

Lowell City Council
Works Session and Regular Meeting
Tuesday, February 7, 2023 work session starting at 6:30 p.m.

Lowell Rural Fire Protection District Fire Station 1
389 N. Pioneer Street, Lowell, OR 97452

Members of the public are encouraged to provide comment or testimony through the following:

- Joining in person or by phone, tablet, or PC. For details, click on the event at www.ci.lowell.or.us.
 - In writing, by using the drop box at Lowell City Hall, 107 East Third Street, Lowell, OR 97452.
 - By email to: admin@ci.lowell.or.us.
-

Work Session Agenda – 6:30 pm

Call to Order/Roll Call

Councilors: Mayor Bennett ___ Harris ___ Stratis ___ Weathers ___ Murray ___

1. Presentation on Willamette Valley System Environmental Impact Statement.
Presenter: Greg Taylor, Lead Fisheries Biologist, US Army Corps of Engineers – 20 minutes.

Regular Meeting Agenda – 7:00 pm

Call to Order/Roll Call/Pledge of Allegiance

Councilors: Mayor Bennett ___ Harris ___ Stratis ___ Weathers ___ Murray ___

Approval of Agenda

Consent Agenda

Council members may request an item be removed from the Consent Agenda to be discussed as the first business item of the meeting.

- January 2023 check register
- December 2022 and January 2023 financial report

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or other accommodations for persons with disabilities must be made at least 48 hours before the meeting to City Clerk Sam Dragt at 541-937-2157.

City Council Meeting Agenda

- January 17, 2023 regular meeting minutes
- January 21, 2023 work session minutes

Public Comments

Speakers will be limited to three (3) minutes. The Council may ask questions but will not engage in discussion or make decisions based on public comment at this time. The Mayor may direct the City Administrator to follow up on comments received. When called, please state your name and address for the record.

Direct all comments to the Council through the Mayor. All speakers are expected to be polite, courteous, and respectful when making their comments. Personal attacks, insults, profanity, and inflammatory comments will not be permitted.

Council Comments (three minutes per speaker)

Staff Reports

1. Public Works report
2. City Administrator report
3. Oakridge police report

Public Hearings

1. The public hearing related to the sale of property at 205 E. Main St. is canceled and is anticipated to be rescheduled sometime in March.

Old Business

1. Follow up on system development charges update. – Discussion

Presenter: Matt Wadlington, PE – Principal, Civil West Engineering Services, Inc.

New Business

1. Review applications for two expired Planning Commission seats. – Discussion/ Action
Applicants: Suzanne Kintzley and Carmen Trimble.
At this time, City Council may vote to appoint to fill the two expired seats from among the three applicants.
2. Motion to approve Resolution 798, “A resolution authorizing the transfer of appropriations within funds.” – Discussion/ Possible Action

City Council Meeting Agenda

3. Direction on 2019 Land and Water Conservation Grant for Rolling Rock Park. – Discussion

Other Business

Mayor Comments

Community Comments: Limited to two (2) minutes if prior to 9:30 P.M.

Adjourn the Regular Meeting

Report Criteria:

Report type: Summary
 Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Sequence	Invoice GL Account	Discount Taken	Invoice Amount	Check Amount
01/23	01/11/2023	17344	1285	Civil West Engineering Ser	Multiple	1	430-490-6128	.00	8,454.10	8,454.10
01/23	01/11/2023	17345	1120	Banner Bank	Multiple	15	240-490-6230	.00	5,366.73	5,366.73
01/23	01/11/2023	17346	2500	Boulder Creek Excavation	5335	1	230-490-6330	.00	250.00	250.00
01/23	01/11/2023	17347	1165	Bridge Town Market	DEC 22 CHA	2	240-490-6234	.00	208.98	208.98
01/23	01/11/2023	17348	2545	Brodart Co	B6537682	122	110-450-8225	.00	3,080.76	3,080.76
01/23	01/11/2023	17349	1205	Cascade Columbia	854118, 8553	1	240-490-6750	.00	985.20	985.20
01/23	01/11/2023	17350	1215	Caselle	122200	9	314-490-6122	.00	1,285.00	1,285.00
01/23	01/11/2023	17351	1235	Century Link	DEC-22	3	240-490-6440	.00	393.59	393.59
01/23	01/11/2023	17352	1245	Charter Communica ions	0017273120	1	240-490-6435	.00	127.98	127.98
01/23	01/11/2023	17353	1275	City of Lowell	Multiple	2	240-490-6760	.00	5,577.91	5,577.91
01/23	01/11/2023	17354	1275	City of Lowell	DEC 2022 W	1	110-410-6420	.00	104.29	104.29
01/23	01/11/2023	17355	2520	Douglas Fast Net	DFN 0123	1	110-410-6435	.00	3.00	3.00
01/23	01/11/2023	17356	2505	Federal Security	062223	2	110-450-8335	.00	39.95	39.95
01/23	01/11/2023	17357	1530	H & J Construction	5267	1	230-490-6330	.00	23,912.42	23,912.42
01/23	01/11/2023	17358	2555	Ingram Library Services	73577191	16	110-450-8225	.00	341.67	341.67
01/23	01/11/2023	17359	1690	Lane County Deeds & Rec	E MAIN ST P	1	110-440-6290	.00	97.00	97.00
01/23	01/11/2023	17360	1710	Lane Electric Cooperative	DEC 2022	8	312-490-6430	.00	5,632.98	5,632.98
01/23	01/11/2023	17361	1765	Lowell Mini Storage	JANUARY 20	1	314-490-6705	.00	80.00	80.00
01/23	01/11/2023	17362	1820	Municode CivicPlus LLC	251647	1	110-410-6128	.00	2,835.00	2,835.00
01/23	01/11/2023	17363	1855	Nichols, Layli	DEC 2022	4	240-490-6114	.00	1,820.00	1,820.00
01/23	01/11/2023	17364	1860	Northwest Code Profession	4361	1	220-490-6150	.00	1,014.64	1,014.64
01/23	01/11/2023	17365	2480	OR DEQ - DEQ-CRIS	USTC23-038	1	110-440-8225	.00	569.82	569.82
01/23	01/11/2023	17366	1980	Pacific Office Automation In	5023275557	3	240-490-6128	.00	208.43	208.43
01/23	01/11/2023	17367	2070	Renewable Resource Grou	153594-872-	7	230-490-6755	.00	1,838.10	1,838.10
01/23	01/11/2023	17368	2130	Sanders, Tim	100	1	240-490-6128	.00	300.00	300.00
01/23	01/11/2023	17369	2185	Southside Bank	JAN 2023	1	110-800-7510	.00	667.28	667.28
01/23	01/11/2023	17370	2325	Verizon Wireless	9923600387	3	240-490-6440	.00	265.47	265.47
Grand Totals:								.00		65,460.30

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
110-2125	.00	17,335.56-	17,335.56-
110-2205	303.60	.00	303.60
110-410-6114	728.00	.00	728.00
110-410-6122	234.02	.00	234.02
110-410-6128	2,876.69	.00	2,876.69
110-410-6226	24.50	.00	24.50
110-410-6230	113.44	.00	113.44
110-410-6238	25.94	.00	25.94
110-410-6420	104.29	.00	104.29
110-410-6425	245.06	.00	245.06
110-410-6430	286.83	.00	286.83
110-410-6435	3.00	.00	3.00
110-410-6440	89.80	.00	89.80
110-410-8225	490.00	.00	490.00
110-410-8335	11.98	.00	11.98
110-420-6122	86.15	.00	86.15

GL Account	Debit	Credit	Proof
110-420-6234	1.48	.00	1.48
110-420-6238	3.95	.00	3.95
110-420-6334	177.84	.00	177.84
110-420-6420	284.38	.00	284.38
110-420-6425	134.28	.00	134.28
110-420-6430	167.26	.00	167.26
110-420-6710	173.41	.00	173.41
110-440-6116	2,552.50	.00	2,552.50
110-440-6122	16.87	.00	16.87
110-440-6230	3.71	.00	3.71
110-440-6238	.40	.00	.40
110-440-6290	97.00	.00	97.00
110-440-8225	953.03	.00	953.03
110-450-6122	46.13	.00	46.13
110-450-6230	19.48	.00	19.48
110-450-6238	5.43	.00	5.43
110-450-6420	7.14	.00	7.14
110-450-6425	16.79	.00	16.79
110-450-6430	297.98	.00	297.98
110-450-8225	3,982.43	.00	3,982.43
110-450-8335	2,025.69	.00	2,025.69
110-460-6234	3.71	.00	3.71
110-460-6238	.25	.00	.25
110-470-6326	71.13	.00	71.13
110-480-6230	2.22	.00	2.22
110-480-6238	.49	.00	.49
110-800-7510	667.28	.00	667.28
220-2125	.00	1,101.66-	1,101.66-
220-2205	14.40	.00	14.40
220-490-6122	22.10	.00	22.10
220-490-6150	1,014.64	.00	1,014.64
220-490-6230	22.12	.00	22.12
220-490-6238	.59	.00	.59
220-490-6420	2.86	.00	2.86
220-490-6425	6.71	.00	6.71
220-490-6430	18.24	.00	18.24
230-2125	.00	29,201.33-	29,201.33-
230-2205	249.00	.00	249.00
230-490-6114	455.00	.00	455.00
230-490-6116	58.50	.00	58.50
230-490-6122	400.37	.00	400.37
230-490-6128	83.37	.00	83.37
230-490-6230	87.55	.00	87.55
230-490-6238	10.25	.00	10.25
230-490-6330	24,162.42	.00	24,162.42
230-490-6420	34.87	.00	34.87
230-490-6430	1,420.93	.00	1,420.93
230-490-6435	75.00	.00	75.00
230-490-6440	250.65	.00	250.65
230-490-6755	484.50	.00	484.50
230-490-6760	1,428.92	.00	1,428.92
240-2125	.00	10,222.76-	10,222.76-
240-2205	249.00	.00	249.00
240-490-6114	182.00	.00	182.00
240-490-6122	400.37	.00	400.37
240-490-6128	383.37	.00	383.37
240-490-6230	87.54	.00	87.54

GL Account	Debit	Credit	Proof
240-490-6234	491.83	.00	491.83
240-490-6238	10.25	.00	10.25
240-490-6420	865.44	.00	865.44
240-490-6425	604.26	.00	604.26
240-490-6430	2,291.11	.00	2,291.11
240-490-6435	127.98	.00	127.98
240-490-6440	243.61	.00	243.61
240-490-6750	985.20	.00	985.20
240-490-6755	1,353.60	.00	1,353.60
240-490-6760	1,947.20	.00	1,947.20
312-2125	.00	1,649.30-	1,649.30-
312-2205	24.00	.00	24.00
312-490-6114	455.00	.00	455.00
312-490-6122	82.38	.00	82.38
312-490-6230	3.51	.00	3.51
312-490-6234	3.92	.00	3.92
312-490-6238	.99	.00	.99
312-490-6430	1,079.50	.00	1,079.50
314-2125	.00	106.59-	106.59-
314-490-6122	26.59	.00	26.59
314-490-6705	80.00	.00	80.00
410-2125	.00	1,804.75-	1,804.75-
410-490-6714	1,804.75	.00	1,804.75
430-2125	.00	3,870.85-	3,870.85-
430-490-6128	3,870.85	.00	3,870.85
440-2125	.00	167.50-	167.50-
440-490-6128	167.50	.00	167.50
Grand Totals:	<u>65,460.30</u>	<u>65,460.30-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2022

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	591,377.05
999-1115	CASH IN BANK - LGIP	773,869.62
		1,365,246.67
	TOTAL COMBINED CASH	1,365,246.67
999-1110	CASH ALLOCATED TO FUNDS	(1,365,246.67)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	133,859.40
220	ALLOCATION TO BUILDING FUND	51,842.66
230	ALLOCATION TO WATER FUND	64,789.73
240	ALLOCATION TO SEWER FUND	199,200.83
312	ALLOCATION TO STREET FUND	133,804.66
314	ALLOCATION TO BLACKBERRY JAM FUND	10,404.06
410	ALLOCATION TO PARKS SDC FUND	89,730.80
412	ALLOCATION TO STREETS SDC FUND	69,131.40
430	ALLOCATION TO WATER SDC FUND	363,823.44
440	ALLOCATION TO SEWER SDC FUND	123,131.60
445	ALLOCATION TO STORMWATER SDC FUND	69,870.18
520	ALLOCATION TO WATER RESERVE FUND	39,778.44
521	ALLOCATION TO SEWER RESERVE FUND	15,879.47
		1,365,246.67
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,365,246.67
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,365,246.67)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2022

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	78,276.91	
110-1115	CASH IN BANK - LGIP	55,582.49	
110-1120	PETTY CASH	250.00	
110-1550	PREPAID EXPENDITURES	1,849.82	
110-1620	INVENTORY	308,934.79	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	430,908.77	
110-1730	EQUIPMENT & FURNISHINGS	28,874.28	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	14,195.83	
110-1820	AD - BUILDINGS & FACILITIES	(187,520.17)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(7,893.90)	
110-1840	AD - VEHICLES & ROLLING STOCK	(13,908.46)	
110-1850	AD - INFRASTRUCTURE	(15,469.63)	
	TOTAL ASSETS		3,363,536.91

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,644.34	
110-2210	PAYROLL TAXES PAYABLE	1,168.42	
110-2245	HEALTH INSURANCE PAYABLE	11,351.77	
110-2250	RETIREMENT PAYABLE	980.88	
110-2255	DEFERRED COMP PAYABLE	51.00	
110-2525	OTHER DEPOSITS	603.00	
110-2750	LONG TERM DEBT	784,408.85	
	TOTAL LIABILITIES		801,208.26

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	264,756.46	
110-3275	GASB - FIXED ASSETS	3,227,577.69	
110-3277	GAAP - LONG TERM DEBT	(784,408.85)	
	REVENUE OVER EXPENDITURES - YTD	(145,596.65)	
	BALANCE - CURRENT DATE	(145,596.65)	
	TOTAL FUND EQUITY		2,562,328.65
	TOTAL LIABILITIES AND EQUITY		3,363,536.91

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	PROPERTY TAXES - CURRENT	8,726.46	171,868.30	175,885.00	4,016.70 97.7
110-310-4114	PROPERTY TAXES - PRIOR	114.24	2,725.28	2,761.00	35.72 98.7
	TOTAL TAXES	8,840.70	174,593.58	178,646.00	4,052.42 97.7
<u>INVESTMENT EARNINGS</u>					
110-315-4125	INTEREST EARNED	122.68	1,034.10	1,252.00	217.90 82.6
	TOTAL INVESTMENT EARNINGS	122.68	1,034.10	1,252.00	217.90 82.6
<u>INTERGOVERNMENTAL</u>					
110-320-4132	STATE REVENUE SHARING	3,625.37	6,523.23	12,000.00	5,476.77 54.4
110-320-4134	CIGARETTE TAX	82.19	493.80	3,700.00	3,206.20 13.4
110-320-4136	LIQUOR TAX	.00	10,726.99	22,000.00	11,273.01 48.8
110-320-4145	TRANSIENT ROOM TAX	7.50	70.49	.00	(70.49) .0
110-320-4148	MARIJUANA TAX DISTRIBUTION	24,418.55	25,617.57	6,000.00	(19,617.57) 427.0
	TOTAL INTERGOVERNMENTAL	28,133.61	43,432.08	43,700.00	267.92 99.4
<u>GRANT REVENUES</u>					
110-325-4151	GENERAL GOVT - OPERATING GRANT	.00	134,519.22	50,000.00	(84,519.22) 269.0
110-325-4152	TOURISM - OPERATING GRANT	.00	11,318.00	10,586.00	(732.00) 106.9
110-325-4154	SUMMER READING - OPER GRANT	1,000.00	1,000.00	1,000.00	.00 100.0
110-325-4155	LIBRARY - CAPITAL GRANT	.00	20,000.00	40,000.00	20,000.00 50.0
110-325-4158	COMM DEV - OPERATING GRANT	.00	.00	1,000.00	1,000.00 .0
110-325-4160	PARKS - OPERATING GRANT	.00	.00	740,715.00	740,715.00 .0
	TOTAL GRANT REVENUES	1,000.00	166,837.22	843,301.00	676,463.78 19.8
<u>FRANCHISE FEES</u>					
110-330-4310	CABLE FRANCHISE FEES	.00	3,880.62	6,500.00	2,619.38 59.7
110-330-4312	ELECTRIC FRANCHISE FEES	.00	29,983.81	54,000.00	24,016.19 55.5
110-330-4316	TELECOM FRANCHISE FEES	.00	.00	1,500.00	1,500.00 .0
110-330-4318	WATER FRANCHISE FEES	1,775.99	10,413.22	23,975.00	13,561.78 43.4
110-330-4320	SEWER FRANCHISE FEES	1,938.90	10,585.59	22,711.00	12,125.41 46.6
	TOTAL FRANCHISE FEES	3,714.89	54,863.24	108,686.00	53,822.76 50.5

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352 LAND USE & DEVELOPMENT	.00	19,799.75	19,195.00	(604.75)	103.2
110-335-4354 MISC PERMITS & LICENSES	.00	.00	100.00	100.00	.0
110-335-4360 DOG LICENSES	14.00	335.00	500.00	165.00	67.0
TOTAL LICENSES & PERMITS	14.00	20,134.75	19,795.00	(339.75)	101.7
<u>CHARGES FOR SERVICE</u>					
110-340-4410 COPY, FAX, NOTARY & RESEARCH	24.50	175.45	500.00	324.55	35.1
110-340-4417 LIEN SEARCHES	25.00	115.00	500.00	385.00	23.0
110-340-4419 ELECTION FILING FEES	.00	50.00	100.00	50.00	50.0
110-340-4421 SDC/CET ADMIN FEE	.00	52.79	8,537.00	8,484.21	.6
110-340-4423 PAY STATION REVENUE	.00	54.50	100.00	45.50	54.5
TOTAL CHARGES FOR SERVICE	49.50	447.74	9,737.00	9,289.26	4.6
<u>SDC REVENUE</u>					
110-345-4511 PARKS REIMBURSEMENT SDC	.00	.00	940.00	940.00	.0
TOTAL SDC REVENUE	.00	.00	940.00	940.00	.0
<u>FINES & FORFEITURES</u>					
110-350-4625 MUNICIPAL COURT REVENUE	840.00	3,755.00	5,000.00	1,245.00	75.1
TOTAL FINES & FORFEITURES	840.00	3,755.00	5,000.00	1,245.00	75.1
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225 LOAN PROCEEDS	.00	.00	230,224.00	230,224.00	.0
TOTAL LOAN PAYMENTS & PROCEEDS	.00	.00	230,224.00	230,224.00	.0
<u>OTHER REVENUE</u>					
110-370-4825 LIBRARY DONATIONS	.00	119.25	500.00	380.75	23.9
110-370-4826 PARKS DONATIONS	.00	7,185.00	13,000.00	5,815.00	55.3
110-370-4849 CAPITAL ASSET DISPOSAL	.00	.00	685,897.00	685,897.00	.0
TOTAL OTHER REVENUE	.00	7,304.25	699,397.00	692,092.75	1.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	80.00	80.00	800.00	720.00	10.0
TOTAL MISCELLANEOUS REVENUE	80.00	80.00	800.00	720.00	10.0
TOTAL FUND REVENUE	42,795.38	472,481.96	2,141,478.00	1,668,996.04	22.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,556.30	9,939.15	18,475.00	8,535.85	53.8
110-410-5114 CITY CLERK	397.28	2,513.93	4,624.00	2,110.07	54.4
110-410-5158 MAINTENANCE WORKER I	145.69	954.68	2,387.00	1,432.32	40.0
110-410-5220 OVERT ME	4.17	69.97	67.00	(2.97)	104.4
110-410-5315 SOCIAL SECURITY/MEDICARE	160.92	1,030.95	1,955.00	924.05	52.7
110-410-5320 WORKER'S COMP	.52	54.52	476.00	421.48	11.5
110-410-5350 UNEMPLOYMENT	.00	.00	1,700.00	1,700.00	.0
110-410-5410 HEALTH INSURANCE	810.51	2,382.52	3,912.00	1,529.48	60.9
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	412.92	2,645.77	5,017.00	2,371.23	52.7
TOTAL PERSONAL SERVICES	3,488.31	19,591.49	38,613.00	19,021.51	50.7
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	6,440.00	6,440.00	.0
110-410-6112 LEGAL SERVICES	.00	767.42	3,317.00	2,549.58	23.1
110-410-6114 FINANCIAL SERVICES	728.00	3,991.75	8,736.00	4,744.25	45.7
110-410-6122 IT SERVICES	346.02	6,972.46	10,918.00	3,945.54	63.9
110-410-6124 COPIER CONTRACT	588.77	1,180.69	2,250.00	1,069.31	52.5
110-410-6128 OTHER CONTRACT SERVICES	41.69	5,825.49	4,880.00	(945.49)	119.4
110-410-6210 INSURANCE & BONDS	.00	1,923.09	465.00	(1,458.09)	413.6
110-410-6220 PUBLICATIONS, PRINTING & DUES	.00	2,765.00	2,433.00	(332.00)	113.7
110-410-6226 POSTAGE	3.59	254.91	739.00	484.09	34.5
110-410-6228 PUBLIC NOTICES	.00	1,072.50	501.00	(571.50)	214.1
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	549.12	657.41	3,761.00	3,103.59	17.5
110-410-6234 GENERAL SUPPLIES	.00	100.46	527.00	426.54	19.1
110-410-6238 BANK SERVICE CHARGES	.20	2.61	2,000.00	1,997.39	.1
110-410-6240 TRAVEL & TRAINING	.00	1,339.93	4,000.00	2,660.07	33.5
110-410-6290 MISCELLANEOUS	210.62	219.82	464.00	244.18	47.4
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	73,000.00	73,000.00	.0
110-410-6420 WATER SERVICES	106.11	649.50	4,700.00	4,050.50	13.8
110-410-6425 SEWER SERVICES	245.06	1,458.68	4,700.00	3,241.32	31.0
110-410-6430 ELECTRICITY SERVICES	458.25	1,279.57	3,000.00	1,720.43	42.7
110-410-6435 INTERNET SERVICES	123.21	755.25	3,000.00	2,244.75	25.2
110-410-6440 TELEPHONE SERVICES	178.09	1,090.24	2,000.00	909.76	54.5
110-410-6445 REFUSE SERVICES	.00	.00	2,000.00	2,000.00	.0
110-410-6510 COUNCIL EXPENDITURE	.00	.00	1,000.00	1,000.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	548.82	549.00	.18	100.0
TOTAL MATERIALS & SERVICES	3,578.73	32,855.60	145,380.00	112,524.40	22.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	13,711.75	119,835.35	145,283.00	25,447.65	82.5
110-410-8335 EQUIPMENT & FURNISHINGS	11,151.98	13,435.26	.00	(13,435.26)	.0
TOTAL CAPITAL OUTLAY	24,863.73	133,270.61	145,283.00	12,012.39	91.7
TOTAL ADMINISTRATION	31,930.77	185,717.70	329,276.00	143,558.30	56.4
<u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	389.08	2,484.82	4,619.00	2,134.18	53.8
110-420-5150 PUBLIC WORKS DIRECTOR	332.00	2,120.25	3,914.00	1,793.75	54.2
110-420-5152 UTILITY WORKER I	786.44	4,959.82	9,150.00	4,190.18	54.2
110-420-5156 TEMPORARY/ SEASONAL	.00	2,236.00	3,900.00	1,664.00	57.3
110-420-5158 MAINTENANCE WORKER I	728.47	4,773.37	11,935.00	7,161.63	40.0
110-420-5220 OVERT ME	107.92	930.18	1,444.00	513.82	64.4
110-420-5315 SOCIAL SECURITY/MEDICARE	179.33	1,339.19	2,670.00	1,330.81	50.2
110-420-5320 WORKER'S COMP	.88	697.32	2,126.00	1,428.68	32.8
110-420-5350 UNEMPLOYMENT	.00	.00	2,323.00	2,323.00	.0
110-420-5410 HEALTH INSURANCE	981.01	3,152.65	5,095.00	1,942.35	61.9
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	460.11	2,997.27	6,855.00	3,857.73	43.7
TOTAL PERSONAL SERVICES	3,965.24	25,690.87	54,031.00	28,340.13	47.6
<u>MATERIALS & SERVICES</u>					
110-420-6122 IT SERVICES	86.15	516.90	500.00	(16.90)	103.4
110-420-6128 OTHER CONTRACT SERVICES	.00	3,398.75	500.00	(2,898.75)	679.8
110-420-6210 INSURANCE & BONDS	.00	2,173.15	2,020.00	(153.15)	107.6
110-420-6234 GENERAL SUPPLIES	7.86	596.83	3,000.00	2,403.17	19.9
110-420-6238 BANK SERVICE CHARGES	.00	.00	20.00	20.00	.0
110-420-6290 MISCELLANEOUS	330.49	330.49	500.00	169.51	66.1
110-420-6320 BUILDING REPAIR & MAINTENANCE	.00	1,309.82	3,000.00	1,690.18	43.7
110-420-6324 EQUIPMENT REPAIR & MAINTENANCE	541.89	541.89	2,500.00	1,958.11	21.7
110-420-6330 OTHER REPAIR & MAINTENANCE	.00	202.80	3,500.00	3,297.20	5.8
110-420-6339 MAINTENANCE - NELSON LAND DONA	.00	.00	3,700.00	3,700.00	.0
110-420-6420 WATER SERVICES	283.25	6,329.37	20,000.00	13,670.63	31.7
110-420-6425 SEWER SERVICES	134.28	799.28	1,920.00	1,120.72	41.6
110-420-6430 ELECTRICITY SERVICES	163.04	1,102.42	2,500.00	1,397.58	44.1
110-420-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
110-420-6535 MOVIES IN THE PARK	.00	.00	1,000.00	1,000.00	.0
110-420-6710 GAS & OIL	267.05	1,151.75	2,500.00	1,348.25	46.1
TOTAL MATERIALS & SERVICES	1,814.01	18,453.45	47,660.00	29,206.55	38.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	270.00	751,170.00	750,900.00	.0
	.00	270.00	751,170.00	750,900.00	.0
	.00	270.00	751,170.00	750,900.00	.0
TOTAL PARKS & RECREATION	5,779.25	44,414.32	852,861.00	808,446.68	5.2
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	2,673.99	17,618.94	29,530.00	11,911.06	59.7
	2,673.99	17,618.94	29,530.00	11,911.06	59.7
	2,673.99	17,618.94	29,530.00	11,911.06	59.7
TOTAL POLICE	2,673.99	17,618.94	29,530.00	11,911.06	59.7
<u>COMMUNITY DEVELOPMENT</u>					
<u>PERSONAL SERVICES</u>					
110-440-5110	389.08	2,484.82	4,619.00	2,134.18	53.8
110-440-5150	199.20	1,177.20	2,347.00	1,169.80	50.2
110-440-5220	3.39	67.71	174.00	106.29	38.9
110-440-5315	45.27	285.38	546.00	260.62	52.3
110-440-5320	.11	31.75	111.00	79.25	28.6
110-440-5350	.00	.00	475.00	475.00	.0
110-440-5410	222.94	620.41	1,074.00	453.59	57.8
110-440-5450	116.14	732.17	1,403.00	670.83	52.2
	976.13	5,399.44	10,749.00	5,349.56	50.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-440-6116	.00	8,249.00	20,000.00	11,751.00	41.3
110-440-6122	16.87	101.22	350.00	248.78	28.9
110-440-6128	.00	22,232.18	10,000.00	(12,232.18)	222.3
110-440-6210	.00	318.07	292.00	(26.07)	108.9
110-440-6226	3.08	17.67	200.00	182.33	8.8
110-440-6230	19.65	53.52	00	(53.52)	.0
110-440-6238	.00	21.04	00	(21.04)	.0
110-440-6240	.00	388.17	00	(388.17)	.0
110-440-6290	432.00	4,435.71	.00	(4,435.71)	.0
110-440-6522	.00	2,942.79	25,000.00	22,057.21	11.8
TOTAL MATERIALS & SERVICES	471.60	38,759.37	55,842.00	17,082.63	69.4
<u>CAPITAL OUTLAY</u>					
110-440-8225	302.36	6,857.36	00	(6,857.36)	.0
TOTAL CAPITAL OUTLAY	302.36	6,857.36	00	(6,857.36)	.0
TOTAL COMMUNITY DEVELOPMENT	1,750.09	51,016.17	66,591.00	15,574.83	76.6
<u>LIBRARY</u>					
<u>PERSONAL SERVICES</u>					
110-450-5130	1,680.00	8,280.00	18,720.00	10,440.00	44.2
110-450-5156	.00	447.20	780.00	332.80	57.3
110-450-5158	145.69	954.68	2,387.00	1,432.32	40.0
110-450-5315	139.67	740.66	1,675.00	934.34	44.2
110-450-5320	.87	46.39	397.00	350.61	11.7
110-450-5350	.00	.00	1,455.00	1,455.00	.0
110-450-5410	5.18	33.64	4,847.00	4,813.36	.7
110-450-5450	358.38	1,812.74	4,297.00	2,484.26	42.2
TOTAL PERSONAL SERVICES	2,329.79	12,315.31	34,558.00	22,242.69	35.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-450-6122	49.01	382.40	5,000.00	4,617.60	7.7
110-450-6128	.00	8,614.40	5,000.00	(3,614.40)	172.3
110-450-6210	.00	8.45	1,195.00	1,186.55	.7
110-450-6226	2.80	19.07	500.00	480.93	3.8
110-450-6230	7.86	19.78	500.00	480.22	4.0
110-450-6234	.00	74.81	5,000.00	4,925.19	1.5
110-450-6238	.00	.00	200.00	200.00	.0
110-450-6240	.00	712.67	00	(712.67)	.0
110-450-6290	.00	167.49	142.00	(25.49)	118.0
110-450-6320	.00	.00	4,200.00	4,200.00	.0
110-450-6420	8.14	48.21	800.00	751.79	6.0
110-450-6425	16.79	99.94	800.00	700.06	12.5
110-450-6430	32.75	123.62	3,000.00	2,876.38	4.1
110-450-6435	46.24	277.44	3,000.00	2,722.56	9.3
110-450-6440	17.28	137.41	1,200.00	1,062.59	11.5
110-450-6445	.00	.00	1,000.00	1,000.00	.0
110-450-6530	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	180.87	10,685.69	32,537.00	21,851.31	32.8
 <u>CAPITAL OUTLAY</u>					
110-450-8225	58,873.75	271,217.96	309,455.00	38,237.04	87.6
110-450-8335	304.99	8,986.02	40,000.00	31,013.98	22.5
110-450-8375	.00	130.00	00	(130.00)	.0
TOTAL CAPITAL OUTLAY	59,178.74	280,333.98	349,455.00	69,121.02	80.2
 TOTAL LIBRARY	 61,689.40	 303,334.98	 416,550.00	 113,215.02	 72.8
 <u>CODE ENFORCEMENT</u>					
<u>PERSONAL SERVICES</u>					
110-460-5110	389.08	2,484.82	4,619.00	2,134.18	53.8
110-460-5150	.00	158.25	00	(158.25)	.0
110-460-5220	.00	31.50	.00	(31.50)	.0
110-460-5315	29.77	204.68	503.00	298.32	40.7
110-460-5320	.06	52.91	90.00	37.09	58.8
110-460-5350	.00	.00	308.00	308.00	.0
110-460-5410	107.38	369.45	485.00	115.55	76.2
110-460-5450	76.38	525.03	907.00	381.97	57.9
TOTAL PERSONAL SERVICES	602.67	3,826.64	6,912.00	3,085.36	55.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-460-6226 POSTAGE	4.56	4.56	.00	(4.56)	.0
110-460-6234 GENERAL SUPPLIES	19.64	56.89	100.00	43.11	56.9
110-460-6238 BANK SERVICE CHARGES	.00	1.53	100.00	98.47	1.5
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
110-460-6540 DOG/CAT CONTROL	.00	.00	100.00	100.00	.0
TOTAL MATERIALS & SERVICES	24.20	62.98	1,400.00	1,337.02	4.5

