00
	MINI TRUCK					
	FOOTNOTE AMOUNTS:				0.00	8,500.00
	TRENCH BOX8					

BUDGET REPORT FOR CITY OF LOWELL
Fund: 661 EQUIPMENT FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 895 - FLEET MAINT. & REPLACEMENT					0.00	3,500.00
	FOOTNOTE AMOUNTS:					
	USED ELECTRIC POWERED OR BATTERY FORK LIFT					
	ACCOUNT '981.000' TOTAL				160,000.00	119,189.71
	DEPT '895' TOTAL				160,000.00	123,289.71
ESTIMATED REVENUES - FUND 661		270,970.47	238,500.00	193,512.91	258,387.00	326,894.12
APPROPRIATIONS - FUND 661		349,859.32	331,022.79	159,990.40	360,520.14	314,234.68
NET OF REVENUES/APPROPRIATIONS - FUND 661		(78,888.85)	(92,522.79)	33,522.51	(102,133.14)	12,659.44
BEGINNING FUND BALANCE		369,368.21	290,756.36	290,756.36	290,756.36	188,623.22
FUND BALANCE ADJUSTMENTS		277.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		290,756.36	198,233.57	324,278.87	188,623.22	201,282.66

EQUIPMENT FUND
ESTIMATED CASH POSITION

	<u>2023-2024</u>	<u>2024-2025</u>
CASH BALANCE - BEGINNING	\$ 237,101.00	\$ 134,967.86
ADDITIONS (DEDUCTIONS)		
OPERATING REVENUES:		
REPAIR CHARGES	\$ 5,000.00	\$ 5,000.00
CHARGE FOR SERVICE	\$ 251,087.00	\$ 280,000.00
INTEREST	\$ 1,000.00	\$ 2,000.00
RENTALS POLICE		\$ 38,394.12
OTHER REVENUE	\$ 1,300.00	\$ 1,500.00
REVENUES	\$ 258,387.00	\$ 326,894.12
TOTAL REVENUES	\$ 495,488.00	\$ 461,861.98
OPERATING EXPENSES:		
PERSONAL SERVICES	\$ (23,044.91)	\$ (17,212.27)
SUPPLIES	\$ (33,000.00)	\$ (30,100.00)
OTHER SERVICES AND CHARGES	\$ (134,774.00)	\$ (147,732.70)
TOTAL OPERATING EXPENSES	\$ (190,818.91)	\$ (195,044.97)
NON-OPERATING INCOME (EXPENSES)		
PROCEEDS FROM LOAN		
DEBT SERVICE	\$ (9,701.23)	
LEASED ASSETS		
ADDITIONS TO ASSETS	\$ (160,000.00)	\$ (119,189.71)
INTERFUND TRANSFERS		
GAIN/SALE OF FIXED ASSET		
TOTAL NON-OPERATING	\$ (360,520.14)	\$ (314,234.68)
CASH BALANCE - ENDING	\$ 134,967.86	\$ 147,627.30

BUDGET REPORT FOR CITY OF LOWELL
Fund: 711 CEMETERY FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
CHARGES FOR SERVICES						
711-000-627.000	PERPETUAL CARE INCOME	12,996.00	8,000.00	7,850.00	9,000.00	8,000.00
	CHARGES FOR SERVICES	12,996.00	8,000.00	7,850.00	9,000.00	8,000.00
INTEREST AND RENTS						
711-000-665.000	INTEREST	478.64	1,000.00	3,362.39	1,000.00	10,000.00
	INTEREST AND RENTS	478.64	1,000.00	3,362.39	1,000.00	10,000.00
UNK REV						
711-000-671.000	OTHER REVENUE	2,803.06	0.00	0.00	0.00	0.00
	UNK_REV	2,803.06	0.00	0.00	0.00	0.00
	TOTAL ESTIMATED REVENUES	16,277.70	9,000.00	11,212.39	10,000.00	18,000.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	16,277.70	9,000.00	11,212.39	10,000.00	18,000.00
	ESTIMATED REVENUES - FUND 711	16,277.70	9,000.00	11,212.39	10,000.00	18,000.00
	APPROPRIATIONS - FUND 711	0.00	0.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 711	16,277.70	9,000.00	11,212.39	10,000.00	18,000.00
	BEGINNING FUND BALANCE	435,306.09	451,583.79	451,583.79	451,583.79	461,583.79
	ENDING FUND BALANCE	451,583.79	460,583.79	462,796.18	461,583.79	479,583.79