TOTAL CODE ENFORCEMENT	626.87	3,889.62	8,312.00	4,422.38	46.8
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TOURISM

MATERIALS & SERVICES

110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6224 MARKETING	295.00	415.00	500.00	85.00	83.0
110-470-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	71.13	399.46	5,936.00	5,536.54	6.7
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	366.13	814.46	10,586.00	9,771.54	7.7

TOTAL TOURISM	366.13	814.46	10,586.00	9,771.54	7.7
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MUNICIPAL COURT

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	389.08	2,484.82	4,619.00	2,134.18	53.8
110-480-5114 CITY CLERK	198.64	1,256.97	2,312.00	1,055.03	54.4
110-480-5220 OVERT ME	2.08	34.99	33.00	(1.99)	106.0
110-480-5315 SOCIAL SECURITY/MEDICARE	45.12	289.01	533.00	243.99	54.2
110-480-5320 WORKER'S COMP	.15	7.96	135.00	127.04	5.9
110-480-5350 UNEMPLOYMENT	.00	.00	463.00	463.00	.0
110-480-5410 HEALTH INSURANCE	297.88	885.59	1,472.00	586.41	60.2
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	115.78	741.41	1,367.00	625.59	54.2
TOTAL PERSONAL SERVICES	1,048.73	5,700.75	10,934.00	5,233.25	52.1
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	200.00	600.00	1,250.00	650.00	48.0
110-480-6121 BAILIFF CONTRACT	126.68	126.68	00	(126.68)	.0
110-480-6128 OTHER CONTRACT SERVICES	460.31	460.31	1,000.00	539.69	46.0
110-480-6226 POSTAGE	.00	18.91	29.00	10.09	65.2
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	11.80	31.58	00	(31.58)	.0
110-480-6238 BANK SERVICE CHARGES	6.41	33.77	150.00	116.23	22.5
110-480-6240 TRAVEL & TRAINING	.00	288.75	00	(288.75)	.0
110-480-6560 STATE ASSESSMENTS	.00	.00	1,023.00	1,023.00	.0
110-480-6565 COURT COLLECTION FEES	.00	7.99	80.00	72.01	10.0
TOTAL MATERIALS & SERVICES	805.20	1,567.99	3,532.00	1,964.01	44.4
TOTAL MUNICIPAL COURT	1,853.93	7,268.74	14,466.00	7,197.26	50.3
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7110 LOAN PRINCIPAL	.00	.00	307,980.00	307,980.00	.0
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	10,917.00	10,917.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	8,530.00	8,530.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	.00	145,042.00	145,042.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	85,182.00	85,182.00	.0
110-800-7510 LOAN INTEREST	667.28	4,003.68	8,008.00	4,004.32	50.0
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	11,734.00	11,734.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	9,168.00	9,168.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	.00	3,148.00	3,148.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	1,849.00	1,849.00	.0
TOTAL DEBT SERVICES	667.28	4,003.68	591,558.00	587,554.32	.7
TOTAL DEBT SERVICE	667.28	4,003.68	591,558.00	587,554.32	.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
110-900-9590	CONTINGENCY	.00	.00	97,186.00	97,186.00	.0
110-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	65,610.00	65,610.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	162,796.00	162,796.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	162,796.00	162,796.00	.0
TOTAL FUND EXPENDITURES		107,337.71	618,078.61	2,482,526.00	1,864,447.39	24.9
NET REVENUE OVER EXPENDITURES		(64,542.33)	(145,596.65)	(341,048.00)	(195,451.35)	(42.7)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	51,842.66	
	TOTAL ASSETS		51,842.66

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	218.76	
220-2210	PAYROLL TAXES PAYABLE	120.13	
220-2245	HEALTH INSURANCE PAYABLE	146.92	
220-2250	RETIREMENT PAYABLE	88.16	
220-2255	DEFERRED COMP PAYABLE	10.00	
	TOTAL LIABILITIES		583.97

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	57,234.41	
	REVENUE OVER EXPENDITURES - YTD	(5,975.72)	
	BALANCE - CURRENT DATE	(5,975.72)	
	TOTAL FUND EQUITY		51,258.69
	TOTAL LIABILITIES AND EQUITY		51,842.66

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	.87	5.75	10.00	4.25	57.5
TOTAL INVESTMENT EARNINGS	.87	5.75	10.00	4.25	57.5
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	168.00	10,263.21	63,214.00	52,950.79	16.2
220-335-4358 ELECTRICAL PERMIT FEES	.00	2,180.00	8,160.00	5,980.00	26.7
TOTAL LICENSES & PERMITS	168.00	12,443.21	71,374.00	58,930.79	17.4
TOTAL FUND REVENUE	168.87	12,448.96	71,384.00	58,935.04	17.4

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	155.60	919.48	1,847.00	927.52	49.8
220-490-5114 CITY CLERK	198.64	1,256.97	2,312.00	1,055.03	54.4
220-490-5150 PUBLIC WORKS DIRECTOR	332.00	1,962.00	3,912.00	1,950.00	50.2
220-490-5220 OVERT ME	7.72	147.83	323.00	175.17	45.8
220-490-5315 SOCIAL SECURITY/MEDICARE	53.09	327.87	642.00	314.13	51.1
220-490-5320 WORKER'S COMP	.20	9.46	162.00	152.54	5.8
220-490-5350 UNEMPLOYMENT	.00	.00	558.00	558.00	.0
220-490-5410 HEALTH INSURANCE	426.06	1,222.55	2,162.00	939.45	56.6
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	136.22	841.43	1,649.00	807.57	51.0
TOTAL PERSONAL SERVICES	1,309.53	6,687.59	13,567.00	6,879.41	49.3
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	1,140.00	1,140.00	.0
220-490-6112 LEGAL SERVICES	.00	.00	5,000.00	5,000.00	.0
220-490-6122 IT SERVICES	26.42	291.03	744.00	452.97	39.1
220-490-6128 OTHER CONTRACT SERVICES	.00	.00	9.00	9.00	.0
220-490-6150 BUILDING INSPECTION SERVICES	.00	9,364.17	51,187.00	41,822.83	18.3
220-490-6152 ELECTRICAL INSPECTION SERVICES	270.00	1,501.65	6,630.00	5,128.35	22.7
220-490-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	250.00	250.00	.0
220-490-6226 POSTAGE	2.80	17.39	250.00	232.61	7.0
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	41.23	154.60	250.00	95.40	61.8
220-490-6238 BANK SERVICE CHARGES	2.53	94.12	1,500.00	1,405.88	6.3
220-490-6420 WATER SERVICES	3.26	19.28	500.00	480.72	3.9
220-490-6425 SEWER SERVICES	6.71	39.94	500.00	460.06	8.0
220-490-6430 ELECTRICITY SERVICES	13.10	58.79	1,000.00	941.21	5.9
220-490-6435 INTERNET SERVICES	18.49	110.94	500.00	389.06	22.2
220-490-6440 TELEPHONE SERVICES	11.72	85.18	500.00	414.82	17.0
220-490-6524 BUILDING STATE SURCHARGE	.00	.00	8,190.00	8,190.00	.0
220-490-6525 ELECTRICAL STATE SURCHARGE	.00	.00	1,061.00	1,061.00	.0
TOTAL MATERIALS & SERVICES	396.26	11,737.09	79,211.00	67,473.91	14.8
TOTAL NON-DEPARTMENTAL	1,705.79	18,424.68	92,778.00	74,353.32	19.9
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
220-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	18,750.00	18,750.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,750.00	18,750.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,750.00	18,750.00	.0
TOTAL FUND EXPENDITURES	1,705.79	18,424.68	121,528.00	103,103.32	15.2
NET REVENUE OVER EXPENDITURES	(1,536.92)	(5,975.72)	(50,144.00)	(44,168.28)	(11.9)

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2022

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	63,943.78	
230-1115	CASH IN BANK - LGIP	845.95	
230-1510	ACCOUNTS RECEIVABLE	35,356.72	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	108,645.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,432,770.46	
230-1820	AD - BUILDINGS & FACILITIES	(19,711.68)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(75,105.02)	
230-1840	AD - VEHICLES & ROLLING STOCK	(17,729.64)	
230-1850	AD - INFRASTRUCTURE	(2,255,795.60)	
	TOTAL ASSETS		2,424,341.01

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,432.87	
230-2210	PAYROLL TAXES PAYABLE	1,663.35	
230-2245	HEALTH INSURANCE PAYABLE	2,347.00	
230-2250	RETIREMENT PAYABLE	1,319.06	
230-2255	DEFERRED COMP PAYABLE	124.51	
230-2520	UTILITY DEPOSITS	40,720.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	1,022,504.61	
	TOTAL LIABILITIES		1,073,221.40

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	475.08	
230-3275	GASB - FIXED ASSETS	2,324,194.56	
230-3277	GAAP - LONG TERM DEBT	(1,022,504.61)	
	REVENUE OVER EXPENDITURES - YTD	48,954.58	
	BALANCE - CURRENT DATE	48,954.58	
	TOTAL FUND EQUITY		1,351,119.61
	TOTAL LIABILITIES AND EQUITY		2,424,341.01

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125	3.46	136.81	273.00	136.19	50.1
	3.46	136.81	273.00	136.19	50.1
<u>GRANT REVENUES</u>					
230-325-4162	.00	45,751.18	00	(45,751.18)	.0
	.00	45,751.18	00	(45,751.18)	.0
<u>LICENSES & PERMITS</u>					
230-335-4370	.00	250.00	4,125.00	3,875.00	6.1
	.00	250.00	4,125.00	3,875.00	6.1
<u>CHARGES FOR SERVICE</u>					
230-340-4425	26,221.70	286,190.05	454,373.00	168,182.95	63.0
230-340-4426	279.15	7,864.50	10,000.00	2,135.50	78.7
230-340-4435	371.56	2,660.11	4,250.00	1,589.89	62.6
230-340-4450	265.00	867.50	1,500.00	632.50	57.8
	27,137.41	297,582.16	470,123.00	172,540.84	63.3
<u>SDC REVENUE</u>					
230-345-4531	.00	.00	14,900.00	14,900.00	.0
	.00	.00	14,900.00	14,900.00	.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4895	(.20)	1,574.90	500.00	(1,074.90)	315.0
	(.20)	1,574.90	500.00	(1,074.90)	315.0
	27,140.67	345,295.05	489,921.00	144,625.95	70.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,062.10	13,206.52	24,479.00	11,272.48 54.0
230-490-5114	CITY CLERK	1,589.14	10,055.84	18,494.00	8,438.16 54.4
230-490-5150	PUBLIC WORKS DIRECTOR	2,722.40	17,433.56	32,078.00	14,644.44 54.4
230-490-5152	UTILITY WORKER I	3,342.44	21,079.68	38,884.00	17,804.32 54.2
230-490-5156	TEMPORARY/ SEASONAL	.00	447.20	780.00	332.80 57.3
230-490-5158	MAINTENANCE WORKER I	218.54	1,432.01	3,580.00	2,147.99 40.0
230-490-5220	OVERT ME	497.60	4,812.62	7,555.00	2,742.38 63.7
230-490-5315	SOCIAL SECURITY/MEDICARE	798.07	5,237.85	9,616.00	4,378.15 54.5
230-490-5320	WORKER'S COMP	3.36	1,514.86	7,482.00	5,967.14 20.3
230-490-5350	UNEMPLOYMENT	.00	.00	9,363.00	9,363.00 .0
230-490-5410	HEALTH INSURANCE	6,457.22	20,515.77	33,922.00	13,406.23 60.5
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,047.84	13,352.37	24,671.00	11,318.63 54.1
	TOTAL PERSONAL SERVICES	19,738.71	109,088.28	210,904.00	101,815.72 51.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	6,440.00	6,440.00	.0
230-490-6112	.00	29.14	.00	(29.14)	.0
230-490-6114	455.00	2,626.75	5,460.00	2,833.25	48.1
230-490-6116	.00	12,521.68	15,916.00	3,394.32	78.7
230-490-6122	412.37	2,872.02	5,500.00	2,627.98	52.2
230-490-6128	83.37	7,075.22	1,500.00	(5,575.22)	471.7
230-490-6210	.00	10,462.23	9,663.00	(799.23)	108.3
230-490-6220	1,890.62	2,174.76	1,500.00	(674.76)	145.0
230-490-6226	241.58	679.74	1,200.00	520.26	56.7
230-490-6230	332.16	544.24	1,250.00	705.76	43.5
230-490-6234	83.60	4,242.44	5,500.00	1,257.56	77.1
230-490-6238	285.54	1,734.18	6,900.00	5,165.82	25.1
230-490-6240	.00	.00	2,000.00	2,000.00	.0
230-490-6290	.00	.00	1,500.00	1,500.00	.0
230-490-6320	472.00	472.00	5,000.00	4,528.00	9.4
230-490-6324	1,267.40	13,947.94	5,000.00	(8,947.94)	279.0
230-490-6330	2,799.43	11,045.64	18,000.00	6,954.36	61.4
230-490-6334	.00	.00	3,000.00	3,000.00	.0
230-490-6420	109.89	669.32	1,200.00	530.68	55.8
230-490-6425	67.14	399.63	960.00	560.37	41.6
230-490-6430	1,250.34	8,913.97	22,000.00	13,086.03	40.5
230-490-6435	75.00	461.73	2,100.00	1,638.27	22.0
230-490-6440	249.66	1,586.82	2,000.00	413.18	79.3
230-490-6445	48.18	291.23	720.00	428.77	40.5
230-490-6710	.00	.00	2,000.00	2,000.00	.0
230-490-6712	19.12	50.92	1,500.00	1,449.08	3.4
230-490-6750	79.70	9,322.11	20,000.00	10,677.89	46.6
230-490-6755	1,064.30	4,125.30	7,250.00	3,124.70	56.9
230-490-6758	.00	.00	3,500.00	3,500.00	.0
230-490-6760	1,775.99	10,413.22	23,975.00	13,561.78	43.4
TOTAL MATERIALS & SERVICES	13,062.39	106,662.23	182,534.00	75,871.77	58.4
TOTAL NON-DEPARTMENTAL	32,801.10	215,750.51	393,438.00	177,687.49	54.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	1,475.00	.00	(1,475.00)	.0
230-700-8540	.00	47,561.84	43,416.00	(4,145.84)	109.6
TOTAL CAPITAL OUTLAY	.00	49,036.84	43,416.00	(5,620.84)	113.0
TOTAL CAPITAL OUTLAY	.00	49,036.84	43,416.00	(5,620.84)	113.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	9,923.30	4,962.00 (4,961.30) 200.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,459.00	17,459.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	11,070.52	7,644.00 (3,426.52) 144.8
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	4,921.70	2,461.00 (2,460.70) 200.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,922.00	21,922.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	5,637.60	3,893.00 (1,744.60) 144.8
	TOTAL DEBT SERVICES	.00	31,553.12	58,341.00	26,787.88 54.1
	TOTAL DEBT SERVICE	.00	31,553.12	58,341.00	26,787.88 54.1
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
230-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	36,770.00	36,770.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	56,770.00	56,770.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	56,770.00	56,770.00 .0
	TOTAL FUND EXPENDITURES	32,801.10	296,340.47	551,965.00	255,624.53 53.7
	NET REVENUE OVER EXPENDITURES	(5,660.43)	48,954.58	(62,044.00)	(110,998.58) 78.9

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2022

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	110,204.96	
240-1115	CASH IN BANK - LGIP	88,995.87	
240-1510	ACCOUNTS RECEIVABLE	38,434.54	
240-1550	PREPAID EXPENSES	1,135.00	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	68,330.05	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1820	AD - BUILDINGS & FACILITIES	(42,695.71)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(28,515.11)	
240-1840	AD - VEHICLES & ROLLING STOCK	(5,444.88)	
240-1850	AD - INFRASTRUCTURE	(2,898,225.48)	
	TOTAL ASSETS		2,163,076.42

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,432.88	
240-2210	PAYROLL TAXES PAYABLE	1,663.33	
240-2245	HEALTH INSURANCE PAYABLE	2,346.98	
240-2250	RETIREMENT PAYABLE	1,319.06	
240-2255	DEFERRED COMP PAYABLE	124.51	
240-2750	LONG TERM DEBT	516,980.84	
	TOTAL LIABILITIES		525,867.60

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	224,153.57	
240-3275	GASB - FIXED ASSETS	1,924,306.05	
240-3277	GAAP - LONG TERM DEBT	(516,980.84)	
	REVENUE OVER EXPENDITURES - YTD	5,730.04	
	BALANCE - CURRENT DATE	5,730.04	
	TOTAL FUND EQUITY		1,637,208.82
	TOTAL LIABILITIES AND EQUITY		2,163,076.42

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	231.69	947.98	662.00	(285.98)	143.2
TOTAL INVESTMENT EARNINGS	231.69	947.98	662.00	(285.98)	143.2
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	.00	115.00	1,725.00	1,610.00	6.7
TOTAL LICENSES & PERMITS	.00	115.00	1,725.00	1,610.00	6.7
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	36,517.07	217,867.38	450,375.00	232,507.62	48.4
240-340-4426 BULK GREY WATER DISPOSAL	.00	11,376.00	00	(11,376.00)	.0
240-340-4450 WATER/SEWER PENALTIES	265.00	757.50	1,100.00	342.50	68.9
TOTAL CHARGES FOR SERVICE	36,782.07	230,000.88	451,475.00	221,474.12	50.9
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	.00	.00	12,360.00	12,360.00	.0
TOTAL SDC REVENUE	.00	.00	12,360.00	12,360.00	.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL FUND REVENUE	37,013.76	231,063.86	466,722.00	235,658.14	49.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,062.10	13,206.50	24,479.00	11,272.50	54.0
240-490-5114	1,589.14	10,055.83	18,494.00	8,438.17	54.4
240-490-5150	2,722.40	17,433.57	32,078.00	14,644.43	54.4
240-490-5152	3,342.44	21,079.60	38,884.00	17,804.40	54.2
240-490-5156	.00	447.20	780.00	332.80	57.3
240-490-5158	218.54	1,432.01	3,580.00	2,147.99	40.0
240-490-5220	497.60	4,812.60	7,555.00	2,742.40	63.7
240-490-5315	798.07	5,237.94	9,616.00	4,378.06	54.5
240-490-5320	3.32	1,530.24	6,714.00	5,183.76	22.8
240-490-5350	.00	.00	8,348.00	8,348.00	.0
240-490-5410	6,457.21	20,515.81	33,922.00	13,406.19	60.5
240-490-5450	2,047.84	13,352.28	24,671.00	11,318.72	54.1
TOTAL PERSONAL SERVICES	19,738.66	109,103.58	209,121.00	100,017.42	52.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	6,440.00	6,440.00	.0
240-490-6112	.00	29.13	.00	(29.13)	.0
240-490-6114	182.00	1,261.75	5,460.00	4,198.25	23.1
240-490-6116	.00	4,626.00	.00	(4,626.00)	.0
240-490-6122	412.37	2,872.01	5,727.00	2,854.99	50.2
240-490-6128	383.37	2,300.22	4,500.00	2,199.78	51.1
240-490-6210	.00	9,966.21	9,187.00	(779.21)	108.5
240-490-6220	114.50	378.64	1,500.00	1,121.36	25.2
240-490-6226	241.59	679.73	1,200.00	520.27	56.6
240-490-6230	102.18	323.90	500.00	176.10	64.8
240-490-6234	125.47	1,507.47	5,000.00	3,492.53	30.2
240-490-6238	387.56	1,795.17	6,600.00	4,804.83	27.2
240-490-6240	.00	.00	2,000.00	2,000.00	.0
240-490-6290	.00	2,702.49	500.00	(2,202.49)	540.5
240-490-6320	.00	.00	500.00	500.00	.0
240-490-6324	.00	10,827.40	8,500.00	(2,327.40)	127.4
240-490-6330	455.00	1,979.86	15,000.00	13,020.14	13.2
240-490-6334	.00	.00	7,500.00	7,500.00	.0
240-490-6420	723.42	3,825.10	18,000.00	14,174.90	21.3
240-490-6425	604.26	3,596.76	8,000.00	4,403.24	45.0
240-490-6430	2,306.29	11,245.10	28,500.00	17,254.90	39.5
240-490-6435	.00	513.83	1,550.00	1,036.17	33.2
240-490-6440	242.34	1,388.54	3,200.00	1,811.46	43.4
240-490-6445	48.18	291.25	9,000.00	8,708.75	3.2
240-490-6520	.00	.00	4,000.00	4,000.00	.0
240-490-6710	.00	.00	2,000.00	2,000.00	.0
240-490-6712	19.13	50.93	1,500.00	1,449.07	3.4
240-490-6750	700.92	5,553.08	18,000.00	12,446.92	30.9
240-490-6755	971.10	5,496.30	14,000.00	8,503.70	39.3
240-490-6758	.00	.00	2,500.00	2,500.00	.0
240-490-6760	1,938.90	10,585.59	22,711.00	12,125.41	46.6
TOTAL MATERIALS & SERVICES	9,958.58	83,796.46	213,075.00	129,278.54	39.3
TOTAL NON-DEPARTMENTAL	29,697.24	192,900.04	422,196.00	229,295.96	45.7
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	25,000.00	25,000.00	.0
240-700-8320	.00	1,475.00	.00	(1,475.00)	.0
240-700-8550	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	1,475.00	60,000.00	58,525.00	2.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL CAPITAL OUTLAY	.00	1,475.00	60,000.00	58,525.00	2.5
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110 LOAN PRINCIPAL - G02002	.00	23,801.00	23,801.00	.00	100.0
240-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	4,962.00	4,962.00	.0
240-800-7124 LOAN PRINCIPAL - RUS 92-05	.00	.00	6,980.00	6,980.00	.0
240-800-7510 LOAN INTEREST - G02002	.00	7,157.78	7,158.00	.22	100.0
240-800-7522 LOAN INTEREST - J05001 SPWF	.00	.00	2,461.00	2,461.00	.0
240-800-7524 LOAN INTEREST - RUS 92-05	.00	.00	8,765.00	8,765.00	.0
TOTAL DEBT SERVICES	.00	30,958.78	54,127.00	23,168.22	57.2
TOTAL DEBT SERVICE	.00	30,958.78	54,127.00	23,168.22	57.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9590 CONTINGENCY	.00	.00	20,000.00	20,000.00	.0
240-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	59,580.00	59,580.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,580.00	79,580.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,580.00	79,580.00	.0
TOTAL FUND EXPENDITURES	29,697.24	225,333.82	615,903.00	390,569.18	36.6
NET REVENUE OVER EXPENDITURES	7,316.52	5,730.04	(149,181.00)	(154,911.04)	3.8

CITY OF LOWELL
BALANCE SHEET
DECEMBER 31, 2022

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	77,287.31	
312-1115	CASH IN BANK - LGIP	56,517.35	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,610,571.62	
312-1820	AD - BUILDINGS & FACILITIES	(35.20)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(1,361.79)	
312-1840	AD - VEHICLES & ROLLING STOCK	(2,824.95)	
312-1850	AD - INFRASTRUCTURE	(414,193.72)	
	TOTAL ASSETS		1,343,849.50

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	383.74	
312-2210	PAYROLL TAXES PAYABLE	193.89	
312-2245	HEALTH INSURANCE PAYABLE	227.95	
312-2250	RETIREMENT PAYABLE	149.43	
312-2255	DEFERRED COMP PAYABLE	14.98	
312-2750	LONG TERM DEBT	79,679.13	
	TOTAL LIABILITIES		80,649.12

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	111,798.43	
312-3275	GASB - FIXED ASSETS	1,210,044.84	
312-3277	GAAP - LONG TERM DEBT	(79,679.13)	
	REVENUE OVER EXPENDITURES - YTD	21,036.24	
	BALANCE - CURRENT DATE	21,036.24	
	TOTAL FUND EQUITY		1,263,200.38
	TOTAL LIABILITIES AND EQUITY		1,343,849.50

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	147.27	601.95	211.00	(390.95)	285.3
TOTAL INVESTMENT EARNINGS	147.27	601.95	211.00	(390.95)	285.3
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	8,278.31	48,374.01	91,464.00	43,089.99	52.9
TOTAL INTERGOVERNMENTAL	8,278.31	48,374.01	91,464.00	43,089.99	52.9
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	.00	.00	2,080.00	2,080.00	.0
TOTAL SDC REVENUE	.00	.00	2,080.00	2,080.00	.0
TOTAL FUND REVENUE	8,425.58	48,975.96	93,755.00	44,779.04	52.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	389.08	2,484.82	4,618.00	2,133.18	53.8
312-490-5150 PUBLIC WORKS DIRECTOR	332.00	2,120.25	3,912.00	1,791.75	54.2
312-490-5152 UTILITY WORKER I	393.20	2,479.86	4,574.00	2,094.14	54.2
312-490-5156 TEMPORARY/ SEASONAL	.00	894.40	1,664.00	769.60	53.8
312-490-5220 OVERT ME	56.77	537.21	868.00	330.79	61.9
312-490-5315 SOCIAL SECURITY/MEDICARE	89.55	651.15	1,196.00	544.85	54.4
312-490-5320 WORKER'S COMP	.34	413.76	1,763.00	1,349.24	23.5
312-490-5350 UNEMPLOYMENT	.00	.00	1,040.00	1,040.00	.0
312-490-5410 HEALTH INSURANCE	627.56	1,994.38	3,281.00	1,286.62	60.8
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	229.86	1,496.16	3,071.00	1,574.84	48.7
TOTAL PERSONAL SERVICES	2,118.36	13,071.99	25,987.00	12,915.01	50.3
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	.00	1,240.00	1,240.00	.0
312-490-6114 FINANCIAL SERVICES	455.00	2,392.25	2,184.00	(208.25)	109.5
312-490-6116 ENGINEERING SERVICES	.00	165.00	20,000.00	19,835.00	.8
312-490-6122 IT SERVICES	87.18	670.31	1,480.00	809.69	45.3
312-490-6128 OTHER CONTRACT SERVICES	.00	800.49	8,000.00	7,199.51	10.0
312-490-6210 INSURANCE & BONDS	.00	3,636.94	3,356.00	(280.94)	108.4
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	37.51	82.64	00	(82.64)	.0
312-490-6234 GENERAL SUPPLIES	1.80	148.87	500.00	351.13	29.8
312-490-6238 BANK SERVICE CHARGES	.00	1.28	50.00	48.72	2.6
312-490-6290 MISCELLANEOUS	.00	540.01	500.00	(40.01)	108.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	.00	21.00	10,000.00	9,979.00	.2
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	1,079.50	6,408.94	14,575.00	8,166.06	44.0
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	.00	.00	500.00	500.00	.0
312-490-6726 STREET LIGHTS	.00	.00	410.00	410.00	.0
TOTAL MATERIALS & SERVICES	1,660.99	14,867.73	67,295.00	52,427.27	22.1
TOTAL NON-DEPARTMENTAL	3,779.35	27,939.72	93,282.00	65,342.28	30.0
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	70,000.00	70,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,000.00	75,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,000.00	75,000.00	.0
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	.00	3,427.00	3,427.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,745.00	1,745.00	.0
TOTAL DEBT SERVICES	.00	.00	5,172.00	5,172.00	.0
TOTAL DEBT SERVICE	.00	.00	5,172.00	5,172.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	10,819.00	10,819.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	10,770.00	10,770.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	21,589.00	21,589.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	21,589.00	21,589.00	.0
TOTAL FUND EXPENDITURES	3,779.35	27,939.72	195,043.00	167,103.28	14.3
NET REVENUE OVER EXPENDITURES	4,646.23	21,036.24	(101,288.00)	(122,324.24)	20.8

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		10,404.06	
	TOTAL ASSETS			10,404.06

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,823.92	
	REVENUE OVER EXPENDITURES - YTD	(3,419.86)		
	BALANCE - CURRENT DATE		(3,419.86)	
	TOTAL FUND EQUITY			10,404.06
	TOTAL LIABILITIES AND EQUITY			10,404.06

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.17	1.27	10.00	8.73	12.7
TOTAL INVESTMENT EARNINGS	.17	1.27	10.00	8.73	12.7
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	105.00	00	(105.00)	.0
TOTAL OTHER REVENUE	.00	105.00	00	(105.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	1,115.00	1,980.00	865.00	56.3
314-380-4862 FOOD BOOTH SALES	.00	610.00	1,200.00	590.00	50.8
314-380-4864 JAM SALES	.00	810.00	500.00	(310.00)	162.0
314-380-4866 QUILT RAFFLE SALES	.00	4,150.00	4,000.00	(150.00)	103.8
314-380-4870 SPONSORSHIP REVENUE	.00	330.00	8,772.00	8,442.00	3.8
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	95.00	00	(95.00)	.0
314-380-4889 BBJ FESTIVAL OTHER REVENUE	.00	.00	145.00	145.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	7,110.00	16,597.00	9,487.00	42.8
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	110.00	500.00	390.00	22.0
TOTAL MISCELLANEOUS REVENUE	.00	110.00	500.00	390.00	22.0
TOTAL FUND REVENUE	.17	7,326.27	17,107.00	9,780.73	42.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	504.00	1,000.00	496.00	50.4
314-490-6122	26.59	396.19	350.00	(46.19)	113.2
314-490-6220	.00	20.00	100.00	80.00	20.0
314-490-6226	.00	3.25	.00	(3.25)	.0
314-490-6238	.00	18.74	100.00	81.26	18.7
314-490-6290	.00	676.72	2,200.00	1,523.28	30.8
314-490-6440	.00	.00	150.00	150.00	.0
314-490-6445	.00	1,120.00	1,000.00	(120.00)	112.0
314-490-6705	80.00	480.00	1,000.00	520.00	48.0
314-490-6714	.00	.00	150.00	150.00	.0
314-490-6810	.00	305.00	150.00	(155.00)	203.3
314-490-6812	.00	.00	100.00	100.00	.0
314-490-6814	.00	294.00	500.00	206.00	58.8
314-490-6816	.00	4,200.00	4,000.00	(200.00)	105.0
314-490-6820	.00	.00	100.00	100.00	.0
314-490-6852	.00	.00	100.00	100.00	.0
314-490-6856	.00	61.84	100.00	38.16	61.8
314-490-6858	.00	191.39	.00	(191.39)	.0
314-490-6864	.00	2,475.00	12,042.00	9,567.00	20.6
	<u>106.59</u>	<u>10,746.13</u>	<u>23,142.00</u>	<u>12,395.87</u>	<u>46.4</u>
TOTAL MATERIALS & SERVICES					
	<u>106.59</u>	<u>10,746.13</u>	<u>23,142.00</u>	<u>12,395.87</u>	<u>46.4</u>
TOTAL NON-DEPARTMENTAL					
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9899	.00	.00	5,007.00	5,007.00	.0
TOTAL OTHER REQUIREMENTS	<u>.00</u>	<u>.00</u>	<u>5,007.00</u>	<u>5,007.00</u>	<u>.0</u>
TOTAL OTHER REQUIREMENTS	<u>.00</u>	<u>.00</u>	<u>5,007.00</u>	<u>5,007.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>106.59</u>	<u>10,746.13</u>	<u>28,149.00</u>	<u>17,402.87</u>	<u>38.2</u>
NET REVENUE OVER EXPENDITURES	<u>(106.42)</u>	<u>(3,419.86)</u>	<u>(11,042.00)</u>	<u>(7,622.14)</u>	<u>(31.0)</u>