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	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
714-000-665.000	INTEREST	2,933.45	4,000.00	41.91	4,000.00	4,000.00
	INTEREST AND RENTS	2,933.45	4,000.00	41.91	4,000.00	4,000.00
	TOTAL ESTIMATED REVENUES	2,933.45	4,000.00	41.91	4,000.00	4,000.00
APPROPRIATIONS						
CAPITAL						
714-000-970.000	PARK IMPROVEMENTS	0.00	4,000.00	0.00	4,000.00	4,000.00
	CAPITAL	0.00	4,000.00	0.00	4,000.00	4,000.00
	TOTAL APPROPRIATIONS	0.00	4,000.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		2,933.45	0.00	41.91	0.00	0.00
ESTIMATED REVENUES - FUND 714		2,933.45	4,000.00	41.91	4,000.00	4,000.00
APPROPRIATIONS - FUND 714		0.00	4,000.00	0.00	4,000.00	4,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 714		2,933.45	0.00	41.91	0.00	0.00
BEGINNING FUND BALANCE		221,830.96	224,764.41	224,764.41	224,764.41	224,764.41
ENDING FUND BALANCE		224,764.41	224,764.41	224,806.32	224,764.41	224,764.41

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	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
715-000-665.000	INTEREST	5,171.63	1,500.00	74.43	1,500.00	1,500.00
	INTEREST AND RENTS	5,171.63	1,500.00	74.43	1,500.00	1,500.00
OTHER REVENUE						
715-000-690.000	GRAND RAPIDS FOUNDATION GRANTS	25,546.00	45,000.00	0.00	29,516.00	30,000.00
	OTHER REVENUE	25,546.00	45,000.00	0.00	29,516.00	30,000.00
	TOTAL ESTIMATED REVENUES	30,717.63	46,500.00	74.43	31,016.00	31,500.00
APPROPRIATIONS						
OPERATING						
715-000-880.000	COMMUNITY PROMOTION	27,711.00	45,000.00	10,000.00	29,516.00	30,000.00
	OPERATING	27,711.00	45,000.00	10,000.00	29,516.00	30,000.00
	TOTAL APPROPRIATIONS	27,711.00	45,000.00	10,000.00	29,516.00	30,000.00
NET OF REVENUES/APPROPRIATIONS - 000 -		3,006.63	1,500.00	(9,925.57)	1,500.00	1,500.00
ESTIMATED REVENUES - FUND 715		30,717.63	46,500.00	74.43	31,016.00	31,500.00
APPROPRIATIONS - FUND 715		27,711.00	45,000.00	10,000.00	29,516.00	30,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 715		3,006.63	1,500.00	(9,925.57)	1,500.00	1,500.00
BEGINNING FUND BALANCE		382,550.99	385,557.62	385,557.62	385,557.62	387,057.62
ENDING FUND BALANCE		385,557.62	387,057.62	375,632.05	387,057.62	388,557.62

BUDGET REPORT FOR CITY OF LOWELL
Fund: 716 CARR FUND

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
716-000-665.000	INTEREST	195.05	100.00	199.27	200.00	200.00
	INTEREST AND RENTS	195.05	100.00	199.27	200.00	200.00
	TOTAL ESTIMATED REVENUES	195.05	100.00	199.27	200.00	200.00
APPROPRIATIONS						
OPERATING						
716-000-887.000	CONTRIBUTIONS FOR LIBRARY PROGRAM	0.00	100.00	0.00	100.00	200.00
	OPERATING	0.00	100.00	0.00	100.00	200.00
	TOTAL APPROPRIATIONS	0.00	100.00	0.00	100.00	200.00
NET OF REVENUES/APPROPRIATIONS - 000 -		195.05	0.00	199.27	100.00	0.00
ESTIMATED REVENUES - FUND 716		195.05	100.00	199.27	200.00	200.00
APPROPRIATIONS - FUND 716		0.00	100.00	0.00	100.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 716		195.05	0.00	199.27	100.00	0.00
BEGINNING FUND BALANCE		20,858.54	21,053.59	21,053.59	21,053.59	21,153.59
ENDING FUND BALANCE		21,053.59	21,053.59	21,252.86	21,153.59	21,153.59