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	29,128.32	
410-1115	CASH IN BANK - LGIP	60,602.48	
	TOTAL ASSETS		<u>89,730.80</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	89,532.89	
	REVENUE OVER EXPENDITURES - YTD	197.91	
	BALANCE - CURRENT DATE	197.91	
	TOTAL FUND EQUITY		<u>89,730.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>89,730.80</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

PARKS SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
410-315-4125	INTEREST EARNED	157.12	641.41	200.00	(441.41)	320.7
	TOTAL INVESTMENT EARNINGS	157.12	641.41	200.00	(441.41)	320.7
<u>SDC REVENUE</u>						
410-345-4510	PARK SDC FEES	.00	.00	19,700.00	19,700.00	.0
	TOTAL SDC REVENUE	.00	.00	19,700.00	19,700.00	.0
	TOTAL FUND REVENUE	157.12	641.41	19,900.00	19,258.59	3.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
410-490-6714	.00	443.50	10,000.00	9,556.50	4.4
	.00	443.50	10,000.00	9,556.50	4.4
	.00	443.50	10,000.00	9,556.50	4.4
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520	.00	.00	80,313.00	80,313.00	.0
	.00	.00	80,313.00	80,313.00	.0
	.00	.00	80,313.00	80,313.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
410-900-9899	.00	.00	18,080.00	18,080.00	.0
	.00	.00	18,080.00	18,080.00	.0
	.00	.00	18,080.00	18,080.00	.0
	.00	443.50	108,393.00	107,949.50	.4
	157.12	197.91	(88,493.00)	(88,690.91)	2

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	22,233.75	
412-1115	CASH IN BANK - LGIP	46,897.65	
	TOTAL ASSETS		69,131.40

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	68,635.11	
	REVENUE OVER EXPENDITURES - YTD	496.29	
	BALANCE - CURRENT DATE	496.29	
	TOTAL FUND EQUITY		69,131.40
	TOTAL LIABILITIES AND EQUITY		69,131.40

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	121.58	496.29	150.00	(346.29)	330.9
TOTAL INVESTMENT EARNINGS	121.58	496.29	150.00	(346.29)	330.9
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	.00	.00	11,840.00	11,840.00	.0
TOTAL SDC REVENUE	.00	.00	11,840.00	11,840.00	.0
TOTAL FUND REVENUE	121.58	496.29	11,990.00	11,493.71	4.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
412-490-6128 OTHER CONTRACT SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	15,000.00	15,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	60,260.00	60,260.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,260.00	60,260.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,260.00	60,260.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
412-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,736.00	4,736.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,736.00	4,736.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,736.00	4,736.00	.0
TOTAL FUND EXPENDITURES	.00	.00	79,996.00	79,996.00	.0
NET REVENUE OVER EXPENDITURES	121.58	496.29	(68,006.00)	(68,502.29)	.7

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	57,660.96	
430-1115	CASH IN BANK - LGIP	306,162.48	
	TOTAL ASSETS		<u>363,823.44</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	376,132.96	
	REVENUE OVER EXPENDITURES - YTD	(12,309.52)	
	BALANCE - CURRENT DATE	(12,309.52)	
	TOTAL FUND EQUITY		<u>363,823.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>363,823.44</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
430-315-4125	INTEREST EARNED	792.32	3,231.36	500.00	(2,731.36)	646.3
	TOTAL INVESTMENT EARNINGS	792.32	3,231.36	500.00	(2,731.36)	646.3
<u>SDC REVENUE</u>						
430-345-4530	WATER SDC	.00	.00	76,600.00	76,600.00	.0
	TOTAL SDC REVENUE	.00	.00	76,600.00	76,600.00	.0
	TOTAL FUND REVENUE	792.32	3,231.36	77,100.00	73,868.64	4.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	.00	15,540.88	80,000.00	64,459.12	19.4
TOTAL MATERIALS & SERVICES	.00	15,540.88	80,000.00	64,459.12	19.4
TOTAL NON-DEPARTMENTAL	.00	15,540.88	80,000.00	64,459.12	19.4
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	300,000.00	300,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	300,000.00	300,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	300,000.00	300,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	79,797.00	79,797.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,797.00	79,797.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,797.00	79,797.00	.0
TOTAL FUND EXPENDITURES	.00	15,540.88	459,797.00	444,256.12	3.4
NET REVENUE OVER EXPENDITURES	792.32	(12,309.52)	(382,697.00)	(370,387.48)	(3.2)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	54,256.76	
440-1115	CASH IN BANK - LGIP	68,874.84	
	TOTAL ASSETS		123,131.60

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	132,237.60	
	REVENUE OVER EXPENDITURES - YTD	(9,106.00)	
	BALANCE - CURRENT DATE	(9,106.00)	
	TOTAL FUND EQUITY		123,131.60
	TOTAL LIABILITIES AND EQUITY		123,131.60

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
440-315-4125	INTEREST EARNED	178.91	731.65	500.00	(231.65)	146.3
	TOTAL INVESTMENT EARNINGS	178.91	731.65	500.00	(231.65)	146.3
<u>SDC REVENUE</u>						
440-345-4540	SEWER SDC	.00	.00	21,420.00	21,420.00	.0
	TOTAL SDC REVENUE	.00	.00	21,420.00	21,420.00	.0
	TOTAL FUND REVENUE	178.91	731.65	21,920.00	21,188.35	3.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	.00	9,837.65	99,000.00	89,162.35	9.9
TOTAL MATERIALS & SERVICES	.00	9,837.65	99,000.00	89,162.35	9.9
TOTAL NON-DEPARTMENTAL	.00	9,837.65	99,000.00	89,162.35	9.9
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	35,000.00	35,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	13,172.00	13,172.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	13,172.00	13,172.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	13,172.00	13,172.00	.0
TOTAL FUND EXPENDITURES	.00	9,837.65	147,172.00	137,334.35	6.7
NET REVENUE OVER EXPENDITURES	178.91	(9,106.00)	(125,252.00)	(116,146.00)	(7.3)

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	20,982.54	
445-1115	CASH IN BANK - LGIP	48,887.64	
	TOTAL ASSETS		69,870.18

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	69,353.04	
	REVENUE OVER EXPENDITURES - YTD	517.14	
	BALANCE - CURRENT DATE	517.14	
	TOTAL FUND EQUITY		69,870.18
	TOTAL LIABILITIES AND EQUITY		69,870.18

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STORMWATER SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
445-315-4125	INTEREST EARNED	126.71	517.14	200.00	(317.14)	258.6
	TOTAL INVESTMENT EARNINGS	126.71	517.14	200.00	(317.14)	258.6
<u>SDC REVENUE</u>						
445-345-4545	STORM DRAINAGE SDC	.00	.00	13,460.00	13,460.00	.0
	TOTAL SDC REVENUE	.00	.00	13,460.00	13,460.00	.0
	TOTAL FUND REVENUE	126.71	517.14	13,660.00	13,142.86	3.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
445-490-6128 OTHER CONTRACT SERVICES	.00	.00	20,000.00	20,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	20,000.00	20,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	20,000.00	20,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	40,000.00	40,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	40,000.00	40,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	40,000.00	40,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
445-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	22,295.00	22,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,295.00	22,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,295.00	22,295.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,295.00	82,295.00	.0
NET REVENUE OVER EXPENDITURES	126.71	517.14	(68,635.00)	(69,152.14)	8

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,401.28	
520-1115	CASH IN BANK - LGIP	30,377.16	
	TOTAL ASSETS		39,778.44

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	39,457.48	
	REVENUE OVER EXPENDITURES - YTD	320.96	
	BALANCE - CURRENT DATE	320.96	
	TOTAL FUND EQUITY		39,778.44
	TOTAL LIABILITIES AND EQUITY		39,778.44

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	78.67	320.96	10.00	(310.96)	3209.6
	TOTAL INVESTMENT EARNINGS	78.67	320.96	10.00	(310.96)	3209.6
	TOTAL FUND REVENUE	78.67	320.96	10.00	(310.96)	3209.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	39,415.00	39,415.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,415.00	39,415.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,415.00	39,415.00	.0
TOTAL FUND EXPENDITURES	.00	.00	39,415.00	39,415.00	.0
NET REVENUE OVER EXPENDITURES	78.67	320.96	(39,405.00)	(39,725.96)	8

CITY OF LOWELL
 BALANCE SHEET
 DECEMBER 31, 2022

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,753.76	
521-1115	CASH IN BANK - LGIP	10,125.71	
	TOTAL ASSETS		15,879.47

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	15,772.22	
	REVENUE OVER EXPENDITURES - YTD	107.25	
	BALANCE - CURRENT DATE	107.25	
	TOTAL FUND EQUITY		15,879.47
	TOTAL LIABILITIES AND EQUITY		15,879.47

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	26.26	107.25	10.00	(97.25)	1072.5
	TOTAL INVESTMENT EARNINGS	26.26	107.25	10.00	(97.25)	1072.5
	TOTAL FUND REVENUE	26.26	107.25	10.00	(97.25)	1072.5

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	15,764.00	15,764.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,764.00	15,764.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,764.00	15,764.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,764.00	15,764.00	.0
NET REVENUE OVER EXPENDITURES	26.26	107.25	(15,754.00)	(15,861.25)	.7

CITY OF LOWELL
 COMBINED CASH INVESTMENT
 JANUARY 31, 2023

COMBINED CASH ACCOUNTS

999-1111	CASH IN BANK - CHECKING	563,858.95
999-1115	CASH IN BANK - LGIP	776,087.00
		1,339,945.95
	TOTAL COMBINED CASH	1,339,945.95
999-1110	CASH ALLOCATED TO FUNDS	(1,339,945.95)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

110	ALLOCATION TO GENERAL FUND	106,606.63
220	ALLOCATION TO BUILDING FUND	49,809.42
230	ALLOCATION TO WATER FUND	48,544.38
240	ALLOCATION TO SEWER FUND	211,953.04
312	ALLOCATION TO STREET FUND	138,439.52
314	ALLOCATION TO BLACKBERRY JAM FUND	10,297.64
410	ALLOCATION TO PARKS SDC FUND	89,085.19
412	ALLOCATION TO STREETS SDC FUND	69,858.15
430	ALLOCATION TO WATER SDC FUND	364,660.80
440	ALLOCATION TO SEWER SDC FUND	124,233.35
445	ALLOCATION TO STORMWATER SDC FUND	70,683.61
520	ALLOCATION TO WATER RESERVE FUND	39,865.64
521	ALLOCATION TO SEWER RESERVE FUND	15,908.58
		1,339,945.95
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,339,945.95
	ALLOCATION FROM COMBINED CASH FUND - 999-1110	(1,339,945.95)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

GENERAL FUND

ASSETS

110-1110	ALLOCATED CASH	50,864.88	
110-1115	CASH IN BANK - LGIP	55,741.75	
110-1120	PETTY CASH	250.00	
110-1550	PREPAID EXPENDITURES	1,849.82	
110-1620	INVENTORY	308,934.79	
110-1710	LAND	2,595,845.69	
110-1720	BUILDINGS & FACILITIES	430,908.77	
110-1730	EQUIPMENT & FURNISHINGS	28,874.28	
110-1740	VEHICLES & ROLLING STOCK	40,847.50	
110-1750	INFRASTRUCTURE	32,762.99	
110-1795	CONSTRUCTION IN PROGRESS	14,195.83	
110-1820	AD - BUILDINGS & FACILITIES	(187,520.17)	
110-1830	AD - EQUIPMENT & FURNISHINGS	(7,893.90)	
110-1840	AD - VEHICLES & ROLLING STOCK	(13,908.46)	
110-1850	AD - INFRASTRUCTURE	(15,469.63)	
	TOTAL ASSETS		<u>3,336,284.14</u>

LIABILITIES AND EQUITY

LIABILITIES

110-2205	WAGES PAYABLE	2,767.95	
110-2210	PAYROLL TAXES PAYABLE	1,210.45	
110-2245	HEALTH INSURANCE PAYABLE	823.36	
110-2250	RETIREMENT PAYABLE	1,016.65	
110-2255	DEFERRED COMP PAYABLE	51.00	
110-2525	OTHER DEPOSITS	603.00	
110-2750	LONG TERM DEBT	784,408.85	
	TOTAL LIABILITIES		790,881.26

FUND EQUITY

110-3100	BEGINNING FUND BALANCE	264,756.46	
110-3275	GASB - FIXED ASSETS	3,227,577.69	
110-3277	GAAP - LONG TERM DEBT	(784,408.85)	
	REVENUE OVER EXPENDITURES - YTD	(162,522.42)	
	BALANCE - CURRENT DATE	(162,522.42)	
	TOTAL FUND EQUITY		<u>2,545,402.88</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,336,284.14</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
110-310-4112	2,151.86	174,020.16	175,885.00	1,864.84	98.9
110-310-4114	156.88	2,882.16	2,761.00	(121.16)	104.4
	<u>2,308.74</u>	<u>176,902.32</u>	<u>178,646.00</u>	<u>1,743.68</u>	<u>99.0</u>
<u>INVESTMENT EARNINGS</u>					
110-315-4125	171.15	1,205.25	1,252.00	46.75	96.3
	<u>171.15</u>	<u>1,205.25</u>	<u>1,252.00</u>	<u>46.75</u>	<u>96.3</u>
<u>INTERGOVERNMENTAL</u>					
110-320-4132	.00	6,523.23	12,000.00	5,476.77	54.4
110-320-4134	69.89	563.69	3,700.00	3,136.31	15.2
110-320-4136	3,303.51	14,030.50	22,000.00	7,969.50	63.8
110-320-4145	.00	70.49	.00	(70.49)	.0
110-320-4148	.00	25,617.57	6,000.00	(19,617.57)	427.0
	<u>3,373.40</u>	<u>46,805.48</u>	<u>43,700.00</u>	<u>(3,105.48)</u>	<u>107.1</u>
<u>GRANT REVENUES</u>					
110-325-4151	.00	134,519.22	50,000.00	(84,519.22)	269.0
110-325-4152	.00	11,318.00	10,586.00	(732.00)	106.9
110-325-4154	.00	1,000.00	1,000.00	.00	100.0
110-325-4155	.00	20,000.00	40,000.00	20,000.00	50.0
110-325-4158	.00	.00	1,000.00	1,000.00	.0
110-325-4160	.00	.00	740,715.00	740,715.00	.0
	<u>.00</u>	<u>166,837.22</u>	<u>843,301.00</u>	<u>676,463.78</u>	<u>19.8</u>
<u>FRANCHISE FEES</u>					
110-330-4310	.00	3,880.62	6,500.00	2,619.38	59.7
110-330-4312	.00	29,983.81	54,000.00	24,016.19	55.5
110-330-4316	15.65	15.65	1,500.00	1,484.35	1.0
110-330-4318	1,428.92	11,842.14	23,975.00	12,132.86	49.4
110-330-4320	1,947.20	12,532.79	22,711.00	10,178.21	55.2
	<u>3,391.77</u>	<u>58,255.01</u>	<u>108,686.00</u>	<u>50,430.99</u>	<u>53.6</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES & PERMITS</u>					
110-335-4352	.00	19,799.75	19,195.00	(604.75)	103.2
110-335-4354	220.00	220.00	100.00	(120.00)	220.0
110-335-4360	34.00	369.00	500.00	131.00	73.8
	254.00	20,388.75	19,795.00	(593.75)	103.0
<u>CHARGES FOR SERVICE</u>					
110-340-4410	35.15	210.60	500.00	289.40	42.1
110-340-4417	20.00	135.00	500.00	365.00	27.0
110-340-4419	.00	50.00	100.00	50.00	50.0
110-340-4421	259.95	312.74	8,537.00	8,224.26	3.7
110-340-4423	52.50	107.00	100.00	(7.00)	107.0
	367.60	815.34	9,737.00	8,921.66	8.4
<u>SDC REVENUE</u>					
110-345-4511	47.00	47.00	940.00	893.00	5.0
	47.00	47.00	940.00	893.00	5.0
<u>FINES & FORFEITURES</u>					
110-350-4625	714.72	4,469.72	5,000.00	530.28	89.4
	714.72	4,469.72	5,000.00	530.28	89.4
<u>LOAN PAYMENTS & PROCEEDS</u>					
110-360-4225	.00	.00	230,224.00	230,224.00	.0
	.00	.00	230,224.00	230,224.00	.0
<u>OTHER REVENUE</u>					
110-370-4825	.00	119.25	500.00	380.75	23.9
110-370-4826	.00	7,185.00	13,000.00	5,815.00	55.3
110-370-4849	.00	.00	685,897.00	685,897.00	.0
	.00	7,304.25	699,397.00	692,092.75	1.0

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
110-385-4895 MISCELLANEOUS REVENUE	245.85	325.85	800.00	474.15	40.7
TOTAL MISCELLANEOUS REVENUE	245.85	325.85	800.00	474.15	40.7
TOTAL FUND REVENUE	10,874.23	483,356.19	2,141,478.00	1,658,121.81	22.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
<u>PERSONAL SERVICES</u>					
110-410-5110 CITY ADMINISTRATOR	1,532.30	11,471.45	18,475.00	7,003.55	62.1
110-410-5114 CITY CLERK	385.28	2,899.21	4,624.00	1,724.79	62.7
110-410-5158 MAINTENANCE WORKER I	144.06	1,098.74	2,387.00	1,288.26	46.0
110-410-5220 OVERT ME	6.67	76.64	67.00	(9.64)	114.4
110-410-5315 SOCIAL SECURITY/MEDICARE	158.21	1,189.16	1,955.00	765.84	60.8
110-410-5320 WORKER'S COMP	.62	55.14	476.00	420.86	11.6
110-410-5350 UNEMPLOYMENT	.00	.00	1,700.00	1,700.00	.0
110-410-5410 HEALTH INSURANCE	260.51	2,643.03	3,912.00	1,268.97	67.6
110-410-5450 PUBLIC EMPLOYEES RETIREMENT	406.00	3,051.77	5,017.00	1,965.23	60.8
TOTAL PERSONAL SERVICES	2,893.65	22,485.14	38,613.00	16,127.86	58.2
<u>MATERIALS & SERVICES</u>					
110-410-6110 AUDITING	.00	.00	6,440.00	6,440.00	.0
110-410-6112 LEGAL SERVICES	.00	767.42	3,317.00	2,549.58	23.1
110-410-6114 FINANCIAL SERVICES	728.00	4,719.75	8,736.00	4,016.25	54.0
110-410-6122 IT SERVICES	234.02	7,206.48	10,918.00	3,711.52	66.0
110-410-6124 COPIER CONTRACT	.00	1,180.69	2,250.00	1,069.31	52.5
110-410-6128 OTHER CONTRACT SERVICES	2,876.69	8,702.18	4,880.00	(3,822.18)	178.3
110-410-6210 INSURANCE & BONDS	.00	1,923.09	465.00	(1,458.09)	413.6
110-410-6220 PUBLICATIONS, PRINTING & DUES	.00	2,765.00	2,433.00	(332.00)	113.7
110-410-6226 POSTAGE	24.50	279.41	739.00	459.59	37.8
110-410-6228 PUBLIC NOTICES	.00	1,072.50	501.00	(571.50)	214.1
110-410-6230 OFFICE SUPPLIES/EQUIPMENT	113.44	770.85	3,761.00	2,990.15	20.5
110-410-6234 GENERAL SUPPLIES	.00	100.46	527.00	426.54	19.1
110-410-6238 BANK SERVICE CHARGES	26.13	28.74	2,000.00	1,971.26	1.4
110-410-6240 TRAVEL & TRAINING	.00	1,339.93	4,000.00	2,660.07	33.5
110-410-6290 MISCELLANEOUS	.00	219.82	464.00	244.18	47.4
110-410-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	73,000.00	73,000.00	.0
110-410-6420 WATER SERVICES	104.29	753.79	4,700.00	3,946.21	16.0
110-410-6425 SEWER SERVICES	245.06	1,703.74	4,700.00	2,996.26	36.3
110-410-6430 ELECTRICITY SERVICES	286.83	1,566.40	3,000.00	1,433.60	52.2
110-410-6435 INTERNET SERVICES	3.00	758.25	3,000.00	2,241.75	25.3
110-410-6440 TELEPHONE SERVICES	89.80	1,180.04	2,000.00	819.96	59.0
110-410-6445 REFUSE SERVICES	.00	.00	2,000.00	2,000.00	.0
110-410-6510 COUNCIL EXPENDITURE	.00	.00	1,000.00	1,000.00	.0
110-410-6512 STATE ETHICS COMMISSION	.00	548.82	549.00	.18	100.0
TOTAL MATERIALS & SERVICES	4,731.76	37,587.36	145,380.00	107,792.64	25.9

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
110-410-8225 BUILDINGS & FACILITIES	490.00	120,325.35	145,283.00	24,957.65	82.8
110-410-8335 EQUIPMENT & FURNISHINGS	11.98	13,447.24	00	(13,447.24)	.0
TOTAL CAPITAL OUTLAY	501.98	133,772.59	145,283.00	11,510.41	92.1
TOTAL ADMINISTRATION	8,127.39	193,845.09	329,276.00	135,430.91	58.9
 <u>PARKS & RECREATION</u>					
<u>PERSONAL SERVICES</u>					
110-420-5110 CITY ADMINISTRATOR	383.08	2,867.90	4,619.00	1,751.10	62.1
110-420-5150 PUBLIC WORKS DIRECTOR	326.00	2,446.25	3,914.00	1,467.75	62.5
110-420-5152 UTILITY WORKER I	762.44	5,722.26	9,150.00	3,427.74	62.5
110-420-5156 TEMPORARY/ SEASONAL	.00	2,236.00	3,900.00	1,664.00	57.3
110-420-5158 MAINTENANCE WORKER I	719.80	5,493.17	11,935.00	6,441.83	46.0
110-420-5220 OVERT ME	149.38	1,079.56	1,444.00	364.44	74.8
110-420-5315 SOCIAL SECURITY/MEDICARE	179.07	1,518.26	2,670.00	1,151.74	56.9
110-420-5320 WORKER'S COMP	.92	698.24	2,126.00	1,427.76	32.8
110-420-5350 UNEMPLOYMENT	.00	.00	2,323.00	2,323.00	.0
110-420-5410 HEALTH INSURANCE	329.41	3,482.06	5,095.00	1,612.94	68.3
110-420-5450 PUBLIC EMPLOYEES RETIREMENT	459.51	3,456.78	6,855.00	3,398.22	50.4
TOTAL PERSONAL SERVICES	3,309.61	29,000.48	54,031.00	25,030.52	53.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
110-420-6122	86.15	603.05	500.00	(103.05)	120.6
110-420-6128	.00	3,398.75	500.00	(2,898.75)	679.8
110-420-6210	.00	2,173.15	2,020.00	(153.15)	107.6
110-420-6234	1.48	598.31	3,000.00	2,401.69	19.9
110-420-6238	3.95	3.95	20.00	16.05	19.8
110-420-6290	.00	330.49	500.00	169.51	66.1
110-420-6320	.00	1,309.82	3,000.00	1,690.18	43.7
110-420-6324	.00	541.89	2,500.00	1,958.11	21.7
110-420-6330	.00	202.80	3,500.00	3,297.20	5.8
110-420-6334	177.84	177.84	00	(177.84)	.0
110-420-6339	.00	.00	3,700.00	3,700.00	.0
110-420-6420	284.38	6,613.75	20,000.00	13,386.25	33.1
110-420-6425	134.28	933.56	1,920.00	986.44	48.6
110-420-6430	167.26	1,269.68	2,500.00	1,230.32	50.8
110-420-6445	.00	.00	500.00	500.00	.0
110-420-6535	.00	.00	1,000.00	1,000.00	.0
110-420-6710	173.41	1,325.16	2,500.00	1,174.84	53.0
TOTAL MATERIALS & SERVICES	1,028.75	19,482.20	47,660.00	28,177.80	40.9
<u>CAPITAL OUTLAY</u>					
110-420-8520	.00	270.00	751,170.00	750,900.00	.0
TOTAL CAPITAL OUTLAY	.00	270.00	751,170.00	750,900.00	.0
TOTAL PARKS & RECREATION	4,338.36	48,752.68	852,861.00	804,108.32	5.7
<u>POLICE</u>					
<u>MATERIALS & SERVICES</u>					
110-430-6118	.00	17,618.94	29,530.00	11,911.06	59.7
TOTAL MATERIALS & SERVICES	.00	17,618.94	29,530.00	11,911.06	59.7
TOTAL POLICE	.00	17,618.94	29,530.00	11,911.06	59.7
<u>COMMUNITY DEVELOPMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-440-5110 CITY ADMINISTRATOR	383.08	2,867.90	4,619.00	1,751.10	62.1
110-440-5150 PUBLIC WORKS DIRECTOR	195.60	1,372.80	2,347.00	974.20	58.5
110-440-5220 OVERT ME	8.46	76.17	174.00	97.83	43.8
110-440-5315 SOCIAL SECURITY/MEDICARE	44.92	330.30	546.00	215.70	60.5
110-440-5320 WORKER'S COMP	.14	31.89	111.00	79.11	28.7
110-440-5350 UNEMPLOYMENT	.00	.00	475.00	475.00	.0
110-440-5410 HEALTH INSURANCE	72.95	693.36	1,074.00	380.64	64.6
110-440-5450 PUBLIC EMPLOYEES RETIREMENT	115.26	847.43	1,403.00	555.57	60.4
TOTAL PERSONAL SERVICES	820.41	6,219.85	10,749.00	4,529.15	57.9
<u>MATERIALS & SERVICES</u>					
110-440-6116 ENGINEERING SERVICES	2,552.50	10,801.50	20,000.00	9,198.50	54.0
110-440-6122 IT SERVICES	16.87	118.09	350.00	231.91	33.7
110-440-6128 OTHER CONTRACT SERVICES	.00	22,232.18	10,000.00	(12,232.18)	222.3
110-440-6210 INSURANCE & BONDS	.00	318.07	292.00	(26.07)	108.9
110-440-6226 POSTAGE	.00	17.67	200.00	182.33	8.8
110-440-6230 OFFICE SUPPLIES/EQUIPMENT	3.71	57.23	.00	(57.23)	.0
110-440-6238 BANK SERVICE CHARGES	.40	21.44	.00	(21.44)	.0
110-440-6240 TRAVEL & TRAINING	.00	388.17	.00	(388.17)	.0
110-440-6290 MISCELLANEOUS	97.00	4,532.71	.00	(4,532.71)	.0
110-440-6522 LAND USE & DEVELOPMENT COSTS	.00	2,942.79	25,000.00	22,057.21	11.8
TOTAL MATERIALS & SERVICES	2,670.48	41,429.85	55,842.00	14,412.15	74.2
<u>CAPITAL OUTLAY</u>					
110-440-8225 BUILDINGS & FACILITIES	953.03	7,810.39	.00	(7,810.39)	.0
TOTAL CAPITAL OUTLAY	953.03	7,810.39	.00	(7,810.39)	.0
TOTAL COMMUNITY DEVELOPMENT	4,443.92	55,460.09	66,591.00	11,130.91	83.3
<u>LIBRARY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-450-5130 LIBRARIAN/SPECIAL EVENTS	1,729.58	10,009.58	18,720.00	8,710.42	53.5
110-450-5156 TEMPORARY/ SEASONAL	.00	447.20	780.00	332.80	57.3
110-450-5158 MAINTENANCE WORKER I	144.06	1,098.74	2,387.00	1,288.26	46.0
110-450-5315 SOCIAL SECURITY/MEDICARE	143.34	884.00	1,675.00	791.00	52.8
110-450-5320 WORKER'S COMP	1.07	47.46	397.00	349.54	12.0
110-450-5350 UNEMPLOYMENT	.00	.00	1,455.00	1,455.00	.0
110-450-5410 HEALTH INSURANCE	.00	33.64	4,847.00	4,813.36	.7
110-450-5450 PUBLIC EMPLOYEES RETIREMENT	367.78	2,180.52	4,297.00	2,116.48	50.8
TOTAL PERSONAL SERVICES	2,385.83	14,701.14	34,558.00	19,856.86	42.5
<u>MATERIALS & SERVICES</u>					
110-450-6122 IT SERVICES	46.13	428.53	5,000.00	4,571.47	8.6
110-450-6128 OTHER CONTRACT SERVICES	.00	8,614.40	5,000.00	(3,614.40)	172.3
110-450-6210 INSURANCE & BONDS	.00	8.45	1,195.00	1,186.55	.7
110-450-6226 POSTAGE	.00	19.07	500.00	480.93	3.8
110-450-6230 OFFICE SUPPLIES/EQUIPMENT	19.48	39.26	500.00	460.74	7.9
110-450-6234 GENERAL SUPPLIES	.00	74.81	5,000.00	4,925.19	1.5
110-450-6238 BANK SERVICE CHARGES	5.43	5.43	200.00	194.57	2.7
110-450-6240 TRAVEL & TRAINING	.00	712.67	00	(712.67)	.0
110-450-6290 MISCELLANEOUS	.00	167.49	142.00	(25.49)	118.0
110-450-6320 BUILDING REPAIR & MAINTENANCE	.00	.00	4,200.00	4,200.00	.0
110-450-6420 WATER SERVICES	7.14	55.35	800.00	744.65	6.9
110-450-6425 SEWER SERVICES	16.79	116.73	800.00	683.27	14.6
110-450-6430 ELECTRICITY SERVICES	297.98	421.60	3,000.00	2,578.40	14.1
110-450-6435 INTERNET SERVICES	.00	277.44	3,000.00	2,722.56	9.3
110-450-6440 TELEPHONE SERVICES	.00	137.41	1,200.00	1,062.59	11.5
110-450-6445 REFUSE SERVICES	.00	.00	1,000.00	1,000.00	.0
110-450-6530 SUMMER READING PROGRAM	.00	.00	1,000.00	1,000.00	.0
TOTAL MATERIALS & SERVICES	392.95	11,078.64	32,537.00	21,458.36	34.1
<u>CAPITAL OUTLAY</u>					
110-450-8225 BUILDINGS & FACILITIES	3,982.43	275,200.39	309,455.00	34,254.61	88.9
110-450-8335 EQUIPMENT & FURNISHINGS	2,025.69	11,011.71	40,000.00	28,988.29	27.5
110-450-8375 MATERIALS & COLLECTIONS	.00	130.00	00	(130.00)	.0
TOTAL CAPITAL OUTLAY	6,008.12	286,342.10	349,455.00	63,112.90	81.9
TOTAL LIBRARY	8,786.90	312,121.88	416,550.00	104,428.12	74.9
<u>CODE ENFORCEMENT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-460-5110 CITY ADMINISTRATOR	383.08	2,867.90	4,619.00	1,751.10	62.1
110-460-5150 PUBLIC WORKS DIRECTOR	.00	158.25	00	(158.25)	.0
110-460-5220 OVERT ME	.00	31.50	.00	(31.50)	.0
110-460-5315 SOCIAL SECURITY/MEDICARE	29.32	234.00	503.00	269.00	46.5
110-460-5320 WORKER'S COMP	.09	53.00	90.00	37.00	58.9
110-460-5350 UNEMPLOYMENT	.00	.00	308.00	308.00	.0
110-460-5410 HEALTH INSURANCE	32.38	401.83	485.00	83.17	82.9
110-460-5450 PUBLIC EMPLOYEES RETIREMENT	75.20	600.23	907.00	306.77	66.2
TOTAL PERSONAL SERVICES	520.07	4,346.71	6,912.00	2,565.29	62.9
<u>MATERIALS & SERVICES</u>					
110-460-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-460-6226 POSTAGE	.00	4.56	.00	(4.56)	.0
110-460-6234 GENERAL SUPPLIES	3.71	60.60	100.00	39.40	60.6
110-460-6238 BANK SERVICE CHARGES	.25	1.78	100.00	98.22	1.8
110-460-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-460-6445 REFUSE SERVICES	.00	.00	500.00	500.00	.0
110-460-6540 DOG/CAT CONTROL	.00	.00	100.00	100.00	.0
TOTAL MATERIALS & SERVICES	3.96	66.94	1,400.00	1,333.06	4.8
TOTAL CODE ENFORCEMENT	524.03	4,413.65	8,312.00	3,898.35	53.1
<u>TOURISM</u>					
<u>MATERIALS & SERVICES</u>					
110-470-6128 OTHER CONTRACT SERVICES	.00	.00	500.00	500.00	.0
110-470-6224 MARKETING	.00	415.00	500.00	85.00	83.0
110-470-6226 POSTAGE	.00	.00	50.00	50.00	.0
110-470-6290 MISCELLANEOUS	.00	.00	100.00	100.00	.0
110-470-6326 COVERED BRIDGE MAINTENANCE	71.13	470.59	5,936.00	5,465.41	7.9
110-470-6527 COMMUNITY GRANT PROGRAM	.00	.00	3,500.00	3,500.00	.0
TOTAL MATERIALS & SERVICES	71.13	885.59	10,586.00	9,700.41	8.4
TOTAL TOURISM	71.13	885.59	10,586.00	9,700.41	8.4
<u>MUNICIPAL COURT</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONAL SERVICES</u>					
110-480-5110 CITY ADMINISTRATOR	383.08	2,867.90	4,619.00	1,751.10	62.1
110-480-5114 CITY CLERK	192.64	1,449.61	2,312.00	862.39	62.7
110-480-5220 OVERT ME	3.33	38.32	33.00	(5.32)	116.1
110-480-5315 SOCIAL SECURITY/MEDICARE	44.32	333.33	533.00	199.67	62.5
110-480-5320 WORKER'S COMP	.18	8.14	135.00	126.86	6.0
110-480-5350 UNEMPLOYMENT	.00	.00	463.00	463.00	.0
110-480-5410 HEALTH INSURANCE	97.87	983.46	1,472.00	488.54	66.8
110-480-5450 PUBLIC EMPLOYEES RETIREMENT	113.67	855.08	1,367.00	511.92	62.6
TOTAL PERSONAL SERVICES	835.09	6,535.84	10,934.00	4,398.16	59.8
<u>MATERIALS & SERVICES</u>					
110-480-6120 JUDGE CONTRACT	.00	600.00	1,250.00	650.00	48.0
110-480-6121 BAILIFF CONTRACT	.00	126.68	00	(126.68)	.0
110-480-6128 OTHER CONTRACT SERVICES	.00	460.31	1,000.00	539.69	46.0
110-480-6226 POSTAGE	.00	18.91	29.00	10.09	65.2
110-480-6230 OFFICE SUPPLIES/EQUIPMENT	2.22	33.80	00	(33.80)	.0
110-480-6238 BANK SERVICE CHARGES	3.68	37.45	150.00	112.55	25.0
110-480-6240 TRAVEL & TRAINING	.00	288.75	00	(288.75)	.0
110-480-6560 STATE ASSESSMENTS	.00	.00	1,023.00	1,023.00	.0
110-480-6565 COURT COLLECTION FEES	.00	7.99	80.00	72.01	10.0
TOTAL MATERIALS & SERVICES	5.90	1,573.89	3,532.00	1,958.11	44.6
TOTAL MUNICIPAL COURT	840.99	8,109.73	14,466.00	6,356.27	56.1
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
110-800-7110 LOAN PRINCIPAL	.00	.00	307,980.00	307,980.00	.0
110-800-7111 LOAN PRINCIPAL - LIBRARY/CITY	.00	.00	10,917.00	10,917.00	.0
110-800-7112 LOAN PRINCIPAL - ROLLING ROCK	.00	.00	8,530.00	8,530.00	.0
110-800-7113 LOAN PRINCIPAL - OEDD LIBRARY	.00	.00	145,042.00	145,042.00	.0
110-800-7114 LOAN PRINCIPAL - OEDD CITYHALL	.00	.00	85,182.00	85,182.00	.0
110-800-7510 LOAN INTEREST	667.28	4,670.96	8,008.00	3,337.04	58.3
110-800-7511 LOAN INTEREST - LIBRARY/CITY	.00	.00	11,734.00	11,734.00	.0
110-800-7512 LOAN INTEREST - ROLLING ROCK	.00	.00	9,168.00	9,168.00	.0
110-800-7513 LOAN INTEREST - OEDD LIBRARY	.00	.00	3,148.00	3,148.00	.0
110-800-7514 LOAN INTEREST - OEDD CITY HALL	.00	.00	1,849.00	1,849.00	.0
TOTAL DEBT SERVICES	667.28	4,670.96	591,558.00	586,887.04	.8
TOTAL DEBT SERVICE	667.28	4,670.96	591,558.00	586,887.04	.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		_____	_____	_____	_____	_____
<u>OTHER REQUIREMENTS</u>						
<u>OTHER REQUIREMENTS</u>						
110-900-9590	CONTINGENCY	.00	.00	97,186.00	97,186.00	.0
110-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	65,610.00	65,610.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	162,796.00	162,796.00	.0
TOTAL OTHER REQUIREMENTS		.00	.00	162,796.00	162,796.00	.0
TOTAL FUND EXPENDITURES		27,800.00	645,878.61	2,482,526.00	1,836,647.39	26.0
NET REVENUE OVER EXPENDITURES		(16,925.77)	(162,522.42)	(341,048.00)	(178,525.58)	(47.7)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

BUILDING FUND

ASSETS

220-1110	ALLOCATED CASH	49,809.42	
	TOTAL ASSETS		<u>49,809.42</u>

LIABILITIES AND EQUITY

LIABILITIES

220-2205	WAGES PAYABLE	218.70	
220-2210	PAYROLL TAXES PAYABLE	115.41	
220-2245	HEALTH INSURANCE PAYABLE	146.91	
220-2250	RETIREMENT PAYABLE	86.96	
220-2255	DEFERRED COMP PAYABLE	10.00	
	TOTAL LIABILITIES		577.98

FUND EQUITY

220-3100	BEGINNING FUND BALANCE	57,234.41	
	REVENUE OVER EXPENDITURES - YTD	(8,002.97)	
	BALANCE - CURRENT DATE	(8,002.97)	
	TOTAL FUND EQUITY		<u>49,231.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>49,809.42</u>

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
220-315-4125 INTEREST EARNED	.86	6.61	10.00	3.39	66.1
TOTAL INVESTMENT EARNINGS	.86	6.61	10.00	3.39	66.1
<u>LICENSES & PERMITS</u>					
220-335-4356 BUILDING PERMIT FEES	84.00	10,347.21	63,214.00	52,866.79	16.4
220-335-4358 ELECTRICAL PERMIT FEES	.00	2,180.00	8,160.00	5,980.00	26.7
TOTAL LICENSES & PERMITS	84.00	12,527.21	71,374.00	58,846.79	17.6
TOTAL FUND REVENUE	84.86	12,533.82	71,384.00	58,850.18	17.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
220-490-5110 CITY ADMINISTRATOR	153.20	1,072.68	1,847.00	774.32	58.1
220-490-5114 CITY CLERK	192.64	1,449.61	2,312.00	862.39	62.7
220-490-5150 PUBLIC WORKS DIRECTOR	326.00	2,288.00	3,912.00	1,624.00	58.5
220-490-5220 OVERT ME	17.44	165.27	323.00	157.73	51.2
220-490-5315 SOCIAL SECURITY/MEDICARE	52.73	380.60	642.00	261.40	59.3
220-490-5320 WORKER'S COMP	.21	9.67	162.00	152.33	6.0
220-490-5350 UNEMPLOYMENT	.00	.00	558.00	558.00	.0
220-490-5410 HEALTH INSURANCE	146.06	1,368.61	2,162.00	793.39	63.3
220-490-5450 PUBLIC EMPLOYEES RETIREMENT	135.32	976.75	1,649.00	672.25	59.2
TOTAL PERSONAL SERVICES	1,023.60	7,711.19	13,567.00	5,855.81	56.8
<u>MATERIALS & SERVICES</u>					
220-490-6110 AUDITING	.00	.00	1,140.00	1,140.00	.0
220-490-6112 LEGAL SERVICES	.00	.00	5,000.00	5,000.00	.0
220-490-6122 IT SERVICES	22.10	313.13	744.00	430.87	42.1
220-490-6128 OTHER CONTRACT SERVICES	.00	.00	9.00	9.00	.0
220-490-6150 BUILDING INSPECTION SERVICES	1,014.64	10,378.81	51,187.00	40,808.19	20.3
220-490-6152 ELECTRICAL INSPECTION SERVICES	.00	1,501.65	6,630.00	5,128.35	22.7
220-490-6220 PUBLICATIONS, PRINTING & DUES	.00	.00	250.00	250.00	.0
220-490-6226 POSTAGE	.00	17.39	250.00	232.61	7.0
220-490-6230 OFFICE SUPPLIES/EQUIPMENT	22.12	176.72	250.00	73.28	70.7
220-490-6238 BANK SERVICE CHARGES	1.84	95.96	1,500.00	1,404.04	6.4
220-490-6420 WATER SERVICES	2.86	22.14	500.00	477.86	4.4
220-490-6425 SEWER SERVICES	6.71	46.65	500.00	453.35	9.3
220-490-6430 ELECTRICITY SERVICES	18.24	77.03	1,000.00	922.97	7.7
220-490-6435 INTERNET SERVICES	.00	110.94	500.00	389.06	22.2
220-490-6440 TELEPHONE SERVICES	.00	85.18	500.00	414.82	17.0
220-490-6524 BUILDING STATE SURCHARGE	.00	.00	8,190.00	8,190.00	.0
220-490-6525 ELECTRICAL STATE SURCHARGE	.00	.00	1,061.00	1,061.00	.0
TOTAL MATERIALS & SERVICES	1,088.51	12,825.60	79,211.00	66,385.40	16.2
TOTAL NON-DEPARTMENTAL	2,112.11	20,536.79	92,778.00	72,241.21	22.1
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

BUILDING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
220-700-8335 EQUIPMENT & FURNISHINGS	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
220-900-9590 CONTINGENCY	.00	.00	18,750.00	18,750.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,750.00	18,750.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,750.00	18,750.00	.0
TOTAL FUND EXPENDITURES	2,112.11	20,536.79	121,528.00	100,991.21	16.9
NET REVENUE OVER EXPENDITURES	(2,027.25)	(8,002.97)	(50,144.00)	(42,141.03)	(16.0)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

WATER FUND

ASSETS

230-1110	ALLOCATED CASH	47,696.01	
230-1115	CASH IN BANK - LGIP	848.37	
230-1510	ACCOUNTS RECEIVABLE	34,682.79	
230-1710	LAND	81,179.00	
230-1720	BUILDINGS & FACILITIES	35,875.00	
230-1730	EQUIPMENT & FURNISHINGS	108,645.38	
230-1740	VEHICLES & ROLLING STOCK	34,066.66	
230-1750	INFRASTRUCTURE	4,432,770.46	
230-1820	AD - BUILDINGS & FACILITIES	(19,711.68)	
230-1830	AD - EQUIPMENT & FURNISHINGS	(75,105.02)	
230-1840	AD - VEHICLES & ROLLING STOCK	(17,729.64)	
230-1850	AD - INFRASTRUCTURE	(2,255,795.60)	
	TOTAL ASSETS		<u>2,407,421.73</u>

LIABILITIES AND EQUITY

LIABILITIES

230-2205	WAGES PAYABLE	3,496.14	
230-2210	PAYROLL TAXES PAYABLE	1,635.15	
230-2245	HEALTH INSURANCE PAYABLE	2,343.13	
230-2250	RETIREMENT PAYABLE	1,326.83	
230-2255	DEFERRED COMP PAYABLE	124.51	
230-2520	UTILITY DEPOSITS	40,720.00	
230-2530	H2O DONATIONS	1,110.00	
230-2750	LONG TERM DEBT	1,022,504.61	
	TOTAL LIABILITIES		1,073,260.37

FUND EQUITY

230-3100	BEGINNING FUND BALANCE	475.08	
230-3275	GASB - FIXED ASSETS	2,324,194.56	
230-3277	GAAP - LONG TERM DEBT	(1,022,504.61)	
	REVENUE OVER EXPENDITURES - YTD	<u>31,996.33</u>	
	BALANCE - CURRENT DATE	<u>31,996.33</u>	
	TOTAL FUND EQUITY		<u>1,334,161.36</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,407,421.73</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
230-315-4125 INTEREST EARNED	3.49	140.30	273.00	132.70	51.4
TOTAL INVESTMENT EARNINGS	3.49	140.30	273.00	132.70	51.4
<u>GRANT REVENUES</u>					
230-325-4162 WATER - CAPITAL GRANTS	.00	45,751.18	00	(45,751.18)	.0
TOTAL GRANT REVENUES	.00	45,751.18	00	(45,751.18)	.0
<u>LICENSES & PERMITS</u>					
230-335-4370 WATER/SEWER CONNECTION PERMIT	.00	250.00	4,125.00	3,875.00	6.1
TOTAL LICENSES & PERMITS	.00	250.00	4,125.00	3,875.00	6.1
<u>CHARGES FOR SERVICE</u>					
230-340-4425 WATER/SEWER SALES	25,974.04	312,164.09	454,373.00	142,208.91	68.7
230-340-4426 BULK WATER SALES	574.26	8,438.76	10,000.00	1,561.24	84.4
230-340-4435 FIRE HYDRANT FEE	371.56	3,031.67	4,250.00	1,218.33	71.3
230-340-4450 WATER/SEWER PENALTIES	175.00	1,042.50	1,500.00	457.50	69.5
TOTAL CHARGES FOR SERVICE	27,094.86	324,677.02	470,123.00	145,445.98	69.1
<u>SDC REVENUE</u>					
230-345-4531 WATER REIMBURSEMENT SDC	745.00	745.00	14,900.00	14,155.00	5.0
TOTAL SDC REVENUE	745.00	745.00	14,900.00	14,155.00	5.0
<u>MISCELLANEOUS REVENUE</u>					
230-385-4895 MISCELLANEOUS REVENUE	.00	1,574.90	500.00	(1,074.90)	315.0
TOTAL MISCELLANEOUS REVENUE	.00	1,574.90	500.00	(1,074.90)	315.0
TOTAL FUND REVENUE	27,843.35	373,138.40	489,921.00	116,782.60	76.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
230-490-5110	CITY ADMINISTRATOR	2,030.30	15,236.82	24,479.00	9,242.18 62.2
230-490-5114	CITY CLERK	1,541.14	11,596.98	18,494.00	6,897.02 62.7
230-490-5150	PUBLIC WORKS DIRECTOR	2,673.20	20,106.76	32,078.00	11,971.24 62.7
230-490-5152	UTILITY WORKER I	3,240.44	24,320.12	38,884.00	14,563.88 62.6
230-490-5156	TEMPORARY/ SEASONAL	.00	447.20	780.00	332.80 57.3
230-490-5158	MAINTENANCE WORKER I	215.92	1,647.93	3,580.00	1,932.07 46.0
230-490-5220	OVERT ME	717.21	5,529.83	7,555.00	2,025.17 73.2
230-490-5315	SOCIAL SECURITY/MEDICARE	797.01	6,034.86	9,616.00	3,581.14 62.8
230-490-5320	WORKER'S COMP	3.64	1,518.50	7,482.00	5,963.50 20.3
230-490-5350	UNEMPLOYMENT	.00	.00	9,363.00	9,363.00 .0
230-490-5410	HEALTH INSURANCE	2,334.71	22,850.48	33,922.00	11,071.52 67.4
230-490-5450	PUBLIC EMPLOYEES RETIREMENT	2,045.08	15,397.45	24,671.00	9,273.55 62.4
	TOTAL PERSONAL SERVICES	15,598.65	124,686.93	210,904.00	86,217.07 59.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
230-490-6110	.00	.00	6,440.00	6,440.00	.0
230-490-6112	.00	29.14	.00	(29.14)	.0
230-490-6114	455.00	3,081.75	5,460.00	2,378.25	56.4
230-490-6116	58.50	12,580.18	15,916.00	3,335.82	79.0
230-490-6122	400.37	3,272.39	5,500.00	2,227.61	59.5
230-490-6128	83.37	7,158.59	1,500.00	(5,658.59)	477.2
230-490-6210	.00	10,462.23	9,663.00	(799.23)	108.3
230-490-6220	.00	2,174.76	1,500.00	(674.76)	145.0
230-490-6226	.00	679.74	1,200.00	520.26	56.7
230-490-6230	87.55	631.79	1,250.00	618.21	50.5
230-490-6234	.00	4,242.44	5,500.00	1,257.56	77.1
230-490-6238	260.87	1,995.05	6,900.00	4,904.95	28.9
230-490-6240	.00	.00	2,000.00	2,000.00	.0
230-490-6290	.00	.00	1,500.00	1,500.00	.0
230-490-6320	.00	472.00	5,000.00	4,528.00	9.4
230-490-6324	.00	13,947.94	5,000.00	(8,947.94)	279.0
230-490-6330	24,162.42	35,208.06	18,000.00	(17,208.06)	195.6
230-490-6334	.00	.00	3,000.00	3,000.00	.0
230-490-6420	34.87	704.19	1,200.00	495.81	58.7
230-490-6425	.00	399.63	960.00	560.37	41.6
230-490-6430	1,420.93	10,334.90	22,000.00	11,665.10	47.0
230-490-6435	75.00	536.73	2,100.00	1,563.27	25.6
230-490-6440	250.65	1,837.47	2,000.00	162.53	91.9
230-490-6445	.00	291.23	720.00	428.77	40.5
230-490-6710	.00	.00	2,000.00	2,000.00	.0
230-490-6712	.00	50.92	1,500.00	1,449.08	3.4
230-490-6750	.00	9,322.11	20,000.00	10,677.89	46.6
230-490-6755	484.50	4,609.80	7,250.00	2,640.20	63.6
230-490-6758	.00	.00	3,500.00	3,500.00	.0
230-490-6760	1,428.92	11,842.14	23,975.00	12,132.86	49.4
TOTAL MATERIALS & SERVICES	29,202.95	135,865.18	182,534.00	46,668.82	74.4
TOTAL NON-DEPARTMENTAL	44,801.60	260,552.11	393,438.00	132,885.89	66.2
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
230-700-8320	.00	1,475.00	.00	(1,475.00)	.0
230-700-8540	.00	47,561.84	43,416.00	(4,145.84)	109.6
TOTAL CAPITAL OUTLAY	.00	49,036.84	43,416.00	(5,620.84)	113.0
TOTAL CAPITAL OUTLAY	.00	49,036.84	43,416.00	(5,620.84)	113.0

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
230-800-7122	LOAN PRINCIPAL - J05001 SPWF	.00	9,923.30	4,962.00 (4,961.30) 200.0
230-800-7124	LOAN PRINCIPAL - RUS 91-03	.00	.00	17,459.00	17,459.00 .0
230-800-7125	LOAN PRINCIPAL - L21001	.00	11,070.52	7,644.00 (3,426.52) 144.8
230-800-7522	LOAN INTEREST - J05001 SPWF	.00	4,921.70	2,461.00 (2,460.70) 200.0
230-800-7524	LOAN INTEREST - RUS 91-03	.00	.00	21,922.00	21,922.00 .0
230-800-7525	LOAN INTEREST - L21001	.00	5,637.60	3,893.00 (1,744.60) 144.8
	TOTAL DEBT SERVICES	.00	31,553.12	58,341.00	26,787.88 54.1
	TOTAL DEBT SERVICE	.00	31,553.12	58,341.00	26,787.88 54.1
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
230-900-9590	CONTINGENCY	.00	.00	20,000.00	20,000.00 .0
230-900-9899	UNAPPROPRIATED ENDING BALANCE	.00	.00	36,770.00	36,770.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	56,770.00	56,770.00 .0
	TOTAL OTHER REQUIREMENTS	.00	.00	56,770.00	56,770.00 .0
	TOTAL FUND EXPENDITURES	44,801.60	341,142.07	551,965.00	210,822.93 61.8
	NET REVENUE OVER EXPENDITURES	(16,958.25)	31,996.33	(62,044.00)	(94,040.33) 51.6

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

SEWER FUND

ASSETS

240-1110	ALLOCATED CASH	122,702.17	
240-1115	CASH IN BANK - LGIP	89,250.87	
240-1510	ACCOUNTS RECEIVABLE	37,568.10	
240-1550	PREPAID EXPENSES	1,135.00	
240-1710	LAND	11,000.00	
240-1720	BUILDINGS & FACILITIES	89,114.40	
240-1730	EQUIPMENT & FURNISHINGS	68,330.05	
240-1740	VEHICLES & ROLLING STOCK	21,779.50	
240-1750	INFRASTRUCTURE	4,708,963.28	
240-1820	AD - BUILDINGS & FACILITIES	(42,695.71)	
240-1830	AD - EQUIPMENT & FURNISHINGS	(28,515.11)	
240-1840	AD - VEHICLES & ROLLING STOCK	(5,444.88)	
240-1850	AD - INFRASTRUCTURE	(2,898,225.48)	
	TOTAL ASSETS		<u>2,174,962.19</u>

LIABILITIES AND EQUITY

LIABILITIES

240-2205	WAGES PAYABLE	3,496.15	
240-2210	PAYROLL TAXES PAYABLE	1,635.15	
240-2245	HEALTH INSURANCE PAYABLE	2,343.13	
240-2250	RETIREMENT PAYABLE	1,326.83	
240-2255	DEFERRED COMP PAYABLE	124.51	
240-2750	LONG TERM DEBT	516,980.84	
	TOTAL LIABILITIES		525,906.61

FUND EQUITY

240-3100	BEGINNING FUND BALANCE	224,153.57	
240-3275	GASB - FIXED ASSETS	1,924,306.05	
240-3277	GAAP - LONG TERM DEBT	(516,980.84)	
	REVENUE OVER EXPENDITURES - YTD	<u>17,576.80</u>	
	BALANCE - CURRENT DATE	<u>17,576.80</u>	
	TOTAL FUND EQUITY		<u>1,649,055.58</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,174,962.19</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
240-315-4125 INTEREST EARNED	256.84	1,204.82	662.00	(542.82)	182.0
TOTAL INVESTMENT EARNINGS	256.84	1,204.82	662.00	(542.82)	182.0
<u>LICENSES & PERMITS</u>					
240-335-4370 WATER/SEWER CONNECTION PERMIT	.00	115.00	1,725.00	1,610.00	6.7
TOTAL LICENSES & PERMITS	.00	115.00	1,725.00	1,610.00	6.7
<u>CHARGES FOR SERVICE</u>					
240-340-4425 WATER/SEWER SALES	36,705.49	254,572.87	450,375.00	195,802.13	56.5
240-340-4426 BULK GREY WATER DISPOSAL	.00	11,376.00	00	(11,376.00)	.0
240-340-4450 WATER/SEWER PENALTIES	195.00	952.50	1,100.00	147.50	86.6
TOTAL CHARGES FOR SERVICE	36,900.49	266,901.37	451,475.00	184,573.63	59.1
<u>SDC REVENUE</u>					
240-345-4541 SEWER REIMBURSEMENT SDC	618.00	618.00	12,360.00	11,742.00	5.0
TOTAL SDC REVENUE	618.00	618.00	12,360.00	11,742.00	5.0
<u>MISCELLANEOUS REVENUE</u>					
240-385-4895 MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
TOTAL FUND REVENUE	37,775.33	268,839.19	466,722.00	197,882.81	57.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
240-490-5110	2,030.30	15,236.80	24,479.00	9,242.20	62.2
240-490-5114	1,541.14	11,596.97	18,494.00	6,897.03	62.7
240-490-5150	2,673.20	20,106.77	32,078.00	11,971.23	62.7
240-490-5152	3,240.44	24,320.04	38,884.00	14,563.96	62.6
240-490-5156	.00	447.20	780.00	332.80	57.3
240-490-5158	215.92	1,647.93	3,580.00	1,932.07	46.0
240-490-5220	717.21	5,529.81	7,555.00	2,025.19	73.2
240-490-5315	797.02	6,034.96	9,616.00	3,581.04	62.8
240-490-5320	3.60	1,533.84	6,714.00	5,180.16	22.9
240-490-5350	.00	.00	8,348.00	8,348.00	.0
240-490-5410	2,334.72	22,850.53	33,922.00	11,071.47	67.4
240-490-5450	2,045.09	15,397.37	24,671.00	9,273.63	62.4
TOTAL PERSONAL SERVICES	15,598.64	124,702.22	209,121.00	84,418.78	59.6

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MATERIALS & SERVICES</u>					
240-490-6110	.00	.00	6,440.00	6,440.00	.0
240-490-6112	.00	29.13	.00	(29.13)	.0
240-490-6114	182.00	1,443.75	5,460.00	4,016.25	26.4
240-490-6116	.00	4,626.00	00	(4,626.00)	.0
240-490-6122	400.37	3,272.38	5,727.00	2,454.62	57.1
240-490-6128	383.37	2,683.59	4,500.00	1,816.41	59.6
240-490-6210	.00	9,966.21	9,187.00	(779.21)	108.5
240-490-6220	.00	378.64	1,500.00	1,121.36	25.2
240-490-6226	.00	679.73	1,200.00	520.27	56.6
240-490-6230	87.54	411.44	500.00	88.56	82.3
240-490-6234	491.83	1,999.30	5,000.00	3,000.70	40.0
240-490-6238	366.42	2,161.59	6,600.00	4,438.41	32.8
240-490-6240	.00	.00	2,000.00	2,000.00	.0
240-490-6290	.00	2,702.49	500.00	(2,202.49)	540.5
240-490-6320	.00	.00	500.00	500.00	.0
240-490-6324	.00	10,827.40	8,500.00	(2,327.40)	127.4
240-490-6330	.00	1,979.86	15,000.00	13,020.14	13.2
240-490-6334	.00	.00	7,500.00	7,500.00	.0
240-490-6420	865.44	4,690.54	18,000.00	13,309.46	26.1
240-490-6425	604.26	4,201.02	8,000.00	3,798.98	52.5
240-490-6430	2,291.11	13,536.21	28,500.00	14,963.79	47.5
240-490-6435	127.98	641.81	1,550.00	908.19	41.4
240-490-6440	243.61	1,632.15	3,200.00	1,567.85	51.0
240-490-6445	.00	291.25	9,000.00	8,708.75	3.2
240-490-6520	.00	.00	4,000.00	4,000.00	.0
240-490-6710	.00	.00	2,000.00	2,000.00	.0
240-490-6712	.00	50.93	1,500.00	1,449.07	3.4
240-490-6750	985.20	6,538.28	18,000.00	11,461.72	36.3
240-490-6755	1,353.60	6,849.90	14,000.00	7,150.10	48.9
240-490-6758	.00	.00	2,500.00	2,500.00	.0
240-490-6760	1,947.20	12,532.79	22,711.00	10,178.21	55.2
TOTAL MATERIALS & SERVICES	10,329.93	94,126.39	213,075.00	118,948.61	44.2
TOTAL NON-DEPARTMENTAL	25,928.57	218,828.61	422,196.00	203,367.39	51.8
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
240-700-8225	.00	.00	25,000.00	25,000.00	.0
240-700-8320	.00	1,475.00	.00	(1,475.00)	.0
240-700-8550	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	1,475.00	60,000.00	58,525.00	2.5

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL CAPITAL OUTLAY	.00	1,475.00	60,000.00	58,525.00	2.5
<u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
240-800-7110 LOAN PRINCIPAL - G02002	.00	23,801.00	23,801.00	.00	100.0
240-800-7122 LOAN PRINCIPAL - J05001 SPWF	.00	.00	4,962.00	4,962.00	.0
240-800-7124 LOAN PRINCIPAL - RUS 92-05	.00	.00	6,980.00	6,980.00	.0
240-800-7510 LOAN INTEREST - G02002	.00	7,157.78	7,158.00	.22	100.0
240-800-7522 LOAN INTEREST - J05001 SPWF	.00	.00	2,461.00	2,461.00	.0
240-800-7524 LOAN INTEREST - RUS 92-05	.00	.00	8,765.00	8,765.00	.0
TOTAL DEBT SERVICES	.00	30,958.78	54,127.00	23,168.22	57.2
TOTAL DEBT SERVICE	.00	30,958.78	54,127.00	23,168.22	57.2
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
240-900-9590 CONTINGENCY	.00	.00	20,000.00	20,000.00	.0
240-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	59,580.00	59,580.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,580.00	79,580.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,580.00	79,580.00	.0
TOTAL FUND EXPENDITURES	25,928.57	251,262.39	615,903.00	364,640.61	40.8
NET REVENUE OVER EXPENDITURES	11,846.76	17,576.80	(149,181.00)	(166,757.80)	11.8

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

STREET FUND

ASSETS

312-1110	ALLOCATED CASH	81,760.23	
312-1115	CASH IN BANK - LGIP	56,679.29	
312-1720	BUILDINGS & FACILITIES	528.00	
312-1730	EQUIPMENT & FURNISHINGS	6,061.05	
312-1740	VEHICLES & ROLLING STOCK	11,299.83	
312-1750	INFRASTRUCTURE	1,610,571.62	
312-1820	AD - BUILDINGS & FACILITIES	(35.20)	
312-1830	AD - EQUIPMENT & FURNISHINGS	(1,361.79)	
312-1840	AD - VEHICLES & ROLLING STOCK	(2,824.95)	
312-1850	AD - INFRASTRUCTURE	(414,193.72)	
	TOTAL ASSETS		<u>1,348,484.36</u>

LIABILITIES AND EQUITY

LIABILITIES

312-2205	WAGES PAYABLE	385.50	
312-2210	PAYROLL TAXES PAYABLE	187.81	
312-2245	HEALTH INSURANCE PAYABLE	227.94	
312-2250	RETIREMENT PAYABLE	148.36	
312-2255	DEFERRED COMP PAYABLE	14.98	
312-2750	LONG TERM DEBT	79,679.13	
	TOTAL LIABILITIES		80,643.72