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

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 06/30/24	2023-24 PROJECTED ACTIVITY	2024-25 REQUESTED BUDGET
Dept 000						
ESTIMATED REVENUES						
INTEREST AND RENTS						
718-000-665.000	INTEREST	518.93	100.00	519.35	2,300.00	2,500.00
	INTEREST AND RENTS	518.93	100.00	519.35	2,300.00	2,500.00
	TOTAL ESTIMATED REVENUES	518.93	100.00	519.35	2,300.00	2,500.00
APPROPRIATIONS						
OPERATING						
718-000-955.000	MISCELLANEOUS EXPENSE	0.00	100.00	0.00	0.00	0.00
	OPERATING	0.00	100.00	0.00	0.00	0.00
	TOTAL APPROPRIATIONS	0.00	100.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - 000 -	518.93	0.00	519.35	2,300.00	2,500.00
	ESTIMATED REVENUES - FUND 718	518.93	100.00	519.35	2,300.00	2,500.00
	APPROPRIATIONS - FUND 718	0.00	100.00	0.00	0.00	0.00
	NET OF REVENUES/APPROPRIATIONS - FUND 718	518.93	0.00	519.35	2,300.00	2,500.00
	BEGINNING FUND BALANCE	73,175.17	73,694.10	73,694.10	73,694.10	75,994.10
	ENDING FUND BALANCE	73,694.10	73,694.10	74,213.45	75,994.10	78,494.10
	ESTIMATED REVENUES - ALL FUNDS	713.98	200.00	718.62	2,500.00	2,700.00
	APPROPRIATIONS - ALL FUNDS	0.00	200.00	0.00	100.00	200.00
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	713.98	0.00	718.62	2,400.00	2,500.00
	BEGINNING FUND BALANCE - ALL FUNDS	94,033.71	94,747.69	94,747.69	94,747.69	97,147.69
	ENDING FUND BALANCE - ALL FUNDS	94,747.69	94,747.69	95,466.31	97,147.69	99,647.69

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	Final
Building Authority 2021 (City Hall)	D.D.A	\$293,638	2032
	2032		
Capital Improvement Bond 2016	Wastewater & Water	\$206,625	2042
Water and Sewer series 2023 Monroe Issued through USDA rural development			
	Wastewater & water	\$133,554.61	2063

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 2024-2025

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

City of Lowell
Schedule of Rates and Fees
FY 2024-2025

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

City of Lowell

Schedule of Rates and Fees

FY 2024-2025

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

City of Lowell

Schedule of Rates and Fees

FY 2024-2025

	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 Livescan Fingerprints	\$ 60.00	\$ 65.00	includes State fees
Inked Fingerprint Cards	\$ 20.00	\$ 20.00	Per Card \$10.00 additional
Concealed Pistol License Livescan Fingerprints	\$	\$ 20.00	
Pistol Permits	\$	\$ 5.00	
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 2024-2025

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

City of Lowell
Schedule of Rates and Fees
FY 2024-2025

	Current	Proposed	Notes
Wastewater			
Readiness to Serve			
5/8" Meter (per month)	\$ 29.11	\$ 31.92	9.66% increase effective July 16, 2024
1" Meter (per month)	\$ 72.79	\$ 79.82	9.66% increase effective July 16, 2024
1.5" Meter (per month)	\$ 232.90	\$ 255.40	9.66% increase effective July 16, 2024
2" Meter (per month)	\$ 291.14	\$ 319.26	9.66% increase effective July 16, 2024
3" Meter (per month)	\$ 655.04	\$ 718.32	9.66% increase effective July 16, 2024
4" Meter (per month)	\$ 1,746.80	\$ 1,915.54	9.66% increase effective July 16, 2024
6" Meter (per month)	\$ 4,366.54	\$ 4,788.85	9.66% increase effective July 16, 2024
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 4.80	\$ 5.26	9.66% increase effective July 16, 2024
Per Residential Equivalent Unit for users not connected to the City's water system	\$ 69.99	\$ 76.75	9.66% increase effective July 16, 2024
Late Fee	\$ 10.00	\$ 10.00	
Capital Connection			
5/8" Meter	\$ 483.00	\$ 529.66	9.66% increase effective July 16, 2024
1" Meter	\$ 1,172.00	\$ 1,285.22	9.66% increase effective July 16, 2024
1.5" Meter	\$ 3,749.00	\$ 4,111.15	9.66% increase effective July 16, 2024
2" Meter	\$ 4,687.00	\$ 5,139.76	9.66% increase effective July 16, 2024
3" Meter	\$ 10,546.00	\$ 11,566.79	9.66% increase effective July 16, 2024
4" Meter	\$ 28,123.00	\$ 30,839.08	9.66% increase effective July 16, 2024
6" Meter	\$ 70,310.00	\$ 77,101.95	9.66% increase effective July 16, 2024
Storm Sewer Separation	\$ 1,250.00	\$ 1,250.00	
Sewer Inspection	\$ 300.00	\$ 300.00	