FUND EQUITY

312-3100	BEGINNING FUND BALANCE	111,798.43	
312-3275	GASB - FIXED ASSETS	1,210,044.84	
312-3277	GAAP - LONG TERM DEBT	(79,679.13)	
	REVENUE OVER EXPENDITURES - YTD	<u>25,676.50</u>	
	BALANCE - CURRENT DATE	<u>25,676.50</u>	
	TOTAL FUND EQUITY		<u>1,267,840.64</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,348,484.36</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
312-315-4125 INTEREST EARNED	163.23	765.18	211.00	(554.18)	362.6
TOTAL INVESTMENT EARNINGS	163.23	765.18	211.00	(554.18)	362.6
<u>INTERGOVERNMENTAL</u>					
312-320-4142 STATE DISTRIBUTIONS	7,717.91	56,091.92	91,464.00	35,372.08	61.3
TOTAL INTERGOVERNMENTAL	7,717.91	56,091.92	91,464.00	35,372.08	61.3
<u>SDC REVENUE</u>					
312-345-4513 TRANSPORTATION REIMBURSEMENT S	104.00	104.00	2,080.00	1,976.00	5.0
TOTAL SDC REVENUE	104.00	104.00	2,080.00	1,976.00	5.0
TOTAL FUND REVENUE	7,985.14	56,961.10	93,755.00	36,793.90	60.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>PERSONAL SERVICES</u>					
312-490-5110 CITY ADMINISTRATOR	383.08	2,867.90	4,618.00	1,750.10	62.1
312-490-5150 PUBLIC WORKS DIRECTOR	326.00	2,446.25	3,912.00	1,465.75	62.5
312-490-5152 UTILITY WORKER I	381.20	2,861.06	4,574.00	1,712.94	62.6
312-490-5156 TEMPORARY/ SEASONAL	.00	894.40	1,664.00	769.60	53.8
312-490-5220 OVERT ME	81.73	618.94	868.00	249.06	71.3
312-490-5315 SOCIAL SECURITY/MEDICARE	89.59	740.74	1,196.00	455.26	61.9
312-490-5320 WORKER'S COMP	.37	414.13	1,763.00	1,348.87	23.5
312-490-5350 UNEMPLOYMENT	.00	.00	1,040.00	1,040.00	.0
312-490-5410 HEALTH INSURANCE	227.56	2,221.94	3,281.00	1,059.06	67.7
312-490-5450 PUBLIC EMPLOYEES RETIREMENT	230.05	1,726.21	3,071.00	1,344.79	56.2
TOTAL PERSONAL SERVICES	1,719.58	14,791.57	25,987.00	11,195.43	56.9
<u>MATERIALS & SERVICES</u>					
312-490-6110 AUDITING	.00	.00	1,240.00	1,240.00	.0
312-490-6114 FINANCIAL SERVICES	455.00	2,847.25	2,184.00	(663.25)	130.4
312-490-6116 ENGINEERING SERVICES	.00	165.00	20,000.00	19,835.00	.8
312-490-6122 IT SERVICES	82.38	752.69	1,480.00	727.31	50.9
312-490-6128 OTHER CONTRACT SERVICES	.00	800.49	8,000.00	7,199.51	10.0
312-490-6210 INSURANCE & BONDS	.00	3,636.94	3,356.00	(280.94)	108.4
312-490-6230 OFFICE SUPPLIES/EQUIPMENT	3.51	86.15	00	(86.15)	.0
312-490-6234 GENERAL SUPPLIES	3.92	152.79	500.00	347.21	30.6
312-490-6238 BANK SERVICE CHARGES	.99	2.27	50.00	47.73	4.5
312-490-6290 MISCELLANEOUS	.00	540.01	500.00	(40.01)	108.0
312-490-6324 EQUIPMENT REPAIR & MAINTENANCE	.00	.00	500.00	500.00	.0
312-490-6330 OTHER REPAIR & MAINTENANCE	.00	21.00	10,000.00	9,979.00	.2
312-490-6334 NON-CAPITALIZED ASSETS	.00	.00	2,500.00	2,500.00	.0
312-490-6430 ELECTRICITY SERVICES	1,079.50	7,488.44	14,575.00	7,086.56	51.4
312-490-6720 STORM DRAIN MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
312-490-6724 STREET SIGNS	.00	.00	500.00	500.00	.0
312-490-6726 STREET LIGHTS	.00	.00	410.00	410.00	.0
TOTAL MATERIALS & SERVICES	1,625.30	16,493.03	67,295.00	50,801.97	24.5
TOTAL NON-DEPARTMENTAL	3,344.88	31,284.60	93,282.00	61,997.40	33.5
<u>CAPITAL OUTLAY</u>					

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL OUTLAY</u>					
312-700-8530 STREET IMPROVEMENTS	.00	.00	70,000.00	70,000.00	.0
312-700-8532 SIGNAGE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,000.00	75,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	75,000.00	75,000.00	.0
 <u>DEBT SERVICE</u>					
<u>DEBT SERVICES</u>					
312-800-7125 LOAN PRINCIPAL - L21001	.00	.00	3,427.00	3,427.00	.0
312-800-7525 LOAN INTEREST - L21001	.00	.00	1,745.00	1,745.00	.0
TOTAL DEBT SERVICES	.00	.00	5,172.00	5,172.00	.0
TOTAL DEBT SERVICE	.00	.00	5,172.00	5,172.00	.0
 <u>OTHER REQUIREMENTS</u>					
 <u>OTHER REQUIREMENTS</u>					
312-900-9590 CONTINGENCY	.00	.00	10,819.00	10,819.00	.0
312-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	10,770.00	10,770.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	21,589.00	21,589.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	21,589.00	21,589.00	.0
TOTAL FUND EXPENDITURES	3,344.88	31,284.60	195,043.00	163,758.40	16.0
NET REVENUE OVER EXPENDITURES	4,640.26	25,676.50	(101,288.00)	(126,964.50)	25.4

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

BLACKBERRY JAM FUND

ASSETS

314-1110	ALLOCATED CASH		10,297.64	
	TOTAL ASSETS			10,297.64

LIABILITIES AND EQUITY

FUND EQUITY

314-3100	BEGINNING FUND BALANCE		13,823.92	
	REVENUE OVER EXPENDITURES - YTD	(3,526.28)		
	BALANCE - CURRENT DATE		(3,526.28)	
	TOTAL FUND EQUITY			10,297.64
	TOTAL LIABILITIES AND EQUITY			10,297.64

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
314-315-4125 INTEREST EARNED	.17	1.44	10.00	8.56	14.4
TOTAL INVESTMENT EARNINGS	.17	1.44	10.00	8.56	14.4
<u>OTHER REVENUE</u>					
314-370-4824 BBJ DONATIONS	.00	105.00	00	(105.00)	.0
TOTAL OTHER REVENUE	.00	105.00	00	(105.00)	.0
<u>FUNDRAISING & EVENT REVENUE</u>					
314-380-4861 CRAFT/COMMERCIAL BOOTH SALES	.00	1,115.00	1,980.00	865.00	56.3
314-380-4862 FOOD BOOTH SALES	.00	610.00	1,200.00	590.00	50.8
314-380-4864 JAM SALES	.00	810.00	500.00	(310.00)	162.0
314-380-4866 QUILT RAFFLE SALES	.00	4,150.00	4,000.00	(150.00)	103.8
314-380-4870 SPONSORSHIP REVENUE	.00	330.00	8,772.00	8,442.00	3.8
314-380-4882 HORSESHOE TOURNEY REVENUE	.00	95.00	00	(95.00)	.0
314-380-4889 BBJ FESTIVAL OTHER REVENUE	.00	.00	145.00	145.00	.0
TOTAL FUNDRAISING & EVENT REVENUE	.00	7,110.00	16,597.00	9,487.00	42.8
<u>MISCELLANEOUS REVENUE</u>					
314-385-4895 MISCELLANEOUS REVENUE	.00	110.00	500.00	390.00	22.0
TOTAL MISCELLANEOUS REVENUE	.00	110.00	500.00	390.00	22.0
TOTAL FUND REVENUE	.17	7,326.44	17,107.00	9,780.56	42.8

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

BLACKBERRY JAM FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
314-490-6118	.00	504.00	1,000.00	496.00	50.4
314-490-6122	26.59	422.78	350.00	(72.78)	120.8
314-490-6220	.00	20.00	100.00	80.00	20.0
314-490-6226	.00	3.25	.00	(3.25)	.0
314-490-6238	.00	18.74	100.00	81.26	18.7
314-490-6290	.00	676.72	2,200.00	1,523.28	30.8
314-490-6440	.00	.00	150.00	150.00	.0
314-490-6445	.00	1,120.00	1,000.00	(120.00)	112.0
314-490-6705	80.00	560.00	1,000.00	440.00	56.0
314-490-6714	.00	.00	150.00	150.00	.0
314-490-6810	.00	305.00	150.00	(155.00)	203.3
314-490-6812	.00	.00	100.00	100.00	.0
314-490-6814	.00	294.00	500.00	206.00	58.8
314-490-6816	.00	4,200.00	4,000.00	(200.00)	105.0
314-490-6820	.00	.00	100.00	100.00	.0
314-490-6852	.00	.00	100.00	100.00	.0
314-490-6856	.00	61.84	100.00	38.16	61.8
314-490-6858	.00	191.39	.00	(191.39)	.0
314-490-6864	.00	2,475.00	12,042.00	9,567.00	20.6
	<u>106.59</u>	<u>10,852.72</u>	<u>23,142.00</u>	<u>12,289.28</u>	<u>46.9</u>
TOTAL MATERIALS & SERVICES					
	<u>106.59</u>	<u>10,852.72</u>	<u>23,142.00</u>	<u>12,289.28</u>	<u>46.9</u>
TOTAL NON-DEPARTMENTAL					
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
314-900-9899	.00	.00	5,007.00	5,007.00	.0
TOTAL OTHER REQUIREMENTS	<u>.00</u>	<u>.00</u>	<u>5,007.00</u>	<u>5,007.00</u>	<u>.0</u>
TOTAL OTHER REQUIREMENTS	<u>.00</u>	<u>.00</u>	<u>5,007.00</u>	<u>5,007.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>106.59</u>	<u>10,852.72</u>	<u>28,149.00</u>	<u>17,296.28</u>	<u>38.6</u>
NET REVENUE OVER EXPENDITURES	<u>(106.42)</u>	<u>(3,526.28)</u>	<u>(11,042.00)</u>	<u>(7,515.72)</u>	<u>(31.9)</u>

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

PARKS SDC FUND

ASSETS

410-1110	ALLOCATED CASH	28,309.06	
410-1115	CASH IN BANK - LGIP	60,776.13	
	TOTAL ASSETS		<u>89,085.19</u>

LIABILITIES AND EQUITY

FUND EQUITY

410-3100	BEGINNING FUND BALANCE	89,532.89	
	REVENUE OVER EXPENDITURES - YTD	(447.70)	
	BALANCE - CURRENT DATE	(447.70)	
	TOTAL FUND EQUITY		<u>89,085.19</u>
	TOTAL LIABILITIES AND EQUITY		<u>89,085.19</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
410-315-4125 INTEREST EARNED	174.14	815.55	200.00	(615.55)	407.8
TOTAL INVESTMENT EARNINGS	174.14	815.55	200.00	(615.55)	407.8
<u>SDC REVENUE</u>					
410-345-4510 PARK SDC FEES	985.00	985.00	19,700.00	18,715.00	5.0
TOTAL SDC REVENUE	985.00	985.00	19,700.00	18,715.00	5.0
TOTAL FUND REVENUE	1,159.14	1,800.55	19,900.00	18,099.45	9.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
410-490-6714 MATERIALS & SERVICES	1,804.75	2,248.25	10,000.00	7,751.75	22.5
TOTAL MATERIALS & SERVICES	1,804.75	2,248.25	10,000.00	7,751.75	22.5
TOTAL NON-DEPARTMENTAL	1,804.75	2,248.25	10,000.00	7,751.75	22.5
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
410-700-8520 PARKS IMPROVEMENTS	.00	.00	80,313.00	80,313.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	80,313.00	80,313.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	80,313.00	80,313.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
410-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	18,080.00	18,080.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,080.00	18,080.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	18,080.00	18,080.00	.0
TOTAL FUND EXPENDITURES	1,804.75	2,248.25	108,393.00	106,144.75	2.1
NET REVENUE OVER EXPENDITURES	(645.61)	(447.70)	(88,493.00)	(88,045.30)	(.5)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

STREETS SDC FUND

ASSETS

412-1110	ALLOCATED CASH	22,826.12	
412-1115	CASH IN BANK - LGIP	47,032.03	
	TOTAL ASSETS		69,858.15

LIABILITIES AND EQUITY

FUND EQUITY

412-3100	BEGINNING FUND BALANCE	68,635.11	
	REVENUE OVER EXPENDITURES - YTD	1,223.04	
	BALANCE - CURRENT DATE	1,223.04	
	TOTAL FUND EQUITY		69,858.15
	TOTAL LIABILITIES AND EQUITY		69,858.15

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
412-315-4125 INTEREST EARNED	134.75	631.04	150.00	(481.04)	420.7
TOTAL INVESTMENT EARNINGS	134.75	631.04	150.00	(481.04)	420.7
<u>SDC REVENUE</u>					
412-345-4512 TRANSPORTATION SDC	592.00	592.00	11,840.00	11,248.00	5.0
TOTAL SDC REVENUE	592.00	592.00	11,840.00	11,248.00	5.0
TOTAL FUND REVENUE	726.75	1,223.04	11,990.00	10,766.96	10.2

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STREETS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
412-490-6128 OTHER CONTRACT SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	15,000.00	15,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	15,000.00	15,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
412-700-8530 STREET IMPROVEMENTS	.00	.00	60,260.00	60,260.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,260.00	60,260.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	60,260.00	60,260.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
412-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	4,736.00	4,736.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,736.00	4,736.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	4,736.00	4,736.00	.0
TOTAL FUND EXPENDITURES	.00	.00	79,996.00	79,996.00	.0
NET REVENUE OVER EXPENDITURES	726.75	1,223.04	(68,006.00)	(69,229.04)	1.8

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

WATER SDC FUND

ASSETS

430-1110	ALLOCATED CASH	57,621.07	
430-1115	CASH IN BANK - LGIP	307,039.73	
	TOTAL ASSETS		<u>364,660.80</u>

LIABILITIES AND EQUITY

FUND EQUITY

430-3100	BEGINNING FUND BALANCE	376,132.96	
	REVENUE OVER EXPENDITURES - YTD	(11,472.16)	
	BALANCE - CURRENT DATE	(11,472.16)	
	TOTAL FUND EQUITY		<u>364,660.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>364,660.80</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
430-315-4125 INTEREST EARNED	878.21	4,109.57	500.00	(3,609.57)	821.9
TOTAL INVESTMENT EARNINGS	878.21	4,109.57	500.00	(3,609.57)	821.9
<u>SDC REVENUE</u>					
430-345-4530 WATER SDC	3,830.00	3,830.00	76,600.00	72,770.00	5.0
TOTAL SDC REVENUE	3,830.00	3,830.00	76,600.00	72,770.00	5.0
TOTAL FUND REVENUE	4,708.21	7,939.57	77,100.00	69,160.43	10.3

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
430-490-6128 OTHER CONTRACT SERVICES	3,870.85	19,411.73	80,000.00	60,588.27	24.3
TOTAL MATERIALS & SERVICES	3,870.85	19,411.73	80,000.00	60,588.27	24.3
TOTAL NON-DEPARTMENTAL	3,870.85	19,411.73	80,000.00	60,588.27	24.3
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
430-700-8540 WATER SYSTEMS IMPROVEMTS	.00	.00	300,000.00	300,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	300,000.00	300,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	300,000.00	300,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
430-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	79,797.00	79,797.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,797.00	79,797.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	79,797.00	79,797.00	.0
TOTAL FUND EXPENDITURES	3,870.85	19,411.73	459,797.00	440,385.27	4.2
NET REVENUE OVER EXPENDITURES	837.36	(11,472.16)	(382,697.00)	(371,224.84)	(3.0)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

SEWER SDC FUND

ASSETS

440-1110	ALLOCATED CASH	55,161.16	
440-1115	CASH IN BANK - LGIP	69,072.19	
	TOTAL ASSETS		124,233.35

LIABILITIES AND EQUITY

FUND EQUITY

440-3100	BEGINNING FUND BALANCE	132,237.60	
	REVENUE OVER EXPENDITURES - YTD	(8,004.25)	
	BALANCE - CURRENT DATE	(8,004.25)	
	TOTAL FUND EQUITY		124,233.35
	TOTAL LIABILITIES AND EQUITY		124,233.35

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
440-315-4125 INTEREST EARNED	198.25	929.90	500.00	(429.90)	186.0
TOTAL INVESTMENT EARNINGS	198.25	929.90	500.00	(429.90)	186.0
<u>SDC REVENUE</u>					
440-345-4540 SEWER SDC	1,071.00	1,071.00	21,420.00	20,349.00	5.0
TOTAL SDC REVENUE	1,071.00	1,071.00	21,420.00	20,349.00	5.0
TOTAL FUND REVENUE	1,269.25	2,000.90	21,920.00	19,919.10	9.1

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
440-490-6128 OTHER CONTRACT SERVICES	167.50	10,005.15	99,000.00	88,994.85	10.1
TOTAL MATERIALS & SERVICES	167.50	10,005.15	99,000.00	88,994.85	10.1
TOTAL NON-DEPARTMENTAL	167.50	10,005.15	99,000.00	88,994.85	10.1
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
440-700-8550 SEWER SYSTEMS	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	35,000.00	35,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	35,000.00	35,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
440-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	13,172.00	13,172.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	13,172.00	13,172.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	13,172.00	13,172.00	.0
TOTAL FUND EXPENDITURES	167.50	10,005.15	147,172.00	137,166.85	6.8
NET REVENUE OVER EXPENDITURES	1,101.75	(8,004.25)	(125,252.00)	(117,247.75)	(6.4)

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

STORMWATER SDC FUND

ASSETS

445-1110	ALLOCATED CASH	21,655.89	
445-1115	CASH IN BANK - LGIP	49,027.72	
	TOTAL ASSETS		<u>70,683.61</u>

LIABILITIES AND EQUITY

FUND EQUITY

445-3100	BEGINNING FUND BALANCE	69,353.04	
	REVENUE OVER EXPENDITURES - YTD	1,330.57	
	BALANCE - CURRENT DATE	1,330.57	
	TOTAL FUND EQUITY		<u>70,683.61</u>
	TOTAL LIABILITIES AND EQUITY		<u>70,683.61</u>

CITY OF LOWELL
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>					
445-315-4125 INTEREST EARNED	140.43	657.57	200.00	(457.57)	328.8
TOTAL INVESTMENT EARNINGS	140.43	657.57	200.00	(457.57)	328.8
<u>SDC REVENUE</u>					
445-345-4545 STORM DRAINAGE SDC	673.00	673.00	13,460.00	12,787.00	5.0
TOTAL SDC REVENUE	673.00	673.00	13,460.00	12,787.00	5.0
TOTAL FUND REVENUE	813.43	1,330.57	13,660.00	12,329.43	9.7

CITY OF LOWELL
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2023

STORMWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
<u>MATERIALS & SERVICES</u>					
445-490-6128 OTHER CONTRACT SERVICES	.00	.00	20,000.00	20,000.00	.0
TOTAL MATERIALS & SERVICES	.00	.00	20,000.00	20,000.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	20,000.00	20,000.00	.0
<u>CAPITAL OUTLAY</u>					
<u>CAPITAL OUTLAY</u>					
445-700-8560 STORMWATER IMPROVEMENTS	.00	.00	40,000.00	40,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	40,000.00	40,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	40,000.00	40,000.00	.0
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
445-900-9899 UNAPPROPRIATED ENDING BALANCE	.00	.00	22,295.00	22,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,295.00	22,295.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	22,295.00	22,295.00	.0
TOTAL FUND EXPENDITURES	.00	.00	82,295.00	82,295.00	.0
NET REVENUE OVER EXPENDITURES	813.43	1,330.57	(68,635.00)	(69,965.57)	1.9

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

WATER RESERVE FUND

ASSETS

520-1110	ALLOCATED CASH	9,401.44	
520-1115	CASH IN BANK - LGIP	30,464.20	
	TOTAL ASSETS		39,865.64

LIABILITIES AND EQUITY

FUND EQUITY

520-3100	BEGINNING FUND BALANCE	39,457.48	
	REVENUE OVER EXPENDITURES - YTD	408.16	
	BALANCE - CURRENT DATE	408.16	
	TOTAL FUND EQUITY		39,865.64
	TOTAL LIABILITIES AND EQUITY		39,865.64

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER RESERVE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INVESTMENT EARNINGS</u>						
520-315-4125	INTEREST EARNED	87.20	408.16	10.00	(398.16)	4081.6
	TOTAL INVESTMENT EARNINGS	87.20	408.16	10.00	(398.16)	4081.6
	TOTAL FUND REVENUE	87.20	408.16	10.00	(398.16)	4081.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

WATER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
520-900-9892 RESERVED FOR WATER BOND PYMT	.00	.00	39,415.00	39,415.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,415.00	39,415.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	39,415.00	39,415.00	.0
TOTAL FUND EXPENDITURES	.00	.00	39,415.00	39,415.00	.0
NET REVENUE OVER EXPENDITURES	87.20	408.16	(39,405.00)	(39,813.16)	1.0

CITY OF LOWELL
 BALANCE SHEET
 JANUARY 31, 2023

SEWER RESERVE FUND

ASSETS

521-1110	ALLOCATED CASH	5,753.86	
521-1115	CASH IN BANK - LGIP	10,154.72	
	TOTAL ASSETS		15,908.58

LIABILITIES AND EQUITY

FUND EQUITY

521-3100	BEGINNING FUND BALANCE	15,772.22	
	REVENUE OVER EXPENDITURES - YTD	136.36	
	BALANCE - CURRENT DATE	136.36	
	TOTAL FUND EQUITY		15,908.58
	TOTAL LIABILITIES AND EQUITY		15,908.58

CITY OF LOWELL
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INVESTMENT EARNINGS</u>						
521-315-4125	INTEREST EARNED	29.11	136.36	10.00	(126.36)	1363.6
	TOTAL INVESTMENT EARNINGS	29.11	136.36	10.00	(126.36)	1363.6
	TOTAL FUND REVENUE	29.11	136.36	10.00	(126.36)	1363.6

CITY OF LOWELL
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2023

SEWER RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER REQUIREMENTS</u>					
<u>OTHER REQUIREMENTS</u>					
521-900-9892 RESERVED FOR SEWER BOND PYMT	.00	.00	15,764.00	15,764.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,764.00	15,764.00	.0
TOTAL OTHER REQUIREMENTS	.00	.00	15,764.00	15,764.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,764.00	15,764.00	.0
NET REVENUE OVER EXPENDITURES	29.11	136.36	(15,754.00)	(15,890.36)	9

City of Lowell, Oregon
Minutes of the City Council Work Session
January 21, 2023
Maggie Osgood Library

The Work Session was called to order at 9:01 AM by CA Caudle.

Members Present: Mayor Bennett, Gail Harris, Tim Stratis, Jimmy Murray, Maureen Weathers
Staff Present: CA Caudle, Public Works Max Baker, Library Director Peggy O’Kane

Work Session Topic(s)

Goal Setting for the upcoming 2023-2024 budget year, using the M.O.S.C.O.W. Prioritization Method. The Team brainstormed ideas for what they would like to see accomplished or started during the year. All ideas were compiled to be presented at an upcoming City Council meeting.

Adjourn: 11:10 AM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Jeremy Caudle, City Administrator

Date

City of Lowell, Oregon
Minutes of the City Council Regular and Executive Session
January 17, 2023

The Regular Session was called to order at 7:04 PM by Mayor Bennett.

Members Present: Mayor Don Bennett, Gail Harris, Maureen Weathers, Jimmy Murray, Tim Stratis

Staff Present: CA Jeremy Caudle, Public Works Director Max Baker

Agenda: CA Caudle requested that the Public Works Director give his report first after the Consent agenda. Also, the first reading of the updates to the Development code will not be held tonight, this will be updated at a later date.

Consent Agenda: Councilor Harris moved to approve the Consent Agenda as presented, second by Councilor Murray. PASS 5:0

Public Comments: None

Council Comments: None

Public Works Report: Streets and Parks report for the total milage of the streets in Lowell has been submitted to the State. Staff is working with Civil West to develop a construction plan set for the Street repairs on East First Street caused by the water leak in November. Annual water report is being completed. Meter change out has slowed with the weather and will begin as the weather improves. DEQ has approved the City of Lowell's Willamette Mercury TMDL implementation plan. Staff is also working on Annual reports for Bio-Solids, I&I and 5year TMDL. Continue to work with Civil West on the Wastewater Master Plan.

City Administrator Report:

- CA Caudle presented report that included an update on the Library/City Hall project:
 - Much of the furniture has been purchased and installed.
 - Staff has installed the shelving in the Library and Volunteers are now putting our collection on the shelves in preparation for opening day.
 - Alpine Heating and Air installed the economizer for the new HVAC unit on January 10.
- **East Main Street**
 - January 10, staff submitted a contaminated media management plan and beneficial water survey to DEQ to fulfill their requirements to receive a no further action (NFA) letter for 205 E. Main St.
 - January 11, staff received the paperwork for the sewer easement, based on the scope of work approved at the November 1, 2022, City Council meeting. This paperwork is ready for recording with the county.
- **Planning and Development issues**
 - The Planning Commission has scheduled work session on January 18 and 25 to continue working on the development code updates.
 - They are scheduled to vote on sending their recommendations to you, and holding a final public hearing, on February 15.

- City Council is scheduled to hold a public hearing and first reading on the development code updates on March 7. A second reading and vote is scheduled on March 21.
 - Our intergovernmental agreement (IGA) with the Transportation and Growth Management Division (TGM) and Lane Council of Governments for this project ends in mid-March. If final action on this matter is delayed past the IGA expiration, then the city will be required to pay for all expenses required to complete the project.
 - Another matter before the City Council is the land use application associated with the Dollar General project on N. Moss St. Since this includes a rezoning request, a public hearing and first reading before City Council is scheduled on March 21. A second reading and vote is scheduled on April 4.
 - The school district submitted building plans for their high school and weightroom expansion project. Several conditions of approval are associated with that, including engineering review of the public improvements, which we have started.
 - The Sunset Hills developer submitted numerous home building permits this week, which staff will start reviewing.
 - Staff held a pre-application meeting on February 12 with a developer who was inquiring about the possibility of a multi-family development on Carol St.
- Other items.
 - Sanipac is tentatively scheduled to make a presentation at the February 7 City Council meeting, on the new solid waste franchise that we have negotiated.
 - Quotes for the fencing on the 70th N Pioneer St have been obtained but will hold off on putting this on the market until there is a decision on final zoning designation.
 - One-Pager was submitted to the League of Oregon Cities regarding the homelessness response taskforce that was discussed at the November 15 meeting.
 - A request has been submitted for a deadline extension for the financial statement audit.
 - Lane County Risk Mapping Assessment and Planning has sent updated flood mapping there does not appear to be an changes for Lowell
 - Emergency Management Planning meeting is scheduled for February with Westfir, Oakridge, and Lowell
 -

Police Report: November and December report provided in packet.

Old Business:

Second full reading and approval of Ordinance #307, “An ordinance to amend sections 2.505, 2.506, 2.507, and 2.634 of the Lowell Revised Code relating to the Lowell public library concept of operations and power and duties of the Library Committee.”

The public hearing open at 7:23 pm

Public comments: None

Public hearing closed at 7:23 pm

Councilor Murray made a motion to approve Ordinance 307 “An ordinance to amend sections 2.505, 2.506, 2.507, and 2.634 of the Lowell Revised Code relating to the Lowell public library concept of operations and power and duties of the Library Committee.” This was seconded by Councilor Stratis. PASS 5:0

New Business:

- **Presentation by Matt Wadlington, PE E – Principal, Civil West Engineering Services, Inc., regarding the Water and Parks System Development Charges (SDC) update.**
 - **More info will be gathered for further discussion at the first meeting in February. With comparison of neighboring cities SDC**
- **Councilor Harris made a motion to approve an “Agreement for improvements” with the Lowell School District, pursuant to the conditions of approval in land use application 2022-05, and to authorize the Mayor to sign. Seconded by Councilor Murray. PASS 5:0**
- **CA Caudle presented information about “Participating city annex template” associated with the Lane County hazard Mitigation planning project. This information was presented with more information to be discussed in the coming months.**
- **CA Caudle requested that the council give input for responding to security alarms at 70 N Pioneer. Discussion.**

Other Business:

Reminder of Goal setting meeting Saturday 1/21/2023 at the City Hall

Mayor Comments: None

Councilor Comments: None

Community Comments: None

Adjourn: 8:28 PM

Approved: _____
Don Bennett, Mayor

Date

Attest: _____
Jeremy Caudle, City Recorder

Date



City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Email: admin@ci.lowell.or.us

To: Mayor Bennett and City Council
From: Jeremy Caudle, City Administrator
Date: Monday, February 20, 2023
Re: Administrator's report for January

MEMO

This City Administrator's report covers activities since the January 17, 2023 regular meeting. A summary of major activities is as follows:

Library/city hall renovation project.

1. A ribbon-cutting for the Maggie Osgood Library is schedule for Saturday, February 25. The event will begin at 11:00 am.

E. Main Street property

1. On 2/14/23, DEQ informed me that they had finalized the language for the easement and equitable servitude to be filed on 205 E. Main St. They will be filing that document and recording it with Lane County soon.
2. They will also be sending us the NFA letter soon. They said their typical process is to invoice the responsible party for final costs, then send the NFA once the responsible party pays the final bill. DEQ said they would try to expedite this process for us so that we could receive the NFA sooner.
3. I proposed to the buyer that we postpone approval of an addendum to the agreement until we receive the NFA. That way, we can draft an addendum based on the conditions in the NFA. The buyer agreed to that approach, and that's why the public hearing for the 2/21/23 meeting is canceled. We will reschedule once we have an addendum that takes into consideration the NFA.

Planning and development issues

1. The Planning Commission completed their work sessions and public hearing on the development code updates in January. On February 15, the Planning Commission voted 3:0 to recommend approval of the development code updates, although with some amendments to what staff originally developed. A first reading of the related ordinances is scheduled on March 7. A second reading and vote for approval is scheduled is March 21.

2. Long-time Planning Commission Chair Lon Dragt decided not to reapply after the vacancy of his last term. Lon served the Planning Commission for 6 years. The first items of business for the next Planning Commission will be to swear in two new members (if appointed on the February 21 City Council meeting), as well as selection of a new Chairperson.

Paul Fisher Park shade tree program

1. I have received an updated quote to plant trees based on the \$4,025 in donations that we've received so far. Two of the species in stock with Graham Landscaping do not meet the 1-inch minimum caliper that we specified, though they do have the alternate trees in stock for those species. The two species are the autumn blaze maple and the golden desert ash. The alternate for those on the tree plan are the red sunset maple and the wildfire tupelo. I've asked them to verify the thickness of the trees in stock that match our preferred species. If they're too small, then I'll select the alternate species.

Follow up on Sanipac franchise ordinance

1. I held further discussion with Sanipac to follow up on their February 7 presentation to you. We discussed the concern related to the rate schedule and standardizing rates. It appears that the best compromise that we're going to get regarding the time of the rate increase would be an approximately 3 month notice to customers that their rates will be increasing to a standard level.
2. From the February 7 meeting, I also heard suggestions from City Council on using the part of the franchise fee to subsidize customers who meet certain income thresholds. This type of program would have to be city initiated and managed, as Sanipac doesn't have the capability to do that. This would may require accounting for the franchise fees in a separate fund and the city writing refund checks out of that fund to customers who are enrolled in the program. A credit on utilities bills would not be allowed, as those bills are specifically for water and sewer. I am not sure of the accounting and legal feasibility of such a program, but I can research this if City Council is interested in pursuing it further.
3. I would like to schedule a first reading of this later in March. Between first and second reading, I can conduct any additional research or negotiations that City Council directs me to complete.
4. Another option would be not to enter into a franchise agreement with Sanipac, which would maintain the status quo. I don't recommend this approach. Any utility service using city rights-of-way or infrastructure should be operating under a franchise agreement. The longer we wait to finalize the agreement, the more difficult it becomes to pick negotiations back up. I discovered that when I restarted discussions after an almost 3-year hiatus.

Surplus city lot at 70 N. Pioneer St. campus

1. A fence contractor is scheduled to complete fence work on the surplus city lot on 70 N. Pioneer St. during the week of March 7. Once the fence work is completed, I will obtain an appraisal. I will then ask for City Council authorization to sell the property for sale by owner, like we did with the last property.
2. The Planning Commission recommends rezoning this lot from public lands to downtown residential detached. Final decision on the zoning will come to you during the ordinance readings on the development code update.

FireWise grant

1. On January 31, the Middle Fork Willamette Watershed Council submitted a Community Wildfire Risk Reduction grant. The grant is for \$24,027. If awarded, the grant will pay for fuels reduction on the city property below the Sunridge subdivision.
2. The Sunridge FireWise group spearheaded this effort. If the Watershed Council receives the grant, then I anticipate that we'll enter into an intergovernmental agreement with them to complete the work on the city's behalf. The grant is appended after this report for your information.

Blackberry Jam Festival Committee

1. The Blackberry Jam Festival Committee met on February 13. At the meeting, Chair Meesa Anders and I discussed the need to reduce the festival scope to match our capabilities.
2. I informed the committee that I need to have 15 volunteers signed up by February 28. If we don't have enough volunteers signed up by that deadline, then I will cancel the festival.
3. If we do have enough volunteers signed up, then at the next meeting, we'll have to verify that those signed up are interested in being assigned to jobs that we need to fill. For instance, if most of those signed up can only work at the information desk, then we will still be short of our recruiting goal.
4. Meesa and I also plan on developing job descriptions, task lists, and deadlines for each of the roles.

Emergency management planning

1. On February 9, Lane County Emergency Management held a Cascades Region workshop at the library. The workshop brought officials from Westfir, Oakridge, Lane Electric, and the Forest Service together to discuss key risks to our communities. We will have a follow up meeting in the next few weeks. I will also be working one-on-one with Lane County Emergency Management on our city annex into the plan.

----- Forwarded message -----

From: **Smartsheet Forms** <forms@app.smartsheet.com>

Date: Tue, Jan 31, 2023 at 3:21 PM

Subject: Confirmation - 2022 Community Wildfire Risk Reduction Grant

To: <dov@middleforkwillamette.org>



Thank you for submitting your entry. A copy is included below for your records.

2022 Community Wildfire Risk Reduction Grant

Name of Organization Middle Fork Willamette Watershed Council

Your Name (the contact for this grant application) Dov Weinman

Your phone number: (the grant contact phone) [REDACTED]

Your email address: (the grant contact email) dov@middleforkwillamette.org

The mailing address for your organization 655 A Street STE A/B, Springfield, OR 97477

The type of Organization you are representing: Non Governmental Organization in Oregon

Your role/title in the organization Executive Director

Top Executive of your Organization Executive Director or Board President

Employer Identification Number [REDACTED]

Annual Operating Budget 441882

Optional comments about budget Our annual operating budget fluctuates depending on how much contracted work we have in any given year. \$441882 was the operating budget for the 2022 calendar year. Our forecasted annual operating budget for 2023 is higher.

Describe your organizational capacity and strengths (including requested personnel) to implement this (these) project. The Middle Fork Willamette Watershed Council (MFWWC) is a locally organized, voluntary, non-regulatory group established to improve the conditions of our watershed. We aim to bring local property owners, residents, concerned citizens, and private land managers together with local, state, and federal land management agencies to form a common vision for the ecological and economic sustainability and livability of our watershed. As a 501(c)3 nonprofit since 2007, the MFWWC accomplishes community-based projects through three major program areas: habitat restoration, education, and community engagement.

The MFWWC recruits and maintains highly-qualified Board of Directors to guide the organization's mission and support the Executive Director. Board membership includes at-large members from both our urban and rural service areas, as well as representatives from the private timber industry, environmental groups, agencies (USFS, BLM, USACE). At-large members include residents as well as locally elected officials from rural communities such as Lowell and Oakridge. The MFWWC is a part of the Upper Willamette Stewardship Network, a collaborative effort to develop new and better programs, increase cost effectiveness, reduce duplication of efforts, and achieve long-term organizational stability to serve the region's land and water resources and its communities. Additionally, our council closely partners with the Southern Willamette Forest Collaborative.

The MFWWC has a long history of successfully implementing restoration projects with local partners. In 2019, the MFWWC worked with the USFS Middle Fork Ranger District and Haley Construction to restore 25 acres of floodplain habitat on Coal Creek in the Upper Middle Fork Willamette Watershed. This 0.3-mile section of Coal Creek is just above the confluence with the Middle Fork Willamette River, where the stream should be fanning out across the floodplain and creating diverse habitat for fish and wildlife. To reconnect Coal Creek to its floodplain and restore processes, elevations across the project area needed to be smoothed out so that water could flow in any direction. Based on plans created by the USFS and MFWWC, Haley Construction cleared 8 acres of vegetation so that they could redistribute approximately 8,000 cubic yards of material. To improve the recreational experience and safety, trail contractors, Dirt Mechanics, rerouted and added 2 miles to a portion of the Middle Fork Trail, which previously went through the project area.

The MFWWC works alongside Willamalane Parks and Recreation District (Willamalane) to restore acres of rare oak woodland and prairie habitat within Thurston Hills Natural Area in Springfield. This phased project aims to help restore more of this habitat through the treatment of invasive species and the removal of the Douglas fir that has outcompeted the oak in the

area. Working closely with Willamalane, the MFWWC began the first phase of on-the-ground work in spring 2018 by removing invasive vegetation such as blackberries, false brome, Scotch broom, thistle, and English hawthorn. In September 2018 we removed Douglas fir trees that have encroached on the oak woodlands. This provides space for the Oregon white oak to develop full, open canopies and allow them to receive the sunlight they need. The MFWWC then replanted the area with native grasses and wildflowers to support native wildlife. In the summer of 2023 the MFWWC will implement an additional phase restoration at Thurston Hills.

The Restoration Program is led by Restoration Projects Manager Virginia, Pritchard. Pritchard has a B.S. in Environmental Science and Microbiology and extensive experience as a hydrology specialist with nonprofits and federal agencies. Dov Weinman, the Executive Director of the MFWWC, has a M.S. in Environmental Studies and has more than ten years of experience in natural resource management, including leading the MFWWC for the past two years.

Name of Project

Sunridge Community Fuel Reductions for Wildfire Mitigation

Describe Proposed Program

The MFWWC, City of Lowell, and Sunridge Firewise Community plan to implement two years of wildfire fuel reduction on 8 acres owned by the City of Lowell as well as develop a maintenance plan for ongoing fuel reduction treatments.

Located in Lowell, the Sunridge Community sits on a south facing slope with the Middle Fork of the Willamette River drainage running through the area. As described in the Sunridge Firewise Community Wildfire Assessment (October 2021), the funding is needed to treat an 8-acre section of Lowell city property, directly downhill from the Sunridge Community. This property is densely forested, storm damaged, and over stocked conifers and invasive species, which make ladder fuels abundant. The current status of this city property increases the likelihood of high intensity wildfire and due to the close proximity for Lowell residents in the Sunridge Community it could lead to loss of multiple structures as well as potentially loss of life. The property borders a road that provides the primary access to the Corps of Engineers offices, substation and Lookout Point Dam and receives a high amount of recreation in the summer months making it more likely to see human caused fire starts. This area has been identified as a wildfire hazard by the Fire Chief and was identified as a priority for grant-funded management efforts by the Sunridge Firewise Community. The primary focus of the project would be to thin overstocked conifers as needed, prune residual trees and remove brush and invasive species to lower the risk of crown fire near the community.

With support from this grant, the MFWWC Restoration Projects Manager will meet with City officials and members of the Sunridge Firewise Community to review recommendations in the Sunridge Firewise Community Assessment (October 2021), schedule treatment on the 8-acre property, and support the development of an ongoing management plan. The MFWWC will coordinate with contractors for fuel reduction treatments, develop contracts as needed, and manage and inspect on-the-ground work. This project includes the following deliverables:

- 1) Annual fuel reduction treatments including thinning overstocked conifers less than 8" DBH, pruning residual trees, and removal of brush and invasive species on the 8-acre property owned by the City of Lowell.
- 2) Management Plan developed in collaboration with City of Lowell and Sunridge Firewise Community.

Is this project already funded by OSFM? No

Is this project connected to other organizations' proposals? No

Describe the geographic area/location that this project will affect. Sunridge is a community located in Lowell, Oregon. There have been numerous fires throughout the surrounding area. Some of these fires include the Clark Fire, the Jones Fire and the Gales Creek Complex Fire. The Sunridge Community is located on a South facing slope with a mixture of fine dead fuels and areas of large fuel accumulations. The drainage of the Middle Fork of the Willamette River runs east-west adjacent to the community and is capable of funneling winds. The conditions that are present around the community could lead to a fast-moving intense fire especially if weather and topography align when fuels are dry. The 8-acre property owned by the City of Lowell borders a road providing the primary access to the Corps of Engineers offices, substation and Lookout Point Dam. The road receives a high amount of recreation in the summer months making it more likely to see human caused fire starts. Within the community, another major utility hazard is from overhead power lines. Without continued maintenance vegetation will come in contact with power lines and may cause a fire or power outage.

The vegetation around the community is mixed between oak savanna and dense stands of conifers trees owned by small landowners, city and Federal landowners. There are many species of deciduous and coniferous trees, the most common trees are Douglas fir, White Oak, Incense Cedar and Big Leaf Maple. In addition, there are a number of different hazardous fuels found within the community, such as invasive blackberry bushes, scotch broom, poison oak, English Ivy and other "ladder fuel" species. There are also pockets of dead trees primarily from recent drought and storm damage. These dead fuels pose a higher risk of crown fire and increased spotting leading to control problems for firefighters.

Data for the Sunridge Firewise Community Assessment was gathered on a trip by Fire Planning Forester Justin Patten (ODF Eastern Lane Unit) and community members from the Sunridge Firewise Community. The community was given an Overall Hazard rating of 80, suggesting that the chances the community would survive a wildfire are FAIR and that minor improvements would be able to make the community more fire resistant. While this wildfire hazard assessment puts the Sunridge Community at the low end of moderate risk from wildfire there are some factors that are

present in the community that increase the risk, as mentioned previously in this section.

What is the county or counties most impacted by this project? Lane County, OR

What is the closest and most impacted zip code associated with this project? 97452

Is there a second zip code impacted? No

How will this project impact community wildfire risk? In the Sunridge Firewise Community Assessment (October 2021), the community is described as being located in a wildfire environment. The result of the assessment is that wildfire behavior will be dominated by the residential characteristics of this area. The good news is that by addressing community vulnerabilities, residents will be able to substantially reduce their exposure to loss. Relatively small investments of time and effort will reap great rewards in wildfire safety. The Sunridge Community is outlined as being at Moderate risk from fire in the Lane County CWPP (Community Wildfire Protection Plan). The Assessment includes the following statement:

“A vulnerable area of the community is along the southeastern edge of the community where the fuels are dense stands of mixed conifers with abundant ladder fuels. These fuel types if aligned with an east wind pattern could lead to an intense and fast-moving fire.”

The following are four common issues that were found throughout the Sunridge Firewise Community:

- Many homes have flammable plants in their landscaping within 5 feet of their homes.
- With the presence of some oak savanna and other scattered deciduous trees in the community, it will be important for community members to conduct annual mowing of grass in the spring and early summer to reduce potential fire intensity.
- There are areas adjacent to the community primarily to the southeast that have heavy accumulations of fuel including many invasive species and dead trees which pose a high risk to the community.
- Some of the homes within the community were observed to have fine dead fuel accumulations such as leaves, needles, bark mulch or dead plant material built up on or around the structure.

Due to the observations above, the assessment contains the following

recommendations for the Sunridge Firewise Community.

- 1) cutting of grass and brush near the homes in the late spring early summer to reduce fire intensity in conjunction with the annual cleanup event.
- 2) Removal of ladder fuels and invasive species in and adjacent to the community.
- 3) Continued removal of dead and dying trees in and around the community.
- 4) Continue to educate and include interested neighbors into participating in the Firewise USA® Community.
- 5) Apply for funding for community fuels reduction projects (begin talking with federal and municipal members to conduct risk reduction on adjacent properties).

This proposal focuses on recommendations 2, 3 and 5 within the assessment.

How does this project benefit socially and economically vulnerable communities, persons with limited proficiency in English or persons of lower income as defined in ORS 456.055, critical or emergency infrastructure or schools, hospitals or facilities that serve seniors?

Oregon Department of Forestry's 2020 Communities at Risk Report focused on developing nationally comparable definitions for identifying at-risk wildland urban interface communities and a process for prioritizing communities with the state and tribal jurisdiction.

In that report Lowell was labeled as a moderate risk. According to recent census data, Lowell's population of 1241 (2023) has a median age of 47.9. Nearly 18.5% of Lowell's population are seniors, slightly higher than the national average. Additionally, nearly 9% of Lowell residents are Veterans.

This project provides recurring fuel reductions treatments for two years for local residents who may not be able to physically or financially implement the fire mitigation treatments without external support. Additionally, this funding would provide a template and plan for ongoing fuel reduction management around the Sunridge Community.

Total Funds Requested for this single project

24027

Describe the budget details for this project

Salary costs for the Restoration Project Manager are based upon their hourly rate plus additional fringe benefits. 100 hours are an appropriate amount of time to coordinate contractors, develop contracts, inspect the site after implementation, and meet with City of Lowell staff and Sunridge Firewise Community members to develop the Management Plan. Travel costs are based on making 3 trips a year from our office in downtown Springfield (655 A Street STE A/B Springfield, OR 97477) to the City of Lowell for contractor management, site inspection, and planning and coordination meetings with the Sunridge Firewise Community and City of Lowell staff

Treatment costs per acre are based on estimates from the American Forest Foundation, and are on the relatively low side for fuel reduction treatments based on recent projects within the Middle Fork Willamette watershed. Contracted costs for management and travel are based on previous work with R Franco Restoration Inc.

Describe how this project is connected to existing community wildfire protection plans (CWPP) and/or other fire adapted programs.

This project meets multiple existing fire-related programs within Lane County and the State of Oregon. Project meets criteria in the following programs:

- Oregon Statewide Land Use Goal 7, that requires local governments to adopt measures in their comprehensive plans to reduce risk to people and property from natural hazards.
- Federal Lane Assistance Management, and Enhancement (FLAME) Act is a framework to coordinate multiple agency and homeowner efforts toward three goals: to restore and maintain landscapes, create fire-adapted communities, and improve fire response
- Oregon Forestland-Urban Interface Fire Protection Act (Oregon Defensible Space Law): Promotes the creation of a comprehensive wildland-urban interface fire protection system in Oregon. The Act contains provisions for county governing bodies to establish a forestland-urban interface classification committee, establish a forestland-urban interface criteria and classification program, and encourage landowner forestland-urban interface fire mitigation actions.
- Lane County Natural Hazards Mitigation Plan 2018 - Intended to assist in reducing Lane County risk from natural hazards.

Perhaps most crucially, the Lane County CWPP provides a framework to coordinate a multi-agency and stakeholder approaches to fire planning and response across Lane County. The Lane County CWPP highlights notable Wildland Urban Interface (WUI) corridors, including Lowell, which was additionally included as a priority area for fuel reduction activities.

Additional Comments

Do you want to add a second project?

No

Do you want to add a third project?

No

Do you want to add a fourth project?

No

TOTAL GRANT REQUEST including all projects and personnel

24027

CERTIFICATION



File Attachments



Sunridge Assessment-2(1).pdf (12906k)



OSFMBudget_2023.pdf (80k)



Lane County CWPP -Final.pdf (8762k)

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Dov Weinman

He/Him/His

Executive Director

Middle Fork Willamette Watershed Council

655 A Street

Suite A/B

Springfield, OR 97477

cell: 541.999.9843

e-mail: dov@middleforkwillamette.org

<https://www.middleforkwillamette.org/>



Public Works Department
P.O. Box 490 Lowell, OR 97452
Phone: 541-937-2157
Fax: 541-937-2936
Email: mbaker@ci.lowell.or.us

TO: Mayor Bennett and Council
FROM: Max Baker, Public Works Director
DATE: February 21, 2023
SUBJECT: Public Works Report

Streets and Parks

Staff has closed Park Restrooms again, due to vandalism.

West 7th and the damaged section of East 1st street have been rocked, graded and compacted.

Water Treatment Plant/Distribution

Nothing at this time

Wastewater Treatment/Collections

Staff is slowly preparing to transition to Summer Permit limits and working on maintenance plant wide.

Other:

I attended the LOC small city meeting in Creswell on 2/10.

Public Notice
Notice of Public Hearing for Sale of Property
Located at 205 E. Main Street
City of Lowell, Oregon

The City Council of the City of Lowell will hold a public hearing to take comments on the sale of property located at 205 E. Main St., Lowell, OR 97452 and consisting of the following map and tax lots: 1901142402100; 1901142407200; 1901142402201. The public hearing will take place at 7:00 PM on February 21, 2023 at the Lowell Fire Department, 389 N. Pioneer St., Lowell, OR 97452.

The reason for the sale is that the city purchased this property with the intention of reselling it for commercial development. The property is currently vacant, the city has no use for it, and the sale will allow private development of the site. On November 2, 2021, City Council held its first public hearing on the sale of the property and authorized the sale to Lowell Investment Properties, LLC. On March 15, 2022, the City Council approved a purchase and sale agreement with Lowell Investment Properties, LLC, which was signed on March 28, 2022.

The city and Lowell Investment Properties, LLC wish to renegotiate the terms of the purchase and sale agreement. The renegotiated terms include: removing the city's option to repurchase the property after five years and agreeing to waive system development charges as consideration for the buyer accepting post-closing environmental risk. All other terms, including the sale price of \$375,000, remain the same as originally agreed. At the February 21, 2023 public hearing, City Council will accept public comments on the renegotiated terms of the purchase and sale agreement. After the public hearing, the City Council may vote to approve an amendment to the purchase and sale agreement with the new terms.

Any written comments concerning the proposed sale received by the city prior to the public hearing will be provided to the City Council. An interested party may provide spoken or written comments at the public hearing. Members of the public may participate in person or electronically through Zoom meeting by personal computer, tablet, or telephone. For instructions on how to join electronically, go to the following Web address and select the meeting in question: <https://www.ci.lowell.or.us/calendar>.

Questions concerning the sale of the property may be directed to City Administrator Jeremy Caudle by calling (541) 937-2157 or by email at admin@ci.lowell.or.us.

LOWELL PATROL LOG January 2023

DATE	OFFICERS	START TIME	END TIME	# HOURS	CONTACTS	ARRESTS	CITES	WARNINGS	CALLS	REPORT #
1-Jan	410	0:25	1:00	0:35						
3-Jan	401	17:30	20:30	3:00						
4-Jan	403	19:00	21:00	2:00						
6-Jan	410	15:30	21:15	5:45	7					
6-Jan	411	15:30	21:15	5:45						
8-Jan	410	15:45	16:00	0:15						
9-Jan	404	15:00	16:00	1:00						
9-Jan	404	23:30	0:30	1:00						
15-Jan	404	19:00	20:00	1:00						
18-Jan	403	18:00	19:00	1:00						
19-Jan	402	12:30	14:30	2:00						
19-Jan	410	18:30	22:00	3:30						
19-Jan	411	18:30	22:00	3:30						
21-Jan	410	7:30	10:45	3:15	1					
21-Jan	411	7:30	10:45	3:15						
22-Jan	410	18:00	18:30	0:30						
25-Jan	404	12:30	14:00	1:30						
30-Jan	MM	12:09	12:15	0:06						
31-Jan	MM	ADMIN		1	1					
TOTAL HOURS				38						

TRAFFIC VIOLATIONS	CITATION	WARNING
SPEED	1	5
DWS		
FAIL TO SIGNAL		
STOP VIOLATIONS		2
OTHER MOVING		

DATE	TIME	DESCRIPTION
1-Jan	0:25	Report of code vio. Unfound
6-Jan	16:52	Traffic Stop
	17:15	Traffic Stop
	17:30	Traffic Stop
	18:25	Traffic Stop
	19:00	Traffic Stop
	20:04	Traffic Stop
	20:23	Traffic Stop
21-Jan	18:48	Traffic Stop
30-Jan	12:09	Citizen Assist

Agenda Item Sheet

City of Lowell City Council

Type of item:	Discussion
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Item title/recommended action:

Follow up on system development charges update. – Discussion
Presenter: Matt Wadlington, PE – Principal, Civil West Engineering Services, Inc.

Justification or background:

At your 1/17/23 meeting, City Engineer Mat Wadlington presented the results of system development charges update project for the water and parks SDCs. City Council directed staff to provide additional information at a follow up meeting to assist the City Council in selecting appropriate SDCs. That additional information includes benchmark comparisons with other cities, along with what-if analyses on how removing SDC eligible projects will affect the proposed rates. The City Engineer will present the results of the benchmark comparison. He will also have a spreadsheet where City Council can prioritize SDC eligible projects. That will enable City Council to evaluate different scenarios and determine the impact of those scenarios on SDCs. Staff are requesting a decision from City Council on the SDCs to be specified in a resolution for approval at a future meeting.

Budget impact:

To be determined

Department or Council sponsor:

Public Works

Attachments:

Benchmark comparisons; cost breakdown and comparisons; benchmark comparisons graphs.

Meeting date:	02/21/2023
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Residential water and parks System Development Charges for cities in Oregon that are geographically and demographically similar to Lowell, OR:

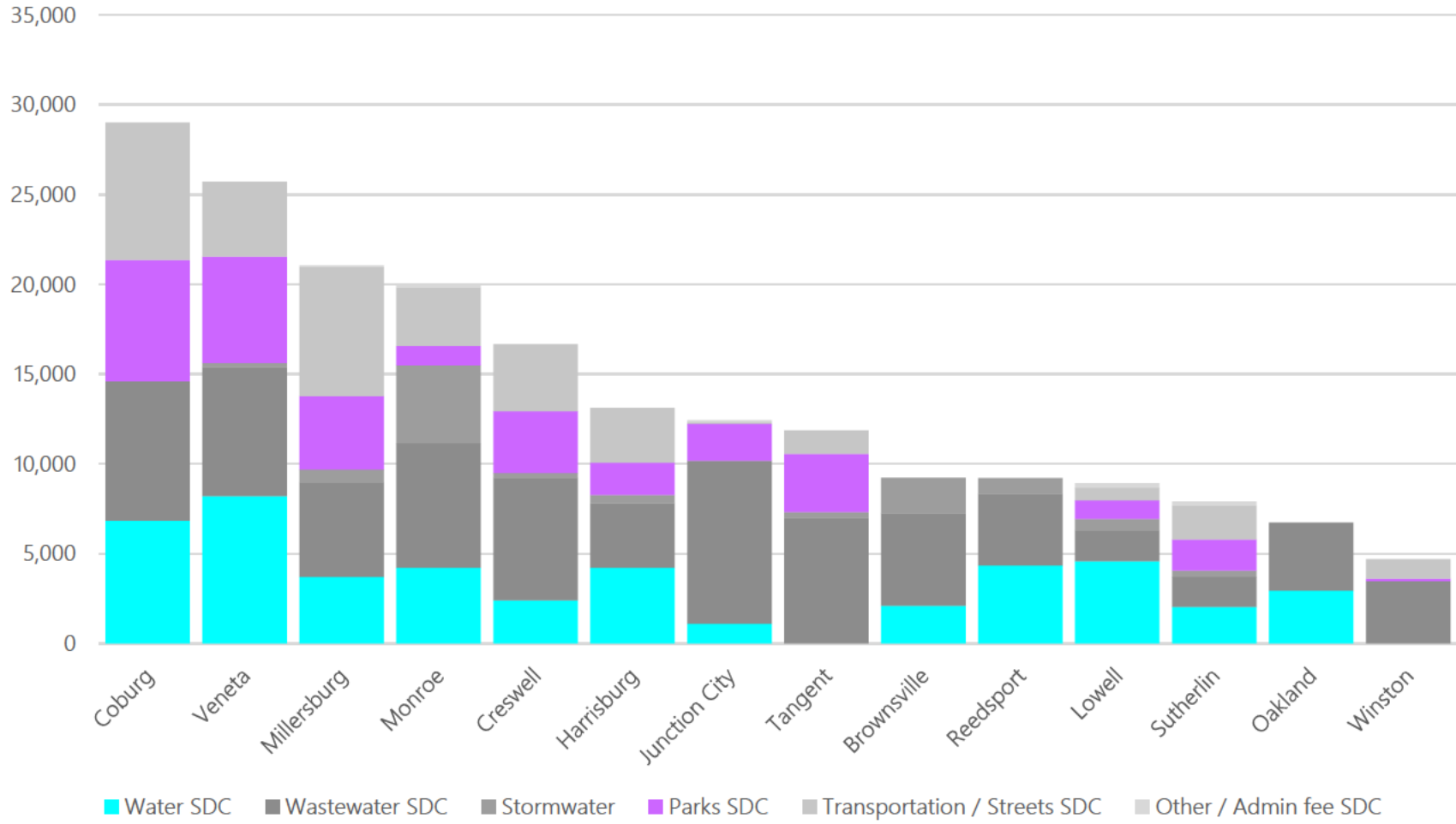
Water System Development Charges								
Geographically Close				Similar Population				
City/Town	SDC fee	Year	Source	City/Town	Population	SDC fee	Year	Source
Lowell	\$9,824	2023	Proposed	Lowell	1290	\$9,824	2023	Proposed
Cottage Grove	\$6,940	2008	https://www.cottagegroveor.gov/publicworks/	Cascade Locks	1,398	\$1,646	2006	https://www.cascade-locks.or.us/
Creswell	\$5,277	2020	https://www.ci.creswell.or.us/publicworks/	Coburg	1,322	\$5,936	2018	https://www.coburgoregon.org/planning/
Junction city	\$1,100	2021	https://www.junctioncityoregon.gov/	Adair Village	1,318	\$7,855	2019	http://adairvillage.org/wp-content/
Sweet Home	\$7,321	2020	https://www.sweethomeor.gov/	Yamhill	1,221	\$6,496	2022	https://www.oregon.gov/ohcs/
Veneta	\$7,895	2022	https://www.venetaoregon.gov/building/	Riddle	1,214	\$2,327	2022	https://www.oregon.gov/ohcs/
Coburg	\$5,936	2018	https://www.coburgoregon.org/planning/	Drain	1,174	\$1,650	2022	https://www.oregon.gov/ohcs/
				Port Orford	1,156	\$8,919	2022	https://www.oregon.gov/ohcs/
				Aurora	1,133	\$5,543	2012	https://www.ci.aurora.or.us/

Parks System Development Charges								
Geographically Close				Similar Population				
City/Town	SDC Fee	Year	Source	City/Town	Population	SDC fee	Year	Source
Lowell	\$2,856	2023	Proposed	Lowell	1290	\$2,856	2023	Proposed
Cottage Grove	\$3,659	2008	https://www.cottagegroveor.gov/publicworks/	Cascade Locks	1,398	\$534	2006	https://www.cascade-locks.or.us/
Creswell	\$3,439	2020	https://www.ci.creswell.or.us/publicworks/	Coburg	1,322	\$5,875	2018	https://www.coburgoregon.org/planning/
Junction city	\$2,044	2021	https://www.junctioncityoregon.gov/	Adair Village	1,318	\$992	2019	http://adairvillage.org/wp-content/
Sweet Home	\$1,591	2020	https://www.sweethomeor.gov/	Tangent	1,231	\$3,293	2022	https://www.oregon.gov/ohcs/
Veneta	\$5,949	2022	https://www.venetaoregon.gov/building/	Yamhill	1,221	\$3,348	2022	https://www.oregon.gov/ohcs/
Coburg	\$5,875	2018	https://www.coburgoregon.org/planning/	Aurora	1,133	\$2,205	2012	https://www.ci.aurora.or.us/

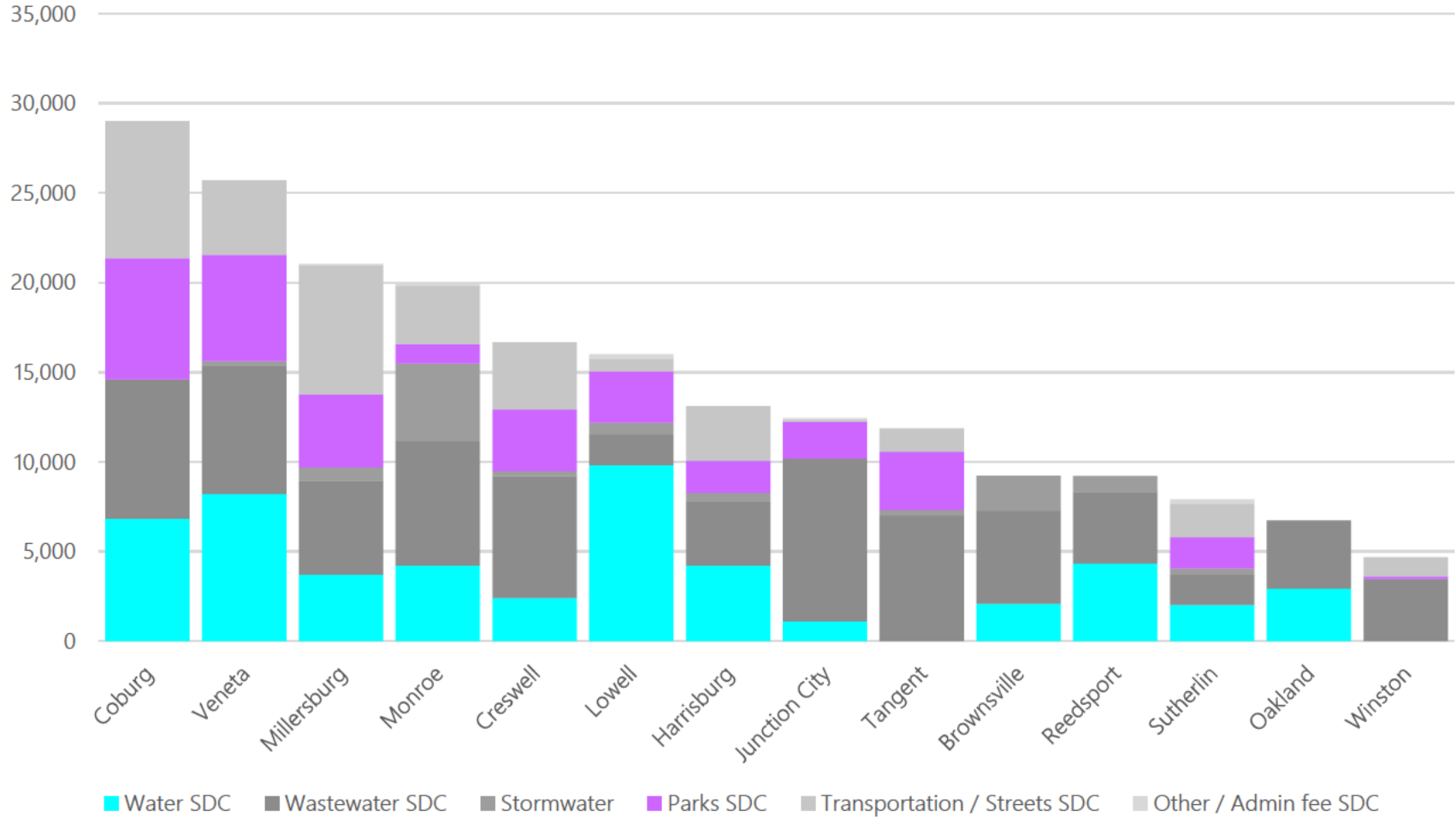
PARKS SUMMARY		Existing Users		Future Users		Proportion of Proposed SDC	
	Total 2022 Cost	%	Cost Share	%	Cost Share	%	Cost Share
Rolling Rock Park Improvements	\$903,910	60%	\$540,732	40%	\$363,178	35%	\$1,009
Railroad Corridor Park Improvements	\$164,427	60%	\$98,363	40%	\$66,064	6%	\$184
Paul Fisher Park Improvements	\$504,596	60%	\$301,857	40%	\$202,740	20%	\$563
Paul Fisher Park Replacements	\$28,935	100%	\$28,935	0%	\$0	0%	\$0
Cannon Street Festival Area Improvement	\$338,498	60%	\$202,494	40%	\$136,004	13%	\$378
0.45 Acre Mini Parks	\$54,000	0%	\$0	100%	\$54,000	5%	\$150
1.4 Acre Neighborhood Parks	\$168,000	0%	\$0	100%	\$168,000	16%	\$467
0.3 Mile Trails	\$38,016	0%	\$0	100%	\$38,016	4%	\$106
Total Park Costs	\$2,200,382		\$1,172,381		\$1,028,002		
divided by future EDU to be served					÷ 360		
EQUALS PARK SDC					\$2,856		

WATER SUMMARY		Existing Users		Future Users		Proportion of Proposed SDC	
	Total 2022 Cost	%	Cost Share	%	Cost Share	%	Cost Share
New 500 GPM Water Treatment Plant	\$2,149,443	60%	\$1,283,569	40%	\$865,873	26%	\$2,532
0.8 MG Reservoir - Upper Pressure Zone	\$1,783,243	58%	\$1,025,364	43%	\$757,878	23%	\$2,216
500 GPM Booster Pump Station	\$500,000	0%	\$0	100%	\$500,000	15%	\$1,462
Water Main Replacements	\$2,964,500	58%	\$1,728,304	42%	\$1,236,197	37%	\$3,615
SRAMP Backbone Upgrades	\$2,912,325	100%	\$2,912,325	0%	\$0	0%	\$0
Air Burst Retrofit	\$122,097	100%	\$122,097	0%	\$0	0%	\$0
Fire Protection Upgrade Project	\$386,947	100%	\$386,947	0%	\$0	0%	\$0
Total Water Costs	\$10,818,554		\$7,458,606		\$3,359,948		
divided by future EDU to be served					÷ 342		
EQUALS WATER SDC					\$9,824		

Comparison of Lowell vs. benchmark cities - Current SDC rates



Comparison of Lowell vs benchmark cities - Proposed SDC rates



Agenda Item Sheet

City of Lowell City Council

Type of item:	Appointments
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Item title/recommended action:

Review applications for two expired Planning Commission seats. – Discussion/ Action
Applicants: Suzanne Kintzley and Carmen Trimble.
At this time, City Council may vote to appoint to fill the two expired seats from among the three applicants.