City of Lowell

Schedule of Rates and Fees

FY 2024-2025

	Current	Proposed	Notes
Water			
Readiness to Serve (All except Mobile Home Parks and Apartments)			
5/8" Meter (per month)	\$ 26.88	\$ 29.48	9.66% increase effective July 16, 2024
1" Meter (per month)	\$ 67.19	\$ 73.68	9.66% increase effective July 16, 2024
1.5" Meter (per month)	\$ 214.97	\$ 235.74	9.66% increase effective July 16, 2024
2" Meter (per month)	\$ 268.70	\$ 294.66	9.66% increase effective July 16, 2024
3" Meter (per month)	\$ 604.60	\$ 663.00	9.66% increase effective July 16, 2024
4" Meter (per month)	\$ 1,612.24	\$ 1,767.98	9.66% increase effective July 16, 2024
6" Meter (per month)	\$ 4,026.33	\$ 4,415.27	9.66% increase effective July 16, 2024
Readiness to Serve (Mobile Home Parks and Apartments)			
Per Trailer Pad	\$ 26.88	\$ 29.48	9.66% increase effective July 16, 2024
Per Apartment Unit	\$ 26.88	\$ 29.48	9.66% increase effective July 16, 2024
Late Fee	\$ 10.00	\$ 10.00	
User/Commodity			
Per 1,000 gallons of metered usage for users connected to City's water system	\$ 2.62	\$ 2.87	9.66% increase effective July 16, 2024
Capital Connection			
5/8" Meter	\$ 655.00	\$ 718.27	9.66% increase effective July 16, 2024
1" Meter	\$ 1,545.00	\$ 1,694.25	9.66% increase effective July 16, 2024
1.5" Meter	\$ 4,945.00	\$ 5,422.69	9.66% increase effective July 16, 2024
2" Meter	\$ 6,181.00	\$ 6,778.08	9.66% increase effective July 16, 2024
3" Meter	\$ 13,910.00	\$ 15,253.71	9.66% increase effective July 16, 2024
4" Meter	\$ 37,091.00	\$ 40,673.99	9.66% increase effective July 16, 2024
6" Meter	\$ 92,727.00	\$ 101,684.43	9.66% increase effective July 16, 2024
High Pressure District Connection Fee	\$ 1,077.00	\$ 1,077.00	
Existing Service Connection Fee	\$ 1,200.00	\$ 1,200.00	
Meter & Pit Fees			
5/8" Meter	\$ 425.00	\$ 425.00	
1" Meter	\$ -	\$ -	Call Water Dept for current pricing
1.5" Meter	\$ -	\$ -	Call Water Dept for current pricing
2" Meter	\$ -	\$ -	Call Water Dept for current pricing
Larger than 2" must be ordered.			
Meter Pit	\$ 300.00	\$ 300.00	
Additional Meters (Apartments & Lawn Sprinkling)			
5/8" Meter	\$ 300.00	\$ 300.00	
1" Meter			Call Water Dept for current pricing
Meter and/or Pit Replacements			
Fire Protection Sprinkler			
2" or Larger Service Lines (annually)	\$ 100.00	\$ 100.00	
Bulk Water Sales			
Connection	\$ 100.00	\$ 100.00	
User/Commodity Rate (5,000 gallon minimum)	\$ 10.00	\$ 10.00	
Water Hydrant Bulk Water Sales			
Connection	\$ 150.00	\$ 150.00	
User/Commodity Rate (10,000 gallon minimum, then in 5,000 gallon increments)	\$ 10.00	\$ 10.00	
Service On fee	\$ 35.00	\$ 35.00	
New Account Fee	\$ 25.00	\$ 25.00	
Landlord Fee	\$ 10.00	\$ 10.00	

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