Justification or background:

The Planning Commission has two expired seats. Commissioners serve two-year terms. Lon Dragt was last appointed on 1/15/20, and his term expired on 12/31/21. Suzanne Kintzley was last appointed on 1/6/21, and her term expired on 12/31/22. L.R.C. Sec. 2.604(f) allows commissioners to remain seated after expiration of their terms until successors are reappointed. I requested applications to fill the two expired terms in the February 2023 edition of "The Bridge," pursuant to L.R.C. Sec. 2.603. I received 3 applications in response. One of the applicants is ineligible, as they live outside the city limits. Only one planning commissioner may live outside city limits and Commissioner Pickett currently meets that criterion. The other two applications are presented for City Council review, and City Council may vote to fill the vacancies from among them. The new Planning Commissioners will serve until 12/31/24.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Volunteer applications from 2 candidates

Meeting date:	02/21/2023
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VOLUNTEER APPLICATION

BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	Suzanne Kintzler
Street Address:	[REDACTED]
Mailing Address:	[REDACTED]
City/State/Zip Code:	[REDACTED]
Home Phone:	[REDACTED]
Work Phone:	[REDACTED]
E-Mail Address:	[REDACTED]

Background	
Years of Residence in Lowell:	28 yrs
Place of Employment:	Campbell Commercial Real Estate
Occupation:	Commercial Real Estate Broker
Educational Background:	Graduate THS '84 USSO UCC 89, 90-92 U of O 94-95, 97-99
Prior Civic Activities:	Lowell School District Board of Directors 2009-Present Lowell Downtown Development Committee, Chair Commissioner, Lowell Planning Commission 2021-2023 Graduate, Ford Leadership Institute

Boards, Commissions, or Committees of Interest

Please check all of the following Boards, Commissions, or Committees that interest you:

- City Council
- Budget Committee
- Planning Commission
- Parks and Recreation Committee
- Economic Development Committee
- Library Committee
- Blackberry Jam Festival Committee
- Other short-term task groups

Special Skills or Qualifications

Summarize any special training, skills or experience you may have pertinent to the Board, Commission, or Committee to which you are applying.

Involved in Commercial Real Estate, planning a development.
I have volunteered for many Ad Hoc Committees.

Motivation

Discuss your motivation for serving on this Board, Commission, or Committee.


To continue to make Lowell a place where families can come to live, play & experience living in a small town -

Special Notice

Please be advised that members of the City Council and Planning Commission are required to file an annual **Statement of Economic Interest** with the State of Oregon.

Agreement and Signature

By submitting this application, I affirm that the facts set forth in it are true and complete. I understand that if I am accepted as a volunteer, any false statements, omissions, or other misrepresentations made by me on this application may result in my immediate dismissal.

Name (printed)	Suzanne Kintala
Signature	
Date	4/31/2023

Our Policy

It is the policy of the City of Lowell to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability. The City of Lowell accepts applications from potential volunteers throughout the year and will hold applications until vacancies exist on specific boards, commissions, or committees. Thank you for completing this application form and for your interest in volunteering with us.

Applications may be submitted by mail, in person, or email to:

City of Lowell
P.O. Box 490
107 East Third Street
Lowell, OR 97452
volunteer@ci.lowell.or.us



VOLUNTEER APPLICATION

BOARDS, COMMISSIONS, AND COMMITTEES

Contact Information	
Name:	Carmen Trimble
Street Address:	
Mailing Address:	
City/State/Zip Code:	
Home Phone:	
Work Phone:	
E-Mail Address:	

Background	
Years of Residence in Lowell:	24.5 years
Place of Employment:	Mountain View Academy
Occupation:	Teacher
Educational Background:	Masters Degree in elementary education.
Prior Civic Activities:	Cascade Foothills Library Board - present Lowell School Board - 2002-2004

Boards, Commissions, or Committees of Interest

Please check all of the following Boards, Commissions, or Committees that interest you:

- City Council
- Budget Committee
- Planning Commission
- Parks and Recreation Committee
- Economic Development Committee
- Library Committee
- Blackberry Jam Festival Committee
- Other short-term task groups

RECEIVED
FEB 06 2023
BY:

Special Skills or Qualifications

Summarize any special training, skills or experience you may have pertinent to the Board, Commission, or Committee to which you are applying.

I have served on a few different boards in the past and know what it takes to be an active member. I plan on living in Lowell for the rest of my life and I have a vision on what I'd like to see Lowell look like in the next 0-10 years.

Motivation

Discuss your motivation for serving on this Board, Commission, or Committee.

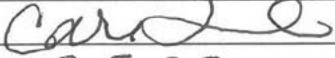
I have been a member of this community for almost 25 years and I have a vested interest in what Lowell will look like in the next 0-5 years. My place of employment is in this community, I own my own home, my children all graduated from Lowell.

Special Notice Lowell is my home and I want to have a say in how it grows.

Please be advised that members of the City Council and Planning Commission are required to file an annual **Statement of Economic Interest** with the State of Oregon.

Agreement and Signature

By submitting this application, I affirm that the facts set forth in it are true and complete. I understand that if I am accepted as a volunteer, any false statements, omissions, or other misrepresentations made by me on this application may result in my immediate dismissal.

Name (printed)	Carmen Trimble
Signature	
Date	2-5-23

Our Policy

It is the policy of the City of Lowell to provide equal opportunities without regard to race, color, religion, national origin, gender, sexual preference, age, or disability. The City of Lowell accepts applications from potential volunteers throughout the year and will hold applications until vacancies exist on specific boards, commissions, or committees. Thank you for completing this application form and for your interest in volunteering with us.

Applications may be submitted by mail, in person, or email to:

City of Lowell
P.O. Box 490
107 East Third Street
Lowell, OR 97452
volunteer@ci.lowell.or.us

Agenda Item Sheet

City of Lowell City Council

Type of item:	Budget Item
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Item title/recommended action:

Motion to approve Resolution 798, "A resolution authorizing the transfer of appropriations within funds." – Discussion/ Possible Action

Justification or background:

Staff are requesting City Council approval of a line-item transfer of appropriations within the Water Fund. The line-item transfer resolution moves \$5,621 from the contingency account to the software and system improvements accounts. These last two accounts are overspent. The reasons for the unanticipated expenses are:
SOFTWARE. Failure of SCADA system and need to rent new hardware/software.
SYSTEM IMPROVEMENTS. Need to purchase new meter boxes for home construction.
Unanticipated water line extensions for certain residences. ORS 294.463(2) allows contingency transfers by resolution, without the need for supplemental budgets, as long as cumulative transfers are less than 15% of total fund appropriations. These transfers are around 1% of total fund appropriations. After the January financial statements, it appears that this fund is on track to exceed expenses by fiscal year-end. Staff will develop a plan to address this issue, to be presented at a future City Council meeting.

Budget impact:

See Attachment A

Department or Council sponsor:

Water Department

Attachments:

Resolution 798; Attachment A

Meeting date:	02/21/2023
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CITY OF LOWELL, OREGON

RESOLUTION 798

A RESOLUTION AUTHORIZING THE TRANSFER OF APPROPRIATIONS WITHIN FUNDS.

WHEREAS, various, funds, departments, organizational units and categories of expense accounts within the City of Lowell's fiscal year 2022-2023 budget need adjusting for additional appropriation authority; and

WHEREAS, under the provisions of Oregon Budget Law, fund units and accounts are required to reflect sufficient authorized appropriations; and

WHEREAS, appropriation authority may be made by transfers of appropriation within organizational units, transfers within categories of expense and/or transfers of contingency appropriations within a specific fund when authorized by official resolution of the governing body as provided by ORS 294.463; and

WHEREAS, additional appropriation authority for expenditures may be made by transfer of contingency appropriations or other appropriations within a specific fund when authorized by official resolution of the governing body as provided by Oregon Local Budget Law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lowell, Oregon as follows:

Section 1. That the transfers of appropriations and resources, as set forth in **Attachment A**, are hereby authorized for the 2022-2023 fiscal year.

Section 2. This resolution is effective immediately upon adoption.

[This section left intentionally blank. Signature page to follow.]

Adopted by the City Council of the City of Lowell this 21ST day of February 2023.

AYES: ____

NOES: ____

APPROVED:

Don Bennett, Mayor

ATTEST:

Jeremy Caudle, City Recorder

Attachment A
City of Lowell
Transfer of appropriations detail by fund, department, category, and account
Approved February 21, 2023

Transfer of appropriations:

<u>Water Fund - Water Department</u>		Beginning appropriation	Increase	Decrease	Revised appropriation
<u>Category</u>	<u>Account</u>				
1 Contingency	230-900-9590-Contingency	20,000	0	-5,621	14,379
2 Software	230-700-8320-Software	0	1,475		1,475
3 Capital Outlay	230-700-8540-Water System Improvements	43,416	4,146	0	47,562
Total Water Fund appropriations transfer:		63,416	5,621	-5,621	63,416

Agenda Item Sheet

City of Lowell City Council



Type of item:	Discussion
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Item title/recommended action:

Direction on 2019 Land and Water Conservation Grant for Rolling Rock Park. – Discussion

Justification or background:

I am requesting City Council direction on if you wish to make another attempt at securing the 50% match needed to obtain our 2019 Land and Water Conservation Fund grant (LWCF) for the Rolling Rock Park phase 1 project. This is on the agenda for discussion because Rolling Rock Park phase 1 was not on our priorities resolution. To proceed, we would need to submit a Local Government Grant Program application. The last application was for \$496,254. With that, plus the LWCF funding, the total project was last estimated at \$750,854. If we did not submit a LGGP grant application, then we would have to withdraw our application for the LWCF grant. The last budget on file for the LWCF grant is \$299,051.

I met with the LWCF and LGGP grant managers earlier this month. They encouraged me to submit two applications: one for the LGGP small project funding, the other for the LGGP large project funding. If we received funding the large project funding, then we'd withdraw our small project application. The small project funds up to \$75,000, and its criteria are easier to meet. We would match that with \$75,000 in LWCF funding, for a total project of \$150,000. The LWCF grant manager informed me that the playground would be the most likely item that they would fund for a smaller scope project. Funding for basketball courts or anything else outside of the original application would require a new application.

All I need to do is resubmit the original application. I'll need to work with our landscape architect and city engineer to update cost estimates. We would know by July or August if our application was approved. Construction would likely take place in spring 2024.

Agenda Item Sheet
City of Lowell City Council



Type of item:	Discussion
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If City Council decides not to proceed, I request action from you in the form of a vote to withdraw our application, as the city's current policy--per Resolution 778--is to seek funding for this project.

I recommend that we make another attempt at securing a 100% grant funded construction project for Rolling Rock Park phase 1.

Budget impact:

N/A

Department or Council sponsor:

Administration

Attachments:

Scoring report for last LGGP application; summary of milestones for completing the phase 1 project; April 2022 email summarizing process for last LGGP grant application (for info); last LGGP grant application (for info); most recent plan for Rolling Rock Park

Meeting date:	02/21/2023
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City of Lowell - Rolling Rock Park Rehabilitation Phas

Scorer	Consistency with Statewide Priorities - SCORP 20 Pts	Consistency with Statewide Issues 10 Pts	Local Needs & Benefits 25 Pts	Physical Activity Benefits 5 Pts	Need for Major Rehabilitation or Acquisition 5 Pts	Accessibility Accommodations 5 Pts	Universal Design Concepts 5 Pts	Bicycle and Pedestrian Trail Projects 5 Pts
Scorer	13	8	18	2	2	2	2	3
<i>Comments: Phase I of III, Interpretative trail, If LGGP not approved, may have to let LWCF go.</i>								
Scorer	11	10	22	2	2	5	3	5
Scorer	16	9	25	4	5	3	2	3
Scorer	17	8	20	5	5	5	4	4
Scorer	7	8	11	2	3	2	1	1
Scorer	17	8	20	3	5	4	3	4
Scorer	16	8	15	4	5	5	5	4
<i>Comments: Lack of details on maintenance is a concern, good development of park in poor shape and development of community meeting area.</i>								

se 1 - 2022 LGGP

Scorer	Community Support 5 Pts	Financial Commitment 10 Pts	Sustainability 5 Pts	Diversity Equity and Inclusion 5 Pts	Discretionary Committee Member Evaluation 15 Pts	Totals 120 Pts
Scorer	3	3	2	3	10	71
<i>Comments: Phē</i>						0
Scorer	5	10	4	5	11	95
Scorer	5	6	3	3	13	97
Scorer	5	7	4	3	13	100
Scorer	3	5	2	1	10	56
Scorer	5	8	4	4	10	95
Scorer	4	6	5	5	11	93
<i>Comments: Lac</i>						0
Total Scores:						607
Divided by 7 Equals Average Score:						86.71



City Administrator's Office
P.O. Box 490 Lowell, OR 97452
Phone: 541-359-8768
Email: jcaudle@ci.lowell.or.us

SUMMARY OF MILESTONES FOR THE LAND AND WATER CONSERVATION FUND (LWCF) AND LOCAL GOVERNMENT GRANT PROGRAM (LGGP) APPLICATIONS FOR ROLLING ROCK PARK

1. 2/7/2023 – I met with the LWCF and LGGP grant manager to discuss a potential LGGP application for the 2023 cycle. The LWCF grant manager informed me that our LWCF funding is still secure. The LGGP grant manager encouraged me to submit two applications: one for the small project grant and the other for the large project grant. The large grant would enable us to do the entire phase 1 project and secure the entire LWCF award. The small project grant is up to \$75,000, and its criteria are easier to meet. This would enable us to secure \$75,000 from the LWCF grant for a smaller project. The LWCF grant manager informed me that, under this option, completion of the playground would be the most feasible option, as the LWCF grant committee scored the playground highly. The LWCF grant manager informed me that a basketball court could not be funded under our current grant, and it would require a new grant application. I informed both grant managers that I would review these options with City Council before deciding to proceed.
2. 2/2/2023 – Oregon Parks and Recreation sent me the scoring report for the 2022 LGGP application.
3. 7/15/2022 – Oregon Parks and Recreation informed me that our 2022 LGGP application was not selected.
4. 7/14/2022 – David Dougherty and I presented our LGGP application to the grant recommendation committee. In the weeks leading up to the presentation, David and I worked together on the presentation.
5. 4/29/2022 – Received follow up questions from Oregon Parks and Recreation Department on our LGGP grant application, which I answered by the deadline.
6. 4/4/2022 – I sent an email update to City Council on the LGGP grant process.
7. 3/31/2022 – I submitted the LGGP grant. In the weeks leading up to grant submission, I obtained updated cost estimates from our landscape architect and city engineer.
8. 3/15/2022 – City Council approved Resolution 778, which authorized me to seek funding through LGGP to meet the 50% grant match for the 2019 LWCF application.
9. 2/7/2022 – David Dougherty and I meet with the LWCF and LGGP grant managers to discuss our project. The grant managers provide feedback on how to strengthen our application.
10. 1/4/2022 – I updated City Council on the status of our grants. The meeting included discussion on debt-financing for the parks projects. The also included discussion on parks fees to service parks improvement debt. The City Council's direction was that

future parks projects would need to be funded through donations, existing city funds, or 100% grant-funded sources. Debt financing and implementing new fees are not feasible.

11. 12/15/2021 – With the cultural resources study complete, the LWCF Grant Coordinator informed me that we can expect to receive our grant funding in spring 2022.
12. 12/13/2021- The cultural resources study was completed and turned in to Oregon Parks Department and the State Historical Preservation Office.
13. 12/7/2021 – City Council deferred design work with Dougherty Landscape Architects and Parks and Recreation Committee until early 2022 to prioritize work on the library renovation and other projects.
14. 9/22/2021 – A “task outline and fee estimate for Rolling Rock Park expansion and improvements” with Dougherty Landscape Architects is approved following a vote by City Council. David Dougherty, principal with the company, is our key contact for landscape architecture work.
15. 8/18/2021 – After approval by City Council, I signed a contract with Historical Research Associates to start the cultural resources study.
16. 6/17/2021 – Notification from AARP that Lowell was not selected for funding from AARP’s “Community Challenge” program. In May, I had applied for funding from AARP for the Rolling Rock Park project.
17. 4/23/2021 – I met with the LWCF Grant Coordinator where I learned that Lowell’s application was still under consideration. At this meeting, I was informed that a cultural resources study would need to be completed.
18. 2/10/2021 – I received notification that Lowell was not selected for funding for the Local Government Grant Program.
19. 2/2/2021 – I made a presentation to the Local Government Grant Program selection committee on our grant application.
20. 1/14/2021 – Notification from Oregon State Parks that Land and Water Conversation grant applications from 2020 are still on hold due to COVID-19.
21. 1/11/2021 – Notification from Oregon State Parks that Lowell is invited to make a presentation to the award committee for its 2020 Local Government Grant Program application.
22. 9/22/2020 – Notification from Oregon State Parks that all Local Government Grant application are put on hold due to COVID-19.
23. 7/9/2020 – Notification from Oregon State Parks that all Land and Water Conversation grants are put on hold due to COVID-19.
24. 4/14/2020 – Former City Administrator Jared Cobb submitted Land and Water Conversation grant application.
25. 4/10/2020 – Former City Administrator Jared Cobb submitted \$212,593 grant application for Local Government Grant Program.

26. 4/7/2020 – City Council approved Resolutions #734 and 735 authorizing applications for Local Government Grant Program and Land and Waster Conversation Grant funding.
27. 2/4/2020 – Ordinance #300 adopted the Lowell Master Parks Plan “as a refinement plan to the Lowell Comprehensive Plan.” The master plan provides the design concept and cost estimate on which the Rolling Rock Park grant application was based.
28. 10/15/2019 – After completing a competitive request for proposals process, City Council voted to hire Dougherty Landscape Architects to work on the Rolling Rock Park phase 1 and 2 renovations.
29. 7/2/2019 – Notification that Lowell was not selected for the 2019 Local Government Grant Program.
30. 4/30/2019 – City of Lowell acquired second lot on the southern end of the now Rolling Rock Park campus to consolidate the entire area between N. Cannon St. and N. Moss St.
31. 3/19/2019 – Former City Administrator Jared Cobb submitted \$750,000 grant application for Local Government Grant Program.
32. 3/19/2019 – City Council passed Resolution #715 to authorize applying for Local Government Grant Program funding.
33. 11/29/2018 – City of Lowell acquired a lot on the southern end of the now Rolling Rock Park campus.

Jeremy Caudle

From: Jeremy Caudle
Sent: Monday, April 4, 2022 5:11 PM
To: LowellCityCouncil
Subject: FW: What's Next for LGGP Applicants?
Attachments: Online Grants - Oregon Parks and Recreation Department.pdf; Rolling_Rock_Park_Plan_112139112_102719643 (1).pdf

Good afternoon:

I'd like to update you on the LGGP grant application for Rolling Rock Park. I submitted the application last week. The closing date was April 1. See below for information on next steps.

I attached the grant application that I submitted for your information, along with the park plan from the adopted master plan.

In February, I held a meeting with David Dougherty (landscape architect), the Land and Water Conservation Fund (LWCF) grant manager, and the Local Government Grant Program manager (Mark Cowan, from email below). I incorporated the feedback from that meeting into the grant application. In particular, the LGGP grant manager recommended that I articulate this as being a rehabilitation, as opposed to a development (previous application) project.

You'll recall from the January 4, 2022 work session that LWCF is recommending approval of our grant application for \$240,000. LWCF requires a dollar-for-dollar match. If we receive the LGGP grant, we can meet that match. For a city of our size, LGGP requires a match of at least 20%. We would meet that match with the LWCF funds. Thus, both grants would provide the matching requirements for each other, and we would have a 100% grant funded project. (For a the history of how we got to this point, see the memo from the January 4 meeting packet.)

Here is how I prepared the LGGP application. I used the scope of work from the LWCF application (from 2020). I obtained updated cost estimated from our landscape architect and city engineer. The updated cost estimate shows phase 1 as costing \$750,000. \$240,000 of that would be paid by LWCF. The remainder would be paid by LGGP.

The LWCF application from 2020 has the following items:

- Irrigation system
- Removing dense clay soil and replacing with top soil
- Grading and new sod
- Walking trails and trail lighting
- New playground with poured-in-place surfacing
- Small picnic shelter
- Benches
- Shade trees and other amenities

With the LGGP application, I continued with the scope of work that was already approved so that we could attempt to secure the match needed for the \$240,000.

The average grant request among all LGGP applications is \$527,450—so our application is in the ballpark.

What if we don't secure the LGGP funding? In that case, we will have to withdraw our LWCF application.

However, that doesn't mean the end of renovating the parks. The LGGP program allows applicants to use acquisition costs to meet matching requirements, and you can go back 6 years. We can reapply through the LGGP program using the acquisition costs of the tax lots on the southern part of the property to meet the match for future applications.

Let me know if you have any questions.

Thanks,

Jeremy

From: COWAN Mark * OPRD <Mark.COWAN@opr.d.oregon.gov>
Sent: Monday, April 4, 2022 4:38 PM
To: COWAN Mark * OPRD <Mark.COWAN@opr.d.oregon.gov>
Subject: What's Next for LGGP Applicants?

Greetings from OPRD -

Congratulations on successfully submitting an application to the Local Government Grant Program. Just getting an application into the pool is an accomplishment!

So . . . what happens next?

Technical Review - April

During the next few weeks all applications will be reviewed internally for eligibility, match amounts, math, budget, required documents, etc. If we have any questions regarding your application, we will contact you for clarification or additional information.

LGGP Advisory Committee Review – May

Once applications have passed Technical Review by OPRD staff, they will be forwarded to the LGGP Advisory Committee for their review.

Project Presentation Meeting – June/July

Applicants who submitted an application requesting \$75,001 or more in grant support (*Large Grants*) are required to make a 10-15 minute presentation before the LGGP Advisory Committee (20 minutes total including time for questions). We actually recommend that you plan on a 10 minute presentation and allow another 10 minutes for Committee questions.

This year's Project Presentation meeting before the LGGP Advisory Committee will be held via Zoom in **June** or possibly **July**. More info will follow soon.

Presentation Schedule

In early May you will receive a tentative presentation schedule inviting you to select your top three presentation time choices.

PowerPoint Presentation

Most applicants choose to use a PowerPoint presentation to present their project. If you do plan to use a PowerPoint presentation it is required that the presentation file be completed and sent to me one week in advance. This is to insure that your presentation is available on our computer before the Presentation meeting, as a back-up. You can send your PowerPoint file to me by email as a Ppt file (20MB max.) or as a Pdf file.

This Year's Stats

LGGP Large Grant Applications submitted	51
---	----

Total Grant Funds Requests (Rounded)	\$26,900,000
Total Grant Funds Available (Rounded)	\$12,000,000
Average Grant Request (Mean)	\$527,450
Estimated Number of Grants that can be Funded	23

Best regards,



Mark Cowan | *Grant Program Coordinator*

Grants and Community Programs Section

Desk: 503-986-0591

Rolling Rock Park Rehabilitation Phase 1 - Application #8483

LGGP Rehabilitation Application

Project Information

Project Name

* Rolling Rock Park Rehabilitation Phase 1

Brief Project Description

* Rehabilitation of underutilized land and housing demolition site into new outdoors park and recreation facilities.

Project Start Date

* 10/01/2022



Project End Date

* 09/30/2022



Site Name

* Rolling Rock Park

Site City/Town/Area

* City of Lowell

Site County

* Unknown

Baker

Benton

Clackamas

Clatsop

<input type="checkbox"/> Columbia
<input type="checkbox"/> Coos
<input type="checkbox"/> Crook
<input type="checkbox"/> Curry
<input type="checkbox"/> Deschutes
<input type="checkbox"/> Douglas
<input type="checkbox"/> Gilliam
<input type="checkbox"/> Grant
<input type="checkbox"/> Harney
<input type="checkbox"/> Hood River
<input type="checkbox"/> Jackson
<input type="checkbox"/> Jefferson
<input type="checkbox"/> Josephine
<input type="checkbox"/> Klamath
<input type="checkbox"/> Lake
<input checked="" type="checkbox"/> Lane
<input type="checkbox"/> Lincoln
<input type="checkbox"/> Linn
<input type="checkbox"/> Malheur
<input type="checkbox"/> Marion
<input type="checkbox"/> Morrow
<input type="checkbox"/> Multnomah

Polk Sherman Tillamook Umatilla Union Wallowa Wasco Washington Wheeler Yamhill**Site Description**

The site includes approximately 1.02 acre of the existing Rolling Rock Park, which includes a small restroom facility, amphitheater, two picnic shelters, train caboose, and interpretive area related to the forestry industry. The city purchased an additional 1.05 acre to expand the park south to Main Street and to reconfigure the space from a linear to a central, community park.

Site Acreage

* 2.07

Find Lat/Lng

Latitude

43.91904144246178*

Longitude

* -122.78283935263336

Contact Information**Applicant**

City of Lowell

Project Contact

* JEREMY CAUDLE

Address

JEREMY CAUDLE
107 E 3RD STREET
LOWELL, OREGON 97452

Reimbursement Contact

JEREMY CAUDLE

Address

JEREMY CAUDLE
107 E 3RD STREET
LOWELL, OREGON 97452

Financial Information

Financial fields are updated once you have filled out your Project Budget Worksheet and clicked the 'Save Application' Button.

Requested Amount

* \$496,254.00

Match Amount

* \$254,600.00

Total Project Cost

* \$750,854.00

Grant %

66.09194330722084 %

Match %

33.908056692779155 %

Project Budget Worksheet**Project Budget Worksheet**

Surveys, Planning Reviews, and Other Direct Development Costs	\$25,615.00
Contingencies/Contractor Overhead & Profit/Mobilization	\$111,645.00
Bidding and Construction Administration	\$15,491.00
Site Preparation and Earthwork	\$93,525.00
Concrete Sidewalks and Plaza	\$104,865.00
Playground (surfacing and equipment)	\$131,212.00
Small Pavilion/Picnic Shelter	\$13,750.00
Seating Benches (ADA Compliant)	\$4,500.00
Walking Path Lighting	\$19,058.00
Forestry Interpretive Exhibits	\$5,072.00
Bike Racks	\$700.00
Planting Beds and Central Irrigation	\$5,902.00
Shade Trees	\$5,400.00
Lawn, Central Irrigation System, and Connect to Existing Well	\$119,591.00
Dry Creek Bed (Stormwater Biofilter)	\$3,903.00
Design and Engineering	\$74,295.00
Permitting Fees	\$6,191.00
Cultural Resources Study	\$10,139.00

Project Budget Worksheet**Source of Funding Worksheet**

Site Preparation and Earthwork (Grant - LWCF NPS Federal(pending))	\$38,565.00
Concrete Sidewalks and Plaza (Grant - LWCF NPS Federal(pending))	\$29,819.00
Playground (surfacing and equipment) (Grant - LWCF NPS Federal(pending))	\$52,729.00
Small Pavilion/Picnic Shelter (Grant - LWCF NPS Federal(pending))	\$6,250.00
Seating Benches (ADA Compliant) (Grant - LWCF NPS Federal(pending))	\$2,200.00
Walking Path Lighting (Grant - LWCF NPS Federal(pending))	\$8,953.00
Forestry Interpretive Exhibits (Grant - LWCF NPS Federal(pending))	\$2,536.00
Bike Racks (Grant - LWCF NPS Federal(pending))	\$700.00
Planting Beds and Central Irrigation (Grant - LWCF NPS Federal(pending))	\$3,227.00
Shade Trees (Grant - LWCF NPS Federal(pending))	\$3,199.00
Lawn, Central Irrigation System, and Connect to Existing Well (Grant - LWCF NPS Federal(pending))	\$69,097.00
Dry Creek Bed (Stormwater Biofilter) (Grant - LWCF NPS Federal(pending))	\$2,378.00
Design and Engineering (Grant - LWCF NPS Federal(pending))	\$21,939.00
Permitting Fees (Grant - LWCF NPS Federal(pending))	\$2,869.00
Cultural Resources Study (City of Lowell)	\$10,139.00

Total Project Cost

\$750,854.00

Total Match from Sponsor

\$254,600.00

Grant Funds Requested

\$496,254.00

Supplemental Information

A. PROJECT NARRATIVE (Please limit each answer to 400 words or less.)

1. What will this project do? Describe all elements of the project. What new facilities will be constructed? What existing facilities will be renovated or removed? Describe present development on the site and how the proposed project fits in with current and future development. *

This is the first of three phases to rehabilitate the current Rolling Rock Park. This first phase focuses on rehabilitating the southern half of the park. Between 2018 and 2019, the city acquired 4 lots on the southern boundary of Rolling Rock Park to expand the park. The development on these lots was blighted and underutilized. The city demolished the buildings on those lots, and this part of the park is currently an underutilized demolition site. The landscape architect has concerns about the soil quality in that area, as well as the rest of the park, to be able to sustain the lawn, trees, and other vegetation. To rehabilitate this section of the park, the city will perform grading and landscaping work to turn this into usable green space. The scope of this project involves: -Clearing and grading the project site -Landscaping with new lawn, shade trees, and plant beds -Stripping the heavy clay/poor draining soil, along with the demolition area -Importing new topsoil so that the lawn is more hospitable to plant life - Installing an irrigation system throughout the entire park using an existing well on the property -Concrete walking paths (6,991 SF) with lighting to enhance security -Playground equipment and accessible playground surfacing (3,300 SF) -Recreational amenities such as benches, bicycle racks, and a small pavilion/picnic shelter -Relocating the forestry equipment to a tree grove interpretive area - Dry creek bed (stormwater biofilter) Later phases include much of the work located on the northern part of the park indicated on the conceptual plan, including the amphitheater seat walls and the construction of the new Cannon Street.

2. Why is this project a priority? What needs will be met by this project? How will these needs be met? *

Out of all the city's parks and recreational needs, the Rolling Rock Park Phase 1 rehabilitation project is the highest priority for completion as identified in the 2019 "Parks Master Plan." (Ch. 7, p. 8). This priority ranking is based on the needs of the community as expressed during multiple surveys and public engagement efforts.

3. Who will do the project work? Who will provide project supervision? *

The city has a contract with Dougherty Landscape Architects (DLA), located in Eugene, to serve as the project manager for the project. DLA will provide design and construction administration services to the city. The city engineer, Civil West Engineering, will collaborate with DLA regarding civil engineering and cost estimating services. The City Administrator will supervise the work of both the landscape architect and civil engineer.

4. Who and how many people will benefit from this project? *

This project will serve the citizens of Lowell (1,420 population), as well as residents of the neighboring, unincorporated communities of Fall Creek (1,191 population) and Dexter (2,235 population). (Population figures are by ZIP code as reported on the US Census Bureau website.)

B. CONSISTENCY With STATEWIDE PRIORITIES - SCORP Criteria (0-20 points)

1. Does the project meet needs identified in the Oregon Public Provider Survey, and if so, which needs are addressed? (See Table 12.1, page 216 of the 2019-23 SCORP) If the project does not address any of these needs, enter N/A. *

Yes. Children's playgrounds and play areas built with manufactured structures. Picnic areas and shelters for small visitor groups. Picnicking/ day use and facilities.

2. Does the project meet needs identified in the Oregon Resident Survey, and if so, which needs are addressed? (See Table 12.2, page 216 of the 2019-23 SCORP) If the project does not address any of these needs, enter N/A. *

Yes. Dirt/ other soft surface walking trails and paths.

C. CONSISTENCY with STATEWIDE ISSUES - SCORP Criteria (0-10 points)

To what extent does the project address ONE or MORE of the following four Statewide Issues identified in the 2019-2023 SCORP?

1. Aging Population - Does the project meet outdoor recreation needs of an Aging population, and if so, what needs are addressed? (See Tables 12.3-12.8, page 216-218 of the 2019-23 SCORP) If question is not relevant, enter N/A. *

Yes. High priority county (Lane County) as identified in Table 12.3 and 12.5. Providing more free-of-charge recreation opportunities. Developing walking / hiking trails closer to home. Expanding park facilities. Dirt / other soft surface trails and paths. More places to observe nature and others. Making parks safer from crime

2. Diverse Population - Does the project meet outdoor recreation needs of an increasingly Diverse population, and if so, what needs are addressed? (See Table 12.9-12.14, page 219-221 of the 2019-23 SCORP) If question is not relevant, enter N/A. *

Yes. High priority county (Lane County) as identified in Table 12.9. Developing walking / hiking trails closer to home. Developing parks closer to home. Nature play areas. More shaded areas. More places to observe nature and others. Dirt /Other soft surface trails and paths. More places and benches to observe nature and others. Making parks safer from crime.

3. Families with Children - Does the project meet outdoor recreation needs of Families with Children, and if so, what needs are addressed? (See Table 12.15-12.17, page 221-222 of the 2019-23 SCORP) If question is not relevant, enter N/A. *

Yes. Providing more free-of-charge recreation opportunities. Developing walking / hiking trails closer to home. Developing parks closer to home. Nature play areas. Children's playgrounds built with manufactured structures. Dirt / other soft surface trails and paths. Making parks safer from crime.

4. Low-Income Population - Does the project meet outdoor recreation needs of a Low-Income population, and if so, what needs are addressed? (See Table 12.18-12.20, page 222-23 of the 2019-23 SCORP) If question is not relevant, enter N/A. *

Yes. High priority county (Lane County) from Table 12.18. Providing more free-of-charge recreation opportunities. Developing walking / hiking trails closer to home. Developing parks closer to home. Nature play areas. More places to observe nature and others. Dirt / other soft surface trails and paths. Making parks safer from crime. Picnic areas and shelters for small visitor groups.

D. LOCAL NEEDS AND BENEFITS - SCORP Criteria (0-25 points)

1. Is your project in a CLOSE-TO-HOME area located within an urban growth boundary (UGB), unincorporated community boundary, or in a DISPERSED AREA located outside of these boundaries? Select from DROP-DOWN menu. A map clearly identifying the project location and UGB, or unincorporated community boundary drawn on it, must be uploaded in the attachments section of this application. *

CLOSE TO HOME

2. Please identify how the project satisfies local, State or county level needs by using AT LEAST ONE of the following FOUR priority local public planning processes (a-d). In addition to the following categories, you may use the parkland mapping website to conduct a ½ mile service area analysis to provide a visual representation of the need for this project.

a) Public Recreation Provider Identified Need - Does the project address county-level needs identified by the Public Recreation Provider Survey beginning on page 224 in the SCORP? (See Tables 12.21-12.56) If so, enter which priority or priorities are identified for the project county. Please use either the Close-to-Home Priorities or Dispersed Area Priorities, not both. *

This project does not include any of the 3 "close-to-home" elements for Lane County as listed in Table 12.40.

b) Oregon Resident Identified Need - Does the project address State-wide level needs identified by the Oregon Resident Survey included on page 230 in the SCORP? If so, enter which priority or priorities are identified. (See Tables 12.57-12.60) *

Yes. Dirt / other soft surface walking trails and paths. Picnic areas & shelters for small visitor groups.

c) Local Planning - To what extent does the project satisfy priority needs, as identified in a current local planning document (park and recreation master plan, city or county comprehensive plan, trails master plan, transportation system plan or bicycle and pedestrian plan)? *

This project is the first and highest priority in the 2019 "Parks Master Plan" (see Ch. 7, p. 8), which City Council incorporated via ordinance into the city's "Comprehensive Plan." This project is also listed in Phase 1 (completion within 1 to 5 years) in the 2019 "Downtown Master Plan," which City Council incorporated via ordinance into the city's "Comprehensive Plan." This is a high-priority project based on the city's planning documents, which are in turn based on the community's preferences as expressed during multiple surveys and opportunities for engagement.

d) Public Involvement Effort - If the project is not included in a current local planning document, describe the public involvement effort that led to the identification of the priority project including citizen involvement through public workshops, public meetings, surveys, and local citizen advisory

committees during the project's planning process. *

This project is the highest priority in the 2019 "Parks Master Plan," as well as a Phase 1 project in the 2019 "Downtown Master Plan." Both master plans are incorporated into the city's "Comprehensive Plan" via City Council enacted ordinance. Both master plans included significant community involvement. This includes household and web surveys; workshops involving the public; steering committees made up of residents and volunteers; and youth surveys that were sent to the school district. A description of the survey methodologies and results, including a compilation of written comments, is available in the appendices of both plans. The "Park Master Plan" is submitted with this application as an "other attachment." The "Downtown Master Plan" is not submitted as a part of this application, but it is available on the city website.

E. PHYSICAL ACTIVITY BENEFITS (0-5 points):

1. Does the project meet physical activity needs identified in the 2019-23 SCORP, and if so, which needs are addressed? See Tables 12.61-12.63 on page 231 of the SCORP. In addition to the Tables, the parkland mapping tool can be used to identify body weight index high priority areas. If your project is in a high-priority area, please identify if the project satisfies one of the four physical activity priorities included in Table 12.61. *

Yes. Walking trails or paths. More parks closer to where I live. Not in a high-priority area.

F. NEED for MAJOR REHABILITATION (0-5 points):

1. MAJOR REHABILITATION projects involve the restoration or partial reconstruction of eligible recreation areas and facilities. If the project includes major rehabilitation, please check all that apply: *

the recreation area or facility does not meet access requirements of the Americans with Disabilities Act|changing recreation needs (e.g., changes in demographics within the service area) dictate a change in the type of recreation area or facility provided|the recreation area or facility requires rehabilitation to ensure critical natural resource protection

a) Please list the specific facilities that are in need of rehabilitation. Upload photos in the Attachments tab showing the facilities in need of rehabilitation. *

The entire park needs to be rehabilitated due to years of neglect and deferred maintenance due to the city's limited resources. The last upgrades to the park were in 2005. Over the past 17 years, the city hasn't made any further investments or upgrades to the park. Also, the park's soil is hard, dense, compacted clay, with much of the southern part consisting of a former housing demolition site. This project rehabilitates soil quality and drainage so that it is more hospitable and sustainable for plant life. Most complaints that we receive from the community support the view that the park needs rehabilitation. For example, here are some comments from the community survey that are directed toward Rolling Rock Park ("Parks Master Plan," Appendix, p. 22): "Water and maintain grass (eliminate weeds in grass) there are events in these parks but the grass is completely dead and brown to enjoy the atmosphere." "We live next to 3 water sources and yet during the summer the grass is dry and dead and not fun to be on for an extended period of time. Its scratchy to touch - not to mention its ugly...its ridiculous." "Become a place people want to go - SHADE, water, safe paths & parking, clean, open, maintained." "The grass is ALWAYS brown. There also needs to be more shaded areas at all parks. Even planting trees would help." Also, in 2018/2019, the city acquired the 4 tax lots that now make up the southern half of the park. The development on those tax lots consisted of dilapidated housing, which the city demolished. That half of the park has remained a vacant, former housing demolition site. In its place, weeds have grown up. During

the summer months, the lack of irrigation causes the grass to turn brown. This project will rehabilitate the southern half of the park through grading, landscaping, and addition of features and facilities to make it usable and accessible. This project will install an irrigation system for the entire park. This phase 1 includes planting shade trees and other vegetation. All this rehabilitative work is in line with the community's preferences. This project will also rehabilitate the park by adding new pathways to make the park accessible to everyone.

b) If only part of the project is rehabilitation, approximately what percentage of the project is rehabilitation? *

The entire park needs to be rehabilitated.

G. ACCESSIBILITY ACCOMMODATIONS (0-5 points)

1. Does the project meet statewide accessibility needs identified in Table 12.64 on page 231 of the SCORP, and if so, what needs are addressed? *

Yes. More accessible paved trails. Rehabilitation of a recreation area or facility which does not meet access requirements of the ADA. More benches along trails. Public transportation to parks. (Lane Transit District has a bus stop right beside the park.)

2. Does the project meet statewide accessibility needs for certain demographic groups identified in Table 12.65 on page 232 of the SCORP, and if so, what needs are addressed? *

Yes. Young Old Population Rehabilitation of a recreation area or facility which does not meet access requirements of the ADA. Middle Old Population More benches along trails. More safe walking areas (free of fall risk). Public transportation to parks. Allow electric mobility devices on trails. Latino Population Rehabilitation of a recreation area or facility which does not meet access requirements of the ADA Asian Population Easier trails. More benches / places to sit Families With Children More accessible paved trails More accessible playground facilities Low-Income Population Rehabilitation of a recreation area or facility which does not meet access requirements of the ADA More benches along trails Public transportation to parks (Note: Lane Transit has a bus stop beside the park)

H. UNIVERSAL DESIGN CONCEPTS / INCLUSIVE OUTDOOR RECREATION (0-5 points)

1. Universal design attempts to meet the needs of all people, and includes those of all ages, physical abilities, sensory abilities and cognitive skills. It includes the use of integrated and mainstream products, environmental features and services, without the need for adaptation or specialized design. Please describe how your project goes beyond the Americans with Disabilities Act (ADA) and strives to incorporate Universal Design concepts. Please show evidence that the project design has considered cognitive, vision, hearing, social, and other kinds of disabilities. *

This project meets several of the criteria for Universal Design, as set forth in "The Principles for Universal Design" by the NC State University Center for Universal Design. "PRINCIPLE ONE: Equitable Use." The park concept plan creates a space that is open and accessible to everyone. The park concept plan eliminates any features that would result in segregation or stigmatizing of users. "PRINCIPLE TWO: Flexibility in Use." The park is adaptable based on users' preferences. The walkways are accessible to users with or without assistive devices. The grading and landscaping work will make the lawn areas usable and flexible for a variety of uses. "PRINCIPLE THREE: Simple and Intuitive Use." The rehabilitated park will consist of attracting, open space with a variety of uses that are simple and intuitive to use. "PRINCIPLE FIVE: Tolerance for Error." Fall safe features for the new playground include poured in place playground surfacing that will provide fall safety, along with meeting accessibility guidelines of the ADA. The new lawn will have a soft, consistent surface "PRINCIPLE SIX: Low Physical Effort." The walking trails can be

used efficiently and comfortably with a minimum of fatigue. "PRINCIPLE SEVEN: Size and Space for Approach and Use." We have designed the walking trails and lawn areas with adequate space for use of assistive devices or personal assistance in mind.

2. For acquisition projects where development of out-door recreation facilities is planned at a future date, please describe how your project will be planned to go beyond ADA requirements and incorporate Universal Design concepts and design considerations. *

This is not an acquisition project.

I. BICYCLE AND PEDESTRIAN TRAIL PROJECTS (0-5 points)

1. Non-Motorized Trail Connectivity involves linking neighborhood, community and regional trails; connecting community parks and other public recreational facilities; connecting parks to supporting facilities; connecting neighboring communities; and providing alternative transportation routes. To what extent does the project address non-motorized trail connectivity? *

This project addresses non-motorized trail connectivity by linking the northern and southern sides of town through new trails and sidewalks. This will enable residents, as well as students at the nearby school, to get from one side of town to the other through the park. This project will also be starting at a fortuitous time to complement other developments and alternate transportation projects that are currently underway. Across the street, on the northern side of North Shore Drive, a developer has submitted plans to expand that entire area into a mixed-use development with apartments and commercial businesses. On the northeastern quadrant of Rolling Rock Park—to the east of the planned Cannon Street—additional mixed-use development is anticipated. Mixed-use development is anticipated on the property partially shown on the conceptual plan, with a buyer for the property already selected. This is the property located in the center of West Boundary Road, North of East Main Avenue, and Pioneer Street. There are also commercial establishments—such as a popular coffee shop—along East Main Avenue, to the east of Rolling Rock Park. To connect all these developments, Lane County Public Works is starting a "Safe Routes to School" sidewalk construction project along North Shore Drive, Pioneer Street, and West Boundary Road this summer. At the intersection of Pioneer Street and North Shore Drive, Lane County's project will construct pedestrian safety features such as safety markings and a refuge island. With these planned mixed-use and commercial developments, along with the Lowell School District complex situated directly to the south, Rolling Rock Park is in the center of town where most of the city's activity occurs. The southern half of the park—which is the focus of this grant—is muddy, uneven, and covered in weeds making it difficult for pedestrians to traverse the park. Residents with mobility impairments would find it impossible to traverse the park. The trail construction that is a component of this project will fix that problem by linking the northern to the southern ends of the park. This will ensure connectivity between the park, public facilities, neighborhoods, and businesses. Rolling Rock Park's new trails will also link with the planned alternative transportation routes that Lane County will be constructing. This increased connectivity will increase the health and recreational activity of citizens by encouraging them to walk or bicycle to get from one part of town to the other.

J. COMMUNITY SUPPORT (0-5 points)

1. To what extent can you demonstrate community support for the project? Can you provide letters of support, advisory committee meeting notes and/or survey analysis? If yes, please include supporting documentation with this application. *

Community support for the project is demonstrated in the 2019 "Lowell Parks Master Plan," which is attached to this application as an "other attachment." A 9-member steering committee, made up of community volunteers, developed the plan in collaboration with the University of Oregon. The master plan's findings are based on various community surveys and workshops, which are detailed in the master plan's Appendix and discussed in Chapter 4. Here are some findings based on the

community surveys/workshops, as discussed in Chapter 4. "Residents would like green space or natural areas in the parks. Using parks for exercise (47%) and relaxation (38%) were two of the most prevalent activities people self-reported using the parks for on the survey. Survey respondents rated green space or natural areas (44%), unpaved trails (35%), paved trails (30%) ... as high priority future park improvements and additions. Additionally, many residents who commented during public workshops expressed a desire for walking trails, areas to sit and relax, and to have more shade trees." "Most maintenance related complaints centered on the lack of working irrigation systems in city parks. Those who provided input desired additional shade trees and other irrigated plants to beautify and make the parks more comfortable." "At workshops, participants made many verbal requests for the addition of more shade trees, covered rest and play areas, and artificial shade devices for events (particularly during the Blackberry Jam Festival and farmer's market) on hot days (such as shade canopies)." One survey respondent is quoted as saying, "I like the historic equipment idea [in Rolling Rock Park] but the lawn maintenance is an issue. It's a park full of weeds." This project directly responds to the master plan's findings related to "Park and Recreation Needs" for park facilities, park maintenance, and access/use. This project includes the landscaping, irrigation, walking trail, play areas, and rehabilitation needs identified in the master plan and based on the community's preferences. This project also aligns with the recommendations in Chapter 7 of the master plan related to the "Funding and Implementation Strategy," and as detailed in the "Parkland Improvements Schedule" (Ch. 7, p. 8). This project is based off the "Rolling Rock Park Design Concept," as detailed in the master plan. Finally, further evidence of community support for this project is provided in the attached letters of support from the Grange, Lowell School District, and Lowell Rural Fire Protection District.

K. FINANCIAL COMMITMENT (0-10 points)

1. What is the source of local matching funds for the project? A Resolution to Apply must be submitted with this application to indicate a commitment of local match funding for the project. *

The source of matching funds is through Land and Water Conservation Fund grants based on the city's application for the 2020 award year. In January 2022, the LWCF Grant Program Coordinator informed the city that the 2020 LWCF application would be recommended for approval from the National Parks Service. In February 2022, the City Administrator organized a meeting with the LWCF Grant Program Coordinator and the LGGP Program Coordinator to discuss the Rolling Rock Park Phase 1 project. During this meeting, we discussed the funding status for the 2020 LWCF application and how those funds could be used to provide the matching funds for a 2022 LGGP grant. The LWCF Grant Program Coordinator stated that the anticipated approval for a LGGP grant (in the fall of 2022) would match with the timeline for the city to be able to receive its LWCF award.

2. Project applicants are encouraged to develop project applications involving partnerships with other agencies or organizations. To what extent does the project involve partnerships with other agencies or groups? Are donations and/or funding from other agencies or groups secured? *

Funding from other agencies is not anticipated. However, the Parks Committee has restarted its meeting schedule this past Parks Committee since last fall after being on hiatus due to COVID-19. In February 2022, the 5-member Parks Committee voted unanimously on a list of priorities, which it presented to City Council. On the list of priorities was a goal to have regular "Parks Beautification Days" throughout the year. The Parks Committee will organize these events, which will consist of volunteers doing maintenance and landscaping at the city's parks, including Rolling Rock Park. Students from the adjacent Lowell School District also obtain their required volunteer hours by volunteering at the city parks, including Rolling Rock Park. The city's Public Works Department supervises the students and gives them projects, such as planting flowers or pulling weeds. The city anticipates increasing its partnership with community volunteers to beautify and maintain city parks. This project will excite and attract even more volunteers.

3. Other than this grant application, to what extent has funding been secured or committed to complete the project? *

The source of matching funds is through Land and Water Conservation Fund grants based on the city's application for the 2020 award year. In January 2022, the LWCF Grant Program Coordinator informed the city that the 2020 LWCF application would be recommended for approval from the National Parks Service. In a February 2022 meeting with the city, The LWCF Grant Program Coordinator stated that the anticipated approval for a LGGP grant (in the fall of 2022) would match with the timeline for the city to be able to receive its LWCF award.

REMINDER: Please Limit Answers to Each Question to 400 Words or Less.

L. SUSTAINABILITY (0-5 points)

1. Describe how sustainability was considered in the intent, strategies, and long-term management plans for the proposed project. Examples may include but are not limited to: sustainable design methods; projects that will have a minimal impact on the surrounding ecosystem; projects that will result in user protection of natural resources such as water quality/conservation, plant conservation, wildlife conservation, energy conservation, pollution control and environmental protection and restoration. *

Sustainability was considered in the long-term management plans related to maintaining the landscaping, vegetation, and shade trees. An unused city well is on this property. The irrigation plans include activating this well and using it for some of the irrigation needs. This will conserve the use of water on the city's utility system, which is provided through the adjacent Dexter Reservoir. The goal is also to plant drought resistant grass and other vegetation based on recommendations from the landscape architect, which will conserve water. In the middle of the park there is a dry creek bed. This project will turn the dry creek bed into a stormwater biofilter. In addition to improving drainage, this biofilter will collect stormwater runoff, allowing it to recharge the groundwater to which the well on the park is connected. These sustainability strategies will minimize the park's impact on the surrounding ecosystem.

M. DIVERSITY, EQUITY and INCLUSION (0-5 points)

1. Diversity, equity, and inclusion strategies guide organizations to address inequity in the communities they serve, ensure diverse representation in the planning and decision-making process, and promote welcoming environments for all visitors, employees, and volunteers. If your organization has an inclusion strategy or is working towards an inclusion strategy, describe that here. If applicable, describe your organization's diversity, equity, and inclusion strategy as it relates to this project. Upload supporting documentation if applicable. *

The Parks Committee and City Council will be involved in overseeing this project and promoting it to the community. For the first time in several years, the Parks Committee is fully staffed with 5 members, thanks to the city's recruiting efforts, which emphasize City Hall's welcoming environment and desire to ensure diverse representation. Both the City Council and Parks Committee represent a diversity of voices and experiences based on gender, age, physical ability, veteran status, professional background, and socio-economic status. The decision-makers that we have working on this project represent a cross-section of the Lowell community. We are advancing equity by removing the barriers to access park services in the community. City Council has been adamant about not levying fees to pay for the park improvements to not burden our community members with socioeconomic challenges. To that end, we are attempting to secure grants to finance the construction of this project. We are also reactivating our parks volunteers to assist in maintaining the park through projects such as seasonal "Park Beautification Days."

N. ACCESSIBILITY COMPLIANCE

1. Does your agency have a board or city council adopted/approved ADA Transition Plan? *

No

2. How will your proposed project meet current ADA accessibility standards? To what extent will this project involve consultation with building officials, contractors or companies required to know and apply ADA requirements? *

The new lawn area will be graded in such a way that it will have a soft, consistent surface that should be accessible for those using assistive devices. We will construct the walkways in accordance with ADA accessibility standards. The "poured in place" playground surfacing exceeds minimum ADA accessibility standards. The city's landscape architect consultant will develop project specifications that are aligned with ADA accessibility standards. The city's landscape architect will monitor contractor performance to ensure adherence to the project specifications related to ADA accessibility standards.

3. If the answers to question 1. is no, the applicant should conduct an ADA Site Evaluation for the project. An ADA Site Evaluation should identify and propose how to fix problems that prevent people with disabilities from gaining equal access to sites and activities. To review and access ADA evaluation tool , see the ADA Resource included with this Application. Has an ADA Site Evaluation been completed for this project? *

We have not completed an ADA site evaluation. However, we have reviewed the ADA resources included with the application, and we are confident that we can conduct the evaluation and incorporate the findings from that evaluation when we develop the construction documents and specifications prior to soliciting construction bids.

O. READINESS TO PROCEED

1. Have you submitted a signed Land Use Compatibility Statement with this application? *

Yes

2. Have you submitted construction or concept plans with this application? *

Yes

3. List required permits and status of permit applications for the project (i.e. Corps of Engineers, Division of State Land, Building Permits, etc.). Describe any possible delays or challenges that could occur in receiving permits. *

The tax lots that make up this property will need to be rezoned from "Downtown Commercial" to "Public Lands." This will require reviews and approvals from both the Planning Commission and City Council. Since this project is identified in the city's planning documents, staff do not foresee any issues that would prevent the zoning map amendment needed to make this change. This project will require a site plan review by the Planning Commission. Since this project is contemplated in the city's planning documents, a site plan review is a formality needed to comply with the development code and approval is anticipated. Building permits may be required. The city's third-party building official will be conducting the building inspections. Since the building official is a contractor with the city, staff anticipate a timely review and approval process for building permits. On March 21, 2022, staff received comment from Oregon DEQ stating, "If the proposed project disturbs more than an acre

including temporary work areas, your project will need a 1200C construction stormwater permit from DEQ.” Based on the size of the construction area, it is likely that the 1200C stormwater permit will be required. This area is not listed on the “National Wetlands Inventory,” so wetlands development standards don’t apply. Staff don’t anticipate any delays or challenges related to land use, building, or other permits.

4. If this project is selected for funding, what will be the next step in the process? E.g. pursue construction drawings, apply for permits, solicit bids, etc. *

The next step in the process will be to proceed to the construction administration phase. This includes developing construction documents—such as project specifications, bid drawings, and the project manual—in collaboration with the landscape architect and city engineer. Once the construction documents are complete, we will solicit competitive bids from contractors. When we move to the construction administration phase, we will complete the planning, zoning, and plan review processes at the same time. The estimated timeframe to complete the planning, zoning, and plan review processes is 3 months, which is what is anticipated is what will be needed to complete the construction documents and start the bidding process.

P. ACTIVE AND PAST GRANTS PERFORMANCE

1. Describe your performance and compliance with all active and past OPRD grant awards. *

The City of Lowell received OPRD grant funding for a parks master plan in 2017. The city successfully completed that project and closed the grant. The city has a pending award for its 2020 application through the LWCF program.

17 of 17 Required Attachments

✓ Construction Drawings/Design Plan or Restoration Work Plan

Rolling Rock Park plan pdf

✓ Environmental Checklist - Completed

City of Lowell_Environmental checklist pdf

✓ Land Use Compatibility Statement (LUCS) - Completed

Land use compatibility statement pdf

✓ Letters of Support

Fire District support letter docx

Grange support letter docx

School District support letter docx

✓ Map - Location / Vicinity

Vicinity map pdf

✓ Map - Park Boundary

Park boundary jpg

✓ Map - Project Area

Project area pdf

✓ Map - Site Map / Site Plan

Site plan pdf

✓ Map - Urban Growth Boundary

Urban growth boundary pdf

✓ Other

2021 Cultural resources study submitted to SHPO for LWCF grant pdf

Lowell Parks Master Plan pdf

✓ Photos

Southwestern corner facing east jpg

Southeastern corner looking west jpg

Southeastern corner looking northwest jpg

In center of park on eastern boundary looking west jpg

Northwestern corner looking southeast jpg

✔ Property Deed or Easement or Lease Agreement

Tax lot 05600	pdf
Tax lot 05700	pdf
Tax lot 05800	pdf
Tax lot 05900	pdf
Tax lot 06000	pdf

✔ Resolution to Apply for a Grant - Completed

Resolution 778	pdf
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✔ SHPO Clearance Form - Completed

SHPO Clearance form	doc
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✔ SHPO Map: 7.5 min. USGS Topo Map or 1 Sq. Mile Map

Topographical map	jif
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✔ SHPO Submittal Form - Completed

SHPO Submittal Form	pdf
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✔ State Agency Review Form - Completed

DEQ review form	pdf
DSL review form	pdf
ODF&W review form	pdf
Response received from DEQ	pdf

14 Files

Environmental Checklist Packet - Blank

LGGP Manual

ADA Quick Reference Guide - Camping

ADA Quick Reference Guide - General

ADA Quick Reference Guide - Parking

ADA Quick Reference Guide - Restrooms and Showers

ADA Site Evaluation Tools

Land Use Compatibility Statement (LUCS) - Blank

Parkland Mapping Tool

Resolution to Apply for a Grant - Blank Form

SHPO Clearance Form (Built environment assessment) - Blank

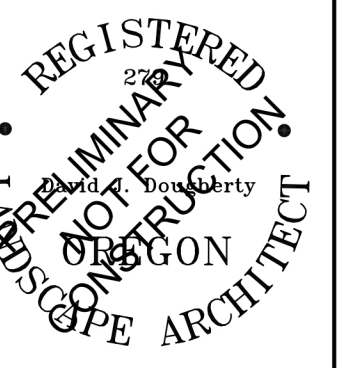
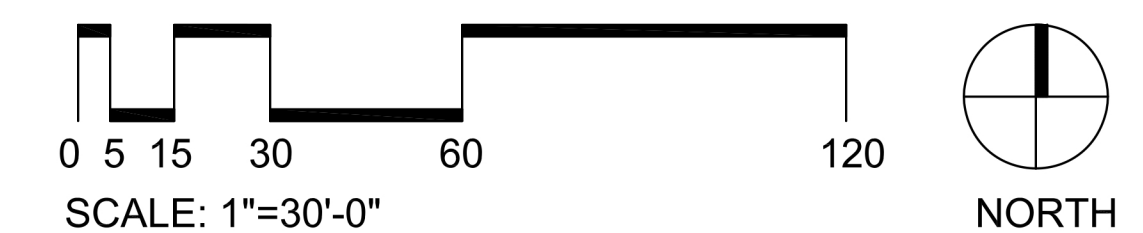
SHPO Submittal Form (Archaeological assessment) - Blank

2013-2017 SCORP Apdx A - Planning Guide

2019-2023 SCORP



CONCEPTUAL SITE PLAN



LOWELL, OR.

ROLLING ROCK PARK
EXPANSION & IMPROVEMENTS

Date: 2020.02.04
Drawn By: LS
Checked By: DJD
Submission:
CONCEPTUAL SITE PLAN

Revisions
